



# Compensation and Classification Study Executive Report

for

Dodge County  
Wisconsin

July 2020





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## Executive Summary

The intent of the Executive Summary is to give an overview of the most important issues and opportunities identified by the consulting team during the Study. The reader is highly encouraged to read the document in its entirety to gain an understanding of the recommendations presented within the Report. Reading only the Executive Summary does not provide ample information in which to base decisions or to judge the recommendations made within this Report.

McGrath Consulting, Inc., was commissioned by Dodge County to conduct a comprehensive Compensation and Benefits Study. The Consultants utilized the following steps to make compensation and benefit recommendations:

- ✓ Discussions with County Administration, Department Directors, Human Resource Committee, and Finance Committee. These were conducted on multiple occasions from the start of the project to its conclusion.
- ✓ External market data was solicited for 31 public sector organizations, 15 private sector organizations, and multiple recruitment websites.
- ✓ Analysis of the County's demographics which included:
  - Turnover – County and Clearview
  - Average age of County employees
  - Average tenure of County employees
  - Number of public sector jobs available within 1 hour driving distance of the County, and a minimum population of 20,000
- ✓ Analysis of the County's current compensation system
  - Compression analysis for all positions (salary plus overtime)
  - Overtime practices within the County
- ✓ Employee survey – 468 employees participated, and included feedback on the following:
  - Current compensation system (step/range model)
  - The County's merit system
  - The County's benefits
    - Health / HSA

- Dental
  - Vacation
  - Sick Leave
  - Holidays
  - PTO
  - Misc. benefits
- ✓ Discussions with County Administration, Human Resources Committee, and Finance Committee on overall compensation philosophy.

Based on all the data collected, the following recommendations have been developed. These have been placed in priority order and provided to the Human Resources Department for consideration.

### **Compensation Recommendations**

The current Salary Schedule has maintained relatively well with the external market, although analysis of the external data shows that some adjustments in positions and the Schedule are required.

Based on the information from the employee and regional demographics, and the current and pending turnover, the Consultant’s highly recommend a compensation philosophy, where Step 5 represents the 52<sup>nd</sup> percentile, thus, affording the County a slight competitive edge. With that said, the recommended Salary Schedule remains at the average market rate – or 50<sup>th</sup> percentile, until such time as the County and State understand the financial impacts of COVID-19.

- **Performance Based Compensation:** A number of steps have been recommended to guide the County toward continuing performance-based compensation in 2022 or 2023 (depending upon the economy). These include:
  - Defining the link between performance and a compensation increase; establishing performance expectations.
  - Updating all job descriptions to define position responsibilities and performance expectations.
  - Reviewing and updating the current performance evaluation process and forms.
  - Developing a mechanism for program oversight by human resources.

- Developing or outsourcing performance management training for all managers.
  - Developing or outsourcing performance management training of all employees.
  - Running a trial program of the merit system prior to attaching dollars to establish level of trust and success of the program.
- **Step/Range Compensation System:** A 6-Step System with a Range to the maximum has been developed with 2.5% steps and Step 5 representing the average market rate. All positions have been placed onto the Schedule after analysis of a point factor system, alignment with the external market, and discussions with County Administration and Department Directors. Due to the multiple factors involved in placement, any additional considerations for changes will be the responsibility of the Consultants utilizing the same consistent methodology.
  - **Compensation Exchange Program:** The Consultants developed a conceptual program in which employees can exchange a portion or all of their salary increase to purchase time off, compensation to pay student loans, investment in a retirement fund, or a professional development opportunity.
  - **Bilingual Pay:** The County was provided a sample policy and compensation recommendation for employees who can provide translation and interpretation services for the County.
  - **Special Assignment Pay – Sheriff:** With the assistance of Sheriff’s Administration, areas have been identified for employees to receive additional compensation for assuming specific responsibilities within Jail and Dispatch.
  - **Lead Diesel Mechanic Assignment Pay:** A lead position has been established; thus, the \$2.00 per hour assignment pay for assuming this duty is to be eliminated.
  - **Shift Differentials:** Evaluate the effectiveness of providing a shift differential. If maintained, evaluate the amount of the shift differential. The current amount does not provide an effective incentive.
  - **Overtime:** The County is recommended to adjust to overtime after 40 hours worked. Clearview should also evaluate their shift schedule, daily overtime, and shift differential to determine most effective incentives that are not compounded.
  - **On-Call & Call in Pay:** The County currently has eight (8) different programs. Evaluate the ability to eliminate and/or consolidate these programs.
  - **Longevity Pay:** There is a recommendation to eliminate longevity pay for new employees or those with less than 5 years of service who have not yet received the payment.



- **Compensation Approval:** There is a need to move quickly during salary negotiations between the County and the new hire. The Consultants strongly recommend that placement on the Salary Schedule, reclassifications of positions to different pay grades, title changes, promotions/demotions are in the control of the County Administrator, Human Resources Director and Department Director when within the approved budget parameters. Approval by a committee would occur when additions to the budget are required.

### **Benefit Recommendations**

The County, as part of this Study, requested an analysis of their benefits. Health insurance and time off programs were reviewed. The following is a summary of the recommendations.

- **Health Insurance:** The current program is competitive with other public sector organizations; however, does not place the County higher, or more competitive with the comparable organizations. Considering adjusted gross salary (gross salary minus employee contributions), the County's market placement remains the same among its major competitors. Therefore, no changes to the insurance or HSA contributions is recommended which would result in lowering the County's position in the market. [Note: increases in health care costs may make this a difficult recommendation.]
- **Sick and Holiday Schedules:** No changes are recommended to these programs.
- **Vacation:** The current vacation schedule, when compared to the external market falls short. Employees earn a level of vacation at a slower pace than its comparables. An updated vacation schedule has been provided for County consideration.
- **Paid-Time Off (PTO):** The Consultants highly recommend moving away from separate vacation and sick leave accounts to a Paid Time Off program. The County attempted this discussion previously; thus, the Consultants have provided elements of a draft PTO program – without loss of benefits, for consideration. There may be a perceived 'loss' of earning sick leave; however, PTO allows the employee more flexibility in its use of paid time than the County's current sick time policy. Recommendations have been provided for a short-term disability, extended leave bank, or a combination of these for prolonged FMLA type situations.
- **Post-Employment Health Plan (PEHP):** The Consultants applaud the County for offering such a program. Not only is it a benefit for employees but also provides a cost savings for both the County and the employee. It is recommended this continue.

## Miscellaneous Recommendations

Often during a comprehensive compensation study, other items come to the attention of the Consultants. The following items are identified for future County discussions:

- **Consolidation** of the Physical Facilities and Clearview Facilities operations under one director. This will provide better allocation of resources to both Clearview and the County.
- **Risk Management** in today's legalistic society is best left to a professional skilled in the area of workers compensation and insurance liability. Therefore, these duties should be eliminated from the County Administrator and placed in a position within the County or to a third-party administrator.
- **Employee Handbook** was redeveloped shortly after Act-10 and contains residual contract provisions. An impartial review and update of the Handbook is highly recommended to eliminate exceptions and focus on the County as a single entity.
- **HR Audit** should be conducted to evaluate the responsibilities of the Human Resource Committee and/or the Human Resources Department in order to identify and minimize legal and liability concerns.

These recommendations provide a roadmap for the Human Resources Department to continue to provide best practices for the County, while mitigating legal consequences. Further, the outcomes of the Compensation Study provide an updated Salary Schedule, that if maintained, should serve the County for several more years. Implementation of the compensation plan while considering the financial implications of the pandemic will be challenging, but as the economic crystal ball becomes clearer, the County is set to be a competitive employer.

## Introduction

McGrath Human Resources Group, Inc., an organization that specializes in public sector consulting, was commissioned by Dodge County to conduct a comprehensive Compensation and Benefits Study. The County requested an evaluation of the County's non-union positions to update the current System.

The purpose of this Study is to:

- ✓ Guide the County in confirming or developing the County's compensation philosophy.
- ✓ Obtain and establish compensation and benefits within the external market through a salary and benefit survey of comparable entities.
- ✓ Obtain information on each job title for a job audit to establish internal equity among positions within the County.
- ✓ Complete a compression analysis and, if found to be a problem, develop strategies to address compression during the design and implementation of the new system.
- ✓ Update classification descriptions/requirements including developing career ladders as appropriate.
- ✓ Integrate the data from the external market, internal market, and job audit to a tailored classification and compensation system.
- ✓ Provide a plan for on-going maintenance of the system, in accordance with all applicable compensation practices by the County including a projection of the ongoing budget commitments necessary to provide a sustainable and consistent compensation system.
- ✓ Review and recommend compensation policy and procedure changes that will assure consistent implementation and application of the compensation system.
- ✓ Recommend benefit changes to be competitive with the external market and support recruitment and retention efforts.
- ✓ Provide training for systems maintenance recommendations.
- ✓ Update or rewrite position descriptions (future project).
- ✓ Analyze positions against the Fair Labor Standards Act and Wisconsin Wage and Hour regulations to confirm or update appropriate exemption status as necessary (future project).

The Consultants would like to extend appreciation to the County Administrator, Human Resources Director, Assistant Human Resources Director, Department Heads, and employees for their time, cooperation, and sharing of information and perceptions with McGrath Human Resources Group.

# Methodology

## Data Collection

The project involved several steps: collection of data, interviews, and data analysis. The first step of this Study involved the gathering of data that pertains to current compensation practices within Dodge County. The Consultants received information relating to current salaries, specific policies, collected market data, and current job descriptions.

Interviews were conducted with the County Administrator, Human Resources Director, Assistant Human Resources Director, Department Heads/designee, and other management personnel within each Department. The purpose of these meetings was to first, gain an understanding of the County's current compensation practices and philosophy; second, to solicit ideas and input from these stakeholders for future compensation methodologies and practices; and finally, to determine if there were any positions within the County that were difficult to recruit, retain, or were otherwise unique in the position's responsibilities.

Employees were then asked to complete a Position Questionnaire (PQ) which provided extensive information about the positions. The Consultants utilized the Position Questionnaires completed by the employees, which had been reviewed by supervisory employees, to gain a better understanding of the job responsibilities, skills, and various competencies of the position.

It was the intent of the Consultants to also engage employees in this Study, not only with the PQ process described above, but also with group meetings. As a result of the COVID-19 Pandemic, group meetings were not utilized, but instead, a voluntary survey was developed and sent out to all employees. Employees could complete this survey from a link sent directly to their work email. Workplace posters were also distributed throughout the County workplaces with the survey link information and a scannable QR code if email was not available. The Consultants were pleased that 468 employees responded to the survey from April 2<sup>nd</sup> – 17<sup>th</sup>.

Finally, the Consultants provided County Administration, the Human Resources Committee, and the Finance Committee with a summary of market findings (municipal and private). The Consultant’s provided their recommendation of having Dodge County’s placement in the market targeted between 50%-52%.

Upon completion of the draft Compensation Schedule, the Consultants met with Administration to review the recommendations. The Consultants then met with each Department Head to review the recommended Compensation Schedule prior to finalization. Any recommendations by the Directors were reviewed by the Consultants and taken into consideration in both its relation to the points assigned to the position, the external market data, as well as the impact to internal equity within the entire Compensation System. The Consultants also met with the Human Resources Committee and Finance Committee to provide a summary of the recommended Salary Schedule structure, cost estimates, conceptual enhancements, a summary of the employee survey feedback, and a summary of major benefit recommendations before finalizing all recommendations.

### **Labor Market**

In order to gain information from the external market, through interviews with the Department Heads and County Administration, a list of comparable organizations was established. Salary data for specific positions was solicited from the comparable organizations. All but four (4) public sector comparables responded. Position information collected from private organizations included health care positions similar to Clearview and HHS, administration (such as HR, IT, Finance), clerical and support positions, as well as equipment operators/mechanics. The following comparable organizations were contacted:

**Table 1: Comparable Organizations**

<b>ORGANIZATION</b>	<b>FOCUS</b>
Adams County	All positions
Calumet County	All positions
Columbia County	All positions
Dane County	All positions

<b>ORGANIZATION</b>	<b>FOCUS</b>
Eau Claire County	All positions
Fond du Lac County	All positions
Green Lake County	All positions
Jefferson County	All positions
La Crosse County	All positions
Manitowoc County	All positions
Portage County	All positions
Rock County	All positions
Sauk County	All positions
Sheboygan County	All positions
St. Croix County	All positions
Walworth County	All positions
Washington County	All positions
Waukesha County	All positions
Waupaca County	All positions
Wood County	All positions
City of Beaver Dam	All positions
City of Watertown	All positions
American Family Center (UW System)	Clearview
Brown County	HHS and Clearview
Kenosha County	Corrections and Corp Counsel
Milwaukee County	Medical Examiner
Outagamie County	Clearview
Waupun Correctional Institution	Corrections
Waushara County	Medical Examiner
Winnebago County	HHS and Clearview
<b>PRIVATE SECTOR</b>	
Alden Estates of Jefferson	
Beaver Dam Hospital	
Hillside Manor	
Lutheran Social Services	
Marquardt Memorial Manor	
Shorehaven	
Stoughton Hospital (geriatric care only)	
Watertown Hospital	
John Deere	
Mayville Engineering	
Michaels Corp.	
Quad Graphics	
Seneca Foods	
Signicast Corp.	
Walmart Distribution	

## **Market Data Solicited**

The market survey gathered the following information: 2020 Minimum, Midpoint, and Maximum salary for the positions as well as the average salary of the incumbents. Upon examination, salaries were eliminated if statistically too high or too low as to not skew the average (typically within one-two standard deviations). Then, a new percentile amount was calculated with the remaining salaries. There was a great deal of time spent in the data analysis to ensure that each position was examined based on the data available and how the responsibilities of each position align within the County. Finally, in addition to compensation data, the Consultants solicited data for employer-provided benefits.

## **Market Analysis**

It is standard compensation practice to establish a range around the Minimum or Market Rate to determine if employee compensation is in line with the comparable market. Employees can mistakenly assume that if the average Market Rate is \$25,000, then their salary should align to the Market Rate, not realizing many factors attribute to being above or below a Market Rate. Compensation practices look at a range around the average Market Rate where an employee should be by the time the employee is fully functioning within his/her position. Traditionally, organizations establish a 5%-10% range around the Market Rate. Thus, if an employee is making between 40%-60% of the Market Rate, the employee is considered fairly compensated. In order to analyze the salaries, a Comp Ratio is used. This is a ratio of the County's salary in relation to the external market data. A 50% Comp Ratio would mean that it is in line with the external Market. Again, the 10% range is utilized. Thus, if a Ratio is within 40%-60% the salary is within an acceptable range.

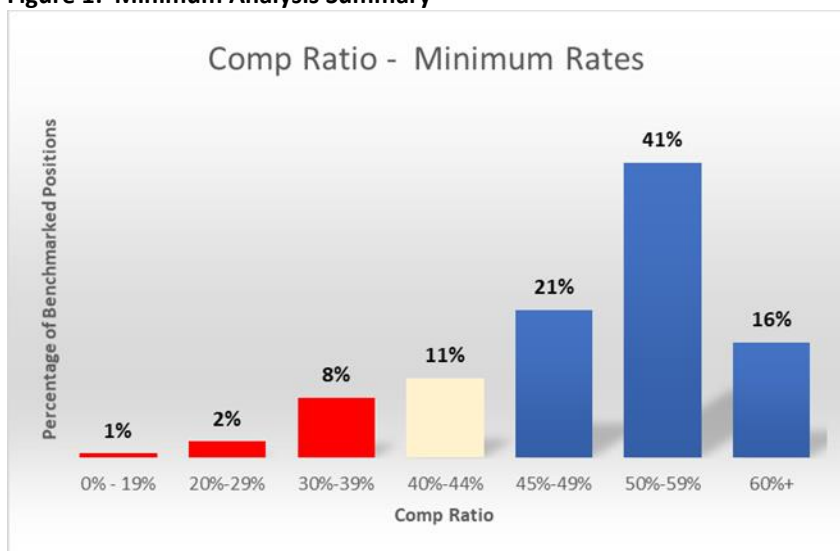
## **Minimum Salary Comparison**

The analysis of the Minimum Salary Range gives the initial indication if starting salaries are within an acceptable Market Range. When building a salary schedule, consultation of this information will ensure the County's Minimums are within an acceptable range to the average

Market Minimum; however, this analysis is only the beginning in the development of a Compensation Schedule.

Approximately 11% of the benchmarked job titles are below the average Market Minimums. There are an additional 11% of the positions that are in the lower 40% Comp Ratio that is still within the acceptable range; however, are at risk of falling below the market in the near future. Overall, 78% of the positions are within the acceptable average Market Minimum. Thus, the Salary Schedule Minimums have been consistently maintained with the external Market, but this is likely because the County eliminated the two (2) lowest steps on the Salary Schedule in the last couple years. As a result, it would appear the majority of the County’s minimum hiring salaries are adequate. The Figure below provides a summary of findings.

**Figure 1: Minimum Analysis Summary**



**Table 2: Minimum Analysis Summary**

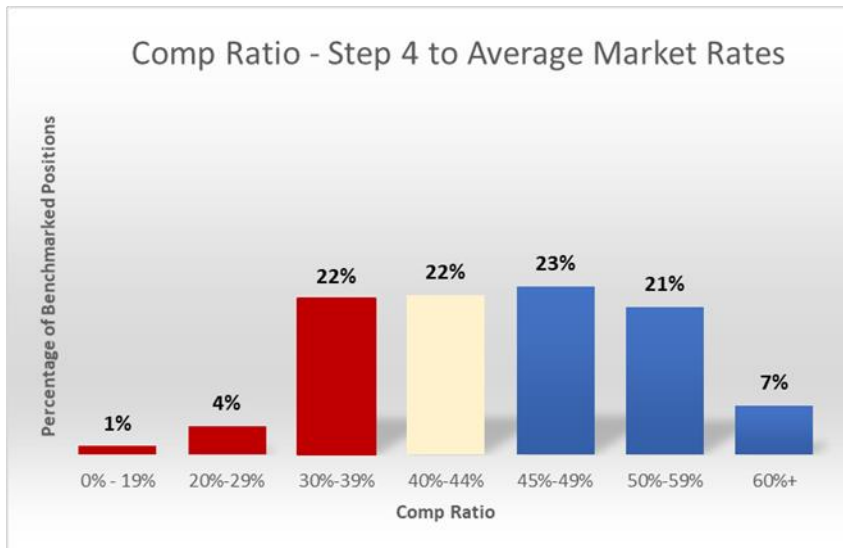
COMP RATIO	NUMBER OF POSITIONS	PERCENTAGE OF POSITIONS
0% - 19%	1	1%
20%-29%	4	2%
30%-39%	15	8%
40%-44%	20	11%
45%-49%	37	21%
50%-59%	74	41%
60%+	29	16%



## Step 4 Salary Comparison

Based on the average Minimum Rate findings, and with consideration the County eliminated a portion of the Salary Schedule to be more competitive, the Consultants wanted to know if Step 4 was aligned with the average Market (Step 4 was the Midpoint prior to the Salary Schedule change). Therefore, an analysis between the County’s Step 4 and the average Market incumbent was conducted. Approximately 27% of the benchmarked job titles are below the average Market Midpoint Rates. There are an additional 22% of the positions that are in the lower 40% Comp Ratio that is within the acceptable range; however, are at risk of falling below the market in the near future. Overall, 51% of the positions are within the acceptable average Market Midpoint. This may be an indication that although the County adjusted the Minimum Wages, by Step 4, the Salary Ranges are not keeping up with the external market. The following is a summary of findings:

**Figure 2: Step 4 Analysis Summary**



**Table 3: Step 4 Analysis Summary**

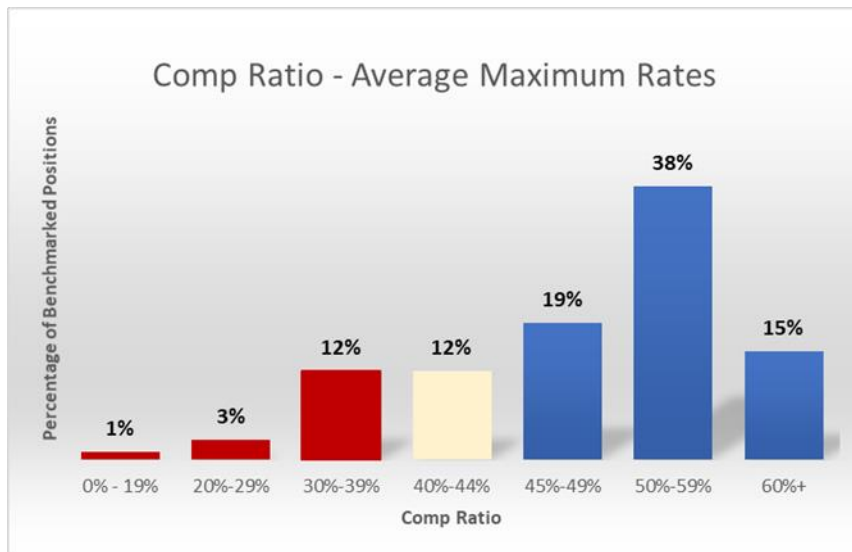
COMP RATIO	NUMBER OF POSITIONS	PERCENTAGE OF POSITIONS
0% - 19%	2	1%
20%-29%	7	4%
30%-39%	38	22%
40%-44%	39	22%
45%-49%	41	23%
50%-59%	36	21%
60%+	12	7%

## Maximum Salary Analysis

The Consultants then compared the County's Salary Range Maximum to the average Market Maximum. However, due to various types of salary range construction, one must always consider this may not be an exact comparison.

The County's salary range maximum is at or above the Market Maximum for 53% of positions, and an additional 19% of positions are still within an acceptable distance from the average. This leaves 28% of positions with Maximum Rates that are under the Market Average. This is an indication that many of the Salary Ranges are sufficient, but each Salary Range needs a reestablished market average to ensure competitive wages throughout each Range. The Figure below provides a summary of findings.

**Figure 3: Maximum Analysis Summary**

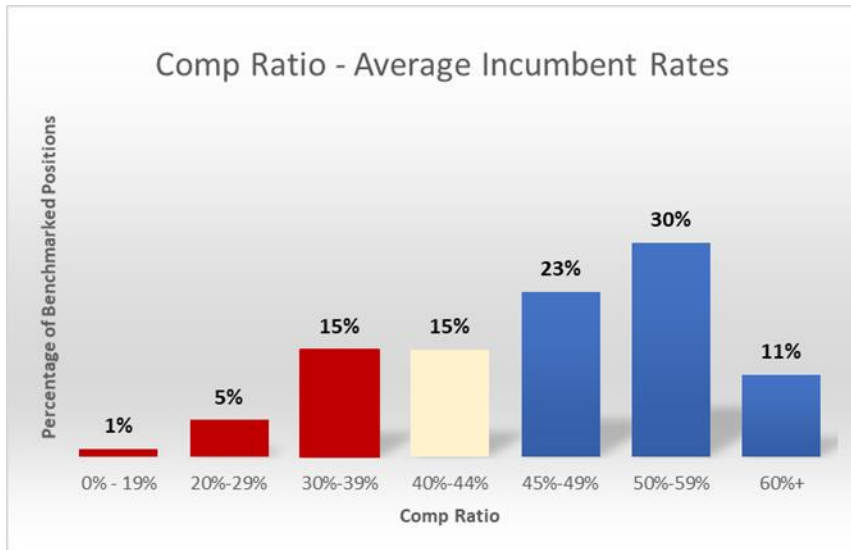


## Average Market Salary Analysis

The next step is to compare the current incumbent's salaries to the average Market Rate to assess how competitive incumbent wages are within the market. For this purpose, positions where there is more than one (1) incumbent, an *average* of the current employees is utilized. Overall, 21% of the positions are below the average Market Rate. There are another 15% of positions that are in the lower 40% Comp Ratio that is within the acceptable range; however,

are at risk of falling below the market in the near future. In total, 64% of the positions within the County are at or above the average Market Rate. In summary, the County has fared well when employee salaries are compared to the average Market Rate of employee salaries, although one needs to consider tenure of employees as well as recent changes to the Salary Schedule. The Figure below provides a summary of findings.

**Figure 4: Market Analysis Summary**



**Table 4: Incumbent Rate Analysis Summary**

COMP RATIO	NUMBER OF POSITIONS	PERCENTAGE OF POSITIONS
0% - 19%	2	1%
20%-29%	9	5%
30%-39%	26	15%
40%-44%	26	15%
45%-49%	40	23%
50%-59%	52	30%
60%+	20	11%

## Current Compensation System

The general employee schedule is currently made up of 18 Pay Grades. Each Pay Grade has four (4) steps followed by an Open Merit Range, with Step 4 identified as the Control Point, or Market. Each Step is labeled 2.5%. The difference between Pay Grades range from 6%-18%.

The spread between Minimum and Maximum is 30%, which is a small Salary Range. Conventional Salary Ranges can have a Minimum to Maximum Salary Range between 35% – 50%. Once an employee is at Step 4, increases provided in the Open Merit Range are based on the employees rating on their annual performance evaluation. These increases provide up to an additional 2% for top performance scores.

## **Compression**

Compression is when salaries of job classifications of a higher rank or authority are paid less than positions of a lower rank or authority. There are several reasons this may occur.

### **Compression Due to Schedule Structure**

Given the County has over 250 Job Classifications, the limited number of Pay Grades within the System has caused the current Schedule to be compressed; thus, there is insufficient space needed between positions in the various Pay Grades. Additionally, when analyzing positions in relation to their degrees of complexity and judgement (for example), these are placed in the same pay range with positions that have less job competencies. There is not enough distance between positions to allow for market adjustments in specific areas of the Salary Schedule without impacting positions that do not need adjustment. This results in certain positions not aligning closely with the Market. The recommended Salary Schedule will have an increased number of pay grades to allow for additional proper distance between varying positions to alleviate this type of compression.

### **Compression Due to Overtime**

Compression due to salary plus overtime of lower ranks exceeding the higher command ranks most commonly occurs in public safety departments and public works departments. When this occurs, it stifles an individual's willingness to promote as it often results in a reduction in pay. Due to this issue, the Consultants asked for salary information (base, overtime, and special pays) for a 12-month period for all job classifications.

The County did its best to develop a report that looked at a calendar year of base salary and overtime; however, the payroll system was unable to provide this data in a format that can be analyzed per job title, so a true analysis of compression between ranks was not conducted. However, what was discovered is the amount of overtime simply being paid out. The results are available in the following Table.

**Table 5: 2019 Overtime Summary**

<b>DEPARTMENT</b>	<b>HIGHEST OVERTIME AMOUNT PAID TO AN EMPLOYEE</b>	<b>TOTAL ANNUAL DEPARTMENT OVERTIME (2019)</b>
Clearview	\$73,651.31	\$1,666,123.38
General Government	\$12,976.14	\$404,705.49
Highway	\$11,559.43	\$391,990.56

Overtime beyond \$5,000 is hard to accommodate within any Salary Schedule. With that said, there are factors in each Department that will drive overtime, especially in public safety, corrections, and highway, because the County has no control over critical incidents or weather events and must maintain minimum staffing levels in the Jail. However, overtime that is due to policies and practices within a Department, such as what is occurring at Clearview, can and should be contained as it is highly unusual and problematic to find an individual employee earning as much as \$73,000 in overtime in a single calendar year.

Pay provisions occurring throughout the County include:

1. Overtime for hours worked in excess of 8 hours per day and 40 per week. Whereas the Fair Labor Standards Act (FLSA) requires overtime for hours worked in excess of 40 hours in a defined work week (for non-sworn personnel).
2. Time worked includes the use of sick and vacation time, although this could not be confirmed in the Personnel Policies. Whereas the FLSA requires overtime be paid only based on hours worked – excluding paid hours used for vacation and/or sick time.

These pay provisions exceed what is legally required under the Fair Labor Standards Act and may be contributing to the amount of overtime paid, as these policies apply to part-time and full-time alike. Although the County needs to balance being able to fill shifts in areas where

there is a high occupational turnover, it may be more beneficial for the County to reallocate these financial resources to enhance base wages to help attract and retain a quality workforce.

The County's Administration and Clearview's Administration is recommended to analyze the overtime coming from this Department to determine the root cause and options to reduce where possible. The recommended Salary Schedule will include additional distance between ranks, where feasible to assist with overtime compression where possible.

### **Union Schedule Compression**

What does not often occur within an organization is the evaluation of how various compensation sources interrelate to one another. When administration must negotiate with one group, the concentration is on that group, not necessarily on how the changes to their total compensation affects the compensation of others, including non-union personnel. This impact should not be ignored when determining the Salary Ranges of management personnel in these departments, as it results in insufficient distance between supervisor/ subordinate positions. This can also dissuade employees from seeking promotional opportunities if pay increases are minimal or non-existent. Overall, this was considered for management positions in the Sheriff's Department when developing the new Salary Schedule.

## **Employee Survey**

The Consultants, as previously discussed, sent out a voluntary survey to employees regarding the current Compensation System and Benefits, and what employees viewed as important. In general, the following themes were identified:

- The combination step – range system appears to be working; however, there was significant dissatisfaction with the merit system. This ranged from:
  - Inconsistent performance evaluations given to employees.
  - Not conducted in a timely manner.
  - Little to no meaningful supervisor feedback on performance.
  - Dissatisfaction of the score – percentage increase.

- A struggle to have wages to attract and retain, but longer tenure employees feel nothing is provided for them.
- Supervisors not supportive of the merit system, not held accountable for performance evaluations, and use Administration as an excuse for the inability to rate employees 'as they should be'.
- There was significant concern reported over the following benefits:
  - Concern the County will continue to increase health insurance premiums; Health Savings Account (HSA) funding will decrease; lack of additional benefits such as vision, STD, dental.
  - Vacation schedule is viewed as no longer competitive. Unsure of a PTO program until a plan is detailed for discussion.

### **Organizational Behavior**

During the Study, the Consultants encountered recurring themes throughout the project and in the employee survey, which are concerning for the organization's current ability to embrace changes to the current compensation system and benefits. Some of those themes are as follows:

- Continued dissatisfaction following the enactment of the 2011 Act 10, which occurred nine (9) years ago, in which the County has no statutory control over.
- Long term employees feel underappreciated.
- A feeling of "us" versus "them" between employees and Administration.
- No desire to change even with the acknowledgement that improvements are needed.
- Lack of knowledge or understanding of current policies, procedures, and benefits.

Calling attention to this challenge is intended to create awareness to help shift the focus away from what the County no longer has, to what competitive options the County is now able to provide. In order for this to occur, there needs to be a cultural shift to support and promote the County from all levels of the organization, including employees, management, and elected officials equally; and a commitment to move the County forward to support and promote its current opportunities. In other words, stop looking out the rear-view mirror and start focusing on what is out the windshield.

## Other Factors

### Turnover

Employee turnover refers to the number or percentage of employees who leave an organization and are replaced by new employees. Turnover often has a negative connotation, yet turnover is not always a negative event. For example, desirable turnover occurs when an employee whose performance falls below the organizations expectations is replaced by someone whose performance meets or exceeds expectations. With that said, high turnover rates can negatively affect an organization and its employees in many ways. With the constant need to hire and train new employees, it is easy to veer from the true mission and vision of the organization. By retaining employees, an organization can provide a higher caliber workforce.

No organization should expect a zero-turnover rate. The generally accepted industry standard for an organization is approximately 10% turnover each year. However, even a 10% turnover rate may not be a healthy percentage if the employees who are leaving are strong performers. Healthy turnover is described as employment separation from low performers, which then cultivates an engaged and high-performing workforce.

In addition, the Bureau of Labor Statistics (BLS) reports state and local government turnover rates (excluding education) at 20% nationwide for the year 2018, which has been constant over the last several years. In reviewing the County's turnover for the time period 2017-2019, the following Table summarizes the County's turnover per year. This includes all reasons for separation.

**Table 6: Turnover Rates 2017-2019**

YEAR	COUNTYWIDE TURNOVER RATE	NUMBER OF POSITIONS TURNED OVER COUNTYWIDE	CLEARVIEW ONLY TURNOVER RATE	NUMBER OF POSITIONS TURNED OVER AT CLEARVIEW
2017	16.11%	172 of 984	22.72%	71 of 316.5
2018	18.20%	172 of 946	21.90%	65 of 296.5
2019	23.74%	202 of 946	41.60%	125 of 302.5
2019 New Hire Turnover	16%	12 of 76 new hires	52%	60 of 116 new hires

The County's turnover is above the industry standard. More importantly, the County's turnover has an increasing trend from the previous year, with a spike in 2019. A closer look at what



occurred in 2019 shows the County not only experienced turnover, but new hire turnover, in which employees who were hired, also left within their first year of employment. Of the new hires in 2019, the general government lost 16% of their new hires in the first year, and Clearview experienced a 52% turnover, which is significant and very costly to the County both financially and for operational stability.

What cannot be clearly deciphered is the reason employees are leaving because not all employees will provide the most accurate reason for leaving. With that said, the County has trends in the feedback provided back to 2017 that was also identified in the employee survey. Employees most commonly identified these areas of concerns:

- Flexibility in hours
- Time off
- Pay
- Leadership
- Relationship with coworkers
- Health insurance and commuting also became recurring themes in 2019

Turnover Costs will typically calculate around 1.5 times the cost of the original position, (for non-public safety positions) so the County is recommended to continue exit interviews and monitor turnover metrics moving forward, including at Clearview, to analyze trends and be responsive to them.

### **Employee Demographics**

In reviewing the County's employee demographics, the tenure of the organization ranges from new hire – 48 years. The overall tenure average of employees is 11.16 years. The current national average in the public sector is currently 6.8 years (*Local Government-Bureau of Labor Statistics, September 2018*), showing the County is above average in overall tenure, which is very positive. However, in order to have a full picture of Dodge County, one needs to explore those demographics further. These findings are found in the following Figures.

Figure 5: Dodge County Demographics by Years of Service

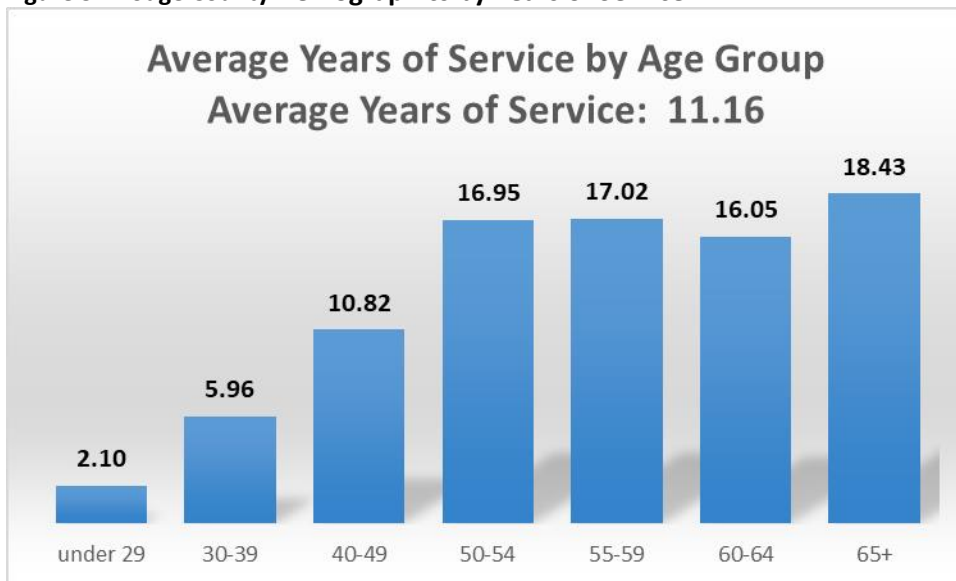
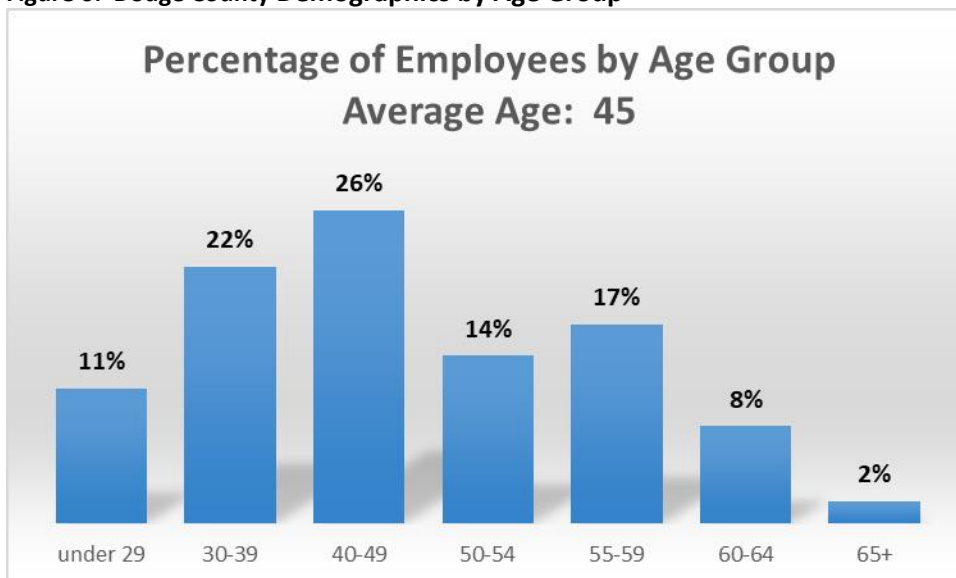


Figure 6: Dodge County Demographics by Age Group



The above Figures show those in age groups 50 and over have the longest tenure of the organization and represent 41% of all employees. When these employees leave the County, the average tenure of the organization is likely going to decrease, as their tenure is boosting the current average tenure. The Figures also show the organization has an even cross-section of ages across all generations, with 27% age eligible for retirement under the Wisconsin Retirement System, so the County should expect ongoing steady turnover simply due to

retirements over the next decade. A turnover 'spike' may be an indication of a decline in job satisfaction, or a wage/benefit issue, so this data should be monitored at least annually.

The County's demographics also illustrate that 33% of the workforce is under the age of 40, and this is likely the cross-section of employees who are seen as more mobile in today's workforce, focus heavily on work/life balance, consider non-compensatory benefits for the purposes of retention, and change jobs quickly because it results in earning higher wages as opposed to remaining with one organization for a longer period of time, which is notable as average tenure in these age groups ranges from 2.10-5.96 years of service.

The County is recommended to monitor its demographics periodically to properly respond to shifts within the organization as needed.

### **Geography**

Dodge County is described as a rural county with a population of 90,000. However, Dodge County is only one (1) hour driving distance from major metro areas such as Madison and Milwaukee. The County is adjacent to large counties including Fond du Lac, Washington, Waukesha, and Dane; has several large scale private sector employers including John Deere and Quad Graphics in close proximity; and is home to multiple state correctional facilities; and multiple hospitals also in close proximity. As a result, the County is continuously challenged to compete for the same human capital as the private and other public sector entities, including state jobs located in Madison. This competition to recruit and retain a qualified workforce to provide the level of service currently offered by the County is a driver of compensation.

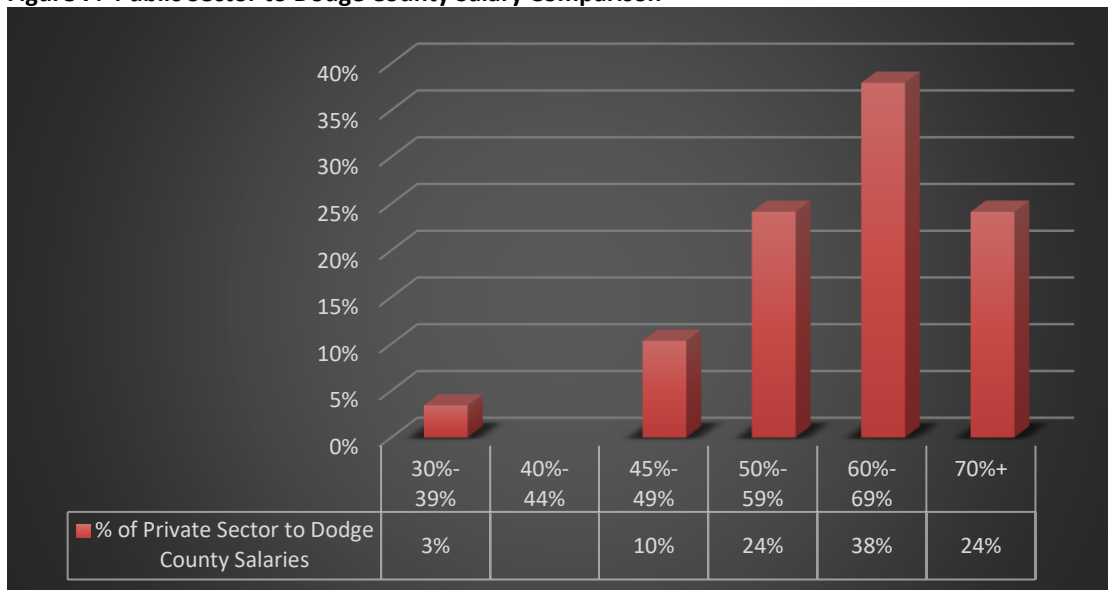
In order for the County to continue to provide its robust services to the community and its constituents at its current level of service, there will need to be a consideration to ensure the Salary Schedule is set to attract and retain not only the local employment market, but also individuals who are willing to commute from surrounding communities.

## Private Sector Influence

A factor the County needs to consider is private sector competition. All County positions cannot be compared equally in the private sector since the variation of work activities and the purpose of the organization is strategically different; therefore, caution is recommended for comparison purposes. There are circumstances in which the private sector will pay higher wages to balance a lower level of benefits, or to accommodate the demand for labor with historical low unemployment rates; and vice versa. Therefore, the County should not disregard how similar positions are faring in the local market, when information is available.

The Consultant's evaluated 29 positions within Dodge County to the private sector. Sources included information gleaned from the private sector comparables listed at the beginning of the Report, as well as several recruitment websites. When comparing just starting salaries, 62% of these positions had starting salaries similar to the County. What is not able to be evaluated is the benefit packages of these private sector firms, hiring/retaining bonus, and other 'perks' provided in the private sector that are not allowed in the public sector.

**Figure 7: Public Sector to Dodge County Salary Comparison**



Prior to COVID-19, the 2019 local economic profile available from the State of Wisconsin DWD for Dodge County indicated the primary long-term challenge facing Wisconsin's economic

future is its workforce quantity. A slow growing workforce is constraining employers' abilities across industries to secure talent. Many businesses report the lack of available workers have hindered expansion and, in some cases, curtailed their ability to meet current product orders. Although it is plausible the current economic situation may provide a reprieve to help employers fill vacancies with qualified candidates, it is not known how long unemployment rates will remain elevated. Thus, the small applicant pool and the competitive salaries with a portion of the private sector are factors for consideration when developing a salary / benefit mix.

### **Recruitment Trends for Public Sector**

According to human resources professionals across the United States, it is becoming progressively harder to hire qualified personnel. Looking at a tight labor market, recruitment, and retention of qualified personnel with the necessary skills for public service topped the list of workforce challenges (State and Local Government Workforce: 2017 Trends). Between 2013 and 2018, postings for government jobs have increased by 29% while applicant volume fell by 8%, resulting in a 37% gap (Neogov Job Seeker Report 2019). This is occurring in part because Baby Boomers are retiring at a rate of 10,000 per day across the United States, while organizations struggle to find the correct compensation and benefit mix to attract candidates.

Dodge County is no exception. The Table below is a summary of the County's recruitment, application numbers, and hiring outcomes for 2017-2019. This illustrates the County's strain from the applicant pool, noting the number of applications per open position is also moving in a downward trend.

**Table 7: Summary of Employment Applications 2017-2019**

<b>YEAR</b>	<b>NUMBER OF REQUISITIONS</b>	<b>NUMBER HIRED*</b>	<b>ANNUAL APPLICATIONS RECEIVED</b>	<b>AVERAGE NUMBER OF APPLICATIONS PER HIRE</b>
2017	109	198	3,288	16.61
2018	120	210	2,286	10.89
2019	149	265	2,821	10.65

\*Totals Hires reported from Applicant Tracking System (ATS) plus Clearview hires, as this Department hires multiples from the same Requisitions and was not reported in the ATS

## **Volume of Government Jobs**

In addition to a gap in applicants, Dodge County is also competing in the geographic region with a high number of competing public sector positions, due to its proximity to Madison and large counties. Madison is also home of the University of Wisconsin and is the State Capital. A consideration at one time was the effect of Dane County on applicants to the County. However, that did not become a quantifiable data point to use. Therefore, the Consultants evaluated the volume of public sector positions within an approximate one (1) hour drive from Dodge County.

The Consultants focused on contiguous counties and included permanent classified state positions housed in these counties, county government positions, and city government positions for cities with populations of 20,000 or greater. Any UW system, UW Health System, non-classified, elected, and temporary position was excluded. The estimated number of public sector positions in this geographic region was calculated at an estimation of 27,220 public sector positions. By adding non-contiguous counties that were also within an hour would have added a minimum of 16,297 public positions, totaling in excess of 43,500 public sector jobs. This, in addition to other private sector opportunities leaves Dodge County to simply be one of many options available to job seekers. As a result, Dodge County needs to ensure its compensation and benefit structure is competitive for qualified human capital, in this highly competitive region of the State.

## **Compensation Philosophy**

A compensation philosophy is an organization's strategy of compensation for its employees. The goal of a compensation philosophy is to attract, retain, and motivate qualified people. A consistent philosophy sets the direction for determining the compensation package to offer employees.

The County is in business to provide services to the citizens, businesses, and visitors of the community. It does that through hiring qualified employees who lend their skills and talents to

various positions within the organization. Without those individuals, the County would cease to provide adequate health services, roads, parks, safety, recreation, and process the necessary functions to keep those systems in place. Employees expect a compensation system that pays a competitive wage for the skills, education, and responsibilities of the position. In order to be competitive for retention of existing personnel and have successful recruitment efforts to replace future turnover, the County needs to be competitive with targeted comparables.

The County values its quality services and sets high expectations of that service to its constituents. In order for Dodge County to maintain a competitive edge with recruitment and retention, it is recommended the County establish its compensation philosophy to be above average and recommends the average Market Rate within its Compensation System at 2.5% over the average Market. With that said, considering the current uncertain economic times, the recommended Salary Schedule will continue to represent the average market rate.

## **County's Compensation Model**

The Consultants, with consultation with Administration, Human Resources Committee, and Finance Committee, and with consideration of employee feedback, determined to maintain a combination step/range model for Dodge County. The County would be best served to continue to offer set increases to ensure employees reach the average Market Rate in a reasonable timeframe, but also allow for salary ranges for sustainable retention and tenured personnel. In order for this type of compensation system to truly be successful, however, a fully functioning merit program needs to be developed by the County.

### **Performance Based Compensation**

During the Study, the Consultants asked about the support for merit, and from a management level, most leaders were supportive, although concerns were brought forth that will need to be addressed by the County in order to have a successful program. Therefore, the County is recommended to ensure the following:

1. Determine the link between performance and pay increases in the form of a Performance Matrix. Specifically, what is the financial value of meeting expectations as compared to exceeding expectations, or needing improvement? What does the County want to reward?
2. Update job descriptions so there is an accurate depiction of the work employees will be evaluated on.
3. Review the current performance evaluation process and forms for updating. Utilize Administration and Department Heads to provide input into the type of performance management system the County desires and would be most effective, such as a traditional evaluation, a 360 process, etc. This could be completed in-house, or this step can be outsourced to engage the management team. Key components to be included are as follows:
  - a. Supervisor responsibilities
  - b. Employee responsibilities
  - c. Identified performance standards
  - d. Ratings
  - e. Timeline/evaluation cycle
  - f. Administrative review process
4. During the development of the new system, develop a mechanism for program oversight by Human Resources to ensure completion and standards of documentation have been met.
5. Develop or outsource a performance management training program for all managers. The training should include the following:
  - a. Related employment laws
  - b. Documentation requirements
  - c. Understanding the evaluation process and the role of a supervisor
  - d. Roleplay
6. Develop a performance management training for all employees so they understand the new process and timelines.
7. Practice this new process prior to merit implementation so managers and employees experience a trial run, so there is a higher level of trust and success with the process.

As a result, the County may need to implement the merit component of the new Compensation System in a phased in manner.



## **Recommended Salary Schedule**

The recommended Compensation System for all positions continues to be a Step/Range Salary Schedule (See Appendix A). There are 25 Pay Grades with 6 steps, each with a 2.5% adjustment between each step. Step 5 is identified as the average Market Rate (50<sup>th</sup> percentile). An additional performance range was added beyond Step 6 to better accommodate the broad range of wages currently paid at the County, to continue to allow performance based increases beyond the structured steps, and to help minimize situations where wages exceed the new Maximum Rates. Overall, the Salary Range from Minimum to Maximum is 35%.

Although the steps were developed with 2.5% adjustments, the performance range does not have a set percentage value for an increase. This allows flexibility for the County, as the wages at Step 6 and beyond are above the average Market, so the County does not need to provide the same level of acceleration as has been provided in the Steps. The County is recommended to establish the percentage of advancement through the performance range, if above Step 6, during the budget cycle each year. These increases can be set each year and may vary year to year based upon the County's financial position. Once the maximum allowable increase for the performance range has been set each year, individual increases for employees within the range will be dependent on the outcomes of their annual performance evaluation.

### **Compensation Exchange Program**

During the project, it was evident that employees view their compensation and benefits individually and is very personal. What is important to a 20-year employee likely differs from a recent graduate new hire for example, yet the County currently has a very traditional one size fits all compensation model. The Consultants have developed a conceptual compensation model, in which the increases earned by individual employees may be exchanged for other meaningful opportunities on an annual basis, referred to as the Compensation Exchange Program.

The Compensation Exchange Program will allow employees, on an annual basis, to redirect a portion of their earned step/merit increase in lieu of direct compensation. This excludes all cost of living adjustments, which should still be included in the employee’s base wages to ensure salaries remain competitive. However, exchanging the step/merit component allows the employee flexibility by redirecting new compensation in a manner that may be more important to them than base wages.

The following are conceptual exchange opportunities for the County’s consideration:

1. Earned wages to buy additional personal time for use in the next 12 months. This is non-accruing. If an employee does not use it, it is paid out into the Deferred Compensation 457 plan or other qualified plan, such as the County’s PEHP plan or related option. This opportunity is available for employees who desire additional time off in lieu of additional salary.

**Table 8: Compensation Exchange for Personal Time**

AMOUNT OF EARNED WAGES	AMOUNT OF PERSONAL TIME PURCHASED
.5%	10 hours
1%	20 hours
1.5%	30 hours
2%	40 hours

2. Earned wages deposited into the employees 457 plan or other qualified retirement program provided by the County as an employer contribution, such as an Individual Roth Account (IRA). Deposits would occur based upon the frequency identified by the Finance Department, who handles all payroll deductions. This option is available for employees who desire to grow their retirement portfolio.
3. Earned wages paid directly from the County to student loan obligations. Payments would occur based upon the frequency identified by the Finance Department, who handles all payroll deductions. This is considered taxable income but is not included in the calculation of overtime. This option would be popular among new hires who may have financial obligations related to post-secondary education payments.
4. Earned wage to be paid for by the County for professional development dollars for the employee during the course of the next 12 months. This is non-accruing, and its use must be identified when elected by the employee.

Each year, when an employee receives their increase, any exchange opportunities will be listed for election by the employee. This opportunity is only good for the increase year and resets each year. This allows the employee to change elections on an annual basis, based upon their personal circumstances. Under this program, employees will still continue to advance through the Salary Schedule, so their step/merit increase will be based upon their previous wage prior to their selection.

The following illustrates how an employee would advance through the Salary Schedule under the Compensation Exchange Program (excluding cost of living adjustments).

**Table 9: Compensation Exchange Program Illustration**

2020 Current Rate (Grade G/Step 2)	\$20.89
2021 Earned Step (Grade G/Step 3)	\$21.41
<b>Election of 2% toward Student Loan</b>	
	-\$ .43
2021 Adjusted Hourly Rate	\$20.98
Annual contribution to Student Loan	\$894.40
<b>OR</b>	
Election of 20 hours of personal time (1%)	-\$ .22
2021 Adjusted Hourly Rate	\$21.19
Extra time off	20 hours
<b>Then in 2022</b>	
2022 Earned Step (Grade G/Step 4)	\$21.95

\*Note: The exchange program will cause employees on the step system to be 'off' step during the exchange year.

This program should be introduced to full-time personnel for the purposes of initial implementation to master the administrative processes prior to countywide implementation. The County may also decide to limit the available exchange opportunities during initial implementation, and the opportunities and percentages may be changed as necessary by the County.

## **Special Compensation Recommendations**

### **Consolidation of Levels**

In many of the positions, the County previously developed several levels to promote professional growth. However, when evaluating the differences between the levels, in many cases it was just a matter of tenure of the individual. Rather than creating a second level just for tenure, a number of the positions have been reduced. It is recommended the steps be utilized for professional accomplishments in the step system, as well as a performance award in the merit portion of the Salary Schedule.

The current job descriptions may be used to delineate the criteria for movement to the next level, whereas criteria will need to be established for some positions. The use of steps in this manner should not occur until the criteria has been determined and is documented in writing.

### **Bilingual Pay**

Many organizations are struggling with a diverse population with the many languages that are present. In a service industry that relies on effective communication, the ability to provide information in the correct language adds to the depth of service to the community. As such, the Consultants recommend a bilingual stipend for employees who can provide translation services for the County. A sample policy has been provided to Human Resources for review and consideration. The recommendation is a stipend of \$150 per month, added to the base salary for the calendar year. The Department Head must request the continuation of the stipend on an annual basis. Further, the County may wish to limit the number of individuals, positions that are allowed the stipend, and the types of languages it will reimburse.

### **Special Assignments**

The Consultants are recommending compensation for specific assignments within the Sheriff's Department for Jailers and Dispatchers. This will help facilitate professional development of line staff, especially in the long training period/ high turnover positions. This type of

compensation helps with retention and employee engagement. These assignments are to be identified by the Sheriff and confirmed by the Human Resources Director. This should be reviewed with the employee annually during the employee evaluation, mid-year as needed, and when an assignment ends or is changed. The corresponding value is also added/removed, so this is not base building. Assignments were identified during the Study and have been provided to Human Resources for review and consideration.

#### **Lead Diesel Mechanic Assignment Pay**

The Lead Diesel Mechanic was previously paid a special assignment pay in addition to base wages. This position has now been placed in a higher classification than the Diesel Mechanics, so the assignment pay is no longer needed, and should be discontinued upon implementation of the new Compensation System.

#### **Shift Differential**

The County has several shift differentials for specific positions which pays additional wages for working various shifts. Shift Differentials (excluding Clearview) are recommended to be eliminated, as \$.50-\$.75 is not impactful in terms of compensation but is impactful in terms of administrative burden in the payroll process. These added wages are no longer needed now that Salary Ranges have been set at a market competitive range.

The County is also recommended to revisit the shift differential for Clearview simultaneously with recommendations in overtime policy (later in Report) to consider daily overtime or shift differential, but not both.

#### **On-Call and Call in Pay**

The County has extensive on-call and call-in pay provisions. The County may still need on-call and call-back pay, etc. to compensate employees for work required outside normal business hours. However, the County's compensation should be simplified, as there are at least eight (8)

carve out provisions for specific personnel within call-in pay alone. The County is recommended to simplify the on-call and call-in compensation to be consistent across the organization, and used only for circumstances in which work or availability is required outside normal hours of operation, not as a means to increase compensation unnecessarily.

### **Longevity Pay**

Longevity is a traditional and tenured benefit found in the public sector that has not proven to be effective toward promoting efficient and effective services. An estimated 60% of employees still receive some longevity payment, which simply provides acknowledgement of service to the County. The Consultants recommend the County stop Longevity pay for all new hires and employees who are in their first five (5) years of employment that have not yet received a longevity payment. Financial resources would be better served providing employees market compensation or enhancing benefits. For employees who receive longevity, these employees may be grandfathered under the longevity pay program under the current program until there is a separation from employment.

### **Overtime Recommendations**

Currently the County calculates overtime (time and one-half) in excess of eight (8) hours per day. In addition, paid time off and holiday time is treated as hours worked. Under Federal Law, employers are only required to pay overtime for hours worked in excess of 40 hours in a workweek (a workweek is a defined 7-day consecutive time period). Special leaves are not considered hours worked under the Federal Law.

Because the County offers a much more generous calculation of overtime than is legally required, employees are earning overtime when not required by federal law. This is costing the County hundreds of thousands of dollars each year unnecessarily. These dollars can be used to improve base salary and other benefits.

The Consultants recommend the County amend their overtime policy to calculate overtime based upon the FLSA standard and exclude the various forms of time off from the definition of hours worked. Overtime should only be calculated after 40 hours worked, inclusive of shift differential, but excluding any premium overtime pay events (such as Stand By), as outlined in County Policy. The savings of this policy change alone will be better served supporting a compensation and benefit program that is competitive to the market, instead of funding a means to allow employees to find alternative venues to increase their gross income.

Clearview has both the eight (8) hour overtime policy and significant shift differentials. The County is recommended to determine which option provides more value to employees picking up added shifts and as a recruitment tool, but not both. In order to determine which will be more productive for scheduling, the County may also wish to assess their shifts/schedules. Currently the facility offers a variety of shifts, but it is not known by the Consultants if this type of scheduling model is most effective and efficient. Strategic schedules help reduce overtime and balance flexibility, while ensuring proper coverage. Schedule options such as self-scheduling can further reduce the need for some special pay provisions. It is recommended Clearview conduct a schedule analysis when analyzing what overtime policy or shift differential allowances will be most beneficial to the business model.

### **Position Placement**

Placement onto the respective Salary Schedule is based upon several criteria:

- Point factor system
- Market analysis
- Compression analysis
- Internal equity

After considering all these elements, placement of some positions on the Salary Schedules have changed, with some positions now being placed in lower or higher pay grades than on the previous Schedule. This is not an indication that any given position has more or less value, or that a specific position is even to be compared with the other positions in that respective pay grade, so employees are advised not to compare themselves with other positions given the

complexity of the factors that are considered during placement of positions. Similarly, this is not a “reclassification” process, where a position is being evaluated on changes in responsibility, authority, or decision making that may place the position in a higher or lower pay grade etc. This process is a complete reset of the Compensation System. This is sometimes difficult for employees, because they look only at where their position is placed on the Schedule and compare themselves to positions that have been placed higher. When this occurs, employees begin to compare their perception of the value of positions within the organization, and do not know, or disregard, the factors the Consultants considered when placing all the positions onto the Schedule.

### **Employee Placement**

For purposes of implementation, employees were placed to the Minimum of the Pay Range if under Step 1. If above Step 1, an employee was placed on a step closest to the current salary without a decrease in wages, regardless of tenure in the position. In most organizations, this type of placement proves problematic, as employees feel that with tenure in a position, they should be higher within the Salary Range. Although there is merit to this argument, placement on the Schedule by years in the position proves to be costly – something most municipalities cannot afford right away.

### **Position Considerations**

During the Study, there was an opportunity to better align job titles and responsibilities. Numerous job titles were revised to either have consistency throughout the organization, or to become more current with the external market. These changes are reflected on the recommended Salary Schedules and have been identified for position description updates.



## Elected Officials

It is understood by the Consultants that the salaries of elected official department heads are set by the County Board prior to taking out papers to run for election, and Wisconsin State Statute requires each County set the wages for all 4-years of the term. These wages may not be changed during term. The Consultants have identified the alignment of these positions to the recommended Salary Schedule for the County’s consideration when the County sets rates for the next term.

**Table 10: Elected Official Salary Recommendations**

POSITION	PAY GRADE EQUIVALENT FOR FUTURE SALARY
County Clerk	N
County Treasurer	N
Register of Deeds	N
Clerk of Courts	P
Sheriff	V

## General Operational Guidelines

It is important for the County to have a standardized procedure to adjust the general Salary Schedule for consistency and for budgetary forecasting. It is the Consultant’s recommendation that on a set date each year (such as January 1<sup>st</sup>), the Salary Schedule be increased by the national Consumer Price Index – Urban (CPI -U) percentage or by or by the published CPI provided by the Wisconsin Employment Relations Commission (WERC).. For example, since budgeting is done at approximately the same time each year, the County should establish a specific month in which to capture the average of the previous twelve (12) months of the selected economic indicator for a recommended adjustment. The County will still maintain control if conditions and finances fluctuate in a specific year. It is recommended the adjustment to the Salary Schedule be done on a date other than salary increases, so employees understand there are two (2) separate adjustments per year.

It is prudent to increase the Schedule by the CPI-U or the WERC economic indicator. It is not wise to consistently increase the Schedule by less than an established indicator, because over

time, the Salary Schedule will fall behind the external Market, and the Schedule becomes obsolete, requiring more financial resources to put it back in line with the external Market.

### **Compensation Policy Recommendations**

With the updated Salary Schedule, the County now has a competitive Compensation System for recruitment and retention purposes. A comprehensive summary of recommended compensation guidelines has been provided to Human Resources. In order to minimize employment claims, it is the recommendation of the Consultants to consistently utilize structured guidelines when determining compensation. Administration is recommended to follow these established guidelines and update the County's compensation policy updates accordingly.

Changes recommended to the policies provide the Human Resource Director, in collaboration of the department head, the ability to determine placement into the Salary Schedule for new hires. The Human Resource Director can place individuals between Steps 2 – 5 of the Salary Schedule. Placement higher than Step 5 requires the approval of the County Administrator.

Any changes in pay grades, title changes, or movement within the steps will be the responsibility of the Human Resource Director and County Administrator as long as the changes are within budget parameters. Any new positions, or changes that require a change in the budget, will continue to need approval of the Finance Committee and/or Human Resource Committee, as appropriate.

### **Market Updates**

One of the main concerns in any Salary Schedule is the ability to keep it current. Often, an organization spends time and resources to review and reevaluate their Salary Schedule, resulting in providing employees or Pay Grades significant increases because either the positions or the Schedule is not in line with the external market. A Salary Schedule has a typical life span of three (3) to five (5) years, at which time market conditions typically necessitate a review. The County can strive to prolong the life of their Schedule if it continues to commit to

maintaining its competitiveness with the external market by ensuring market updates occur every three (3) to five (5) years. In addition, maintaining metrics should help indicate if an external market update is required even sooner.

## Benefit Analysis

In addition to compensation, the County asked that a comparison of health insurance and paid time off benefits be completed. The following is a summary of these comparisons. It should be noted the recommendations contained in the Benefit Analysis will take time to evaluate with a benefits broker, and most cannot be quickly changed.

### Health Insurance

#### Plan Design Overview

The County currently offers an HMO Low Deductible Health Plan (LDHP) and High Deductible Health Plan (HDHP) with an employer contribution to a Health Savings Account (HSA). The County also offers two (2) PPO programs with the same coverage level, for those employees who live outside the HMO provider service area. There is a premium differential for the PPO option, although the Consultants will not include the PPO plans in the analysis, as this is simply a mechanism to allow for the type of coverage based on geography. The health plans are summarized as follows:

**Table 11: 2020 Health Plan Summary**

	DEDUCTIBLE AMOUNTS	OUT OF POCKET MAXIMUMS	EMPLOYEE PREMIUM CONTRIBUTION	HEALTH SAVINGS ACCOUNT	EMPLOYEE PARTICIPATION
LDHP	\$500/\$1,000	\$7,150/\$14,300	24%-27%	NA	3%
HDHP	\$1,500/\$3,000	\$1,500/ \$3,000	12%	\$1,000/\$2,000	97%

Maximum employee risk was calculated based upon premiums and out of pocket maximums (offset by employer paid Health Savings Account contributions) for each Plan. Although the County offers multiple plan options to allow the employees the opportunity to select from the coverage that best matches their personal situation, 97% of employees who participate select the HDHP. Employees are financially better off enrolling in a HDHP to save on monthly

premium costs, which then shifts their financial responsibilities from that of monthly premium deductions, to an actual expense should they need to use the health plan while being a good consumer of health care. This summary is listed in the Tables below.

**Table 12: 2020 Low Deductible Plan Overview**

LDHP	EMPLOYEE PREMIUM CONTRIBUTION	EMPLOYEE MONTHLY PREMIUM	EMPLOYEE ANNUAL PREMIUM	DEDUCTIBLE	OUT OF POCKET MAXIMUMS	EMPLOYER PAID HSA CONTRIBUTIONS (CREDIT)	MAXIMUM ANNUAL RISK TO EMPLOYEE
SINGLE	24%	\$177.34	\$2,128.08	\$500.00	\$7,150.00	\$0.00	\$9,278.08
FAMILY	27%	\$485.02	\$5,820.24	\$1,000.00	\$14,300.00	\$0.00	\$20,120.24

**Table 13: 2020 High Deductible Plan Overview**

HDHP	EMPLOYEE PREMIUM CONTRIBUTION	EMPLOYEE MONTHLY PREMIUM	EMPLOYEE ANNUAL PREMIUM	DEDUCTIBLE	OUT OF POCKET MAXIMUMS	EMPLOYER PAID HSA CONTRIBUTIONS (CREDIT)	MAXIMUM ANNUAL RISK TO EMPLOYEE
SINGLE	12%	\$64.28	\$771.36	\$1,500.00	\$1,500.00	\$1,000.00	\$1,271.36
FAMILY	12%	\$160.70	\$1,928.40	\$3,000.00	\$3,000.00	\$2,000.00	\$2,928.40

The Consultants compared Dodge County’s health plan with the contiguous counties to Dodge for a more accurate reflection of insurance in this geographical region. The following are the results from those counties that provided benefit data, broken down into single and family coverage.

**Table 14: 2020 Single Plan Comparable Overview**

COMPARABLE*	EMPLOYEE PREMIUM CONTRIBUTION	EMPLOYEE MONTHLY PREMIUM	EMPLOYEE ANNUAL PREMIUM	DEDUCTIBLE	OUT OF POCKET MAXIMUMS	EMPLOYER PAID HSA CONTRIBUTIONS (CREDIT)	MAXIMUM ANNUAL RISK TO EMPLOYEE
Dane County - HMO	0%	\$0.00	\$0.00	\$100.00	\$250.00		\$250.00
Dane County - POS	3%	\$25.29	\$303.48	\$100.00	\$250.00		\$553.48
Jefferson - HDHP HMO	4%	\$21.44	\$257.28	\$1,500.00	\$1,500.00	\$1,000.00	\$757.28
Dodge – HDHP HMO	12%	\$64.28	\$771.36	\$1,500.00	\$1,500.00	\$1,000.00	\$1,271.36
Waukesha - HDHP	15%	\$88.26	\$1,059.12	\$1,900.00	\$3,050.00	\$1,125.00	\$2,984.12
Fond du Lac – with wellness credit	12%	\$93.61	\$1,123.32	\$1,000.00	\$1,975.00		\$3,098.32
Washington	10%	\$93.68	\$1,124.16	\$1,500.00	\$2,500.00		\$3,624.16
Fond du Lac - without wellness	18%	\$140.40	\$1,684.80	\$1,000.00	\$1,975.00		\$3,659.80
Jefferson - LD HMO	18%	\$134.48	\$1,613.76	\$500.00	\$7,150.00		\$8,763.76
Dodge – LD HMO	24%	\$177.34	\$2,128.08	\$500.00	\$7,150.00		\$9,278.08

\*Green Lake and Columbia County declined to provide information.

**Table 15: 2020 Family Plan Comparable Overview**

COMPARABLE*	EMPLOYEE PREMIUM CONTRIBUTION	EMPLOYEE MONTHLY PREMIUM	EMPLOYEE ANNUAL PREMIUM	DEDUCTIBLE	OUT OF POCKET MAXIMUMS	EMPLOYER PAID HSA CONTRIBUTIONS (CREDIT)	MAXIMUM ANNUAL RISK TO EMPLOYEE
Dane County - HMO	0%	\$0.00	\$0.00	\$200.00	\$500.00		\$500.00
Dane County - POS	3%	\$59.43	\$713.16	\$200.00	\$500.00		\$1,213.16
Jefferson - HDHP HMO	4%	\$53.58	\$642.96	\$3,000.00	\$3,000.00	\$2,000.00	\$1,642.96
Dodge - HDHP HMO	12%	\$160.70	\$1,928.40	\$3,000.00	\$3,000.00	\$2,000.00	\$2,928.40
Waukesha - HDHP	15%	\$235.78	\$2,829.36	\$3,800.00	\$6,100.00	\$2,250.00	\$6,679.36
Washington	10%	\$233.44	\$2,801.28	\$4,000.00	\$4,000.00		\$6,801.28
Fond du Lac – with wellness credit	12%	\$245.67	\$2,948.04	\$2,000.00	\$3,950.00		\$6,898.04
Fond du Lac - without wellness	18%	\$368.50	\$4,422.00	\$2,000.00	\$3,950.00		\$8,372.00
Jefferson - LD HMO	21%	\$377.84	\$4,534.08	\$1,000.00	\$14,300.00		\$18,834.08
Dodge - LD HMO	27%	\$485.02	\$5,820.24	\$1,000.00	\$14,300.00		\$20,120.24

\*Green Lake and Columbia County declined participation.

The above information indicates that Dodge County’s High Deductible Health Plan with the HSA component is among the top of the comparable market in terms of value to the employee, even though there are counties with lower premium percentages. Although Dane County provides the most enriched plan, it is very uncommon to find health plans with a low deductible or with no premium contribution, so Dane County’s plan is the exception, not the norm. The County’s Low Deductible Plan is among the lowest value for employees and should be reviewed with the County’s Insurance Broker for alternative option replacement. Overall, the County is recommended to maintain the High Deductible Health Plan with HSA contribution to help sustain their competitive placement in the market.

**Enrollment Waiting Period**

Currently the County allows for coverage effective the first of the month following 60 days. Nationally, many employers have reduced this to first of the month following 30 days to minimize the amount of time a new employee needs to purchase their own health insurance from the previous employer under the Consolidated Omnibus Budget Reconciliation Act (COBRA). If someone cannot afford to pay for their health premiums under COBRA, and allow their coverage to lapse, new employees are at risk of losing creditable coverage status with the length of waiting period currently mandated by the County, which means they may be at risk for preexisting conditions exclusions. A consideration by applicants when changing jobs is the

amount of time the applicant will have lapsed health coverage between employers. Offering coverage effective the first of the month following 30 days will place the County in a more competitive place with candidates and holds less risk for them. The County is recommended to discuss this option with their insurance broker to understand any fiscal impacts to premiums for making this change.

### **Part-Time Coverage**

Part time Clearview employees are also offered health insurance coverage on a pro-rated basis. This is a reasonable opportunity because the County relies heavily on part-time personnel. However, the County allows the premium calculations to include overtime hours worked, which is not a widely used method. This allows part time employees to earn full-time benefits just from working overtime, which has been identified as a concern at Clearview. In other words, a part-time employee receives overtime for hours worked over eight (8) and as a result, receives the same benefits that a person who has to work 40 hours at regular time. As discussed earlier, it is recommended that overtime be calculated for hours worked over 40 in a defined work week. In addition, benefit calculations should be made on regularly scheduled hours – not inclusive of overtime. The County is recommended to revisit this policy.

### **Other Related Benefits**

The County offers a Third-Party Wellness Program, Vision, Dental, and a Flexible Spending Account. These benefits were not reviewed for comparison as they do not traditionally hold the same impact on the salary/benefit mix as health and pension programs. The County is commended for offering these benefits and should continue to offer these voluntary programs.

## **Time Off Benefits**

### **Sick Time**

The County accumulates sick time at the equivalent rate of 1 day per month, or 12 days per year, to a maximum of 120 days. This is a standard accrual in the public sector, including among comparable organizations. The County provides an 80% payout value to a Post-

Employment Health Plan (PEHP) at time of retirement, and up to 60% payout for a standard termination. The County’s sick policy has specific carve outs for individual departments, as well as stipulations for the use of this sick time. These two (2) issues will be address again later in the Report.

**Holiday**

The County currently has ten (10) observed Holidays. Participating comparable organizations reported a range of holidays/personal days between 9 days – 11 days with one outlier reporting 14 days. The County is comparable with the average market regarding observed holidays.

**Vacation**

The County’s vacation schedule consists of twelve (12) levels of accrual that increase based upon years of service. Accruals range from the minimum of 10 days after the first six (6) months, up to a maximum accrual that results in 25 days of vacation after 23 years. The Consultants received overwhelming feedback on the concern that employees only have 10 days’ vacation through the completion of their 7<sup>th</sup> year of service. Similarly, once employees earn 15 days of vacation, they remain at that accrual for another 7 years, at which time the accruals incrementally increase each year until the 23<sup>rd</sup> year. This is viewed as too long to wait for vacation accrual adjustments at the lower end of the vacation schedule. The current vacation schedule is as follows:

**Table 16: Current Vacation Schedule**

After 1 year	10 days
After 7 years	15 days
After 14 years	16 days
After 15 years	17 days
After 16 years	18 days
After 17 years	19 days
After 18 years	20 days
After 19 years	21 days
After 20 years	22 days
After 21 years	23 days
After 22 years	24 days
After 23 years	25 days

Based on reporting municipalities, the County's vacation schedule at first glance would not appear to be misaligned with other organizations vacation schedule. However, there is a justifiable concern of the amount of time between accrual changes in the first 14 years of the vacation schedule, so a closer analysis was conducted. When looking at the County's vacation accrual benchmarks in comparison to the comparables, it was found that only one-third of the comparable organizations wait until the 7<sup>th</sup> year to make its first accrual adjustment, which is 15 days. By completion of 14 years of service, when Dodge County makes its next accrual adjustment to 16 days' vacation, all other comparables are earning between 18-25 days of vacation. Finally, Dodge County maxes out its vacation with 25 days after 23 years of service, whereas all comparables that offer 25 days or greater are earning this by 21 years or service. This would indicate the County's entire vacation schedule is behind in the market.

### **Paid Time Off**

Time off has been an area identified in the employee survey and employee exit interviews as a concern; and considering work-life balance, flexibility, and paid time off topics are becoming more important to the total compensation package, this feedback is not surprising, so the County should explore adjusting its entire paid time program to shift away from traditional vacation/sick leave programs, to a more flexible program called Paid Time Off (PTO).

The County currently has vacation, sick, and bereavement programs, as well as other basic time off policies, in which there are various rules for the use of each type of leave category. Having the rules and variations may be confusing and frustrating for employees and managers, and it is highly likely a significant administrative burden to the administrative staff who setup and monitor the use of these forms of leave. Many organizations add stringent rules for the use of benefits to help the employees manage their personal situations, but that often makes programs more difficult to manage.

Paid Time Off (PTO) is a single bank of time off, which is then used for sick, vacation, and bereavement time, instead of having different banks of time for different purposes. Some organizations include holidays into this program, while others do not. Generally, PTO has a



larger overall rate than vacation, but less than vacation and sick time combined as a tradeoff for the increased flexibility provided under a PTO program, and there is an overall payout on the benefit. The benefit has administrative ease, simplification, and new flexibility for employees. Often times the biggest challenge is transitioning accumulated sick and vacation hours into a new program, but this can be done successfully. Organizations that have done this are satisfied with the end result, once the transition is complete. Although few of the County's comparable organizations identify PTO as a program they offer, the County should revisit the concept of PTO, as the County should expect continued turnover in the next decade simply from retirements and will be replacing positions with a generation of employees who prefer flexibility within their benefits.

In 2019, Dodge County Administration started the discussions of a PTO program, which involved engaging the Human Resources Committee conceptually to start developing the policy framework. However, this was not completed. The draft program was not fully developed nor was the draft transition of current sick/vacation balances developed, leaving unresolved questions about the program. From the employee survey, some employees are not supportive of the concept of PTO, although it is clear the support/no support is not based on factual information, but rather perceptions/opinions of the incomplete project. Although 62% of employees do not support this type of program, it is necessary for the County to consider these types of flexible changes to accommodate the benefit demands coming from a new workforce to be a competitive and flexible employer.

Typically, when an organization transitions to a PTO program, there is discussion of what to do with the current banks of time. It is customary for vacation to be rolled over into the PTO program so employees start with a balance of time. It is the recommendation of the Consultants to roll the available sick time into an Extended Leave Bank, in which employees may utilize this bank for major illness/accident events and FMLA qualifying events. This way, all sick time the employee has already accumulated is still available for significant events in their personal life. Because these hours have been earned and are vested, there will need to be a payout mechanism built into these banks so there is no loss to the employee as a result of the change in programs, but the banks simply do not need to accumulate new hours. Extended

Leave Banks would be a grandfathered provision for current employees with sick time, so new employees would not be eligible.

When considering a PTO program, the County should include competitive level vacation with some consideration of sick time and bereavement time. The County can exclude holidays, although the County should be careful when studying other PTO programs, because some do include holiday time. The following is illustrative of developing a PTO program for the County based on competitive vacation, while adding an average usage of sick and bereavement time.

**Table 17: Proposed PTO Program**

YEARS OF SERVICE	PROPOSED TRADITIONAL VACATION SCHEDULE	AVERAGE SICK TIME USED PER EMPLOYEE PER YEAR (ILLUSTRATIVE)	AVERAGE BEREAVEMENT USED PER EMPLOYEE (ILLUSTRATIVE)	TOTAL VACATION + SICK + BEREAVEMENT	RECOMMENDED ACCRUAL OF PTO HOURS*	RECOMMENDED NUMBER OF PTO DAYS
Hire - 5	80.00	61	2.00	143.00	144.00	18.00
6-10	120.00	61	2.00	183.00	184.00	23.00
11-15	160.00	61	2.00	223.00	224.00	28.00
16-20	200.00	61	2.00	263.00	264.00	33.00
21+	240.00	61	2.00	303.00	304.00	38.00

\*May be adjusted for 37.5-hour work week and part-time

The County should also include the following into their PTO program:

- PTO accrual on a pay period basis, not an upfront program such as the current vacation program.
- PTO accrual should be calculated based on regular hours only, excluding all overtime and premium overtime.
- PTO should be available to new hires upon hire to immediately use after accrual, to be viewed as a more flexible employer.
- The program should allow for Human Resources to negotiate a PTO balance or higher accrual upon hire.
- The County should establish a maximum cap to allow for a 12-week absence, which covers the duration of a full Family Medical Leave (FMLA). This is typically between 480-500 hours.
- Annually, the County may introduce a buy-back option for employees with higher years of service to pay out a portion of PTO, up to 80 hours.
- PTO accrued should be paid out at 100% unless there are written parameters for no payout due to discharge for misconduct or failure to provide and work though a 2-week

notice period for resignation. Alternatively, the County may establish a vesting schedule, in which a higher level of payout occurs with higher years of service.

### **Disability**

Currently the County has a voluntary Long-Term Disability (LTD) plan which will cover 60% of base wages following a 90 day or 180 day waiting period. Traditionally, in public sector, short term disability was viewed as sick time. With the recommended changes to the County paid time program, employees with low PTO balances may endure a financial gap between using their available paid time (inclusive of an extended leave bank) and waiting for the LTD to start. Therefore, the County should introduce a voluntary Short-Term Disability program which has a 7-14 day waiting period and will be used only until the LTD plan starts. This type of benefit is normally only elected by new hires or those with small banks of time until they can grow their balances to a comfortable level. Alternatively, if the County does not wish to offer this additional benefit, the County is recommended to allow employees the opportunity to allocate PTO hours to an Extended Leave Bank to help cover specific major illness/accident events and FMLA qualifying events. Providing for an Extended Leave Bank, as described above and a Short-Term Disability program will be appealing to both new hires and long-term employees, so the County should consider offering both options.

### **PTO versus Vacation**

Currently the County has multiple program options between Vacation and PTO. They are summarized as follows:

- Discontinue the vacation benefit and move all employees to PTO as shown in Table 17, including offering voluntary Short-Term Disability and an Extended Leave Bank.
- Maintain the current vacation schedule in current form and offer PTO, to run two (2) simultaneous programs. The current vacation program will then be grandfathered, so this is no longer offered to new employees, and any current employee who wishes to move to PTO may do so, with an irrevocable election to PTO, meaning they may not regress back to vacation once PTO is elected. This option may be appealing as it gives employees time to understand how PTO works, see how successful the program is, and

how they will benefit from being on PTO. However, this option comes at an administrative cost, as there are two (2) plans to administer until attrition occurs. Because PTO is the preferred plan, no further changes to the vacation schedule should occur with this option, to encourage employees to move to the PTO plan.

- Do not offer PTO but maintain a vacation only schedule. If this is the option the County wishes to utilize, the County is recommended to adjust its vacation schedule to provide for higher accruals with less service than the current schedule. The alternative is as follows:

**Table 18: Alternative Vacation Schedule**

<b>YEARS OF SERVICE</b>	<b>PROPOSED TRADITIONAL VACATION SCHEDULE*</b>
Hire - 5	80.00
6-10	120.00
11-15	160.00
16-20	200.00
21+	240.00

\*May be adjusted for 37.5-hour work week and part-time

Adjusting the vacation schedule as shown in Table 18 should only occur if PTO is not being considered.

### **Payout Provisions**

Currently, the County’s payout provision, when eligible for a retirement annuity, is through a Post-Employment Health Plan (PEHP) in which the dollars may be used for post-employment insurance premiums. This enhanced payout process is a way to assist employees with their future health care needs since the main reason employees choose not to retire is because they financially are not able to or cannot afford to continue health care coverage. This program is tax free for both the employee and employer and is not considered income to the employee. The employee could also, as an alternative, use a deferred compensation 457(b) program, in which the payouts could be placed into a qualified tax deferred retirement plan for the employee. This last option may be restrictive since the IRS provides for annual contribution

limits on individual deferred compensation accounts, and large payouts may exceed annual IRS limits. Both payout options should be retained by the County.

Any other payouts currently occur as a cash payout, which has a tax consequence to both the employee and employer. The County could further enhance the payout process for non-retirements by considering a 401(a), which is a nondiscretionary employer driven tax-deferred option, at time of termination. This option allows the former employee to then take a distribution with the funds, maintain the account, or roll the account into other qualified plans they may have.

# Appendix A: Recommended Salary Schedule

New Pay Grade	Recommended Title	Step 1	Step 2	Step 3	Step 4	Step 5 (M)	Step 6	Max
<b>A</b>		40.0%	42.5%	45.0%	47.5%	50.0%	52.5%	
		\$13.58	\$13.92	\$14.27	\$14.63	\$15.00	\$15.38	\$18.33
		\$28,246.40	\$28,953.60	\$29,681.60	\$30,430.40	\$31,200.00	\$31,990.40	\$38,126.40
	Food Service Worker							
	Housekeeper							
<b>B</b>								
		\$14.66	\$15.03	\$15.41	\$15.80	\$16.20	\$16.61	\$19.79
		\$30,492.80	\$31,262.40	\$32,052.80	\$32,864.00	\$33,696.00	\$34,548.80	\$41,163.20
	Household Assistant I							
	Household Assistant/Housekeeper							
	Custodian							
<b>C</b>								
		\$15.71	\$16.10	\$16.50	\$16.91	\$17.33	\$17.76	\$21.21
		\$32,676.80	\$33,488.00	\$34,320.00	\$35,172.80	\$36,046.40	\$36,940.80	\$44,116.80
	Activity Therapy Aide							
	Cook							
	Cosmetologist							
	Household Assistant II							
	Transportation Driver							
	Transcriptionist							
	Customer Service Specialist							
	Economic Support Aid							
	Customer Service Specialist							
	4-H Assistant							
<b>D</b>								
		\$16.63	\$17.05	\$17.48	\$17.92	\$18.37	\$18.83	\$22.45
		\$34,590.40	\$35,464.00	\$36,358.40	\$37,273.60	\$38,209.60	\$39,166.40	\$46,696.00
	Child Support Assistant							
	Head Cook							
	Program Assistant/Cook							
	Restorative Nursing Assistant							
	Senior Cook							
	Unit Clerk							
	Program Assistant							
	Clinical Intake Assistant							
	Medical Records Clerk							
	Public Health Aide							
<b>E</b>								
		\$17.98	\$18.43	\$18.89	\$19.36	\$19.84	\$20.34	\$24.27
		\$37,398.40	\$38,334.40	\$39,291.20	\$40,268.80	\$41,267.20	\$42,307.20	\$50,481.60
	Administrative Support Specialist							
	Fiscal Assistant							
	Lead Household Assistant							
	Deputy County Clerk							
	Caregiver Program Coordinator							
	Social Services Aide							

	Fiscal Assistant							
	Deputy Register of Deeds							
F								
		\$19.05	\$19.53	\$20.02	\$20.52	\$21.03	\$21.56	\$25.72
		\$39,624.00	\$40,622.40	\$41,641.60	\$42,681.60	\$43,742.40	\$44,844.80	\$53,497.60
	Financial Specialist							
	COTA							
	Scheduling Assistant							
	Medical Billing Specialist							
	Inventory Tech							
	Facility Maintenance Technician I							
	Financial Billing Specialist							
G								
		\$20.38	\$20.89	\$21.41	\$21.95	\$22.50	\$23.06	\$27.51
		\$42,390.40	\$43,451.20	\$44,532.80	\$45,656.00	\$46,800.00	\$47,964.80	\$57,220.80
	Human Resource Assistant							
	Chief Deputy - County Clerk							
	Sr Administrative Support Specialist							
	Economic Support Specialist I							
	Highway Laborer							
	Human Resource Assistant							
	Chief Deputy - Register of Deeds							
H								
		\$21.61	\$22.15	\$22.70	\$23.27	\$23.85	\$24.45	\$29.17
		\$44,948.80	\$46,072.00	\$47,216.00	\$48,401.60	\$49,608.00	\$50,856.00	\$60,673.60
	Child Support Specialist							
	Judicial Assistant							
	Health Records Coordinator							
	Payroll Coordinator							
	Facility Maintenance Technician II							
	Deputy Clerk of Courts							
	Accounting Technician							
	Corp Counsel Administrative Asst							
	Legal Assistant							
	Home and Financial Advisor							
	Economic Support Specialist II							
	Highway Maintenance Technician							
	Deputy Medical Examiner							
	Assistant Register in Probate							
	911 Communications Officer							
	Correctional Officer							
	Correctional Programs Specialist							
	Public Safety Administrative Specialist							
	Deputy Treasurer							
	Veterans Benefit Specialist							
I								
		\$23.12	\$23.70	\$24.29	\$24.90	\$25.52	\$26.16	\$31.21
		\$48,089.60	\$49,296.00	\$50,523.20	\$51,792.00	\$53,081.60	\$54,412.80	\$64,916.80
	LPN							
	Sr Legal Assistant							
	Transportation Program Coordinator							
	Economic Support Fraud Specialist							
	Audit/Contracts Specialist							

	Highway Operations Technician							
	Sign Shop Technician							
	UW Extension Liaison							
J								
		\$24.51	\$25.12	\$25.75	\$26.39	\$27.05	\$27.73	\$33.09
		\$50,980.80	\$52,249.60	\$53,560.00	\$54,891.20	\$56,264.00	\$57,678.40	\$68,827.20
	Child Support Specialist -Lead							
	Dietary Services - Lead							
	Legal Analyst							
	Sr Payroll Coordinator							
	Community Education Coordinator							
	Case Manager I							
	Economic Support Specialist - Lead							
	Diesel Mechanic							
	Engineering Technician							
	Highway Foreman							
	Welder/Fabricator							
	HR Benefits Specialist							
	IT Support Specialist							
	IT Trainer/Social Media Coordinator							
	Parks Foreman							
	Support Staff Supervisor							
	Facility Maintenance Technician - Lead							
	Corrections Corporal							
	Corrections Programs Corporal							
	Support Staff Supervisor							
K								
		\$25.73	\$26.37	\$27.03	\$27.71	\$28.40	\$29.11	\$34.74
		\$53,518.40	\$54,849.60	\$56,222.40	\$57,636.80	\$59,072.00	\$60,548.80	\$72,259.20
	Accountant							
	Admissions Coordinator							
	Environmental Services Supervisor							
	Rehabilitation Specialist							
	Social Services/Case Manager II							
	Social Services/Case Manager II - QIDP							
	Vocational Specialist							
	Paralegal							
	Victim Witness Coordinator							
	Aging Disability Resource Specialist							
	Dementia Care Specialist							
	Disability Benefit Specialist							
	Elderly Benefit Specialist							
	Case Manager II							
	Social Worker I							
	Emergency Preparedness Coordinator							
	Nutritionist							
	Diesel Mechanic - Lead							
	Sr Engineering Technician							
	IT Services Specialist							
	IT Systems Specialist							
	Conservation Agronomist							
	Conservation Technician							
	Information & Education Conservation Specialist							



	GIS Property Analyst I							
	Land Use/Sanitation Specialist							
	Survey Specialist							
	Communications Technician							
	Chief Deputy - County Treasurer							
L								
		\$27.53	\$28.22	\$28.93	\$29.65	\$30.39	\$31.15	\$37.17
		\$57,262.40	\$58,697.60	\$60,174.40	\$61,672.00	\$63,211.20	\$64,792.00	\$77,313.60
	QIDP/Therapeutic Rec. Therapist							
	Registered Nurse							
	Therapeutic Recreation Therapist							
	Chief Deputy - Clerk of Courts							
	Emergency Management Deputy Director							
	Family Court Counselor							
	Case Manager III							
	Social Worker II							
	Public Health Nurse							
	Human Resources Specialist							
	Cartographer							
	GIS Property Analyst II							
	Chief Deputy Medical Examiner							
M								
		\$29.17	\$29.90	\$30.65	\$31.42	\$32.21	\$33.02	\$39.38
		\$60,673.60	\$62,192.00	\$63,752.00	\$65,353.60	\$66,996.80	\$68,681.60	\$81,910.40
	Admissions Clinical Coordinator							
	MDS Case Coordinator							
	Behavioral Health Therapist - IT							
	Social Worker III							
	911 Communications Sergeant							
	Corrections Sergeant							
N								
		\$32.11	\$32.91	\$33.73	\$34.57	\$35.43	\$36.32	\$43.35
		\$66,788.80	\$68,452.80	\$70,158.40	\$71,905.60	\$73,694.40	\$75,545.60	\$90,168.00
	RN Supervisor							
	Family Court Counseling Director							
	Purchasing Agent							
	Senior Accountant							
	HS Supervisor - ADRC							
	HS Supervisor - Aging & Nutrition							
	Behavioral Health Therapist							
	RN Case Manager							
	HS Supervisor - Economic Support							
	HS Supervisor - Fiscal Support							
	WIC Director							
	Financial Supervisor - Highway							
	IT Electronics Technician							
	IT Services- Lead							
	Sr Land Use/Sanitation Specialist							
	Register in Probate							
O								
		\$34.03	\$34.88	\$35.75	\$36.64	\$37.56	\$38.50	\$45.94
		\$70,782.40	\$72,550.40	\$74,360.00	\$76,211.20	\$78,124.80	\$80,080.00	\$95,555.20
	Assisted Living Program Manager							

	IID Program Manager							
	RN Unit Manager							
	Assistant Finance Director							
	HS Supervisor - Children & Adolescent Services							
	HS Supervisor - Crisis Services							
	HS Supervisor - CPS Intake							
	HS Supervisor - CPS On-going							
	HS Supervisor - Long-Term Support							
	IT Systems Analyst							
	Community Development Administrator							
	County Surveyor							
	GIS Administrator							
	Veterans Service Officer							
P								
		\$36.07	\$36.97	\$37.89	\$38.84	\$39.81	\$40.81	\$48.69
		\$75,025.60	\$76,897.60	\$78,811.20	\$80,787.20	\$82,804.80	\$84,884.80	\$101,275.20
	Child Support Director							
	Emergency Management Director							
	HS Supervisor - Clinical Services							
	HS Supervisor - Public Health Officer							
	Assistant Human Resources Director							
	Sr IT Systems Analyst							
	Network Administrator							
	Medical Examiner							
	911 Communications Lieutenant							
	Corrections Lieutenant							
	Detective Lieutenant							
	Patrol Lieutenant							
Q								
		\$38.23	\$39.19	\$40.17	\$41.17	\$42.20	\$43.26	\$51.61
		\$79,518.40	\$81,515.20	\$83,553.60	\$85,633.60	\$87,776.00	\$89,980.80	\$107,348.80
	Attorney - Child Support							
	Assistant Director of Nursing							
	CBIC/Rehab Program Manager							
	Dietary Services Manager							
	Environmental Services Manager							
	Social/Enrichment Services Manager							
	Operations Superintendent							
	Patrol Superintendent							
	Shop Superintendent							
	County Conservationist							
	Code Administration Manager							
	Land Information Officer/Manager							
	Parks Superintendent							
	Maintenance Superintendent							
R								
		\$40.53	\$41.54	\$42.58	\$43.64	\$44.73	\$45.85	\$54.72
		\$84,302.40	\$86,403.20	\$88,566.40	\$90,771.20	\$93,038.40	\$95,368.00	\$113,817.60
	Financial Services Manager							
	Assistant Corporation Counsel							
	Financial Services Manager							
	Assistant Highway Commissioner							
	Corrections Captain							

	Operations Captain							
S								
		\$43.77	\$44.86	\$45.98	\$47.13	\$48.31	\$49.52	\$59.09
		\$91,041.60	\$93,308.80	\$95,638.40	\$98,030.40	\$100,484.80	\$103,001.60	\$122,907.20
	Family Court Commissioner							
	Assistant Nursing Home Director							
	Director of Nursing Services							
	Division Manager - Clinic/Family Services							
	Division Manager - Comm Support Services							
	Land Resources/Parks Director							
	Physical Facilities Director							
T								
		\$47.27	\$48.45	\$49.66	\$50.90	\$52.17	\$53.47	\$63.81
		\$98,321.60	\$100,776.00	\$103,292.80	\$105,872.00	\$108,513.60	\$111,217.60	\$132,724.80
	Managing Attorney							
	Highway Commissioner							
	Chief Deputy							
U								
		\$49.16	\$50.39	\$51.65	\$52.94	\$54.26	\$55.62	\$66.37
		\$102,252.80	\$104,811.20	\$107,432.00	\$110,115.20	\$112,860.80	\$115,689.60	\$138,049.60
	Information Technology Director							
V								
		\$53.09	\$54.42	\$55.78	\$57.17	\$58.60	\$60.07	\$71.67
		\$110,427.20	\$113,193.60	\$116,022.40	\$118,913.60	\$121,888.00	\$124,945.60	\$149,073.60
	Finance Director							
	Human Resources Director							
W								
		\$57.34	\$58.77	\$60.24	\$61.75	\$63.29	\$64.87	\$77.41
		\$119,267.20	\$122,241.60	\$125,299.20	\$128,440.00	\$131,643.20	\$134,929.60	\$161,012.80
	Corporation Counsel							
	Human Services & Health Director							
X								
		\$60.20	\$61.71	\$63.25	\$64.83	\$66.45	\$68.11	\$81.27
		\$125,216.00	\$128,356.80	\$131,560.00	\$134,846.40	\$138,216.00	\$141,668.80	\$169,041.60
Y								
		\$63.21	\$64.79	\$66.41	\$68.07	\$69.77	\$71.51	\$85.33
		\$131,476.80	\$134,763.20	\$138,132.80	\$141,585.60	\$145,121.60	\$148,740.80	\$177,486.40
	Executive Director/Administrator							
AA								
		\$66.37	\$68.03	\$69.73	\$71.47	\$73.26	\$75.09	\$89.60
		\$138,049.60	\$141,502.40	\$145,038.40	\$148,657.60	\$152,380.80	\$156,187.20	\$186,368.00
	County Administrator							

## Appendix B: Definitions

The following are definitions that helped guide the development of the Compensation System for Dodge County.

**Benchmark Position:** A job that is commonly found and defined, used to make pay comparisons, either within the organization or to comparable jobs outside the organization.

**Classifications:** Job titles.

**Compensation System:** A system developed to compensate employees. This system includes a balance between internal equity and external competitiveness.

**Compensation Data:** Data derived from information regarding the salary range and the rate of pay of the incumbent(s) holding a benchmark position of the identified labor market.

**Comp Ratio:** The ratio of an actual pay range to the established position point (or average market rate). The Comp Ratio is used to measure and monitor an individual's actual rate of pay to the Position Point of the established pay range.

**Compression:** Pay differentials too small to be considered equitable. The term may apply to differences between (1) the pay of supervisors and subordinates; (2) the pay of experienced and newly hired personnel of the same job; and (3) pay range midpoints in successive job grades or related grades across pay structures.

**CPI-U:** Consumer Price Index – Urban: A measure of the average change over time in the prices paid by urban consumers for a market of consumer goods and services. It reflects the spending pattern for three population groups: all urban consumers, urban wage earners, and clerical workers. This group represents approximately 87% of the total U.S. population.

**Demotion:** The (re)assignment of an employee to a position in a lower pay grade or range in the organization's salary structure.

**Labor Market:** A location where labor is exchanged for wages. These locations are identified and defined by a combination of the following factors: geography; industry; education, experience and licensing or certification required; and job responsibilities.

**Market Data:** The technique of creating the financial value of a position based on the "going rate" for benchmark positions in the relevant labor markets.

**Minimum Salary Range (Minimum):** The minimum amount of compensation the organization has deemed appropriate for a position.

**Maximum Salary Range (Maximum):** The highest amount of compensation the organization has deemed appropriate for a position.

**Market Average:** Employee pay based upon the 'average' market rate; or the 'average' prevailing wage rate in the external market.

**Market Rate (Market):** The organization's best estimate of the wage rate that is prevailing in the external market for a given position.

**Market Average Range:** A pay range in which the minimum and maximum of the range is established around the Average Market Rate.

**Pay Grade:** The grade, or placement of a position, within the salary structure.

**Pay Grade Evaluation:** The (re)assignment of a job to a higher or lower pay grade or pay range in the salary structure due to a job content (re)evaluation and/or significant change in the average market rate in the external labor market.

**Performance Increase:** An adjustment to an individual's base pay rate based on performance or some other individual measure.

**Promotion:** The (re)assignment of an employee to a position in a higher pay grade or range in the organization's salary structure.

**Red Circle:** The freezing of a rate of pay until such time that the salary schedule catches up to the pay rate. This is commonly used when implementing a new pay schedule when a tenured employee is above the range maximum or when an employee is placed on a lower pay grade that is not related to performance issues.

**Salary Schedule Adjustment:** An adjustment to the salary structure; the increase or decrease of a pay range, minimum – maximum. This is a method to maintain the salary range in relation to external market conditions.

**Salary Schedule:** The hierarchy of job grades and pay ranges established within an organization.

**Step Increase:** The progressive steps across a salary range that an employee may move to with satisfactory performance and progress within their job.

**Step Schedule:** Standardized progression pay rates that are established within a pay range. To move to the next step, one must have met acceptable performance standards.

**Spread:** The range of pay rates, from minimum to maximum, established for a pay grade. Typically used to set individual employee pay rates.