

September 27, 2018

ADMINISTRATION COMMITTEE
Douglas County Board of Supervisors
Thursday, October 4, 2018, 9:30 a.m., Courthouse Room 207C
1313 Belknap Street, Superior, Wisconsin

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

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

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 August 2, 2018, Administration Committee meeting minutes (attached).
3. Departmental financial reports and goals/objectives for 2018 (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. Legislation Closing Tax Assessment Loopholes for Major Retail Stores Supported (attached);
 - b. Request to extend audit contract with Wipfli for three additional years (attached);
 - c. Budgetary transfers (attached);
 - d. County Administrator performance evaluation; and
 - e. From County Board – Summary of state taxes and special charges for 2018 (attached).
5. Informational:
 - a. Presentation by Brian Rude, Health Partners, 10-year trend of Douglas County's health insurance claims (attached); and
 - b. Third quarter staff report (attached).
6. Future agenda items.
7. Motion to adjourn open session and convene in closed session pursuant to Section 19.85(1)(c) of the Wisconsin Statutes to discuss personnel issue.

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 memberships of this committee's members on those Boards/committees.

ec: County Board Supervisors Department Managers Shelley Nelson (Telegram) DC website

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 the 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 the scheduled meeting. Douglas County will attempt to accommodate any request depending on the amount of notice we receive.

Posted: Courthouse, Government Center, Douglas County website



09-27-2018

Pamela A. Tafelski

ADMINISTRATION COMMITTEE
Douglas County Board of Supervisors
Thursday, August 2, 2018, 9:30 a.m., Courthouse Room 207C
1313 Belknap Street, Superior, Wisconsin

Meeting called to order by Chair Alan Jaques.

ROLL CALL: Present - Larry Quam, Nick Baker, Mary Lou Bergman, Marvin Finendale, Douglas Finn, Rosemary Lear, Scott Luostari, Pat Ryan, Alan Jaques. Others present – Shelley Nelson (Telegram), Gail Nordquist, Jerry Moe, Keith Kesler, Carolyn Pierce, Carol Jones, Joan Finckler, Pat Schanen, Mark Liebaert, Tom Dalbec, Linda Corbin, Aaron Fregard, Michele Wick, Tracy Ruppe, Sue Sandvick, Pam Tafelski (Committee Clerk).

APPROVAL OF MINUTES: Motion by Baker, second Ryan, to approve June 7, 2018, Administration Committee minutes. Motion carried.

DEPARTMENTAL FINANCIAL REPORTS AND GOALS/OBJECTIVES FOR 2018: Budget reports attached. **Administration/Human Resources** – Updates on recruiting, restructure of Zoning Department to Land Services, net new construction of 1.03% (\$160,000). **Buildings and Grounds** – Progress reports on capital projects, Belknap Street construction, parking lot. **Corporation Counsel** – Office is busy; progress slow on problem home in county. **County Clerk** – Municipal clerks training on new election equipment; municipalities approved reimbursements for equipment. **Finance/Information Services** – Budget work ongoing; IS working on upgrades. **Register of Deeds** – Fully staffed. **Treasurer** – Property tax collections 20% ahead of last year.

ACTION ITEMS/REFERRALS:

Dark Store Tax Loophole Resolution Authorizing Referendum: Impact on property tax assessments will be recognized every time a big box store gets the Dark Store tax break. Committee agreed more public education needed; did not think referendum warranted.

ACTION (REFERRAL): Motion by Ryan, second Lear, that Corporation Counsel and Administrator research assessment impacts and draft resolution for September 6th meeting, supporting closure of Dark Store loopholes, but not call for referendum. Motion carried.

Resolution on Levy Increase Authority for Health and Human Services: The requirement to place on November ballot makes it very difficult to pursue in view of budget timeframe. No action at this time.

Establish 2019 Administration Committee Budget Meeting Dates: Schedule attached; Thursday, September 27, 9:30 a.m., for Administration Committee budget meeting

2019 Health and Dental Rates: Reviewed. Meeting next week with companies that bid on stop-loss; premium increase possibly reduced to 4%. Premiums to be increased due to increase in stop-loss coverage.

ACTION (RESOLUTION): Motion by Ryan, second Luostari, to approve rates. Motion carried unanimously.

INFORMATIONAL: Quarterly Staffing Report: Reviewed.

FUTURE AGENDA ITEMS: County's health savings account annual contribution level review.

ADJOURNMENT: Motion by Baker, second Bergman, to adjourn. Motion carried. Adjourned at 10:10 a.m.

Submitted by,

Pamela A. Tafelski
Committee Clerk



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
DEPARTMENT SUMMARY**

2018

**Transactions posted as of printing date
8/31/2018**



Department	Prior Year Actual	Amended Budget	Budget through Current Month	Actual Amount	Variance Amount
COUNTY BOARD OF SUPERVISORS	155,092.07	230,765.00	153,843.33	116,341.63	37,501.70
ADMINSTRATION	300,177.15	353,974.00	235,982.67	216,778.92	19,203.75
CORPORATION COUNSEL	39,544.73	103,127.00	68,751.33	35,288.40	33,462.93
REGISTER OF DEEDS	(13,132.63)	(31,468.00)	(20,978.67)	(22,043.54)	1,064.87
COUNTY CLERK	151,691.42	233,773.00	155,848.67	135,092.27	20,756.40
COUNTY TREASURER	114,947.48	203,332.00	135,554.67	133,581.15	1,973.52
FINANCE	304,488.13	403,078.00	268,718.67	259,552.22	9,166.45
BUILDING AND GROUNDS	229,769.46	289,981.00	193,320.67	164,420.65	28,900.02
INFORMATION SERVICES	47,879.53	0.00	0.00	9,628.54	(9,628.54)



DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY BOARD OF SUPERVISORS
 Transactions posted as of printing date
 8/31/2018



	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	-	-	-	-	-
Miscellaneous Revenues	500.00	-	-	150.00	(150.00)
Other Financing Sources	-	-	-	-	-
Revenues	500.00	-		150.00	(150.00)
Expenditures					
Personnel Services	65,282.62	110,315.00	73,543.33	76,759.44	(3,216.11)
Contractual Services	26.44	900.00	600.00	481.59	118.41
Supplies & Expense	28,375.01	65,500.00	43,666.67	36,514.60	7,152.07
Intra Country Charges	-	-	-	-	-
Fixed Charges	876.00	2,000.00	1,333.33	704.00	629.33
Debt Service	-	-	-	-	-
Grants & Contributions	59,000.00	49,000.00	32,666.67	-	32,666.67
Capital Outlay	-	-	-	-	-
Department Allocation	2,032.00	3,050.00	2,033.33	2,032.00	1.33
Expenditures	155,592.07	230,765.00	153,843.33	116,491.63	37,351.70
Net Cost	\$ 155,092.07	\$ 230,765.00	\$ 153,843.33	\$ 116,341.63	\$ 37,501.70



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



Transactions posted as of printing date
8/31/2018

	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	1,054.28	3,000.00	2,000.00	746.04	(1,253.96)
Intergovt. Charges For Serv.	-	69,000.00	46,000.00	-	(46,000.00)
Miscellaneous Revenues	545.00	-	-	8.00	8.00
Other Financing Sources	-	-	-	-	-
Revenues	1,599.28	72,000.00	48,000.00	754.04	(47,245.96)
Expenditures					
Personnel Services	271,311.52	361,188.00	240,792.00	190,665.79	50,126.21
Contractual Services	29,181.63	38,775.00	25,850.00	32,030.14	(6,180.14)
Supplies & Expense	17,802.07	59,061.00	39,374.00	11,904.03	27,469.97
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,356.00	1,100.00	733.33	1,304.00	(570.67)
Debt Service	-	-	-	-	-
Grants & Contributions	300.00	600.00	400.00	300.00	100.00
Capital Outlay	-	-	-	-	-
Department Allocation	(18,174.79)	(34,750.00)	(23,166.67)	(18,671.00)	(4,495.67)
Expenditures	301,776.43	425,974.00	283,982.67	217,532.96	66,449.71
Net Cost	\$ 300,177.15	\$ 353,974.00	\$ 235,982.67	\$ 216,778.92	\$ 19,203.75



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



Transactions posted as of printing date
8/31/2018

	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	-	5,000.00	3,333.33	-	(3,333.33)
Miscellaneous Revenues	168,714.89	310,100.00	206,733.33	184,969.92	(21,763.41)
Other Financing Sources	-	-	-	-	-
Revenues	168,714.89	315,100.00	210,066.67	184,969.92	(25,096.75)
Expenditures					
Personnel Services	269,168.22	387,542.00	258,361.33	241,774.37	16,586.96
Contractual Services	534,416.82	769,500.00	513,000.00	477,434.83	35,565.17
Supplies & Expense	22,992.31	58,130.00	38,753.33	27,364.37	11,388.96
Fixed Charges	87,799.00	65,400.00	43,600.00	45,667.00	(2,067.00)
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	(515,892.00)	(675,491.00)	(450,327.33)	(442,850.00)	(7,477.33)
Expenditures	398,484.35	605,081.00	403,387.33	349,390.57	53,996.76
Net Cost	\$ 229,769.46	\$ 289,981.00	\$ 193,320.67	\$ 164,420.65	\$ 28,900.02



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



Transactions posted as of printing date
8/31/2018

	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	139,145.53	168,000.00	112,000.00	134,980.42	22,980.42
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Revenues	139,145.53	168,000.00	112,000.00	134,980.42	22,980.42
Expenditures					
Personnel Services	170,694.84	253,482.00	168,988.00	163,583.39	5,404.61
Contractual Services	838.73	5,550.00	3,700.00	223.04	3,476.96
Supplies & Expense	2,793.69	5,945.00	3,963.33	1,836.39	2,126.94
Intra Country Charges	-	-	-	-	-
Fixed Charges	859.00	900.00	600.00	842.00	(242.00)
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	3,504.00	5,250.00	3,500.00	3,784.00	(284.00)
Expenditures	178,690.26	271,127.00	180,751.33	170,268.82	10,482.51
Net Cost	\$ 39,544.73	\$ 103,127.00	\$ 68,751.33	\$ 35,288.40	\$ 33,462.93



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



Transactions posted as of printing date
8/31/2018

	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	9,735.00	11,250.00	7,500.00	10,665.00	3,165.00
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	8,149.88	17,150.00	11,433.33	11,890.64	457.31
Intergovt. Charges For Serv.	16,260.56	33,140.00	22,093.33	18,563.63	(3,529.70)
Miscellaneous Revenues	25,222.61	23,870.00	15,913.33	20,231.02	4,317.69
Other Financing Sources	-	-	-	-	-
Revenues	59,368.05	85,410.00	56,940.00	61,350.29	4,410.29
Expenditures					
Personnel Services	152,972.51	223,474.00	148,982.67	152,466.67	(3,484.00)
Contractual Services	12,342.50	22,940.00	15,293.33	2,478.36	12,814.97
Supplies & Expense	33,954.00	55,034.00	36,689.33	29,155.19	7,534.14
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,166.46	1,800.00	1,200.00	1,182.34	17.66
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	10,624.00	15,935.00	10,623.33	11,160.00	(536.67)
Expenditures	211,059.47	319,183.00	212,788.67	196,442.56	16,346.11
Net Cost	\$ 151,691.42	\$ 233,773.00	\$ 155,848.67	\$ 135,092.27	\$ 20,756.40



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



Transactions posted as of printing date
8/31/2018

	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ 80.00	\$ -	\$ -	\$ 80.91	\$ 80.91
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	1,047.00	-	-	299.00	299.00
Intergovt. Charges For Serv.	110,378.30	217,904.00	145,269.33	122,667.09	(22,602.24)
Miscellaneous Revenues	37.36	-	-	1,033.81	1,033.81
Other Financing Sources	-	-	-	-	-
Revenues	111,542.66	217,904.00	145,269.33	124,080.81	(21,188.52)
Expenditures					
Personnel Services	333,142.28	505,482.00	336,988.00	311,653.04	25,334.96
Contractual Services	59,010.26	69,400.00	46,266.67	47,695.79	(1,429.12)
Supplies & Expense	8,537.25	24,000.00	16,000.00	8,393.20	7,606.80
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,941.00	2,000.00	1,333.33	1,763.00	(429.67)
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	13,400.00	20,100.00	13,400.00	14,128.00	(728.00)
Expenditures	416,030.79	620,982.00	413,988.00	383,633.03	30,354.97
Net Cost	\$ 304,488.13	\$ 403,078.00	\$ 268,718.67	\$ 259,552.22	\$ 9,166.45



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



Transactions posted as of printing date
8/31/2018

	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	527,264.04	938,139.00	625,426.00	563,488.38	(61,937.62)
Miscellaneous Revenues	-	-	-	60.00	60.00
Other Financing Sources	-	-	-	-	-
Revenues	527,264.04	938,139.00	625,426.00	563,548.38	(61,877.62)
Expenditures					
Personnel Services	102,971.68	127,884.00	85,256.00	114,683.34	(29,427.34)
Contractual Services	355,795.65	592,620.00	395,080.00	388,203.41	6,876.59
Supplies & Expense	39,889.19	82,875.00	55,250.00	15,857.31	39,392.69
Fixed Charges	76,487.05	134,760.00	89,840.00	54,432.86	35,407.14
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	-	-	-	-	-
Expenditures	575,143.57	938,139.00	625,426.00	573,176.92	52,249.08
Net Cost	\$ 47,879.53	\$ -	\$ -	\$ 9,628.54	\$ (9,628.54)



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



Transactions posted as of printing date
8/31/2018

	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ 70,661.79	\$ 147,106.00	\$ 98,070.67	\$ 92,362.47	\$ (5,708.20)
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	3,194.00	4,100.00	2,733.33	2,976.00	242.67
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	124,576.10	180,120.00	120,080.00	112,257.72	(7,822.28)
Intergovt. Charges For Serv.	-	-	-	-	-
Miscellaneous Revenues	2.80	25.00	16.67	-	(16.67)
Other Financing Sources	-	-	-	-	-
Revenues	198,434.69	331,351.00	220,900.67	207,596.19	(13,304.48)
Expenditures					
Personnel Services	169,307.48	259,304.00	172,869.33	169,312.46	3,556.87
Contractual Services	2,244.43	18,454.00	12,302.67	7,152.15	5,150.52
Supplies & Expense	4,101.01	8,450.00	5,633.33	3,043.30	2,590.03
Intra Country Charges	-	-	-	-	-
Fixed Charges	2,585.14	3,000.00	2,000.00	2,332.74	(332.74)
Debt Service	-	-	-	-	-
Grants & Contributions	-	75.00	50.00	-	50.00
Capital Outlay	-	-	-	-	-
Department Allocation	7,064.00	10,600.00	7,066.67	3,712.00	3,354.67
Expenditures	185,302.06	299,883.00	199,922.00	185,552.65	14,369.35
Net Cost	\$ (13,132.63)	\$ (31,468.00)	\$ (20,978.67)	\$ (22,043.54)	\$ 1,064.87



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



Transactions posted as of printing date
8/31/2018

	Prior Year Actual	2018 Amended Budget	Budget through Current Month	2018 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	24,446.88	27,700.00	18,466.67	25,223.04	6,756.37
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	19,023.17	23,000.00	15,333.33	16,520.86	1,187.53
Intergovt. Charges For Serv.	-	12,000.00	8,000.00	-	(8,000.00)
Miscellaneous Revenues	2,065.66	-	-	3,052.17	3,052.17
Other Financing Sources	-	-	-	-	-
Revenues	45,535.71	62,700.00	41,800.00	44,796.07	2,996.07
Expenditures					
Personnel Services	121,384.38	192,237.00	128,158.00	138,959.14	(10,801.14)
Contractual Services	1,894.48	15,520.00	10,346.67	1,890.86	8,455.81
Supplies & Expense	5,481.48	13,400.00	8,933.33	5,496.05	3,437.28
Intra Country Charges	-	-	-	-	-
Fixed Charges	13,402.85	17,200.00	11,466.67	13,605.67	(2,139.00)
Debt Service	-	-	-	-	-
Grants & Contributions	-	200.00	133.33	(910.50)	1,043.83
Capital Outlay	-	-	-	-	-
Department Allocation	18,320.00	27,475.00	18,316.67	19,336.00	(1,019.33)
Expenditures	160,483.19	266,032.00	177,354.67	178,377.22	(1,022.55)
Net Cost	\$ 114,947.48	\$ 203,332.00	\$ 135,554.67	\$ 133,581.15	\$ 1,973.52

INVESTMENTS

MONTH/YEAR- JULY 2018

BANK	RATE	BEG BALANCE	PURCHASE	RETIRE	END BALANCE
SCCU Savings	0.000%	57.86	0.00	0.00	57.86
BMO BANK CKG2 - ANALYSIS CHARGES	0.700%	0.00	917.93	917.93	-
BMO BANK MM	1.880%	685,834.46	12,312,806.96	10,391,290.67	2,607,350.75
NBC MM	0.150%	276,855.02	311,822.44	0.00	588,677.46
TIMBERWOOD MM	0.350%	152,511.53	46.80	0.00	152,558.33
HUNTINGTON MM	1.700%	1,039,008.17	1,500.16	0.00	1,040,508.33
ST POOL GENERAL	1.950%	12,502,288.81	10,023,891.34	0.00	22,526,180.15
ST POOL HIGHWAY BOND	1.950%	1,180,065.80	1,952.75	0.00	1,182,018.55
SUBTOTAL		15,836,621.65	22,652,938.38	10,392,208.60	28,097,351.43
CD - CVB16-1 8/18/18	0.850%	255,013.95	0.00	0.00	255,013.95
CD - CVB17-1 2/18/19	1.100%	99,000.00	0.00	0.00	99,000.00
CD - CVB17-2 8/18/19	1.260%	99,000.00	0.00	0.00	99,000.00
CD - CVB17-3 8/18/20	1.510%	57,883.00	0.00	0.00	57,883.00
CD - CVB18-1 1/11/21	2.304%	125,000.00	0.00	0.00	125,000.00
CD - 1stMERIT16-1 8/19/19	0.750%	500,000.00	0.00	0.00	500,000.00
CD - NBC15-2 10/26/18 callable quart	1.200%	500,000.00	1,495.89	1,495.89	500,000.00
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 - NBC17-1 9/14/20	1.700%	600,000.00	0.00	0.00	600,000.00
CD - SCCU 4/10/19	0.750%	245,000.00	0.00	0.00	245,000.00
CD-TIMBERWOOD1 1/23/18	0.6500%	250,000.00	0.00	0.00	250,000.00
CD-TIMBERWOOD3 5/24/18	0.8000%	256,512.70	0.00	0.00	256,512.70
CD's SubTotals		5,587,409.65	1,495.89	1,495.89	5,587,409.65
SUBTOTAL		21,424,031.30	22,654,434.27	10,393,704.49	33,684,761.08
CD-BMO16-1 2/18 25 & 5/3 Interest 2 year CD	1.1500%	0.00	0.00	0.00	0.00
CD-BMO16-5 05/11/18 5/11 & 11/11 Interest 2 year C	1.0000%	0.00	0.00	0.00	0.00
CD-BMO16-6 05/03/18 2 year CD	1.0000%	0.00	0.00	0.00	0.00
CD-BMO16-9 07/27/18 2yr CD	0.9000%	200,000.00	892.60	200,892.60	0.00
CD-BMO16-10 07/27/18 2yr CD	0.9000%	200,000.00	143.01	200,143.01	0.00
CD-BMO16-11 08/19/18 2yr CD	1.0500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-12 11/02/18 2 yr CD	1.2000%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-13 11/02/18 2 yr CD	1.2000%	248,000.00	0.00	0.00	248,000.00
CD-BMO17-1 1/31/19 2 yr CD	1.4500%	248,000.00	1,783.22	1,783.22	248,000.00
CD-BMO17-2 2/01/19 2 yr CD	1.5500%	248,000.00	315.95	315.95	248,000.00
CD-BMO17-3 4/03/20 3 yr CD	1.7000%	248,000.00	346.52	346.52	248,000.00
CD-BMO17-4 4/08/19 2 yr CD	1.5000%	248,000.00	305.75	305.75	248,000.00
CD-BMO17-5 11/18/19 2-1/2 yr CD	1.6000%	248,000.00	0.00	0.00	248,000.00
CD-BMO17-6 06/28/19 2 yr CD	1.6500%	248,000.00	0.00	0.00	248,000.00
CD-BMO17-7 07/08/19 2 yr CD	1.6500%	248,000.00	2,029.18	2,029.18	248,000.00
CD-BMO17-8 02/15/19 1-1/2 yr CD	1.5500%	248,000.00	315.95	315.95	248,000.00
CD-BMO17-9 08/23/19 2 yr CD	1.6500%	248,000.00	0.00	0.00	248,000.00
CD-BMO17-10 10/13/20 3 yr CD	1.7500%	248,000.00	0.00	0.00	248,000.00
CD-BMO17-11 10/25/20 3 yr CD	1.9500%	248,000.00	0.00	0.00	248,000.00
CD-BMO17-12 10/27/20 3 yr CD	1.9500%	248,000.00	0.00	0.00	248,000.00
CD-BMO17-13 11/02/20 3 yr CD	1.9000%	200,000.00	0.00	0.00	200,000.00
CD-BMO17-14 2/2/18 cancelled 3 yr CD	2.1000%	0.00	0.00	0.00	0.00
CD-BMO18-1 2/8/21 3 yr CD	2.5000%	248,000.00	0.00	0.00	248,000.00
CD-BMO18-2 10/23/20 2.5 yr CD	2.3000%	248,000.00	468.82	468.82	248,000.00
CD-BMO18-3 05/11/21 3 yr CD	2.9000%	248,000.00	0.00	0.00	248,000.00
CD-BMO18-4 05/29/20 2 yr CD	2.7500%	248,000.00	0.00	0.00	248,000.00
BMO CD's SubTotals		5,312,000.00	6,601.00	406,601.00	4,912,000.00
SUBTOTAL Next Call Maturity		26,736,031.30	22,661,035.27	10,800,305.49	38,596,761.08
BMO AGCY BOND 13-3 cusip*3D3 2/27/18 (2/27/18)	1.0000%	0.00	0.00	0.00	0.00
BMO AGCY BOND 16-1 cusip*1Y5 1X030917 (3/30/20)	1.4200%	250,000.00	0.00	0.00	250,000.00
BMO AGCY BOND 16-2 cusip*J00 call 10/5/16 (7/25/16)	0.7500%	400,000.00	1,640.00	401,640.00	0.00
BMO AGCY BOND 16-3 cusip*SD8 call 8/23/17 (8/23/19)	1.1300%	350,000.00	0.00	0.00	350,000.00
BMO AGCY BOND 18-1 cusip*DL6 call 8/25/18 (8/23/23)	3.0000%	715,000.00	0.00	0.00	715,000.00
BMO AGCY BOND 18-2 cusip*F28 call 8/25/18 (8/23/23)	2.7400%	0.00	388,944.00	0.00	388,944.00
StepUps SubTotals		1,715,000.00	390,584.00	401,640.00	1,703,944.00
SUBTOTAL		28,451,031.30	23,051,619.27	11,201,945.49	40,300,705.08
ST POOL W/C	1.950%	917,387.69	1,518.08	0.00	918,905.77
ST POOL HLTH INS	1.950%	1,239,420.42	2,050.97	0.00	1,241,471.39
TOTAL		30,607,839.41	23,055,188.32	11,201,945.49	42,461,082.24

MONTH/YEAR- JULY 2018

INTEREST ON INVESTMENTS

BANK	BEG BALANCE	EARNED	RECEIVED	END BALANCE
SCCU Savings	0.00	0.00	0.00	-
BMO BANK CKG2 - INTEREST EARNED	0.00	923.27	923.27	-
BMO BANK MM	0.00	4,565.96	4,565.96	-
NBC MM	0.00	70.36	70.36	-
TIMBERWOOD MM	0.00	46.80	46.80	-
HUNTINGTON MM	0.00	1,500.16	1,500.16	-
ST POOL GENERAL	0.00	23,891.34	23,891.34	(0.00)
ST POOL HIGHWAY BOND	0.00	1,952.75	1,952.75	0.00
SUBTOTAL	(0.00)	32,950.64	32,950.64	(0.00)
CD - CVB16-1	3,319.26	184.10	0.00	3,503.36
CD - CVB17-1	945.78	92.49	0.00	1,038.28
CD - CVB17-2	1,074.76	105.10	0.00	1,179.87
CD - CVB17-3	759.09	74.23	0.00	833.33
CD - CVB18-1	1,341.37	244.60	0.00	1,585.97
CD - 1stMERIT16-1	6,986.30	318.49	0.00	7,304.79
CD - NBC15-2	1,052.05	509.59	1,495.89	65.75
CD - NBC16-2	1,991.22	2,055.34	0.00	4,046.56
CD - NBC16-3	11,495.35	535.07	0.00	12,030.42
CD - NBC17-1	8,076.16	866.30	0.00	8,942.46
CD - SCCU	3,396.69	249.70	0.00	3,646.39
CD-TIMBERWOOD1	306.70	212.33	0.00	519.03
CD-TIMBERWOOD3	529.78	381.26	0.00	911.04
CD's SubTotals	41,274.53	5,828.62	1,495.89	45,607.25
SUBTOTAL	41,274.53	38,779.26	34,446.53	45,607.25
CD-BMO16-1	0.00	0.00	0.00	0.00
CD-BMO16-5	0.00	0.00	0.00	0.00
CD-BMO16-6	0.00	0.00	0.00	0.00
CD-BMO16-9	764.40	128.20	892.60	0.00
CD-BMO16-10	14.74	128.27	143.01	0.00
CD-BMO16-11	222.12	221.16	0.00	443.28
CD-BMO16-12	481.04	252.76	0.00	733.80
CD-BMO16-13	481.04	252.76	0.00	733.80
CD-BMO17-1	1,477.81	305.42	1,783.22	0.02
CD-BMO17-2	315.89	326.48	315.95	326.42
CD-BMO17-3	288.73	358.07	346.52	300.29
CD-BMO17-4	224.16	315.95	305.75	234.36
CD-BMO17-5	478.29	337.01	0.00	815.30
CD-BMO17-6	22.38	347.54	0.00	369.92
CD-BMO17-7	1,984.29	347.54	2,029.18	302.65
CD-BMO17-8	315.87	326.48	315.95	326.40
CD-BMO17-9	1,681.60	347.54	0.00	2,029.14
CD-BMO17-10	951.19	368.60	0.00	1,319.80
CD-BMO17-11	874.41	410.73	0.00	1,285.13
CD-BMO17-12	847.92	410.73	0.00	1,258.64
CD-BMO17-13	635.03	322.74	0.00	957.77
CD-BMO17-14	0.00	0.00	0.00	0.00
CD-BMO18-1	2,446.03	526.58	0.00	2,972.60
CD-BMO18-2	125.02	484.45	468.82	140.65
CD-BMO18-3	985.21	610.83	0.00	1,596.03
CD-BMO18-4	579.23	579.23	0.00	1,158.47
BMO CD's SubTotals	16,196.46	7,709.05	6,601.00	17,304.57
SUBTOTAL	57,471.00	46,488.31	41,047.53	62,911.81
BMO AGENCY BOND 13-3	0.00	0.00	0.00	0.00
BMO AGENCY BOND 16-1	914.27	301.51	0.00	1,215.77
BMO AGENCY BOND 16-2	1,586.10	53.91	1,640.00	0.00
BMO AGENCY BOND 16-3	1,414.02	335.90	0.00	1,749.93
BMO AGENCY BOND 18-1	7,228.36	1,821.78	0.00	9,050.14
BMO AGENCY BOND 18-2	0.00	671.54	(2,346.67)	3,018.21
StepUps SubTotals	11,142.75	3,184.64	(706.67)	15,034.05
SUBTOTAL	68,613.75	49,672.95	40,340.86	77,945.87
ST POOL W/C	0.00	1,518.08	1,518.08	0.00
ST POOL HLTH INS	0.00	2,050.97	2,050.97	0.00
TOTAL	68,613.75	53,242.00	43,909.91	77,945.87



**DOUGLAS COUNTY, WISCONSIN
TREASURER'S MONTHLY REPORT
ACCOUNT BALANCES
As of 07/31/18**



ACCOUNT	PRINCIPAL 2018	PRINCIPAL 2017	INTEREST 2018	INTEREST 2017
CASH AND INVESTMENTS				
Cash:				
Cash on Hand	\$ 41,425	\$ 5,331		
Petty Cash	9,415	9,365		
Checking:				
General Fund--M & I	\$ 6,024,264	\$ 8,755,147	4,690	5,211
Payroll--NBC	2,694	4,177		
Forestry--NBC	157,996	260,591	30	34
Short Term Investments				
State Trust Fund	22,526,180	12,962,851	115,762	31,463
General Fund CDs	11,539,918	11,570,184	86,766	68,201
StepUps CDs	1,703,944	1,715,079	16,843	10,447
General Fund Savings Account	58	58	-	-
General Fund Money Markets	3,348,587	11,528,354	21,290	12,865
Rural Housing	26,942	21,181		
CASH AND INVESTMENTS	\$ 45,381,423	\$ 46,832,318	\$ 245,381	\$ 128,221
RESTRICTED CASH AND INVESTMENTS				
Checking:				
Huber Law Trust	\$ 31,453	\$ 35,719		
Clerk of Court Trust	25,210	26,011		
Short Term Investments:				
State Trust Fund - Health Insurance	1,241,471	1,223,979	11,972	4,799
Clerk of Courts	588,041	583,500	408	401
Drug Investigation	198,792	177,213		
Land Conservation	112,676	109,051	71	34
Long Term Investments:				
Money-Market - Workers' Compensation	918,906	905,958	8,861	3,552
CD-Land Conservation	250,000	250,000	2,809	2,137
Certificates of Deposit - Worker's Comp	-	-	-	-
RESTRICTED CASH AND INVESTMENTS	\$ 3,366,549	\$ 3,311,431	\$ 24,121	\$ 10,923
OUTSTANDING LONG-TERM DEBT				
General Obligation Debt Payable	\$ 22,962,461	\$ 26,232,449		
Note Payable-(Unfunded Pension Liability)	4,792,822	5,049,811		
Liability Accrued Compensated Absences	2,176,444	2,374,367		
OUTSTANDING LONG-TERM DEBT	\$ 29,931,727	\$ 33,656,627		



DOUGLAS COUNTY, WISCONSIN
TREASURER'S MONTHLY REPORT
ACCOUNT BALANCES
As of 07/31/18
(Continued)



ACCOUNT	2018	2017
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	866
Delinquent Real Estate Taxes 2011-Sale of 2012	863	863
Delinquent Real Estate Taxes 2012-Sale of 2013	853	1,657
Delinquent Real Estate Taxes 2013-Sale of 2014	1,776	19,262
Delinquent Real Estate Taxes 2014-Sale of 2015	17,554	392,070
Delinquent Real Estate Taxes 2015-Sale of 2016	376,877	794,764
Delinquent Real Estate Taxes 2016-Sale of 2017	809,212	
Forest and Cropland Taxes	2,613	3,836
Allowance for Uncollectable Taxes	(10,000)	(10,000)
Tax Clearing	-	-
Real Estate-Charge Backs		-
Tax Deeds Receivable	126,385	114,630
Allowance for Uncollectable Tax Deeds	(78,436)	(72,228)
Tax Certificates and Deeds	1,250,173	1,247,330
Property Tax	4,592,638	5,642,758
Assessments	929,456	739,827
Accounts	12,357,019	10,844,270
Tax Installment Contracts	-	(24,004)
Due from other Governments	2,949,945	3,969,160
Accrued Interest	133,580	110,624
RECEIVABLES	\$ 22,212,811	\$ 22,529,965

RESOLUTION # _____
RESOLUTION BY THE ADMINISTRATION COMMITTEE

Subject: Legislation Closing Tax Assessment Loopholes for Major Retail Stores Supported

WHEREAS, homeowners in Wisconsin already pay 70% of the total statewide property tax levy, and

WHEREAS, the disproportionate burden is about to get much worse unless the state legislature addresses tax avoidance strategies that national chains like Walgreens and big box retail establishments like Target and Lowe's are using across the country to gain dramatic reductions in their property tax bills at the expense of homeowners and other taxpayers, and

WHEREAS, a carefully-orchestrated wave of lawsuits in Wisconsin is forcing assessors to slash the market value of thriving national retail stores, shifting their tax burden to local mom and pop shops and homeowners, and

WHEREAS, Walgreens and CVS stores in Wisconsin have argued in communities across the state that the assessed value of their property for property tax purposes should be less than half of their actual sale prices on the open market, and

WHEREAS, in many cases the courts have sided with Walgreens and CVS, requiring communities to refund tax revenue back to the stores, and

WHEREAS, there are over 200 Walgreens stores located in Wisconsin's cities and villages, and

WHEREAS, Target, Lowe's, Meijer, Menards and other big box chains are using what is known as the "Dark Store Theory" to argue that the assessed value of a new store in a thriving location should be based on comparing their buildings to sales of vacant stores in abandoned locations from a different market segment, and

WHEREAS, other states have passed legislation prohibiting assessors from valuing new big box stores the same as nearby abandoned stores from a different market segment.

NOW, THEREFORE, BE IT RESOLVED that the Douglas County Board of Supervisors urges the Governor and legislators to protect homeowners and main street businesses from having even more of the property tax burden shifted to them by passing legislation clarifying that:

1. Leases are appropriately factored into the valuation of lease properties; and
2. When using the comparable sale method of valuation, assessors shall consider as comparable only those sales within the same market segment exhibiting a similar highest and best use rather than similarly sized but vacant properties in abandoned locations.

Dated this 20th day of September, 2018.

(Committee Action: _____)
(Fiscal Note: None)

Douglas County, Wisconsin
Finance/IS Department, Room 206H
1313 Belknap Street
Superior, WI 54880



To: Administration Committee
Fr: Candy Holm Anderson
Da: September 26, 2018
Re: Financial and Compliance Audit Services

Typically, Douglas County sends out a request for bids for audit services every 5 years. We have just completed the fifth year on the current contract with Wipfli. The Finance Department is requesting permission to extend the contract for three additional years.

The county audit is quite comprehensive and it takes a couple years for an audit firm to become familiar with our system. Wipfli was the low bidder 5 years ago and they have agreed to renew the audit contract for the same amount if approved by the Audit Committee (Administration Committee). The current annual amount of the financial audit and compliance audit (Single Audit) is \$50,000.

Candace Holm Anderson, Finance Director (715) 395-1405
Tracy Ruppe, Assistant Finance Director (715) 395-1362
Renee Middleton, Payroll Accountant (715) 395-1344
Daniel Lindberg, IT Analyst (715) 395-1491

Joan Finckler, Accounting Supervisor (715) 395-1527
Juliana Polson, Accountant (715) 395-1448
Valerie Garay, Accounts Payable (715) 395-1338
Matthew Caya, IT Analyst (715) 395-1611

DOUGLAS COUNTY WISCONSIN
 BUDGETARY / ACTUAL TRANSFERS
 OCTOBER 2018 ADMINISTRATION COMMITTEE MEETING

Department	Amount	Explanation	Document #	Fiscal Note
Surveyor	4,000.00	Using remaining remonumentaion balance to purchase tablret with GPS functionality	206641	Increase Fixed Assets (Db 17200.5886) Decrease Surveyor Purchased Services (Cr 17210.5299)
Nondepartmental	4,850.00	Construct a fence along the north side of the parking lot	206938	Increase Purchased Services/Supplies (Db 15210.5299) Decrease Contingency (Cr 15210.5599)
Highway	30,000.00	Release funds to complete HVAC Project	206581	Increase Fixed Assets (Db 31110.1832) Decrease 2018 Capital Project Reserve (Cr 15420.3443.18)



**WISCONSIN DEPARTMENT OF
ADMINISTRATION**

SEPTEMBER 2018

#1

SCOTT WALKER
GOVERNOR

ELLEN NOWAK
SECRETARY

Division of Executive Budget and Finance
State Controller's Office
Post Office Box 7932
Madison, WI 53707-7932
Voice (608) 266-1694
Fax (608) 266-7734
www.doa.state.wi.us/debf/

August 27, 2018

Dear County Clerk:

Pursuant to the provisions of section 70.63 of the Wisconsin Statutes, I hereby certify the attached summary of the state taxes and special charges to be apportioned to the towns, cities, and villages within your county for the year 2018.

As stipulated in subchapter IV of chapter 74 of Wisconsin Statutes, payment of amounts due for these taxes and state special charges must be made to the State Controller's Office, P.O. Drawer 115, Milwaukee, Wisconsin 53293, on the settlement dates provided in said subchapter.

Any questions concerning the Special Charges for Charitable and Penal Purposes, please contact Rob Hamilton at the Department of Health Services at (608) 266-0594.

Any questions concerning the Special Charges for Fire Suppression, please contact Stewart McElroy at the Department of Natural Resources at (608) 266-0065.

Should you have any other questions, please contact Bill Newman at this office at (608) 266-2240. Thank you.

Sincerely,

Jeffery Anderson, CPA
State Controller

Enclosure

DOUGLAS COUNTY

Prepared by State Controller's Office

Statement of Valuation of Taxable Property of the Counties of
The State of Wisconsin, Determined by the Department of Revenue
for 2018, and the Apportionment of Taxes and Special Charges
for 2018, Collection in 2019

Special Charges Upon County For Charitable and Penal Purposes

Cost of Proceedings - Charges	\$936.00
Cost of Proceedings - Credits	<u>\$0.00</u>

\$936.00

Other Special Charges to County

\$0.00

Total of All Taxes and Special Charges

\$936.00

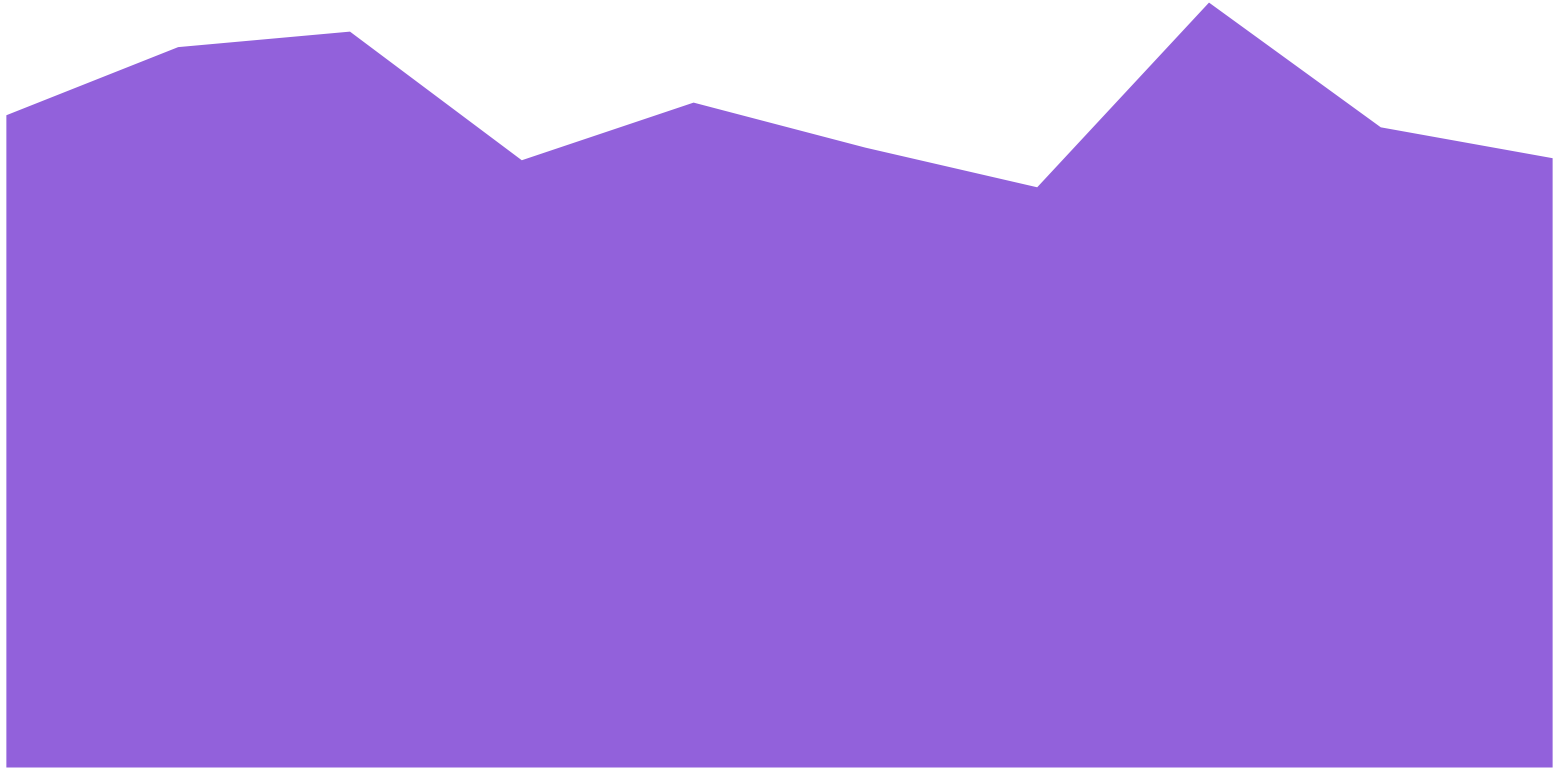
make good happen

Douglas County

October 4th, 2018



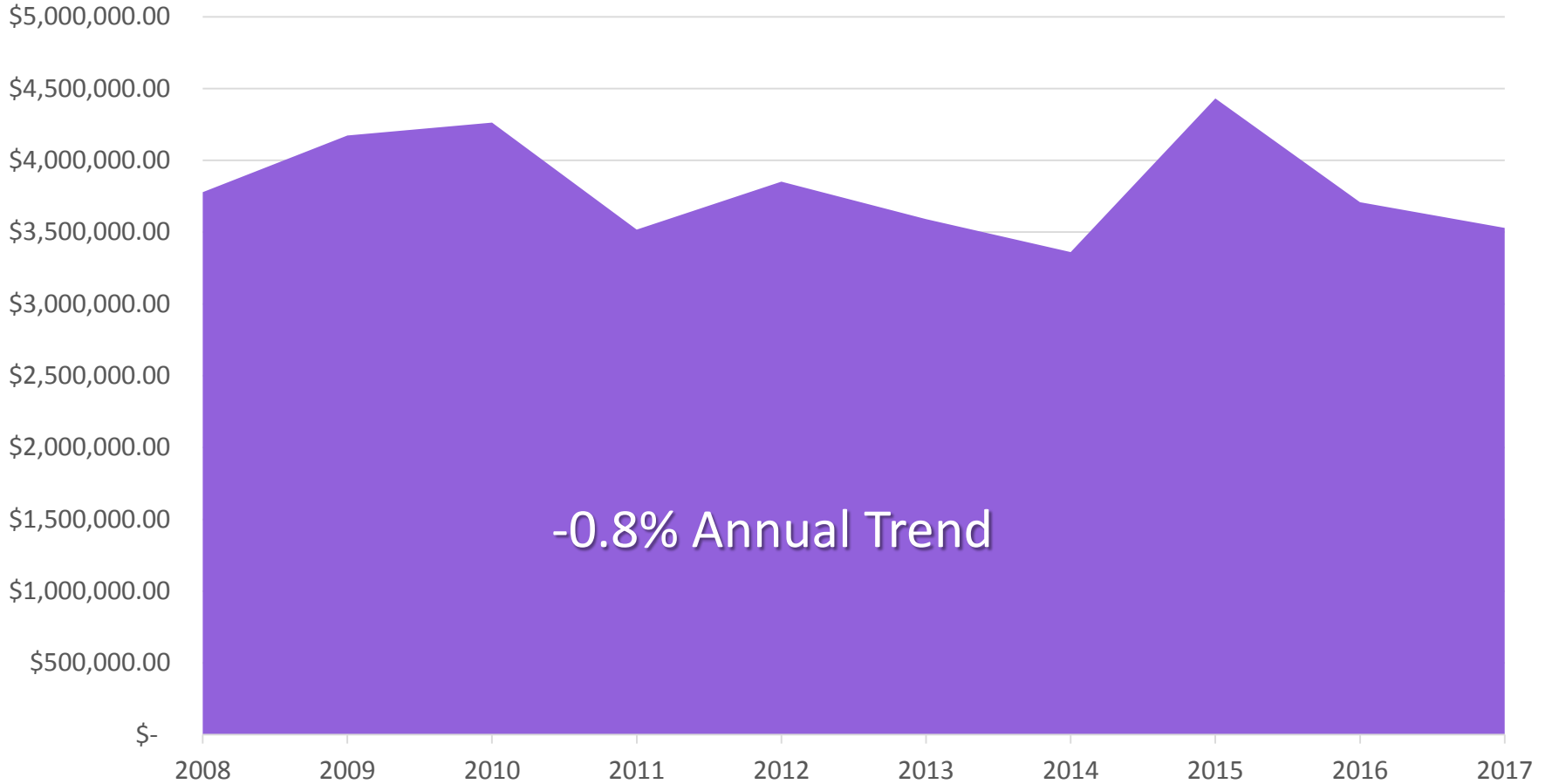
HealthPartners®



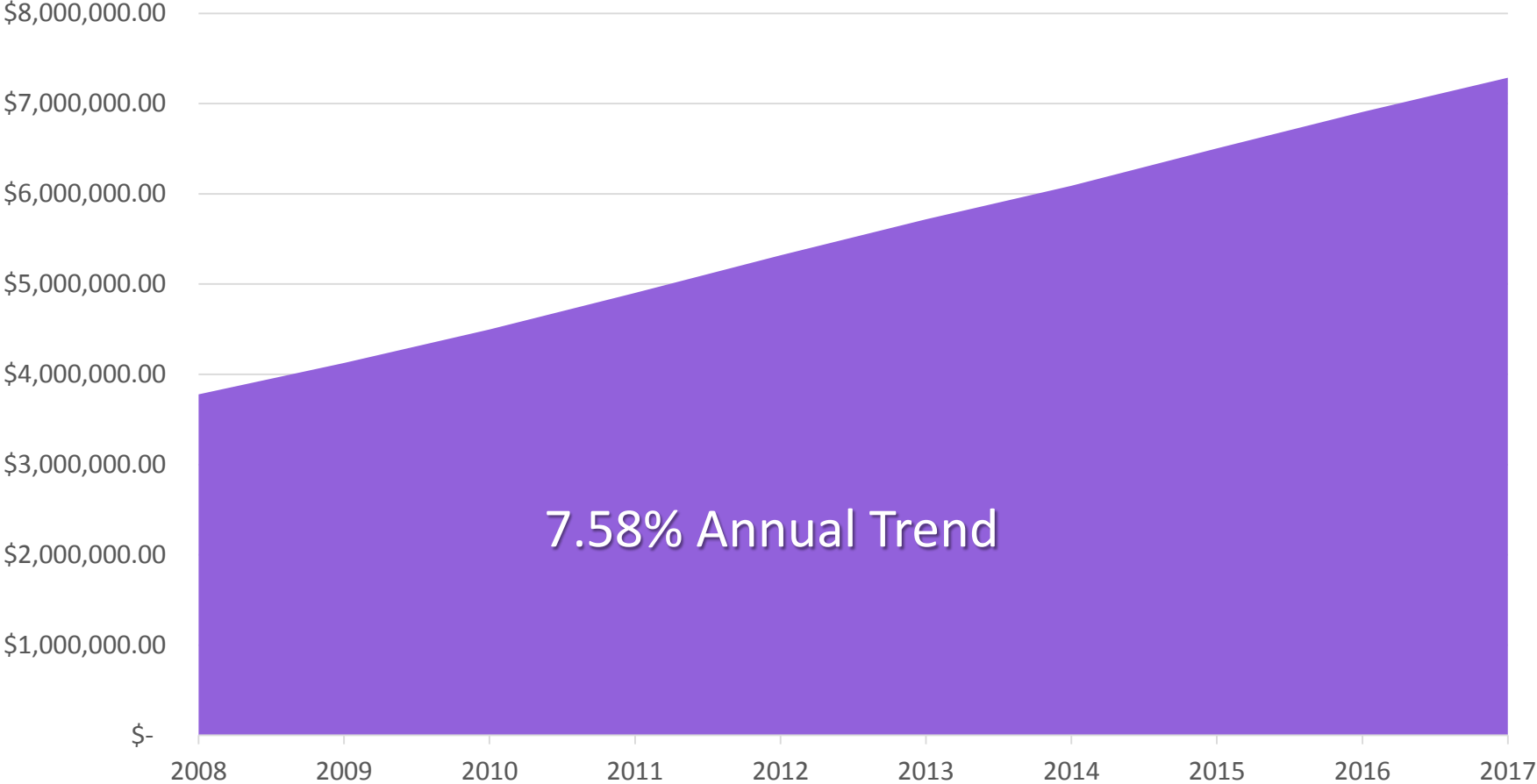
HealthPartners®

make good happen

Douglas County's Costs



What could have been



Based on PwC's Medical Annual Trend

make good happen



HealthPartners®

Employee Staffing Report (July through September)

3rd Quarter - 2018

Department	Date	Position	FT/PT	Comments
Forestry	7/2/2018	Seasonal Forester	FT	New Hire
Forestry	7/2/2018	Seasonal Forester	FT	New Hire
Sheriff	7/9/2018	Jailer	FT	New Hire
District Attorney	7/9/2018	Office Specialist III/Discovery Clerk	FT	New Hire
HHS	7/16/2018	Social Worker	FT	New Hire
Child Support	8/20/2018	Interim Child Support Administrator	FT	promotion
Highway	7/6/2018	Interim Fleet & Facilities Manager	FT	promotion
Highway	7/12/2018	Seasonal Laborer	FT	Seasonal Hire
Finance	7/30/2018	Account Specialist III	FT	New Hire
Zoning	8/2/2018	Department Director-Zoning/Land S	FT	promotion
Sheriff	7/24/2018	Jailer	FT	New Hire
HHS	8/13/2018	Social Worker	FT	New Hire
Sheriff	8/13/2018	Jailer	FT	New Hire
Emergency Management	8/27/2018	Comm Center Dispatcher	FT	New Hire
Clerk of Courts	9/10/2018	Clerk of Courts	FT	New Hire
Clerk of Courts	9/17/2018	Clerk of Courts	FT	New Hire
Child Support	9/17/2018	Child Support Investigator	FT	New Hire
Child Support	9/24/2018	Office Specialist III	FT	New Hire
Administration	10/1/2018	HR Specialist/Admin Assistant	FT	New Hire
HHS	9/19/2018	LTE Social Service Aide	FT	New Hire
Comm Center	9/24/2018	Dispatcher	FT	New Hire

Department	Retired	Position	FT/PT	Comments
Child Support	8/1/2018	Child Support Administrator	FT	Retirement
Zoning	8/1/2018	Zoning Administrator	FT	Retirement
Sheriff	7/2/2018	Deputy	FT	Retirement
Highway	07/05/18	Fleet & Facilities Manager	FT	Retirement
Finance	07/02/18	Accountant	FT	Retirement

Department	Resign/Term	Position	FT/PT	Comments
Sheriff	7/16/2018	Jailer	FT	Involuntary Resignation
Sheriff	7/17/2018	Jailer	FT	Involuntary Resignation
Clerk of Courts	7/19/2018	Deputy Clerk of Courts	FT	Voluntary Resignation
Emergency Management	8/18/2018	Dispatcher	FT	Voluntary Resignation
Sheriff	8/6/2018	Jailer	FT	Involuntary Resignation
Sheriff	8/1/2018	Jailer	FT	Voluntary Resignation
Administration	9/4/2018	Admin Asst/HR Specialist	FT	Voluntary Resignation
Emergency Management	8/26/2018	Dispatcher	FT	Involuntary Resignation
H&HS	9/14/2018	Social Worker	FT	Voluntary Resignation
Highway	9/12/2018	Equipment Operator	FT	Voluntary Resignation
Highway	8/16/2018	Seasonal Labor	FT	Seasonal
Highway	8/30/2018	Seasonal Labor	FT	Seasonal
Sheriff	9/12/2018	Office Service Supervisor	FT	Involuntary Resignation