

December 29, 2016

ADMINISTRATION COMMITTEE
Douglas County Board of Supervisors
Thursday, January 5, 2017, 9:30 a.m., Courthouse Room 207C
1313 Belknap Street, Superior, Wisconsin

Please call the Chair or County Clerk's Office (715-395-1483) if you are unable to attend.

MEMBERS:	Jim Paine, Chair	Alan Jaques, Vice Chair	Nick Baker
	Mary Lou Bergman	Marvin Finendale	Douglas Finn
	Rosemary Lear	Pat Ryan	Larry Quam

A G E N D A

(Committee to maintain a two-hour meeting limit or take action to continue meeting beyond that time).

1. Roll call.
2. Approval of the following minutes: December 1, 2016, open session (attached); December 1, 2016, closed session and determine whether those minutes should remain closed or become an open record (provided in separate confidential envelope).
3. Departmental financial reports and goals/objectives for 2017 (budget reports attached; all areas will be listed, although there may not be additional report from each):
 - a. Administration/Human Resources;
 - b. Buildings & Grounds;
 - c. Corporation Counsel;
 - d. County Clerk;
 - e. Finance/Information Services;
 - f. Register of Deeds; and
 - g. Treasurer.
4. Action items/referrals:
 - a. Compensation market study (attached);
 - b. Photographer remuneration for County Board photos; and
 - c. Budgetary transfers (attached);
5. Informational:
 - a. Government Center corridor/decorative lighting cost estimate; and
 - b. Parking study update.
6. Future agenda items.
7. Adjournment.

NOTE: A quorum of the County Board, Executive Committee, Health and Human Services Board, Public Safety Committee, Transportation and Infrastructure Committee and Zoning Committee will be present at this meeting due to membership of this committee's members on those boards/committees.

ecopy: County Board Supervisors Department Managers S. Nelson (Telegram) K. Lundgren – website

NOTE: Agenda and attachments are available in County Clerk's Office for viewing or at www.douglascountywi.org. Action may be taken on items on the agenda. The County of Douglas complies with the Americans with Disabilities Act of 1990. If you are in need of an accommodation to participate in public meeting process, please contact the Douglas County Clerk's Office at (715) 395-1341 by 4:00 p.m. on the day prior to scheduled meeting. Douglas County will attempt to accommodate any request depending on the amount of notice we receive. TDD (715) 395-7521.

Posted: Courthouse, Government Center, D.C. website



Pamela A. Tafelski 12-29-16

ADMINISTRATION COMMITTEE
Douglas County Board of Supervisors
Thursday, December 1, 2016, 9:30 a.m., Courthouse Room 207C
1313 Belknap Street, Superior, Wisconsin

Meeting called to order by Chair Jim Paine.

ROLL CALL: Present – Alan Jaques, Nick Baker, Mary Lou Bergman, Marvin Finendale, Douglas Finn, Rosemary Lear, Pat Ryan, Larry Quam, Jim Paine. Others present – Clem Larson III (NWRPC), Andy Lisak, Dan Corbin, Carolyn Pierce, Linda Corbin, Chad LaLor (Senior Connections), Steve Rannenberg, Candy Holm Anderson, Tom Dalbec, Keith Kesler, Sam Pomush, Carol Jones, Michele Wick, Charlie Glazman, Pam Tafelski (Committee Clerk).

APPROVE OF MINUTES: Motion by Bergman, second Finendale, to approve November 3, 2016, open and closed session minutes and closed session minutes to remain closed. Motion carried.

DEPARTMENTAL FINANCIAL REPORTS AND GOALS/OBJECTIVES FOR 2016: Budget reports attached/reviewed. **Administration/Human Resources:** Progress report on the following projects: HOLF parking lot; Better City referendum; sales tax 11% decrease; gas sales tax initiative Superior Days issue; employee evaluations; compensation market study planning. Committee requested review of exit interview information to determine who the county is losing staff to and reasons for leaving. **Buildings & Grounds:** HVAC system upgrades report; request to get cost of new lighting in GC 270. **Corporation Counsel:** Ordinances work and protocols with medical centers on mental health cases. **County Clerk:** Busy with election recount. **Finance/Information Service:** Succession planning and integration with IT ongoing. **Treasurer:** Printing tax bills; tax certificate notices mailed; review of changes in Managed Forest Land state severance share for municipalities.

ACTION ITEMS/REFERRALS:

Buildings and Grounds Department Request to Combine 2015 Capital Project Funds with 2016 Capital Project Funds: Explanation for request attached and reviewed.

ACTION (RESOLUTION): Motion by Quam, second Bergman, to approve request as presented. Motion carried unanimously.

County Administrator Facilitated Evaluation Process Presentation: Potential facilitator resume' and proposal reviewed. Discussion regarding paper versus electronic evaluations, open communication, and who to include as evaluators in addition to committee.

ACTION: Motion by Bergman, second Baker, that County Administrator evaluation be paper format segmented into performance categories. Motion by Bergman, second Quam, to amend motion and add that Paine, Liebaert, and Lisak meet to determine how to proceed and to select department managers to include in the evaluation. Motion carried as amended. Discussion on including entire County Board in the process. Motion by Quam, second Baker, to add all County Board Supervisors be provided the evaluation form for input to Administration Committee, and to allow County Board Chair a vote on the final evaluation. Motion carried.

Selection of Financial Advisor: Five RFP's received and scores reviewed. Holm Anderson summarized Government Accountability Board's best practices is to use Financial Advisor. Recommendation is 3-year contract with HSE (HutchinsonShockeyErley).

ACTION (RESOLUTION): Motion by Ryan, second Quam, to approve 3-year financial advisor contract with HSE as recommended. Motion carried unanimously.

Budgetary Transfer: \$10,000 transfer from personnel to contracted services for surveyor.

ACTION (RESOLUTION): Motion by Lear, second Jaques, to approve budget transfer. Motion carried unanimously.

INFORMATIONAL ITEMS:

NWRPC Douglas County Parking Study 2016: Study results attached/reviewed. Clem Larson (NWRPC) summarized the recommendations and parking options. Lisak will present the study results to Employee Relations Committee, Security and Facilities Committee, and City of Superior administration and planning. Include neighbor or two adjacent to the county's campus if a task force formed on this project. Lisak will bring feedback to January meeting for developing plan of action decision in the summer.

Senior Connections Reserve Account: Report attached. LaLor (Senior Connections) reviewed the audit report, funding sources, and reserve funding mechanism. Unrestricted reserve of \$350,000 discussed. Integration with the state is not likely for the aging unit. Weaknesses and deficiencies have been addressed by management and corrective actions taken.

Single Cost Center for Non-Profit/Non-Departmental Funding: Finance Department will compile list of agencies/organizations, county grant amounts and source of funding for each (e.g. Land and Development Committee, HHS Board). Administrator will recommend policy for ranking agencies for committees of jurisdiction to use for budget meetings. Add to list which of grantee boards have County Board representation.

ACTION: Motion by Ryan, second Lear, to allow meeting to continue past two hours. Motion carried.

Fringe Benefits Valuation: Attached/reviewed. Concern that health insurance and benefits per employee in certain categories is almost 50% of salary level. May need to review at budget time.

FUTURE AGENDA ITEMS: Administrator evaluation; compensation market study; photographer remuneration for County Board photos; new lighting estimate for Government Center Room 270; parking study update; ranking/funding non-profit/non-departmental grant distribution policy.

ADJOURN OPEN SESSION: Motion by Ryan, second Jaques, to adjourn open session and convene into closed session pursuant to Section 19.85(1)(e) of the Wisconsin Statutes to give update on Deputy Sheriff contract negotiations. Roll call vote taken and passed with 9 Yes, 0 No, 0 Absent. Adjourned open session at 11:41 a.m.

Submitted by,
Pamela A. Tafelski
Committee Clerk



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
DEPARTMENT SUMMARY
2016**



**Transactions posted as of printing date
12/28/2016**

Department	Prior Year Actual	Amended Budget	Budget through Current Month	Actual Amount	Variance Amount
COUNTY BOARD OF SUPERVISORS	162,120.33	181,991.00	181,991.00	160,717.87	21,273.13
ADMINSTRATION	356,215.96	358,280.00	358,280.00	347,680.59	10,599.41
CORPORATION COUNSEL	52,589.40	104,060.00	104,060.00	57,509.97	46,550.03
REGISTER OF DEEDS	5,765.04	(34,847.00)	(34,847.00)	(14,024.03)	(20,822.97)
COUNTY CLERK	202,102.34	237,378.00	237,378.00	238,551.22	(1,173.22)
COUNTY TREASURER	186,563.63	203,971.00	203,971.00	198,045.67	5,925.33
FINANCE	394,018.20	403,114.00	403,114.00	398,479.48	4,634.52
BUILDING AND GROUNDS	226,772.54	278,332.00	278,332.00	318,152.86	(39,820.86)
INFORMATION SERVICES	300,317.50	(34,000.00)	(34,000.00)	49,964.12	(83,964.12)



DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY BOARD OF SUPERVISORS
 Transactions posted as of printing date
 12/28/2016



	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	-	-	-	-	-
Miscellaneous Revenues	-	-	-	100.00	(100.00)
Other Financing Sources	-	-	-	-	-
Revenues	-	-		100.00	(100.00)
Expenditures					
Personnel Services	108,932.26	110,541.00	110,541.00	101,773.83	8,767.17
Contractual Services	206.40	900.00	900.00	162.83	737.17
Supplies & Expense	50,651.39	65,500.00	65,500.00	55,479.25	10,020.75
Intra Country Charges	-	-	-	-	-
Fixed Charges	709.00	2,000.00	2,000.00	700.50	1,299.50
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	1,621.28	3,050.00	3,050.00	2,701.46	348.54
Expenditures	162,120.33	181,991.00	181,991.00	160,817.87	21,173.13
Net Cost	\$ 162,120.33	\$ 181,991.00	\$ 181,991.00	\$ 160,717.87	\$ 21,273.13



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
ADMINISTRATION**



Transactions posted as of printing date
12/28/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	1,511.40	3,000.00	3,000.00	1,335.95	(1,664.05)
Intergovt. Charges For Serv.	42,998.87	69,000.00	69,000.00	-	(69,000.00)
Miscellaneous Revenues	166.46	-	-	-	-
Other Financing Sources	-	-	-	-	-
Revenues	44,676.73	72,000.00	72,000.00	1,335.95	(70,664.05)
Expenditures					
Personnel Services	344,928.81	359,169.00	359,169.00	326,484.52	32,684.48
Contractual Services	26,538.70	31,070.00	31,070.00	12,648.61	18,421.39
Supplies & Expense	36,418.33	66,841.00	66,841.00	30,301.91	36,539.09
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,051.00	1,100.00	1,100.00	1,399.00	(299.00)
Debt Service	-	-	-	-	-
Grants & Contributions	600.00	600.00	600.00	450.00	150.00
Capital Outlay	-	-	-	-	-
Department Allocation	(8,644.15)	(28,500.00)	(28,500.00)	(22,267.50)	(6,232.50)
Expenditures	400,892.69	430,280.00	430,280.00	349,016.54	81,263.46
Net Cost	\$ 356,215.96	\$ 358,280.00	\$ 358,280.00	\$ 347,680.59	\$ 10,599.41



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
BUILDING AND GROUNDS**



Transactions posted as of printing date
12/28/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	5,983.02	5,000.00	5,000.00	-	(5,000.00)
Miscellaneous Revenues	316,518.22	306,600.00	306,600.00	241,220.44	(65,379.56)
Other Financing Sources	-	-	-	-	-
Revenues	322,501.24	311,600.00	311,600.00	241,220.44	(70,379.56)
Expenditures					
Personnel Services	363,113.94	382,243.00	382,243.00	374,353.22	7,889.78
Contractual Services	732,104.55	760,500.00	760,500.00	626,398.37	134,101.63
Supplies & Expense	53,802.05	61,130.00	61,130.00	52,271.46	8,858.54
Fixed Charges	49,731.83	62,000.00	62,000.00	61,294.00	706.00
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	(649,478.59)	(675,941.00)	(675,941.00)	(554,943.75)	(120,997.25)
Expenditures	549,273.78	589,932.00	589,932.00	559,373.30	30,558.70
Net Cost	\$ 226,772.54	\$ 278,332.00	\$ 278,332.00	\$ 318,152.86	\$ (39,820.86)



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
CORPORATION COUNSEL**



Transactions posted as of printing date
12/28/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	170,212.72	157,500.00	157,500.00	186,635.72	29,135.72
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Revenues	170,212.72	157,500.00	157,500.00	186,635.72	29,135.72
Expenditures					
Personnel Services	199,655.26	242,365.00	242,365.00	233,815.02	8,549.98
Contractual Services	13,757.83	6,550.00	6,550.00	1,983.62	4,566.38
Supplies & Expense	3,697.77	6,745.00	6,745.00	3,126.42	3,618.58
Intra Country Charges	-	-	-	-	-
Fixed Charges	719.00	900.00	900.00	791.00	109.00
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	4,972.26	5,000.00	5,000.00	4,429.63	570.37
Expenditures	222,802.12	261,560.00	261,560.00	244,145.69	17,414.31
Net Cost	\$ 52,589.40	\$ 104,060.00	\$ 104,060.00	\$ 57,509.97	\$ 46,550.03



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY CLERK**



Transactions posted as of printing date
12/28/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	12,790.00	11,250.00	11,250.00	11,725.00	475.00
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	12,731.81	14,100.00	14,100.00	17,754.75	3,654.75
Intergovt. Charges For Serv.	20,172.62	32,300.00	32,300.00	18,387.10	(13,912.90)
Miscellaneous Revenues	35,885.89	20,870.00	20,870.00	31,633.41	10,763.41
Other Financing Sources	-	-	-	-	-
Revenues	81,580.32	78,520.00	78,520.00	79,500.26	980.26
Expenditures					
Personnel Services	221,402.43	226,109.00	226,109.00	224,183.10	1,925.90
Contractual Services	13,148.16	20,940.00	20,940.00	17,536.87	3,403.13
Supplies & Expense	36,390.96	51,884.00	51,884.00	61,560.53	(9,676.53)
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,080.04	1,800.00	1,800.00	1,341.43	458.57
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	11,661.07	15,165.00	15,165.00	13,429.55	1,735.45
Expenditures	283,682.66	315,898.00	315,898.00	318,051.48	(2,153.48)
Net Cost	\$ 202,102.34	\$ 237,378.00	\$ 237,378.00	\$ 238,551.22	\$ (1,173.22)



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
FINANCE**



Transactions posted as of printing date
12/28/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ 120.09	\$ -	\$ -	\$ 120.00	\$ 120.00
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	759.00	-	-	15.00	15.00
Intergovt. Charges For Serv.	243,529.96	251,696.00	251,696.00	213,082.98	(38,613.02)
Miscellaneous Revenues	98.28	-	-	198.00	198.00
Other Financing Sources	-	-	-	-	-
Revenues	244,507.33	251,696.00	251,696.00	213,415.98	(38,280.02)
Expenditures					
Personnel Services	527,309.74	536,913.00	536,913.00	513,573.77	23,339.23
Contractual Services	64,840.82	67,110.00	67,110.00	63,667.65	3,442.35
Supplies & Expense	22,899.04	29,287.00	29,287.00	15,869.24	13,417.76
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,271.00	2,500.00	2,500.00	1,954.00	546.00
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	22,204.93	19,000.00	19,000.00	16,830.80	2,169.20
Expenditures	638,525.53	654,810.00	654,810.00	611,895.46	42,914.54
Net Cost	\$ 394,018.20	\$ 403,114.00	\$ 403,114.00	\$ 398,479.48	\$ 4,634.52



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
INFORMATION SERVICES**



Transactions posted as of printing date
12/28/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	242.60	100.00	100.00	-	(100.00)
Intergovt. Charges For Serv.	855,116.48	911,898.00	911,898.00	706,120.79	(205,777.21)
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	34,000.00	34,000.00	-	(34,000.00)
Revenues	855,359.08	945,998.00	945,998.00	706,120.79	(239,877.21)
Expenditures					
Personnel Services	174,519.72	162,759.00	162,759.00	117,338.69	45,420.31
Contractual Services	409,140.96	524,364.00	524,364.00	517,276.83	7,087.17
Supplies & Expense	108,362.10	85,475.00	85,475.00	28,297.82	57,177.18
Fixed Charges	129,288.01	139,400.00	139,400.00	93,171.57	46,228.43
Debt Service	-	-	-	-	-
Grants & Contributions	334,365.79	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	-	-	-	-	-
Expenditures	1,155,676.58	911,998.00	911,998.00	756,084.91	155,913.09
Net Cost	\$ 300,317.50	\$ (34,000.00)	\$ (34,000.00)	\$ 49,964.12	\$ (83,964.12)



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
REGISTER OF DEEDS**



Transactions posted as of printing date
12/28/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ 99,338.63	\$ 157,906.00	\$ 157,906.00	\$ 116,730.41	\$ (41,175.59)
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	3,621.00	4,580.00	4,580.00	3,838.00	(742.00)
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	190,557.61	175,000.00	175,000.00	176,493.93	1,493.93
Intergovt. Charges For Serv.	-	-	-	-	-
Miscellaneous Revenues	3.70	120.00	120.00	5.90	(114.10)
Other Financing Sources	-	-	-	-	-
Revenues	293,520.94	337,606.00	337,606.00	297,068.24	(40,537.76)
Expenditures					
Personnel Services	252,913.67	261,320.00	261,320.00	247,580.96	13,739.04
Contractual Services	23,768.89	18,204.00	18,204.00	19,222.56	(1,018.56)
Supplies & Expense	7,906.31	9,770.00	9,770.00	4,250.53	5,519.47
Intra Country Charges	-	-	-	-	-
Fixed Charges	2,936.21	3,100.00	3,100.00	2,874.03	225.97
Debt Service	-	-	-	-	-
Grants & Contributions	5.00	75.00	75.00	-	75.00
Capital Outlay	-	-	-	-	-
Department Allocation	11,755.90	10,290.00	10,290.00	9,116.13	1,173.87
Expenditures	299,285.98	302,759.00	302,759.00	283,044.21	19,714.79
Net Cost	\$ 5,765.04	\$ (34,847.00)	\$ (34,847.00)	\$ (14,024.03)	\$ (20,822.97)



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY TREASURER**



Transactions posted as of printing date
12/28/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	27,478.44	27,700.00	27,700.00	29,009.24	1,309.24
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	21,980.69	23,000.00	23,000.00	22,676.58	(323.42)
Intergovt. Charges For Serv.	12,091.23	12,000.00	12,000.00	1,474.00	(10,526.00)
Miscellaneous Revenues	1,571.41	-	-	2,027.79	2,027.79
Other Financing Sources	-	-	-	-	-
Revenues	63,121.77	62,700.00	62,700.00	55,187.61	(7,512.39)
Expenditures					
Personnel Services	180,903.24	185,686.00	185,686.00	186,916.28	(1,230.28)
Contractual Services	15,238.43	15,520.00	15,520.00	13,315.91	2,204.09
Supplies & Expense	10,816.63	17,900.00	17,900.00	12,397.30	5,502.70
Intra Country Charges	-	-	-	-	-
Fixed Charges	14,883.44	21,200.00	21,200.00	17,519.77	3,680.23
Debt Service	-	-	-	-	-
Grants & Contributions	-	200.00	200.00	(89.50)	289.50
Capital Outlay	-	-	-	-	-
Department Allocation	27,843.66	26,165.00	26,165.00	23,173.52	2,991.48
Expenditures	249,685.40	266,671.00	266,671.00	253,233.28	13,437.72
Net Cost	\$ 186,563.63	\$ 203,971.00	\$ 203,971.00	\$ 198,045.67	\$ 5,925.33

INVESTMENTS

MONTH/YEAR- NOV 2016

BANK	RATE		BEG BALANCE	PURCHASE	RETIRE	END BALANCE
SCCU Savings	0.000%		57.86	0.00	0.00	57.86
HFCU Savings	0.000%		10.00	0.00	0.00	10.00
BMO BANK CKG2 - ANALYSIS CHARGES	0.250%		0.00	588.46	588.46	-
BMO BANK MM	0.250%		1,014,476.71	750,637.07	496,000.00	1,269,113.78
NBC MM	0.110%		148,670.96	218,776.33	321,565.74	45,881.55
TIMBERWOOD MM	0.200%		151,953.11	24.98	0.00	151,978.09
ST POOL GENERAL	0.430%		7,526,543.11	2,367.08	1,100,000.00	6,428,910.19
ST POOL HIGHWAY BOND	0.430%		2.62	0.00	0.00	2.62
SUBTOTAL			8,841,714.37	972,393.92	1,918,154.20	7,895,954.09
CD - CITZ12-1 (Merit)	8/14/16	1.200%	0.00	0.00	0.00	-
CD - CVB14-1	2/18/17	0.850%	250,000.00	0.00	0.00	250,000.00
CD - CVB14-2	8/18/16	0.850%	0.00	0.00	0.00	-
CD - CVB16-1	8/18/18	0.850%	254,290.71	0.00	0.00	254,290.71
CD - 1stMERIT15-1	8/17/17	0.700%	1,014,066.97	0.00	0.00	1,014,066.97
CD - 1stMERIT16-1	8/19/19	0.750%	500,000.00	0.00	0.00	500,000.00
CD - NBC13-2	6/4/19 can call 6/4/16	0.850%	0.00	0.00	0.00	-
CD - NBC12-4	3/14/16	0.500%	0.00	0.00	0.00	-
CD - NBC15-2	10/26/18 callable quarter	1.200%	500,000.00	0.00	0.00	500,000.00
CD - NBC16-1	9/14/17	0.650%	512,657.56	0.00	0.00	512,657.56
CD - NBC16-2	6/04/19	1.210%	2,000,000.00	0.00	0.00	2,000,000.00
CD - NBC16-3	9/02/19	1.050%	600,000.00	0.00	0.00	600,000.00
CD - SCCU	4/9/17	0.750%	247,836.12	0.00	0.00	247,836.12
CD-TIMBERWOOD1	1/23/17	0.6500%	250,000.00	409.59	409.59	250,000.00
CD-TIMBERWOOD3	5/24/18	0.6516%	252,445.18	0.00	0.00	252,445.18
CD's SubTotals			6,381,296.54	409.59	409.59	6,381,296.54
SUBTOTAL			15,223,010.91	972,803.51	1,918,563.79	14,277,250.63
CD-BMO15-1 (1-16)	1/22/16 1 year CD	0.4500%	0.00	0.00	0.00	-
CD-BMO15-2 (7-16)	7/28 & 1/28 Interest 1-1	0.5500%	0.00	0.00	0.00	-
CD-BMO15-3 (1-18)	7/28 & 1/28 Interest	1.3500%	0.00	0.00	0.00	-
CD-BMO15-4 (7-16)	7/28 & 1/28 Interest 1-1	0.5500%	0.00	0.00	0.00	-
CD-BMO15-5 (4-16)	7/28 & 1/28 Interest	0.5500%	0.00	0.00	0.00	-
CD-BMO15-6 (1-17)	7/28 & 1/28 Interest	0.7500%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-8 (1-17)	7/29 & 1/29 Interest	0.8500%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-11 (8/17)	8/13 & 2/03 Interest	0.8500%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-12 (6-17)	12/17 & 6/17 Interest	1.1000%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-13 (12/17)	12/24 & 6/24 Interest	1.2500%	127,000.00	0.00	0.00	127,000.00
CD-BMO15-14 (6/29/16)	1 year CD	0.5500%	0.00	0.00	0.00	-
CD-BMO15-15 (7/29/16)	1 year CD	0.6000%	0.00	0.00	0.00	-
CD-BMO15-16 (10/31/16)	15 month	0.7000%	0.00	0.00	0.00	-
CD-BMO15-17 (8/17)	2 year CD	1.2000%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-18 (9/17)	2 year CD	1.1000%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-19 (10/17)	2 year CD	1.2000%	248,000.00	252.76	252.76	248,000.00
CD-BMO15-20	1x12/28/15 3/28 & 9/28 Interest 3	1.1230%	0.00	0.00	0.00	-
CD-BMO16-1	2/18 2/3 & 8/3 Interest 2 y	1.1500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-2	10/17 4/6 & 10/6 Interest 18	0.8500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-3	05/10/2017 12 m	0.7500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-4	11/10/16 6 month CD	0.5000%	248,000.00	621.70	248,621.70	-
CD-BMO16-5	05/11/18 5/11 & 11/11 Inte	1.0000%	248,000.00	1,250.19	1,250.19	248,000.00
CD-BMO16-6	05/23/18 2 year CD	1.0000%	248,000.00	210.63	210.63	248,000.00
CD-BMO16-7	07/07/17 1 year CD	0.7500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-8	10/27/17 13 month CD	0.8000%	200,000.00	0.00	0.00	200,000.00
CD-BMO16-9	07/27/18 2 yr CD	0.9000%	200,000.00	0.00	0.00	200,000.00
CD-BMO16-10	07/27/18 2 yr CD	0.9000%	200,000.00	152.88	152.88	200,000.00
CD-BMO16-11	08/19/18 2 yr CD	1.0500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-12	11/02/18 2 yr CD	1.2000%	0.00	248,000.00	0.00	248,000.00
CD-BMO16-13	11/02/18 2 yr CD	1.2000%	0.00	248,000.00	0.00	248,000.00
BMO CD's SubTotals			4,447,000.00	498,488.16	250,488.16	4,695,000.00
SUBTOTAL	Next Call Maturity		19,670,010.91	1,471,291.67	2,169,051.95	18,972,250.63
BMO STEP UP AGCY BOND 13-3 cusip*3D3	1.0000%		715,079.44	0.00	0.00	715,079.44
BMO STEP UP AGCY BOND 15-5 cusip*WG2	1.3000%		0.00	0.00	0.00	-
BMO STEP UP AGCY BOND 15-6 cusip*R78	0.7500%		0.00	0.00	0.00	-
BMO STEP UP AGCY BOND 15-7 cusip*4B4	0.5000%		0.00	0.00	0.00	-
BMO STEP UP AGCY BOND 16-1 cusip*TY5	1.4200%		250,000.00	0.00	0.00	250,000.00
BMO STEP UP AGCY BOND 16-2 cusip*JU0	0.7500%		400,000.00	0.00	0.00	400,000.00
BMO STEP UP AGCY BOND 16-3 cusip*SD8	1.1300%		350,000.00	0.00	0.00	350,000.00
StepUps SubTotals			1,715,079.44	-	-	1,715,079.44
SUBTOTAL			21,385,090.35	1,471,291.67	2,169,051.95	20,687,330.07
ST POOL W/C	0.430%		901,743.70	314.83	0.00	902,058.53
ST POOL HLTH INS	0.430%		1,218,284.93	425.34	0.00	1,218,710.27
MERIT BANK - W/C MM	0.190%		0.00	0.00	0.00	-
MERIT BANK - HEALTH INS MM	0.190%		0.00	0.00	0.00	-
TOTAL			23,505,118.98	1,472,031.84	2,169,051.95	22,808,098.87

INTEREST ON INVESTMENTS

MONTH/YEAR- NOV 2016

BANK	BEG BALANCE	EARNED	RECEIVED	END BALANCE
SCCU Savings	0.00	0.00	0.00	-
HFCU Savings	0.00	0.00	0.00	-
BMO BANK CKG2 - INTEREST EARNED	0.00	341.60	341.60	-
BMO BANK MM	0.00	148.91	148.91	-
NBC MM	0.00	4.09	4.09	-
TIMBERWOOD MM	0.00	24.98	24.98	-
ST POOL GENERAL	0.00	2,367.08	2,367.08	0.00
ST POOL HIGHWAY BOND	0.00	0.00	0.00	-
SUBTOTAL	0.00	2,886.66	2,886.66	0.00
CD - CITZ12-1	0.00	0.00	0.00	0.00
CD - CVB14-1	4,122.64	174.66	0.00	4,297.30
CD - CVB14-2	0.00	0.00	0.00	0.00
CD - CVB16-1	438.22	177.66	0.00	615.88
CD - 1stMERIT15-1	8,576.50	583.44	0.00	9,159.94
CD - 1stMERIT16-1	750.00	308.22	0.00	1,058.22
CD - NBC13-2	0.00	0.00	0.00	0.00
CD - NBC12-4	(0.00)	0.00	0.00	(0.00)
CD - NBC15-2	65.75	493.15	0.00	558.90
CD - NBC16-1	2,108.95	273.89	0.00	2,382.84
CD - NBC16-2	3,696.98	1,989.04	0.00	5,686.02
CD - NBC16-3	1,018.36	517.81	0.00	1,536.17
CD - SCCU	947.89	152.78	0.00	1,100.67
CD-TIMBERWOOD1	307.14	133.56	409.59	31.11
CD-TIMBERWOOD3	988.43	165.99	0.00	1,154.42
CD's SubTotals	23,020.86	4,970.18	409.59	27,581.48
SUBTOTAL	23,020.86	7,856.84	3,296.25	27,581.48
CD-BMO15-1	0.00	0.00	0.00	0.00
CD-BMO15-2	(0.00)	0.00	0.00	(0.00)
CD-BMO15-3	(0.00)	0.00	0.00	(0.00)
CD-BMO15-4	(0.00)	0.00	0.00	(0.00)
CD-BMO15-5	(0.00)	0.00	0.00	(0.00)
CD-BMO15-6	479.01	152.88	0.00	631.89
CD-BMO15-8	537.15	173.26	0.00	710.41
CD-BMO15-11	456.30	173.26	0.00	629.56
CD-BMO15-12	971.59	224.22	0.00	1,195.81
CD-BMO15-13	561.08	130.48	0.00	691.56
CD-BMO15-14	0.00	0.00	0.00	0.00
CD-BMO15-15	(0.00)	0.00	0.00	(0.00)
CD-BMO15-16	0.00	0.00	0.00	0.00
CD-BMO15-17	652.30	0.00	0.00	652.30
CD-BMO15-18	231.69	224.22	0.00	455.91
CD-BMO15-19	179.38	244.60	252.76	171.22
CD-BMO15-20	(0.00)	0.00	0.00	(0.00)
CD-BMO16-1	687.58	234.41	0.00	921.99
CD-BMO16-2	150.17	173.26	0.00	323.43
CD-BMO16-3	886.68	152.88	0.00	1,039.56
CD-BMO16-4	591.14	30.56	621.70	(0.00)
CD-BMO16-5	1,182.25	203.84	1,250.19	135.90
CD-BMO16-6	61.15	203.84	210.63	54.36
CD-BMO16-7	586.03	152.88	0.00	738.91
CD-BMO16-8	504.11	131.51	0.00	635.62
CD-BMO16-9	478.37	147.95	0.00	626.32
CD-BMO16-10	19.73	147.95	152.88	14.80
CD-BMO16-11	442.32	214.03	0.00	656.35
CD-BMO16-12	0.00	228.30	0.00	228.30
CD-BMO16-13	0.00	228.30	0.00	228.30
BMO CD's SubTotals	9,658.04	3,572.59	2,488.16	10,742.48
SUBTOTAL	32,678.89	11,429.43	5,784.41	38,323.96
BMO STEP UP AGENCY BOND 13-3	1,326.37	587.74	0.00	1,914.11
BMO STEP UP AGENCY BOND 15-5	0.00	0.00	0.00	0.00
BMO STEP UP AGENCY BOND 15-6	(0.00)	0.00	0.00	(0.00)
BMO STEP UP AGENCY BOND 15-7	(0.00)	0.00	0.00	(0.00)
BMO STEP UP AGENCY BOND 16-1	316.11	291.78	0.00	607.89
BMO STEP UP AGENCY BOND 16-2	1,033.43	269.59	0.00	1,303.02
BMO STEP UP AGENCY BOND 16-3	747.65	325.07	0.00	1,072.72
StepUps SubTotals	3,423.56	1,474.18	0.00	4,897.74
SUBTOTAL	36,102.43	12,903.62	5,784.41	43,221.70
ST POOL W/C	(0.00)	314.83	314.83	(0.00)
ST POOL HLTH INS	0.00	425.34	425.34	0.00
MERIT BANK - W/C MM	0.00	0.00	0.00	-
MERIT BANK - HEALTH INS MM	0.00	0.00	0.00	-
TOTAL	36,102.43	13,643.79	6,524.58	43,221.70



DOUGLAS COUNTY, WISCONSIN
TREASURER'S MONTHLY REPORT
ACCOUNT BALANCES
As of 11/30/16



ACCOUNT	PRINCIPAL 2016	PRINCIPAL 2015	INTEREST 2016	INTEREST 2015
CASH AND INVESTMENTS				
Cash:				
Cash on Hand	\$ 4,960	\$ 11,872		
Petty Cash	8,215	8,365		
Checking:				
General Fund--M & I	\$ 2,448,792	\$ 1,274,451	4,429	6,126
Payroll--NBC	4,986	5,788		
Forestry--NBC	632,444	667,186	33	96
Short Term Investments				
State Trust Fund	6,428,910	270	28,640	
General Fund CDs	11,076,297	10,514,898	93,159	65,970
StepUps CDs	1,715,079	2,160,079	16,929	26,060
General Fund Savings Account	68	68	-	-
General Fund Money Markets	1,466,973	10,517,817	10,979	29,373
Rural Housing	20,158	17,994		
CASH AND INVESTMENTS	\$ 23,806,882	\$ 25,178,788	\$ 154,169	\$ 127,625
RESTRICTED CASH AND INVESTMENTS				
Checking:				
Huber Law Trust	\$ 44,318	\$ 35,491		
Clerk of Court Trust	23,042	23,042		
Short Term Investments:				
State Trust Fund - Health Insurance	1,218,710	1,214,481	4,029	2,165
Clerk of Courts	990,240	533,994	723	544
Drug Investigation	226,712	207,354		
Land Conservation	106,876	103,236	50	83
Long Term Investments:				
Money-Market - Workers' Compensation	902,059	898,928	2,982	1,602
CD-Land Conservation	250,000	250,000	2,865	1,666
Certificates of Deposit - Worker's Comp	-	-	-	-
RESTRICTED CASH AND INVESTMENTS	\$ 3,761,957	\$ 3,266,526	\$ 10,649	\$ 6,060
OUTSTANDING LONG-TERM DEBT				
General Obligation Debt Payable	\$ 27,088,731	\$ 25,930,195		
Note Payable-(Unfunded Pension Liability)	5,297,511	5,535,709		
Liability Accrued Compensated Absences	2,142,214	2,134,247		
OUTSTANDING LONG-TERM DEBT	\$ 34,528,456	\$ 33,600,151		



DOUGLAS COUNTY, WISCONSIN
TREASURER'S MONTHLY REPORT
ACCOUNT BALANCES
As of 11/30/16
(Continued)



ACCOUNT	2016	2015
RECEIVABLES		
Tax Certificates and Deeds:		
Tax Certificate - Current Year		
Delinquent Real Estate Taxes 2008-Sale of 2009	791	791
Delinquent Real Estate Taxes 2009-Sale of 2010	819	819
Delinquent Real Estate Taxes 2010-Sale of 2011	866	1,571
Delinquent Real Estate Taxes 2011-Sale of 2012	1,089	5,629
Delinquent Real Estate Taxes 2012-Sale of 2013	5,375	249,191
Delinquent Real Estate Taxes 2013-Sale of 2014	284,955	902,705
Delinquent Real Estate Taxes 2014-Sale of 2015	721,069	1,609,185
Delinquent Real Estate Taxes 2015-Sale of 2016	1,366,936	
Forest and Cropland Taxes	1,329	4,065
Allowance for Uncollectable Taxes	(10,000)	(10,000)
Tax Clearing		
Real Estate-Charge Backs		-
Tax Deeds Receivable	79,992	71,520
Allowance for Uncollectable Tax Deeds	(68,839)	(91,479)
Tax Certificates and Deeds	2,384,382	2,743,997
Property Tax	-	-
Assessments	474,031	408,180
Accounts	10,043,445	8,360,096
Tax Installment Contracts	(256)	3,774
Due from other Governments	3,424,927	3,018,260
Accrued Interest	92,759	123,718
RECEIVABLES	\$ 16,419,288	\$ 14,658,025



EXECUTIVE SUMMARY

Douglas County, Wisconsin

September 19, 2013

Carlson Dettmann Consulting (CDC) has conducted a job classification and compensation study for Douglas County over the past several weeks, and we are providing our findings and recommendations in this executive summary. The study covers some 300 employees with an annual base payroll of approximately \$14.5 million and an average salary of \$45,000.

The general scope of the project requested by Douglas County was development of a pay plan that would do the following: 1) balance internal equity and consistency with market competitiveness; 2) provide a consistent pay plan for all covered staff; 3) strengthen the relationship between pay and performance management; and 4) in developing a plan, consider the level of benefits provided by Douglas County for its employees.

Internal equity and consistency was achieved using CDC's Job Evaluation System to rate five key job-related factors. The job evaluation factors are:

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- Formal Preparation and Experience
- Decision Making (Impact)
- Thinking Challenges and Problem Solving
- Interactions and Communications
- Work Environment

The point scores on each factor were totaled to obtain the overall point value of the job. Having a point score allows CDC to band jobs together that may be quite varied in order to establish a job hierarchy and classification system that is internally consistent.

CDC determined a fixed number of pay grades, grouping jobs with similar total point scores into grades so that jobs of similar value should have the same pay opportunities. Because there are five factors of job worth measured, jobs can end up in the same grade even though there are differences in point scores on different factors.

Our market analysis included base wage data from the following sources:

Custom survey data includes the following comparable organizations as defined by the County:

Ashland County, Barron County, Bayfield County, Burnett County, Chippewa County, City of Duluth MN, City of Superior, Dunn County, Eau Claire County, Polk County, Price County, Rusk County, Sawyer County, St. Louis County MN, and Washburn County

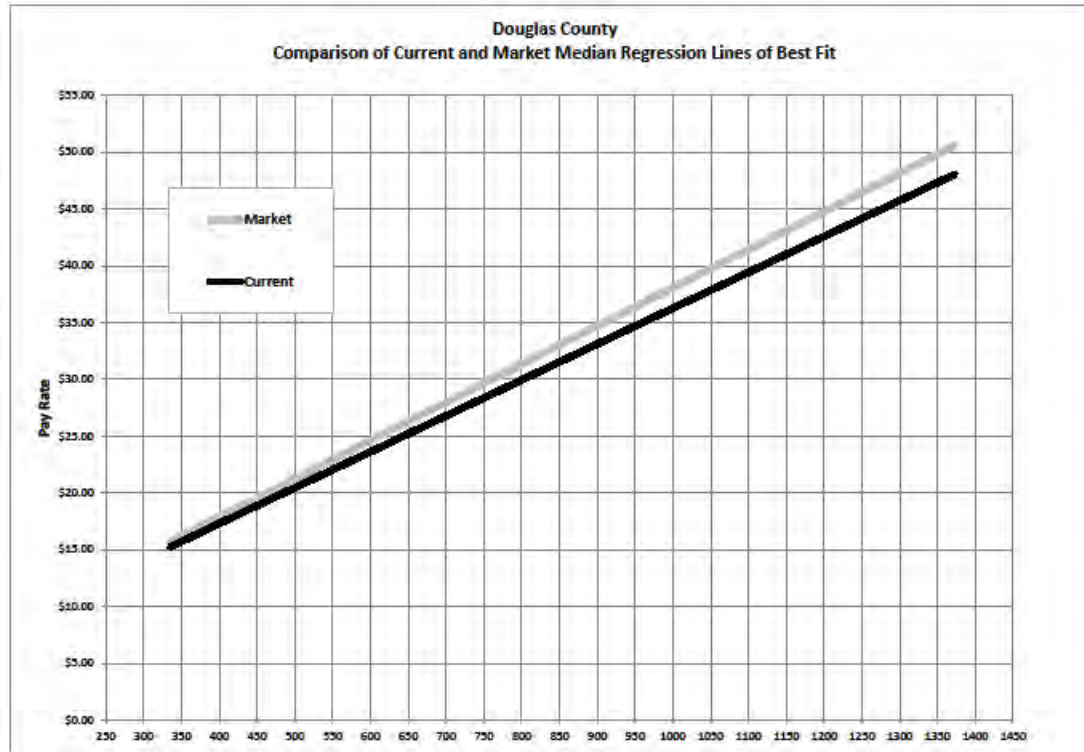
Supplemental data was analyzed from the U.S. Bureau of Labor Statistics area pay survey for Douglas County and, where, appropriate, Midwestern data from the Towers Watson survey publications.

We measured benchmarks for 50 job classifications covering over 60% of the incumbents. Overall, the benchmarks had an average market index of 96.7%. Most of job classifications in the lower end of the classification scale were close to market; the higher rated job classifications tended to be slightly below market.

Graphically, the result is as follows:

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This graph depicts the regression (trend) lines drawn through the data points for the benchmarks we measured. The black line reflects the relationship between job evaluation scores and the County's current pay rates; the gray line is the market line.

In terms of market competitiveness, it is CDC's conclusion from the analysis of the survey data that the majority of current pay rates at Douglas County are competitive. Having reviewed and discussed this finding, the Administration Committee instructed CDC to develop a single pay structure covering all staff that is linked to market average rates.

The Administration Committee further instructed that a pay structure be developed that will emphasize employee development and performance management. Accordingly, we are recommending a structure in which the first five years of employment will have pay increases based on annual step increases requiring a performance evaluation that at least meets expectations. Step six in this structure is considered the Control Point and is linked statistically to the market averages for our benchmark jobs.

The maximum pay rate of each range will allow employees to earn up to an additional 20% above the Control Point based on merit. The merit system, an enhanced employee development/performance management system, and the training and auditing systems necessary to support merit pay will be developed following adoption of the plan.

Under this plan, range spreads would be 137%. Each step to the Control Point is 2.5% of each range Control Point. In this plan, as well, range Minimums are 87.5% of the Control Point; however, each range maximum is 120.0% of the Control Point.

The recommended implementation method for this option is as follows:

- The employees currently paid below the new range minimum would be placed on the Minimum step of the range.
- The employees currently paid between the range Minimums and the Control Points would be placed on the nearest step that provides an increase.
- The employees currently between the Control Points and Maximums would remain at their current rate of pay until the County has developed a performance management/performance evaluation and merit plan policy.

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The implementation cost of proposed pay plan is approximately 1.5% of base payroll. The allocation pattern by steps is as follows:

Number of Employees at		
Step 1	29	13%
Step 2	22	10%
Step 3	23	10%
Step 4	42	19%
Step 5	10	4%
Step 6	20	9%
CP to Max	79	35%
Above Max	0	0%
225		

Our project agreement with the County requires that we take benefits into consideration in making a pay plan proposal. Typically, clients ask this be taken into consideration because public employee fringe benefit programs tend to be superior to those typically received by a community’s citizens and the public body wants to feel confident it is being fair to taxpayers and employees.

How is the Douglas County doing in this regard?

The cost of fringe benefits can be divided into four major cost categories – required benefits (social security, Medicare, unemployment compensation, and worker’s compensation), paid time off (vacation, sick leave, holidays, etc.), pension, and health care.

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All of the data collected by us and others over the years, combined with our years of practical experience, points to a clear conclusion that public employee benefits are very good, and typically better than most people enjoy. However, that outcome reflects Wisconsin's long-standing public policy, which is not untypical of government policy in many areas of the world, is completely consistent with a practice of hiring public employees and investing in them for a career in public service.

Specifically, of the four benefit cost areas, Douglas County is consistent with others on required benefits. Those expenses are driven by statutory requirements.

Paid time off benefits costs tend to be higher than most community employers because the County has a workforce with many years of service.

The State of Wisconsin has an exceptional public employee pension program. It is well-funded and well-managed, and a critical cornerstone of our public employment policy. However, until the passage of Acts 10/32, there was growing criticism that it was too rich a benefit because the entire cost was born by taxpayers. Since passage, all public employees, except for unionized police, fire and transit employees, are required to pay half of their pension costs, and new agreements are being reached with unions representing those exempted employees to do the same. These changes helped level the competitive playing field.

The fourth benefit cost area – health insurance – remains a challenge, particularly since passage of the Affordable Care Act. The Act raised everyone's awareness about the practical and social equity issues surrounding access to and the cost of health care.

The most quoted basis of comparison of plan costs and contribution rates is provided by the Kaiser Family Foundation (www.kff.org). A recent front page article in the New York Times led with the following:

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Health Care Costs Climb Moderately, Survey Says

By ANDREW POLLACK

Premiums for employer-provided health insurance have increased by relatively modest amounts this year, according to a new survey, a further sign that once-torrid health care inflation has abated for now.

The average annual premium for a family rose 4 percent in 2013, to \$16,351, according to the survey results released Tuesday by the Kaiser Family Foundation. Annual premiums for individual policies purchased through an employer rose 5 percent, to \$5,884.

The 4 percent increase for a family is relatively tame, at least compared with the roughly 10 percent annual increases experienced a decade ago. But it is still a far bigger rise than 1.8 percent increases in wages and the 1.1 percent rate of inflation in the last year, the foundation said.

“If you are comparing it to 10 years ago in health care, it seems modest,” said Helen B. Darling, chief executive of the National Business Group on Health, which represents large employers. “If you compare it to the economy and what inflation is doing, I don’t think it’s modest at all.”

Historically, public employees have benefitted from exceptionally good health care programs that mirrored those developed in collective bargaining with large private sector employers. These programs were outcomes of the post WWII period and the extraordinary growth of the American economy. Unfortunately, our economy changed, and many private sector programs disappeared with the private sector jobs and their benefit programs. Public employees remain and continue to be key contributors to the quality of our communities.

Two things, though, created a disparity. First, health insurance costs skyrocketed and will continue to grow at a rate faster than our economy. Second, our historic collective bargaining laws and practices insulated public employees from the changes private sector

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employers and employees were implementing in their health insurance programs. The result is that public employees in many areas of Wisconsin, have health insurance benefits that are superior in plan design and employer contributions that are much less than taxpayers are experiencing. With the Affordable Care Act, this is a rapidly growing public policy concern.

It is our practice to hold our client's health care costs up to the Kaiser survey numbers to begin a discussion of where you stand relative comparisons now being made on a regular basis in the public dialogue. A basis for comparison is presented as follows:

	Family Premium	Employer Pct.	Employer Cost	Employee Cost
Kaiser Avg.*	\$15,581	71%	\$11,063	\$4,518
Douglas County	\$26,580	88%	\$23,390	\$3,190

*** Firms > 199 workers.**

The Administration Committee acknowledged that both the total premium amounts and the level of County contribution to the plan will be addressed as a separate item.

In conclusion, we are pleased to report these findings and recommendations to the County, and we are ready to answer any questions that you have. Assuming the Board adopts a new pay plan in the coming weeks, CDC recommends that there be an appeal procedure so that any employee who feels classified inappropriately can submit an appeal that will be addressed in a defined time line.

The recommended pay grade order with the pay structure is attached as a separate document.

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Carlson Dettmann Consulting, LLC wants to thank Douglas County for the opportunity to conduct this project.

Respectfully submitted:

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**Douglas County, WI
Budgetary/Actual Transfers
January Administration Meeting**

Department	Amount	Explanation	BX/JE #	Fiscal Note
Land Conservation	\$ 50,000	2016 budget for multi year grant	195918	Increase purchased services - contracts (61421.5299) and increase grant revenue (61421.4358.21) No effect on levy
	\$ 73,000	2016 budget for multi year grant	195918	Increase purchased services - contracts (61422.5299) and increase grant revenue (61422.4869) No effect on levy
	\$ 6,000	2016 budget for multi year grant	195918	Increase purchased services - contracts (61432.5299) and increase grant revenue (61432.4358) No effect on levy
	\$ 60,000	2016 budget for multi year grant	195918	Increase purchased services - contracts (61433.5299) and increase grant revenue (61433.4358) No effect on levy
	\$ 25,000	2016 budget for multi year grant	195918	Increase purchased services - contracts (61434.5299) and increase grant revenue (61434.4358) No effect on levy
	\$ 6,000	2016 budget for multi year grant	195918	Increase purchased services - contracts (61435.5299) and increase grant revenue (61435.4358) No effect on levy
Forestry	\$ 4,000	Release funding for land acquisitions for property acquisition closing costs for Milavitz gift of property (\$4,000)		Increase Forestry fixed assets (61101.1821) by \$4,000; decrease Forestry Land Purchases reserve (61101.3316.7) by same.