PROCEEDINGS OF THE BROWN COUNTY
ADMINISTRATION COMMITTEE

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the **Brown County Administration Committee** was held on Wednesday, June 1, 2016 in Room 200, Northern Building, 305 E. Walnut Street, Green Bay, WI

Present: Chair Schadewald, Supervisor Kneiszel, Supervisor Blom, Supervisor Vander Leest, Supervisor Becker

Also Present: Director of Administration Chad Weininger, Human Resources Director Brittany Zaehringer, Child Support Director Maria Lasecki, Technology Services Director August Neverman, Treasurer Paul Zeller

---

Audio of this meeting is available by contacting the County Board Office at (920) 448-4015

I. Call to Order.

The meeting was called to order by Chair Richard Schadewald at 6:15 pm.

II. Approve/Modify Agenda.

Schadewald indicated that Corporation Counsel does not have a report and therefore Item 3 can be struck from the Agenda. In addition, it was requested that Items 6 – 12 be taken following Item 1.

Motion made by Supervisor Kneiszel, seconded by Supervisor Blom to approve as amended. Vote taken. MOTION CARRIED UNANIMOUSLY

III. Approve/Modify Minutes of April 28, 2016.

Motion made by Supervisor Vander Leest, seconded by Supervisor Blom to approve. Vote taken. MOTION CARRIED UNANIMOUSLY.

Review minutes of: *None.*

Comments from the Public. *None.*

Communications:

1. **Communication from Supervisor Schadewald re: the status of and reinstatement of the Facility Master Plan Subcommittee.** ***Referred from PD&T and County Board Chairman Moynihan.***

Schadewald said he has had conversations with County Board Chair Pat Moynihan on this and the Facility Master Plan Subcommittee will be reinstated. The reason this is being brought forward at this meeting is because the Subcommittee originated through the Administration Committee. Anyone interested in being on the Subcommittee can let Chair Moynihan know.

No action taken.

Although shown in the proper format here, Items 6 – 12 were taken at this time.

County Clerk

2. **Budget Status Financial Report for April, 2016.**

Motion made by Supervisor Vander Leest, seconded by Supervisor Becker to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Corporation Counsel

3. **Monthly Reports.** ***To be distributed prior to the meeting.***

No report; no action taken.

Child Support

4. **Budget Status Financial Report for April, 2016.**

Motion made by Supervisor Becker, seconded by Supervisor Vander Leest to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

5. **Director's Report for April/May 2016.**

Child Support Director Maria Lasecki referred to her Director's Report in the agenda packet. She said her office has been very busy and performance continues to increase but the case load also continues to increase. The caseload per case worker is currently 1040 cases which is insane. Lasecki said the complexity and nature of cases they are dealing with makes this almost unmanageable. They are trying to mitigate and through a work group they have redefined some duties and shifted some things around to meet the federal mandate that they review cases within six months. They are able to consistently meet that rule and do a good job of getting cases in court when they need to and they have done this by creating a review and adjustment specialist position. Lasecki wants to assure the Committee that they are doing everything they possibly can to work with the number of staff they currently have, but if the community continues to grow at the current rate, it will be a challenge to keep on top of these cases.

Schadewald advised the Committee that Lasecki provides a good, complete report every month and has won some awards and runs a very good department. He encouraged the Committee to visit the department if they have not already done so.

Motion made by Supervisor Blom, seconded by Supervisor Kneiszel to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Human Resources:

6. **Budget Status Financial Report for April, 2016.**

Motion made by Supervisor Kneiszel, seconded by Supervisor Blom to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

7. **Turnover Report for April.**

Human Resources Director Brittany Zaehringer explained that this report has gone to the Executive Committee already and will also be provided to each of the other Committees for review.

Zaehringer said Items 7, 8 and 9 are all somewhat related and the Committee may wish to look at this all together. Item 7 is the turnover report, Item 8 is the vacancy report which is slightly different and Item 9 is the list of vacancies that were approved by Administration, Human Resources and the Executive. This is being provided to the Committee pursuant to the new ordinance that was passed last month.

Motion made by Supervisor Blom, seconded by Supervisor Kneiszel to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

8. **2016 Vacancies Report.**

Motion made by Supervisor Vander Leest, seconded by Supervisor Kneiszel to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

9. **Position Approval List.**

Zaehringer explained that at the last County Board meeting the Board voted to make a change so that vacancies no longer have to go to the Executive Committee. Human Resources approve the positions, but the Board still receives all of the paperwork.

Motion made by Supervisor Kneiszel, seconded by Supervisor Blom to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

10. **Resolution re: Reclassification of the Senior Payroll & Benefits Specialist Position in the Human Resources Table of Organization.**

Zaehringer explained there has been a vacancy in the benefits position since June of last year. Prior to that, there have been about three or four people in the last three or four years in that position. There have been three different posting for the position prior to Zaehringer's arrival along with one posting since she has arrived. Candidates were selected from two postings and offers were made, but the offers were turned down due to salary. Through Zaehringer's assessment of the HR Department, she feels that having a combined senior payroll and benefits specialist position is not the most optimal. She feels they need to have someone focused solely on benefits. Zaehringer split the job out and re-posted and there are two final candidates, but both are requesting additional compensation over the $65,000 where the position is budgeted. There have not been any qualified candidates at the $65,000. Zaehringer noted there is currently one person handling benefits for the entire county and she feels the County really needs to be competitive with this position. Director of Administration Chad Weininger noted that the County Executive has signed off on this position.

Motion made by Supervisor Blom, seconded by Supervisor Vander Leest to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

11. **Resolution re: Authorizing the Use of General Fund for Employee Wage Adjustments.**

Weininger asked that this Item be postponed until the end of the meeting to allow Zaehringer to continue with her report due to her time constraints. This was agreeable to the Committee.

Supervisor Becker arrived at 6:21 pm

Motion made by Supervisor Becker, seconded by Supervisor Kneiszel to hold this Item until the end of the meeting. Vote taken. MOTION CARRIED UNANIMOUSLY

Although shown in the proper format here, this Item was taken following Item 21.

Weininger provided the Committee with a handout, a copy of which is attached. He said sometimes when the County Executive submits his budget there is a wage increase included. It is usually something like a 1% wage increase and a 1% pay for performance. Last year there was a motion on the Board floor to change that. Weininger said they had just done the class and comp study and some employees fell below the minimum of market and others were at the high end of market. The Board passed a motion with the intent of bringing as many people as possible up within a certain dollar amount to the mid-point.

Weininger continued that there were x amount of dollars set aside and administration used those dollars to come up with methodology to bring people who were below market to the mid-point. He used the handout attached to explain how the calculations were made. He said if you look at the

mechanic's pay on the handout, it's $23.28. Then they decide where the mechanic falls within the pay range. The calculation shows that the mechanic's pay is at 102.69% of the market. Administration then determined what percent would need to be applied to get everyone at market. Weininger continued that under this scenario, because the 104.67% is rounded up to 105%, it disqualifies the people at market to get the 2% so they get 1% because the Board's intent was to bring everyone to market. This affected a number of employees who came forward to the Executive Committee and asked that this be recalculated. The figures were recalculated and the revised figures are shown at Item G of the handout.

Weininger said the net effect of this is $60,000 on levy and the entire overall effect of the entire budget is $72,117. Because they are using general fund there will be a structural deficit going into the 2017 budget and he is anticipating the Board will go forward with this as a means to fill the shortfall and to round down to the lowest number so people do not get pulled back.

Schadewald said Weininger explained this well in the sense that the intent of the Board was to do one thing, but the way the resolution was worded was not the best. Schadewald said the intent was for the people who were at below market for years to get more versus the people who were above market. Weininger said last year what was proposed was a 1.66% COLA adjustment and then a .4% wage adjustment, but because the class and comp came out, they wanted to try to get the people at the low end up as high as they could to market. If you just do a strict 2% COLA, what happens is that the people already above market just get pushed up further so this was to try to reallocate the dollars for the people that were below market to get to market.

Schadewald said that for people that are really, really below market, even with the adjustment they may still be below market. There was not a guarantee that employees made it to a certain level. Weininger said there is below market and under below market and they did bring everyone that was at under below market to below market, and then they got the 3%. One of the things that will have to be considered for next year if there are raises is if it should be a standard COLA or some type of wage adjustment.

Supervisor Vander Leest feels this is a good proposal and a great start and it sounds like administration is trying to be fair across the board. Weininger said we are at pre-recession employment numbers and there are baby boomers leaving making the market very competitive. The goal is to try to get people to market so there is less turnover.

Motion made by Supervisor Vander Leest, seconded by Supervisor Becker to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

12. **Human Resources Reports for May, 2016.**

Zaehringer provided the Committee with a chart regarding insurance, a copy of which is attached. She referenced her Director's Report contained in the agenda packet and highlighted several areas, the main one being insurance. She noted the Benefits Advisory Committee met for the first time recently. Good feedback was received and the first meeting was spent explaining the benefits plan such as what it means to be self-funded. Trends in healthcare were also discussed and HR shared the last few years of the health and dental budget with the Committee. Schadewald wanted to make it clear that this issue is going to be big for the Board to figure out because it impacts all employees and all budgets. He said the Administration Committee is going to need to make a good analysis of the issues to provide to the other Supervisors.

Zaehringer continued that based on the calculations they have and how the plan has been running for 2016, a $3 million dollar deficit is expected which will bring the fund balance down to $3.4 million dollars. HR is working with the broker to find options but it is Zaehringer's understanding that things that could have been done in the past to alleviate some of this were not approved at budget time. Something new will have to be done because eventually the fund balance will not be there.

Supervisor Becker asked why there is such a deficit every year. Zaehringer responded that fees and other items go up, but the Board has not adjusted the funding of the plan. Premiums were not adjusted and rates were not changed so the County was not charging the right amount. Administration had presented proposals that would have corrected this, but during budget decision making by the Board, those things were turned down. Becker said it appears that what the County charges employees for health insurance needs to increase and Zaehringer agreed. Zaehringer said the County's broker looks at every year what it would look like to be fully insured and what it would look like to be on the State plan and every year being fully insured looks to be the best option but still was not a great program. She said the County runs an HRA program where employees are allowed to carry the HRA over for two years when they terminate rather than the funds coming back to the County. Also, the County had a VEBA plan for which the County pays the fees instead of the employees. There are things that could be done, but have not been done so far and it has been kicked down the road, but Zaehringer does not feel it can be kicked much further.

A question was asked if the HRA plan is County funded or employee funded and Zaehringer said that it is employer funded. The HRA contributions are tiered based on PHA scores. There are also ways to earn incentives by participating in certain wellness activities. The annual contributions by the County are about $2 million dollars per year.

Supervisor Vander Leest asked what the average percentage is paid by employees for health insurance. Zaehringer said that the premiums are also tiered depending on if the employee does the PHA. Those who participate in the PHA pay 12% while those who do not pay 17%. This is something that could be increased and there was also discussion about tiering this based on PHA scores. Zaehringer noted that it is common in the private sector for insurance to be paid on an 80 – 20 basis and she also noted that part of working in the public sector is looking at the benefits because of the pay.

Zaehringer opined that if some of these smaller changes were made a few years ago things would be different, but now going into 2017 the County is in a hard spot. She said there are a number of options that they will be looking at such as increasing premiums and eliminating the VEBA rollover and other things such as starting to have employees pay the administrative fees on the VEBA which is currently $9 per employee per month. There are other things that could also be done like reducing the HRA contribution and staggering premiums based on the HRA. There are different combinations of options and HR is looking at all of the different scenarios, but Zaehringer felt that a combination of things would probably be necessary. She did not think that adjusting the premiums to 20% would be sufficient to make up the full difference.

Supervisor Blom asked about the healthcare provider partners and whether they are increasing costs and if there is the ability for employees to pick different healthcare providers. Zaehringer said that currently, according to the broker, being in the Care Choice plan where we are now is the most cost effective. Under the plan, doctors are tiered and the County made the decision to make all primary care providers tier one. Blom asked if there was data from the broker regarding costs of services at different providers. Zaehringer said that that could be broken down and Blom said that that information may provide the ability to negotiate with the other service providers. Zaehringer said that doing that would mean that the County would come out of the Care Choice program and it would have to be done individually, and it was said in the past that it would not be cost effective. She also said she has heard that most of the providers in town are pretty comparable.

Zaehringer continued that the plan submitted by the Executive last year contained some things that would have drastically impacted the negative balance, but when it got to the Board level, it was not approved. Schadewald said what happened was the Administration Committee looked at the proposals and some changes were made after some discussions. At the County Board meeting, enough pressure was brought that the Board felt the employees should keep what they had. Weininger added that the same proposal had been proposed by Administration for the last two years. Administration then tried to be a little more flexible to bend the curve so they wanted to bend the use some of the health fund fund balance to avoid the drastic changes. The first round

would have pretty much taken care of it and there would have been one or two years to make some minor adjustments and then a proposal went to Administration Committee who made some minor adjustments and sent it on to Executive Committee. Executive Committee made some minor tweaks and then sent it on to the full Board for approval. The Board sent it back to Executive Committee and then the employees came forward and said they wanted to keep things as is. Another proposal was then brought forward which was not passed by the full County Board and that resulted in the County being in the position they are in now. Weininger continued that the County is spending about $3 million dollars but if you look at the amount that is restricted for HRA dollars, it is about $2.7 million dollars so the fact is there really is not any money. He said the County is at a critical juncture where something has to be done and that HR is working with the broker to come up with some options.

Schadewald explained that all departments have to know what is being done with insurance because the main part of every departments' budget is employee costs. These are decisions that need to be made soon and he noted that if the decisions are changed later, the entire budget will be skewed.

Supervisor Kneiszel asked if there was a proposed change that was getting all the objection at the County Board level. Weininger said that originally the County Executive and administrators were pushing a tiered system that would be tied to the premiums so that the employees who are doing really well with their health would receive the best rate. Those who are not managing their health or refuse to participate in the PHA would pay a little more. That is the way the administration has been trying to get employees engaged in their health and make them health conscious consumers to start choosing doctors that provide better care at a more affordable rate. Weininger said at the end of the day the claims drive the costs so that was a way to control the claims. For the last several years this proposal has been moved forward and each year the employees are opposed to it. Now, at this juncture, something has to be done. Additionally, trying to put all the changes on the front end the first year was too much and the second year they tried to pull some back out, but the Board did not want to make the changes and now something needs to be done because if it is not, there will be a liability on the books.

Schadewald also said that if employees are not having wage increases that cover the increased insurance costs, employees are not happy. This insurance component needs to be fixed or it will be a crushing blow. Zaehringer added that the HRA was not meant to be a permanent benefit. It was supposed to phase out but it has not phased out and this is also part of the problem. Schadewald felt it was very unusual that premiums have not been raised for a number of years. Weininger said that what has typically happened in the past is there have been changes to the plan design that reduced the cost and the changes were made without affecting the premiums.

Schadewald said the reason for this report is although there are not solutions tonight, the Committee has been made aware what the benefits will look like and when we talk to the other County Board members in the next few months we need to make them aware that this is an issue. Administration will make some determination as to what they are going to do so they can budget and Schadewald said when the decisions are made the Administration Committee needs to be transparent and explain why the Committee did what they did and then there will be a debate.

Zaehringer said the Benefits Committee will meet again on June 14. They have requested some information and M3 is getting the information together. One of the things that the Committee will be looking at is moving the retirees into a separate plan because the claims of that population are significantly higher. The Committee also wants to look at what was submitted in 2015 for 2016 as well as getting information on defined contributions versus defined benefits.

Motion made by Supervisor Becker, seconded by Supervisor Blom to receive and place on file. Vote taken. <u>MOTION CARRIED UNANIMOUSLY</u>

<u>Department of Administration:</u>

13. **Budget Status Financial Report for April, 2016.**

Motion made by Supervisor Vander Leest, seconded by Supervisor Becker to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

14. **Departmental Opening Summary.**

Weininger noted that he is hoping to hire an administrative coordinator relatively soon.

Motion made by Supervisor Blom, seconded by Supervisor Kneiszel to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

15. **Budget Adjustment Log.**

Motion made by Supervisor Blom, seconded by Supervisor Becker to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

16. **Director's Report for May, 2016.**

Weininger stated they are starting the budget process and noted that health insurance will be a huge factor. He said that if the County tries to hold the tax rate the same, they can go up under $2 million dollars but he will have a more concrete figure later on. Departments will start to come to administration with changes they would like to make to their tables of organization or contracts they would like to enter into and all of that is prioritized so a decision can be made on funding. If there are recurring needs that have to be addressed, administration will try to find a way to fund them.

Schadewald said that the $2 million dollars Weininger referred to will not even fix the insurance situation, let alone fund any new programs or initiatives. Weininger agreed and said that the 2017 budget will be more difficult than last year's budget and some hard decisions will have to be made. Administration will try to bring forward a budget that will have enough support to get through the Board. The Executive sets the parameters and then works with department heads to try to achieve the numbers.

Motion made by Supervisor Becker, seconded by Supervisor Kneiszel to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Treasurer

17. **Budget Status Financial Report for April, 2016.**

Treasurer Paul Zeller referred the Committee's attention to the interest on taxes line of the revenue section. He explained that the department is running pretty close to where they need to be at this time of year and interest and penalties are coming in at rate. He said he is concerned about Account 4905 which is for interest earned on reserves. Zeller explained that what is happening is the interest rate environment on investments that the County can make is not favorable. He continued that he has been running a 50 – 50 mix of short term investments and long term investments for the last two years. The County has roughly $100 million dollars in investable reserves. The policy that is followed is to invest $50 million dollars in short term money market instruments to handle cash flow needs every month and the remaining $50 million dollars is held in securities with a one to six year term. What Zeller has done over the last month has moved the mix to 60 – 40 with $60 million dollars in long term investments and $40 million dollars in short term investments to find some better yields. Zeller intends to stick to this breakdown for the rest of the year and hopes to get an increase in Federal Reserve in June or July and he is projecting that there will then be an interest rate increase which will help and as the investments mature he will be able to reinvest at a higher yield.

Zeller also talked about the gain or loss on sale of tax deeds line and said that the numbers reflect the results of the attempts in selling foreclosure properties. They are way ahead on the 2016 results and this is based on the homestead proceeds claim deadline expiring on many of the sales from the last year. He explained that when a property is sold, the former owner has a statutory right to claim

proceeds from the sale that may remain after all costs are paid. Zeller has an obligation to try to contact these people, but they are not easy to find. There is a provision in the statutes that the claim expires 60 days after notice and this line represents the funds that were not claimed.

Motion made by Supervisor Vander Leest, seconded by Supervisor Kneiszel to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

18. **Discussion – Treasurer's Office Personnel Updates:**
    a) **Retirement of Account Clerk II effective 06-03/2016.**

Zeller explained for the new supervisors that the Treasurer's Office is a small department of five. The person in the Account Clerk II position which is the primary incoming phone and customer service position is retiring. He said he has rewritten the position description and is planning to hire a replacement at an Account Clerk I description. This will come to the Committee soon and in the meantime, administration has allowed the Treasurer to bring in an LTE to help the office out during the next two much which will be busy because of the second installment tax collections.

Zeller concluded by welcoming the Committee to stop in the office to see the operation and meet the staff. He said that his staff always appreciates meeting the Board members. He also thanked Chad Weininger for all of the help he has given to the Treasurer's Department over the last year.

No action taken.

Technology Services

19. **Budget Status Financial Report for April, 2016.**

Motion made by Supervisor Becker, seconded by Supervisor Blom to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

20. **Resolution re: Reclassification of the Service Desk Specialist Position in the Technology Services Table of Organization.**

Technology Services Director August Neverman reported that the position is currently an LTE in the budget. He said that since he has been here they have gone through six different people in the LTE position and this is not favorable for customers of the County. He would like to make this a full time position with benefits to get some consistency and stability in the position. He also noted that this is within the current budget.

Motion made by Supervisor Kneiszel, seconded by Supervisor Blom to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

21. **Technology Services Monthly Report for June, 2016.**

Neverman talked about the tablets and said that the next step will be to train County Board staff on the use of the tablets an then tablets will be distributed to the Administration Committee and then the Executive Committee.

Motion made by Supervisor Vander Leest, seconded by Supervisor Becker to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Other

22. **Audit of bills.**

Motion made by Supervisor Kneiszel, seconded by Supervisor Blom to pay the bills. Vote taken. MOTION CARRIED UNANIMOUSLY

23. Such other matters as authorized by law.

The next meeting will be held on July 6, 2016 at 6:15 pm.

24. Adjourn.

Motion made by Supervisor Becker, seconded by Supervisor Vander Leest to adjourn at 7:22 pm. Vote taken. MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Therese Giannunzio
Recording Secretary

A. Mechanic's Pay = $23.28
B. Pay Range: Min $18.14,Market $22.76, and Max $27.21
C. Percent of Market: $23.28/22.67 = 102.69%

D. Percent Ranges:

80% to 96% = Below Market

97% to 104% = Market **Mechanic's Pay within Market, 102.69%**

105% to 120% = Above Market

120+% = Over Market

E. Intent was to bring everyone within Market using .5%(over Market), 1%(above market), 2%(at market), 3%(below market) (whatever % to bring up to below market and +3%).

F. Percent applied to market range with rounding:

102.69%	**1% = 103.71% (below 104 so at market)**
102.69%	2%= 104.76% (Rounded up they are at 105% which is above market)
102.69%	3%=105.78% (they are above market)

G. Percent applied to market range with rounding:

102.69%	1% = 103.71% = 103% (at market)
102.69%	**2%= 104.76% = 104% (at market 2%)**
102.69%	3%=105.78% = 105% (above market)

Brown County
Wage Increase Calculations Re-Visited Recap
March 2016

Global market shift rate applied

Department	Funding Source	Comp & Class Appeal		Rounding Down	
		Employee Count	Fiscal Effect	Employee Count	Fiscal Effect
Administration	Levy	1.00	$ 1,073.49	1.00	$ 691.80
Airport	Non-Levy	1.00	$ 906.51	2.00	$ 1,359.77
Child Support	Levy			4.00	$ 1,884.57
Circuit Courts	Levy	1.00	$ 522.81	8.00	$ 4,182.48
Clerk of Courts	Levy			8.00	$ 3,555.98
Community Programs (non-union)	Levy	9.00	$ 7,252.04	27.00	$ 12,376.51
Community Programs (union)	Levy			19.00	$ 9,258.85
Comm Treatment Center (non-union)	Levy	6.00	$ 1,671.07	18.00	$ 2,900.77
Comm Treatment Center (union)	Levy			1.00	$ 290.75
Corporation Counsel	Levy			0.00	$ -
County Board	Levy			1.00	$ 763.37
County Clerk	Levy			0.00	$ -
County Executive	Levy			0.00	$ -
District Attorney	Levy			1.00	$ 469.66
Golf Course	Non-Levy			0.00	$ -
Health	Levy			5.00	$ 2,607.71
Human Resources	Levy			0.00	$ -
Land & Water Conservation	Levy			0.00	$ -
Library	N/A				
Medical Examiner	Levy			1.00	$ 405.54
Museum	Levy			2.00	$ 1,001.92
NEW Zoo	Non-Levy			0.00	$ -
Parks	Levy			0.00	$ -
Planning and Land Services	Levy			1.00	$ 978.07
Port & Resource Recovery	Non-Levy			1.00	$ 811.08
Public Safety	Levy			32.00	$ 15,777.20
Public Works -- Facilities	Levy			1.00	$ 572.53
Public Works -- Highway	Non-Levy			12.00	$ 7,108.91
Register of Deeds	Levy			0.00	$ -
Sheriff (excluding correctional & sworn)	Levy			3.00	$ 1,116.66
Syble Hopp	N/A				
Technology Services	Non-Levy	2.00	$ 2,504.81	4.00	$ 2,719.52
Treasurer	Levy			1.00	$ 524.82
UW Extension	Levy			2.00	$ 401.02
Veterans Service	Levy			1.00	$ 357.83
Aging & Disability Resource Center	N/A				
County totals		**20.00**	**$ 13,930.73**	**156.00**	**$ 72,117.32**

Account Description	2013 Actual	2014 Actual	2015 Actual	Average Actual		2016 Budget Amended	2016 Budget Estimated
Total expenses -- Health	**19,891,398**	**19,591,778**	**19,023,722**	**19,502,300**		**21,300,657**	**19,534,598**
Health Insurance surplus (deficit)	(993,778)	(1,071,288)	(1,442,570)	(1,169,212)		(2,958,128)	(2,187,307)
Dental Insurance surplus (deficit)	(43,829)	**58,230**	**234**	**4,878**		(42,231)	(4,323)
Combined insurance surplus (deficit)	(1,037,607)	(1,013,058)	(1,442,336)	(1,164,334)		(3,000,359)	(2,191,630)
Beginning equity	9,922,335	8,884,729	7,871,670			6,429,334	6,429,334
Annual surplus (deficit)	(1,037,607)	(1,013,058)	(1,442,336)			(3,000,359)	(2,191,630)
Ending equity	**8,884,729**	**7,871,670**	**6,429,334**			**3,428,975**	**4,237,704**

DRAFT INFORMATION FOR DISCUSSION PURPOSES ONLY