

2013 Budget Recommendation

Presentation to the Polk County Board of Supervisors

Dana Frey, County Administrator

September 18, 2012

Transition instead of transformation

- Knowing where you are going
- Taking an active role in moving towards that future
- Accepting and addressing - instead of deferring – problems
- Not waiting for external forces to drive decisions
- Continually evaluating programs and making adjustments
- Managing time wisely – staying ahead of issues

Transition to what?

- A smaller, more efficient, more responsive government, one that:
 - Provides only the services citizens want – and are willing to pay for
 - And determines who best provides those services
 - Adjusts quickly to changes in demand and resources
 - Continuously evaluates effectiveness and efficiency of programs
 - Uses its resources – both human and capital – to maximum effect
 - Innovates where advantageous

What does that require?

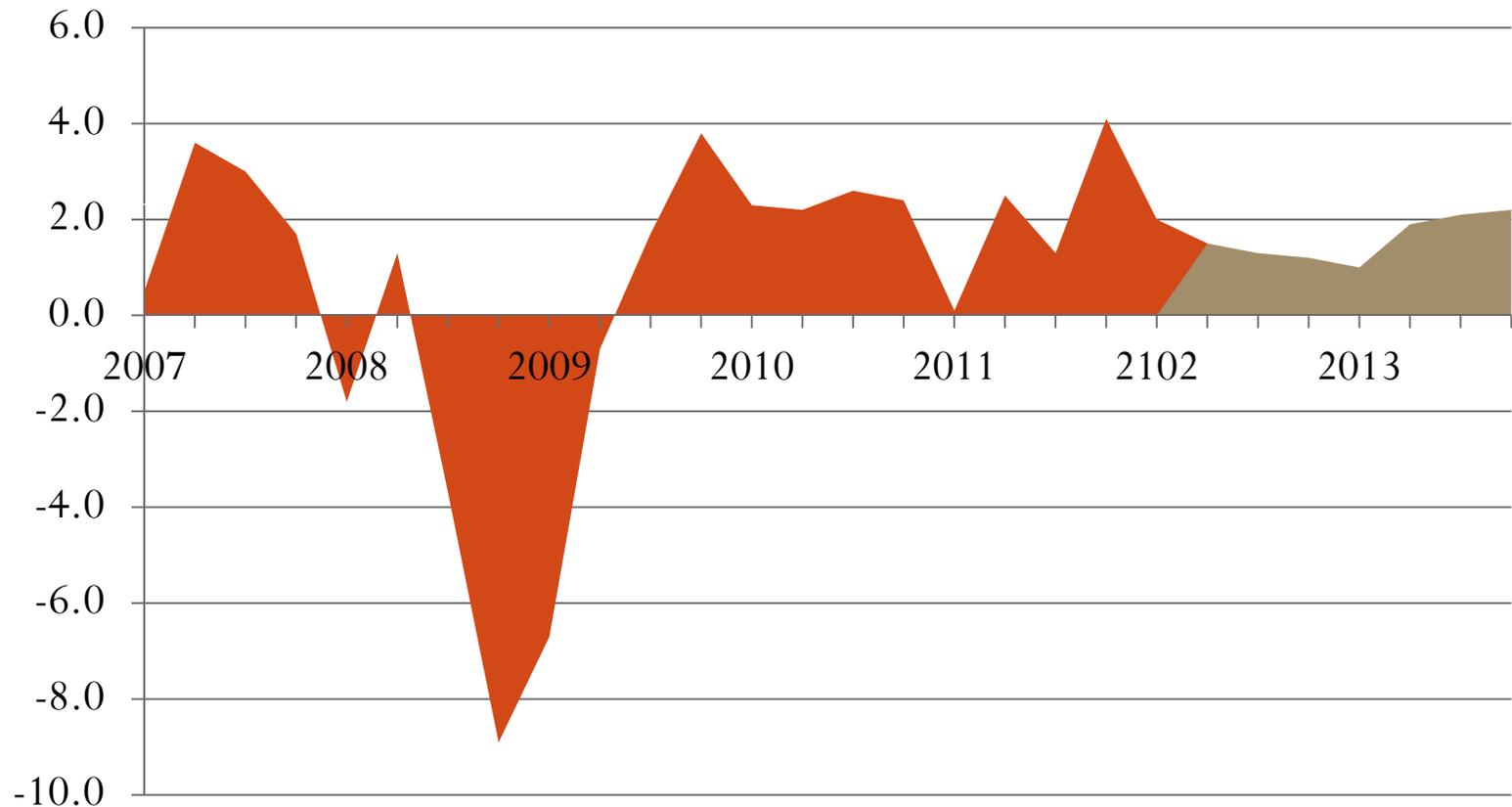
- A vision of the future, both in policy and in management
- A refocusing of priorities
- The best employees possible
- Increased public awareness and participation in decisions
- Shift in staffing from support to direct service provision
- Increased use of technology
- Budgeting for the long term, not just next year
- Continual reevaluation of effectiveness and efficiency
- Applying worldwide best practices to public management

Economic Outlook



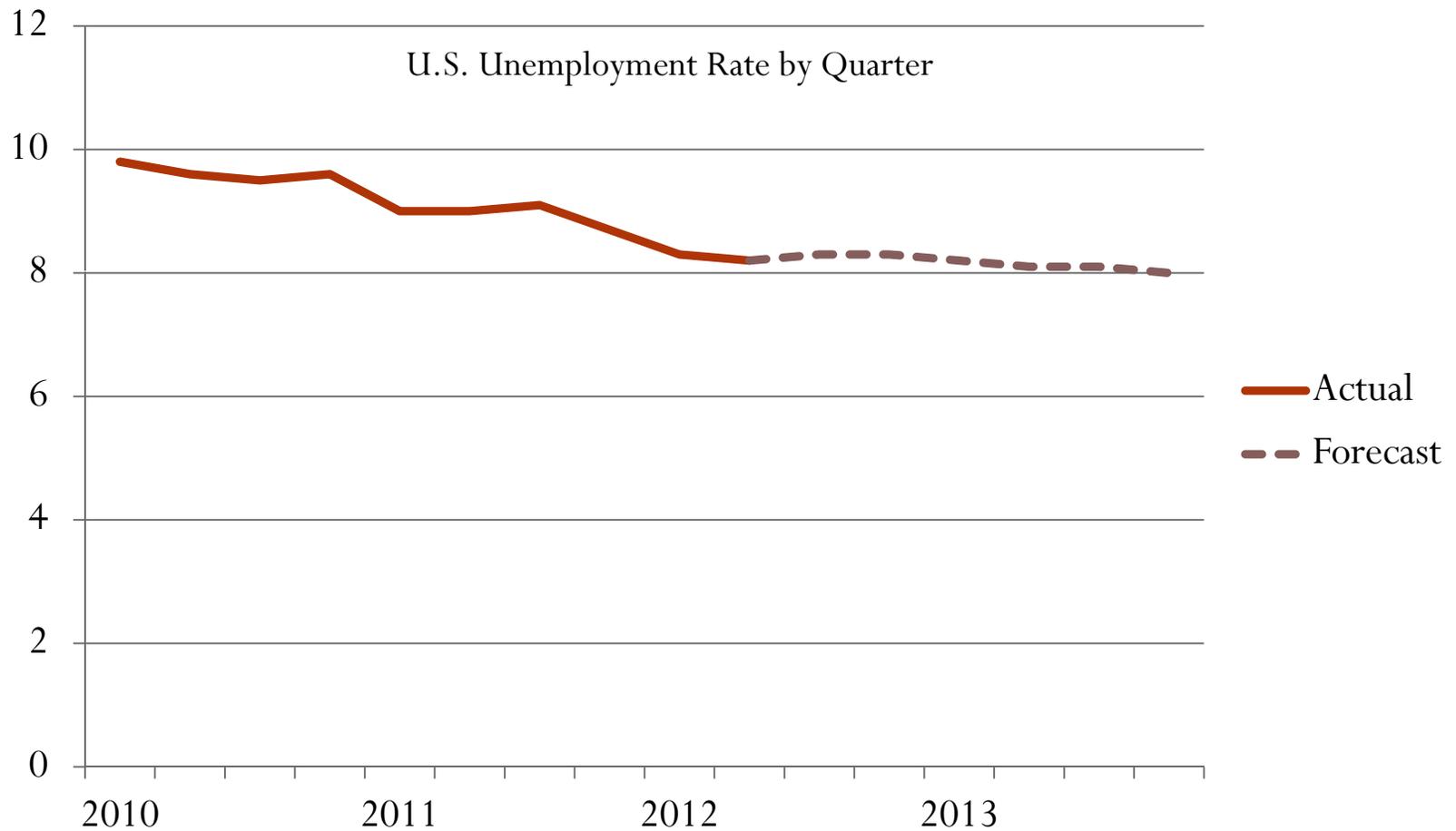
No quick fix for the U.S. economy

Real GDP by Quarter, History and Forecast



Source: U.S. Department of Commerce, Bureau of Economic Analysis and Wells Fargo Economics

High unemployment for years



Source: U.S. Department of Commerce, Bureau of Labor Statistics and Wells Fargo Economics

With slow State job growth

Wisconsin Employment, July 2012

	July 2012	June 2012	July 2011	M/M Change	2012/2011 Change
Employment	2,843,700	2,859,000	2,819,000	-15,300	24,700
Employment (place of work)	2,716,900	2,723,400	2,766,900	-6,500	-50,000
Unemploy- ment rate	7.3%	7.0%	7.8%	0.3%	-0.5%
U.S. Unemploy- ment Rate	8.3%	8.2%	9.1%	0.1%	-0.7%

Source: WI Department of Workforce Development

CBO's long-term projections reflect two broad scenarios:

EB CBO's Extended Baseline Scenario

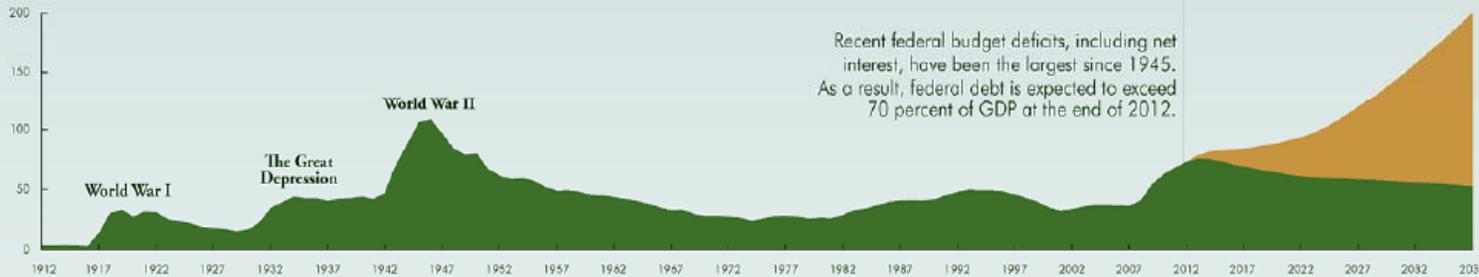
Reflects the assumption that current laws generally remain unchanged, implying that lawmakers will allow tax increases and spending cuts scheduled under current law to occur and that they will forgo measures routinely taken in the past to avoid such changes. Noninterest spending continues to rise, however, pushed up by the aging of the population and the rising costs of health care, and revenues reach historically high levels.

EAF CBO's Extended Alternative Fiscal Scenario

Maintains what might be deemed current policies, as opposed to current laws, implying that lawmakers will extend most tax cuts and other forms of tax relief currently in place but set to expire and that they will prevent automatic spending reductions and certain spending restraints from occurring. Therefore, revenues remain near their historical average, and the gap between noninterest spending and revenues widens over the long term.

Federal Debt Held by the Public, Historically and Projected Under Two Policy Scenarios

(As a percentage of gross domestic product, GDP)



Recent federal budget deficits, including net interest, have been the largest since 1945. As a result, federal debt is expected to exceed 70 percent of GDP at the end of 2012.

EAF The explosive path of federal debt underscores the need for major changes to current policies.

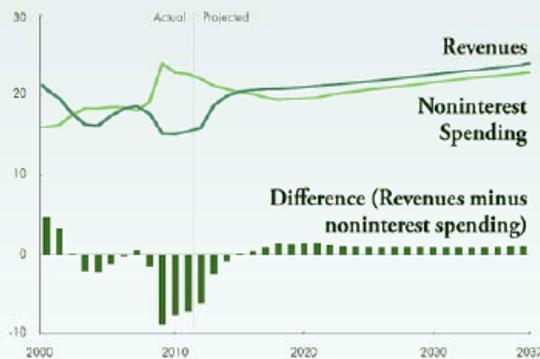
EB Deficits are relatively small, and a growing economy results in declining federal debt as a percentage of GDP.

Extended Baseline Scenario **EB**

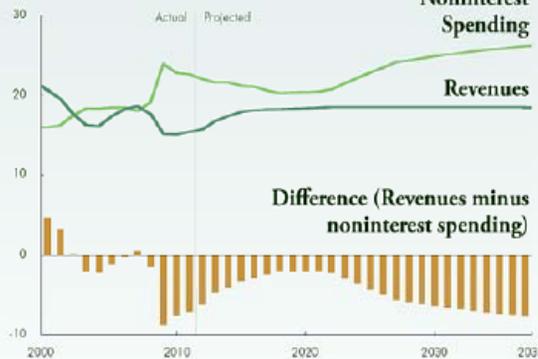
Extended Alternative Fiscal Scenario **EAF**

Components of the Federal Budget

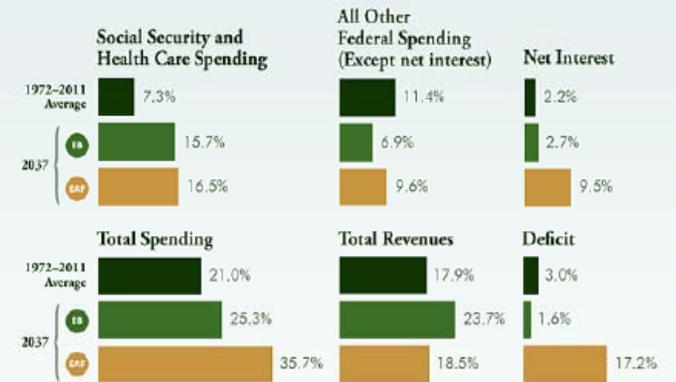
(As a percentage of GDP)



(As a percentage of GDP)



(As a percentage of GDP)



Note: Numbers may not add up to totals because of rounding.

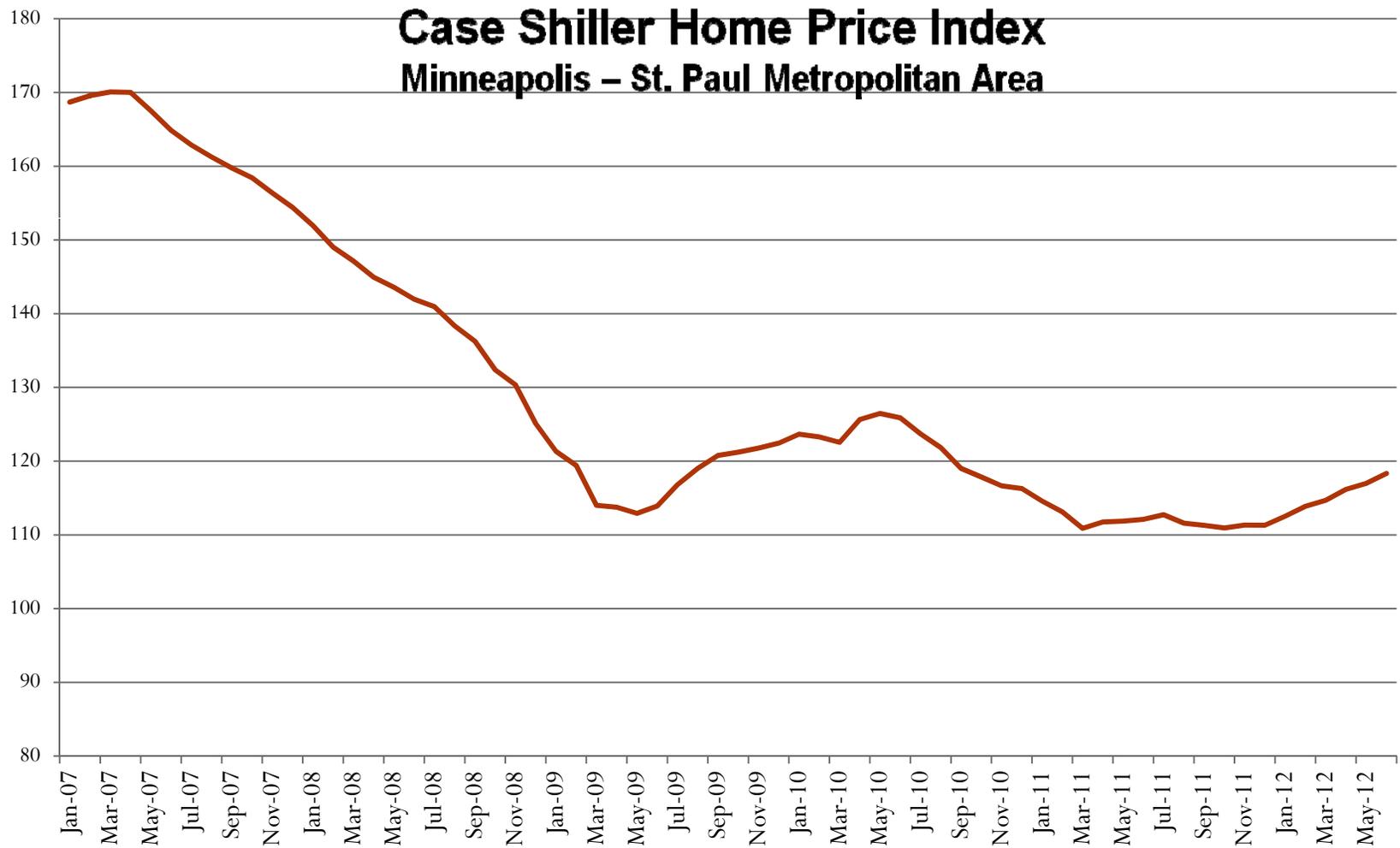


Inflation Measures

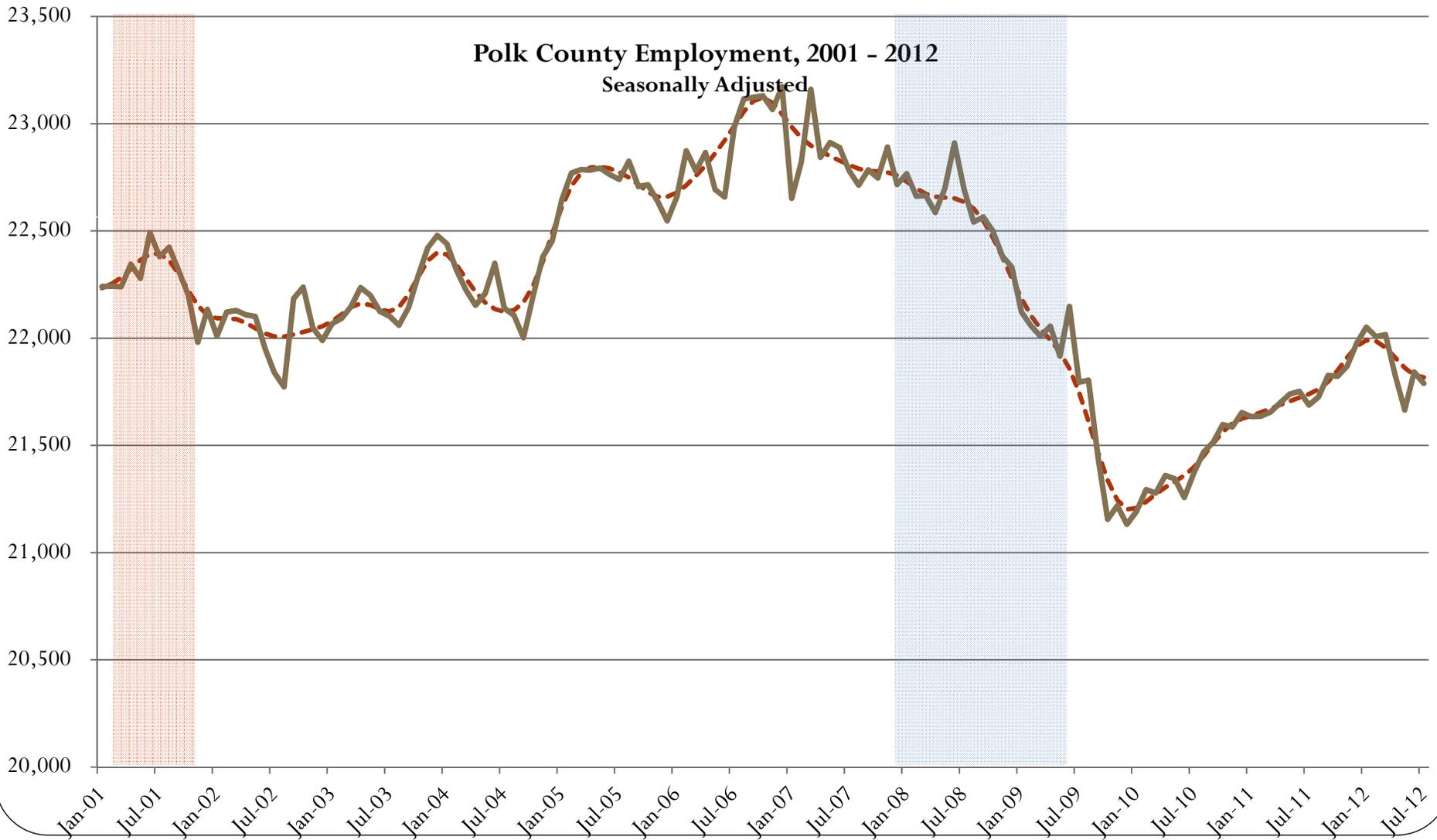
- Actual measures
 - CPI (2012H1/2011H1): 2.3%
 - State and local governments (2012H1/2011H1): 1.8%
 - State levy cap (new construction only): 0.51%
- Forecasts:
 - CPI for 2013: 2.0%
 - Diesel cost for 2013: -5.8%
- Annualized interest rate, Wisconsin Local Government Investment Pool: 0.15%

Forecasts by Wells Fargo Economics and U.S. Energy Information Administration

Continued positive housing news



Polk County employment growth appears to slow

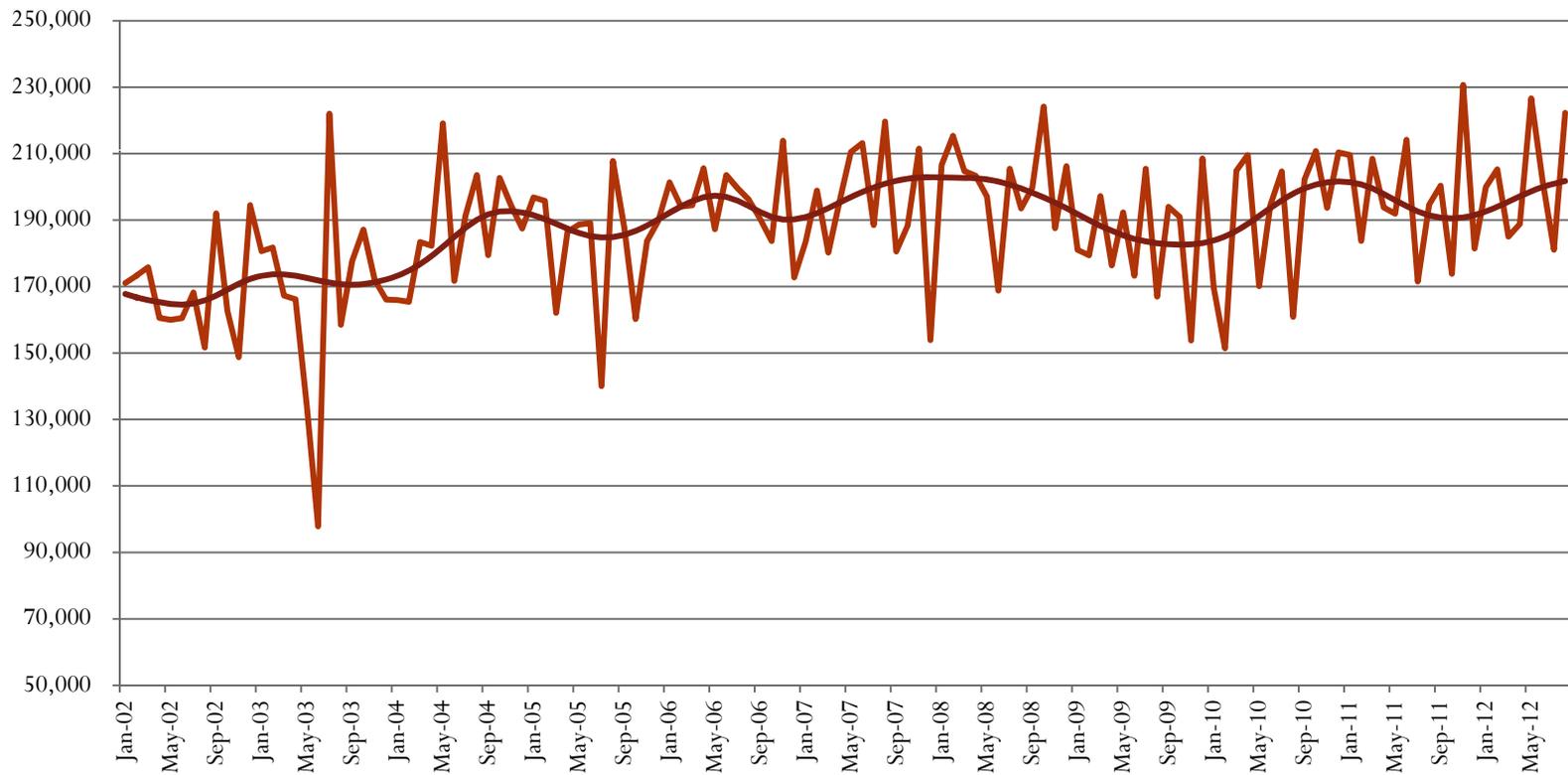


Retail sales continue to improve

Polk County Sales Tax Collections

January 2002 – August 2012

Seasonally Adjusted



Conclusion

- Recovery continues, but slowly
- It will take several years for employment to reach pre-recession levels
- Means continued high demand for many county services
- Federal cuts are inevitable, and will likely force scale-backs in many programs including Medicaid, W2, FoodShare
- Equalized value may start to increase next year

2013 Budget Recommendation



Administrator's responsibility

- Wisconsin Statutes section 59.18(5):
- *Notwithstanding any other provision of the law, the county administrator shall be responsible for the submission of the annual budget to the board.*

Guiding Principles

1. Maintain fiscal discipline and improve budgetary sustainability
2. Improve allocation of funds based on priorities set by the County Board
3. Improve efficiency and effectiveness of expenditures

2013 continues direction set in 2012

- Tight expenditure controls
 - Position-by-position review of vacant positions eliminates net 5.5 FTE
- Sustainable budget
 - Resolve past issues without creating future problems
 - Debt service increase funded
 - Continued response to financial vulnerabilities
- Increased Board prioritization
- Increased use of performance information

Key budget principles

- No tax levy increase
- Balanced in the current year and structurally balanced for following years
- Funding all priorities set by the County Board
- Addressing current liabilities that resulted from past actions
- Addressing future liabilities to prevent future problems
- Investing in innovation and return on investment
- Doing all of this transparently

Fiscal context

- Initial gap of nearly \$1 million:
 - \$500,000+ in cost increases from actions taken 5-10 years ago
 - \$180,000 in recurring maintenance costs previously paid by bonds
 - \$113,000 debt service increase
 - \$200,000+ from 2007 bond proceeds used to cut highway levy
 - About \$100,000 in increased WRS costs
 - Increase in health insurance costs
 - Funding for compensation adjustments
- Offset by \$100,000 in new sales tax
- Remainder closed by cuts and savings
 - Net savings from library \$132,000

2013 Budget Recommendation

- Total expenditures: \$56,915,604
- Total revenues: \$56,200,430

- Total levy: \$20,989,554
- 2011 levy: \$20,991,492
- Change: -\$1,938 or -0.001%

- Use of fund balance: Net \$715,714 (largely internal investment loans)

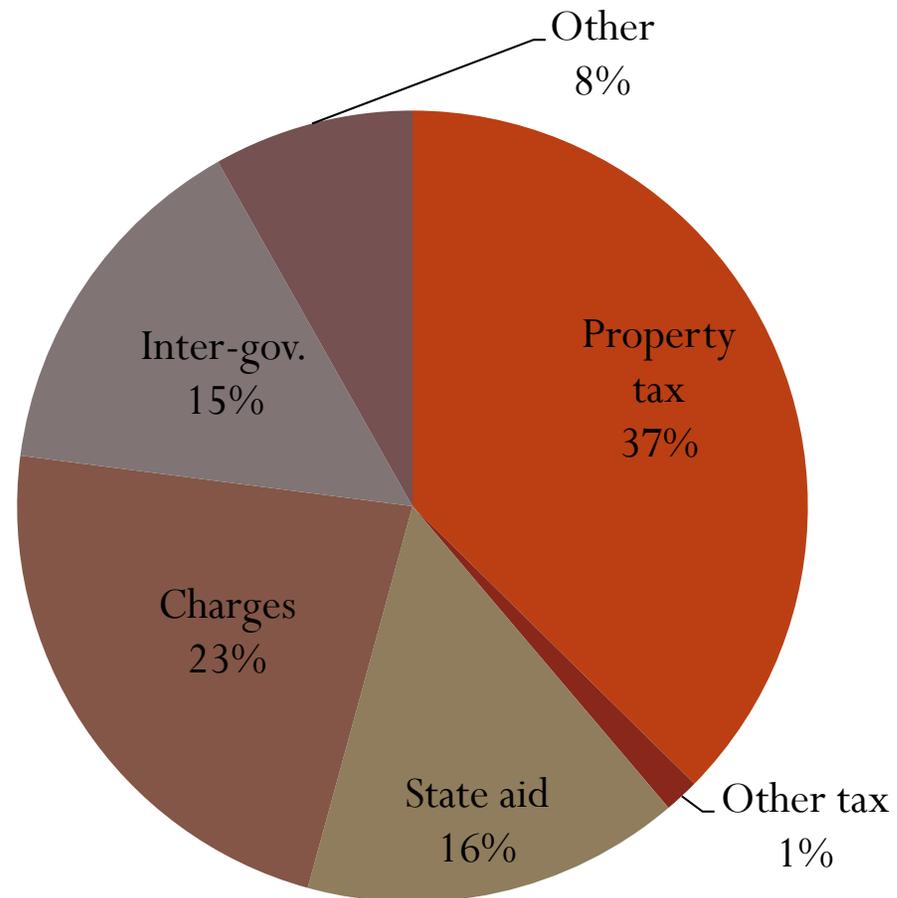
2012 Budget Recommendation

Revenues		Expenditures	
General Property Tax	20,989,554	Personnel	29,419,301
Other Taxes	826,220	Operating - 000	2,892,284
State Aids	8,656,122	Professional Services	13,040,009
License & Fees	326,435	Supplies & Expenses	3,713,076
Fines and Forfeitures	241,850	Fixed Charges	962,582
Public Charge for Services	12,799,133	Debt service	4,213,969
Intergovernmental Revenue	8,295,248	Grant Contribution	718,513
Misc Revenue	874,505	Capital Outlay	985,306
Other Financing Sources	3,191,363	Transfers	970,564
Total Income	56,200,430	Total Expenditures	56,915,604

Revenues

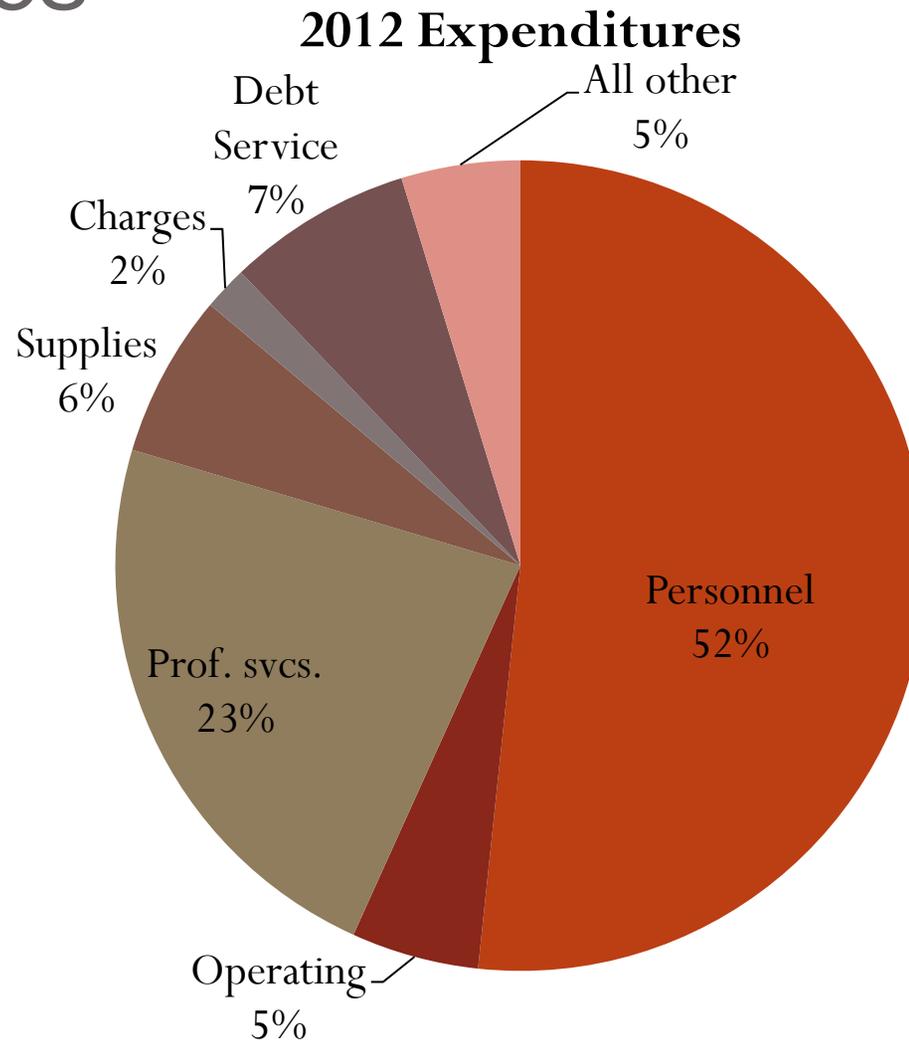
- Total \$56,200,430
- Sales tax \$2,350,000
- State aid flat
- No significant fee increases
- County share of property tax levy reduced

2011 Revenues



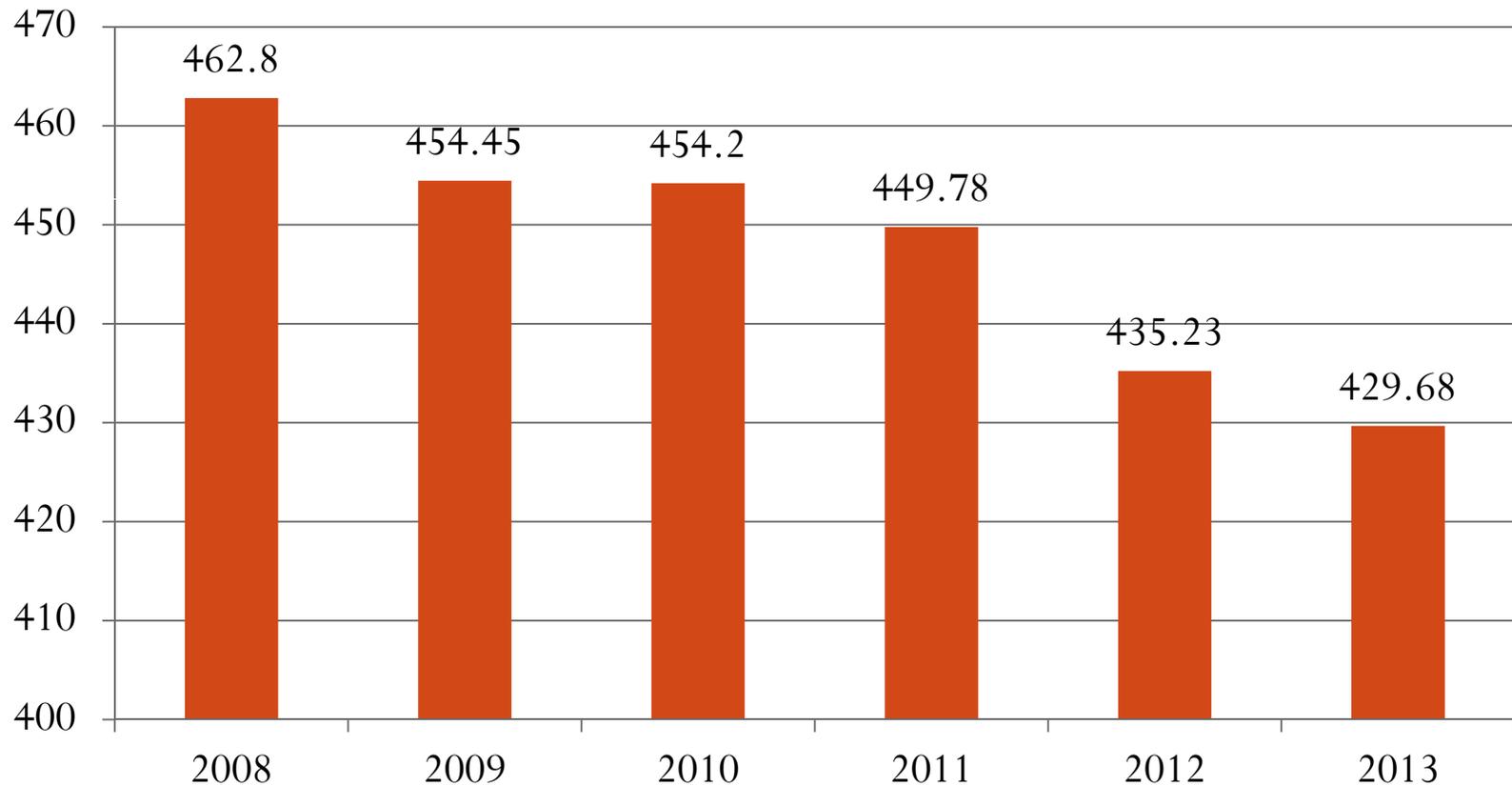
Expenditures

- Debt service peaks at \$4.2 million
- Health insurance funded at 10%
 - Additional employee share
 - Additional disability benefit funded
- Funding for higher energy costs



Continued staffing reductions

Total FTEs, Polk County



Efficiency initiatives

- Payroll and expense processing
 - *Free up staff time, better reports, eliminate errors*
- Better use of vehicles
 - *Centralized reservations system and control*
- Common contract and procedure for cell phones, printers and copiers
 - *Annual savings: over \$25,000*
 - *Capital savings: \$65,000*
- Continued Human Services restructuring
 - *Moving support staff to line staff through attrition*

Proposed levy by department

Dept	2012	2011	Change	Dept	2012	2011	Change
Admin	-3,068,124	-2,959,755	-108,369	Highway	3,095,771	2,995,771	100,000
Debt service	4,173,969	4,094,142	79,827	Info Technology	583,322	582,316	1,006
Aging	120,053	119,649	404	Land Info	346,245	381,692	-35,447
Buildings	1,506,689	1,511,089	-4,400	Law Enforcement	6,834,596	6,688,079	146,517
Clerk	316,542	345,570	-29,028	Library	0	152,948	-152,948
Clerk Court	488,996	489,021	-25	Land and Water	333,647	340,256	-6,609
Corp Counsel	249,589	247,742	1,847	Med Examiner	87,456	86,681	775
Dist Atty	383,082	377,506	5,576	Public Health	971,843	977,820	-5,977
Emer Mgmt	41,930	37,763	4,167	Outside agencies	174,143	176,017	-1,874
Emp Rel	269,544	269,468	273,849	Register of Deeds	-31,414	-27,444	-3,970
Extension	255,036	248,175	6,861	Treasurer	117,974	115,057	2,917
Court Comm	26,447	26,447	0	Vets Service	139,419	136,452	2,967
Forester	-90,721	-90,796	75				
Human Svcs	3,663,520	3,666,574	-3,054	Total	20,989,554	20,991,492	-1,938

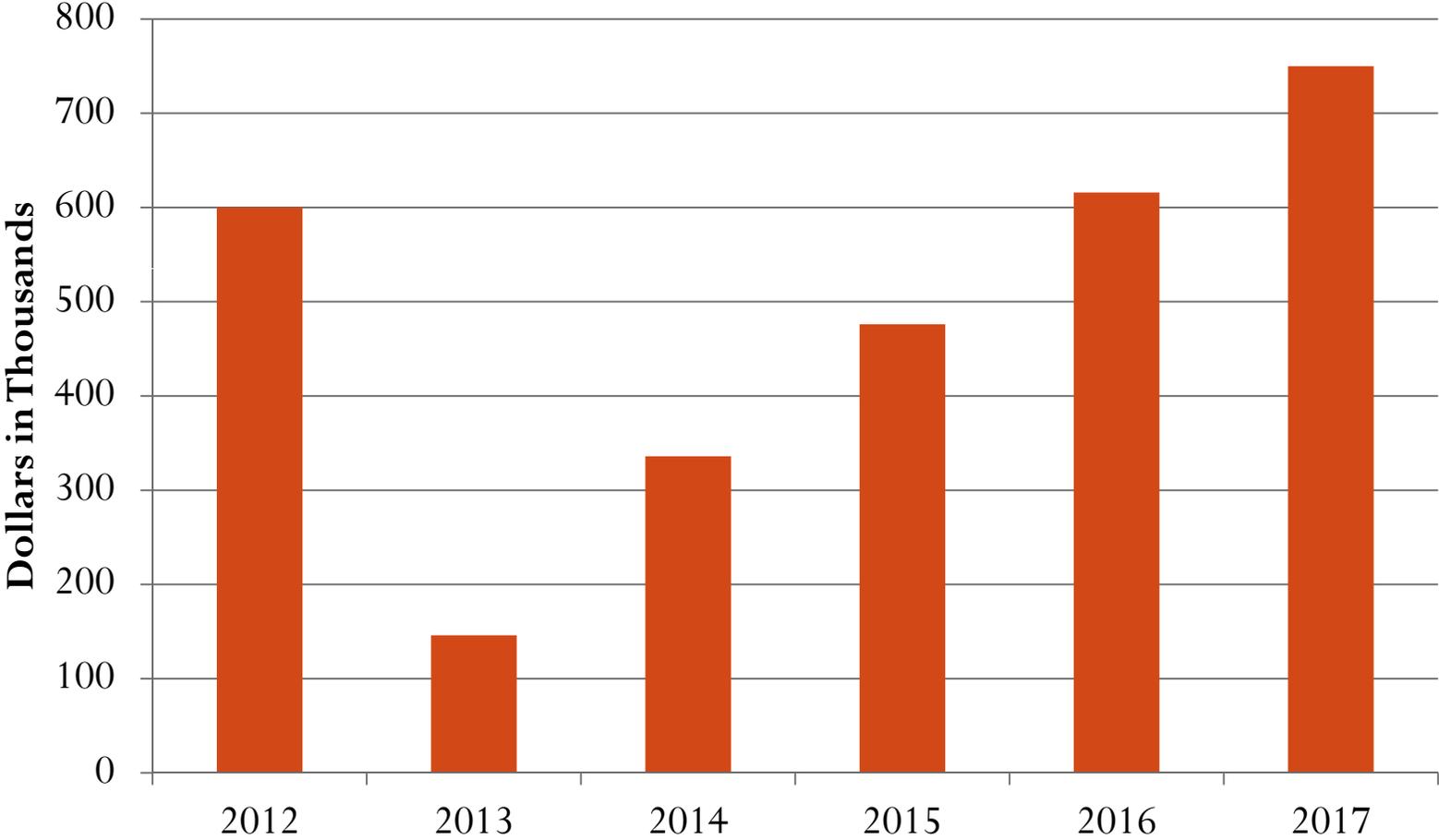
Fund Balances

- General fund unassigned balance set at 25%
- Recommended loans from asset protection/internal investment fund and funding increase
 - Established last year to provide revolving loans
- Recommended increase in retirement liability fund

Asset account proposed loans

- Law enforcement maintenance net \$271,000
 - Saves \$85,000 (or 25%) over five years
- Human services software net \$213,000
 - Saves over \$50,000 per year; paid back in five years
- Lime quarry equipment net \$100,000
- Highway lighting project net 19,800
 - Saves \$5,000 per year, paid back in four years

Asset/internal investment fund balance



Retirement liability fund

- Increased from \$300,000 to \$425,000
- Adequate to cover net sick leave payout benefit to employees
- Benefit moved to annual HRA contribution for all employees
 - Allows control of liability

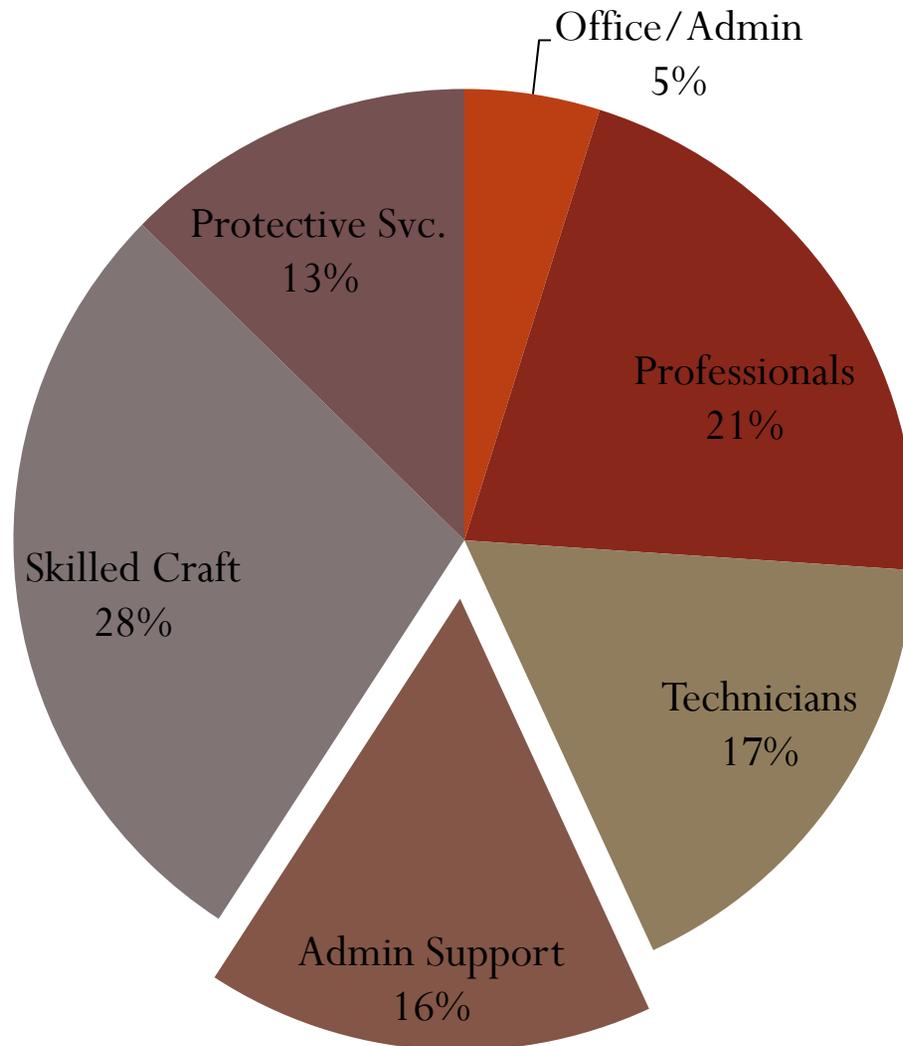
Revenue/Expenditure Reconciliation, All Funds

Jail Assessment Fund	(35,000)
GAM	(21,411)
Lime Quarry	(9,202)
Family Court Fund	(3,500)
Lakes Improvement Fund	(15,000)
Park Dedication Fund	(10,000)
Transfer to asset/investment fund	(150,000)
<u>Asset fund loans</u>	<u>(481,061)</u>
Total	(715,174)

Staffing changes

Department	Change
ADRC/Aging	Delete 0.4 FTE
Clerk of Court	Delete 1.0 FTE
GAM	Add 0.5 FTE
Highway	Delete 2.0 FTE
Land Information	Delete 1.0 FTE
Land and Water	Delete 1.0 FTE
Law Enforcement	Delete 0.4 FTE
Medical Examiner	Add 0.1 FTE
Public Health	Delete 1.0 FTE
Total	Delete 5.5 FTE

Employees by category



CAPITAL INVESTMENT



Limited CIP prepared

- Minimum expenditure \$25,000 for inclusion
- Must be incorporated within annual capital budget
- Severe limits on funds before 2015
- No bonding until at least 2017
- Integrates new \$750,000 fund

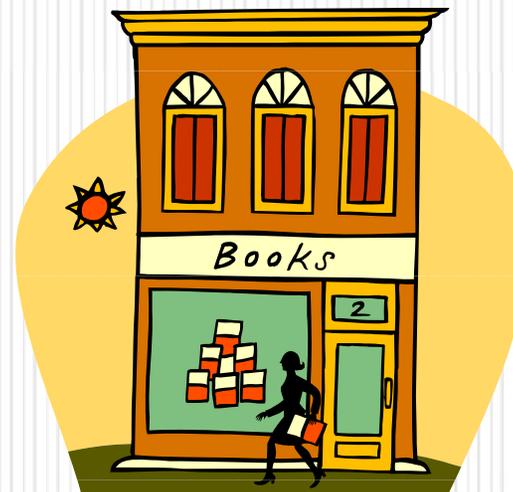
Preliminary CIP Allocation

Polk County 5 Year Capital Improvement Plan Summary

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Revenues						
Fund Balance	-	160,000	-	325,200	-	485,200
Asset Recovery Fund	150,000	-	-	-	-	150,000
Levy (Property Tax)	1,199,000	1,238,000	1,563,000	1,931,000	1,205,000	7,136,000
GAM Revenues	100,000	275,000	140,000	275,000	395,000	1,185,000
Recycling Revenues	25,000	-	-	225,000	-	250,000
State Transportation Aids	1,008,600	1,100,000	1,100,000	1,100,000	1,100,000	6,408,600
Other Borrowed Funds	-	-	-	1,000,000	1,369,300	2,369,300
				6,050,000 to		10,352,600 to
Unfunded	-	2,364,000	937,000	11,050,000	1,026,000	15,352,600
Lime Revenues	120,000	70,000	155,000	165,000	300,000	810,000
Park and Lake Funds	-	25,000	-	-	-	25,000
Total Revenue	\$ 2,602,600	\$ 5,232,000	\$ 3,895,000	11,046,800 to 16,046,800	\$ 5,395,300	28,171,700 to 33,171,700
Expenditures						
A) IT Items	-	-	-	180,000	-	180,000
B) Vehicles	241,950	752,000	729,000	724,000	1,171,000	3,617,950
C) Other Capital Equipment	377,650	758,000	355,000	644,000	485,000	2,619,650
D) Road Construction / Repairs	1,739,000	3,317,000	2,346,000	3,448,800	3,304,300	14,155,100
E) Facilities, Furniture & Equipment *	214,000	405,000	465,000	6,050,000 to 11,050,000	435,000	7,569,000 to 12,569,000
F) Other Items	30,000	-	-	-	-	30,000
Subtotal	\$ 2,602,600	\$ 5,232,000	\$ 3,895,000	11,046,800 to 16,046,800	\$ 5,395,300	28,171,700 to 33,171,700
Total	\$ 2,602,600	\$ 5,232,000	\$ 3,895,000	\$ 16,046,800	\$ 5,395,300	\$ 33,171,700

* Hwy facility needs 5,000,000 to 10,000,000

Property taxes in 2013



The levy cap

- General increase = 0%
- Increases for:
 - New construction (0.51% in 2013)
 - Debt service (\$80,000 in 2012)
 - Unused levy in prior year, limited to 0.5%
 - (Requires $\frac{3}{4}$ vote of a County Board to use)

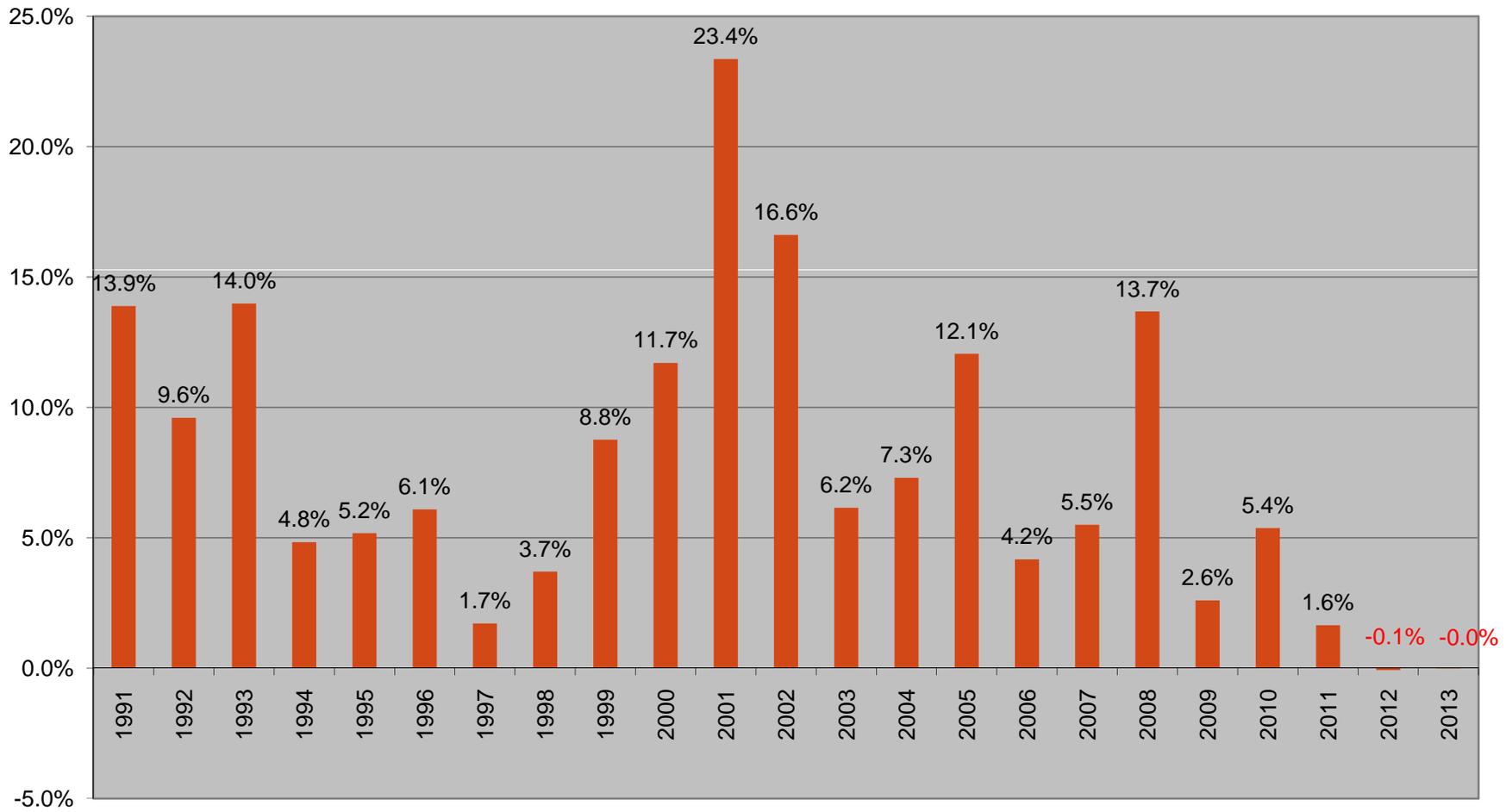
Polk County's Value

- 2010-2011 drop in value of 1.8%, FINALLY below the State average
- No longer the largest decline in the State since the start of the recession
- Led by residential drop of 1.8%
- Probably indicates errors due to small sample sizes

Levy Impact

- 0.51% from new construction plus small decrease in levy = 0.51%+ decrease in taxes on existing property
- Impact will vary by area, by type of property, and by relative value change
 - Greater drop in towns because of library phase-out
 - Greater drop for average business due to lower values
- Tax rate (excluding Library Act 150 and Bridge Aid) will increase from 0.005094426 to 0.005206399
- On a \$100,000 house the 2011 County tax was \$509.44
- If value falls by average (2% for residential property according to the DOR), 2012 value is \$98,000 and tax would be \$510.27

Change in Polk County Property Tax Revenue 1984-2013



Personnel System Reform



Reform environment

- County revenues are nearly frozen – forever
- One-third of current employees can retire
- Recruitment difficulties are increasing
- Losing selected skills (e.g. medical) to private sector
- Compensation increases must be funded through increased productivity
 - Position redesign
 - Elimination of positions through attrition
- Every department is an enterprise:
 - Budgets are absolute
 - No cross-department subsidies

Principles behind personnel recommendations

1. The best interest of the County
 2. The best interest of employees
 3. Fair: no group given special treatment
 4. Simple: no unnecessary complications
- An overarching understanding that the approach must be systemic, not confined to salary, or benefits, or overall compensation

Compensation

- Focusing on compensation alone is like flying an airplane looking only at the altimeter



Ways to fail

- Focusing on the wrong goal
 - Retention at the expense of recruitment
- Trying to build a new system on a flawed base
 - Entire *system* needs reform
- Cutting or increasing compensation based on job title or position description
- Implementing performance pay without understanding performance

Error 1: The wrong goals

- Usual goals for personnel system:
 - Attract good employees
 - Retain good employees
 - Increase employee satisfaction
- All are misleading: the real goal is to improve organizational performance



Error 2: Building on a flawed base, the current personnel system

- Traditional public sector structure
- Favors older employees over new employees
- Salary increases not linked to improved value
- Poor link to labor markets
- Not designed to meet highest needs
- Excessively and unnecessarily complicated
- Often violates principles of equal pay for equal work and greater pay for greater work

Why the flaws?

- Bureaucratic processes
- Government-only comparables
- “Gaming” the system
- Shift in job responsibilities
- Inability to measure performance
- Little/no market information
- Changes in the labor market
- Collective bargaining
- Interest arbitration



Error 3: Basing changes on job titles or descriptions

- Job descriptions are as flawed as the underlying system
- Used to attempt to increase compensation, or dated, or simply inaccurate
- Best practice is a thorough analysis on a position-by-position basis
- Should occur as part of personnel system reform

Reason 4: Implementing pay for performance

It leaves people bitter, crushed, bruised, battered, desolate, despondent, dejected, feeling inferior, some even depressed, unfit for work for weeks after receipt of rating, unable to comprehend why they are inferior.

W. Edwards Deming

The founder of evidence-based management on performance pay:

The evidence is overwhelming that individual pay for performance does not improve organizational performance except in very limited cases.

Merit pay is not based on merit. Performance evaluations are biased; overwhelming studies show this. Even if merit pay was based on merit, the pay increases are not enough to motivate employees, but they are enough to irritate them.

Jeffrey Pfeffer, professor, Stanford University Graduate School of Business

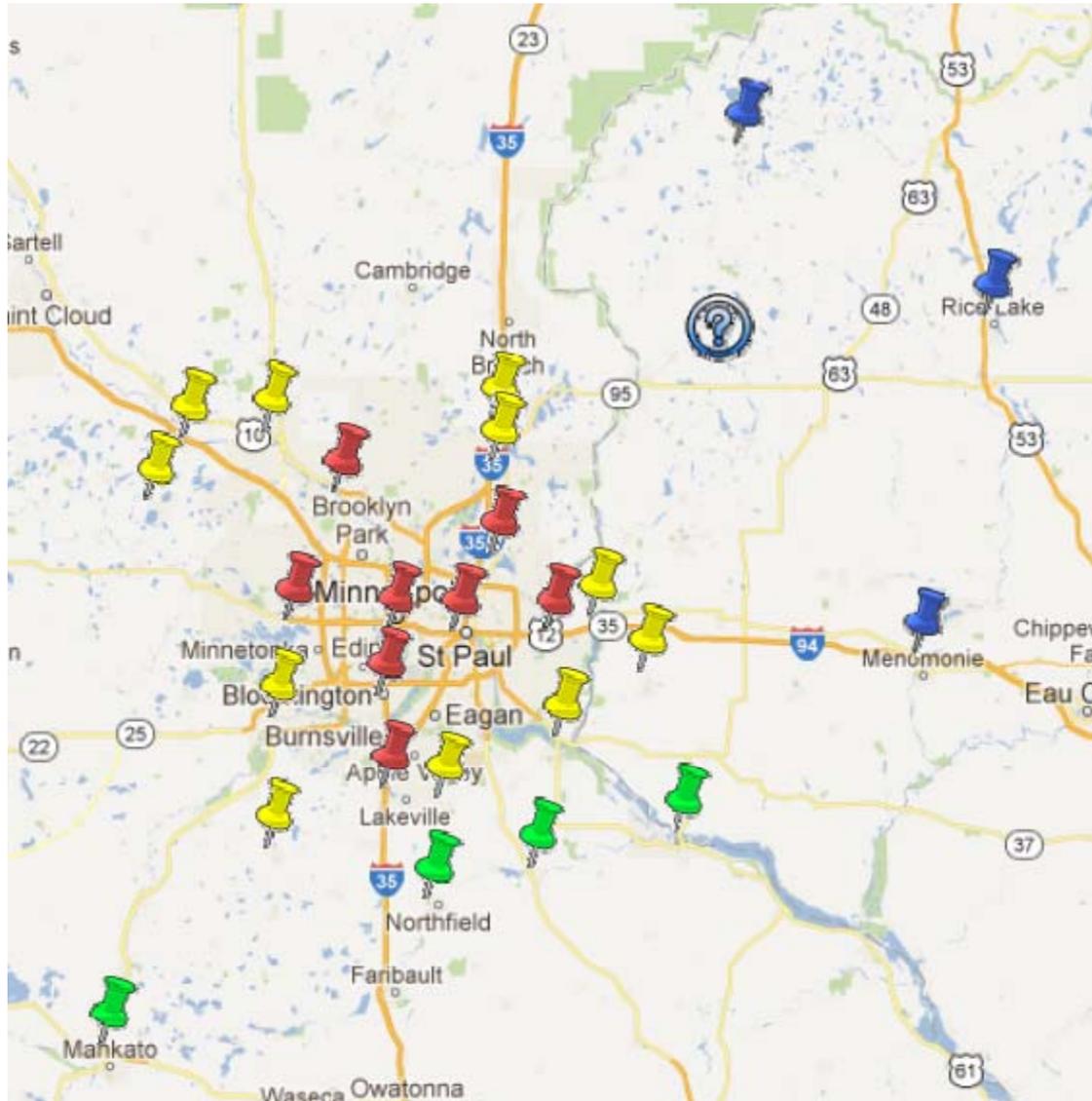
Looking at all the instruments, not just the altimeter



“The instruments”

- Labor market
 - Supply and demand
 - Position within the market
- Overall personnel system
- Salary
- Benefit packages
- Job security
- Promotional opportunity
- Transfer opportunities
- Non-monetary benefits
 - Location and commute
 - Teamwork and collegiality
 - Effectiveness
 - Supportive management
 - Reputation and prestige
 - Variety and challenge of work

Regional labor market



Legend

Percent of national average pay

Red = 105 – 110%

Yellow = 100 – 105%

Green = 95 – 100%

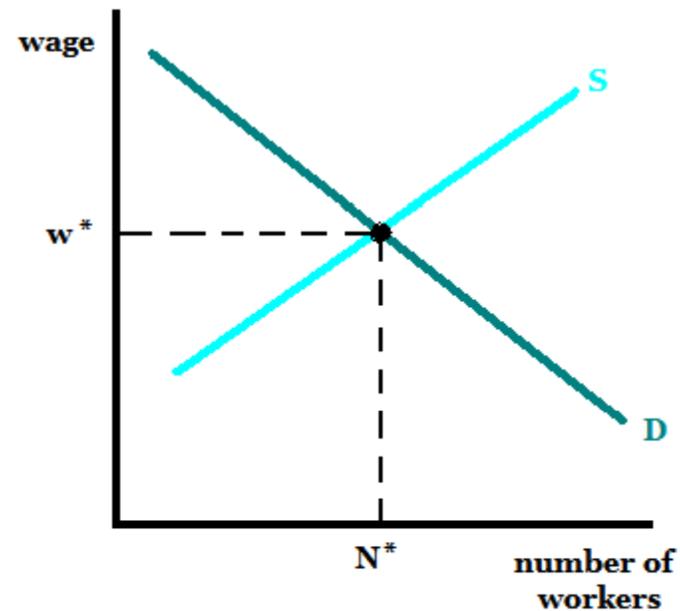
Blue = 90 – 95%

Estimated labor market, Balsam Lake

- Relationship between distance from central Minneapolis/St. Paul to all regional cities and market data (percent of national average)
- Wage rate equals 109% minus 0.193% for each mile from central cities
 - Explains about 71% of the variation in market
 - Statistically significant at the 1% level
- Government center is 60 miles from downtown St. Paul
- Labor market = 97.5% of the national average

How are wages determined?

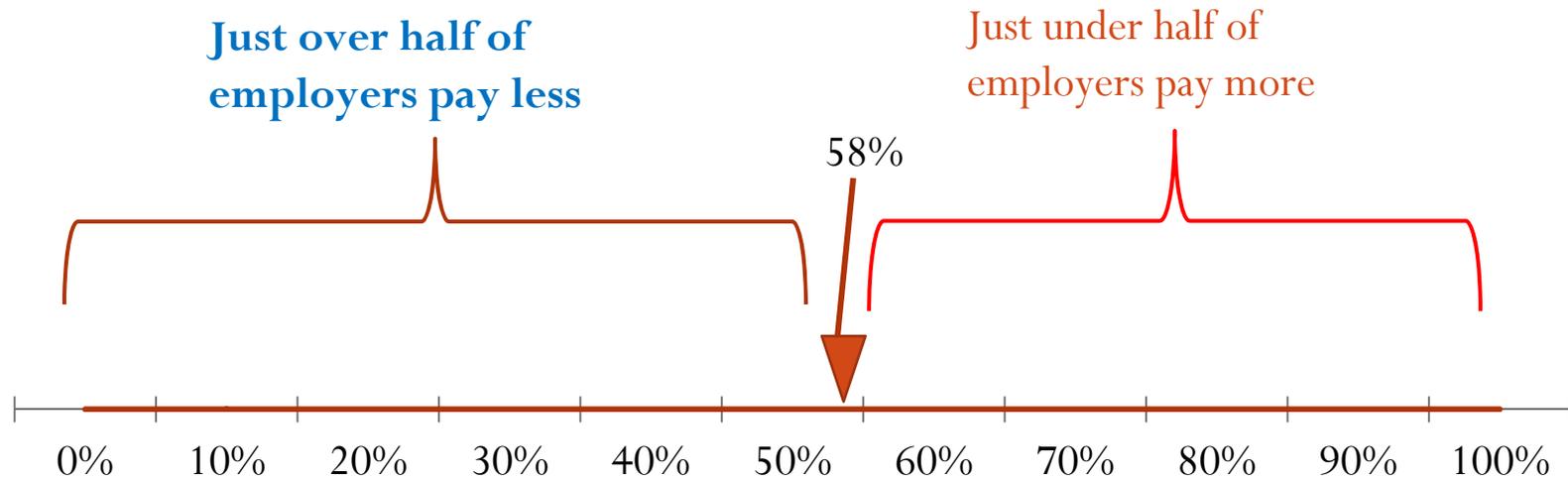
- Supply and demand
- “Market clearing” wage rates
- “Efficiency wage” theory



Salary study

- Benchmarked 97 positions covering 391 employees
- Data are from 18 separate national studies
- Data aged to July 1, 2013
- Identical to that provided private sector clients
- Correcting for obvious issues

Shows position in labor market



Key questions:

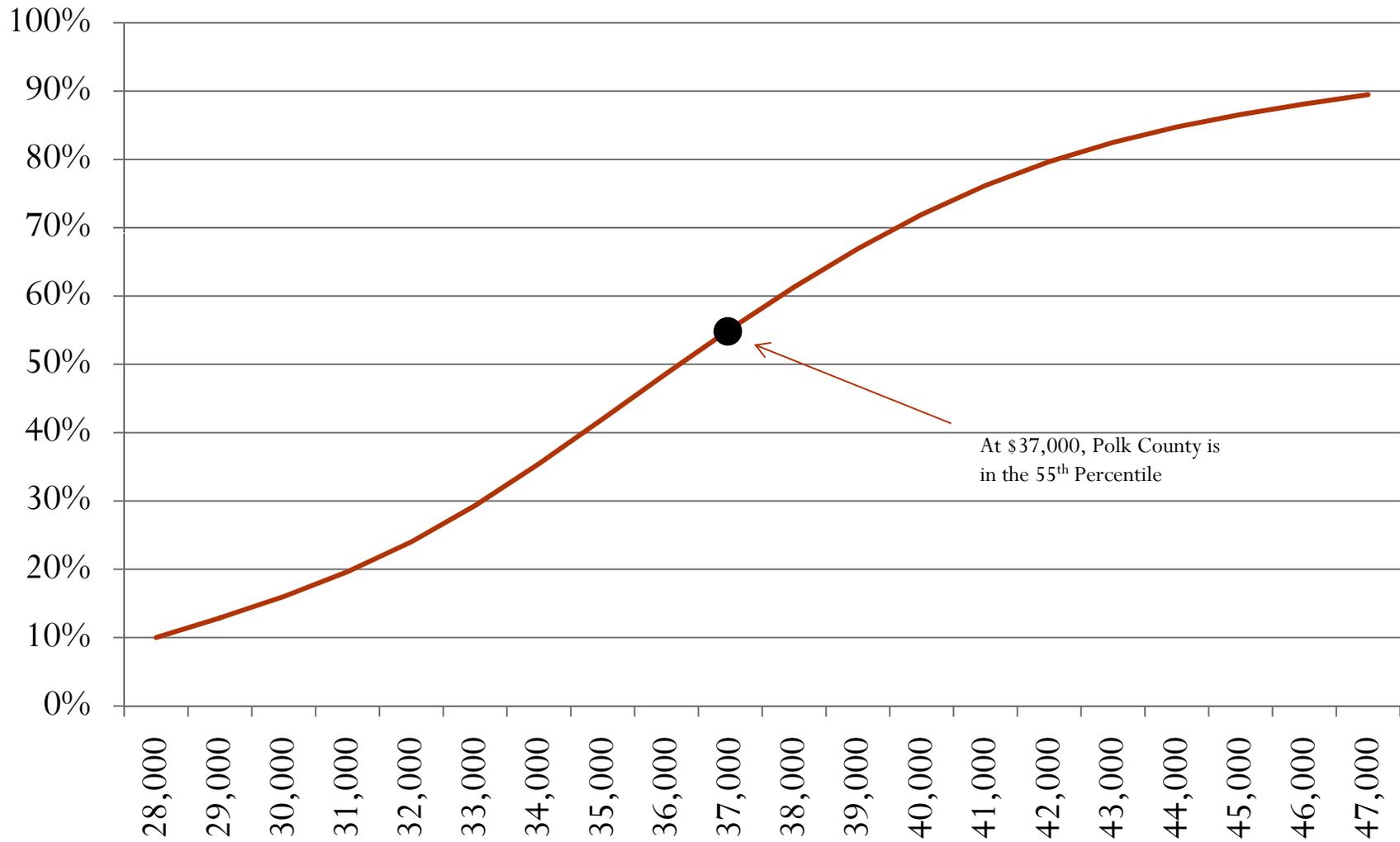
Is that position in the market sustainable? Will we attract new employees at that wage? Retain existing employees? Can it be lower and achieve both goals? How is it offset by benefits, other factors?

Salary range calculation example

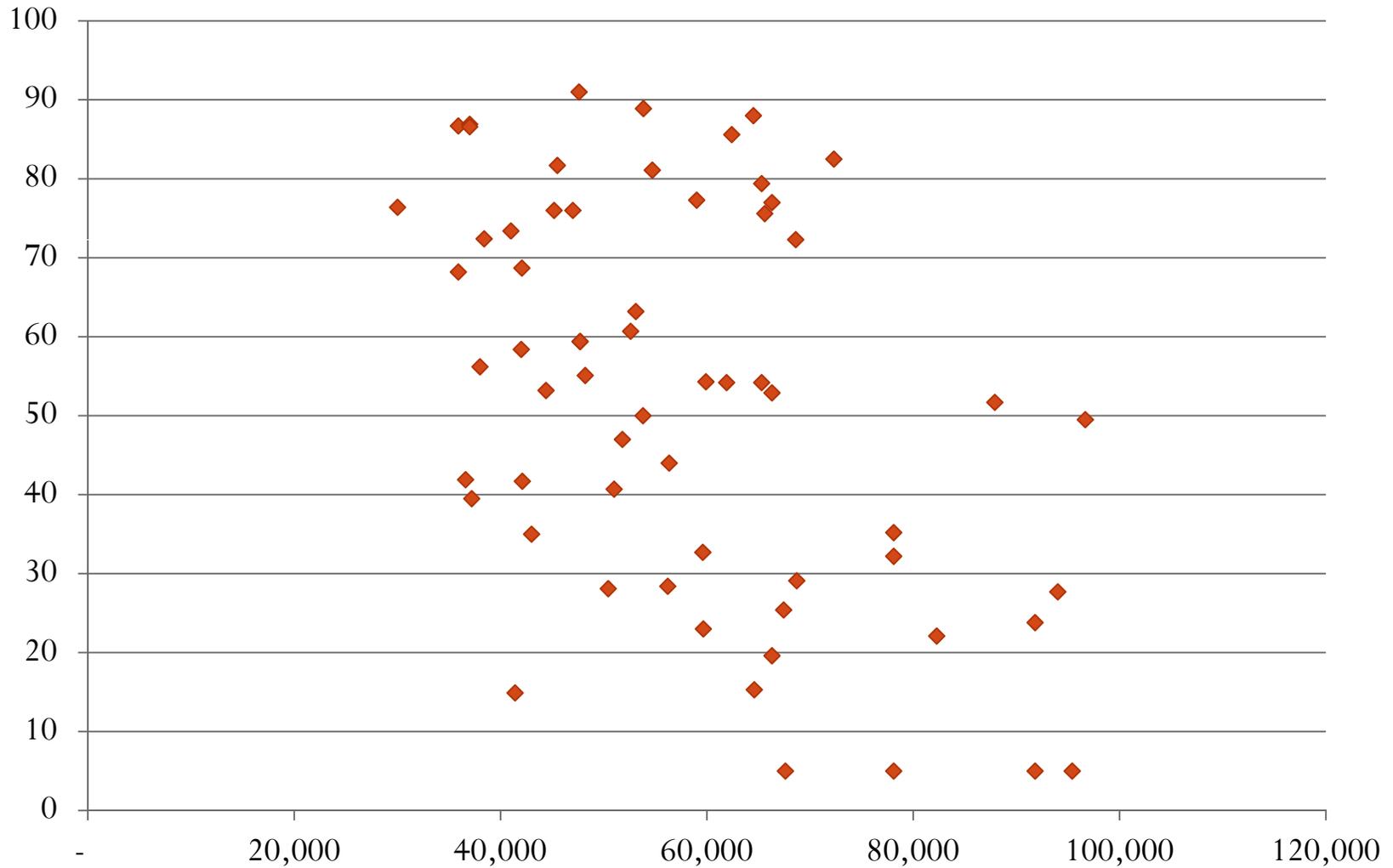
- A standard position description is prepared for thousands of jobs
- Data are obtained by national agencies on compensation for thousands of employees
- Data show frequency distribution of compensation by percentiles

Accounts receivable clerk	10 th Percentile	25 th Percentile	50 th Percentile	75 th Percentile	90 th Percentile
Cash compensation	\$28,000	32,200	36,200	40,700	47,400

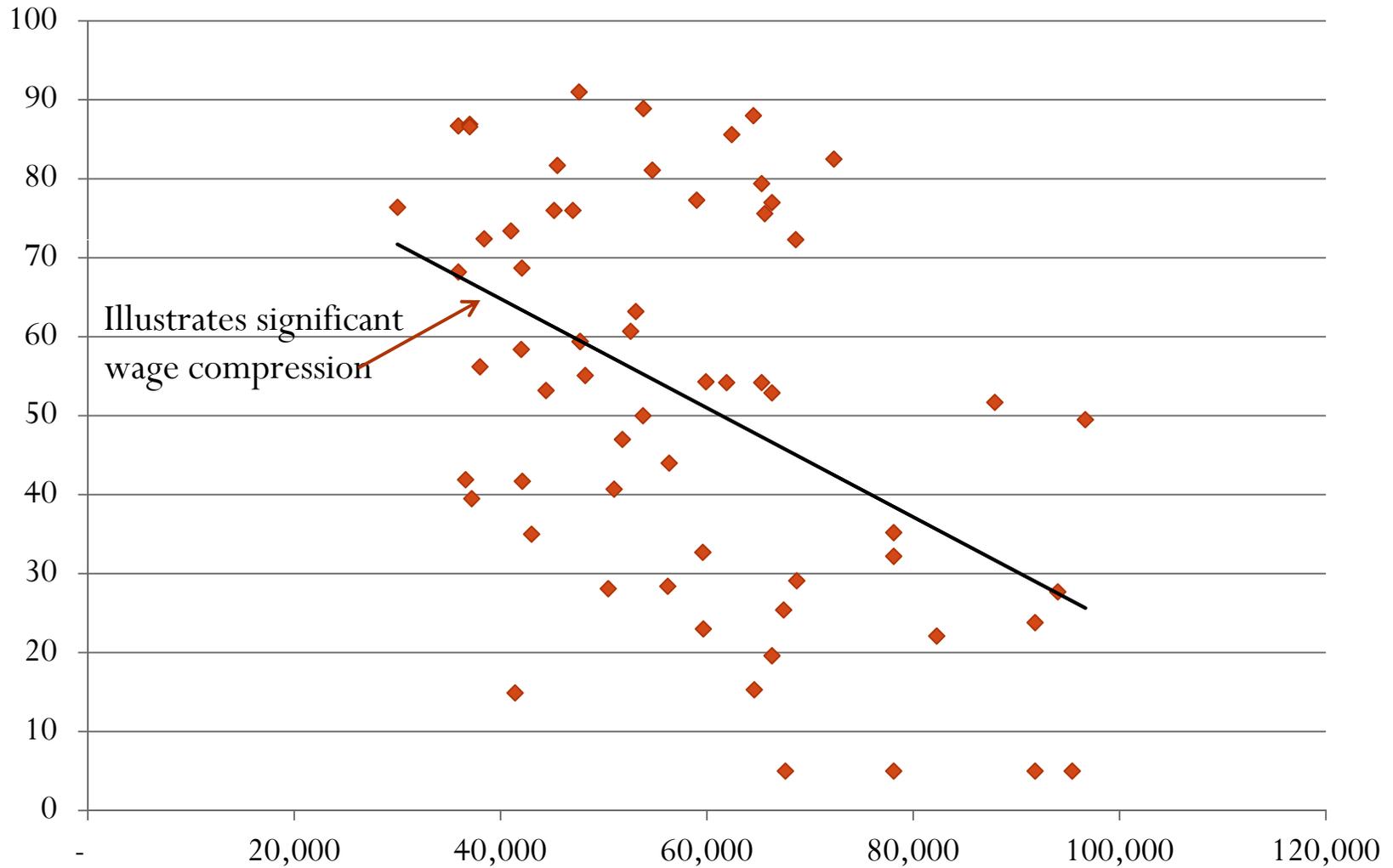
Distribution of compensation



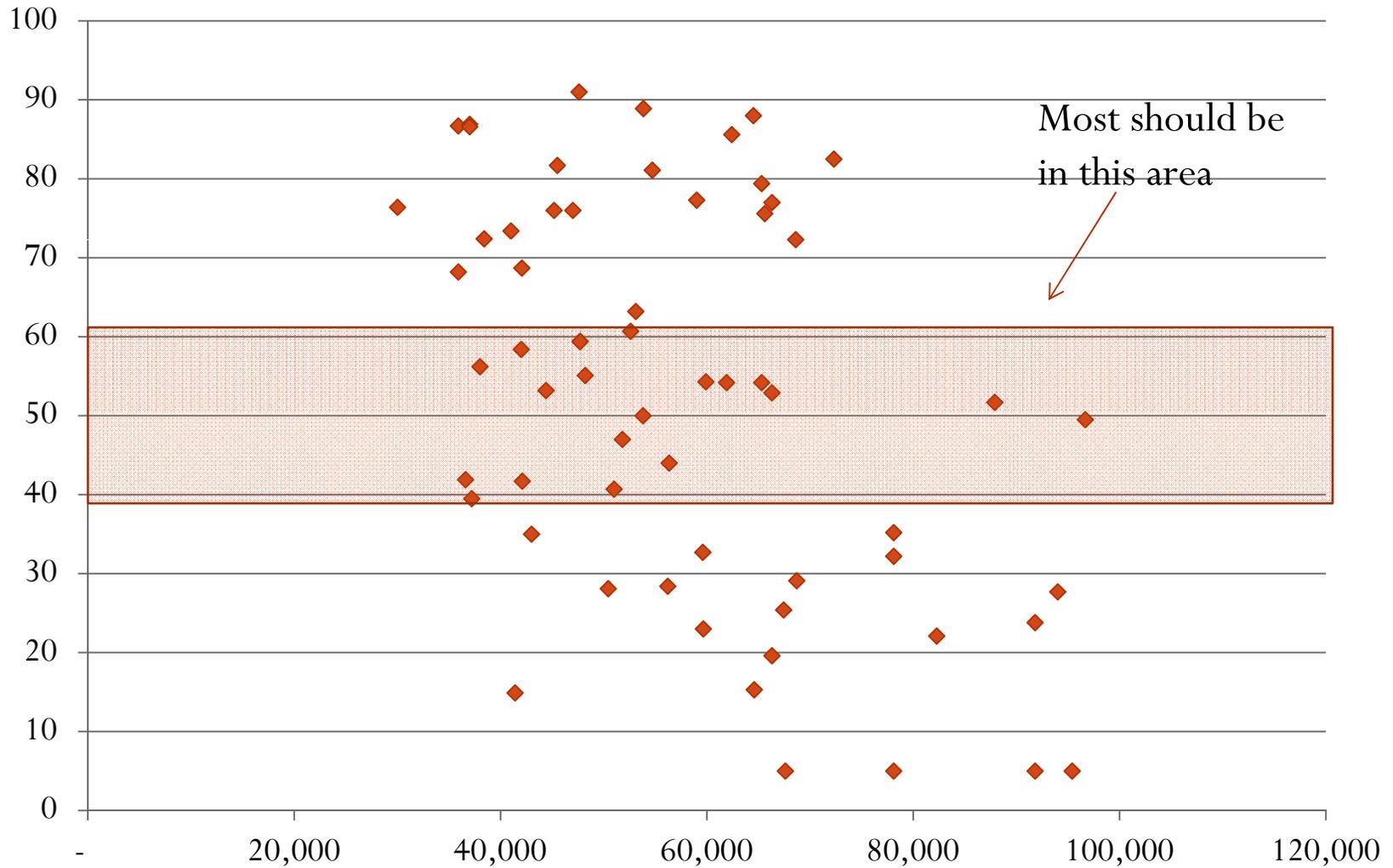
Preliminary results, all positions



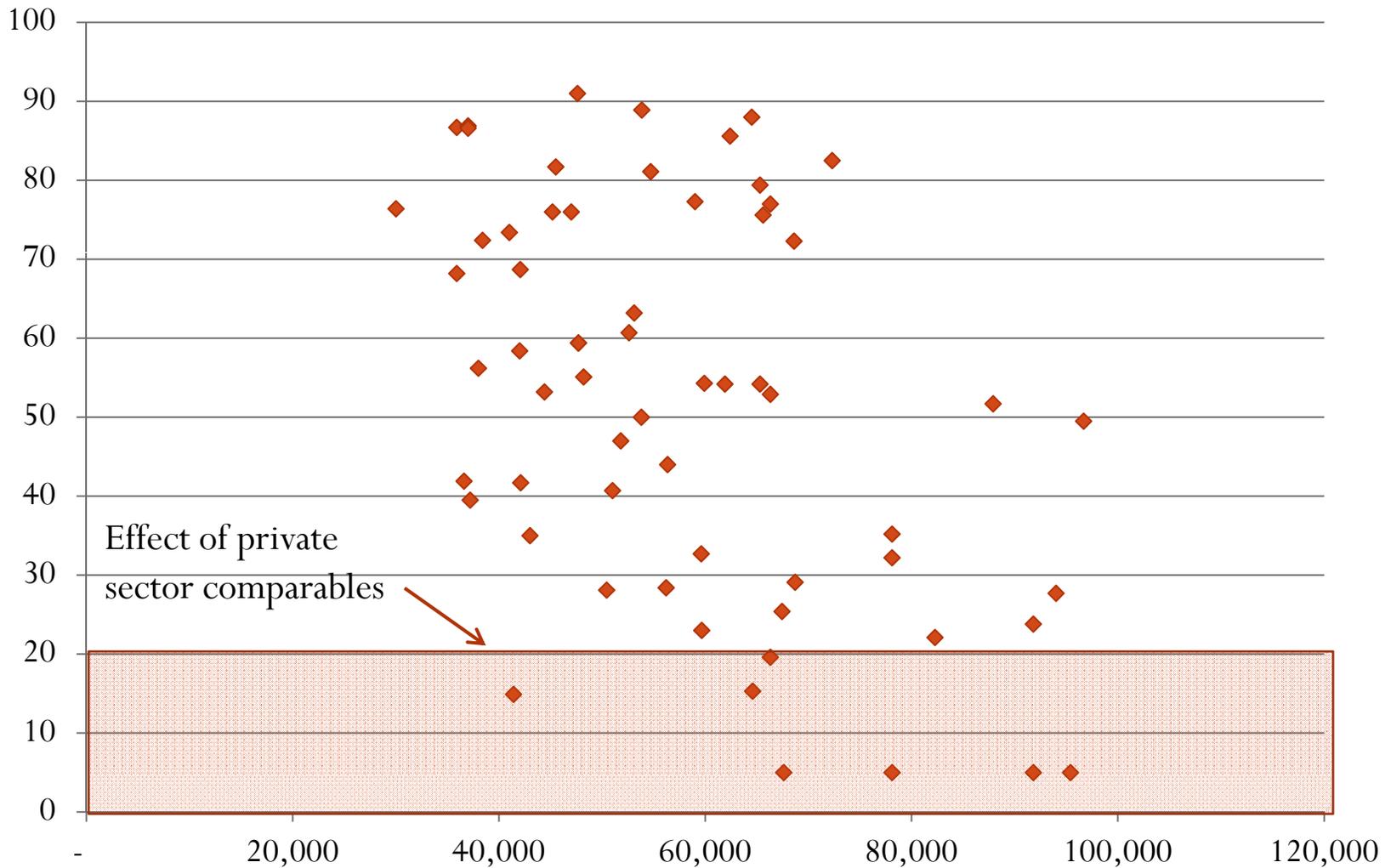
Preliminary results



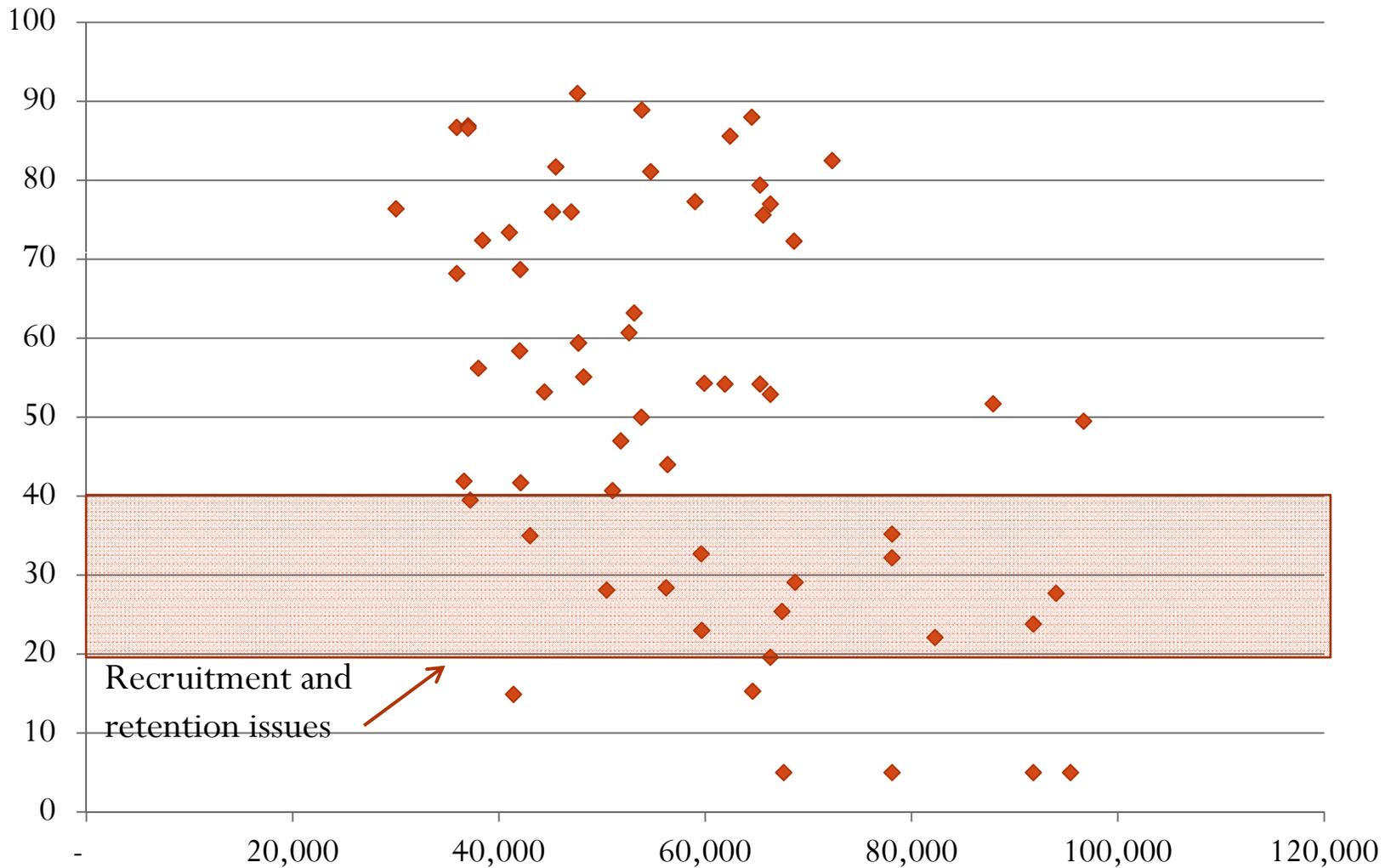
Group 3: Positions at market levels



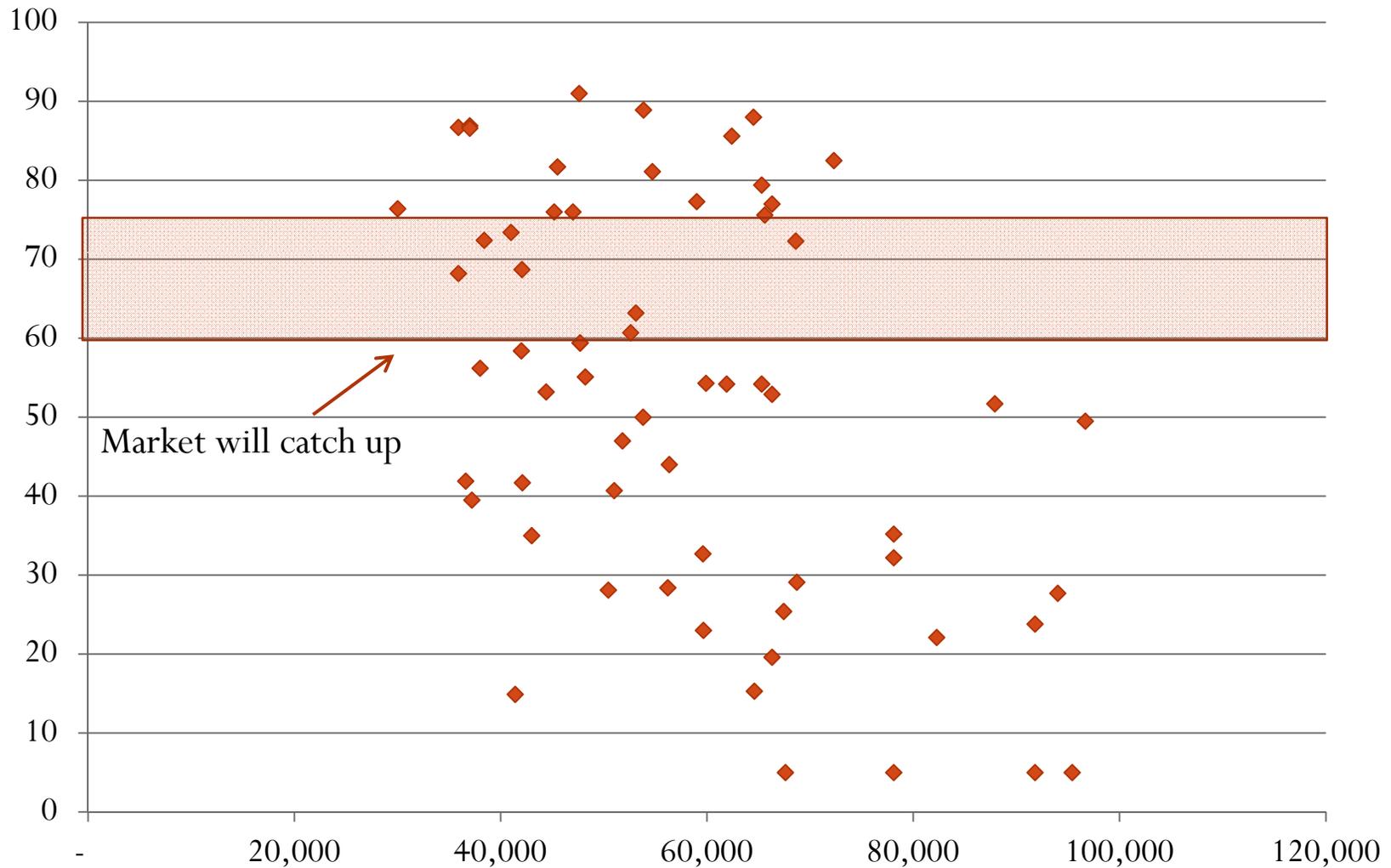
Group 1: well below market



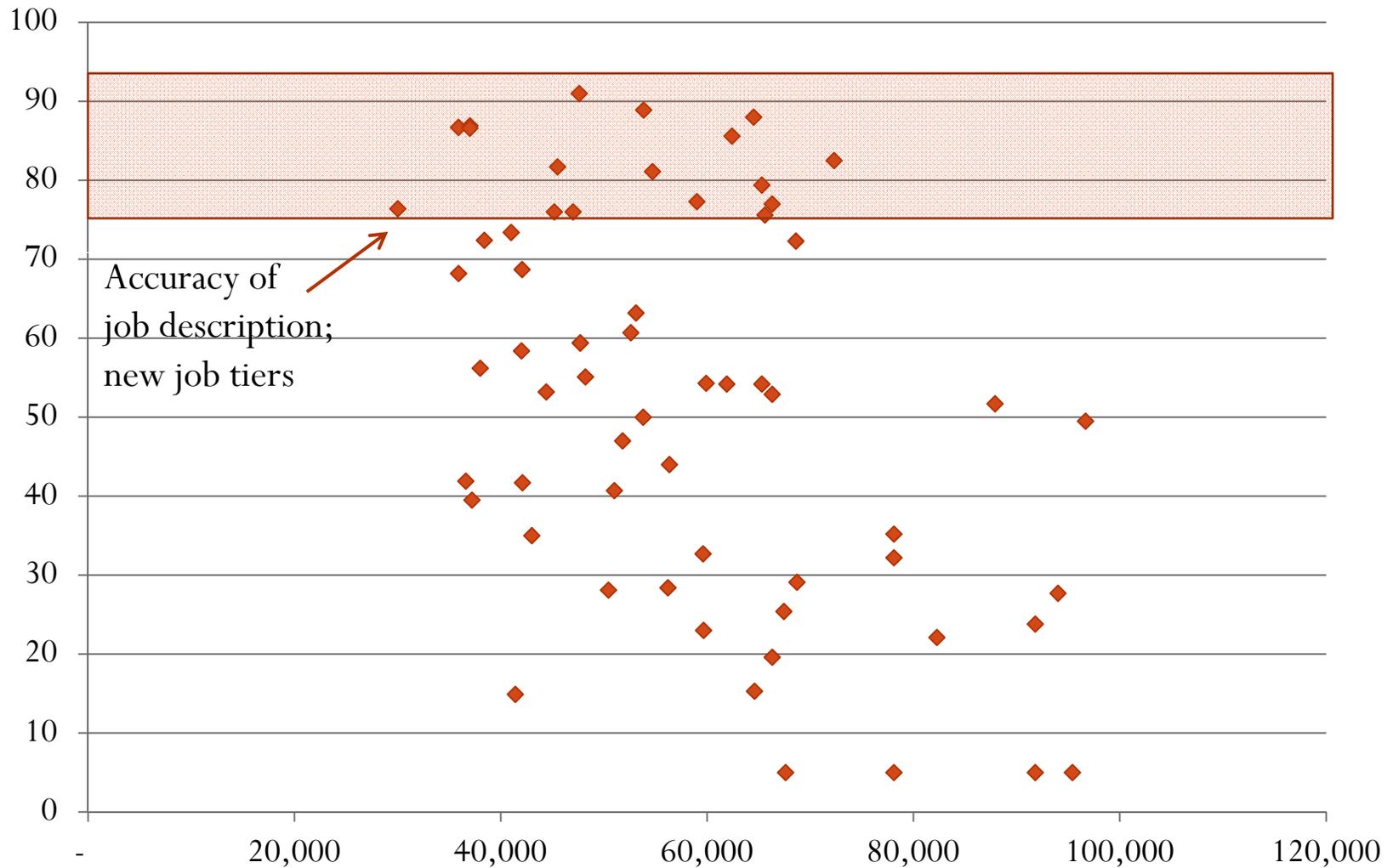
Group 2: Below market



Group 4: Above market



Group 5: Well above market



Conclusion

- Overall structure somewhat chaotic
- Salary compression is real
- “Overpaid” or “underpaid” are meaningless concepts
 - It’s where you are in the labor market
- Market position is indicative, but not conclusive
 - Setting salary is as much of an art than science
- Current structure provides both problems and opportunities
- May require both adjustment to responsibilities and compensation

Implementation recommendation

- Review all positions, combine into classes where possible
 - Facilitates lateral transfers, ensures equal pay for equal work
 - Ensure accurate job descriptions
 - Carefully monitor recruitment and retention issues
- Drop private sector comparisons for Group 1 (well below market), then reclassify
- Group 2 (below market): Provide increased compensation as needed
- Group 3 (at market): Market compensation increases
- Group 4 and 5 (above and well above market): Below market increases, review for opportunity to create new tier for new hires

Fiscal options

- 1.5% general compensation increase in budget as a placeholder
- Allocate in the form of a general compensation increase and targeted increases for those below market (e.g. 1% and up to 4% for those below market)

Why not cut to median?

- Severe damage to organizational performance
- Salaries are estimated, and wrong in individual cases
 - Supplant with evidence from recruitment experience, loss to other employers, and public sector competition
- May need more than median in some cases, less in others
 - Lack of shift work
- Lose the ability to redesign the personnel system to take advantage of current high-quality staff

Major benefit categories

- Paid time off
- Health insurance
- Dental insurance
- Disability insurance
- Retirement
- Life insurance
- Flexible spending accounts
- Need to restructure benefits to fit with overall goal of improving organizational performance

Sick leave

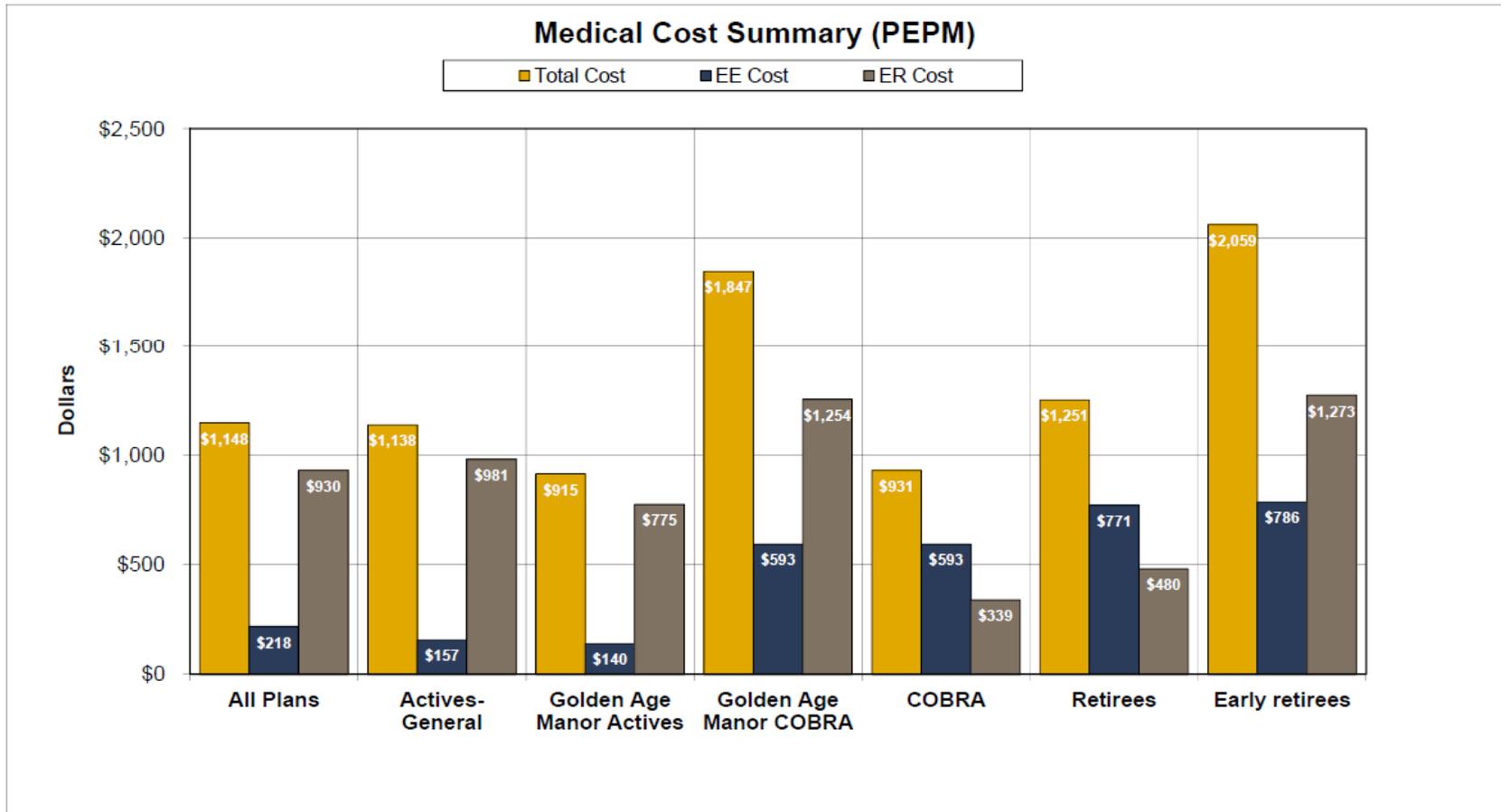
- Intent of sick leave is to protect employees' earnings when unable to work
 - NOT to provide auxiliary vacation
 - NOT to allow scheduling doctor's appointments during regular working hours instead of night or weekend hours
 - NOT to provide additional benefits on retirement

Sick leave payout poor policy

- Taxable, so the employer pays more and employee gets less
- Forces retirees to stay in the County plan
- Does nothing to help attract or retain younger workers

Polk County

Medical Cost Comparison



Annual leave

- Valuable, highly appreciated benefit
- Very common for almost all full-time employees
- For new hires, County at low end of offerings
- Can be replaced by personal time off (PTO)

PTO Advantages and Disadvantages

Advantages

- Popular with employees - more days off
- Competition with other employers
- Simpler to administer — requires no medical excuse
- Curtails “calling in sick”

Disadvantages

- Employees use *all* PTO; sick sometimes goes unused
- Employees come to work sick

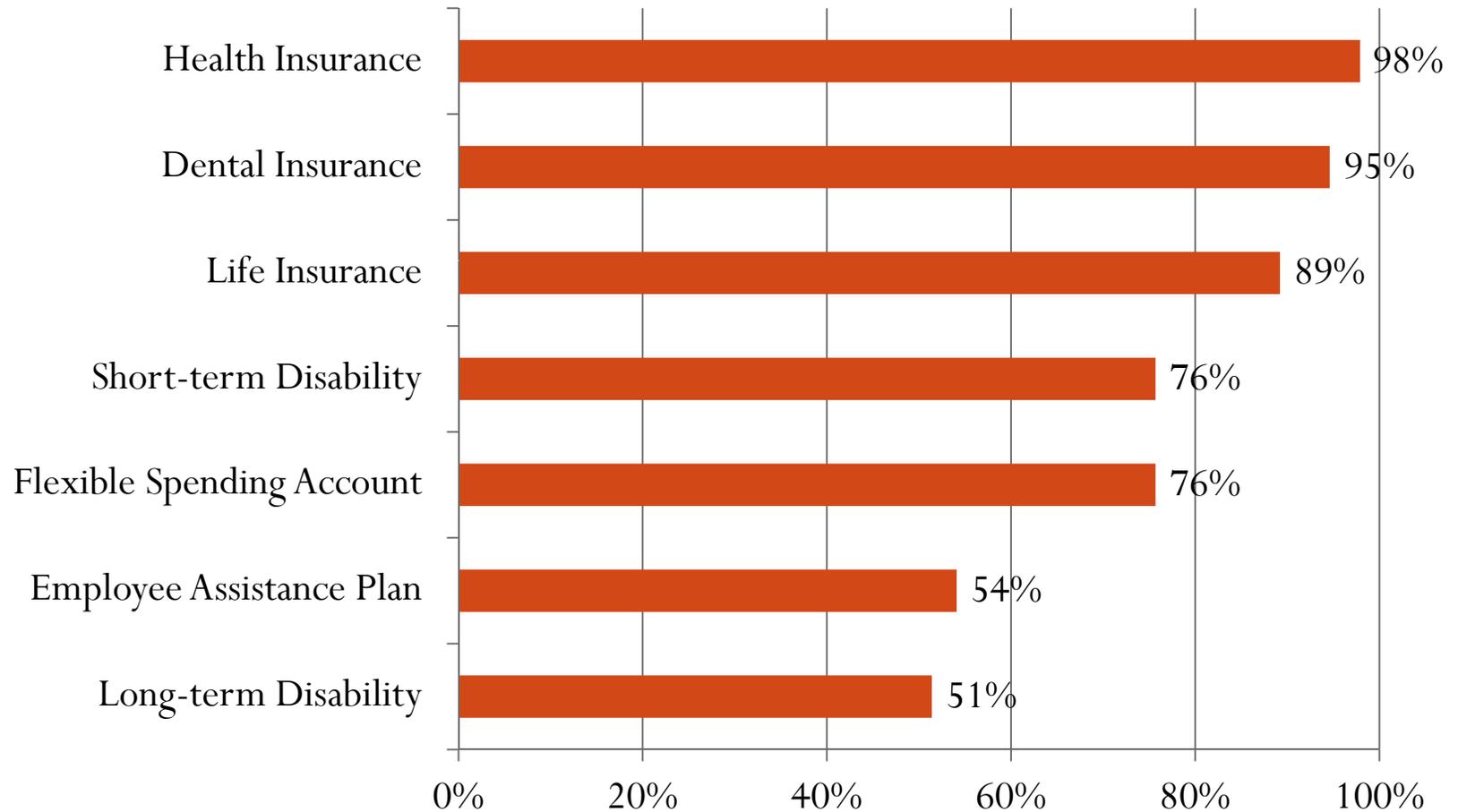
PTO option

- Sick leave and vacation replaced with personal time off (PTO)
- Employee given X hours of PTO per pay period (current vacation plus 5 days)
- No need for a medical excuse for PTO
- No separate recordkeeping
- Include 5 days/year extended sick leave to bridge to short-term disability

Recommendation (if selected)

- All employees keep what they have earned
 - No cuts to value of sick leave earned paid on retirement
 - Vacation balances become PTO balances
 - Accrual rate simplified – one table for all employees – with a one-time adjustment for 2012 errors
- Benefits in lieu of sick leave:
 - Short-term disability
 - Long-term disability
 - Annual HRA contribution

Regional Employers – Key Benefits

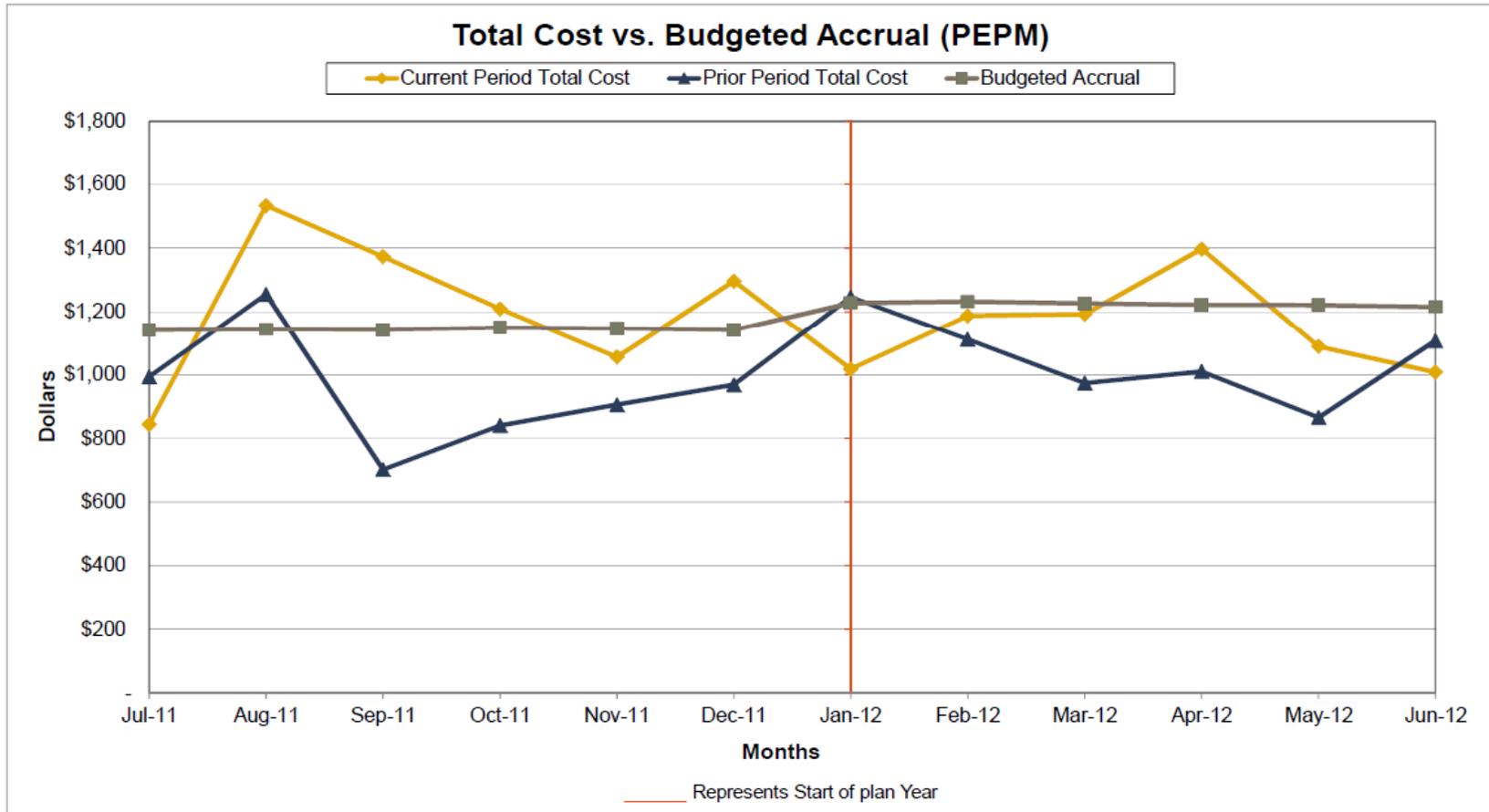


Health insurance

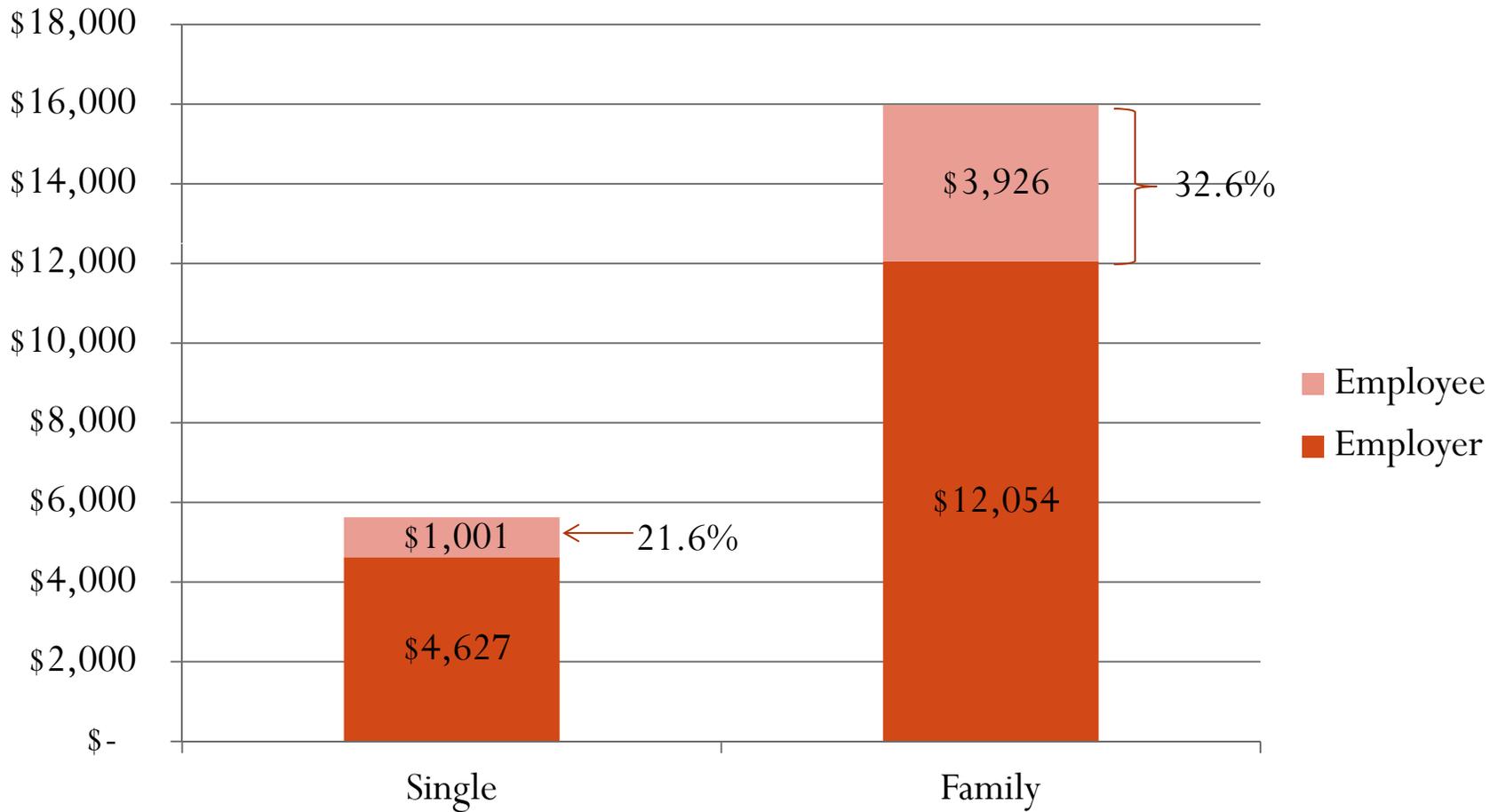
- Great coverage, may become even more important to recruiting and retention
- Uncertainty over health care reform argues for minimal changes at this time
- Recommend approximately a 10% premium increase, split 1/3 employee, 2/3 county (employee share from 12% to 15.3%)
- Minor increases in other dollar amounts (offset by potential HRA contribution)
- “Holding pattern” awaiting developments in health care reform

Polk County

Rolling 12-Month Medical Cost Summary



Average Annual Worker Premium Contributions and Total Premiums for Covered Workers, Single and Family Coverage, by Firm Size, 2012



Source: Kaiser/HRET Survey of Employer-Sponsored Health Benefits, 2012.

Health Insurance

- No substantial plan changes pending decisions on health care reform, if any
- 10% increase in premiums, County pays 2/3 of the increase, employees 1/3
- Minor adjustments in deductibles, out of pocket maximums, etc.
- “Holding pattern” awaiting further developments in

Enterprise funds

- Treat as separate businesses
- Consider profitability in any compensation or benefit decision
- Delay increases until after audit

Now what?

- Not all changes need to be decided by November 13
 - Only those that affect budget
- Paper on personnel system reform completed by next week
- Final compensation study from Willis by next week
- Significant uncertainty due to unknowns:
 - Constitutionality of Act 10
 - WRS contribution rate for 2013

Budget amendments

- Any County Board member may originate at any time
- Preferable if discussed at governing committee
- Preferable if discussed at Finance Committee
- Administration is happy to help draft
- Other, technical amendments coming
 - More information from the State
 - Errors and omissions in original materials
 - Changes to implement Board decisions

Now until October 16

- Governing committees:
 - Review budgets as proposed
 - Recommend amendments (if any)
 - Approve budgets
- Finance committee:
 - Reviews approved budgets and amendments
 - Recommends overall budget amount
 - Recommends financing sources
 - Prepares draft budget for publication (October 16 meeting)
- Personnel committee:
 - Reviews health insurance and compensation
 - Makes recommendation to finance committee and Board
- Full Board (October 16):
 - Amends draft budget and approves for publication

October 16th to November 13th

- Governing Committees:
 - Review changes from October 16 meeting if any
 - Recommend conforming amendments as needed
- Finance Committee:
 - Reviews direction set at October meeting
 - Recommends adjustments to financing or budget size
 - Reviews amendments from governing committee
 - Recommends final budget resolution
- Full Board:
 - Reviews, amends, and adopts final budget on November 13th

Now until January

- Employee Relations and County Administrator
 - Discuss implementation options with employees
 - Make recommendations to the Personnel and Finance Committees and County Board
 - Draft implementing policies
- Personnel and Finance Committees
 - Review non-monetary personnel system changes
 - Recommend changes to the County Board
- County Board
 - Considers and acts on any changes to the personnel system

Thank you!
