Dave Ehlinger

From: Dave Ehlinger
Sent: Thursday, February 23, 2023 10:31 AM
To: Dan Jenks
Cc: Lisa Aide; Nathan R. Anfinson
Subject: Vested employee benefits
Attachments: xxx-00000-2170x vested benefits 12-31-2022.pdf

Dan,

Each year in the past, the City has accounted for the vested sick leave calculations in the general ledger.

Unfortunately, I could not find any evidence that the time banks for (a) comp time, (b) holiday, or (c) vacation carried over were accounted for in the general ledger.

Due to calculating the liability for the above time banks, I had to record an additional $67,825 in wages/benefits for 2022 to your department. Thus unfortunately caused your department to have a deficit in operations for 2022.

All departments with a deficit at year end 2022 will be adjusted by the Common Council in March 2023.

If you have any questions, please feel free to contact me.

Thanks,

Dave

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City of Stoughton
Year End Time Bank Entries
For the Year Ended December 31, 2022

Entry Date	Department	Account Number	Account Description	Debit	Credit	Police
12/31/2022	Police	100-52100-50120	Wages	2,729.72		2,729.72
	Police	100-52100-50122	Wages dispatch	1,102.92		1,102.92
	Fire	100-52200-50120	Wages	440.91		
	Streets	100-53300-50120	Wages	316.77		
	Streets	100-55200-50120	Wages	220.10		
	Senior	100-54600-50120	Wages	164.23		
	Info	100-55500-50120	Wages	390.35		
	Library	215-55110-50120	Wages	254.24		
	Streets	224-53300-50120	Wages	105.59		
	Opera	245-55190-50120	Wages	1,581.47		
		100-00000-21702	Vested comp time		(5,365.00)	
		215-00000-21702	Vested comp time		(254.24)	
		224-00000-21702	Vested comp time		(105.59)	
	Comp time total	245-00000-21702	Vested comp time		(1,581.47)	
	$7,306.30	Accrue vested comp time 2022				
	Police	100-52100-50120	Wages	39,141.36		39,141.36
	Police	100-52100-50122	Wages dispatch	3,551.07		3,551.07
	Holiday pay total	100-00000-21703	Vested holiday pay		(42,692.43)	
	$42,692.43	Accrue vested holiday pay 2022				
	Courts	100-51200-50120	Wages	57.76		
	HR / Risk	100-51550-50120	Wages	5,978.47		
	Finance	100-51510-50120	Wages	2,939.25		
	Clerk	100-51420-50120	Wages	2,773.34		
	CD 91% Storm 9%	100-56300-50120	Wages	466.28		
	CD 91% Storm 9%	224-53600-50120	Wages	46.12		
	Planning	100-56300-50120	Wages	340.26		
	Inspection	100-52400-50120	Wages	1,590.60		
	Buildings	100-53200-50120	Wages	16.53		
	Police	100-52100-50120	Wages	17,605.95		17,605.95
	Police-Dispatch	100-52100-50122	Wages dispatch	3,694.08		3,694.08
	Fire	100-52200-50120	Wages	7,377.62		
	EMS	603-52300-50120	Wages	7,448.84		
	Streets	100-53300-50120	Wages	7,776.21		
	Rec Programs	100-53300-50120	Wages	5,336.77		
	Library	215-55100-50120	Wages	6,058.78		
	Senior Center	100-54600-50120	Wages	1,993.20		
	Info Tech	100-55500-50120	Wages	3,603.49		
	Opera House	245-55190-50120	Wages	5,712.60		
		100-00000-21704	Vested vacation pay		(61,549.81)	
		215-00000-21704	Vested vacation pay		(6,058.78)	
		224-00000-21704	Vested vacation pay		(46.12)	
	Vacation pay total	245-00000-21704	Vested vacation pay		(5,712.60)	
	$80,816.15	603-00000-21704	Vested vacation pay		(7,448.84)	
		Accrue vested vacation pay 2022				
	General Government	910-91051-50120	Wages		(288,811.06)	
	Public Safety	910-91052-50120	Wages		(211,569.27)	
	Public Works	910-91053-50120	Wages		(77,922.48)	
	Health and Human Services	910-91054-50120	Wages	49,810.06		

City of Stoughton
Year End Time Bank Entries
For the Year Ended December 31, 2022

Entry Date	Department	Account Number	Account Description	Debit	Credit	Police
	Culture, Recreation, Education	910-91055-50120	Wages	42,656.28		
	Conservation Development	910-91056-50120	Wages	91,164.15		
	Storm	224-53600-50120	Wages	37,200.93		
	Refuse	249-53620-50120	Wages	250.09		
	EMS	603-52300-50120	Wages		(2,971.66)	
	General Government	910-91051-21701	Accrued sick leave	288,811.06		
	Public Safety	910-91052-21701	Accrued sick leave	211,569.27		
	Public Works	910-91053-21701	Accrued sick leave	77,922.48		
	Health and Human Services	910-91054-21701	Accrued sick leave		(49,810.06)	
	Culture, Recreation, Education	910-91055-21701	Accrued sick leave		(42,656.28)	
	Conservation Development	910-91056-21701	Accrued sick leave		(91,164.15)	
	Storm	224-00000-21701	Accrued sick leave		(37,200.93)	
	Refuse	245-00000-21701	Accrued sick leave		(250.09)	
	EMS	603-00000-21701	Accrued sick leave	2,971.66		
		Adjust accrued sick leave to actual				
			Check totals	933,170.86	(933,170.86)	67,825.10
			Variance	0.00		