

COUNTY EXECUTIVE'S 2014 BUDGET

DEPT: EMPLOYEE FRINGE BENEFITS

UNIT NO. 1950
FUND: General - 0001

Dental and Other Healthcare Expenditures and Revenues: Due to significant rate increases required by Care Plus to extend its contract beyond 2013 at the time the Recommended Budget was being completed, the Dental Maintenance Organization (DMO) plan is eliminated in 2014. In addition, the remaining Conventional PPO Plan administered through Delta Dental (Dental PPO Plan) is restructured to provide improved benefits while premiums are increased based on market rates.

The following changes are made to the Dental PPO Plan:

- Annual coverage maximum, not including preventative maintenance, is increased to \$2,500 from \$1,000.
- Adult Orthodontia is now covered, and the lifetime maximum for orthodontia coverage is increased from \$1,500 to \$3,000.
- All other deductibles and co-insurance rates remain unchanged.

Because payments by the County to Care Plus for orthodontia services are spread over a two or three year period, funding of \$140,000 is provided to "grandfather" their orthodontia coverage until the payment schedule is complete, so as to hold these employees harmless.

Premiums for single coverage are increased from \$2 per month to \$10 per month, while monthly premiums for family coverage are increased to \$25 per month from \$6. This brings the premium structure in line with the similar plans, where employees generally pay premiums equivalent to 25% of the total cost of the plan. In comparison, premiums for the similar plan offered by the City of Milwaukee to its employees are \$13.58 monthly for single coverage and \$54.36 monthly for family coverage.

	County Conventional (2014)	City of Milwaukee Conventional (2013)	City of Milwaukee Care Plus (2013)	City of Milwaukee Dental Blue (2013)
Single	\$10.00	\$13.58	\$31.56	\$42.58
Family	\$25.00	\$54.36	\$93.84	\$129.22

Appropriations for dental insurance costs total \$4,057,730, with revenues from employee premiums budgeted at \$1,139,772. This budget level will enable the County flexibility to maintain the DMO dental benefit if continued negotiations with Care Plus result in a contract extension beyond 2013. If the DMO plan is continued in 2014, due to its significantly higher cost to the County, single coverage monthly premiums will be \$10 and family coverage monthly premiums will be \$52. If the contract with Care Plus is ultimately allowed to expire, it is anticipated that coverage costs and premium revenues will be slightly less than these budgeted amounts; however the net cost is estimated to be close to the net tax levy budget of \$2,917,958.

Wellness and Disease Management Program: The 2013 Adopted Budget provided for a wellness and disease management program that was funded with one-time revenues from the Debt Service Reserve Fund. In 2013, the Department of Human Resources issued a Request for Proposals (RFP) and intends to award a contract for a third party administrator to operate the plan, which will provide comprehensive health assessments and coaching beginning in 2014. Based on the terms of the RFP response that was recommended by the review panel, and based on a conservative participation estimate, funding of \$400,000 is provided in 2014 for the countywide wellness program. To provide an incentive to employees to participate in this program, a reduction in monthly premium costs of \$50 will be provided to all employees who sign up for the plan, effective in April 2014. See the premium structure section below for additional information about health insurance premiums.

Flexible Spending Account (FSA) Contribution: The County's contribution to active employee FSAs is eliminated in 2014, for an expenditure reduction of \$3,691,672 from the 2013 Adopted Budget.

2013 Rate Chart For Active Employees

This Chart applies to all Employees whose positions are represented by any of the following units:

**GC Management; DC #48; NMNR; TEAM; Assc of Scient Pers; Assc of Muni Attys;
SNC; Loc 510 IAM; Loc 494 Mach; Loc 75 Plumbers; Loc 195 Bridge Operators; Loc 139;
Loc 61 Sanitation; ALEASP; Police Aides; Loc 494 FEDS; Loc 494 Electrical; MBCTC;**

EMPLOYEE RATE INFORMATION

An employee's deduction, listed below "Employee Bi-Weekly Rate" for the plan selected, will be taken twice a month.

In the months where there are 3 paychecks, no deduction is taken on the 3rd check of the month.

CHART I - 2013 Employee HEALTH PLAN Payroll Contribution.

	¹ UHC CHOICE PLAN (EPO)				² UHC CHOICE PLUS PLAN (PPO)			
	UHC Premium Bi-Weekly	City Share Bi-Weekly	Employee Bi-Weekly Rate	Employee Monthly Rate	UHC Premium Bi-Weekly	City Share Bi-Weekly	Employee Bi-Weekly Rate	Employee Monthly Rate
Single	\$ 268.39	\$ 241.18	\$ 27.21	\$ 54.42	\$ 327.26	\$ 292.99	\$ 34.27	\$ 68.54
Employee + Spouse	\$ 536.78	\$ 482.37	\$ 54.41	\$ 108.82	\$ 654.52	\$ 585.98	\$ 68.54	\$ 137.08
Employee + Child(ren)	\$ 402.58	\$ 359.27	\$ 43.31	\$ 86.62	\$ 490.89	\$ 436.98	\$ 53.91	\$ 107.82
Family	\$ 805.16	\$ 718.54	\$ 86.62	\$ 173.24	\$ 981.78	\$ 873.97	\$ 107.81	\$ 215.62

¹This is the HMO equivalent.

²This is the Basic Plan equivalent.

CHART II - 2013 Employee DENTAL PLAN Payroll Contribution.

DENTAL PLAN	SINGLE PREMIUM Bi-Weekly	City Share Bi-Weekly	Single Employee Bi-Weekly Rate	Single Employee Monthly Rate	FAMILY PREMIUM Bi-Weekly	City Share Bi-Weekly	Family Employee Bi-Weekly Rate	Family Employee Monthly Rate
WPS/Delta Dental	\$ 13.29	\$ 6.50	\$ 6.79	\$ 13.58	\$ 45.90	\$ 18.75	\$ 27.15	\$ 54.30
Care-Plus	\$ 22.28	\$ 6.50	\$ 15.78	\$ 31.56	\$ 65.67	\$ 18.75	\$ 46.92	\$ 93.84
DentalBlue	\$ 27.79	\$ 6.50	\$ 21.29	\$ 42.58	\$ 83.36	\$ 18.75	\$ 64.61	\$ 129.22

DISCLAIMER: The benefit design and rate equivalents are subject to change by Common Council action.

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it is anticipated that a majority of the part-time employees will work the additional hours necessary to maintain eligibility, the impact on the actual healthcare savings is minimal.

Dental and Other Healthcare Expenditures and Revenues. The Dental Associates DMO and the Humana PPO continue to be offered at the same service levels as 2012 for a budgeted cost of \$4,845,691 (Table 3, Lines 2 & 3).

Wellness Program. The 2013 Budget includes \$250,000 for implementing and administering an employee wellness program designed to improve the overall long-term health of our covered population through providing health education and awareness, promoting prudent preventive medicine, and encouraging healthy activities and choices. The Department of Human Resources budget provides for one Wellness Coordinator for a salary and benefits cost of \$70,832 to be supported by existing health and consulting vendors, and supplemented with professional services for a total of \$179,168 (Table 3, Line 4).

Flexible Spending Account (FSA) Contribution. Milwaukee County will not contribute to active employees flexible spending accounts in 2013, resulting in budgetary savings of \$3,426,525. Employees remain eligible to voluntarily contribute to their flexible spending accounts, up to the Internal Revenue Service (IRS) limit.

Medicare Part B Reimbursement. Medicare Part B reimbursement continues for all employees eligible to receive the reimbursement. The anticipated reimbursement is budgeted based off of three percent trend of the current year estimate, for a total budgeted amount of \$6,524,618.

Medicare Part D Revenues. Due to implementation of the Employee Group Waiver Plan (EGWP) for prescription drug benefits, the County will no longer receive a direct reimbursement from the Federal government for retiree drug benefits. Instead savings will be achieved directly through lower expenditures for prescription drug benefits.

Employee Healthcare Contributions and Retiree Healthcare Contributions. Budgeted contributions from employees and retirees for health and dental premiums increase \$761,906 in 2013 to \$7,713,945 (Table 3, Line 10). This increase is largely due to an increase in employee-paid healthcare contributions as part of the 2013 Budget. These contributions are budgeted in a four-tier premium system as shown below:

Tier	Monthly Premium
Employee Only	\$100.00
Employee + Child(ren)	\$125.00
Employee + Spouse	\$200.00
Employee + Family	\$225.00

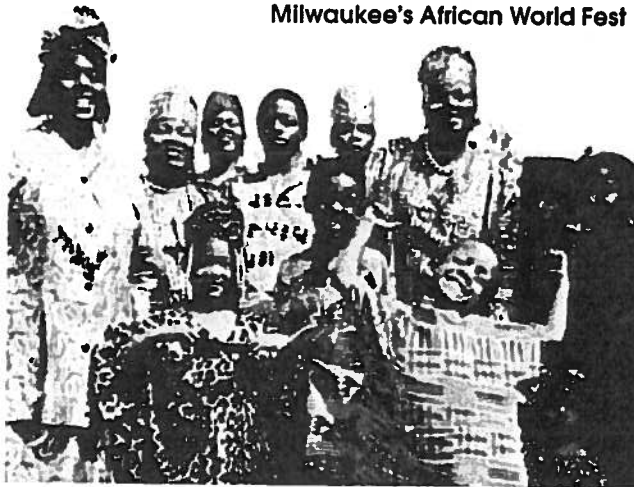
Because the County has not reached agreements with the Milwaukee Deputy Sheriffs Association (DSA) or the Milwaukee County Fire Fighters Association for 2013, the budget assumes that members of the DSA will contribute \$85 for a single coverage and \$170 for family coverage and that members of the Milwaukee County Fire Fighters Association will contribute \$110 for single coverage and \$220 for a family coverage. The members of the DSA and Firefighters Association will not have a reduction in premiums from the family rate for employees enrolled in Employee + Child(ren) or Employee + Spouse coverage tiers. The 2013 Budget assumes modifications to health benefit plan design for these groups to arrive at equivalent health benefit packages.

Pension-Related Expenditures

Total net budgeted pension-related expenditures increase \$4,835,520 in 2013 to \$59,097,526. Projected changes from 2012 to 2013 for pension benefits are as follows:

HEALTH PLAN 2013 PREMIUM RATES

Milwaukee's African World Fest



ACTIVE EMPLOYEES

The Group Insurance Board and its consulting actuaries rank and assign each of the available health plans to one of three **"Tier"** categories, based on its efficiency and quality of care. Your premium contribution is determined by the Tier ranking of your health plan.

This approach encourages our members to choose the plans that are most efficient in providing quality health care. Likewise, this provides a strong incentive for our plans to hold down costs and deliver quality services.

Employee contribution rates and premium amounts for calendar year 2013 are provided to the right and on the following page.

ANNUITANTS AND CONTINUANTS

Premium amounts for calendar year 2013 appear on Page 22. These premium amounts may be withdrawn from your

accumulated sick leave conversion credits, WRS annuity payment, or you may be directly billed by your health plan.

You and your dependents who are eligible for Medicare must be enrolled in Parts A and B upon retirement or when initially eligible. When you and/or your dependents are enrolled, your group health insurance coverage will be coordinated with Medicare and your monthly premium will be reduced.

2013 Employee Contribution Rates

State of Wisconsin Employees (Except as stated below*)		
Tier	Single Rate	Family Rate
Tier - 1	\$85.00	\$211.00
Tier - 2	\$124.00	\$312.00
Tier - 3	\$230.00	\$575.00

State Patrol Titled Classifications		
Tier	Single Rate	Family Rate
Tier - 1	\$31.00	\$78.00
Tier - 2	\$69.00	\$173.00
Tier - 3	\$164.00	\$412.00

UW Graduate Assistants		
Tier	Single Rate	Family Rate
Tier - 1	\$42.50	\$105.50
Tier - 2	\$62.00	\$156.00
Tier - 3	\$115.00	\$287.50

Note: Employees scheduled to work less than 1,044 hours (50% of full time) pay 50% of the total monthly premium.

**For employees of the University of Wisconsin Hospital or other quasi-governmental authorities, questions about your premium contribution amounts should be directed to your benefits/payroll/personnel office.*

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Medicare Part B Reimbursement: Medicare Part B reimbursement continues for all employees eligible to receive the reimbursement. The anticipated reimbursement is budgeted based off of three percent trend of the current year estimate, for a total budgeted amount of \$6,786,315.

Employee Opt-Out: Employees who opt out of health insurance coverage will continue to receive a one-time payment of \$500 annually. This policy is unchanged from 2013.

Employee and Retiree Healthcare Contributions: Budgeted contributions from employees and retirees for health and dental premiums increase by \$2,940,792 in 2014 to \$10,798,737. This increase is largely due to an increase in employee-paid healthcare and dental contributions as part of the 2014 Budget. The dental premium changes are explained in the section on dental insurance above.

Health insurance premiums remain budgeted in a four-tier premium system, and will include a \$50 monthly credit for employees who participate in the wellness program as described above. The premium structure, including the wellness program incentive, is show below:

Tier	Monthly Premium - Wellness Program Non-Participant	Monthly Premium - Wellness Program Participant
Employee Only	\$165.00	\$115.00
Employee + Child(ren)	\$225.00	\$175.00
Employee + Spouse	\$280.00	\$230.00
Employee + Family	\$365.00	\$315.00

This premium structure is designed to reduce the impact to taxpayers of rising healthcare costs, and to bring the County's premium structure into parity with current market rates. The County's health care actuary has provided data from a 2012 national survey of employer-sponsored health plans. This data shows that the 2013 premium structure (green bars in the chart below) is below the 2012 benchmark rates for government employers (red bars below) and employers with between 1,000 and 4,999 employees (blue bars below), the same size as Milwaukee County's health plan. The proposed 2014 premiums for employees who take advantage of the wellness program, and so receive the \$50 monthly credit, are shown in orange in the table on the next page.

2014 Rate Chart For Active Employees

This Chart applies to all Employees whose positions are represented by any of the following units:

**GC Management; DC #48; NMNR; TEAM; Assc of Scient Pers; Assc of Muni Attys;
SNC; Loc 510 IAM; Loc 494 Mach; Loc 75 Plumbers; Loc 195 Bridge Operators; Loc 139;
Loc 61 Sanitation; ALEASP; Police Aides; Loc 494 FEDS; Loc 494 Electrical; MBCTC;**

EMPLOYEE RATE INFORMATION

An employee's deduction, listed below "Employee Bi-Weekly Rate" for the plan selected, will be taken twice a month.

In the months where there are 3 paychecks, no deduction is taken on the 3rd check of the month.

CHART I - 2014 Employee HEALTH PLAN Payroll Contribution.

¹ UHC CHOICE PLAN (EPO)					² UHC CHOICE PLUS PLAN (PPO)				
HEALTH PLAN	UHC Premium Bi-Weekly	City Share Bi-Weekly	Employee Bi-Weekly Rate	Employee Monthly Rate	UHC Premium Bi-Weekly	City Share Bi-Weekly	Employee Bi-Weekly Rate	Employee Monthly Rate	
	Single	\$ 310.88	\$ 273.57	\$ 37.31	\$ 74.62	\$ 365.74	\$ 273.57	\$ 92.17	\$ 184.34
	Employee + Spouse	\$ 621.76	\$ 547.15	\$ 74.61	\$ 149.22	\$ 731.48	\$ 547.15	\$ 184.33	\$ 368.66
	Employee + Child(ren)	\$ 466.32	\$ 410.36	\$ 55.96	\$ 111.92	\$ 548.61	\$ 410.36	\$ 138.25	\$ 276.50
	Family	\$ 932.64	\$ 820.72	\$ 111.92	\$ 223.84	\$1,097.21	\$ 820.72	\$ 276.49	\$ 552.98

¹This is the HMO equivalent

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²This is the Basic Plan equivalent.

CHART II - 2014 Employee DENTAL PLAN Payroll Contribution.

DENTAL PLAN	SINGLE PREMIUM Bi-Weekly	City Share Bi-Weekly	Single Employee Bi-Weekly Rate	Single Employee Monthly Rate	FAMILY PREMIUM Bi-Weekly	City Share Bi-Weekly	Family Employee Bi-Weekly Rate	Family Employee Monthly Rate
MetLife	\$ 11.24	\$ 6.50	\$ 4.74	\$ 9.48	\$ 38.82	\$ 18.75	\$ 20.07	\$ 40.14
Care-Plus	\$ 22.95	\$ 6.50	\$ 16.45	\$ 32.90	\$ 67.64	\$ 18.75	\$ 48.89	\$ 97.78
DentalBlue	\$ 28.89	\$ 6.50	\$ 22.39	\$ 44.78	\$ 86.66	\$ 18.75	\$ 67.91	\$ 135.82

DISCLAIMER: The benefit design and rate equivalents are subject to change by Common Council action.

HEALTH PLAN 2014 PREMIUM RATES



ACTIVE EMPLOYEES

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This approach encourages our members to choose the plans that are most efficient in providing quality health care. Likewise, this provides a strong incentive for our plans to hold down costs and deliver quality services.

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accumulated sick leave conversion credits, WRS annuity payment, or you may be directly billed by your health plan.

You and your dependents who are eligible for Medicare must be enrolled in Parts A and B upon retirement or when initially eligible. When you and/or your dependents are enrolled, your group health insurance coverage will be coordinated with Medicare and your monthly premium will be reduced.

2014 Employee Contribution Rates

State of Wisconsin Employees (Except as stated below*)		
Tier	Single Rate	Family Rate
Tier - 1	\$88.00	\$219.00
Tier - 2	\$129.00	\$324.00
Tier - 3	\$239.00	\$596.00

State Patrol Titled Classifications		
Tier	Single Rate	Family Rate
Tier - 1	\$31.00	\$78.00
Tier - 2	\$69.00	\$173.00
Tier - 3	\$164.00	\$412.00

UW Graduate Assistants		
Tier	Single Rate	Family Rate
Tier - 1	\$44.00	\$109.50
Tier - 2	\$64.50	\$162.00
Tier - 3	\$119.50	\$298.00

Note: Employees appointed to work less than 1,044 hours (50% of full time) pay 50% of the total monthly premium.

**For employees of the University of Wisconsin Hospital or other quasi-governmental authorities, questions about your premium contribution amounts should be directed to your benefits/payroll/personnel office.*



Milwaukee County has \$25 million surplus from last year

By Steve Schultze of the Journal Sentinel
April 18, 2013

Milwaukee County has a nearly \$25 million surplus from last year and a brighter long-term budget outlook, supervisors were told Thursday.

The double dose of good financial news means less angst in crafting a 2014 budget - and a potential public relations tool for supervisors. The board faces big cuts in resources and authority under legislation given preliminary approval by the Assembly on Wednesday, and some supervisors hope to dissuade lawmakers from completing action on the bill.

The \$24.6 million projected surplus for 2012 would be split, with \$5 million available for 2014 and the rest earmarked for the county's debt reserve fund, under action endorsed by the County Board's finance committee. The designation of about \$19 million for paying off debt fits a priority of County Executive Chris Abele.

By applying the sum to debt costs, it could free up money for other purposes, as well, county Budget Director Craig Kammholz said.

The sum for debt reduction could be applied to next year's county budget or split over several years.

The use of the surplus followed a negotiated recommendation between Abele and Comptroller Scott Manske.

The biggest budget areas contributing to last year's surplus include health care, with an \$8 million surplus; a nearly \$5 million surplus in transit; and \$4.2 million surplus from the Family Care program. The sheriff's office had a \$2.5 million deficit for the year.

Abele said the surplus and the more optimistic long-range forecast were a positive first step toward sustained improvement in county finances.

"The way we get to surpluses is disciplined decision-making," he said. The surplus would've been larger if the board hadn't added spending to his 2013 budget, he said.

A five-year financial forecast for the county presented Thursday was also somewhat upbeat. The county continues to face a budget shortfall but the gap is shrinking, Manske said.

"It's still a structural deficit, but it's an improvement," Manske said. A structural deficit means forecast costs exceed revenue.

Next year's budget gap is estimated at more than \$15 million, a figure that grows to \$77 million in 2018. Those figures are smaller than they were just a year ago, when the 2014 shortfall was pegged at \$28.4 million, growing

to \$111.6 million by 2018.

Shifting health and pension benefit costs onto employees was one reason for the improved financial condition, Manske said. Moderating health care costs also is a factor, he said.

Rob Henken, president of the nonpartisan Public Policy Forum, told supervisors: "Things are getting better. . . . I would caution you against doing too many cartwheels." He said part of the reason for the financial improvement was growth in investments held by the county Pension Board.

The county is in better financial shape now than it has been in more than a decade, said Henken, a former administrative services director for the county.

Some factors not reflected in the forecast include the county's deferred maintenance and costs of shifting patients from the Mental Health Complex to community care, Henken said.

Supervisor Patricia Jursik said the county's improved financial condition should be touted as a means of rebutting criticism from state Rep. Joe Sanfelippo (R-West Allis). Sanfelippo, the author of the County Board reform bill and a former county supervisor, has criticized the County Board for failing to adopt reforms recommended by several studies over the past decade.

Find this article at:

<http://www.jsonline.com/news/milwaukee/county-has-25-million-surplus-from-last-year-as-finances-brighten-overall-ma9k43e-203662341.html>

☐ Check the box to include the list of links referenced in the article.

From: County Exec Inet/Co Exec/Milwaukee County
Sent by: Linda Walsh/Co Exec/Milwaukee County

To:
Bcc: David Eisner/DHS/Milwaukee County

Date: Wednesday, September 25, 2013 02:48PM
Subject: From the desk of County Executive Abele

Dear Staff Member,

It has been a very busy summer here in Milwaukee County government, and as we head into the fall, I want to update you on some important issues.

Thank You

While the work we do often goes unnoticed, I recognize the good work you do and want to truly thank you. The electrical fire this summer gave others the opportunity to see what I see every day: some of the most dedicated and creative public servants around.

Entire departments like Child Support and Family Care operated off-site for days on end, making sure people still received the critical services they need. From the Courts and District Attorney's Office to the Treasurer, Register of Deeds, County Board, Comptroller and Clerk, everyone found ways in a less-than-ideal situation to stay up and running.

Of course I can't forget the Facilities and Security workers, IT staff as well as members of the Sheriff's Office who worked 24/7 to get the buildings safely back open and equipment working much sooner than anyone thought possible.

The public may never fully appreciate the tasks we all regularly accomplish, but I will continue to do my best to remind them.

For my part I say again, thank you. Thank you for your patience, perseverance and dedication!

2014 Budget

I will be unveiling my proposed 2014 Budget and addressing the County Board on Thursday, but I want to share some news with you today. My budget proposal includes a combination of two percent raise for non-represented employees and what is legally allowed under Act 10 for represented workers and a market-based adjustment to our healthcare benefits. The increase in healthcare benefits is due to the continued rise in healthcare costs and the County's need to align our expenses to revenue for long-term sustainability. The two-percent raise is twice the amount that was given to state

workers. It is a significant investment that I am recommending to the Board to honor the good work you all do.

Courthouse

We remain hard at work to fully recover from the electrical fire that caused significant damage in July. Most of the new carpet and ceiling tiles have been installed and our temporary power source remains steady, if not perfect.

Some people have inquired about things like parking, microwaves and coffee makers. DAS Director Don Tyler is working with his dedicated staff to try to address your concerns, but I want to ask for your patience as we work through this unprecedented event.

The main focus of the County now is replacing the electrical systems that were destroyed in the fire. Most of these systems are custom designed, so the replacement is not a simple process, but we are moving forward at a good pace and plan to get everything back up and running as soon as possible. We are not expected to be on full power until the New Year, so please be patient as we all get through this difficult situation together.

Transit

As you may have heard, the County is considering a new vendor to run the transit system. The goal of this is to get the most value, accountability and service for taxpayers, riders and the public. In the past decade, transit has seen fares increase and routes cut. Our goal is to get the best management we can, thereby ensuring that transit service is sustainable for decades to come.

We've put together some answers to frequently asked questions on our website, county.milwaukee.gov, please take a look.

Kill-a-Watt Challenge

Great news to share in our "Kill-a-Watt" Challenge. From May through August, electric use by the County's Top 20 most energy-consuming facilities (excluding the Courthouse Complex) is down by over 5% compared to 2012.

In other words, we are making excellent progress towards fulfilling the "Kill-a-Watt" Challenge, a 2 percent reduction in electric use from May-October 2013.

Remember, every two percent reduction saves approximately \$100,000 in electricity costs and reduces carbon emissions by about 983 tons - equivalent to removing 200 vehicles from the road for a year.

The Milwaukee County Office of Sustainability is overseeing the "Kill-a-Watt" Challenge and encourages all employees to take part by adopting energy conservation practices into their daily work routine, including switching off lights and turning off computers at the end of the day.

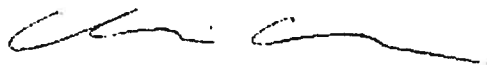
The Office of Sustainability will be reporting on the success of the "Kill-a-Watt" Challenge and sharing energy saving tips on the program website (milwaukeecounty.org/killawatt), on Facebook ([Facebook.com/MKECoSustain](https://www.facebook.com/MKECoSustain)) and Twitter (@MKECoSustain).

Keeping In Touch

There are plenty of ways you can keep in touch with the latest of what is happening in my office. Please do not hesitate to reach out to my office if there is an issue you think I should be aware of.

In addition, I'll be sending these emails regularly and I am always sharing news and information on my [Facebook](#) and [Twitter](#) pages.

Thanks for all your good work,



Chris Abele