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November 6, 2015

Note: The Board may take action on any or all items listed on the following agenda.

AGENDA

Sawyer County Board of Supervisors meeting
Tuesday; November 10, 2015; 6:30 p.m.; Large Courtroom; Sawyer County Courthouse

01. Call to order, roll call, Pledge of Allegiance, meeting agenda, recognition, and audience recognition
02. Minutes of the October 15, 2015 meeting
03. 2016 Sawyer County Budget, including PUBLIC HEARING, approval, and designation of undesignated funds
04. Zoning Committee report, including recommendation to approve amendments to the Sawyer County Zoning Ordinance regarding major recreational equipment/vehicles and park model trailers
05. Land, Water, and Forest Resources Committee report, including recommendation to approve resolution, memorandum of understanding, and County Good Neighbor Authority Program contract for Sawyer County Forestry Department to participate in forest management activities in Chequamegon-Nicolet National Forest
06. Public Safety Committee report, including:
 - agreement with the Lac Court Oreilles Band of Lake Superior Indians for the year 2016 for the purpose of obtaining State financial support for improving law enforcement in tribal areas
 - expenditures for solution to problems with communications system, including utilization of sole source purchases from Cellex Communications
 - 2016 contract with Communications Specialist John Kruk
 - revisions to policy for compensation of Sawyer County Ambulance Service Emergency Medical Technicians and Paramedics regarding on-call pay, including elimination of bonus payments
07. Administration Committee report, including:
 - Sawyer County Platbook by Mapping Solutions, including price and distribution to departments
 - cancellation of illegal tax certificates
 - REALiving employee assistance services agreement
 - 2016 consulting agreement with KD Consulting (Ken Hebbe)
 - 2016 service agreement with Northern Waters Library Service
08. Correspondence, reports from conferences and meetings, other matters for discussion only

KM

Kris Mayberry
Sawyer County Clerk

copies: Sawyer County Record, Sawyer County Gazette, WRLS, WHSM, AND WOJB



By action of the Sawyer County Board of Supervisors at their meeting this 10th day of November, 2015, the Board officially bestows their unanimous thanks to...

Darwin Hintz

For service to the Board and Citizens of Sawyer County while serving on the Sawyer County Board of Appeals from May 2005 to the present. Darwin provided insight and cautious decision making in balancing the rights of the individual with the protection of our beautiful natural resources and the rights of others. His dedication and fairness will be missed by Sawyer County.

We again give our humble thanks for your years of service.


Harold V. Helwig, Chairman
Sawyer County Board of Supervisors

minutes of the meeting of the Sawyer County Board of Supervisors
Thursday, October 15, 2015; 6:30 p.m.; Large Courtroom; Sawyer County Courthouse

County Board Chair Hal Helwig called the October meeting of the Sawyer County Board of Supervisors to order. Roll call was as follows (x indicates present):

district - supervisor - T = Town, V = Village, C = City, W = Ward

- x 01 - Dale Schleeter – T Lenroot W 1, T Hayward W 7, C Hayward W 5 and 6
- x 02 - Kathy McCoy – T Lenroot W 2, T Round Lake W 1
- x 03 - Tweed Shuman – T Hayward W 1 and 2
- 04 - Iras Humphreys – T Hayward W 3 and 4
- x 05 - Fred Zietlow – T Hayward W 5 and 6
- x 06 - Dean Pearson – C Hayward W 1 and 2
- x 07 - Thomas W. Duffy – C Hayward W 3 and 4
- x 08 - Bruce Paulsen – T Bass Lake W 1 and 2
- x 09 - Brian Bisonette – T Bass Lake W 3 and 4
- x 10 - Hal Helwig – T Sand Lake, T Edgewater W 1
- x 11 - Jim Bassett – T Edgewater W 2, T Bass Lake W 5, T Hayward W 8, T Meteor, T Couderay, V Couderay
- x 12 - William Voight – T Spider Lake, T Round Lake W 2, T Winter W 1
- x 13 - Ron Kinsley – T Hunter, T Radisson W 1, T Ojibwa W 1, V Radisson
- x 14 - Dale Thompson – T Radisson W 2, T Ojibwa W 2, T Weirgor, V Exeland, T Meadowbrook
- x 15 - Warren Johnson – T Winter W 2, T Draper, V Winter

The agenda for the meeting was presented as follows:

01. Call to order, roll call, Pledge of Allegiance, meeting agenda, recognition, and audience recognition
02. Minutes of the September 17, 2015 meeting
03. Zoning Committee report, including recommendation to approve rezoning:
 - Sawyer County Housing Authority parcel in Town of Bass Lake (part of NW1/4NW1/4; Section 4, T 40 N, R 9 W)
 - Ralph H. Petit parcel in Town of Winter (part of SE1/4SE1/4; Section 18, T 38 N, R 5 W)
04. Land, Water, and Forest Resources Committee report, including:
 - resolution to repeal statutory provisions enacted in the State of Wisconsin 2015-2017 Budget concerning shoreland zoning standards (Act 55)
 - proposed moratorium for permits for construction of boathouses
 - proposal to purchase S1/2SE1/4 of Section 15, T 38 N, R 8 W (approximately 80 acres) in Town of Couderay for inclusion in Sawyer County Forest [The Board may convene into **closed session**, pursuant to section 19.85(1)(e), Wisconsin Statutes, to discuss negotiations for the purchase of the property, and may announce or take action on matters discussed in the closed session upon reconvening into open session at the end of the closed session.]
05. Public Safety Committee report, including:
 - recognition of Emergency Management Department Director and search and rescue volunteers
 - proposal to charge towns in Washburn County adjoining Sawyer County for ambulance services
06. Administration Committee report, including:
 - LEO Consortium Agreement of the Northwest Wisconsin Concentrated Employment Program under the Workforce Innovation and Opportunity Act
 - 2016 Sawyer County Budget
 - Ambulance Billing Clerk/Specialist position classification
 - guidelines for appointment to fill retiring County Clerk position on an interim basis
 - recommendation for Interim County Clerk appointment [The Board may convene into **closed session**, pursuant to section 19.85(1)(c), Wisconsin Statutes, for employee evaluation relating to the appointment for the Interim County Clerk position, and may announce or take action on matters discussed in the closed session upon reconvening into open session at the end of the closed session.]
07. Correspondence, reports from conferences and meetings, other matters for discussion only

Motion by Duffy, 2nd by Shuman, to approve the meeting agenda as presented. Motion carried.

Motion by Kinsley, 2nd by Duffy, to approve the September 17, 2015 meeting minutes. Motion carried.

Public Safety Committee Vice-Chair Bill Voight reported that Ambulance Service Department Director Eric Nilson reviewed with the Committee a proposal for charging 4 towns in Washburn County (Town of Stinnett, Town of Bass Lake, Town of Stone Lake, and Town of Birchwood) for ambulance services provided by the Sawyer County Ambulance Service and proposed using the net cost (revenues minus expenses) of the ambulance service in 2014 to determine a per capita charge in negotiations to provide ambulance services for these towns in 2016. The Public Safety Committee and the Administration Committee adjusted the formula for the proposal to charge the towns and recommend approving negotiations with those towns based on that formula. Town of Stinnett Board of Supervisors Chair William Groat spoke to indicate his concern that the amount of the charge is too high. Village of Birchwood Trustee Linda Zillmer stated that the Town of Edgewater (located in Sawyer County) is charged for ambulance services provided by Birchwood Ambulance Services (located in Washburn County) an amount that is greater than the amount proposed by Sawyer County for the towns in Washburn County. Motion by Bassett, 2nd by Voight, to authorize Ambulance Service Department Director Eric Nilson to negotiate with the Town of Stinnett, the Town of Bass Lake, the Town of Stone Lake, and the Town of Birchwood an amount to be charged for the Sawyer County Ambulance Service to provide ambulance services in 2016 based upon the proposed formula. Motion carried.

Zoning and Conservation Department Director Dale Olson presented the following Zoning Committee report:

The Sawyer County Zoning Committee, having held a public hearing on September 18, pursuant to Section 59.69 (5) (e), Wisconsin Statutes, notice thereof having been given as provided by law and being duly informed of the facts pertinent to the proposed changes, hereby recommends that the petitions described as follows be approved:

1) Town of Bass Lake - Sawyer County Housing Authority c/o Sheila Young.

Part of the NW 1/4 NW 1/4, S4, T 40N, R 9W; Parcels 2202 & 2215. Doc# 328117 and #340553; CSM Volume 28 Page 228. Property is 3.38 total acres. Change from District Commercial One to District Residential One. Purpose of request is for the construction of duplexes. The Town Board approved the application with additional comments. The Zoning Committee recommends approval of the rezoning 3.38 acres from Commercial One to Residential One subject to the following conditions imposed by the Town of Bass Lake: a) Maximum of 3 duplexes and two bedrooms per unit with garages. Duplexes to be comparable in size to existing units in development. b) Tree line along Wisconsin Highway 27 to remain. c) No direct access to Wisconsin Highway 27, utilize current existing entrance to existing duplexes. d) Maximum of 3 cars per unit. Zoning Committee Findings of Fact: It would not be damaging to the rights of others or property values.

Motion by Bassett, 2nd by Johnson, to approve the Zoning Committee recommendation. Motion carried.

2) Town of Winter - Ralph H. Petit. Part of the SE 1/4 SE 1/4, S18, T 38N, R 5W; Parcel 16.1. Doc# 223491 and #355835. Property is 39.0 acres. Change from District: Residential/Recreational One to District Agricultural One. Purpose of request is for the future expansion of an existing non-metallic mining operation (gravel pit) which is located north of this property. The Town Board approved the application with additional comments. The Zoning Committee recommends approval of the rezoning of the 39.0 acres from Residential/Recreational One to Agricultural One. Zoning Committee Findings of Fact: It would not be damaging to the rights of others or property values; it would not be detrimental to ecology, wild life, wetlands or shorelands.

Motion by Kinsley, 2nd by Voight, to approve the Zoning Committee recommendation. Motion carried.

Zoning and Conservation Department Director Dale Olson presented the Zoning Committee recommendation to approve the following resolution:

Resolution #10-2015

Resolution to Repeal Statutory Provisions Enacted in the State of Wisconsin 2015-2017 Budget Concerning Shoreland Zoning Standards (Act 55)

WHEREAS, the Joint Finance Committee for the State's 2015-2017 biennial budget process has passed paragraph 23 of Motion Number 520 which significantly changes the standards for regulation of structures in shoreland areas contrary to the local authority of individual counties in favor of a statewide one-size-fits-all approach; and

WHEREAS, the State of Wisconsin approved the Water Resources Act in 1966 which created Wisconsin Statutes 59.692 directing counties to zone by ordinance all shorelands in unincorporated areas with the rules set forth in NR115 intended to be minimum standards and not maximums, recognizing that not all waters of the State were the same; and

WHEREAS, Sawyer County has been requiring buffer mitigation and signed Shoreland Vegetation Protection Area (SVPA) agreements since January 5, 2004, and adopted the Shoreland-Wetland Protection Ordinance on October 20, 2011, to protect property values, the County's wildlife and fisheries habitat, and the natural scenic beauty of Sawyer County's shorelands, and, at the same time, provided flexibility to property owners in development of their property; and

WHEREAS, Sawyer County has, pursuant to Wisconsin law and by majority vote, provided additional protections of our surface water resources through the 4-tiered Sawyer County Lakes Classification System, which is more restrictive than the minimum provisions in NR115, and

WHEREAS, Act 55 represents the removal of existing, effective county shoreland zoning regulations of the last 45 years proven to protect waterways from the known detriments of developing along the shoreline, including but not limited to runoff from impervious surfaces, water quality and visual impact; and

WHEREAS, Act 55 prohibits the County from requiring approval, or a fee, or mitigating impacts when property owners conduct maintenance, repair, replacement, restoration, rebuilding or remodeling of all or any part of a nonconforming structure within the same footprint, leading to unchecked development along our shorelines which will cause irreparable harm, resulting in a drop in property values which in turn will damage the economy of our County.

NOW, THEREFORE BE IT RESOLVED, the Sawyer County Board of Supervisors does hereby respectfully support the repeal of the Act 55 shoreland provisions, and the restoration of the Counties ability to customize shoreline zoning regulations through local control.

BE IT FURTHER RESOLVED, that, if deemed necessary to amend shoreland zoning regulations, it be done by way of stand-alone legislation in regular legislative session with meetings, hearings, public input, and deliberation, rather than as part of the budget process.

BE IT FURTHER RESOLVED THAT, the Sawyer County Board of Supervisors directs the County Clerk to distribute a copy of this resolution to the State of Wisconsin, the Wisconsin Counties Association, all members of the Wisconsin Senate and Wisconsin Assembly, and each County in the State of Wisconsin.

Motion by Paulsen, 2nd by Duffy, to approve Resolution #10-2015. Nelson Lake property owner Mel Kelly and Lake Chetac property owner Linda Zillmer spoke in support of the resolution. The motion carried by unanimous voice vote.

Zoning and Conservation Department Director Dale Olson presented the Zoning Committee recommendation to approve the following resolution:

RESOLUTION #11-2015

Moratorium on Boat Houses Within the Shoreland Area of Sawyer County

WHEREAS, pursuant to Wis. Stat. 59.692, Sawyer County has enacted a shoreland zoning ordinance codified at January 5, 2004 ("Shoreland-Wetland Protection Ordinance"); and

WHEREAS, the Sawyer County Zoning Shoreland-Wetland Protection Ordinance was enacted and updated in accordance with the powers granted to the County in Wis. Stat. 59.692 and is otherwise required to conform to the requirements of Wis. Stat. 59.692; and

WHEREAS, the purpose of the Sawyer County Zoning Shoreland-Wetland Protection Ordinance is to effect the purposes of Wis. Stat. 281.31 and to promote the public health, safety and general welfare in Sawyer County; and

WHEREAS, Wis. Stat. 281.31 provides as follows: To aid in the fulfillment of the state's role as trustee of its navigable waters and to promote public health, safety, convenience and general welfare, it is declared to be in the public interest to make studies, establish policies, make plans and authorize municipal shoreland zoning regulations for the efficient use, conservation, development and protection of this state's water resources. The regulations shall relate to lands under, abutting or lying close to navigable waters. The purposes of the regulations shall be to further the maintenance of safe and healthful conditions; prevent and control water pollution; protect spawning grounds, fish and aquatic life; control building sites, placement of structures and land uses and reserve shore cover and natural beauty; and

WHEREAS, the Wisconsin Department of Natural Resources ("DNR") has promulgated certain rules pursuant to authority granted under Wis. Stats. 59.692 and 281.31 "to establish minimum shoreland zoning standards for ordinances enacted under s. 59.692, Stats., for the purposes specified in s. 281.31(1), Stats., and "to limit the direct and cumulative impacts of shoreland development on water quality; near-shore aquatic, wetland and upland wildlife habitat; and natural scenic beauty;" and

WHEREAS, the aforementioned DNR rules are codified at Wis. Admin. Code Chap. NR 115; and

WHEREAS, the Legislature recently enacted 2015 Wis. Act 55, which significantly revised certain shoreland standards and otherwise mandated that the previously-adopted minimum regulatory standards in NR 115 become maximum regulatory standards; and

WHEREAS, pursuant to Wis. Stat. 59.692, as amended by 2015 Wis. Act 55, Sawyer County is prohibited from enforcing any standard within the Shoreland-Wetland Protection Ordinance that is inconsistent with Wis. Stat. 59.692 and NR 115; and

WHEREAS, there exists a significant amount of questions and controversy throughout the State surrounding the interpretation and application of Wis. Stats. 59.692, as amended by 2015 Wis. Act 55, specifically provisions related to boat house regulations; and

WHEREAS, the Sawyer County Zoning & Conservation Department is working diligently to identify provisions within the Sawyer County Zoning Shoreland-Wetland Protection Ordinance that may be considered contrary to Wis. Stat. 59.692, as amended by 2015 Wis. Act 55; and

WHEREAS, Sawyer County has determined that the following purposes contained within Wis. Stat. 236.45(1) would be promoted and furthered by a temporary moratorium on the construction of boat houses within the shoreland zone: Promote the public health, safety and general welfare of the community and the regulations authorized to be made are designed to lessen congestion in the streets and highways; to further the orderly layout and use of land; to secure safety from fire, panic and other dangers; to provide adequate light and air, including access for sunlight for solar collectors and to wind for wind energy systems; to prevent the overcrowding of land; to avoid undue concentration of population; and

WHEREAS, Sawyer County needs adequate time to investigate, research, and address the issues presented by the interpretation and application of Wis. Stat. 59.692, as amended by 2015 Wis. Act 55, as it relates to the County's existing and potential boat house ordinance; and

WHEREAS, it is Sawyer County's intent to establish a 180 day moratorium on all boat house applications within the areas regulated by the Sawyer County Zoning Shoreland-Wetland Protection Ordinance for purposes of allowing Sawyer County's Zoning & Conservation Department adequate time to implement a new plan that adequately addresses the issues discussed herein;

NOW, THEREFORE, BE IT RESOLVED that pursuant to the authority granted in Wis. Stats. 59.59 and 236.45, together with all rights and privileges granted under applicable law, Sawyer County hereby establishes a 180 day moratorium on all boat house construction within the areas regulated by the Sawyer County Zoning Shoreland-Wetland Protection Ordinance commencing on the date of this Resolution.

Motion by Paulsen, 2nd by Duffy, to approve RESOLUTION #11-2015. Motion carried by unanimous voice vote.

County Forest Administrator Greg Peterson presented the Land, Water, and Forest Resources Committee recommendation to approve a proposal to purchase (for \$1,460 per acre - a total of \$114,945) the South Half of the Southeast Quarter (S1/2SE1/4) of Section 15, Township 38 North, Range 8 West (approximately 78.73 acres) in the Town of Couderay for inclusion in Sawyer County Forest. Motion by Paulsen, 2nd by Shuman, to approve the purchase with the funds for the purchase to come from the Sawyer County Resource Development Fund and with the understanding that all reasonable efforts will be made to obtain appropriate grants to reimburse the Resource Development Fund for the purchase. Motion carried by unanimous voice vote.

The Board reviewed the Administration Committee recommendation to approve the following proposed resolution:
Resolution #12-2015

Chief Elected Official Consortium Agreement for the Purpose of the Workforce Innovation and Opportunity Act

WHEREAS, the County Board of Supervisors of Ashland, Bayfield, Burnett, Douglas, Iron, Price, Rusk, Sawyer, Taylor, and Washburn in the State of Wisconsin (hereinafter, the Counties or CEP, Inc.) did previously adopt resolutions authorizing the County Board Chairperson to sign an agreement reinforcing the existence of the Northwest Wisconsin Concentrated Employment Program, Inc. (CEP, Inc.) under section 66.30 of the Wisconsin Statutes in order to administer the provisions of Public Law 105-220, the federal Workforce Innovation and Opportunity Act, and

WHEREAS, the County Board of Supervisors of each of the aforementioned counties has adopted a resolution authorizing the County Board Chairperson or County Executive or their appointee to sign this "Charter of the CEP, Inc. Consortium,

NOW THEREFORE BE IT RESOLVED, that in consideration of the above premises the Counties do hereby agree to the continuation of the Charter of the CEP, Inc. Consortium under the Workforce Innovation and Opportunity Act (P.L. 113-128) and authorize the County Board Chairperson to sign the CEP, Inc. Consortium Charter.

Motion by Thompson, 2nd by Bassett, to approve Resolution #12-2015. Motion carried.

County Administrator Tom Hoff presented information about the development of the 2016 Sawyer County Budget. Administrator Hoff reported that he has been working with the department heads of the County and that he will finalize preparation of a proposed 2016 Sawyer County Budget for publication in the newspaper as required with the notice of the public hearing on the proposed budget scheduled for Tuesday, November 10, 2015, before the Sawyer County Board of Supervisors.

County Administrator Tom Hoff presented a proposal for the classification of the Ambulance Billing Clerk position created after the Carlson Dettmann compensation study. Administrator Hoff indicated that a job description questionnaire was prepared and submitted to Carlson Dettmann for review resulting in a recommendation to classify the position as a Grade H position (within the County's position classification schedule) titled Ambulance Billing Specialist to recognize the responsibilities of the position. The Administration Committee reviewed and recommends approval of the recommendation, to be effective upon County Board approval. Motion by Johnson, 2nd by Paulsen, to approve the recommendation. Motion carried.

County Administrator Tom Hoff presented proposed guidelines for the appointment to fill the vacancy resulting from the retirement of the County Clerk at the end of January of 2016 for the balance of the term of office (through the end of 2016). The Administration Committee reviewed and recommends approval of the proposed guidelines as presented. Motion by Kinsley, 2nd by Shuman, to approve the recommendation. Motion carried.

County Administrator Tom Hoff presented his recommendation for the appointment of Deputy County Clerk Carol Williamson as Interim County Clerk to fill the vacancy resulting from the retirement of County Clerk Kris Mayberry at the end of January of 2016 for the balance of the term of office (through the end of 2016). The appointment would be pursuant to the terms of the above-referenced guidelines for the appointment. The Administration Committee concurs with the recommendation. Motion by Kinsley, 2nd by Shuman, to approve the recommendation. Motion carried.

Motion by Bassett, 2nd by Johnson, to adjourn the meeting. Motion carried.

minutes prepared by Sawyer County Clerk Kris Mayberry

minutes of the meeting of the Administration Committee

Sawyer County Board of Supervisors

November 5, 2015; 8:30 a.m.; Assembly Room; Sawyer County Courthouse

members present: Hal Helwig (Chair), Ron Kinsley, Jim Bassett, Dean Pearson, Brian Bisonette, Dale Schleeter

also present: Tish Keahna, County Board members Bill Voight and Warren Johnson, Sheriff Mark Kelsey, Chief Deputy Sheriff Craig Faulstich, 911 Coordinator Brittany Haag, Emergency Management Department Director Pat Sanchez, contracted communications specialist John Kruk, Ambulance Service Department Director Eric Nilson, Information Technology Department Director Mike Coleson, County Treasurer Dianne Ince, County Administrator Tom Hoff, County Clerk Kris Mayberry

Motion by Bassett, 2nd by Schleeter, to approve the meeting agenda. Motion carried.

Motion by Bassett, 2nd by Pearson, to approve the October 8, 2015 meeting minutes. Motion carried.

The Committee reviewed a written monthly department report (copy in meeting file) prepared by Veterans Service Department Director Renee Brown. Motion by Schleeter, 2nd by Pearson, to approve the report. Motion carried.

Ambulance Service Department Director Eric Nilson updated the Committee concerning negotiations for charging 4 towns in Washburn County for ambulance services provided by the Sawyer County Ambulance Service beginning in 2016. Director Nilson indicated that the proposal of an amount to charge those towns received a positive response from the Town of Bass Lake in Washburn County.

Contracted communications specialist John Kruk presented a report and indicated that there are still problems with the WISCOM communications equipment (confirming the same conclusions resulting from a study done by the consulting firm of L.R. Kimball in 2011), and that he met with WISCOM representatives to address those problems. Mr. Kruk recommends a solution to the problem which does not utilize the WISCOM system as the primary communications system and would require an estimated expenditure of \$300,000 (an amount the Sheriff's Department confirms is available in the 2015 Sheriff's Department budget). The solution involves modifications or replacement of equipment at communication towers with equipment purchased from a sole source provider (Cellex Communications). The Public Safety Committee recommends approval of Mr. Kruk's recommendation. Motion by Bassett, 2nd by Pearson, to recommend County Board approval of Mr. Kruk's recommendation. Motion carried.

The Committee reviewed the County's policy regarding on-call bonus pay for Emergency Medical Technicians and Paramedics working out of stations other than the North Station (Hayward) and South Station (Radisson) and reviewed a proposal for a revised policy developed by County Administrator Tom Hoff and Ambulance Service Department Director Eric Nilson that eliminates the bonus pay program and replaces it with payments of \$1.50 per hour for on-call pay for Emergency Medical Technicians and Paramedics working out of stations other than the North Station (Hayward) and South Station (Radisson). Motion by Bassett, 2nd by Pearson, to recommend County Board approval of the proposal. Motion carried.

The Committee reviewed the Public Safety Committee recommendation to approve a proposed independent contractor agreement with John Kruk for radio, paging, and tower communication consulting for 2016. Motion by Bassett, 2nd by Schleeter, to recommend County Board approval of the contract. Motion carried.

County Administrator Tom Hoff presented a written monthly report (copy in meeting file), including presenting summary pages from the 2014 Sawyer County Financial Statement prepared by Certified Public Accountants Anderson, Hager & Moe and presenting a summary of the proposed 2016 Sawyer County Budget, including levy limit calculations, the proposed EMS budget for 2016, proposed changes in the number of full-time equivalent employees for 2016, wage and health insurance estimates and calculations, proposed contingency funds, a proposed contract for an employee achievement program, a fund balance report, a proposed revision of the County's fund balance policy, a Resource Development Fund report, and proposed funding for outside organizations. Motion by Kinsley, 2nd by Schleeter, to recommend County Board approval of the 2016 Sawyer County Budget presented by Sawyer County Administrator Tom Hoff. Motion carried.

County Clerk Kris Mayberry provided a department report, including that the County Board will need to establish a price for the sale of a new Sawyer County Platbook published and printed by Mapping Solutions.

County Treasurer Dianne Ince presented a financial report (copy in meeting file) through October of 2015 and the Wisconsin Department of Revenue monthly report on county sales and use tax distribution to Sawyer County which included the following information:

- distributed to Sawyer County in October of 2015 - \$207,750.32
- distributed to Sawyer County in 2015 through October - \$1,574,660.91
- distributed to Sawyer County through same month in 2014 - \$1,422,406.69
- 2015 Sawyer County Budget sales and use tax revenue forecast - \$1,600,000

County Treasurer Dianne Ince presented a proposal for illegal tax certificates to be cancelled in November of 2015. Motion by Kinsley, 2nd by Pearson, to recommend County Board approval of the proposal. Motion carried.

Information Technology Department Director Mike Coleson provided a department report. Motion carried.

The Committee discussed the roles of the County Board, committees, departments, and the County Administrator in the transition following the hiring of a County Administrator.

The Committee reviewed the monthly department expense vouchers.

County Board Vice-Chair Ron Kinsley noted that an advertisement placed in the Trailblazer Magazine states that the Sawyer County Senior Resource Center is located in downtown Hayward. Mr. Kinsley emphasized that the Senior Resource Center has other facilities, activities, and locations (Stone Lake, Exeland, and Winter) and serves all of Sawyer County.

Motion by Bassett, 2nd by Kinsley, to adjourn the meeting. Motion carried.

minutes prepared by Sawyer County Clerk Kris Mayberry

2016 SAWYER COUNTY BUDGET

GENERAL FUND - EXPENDITURES

General Government

County Board	84,600
Administration	129,951
Circuit Court	556,068
Law Library	4,800
Guardian Ad Litem Fees	35,000
Family Court commissioner	18,000
Coroner	45,069
Accounting Manager	93,644
County Clerk	217,945
Elections	40,100
Information Technology Department	274,601
County Treasurer	234,165
Tax Deed Expenses	16,900
District Attorney	158,011
Register of Deeds	196,815
Laredo Expenses	5,500
Land Records	178,175
County Surveyor	246,505
Surveyor Corner Restoration	4,000
Building Maintenance	522,829
Labor Relations	12,100
Corporation Counsel	17,000
Contracted Auditing and Accounting	45,000
Cost Allocation Audit	3,500
Financial Software System	49,121
Property and Liability Insurance	185,000
Workers Compensation Insurance	67,500
Contingency Fund	280,000
Subtotal	<u>3,721,899</u>

Public Safety

911 System	16,750
Sheriff's Department	2,828,883
Diving Team	2,500
Sheriff's Department Vehicle Repairs	146,400
Jail Operations	2,036,156
Jail Custodial	78,985
Purchase of Squads	120,000
Dog Pound	79,313
Ambulance Service	2,162,591
Emergency Government	112,527
IPCRA Emergency Government	5,837
Subtotal	<u>7,589,942</u>

Public Works

Zoning	409,294
Forestry Department	334,373
Fish Hatchery	3,200
NW Regional Planning Commission	34,615
ITBEC	3,000
Indianhead Community Action Agency	500
Visitor and Convention Bureau	43,500
Clean Sweep Program	10,087
Airport	117,675
Subtotal	<u>956,244</u>

Education, Recreation, and Aging

University Extension Service	145,914
Northern Waters Library	22,709
Reimburse Out of County Libraries	53,986
Weiss Community Library (Hayward)	139,882
Winter Public Library	53,358
Sawyer County Fair	26,250
Senior Resource Center	86,892
Subtotal	<u>528,991</u>

GENERAL FUND - REVENUES

Tax and Interest Income

Forest Crop Taxes	4,000
Managed Forest Land Program	22,000
Managed Forest Land/DNR 20%	10,000
Interest on Taxes	300,000
Penalty on Taxes	75,000
Tax Deed Fees	7,000
Tax Deed Advertising Fees	4,000
State Aid/Tax Exempt Computers	5,500
Tower Rentals	13,500
Sales Tax Income	1,800,000
Shared Revenues	233,296
Resource Aid / S. 23.09(18)	52,000
Interest on Investments	<u>27,000</u>
Subtotal	2,553,296

General Government

DNR Aid in-lieu of Taxes	15,000
County Forest Stumpage	1,800,000
Rent of County Offices and Buildings	2,800
Profit on Tax Deed Sales	100,000
Miscellaneous General Revenue	400
Proceeds - Courthouse Vending Machine	50
Operating Transfer In - LCO Gaming	50,000
State Aid / Guardian Ad Litem	14,000
State Grant Award/Court	52,275
% Restitution Surcharge	5,000
Court Appointed Attorney Revenue	20,000
Guardian-Ad-Litem Revenue	35,000
County Share State Fines and Suit Tax	60,000
Circuit Court Fees and Costs	175,000
Register in Probate Fees	16,000
Cremation Permits	8,000
Death Certificates	7,000
County Share - Marriage Licenses	2,600
County Clerk's Fees	170
Clerk's Election Revenues	9,000
Computer Material Sales	100
County Treasurer's Fees	150
Returned Check Fees	500
Real Estate Transfer Fees	65,000
Register of Deeds Fees	125,000
Laredo Program Revenue	13,000
Sales of Maps and Plats	800
Camping Fees	300
User Collections/New Dwellings	10,000
Sale of Miscellaneous Property	1,500
Repayment of Fair Loan	1,000
Repayment of Weiss Library Loan	25,000
Environmental Impact Fee	<u>45,851</u>
Subtotal	2,660,496

Public Safety

Federal Aid - Campground Patrol	2,000
Truancy Officer Aid	34,200
State Aid - Police Training	9,000
State Aid - Bullet-Proof Vests	2,000
State Aid - Mobilization Grant	5,000
Squad Car Sales	20,000
Inmate Medical	8,000
Sheriff's Fees	40,000
Board of Prisoners	100,000
Booking Fees	3,000
Vehicle License Plates	6,300
Reimbursed wages	15,000
Probation and Parole	25,000

<u>Human Services</u>	
Child Support Agency	357,914
Veterans Relief	2,000
Veterans Service	141,756
Care of Veterans/ Graves	6,000
Subtotal	507,670
Total General Fund Expenditures	13,304,746

SPECIAL FUND - EXPENDITURES

Jail Assessment Fees	18,000
Court Mediation	5,000
Land Records	62,000
Land Information Grant	61,000
Veterans Service Grant	8,500
Human Services	6,210,325
Recreational Officer	88,961
Tribal Law Enforcement	58,508
Sheriff's Canteen Fund	30,000
Resource Development	133,850
Wildlife Habitat	5,433
Forestry State Aid	38,237
Land and Water Conservation	291,443
Wildlife Damage	38,700
ATV-Snowmobile Grant Projects	557,216
LCO/St of WI Gaming	50,000
Sawyer County/LCO Transportation	100,000
Debt Service	192,378
Ambulance Purchase	110,000
Veterans Transportation Grant	9,000
Namekagon Transit Facilities	50,000
Highway Bridge Aid Program	71,746
Highway Department	7,684,567
Trust Fund Dog Licenses	19,925
Total Special Fund Expenditures	15,894,789
Total of all Expenditures	29,199,535

SUMMARY

Expenditures

General Fund Expenditures	13,304,746
Special Fund Expenditures	15,894,789
Total	29,199,535

Revenues/Reserve Funds Applied

General Fund Revenues	8,218,189
Special Fund Revenues/Reserve Funds	10,694,905
Total	18,913,094

NET LEVY 10,286,441

Rabies Clinic Revenues	5,000
Dog Pound	5,000
Transfer from Dog License Fund	19,500
Ambulance Fees	2,030,000
State Aid - Emergency Government	38,000
Public Charges for Services	3,600
Donations Search and Rescue	7,000
State Aid - Local Emergency Planning	5,837
Subtotal	2,383,437

Public Works

Surveyor Certified Survey Review	12,000
Zoning Fees	35,000
County Share Mining Reclamation Fee	9,150
Sanitary Permits	60,000
Public Hearings	4,000
Land Use Permits	95,000
County Parks	700
Airport Fuel Flowage Fees	8,000
Hangar Site Leases	17,000
Vehicle Parking Fees - Airport	600
Subtotal	241,450

Education, Recreation and Aging

UW Extension Office Revenues	1,200
UW Extension Office Program Revenues	1,000
LCO Reimbursement-CNRED	9,918
Subtotal	12,118

Human Services

Child Support State Direct costs	301,977
State Aid Incentive Payments	45,215
Clerk of Court Cooperative Agreement	1,000
Paternity Cost	1,200
Service of Process	5,000
Veterans Transportation Fees	9,000
Transfer from Veterans Service Fund	4,000
Subtotal	367,392

Total General Fund Revenues 8,218,189

SPECIAL FUNDS - REVENUES

Jail Assessments	18,000
Court Mediation	5,000
Land Records	62,000
Land Information Grant	61,000
Veterans Service Grant	8,500
Human Services	3,941,344
Recreation Officer	50,182
Tribal Law Enforcement	58,508
Sheriff's Canteen Fund	30,000
Resource Development Fund	133,390
Wildlife Habitat	5,433
Forestry State Aid	38,237
Land and Water Conservation	201,426
Wildlife Damage	38,700
ATV- Snowmobile Grant Projects	557,216
LCO/State of Wisconsin Gaming	50,000
Veterans Transportation Grant	9,000
Highway Department	5,221,991
Trust Fund Dog Licenses	19,500
Undesignated Reserve Funds Applied	185,478

Total Special Fund Revenues and Reserve Funds Applied 10,694,905

Total of All Revenues 18,913,094

Sawyer County, Wisconsin
2016 Administrator's Budget Notes
As of 10/30/2015

Work continues on the 2016 Sawyer County budget. Some items have changed from the information I presented at the October Board meeting. For example, I have just received changes to health insurance rates today so those adjustments are being incorporated into the final budget recommendations. The final line items are still a moving target, but we do know what our levy limit is so it is a matter of making adjustments within this limit.

The final Administrator's budget will be presented at the Administration Committee meeting on 11/05, and to the public and full Board on 11/10. Highlights that the Board may want to consider include:

2014 Audit – The general fund ended 2014 with a new reduction in fund balance of \$22,706. However, the 2014 budget included using \$330,278 of fund balance. After cleaning up some small fund balance deficits in special revenue funds, there remains about \$278,000 of fund balance originally designated that has been normally brought forward to balance the following year's budget. The 2016 budget currently does not include using any of this available fund balance.

Levy Limit – The 2016 base levy limit is \$9,724,878. There are allowable exceptions to the levy limit including library service of \$247,226, bridge and culvert aid of \$67,217, county-wide EMS service of \$242,591, and debt service of \$192,378. Using these exemptions increases the total allowable levy to \$10,394,087. The proposed budget utilizes this total allowable levy.

Health Insurance – Departments were instructed to budget health insurance a 10% increase over last year. Group Health Trust's (GHT) original renewal estimate came back at an 8% increase. Discussions with our GHT rep reduced this to a 6% increase, and some small changes in plan design resulted in a final increase of 4%. This will free up about \$140,000 from the Departments' budgets.

Wages – Departments were instructed to budget for a 0% increase in wages. Even so, personnel costs will increase in 2016 as a result of the 09/01/2015 increases from the Carlson Dettmann study. I am recommending that the \$140,000 "savings" from budgeted health insurance be used to fund a wage increase in 2016.

FTE Listing – A listing of total Full-Time Equivalents will be included in the budget. These authorized positions are then included in the budget to be funded in 2016. Proposed changes within the budget include:

- +1 FTE - GIS/Property Lister position – funded from the existing vacant part-time property lister position and utilizing existing grant funding. This grant funding will either be used to pay outside contractors for this work or be used to fund an internal position, as proposed.
- -1 FTE – Eliminate the vacant position authorized for Transitions staff.
- HHS – Increase the Director of Human Services from 35 to 40 hours/week.

Outside Organizations – The County has historically contributed funds to outside organizations. The requests for 2016 that are included in the recommended budget are as follows:

- \$22,709 – Northern Waters Library System
- \$26,250 – Sawyer County Fair
- \$86,892 – Senior Resource Center
- \$43,500 – Hayward Lakes Visitors & Convention

Ambulance Budget – The ambulance budget was set under the assumption that operations would continue as they are now until such time as the Board approves changes to the service levels. Budget adjustments could be made after a comprehensive study of the entire operation be completed and presented to Public Safety Committee and the full Board. The 2016 budget includes costs for billing and collections, maintenance of the fleet, and administrative overhead costs. The amount of estimated expenditures exceeding estimated revenues in the amount of \$242,591 is exempt from the levy limits and therefore increases the levy amount. Options for reducing this gap include reducing expenses or increasing service rates.

Contingency Fund – The proposed budget contains a contingency fund allocation of \$140,000. This would only be used upon subsequent Board approval for unforeseen expenditures. This amount may be increased by an additional \$140,000 to accommodate the wage increase proposed for 2016, instead of allocating it across all department line items since I'm running out of time.

SAWYER COUNTY, WISCONSIN

BUDGETARY COMPARISON SCHEDULE
RESOURCE DEVELOPMENT

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 500	\$ 500	\$ 500	\$ -
Intergovernmental	47,376	47,376	-	(47,376)
Public charges for services	30,000	30,000	21,684	(8,316)
General Revenue	-	-	23,600	23,600
Total Revenues	\$ 77,876	\$ 77,876	\$ 45,784	\$ (32,092)
EXPENDITURES				
Culture, recreation and education	\$ 89,220	\$ 89,220	\$ 62,881	\$ 26,339
Conservation and development	86,300	86,300	121,432	(35,132)
Total Expenditures	\$ 175,520	\$ 175,520	\$ 184,313	\$ (8,793)
Excess of revenues over (under) expenditures	\$ (97,644)	\$ (97,644)	\$ (138,529)	\$ (40,885)
OTHER FINANCING SOURCES (USES)				
Transfer (out)	\$ -	\$ (3,000)	\$ (3,000)	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ (3,000)	\$ (3,000)	\$ -
Net change in fund balance	\$ (97,644)	\$ (100,644)	\$ (141,529)	\$ (40,885)
FUND BALANCE - BEGINNING OF YEAR	1,514,027	1,514,027	1,514,027	-
FUND BALANCE - END OF YEAR	\$ 1,416,383	\$ 1,413,383	\$ 1,372,498	\$ (40,885)

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See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

GENERAL FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash and temporary investments	\$ 4,413,904	\$ 4,447,934
Petty cash	933	933
Other investments, at cost	69,127	68,465
Sundry tax items due from district	2,443	25,316
Sundry accounts receivable	257,249	274,757
Due from other funds	388,284	570,798
Due from other governmental units	274,422	239,589
Other receivable- funds advance to governmental unit	300,000	
Tax certificates held by County	1,350,920	1,435,813
Tax deeds held by County	182,164	200,792
Delinquent forest crop and managed forest land certificates	655	29,145
Deferred expenditures	480,137	261,968
Notes receivable	87,000	113,000
	<u>\$ 7,807,238</u>	<u>\$ 7,668,510</u>
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 384,957	\$ 259,488
Accrued salaries and wages	256,009	230,208
Accrued payroll taxes and other payroll liabilities	782,619	716,300
Due state	63,926	69,625
Due districts	180,192	162,964
	<u>\$ 1,667,703</u>	<u>\$ 1,438,585</u>
Deferred Inflows:		
Deferred revenue	\$ 91,327	\$ 159,011
	<u>\$ 91,327</u>	<u>\$ 159,011</u>
Fund Balance:		
Nonspendable	\$ 480,137	\$ 261,968
Committed	87,992	367,469
Unassigned	5,480,079	5,441,477
	<u>\$ 6,048,208</u>	<u>\$ 6,070,914</u>
Total Fund Balance	<u>\$ 6,048,208</u>	<u>\$ 6,070,914</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 7,807,238</u>	<u>\$ 7,668,510</u>

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2013

	Budget	Actual	Variance Favorable (Unfavorable)	2013 Actual
REVENUES				
General Revenues				
Taxes	\$ 7,033,705	\$ 7,262,581	\$ 228,876	\$ 6,957,340
Intergovernmental revenues	748,334	674,214	(74,120)	739,484
Regulation and compliance revenues	92,500	25,140	(67,360)	89,360
Public charges for services	3,163,074	3,489,828	326,754	3,208,558
Intergovernmental charges for services	42,200	49,432	7,232	62,449
Other general revenues	400	31,962	31,562	24,993
Total general revenues	\$ 11,080,213	\$ 11,533,157	\$ 452,944	\$ 11,082,184
Commercial Revenues	98,150	180,530	82,380	144,515
Total Revenues	\$ 11,178,363	\$ 11,713,687	\$ 535,324	\$ 11,226,699
EXPENDITURES				
Operation and Maintenance				
General government	\$ 3,088,231	\$ 2,860,690	\$ 227,541	\$ 3,181,681
Public safety	6,424,954	6,623,911	(198,957)	5,944,612
Public works	94,175	103,637	(9,462)	87,467
Health and human services	639,346	605,081	34,265	653,787
Culture, recreation and education	480,231	435,346	44,885	477,983
Conservation and development	816,754	768,531	48,223	838,922
Capital Outlay	1,909,021	1,968,979	(59,958)	1,603,738
Total expenditures	\$ 13,452,712	\$ 13,366,175	\$ 86,537	\$ 12,788,190
Excess of Revenues Over (Under) Expenditures	\$ (2,274,349)	\$ (1,652,488)	\$ 621,861	\$ (1,561,491)
Other Financing Sources (Uses)				
Transfers in	\$ 1,878,600	\$ 1,855,804	\$ (22,796)	\$ 1,485,070
Transfers (out)	(264,816)	(271,982)	(7,166)	(40,203)
Sale of fixed assets	45,700	45,960	260	45,693
Total other financing sources (uses)	\$ 1,659,484	\$ 1,629,782	\$ (29,702)	\$ 1,490,560
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (614,865)	\$ (22,706)	\$ 592,159	\$ (70,931)

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENTS OF CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
BALANCE, BEGINNING OF YEAR	\$ 6,070,914	\$ 6,141,845
ADD- Excess of revenues over (under) expenditures	<u>(22,706)</u>	<u>(70,931)</u>
BALANCE, END OF YEAR	<u>\$ 6,048,208</u>	<u>\$ 6,070,914</u>

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget	Actual	Variance Positive (Negative)
GENERAL REVENUES			
Taxes			
Real and personal property			
General property	\$ 5,013,305	\$ 5,013,305	\$ -
Forest crop	2,400	8,965	6,565
Managed forest land program	38,000	40,972	2,972
Sales and Uses			
County sales tax	1,500,000	1,735,881	235,881
Real estate transfer	55,000	66,726	11,726
Other			
Interest on taxes	350,000	317,161	(32,839)
Penalties on taxes	75,000	79,571	4,571
Total taxes	<u>\$ 7,033,705</u>	<u>\$ 7,262,581</u>	<u>\$ 228,876</u>
Intergovernmental			
Federal aids and grants			
Campground patrol	\$ 2,000	\$ 2,200	\$ 200
Federal aid in lieu of taxes	2,844	3,517	673
Bulletproof Vest Partnership Program	2,000	4,920	2,920
State shared taxes	174,878	172,703	(2,175)
State aids			
Law enforcement training	9,000	5,600	(3,400)
Law enforcement services aid	5,000	-	(5,000)
Other law enforcement grants	-	440	440
Probation and parole aid	25,000	21,280	(3,720)
Child support program	334,440	272,857	(61,583)
Septic tank system aid	10,000	-	(10,000)
Forestry	2,236	-	(2,236)
County Forest aids	53,000	52,329	(671)
Aids in lieu of taxes passed thru municipalities	12,000	17,231	5,231
Emergency government	41,936	49,070	7,134
Circuit Court support aid	52,000	52,275	275
Guardian ad litem	15,000	13,937	(1,063)
Tax exempt computers	7,000	5,855	(1,145)
Total intergovernmental	<u>\$ 748,334</u>	<u>\$ 674,214</u>	<u>\$ (74,120)</u>
Regulation and compliance			
Law and ordinance violations			
Fines for County	\$ 92,500	\$ 25,140	\$ (67,360)
Total revenues forwarded	<u>\$ 7,874,539</u>	<u>\$ 7,961,935</u>	<u>\$ 154,756</u>

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget	Actual	Variance Positive (Negative)
Total revenues brought forward	\$ 7,874,539	\$ 7,961,935	\$ 154,756
Public Charges for Services			
General government			
Coroner	\$ 13,000	\$ 15,050	\$ 2,050
Clerk	6,200	7,538	1,338
Treasurer (tax deed collection and advertising)	10,450	18,439	7,989
Data processing	500	603	103
Circuit court	144,000	161,718	17,718
Restitution surcharge	5,000	4,112	(888)
Court appointed attorney	20,000	21,788	1,788
GAL revenue	32,000	32,269	269
Register in probate	20,500	10,870	(9,630)
Parent education	3,000	280	(2,720)
Register of deeds	137,000	122,204	(14,796)
Sale of maps and plats	1,500	773	(727)
Surveyor - certified map review fees	9,000	11,168	2,168
Transmission line impact fees	48,809	48,809	-
Public safety			
Sheriff	50,300	38,776	(11,524)
Transport restitution	-	1,138	1,138
Ambulance	1,000,000	1,027,811	27,811
Board of prisoners	108,000	111,549	3,549
Booking fees	3,100	2,583	(517)
DARE Account	-	461	461
Emergency management	-	1,631	1,631
Public works			
Airport	34,250	25,702	(8,548)
Health and human services			
Child support revenues	15	-	(15)
Veterans service office	10,200	10,225	25
Dog Pound	5,000	15,653	10,653
Conservation and development			
County forest	1,305,000	1,612,900	307,900
Zoning	175,000	168,534	(6,466)
Land Records	10,000	5,385	(4,615)
County parks	800	400	(400)
Camping fees	300	889	589
Mining reclamation	9,150	8,070	(1,080)
Culture, Recreation, and Education			
Extension office	1,000	2,500	1,500
Total public charges for services	\$ 3,163,074	\$ 3,489,828	\$ 326,754
Total revenues forwarded	\$ 11,037,613	\$ 11,451,763	\$ 414,150

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget	Actual	Variance Positive (Negative)
Total revenues brought forward	\$ 11,037,613	\$ 11,451,763	\$ 414,150
Intergovernmental Charges for Services			
Truancy Officer Aid	\$ 34,200	\$ 34,200	\$ -
Reimbursement wages	8,000	4,582	(3,418)
Emergency management	-	301	301
Extension reimbursement	-	10,349	10,349
Total intergovernmental charges for services	\$ 42,200	\$ 49,432	\$ 7,232
Other General			
Miscellaneous	\$ 400	\$ 4,848	\$ 4,448
Donations	-	27,114	27,114
Total other general	\$ 400	\$ 31,962	\$ 31,562
Total general revenues	\$ 11,080,213	\$ 11,533,157	\$ 452,944
COMMERCIAL			
Interest			
General	\$ 25,150	\$ 25,738	\$ 588
Rental Income	\$ 12,000	\$ 14,803	\$ 2,803
Long-term Loan Repayment	\$ 1,000	\$ 1,000	\$ -
Property Sales			
Profit on tax deed sales	\$ 60,000	\$ 138,989	\$ 78,989
Total commercial revenues	\$ 98,150	\$ 180,530	\$ 82,380
Total revenues	\$ 11,178,363	\$ 11,713,687	\$ 535,324
Other Financing Sources			
Sale of fixed assets	\$ 45,700	\$ 45,960	\$ 260
Transfers in	1,878,600	1,855,804	(22,796)
Total other financing sources	\$ 1,924,300	\$ 1,901,764	\$ (22,536)
Total revenues and other financing sources	\$ 13,102,663	\$ 13,615,451	\$ 512,788

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget	Actual	Variance Positive (Negative)
General			
Operating and Maintenance			
General Government			
Legislative			
County Board	\$ 91,300	\$ 88,712	\$ 2,588
Judicial			
Circuit court	482,498	431,008	51,490
Guardian ad litem	37,000	30,328	6,672
Family court commissioner	18,000	18,000	-
Law library	4,076	4,725	(649)
Coroner	36,290	52,230	(15,940)
General administration			
Accounting	95,869	95,355	514
County Clerk	198,402	217,344	(18,942)
Election	45,100	31,208	13,892
Human Resources	80,200	62,888	17,312
Labor negotiations	5,828	55,211	(49,383)
Information technology	181,907	185,121	(3,214)
Financial Administration			
County Treasurer	217,722	205,286	12,436
Tax deed - abstractor	12,600	16,320	(3,720)
Independent auditing and accounting	42,000	51,323	(9,323)
Cost allocation audit	3,500	3,500	-
Financial system	19,120	19,626	(506)
Legal			
District Attorney	158,405	149,783	8,622
Corporate and other legal counsel	25,000	14,155	10,845
Property records and control			
Register of Deeds	208,236	185,188	23,048
Land records	255,524	177,039	78,485
County surveyor	239,551	212,110	27,441
Buildings and plant			
Courthouse	356,852	354,800	2,052
Courthouse copier lease	5,000	27,650	(22,650)
Other general government			
Property and liability insurance	162,000	118,319	43,681
Worker's compensation insurance	53,855	53,461	394
Unemployment compensation	2,000	-	2,000
Contingency funds	49,796	-	49,796
Courthouse/Sheriff (800) Telephone	600	-	600
Total general government	\$ 3,088,231	\$ 2,860,690	\$ 227,541
Total expenditures forwarded	\$ 3,088,231	\$ 2,860,690	\$ 227,541

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget	Actual	Variance Positive (Negative)
Total expenditures brought forward	\$ 3,088,231	\$ 2,860,690	\$ 227,541
Operating and Maintenance (Continued)			
Public Safety			
Sheriff department	\$ 2,263,254	\$ 2,269,877	\$ (6,623)
Sheriff auto expense	155,750	129,777	25,973
DARE Program	-	753	(753)
Dive Team	2,500	2,539	(39)
County jail	2,022,856	1,807,472	215,384
Dispatchers	660,707	594,923	65,784
Ambulance service	1,198,531	1,676,206	(477,675)
Emergency government	96,406	121,843	(25,437)
EPCRA Emergency Planning	5,250	5,813	(563)
911 System	19,700	14,708	4,992
Total public safety	\$ 6,424,954	\$ 6,623,911	\$ (198,957)
Health and Human Services			
Human services			
Child support program	\$ 304,814	\$ 301,762	\$ 3,052
Dog pound	78,055	75,914	2,141
Aging Unit	86,464	86,464	-
Veterans			
Veterans' service office	165,013	135,997	29,016
Care of veterans' graves	5,000	4,944	56
Total health and human services	\$ 639,346	\$ 605,081	\$ 34,265
Culture, Recreation and Education			
Culture			
Library	\$ 260,679	\$ 260,679	\$ -
Fairs and exhibits	26,250	26,250	-
Historical society	5,000	5,000	-
Recreation			
County parks	3,500	3,187	313
Education			
University extension program	184,802	140,230	44,572
Total culture, recreation and education	\$ 480,231	\$ 435,346	\$ 44,885
Total expenditures forwarded	\$ 10,632,762	\$ 10,525,028	\$ 107,734

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total expenditures brought forward	\$ 10,632,762	\$ 10,525,028	\$ 107,734
Operating and Maintenance (Continued)			
Public works			
Other transportation facilities			
Airport	\$ 94,175	\$ 103,637	\$ (9,462)
Conservation and Development			
Natural resources			
Forestry	\$ 330,619	\$ 318,114	\$ 12,505
Hazardous waste project	10,087	9,543	544
County planning			
Regional planning commission	34,615	34,615	-
Zoning	393,733	359,459	34,274
County advertising	43,500	43,500	-
Economic development			
Project ITBEC	3,000	3,000	-
Indianhead Community Action Agency	1,200	300	900
Total conservation and development	\$ 816,754	\$ 768,531	\$ 48,223
Total operation and maintenance	\$ 11,543,691	\$ 11,397,196	\$ 146,495
Capital Outlay			
General government			
Judicial	\$ 350	\$ -	\$ 350
Information technology	35,000	19,990	15,010
Surveyor	-	43,557	(43,557)
Total general government	\$ 35,350	\$ 63,547	\$ (28,197)
Total expenditures forwarded	\$ 11,579,041	\$ 11,460,743	\$ 118,298

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SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Total expenditures brought forward	\$ 11,579,041	\$ 11,460,743	\$ 118,298
Capital Outlay (Continued)			
Public Safety			
Sheriff equipment	\$ 10,645	\$ -	\$ 10,645
Sheriff vehicles	124,126	126,406	(2,280)
Ambulance	20,000	24,590	(4,590)
Total public safety	<u>\$ 154,771</u>	<u>\$ 150,996</u>	<u>\$ 3,775</u>
Conservation and Development			
Forestry	\$ -	\$ 27,536	\$ (27,536)
Zoning	-	10,000	(10,000)
Total conservation and development	<u>\$ -</u>	<u>\$ 37,536</u>	<u>\$ (37,536)</u>
Public Works			
Highway - Infrastructure	\$ 1,716,900	\$ 1,716,900	\$ -
Airport	2,000	-	2,000
Total public works	<u>\$ 1,718,900</u>	<u>\$ 1,716,900</u>	<u>\$ 2,000</u>
Total capital outlay	<u>\$ 1,909,021</u>	<u>\$ 1,968,979</u>	<u>\$ (59,958)</u>
Total expenditures	<u>\$ 13,452,712</u>	<u>\$ 13,366,175</u>	<u>\$ 86,537</u>
Other Financing Uses			
Transfers out	\$ 264,816	\$ 271,982	\$ (7,166)
Total financing uses	<u>\$ 264,816</u>	<u>\$ 271,982</u>	<u>\$ (7,166)</u>
Total expenditures and other financing uses	<u>\$ 13,717,528</u>	<u>\$ 13,638,157</u>	<u>\$ 79,371</u>

DRAFT COPY

Resolution # -2015
Adoption of 2016 Sawyer County Budget and
2015 Property Tax Levy To Be Collected in 2016

WHEREAS, department administrators and overseeing committees, elected officials, and the Administration Committee have met and determined the 2016 budget and 2015 tax levy to be collected in 2016; and

WHEREAS, a public hearing has been held for interested citizens and taxpayers to voice their opinions on the proposed budget and levy; and

WHEREAS, the proposed budget has been published in the Sawyer County Record and Gazette, and copies have been made available to the public.

NOW THEREFORE BE IT RESOLVED that the Sawyer County Board of Supervisors adopts the 2015 proposed budget and establishes the 2015 levy on the taxpayers of Sawyer County of \$10,286,441 to be collected in 2016; and,

BE IT FURTHER RESOLVED that the Sawyer County Board of Supervisors has established this levy within the guidelines and mandates issued by the State of Wisconsin, Department Revenue for 1993 and years thereafter.

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: LEVY LIMIT CALCULATION

SUMMARY / BACKGROUND

The “2016 Base per WIDOR” amount of \$9,724,878 is the 2015 base plus the net new construction (0.33%). State Statutes allow certain payments to be made in addition to this base to arrive at the total allow levy for 2016.

- Payments to public libraries under §43.12.
- Bridge and culvert construction and repair.
- Countywide Emergency Medical System.
- General Obligation debt service (re)issued after 07/01/2005.

ACTION / ATTACHMENTS

Action: No action necessary. Any changes made to the EMS budget may affect the total allowable levy limit.

Attachments:

2016 Levy Limit Calculation

2016 Base per WIDOR	\$9,724,878
+ 2016 Library Services Weiss	\$139,882
+ 2016 Library Services Winter	\$53,358
+ 2016 Library Services out of counties	\$53,986
+ 2016 Bridge & Culvert Aid	\$71,746
+ 2016 EMS exemption	\$242,591
+ 2016 Debt Service exemption	\$0
2016 Total Allowable Levy	\$10,286,441

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: EMS BUDGET

SUMMARY / BACKGROUND

The EMS budget is generous on both revenues and expenses. The key for 2016 will be managing the gap between revenues and expenses (\$242,591) so that we don't experience another year like 2014.

A full assessment of EMS operations may result in subsequent revisions to the EMS budget in 2016.

ACTION / ATTACHMENTS

Action: No action necessary unless changes are desired.

Attachments:

AMBULANCE

100-38

- 2014 was a bad year. (\$673,000)
- 2015 is better. (\$200,000) YTD
- 2016 budgeted at (\$242,591)
 - Budgeting status quo scenario.
 - Allows for assessment of overall operation.
 - Ambulance Billing Specialist costs included.
 - Position still supervised through Administration.
 - Includes replacing one ambulance.
 - Includes revenue projection for townships outside of County.

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: AUTHORIZED FTE's

SUMMARY / BACKGROUND

There are a few changes in the number for Full-Time Equivalent (FTE) employees for 2016.

- Sawyer County currently pays Northland Counseling for two individuals providing Birth to Three services. Converting these to employees saves a little money, but provides better service since we control then control the scheduling/supervision.
- A part-time position in UWEX has remained vacant. We can accommodate these secretarial/administrative functions with other existing staff. Recommend reallocating this position to a part-time computer/network technician.
- A 0.4 FTE property tax lister position has remained vacant. Recommend reallocating grant dollars from contracted GIS services to create a 1.0 FTE position.
- Recommend authorizing HHS Director at 40 hrs/week from 35/week.

ACTION / ATTACHMENTS

Action: Recommend approval of authorized FTE's for 2016.

Attachments:

Sawyer County FTEs

Department	Hours	2015	Change	2016	
Administration	8	3.0		3.0	
Ambulance Department	8	1.0		1.0	
Child Support	8	1.0		1.0	
Child Support	7	3.5		3.5	
Clerk of Court (7-FT, 2-PT)	7	8.0		8.0	
Coroner	PT				
County Clerk	7	3.0		3.0	
District Attorney	8	2.0		2.0	
Dog Pound	7	1.0		1.0	
Emergency Government	7	1.0		1.0	
Forestry	8	4.0		4.0	
Forestry	7	1.0		1.0	
Human Services (40-FT, 4-PT)	7	40.0	2.0	42.0	Eliminating 2 contracted personnel
Highway	8	24.0		24.0	
IT	8	1.0	0.5	1.5	Transfer from UWEX
Land Conservation	8	2.5		2.5	
Land Records	8	2.0		2.0	
Land Records		0.4	0.6	1.0	Eliminating contracted GIS. Grant funded.
Maintenance	8	6.0		6.0	
Register of Deeds	7	2.6		2.6	
Sheriff (47-FT, 10-PT)		57.0		57.0	
Surveyor	8	3.0		3.0	
Treasurer	7	3.0		3.0	
JWEX (20 hrs/wk)		0.5	-0.5	0.0	Transfer to IT
veteran's	8	2.0		2.0	
Zoning	8	4.5		4.5	
Zoning	7	1.0		1.0	
				0.0	
Totals		161.5	2.6	164.1	

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: WAGES & HEALTH INSURANCE

SUMMARY / BACKGROUND

Directors were instructed to budget for no wage increases in 2016. Therefore, wages budgeted in 2016 do not include any adjustment for overall cost-of-living increases or step increases for individual employees. This was done in anticipation of a 10% increase in health care costs.

Initial health insurance premium increase came in at 8%, further discussion reduced this increase to 6%, and modest plan design changes reduced the 2016 premium increase to 4%. The gap between the planned 10% increase and the actual 4% increase has been removed from health insurance lines and added to the contingency line item. This would allow for this approximate \$140,000 to be used for 2016 wage adjustments.

It is contemplated that an overall wage adjustment take place 07/01/2016, and a policy put in place for achieving step increases.

ACTION / ATTACHMENTS

Action: No action needed unless a change to the \$140,000 amount placed in contingency account for 2016 wage adjustment is desired.

Attachments:

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: CONTINGENCY FUND

SUMMARY / BACKGROUND

In 2015, \$140,000 was budgeted for contingencies. The same amount has been budgeted in 2016. (Note that an additional \$140,000 has been placed in the contingency line item for anticipated wage adjustments).

ACTION / ATTACHMENTS

Action: No action necessary unless a change to the amount of contingency is desired.

Attachments:

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: REALiving – Employee Achievement Program

SUMMARY / BACKGROUND

The 2016 includes about \$4,500 for a contract with REALiving, an Employee Achievement Program. This program provides 24/7 EAP call center that employees can access for crisis support services, or financial, legal, or management consultation. They also provide professional coaching for managers and staff, newsletters, publications, and seminars.

They have expertise in the emergency management services field, so that our staff can access an Emergency Services Consultant and connect with someone who understands the circumstances of these employees.

This service will help provide resources to help with the HR issues that arise within the organization.

ACTION / ATTACHMENTS

Action: Approval of contract. Appropriation is already included within the 2016 budget.

Attachments: REALiving contract

REALiving Employee Assistance Services Agreement

This Agreement is entered into this 1st day of January, 2016 by and between:

REALiving, PO Box 68, Menomonie, Wisconsin 54751 (herein referred to as "Provider")

and

Sawyer County (herein referred to as "Purchaser").

In consideration of the Purchaser seeking Employee Assistance Program Options from the Provider, both Parties hereby agree as follows:

- I. Provider agrees:
 - A. To offer the EAP Benefits outlined in the Benefit Schedule attached.
 - B. To follow Purchaser working protocols when performing professional services for Purchaser Employees. Certain Purchaser Employees may require modification of standard policies and procedures. Deviations from standard policies and procedures must be approved by Purchaser in advance.
 - C. To direct bill Purchaser for all professional services performed in accord with the rate(s) or flat fee as shown in the current Benefit Schedule. Provider agrees to not bill the employee for any reason.
 - D. To obtain from each Purchaser employee referred an authorization which is compliant with the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") or any other document required by local/state statute.
 - E. To maintain for the duration of this Agreement, at minimum \$1,000,000.00/\$2,000,000.00 and \$2,000,000/\$2,000,000 aggregate professional liability insurance in force while providing services to Purchaser Employee and to provide Purchaser with evidence of such coverage.
 - F. To maintain a complete clinical, administrative and financial file relating to services provided to Purchaser Employees pursuant to this agreement and the licensing and certification of Provider as a professional and in accordance with state and federal law. The file will also contain any necessary releases of confidential information. Purchaser will have the right to inspect and make copies of these records during the contract period and as required by law, for a period of up to seven years.
 - G. To offer the following core elements to Purchaser Employees:
 - Face to face or Telephonic counseling sessions
 - Face to face or Telephonic coaching sessions
 - Management Consultations
 - On-site Crisis Response Services
 - Educational events and seminars
 - Newsletters, publications, and periodicals
 - Utilization and satisfaction reporting
 - H. To ensure assigned practitioner will render the highest possible level of care in providing the professional EAP services set forth in this Agreement.

- I. To ensure all counseling services provided to Purchaser Employees pursuant to this Agreement shall be provided by experienced, competent, professional personnel who hold at least a Master's degree in psychology, social work, counseling, or a related discipline and have short-term EAP counseling experience.
- J. In the event of non contract renewal by the Purchaser, the Provider will offer employees of Purchaser the opportunity to complete any contract term initiated counseling/coaching sessions for up to 30 days post contract expiration.

II. Purchaser agrees:

- A. To make referrals as deemed appropriate.
- B. To promptly remit payment within thirty [30] days to Provider upon receipt of appropriate invoice.
- C. Other terms and/or provisions as set forth in Benefit Schedule

III. Both Parties agree

- A. Provider shall for all purposes be deemed an independent contractor. In no event shall this Agreement be construed to create a partnership, agency, joint venture, employment or other similar relationship between the parties.
- B. Each party shall, to the fullest extent permitted by law, indemnify, defend and hold harmless the other party, against all claims, losses, costs, expenses, damages, and liabilities arising from: (i) the negligence, willful misconduct or strict liability of such party, or its agents, employees, or contractors; or (ii) any material breach by such party of any provision of this Agreement. Neither party shall be responsible or liable to the other for any claim, loss, cost, expense, damage or liability arising from any claim to the extent attributable to any acts or omissions of the other party or to other third parties.
- C. This Agreement shall be interpreted, construed, and governed according to the laws of the State of Wisconsin. This Agreement shall supersede any oral and written statements or agreements relating to the items covered in this Agreement and shall constitute the complete Agreement between Purchaser and Provide. No modification of this Agreement is binding upon either party unless it is expressly agreed to in writing and signed by both parties. If any provision of this Agreement is in conflict with any existing or future state or federal law, such provision of this Agreement shall be severable, and the remainder of this Agreement shall not be impaired and shall remain in full force and effect.
- D. Fees associated with the Benefit Schedule during the first 6 months (1-1-2016 to 6-30-2016) of this contract shall be waived. In the event that this contract is terminated by the Purchaser prior to the end of the initial term (12-31-2018), the \$3971 shall become due upon demand.
- E. The Benefit Schedule and associated cost will be reviewed every 12 months during the 3 year term of this agreement and adjusted based on total employees at that time and may be renegotiated on annual utilization higher than 5%.

IV. This Agreement shall be in effect and remain in effect upon the affixing of signatures hereto and may be terminated by written thirty (30) day notification of either party, or by mutual agreement of the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

Provider

Purchaser

Date

Date

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: FUND BALANCE

SUMMARY / BACKGROUND

\$278,597.41 of surplus fund balance from 2014 is available for use in 2016.

\$185,478 of this is being used to balance the 2016 budget.

\$93,119 of this surplus remains available.

SAWYER COUNTY, WISCONSIN

AVAILABLE SURPLUS FUNDS
December 31, 2014 Audit

GENERAL FUND - YEAR 2014:

2014 Excess Expenditures over Revenues	\$ (22,414.85)
2012 Surplus Applied to 2014 Budget	<u>330,278.00</u>
Surplus Available	\$ 307,863.15

SPECIAL REVENUE FUNDS DEFICITS @ December 31, 2014:

Forestry State Aid- Fund 245	(283.68)
Land and Water Conservation- Fund 246	(27,979.26)
Capital Project- Ambulance Purchase- Fund 410	<u>(1,002.80)</u>
Balance of 2014 General Fund Surplus	<u>\$ 278,597.41</u>

ACTION / ATTACHMENTS

Action: No action needed unless a change in use of fund balance is desired.

Attachments:

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: Fund Balance Policy

SUMMARY / BACKGROUND

The Fund Balance Policy approved by the County Board in 2012 advises that all forest stumpage over \$1,500,000 be allocated to the Resource Development Fund. At that time, stumpage revenue was about \$1,300,000.

Suggest revising to allow forest stumpage over \$2,000,000 be allocated to the Resource Development Fund. Stumpage is expected to approach \$3,000,000 in 2015.

ACTION / ATTACHMENTS

Action: Revise Fund Balance Policy

Attachments: Fund Balance Policy Revision – Schedule A

Schedule A

DRAFT as of 5/24/12

Resource Development Fund (Reflects Environmental Impact fund merged into the Resource Development Fund)

Revenue Sources

- Designate \$10,000 annually from the ATC revenues to go to the Resource Development fund. Note that in so doing, this will require an allocation from contingency in 2011 & possibly 2012 (see next bullet point) since all ATC funds are in general revenue.
- In 2012 and 2013 research ways the Berkie trail fees could be used to substitute as a substantial source of revenue replacing the ATC funds
- Designate fees and miscellaneous revenues derived from County Forest lands to the Resource Development. Examples include camping fee and sales of gravel
- Designate that all forest stumpage over ~~\$1,500,000~~ \$2,000,000 be allocated to the Resource Development fund.

Use of Funds – Expenditures from this fund will be used for:

- Maintenance, repair and replacement of County dams
- Maintenance and enhancement of the County forest for the production of revenue and to provide for recreation within the County forest. Examples would include acquiring forest land for revenue or to enhance recreation, capital outlays for equipment used to generate forest revenue or enhance recreational opportunities, developing recreational features such as camp sites and trails".
- Expenditures as outlined in Wisconsin State Statute 16.969, fees for certain high-voltage transmission lines, for that portion of the fund restricted by state statute. Examples include contributions to local governments' recreational projects such as parks and trails
- Significant economic development in the public interest which is a long-term benefit to the people of Sawyer County. Examples would include attracting jobs to the county, assisting existing businesses to grow thereby adding jobs and improving the economic status of the people of Sawyer County

Resource Development Committed funds as of 4/30/12

Snowmobile trail groomer coordinators	\$5,000
Engineering to remove and replace the Carlson Road bridge	\$29,500
Local recreational projects	\$25,000
Purchase railroad right-of-way	\$30,400
Dam maintenance for 2012	\$24,939
Remove hunting camps from County forest	\$10,500
Cost to replace the Carlson Road bridge*	\$120,000 (est.)

* Not committed by the Board. Estimated cost to replace the bridge

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: RESOURCE DEVELOPMENT FUND

SUMMARY / BACKGROUND

Capital outlay of \$128,350 includes two forestry vehicles, and a reallocation of airport enhancements that were budgeted in 2015 but not yet complete (fencing).

This fund should see a significant allocation from general fund revenues exceeding \$2,000,000 in 2015.

ACTION / ATTACHMENTS

Action: No action necessary unless changes in use of Resource Development funds is desired.

Attachments: Resource Development Fund – 2014 audited financial statement (draft).

SAWYER COUNTY, WISCONSIN

RESOURCE DEVELOPMENT SPECIAL REVENUE FUND STATEMENTS OF

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
REVENUES		
County appropriation	\$ 500	\$ 5,500
State aid - bike and pedestrian trail grant		20,435
Public charges-		
Non-motorized trail revenue	40	25
Birkebeiner trail usage	21,644	48,472
Donations		25
Prior year expenditure refund-		
Environmental Impact Land Acquisition	23,600	
Total revenues	<u>\$ 45,784</u>	<u>\$ 74,457</u>
EXPENDITURES		
Forestry expenditures	\$ 500	\$ 500
Snowmobile trails		5,000
Bike and pedestrian trail system	19,731	53,615
Birkebeiner trail maintenance	43,000	26,641
Dam maintenance	45,659	500
Park projects		5,000
Legal settlement	75,000	
Other resource development	273	
Boat landing projects		500
Non-motorized trail expenditures	150	
Capital Outlay-		
Land acquisition		50,362
Total expenditures	<u>\$ 184,313</u>	<u>\$ 142,118</u>
Excess of revenues over (under) expenditures	\$ (138,529)	<u>\$ (67,661)</u>
OTHER FINANCING SOURCES (USES)		
Transfer (out)	\$ (3,000)	\$ (54,313)
Transfer in		
Total other financing sources (uses)	<u>\$ (3,000)</u>	<u>\$ (54,313)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (141,529)	\$ (121,974)
FUND BALANCE, BEGINNING OF YEAR	<u>1,514,027</u>	<u>1,636,001</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,372,498</u>	<u>\$ 1,514,027</u>

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: OUTSIDE ORGANIZATION FUNDING

SUMMARY / BACKGROUND

Several outside organizations request funding from Sawyer County. These organizations have historically been funded at similar levels in previous years.

ACTION / ATTACHMENTS

Action: No action required unless changes to funding levels are desired. The amounts listed are contained within the 2016 recommended budget.

Attachments: Libraries/Outside Organizations, Namekagon Transit

LIBRARIES/OUTSIDE ORGANIZATIONS

100-33

- **Libraries**

- \$53,986 – Out-of-County Library reimbursements
- \$139,882 – Sherman & Ruth Weiss Community Library
- \$53,358 – Winter Public Library

- **Outside Organizations:**

- \$22,709 – Northern Waters Library System
- \$26,250 – Sawyer County Fair
- \$86,892 – Senior Resource Center
- \$43,500 – Hayward Lakes Visitors & Convention
- \$34,615 – Northwest Regional Planning Commission

NAMEKAGON TRANSIT

256-, 456-

- **\$50,000 Capital local match.**
 - Local match brings an additional \$200,000 Fed/state funds
- **\$100,000 Operating local match.**
 - Local match brings an additional \$379,762 Fed/state funds
- **Reducing capital local match by \$20,000 means a \$100,000 loss to Transit.**
 - \$20,000 local match
 - \$80,000 Fed/state funds

Administration

Account		2014 Actual	Orig 2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 02	Administration Expense						
100-02-51514-50111	Regular Salaries	0.00	0.00	-5,115.04	-47,500.00	-85,500.00	100.00
100-02-51514-50144	Term Life Ins./Employer's Share	0.00	0.00	0.00	-50.00	-45.00	100.00
100-02-51514-50147	Workers Comp	0.00	0.00	-0.15	0.00	0.00	
100-02-51514-50151	FICA-Employer's Share	0.00	0.00	-374.09	-3,633.00	-6,541.00	100.00
100-02-51514-50152	Retirement-Employer's Share	0.00	0.00	-347.82	-3,325.00	-5,985.00	100.00
100-02-51514-50154	Hospital and Health Insurance	0.00	0.00	-1,650.24	-12,000.00	-23,800.00	100.00
100-02-51514-50155	Flex Administration Fees	0.00	0.00	0.00	-200.00	-180.00	100.00
100-02-51514-50225	Telephone	0.00	0.00	0.00	-200.00	-200.00	100.00
100-02-51514-50311	Postage	0.00	0.00	0.00	-200.00	-200.00	100.00
100-02-51514-50312	Office Supplies	0.00	0.00	0.00	-500.00	-1,000.00	100.00
100-02-51514-50319	Computer Supplies	0.00	0.00	0.00	-500.00	-1,000.00	100.00
100-02-51514-50325	Registration Fees	0.00	0.00	0.00	-1,000.00	-1,000.00	100.00
100-02-51514-50329	Dues/Subscriptions	0.00	0.00	0.00	-1,000.00	-1,000.00	100.00
100-02-51514-50339	Travel	0.00	0.00	-265.65	-2,500.00	-3,500.00	100.00
100 02	Administration Expense TOTAL	0.00	0.00	-7,752.99	-72,608.00	-129,951.00	100.00
100 02	NET	0.00	0.00	-7,752.99	-72,608.00	-129,951.00	100.00
100 10	Accounting Manager Expense						
100-10-51511-50111	Regular Salaries	-58,798.08	-52,716.00	-28,438.23	-18,000.00	-58,400.00	10.78
100-10-51511-50138	Work Compensation	0.00	-142.00	0.00	0.00	0.00	-100.00
100-10-51511-50144	Term Life Ins./Employer's Share	-8.40	-8.00	-4.33	0.00	-24.00	200.00
100-10-51511-50147	Workers Comp	-157.86	0.00	-0.35	0.00	0.00	
100-10-51511-50151	FICA-Employer's Share	-4,022.22	-4,033.00	-2,030.90	-1,400.00	-4,480.00	11.08
100-10-51511-50152	Retirement-Employer's Share	-4,141.33	-3,521.00	-1,621.01	-1,200.00	-4,160.00	18.15
100-10-51511-50154	Hospital and Health Insurance	-23,761.39	-20,342.00	-11,051.19	-6,000.00	-20,000.00	-1.68
100-10-51511-50155	Flex Administration Fees	-63.34	-36.00	-28.70	-100.00	-80.00	122.22
100-10-51511-50157	Employee Education and Training	0.00	0.00	0.00	0.00	-500.00	100.00
100-10-51511-50225	Telephone	-286.40	-270.00	-74.76	0.00	0.00	-100.00
100-10-51511-50311	Postage	-61.68	-180.00	-13.65	-200.00	-500.00	177.78
100-10-51511-50312	Office Supplies	-518.91	-180.00	-168.66	-200.00	-1,000.00	455.56
100-10-51511-50313	Printing	-59.78	-360.00	-192.04	0.00	0.00	-100.00
100-10-51511-50319	Computer Supplies	-246.40	0.00	0.00	-200.00	-1,000.00	100.00
100-10-51511-50321	Publications/Legal Notices	0.00	0.00	0.00	-200.00	-500.00	100.00
100-10-51511-50325	Registration Fees	-1,205.00	-990.00	-85.00	-250.00	-500.00	-49.49
100-10-51511-50329	Dues/Subscriptions	-25.00	-90.00	-25.00	0.00	0.00	-100.00
100-10-51511-50335	Meal Expenses	-188.25	0.00	-50.01	0.00	0.00	
100-10-51511-50339	Travel	-1,811.20	-1,080.00	-510.65	-250.00	-2,500.00	131.48
100 10	Accounting Manager Expense TOTAL	-95,355.24	-83,948.00	-44,294.48	-28,000.00	-93,644.00	11.55

Airport

Account			2014 Actual	2015 Budget	2015	6 month total	2015 Estimate	2016 Budget	pct
100 47	Airport	Expense							
100-47-53510-50129	Contracted Services		-38,400.00	-38,400.00		0.00	-38,400.00	-38,400.00	
100-47-53510-50219	Maintenance Contracts		-1,077.01	-400.00	-16,317.49		-16,318.00	-600.00	50.00
100-47-53510-50222	Electric		-7,767.83	-5,500.00	-5,559.07		-6,000.00	-6,000.00	9.09
100-47-53510-50224	Heating Fuels		-3,393.40	-4,000.00	-1,748.00		-3,500.00	-4,000.00	
100-47-53510-50225	Telephone		-2,346.94	-2,200.00	-767.98		-2,200.00	-2,200.00	
100-47-53510-50230	Runway upkeep & maintenance		-910.45	-2,500.00	-354.25		-355.00	-5,000.00	100.00
100-47-53510-50235	Snow removal		-39,586.20	-40,000.00	-8,670.00		-40,000.00	-30,000.00	-25.00
100-47-53510-50236	Mowing		-3,069.00	-5,000.00		0.00	-9,000.00	-9,000.00	80.00
100-47-53510-50239-340	Snowblower/Mowing Gas		0.00	-500.00		0.00	-500.00	-200.00	-60.00
100-47-53510-50243	Repairs/Furniture & Fixtures		-2,014.56	-1,000.00		0.00	0.00	-4,500.00	350.00
100-47-53510-50245	Ground Improvements		0.00	-200.00		0.00	-200.00	-200.00	
100-47-53510-50246	Repair-Building Service Equip.		-806.88	-500.00	-808.38		-3,034.00	-500.00	
100-47-53510-50311	Postage		-22.68	-50.00		0.00	0.00	0.00	-100.00
100-47-53510-50312	Office Supplies		-104.00	0.00	-52.50		-53.00	-50.00	100.00
100-47-53510-50325	Registration Fees		-37.50	-75.00		0.00	-75.00	-75.00	
100-47-53510-50339	Travel		-204.99	-200.00		0.00	-200.00	-200.00	
100-47-53510-50340	Operating Supplies		0.00	-50.00		0.00	-50.00	-50.00	
100-47-53510-50344	Supplies		-3,895.58	-4,000.00	-1,594.18		-4,000.00	-4,000.00	
100-47-53510-50390-341	Brushing		0.00	-10,000.00	-9,000.00		-10,000.00	-10,000.00	
100-47-53510-50461	Electrical Supplies		0.00	-200.00		0.00	-200.00	-200.00	
100-47-53510-50815	Capital Outlay-Equipment		0.00	0.00		0.00	0.00	0.00	
100-47-53510-50816	Capital Outlay		0.00	0.00		0.00	0.00	0.00	
100-47-53510-50828	Capital Outlay-Holding Tank		0.00	0.00		0.00	0.00	-2,500.00	100.00
100 47	Airport	Expense TOTAL	-103,637.02	-114,775.00	-44,871.85		-134,085.00	-117,675.00	2.53
100 47	Airport	Revenue							
100-47-46340	Airport Fuel Flowage Fees		6,405.35	10,000.00	1,121.56		8,000.00	8,000.00	-20.00
100-47-46345	Hangar Leases/Septic Easements		18,686.49	17,000.00	1,488.58		17,000.00	17,000.00	
100-47-46346	Vehicle Parking Revenues		610.00	750.00	0.00		600.00	600.00	-20.00
100 47	Airport	Revenue TOTAL	25,701.84	27,750.00	2,610.14		25,600.00	25,600.00	-7.75
100 47		NET	-77,935.18	-87,025.00	-42,261.71		-108,485.00	-92,075.00	5.80

Ambulance

Account		2014 Actual	Orig 2015 Budget	6 2015 month total	2015 Estimate	2016 Budget	pet
100 38	Ambulance Service Expense						
100-38-52300-50111	Regular Salaries	-956,137.57	-839,066.00	-480,998.09	-1,068,427.00	-1,225,100.00	46.01
100-38-52300-50112	Salaries Overtime	-45,723.15	0.00	-2,645.61	-4,783.00	-10,000.00	100.00
100-38-52300-50144	Term Life Ins./Employer's Share	-30.01	-21.00	-13.57	-29.00	-111.00	428.57
100-38-52300-50147	Workers Comp	-84,409.47	-74,570.00	-166.85	-480.00	-98,000.00	31.42
100-38-52300-50151	FICA-Employer's Share	-82,302.12	-69,544.00	-36,504.61	-81,087.00	-95,560.00	37.41
100-38-52300-50152	Retirement-Employer's Share	-49,381.89	-60,726.00	-21,667.28	-48,130.00	-69,080.00	13.76
100-38-52300-50153	Retirement-Employee's Share	-446.53	0.00	0.00	0.00	0.00	
100-38-52300-50154	Hospital and Health Insurance	0.00	-23,327.00	-77,790.82	-148,714.00	-217,500.00	832.40
100-38-52300-50155	Flex Administration Fees	-31.59	-14.00	-217.25	-434.00	-540.00	3,757.14
100-38-52300-50157	Employee Education and Training	-7,479.27	-10,000.00	-12,618.40	-12,619.00	-10,000.00	
100-38-52300-50158	Unemployment Compensation	-3,681.32	-6,000.00	-506.12	-868.00	-1,000.00	-83.33
100-38-52300-50211-334	Medical Testing	0.00	-500.00	0.00	0.00	0.00	-100.00
100-38-52300-50216	Janitorial Supplies	-790.61	-1,500.00	-293.26	-503.00	-1,500.00	
100-38-52300-50218-323	Garbage	0.00	0.00	-150.32	-258.00	-300.00	100.00
100-38-52300-50220	Contracted Expenses	-78,980.06	-70,000.00	-12,935.02	-23,066.00	-25,000.00	-64.29
100-38-52300-50220-337	Ambulance Fees collection costs	-94,121.05	0.00	-38,500.85	-74,755.00	-75,000.00	100.00
100-38-52300-50221	Water and Sewer	-1,165.46	-1,000.00	-589.09	-1,200.00	-1,200.00	20.00
100-38-52300-50222	Electric	-3,809.11	-4,000.00	-1,761.58	-3,603.00	-4,000.00	
100-38-52300-50224	Heating Fuels	-7,302.25	-6,000.00	-3,087.23	-5,316.00	-6,000.00	
100-38-52300-50225	Telephone	-3,435.46	-3,630.00	-1,518.91	-4,097.00	-4,500.00	23.97
100-38-52300-50235	Snow removal	0.00	-1,000.00	0.00	0.00	-1,000.00	
100-38-52300-50241	Repairs/Maintenance-Vehicles	-4,914.87	-45,000.00	-28,810.14	-52,401.00	-65,000.00	44.44
100-38-52300-50242	Repair & Maint.	-6,360.26	-6,000.00	-1,414.90	-2,426.00	-6,000.00	
100-38-52300-50243-328	Computer Repair/Maint.	-17,969.36	-10,000.00	-16,224.56	-16,500.00	-10,000.00	
100-38-52300-50292	Radio-Tower	-14,449.65	-10,000.00	-2,342.60	-4,016.00	-10,000.00	
100-38-52300-50309	Vehicle Equipment	-7,047.68	-15,000.00	-6,241.20	-10,699.00	-15,000.00	
100-38-52300-50311	Postage	-71.91	-370.00	-486.78	-878.00	-1,000.00	170.27
100-38-52300-50312	Office Supplies	-1,238.69	-1,500.00	-443.78	-2,006.00	-2,000.00	33.33
100-38-52300-50313	Printing	-486.72	-340.00	-239.80	-411.00	-400.00	17.65
100-38-52300-50314	Small Items of Equipment	-612.97	-5,500.00	-221.52	-380.00	-5,500.00	
100-38-52300-50321	Publications/Legal Notices	-2,627.30	-250.00	0.00	0.00	0.00	-100.00
100-38-52300-50325	Registration Fees	-7,617.56	-30,110.00	-600.00	-10,000.00	-25,000.00	-16.97
100-38-52300-50329	Dues/Subscriptions	-44.00	-110.00	-149.93	-257.00	-300.00	172.73
100-38-52300-50335	Meal Expenses	-154.87	0.00	0.00	0.00	0.00	
100-38-52300-50339	Travel	-389.91	-2,120.00	-803.84	-1,378.00	-2,500.00	17.92
100-38-52300-50340	Operating Supplies	-93,688.39	-75,020.00	-40,163.50	-90,017.00	-95,000.00	26.63
100-38-52300-50342	Storage	-7,519.70	-11,000.00	-3,660.00	-11,000.00	-11,000.00	
100-38-52300-50346-337	Clothing, Uniforms, Laundry	-2,181.08	-3,500.00	-293.00	-502.00	-3,500.00	
100-38-52300-50351	Vehicle Fuel	-69,627.10	-45,000.00	-28,266.28	-45,000.00	-45,000.00	

Ambulance

Account				2014 Actual	2015 Budget	2015	6 month total	2015 Estimate	2016 Budget	pct
100	38	Ambulance Service	Expense							
100-38-52300-50811		Capital Outlay -Vehicles		-8,000.00	0.00		0.00	0.00	0.00	
100-38-52300-50815-180		Capital Outlay/Stryker Cots		-16,589.70	0.00		0.00	0.00	0.00	
100-38-52300-50871		Defibrillator/Trip Sheet Upgrade		-6,995.00	-7,000.00		0.00	0.00	0.00	-100.00
100-38-52300-50871-181		AP/EMT Award Prog. Exp.		-12,417.63	-1,500.00		-19,008.00	-19,008.00	-20,000.00	1,233.33
100	38	Ambulance Service	Expense TOTAL	-1,700,231.27	-1,440,218.00		-841,334.69	-1,745,248.00	-2,162,591.00	50.16
100	38	Ambulance Service	Revenue							
100-38-46230		Ambulance Fees		1,023,040.55	1,400,000.00		702,249.90	2,018,400.00	2,000,000.00	42.86
100-38-46231		Ambulance Fees Other		4,770.00	0.00		1,750.00	0.00	30,000.00	100.00
100	38	Ambulance Service	Revenue TOTAL	1,027,810.55	1,400,000.00		703,999.90	2,018,400.00	2,030,000.00	45.00
100	38		NET	-672,420.72	-40,218.00		-137,334.79	273,152.00	-132,591.00	229.68
205	00	Emergency Ambulance Assistance	Revenue							
205-00-43529		St. Aid/Em. Amb. Assistance		4,088.10	0.00		0.00	0.00	0.00	
205	00	Emergency Ambulance Assista Revenue	TOTAL	4,088.10	0.00		0.00	0.00	0.00	0.00
205	00		NET	4,088.10	0.00		0.00	0.00	0.00	0.00
410	00	Ambulance Purchase	Expense							
410-00-52235-50811		Capital Outlay -Vehicles		-8,574.50	-150,000.00		-40,477.01	0.00	-110,000.00	-26.67
410	00	Ambulance Purchase	Expense TOTAL	-8,574.50	-150,000.00		-40,477.01	0.00	-110,000.00	-26.67
410	00		NET	-8,574.50	-150,000.00		-40,477.01	0.00	-110,000.00	-26.67

Child Support

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 56	Child Support Agency Expense						
100-56-54500-50000	Child Support Expenses	-49.98	0.00	0.00	0.00	0.00	
100-56-54500-50111	Regular Salaries	-188,160.31	-190,718.00	-75,318.15	-186,000.00	-214,380.00	12.41
100-56-54500-50112	Salaries Overtime	-15.76	0.00	-31.59	-32.00	0.00	
100-56-54500-50144	Term Life Ins./Employer's Share	-91.23	-87.00	-51.29	-122.00	-186.00	113.79
100-56-54500-50147	Workers Comp	-533.03	-515.00	-3.96	-515.00	-577.00	12.04
100-56-54500-50150	Paternity Costs	-824.94	-1,700.00	-1,431.65	-1,700.00	-1,700.00	
100-56-54500-50151	FICA-Employer's Share	-13,182.74	-14,590.00	-5,248.97	-14,229.00	-16,400.00	12.41
100-56-54500-50152	Retirement-Employer's Share	-13,114.36	-12,722.00	-5,123.84	-12,090.00	-13,998.00	10.03
100-56-54500-50154	Hospital and Health Insurance	-66,182.30	-61,944.00	-35,272.21	-73,043.00	-83,526.00	34.84
100-56-54500-50155	Flex Administration Fees	-172.01	-212.00	-77.10	-212.00	-212.00	
100-56-54500-50157	Employee Education and Training	-340.00	-450.00	-550.00	-550.00	-600.00	33.33
100-56-54500-50220	Contracted Expenses	-10,145.90	-11,900.00	-5,256.83	-11,900.00	-11,900.00	
100-56-54500-50225	Telephone	-1,146.77	-1,000.00	-567.38	-1,160.00	-1,200.00	20.00
100-56-54500-50255	Paper Service	-418.92	-1,800.00	-1,814.89	-2,500.00	-3,000.00	66.67
100-56-54500-50311	Postage	-4,011.83	-4,900.00	-1,840.13	-4,500.00	-4,500.00	-8.16
100-56-54500-50312	Office Supplies	-2,181.10	-2,900.00	-655.57	-2,500.00	-2,900.00	
100-56-54500-50313	Printing	-581.91	0.00	-496.20	-700.00	-700.00	100.00
100-56-54500-50324	Membership Dues	-135.00	-135.00	-135.00	-135.00	-135.00	
100-56-54500-50325	Registration Fees	0.00	-80.00	0.00	-80.00	-100.00	25.00
100-56-54500-50335	Meal Expenses	-53.00	-300.00	-102.91	-400.00	-300.00	
100-56-54500-50336	Lodging	-140.00	-800.00	-280.00	-800.00	-800.00	
100-56-54500-50339	Travel	-280.68	-800.00	-342.15	-1,000.00	-800.00	
100 56	Child Support Agency Expense TOTAL	-301,761.77	-307,553.00	-134,599.82	-314,168.00	-357,914.00	16.37
100 56	Child Support Agency Revenue						
100-56-43562	St. Aid/Child Support Dir. Costs	196,358.41	251,109.00	65,340.69	254,309.00	301,977.00	20.26
100-56-43563	St. Aid-Child Support Indirect C	34,482.64	0.00	0.00	0.00	0.00	
100-56-43564	State Aid-Incentive Payments	38,689.08	28,600.00	17,389.00	40,000.00	45,215.00	58.09
100-56-43569	FCC Cooperative Agreement	1,955.58	1,000.00	605.88	2,000.00	0.00	-100.00
100-56-43572	CCC Cooperative Agreement	1,370.88	3,000.00	162.86	1,000.00	1,000.00	-66.67
100-56-44601	Appl, Service, Intercept Fees	0.00	12.00	0.00	0.00	0.00	-100.00
100-56-46455	Paternity Cost	0.00	0.00	267.66	1,200.00	1,200.00	100.00
100-56-46465	Service of Process	0.00	0.00	1,592.36	5,000.00	5,000.00	100.00
100 56	Child Support Agency Revenue TOTAL	272,856.59	283,721.00	85,358.45	303,509.00	354,392.00	24.91
100 56	NET	-28,905.18	-23,832.00	-49,241.37	-10,659.00	-3,522.00	-85.22

Circuit Court

Account		2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 03	Circuit Court Expense						
100-03-51210-50111	Regular Salaries	-230,447.69	-253,889.00	-113,765.19	-264,454.00	-283,745.00	11.76
100-03-51210-50112	Salaries Overtime	0.00	0.00	-5.91	-6.00	0.00	
100-03-51210-50142	Jury Per Diems and Expenses	-10,596.67	-25,000.00	-2,517.62	-12,000.00	-15,000.00	-40.00
100-03-51210-50144	Term Life Ins./Employer's Share	-39.69	-33.00	-24.94	-33.00	-75.00	127.27
100-03-51210-50147	Workers Comp	-678.77	-686.00	-0.85	-739.00	-770.00	12.24
100-03-51210-50149	Witness Fees	0.00	-800.00	0.00	0.00	-500.00	-37.50
100-03-51210-50151	FICA-Employer's Share	-16,340.40	-23,358.00	-7,939.29	-21,662.00	-23,263.00	-0.41
100-03-51210-50152	Retirement-Employer's Share	-12,296.34	-17,484.00	-7,014.34	-17,415.00	-18,728.00	7.12
100-03-51210-50153	Retirement-Employee's Share	-3,933.79	-3,987.00	-0.78	0.00	0.00	-100.00
100-03-51210-50154	Hospital and Health Insurance	-87,534.37	-91,984.00	-48,208.75	-97,864.00	-136,987.00	48.92
100-03-51210-50155	Flex Administration Fees	-219.10	-240.00	-173.75	-352.00	-400.00	66.67
100-03-51210-50157	Employee Education and Training	0.00	-800.00	0.00	0.00	-3,800.00	375.00
100-03-51210-50158	Unemployment Compensation	0.00	-150.00	0.00	0.00	-150.00	
100-03-51210-50200	Parent Education Expense	-105.00	0.00	0.00	0.00	0.00	
100-03-51210-50211	Medical Serv./Psych. Testing	-6,792.75	-10,000.00	-4,157.16	-8,000.00	-10,000.00	
100-03-51210-50212	Legal Fees	-10,341.46	-6,000.00	-5,039.80	-9,000.00	-7,500.00	25.00
100-03-51210-50217-303	Court Interpreter Fees	-3,913.59	-3,000.00	0.00	-1,000.00	-3,000.00	
100-03-51210-50225	Telephone	-1,369.39	-1,500.00	-547.73	-1,050.00	-1,300.00	-13.33
100-03-51210-50237	Court Appointed Attorney	-26,520.30	-24,000.00	-9,760.21	-24,000.00	-26,000.00	8.33
100-03-51210-50238	Sheriff Service Fees	-40.00	-750.00	0.00	-100.00	-500.00	-33.33
100-03-51210-50242	Repair & Maint.	-1,103.00	-1,300.00	-506.00	-1,300.00	-1,400.00	7.69
100-03-51210-50248	CLEAR Fees	-2,343.69	-1,800.00	-587.08	-1,800.00	-2,100.00	16.67
100-03-51210-50251	Transcription Fees	-1,336.75	-2,000.00	-634.46	-1,500.00	-1,500.00	-25.00
100-03-51210-50311	Postage	-6,484.24	-8,500.00	-2,553.68	-8,000.00	-8,500.00	
100-03-51210-50312	Office Supplies	-6,482.54	-6,000.00	-2,117.57	-5,000.00	-4,000.00	-33.33
100-03-51210-50313	Printing	-554.20	-100.00	0.00	0.00	-100.00	
100-03-51210-50314	Small Items of Equipment	-339.75	-250.00	-68.44	-200.00	-250.00	
100-03-51210-50321	Publications/Legal Notices	-1,069.55	-1,500.00	-264.40	-300.00	-1,000.00	-33.33
100-03-51210-50325	Registration Fees	0.00	0.00	0.00	0.00	0.00	
100-03-51210-50329	Dues/Subscriptions	-125.00	-250.00	-125.00	-125.00	-250.00	
100-03-51210-50335	Meal Expenses	0.00	-250.00	0.00	0.00	0.00	-100.00
100-03-51210-50339	Travel	0.00	-1,200.00	-329.68	-330.00	-1,250.00	4.17
100-03-51210-50812	Capital Outlay-Office Eq./Furnit	0.00	-350.00	0.00	-350.00	-500.00	42.86
100-03-51210-50812-111	Capital Outlay-Tables/Chairs	0.00	0.00	0.00	0.00	-500.00	100.00
100-03-51210-50882	Capital Outlay-Office Security Remodeling	0.00	0.00	0.00	0.00	-3,000.00	100.00
100-03-51250-50000	Law Library	-4,725.67	-4,500.00	-1,522.19	-4,800.00	-4,800.00	6.67
100-03-51260-50000	Guardian Ad Litem Fees	-30,327.94	-37,000.00	-17,956.23	-35,000.00	-35,000.00	-5.41
100 03	Circuit Court Expense TOTAL	-466,061.64	-528,661.00	-225,821.05	-516,380.00	-595,868.00	12.71
100 03	Circuit Court Revenue						

Circuit Court

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 03	Circuit Court Revenue						
100-03-43596	Guardian Ad-Litem-State Aid	13,937.00	14,543.00	0.00	15,217.00	14,000.00	-3.73
100-03-45105	County Grant Award	52,275.00	47,047.00	26,137.00	52,274.00	52,275.00	11.11
100-03-45106	% Restitution Surcharge	4,111.79	2,500.00	2,626.74	2,800.00	5,000.00	100.00
100-03-45107	Court Appt. Attorney Revenue	21,787.95	20,000.00	11,727.58	20,000.00	20,000.00	
100-03-45108	GAL Revenue	32,268.82	32,000.00	16,882.75	32,000.00	35,000.00	9.38
100-03-45120	Co. Share/St. Fines & Suit Tax	25,139.83	80,000.00	9,235.48	20,000.00	60,000.00	-25.00
100-03-45121	Parent Education Revenue	279.88	0.00	35.00	0.00	0.00	
100-03-46140	Court Fees & Costs	161,718.04	150,000.00	69,858.49	150,000.00	175,000.00	16.67
100-03-46451	Register in Probate Fees	10,870.27	10,000.00	11,319.70	15,519.00	16,000.00	60.00
100 03	Circuit Court Revenue TOTAL	322,388.58	356,090.00	147,822.74	307,810.00	377,275.00	5.95
100 03	NET	-143,673.06	-172,571.00	-77,998.31	-208,570.00	-218,593.00	26.67
201 00	Court Mediation Fund Expense						
201-00-51265-50129-125	Contracted Services-FCC	-6,780.00	-6,780.00	0.00	0.00	-5,000.00	-26.25
201-00-51265-50129-130	Contracted Services-Mediation	-662.00	-1,000.00	-630.00	0.00	0.00	-100.00
201 00	Court Mediation Fund Expense TOTAL	-7,442.00	-7,780.00	-630.00	0.00	-5,000.00	-35.73
201 00	Court Mediation Fund Revenue						
201-00-46160	Court Mediation Fees	1,435.00	6,780.00	710.00	1,400.00	4,000.00	-41.00
201-00-46165	Marriage Lic. Mediation Fees	1,700.00	1,000.00	780.00	1,000.00	1,000.00	
201 00	Court Mediation Fund Revenue TOTAL	3,135.00	7,780.00	1,490.00	2,400.00	5,000.00	-35.73
201 00	NET	-4,307.00	0.00	860.00	2,400.00	0.00	0.00

Coroner

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 09	County Coroner Expense						
100-09-51270-50000	County Coroner Expenses	129.00	0.00	0.00	0.00	0.00	
100-09-51270-50111	Regular Salaries	-22,491.41	-12,500.00	-8,253.62	-12,500.00	-12,500.00	
100-09-51270-50112-001	On-Call Pay	-4,362.00	-9,072.00	-3,696.00	-9,072.00	-9,072.00	
100-09-51270-50147	Workers Comp	-994.96	-855.00	-2.62	-855.00	-858.00	0.35
100-09-51270-50151	FICA-Employer's Share	-2,056.83	-1,650.00	-913.39	-1,650.00	-1,658.00	0.48
100-09-51270-50152	Retirement-Employer's Share	-1,622.00	-1,569.00	-736.94	-1,569.00	-1,431.00	-8.80
100-09-51270-50157	Employee Education and Training	0.00	0.00	-202.35	0.00	-1,000.00	100.00
100-09-51270-50225	Telephone	0.00	0.00	0.00	0.00	-50.00	100.00
100-09-51270-50252	Pathology	-16,188.91	-10,000.00	-2,614.65	-13,301.00	-15,000.00	50.00
100-09-51270-50311	Postage	-15.70	-100.00	-12.54	-50.00	-50.00	-50.00
100-09-51270-50312	Office Supplies	-537.04	-250.00	-116.48	-250.00	-200.00	-20.00
100-09-51270-50329	Dues/Subscriptions	-310.00	-150.00	-90.00	-150.00	-150.00	
100-09-51270-50335	Meal Expenses	-60.97	0.00	0.00	-61.00	-100.00	100.00
100-09-51270-50339	Travel	-3,101.98	-2,050.00	-741.81	-2,000.00	-2,000.00	-2.44
100-09-51270-50340	Operating Supplies	-617.73	-1,000.00	0.00	-750.00	-1,000.00	
100 09	County Coroner Expense TOTAL	-52,230.53	-39,196.00	-17,380.40	-42,208.00	-45,069.00	14.98
100 09	County Coroner Revenue						
100-09-46128	Cremation Permits	8,400.00	10,000.00	3,250.00	7,000.00	8,000.00	-20.00
100-09-46129	Death Certificates	6,650.00	6,000.00	3,550.00	7,800.00	7,000.00	16.67
100 09	County Coroner Revenue TOTAL	15,050.00	16,000.00	6,800.00	14,800.00	15,000.00	-6.25
100 09	NET	-37,180.53	-23,196.00	-10,580.40	-27,408.00	-30,069.00	29.63

County Clerk

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 01	County Board Expense						
100-01-51110-50111	Regular Salaries	-7,199.92	-7,200.00	-3,323.04	-7,100.00	-7,200.00	
100-01-51110-50141	Committee Per Diems	-44,877.10	-43,000.00	-20,010.00	-43,000.00	-43,000.00	
100-01-51110-50147	Workers Comp	-223.25	0.00	-0.36	0.00	0.00	
100-01-51110-50151	FICA-Employer's Share	-3,938.95	-4,000.00	-1,768.67	-3,900.00	-4,000.00	
100-01-51110-50225	Telephone	-700.00	-700.00	0.00	0.00	0.00	-100.00
100-01-51110-50311	Postage	-837.44	-800.00	-295.22	-800.00	-800.00	
100-01-51110-50312	Office Supplies	-1,748.95	-2,000.00	-726.18	-1,800.00	-1,800.00	-10.00
100-01-51110-50321	Publications/Legal Notices	-6,939.39	-7,000.00	-2,379.31	-7,000.00	-7,000.00	
100-01-51110-50324	Membership Dues	-5,386.00	-5,400.00	-5,386.00	-5,400.00	-5,400.00	
100-01-51110-50325	Registration Fees	-1,400.00	-1,000.00	0.00	-1,200.00	-1,400.00	40.00
100-01-51110-50335	Meal Expenses	-129.59	0.00	0.00	0.00	0.00	
100-01-51110-50339	Travel	-15,331.13	-14,000.00	-6,387.50	-14,000.00	-14,000.00	
100 01	County Board Expense TOTAL	-88,711.72	-85,100.00	-40,276.28	-84,200.00	-84,600.00	-0.59
100 01	NET	-88,711.72	-85,100.00	-40,276.28	-84,200.00	-84,600.00	-0.59
100 11	County Clerk Expense						
100-11-51420-50111	Regular Salaries	-131,203.42	-124,049.00	-59,282.77	-124,049.00	-126,353.00	1.86
100-11-51420-50112	Salaries Overtime	0.00	0.00	-15.18	-82.00	-114.00	100.00
100-11-51420-50144	Term Life Ins./Employer's Share	-84.04	-82.00	-45.35	-82.00	-114.00	39.02
100-11-51420-50147	Workers Comp	-370.90	-335.00	-0.69	-100.00	-100.00	-70.15
100-11-51420-50151	FICA-Employer's Share	-9,083.51	-9,490.00	-4,015.46	-9,490.00	-9,666.00	1.85
100-11-51420-50152	Retirement-Employer's Share	-9,647.97	-8,824.00	-4,344.51	-8,825.00	-8,340.00	-5.49
100-11-51420-50154	Hospital and Health Insurance	-56,004.48	-58,877.00	-35,272.21	-55,345.00	-65,158.00	10.67
100-11-51420-50155	Flex Administration Fees	-152.28	-195.00	-83.10	-195.00	-200.00	2.56
100-11-51420-50157	Employee Education and Training	0.00	-200.00	0.00	-200.00	-1,000.00	400.00
100-11-51420-50218	Professional Services	-98.29	0.00	-37.03	0.00	0.00	
100-11-51420-50225	Telephone	-261.75	-1,000.00	-365.55	-750.00	-800.00	-20.00
100-11-51420-50242	Repair & Maint.	0.00	-100.00	0.00	-100.00	-100.00	
100-11-51420-50311	Postage	-342.97	-1,600.00	-848.58	-1,600.00	-1,600.00	
100-11-51420-50312	Office Supplies	-3,013.45	-2,400.00	-985.58	-2,200.00	-2,200.00	-8.33
100-11-51420-50313	Printing	-938.81	-1,600.00	-1,381.92	-1,600.00	-1,600.00	
100-11-51420-50325	Registration Fees	-904.00	-200.00	0.00	-200.00	-200.00	
100-11-51420-50329	Dues/Subscriptions	-32.40	-200.00	-160.60	-200.00	-200.00	
100-11-51420-50335	Meal Expenses	-65.00	0.00	0.00	0.00	0.00	
100-11-51420-50339	Travel	-895.00	-170.00	-156.45	-200.00	-200.00	17.65
100-11-51420-50392	Penalties & Interest	-4,245.13	0.00	0.00	0.00	0.00	
100-11-51440-50313	Printing	-26,844.73	-15,000.00	-5,683.75	-12,000.00	-35,000.00	133.33
100-11-51440-50321	Publications/Legal Notices	-4,325.37	-2,500.00	-1,331.98	-2,000.00	-5,000.00	100.00
100-11-51440-50339	Travel	-38.25	-100.00	0.00	-100.00	-100.00	

County Clerk

Account			2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2015 Budget	pct
100	11	County Clerk Expense TOTAL	-248,551.75	-226,922.00	-114,010.71	-219,318.00	-258,045.00	13.72
100	11	County Clerk Revenue						
100-11-44200		Marr./D.Partner Licenses-Co. Share	2,790.00	2,000.00	1,240.00	2,600.00	2,600.00	30.00
100-11-46110		County Clerk's Fees	157.50	150.00	55.00	170.00	170.00	13.33
100-11-46115		Clerk's election revenue	4,590.59	2,000.00	1,161.00	9,000.00	9,000.00	350.00
100	11	County Clerk Revenue TOTAL	7,538.09	4,150.00	2,456.00	11,770.00	11,770.00	183.61
100	11	NET	-241,013.66	-222,772.00	-111,554.71	-207,548.00	-246,275.00	10.55
100	33	Other Programs of General Gov. Expense						
100-33-51430-50000		Labor Relations Expenses	0.00	0.00	-140.00	-140.00	0.00	
100-33-51430-50000-501		Labor Relations Expenses	-10,825.61	-4,000.00	-1,187.00	-3,000.00	-6,000.00	50.00
100-33-51430-50000-504		Labor Relations Expenses	-16,811.49	-1,000.00	-332.50	-400.00	-400.00	-60.00
100-33-51430-50000-505		Labor Relations Expenses	-618.25	-200.00	-369.00	-400.00	-400.00	100.00
100-33-51430-50000-506		Labor Relations Expenses	-25,602.31	-800.00	-451.00	-3,000.00	-3,000.00	275.00
100-33-51430-50000-507		Labor Relations Expenses	-1,107.00	0.00	-738.00	-1,800.00	-2,300.00	100.00
100-33-51430-50000-511		Labor Relations Expenses	-246.00	0.00	0.00	-40.00	0.00	
100-33-51437-50000		Corporation Counsel	-14,155.00	-15,000.00	-6,531.85	-16,000.00	-17,000.00	13.33
100-33-51510-50000		Independent Auditing	-51,323.00	-46,250.00	0.00	-55,000.00	-45,000.00	-2.70
100-33-51513-50158		Unemployment Compensation	0.00	-2,000.00	0.00	0.00	0.00	-100.00
100-33-51515-50000		Cost Allocation Audit	-3,500.00	-3,500.00	0.00	-3,500.00	-3,500.00	
100-33-51518-50000		Financial System	-19,626.00	-22,730.00	-22,730.00	-22,730.00	-49,121.00	116.11
100-33-51950-50000		Health Insurance Consultant	0.00	0.00	-4,533.00	-4,533.00	0.00	
100-33-51960-50000		Property Liability Insurance	-118,318.99	-161,000.00	-262,771.46	-165,000.00	-185,000.00	14.91
100-33-51970-50000		Worker's Compensation Ins.	-132,346.11	0.00	-267,513.00	-145,000.00	-67,500.00	100.00
100-33-55110-50000		Northern Waters Library System	-22,264.00	-22,264.00	-22,264.00	-22,709.00	-22,709.00	2.00
100-33-55111-50000		Reimb. Out of County Libraries	-45,174.79	-52,303.00	-52,302.12	-52,302.00	-53,986.00	3.22
100-33-55115-50000		Sherman & Ruth Weiss Community L	-139,882.00	-139,882.00	-139,882.00	-139,882.00	-139,882.00	
100-33-55116-50000		Winter Public Library	-53,358.00	-53,358.00	-53,358.00	-53,358.00	-53,358.00	
100-33-55210-50000		Historical Society	-5,000.00	0.00	0.00	0.00	0.00	
100-33-55460-50000		Sawyer County Fair	-26,250.00	-26,250.00	-26,250.00	-26,250.00	-26,250.00	
100-33-55470-50000		Courthouse/Sheriff 800 Number	0.00	0.00	0.00	0.00	0.00	
100-33-56300-50000		Regional Planning Commission	-34,615.00	-34,615.00	-34,615.00	-34,615.00	-34,615.00	
100-33-56320-50000		Project ITBEC (Economic Devel.)	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	
100-33-56451-50141		Committee Per Diems	-300.00	-700.00	-50.00	-300.00	-500.00	-28.57
100-33-56670-50000		Senior Resource Center	-86,464.00	-86,892.00	-86,892.00	-86,892.00	-86,892.00	
100-33-56700-50000		Hayward Lakes Visitors & Conv.	-43,500.00	-43,500.00	-43,500.00	-43,500.00	-43,500.00	
100-33-59102-50000		Color Copier Expenses	-27,649.94	0.00	-0.41	0.00	0.00	
100-33-59105-50000		Contingency Fund	0.00	-140,000.00	-900.00	-1,000.00	-280,000.00	100.00
100-33-59115-50000		Clean Sweep Program	-8,587.00	-8,587.00	-8,587.00	-8,587.00	-8,587.00	
100-33-59115-50327		Advertising & Promotions	-956.25	-1,500.00	0.00	-1,500.00	-1,500.00	

County Clerk

Account				2014 Actual	Orig 2015 Budget	6 2015 month total	2015 Estimate	2016 Budget	pct
100	33	Other Programs of General GcExpense	TOTAL	-891,480.74	-869,331.00	-1,038,897.34	-894,438.00	-1,134,000.00	30.45
100	33	Other Programs of General Gov.	Revenue						
100-33-43516		Proceeds from Fair Association loan		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
100-33-43521		Proceeds from Weiss Library Loan		25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
100-33-43522		Environmental Impact Fee		48,809.00	47,330.00	47,330.00	47,330.00	45,851.00	-3.12
100-33-48612		Worker's Comp rebate		78,885.00	0.00	0.00	0.00	0.00	
100	33	Other Programs of General GcRevenue	TOTAL	153,694.00	73,330.00	73,330.00	73,330.00	71,851.00	-2.02
100	33		NET	-737,786.74	-796,001.00	-965,567.34	-821,108.00	-1,062,149.00	33.44
218	00	Plat Book Fund	Expense						
218-00-59210		Transfer to General Fund		-40,000.00	-5,000.00	0.00	0.00	0.00	-100.00
218-00-51500-50000		Plat Book Purchase		-8,269.80	-10,000.00	-3,032.95	0.00	0.00	-100.00
218	00	Plat Book Fund	Expense TOTAL	-48,269.80	-15,000.00	-3,032.95	0.00	0.00	-100.00
218	00	Plat Book Fund	Revenue						
218-00-42000		Plat Book Revenue		8,832.96	14,500.00	2,701.80	0.00	0.00	-100.00
218-00-42001		Tax Exempt Plat Book Sales		564.06	500.00	398.16	0.00	0.00	-100.00
218	00	Plat Book Fund	Revenue TOTAL	9,397.02	15,000.00	3,099.96	0.00	0.00	-100.00
218	00		NET	-38,872.78	0.00	67.01	0.00	0.00	0.00
255	00	LCO/St of WI Gaming Compact W/H	Expense						
255-00-59210		Transfer to General Fund		-50,000.00	-50,000.00	0.00	-50,000.00	-50,000.00	
255	00	LCO/St of WI Gaming Compa Expense	TOTAL	-50,000.00	-50,000.00	0.00	-50,000.00	-50,000.00	0.00
255	00	LCO/St of WI Gaming Compact W/H	Revenue						
255-00-43510		Sawyer Co./LCO State of WI Grant		0.00	50,000.00	0.00	50,000.00	50,000.00	
255	00	LCO/St of WI Gaming Compa Revenue	TOTAL	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
255	00		NET	-50,000.00	0.00	0.00	0.00	0.00	0.00
702	00	Internal Service Chargebacks	Expense						
702-00-59101-50000		Misc. Stationery and Supplies		-21,598.76	0.00	-4,477.28	0.00	0.00	
702-00-59104-50999		Credits		21,598.76	0.00	71.23	0.00	0.00	
702	00	Internal Service Chargebacks Expense	TOTAL	0.00	0.00	-4,406.05	0.00	0.00	0.00
702	00	Internal Service Chargebacks	Revenue						
702-00-47410		Chrgs to Depts		0.00	0.00	0.00	0.00	0.00	
702-00-47412		Chrgs to Depts-Postage		42,614.58	0.00	17,311.37	0.00	0.00	
702	00	Internal Service Chargebacks Revenue	TOTAL	42,614.58	0.00	17,311.37	0.00	0.00	0.00
702	00		NET	42,614.58	0.00	12,905.32	0.00	0.00	0.00
855	00	Trust Fund-CDBG Housing Rehab.	Expense						
855-00-59005		Trust Fund-CDBG Housing Rehab. E		-25,944.50	0.00	-75.00	0.00	0.00	

County Clerk

Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2015 Budget	pct
855	00	Trust Fund-CDBG Housing R€Expense	TOTAL	-25,944.50	0.00	-75.00	0.00	0.00	0.00
855	00		NET	-25,944.50	0.00	-75.00	0.00	0.00	0.00
999	99	Funds Transfer	Revenue						
999-99-99996		Surplus Funds Applied		330,278.00	66,149.00	66,149.00	66,149.00	0.00	-100.00
999	99	Funds Transfer	Revenue TOTAL	330,278.00	66,149.00	66,149.00	66,149.00	0.00	-100.00
999	99		NET	330,278.00	66,149.00	66,149.00	66,149.00	0.00	-100.00

District Attorney

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 19	District Attorney Expense						
100-19-51310-50111	Regular Salaries	-79,852.42	-79,498.00	-47,539.94	-79,852.00	-81,852.00	2.96
100-19-51310-50112	Salaries Overtime	-459.53	0.00	0.00	0.00	0.00	
100-19-51310-50144	Term Life Ins./Employer's Share	-58.00	-58.00	-16.36	-58.00	-58.00	
100-19-51310-50147	Workers Comp	-220.29	-215.00	-0.20	-220.00	-220.00	2.33
100-19-51310-50149	Witness Fees	0.00	-10,000.00	0.00	0.00	-3,000.00	-70.00
100-19-51310-50151	FICA-Employer's Share	-5,262.92	-6,082.00	-3,214.21	-6,082.00	-6,262.00	2.96
100-19-51310-50152	Retirement-Employer's Share	-5,655.35	-5,311.00	-2,575.95	-5,655.00	-5,402.00	1.71
100-19-51310-50154	Hospital and Health Insurance	-42,420.91	-40,341.00	-27,242.41	-43,000.00	-47,582.00	17.95
100-19-51310-50155	Flex Administration Fees	-141.08	-68.00	-92.15	-142.00	-142.00	108.82
100-19-51310-50157	Employee Education and Training	-275.00	-500.00	-165.00	-300.00	-300.00	-40.00
100-19-51310-50225	Telephone	-521.27	-500.00	-220.41	-522.00	-525.00	5.00
100-19-51310-50242	Repair & Maint.	-943.84	-968.00	-31.44	-968.00	-968.00	
100-19-51310-50251	Transcription Fees	-1,057.57	-500.00	-2.00	-500.00	-500.00	
100-19-51310-50254	Investigations	-527.25	-500.00	-2.00	-500.00	-500.00	
100-19-51310-50255	Paper Service	-1,530.70	-1,500.00	-305.00	-1,500.00	-1,500.00	
100-19-51310-50311	Postage	-1,125.23	-1,300.00	-666.69	-1,300.00	-1,300.00	
100-19-51310-50312	Office Supplies	-53.80	-300.00	-977.94	-300.00	-300.00	
100-19-51310-50321	Publications/Legal Notices	-394.50	0.00	0.00	0.00	0.00	
100-19-51310-50329	Dues/Subscriptions	-3,775.25	-3,400.00	-2,428.35	-3,500.00	-3,800.00	11.76
100-19-51310-50335	Meal Expenses	0.00	-200.00	0.00	-200.00	-200.00	
100-19-51310-50339	Travel	-474.95	0.00	280.00	-70.00	-100.00	100.00
100-19-51310-50340	Operating Supplies	-1,704.96	0.00	0.00	0.00	0.00	
100-19-51310-50513	Public Liability Insurance	-3,328.00	-3,500.00	-3,328.00	-3,500.00	-3,500.00	
100 19	District Attorney Expense TOTAL	-149,782.82	-154,741.00	-88,528.05	-148,169.00	-158,011.00	2.11
100 19	NET	-149,782.82	-154,741.00	-88,528.05	-148,169.00	-158,011.00	2.11

Dog Pound

Account			2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 37	Dog Pound	Expense						
100-37-56800-50111	Regular Salaries		-34,839.98	-33,161.00	-15,535.66	-33,161.00	-34,769.00	4.85
100-37-56800-50112	Salaries Overtime		-157.15	-900.00	0.00	-900.00	-902.00	0.22
100-37-56800-50115	Dog Pound Attendant		-1,120.00	-2,192.00	-444.00	-1,800.00	-2,192.00	
100-37-56800-50144	Term Life Ins./Employer's Share		-31.84	-33.00	-16.46	-33.00	-34.00	3.03
100-37-56800-50147	Workers Comp		-1,332.44	-1,403.00	-2.75	-1,403.00	-1,466.00	4.49
100-37-56800-50151	FICA-Employer's Share		-2,485.27	-2,774.00	-1,073.57	-2,774.00	-2,896.00	4.40
100-37-56800-50152	Retirement-Employer's Share		-2,467.01	-2,422.00	-1,060.15	-2,422.00	-2,499.00	3.18
100-37-56800-50154	Hospital and Health Insurance		-23,761.39	-22,603.00	-12,701.43	-22,604.00	-23,395.00	3.50
100-37-56800-50155	Flex Administration Fees		-63.34	-40.00	-29.70	-60.00	-60.00	50.00
100-37-56800-50157	Employee Education and Training		-254.00	-500.00	0.00	-500.00	-500.00	
100-37-56800-50216	Janitorial Supplies		-480.26	-700.00	-57.91	-400.00	-500.00	-28.57
100-37-56800-50218-359	Veterinarian Services		-131.76	-250.00	0.00	-250.00	-250.00	
100-37-56800-50221	Water and Sewer		-330.95	-600.00	-130.11	-400.00	-500.00	-16.67
100-37-56800-50222	Electric		-438.91	-600.00	-183.17	-400.00	-600.00	
100-37-56800-50224	Heating Fuels		-1,043.11	-1,400.00	-467.36	-1,200.00	-1,400.00	
100-37-56800-50225	Telephone		-1,490.35	-1,500.00	-526.97	-1,300.00	-1,400.00	-6.67
100-37-56800-50226	Hardware/Software		-600.00	-600.00	-300.00	-600.00	-600.00	
100-37-56800-50242	Repair & Maint.		-1,050.00	-300.00	-819.67	-820.00	-300.00	
100-37-56800-50253	Rabies Clinic Exp.		-2,025.82	-700.00	-2,101.47	-2,102.00	-2,200.00	214.29
100-37-56800-50299	Food		-209.41	-300.00	-26.82	-250.00	-300.00	
100-37-56800-50311	Postage		-170.22	-150.00	-81.67	-175.00	-200.00	33.33
100-37-56800-50312	Office Supplies		-58.84	-200.00	-99.36	-200.00	-200.00	
100-37-56800-50321	Publications/Legal Notices		0.00	-50.00	0.00	0.00	0.00	-100.00
100-37-56800-50324	Membership Dues		-35.00	-50.00	0.00	-50.00	-50.00	
100-37-56800-50325	Registration Fees		0.00	-200.00	0.00	-200.00	-200.00	
100-37-56800-50335	Meal Expenses		-80.04	0.00	0.00	-100.00	-100.00	100.00
100-37-56800-50339	Travel		-100.00	-100.00	0.00	-100.00	-100.00	
100-37-56800-50340	Operating Supplies		-481.50	-400.00	0.00	-400.00	-400.00	
100-37-56800-50342-360	Seized Animal Care		0.00	-500.00	0.00	-500.00	-500.00	
100-37-56800-50346	Uniform Allowance		-201.40	-200.00	-17.90	-200.00	-200.00	
100-37-56800-50351	Vehicle Fuel		-473.98	-900.00	-67.24	-400.00	-600.00	-33.33
100-37-56800-50816	Capital Outlay		0.00	0.00	0.00	0.00	0.00	
100 37	Dog Pound	Expense TOTAL	-75,913.97	-75,728.00	-35,743.37	-75,704.00	-79,313.00	4.73
100 37	Dog Pound	Revenue						
100-37-46800	Rabies Clinic Revenues		2,834.00	2,834.00	4,807.00	4,807.00	5,000.00	76.43
100-37-48510	Dog Pound Revenues		12,819.00	5,000.00	3,380.00	5,000.00	5,000.00	
100-37-49220	Transfer from Spec. Rev. Fund		19,500.00	25,000.00	0.00	25,000.00	19,500.00	-22.00
100 37	Dog Pound	Revenue TOTAL	35,153.00	32,834.00	8,187.00	34,807.00	29,500.00	-10.15

Dog Pound

Account				2014 Actual	Orig 2015 Budget	6 month total 2015	2015 Estimate	2016 Budget	pct
100	37	NET		-40,760.97	-42,894.00	-27,556.37	-40,897.00	-49,813.00	16.13
815	00	Trust Fund Dog Licenses Expense							
815-00-56900-50162		Dog Tags		-202.90	-156.00	-202.90	-225.00	-225.00	44.23
815-00-56900-50321		Publications/Legal Notices		-86.20	-100.00	-172.25	-200.00	-200.00	100.00
815-00-59210-50000-367		Transfer to General Fund		-19,500.00	-25,000.00	0.00	0.00	-19,500.00	-22.00
815	00	Trust Fund Dog Licenses Expense TOTAL		-19,789.10	-25,256.00	-375.15	-425.00	-19,925.00	-21.11
815	00	Trust Fund Dog Licenses Revenue							
815-00-44201		Dog license fee		19,530.90	25,000.00	16,697.05	19,500.00	19,500.00	-22.00
815	00	Trust Fund Dog Licenses Revenue TOTAL		19,530.90	25,000.00	16,697.05	19,500.00	19,500.00	-22.00
815	00	NET		-258.20	-256.00	16,321.90	19,075.00	-425.00	66.02

Emergency Management

Account		2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 41	Emergency Management Expense						
100-41-52500-50111	Regular Salaries	-40,713.93	-40,531.00	-18,828.92	-40,531.00	-40,938.00	1.00
100-41-52500-50144	Term Life Ins./Employer's Share	-23.76	-24.00	-13.41	0.00	0.00	-100.00
100-41-52500-50147	Workers Comp	-3,253.36	-1,605.00	-6.85	0.00	0.00	-100.00
100-41-52500-50151	FICA-Employer's Share	-2,855.20	-3,101.00	-1,304.64	-3,100.00	-3,514.00	13.32
100-41-52500-50152	Retirement-Employer's Share	-2,869.11	-2,708.00	-1,280.33	-3,000.00	-3,032.00	11.96
100-41-52500-50154	Hospital and Health Insurance	-20,427.81	-17,739.00	-9,869.35	-18,000.00	-18,368.00	3.55
100-41-52500-50155	Flex Administration Fees	-63.34	-64.00	-29.70	-64.00	-64.00	
100-41-52500-50157	Employee Education and Training	-7,964.43	-1,000.00	-150.00	-1,000.00	-1,000.00	
100-41-52500-50220	Contracted Expenses	-4,546.32	-26,300.00	-5,298.68	-7,748.00	-31,948.00	21.48
100-41-52500-50220-338	Emergency Planner/Communications	-20,112.50	0.00	-8,900.00	-18,000.00	0.00	
100-41-52500-50225	Telephone	-128.86	-200.00	-54.73	-200.00	-250.00	25.00
100-41-52500-50242	Repair & Maint.	-1,297.12	-2,000.00	-1,491.90	-3,500.00	-5,500.00	175.00
100-41-52500-50292	Radio-Tower	-8,333.45	-5,500.00	-1,747.00	-5,200.00	-5,500.00	
100-41-52500-50297	Grant Education Expenditures	-3,551.10	0.00	0.00	0.00	0.00	
100-41-52500-50311	Postage	-24.74	-50.00	-1.88	-25.00	-50.00	
100-41-52500-50312	Office Supplies	-194.59	-100.00	-113.43	-350.00	-450.00	350.00
100-41-52500-50313	Printing	-455.41	-300.00	-128.60	-300.00	-300.00	
100-41-52500-50321	Publications/Legal Notices	-406.00	0.00	0.00	0.00	0.00	
100-41-52500-50325	Registration Fees	0.00	-500.00	0.00	0.00	0.00	-100.00
100-41-52500-50329	Dues/Subscriptions	-433.00	-200.00	-1,565.00	-3,650.00	-250.00	25.00
100-41-52500-50335	Meal Expenses	-87.22	0.00	0.00	0.00	-300.00	100.00
100-41-52500-50339	Travel	-2,730.02	-700.00	-680.95	-500.00	-563.00	-19.57
100-41-52500-50340	Operating Supplies	-7,132.05	-500.00	-3,396.35	-550.00	-500.00	
100-41-52500-50815	Capital Outlay-Equipment	0.00	0.00	0.00	0.00	0.00	
100-41-52600-50111	Regular Salaries	0.00	-4,413.00	0.00	-4,413.00	-5,000.00	13.30
100-41-52600-50225	Telephone	0.00	-1,200.00	-129.96	-200.00	-200.00	-83.33
100-41-52600-50312	Office Supplies	0.00	-100.00	0.00	0.00	0.00	-100.00
100-41-52600-50321	Publications/Legal Notices	-52.50	-100.00	0.00	-200.00	-200.00	100.00
100-41-52600-50339	Travel	0.00	0.00	0.00	-500.00	-437.00	100.00
100 41	Emergency Management Expense TOTAL	-127,655.82	-108,935.00	-54,991.68	-111,031.00	-118,364.00	8.66
100 41	Emergency Management Revenue						
100-41-43590	State Aid/Emergency Govt. Revenue	37,954.50	38,000.00	0.00	0.00	38,000.00	
100-41-43592	State Aid/LEPC	5,813.00	5,813.00	0.00	0.00	5,837.00	0.41
100-41-43613	State Aid/Hazmat	5,303.00	2,000.00	0.00	1,600.00	0.00	-100.00
100-41-46600	Public Charges for Services	1,631.40	1,897.00	2,322.70	3,600.00	3,600.00	89.77
100-41-47410	Chrgs to Depts	300.90	300.00	0.00	0.00	0.00	-100.00
100-41-48506	Donations-Hazmat	1,000.00	0.00	0.00	0.00	0.00	
100-41-48507	Donations-Search and Rescue	16,315.00	3,000.00	1,500.00	7,000.00	7,000.00	133.33
100-41-48600	Misc. General Revenue	7,199.00	5,000.00	130.00	130.00	0.00	-100.00

Emergency Management

Account					2014 Actual	Orig 2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100	41	Emergency Management	Revenue	TOTAL	75,516.80	56,010.00	3,952.70	12,330.00	54,437.00	-2.81
100	41			NET	-52,139.02	-52,925.00	-51,038.98	-98,701.00	-63,927.00	20.79
206	00	Emergency Government Grants	Expense							
206-00-52500-50815		Capital Outlay-Equipment			0.00	0.00	0.00	0.00	0.00	
206-00-52500-50816		Capital Outlay			0.00	0.00	0.00	0.00	0.00	
206	00	Emergency Government Grants	Expense	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
206	00	Emergency Government Grants	Revenue							
206-00-46600		Public Charges for Services			0.00	0.00	0.00	0.00	0.00	
206	00	Emergency Government Grants	Revenue	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
206	00			NET	0.00	0.00	0.00	0.00	0.00	0.00

Family Court Commissioner

Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100	05	Family Court Commissioner	Expense						
100-05-51240-50129		Contracted Services		-18,000.00	-18,000.00	-7,500.00	-18,000.00	-18,000.00	
100	05	Family Court Commissioner	Expense	TOTAL	-18,000.00	-18,000.00	-18,000.00	-18,000.00	0.00
100	05		NET	-18,000.00	-18,000.00	-7,500.00	-18,000.00	-18,000.00	0.00

Forestry

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 28	Forestry Department Expense						
100-28-56201-50111	Regular Salaries	-210,626.30	-188,238.00	-87,264.83	-187,345.00	-192,285.00	2.15
100-28-56201-50112	Salaries Overtime	-93.61	0.00	0.00	0.00	0.00	
100-28-56201-50144	Term Life Ins./Employer's Share	-23.75	-24.00	-10.47	-24.00	-27.00	12.50
100-28-56201-50147	Workers Comp	-5,096.22	-6,094.00	-7.64	-6,070.00	-6,537.00	7.27
100-28-56201-50151	FICA-Employer's Share	-15,656.19	-14,400.00	-6,453.21	-14,254.00	-14,710.00	2.15
100-28-56201-50152	Retirement-Employer's Share	-13,083.00	-12,574.00	-5,933.92	-12,446.00	-12,691.00	0.93
100-28-56201-50153	Retirement-Employee's Share	-49.14	0.00	0.00	0.00	0.00	
100-28-56201-50154	Hospital and Health Insurance	-42,599.58	-38,747.00	-21,773.68	-38,241.00	-70,185.00	81.14
100-28-56201-50155	Flex Administration Fees	-163.69	-80.00	-94.80	-190.00	-190.00	137.50
100-28-56201-50219	Maintenance Contracts	-800.00	-800.00	-800.00	-800.00	-800.00	
100-28-56201-50225	Telephone	-646.81	-1,000.00	-274.30	-550.00	-750.00	-25.00
100-28-56201-50241	Repairs/Maintenance-Vehicles	-22.99	0.00	-69.54	-70.00	0.00	
100-28-56201-50311	Postage	-925.92	-1,200.00	-459.30	-920.00	-1,200.00	
100-28-56201-50312	Office Supplies	-3,076.77	-2,000.00	-756.27	-2,000.00	-2,000.00	
100-28-56201-50324	Membership Dues	-2,928.94	-3,450.00	-7,054.08	-3,450.00	-3,450.00	
100-28-56201-50325-352	Training & Seminars	-120.00	-600.00	0.00	-400.00	-600.00	
100-28-56201-50329	Dues/Subscriptions	-248.00	-248.00	-45.00	-248.00	-248.00	
100-28-56201-50335	Meal Expenses	-24.08	-100.00	0.00	0.00	0.00	-100.00
100-28-56201-50336	Lodging	-140.00	-400.00	-280.00	0.00	0.00	-100.00
100-28-56201-50337	Meeting/Seminar Expenses	0.00	-150.00	-180.00	0.00	0.00	-100.00
100-28-56201-50339	Travel	0.00	-50.00	-30.00	-600.00	-700.00	1,300.00
100-28-56201-50351	Vehicle Fuel	-9,780.99	-10,500.00	-4,013.90	-9,000.00	-10,500.00	
100-28-56201-50353	Machinery & Equipment Parts	-129.36	-500.00	-19.48	-500.00	-500.00	
100-28-56201-50354	Printing Supplies	0.00	-500.00	0.00	-500.00	-500.00	
100-28-56201-50363	Sign Parts & Supplies	0.00	0.00	0.00	0.00	-500.00	100.00
100-28-56201-50811	Capital Outlay -Vehicles	-27,536.00	0.00	-1,575.00	0.00	0.00	
100-28-56201-50845	Timber Sale Expenses	-11,878.58	-14,000.00	-8,035.48	-14,000.00	-14,000.00	
100-28-56201-50845-102	Road Maint. & Upgrades	0.00	-2,000.00	0.00	-2,000.00	-2,000.00	
100 28	Forestry Department Expense TOTAL	-345,649.92	-297,655.00	-145,130.90	-293,608.00	-334,373.00	12.34
100 28	Forestry Department Revenue						
100-28-43584-125	Camping Fee Revenues	889.00	300.00	0.00	300.00	300.00	
100 28	Forestry Department Revenue TOTAL	889.00	300.00	0.00	300.00	300.00	0.00
100 28	NET	-344,760.92	-297,355.00	-145,130.90	-293,308.00	-334,073.00	12.35
240 00	Resource Development Fund Expense						
240-00-56200-50212	Legal Fees	-75,000.00	0.00	0.00	0.00	0.00	
240-00-56200-50324	Membership Dues	-500.00	-500.00	-500.00	-500.00	-500.00	
240-00-56200-50364	Non-Motorized Trail Expense	-150.00	-100.00	0.00	0.00	0.00	-100.00
240-00-56200-50367	CAMBA Trail Expenses	0.00	0.00	0.00	-5,000.00	-5,000.00	100.00

Forestry

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
240 00	Resource Development Fund Expense						
240-00-56200-50379-365	Other Resource Devel. Expenses	-272.60	0.00	0.00	0.00	0.00	
240-00-56200-50819	Capital Outlay	0.00	-61,250.00	0.00	0.00	-128,350.00	109.55
240-00-56200-50829	Envirmonmental Impact Grant Awards (EI)	23,600.00	0.00	-7,280.00	0.00	0.00	
240-00-56200-50833	Sawyer Co. Bike & Pedestrian Trail System (EI)	-19,731.41	0.00	-5,174.68	0.00	0.00	
240-00-56200-50847	Snowmobile Coordinator	0.00	-5,000.00	0.00	0.00	0.00	-100.00
240-00-56200-50851	Dam Maint.	-35,427.47	0.00	0.00	0.00	0.00	
240-00-56200-50857-353	Round Lake Dam Replacement	-10,231.62	0.00	0.00	0.00	0.00	
240-00-56200-50883	Birkie Trail Expenses	-43,000.00	-30,000.00	-91,686.08	0.00	0.00	-100.00
240 00	Resource Development Fund Expense TOTAL	-160,713.10	-96,850.00	-104,640.76	-5,500.00	-133,850.00	38.20
240 00	Resource Development Fund Revenue						
240-00-43607	Non-Motorized Trail Revenue	40.00	100.00	5.00	10.00	40.00	-60.00
240-00-43609	Birkie Trail Revenues	21,644.28	30,000.00	93,160.08	0.00	0.00	-100.00
240-00-43611	Bike & Pedestrian Trail Reimbursement	0.00	0.00	0.00	0.00	0.00	
240-00-46136	CAMBA Trail Revenue	0.00	0.00	3,200.00	5,000.00	5,000.00	100.00
240-00-49300-807	Use of Fund Balance	0.00	61,250.00	0.00	0.00	128,350.00	109.55
240 00	Resource Development Fund Revenue TOTAL	21,684.28	91,350.00	96,365.08	5,010.00	133,390.00	46.02
240 00	NET	-139,028.82	-5,500.00	-8,275.68	-490.00	-460.00	-91.64
242 00	Wildlife Habitat Expense						
242-00-56122-50000	Wildlife Habitat Prog Exp.	-2,481.67	-5,450.00	-1,118.00	-5,450.00	-5,433.00	-0.31
242 00	Wildlife Habitat Expense TOTAL	-2,481.67	-5,450.00	-1,118.00	-5,450.00	-5,433.00	-0.31
242 00	Wildlife Habitat Revenue						
242-00-46814	Wildlife Habitat Grant	5,450.39	5,450.00	5,434.32	5,435.00	5,433.00	-0.31
242 00	Wildlife Habitat Revenue TOTAL	5,450.39	5,450.00	5,434.32	5,435.00	5,433.00	-0.31
242 00	NET	2,968.72	0.00	4,316.32	-15.00	0.00	0.00
244 00	Sustainable Forestry Grant Expense						
244-00-56205-50340	Operating Supplies	0.00	0.00	0.00	0.00	0.00	
244-00-56205-50842	Forest Roads	0.00	-20,000.00	0.00	-19,120.00	0.00	-100.00
244 00	Sustainable Forestry Grant Expense TOTAL	0.00	-20,000.00	0.00	-19,120.00	0.00	-100.00
244 00	Sustainable Forestry Grant Revenue						
244-00-43601	Sustainable Forestry Grant	0.00	19,120.00	18,740.00	37,860.00	0.00	-100.00
244 00	Sustainable Forestry Grant Revenue TOTAL	0.00	19,120.00	18,740.00	37,860.00	0.00	-100.00
244 00	NET	0.00	-880.00	18,740.00	18,740.00	0.00	-100.00
245 00	Forestry State Aid Expense						
245-00-56100-50111	Regular Salaries	-26,634.68	-26,331.00	-12,066.61	-27,353.00	-29,420.00	11.73
245-00-56100-50144	Term Life Ins./Employer's Share	-4.86	-9.00	-2.58	-6.00	-6.00	-33.33
245-00-56100-50147	Workers Comp	0.00	-1,043.00	-1.30	-1,084.00	-1,165.00	11.70

Forestry

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
245 00	Forestrv State Aid Expense						
245-00-56100-50151	FICA-Employer's Share	-2,035.89	-2,014.00	-922.34	-2,093.00	-2,251.00	11.77
245-00-56100-50152	Retirement-Employer's Share	-1,861.89	-1,759.00	-820.55	-1,828.00	-1,945.00	10.57
245-00-56100-50324	Membership Dues	-2,928.95	-3,450.00	0.00	-3,450.00	-3,450.00	
245-00-56100-50325	Registration Fees	0.00	0.00	0.00	0.00	0.00	
245 00	Forestry State Aid Expense TOTAL	-33,466.27	-34,606.00	-13,813.38	-35,814.00	-38,237.00	10.49
245 00	Forestrv State Aid Revenue						
245-00-43594	St. Aid/Admin. Salary Grant	33,182.59	38,657.00	32,057.94	32,058.00	38,237.00	-1.09
245 00	Forestry State Aid Revenue TOTAL	33,182.59	38,657.00	32,057.94	32,058.00	38,237.00	-1.09
245 00	NET	-283.68	4,051.00	18,244.56	-3,756.00	0.00	-100.00
249 00	ATV-Snowmobile Grant Projects Expense						
249-00-56200-50848	Snowmobile Trail Maintenance	-103,251.22	-83,700.00	-8,062.88	-83,700.00	-83,700.00	
249-00-56200-50848-001	Snowmobile Special Grants	0.00	-18,500.00	-9,250.00	0.00	0.00	-100.00
249-00-56200-50854	ATV Special Grant Projects	-9,838.10	-393,345.00	-14.99	-25,217.00	-400,433.00	1.80
249-00-56200-50854-003	UTV Trail Maint Project	-3,744.93	-9,440.00	-4,720.00	-9,440.00	-8,929.00	-5.41
249-00-56200-50855	ATV Trail Maint.	-65,699.51	-67,220.00	-1,617.97	-67,220.00	-64,154.00	-4.56
249 00	ATV-Snowmobile Grant Proje Expense TOTAL	-182,533.76	-572,205.00	-23,665.84	-185,577.00	-557,216.00	-2.62
249 00	ATV-Snowmobile Grant Projects Revenue						
249-00-43582	Snowmobile Trail Maint. Rev.	105,517.65	83,700.00	8,062.88	83,700.00	83,700.00	
249-00-43582-001	Snowmobile Special Grants	0.00	18,500.00	0.00	0.00	0.00	-100.00
249-00-43586	ATV Trail Maint.	66,159.40	67,220.00	0.00	67,220.00	64,154.00	-4.56
249-00-43586-001	ATV Special Grants	9,838.10	393,345.00	16,402.25	25,217.00	400,433.00	1.80
249-00-43586-003	UTV Trail Maint	8,920.00	9,440.00	0.00	9,440.00	8,929.00	-5.41
249 00	ATV-Snowmobile Grant Proje Revenue TOTAL	190,435.15	572,205.00	24,465.13	185,577.00	557,216.00	-2.62
249 00	NET	7,901.39	0.00	799.29	0.00	0.00	0.00

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Account				2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
223	00	Car Pool of County Vehicles	Expense						
223-00-57305-50000		Car Pool of County Vehicles Expe		259.36	0.00	0.00	0.00	0.00	
223-00-57305-50811		Capital Outlay -Vehicles		0.00	0.00	-6,000.00	0.00	0.00	
223	00	Car Pool of County Vehicles	Expense TOTAL	259.36	0.00	-6,000.00	0.00	0.00	0.00
223	00		NET	259.36	0.00	-6,000.00	0.00	0.00	0.00
225	60	Administration	Expense						
225-60-54106-50111		Regular Salaries		0.00	0.00	0.00	0.00	-237,166.00	100.00
225-60-54106-50141		Committee Per Diems		0.00	0.00	0.00	0.00	-2,500.00	100.00
225-60-54106-50144		Term Life Ins./Employer's Share		0.00	0.00	0.00	0.00	-177.00	100.00
225-60-54106-50147		Workers Comp		0.00	0.00	0.00	0.00	-3,484.00	100.00
225-60-54106-50151		FICA-Employer's Share		-2.48	0.00	0.00	0.00	-18,143.00	100.00
225-60-54106-50152		Retirement-Employer's Share		0.00	0.00	0.00	0.00	-15,592.00	100.00
225-60-54106-50154		Hospital and Health Insurance		0.00	0.00	0.00	0.00	-62,014.00	100.00
225-60-54106-50158		Unemployment Compensation		0.00	0.00	-23.70	0.00	0.00	
225-60-54106-50216-313		Contracted Services		0.00	0.00	0.00	0.00	-2,064.00	100.00
225-60-54106-50225		Telephone		0.00	0.00	0.00	0.00	-18,000.00	100.00
225-60-54106-50242		Repair & Maint.		0.00	0.00	0.00	0.00	-750.00	100.00
225-60-54106-50311		Postage		0.00	0.00	0.00	0.00	-8,600.00	100.00
225-60-54106-50312		Office Supplies		0.00	0.00	-932.53	0.00	-6,550.00	100.00
225-60-54106-50313		Printing		0.00	0.00	-3,802.74	0.00	-3,002.00	100.00
225-60-54106-50321		Publications/Legal Notices		0.00	0.00	0.00	0.00	-4,000.00	100.00
225-60-54106-50325		Registration Fees		0.00	0.00	0.00	0.00	-8,400.00	100.00
225-60-54106-50329		Dues/Subscriptions		0.00	0.00	0.00	0.00	-3,370.00	100.00
225-60-54106-50331		Software, Licensing, Maint. Fees		0.00	0.00	0.00	0.00	-16,162.00	100.00
225-60-54106-50339		Travel		0.00	0.00	-1,128.01	0.00	-4,000.00	100.00
225-60-54106-50340		Operating Supplies		0.00	0.00	0.00	0.00	-1,750.00	100.00
225-60-54106-50353		Machinery & Equipment Parts		0.00	0.00	0.00	0.00	-10,688.00	100.00
225-60-54106-50513		Public Liability Insurance		0.00	0.00	0.00	0.00	-40,247.00	100.00
225-60-55002-50155		Flex Administration Fees		-156.00	0.00	0.00	0.00	0.00	
225-60-55072-50151		FICA-Employer's Share		-3.82	0.00	0.00	0.00	0.00	
225	60	Administration	Expense TOTAL	-162.30	0.00	-5,886.98	0.00	-466,659.00	100.00
225	60	Administration	Revenue						
225-60-43650		St. Aid		-7,399.05	0.00	0.00	0.00	0.00	
225-60-43650-210		State Aid/Human Services- HS		7,634.65	0.00	0.00	0.00	0.00	
225-60-43650-215		State Aid/Public Health- Health		5,526.70	0.00	0.00	0.00	0.00	
225-60-46600		Public Charges for Services		107,110.92	0.00	0.00	0.00	0.00	
225-60-46600-003		Client Collections-Medicaid		-5.00	0.00	0.00	0.00	0.00	
225-60-48600		Misc. General Revenue		199.94	0.00	0.00	0.00	0.00	
225-60-49210		Transfer From General Fund		236,196.99	0.00	0.00	0.00	0.00	

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Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225	60	Administration	Revenue TOTAL	349,265.15	0.00	0.00	0.00	0.00	0.00
225	60		NET	349,102.85	0.00	-5,886.98	0.00	-466,659.00	100.00
225	61	ADRC	Expense						
225-61-54107-50111		Regular Salaries		-316,222.54	-188,330.00	-97,856.02	-188,330.00	-201,997.00	7.26
225-61-54107-50112		Salaries Overtime		-45.97	0.00	0.00	0.00	0.00	
225-61-54107-50141		Committee Per Diems		-1,594.74	-1,080.00	-166.08	-1,080.00	0.00	-100.00
225-61-54107-50144		Term Life Ins./Employer's Share		-140.95	-79.00	-62.83	-79.00	-126.00	59.49
225-61-54107-50147		Workers Comp		-5,460.58	-5,726.00	-6.16	-5,726.00	-7,279.00	27.12
225-61-54107-50151		FICA-Employer's Share		-21,960.32	-14,407.00	-6,781.91	-14,407.00	-15,452.00	7.25
225-61-54107-50152		Retirement-Employer's Share		-21,500.38	-12,580.00	-6,582.17	-12,580.00	-13,332.00	5.98
225-61-54107-50154		Hospital and Health Insurance		-128,379.99	-88,471.00	-55,884.30	-88,471.00	-102,701.00	16.08
225-61-54107-50155		Flex Administration Fees		-335.02	0.00	-132.68	0.00	0.00	
225-61-54107-50216-313		Contracted Services		-296,160.26	-232.00	0.00	-232.00	0.00	-100.00
225-61-54107-50225		Telephone		-2,101.77	-2,025.00	-515.17	-2,025.00	0.00	-100.00
225-61-54107-50242		Repair & Maint.		-170.34	-84.00	0.00	-84.00	0.00	-100.00
225-61-54107-50311		Postage		-964.23	-968.00	-316.69	-968.00	0.00	-100.00
225-61-54107-50312		Office Supplies		-1,043.05	-812.00	-149.32	-812.00	-75.00	-90.76
225-61-54107-50313		Printing		-2,032.75	-638.00	-534.65	-638.00	-300.00	-52.98
225-61-54107-50319		Computer Supplies		-6,072.73	-1,007.00	0.00	-1,007.00	0.00	-100.00
225-61-54107-50321		Publications/Legal Notices		-1,653.46	-619.00	-6.11	-619.00	0.00	-100.00
225-61-54107-50325		Registration Fees		-1,697.66	-1,945.00	-1,349.10	-1,945.00	-2,000.00	2.83
225-61-54107-50329		Dues/Subscriptions		-167.72	-460.00	-182.85	-460.00	-250.00	-45.65
225-61-54107-50331		Software, Licensing, Maint. Fees		-3,195.28	0.00	-1,373.23	0.00	0.00	
225-61-54107-50339		Travel		-5,219.36	-3,450.00	-2,158.14	-3,450.00	-4,000.00	15.94
225-61-54107-50340		Operating Supplies		-163.86	-197.00	0.00	-197.00	0.00	-100.00
225-61-54107-50353		Machinery & Equipment Parts		-38.38	-2,982.00	-333.07	-2,982.00	0.00	-100.00
225-61-54107-50513		Public Liability Insurance		-7,407.69	-4,529.00	0.00	-4,529.00	0.00	-100.00
225	61	ADRC	Expense TOTAL	-823,729.03	-330,621.00	-174,390.48	-330,621.00	-347,512.00	5.11
225	61	ADRC	Revenue						
225-61-43650		St. Aid		541,367.22	238,681.00	61,621.00	238,681.00	249,991.00	4.74
225-61-46600-003		Client Collections-Medicaid		88,037.09	0.00	0.00	0.00	125,524.00	100.00
225-61-46600-060		Client Collections-Insurance		0.00	0.00	0.00	0.00	0.00	
225-61-46600-077		Client Collections		6,344.79	0.00	29.02	0.00	0.00	
225	61	ADRC	Revenue TOTAL	635,749.10	238,681.00	61,650.02	238,681.00	375,515.00	57.33
225	61		NET	-187,979.93	-91,940.00	-112,740.46	-91,940.00	28,003.00	-130.46
225	62	AODA/MH	Expense						
225-62-54108-50111		Regular Salaries		-320,083.97	-321,463.00	-133,820.07	-295,677.00	-322,057.00	0.18
225-62-54108-50112		Salaries Overtime		-539.68	0.00	0.00	0.00	0.00	

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Account		2014 Actual	Orig 2015 Budget	2015	6 month total	2015 Estimate	2016 Budget	pct
225 62 AODA/MH	Expense							
225-62-54108-50141	Committee Per Diems	-1,344.92	-1,774.00	-210.60		-1,774.00	0.00	-100.00
225-62-54108-50144	Term Life Ins./Employer's Share	-164.52	-187.00	-92.13		-187.00	-179.00	-4.28
225-62-54108-50147	Workers Comp	-5,669.00	-8,864.00	-8.81		-8,864.00	-10,085.00	13.77
225-62-54108-50151	FICA-Employer's Share	-22,917.27	-24,592.00	-9,447.88		-24,592.00	-24,637.00	0.18
225-62-54108-50152	Retirement-Employer's Share	-21,455.94	-21,474.00	-9,022.59		-21,474.00	-21,256.00	-1.02
225-62-54108-50154	Hospital and Health Insurance	-121,359.58	-151,265.00	-60,104.21		-151,265.00	-120,302.00	-20.47
225-62-54108-50155	Flex Administration Fees	-375.54	0.00	-168.36		0.00	0.00	
225-62-54108-50158	Unemployment Compensation	0.00	0.00	1,881.31		0.00	0.00	
225-62-54108-50216-313	Contracted Services	-1,809,856.48	-1,802,935.00	-875,471.68		-1,897,035.00	-1,863,673.00	3.37
225-62-54108-50225	Telephone	-2,493.84	-3,326.00	-718.73		-3,326.00	0.00	-100.00
225-62-54108-50242	Repair & Maint.	-170.34	-139.00	0.00		-139.00	0.00	-100.00
225-62-54108-50311	Postage	-1,016.81	-1,589.00	-418.38		-1,589.00	0.00	-100.00
225-62-54108-50312	Office Supplies	-1,397.22	-1,410.00	-830.65		-1,410.00	-200.00	-85.82
225-62-54108-50313	Printing	-2,299.13	-1,755.00	-1,593.62		-1,755.00	-1,200.00	-31.62
225-62-54108-50319	Computer Supplies	-109.18	0.00	0.00		0.00	0.00	
225-62-54108-50321	Publications/Legal Notices	-3,863.26	-1,266.00	-2,033.20		-1,266.00	-250.00	-80.25
225-62-54108-50325	Registration Fees	-2,465.21	-3,552.00	-1,195.10		-3,552.00	-3,000.00	-15.54
225-62-54108-50329	Dues/Subscriptions	-1,182.37	-1,896.00	-2,082.51		-1,896.00	-1,550.00	-18.25
225-62-54108-50331	Software, Licensing, Maint. Fees	-7,560.88	-2,887.00	-3,002.08		-2,887.00	-1,233.00	-57.29
225-62-54108-50339	Travel	-632.99	-1,039.00	-209.19		-1,039.00	-300.00	-71.13
225-62-54108-50340	Operating Supplies	-104.00	-323.00	0.00		-323.00	0.00	-100.00
225-62-54108-50353	Machinery & Equipment Parts	-45.86	-4,896.00	-422.55		-4,896.00	0.00	-100.00
225-62-54108-50513	Public Liability Insurance	-11,754.80	-7,436.00	-2,354.58		-7,436.00	0.00	-100.00
225 62 AODA/MH	Expense TOTAL	-2,338,862.79	-2,364,068.00	-1,101,325.61		-2,432,382.00	-2,369,922.00	0.25
225 62 AODA/MH	Revenue							
225-62-43650	St. Aid	911,512.42	879,664.00	187,002.00		879,664.00	863,824.00	-1.80
225-62-46600-002	Client Collections-Medicare	2,523.63	1,776.00	73.26		1,776.00	0.00	-100.00
225-62-46600-003	Client Collections-Medicaid	667,811.09	797,741.00	213,932.72		697,741.00	739,000.00	-7.36
225-62-46600-060	Client Collections-Insurance	2,463.41	1,315.00	120.00		1,315.00	240.00	-81.75
225-62-46600-077	Client Collections	212,498.23	217,884.00	114,139.47		217,884.00	231,208.00	6.12
225 62 AODA/MH	Revenue TOTAL	1,796,808.78	1,898,380.00	515,267.45		1,798,380.00	1,834,272.00	-3.38
225 62	NET	-542,054.01	-465,688.00	-586,058.16		-634,002.00	-535,650.00	15.02
225 63 Children & Family	Expense							
225-63-51515	Interest Expense	0.00	0.00	-329.34		0.00	0.00	
225-63-54109-50111	Regular Salaries	-488,310.77	-396,993.00	-161,423.11		-344,527.00	-335,538.00	-15.48
225-63-54109-50112	Salaries Overtime	-1,912.96	0.00	-872.88		0.00	0.00	
225-63-54109-50141	Committee Per Diems	-2,685.96	-2,160.00	-368.06		-2,160.00	0.00	-100.00
225-63-54109-50144	Term Life Ins./Employer's Share	-278.16	-200.00	-82.81		-200.00	-213.00	6.50

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Account			2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 63	Children & Familv	Expense						
225-63-54109-50147	Workers Comp		-8,691.08	-12,761.00	-17.39	-12,761.00	-12,311.00	-3.53
225-63-54109-50151	FICA-Employer's Share		-35,462.77	-30,370.00	-11,527.16	-30,370.00	-25,669.00	-15.48
225-63-54109-50152	Retirement-Employer's Share		-33,752.82	-26,519.00	-10,587.92	-26,519.00	-22,146.00	-16.49
225-63-54109-50154	Hospital and Health Insurance		-125,483.89	-111,120.00	-63,062.76	-111,120.00	-115,828.00	4.24
225-63-54109-50155	Flex Administration Fees		-553.31	0.00	-166.88	0.00	0.00	
225-63-54109-50216-313	Contracted Services		-998,587.38	-634,580.00	-186,198.04	-534,580.00	-442,305.00	-30.30
225-63-54109-50225	Telephone		-3,525.77	-4,049.00	-617.32	-4,049.00	0.00	-100.00
225-63-54109-50242	Repair & Maint.		0.00	-169.00	-1,301.90	-169.00	0.00	-100.00
225-63-54109-50311	Postage		-1,607.90	-1,935.00	-532.38	-1,935.00	0.00	-100.00
225-63-54109-50312	Office Supplies		-1,812.39	-1,723.00	-262.30	-1,723.00	-250.00	-85.49
225-63-54109-50313	Printing		-3,047.58	-1,675.00	-821.54	-1,675.00	-1,000.00	-40.30
225-63-54109-50319	Computer Supplies		-986.77	0.00	0.00	0.00	0.00	
225-63-54109-50321	Publications/Legal Notices		-7,640.53	-1,237.00	-659.92	-1,237.00	0.00	-100.00
225-63-54109-50325	Registration Fees		-10,964.11	-6,890.00	-4,924.48	-6,890.00	-5,000.00	-27.43
225-63-54109-50329	Dues/Subscriptions		-212.96	-921.00	-253.20	-921.00	-500.00	-45.71
225-63-54109-50331	Software, Licensing, Maint. Fees		-6,944.01	-5,013.00	-2,217.39	-5,013.00	0.00	-100.00
225-63-54109-50339	Travel		-9,912.73	-9,900.00	-2,393.44	-9,900.00	-9,000.00	-9.09
225-63-54109-50340	Operating Supplies		-390.05	-394.00	0.00	-394.00	0.00	-100.00
225-63-54109-50353	Machinery & Equipment Parts		-65.45	-10,711.00	-777.81	-10,711.00	0.00	-100.00
225-63-54109-50513	Public Liability Insurance		-11,790.09	-9,054.00	0.00	-9,054.00	0.00	-100.00
225 63	Children & Family	Expense TOTAL	-1,754,619.44	-1,268,374.00	-449,398.03	-1,115,908.00	-969,760.00	-23.54
225 63	Children & Familv	Revenue						
225-63-43650	St. Aid		752,339.86	544,376.00	145,794.31	544,376.00	496,488.00	-8.80
225-63-46600-003	Client Collections-Medicaid		14,421.89	6,684.00	0.00	0.00	0.00	-100.00
225-63-46600-077	Client Collections		53,237.24	68,175.00	21,975.93	68,175.00	30,564.00	-55.17
225 63	Children & Family	Revenue TOTAL	819,998.99	619,235.00	167,770.24	612,551.00	527,052.00	-14.89
225 63		NET	-934,620.45	-649,139.00	-281,627.79	-503,357.00	-442,708.00	-31.80
225 64	Economic Support	Expense						
225-64-54110-50111	Regular Salaries		-335,124.56	-213,693.00	-99,848.07	-213,693.00	-201,195.00	-5.85
225-64-54110-50112	Salaries Overtime		-2,505.37	0.00	0.00	0.00	0.00	
225-64-54110-50141	Committee Per Diems		-1,440.64	-1,260.00	-173.49	-1,260.00	0.00	-100.00
225-64-54110-50144	Term Life Ins./Employer's Share		-202.67	-139.00	35.24	-139.00	-127.00	-8.63
225-64-54110-50147	Workers Comp		-6,231.74	-1,764.00	-1.06	-1,764.00	-543.00	-69.22
225-64-54110-50151	FICA-Employer's Share		-24,191.32	-16,348.00	-7,179.58	-16,348.00	-15,391.00	-5.85
225-64-54110-50152	Retirement-Employer's Share		-23,572.94	-14,275.00	-6,788.07	-14,275.00	-13,279.00	-6.98
225-64-54110-50154	Hospital and Health Insurance		-137,257.58	-103,364.00	-50,241.12	-103,364.00	-100,725.00	-2.55
225-64-54110-50155	Flex Administration Fees		-421.26	0.00	-138.75	0.00	0.00	
225-64-54110-50216-313	Contracted Services		-52,909.94	-4,667.00	-25.00	-4,667.00	-4,396.00	-5.81

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Account		2014 Actual	Orig 2015 Budget	6 month 2015 total	2015 Estimate	2016 Budget	pct
225 64	Economic Support Expense						
225-64-54110-50225	Telephone	-2,529.23	-2,363.00	-399.67	-2,363.00	0.00	-100.00
225-64-54110-50242	Repair & Maint.	0.00	-98.00	0.00	-98.00	0.00	-100.00
225-64-54110-50311	Postage	-1,110.15	-1,129.00	-331.07	-1,129.00	0.00	-100.00
225-64-54110-50312	Office Supplies	-1,482.80	-910.00	-156.12	-910.00	-50.00	-94.51
225-64-54110-50313	Printing	-2,166.43	-394.00	-558.92	-394.00	0.00	-100.00
225-64-54110-50319	Computer Supplies	-2,097.72	0.00	0.00	0.00	0.00	
225-64-54110-50321	Publications/Legal Notices	-646.33	-722.00	-18.41	-722.00	0.00	-100.00
225-64-54110-50325	Registration Fees	-1,909.95	-1,103.00	-194.76	-1,103.00	0.00	-100.00
225-64-54110-50329	Dues/Subscriptions	-82.88	-846.00	-47.40	-846.00	-600.00	-29.08
225-64-54110-50331	Software, Licensing, Maint. Fees	-6,389.73	-2,375.00	-2,035.60	-2,375.00	-1,200.00	-49.47
225-64-54110-50339	Travel	-447.39	-675.00	-61.57	-675.00	-150.00	-77.78
225-64-54110-50340	Operating Supplies	-110.25	-230.00	0.00	-230.00	0.00	-100.00
225-64-54110-50353	Machinery & Equipment Parts	-52.24	-3,479.00	-348.21	-3,479.00	0.00	-100.00
225-64-54110-50513	Public Liability Insurance	-8,453.81	-5,284.00	0.00	-5,284.00	0.00	-100.00
225 64	Economic Support Expense TOTAL	-611,336.93	-375,118.00	-168,511.63	-375,118.00	-337,656.00	-9.99
225 64	Economic Support Revenue						
225-64-43650	St. Aid	502,546.69	291,553.00	59,994.79	291,553.00	285,592.00	-2.04
225-64-46600-077	Client Collections	400.00	0.00	4,231.16	0.00	0.00	
225 64	Economic Support Revenue TOTAL	502,946.69	291,553.00	64,225.95	291,553.00	285,592.00	-2.04
225 64	NET	-108,390.24	-83,565.00	-104,285.68	-83,565.00	-52,064.00	-37.70
225 65	Public Health Expense						
225-65-54111-50111	Regular Salaries	-299,365.05	-67,214.00	-15,125.95	-67,214.00	-67,298.00	0.12
225-65-54111-50112	Salaries Overtime	-4.55	0.00	0.00	0.00	0.00	
225-65-54111-50141	Committee Per Diems	-839.14	-458.00	-20.09	-458.00	0.00	-100.00
225-65-54111-50144	Term Life Ins./Employer's Share	-52.94	-10.00	-5.65	-10.00	-4.00	-60.00
225-65-54111-50147	Workers Comp	-5,703.32	-1,881.00	-0.01	-1,881.00	-2,519.00	33.92
225-65-54111-50151	FICA-Employer's Share	-21,329.66	-5,147.00	-1,097.27	-5,147.00	-5,148.00	0.02
225-65-54111-50152	Retirement-Employer's Share	-19,488.00	-4,482.00	-1,028.40	-4,482.00	-4,442.00	-0.89
225-65-54111-50154	Hospital and Health Insurance	-113,257.45	-22,626.00	-6,064.85	-22,626.00	-25,446.00	12.46
225-65-54111-50155	Flex Administration Fees	-248.10	0.00	-16.90	0.00	0.00	
225-65-54111-50216-313	Contracted Services	-1,297.18	-3,098.00	-160.61	-3,098.00	-1,500.00	-51.58
225-65-54111-50225	Telephone	-1,438.42	-858.00	-102.31	-858.00	0.00	-100.00
225-65-54111-50242	Repair & Maint.	-129.00	-286.00	0.00	-286.00	-250.00	-12.59
225-65-54111-50311	Postage	-1,713.27	-410.00	-63.26	-410.00	0.00	-100.00
225-65-54111-50312	Office Supplies	-1,967.63	-612.00	-90.55	-612.00	-300.00	-50.98
225-65-54111-50313	Printing	-1,556.63	-793.00	-65.40	-793.00	-650.00	-18.03
225-65-54111-50319	Computer Supplies	-106.19	0.00	0.00	0.00	-617.00	100.00
225-65-54111-50321	Publications/Legal Notices	-991.22	-512.00	-85.74	-512.00	-250.00	-51.17

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Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 65	Public Health	Expense	TOTAL						
225-65-54111-50325	Registration Fees			-3,481.22	-2,400.00	-150.82	-2,400.00	-2,000.00	-16.67
225-65-54111-50329	Dues/Subscriptions			-1,628.07	-409.00	-250.51	-409.00	-320.00	-21.76
225-65-54111-50331	Software, Licensing, Maint. Fees			-3,725.42	-1,043.00	-796.68	-1,043.00	0.00	-100.00
225-65-54111-50333	Rent			-235.00	0.00	0.00	0.00	0.00	
225-65-54111-50339	Travel			-1,280.88	-271.00	-41.52	-271.00	-80.00	-70.48
225-65-54111-50340	Operating Supplies			-875.08	-83.00	0.00	-83.00	0.00	-100.00
225-65-54111-50344	Supplies			-14,885.89	0.00	-536.10	0.00	0.00	
225-65-54111-50353	Machinery & Equipment Parts			-18.06	-1,263.00	-40.43	-1,263.00	0.00	-100.00
225-65-54111-50513	Public Liability Insurance			-7,736.99	-1,918.00	0.00	-1,918.00	0.00	-100.00
225 65	Public Health	Expense	TOTAL	-503,354.36	-115,774.00	-25,743.05	-115,774.00	-110,824.00	-4.28
225 65	Public Health	Revenue	TOTAL						
225-65-43650	St. Aid			201,796.00	0.00	0.00	0.00	0.00	
225-65-46600-002	Client Collections-Medicare			600.31	0.00	0.00	0.00	0.00	
225-65-46600-003	Client Collections-Medicaid			45,428.34	0.00	0.00	0.00	0.00	
225-65-46600-060	Client Collections-Insurance			44.28	0.00	0.00	0.00	0.00	
225-65-46600-077	Client Collections			6,226.91	1,263.00	3,229.25	6,162.00	6,162.00	387.89
225 65	Public Health	Revenue	TOTAL	254,095.84	1,263.00	3,229.25	6,162.00	6,162.00	387.89
225 65		NET		-249,258.52	-114,511.00	-22,513.80	-109,612.00	-104,662.00	-8.60
225 66	Family Support	Expense	TOTAL						
225-66-54112-50111	Regular Salaries			0.00	-14,552.00	-2,101.04	-14,552.00	-51,398.00	253.20
225-66-54112-50144	Term Life Ins./Employer's Share			0.00	-3.00	-2.04	-3.00	-41.00	1,266.67
225-66-54112-50147	Workers Comp			0.00	-576.00	-0.11	-576.00	-1,604.00	178.47
225-66-54112-50151	FICA-Employer's Share			0.00	-1,113.00	-237.78	-1,113.00	-3,932.00	253.28
225-66-54112-50152	Retirement-Employer's Share			0.00	-972.00	-224.88	-972.00	-3,392.00	248.97
225-66-54112-50154	Hospital and Health Insurance			0.00	-2,987.00	-937.18	-2,987.00	-15,703.00	425.71
225-66-54112-50216-313	Contracted Services			0.00	-32,468.00	-14,362.32	-32,468.00	-125,770.00	287.37
225-66-54112-50325	Registration Fees			0.00	0.00	0.00	0.00	-500.00	100.00
225-66-54112-50339	Travel			0.00	0.00	-104.47	0.00	-2,000.00	100.00
225-66-54112-50340	Operating Supplies			0.00	0.00	-22.58	0.00	0.00	
225 66	Family Support	Expense	TOTAL	0.00	-52,671.00	-17,992.40	-52,671.00	-204,340.00	287.96
225 66	Family Support	Revenue	TOTAL						
225-66-43650	St. Aid			0.00	36,075.00	18,038.00	36,075.00	78,951.00	118.85
225-66-46600-003	Client Collections-Medicaid			0.00	13,407.00	3,190.29	13,407.00	135,371.00	909.70
225 66	Family Support	Revenue	TOTAL	0.00	49,482.00	21,228.29	49,482.00	214,322.00	333.13
225 66		NET		0.00	-3,189.00	3,235.89	-3,189.00	9,982.00	-413.01
225 67	Birth-to-Three	Expense	TOTAL						
225-67-54113-50111	Regular Salaries			0.00	-1,788.00	-659.70	-1,788.00	-57,043.00	3,090.32

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Account		2014 Actual	Orig 2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 67	Birth-to-Three Expense						
225-67-54113-50144	Term Life Ins./Employer's Share	0.00	-1.00	-0.52	-1.00	0.00	-100.00
225-67-54113-50147	Workers Comp	0.00	-69.00	0.00	-69.00	-2,259.00	3,173.91
225-67-54113-50151	FICA-Employer's Share	0.00	-137.00	-45.67	-137.00	-4,364.00	3,085.40
225-67-54113-50152	Retirement-Employer's Share	0.00	-119.00	-44.86	-119.00	-3,765.00	3,063.87
225-67-54113-50154	Hospital and Health Insurance	0.00	-707.00	-303.51	-707.00	-16,895.00	2,289.67
225-67-54113-50216-313	Contracted Services	0.00	-118,000.00	-39,292.07	-118,000.00	-17,288.00	-85.35
225-67-54113-50325	Registration Fees	0.00	0.00	0.00	0.00	-750.00	100.00
225-67-54113-50339	Travel	0.00	0.00	-2.62	0.00	-1,500.00	100.00
225 67	Birth-to-Three Expense TOTAL	0.00	-120,821.00	-40,348.95	-120,821.00	-103,864.00	-14.03
225 67	Birth-to-Three Revenue						
225-67-43650	St. Aid	0.00	33,805.00	16,903.00	33,805.00	33,805.00	
225-67-46600-003	Client Collections-Medicaid	0.00	34,900.00	8,067.83	34,900.00	19,363.00	-44.52
225-67-46600-077	Client Collections	0.00	350.00	190.00	350.00	456.00	30.29
225 67	Birth-to-Three Revenue TOTAL	0.00	69,055.00	25,160.83	69,055.00	53,624.00	-22.35
225 67	NET	0.00	-51,766.00	-15,188.12	-51,766.00	-50,240.00	-2.95
225 68	Adult Protective/Elder Abuse Expense						
225-68-54114-50111	Regular Salaries	0.00	-53,482.00	-19,605.43	-53,482.00	-60,707.00	13.51
225-68-54114-50144	Term Life Ins./Employer's Share	0.00	-20.00	-12.26	-20.00	-30.00	50.00
225-68-54114-50147	Workers Comp	0.00	-1,929.00	-1.21	-1,929.00	-2,038.00	5.65
225-68-54114-50151	FICA-Employer's Share	0.00	-4,091.00	-1,380.32	-4,091.00	-4,644.00	13.52
225-68-54114-50152	Retirement-Employer's Share	0.00	-3,573.00	-1,246.21	-3,573.00	-4,007.00	12.15
225-68-54114-50154	Hospital and Health Insurance	0.00	-13,862.00	-6,626.86	-13,862.00	-18,693.00	34.85
225-68-54114-50216-313	Contracted Services	0.00	-11,400.00	-4,399.85	-11,400.00	-11,400.00	
225-68-54114-50325	Registration Fees	0.00	0.00	0.00	0.00	0.00	
225-68-54114-50339	Travel	0.00	-500.00	-131.48	-500.00	-500.00	
225-68-54114-50340	Operating Supplies	0.00	0.00	-39.65	0.00	0.00	
225 68	Adult Protective/Elder Abuse Expense TOTAL	0.00	-88,857.00	-33,443.27	-88,857.00	-102,019.00	14.81
225 68	Adult Protective/Elder Abuse Revenue						
225-68-43650	St. Aid	0.00	33,757.00	13,836.00	33,757.00	33,757.00	
225 68	Adult Protective/Elder Abuse Revenue TOTAL	0.00	33,757.00	13,836.00	33,757.00	33,757.00	0.00
225 68	NET	0.00	-55,100.00	-19,607.27	-55,100.00	-68,262.00	23.89
225 69	Long Term Care Expense						
225-69-54115-50111	Regular Salaries	0.00	-67,117.00	-41,539.21	-67,117.00	-12,072.00	-82.01
225-69-54115-50141	Committee Per Diems	0.00	-628.00	-116.02	-628.00	0.00	-100.00
225-69-54115-50144	Term Life Ins./Employer's Share	0.00	-28.00	-26.26	-28.00	-3.00	-89.29
225-69-54115-50147	Workers Comp	0.00	-2,111.00	-3.82	-2,111.00	-478.00	-77.36
225-69-54115-50151	FICA-Employer's Share	0.00	-5,134.00	-2,856.37	-5,134.00	-924.00	-82.00

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225 69	Long Term Care Expense						
225-69-54115-50152	Retirement-Employer's Share	0.00	-4,483.00	-2,734.46	-4,483.00	-797.00	-82.22
225-69-54115-50154	Hospital and Health Insurance	0.00	-24,437.00	-18,247.89	-24,437.00	-4,592.00	-81.21
225-69-54115-50155	Flex Administration Fees	0.00	0.00	-92.82	0.00	0.00	
225-69-54115-50216-313	Contracted Services	0.00	-128,490.00	-40,603.70	-128,490.00	-100,770.00	-21.57
225-69-54115-50225	Telephone	0.00	-1,178.00	-396.34	-1,178.00	0.00	-100.00
225-69-54115-50242	Repair & Maint.	0.00	-49.00	0.00	-49.00	0.00	-100.00
225-69-54115-50311	Postage	0.00	-563.00	-226.42	-563.00	0.00	-100.00
225-69-54115-50312	Office Supplies	0.00	-504.00	-104.42	-504.00	-75.00	-85.12
225-69-54115-50313	Printing	0.00	-496.00	-373.88	-496.00	-300.00	-39.52
225-69-54115-50321	Publications/Legal Notices	0.00	-360.00	-4.29	-360.00	0.00	-100.00
225-69-54115-50325	Registration Fees	0.00	-1,050.00	-120.22	-1,050.00	0.00	-100.00
225-69-54115-50329	Dues/Subscriptions	0.00	-372.00	-159.21	-372.00	-250.00	-32.80
225-69-54115-50331	Software, Licensing, Maint. Fees	0.00	-586.00	-960.30	-586.00	0.00	-100.00
225-69-54115-50339	Travel	0.00	-1,762.00	-439.45	-1,762.00	-500.00	-71.62
225-69-54115-50340	Operating Supplies	0.00	-115.00	-22.58	-115.00	0.00	-100.00
225-69-54115-50353	Machinery & Equipment Parts	0.00	-1,734.00	-232.92	-1,734.00	0.00	-100.00
225-69-54115-50513	Public Liability Insurance	0.00	-2,634.00	0.00	-2,634.00	0.00	-100.00
225 69	Long Term Care Expense TOTAL	0.00	-243,831.00	-109,260.58	-243,831.00	-120,761.00	-50.47
225 69	Long Term Care Revenue						
225-69-43650	St. Aid	0.00	55,447.00	16,813.00	55,447.00	12,571.00	-77.33
225-69-46600-003	Client Collections-Medicaid	0.00	60,226.00	64,495.15	60,226.00	0.00	-100.00
225-69-46600-077	Client Collections	0.00	2,048.00	1,645.00	2,048.00	3,290.00	60.64
225 69	Long Term Care Revenue TOTAL	0.00	117,721.00	82,953.15	117,721.00	15,861.00	-86.53
225 69	NET	0.00	-126,110.00	-26,307.43	-126,110.00	-104,900.00	-16.82
225 70	Juvenile Justice Expense						
225-70-54116-50111	Regular Salaries	0.00	-127,046.00	-56,542.93	-127,046.00	-113,323.00	-10.80
225-70-54116-50141	Committee Per Diems	0.00	-560.00	-78.52	-560.00	0.00	-100.00
225-70-54116-50144	Term Life Ins./Employer's Share	0.00	-102.00	-56.59	-102.00	-102.00	
225-70-54116-50147	Workers Comp	0.00	-4,466.00	-4.22	-4,466.00	-4,306.00	-3.58
225-70-54116-50151	FICA-Employer's Share	0.00	-9,719.00	-4,095.31	-9,719.00	-8,669.00	-10.80
225-70-54116-50152	Retirement-Employer's Share	0.00	-8,487.00	-3,844.22	-8,487.00	-7,479.00	-11.88
225-70-54116-50154	Hospital and Health Insurance	0.00	-27,638.00	-16,463.13	-27,638.00	-23,395.00	-15.35
225-70-54116-50155	Flex Administration Fees	0.00	0.00	-62.78	0.00	0.00	
225-70-54116-50216-313	Contracted Services	0.00	-412,332.00	-109,496.65	-412,332.00	-433,988.00	5.25
225-70-54116-50225	Telephone	0.00	-1,050.00	-315.38	-1,050.00	0.00	-100.00
225-70-54116-50242	Repair & Maint.	0.00	-44.00	0.00	-44.00	0.00	-100.00
225-70-54116-50311	Postage	0.00	-501.00	-165.95	-501.00	0.00	-100.00
225-70-54116-50312	Office Supplies	0.00	-632.00	-70.63	-632.00	-250.00	-60.44

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Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 70	Juvenile Justice	Expense							
225-70-54116-50313	Printing		0.00	-675.00	-252.89	-675.00	-500.00	-25.93	
225-70-54116-50321	Publications/Legal Notices		0.00	-321.00	-2.90	-321.00	0.00	-100.00	
225-70-54116-50325	Registration Fees		0.00	-2,190.00	-466.38	-2,190.00	-1,700.00	-22.37	
225-70-54116-50329	Dues/Subscriptions		0.00	-269.00	-191.44	-269.00	-160.00	-40.52	
225-70-54116-50331	Software, Licensing, Maint. Fees		0.00	-522.00	-649.51	-522.00	0.00	-100.00	
225-70-54116-50339	Travel		0.00	-3,733.00	-863.81	-3,733.00	-3,500.00	-6.24	
225-70-54116-50340	Operating Supplies		0.00	-102.00	0.00	-102.00	0.00	-100.00	
225-70-54116-50353	Machinery & Equipment Parts		0.00	-1,545.00	-157.54	-1,545.00	0.00	-100.00	
225-70-54116-50513	Public Liability Insurance		0.00	-2,347.00	0.00	-2,347.00	0.00	-100.00	
225 70	Juvenile Justice	Expense TOTAL	0.00	-604,281.00	-193,780.78	-604,281.00	-597,372.00	-1.14	
225 70	Juvenile Justice	Revenue							
225-70-43650	St. Aid		0.00	205,454.00	91,842.50	205,454.00	189,621.00	-7.71	
225-70-46600-003	Client Collections-Medicaid		0.00	0.00	649.40	6,684.00	0.00		
225-70-46600-077	Client Collections		0.00	10,919.00	9,752.79	10,919.00	21,226.00	94.40	
225 70	Juvenile Justice	Revenue TOTAL	0.00	216,373.00	102,244.69	223,057.00	210,847.00	-2.55	
225 70		NET	0.00	-387,908.00	-91,536.09	-381,224.00	-386,525.00	-0.36	
225 71	Fraud	Expense							
225-71-54117-50111	Regular Salaries		0.00	-1,839.00	0.00	-1,839.00	0.00	-100.00	
225-71-54117-50144	Term Life Ins./Employer's Share		0.00	-2.00	0.00	-2.00	0.00	-100.00	
225-71-54117-50147	Workers Comp		0.00	-26.00	0.00	-26.00	0.00	-100.00	
225-71-54117-50151	FICA-Employer's Share		0.00	-141.00	0.00	-141.00	0.00	-100.00	
225-71-54117-50152	Retirement-Employer's Share		0.00	-123.00	0.00	-123.00	0.00	-100.00	
225-71-54117-50154	Hospital and Health Insurance		0.00	-773.00	0.00	-773.00	0.00	-100.00	
225-71-54117-50216-313	Contracted Services		0.00	-48,183.00	-100.00	-48,183.00	-48,184.00	0.00	
225-71-54117-50325	Registration Fees		0.00	0.00	0.00	0.00	0.00		
225 71	Fraud	Expense TOTAL	0.00	-51,087.00	-100.00	-51,087.00	-48,184.00	-5.68	
225 71	Fraud	Revenue							
225-71-43650	St. Aid		0.00	51,087.00	0.00	51,087.00	48,184.00	-5.68	
225 71	Fraud	Revenue TOTAL	0.00	51,087.00	0.00	51,087.00	48,184.00	-5.68	
225 71		NET	0.00	0.00	-100.00	0.00	0.00	0.00	
225 72	LIHEAP	Expense							
225-72-54118-50111	Regular Salaries		0.00	-45,863.00	-22,339.44	-45,863.00	-39,443.00	-14.00	
225-72-54118-50141	Committee Per Diems		0.00	-238.00	-54.22	-238.00	0.00	-100.00	
225-72-54118-50144	Term Life Ins./Employer's Share		0.00	-43.00	-21.47	-43.00	-36.00	-16.28	
225-72-54118-50147	Workers Comp		0.00	-1,371.00	-0.22	-1,371.00	-107.00	-92.20	
225-72-54118-50151	FICA-Employer's Share		0.00	-3,509.00	-1,638.60	-3,509.00	-3,017.00	-14.02	
225-72-54118-50152	Retirement-Employer's Share		0.00	-3,064.00	-1,518.53	-3,064.00	-2,603.00	-15.05	

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225 72 LIHEAP	Expense						
225-72-54118-50154	Hospital and Health Insurance	0.00	-11,352.00	-6,508.07	-11,352.00	-8,419.00	-25.84
225-72-54118-50155	Flex Administration Fees	0.00	0.00	-43.23	0.00	0.00	
225-72-54118-50216-313	Contracted Services	0.00	-51.00	0.00	-51.00	0.00	-100.00
225-72-54118-50225	Telephone	0.00	-446.00	-124.51	-446.00	0.00	-100.00
225-72-54118-50242	Repair & Maint.	0.00	-19.00	0.00	-19.00	0.00	-100.00
225-72-54118-50311	Postage	0.00	-213.00	-103.18	-213.00	0.00	-100.00
225-72-54118-50312	Office Supplies	0.00	-212.00	-48.66	-212.00	-50.00	-76.42
225-72-54118-50313	Printing	0.00	-1,574.00	-174.16	-1,574.00	-1,500.00	-4.70
225-72-54118-50321	Publications/Legal Notices	0.00	-136.00	-2.00	-136.00	0.00	-100.00
225-72-54118-50325	Registration Fees	0.00	-508.00	-292.30	-508.00	-300.00	-40.94
225-72-54118-50329	Dues/Subscriptions	0.00	-46.00	-14.77	-46.00	0.00	-100.00
225-72-54118-50331	Software, Licensing, Maint. Fees	0.00	-222.00	-447.36	-222.00	0.00	-100.00
225-72-54118-50339	Travel	0.00	-149.00	-12.64	-149.00	-50.00	-66.44
225-72-54118-50340	Operating Supplies	0.00	-43.00	0.00	-43.00	0.00	-100.00
225-72-54118-50353	Machinery & Equipment Parts	0.00	-656.00	-108.51	-656.00	0.00	-100.00
225-72-54118-50513	Public Liability Insurance	0.00	-997.00	0.00	-997.00	0.00	-100.00
225 72 LIHEAP	Expense TOTAL	0.00	-70,712.00	-33,451.87	-70,712.00	-55,525.00	-21.48
225 72 LIHEAP	Revenue						
225-72-43650	St. Aid	0.00	42,516.00	20,429.48	42,516.00	45,441.00	6.88
225 72 LIHEAP	Revenue TOTAL	0.00	42,516.00	20,429.48	42,516.00	45,441.00	6.88
225 72	NET	0.00	-28,196.00	-13,022.39	-28,196.00	-10,084.00	-64.24
225 73 PPACA	Expense						
225-73-54119-50111	Regular Salaries	0.00	-34,580.00	-11,051.23	-12,436.00	0.00	-100.00
225-73-54119-50112	Salaries Overtime	0.00	0.00	-6,192.15	-6,192.00	0.00	
225-73-54119-50144	Term Life Ins./Employer's Share	0.00	-25.00	-110.23	-110.00	0.00	-100.00
225-73-54119-50147	Workers Comp	0.00	-93.00	-0.24	0.00	0.00	-100.00
225-73-54119-50151	FICA-Employer's Share	0.00	-2,645.00	-1,234.24	-1,332.00	0.00	-100.00
225-73-54119-50152	Retirement-Employer's Share	0.00	-2,310.00	-1,172.60	-1,267.00	0.00	-100.00
225-73-54119-50154	Hospital and Health Insurance	0.00	0.00	-8,625.02	-9,314.00	0.00	
225-73-54119-50325	Registration Fees	0.00	0.00	0.00	0.00	0.00	
225-73-54119-50331	Software, Licensing, Maint. Fees	0.00	0.00	-1,884.93	-1,885.00	0.00	
225 73 PPACA	Expense TOTAL	0.00	-39,653.00	-30,270.64	-32,536.00	0.00	-100.00
225 73 PPACA	Revenue						
225-73-43650	St. Aid	0.00	39,653.00	16,193.00	32,536.00	0.00	-100.00
225 73 PPACA	Revenue TOTAL	0.00	39,653.00	16,193.00	32,536.00	0.00	-100.00
225 73	NET	0.00	0.00	-14,077.64	0.00	0.00	0.00
225 74 Dav Care	Expense						

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225 74	Day Care Expense						
225-74-54120-50111	Regular Salaries	0.00	-30,446.00	-2,350.84	-30,446.00	-2,614.00	-91.41
225-74-54120-50141	Committee Per Diems	0.00	-173.00	-4.94	-173.00	0.00	-100.00
225-74-54120-50144	Term Life Ins./Employer's Share	0.00	-17.00	-0.10	-17.00	-1.00	-94.12
225-74-54120-50147	Workers Comp	0.00	-618.00	-0.01	-618.00	-7.00	-98.87
225-74-54120-50151	FICA-Employer's Share	0.00	-2,329.00	-170.03	-2,329.00	-200.00	-91.41
225-74-54120-50152	Retirement-Employer's Share	0.00	-2,034.00	-159.80	-2,034.00	-173.00	-91.49
225-74-54120-50154	Hospital and Health Insurance	0.00	-12,654.00	-1,098.11	-12,654.00	-1,357.00	-89.28
225-74-54120-50155	Flex Administration Fees	0.00	0.00	-3.97	0.00	0.00	
225-74-54120-50216-313	Contracted Services	0.00	-639.00	-150.00	-639.00	-600.00	-6.10
225-74-54120-50225	Telephone	0.00	-325.00	-11.38	-325.00	0.00	-100.00
225-74-54120-50242	Repair & Maint.	0.00	-14.00	0.00	-14.00	0.00	-100.00
225-74-54120-50311	Postage	0.00	-155.00	-9.42	-155.00	0.00	-100.00
225-74-54120-50312	Office Supplies	0.00	-118.00	-4.45	-118.00	0.00	-100.00
225-74-54120-50313	Printing	0.00	-54.00	-15.91	-54.00	0.00	-100.00
225-74-54120-50321	Publications/Legal Notices	0.00	-99.00	-0.18	-99.00	0.00	-100.00
225-74-54120-50325	Registration Fees	0.00	-152.00	-4.77	-152.00	0.00	-100.00
225-74-54120-50329	Dues/Subscriptions	0.00	-34.00	-1.35	-34.00	0.00	-100.00
225-74-54120-50331	Software, Licensing, Maint. Fees	0.00	-161.00	-40.87	-161.00	0.00	-100.00
225-74-54120-50339	Travel	0.00	-172.00	-8.46	-172.00	-100.00	-41.86
225-74-54120-50340	Operating Supplies	0.00	-32.00	0.00	-32.00	0.00	-100.00
225-74-54120-50353	Machinery & Equipment Parts	0.00	-478.00	-9.91	-478.00	0.00	-100.00
225-74-54120-50513	Public Liability Insurance	0.00	-726.00	0.00	-726.00	0.00	-100.00
225 74	Day Care Expense TOTAL	0.00	-51,430.00	-4,044.50	-51,430.00	-5,052.00	-90.18
225 74	Day Care Revenue						
225-74-43650	St. Aid	0.00	56,840.00	1,431.59	56,840.00	11,027.00	-80.60
225-74-46600-077	Client Collections	0.00	600.00	0.00	600.00	0.00	-100.00
225 74	Day Care Revenue TOTAL	0.00	57,440.00	1,431.59	57,440.00	11,027.00	-80.80
225 74	NET	0.00	6,010.00	-2,612.91	6,010.00	5,975.00	-0.58
225 75	Reproductive Health Expense						
225-75-54121-50111	Regular Salaries	0.00	-62,078.00	-21,935.42	-62,078.00	-61,792.00	-0.46
225-75-54121-50141	Committee Per Diems	0.00	-332.00	-31.29	-332.00	0.00	-100.00
225-75-54121-50144	Term Life Ins./Employer's Share	0.00	-22.00	-9.13	-22.00	-19.00	-13.64
225-75-54121-50147	Workers Comp	0.00	-1,004.00	-1.72	-1,004.00	-1,475.00	46.91
225-75-54121-50151	FICA-Employer's Share	0.00	-4,749.00	-1,537.70	-4,749.00	-4,727.00	-0.46
225-75-54121-50152	Retirement-Employer's Share	0.00	-4,147.00	-1,491.35	-4,147.00	-4,078.00	-1.66
225-75-54121-50154	Hospital and Health Insurance	0.00	-24,412.00	-10,956.04	-24,412.00	-26,906.00	10.22
225-75-54121-50155	Flex Administration Fees	0.00	0.00	-25.04	0.00	0.00	
225-75-54121-50216-313	Contracted Services	0.00	-571.00	0.00	-571.00	-150.00	-73.73

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225 75	Reproductive Health Expense						
225-75-54121-50225	Telephone	0.00	-622.00	-159.39	-622.00	0.00	-100.00
225-75-54121-50242	Repair & Maint.	0.00	-26.00	0.00	-26.00	0.00	-100.00
225-75-54121-50311	Postage	0.00	-297.00	-59.76	-297.00	0.00	-100.00
225-75-54121-50312	Office Supplies	0.00	-226.00	-28.17	-226.00	0.00	-100.00
225-75-54121-50313	Printing	0.00	-104.00	-186.12	-104.00	0.00	-100.00
225-75-54121-50321	Publications/Legal Notices	0.00	-190.00	-1.16	-190.00	0.00	-100.00
225-75-54121-50325	Registration Fees	0.00	-290.00	-539.81	-290.00	0.00	-100.00
225-75-54121-50329	Dues/Subscriptions	0.00	-65.00	-8.55	-65.00	0.00	-100.00
225-75-54121-50331	Software, Licensing, Maint. Fees	0.00	-309.00	-259.16	-309.00	0.00	-100.00
225-75-54121-50339	Travel	0.00	-138.00	-15.62	-138.00	0.00	-100.00
225-75-54121-50340	Operating Supplies	0.00	-61.00	0.00	-61.00	0.00	-100.00
225-75-54121-50344	Supplies	0.00	-8,000.00	-2,372.99	-8,000.00	-8,000.00	
225-75-54121-50353	Machinery & Equipment Parts	0.00	-916.00	-62.86	-916.00	0.00	-100.00
225-75-54121-50513	Public Liability Insurance	0.00	-1,391.00	0.00	-1,391.00	0.00	-100.00
225 75	Reproductive Health Expense TOTAL	0.00	-109,950.00	-39,681.28	-109,950.00	-107,147.00	-2.55
225 75	Reproductive Health Revenue						
225-75-43650	St. Aid	0.00	26,802.00	13,401.00	26,802.00	26,802.00	
225-75-46600-003	Client Collections-Medicaid	0.00	31,536.00	16,158.01	31,536.00	40,000.00	26.84
225-75-46600-077	Client Collections	0.00	838.00	332.75	838.00	610.00	-27.21
225 75	Reproductive Health Revenue TOTAL	0.00	59,176.00	29,891.76	59,176.00	67,412.00	13.92
225 75	NET	0.00	-50,774.00	-9,789.52	-50,774.00	-39,735.00	-21.74
225 76	Immunization Expense						
225-76-54122-50111	Regular Salaries	0.00	-10,875.00	-6,160.74	-10,875.00	-12,062.00	10.91
225-76-54122-50141	Committee Per Diems	0.00	-58.00	-18.20	-58.00	0.00	-100.00
225-76-54122-50144	Term Life Ins./Employer's Share	0.00	-2.00	-1.82	-2.00	-3.00	50.00
225-76-54122-50147	Workers Comp	0.00	-313.00	-0.61	-313.00	-388.00	23.96
225-76-54122-50151	FICA-Employer's Share	0.00	-832.00	-425.02	-832.00	-923.00	10.94
225-76-54122-50152	Retirement-Employer's Share	0.00	-726.00	-418.77	-726.00	-796.00	9.64
225-76-54122-50154	Hospital and Health Insurance	0.00	-4,324.00	-5,054.24	-4,324.00	-6,713.00	55.25
225-76-54122-50155	Flex Administration Fees	0.00	0.00	-14.56	0.00	0.00	
225-76-54122-50216-313	Contracted Services	0.00	-13.00	0.00	-13.00	0.00	-100.00
225-76-54122-50225	Telephone	0.00	-109.00	-41.91	-109.00	0.00	-100.00
225-76-54122-50242	Repair & Maint.	0.00	-41.00	0.00	-41.00	0.00	-100.00
225-76-54122-50311	Postage	0.00	-52.00	-34.72	-52.00	0.00	-100.00
225-76-54122-50312	Office Supplies	0.00	-40.00	-16.37	-40.00	0.00	-100.00
225-76-54122-50313	Printing	0.00	-18.00	-58.61	-18.00	0.00	-100.00
225-76-54122-50321	Publications/Legal Notices	0.00	-33.00	-0.67	-33.00	0.00	-100.00
225-76-54122-50325	Registration Fees	0.00	-51.00	-16.70	-51.00	0.00	-100.00

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225 76	Immunization Expense						
225-76-54122-50329	Dues/Subscriptions	0.00	-11.00	-4.97	-11.00	0.00	-100.00
225-76-54122-50331	Software, Licensing, Maint. Fees	0.00	-54.00	-150.55	-54.00	0.00	-100.00
225-76-54122-50339	Travel	0.00	-24.00	-4.27	-24.00	0.00	-100.00
225-76-54122-50340	Operating Supplies	0.00	-11.00	0.00	-11.00	0.00	-100.00
225-76-54122-50344	Supplies	0.00	-5,000.00	0.00	-5,000.00	-5,000.00	
225-76-54122-50353	Machinery & Equipment Parts	0.00	-160.00	-36.52	-160.00	0.00	-100.00
225-76-54122-50513	Public Liability Insurance	0.00	-244.00	0.00	-244.00	0.00	-100.00
225 76	Immunization Expense TOTAL	0.00	-22,991.00	-12,459.25	-22,991.00	-25,885.00	12.59
225 76	Immunization Revenue						
225-76-43650	St. Aid	0.00	8,324.00	8,542.00	8,324.00	8,324.00	
225-76-46600-002	Client Collections-Medicare	0.00	570.00	35.47	0.00	0.00	-100.00
225-76-46600-003	Client Collections-Medicaid	0.00	184.00	27.95	184.00	56.00	-69.57
225-76-46600-060	Client Collections-Insurance	0.00	89.00	2,850.00	659.00	5,700.00	6,304.49
225-76-46600-077	Client Collections	0.00	1,080.00	195.00	1,080.00	390.00	-63.89
225 76	Immunization Revenue TOTAL	0.00	10,247.00	11,650.42	10,247.00	14,470.00	41.21
225 76	NET	0.00	-12,744.00	-808.83	-12,744.00	-11,415.00	-10.43
225 77	MCH Expense						
225-77-54123-50111	Regular Salaries	0.00	-20,776.00	-9,163.90	-20,776.00	-6,596.00	-68.25
225-77-54123-50141	Committee Per Diems	0.00	-111.00	-10.56	-111.00	0.00	-100.00
225-77-54123-50144	Term Life Ins./Employer's Share	0.00	-7.00	-1.75	-7.00	-2.00	-71.43
225-77-54123-50147	Workers Comp	0.00	-578.00	-0.04	-578.00	-176.00	-69.55
225-77-54123-50151	FICA-Employer's Share	0.00	-1,589.00	-655.92	-1,589.00	-505.00	-68.22
225-77-54123-50152	Retirement-Employer's Share	0.00	-1,388.00	-623.09	-1,388.00	-435.00	-68.66
225-77-54123-50154	Hospital and Health Insurance	0.00	-8,765.00	-3,952.21	-8,765.00	-2,685.00	-69.37
225-77-54123-50155	Flex Administration Fees	0.00	0.00	-8.43	0.00	0.00	
225-77-54123-50216-313	Contracted Services	0.00	-24.00	0.00	-24.00	0.00	-100.00
225-77-54123-50225	Telephone	0.00	-208.00	-24.24	-208.00	0.00	-100.00
225-77-54123-50242	Repair & Maint.	0.00	-9.00	0.00	-9.00	0.00	-100.00
225-77-54123-50311	Postage	0.00	-100.00	-20.09	-100.00	0.00	-100.00
225-77-54123-50312	Office Supplies	0.00	-76.00	-9.48	-76.00	0.00	-100.00
225-77-54123-50313	Printing	0.00	-35.00	-33.91	-35.00	0.00	-100.00
225-77-54123-50321	Publications/Legal Notices	0.00	-64.00	-0.39	-64.00	0.00	-100.00
225-77-54123-50325	Registration Fees	0.00	-97.00	-32.17	-97.00	0.00	-100.00
225-77-54123-50329	Dues/Subscriptions	0.00	-22.00	-2.87	-22.00	0.00	-100.00
225-77-54123-50331	Software, Licensing, Maint. Fees	0.00	-104.00	-87.10	-104.00	0.00	-100.00
225-77-54123-50339	Travel	0.00	-46.00	-12.30	-46.00	0.00	-100.00
225-77-54123-50340	Operating Supplies	0.00	-20.00	0.00	-20.00	0.00	-100.00
225-77-54123-50353	Machinery & Equipment Parts	0.00	-307.00	-21.13	-307.00	0.00	-100.00

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225 77 MCH	Expense							
225-77-54123-50513	Public Liability Insurance		0.00	-466.00	0.00	-466.00	0.00	-100.00
225 77 MCH	Expense	TOTAL	0.00	-34,792.00	-14,659.58	-34,792.00	-10,399.00	-70.11
225 77 MCH	Revenue							
225-77-43650	St. Aid		0.00	10,203.00	6,047.00	27,980.00	10,203.00	
225 77 MCH	Revenue	TOTAL	0.00	10,203.00	6,047.00	27,980.00	10,203.00	0.00
225 77	NET		0.00	-24,589.00	-8,612.58	-6,812.00	-196.00	-99.20
225 78 Health Check	Expense							
225-78-54124-50111	Regular Salaries		0.00	-1,968.00	-220.64	-1,968.00	-2,515.00	27.79
225-78-54124-50141	Committee Per Diems		0.00	-11.00	-2.76	-11.00	0.00	-100.00
225-78-54124-50144	Term Life Ins./Employer's Share		0.00	-1.00	-0.23	-1.00	0.00	-100.00
225-78-54124-50147	Workers Comp		0.00	-6.00	0.00	-6.00	-96.00	1,500.00
225-78-54124-50151	FICA-Employer's Share		0.00	-145.00	-15.92	-145.00	-192.00	32.41
225-78-54124-50152	Retirement-Employer's Share		0.00	-140.00	-14.99	-140.00	-166.00	18.57
225-78-54124-50154	Hospital and Health Insurance		0.00	-1,160.00	-69.59	-1,160.00	-481.00	-58.53
225-78-54124-50155	Flex Administration Fees		0.00	0.00	-2.17	0.00	0.00	
225-78-54124-50216-313	Contracted Services		0.00	-2.00	0.00	-2.00	0.00	-100.00
225-78-54124-50225	Telephone		0.00	-20.00	-6.27	-20.00	0.00	-100.00
225-78-54124-50242	Repair & Maint.		0.00	-1.00	0.00	-1.00	0.00	-100.00
225-78-54124-50311	Postage		0.00	-10.00	-5.20	-10.00	0.00	-100.00
225-78-54124-50312	Office Supplies		0.00	-7.00	-2.46	-7.00	0.00	-100.00
225-78-54124-50313	Printing		0.00	-3.00	-8.79	-3.00	0.00	-100.00
225-78-54124-50321	Publications/Legal Notices		0.00	-6.00	-0.10	-6.00	0.00	-100.00
225-78-54124-50325	Registration Fees		0.00	-9.00	-2.62	-9.00	0.00	-100.00
225-78-54124-50329	Dues/Subscriptions		0.00	-2.00	-0.74	-2.00	0.00	-100.00
225-78-54124-50331	Software, Licensing, Maint. Fees		0.00	-10.00	-22.59	-10.00	0.00	-100.00
225-78-54124-50339	Travel		0.00	-4.00	-0.66	-4.00	0.00	-100.00
225-78-54124-50340	Operating Supplies		0.00	-2.00	0.00	-2.00	0.00	-100.00
225-78-54124-50353	Machinery & Equipment Parts		0.00	-29.00	-5.48	-29.00	0.00	-100.00
225-78-54124-50513	Public Liability Insurance		0.00	-44.00	0.00	-44.00	0.00	-100.00
225 78 Health Check	Expense	TOTAL	0.00	-3,580.00	-381.21	-3,580.00	-3,450.00	-3.63
225 78 Health Check	Revenue							
225-78-46600-003	Client Collections-Medicaid		0.00	3,131.00	855.25	3,131.00	1,683.00	-46.25
225-78-46600-060	Client Collections-Insurance		0.00	0.00	-13.99	0.00	0.00	
225 78 Health Check	Revenue	TOTAL	0.00	3,131.00	841.26	3,131.00	1,683.00	-46.25
225 78	NET		0.00	-449.00	460.05	-449.00	-1,767.00	293.54
225 79 Lead	Expense							
225-79-54125-50111	Regular Salaries		0.00	-5,021.00	-2,242.77	-5,021.00	-4,937.00	-1.67

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Account			2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 79 Lead	Expense							
225-79-54125-50141	Committee Per Diems		0.00	-27.00	-0.78	-27.00	0.00	-100.00
225-79-54125-50144	Term Life Ins./Employer's Share		0.00	-2.00	-0.47	-2.00	-2.00	
225-79-54125-50147	Workers Comp		0.00	-107.00	0.00	-107.00	-134.00	25.23
225-79-54125-50151	FICA-Employer's Share		0.00	-384.00	-157.49	-384.00	-377.00	-1.82
225-79-54125-50152	Retirement-Employer's Share		0.00	-335.00	-152.50	-335.00	-326.00	-2.69
225-79-54125-50154	Hospital and Health Insurance		0.00	-1,931.00	-3,488.45	-1,931.00	-2,686.00	39.10
225-79-54125-50155	Flex Administration Fees		0.00	0.00	-0.61	0.00	0.00	
225-79-54125-50216-313	Contracted Services		0.00	-6.00	0.00	-6.00	0.00	-100.00
225-79-54125-50225	Telephone		0.00	-50.00	-1.80	-50.00	0.00	-100.00
225-79-54125-50242	Repair & Maint.		0.00	-2.00	0.00	-2.00	0.00	-100.00
225-79-54125-50311	Postage		0.00	-24.00	-1.48	-24.00	0.00	-100.00
225-79-54125-50312	Office Supplies		0.00	-18.00	-0.70	-18.00	0.00	-100.00
225-79-54125-50313	Printing		0.00	-8.00	-2.51	-8.00	0.00	-100.00
225-79-54125-50321	Publications/Legal Notices		0.00	-15.00	-0.03	-15.00	0.00	-100.00
225-79-54125-50325	Registration Fees		0.00	-23.00	-0.74	-23.00	0.00	-100.00
225-79-54125-50329	Dues/Subscriptions		0.00	-5.00	-0.21	-5.00	0.00	-100.00
225-79-54125-50331	Software, Licensing, Maint. Fees		0.00	-25.00	-6.45	-25.00	0.00	-100.00
225-79-54125-50339	Travel		0.00	-11.00	-0.18	-11.00	0.00	-100.00
225-79-54125-50340	Operating Supplies		0.00	-5.00	0.00	-5.00	0.00	-100.00
225-79-54125-50353	Machinery & Equipment Parts		0.00	-74.00	-1.56	-74.00	0.00	-100.00
225-79-54125-50513	Public Liability Insurance		0.00	-113.00	0.00	-113.00	0.00	-100.00
225 79 Lead	Expense	TOTAL	0.00	-8,186.00	-6,058.73	-8,186.00	-8,462.00	3.37
225 79 Lead	Revenue							
225-79-43650	St. Aid		0.00	3,174.00	1,587.00	3,174.00	3,174.00	
225-79-46600-003	Client Collections-Medicaid		0.00	662.00	204.94	662.00	410.00	-38.07
225 79 Lead	Revenue	TOTAL	0.00	3,836.00	1,791.94	3,836.00	3,584.00	-6.57
225 79	NET		0.00	-4,350.00	-4,266.79	-4,350.00	-4,878.00	12.14
225 80 Preparedness	Expense							
225-80-54126-50111	Regular Salaries		0.00	-22,177.00	-23,934.54	-22,177.00	-33,221.00	49.80
225-80-54126-50141	Committee Per Diems		0.00	-119.00	-80.60	-119.00	0.00	-100.00
225-80-54126-50144	Term Life Ins./Employer's Share		0.00	-7.00	-5.42	-7.00	-5.00	-28.57
225-80-54126-50147	Workers Comp		0.00	-553.00	-2.05	-553.00	-1,251.00	126.22
225-80-54126-50151	FICA-Employer's Share		0.00	-1,697.00	-1,683.82	-1,697.00	-2,541.00	49.73
225-80-54126-50152	Retirement-Employer's Share		0.00	-1,481.00	-1,626.86	-1,481.00	-2,193.00	48.08
225-80-54126-50154	Hospital and Health Insurance		0.00	-9,098.00	-8,396.76	-9,098.00	-12,846.00	41.20
225-80-54126-50155	Flex Administration Fees		0.00	0.00	-64.41	0.00	0.00	
225-80-54126-50216-313	Contracted Services		0.00	-25.00	0.00	-25.00	0.00	-100.00
225-80-54126-50225	Telephone		0.00	-222.00	-185.62	-222.00	0.00	-100.00

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Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 80	Preparedness	Expense							
225-80-54126-50242	Repair & Maint.		0.00	-9.00	0.00	-9.00	0.00	-100.00	
225-80-54126-50311	Postage		0.00	-106.00	-153.76	-106.00	0.00	-100.00	
225-80-54126-50312	Office Supplies		0.00	-181.00	-516.46	-181.00	-100.00	-44.75	
225-80-54126-50313	Printing		0.00	-37.00	-259.59	-37.00	0.00	-100.00	
225-80-54126-50321	Publications/Legal Notices		0.00	-70.00	-2.98	-70.00	0.00	-100.00	
225-80-54126-50325	Registration Fees		0.00	-1,604.00	-450.33	-1,604.00	-1,500.00	-6.48	
225-80-54126-50329	Dues/Subscriptions		0.00	-23.00	-22.01	-23.00	0.00	-100.00	
225-80-54126-50331	Software, Licensing, Maint. Fees		0.00	-111.00	-666.73	-111.00	0.00	-100.00	
225-80-54126-50339	Travel		0.00	-99.00	-35.46	-99.00	-50.00	-49.49	
225-80-54126-50340	Operating Supplies		0.00	-272.00	0.00	-272.00	-250.00	-8.09	
225-80-54126-50353	Machinery & Equipment Parts		0.00	-327.00	-161.72	-327.00	0.00	-100.00	
225-80-54126-50513	Public Liability Insurance		0.00	-497.00	0.00	-497.00	0.00	-100.00	
225 80	Preparedness	Expense TOTAL	0.00	-38,715.00	-38,249.12	-38,715.00	-53,957.00	39.37	
225 80	Preparedness	Revenue							
225-80-43650	St. Aid		0.00	33,000.00	10,074.00	40,568.00	38,000.00	15.15	
225 80	Preparedness	Revenue TOTAL	0.00	33,000.00	10,074.00	40,568.00	38,000.00	15.15	
225 80		NET	0.00	-5,715.00	-28,175.12	1,853.00	-15,957.00	179.21	
225 81	Prevention	Expense							
225-81-54127-50111	Regular Salaries		0.00	-4,503.00	-1,051.51	-4,503.00	-140.00	-96.89	
225-81-54127-50141	Committee Per Diems		0.00	-24.00	0.00	-24.00	0.00	-100.00	
225-81-54127-50144	Term Life Ins./Employer's Share		0.00	-1.00	-0.18	-1.00	0.00	-100.00	
225-81-54127-50147	Workers Comp		0.00	-63.00	0.00	-63.00	-6.00	-90.48	
225-81-54127-50151	FICA-Employer's Share		0.00	-345.00	-78.81	-345.00	-11.00	-96.81	
225-81-54127-50152	Retirement-Employer's Share		0.00	-301.00	-71.51	-301.00	-9.00	-97.01	
225-81-54127-50154	Hospital and Health Insurance		0.00	-1,145.00	-1,657.14	-1,145.00	-36.00	-96.86	
225-81-54127-50216-313	Contracted Services		0.00	-5.00	0.00	-5.00	0.00	-100.00	
225-81-54127-50225	Telephone		0.00	-45.00	0.00	-45.00	0.00	-100.00	
225-81-54127-50242	Repair & Maint.		0.00	-2.00	0.00	-2.00	0.00	-100.00	
225-81-54127-50311	Postage		0.00	-22.00	0.00	-22.00	0.00	-100.00	
225-81-54127-50312	Office Supplies		0.00	-16.00	0.00	-16.00	0.00	-100.00	
225-81-54127-50313	Printing		0.00	-8.00	0.00	-8.00	0.00	-100.00	
225-81-54127-50321	Publications/Legal Notices		0.00	-14.00	0.00	-14.00	0.00	-100.00	
225-81-54127-50325	Registration Fees		0.00	-21.00	0.00	-21.00	0.00	-100.00	
225-81-54127-50329	Dues/Subscriptions		0.00	-5.00	0.00	-5.00	0.00	-100.00	
225-81-54127-50331	Software, Licensing, Maint. Fees		0.00	-22.00	0.00	-22.00	0.00	-100.00	
225-81-54127-50339	Travel		0.00	-10.00	0.00	-10.00	0.00	-100.00	
225-81-54127-50340	Operating Supplies		0.00	-4.00	0.00	-4.00	0.00	-100.00	
225-81-54127-50353	Machinery & Equipment Parts		0.00	-66.00	0.00	-66.00	0.00	-100.00	

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Account			2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 81	Prevention	Expense						
225-81-54127-50513	Public Liability Insurance		0.00	-101.00	0.00	-101.00	0.00	-100.00
225 81	Prevention	Expense TOTAL	0.00	-6,723.00	-2,859.15	-6,723.00	-202.00	-97.00
225 81	Prevention	Revenue						
225-81-43650	St. Aid		0.00	2,358.00	2,869.00	2,358.00	0.00	-100.00
225 81	Prevention	Revenue TOTAL	0.00	2,358.00	2,869.00	2,358.00	0.00	-100.00
225 81		NET	0.00	-4,365.00	9.85	-4,365.00	-202.00	-95.37
225 82	WIC	Expense						
225-82-54128-50111	Regular Salaries		0.00	-72,732.00	-30,666.63	-72,732.00	-58,036.00	-20.21
225-82-54128-50141	Committee Per Diems		0.00	-389.00	-51.74	-389.00	0.00	-100.00
225-82-54128-50144	Term Life Ins./Employer's Share		0.00	-14.00	-5.76	-14.00	-6.00	-57.14
225-82-54128-50147	Workers Comp		0.00	-2,300.00	-0.58	-2,300.00	-1,229.00	-46.57
225-82-54128-50151	FICA-Employer's Share		0.00	-5,564.00	-2,183.51	-5,564.00	-4,440.00	-20.20
225-82-54128-50152	Retirement-Employer's Share		0.00	-4,859.00	-1,486.67	-4,859.00	-3,830.00	-21.18
225-82-54128-50154	Hospital and Health Insurance		0.00	-26,523.00	-13,823.12	-26,523.00	-21,866.00	-17.56
225-82-54128-50155	Flex Administration Fees		0.00	0.00	-41.35	0.00	0.00	
225-82-54128-50216-313	Contracted Services		0.00	-784.00	-500.00	-784.00	-700.00	-10.71
225-82-54128-50225	Telephone		0.00	-729.00	-152.14	-729.00	0.00	-100.00
225-82-54128-50242	Repair & Maint.		0.00	-30.00	-665.50	-30.00	0.00	-100.00
225-82-54128-50311	Postage		0.00	-348.00	-98.71	-348.00	0.00	-100.00
225-82-54128-50312	Office Supplies		0.00	-365.00	-46.53	-365.00	-100.00	-72.60
225-82-54128-50313	Printing		0.00	-222.00	-166.58	-222.00	-100.00	-54.95
225-82-54128-50321	Publications/Legal Notices		0.00	-223.00	-1.91	-223.00	0.00	-100.00
225-82-54128-50325	Registration Fees		0.00	-340.00	-50.01	-340.00	0.00	-100.00
225-82-54128-50329	Dues/Subscriptions		0.00	-75.00	-14.13	-75.00	0.00	-100.00
225-82-54128-50331	Software, Licensing, Maint. Fees		0.00	-363.00	-427.99	-363.00	0.00	-100.00
225-82-54128-50333	Rent		0.00	-200.00	-200.00	-200.00	-200.00	
225-82-54128-50339	Travel		0.00	-432.00	-313.44	-432.00	-270.00	-37.50
225-82-54128-50340	Operating Supplies		0.00	-71.00	-350.00	-71.00	0.00	-100.00
225-82-54128-50344	Supplies		0.00	0.00	-368.00	0.00	0.00	
225-82-54128-50353	Machinery & Equipment Parts		0.00	-1,073.00	-103.81	-1,073.00	0.00	-100.00
225-82-54128-50513	Public Liability Insurance		0.00	-1,630.00	0.00	-1,630.00	0.00	-100.00
225 82	WIC	Expense TOTAL	0.00	-119,266.00	-50,718.11	-119,266.00	-90,777.00	-23.89
225 82	WIC	Revenue						
225-82-43650	St. Aid		0.00	102,372.00	51,860.00	91,649.00	91,649.00	-10.47
225 82	WIC	Revenue TOTAL	0.00	102,372.00	51,860.00	91,649.00	91,649.00	-10.47
225 82		NET	0.00	-16,894.00	1,141.89	-27,617.00	872.00	-105.16
225 83	Case Management	Expense						

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Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 83	Case Management Expense						
225-83-54129-50111	Regular Salaries	0.00	-4,869.00	-626.75	-4,869.00	-697.00	-85.68
225-83-54129-50141	Committee Per Diems	0.00	-26.00	-1.56	-26.00	0.00	-100.00
225-83-54129-50144	Term Life Ins./Employer's Share	0.00	-1.00	-0.20	-1.00	0.00	-100.00
225-83-54129-50147	Workers Comp	0.00	-173.00	-0.06	-173.00	-22.00	-87.28
225-83-54129-50151	FICA-Employer's Share	0.00	-372.00	-44.63	-372.00	-53.00	-85.75
225-83-54129-50152	Retirement-Employer's Share	0.00	-325.00	-42.61	-325.00	-46.00	-85.85
225-83-54129-50154	Hospital and Health Insurance	0.00	-2,250.00	-272.47	-2,250.00	-312.00	-86.13
225-83-54129-50155	Flex Administration Fees	0.00	0.00	-1.26	0.00	0.00	
225-83-54129-50216-313	Contracted Services	0.00	-6.00	0.00	-6.00	0.00	-100.00
225-83-54129-50225	Telephone	0.00	-49.00	-3.60	-49.00	0.00	-100.00
225-83-54129-50242	Repair & Maint.	0.00	-2.00	0.00	-2.00	0.00	-100.00
225-83-54129-50311	Postage	0.00	-23.00	-2.98	-23.00	0.00	-100.00
225-83-54129-50312	Office Supplies	0.00	-18.00	-1.40	-18.00	0.00	-100.00
225-83-54129-50313	Printing	0.00	-8.00	-5.09	-8.00	0.00	-100.00
225-83-54129-50321	Publications/Legal Notices	0.00	-15.00	-0.06	-15.00	0.00	-100.00
225-83-54129-50325	Registration Fees	0.00	-23.00	-1.44	-23.00	0.00	-100.00
225-83-54129-50329	Dues/Subscriptions	0.00	-5.00	-0.42	-5.00	0.00	-100.00
225-83-54129-50331	Software, Licensing, Maint. Fees	0.00	-24.00	-12.91	-24.00	0.00	-100.00
225-83-54129-50339	Travel	0.00	-61.00	-1.86	-61.00	-50.00	-18.03
225-83-54129-50340	Operating Supplies	0.00	-5.00	0.00	-5.00	0.00	-100.00
225-83-54129-50353	Machinery & Equipment Parts	0.00	-72.00	-3.13	-72.00	0.00	-100.00
225-83-54129-50513	Public Liability Insurance	0.00	-109.00	0.00	-109.00	0.00	-100.00
225 83	Case Management Expense TOTAL	0.00	-8,436.00	-1,022.43	-8,436.00	-1,180.00	-86.01
225 83	Case Management Revenue						
225-83-46600-003	Client Collections-Medicaid	0.00	1,355.00	384.57	1,355.00	769.00	-43.25
225 83	Case Management Revenue TOTAL	0.00	1,355.00	384.57	1,355.00	769.00	-43.25
225 83	NET	0.00	-7,081.00	-637.86	-7,081.00	-411.00	-94.20
225 84	PNCC Expense						
225-84-54130-50111	Regular Salaries	0.00	-12,110.00	-5,169.47	-12,110.00	-10,538.00	-12.98
225-84-54130-50141	Committee Per Diems	0.00	-65.00	-4.77	-65.00	0.00	-100.00
225-84-54130-50144	Term Life Ins./Employer's Share	0.00	-3.00	-1.25	-3.00	-2.00	-33.33
225-84-54130-50147	Workers Comp	0.00	-421.00	-0.70	-421.00	-403.00	-4.28
225-84-54130-50151	FICA-Employer's Share	0.00	-926.00	-369.40	-926.00	-806.00	-12.96
225-84-54130-50152	Retirement-Employer's Share	0.00	-809.00	-351.47	-809.00	-695.00	-14.09
225-84-54130-50154	Hospital and Health Insurance	0.00	-5,096.00	-2,270.42	-5,096.00	-4,113.00	-19.29
225-84-54130-50155	Flex Administration Fees	0.00	0.00	-3.85	0.00	0.00	
225-84-54130-50216-313	Contracted Services	0.00	-14.00	0.00	-14.00	0.00	-100.00
225-84-54130-50225	Telephone	0.00	-121.00	-11.09	-121.00	0.00	-100.00

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Account		2014 Actual	Orig 2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 84 PNCC	Expense						
225-84-54130-50242	Repair & Maint.	0.00	-5.00	0.00	-5.00	0.00	-100.00
225-84-54130-50311	Postage	0.00	-58.00	-9.17	-58.00	0.00	-100.00
225-84-54130-50312	Office Supplies	0.00	-44.00	-15.12	-44.00	0.00	-100.00
225-84-54130-50313	Printing	0.00	-20.00	-15.49	-20.00	0.00	-100.00
225-84-54130-50321	Publications/Legal Notices	0.00	-37.00	-0.18	-37.00	0.00	-100.00
225-84-54130-50325	Registration Fees	0.00	-57.00	-4.65	-57.00	0.00	-100.00
225-84-54130-50329	Dues/Subscriptions	0.00	-13.00	-1.30	-13.00	0.00	-100.00
225-84-54130-50331	Software, Licensing, Maint. Fees	0.00	-60.00	-39.79	-60.00	0.00	-100.00
225-84-54130-50339	Travel	0.00	-77.00	148.96	-77.00	-50.00	-35.06
225-84-54130-50340	Operating Supplies	0.00	-12.00	0.00	-12.00	0.00	-100.00
225-84-54130-50353	Machinery & Equipment Parts	0.00	-179.00	-9.65	-179.00	0.00	-100.00
225-84-54130-50513	Public Liability Insurance	0.00	-271.00	0.00	-271.00	0.00	-100.00
225 84 PNCC	Expense TOTAL	0.00	-20,398.00	-8,128.81	-20,398.00	-16,607.00	-18.59
225 84 PNCC	Revenue						
225-84-46600-003	Client Collections-Medicaid	0.00	5,528.00	4,209.21	5,528.00	8,418.00	52.28
225 84 PNCC	Revenue TOTAL	0.00	5,528.00	4,209.21	5,528.00	8,418.00	52.28
225 84	NET	0.00	-14,870.00	-3,919.60	-14,870.00	-8,189.00	-44.93
225 85 WWWP	Expense						
225-85-54131-50111	Regular Salaries	0.00	-20,327.00	-5,527.64	-20,327.00	0.00	-100.00
225-85-54131-50141	Committee Per Diems	0.00	-109.00	-5.72	-109.00	0.00	-100.00
225-85-54131-50144	Term Life Ins./Employer's Share	0.00	-4.00	-0.61	-4.00	0.00	-100.00
225-85-54131-50147	Workers Comp	0.00	-614.00	-1.26	-614.00	0.00	-100.00
225-85-54131-50151	FICA-Employer's Share	0.00	-1,555.00	-394.69	-1,555.00	0.00	-100.00
225-85-54131-50152	Retirement-Employer's Share	0.00	-1,358.00	-375.84	-1,358.00	0.00	-100.00
225-85-54131-50154	Hospital and Health Insurance	0.00	-7,408.00	-1,286.37	-7,408.00	0.00	-100.00
225-85-54131-50155	Flex Administration Fees	0.00	0.00	-3.80	0.00	0.00	
225-85-54131-50216-313	Contracted Services	0.00	-23.00	0.00	-23.00	0.00	-100.00
225-85-54131-50225	Telephone	0.00	-204.00	-13.17	-204.00	0.00	-100.00
225-85-54131-50242	Repair & Maint.	0.00	-8.00	0.00	-8.00	0.00	-100.00
225-85-54131-50311	Postage	0.00	-97.00	-9.04	-97.00	0.00	-100.00
225-85-54131-50312	Office Supplies	0.00	-74.00	-5.15	-74.00	0.00	-100.00
225-85-54131-50313	Printing	0.00	-34.00	-17.91	-34.00	0.00	-100.00
225-85-54131-50321	Publications/Legal Notices	0.00	-62.00	-0.21	-62.00	0.00	-100.00
225-85-54131-50325	Registration Fees	0.00	-95.00	-5.53	-95.00	0.00	-100.00
225-85-54131-50329	Dues/Subscriptions	0.00	-21.00	-1.56	-21.00	0.00	-100.00
225-85-54131-50331	Software, Licensing, Maint. Fees	0.00	-101.00	-47.31	-101.00	0.00	-100.00
225-85-54131-50339	Travel	0.00	-45.00	-1.37	-45.00	0.00	-100.00
225-85-54131-50340	Operating Supplies	0.00	-20.00	0.00	-20.00	0.00	-100.00

HHS

Account			2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225 85 WWWP	Expense							
225-85-54131-50353	Machinery & Equipment Parts		0.00	-300.00	-11.48	-300.00	0.00	-100.00
225-85-54131-50513	Public Liability Insurance		0.00	-456.00	0.00	-456.00	0.00	-100.00
225 85 WWWP	Expense TOTAL		0.00	-32,915.00	-7,708.66	-32,915.00	0.00	-100.00
225 85 WWWP	Revenue							
225-85-43650	St. Aid		0.00	15,674.00	5,823.00	6,897.00	0.00	-100.00
225 85 WWWP	Revenue TOTAL		0.00	15,674.00	5,823.00	6,897.00	0.00	-100.00
225 85	NET		0.00	-17,241.00	-1,885.66	-26,018.00	0.00	-100.00
225 86 Asthma	Expense							
225-86-54132-50111	Regular Salaries		0.00	-18,427.00	-11,711.36	-18,427.00	-25,844.00	40.25
225-86-54132-50144	Term Life Ins./Employer's Share		0.00	-3.00	-1.70	-3.00	-4.00	33.33
225-86-54132-50147	Workers Comp		0.00	-728.00	-2.74	-728.00	-1,023.00	40.52
225-86-54132-50151	FICA-Employer's Share		0.00	-1,406.00	-832.05	-1,406.00	-1,977.00	40.61
225-86-54132-50152	Retirement-Employer's Share		0.00	-1,228.00	-796.38	-1,228.00	-1,706.00	38.93
225-86-54132-50154	Hospital and Health Insurance		0.00	-9,846.00	-4,687.42	-9,846.00	-9,805.00	-0.42
225-86-54132-50312	Office Supplies		0.00	-780.00	-343.20	-780.00	-780.00	
225-86-54132-50325	Registration Fees		0.00	-778.00	-206.48	-778.00	-778.00	
225-86-54132-50339	Travel		0.00	-1,804.00	-6.29	-1,804.00	-1,804.00	
225-86-54132-50344	Supplies		0.00	-500.00	-37.06	-500.00	-500.00	
225 86 Asthma	Expense TOTAL		0.00	-35,500.00	-18,624.68	-35,500.00	-44,221.00	24.57
225 86 Asthma	Revenue							
225-86-43650	St. Aid		0.00	35,500.00	6,627.00	35,500.00	35,500.00	
225 86 Asthma	Revenue TOTAL		0.00	35,500.00	6,627.00	35,500.00	35,500.00	0.00
225 86	NET		0.00	0.00	-11,997.68	0.00	-8,721.00	100.00
225 87 Ebola	Expense							
225-87-54133-50111	Regular Salaries		0.00	0.00	-2,290.70	0.00	-4,292.00	100.00
225-87-54133-50144	Term Life Ins./Employer's Share		0.00	0.00	-0.25	0.00	-1.00	100.00
225-87-54133-50147	Workers Comp		0.00	0.00	-0.81	0.00	-170.00	100.00
225-87-54133-50151	FICA-Employer's Share		0.00	0.00	-151.43	0.00	-328.00	100.00
225-87-54133-50152	Retirement-Employer's Share		0.00	0.00	-155.77	0.00	-283.00	100.00
225-87-54133-50154	Hospital and Health Insurance		0.00	0.00	-971.41	0.00	-2,340.00	100.00
225-87-54133-50312	Office Supplies		0.00	0.00	0.00	0.00	-324.00	100.00
225-87-54133-50325	Registration Fees		0.00	0.00	0.00	0.00	-750.00	100.00
225-87-54133-50339	Travel		0.00	0.00	-8.72	0.00	-100.00	100.00
225 87 Ebola	Expense TOTAL		0.00	0.00	-3,579.09	0.00	-8,588.00	100.00
225 87 Ebola	Revenue							
225-87-43650	St. Aid		0.00	0.00	0.00	5,023.00	8,000.00	100.00

HHS

Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
225	87	Ebola	Revenue TOTAL	0.00	0.00	0.00	5,023.00	8,000.00	100.00
225	87		NET	0.00	0.00	-3,579.09	5,023.00	-588.00	100.00
227	00	Home Health	Revenue						
227-00-46600		Public Charges for Services		0.00	0.00	0.00	0.00	0.00	
227	00	Home Health	Revenue TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
227	00		NET	0.00	0.00	0.00	0.00	0.00	0.00

Highway

Account			2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
701 45	Highway Department	Expense						
701-45-53110	Highway Administration	Total	-191,137.80	-197,600.00	-113,467.54	0.00	-196,580.00	
701-45-53182	Local Bridge Aid	Total	-6,937.08	-61,807.00	-14,716.40	0.00	-71,746.00	
701-45-53191	Supervision	Total	-119,817.61	-107,000.00	-51,874.83	0.00	-107,000.00	
701-45-53192	Radio Expense	Total	-7,480.48	-2,000.00	-1,389.89	0.00	-4,500.00	
701-45-53193	General Public Liability Expense	Total	-30,177.00	-31,000.00	0.00	0.00	-31,000.00	
701-45-53210	Employee Taxes and Benefits	Total	0.00	-855,145.00	-15,242.40	0.00	-882,587.00	
701-45-53220	Field Small Tools	Total	0.00	-7,000.00	-2,003.70	0.00	-8,800.00	
701-45-53230	Shop Operations	Total	0.00	0.00	-39,044.78	0.00	0.00	
701-45-53232	Fuel Handling	Total	0.00	0.00	1,602.19	0.00	0.00	
701-45-53240	Machinery Operations	Total	-1,135,870.39	-1,104,000.00	-224,901.59	0.00	-1,115,000.00	
701-45-53241	Equipment	Total	1,268,844.12	-443,000.00	429,304.72	0.00	-510,000.00	
701-45-53270	Buildings/Grounds Operations	Total	0.00	0.00	-48,110.39	0.00	0.00	
701-45-53310	CTH General Maintenance	Total	-756,766.75	-970,000.00	-294,967.74	0.00	-979,000.00	
701-45-53311	CTH Winter Maintenance	Total	-853,794.54	-560,000.00	-283,028.83	0.00	-575,000.00	
701-45-53312	FUTURE PROJECTS	Total	-14,703.22	0.00	-15,798.11	0.00	-1,565,100.00	
701-45-53313	CTH F	Total	0.00	-20,000.00	-801.59	0.00	0.00	
701-45-53314	CTH NN	Total	-118,474.70	-292,149.00	-4,749.21	0.00	0.00	
701-45-53315	CTH A	Total	-401,725.81	-449,255.00	-188,930.02	0.00	0.00	
701-45-53316	CTH CC	Total	-455,872.74	-288,799.00	-346.06	0.00	0.00	
701-45-53317	CTH E	Total	0.00	-275,000.00	-5,334.63	0.00	0.00	
701-45-53318	CTH BIKE TRAIL	Total	-87,360.15	0.00	0.00	0.00	0.00	
701-45-53319	CTH Bridge Inspections	Total	-631,648.10	-272,570.00	-7,534.82	0.00	0.00	
701-45-53321	STH Maintenance	Total	-1,220,462.89	-1,209,800.00	-509,668.82	0.00	-1,245,000.00	
701-45-53323	S.T.H.-Discretionary Main	Total	-37,319.15	0.00	0.00	0.00	0.00	
701-45-53330	District Maintenance	Total	-478,469.70	-450,000.00	-201,787.32	0.00	-465,000.00	
701 45	Highway Department	Expense TOTAL	-5,279,173.99	-7,596,125.00	-1,592,791.76	0.00	-7,756,313.00	2.11
701 45	Highway Department	Revenue						
701-45-*		Total	3,142,095.24	5,047,980.00	1,122,011.28	5,047,980.00	5,221,991.00	
701 45	Highway Department	Revenue TOTAL	3,142,095.24	5,047,980.00	1,122,011.28	5,047,980.00	5,221,991.00	3.45
701 45		NET	-2,137,078.75	-2,548,145.00	-470,780.48	5,047,980.00	-2,534,322.00	-0.54

IT

Account		2014 Actual	Orig 2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 14 IT	Expense						
100-14-51450-50111	Regular Salaries	-59,227.62	-58,760.00	-27,144.00	-58,760.00	-65,209.00	10.98
100-14-51450-50144	Term Life Ins./Employer's Share	-31.20	-32.00	-15.60	-32.00	-32.00	
100-14-51450-50147	Workers Comp	-157.53	-159.00	-0.30	-160.00	-160.00	0.63
100-14-51450-50151	FICA-Employer's Share	-4,194.01	-4,496.00	-1,931.19	-4,496.00	-4,989.00	10.97
100-14-51450-50152	Retirement-Employer's Share	-4,154.48	-3,926.00	-1,845.79	-3,926.00	-4,304.00	9.63
100-14-51450-50154	Hospital and Health Insurance	-23,761.39	-22,603.00	-12,701.43	-22,603.00	-23,395.00	3.50
100-14-51450-50155	Flex Administration Fees	-51.34	-52.00	-23.70	-52.00	-52.00	
100-14-51450-50157	Employee Education and Training	-3,843.00	0.00	-2,631.62	-5,500.00	-5,500.00	100.00
100-14-51450-50218	Professional Services	-29,776.80	-25,000.00	-8,948.39	-24,000.00	-25,000.00	
100-14-51450-50219	Maintenance Contracts	-397.47	0.00	-4,252.44	-4,300.00	0.00	
100-14-51450-50225	Telephone	-1,121.44	-1,500.00	-1,049.71	-1,500.00	-1,500.00	
100-14-51450-50226	Hardware/Software	0.00	0.00	-336.00	-336.00	0.00	
100-14-51450-50227-308	Internet - Email	-6,379.28	-9,659.00	-2,705.29	-9,600.00	-10,404.00	7.71
100-14-51450-50311	Postage	-40.81	-200.00	-28.62	-150.00	-150.00	-25.00
100-14-51450-50312	Office Supplies	-593.63	-1,100.00	-157.73	-1,000.00	-300.00	-72.73
100-14-51450-50313	Printing	-0.36	-65.00	-0.48	-65.00	-65.00	
100-14-51450-50315	Copy Machine Expenses	-49.11	0.00	-4.15	-50.00	-50.00	100.00
100-14-51450-50319	Computer Supplies	-31,838.56	-25,000.00	-4,667.57	-25,000.00	-25,000.00	
100-14-51450-50321	Publications/Legal Notices	-274.00	0.00	-4.80	0.00	0.00	
100-14-51450-50325	Registration Fees	-160.00	-5,500.00	-309.94	0.00	-5,500.00	
100-14-51450-50331	Software, Licensing, Maint. Fees	-17,655.15	-19,000.00	-1,000.07	-14,700.00	-19,000.00	
100-14-51450-50339	Travel	-1,372.95	-400.00	-174.20	-500.00	-500.00	25.00
100-14-51450-50813	Capital Outlay-Computer Equipmen	-19,989.62	0.00	0.00	0.00	-83,491.00	100.00
100 14 IT	Expense TOTAL	-205,069.75	-177,452.00	-69,933.02	-176,730.00	-274,601.00	54.75
100 14 IT	Revenue						
100-14-46125	Computer Material Sales	602.95	100.00	581.18	581.00	100.00	
100 14 IT	Revenue TOTAL	602.95	100.00	581.18	581.00	100.00	0.00
100 14	NET	-204,466.80	-177,352.00	-69,351.84	-176,149.00	-274,501.00	54.78

Land Records

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 24	Land Records Expense						
100-24-51267-50111	Regular Salaries	-103,824.81	-102,465.00	-42,598.73	-84,600.00	-102,395.00	-0.07
100-24-51267-50112	Salaries Overtime	-486.00	0.00	0.00	0.00	0.00	
100-24-51267-50144	Term Life Ins./Employer's Share	-47.51	-42.00	-26.55	-42.00	-56.00	33.33
100-24-51267-50147	Workers Comp	-353.24	-1,816.00	-0.45	-100.00	-1,860.00	2.42
100-24-51267-50151	FICA-Employer's Share	-7,374.54	-7,839.00	-3,000.94	-6,702.00	-7,833.00	-0.08
100-24-51267-50152	Retirement-Employer's Share	-7,081.86	-6,845.00	-2,905.70	-5,706.00	-6,758.00	-1.27
100-24-51267-50154	Hospital and Health Insurance	-37,844.32	-39,944.00	-20,391.46	-32,000.00	-31,750.00	-20.51
100-24-51267-50155	Flex Administration Fees	-235.36	-123.00	-98.90	-123.00	-123.00	
100-24-51267-50157	Employee Education and Training	0.00	-800.00	0.00	0.00	-800.00	
100-24-51267-50214	Assessors' School	-185.45	-120.00	0.00	-200.00	-200.00	66.67
100-24-51267-50216-313	Contracted Services	0.00	0.00	0.00	0.00	0.00	
100-24-51267-50219	Maintenance Contracts	-2,028.00	-2,600.00	-1,014.00	-2,100.00	-2,200.00	-15.38
100-24-51267-50225	Telephone	-396.74	-1,200.00	-151.77	-400.00	-400.00	-66.67
100-24-51267-50226	Hardware/Software	-7,339.26	-14,500.00	-7,561.82	-9,000.00	-12,000.00	-17.24
100-24-51267-50242	Repair & Maint.	0.00	-1,300.00	0.00	-1,300.00	-1,300.00	
100-24-51267-50311	Postage	-311.06	-400.00	-109.48	-400.00	-400.00	
100-24-51267-50312	Office Supplies	-1,717.15	-2,500.00	-701.36	-1,800.00	-1,900.00	-24.00
100-24-51267-50313	Printing	-799.74	-2,000.00	-777.20	-800.00	-1,000.00	-50.00
100-24-51267-50314	Small Items of Equipment	0.00	-100.00	0.00	0.00	0.00	-100.00
100-24-51267-50319	Computer Supplies	-894.00	-1,400.00	0.00	-900.00	-1,200.00	-14.29
100-24-51267-50321	Publications/Legal Notices	0.00	-800.00	0.00	-800.00	-800.00	
100-24-51267-50324	Membership Dues	-110.00	-210.00	-60.00	-200.00	-200.00	-4.76
100-24-51267-50325	Registration Fees	-330.00	-600.00	-95.00	-300.00	-300.00	-50.00
100-24-51267-50335	Meal Expenses	-30.22	0.00	-8.00	0.00	0.00	
100-24-51267-50339	Travel	-2,679.51	-1,700.00	-370.32	-1,400.00	-1,700.00	
100-24-51267-50390	Other Operating Expenses	-2,970.50	-3,000.00	-423.59	-3,000.00	-3,000.00	
100 24	Land Records Expense TOTAL	-177,039.27	-192,304.00	-80,295.27	-151,873.00	-178,175.00	-7.35
100 24	Land Records Revenue						
100-24-46170	Sale of Maps & Plats	772.62	600.00	810.98	1,000.00	800.00	33.33
100-24-49220	Transfer from Spec. Rev. Fund	0.00	8,990.00	0.00	0.00	0.00	-100.00
100 24	Land Records Revenue TOTAL	772.62	9,590.00	810.98	1,000.00	800.00	-91.66
100 24	NET	-176,266.65	-182,714.00	-79,484.29	-150,873.00	-177,375.00	-2.92
100 25	Survivor Expense						
100-25-51720-50111	Regular Salaries	-141,674.80	-141,128.00	-64,022.40	-142,000.00	-146,327.00	3.68
100-25-51720-50144	Term Life Ins./Employer's Share	-7.39	-8.00	-4.06	-8.00	-12.00	50.00
100-25-51720-50147	Workers Comp	-5,027.80	-5,589.00	-10.80	-5,000.00	-5,200.00	-6.96
100-25-51720-50151	FICA-Employer's Share	-10,547.10	-10,797.00	-4,741.79	-10,796.00	-11,194.00	3.68
100-25-51720-50152	Retirement-Employer's Share	-9,978.09	-9,728.00	-4,353.57	-9,427.00	-9,658.00	-0.72

Land Records

Account		2014 Actual	2015 Budget	2015	6 month total	2015 Estimate	2016 Budget	pct
100 25	Survevor Expense							
100-25-51720-50154	Hospital and Health Insurance	-27,145.65	-48,414.00	-14,405.45	-42.614.00	-50.118.00	3.52	
100-25-51720-50155	Flex Administration Fees	-106.28	0.00	-47.40	-100.00	-106.00	100.00	
100-25-51720-50157	Employee Education and Training	0.00	-1,000.00	0.00	0.00	0.00	-100.00	
100-25-51720-50217-307	Contracted Expenses	0.00	-1,800.00	0.00	0.00	0.00	-100.00	
100-25-51720-50219	Maintenance Contracts	-660.48	-1,000.00	0.00	-600.00	-600.00	-40.00	
100-25-51720-50225	Telephone	-878.96	-760.00	-328.14	-700.00	-700.00	-7.89	
100-25-51720-50226	Hardware/Software	-3,824.87	-4,300.00	-3,580.52	-3,800.00	-4,800.00	11.63	
100-25-51720-50311	Postage	0.00	-100.00	0.00	0.00	0.00	-100.00	
100-25-51720-50312	Office Supplies	-406.50	-500.00	-4.17	-500.00	-500.00		
100-25-51720-50313	Printing	-41.96	0.00	-59.36	-100.00	-120.00	100.00	
100-25-51720-50324	Membership Dues	-270.00	-270.00	-270.00	-270.00	-270.00		
100-25-51720-50325	Registration Fees	-637.00	-1,000.00	0.00	-600.00	-600.00	-40.00	
100-25-51720-50335	Meal Expenses	-6.85	0.00	0.00	0.00	0.00		
100-25-51720-50339	Travel	-367.00	-850.00	-99.00	-600.00	-800.00	-5.88	
100-25-51720-50340	Operating Supplies	-444.36	-800.00	-120.95	-300.00	-600.00	-25.00	
100-25-51720-50349	Other Operating Supplies	-3,328.83	-3,500.00	0.00	-1,000.00	-3,500.00		
100-25-51720-50351	Vehicle Fuel	-3,195.78	-4,600.00	-1,984.93	-3,200.00	-4,600.00		
100-25-51720-50362	Small Tools	-460.87	-1,000.00	-360.25	-600.00	-800.00	-20.00	
100-25-51720-50811	Capital Outlay -Vehicles	-43,556.70	0.00	0.00	0.00	0.00		
100-25-51720-50815-179	Capital Outlay-Surveying Eq.	0.00	0.00	0.00	0.00	-6,000.00	100.00	
100-25-51735-50000	Surveyor Corner Restoration Exp.	-3,100.00	-6,000.00	-1,100.00	-2,500.00	-4,000.00	-33.33	
100 25	Survevor Expense TOTAL	-255,667.27	-243,144.00	-95,492.79	-224,715.00	-250,505.00	3.03	
100 25	Survevor Revenue							
100-25-46175	Surveyor Cert. Map Revenues	11,168.00	10,000.00	5,249.50	12,000.00	12,000.00	20.00	
100-25-49220	Transfer from Spec. Rev. Fund	0.00	0.00	0.00	0.00	0.00		
100 25	Survevor Revenue TOTAL	11,168.00	10,000.00	5,249.50	12,000.00	12,000.00	20.00	
100 25	NET	-244,499.27	-233,144.00	-90,243.29	-212,715.00	-238,505.00	2.30	
100 30	911 Svstem Expense							
100-30-52800-50000	911 System	0.00	-500.00	0.00	0.00	0.00	-100.00	
100-30-52800-50218-361	911 System/Signing	-2,098.71	-5,000.00	-339.10	-2,000.00	-3,000.00	-40.00	
100-30-52800-50225	Telephone	-1,863.26	-1,750.00	-620.05	-1,700.00	-1,750.00		
100-30-52800-50242-363	Property Address Maint.	0.00	-650.00	0.00	0.00	-200.00	-69.23	
100-30-52800-50813-152	911 Trunking Costs	-10,745.79	-11,800.00	-3,907.56	-11,800.00	-11,800.00		
100 30	911 System Expense TOTAL	-14,707.76	-19,700.00	-4,866.71	-15,500.00	-16,750.00	-14.97	
100 30	911 Svstem Revenue							
100-30-44320	User Collections/New Dwellings	5,385.00	13,000.00	5,255.00	10,000.00	10,000.00	-23.08	
100 30	911 System Revenue TOTAL	5,385.00	13,000.00	5,255.00	10,000.00	10,000.00	-23.08	

Maintenance

Account		2014 Actual	Orig 2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 31	Building Maintenance Expense						
100-31-51600-50111	Regular Salaries	-146,177.74	-193,180.00	-86,852.56	-194,000.00	-199,754.00	3.40
100-31-51600-50112	Salaries Overtime	-802.06	-2,500.00	-130.79	-1,500.00	-1,500.00	-40.00
100-31-51600-50124	Temporary Help	-1,280.00	-3,000.00	-2,340.00	-3,000.00	-3,000.00	
100-31-51600-50144	Term Life Ins./Employer's Share	-71.24	-137.00	-39.99	-137.00	-96.00	-29.93
100-31-51600-50147	Workers Comp	-8,650.46	-7,191.00	-15.24	-7,191.00	-7,556.00	5.08
100-31-51600-50151	FICA-Employer's Share	-10,481.06	-14,901.00	-6,390.66	-14,901.00	-15,396.00	3.32
100-31-51600-50152	Retirement-Employer's Share	-10,327.07	-12,704.00	-5,914.87	-12,704.00	-13,283.00	4.56
100-31-51600-50154	Hospital and Health Insurance	-60,378.93	-57,993.00	-38,749.48	-77,500.00	-82,704.00	42.61
100-31-51600-50155	Flex Administration Fees	-217.36	-220.00	-118.65	-240.00	-240.00	9.09
100-31-51600-50157	Employee Education and Training	-751.45	0.00	0.00	0.00	0.00	
100-31-51600-50159	Physicals	0.00	0.00	0.00	0.00	0.00	
100-31-51600-50217-322	Water/Sewer-Vets & Maintenance.	-847.33	-1,000.00	-296.13	-870.00	-950.00	-5.00
100-31-51600-50218-323	Garbage	-1,205.88	-2,200.00	-955.58	-2,300.00	-2,400.00	9.09
100-31-51600-50221	Water and Sewer	-4,948.61	-6,000.00	-1,716.54	-4,300.00	-5,000.00	-16.67
100-31-51600-50222	Electric	-43,330.54	-45,500.00	-17,156.89	-42,000.00	-44,000.00	-3.30
100-31-51600-50223-324	Electric-Vets & Maint.	-4,335.08	-4,300.00	-1,678.51	-4,025.00	-4,500.00	4.65
100-31-51600-50224	Heating Fuels	-6,607.70	-18,400.00	-5,336.66	-12,500.00	-12,500.00	-32.07
100-31-51600-50225	Telephone	-2,116.40	-2,400.00	-802.03	-2,000.00	-2,100.00	-12.50
100-31-51600-50235	Snow removal	0.00	0.00	0.00	0.00	0.00	
100-31-51600-50242	Repair & Maint.	-10,113.76	-98,600.00	-14,008.22	-80,000.00	-83,000.00	-15.82
100-31-51600-50245	Ground Improvements	-551.57	-800.00	-116.85	-500.00	-500.00	-37.50
100-31-51600-50247	Repairs-Buildings	-19,812.93	-20,000.00	-13,101.90	-20,000.00	-20,000.00	
100-31-51600-50311	Postage	-15.93	-150.00	0.00	-50.00	-75.00	-50.00
100-31-51600-50312	Office Supplies	-204.34	-600.00	-18.02	-125.00	-175.00	-70.83
100-31-51600-50313	Printing	-661.95	-300.00	-50.04	-100.00	-100.00	-66.67
100-31-51600-50314	Small Items of Equipment	-365.04	-1,275.00	-1,680.09	-2,000.00	-1,200.00	-5.88
100-31-51600-50325	Registration Fees	0.00	-1,100.00	0.00	-200.00	-200.00	-81.82
100-31-51600-50335	Meal Expenses	-1.50	0.00	0.00	0.00	0.00	
100-31-51600-50339	Travel	0.00	-340.00	0.00	-50.00	-100.00	-70.59
100-31-51600-50340	Operating Supplies	-6,121.51	-4,650.00	-2,221.16	-4,000.00	-4,000.00	-13.98
100-31-51600-50344	Supplies	-12,858.94	-16,150.00	-5,171.87	-14,000.00	-15,000.00	-7.12
100-31-51600-50351-325	Fuel-Vets Bldg.	-1,563.64	-2,300.00	-717.85	-1,600.00	-2,000.00	-13.04
100-31-51600-50815	Capital Outlay-Equipment	0.00	-1,500.00	0.00	-1,500.00	0.00	-100.00
100-31-51600-50815-183	Hard Surface Flooring Continuati	0.00	0.00	0.00	0.00	-1,500.00	100.00
100-31-51600-50816	Capital Outlay	0.00	0.00	0.00	0.00	0.00	
100 31	Building Maintenance Expense TOTAL	-354,800.02	-519,391.00	-205,580.58	-503,293.00	-522,829.00	0.66
100 31	Building Maintenance Revenue						
100-31-48309	Sale of misc property	1,714.19	150.00	925.33	1,200.00	1,500.00	900.00

Maintenance

Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100	31	Building Maintenance	Revenue TOTAL	1,714.19	150.00	925.33	1,200.00	1,500.00	900.00
100	31		NET	-353,085.83	-519,241.00	-204,655.25	-502,093.00	-521,329.00	0.40
220	00	Maintenance of County Vehicles	Expense						
220-00-52230-50111		Regular Salaries		-41,890.28	0.00	0.00	0.00	0.00	
220-00-52230-50112		Salaries Overtime		-7.81	0.00	0.00	0.00	0.00	
220-00-52230-50144		Term Life Ins./Employer's Share		-19.99	0.00	0.00	0.00	0.00	
220-00-52230-50147		Workers Comp		0.00	0.00	0.00	0.00	0.00	
220-00-52230-50151		FICA-Employer's Share		-3,199.57	0.00	0.00	0.00	0.00	
220-00-52230-50152		Retirement-Employer's Share		-2,648.31	0.00	0.00	0.00	0.00	
220-00-52230-50154		Hospital and Health Insurance		0.00	0.00	0.00	0.00	0.00	
220-00-52230-50157		Employee Education and Training		-150.00	0.00	0.00	0.00	0.00	
220-00-52230-50218-323		Garbage		-301.45	0.00	0.00	0.00	0.00	
220-00-52230-50224		Heating Fuels		-5,770.93	0.00	0.00	0.00	0.00	
220-00-52230-50225		Telephone		-257.72	0.00	0.00	0.00	0.00	
220-00-52230-50235		Snow removal		0.00	0.00	0.00	0.00	0.00	
220-00-52230-50241		Repairs/Maintenance-Vehicles		-61,416.96	0.00	0.00	0.00	0.00	
220-00-52230-50311		Postage		0.00	0.00	0.00	0.00	0.00	
220-00-52230-50312		Office Supplies		-6.87	0.00	0.00	0.00	0.00	
220-00-52230-50335		Meal Expenses		0.00	0.00	0.00	0.00	0.00	
220-00-52230-50338		Tool Allowance		-75.00	0.00	0.00	0.00	0.00	
220-00-52230-50344		Supplies		-555.33	0.00	0.00	0.00	0.00	
220-00-52230-50346		Uniform Allowance		-583.45	0.00	0.00	0.00	0.00	
220-00-52230-50352		Oil, Grease & Anti-Freeze		-4,688.30	0.00	0.00	0.00	0.00	
220-00-52230-50353		Machinery & Equipment Parts		-1,808.99	0.00	0.00	0.00	0.00	
220-00-52230-50355		Tires		-21,563.89	0.00	0.00	0.00	0.00	
220-00-52230-50362		Small Tools		-64.68	0.00	0.00	0.00	0.00	
220	00	Maintenance of County Vehicle	Expense TOTAL	-145,009.53	0.00	0.00	0.00	0.00	0.00
220	00	Maintenance of County Vehicles	Revenue						
220-00-43542		Maintenance Dept. Revenues		222.89	0.00	183.44	0.00	0.00	
220	00	Maintenance of County Vehicle	Revenue TOTAL	222.89	0.00	183.44	0.00	0.00	0.00
220	00		NET	-144,786.64	0.00	183.44	0.00	0.00	0.00

Register of Deeds

Account		2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 23	Register of Deeds Expense						
100-23-51710-50111	Regular Salaries	-96,935.47	-97,929.00	-46,657.29	-96,411.00	-104,139.00	6.34
100-23-51710-50144	Term Life Ins./Employer's Share	-29.26	-20.00	-18.40	-37.00	-34.00	70.00
100-23-51710-50147	Workers Comp	-284.07	-265.00	-0.47	-265.00	-282.00	6.42
100-23-51710-50151	FICA-Employer's Share	-6,628.29	-7,492.00	-3,183.28	-6,989.00	-7,967.00	6.34
100-23-51710-50152	Retirement-Employer's Share	-7,202.22	-7,079.00	-3,378.03	-6,952.00	-6,873.00	-2.91
100-23-51710-50154	Hospital and Health Insurance	-54,424.37	-54,475.00	-26,454.17	-47,525.00	-56,920.00	4.49
100-23-51710-50155	Flex Administration Fees	-126.68	-200.00	-59.40	-119.00	-150.00	-25.00
100-23-51710-50157	Employee Education and Training	0.00	-500.00	0.00	0.00	-500.00	
100-23-51710-50219	Maintenance Contracts	-1,043.00	0.00	0.00	0.00	0.00	
100-23-51710-50225	Telephone	-354.12	-1,200.00	-146.39	-300.00	-500.00	-58.33
100-23-51710-50242-312	Document Imaging Maint.	-9,682.50	-13,000.00	-2,339.40	-9,000.00	-13,000.00	
100-23-51710-50311	Postage	-1,074.74	-2,000.00	-483.20	-900.00	-1,200.00	-40.00
100-23-51710-50312	Office Supplies	-480.29	-2,500.00	-312.63	-700.00	-1,500.00	-40.00
100-23-51710-50313	Printing	-523.21	-4,450.00	-702.13	-900.00	-1,200.00	-73.03
100-23-51710-50314	Small Items of Equipment	0.00	-1,300.00	-628.31	-600.00	-600.00	-53.85
100-23-51710-50315-313	Books/Indexes	-708.30	-2,200.00	0.00	-500.00	-1,200.00	-45.45
100-23-51710-50325	Registration Fees	0.00	-300.00	0.00	0.00	-100.00	-66.67
100-23-51710-50329	Dues/Subscriptions	0.00	-150.00	-100.00	-100.00	-150.00	
100-23-51710-50335	Meal Expenses	0.00	-200.00	0.00	0.00	0.00	-100.00
100-23-51710-50339	Travel	-481.50	-900.00	-88.21	-500.00	-500.00	-44.44
100-23-51715-50000	Laredo Expense	-5,209.88	-5,000.00	-1,978.62	-5,000.00	-5,500.00	10.00
100 23	Register of Deeds Expense TOTAL	-185,187.90	-201,160.00	-86,529.93	-176,798.00	-202,315.00	0.57
100 23	Register of Deeds Revenue						
100-23-41230	Co. Share/RE Transfer Fees	66,725.68	55,000.00	35,324.16	75,000.00	65,000.00	18.18
100-23-46130	Register of Deeds Fees	108,107.71	125,000.00	56,938.17	100,000.00	125,000.00	
100-23-46135	Laredo Program Revenue	14,096.78	12,000.00	7,697.75	14,000.00	13,000.00	8.33
100 23	Register of Deeds Revenue TOTAL	188,930.17	192,000.00	99,960.08	189,000.00	203,000.00	5.73
100 23	NET	3,742.27	-9,160.00	13,430.15	12,202.00	685.00	-107.48
216 00	Redaction Fund Expense						
216-00-51977	Redaction Fund Expenses	-44,470.67	0.00	-39,537.30	0.00	0.00	
216-00-59210	Transfer to General Fund	0.00	-8,990.00	-8,990.00	0.00	0.00	-100.00
216 00	Redaction Fund Expense TOTAL	-44,470.67	-8,990.00	-48,527.30	0.00	0.00	-100.00
216 00	Redaction Fund Revenue						
216-00-41235	Redaction Fund Revenues	24,540.00	0.00	0.00	0.00	0.00	
216-00-49300	Use of Prior Years' Fund Balance	0.00	8,990.00	8,990.00	0.00	0.00	-100.00
216 00	Redaction Fund Revenue TOTAL	24,540.00	8,990.00	8,990.00	0.00	0.00	-100.00
216 00	NET	-19,930.67	0.00	-39,537.30	0.00	0.00	0.00

Sheriff

Account		2014 Actual	Orig 2015 Budget	6 month total	2015 Estimate	2016 Budget	pct
100 35	Sheriff's Department Expense						
100-35-52110-50111	Regular Salaries	-1,279,703.90	-1,560,000.00	-577,617.03	-1,155,234.00	-1,678,878.00	7.62
100-35-52110-50112	Salaries Overtime	-87,606.39	-97,120.00	-47,510.67	-88,000.00	-97,120.00	
100-35-52110-50116	Holiday Pay	0.00	-70,756.00	0.00	-70,756.00	0.00	-100.00
100-35-52110-50144	Term Life Ins./Employer's Share	-423.51	-548.00	-189.91	-548.00	-548.00	
100-35-52110-50147	Workers Comp	-47,814.01	-46,459.00	-90.17	-46,459.00	-46,459.00	
100-35-52110-50151	FICA-Employer's Share	-99,810.12	-129,320.00	-45,209.11	-129,320.00	-110,456.00	-14.59
100-35-52110-50152	Retirement-Employer's Share	-130,189.55	-151,000.00	-56,683.42	-151,000.00	-134,725.00	-10.78
100-35-52110-50153	Retirement-Employee's Share	-4,745.24	-6,500.00	-0.92	-6,500.00	-6,500.00	
100-35-52110-50154	Hospital and Health Insurance	-389,719.17	-531,750.00	-248,547.30	-531,750.00	-534,647.00	0.54
100-35-52110-50155	Flex Administration Fees	-1,199.82	-1,728.00	-679.35	-1,728.00	-1,728.00	
100-35-52110-50156	Health Reimb. Acct.	-6,187.26	0.00	0.00	0.00	0.00	
100-35-52110-50157	Employee Education and Training	-10,628.41	-12,000.00	-4,687.94	-9,000.00	-12,000.00	
100-35-52110-50158	Unemployment Compensation	0.00	-5,000.00	-3,101.18	-4,500.00	-5,000.00	
100-35-52110-50159	Physicals	-1,486.50	0.00	0.00	0.00	0.00	
100-35-52110-50217	Misc. Limited Expenses	-1,035.93	0.00	0.00	0.00	0.00	
100-35-52110-50218	Professional Services	-3,843.04	-3,600.00	-904.08	-1,500.00	-3,600.00	
100-35-52110-50219-327	Radio Service Contract	0.00	-11,000.00	0.00	-5,000.00	-11,000.00	
100-35-52110-50225	Telephone	-20,820.51	-23,000.00	-6,253.09	-21,000.00	-23,000.00	
100-35-52110-50229-333	Time System	0.00	-12,522.00	-4,965.00	-12,522.00	-12,522.00	
100-35-52110-50242	Repair & Maint.	-5,231.14	-7,000.00	-1,668.80	-3,500.00	-7,000.00	
100-35-52110-50243-328	Computer Repair/Maint.	-12,616.58	-33,000.00	-25,613.73	-33,000.00	-33,000.00	
100-35-52110-50247	Repairs-Buildings	-6,348.00	-6,000.00	-4,131.68	-6,000.00	-6,000.00	
100-35-52110-50292	Radio-Tower	-66,358.92	-12,000.00	-123.02	-5,000.00	-12,000.00	
100-35-52110-50311	Postage	-2,488.44	-3,100.00	-974.94	-2,200.00	-3,100.00	
100-35-52110-50312	Office Supplies	-8,069.46	-14,000.00	-1,420.46	-9,000.00	-14,000.00	
100-35-52110-50314	Small Items of Equipment	-3,413.22	-9,000.00	-5,922.76	-9,000.00	-9,000.00	
100-35-52110-50321-319	Legal Notices	0.00	-500.00	0.00	0.00	-500.00	
100-35-52110-50324	Membership Dues	-696.00	-1,200.00	-749.00	-950.00	-1,200.00	
100-35-52110-50335	Meal Expenses	-2,636.65	0.00	-603.59	0.00	0.00	
100-35-52110-50339	Travel	-4,910.79	-10,000.00	-5,373.23	-7,000.00	-10,000.00	
100-35-52110-50342-329	Impounded/Towing Vehicles	-1,405.19	-1,200.00	-668.00	-1,000.00	-1,200.00	
100-35-52110-50344	Supplies	-5,826.82	-5,500.00	-44.17	-5,000.00	-5,500.00	
100-35-52110-50346	Uniform Allowance	-16,218.81	-12,500.00	-7,549.53	-10,000.00	-12,500.00	
100-35-52110-50347	Ammunition Supplies	-6,166.23	-6,000.00	-10,977.28	-10,978.00	-6,000.00	
100-35-52110-50349-390	Swat Expenses	-5,137.94	-5,000.00	-206.35	-5,000.00	-5,000.00	
100-35-52110-50357	Firearms	-12,521.92	-8,000.00	3,590.90	-8,000.00	-8,000.00	
100-35-52110-50358	Radar Units/Recert. Fees	-9,700.00	-10,700.00	-9,956.35	-10,700.00	-10,700.00	
100-35-52110-50359	Vests	-6,750.00	-6,000.00	0.00	-6,000.00	-6,000.00	
100-35-52110-50390-321	Digital Media	-1,859.46	0.00	-600.00	-600.00	0.00	

Sheriff

Account	Expense	2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 35 Sheriff's Department							
100-35-52110-50811	Capital Outlay -Vehicles	0.00	0.00	-343.99	-344.00	0.00	
100-35-52113-50000	Diving Team	-2,538.70	-2,500.00	-33.88	-2,500.00	-2,500.00	
100-35-52119-50000	Project Lifesaver Expenses	0.00	0.00	-100.56	-101.00	0.00	
100-35-52120-50241	Repairs/Maintenance-Vehicles	-3.37	0.00	0.00	0.00	-2,000.00	100.00
100-35-52120-50351	Vehicle Fuel	-129,066.79	-153,000.00	-42,079.21	-130,000.00	-143,000.00	-6.54
100-35-52120-50356-330	Car Striping	-575.00	-1,000.00	-635.00	-750.00	-1,000.00	
100-35-52120-50391	Licenses	-132.00	-400.00	-96.00	-200.00	-400.00	
100-35-52700-50111	Regular Salaries	-757,976.52	-812,517.00	-330,284.78	-812,517.00	-891,325.00	9.70
100-35-52700-50112	Salaries Overtime	-50,223.26	-50,551.00	-31,792.41	-50,551.00	-50,551.00	
100-35-52700-50116	Holiday Pay	0.00	-27,880.00	0.00	-27,880.00	-30,200.00	8.32
100-35-52700-50144	Term Life Ins./Employer's Share	-202.06	-195.00	-99.21	-195.00	-195.00	
100-35-52700-50147	Workers Comp	-29,426.67	-33,426.00	-56.93	-31,000.00	-33,426.00	
100-35-52700-50151	FICA-Employer's Share	-58,730.63	-75,727.00	-26,284.11	-75,727.00	-78,888.00	4.17
100-35-52700-50152	Retirement-Employer's Share	-59,255.86	-75,727.00	-24,222.36	-75,727.00	-77,999.00	3.00
100-35-52700-50153	Retirement-Employee's Share	-4.98	0.00	0.00	0.00	0.00	
100-35-52700-50154	Hospital and Health Insurance	-245,457.01	-273,936.00	-144,046.45	-273,936.00	-282,383.00	3.08
100-35-52700-50155	Flex Administration Fees	-861.38	-1,200.00	-481.90	-1,200.00	-1,200.00	
100-35-52700-50156	Health Reimb. Acct.	-1,258.42	0.00	0.00	0.00	0.00	
100-35-52700-50157	Employee Education and Training	-2,647.83	-7,000.00	-2,228.00	-4,200.00	-7,000.00	
100-35-52700-50158	Unemployment Compensation	0.00	-2,000.00	0.00	0.00	-2,000.00	
100-35-52700-50159	Physicals	-994.60	0.00	-115.31	-116.00	0.00	
100-35-52700-50211	Medical Serv./Psych. Testing	-3,317.54	-3,750.00	-3,554.94	-3,750.00	-3,750.00	
100-35-52700-50216	Janitorial Supplies	-13,946.81	-12,000.00	-3,817.10	-12,000.00	-12,000.00	
100-35-52700-50217-302	Background Checks	-214.64	0.00	0.00	0.00	0.00	
100-35-52700-50218-323	Garbage	0.00	0.00	-2,104.72	-6,000.00	-6,000.00	100.00
100-35-52700-50218-331	Prisoner Medical	-6,767.35	-52,354.00	-7,460.97	-50,000.00	-52,354.00	
100-35-52700-50220-101	Contracted Medical	-66,720.78	-70,000.00	-35,777.80	-70,000.00	-72,000.00	2.86
100-35-52700-50221	Water and Sewer	-18,041.14	-17,942.00	-8,310.19	-18,000.00	-18,100.00	0.88
100-35-52700-50222	Electric	-46,662.71	-44,805.00	-18,225.70	-30,267.00	-44,805.00	
100-35-52700-50224	Heating Fuels	-41,793.90	-46,104.00	-16,075.04	-43,000.00	-46,104.00	
100-35-52700-50228	Jail Laundry	-1,926.23	-2,000.00	-1,515.50	-2,000.00	-2,000.00	
100-35-52700-50242	Repair & Maint.	-19,193.58	-23,000.00	-22,418.72	-23,000.00	-23,000.00	
100-35-52700-50247	Repairs-Buildings	-3,922.19	-4,800.00	-844.75	-4,800.00	-4,800.00	
100-35-52700-50249	Repairs-Elevator	-759.00	-1,680.00	-341.60	-1,680.00	-1,680.00	
100-35-52700-50294	Prisoner Housing/Transports	-82,538.00	-50,000.00	-20,585.00	-50,000.00	-50,000.00	
100-35-52700-50299	Food	-185,432.01	-204,196.00	-69,376.39	-192,400.00	-204,196.00	
100-35-52700-50300	Non Food & Kitchen Supplies	-4,447.47	-2,000.00	-75.00	-3,000.00	-2,000.00	
100-35-52700-50312	Office Supplies	-7,264.97	-10,000.00	-2,474.89	-6,000.00	-10,000.00	
100-35-52700-50313	Printing	-4,395.16	0.00	-4,916.60	-10,000.00	-10,000.00	100.00

Sheriff

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 35 Sheriff's Department	Expense						
100-35-52700-50335	Meal Expenses	-392.12	0.00	-312.81	-313.00	0.00	
100-35-52700-50339	Travel	-35.30	0.00	-1,280.94	-1,281.00	0.00	
100-35-52700-50344	Supplies	-3,368.14	-3,200.00	-580.58	-3,200.00	-3,200.00	
100-35-52700-50346	Uniform Allowance	-10,870.29	-11,000.00	-4,960.04	-10,000.00	-11,000.00	
100-35-52700-50350	Equipment Inspections	-3,644.53	-4,000.00	-1,150.00	-4,000.00	-4,000.00	
100-35-52700-50819	Capital Outlay	0.00	0.00	0.00	0.00	0.00	
100-35-52705-50111	Regular Salaries	-357,171.57	0.00	-99,445.18	-99,445.00	0.00	
100-35-52705-50112	Salaries Overtime	-27,074.96	0.00	-11,967.14	-11,968.00	0.00	
100-35-52705-50116	Holiday Pay	0.00	0.00	0.00	0.00	0.00	
100-35-52705-50144	Term Life Ins./Employer's Share	-81.36	0.00	-23.49	-24.00	0.00	
100-35-52705-50147	Workers Comp	0.00	0.00	-5.93	-6.00	0.00	
100-35-52705-50151	FICA-Employer's Share	-28,154.27	0.00	-7,972.21	-7,972.00	0.00	
100-35-52705-50152	Retirement-Employer's Share	-27,625.04	0.00	-7,833.46	-7,834.00	0.00	
100-35-52705-50153	Retirement-Employee's Share	-22.15	0.00	0.00	0.00	0.00	
100-35-52705-50154	Hospital and Health Insurance	-115,994.61	0.00	-29,379.04	-29,379.00	0.00	
100-35-52705-50155	Flex Administration Fees	-460.09	0.00	-200.75	-200.00	0.00	
100-35-52705-50156	Health Reimb. Acct.	-265.08	0.00	0.00	0.00	0.00	
100-35-52705-50157	Employee Education and Training	-4,149.60	0.00	0.00	0.00	0.00	
100-35-52705-50229-333	Time System	-9,804.00	0.00	0.00	0.00	0.00	
100-35-52705-50242	Repair & Maint.	-1,443.04	0.00	0.00	0.00	0.00	
100-35-52705-50312	Office Supplies	-3,829.13	0.00	-308.74	-309.00	0.00	
100-35-52705-50340	Operating Supplies	-17,438.04	0.00	-3,622.50	-3,623.00	0.00	
100-35-52705-50346	Uniform Allowance	-1,409.68	0.00	-60.00	-60.00	0.00	
100-35-52710-50111	Regular Salaries	-49,941.62	-49,986.00	-22,358.71	-49,942.00	-49,986.00	
100-35-52710-50112	Salaries Overtime	-13.56	-510.00	0.00	-120.00	-510.00	
100-35-52710-50144	Term Life Ins./Employer's Share	-45.89	-55.00	-25.33	-46.00	-50.00	-9.09
100-35-52710-50147	Workers Comp	0.00	-1,760.00	-3.75	-1,760.00	-1,760.00	
100-35-52710-50151	FICA-Employer's Share	-3,613.65	-3,871.00	-1,562.42	-3,614.00	-3,871.00	
100-35-52710-50152	Retirement-Employer's Share	-3,468.42	-3,535.00	-1,520.41	-3,469.00	-3,535.00	
100-35-52710-50154	Hospital and Health Insurance	-12,662.52	-12,000.00	-5,009.60	-12,663.00	-14,203.00	18.36
100-35-52710-50155	Flex Administration Fees	0.00	-70.00	0.00	0.00	-70.00	
100-35-52710-50216	Janitorial Supplies	-3,389.69	-5,000.00	-1,815.71	-3,500.00	-5,000.00	
100-35-52710-50811	Capital Outlay -Vehicles	-1,643.43	0.00	-287.97	0.00	0.00	
100-35-52710-50811	Capital Outlay -Vehicles	-126,406.42	-115,000.00	-117,999.33	-117,999.00	-120,000.00	4.35
100 35 Sheriff's Department	Expense TOTAL	-4,924,685.69	-5,084,680.00	-2,209,892.21	-4,753,313.00	-5,212,924.00	2.52
100 35 Sheriff's Department	Revenue						
100-35-43211	Federal Aid/Campground Patrol	2,200.00	2,000.00	0.00	2,000.00	2,000.00	
100-35-43518	Truacy Officer Aid	34,200.00	34,200.00	34,200.00	34,200.00	34,200.00	
100-35-43523	State Aid/Police Training	5,600.00	9,000.00	4,800.00	9,000.00	9,000.00	

Sheriff

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2015 Budget	pct
100 35	Sheriff's Department Revenue						
100-35-43524	State Aid-Misc.	440.00	0.00	0.00	0.00	0.00	
100-35-43527	State Aid/Bullet Proof Vests	4,920.00	2,000.00	0.00	2,000.00	2,000.00	
100-35-43532	St. Aid-Mobilization Grant	0.00	5,000.00	517.88	5,000.00	5,000.00	
100-35-43535	Transport Restitution	1,138.00	0.00	1,031.48	1,031.00	0.00	
100-35-43536	Squad Car Sales	19,246.00	20,000.00	0.00	20,000.00	20,000.00	
100-35-46180	Dive Team Donations	600.00	0.00	200.00	200.00	0.00	
100-35-46204	Inmate Medical	0.00	8,000.00	0.00	0.00	8,000.00	
100-35-46210	Sheriff's Fees	34,454.76	40,000.00	13,150.00	40,000.00	40,000.00	
100-35-46240	Board of Prisoners	111,548.44	100,000.00	63,333.68	100,000.00	100,000.00	
100-35-46242	Booking Fees	2,560.82	3,000.00	1,107.85	3,000.00	3,000.00	
100-35-46243	Vehicle License Plates	3,996.25	6,300.00	2,636.50	6,300.00	6,300.00	
100-35-46245	Reimbursed Wages	4,582.18	8,000.00	3,261.52	8,000.00	15,000.00	87.50
100-35-46246	Impound Fees	325.00	0.00	0.00	0.00	0.00	
100-35-46247	OWI Blood Draws	22.15	0.00	23.45	40.00	0.00	
100-35-47290	Probation & Parole	21,280.32	25,000.00	0.00	25,000.00	25,000.00	
100 35	Sheriff's Department Revenue TOTAL	247,113.92	262,500.00	124,262.36	255,771.00	269,500.00	2.67
100 35	NET	-4,677,571.77	-4,822,180.00	-2,085,629.85	-4,497,542.00	-4,943,424.00	2.51
200 00	Jail Assessment Fees Expense						
200-00-51266-50819	Capital Outlay	-23,463.75	-18,000.00	556.81	-15,000.00	-18,000.00	
200 00	Jail Assessment Fees Expense TOTAL	-23,463.75	-18,000.00	556.81	-15,000.00	-18,000.00	0.00
200 00	Jail Assessment Fees Revenue						
200-00-46150	Jail Assessment Fees	11,824.48	18,000.00	6,013.37	15,000.00	18,000.00	
200 00	Jail Assessment Fees Revenue TOTAL	11,824.48	18,000.00	6,013.37	15,000.00	18,000.00	0.00
200 00	NET	-11,639.27	0.00	6,570.18	0.00	0.00	0.00
217 00	Sheriff's Dept. Donations Expense						
217-00-52116-311	Project Lifesaver Donations Exp.	-42.23	0.00	-100.56	-100.00	0.00	
217-00-52116-313	Sheriff's Dept. Canine Donations Exp.	-2,261.17	0.00	-1,082.53	-1,083.00	0.00	
217 00	Sheriff's Dept. Donations Expense TOTAL	-2,303.40	0.00	-1,183.09	-1,183.00	0.00	0.00
217 00	Sheriff's Dept. Donations Revenue						
217-00-43528-311	Project Lifesaver Donations Revenue	210.00	0.00	60.00	60.00	0.00	
217-00-43528-312	Search & Rescue Canine Donations	0.00	0.00	49.02	49.00	0.00	
217-00-43528-313	Sheriff's Dept. Canine Donations Revenue	2,387.13	0.00	2,047.78	2,450.00	0.00	
217 00	Sheriff's Dept. Donations Revenue TOTAL	2,597.13	0.00	2,156.80	2,559.00	0.00	0.00
217 00	NET	293.73	0.00	973.71	1,376.00	0.00	0.00
229 00	Recreational Officer Expense						
229-00-52140-50111	Regular Salaries	-40,781.79	-48,796.00	-19,896.15	-48,796.00	-50,165.00	2.81

Sheriff

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
229 00	Recreational Officer Expense						
229-00-52140-50112	Salaries Overtime	-212.63	-500.00	-109.49	-500.00	-500.00	
229-00-52140-50116	Holiday Pay	0.00	-2,358.00	0.00	-2,358.00	-2,435.00	3.27
229-00-52140-50144	Term Life Ins./Employer's Share	-4.88	-20.00	0.00	-20.00	-20.00	
229-00-52140-50147	Workers Comp	-2,275.54	-2,057.00	-3.35	-2,057.00	-2,057.00	
229-00-52140-50151	FICA-Employer's Share	-3,004.16	-3,914.00	-1,327.30	-3,914.00	-3,914.00	
229-00-52140-50152	Retirement-Employer's Share	-2,782.91	-5,000.00	-1,922.65	-5,000.00	-5,000.00	
229-00-52140-50153	Retirement-Employee's Share	-44.02	0.00	0.00	0.00	0.00	
229-00-52140-50154	Hospital and Health Insurance	-6,584.36	-22,603.00	-8,599.84	-22,603.00	-23,395.00	3.50
229-00-52140-50155	Flex Administration Fees	-47.40	-75.00	-23.70	-75.00	-75.00	
229-00-52140-50156	Health Reimb. Acct.	0.00	0.00	0.00	0.00	0.00	
229-00-52140-50241	Repairs/Maintenance-Vehicles	0.00	-200.00	0.00	-200.00	-200.00	
229-00-52140-50242-343	Repairs/Maint ATV	0.00	0.00	0.00	0.00	0.00	
229-00-52140-50316-347	Equipment - Snowmobiles	-1,045.29	-300.00	-378.79	-378.00	-300.00	
229-00-52140-50317-348	Equipment - Boats	-94.50	-500.00	-88.00	-88.00	-500.00	
229-00-52140-50346	Uniform Allowance	-610.93	-400.00	0.00	-400.00	-400.00	
229-00-52140-50811-103	Capital Outlay-Boat/Trailer	-7,665.88	0.00	0.00	0.00	0.00	
229 00	Recreational Officer Expense TOTAL	-65,154.29	-86,723.00	-32,349.27	-86,389.00	-88,961.00	2.58
229 00	Recreational Officer Revenue						
229-00-43543	911 Sign Revenues	7,200.00	10,000.00	0.00	10,000.00	10,000.00	
229-00-43650	St. Aid	32,155.68	40,182.00	0.00	40,182.00	40,182.00	
229 00	Recreational Officer Revenue TOTAL	39,355.68	50,182.00	0.00	50,182.00	50,182.00	0.00
229 00	NET	-25,798.61	-36,541.00	-32,349.27	-36,207.00	-38,779.00	6.12
231 00	Tribal Law Enforcement Expense						
231-00-52150-50111	Regular Salaries	-19,339.26	-34,800.00	-18,630.50	-25,000.00	-34,800.00	
231-00-52150-50112	Salaries Overtime	-6,019.86	-6,000.00	-3,755.63	-4,200.00	-6,000.00	
231-00-52150-50151	FICA-Employer's Share	-1,744.16	-1,200.00	-1,241.20	-2,000.00	-2,000.00	66.67
231-00-52150-50152	Retirement-Employer's Share	-1,312.49	-2,000.00	0.00	0.00	-2,000.00	
231-00-52150-50155	Flex Administration Fees	-2.04	0.00	0.00	0.00	0.00	
231-00-52150-50309	Vehicle Equipment	0.00	0.00	0.00	0.00	-12,208.00	100.00
231-00-52150-50513	Public Liability Insurance	0.00	-1,500.00	0.00	0.00	-1,500.00	
231 00	Tribal Law Enforcement Expense TOTAL	-28,417.81	-45,500.00	-23,627.33	-31,200.00	-58,508.00	28.59
231 00	Tribal Law Enforcement Revenue						
231-00-43526	St. aid/Tribal Law Enforcement	58,508.00	45,500.00	58,508.00	58,508.00	58,508.00	28.59
231 00	Tribal Law Enforcement Revenue TOTAL	58,508.00	45,500.00	58,508.00	58,508.00	58,508.00	28.59
231 00	NET	30,090.19	0.00	34,880.67	27,308.00	0.00	0.00
232 00	Sheriff's Canteen Fund Expense						
232-00-52700-50217-349	Canteen Expenses	-16,985.51	-30,000.00	-5,885.04	-30,000.00	-30,000.00	

Sheriff

Account					2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
232	00	Sheriff's Canteen Fund	Expense	TOTAL	-16,985.51	-30,000.00	-5,885.04	-30,000.00	-30,000.00	0.00
232	00	Sheriff's Canteen Fund		Revenue						
232-00-46220		Canteen Revenues			37,806.40	30,000.00	20,573.59	30,000.00	30,000.00	
232	00	Sheriff's Canteen Fund	Revenue	TOTAL	37,806.40	30,000.00	20,573.59	30,000.00	30,000.00	0.00
232	00			NET	20,820.89	0.00	14,688.55	0.00	0.00	0.00

Transit

Account			2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
256 00	Sawyer Co./LCO Transportation Co	Expense						
256-00-56106-50000	Sawyer Co./LCO Transportation Co		-1,191,598.03	-100,000.00	-100,000.00	-100,000.00	-100,000.00	
256 00	Sawyer Co./LCO Transportati	Expense TOTAL	-1,191,598.03	-100,000.00	-100,000.00	-100,000.00	-100,000.00	0.00
256 00	Sawyer Co./LCO Transportation Co	Revenue						
256-00-43530	Transportation Aids		775,340.46	0.00	0.00	0.00	0.00	
256 00	Sawyer Co./LCO Transportati	Revenue TOTAL	775,340.46	0.00	0.00	0.00	0.00	0.00
256 00		NET	-416,257.57	-100,000.00	-100,000.00	-100,000.00	-100,000.00	0.00
426 00	Namekagon Transit Facilities Pro	Expense						
426-00-56107-50811	Capital Outlay -Vehicles		-345,403.89	-50,000.00	-50,000.00	0.00	-50,000.00	
426 00	Namekagon Transit Facilities I	Expense TOTAL	-345,403.89	-50,000.00	-50,000.00	0.00	-50,000.00	0.00
426 00	Namekagon Transit Facilities Pro	Revenue						
426-00-43650	St. Aid		133,488.30	0.00	0.00	0.00	0.00	
426 00	Namekagon Transit Facilities I	Revenue TOTAL	133,488.30	0.00	0.00	0.00	0.00	0.00
426 00		NET	-211,915.59	-50,000.00	-50,000.00	0.00	-50,000.00	0.00

Treasurer

Account			2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2015 Budget	pct
100 00	General	Expense						
100-00-50365		Tax Deed Expense	0.00	0.00	-43.00	0.00	0.00	
100-00-56210-50000		Septic Tank System Payment	-7,165.88	0.00	0.00	0.00	0.00	
100-00-59220-50000		Transfer out to Special Funds	-264,815.85	0.00	0.00	0.00	0.00	
100 00	General	Expense TOTAL	-271,981.73	0.00	-43.00	0.00	0.00	0.00
100 00	General	Revenue						
100-00-41150		Forest Crop Taxes	8,965.25	4,000.00	3,729.03	7,000.00	4,000.00	
100-00-41151		Managed Forest Land Program	25,687.93	22,000.00	18,967.48	22,100.00	22,000.00	
100-00-41151-125		Managed Forest Land/DNR 20%	15,284.20	10,000.00	7,324.23	13,800.00	10,000.00	
100-00-41801		Interest on Taxes	317,160.77	320,000.00	120,121.81	270,000.00	300,000.00	-6.25
100-00-41802		Penalties on Taxes	79,571.12	80,000.00	30,031.46	67,500.00	75,000.00	-6.25
100-00-41803		Tax Deed Reimb. Fees	11,525.11	7,000.00	2,330.00	5,900.00	7,000.00	
100-00-41804		Advertising Fees	6,274.75	4,000.00	2,360.85	3,800.00	4,000.00	
100-00-41806		St.Aid/Prop. Tax Exempt Computer	5,855.00	5,500.00	0.00	5,974.00	5,500.00	
100-00-41807		Tower Rentals	12,003.23	12,000.00	10,750.00	13,500.00	13,500.00	12.50
100-00-43301		Federal Aid in-lieu of Taxes	3,516.74	0.00	0.00	5,989.00	0.00	
100-00-43302		DNR Aid in-lieu of Taxes	17,231.40	14,000.00	17,007.74	17,008.00	15,000.00	7.14
100-00-43400		Sales Tax Income	1,735,880.84	1,600,000.00	809,927.15	1,600,000.00	1,800,000.00	12.50
100-00-43410		Shared Revenues	172,702.94	184,070.00	0.00	239,799.00	233,296.00	26.74
100-00-43415		St.Aid/Rsource Aid-S.23.09(18)	52,328.79	52,000.00	0.00	52,207.00	52,000.00	
100-00-43594		St. Aid/Admin. Salary Grant	0.00	0.00	2,213.97	0.00	0.00	
100-00-46810		County Forest Stumpage	1,612,900.48	1,495,000.00	1,632,191.48	2,380,580.00	1,800,000.00	20.40
100-00-48100		Interest on Investments	24,730.47	25,000.00	14,343.91	29,800.00	27,000.00	8.00
100-00-48110		Finance Chgs. Collected/Timber Stumpage Due	1,007.44	0.00	1,355.53	0.00	0.00	
100-00-48200		Rent of County Offices and Bldgs	2,800.00	2,800.00	0.00	2,800.00	2,800.00	
100-00-48300		Profit on Tax Deed Sales	138,988.90	100,000.00	7,500.00	0.00	100,000.00	
100-00-48600		Misc. General Revenue	4,788.83	400.00	183.55	300.00	400.00	
100-00-48610		Proceeds from CH Vending Machine	58.73	35.00	40.92	59.00	50.00	42.86
100-00-49210-100		Operating Trans. In - Plat Book Fund	0.00	5,000.00	0.00	0.00	0.00	-100.00
100-00-49210-200		Operating Trans. In-LCO Gaming	0.00	50,000.00	0.00	50,000.00	50,000.00	
100-00-49300		Use of Prior Years' Fund Balance	0.00	0.00	0.00	0.00	185,478.00	100.00
100 00	General	Revenue TOTAL	4,249,262.92	3,992,805.00	2,680,379.11	4,788,116.00	4,707,024.00	17.89
100 00		NET	3,977,281.19	3,992,805.00	2,680,336.11	4,788,116.00	4,707,024.00	17.89
100 17	Treasurer	Expense						
100-17-51520-50111		Regular Salaries	-117,053.27	-126,142.00	-56,920.51	-120,656.00	-128,327.00	1.73
100-17-51520-50144		Term Life Ins./Employer's Share	-83.54	-85.00	-44.06	-88.00	-93.00	9.41
100-17-51520-50147		Workers Comp	-246.62	-341.00	-0.65	-350.00	-350.00	2.64
100-17-51520-50151		FICA-Employer's Share	-7,916.53	-9,650.00	-3,895.92	-8,772.00	-9,817.00	1.73
100-17-51520-50152		Retirement-Employer's Share	-8,600.24	-8,964.00	-4,090.90	-8,348.00	-8,470.00	-5.51

Treasurer

Account		2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 17	Treasurer Expense						
100-17-51520-50154	Hospital and Health Insurance	-56,290.89	-61,144.00	-33,578.81	-61,251.00	-65,158.00	6.56
100-17-51520-50155	Flex Administration Fees	-128.58	-200.00	-59.40	-200.00	-200.00	
100-17-51520-50219	Maintenance Contracts	0.00	-3,099.00	1,808.00	-3,099.00	-3,600.00	16.17
100-17-51520-50225	Telephone	-423.53	-800.00	-189.60	-600.00	-600.00	-25.00
100-17-51520-50298	Uncollected Personal Prop. Tax	0.00	-250.00	-24.40	-25.00	-250.00	
100-17-51520-50298-211	Del. RE Tax Write-Offs	-574.84	-32.00	0.00	0.00	0.00	-100.00
100-17-51520-50311	Postage	-4,788.93	-5,500.00	-3,692.49	-4,800.00	-5,000.00	-9.09
100-17-51520-50312	Office Supplies	-2,260.60	-2,500.00	-757.14	-3,170.00	-3,000.00	20.00
100-17-51520-50312-115	Bank Fees	-3,000.00	-3,000.00	-1,250.00	-3,000.00	-3,000.00	
100-17-51520-50313	Printing	-2,217.21	-1,500.00	-2,396.88	-4,800.00	-4,800.00	220.00
100-17-51520-50319	Computer Supplies	-684.98	-1,000.00	-4.00	-100.00	-100.00	-90.00
100-17-51520-50324	Membership Dues	-100.00	-100.00	-100.00	-100.00	-100.00	
100-17-51520-50325	Registration Fees	-225.00	-250.00	-100.00	-225.00	-250.00	
100-17-51520-50329	Dues/Subscriptions	-48.00	-50.00	-48.00	-48.00	-50.00	
100-17-51520-50339	Travel	-643.46	-1,000.00	-93.50	-600.00	-1,000.00	
100-17-51910-50212-310	Tax Deed-Abstractor	-6,965.00	-7,000.00	-3,360.00	-3,360.00	-7,000.00	
100-17-51910-50311	Postage	-2,155.72	-2,000.00	-1,782.05	-2,000.00	-2,000.00	
100-17-51910-50321	Publications/Legal Notices	-6,754.70	-7,000.00	-7,546.60	-7,547.00	-7,500.00	7.14
100-17-51910-50390	Other Operating Expenses	-444.68	-300.00	-188.37	-405.00	-400.00	33.33
100 17	Treasurer Expense TOTAL	-221,606.32	-241,907.00	-118,315.28	-233,544.00	-251,065.00	3.79
100 17	Treasurer Revenue						
100-17-46120	County Treasurer's Fees	164.09	50.00	197.96	225.00	150.00	200.00
100-17-46122	Returned Check Fee	475.00	400.00	312.50	560.00	500.00	25.00
100 17	Treasurer Revenue TOTAL	639.09	450.00	510.46	785.00	650.00	44.44
100 17	NET	-220,967.23	-241,457.00	-117,804.82	-232,759.00	-250,415.00	3.71
300 00	Debt Service Expense						
300-00-58100-50000	Principal on Debts	-140,000.00	-150,000.00	-150,000.00	-150,000.00	-160,000.00	6.67
300-00-58200-50000	Interest on Debts	-38,015.00	-35,115.00	-18,307.50	-35,115.00	-32,015.00	-8.83
300-00-58300-50000	Bonding Costs	-363.00	-363.00	-363.00	-363.00	-363.00	
300 00	Debt Service Expense TOTAL	-178,378.00	-185,478.00	-168,670.50	-185,478.00	-192,378.00	3.72
300 00	Debt Service Revenue						
300-00-48100	Interest on Investments	1.67	0.00	0.84	0.00	0.00	
300 00	Debt Service Revenue TOTAL	1.67	0.00	0.84	0.00	0.00	0.00
300 00	NET	-178,376.33	-185,478.00	-168,669.66	-185,478.00	-192,378.00	3.72

UW Extension

Account		2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 26	University Extension Service Expense						
100-26-55650-50111	Regular Salaries	-19,199.06	-16,640.00	-7,362.89	-16,640.00	-16,744.00	0.63
100-26-55650-50112	Salaries Overtime	-30.23	0.00	0.00	0.00	0.00	
100-26-55650-50122	4-H/Youth Development	-19,905.00	-24,717.00	-11,301.00	-24,717.00	-24,839.00	0.49
100-26-55650-50123	Salary-Family Living Agent	-10,963.00	-11,677.00	-5,858.00	-11,677.00	-11,833.00	1.34
100-26-55650-50124	Temporary Help	-2,060.00	-2,500.00	0.00	0.00	0.00	-100.00
100-26-55650-50125	Salary-CNRED Agent	-18,090.00	-18,513.00	-9,090.00	-18,513.00	-19,847.00	7.21
100-26-55650-50126	Agriculture	-13,728.00	-16,078.00	-7,654.00	-16,078.00	-15,838.00	-1.49
100-26-55650-50127	FNP Educator	-1,377.23	-1,200.00	-78.82	-1,200.00	-200.00	-83.33
100-26-55650-50128	Data Processing	-150.00	-900.00	-150.00	-150.00	-150.00	-83.33
100-26-55650-50140	County Agent Fringe Benefits	-27,673.00	-33,224.00	-14,899.00	-33,224.00	-35,285.00	6.20
100-26-55650-50144	Term Life Ins./Employer's Share	-3.00	0.00	-0.90	-10.00	-10.00	100.00
100-26-55650-50147	Workers Comp	-111.80	-45.00	-0.09	-45.00	-45.00	
100-26-55650-50151	FICA-Employer's Share	-1,426.29	-1,273.00	-539.37	-1,273.00	-1,281.00	0.63
100-26-55650-50152	Retirement-Employer's Share	-1,363.84	-1,112.00	-471.97	-1,112.00	-1,105.00	-0.63
100-26-55650-50154	Hospital and Health Insurance	-9,891.41	0.00	0.00	0.00	0.00	
100-26-55650-50155	Flex Administration Fees	-61.44	0.00	-29.70	0.00	-62.00	100.00
100-26-55650-50157	Employee Education and Training	0.00	-150.00	0.00	-150.00	-150.00	
100-26-55650-50218-314	Summer Horticulture	-500.00	-500.00	-500.00	-500.00	0.00	-100.00
100-26-55650-50225	Telephone	-971.88	-1,000.00	-408.53	-1,000.00	-1,000.00	
100-26-55650-50311	Postage	-407.98	-900.00	-324.73	-900.00	-900.00	
100-26-55650-50312	Office Supplies	-1,927.54	-1,700.00	-1,512.12	-1,700.00	-1,700.00	
100-26-55650-50313	Printing	-1,277.63	-1,500.00	-592.92	-1,500.00	-1,500.00	
100-26-55650-50314	Small Items of Equipment	0.00	0.00	0.00	0.00	0.00	
100-26-55650-50315	Copy Machine Expenses	-1,672.46	0.00	-1,021.78	-1,200.00	-1,800.00	100.00
100-26-55650-50324	Membership Dues	-150.00	-150.00	-40.00	-150.00	-75.00	-50.00
100-26-55650-50325	Registration Fees	-555.00	-800.00	-596.98	-800.00	-800.00	
100-26-55650-50329	Dues/Subscriptions	-172.75	-350.00	-317.75	-350.00	-350.00	
100-26-55650-50335	Meal Expenses	-164.82	0.00	-17.90	0.00	0.00	
100-26-55650-50336	Lodging	-487.80	0.00	-307.00	0.00	0.00	
100-26-55650-50339	Travel	-2,409.09	-5,700.00	-395.20	-5,700.00	-5,700.00	
100-26-55650-50390-315	Ag. Agent Expenses	-3,500.00	-3,500.00	-1,750.00	-3,500.00	-3,700.00	5.71
100-26-56119-50000	UW Extension Program Fund Exp.	0.00	0.00	-1,200.00	-1,800.00	-1,000.00	100.00
100 26	University Extension Service Expense TOTAL	-140,230.25	-144,129.00	-66,420.65	-143,889.00	-145,914.00	1.24
100 26	University Extension Service Revenue						
100-26-43567	Extension Office Revenues	0.00	2,927.00	0.00	1,200.00	1,200.00	-59.00
100-26-43573	UW Extension Prog. Fund Rev.	0.00	1,000.00	2,500.00	1,000.00	1,000.00	
100-26-46770	4H Reimbursement	2,500.00	2,500.00	0.00	0.00	0.00	-100.00
100-26-46771	LCO Reimbursement-CNRED	10,349.00	6,000.00	4,822.00	9,650.00	9,918.00	65.30

UW Extension

Account		2014 Actual	Orig 2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100	26 University Extension Service Revenue	12,849.00	12,427.00	7,322.00	11,850.00	12,118.00	-2.49
100	26 NET	-127,381.25	-131,702.00	-59,098.65	-132,039.00	-133,796.00	1.59

Veterans

Account		2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 57	Veteran's Administration Expense						
100-57-54710-50322	Veterans' Relief Expenses	-1,152.36	-2,000.00	-855.00	-2,000.00	-2,000.00	
100-57-54720-50111	Regular Salaries	-116,121.90	-102,031.00	-46,189.70	-106,750.00	-104,001.00	1.93
100-57-54720-50112	Salaries Overtime	0.00	0.00	-45.00	-45.00	0.00	
100-57-54720-50124	Temporary Help	0.00	0.00	0.00	0.00	-1,500.00	100.00
100-57-54720-50144	Term Life Ins./Employer's Share	-15.19	0.00	0.00	0.00	0.00	
100-57-54720-50147	Workers Comp	-4,300.13	-1,038.00	-8.13	-1,038.00	-1,002.00	-3.47
100-57-54720-50151	FICA-Employer's Share	-8,700.28	-7,806.00	-3,462.02	-8,167.00	-7,956.00	1.92
100-57-54720-50152	Retirement-Employer's Share	-5,696.72	-5,437.00	-2,530.01	-5,500.00	-5,502.00	1.20
100-57-54720-50154	Hospital and Health Insurance	-16,067.21	-8,072.00	-4,536.15	-8,072.00	-8,355.00	3.51
100-57-54720-50155	Flex Administration Fees	-143.38	-130.00	-73.50	-130.00	-150.00	15.38
100-57-54720-50225	Telephone	-413.51	-600.00	-144.11	-350.00	-550.00	-8.33
100-57-54720-50311	Postage	-209.08	-400.00	-167.93	-375.00	-450.00	12.50
100-57-54720-50312	Office Supplies	-404.05	-1,200.00	-389.77	-1,200.00	-4,000.00	233.33
100-57-54720-50313	Printing	-348.53	-250.00	0.00	-250.00	-250.00	
100-57-54720-50315	Copy Machine Expenses	-32.17	0.00	-98.34	-250.00	-200.00	100.00
100-57-54720-50325	Registration Fees	0.00	-200.00	-15.00	-150.00	-200.00	
100-57-54720-50329	Dues/Subscriptions	-99.00	-300.00	-55.00	-300.00	-300.00	
100-57-54720-50335	Meal Expenses	0.00	0.00	-154.73	-155.00	0.00	
100-57-54720-50339	Travel	0.00	0.00	-43.49	-44.00	0.00	
100-57-54720-50343	Boards & Commissions	0.00	-340.00	0.00	-200.00	-340.00	
100-57-54720-50351	Vehicle Fuel	-6,844.76	-7,000.00	-1,878.98	-7,000.00	-7,000.00	
100-57-54730-50000	Care of Veteran's Graves	-4,944.00	-6,000.00	-516.00	-6,000.00	-6,000.00	
100 57	Veteran's Administration Expense TOTAL	-165,492.27	-142,804.00	-61,162.86	-147,976.00	-149,756.00	4.87
100 57	Veteran's Administration Revenue						
100-57-46250	Veterans' Trans. Fees	10,225.00	10,000.00	4,875.00	9,000.00	9,000.00	-10.00
100-57-49220	Transfer from Spec. Rev. Fund	0.00	4,000.00	0.00	4,000.00	4,000.00	
100 57	Veteran's Administration Revenue TOTAL	10,225.00	14,000.00	4,875.00	13,000.00	13,000.00	-7.14
100 57	NET	-155,267.27	-128,804.00	-56,287.86	-134,976.00	-136,756.00	6.17
213 00	Veterans Service Grant Expense						
213-00-54700-50000	Veteran's Grant Expenses	-6,922.56	-8,500.00	-3,405.05	-8,748.00	0.00	-100.00
213-00-54700-50111	Regular Salaries	0.00	0.00	0.00	0.00	-3,500.00	100.00
213-00-54700-50151	FICA-Employer's Share	0.00	0.00	0.00	0.00	-268.00	100.00
213-00-54700-50152	Retirement-Employer's Share	0.00	0.00	0.00	0.00	-231.00	100.00
213-00-54700-50154	Hospital and Health Insurance	0.00	0.00	0.00	0.00	-251.00	100.00
213-00-54700-50163	Workers Comp Premium	0.00	0.00	0.00	0.00	-50.00	100.00
213-00-54700-50313	Printing	0.00	0.00	0.00	0.00	-550.00	100.00
213-00-54700-50315	Copy Machine Expenses	0.00	0.00	0.00	0.00	-100.00	100.00
213-00-54700-50335	Meal Expenses	0.00	0.00	0.00	0.00	-750.00	100.00

Veterans

Account				2014 Actual	2015 Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
213	00	Veterans Service Grant	Expense						
213-00-54700-50336		Lodging		0.00	0.00	0.00	0.00	-2,000.00	100.00
213-00-54700-50339		Travel		0.00	0.00	0.00	0.00	-800.00	100.00
213	00	Veterans Service Grant	Expense TOTAL	-6,922.56	-8,500.00	-3,405.05	-8,748.00	-8,500.00	0.00
213	00	Veterans Service Grant	Revenue						
213-00-43565		State Aid/Veteran's Grant		8,500.00	8,500.00	8,500.00	8,748.00	8,500.00	
213	00	Veterans Service Grant	Revenue TOTAL	8,500.00	8,500.00	8,500.00	8,748.00	8,500.00	0.00
213	00		NET	1,577.44	0.00	5,094.95	0.00	0.00	0.00
214	00	Veteran's Relief Fund	Expense						
214-00-54710-50000		Veteran's Relief		0.00	0.00	0.00	0.00	0.00	
214	00	Veteran's Relief Fund	Expense TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
214	00		NET	0.00	0.00	0.00	0.00	0.00	0.00
411	00	Veteran's Transportation Grant	Expense						
411-00-54725-50811		Capital Outlay -Vehicles		-25,200.00	-5,000.00	0.00	-5,000.00	-5,000.00	
411-00-54725-59210		Transfer to General Fund		-4,000.00	-4,000.00	0.00	-4,000.00	-4,000.00	
411	00	Veteran's Transportation Grant	Expense TOTAL	-29,200.00	-9,000.00	0.00	-9,000.00	-9,000.00	0.00
411	00	Veteran's Transportation Grant	Revenue						
411-00-43566		Veterans' Trans. Grant		10,231.90	9,000.00	18,668.57	18,669.00	9,000.00	
411	00	Veteran's Transportation Grant	Revenue TOTAL	10,231.90	9,000.00	18,668.57	18,669.00	9,000.00	0.00
411	00		NET	-18,968.10	0.00	18,668.57	9,669.00	0.00	0.00

ZAC

Account		2014 Actual	Orig 2015 Budget	6 month 2015 total	2015 Estimate	2016 Budget	pct
100 27 Zoning	Expense						
100-27-56400-50111	Regular Salaries	-213,595.53	-241,041.00	-106,486.65	-241,041.00	-248,189.00	2.97
100-27-56400-50141-316	Board of Adjustment	-3,030.50	-4,000.00	-1,338.03	-3,000.00	-4,000.00	
100-27-56400-50144	Term Life Ins./Employer's Share	-60.09	-59.00	-32.11	-59.00	-73.00	23.73
100-27-56400-50147	Workers Comp	-4,721.60	-6,608.00	-15.56	-6,000.00	-7,035.00	6.46
100-27-56400-50151	FICA-Employer's Share	-15,859.10	-18,440.00	-7,758.40	-18,440.00	-18,986.00	2.96
100-27-56400-50152	Retirement-Employer's Share	-15,388.98	-16,973.00	-7,241.27	-16,973.00	-16,380.00	-3.49
100-27-56400-50154	Hospital and Health Insurance	-85,088.73	-87,326.00	-46,447.10	-87,326.00	-86,026.00	-1.49
100-27-56400-50155	Flex Administration Fees	-285.96	-175.00	-136.20	-275.00	-275.00	57.14
100-27-56400-50157	Employee Education and Training	-1,255.00	-1,200.00	-845.00	-1,200.00	-2,200.00	83.33
100-27-56400-50215	Safety Program/Training	0.00	0.00	0.00	0.00	-1,000.00	100.00
100-27-56400-50219-318	Carmody Program	-3,229.20	-3,229.00	-3,230.00	-3,230.00	-3,230.00	0.03
100-27-56400-50225	Telephone	-926.98	-1,200.00	-360.54	-900.00	-900.00	-25.00
100-27-56400-50242	Repair & Maint.	-10.00	-200.00	-97.00	-200.00	-200.00	
100-27-56400-50290	Septic Permits-WI fund	0.00	-10,000.00	0.00	0.00	0.00	-100.00
100-27-56400-50311	Postage	-3,792.36	-3,200.00	-1,410.58	-3,200.00	-3,200.00	
100-27-56400-50312	Office Supplies	-2,249.74	-2,500.00	-1,701.25	-2,500.00	-3,000.00	20.00
100-27-56400-50313	Printing	-471.96	-1,000.00	0.00	0.00	-200.00	-80.00
100-27-56400-50314	Small Items of Equipment	-100.17	-400.00	-479.59	-480.00	-400.00	
100-27-56400-50315	Copy Machine Expenses	-596.00	-500.00	0.00	-500.00	-500.00	
100-27-56400-50321	Publications/Legal Notices	-1,431.60	-5,000.00	-3,054.55	-5,000.00	-5,000.00	
100-27-56400-50321-319	Legal Notices	-3,892.90	0.00	0.00	0.00	0.00	
100-27-56400-50324	Membership Dues	-143.75	-200.00	-100.00	-200.00	-200.00	
100-27-56400-50325	Registration Fees	0.00	-100.00	-20.00	-20.00	-100.00	
100-27-56400-50329	Dues/Subscriptions	-105.00	-300.00	-75.00	-300.00	-300.00	
100-27-56400-50331	Software, Licensing, Maint. Fees	-476.50	0.00	0.00	-300.00	-300.00	100.00
100-27-56400-50332	Court Reporting	0.00	-500.00	0.00	-200.00	-200.00	-60.00
100-27-56400-50333	Rent	0.00	-250.00	0.00	0.00	0.00	-100.00
100-27-56400-50335	Meal Expenses	-179.23	0.00	-207.52	0.00	0.00	
100-27-56400-50339	Travel	-91.26	-1,200.00	-652.20	-1,200.00	-1,200.00	
100-27-56400-50341	Lake Septic System Survey	0.00	0.00	0.00	0.00	-500.00	100.00
100-27-56400-50351	Vehicle Fuel	-1,977.32	-2,000.00	-984.10	-2,000.00	-2,000.00	
100-27-56400-50811	Capital Outlay -Vehicles	-10,000.00	0.00	0.00	0.00	0.00	
100-27-56400-50812	Capital Outlay-Office Eq./Furnit	0.00	0.00	0.00	0.00	-700.00	100.00
100-27-56400-50813	Capital Outlay-Computer Equipmen	0.00	0.00	0.00	0.00	-3,000.00	100.00
100-27-56400-50815	Capital Outlay-Equipment	0.00	0.00	0.00	0.00	0.00	
100 27 Zoning	Expense TOTAL	-368,959.46	-407,601.00	-182,672.65	-394,544.00	-409,294.00	0.42
100 27 Zoning	Revenue						
100-27-43575	Septic Tank System Aid-WI fund	0.00	10,000.00	0.00	0.00	0.00	-100.00
100-27-44300	Zoning Fees	25,113.28	42,000.00	14,392.20	35,000.00	35,000.00	-16.67

ZAC

Account			2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
100 27	Zoning	Revenue						
100-27-44303	Co. Share/Mining Reclamation Fee		8,070.00	9,150.00	1,435.00	9,150.00	9,150.00	
100-27-44304	Sanitary permits		60,075.00	59,000.00	25,750.00	60,000.00	60,000.00	1.69
100-27-44401	Public hearings		3,950.00	4,000.00	2,700.00	4,000.00	4,000.00	
100-27-44402	Land use permits		79,396.00	70,000.00	52,113.18	75,000.00	95,000.00	35.71
100 27	Zoning	Revenue TOTAL	176,604.28	194,150.00	96,390.38	183,150.00	203,150.00	4.64
100 27		NET	-192,355.18	-213,451.00	-86,282.27	-211,394.00	-206,144.00	-3.42
100 29	County Parks	Expense						
100-29-56120-50000	Fish Hatchery Park Project		-1,514.41	0.00	0.00	0.00	0.00	
100-29-56120-50222	Electric		-1,113.96	-1,200.00	-663.04	-1,200.00	-1,200.00	
100-29-56120-50235	Snow removal		0.00	0.00	0.00	0.00	0.00	
100-29-56120-50242	Repair & Maint.		-558.83	-2,000.00	-338.22	-2,000.00	-2,000.00	
100 29	County Parks	Expense TOTAL	-3,187.20	-3,200.00	-1,001.26	-3,200.00	-3,200.00	0.00
100 29	County Parks	Revenue						
100-29-43576	Fish Hatchery Park Donations		400.00	800.00	350.00	700.00	700.00	-12.50
100-29-49220	Transfer from Spec. Rev. Fund		0.00	2,400.00	0.00	2,500.00	0.00	-100.00
100 29	County Parks	Revenue TOTAL	400.00	3,200.00	350.00	3,200.00	700.00	-78.13
100 29		NET	-2,787.20	0.00	-651.26	0.00	-2,500.00	100.00
246 00	Land & Water Conservation	Expense						
246-00-50270	Insurance Claim		-458.73	0.00	0.00	0.00	0.00	
246-00-56150-50111	Regular Salaries		-124,631.07	-102,514.00	-52,469.16	-102,514.00	-123,202.00	20.18
246-00-56150-50112	Salaries Overtime		-2.55	0.00	0.00	0.00	0.00	
246-00-56150-50118	Salaries-Wildlife Damage		0.00	-12,000.00	0.00	-12,000.00	-10,000.00	-16.67
246-00-56150-50144	Term Life Ins./Employer's Share		-22.77	-20.00	-10.95	-20.00	-31.00	55.00
246-00-56150-50147	Workers Comp		-6,784.31	-4,535.00	-8.85	-20.00	-4,879.00	7.59
246-00-56150-50151	FICA-Employer's Share		-9,653.45	-8,760.00	-3,979.01	-8,760.00	-9,425.00	7.59
246-00-56150-50152	Retirement-Employer's Share		-9,044.12	-7,650.00	-3,567.81	-7,650.00	-8,131.00	6.29
246-00-56150-50154	Hospital and Health Insurance		-15,305.80	-11,301.00	-4,934.68	-11,301.00	-11,697.00	3.50
246-00-56150-50155	Flex Administration Fees		-24.00	-52.00	-12.00	-52.00	-52.00	
246-00-56150-50157	Employee Education and Training		-1,217.00	-1,500.00	-500.00	-1,500.00	-1,500.00	
246-00-56150-50225	Telephone		-386.57	-650.00	-164.19	-400.00	-400.00	-38.46
246-00-56150-50311	Postage		-139.61	-600.00	-1,013.62	-800.00	-600.00	
246-00-56150-50312	Office Supplies		-977.74	-1,500.00	-1,006.63	-1,500.00	-1,500.00	
246-00-56150-50313	Printing		-602.24	-1,000.00	-948.16	-1,000.00	-1,000.00	
246-00-56150-50323-357	AIS Coordinator		-4,814.98	-33,700.00	-5,788.42	-33,700.00	-20,226.00	-39.98
246-00-56150-50323-358	Cost Share		-11,285.10	-44,770.00	-20,574.13	-44,770.00	-30,000.00	-32.99
246-00-56150-50329	Dues/Subscriptions		-3,292.29	-3,300.00	-3,140.29	-3,300.00	-3,300.00	
246-00-56150-50335	Meal Expenses		-244.02	-200.00	-118.35	-200.00	-200.00	

ZAC

Account				2014 Actual	2015 Orig Budget	2015 6 month total	2015 Estimate	2016 Budget	pct
246	00	Land & Water Conservation	Expense						
246-00-56150-50339		Travel		-3,013.37	-3,000.00	-1,256.15	-3,000.00	-3,000.00	
246-00-56150-50820		Tree Planter		0.00	-100.00	0.00	0.00	0.00	-100.00
246-00-56150-50821		Tree Program		-8,712.39	-6,000.00	-3,917.91	-6,000.00	-6,000.00	
246-00-56150-50851		Dam Maint.		-7,271.17	-18,600.00	-2.86	-18,600.00	-55,000.00	195.70
246-00-56150-50852		Price Dam Imp.		-3,455.76	0.00	-1,344.31	-1,344.00	-1,300.00	100.00
246-00-56150-50857		Osprey Lake EWM-DNR Grant		-1,445.00	-23,706.00	-170.00	-23,706.00	0.00	-100.00
246-00-56150-50886		Lake Hayward-AIS		-8,649.31	-24,000.00	0.00	0.00	0.00	-100.00
246	00	Land & Water Conservation	Expense TOTAL	-221,433.35	-309,458.00	-104,927.48	-282,137.00	-291,443.00	-5.82
246	00	Land & Water Conservation	Revenue						
246-00-43579		Dam Maint. Rev. Res. Devel. Fund		0.00	18,600.00	0.00	0.00	55,000.00	195.70
246-00-43588		LCC/92.14 personnel/St. Aid		75,000.00	75,000.00	1,500.00	82,289.00	80,000.00	6.67
246-00-43597		Tree Program Sales		8,188.00	6,000.00	3,506.00	6,000.00	6,000.00	
246-00-43598		Tree Planter Rental		810.00	400.00	0.00	0.00	200.00	-50.00
246-00-43602		Osprey Lake EWM Grant		1,442.00	24,706.00	0.00	24,706.00	0.00	-100.00
246-00-43612		Lake Hayward-AIS Grant		11,315.98	15,500.00	4,538.37	0.00	0.00	-100.00
246-00-48500		DNR AIS Grant		0.00	33,700.00	11,377.50	33,700.00	20,226.00	-39.98
246-00-48502		DATCP Cost Share		11,285.11	44,770.00	20,574.13	44,770.00	30,000.00	-32.99
246-00-49220-002		Transfer in/Wildlife Damage Fun		0.00	12,000.00	0.00	12,000.00	10,000.00	-16.67
246	00	Land & Water Conservation	Revenue TOTAL	108,041.09	230,676.00	41,496.00	203,465.00	201,426.00	-12.68
246	00		NET	-113,392.26	-78,782.00	-63,431.48	-78,672.00	-90,017.00	14.26
247	00	Wildlife Damage	Expense						
247-00-56171-50000		Wildlife Damage Program		-27,211.63	-25,490.00	0.00	-25,490.00	-26,450.00	3.77
247-00-56171-50111		Regular Salaries		-8,723.82	-12,000.00	0.00	-12,000.00	0.00	-100.00
247-00-56171-50147		Workers Comp		0.00	0.00	0.00	0.00	0.00	
247-00-56171-50151		FICA-Employer's Share		0.00	0.00	0.00	0.00	0.00	
247-00-56171-50152		Retirement-Employer's Share		0.00	0.00	0.00	0.00	0.00	
247-00-56171-50312		Office Supplies		-437.09	0.00	0.00	0.00	-450.00	100.00
247-00-56171-50339		Travel		-1,714.89	0.00	0.00	0.00	-1,800.00	100.00
247-00-59220-50000		Transfer out to Special Funds		0.00	0.00	0.00	0.00	-10,000.00	100.00
247	00	Wildlife Damage	Expense TOTAL	-38,087.43	-37,490.00	0.00	-37,490.00	-38,700.00	3.23
247	00	Wildlife Damage	Revenue						
247-00-43585		St. Aid/Wildlife Damage Prog.		30,863.50	37,490.00	0.00	37,490.00	38,700.00	3.23
247	00	Wildlife Damage	Revenue TOTAL	30,863.50	37,490.00	0.00	37,490.00	38,700.00	3.23
247	00		NET	-7,223.93	0.00	0.00	0.00	0.00	0.00

ZAC

Account	2014 Actual	Orig 2015 Budget	6 month total	2015 Estimate	2016 Budget	pct
Grand Total NET		-10,190,845	-4,074,917.76	-772,407.00	-10,286,441	0.94

**November 10, 2015
REPORT OF THE SAWYER COUNTY ZONING COMMITTEE**

To: The Sawyer County Board of Supervisors

Re: Public Hearing
October 16, 2015

The Sawyer County Zoning Committee, having held a public hearing pursuant to Section 59.69 (5) (e), Wisconsin Statutes, notice thereof having been given as provided by law and being duly informed of the facts pertinent to the proposed changes, hereby recommends that the petitions described as follows be **approved**:

PROPOSED AMENDMENTS TO THE SAWYER COUNTY ZONING ORDINANCE

SECTION 2.0 DEFINITIONS

(61) MAJOR RECREATIONAL EQUIPMENT/VEHICLES: A travel trailer, pickup coach, motor home, camping trailer, tent or park model trailer which is either dependent and/or self-contained.

SECTION 2.0 DEFINITIONS

(75) PARK MODEL TRAILER: Park model trailers are recreation vehicles primarily designed as temporary living quarters for recreation, camping or seasonal use. They are built on a single chassis, mounted on wheels, and have a gross trailer area not exceeding 400 square feet in the set-up mode. Park model trailers are allowed only in licensed campgrounds.

SECTION 6.6 TRAILER CAMPS AND CAMPGROUNDS

Camping cabins and park model trailers must be located in a Federal, State, County, Town, or in a privately owned campground; the plan of which has been approved by the County Zoning Committee and appropriate State agency.

6.61 Minimum lot or parcel size - five (5) acres

6.62 Maximum number of sites - 15 per gross acre

6.63 Each site shall be plainly marked and surfaced.

6.64 All drives and parking areas other than those at individual sites shall be surfaced, at least gravel surfaced.

6.65 Central toilet, shower, and washing facilities shall be provided in sufficient quantity, as determined by the State Department of Health and Social Services requirements.

6.66 Water supply and the manner of sewage disposal shall comply with the regulations of the Sawyer County Private Sewage System Ordinance and the appropriate requirements of the Wisconsin Administrative Code.

6.67 No site shall be less than 50 feet from the front, side, or rear lot lines of the camp.

6.68 Marshland and shoreline areas shall not be altered.

6.69 The screening provisions of Section 7.0 of the ordinance shall be met.

6.610 Camping Cabins and Park Model Trailers

1) Camping Cabins: The construction, placement, installation or use of a camping cabin shall be by land use permit issued only to licensed campgrounds. Camping cabins shall not exceed 300 square feet in area; shall not exceed 12 feet in height; and the connection to or installation of gas, water, or sewer shall be prohibited. Camping cabins shall not have a second story or loft.

2) Park Model Trailers: No land use permit is required. The placement of park model trailers are allowed in licensed campgrounds only. The chassis must remain on wheels and be no more than 400 square feet in size in the setup mode. The construction of a foundation underneath shall be prohibited.

PURPOSE. Campgrounds and recreational vehicle parks are not intended to be used for the permanent or long-term residency of site occupants. Construction activities that result in permanency or give the impression of permanency shall be strictly regulated.

minutes of the meeting of the Land, Water, and Forest Resources Committee
Sawyer County Board of Supervisors
November 4, 2015; Assembly Room; Sawyer County Courthouse

members present: Dean Pearson (Acting Chair), Bruce Paulsen, Brian Bisonette

also present: Marlin De Rosier; Linda Zillmer; Don Mrotek and Jan Holmes (Sawyer County Snowmobile and ATV Alliance); American Birkebeiner Foundation Executive Director Ben Popp; Jim Kujala and Roy Zubrod (Wisconsin Department of Natural Resources); Frank Zufall (Sawyer County Record); County Board member Warren Johnson; County Forest Administrator Greg Peterson; Zoning and Conservation Department Director Dale Olson; Register of Deeds Paula Chisser; County Treasurer Dianne Ince; County Administrator Tom Hoff; County Clerk Kris Mayberry

Motion by Paulsen, 2nd by Bisonette, to approve the meeting agenda. Motion carried.

Motion by Paulsen, 2nd by Bisonette, to approve the October 7, 2015 meeting minutes. Motion carried.

Linda Zillmer requested that the County's aquatic invasive species program be included on the December Committee meeting agenda. The Committee approved the request.

County Treasurer Dianne Ince presented the application of Steven M. Dishaw to purchase as previous owner 2 parcels of County-owned land (Lots 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, and 26 of Block 8 of the Abendpost Beach Subdivision and Lots 1, 2, 3, 4, 5, 6, 7, and 8 of Block 4 of the Malar Beach Subdivision) for \$3,700.45. Motion by Paulsen, 2nd by Bisonette, to approve the purchase. Motion carried.

County Treasurer Dianne Ince presented the request of Marlin De Rosier to void the sale to him of parcel number 25 from the 2015 Sawyer County Land Sale and to refund his payment for the parcel. Mr. De Rosier indicated that he had been unable to enter the house on the property to inspect its condition prior to submitting his bid and that he found the house to be unsuitable for habitation upon inspection of the property after the purchase was effected. Motion by Bisonette, 2nd by Paulsen, to approve the request with Mr. De Rosier to pay the recording fee for the deed restoring Sawyer County as the owner of the parcel. Motion carried.

The Committee discussed whether to give the option to purchase the above described property to the next highest bidder from the land sale bidding for the amount of their bid if they are still interested in the property, with the understanding that they are aware of the condition of the property and that the property is sold "as is". The Committee determined to give that bidder that option.

The Committee reviewed a proposed 2nd 2015 Sawyer County Land Sale. Motion by Paulsen, 2nd by Bisonette, to approve the sale. Motion carried.

Register of Deeds Paula Chisser presented a department report.

County Forest Administrator Greg Peterson provided a written department report (copy in meeting file).

County Forest Administrator Greg Peterson presented a proposed resolution to enter into a memorandum of understanding with the Wisconsin Department of Natural Resources to implement county good neighbor authority in the Chequamegon-Nicolet National Forest. The agreement provides for participation by the Sawyer County Forestry Department in conducting forest management activities in the Chequamegon-Nicolet National Forest. Motion by Paulsen, 2nd by Bisonette, to recommend County Board approval of the resolution, the memorandum of understanding, and the County Good Neighbor Authority Program Contract, subject to review by Sawyer County Corporation Counsel. Motion carried.

American Birkebeiner Foundation Executive Director Ben Popp presented the Foundation's request for approval to install a water well at the Fire Tower Aid Station along the Birkebeiner Trail in the Sawyer County Forest. The Committee discussed that the County's arrangements with the Foundation for utilization of County lands for trails and other improvements need to be reviewed, clarified, and perhaps put into writing. Motion by Paulsen, 2nd by Bisonette, to approve the Foundation's request to install the well. Motion carried.

Don Mrotek (Sawyer County Snowmobile & ATV Alliance) provided a report. Mr. Mrotek raised a concern for safety with fat tire bikes riding on snowmobile trails.

Jim Kujala (Wisconsin Department of Natural Resources) introduced Roy Zubrod as the DNR's County Forest liaison.

Zoning and Conservation Department Director Dale Olson presented a written department report (copy in meeting file) and presented a proposed cooperative service agreement between Sawyer County and the United States Department of Agriculture Animal and Plant Health Inspection Service (APHIS) Wildlife Service. The agreement provides for the cooperation in a County/State/Federal bear damage control program to provide farmers, growers, and producers the necessary technical and/or operational assistance in identifying, abating, and controlling bear damage to agricultural resources. Motion by Paulsen, 2nd by Bisonette, to approve the agreement. Motion carried.

The Committee discussed with Zoning and Conservation Department Director Dale Olson the appointment of a committee to review options for regulating the construction of boathouses in Sawyer County and determined to check with County Board Chair Hal Helwig about having Zoning and Conservation Department Director Dale Olson and County Administrator Tom Hoff recommend the composition of that committee which would likely conduct its first meeting in January of 2016.

The Committee reviewed with Zoning and Conservation Department Director Dale Olson a proposal for the Zoning Committee to proceed to develop additional zoning height restrictions in the vicinity of the Sawyer County Airport as requested by the Wisconsin Department of Transportation Bureau of Aeronautics. A map with the proposed height restrictions was presented and reviewed by the Committee. Motion by Paulsen, 2nd by Bisonette, to authorize the Zoning Committee to proceed with the process for developing the requested restrictions. Motion carried.

The Committee reviewed with Zoning and Conservation Department Director Dale Olson complaints and concerns that have been received regarding short-term vacation property rentals and the potential need to develop a permit process for such rentals.

The Committee reviewed the monthly department expense vouchers. Motion by Bisonette, 2nd by Paulsen, to approve the vouchers. Motion carried.

Committee member Bruce Paulsen requested that the issue of the closure of the ATV and snowmobile trail on the former railroad right of way north of Seeley be included in the December Committee meeting agenda.

Motion by Paulsen, 2nd by Bisonette, to adjourn the meeting. Motion carried.

minutes prepared by Sawyer County Clerk Kris Mayberry

RESOLUTION NO. _____

APPROVING ENTERING INTO A MEMORANDUM OF AGREEMENT WITH THE DEPARTMENT OF NATURAL RESOURCES TO IMPLEMENT GOOD NEIGHBOR AUTHORITY ON THE CHEQUAMEGON-NICOLET NATIONAL FOREST

WHEREAS, the USDA Forest Service may enter into a cooperative agreement with a State to carry out authorized forest, rangeland, and watershed restoration services, including timber sales, on federal land and non-federal land under the authority of the Agricultural Act of 2014, Pub. L. 113-79, section 8206, (Good Neighbor Authority); and

WHEREAS, the Wisconsin Department of Natural Resources may conduct forest management activities on federal lands under a cooperative agreement, as permitted by federal law and pursuant to s. 28.15(2), Wis. Stats.; and

WHEREAS, the Wisconsin Department of Natural Resources may contract with a county for the purpose of conducting forest management activities on federal land under a cooperative agreement pursuant to s. 28.15(3), Wis. Stats.; and

WHEREAS, the USDA Forest Service Chequamegon-Nicolet National Forest and the Wisconsin Department of Natural Resources have entered into a cooperative Good Neighbor Authority agreement; and

WHEREAS, completing authorized restoration services shall provide forest products to our local economy and improve the health and resiliency of forestlands and watersheds within Wisconsin; and

WHEREAS, Sawyer County has lands enrolled as County Forest pursuant to s. 28.11, Wis. Stats. and may be eligible to enter into a cooperative agreement with the Wisconsin Department of Natural Resources for the purpose of conducting forest management activities on federal land pursuant to s. 28.15(3), Wis. Stats.; and

WHEREAS, Sawyer County would be eligible to be reimbursed for costs incurred while conducting authorized forest management, forest restoration, and watershed restoration activities; and

WHEREAS, Sawyer County must enter into a Memorandum of Agreement (MOA) with the Wisconsin Department of Natural Resources to define the criteria for participating in a cooperative Good Neighbor Authority sub-agreement with the State; and

NOW, THEREFORE, BE IT RESOLVED that the Sawyer County Board of Supervisors approves entering into a MOA with the Wisconsin Department of Natural Resources for the purpose of conducting forest management activities on federal land;

BE IT FURTHER RESOLVED that the Sawyer County Board of Supervisors grants the authority to sign County Good Neighbor Authority Program Contract agreements and any County Good Neighbor Authority Program Contract agreement work plan addendums, pursuant to the MOA, to the County Forest Administrator;

BE IT FURTHER RESOLVED that the Sawyer County Forest Administrator is directed to forward the signed MOA to the Department of Natural Resources;

BE IT FURTHER RESOLVED that Sawyer County recognizes and acknowledges that if financial reimbursement is received in accordance with the MOA, the County will comply with state and federal rules for the program and meet its obligations under the agreement;

Dated this ____ day of _____, 2015.

MEMORANDUM OF AGREEMENT

BETWEEN

WISCONSIN DEPARTMENT OF NATURAL RESOURCES,

and

Counties with County Forests as defined under ss. 28.10 and 28.11, Wis. Stats.

for implementation of the

Good Neighbor Authority Agreement

I. PURPOSE

This Memorandum of Agreement (Agreement) sets forth the relationship between the Wisconsin Department of Natural Resources (DNR) and any signatory county (County) to this Agreement that partner in the management of the Wisconsin County Forests, as defined under ss. 28.10 and 28.11, Wis. Stats., to work cooperatively in the implementation of the federal Good Neighbor Authority (GNA) entered into by the DNR and the United States Department of Agriculture Forest Service (Forest Service). Completing authorized restoration services shall help the Chequamegon-Nicolet National Forest (CNNF) to more fully implement the CNNF Forest Plan, provide forest products to the local economy, foster collaboration between federal, state and county forest managers, and improve the health and resiliency of forestlands and watersheds within Wisconsin.

II. AUTHORITY

The United States Department of Agriculture Forest Service (Forest Service) is authorized to enter into cooperative agreements with States to carry out authorized forest, rangeland, and watershed restoration services, including timber sales, on federal land and non-federal land under the authority of the Agricultural Act of 2014, P.L. 113-79, section 8206, (Good Neighbor Authority) and the Wyden Amendment, Section 323(a) of the Department of Interior and Related Agencies Appropriations Act, 1999, as included in P.L. 105-277, Div. A., Section 101 (e), as amended by P.L. 109-54, Sec. 434, and the Omnibus Public Land Management Act, P.L. 111-11, Sec. 3001. Under a cooperative agreement between the Forest Service and DNR, the DNR may conduct forest management activities on federal lands as permitted by federal law and pursuant to Wis. Stats. ss. 20.370 (1) (cz), 20.370 (1) (mv) and 28.15 (GNA Agreement). Further, the DNR may contract with a county for the purpose of conducting forest management activities on federal land under a GNA Agreement pursuant to s. 28.15(3), Wis. Stats. The Catalog of Federal Domestic Assistance (CFDA) number for Good Neighbor Authority cooperative agreements is 10.691.

III. SCOPE

This Agreement establishes the general procedures and requirements for a County to be authorized to complete restoration work as part of a GNA Agreement. This Agreement defines eligibility requirements, procedures for application and award, procedures for identification of the scope of work, primary contacts and communications, eligible and ineligible costs, reimbursement procedures, accounting and reporting requirements and other general agreement conditions. This Agreement is structured and will be implemented in the context of a contract administered in accordance with DNR and Federal grant procedures. Reimbursement received under this Agreement shall be considered a Federal award of funds.

IV. ELIGIBILITY REQUIREMENTS

In order to be eligible to participate, a county must have established and enrolled lands as county forests under ss. 28.10 and 28.11, Wis. Stats. A participating county must have a forester on staff, as defined by s. NR 1.21(2)(e), Wis. Admin. Code.

V. APPLICATION & AWARD, SCOPE OF WORK, & PRIMARY CONTACTS

A. Application Process

The County must submit a completed County Good Neighbor Authority Program Contract (County GNA Contract) application, on a form provided by the DNR, to the DNR National Forest Liaison or DNR GNA Operations Manager indicating the proposed amount of time to be committed to accomplishing authorized activities, the counties in which the County would be willing to complete work, the types of activities the County is willing to complete, and a corresponding budget. Pursuant to Section XIX of this Agreement, the County Forest Administrator shall be authorized to submit an application for a County GNA Contract on behalf of the County.

B. Contract Award

The DNR shall consider the proposed amount of time, location(s), types of activities, and the relative proposed cost of completion, as submitted in a County's application. The DNR shall make County GNA Contract awards based upon the applications submitted from all eligible Counties, with consideration given to the amount, nature and location of work that is available to be awarded to Counties and the amount of County GNA Contract funding that is available to be committed at the time of award. The DNR shall make County GNA Contract awards in a manner that optimizes the amount of work that can be accomplished by the combined efforts of all contributing entities (DNR, participating Counties, private foresters, and private contractors) under a GNA Agreement entered into by DNR and Forest Service. An approved County GNA Contract shall obligate the County to provide approximately the amount of work, identified in hours, for the types of activities and in the locations indicated in the agreement during the effective dates of the County GNA Contract to complete authorized activities, as identified and agreed to in the supplemental work plan attached and made a part of the County GNA Contract. Pursuant to Section XIX of this Agreement, the County Forest Administrator shall be authorized to sign a County GNA Contract on behalf of the County.

All activities performed by the County pursuant to this Agreement shall be consistent with the terms and conditions of the Wisconsin Good Neighbor Authority Agreements (Master and all applicable Supplemental Agreements) entered into between the DNR and the Forest Service, which are available upon request.

C. Scope of Work

The scope of work for the State of Wisconsin under the GNA Agreement entered into by the DNR and the Forest Service is subject to annual revision, during which it is anticipated that the scope of work may be amended by mutual agreement of DNR and the Forest Service and additional activities identified. As a result of anticipated amendments to Wisconsin GNA Agreement scope of work, participating Counties understand and agree that there may or may not be additional activities identified each year in a particular county. County work plans may be modified to include additional activities, on an annual basis, consistent with the GNA Agreement entered into by the DNR and Forest Service.

The amount of time committed, general location (Counties) of work, types of activities to be completed, and the time period for completion shall be identified in the County GNA Contract. The

specific activities (including locations, budgets, completion dates, and other details as needed) to be completed under a County GNA Contract will be identified by DNR National Forest Liaison in consultation with the County and listed in a work plan appended to the County GNA Contract and signed/dated on behalf of the county by the County Forest Administrator and by the DNR National Forest Liaison. It is anticipated that the work plan will be a dynamic document that may be completed at the time of award or thereafter, and which may be amended as needed with the Agreement of both parties. Pursuant to Section XIX of this agreement, the County Forest Administrator shall be authorized to complete and sign a County GNA Contract work plan addendum and future amendments to the work plan on behalf of the County.

D. Primary Contacts & Communications

The primary DNR contact for this Agreement and for any subsequent County GNA Contract, amendment, or work plan addendum shall be the DNR National Forest Liaison, as identified in the County GNA Contract. The primary County contact shall also be identified in the County GNA Contract. The County and DNR primary contacts should stay in regular (i.e., monthly) communication during the County GNA Contract period and keep each other apprised of progress and any complications.

VI. PROJECT COSTS & REIMBURSEMENT

A. Eligible Costs

The DNR will reimburse participating counties for actual salary, fringe benefits, supply and service costs, and actual indirect costs incurred by the County in carrying out a County GNA Contract, up to the total award amount indicated in the County GNA Contract. Only costs that were incurred during the County GNA Contract period and that were identified in the County GNA Contract and all approved scope of work addendums shall be eligible for reimbursement. It is mutually understood and agreed that the final costs may vary from the amount listed in the County GNA Contract budget because budget amounts are estimates. However, the total amount available for reimbursement shall not exceed the total amount identified in the County GNA Contract. Additionally, the amount eligible for reimbursement by activity, as identified within the County GNA Contract scope of work addendum, shall not exceed the amount estimated by activity unless amended in writing by both the DNR and County during the life of the County GNA Contract.

Labor costs for work performed by County Forest staff will be documented using actual hourly rates for each employee multiplied by the hours worked on approved GNA project activities. These hourly rates may include overtime at the overtime pay rate that each employee is entitled to under their compensation plan or contract. The DNR will also reimburse the County for actual fringe benefits costs for all County labor. The County shall also be reimbursed for indirect (overhead) costs incurred during the life of the County GNA Contract at the actual indirect rate identified by the County and agreed to by the DNR. The indirect rate claimed by the County must be certified as true and correct by either the County Finance Director or Corporation Counsel affiliated with the participating County.

B. Ineligible Costs

1. Costs incurred, or work performed, either prior to or after the contract period identified in the County GNA Contract.
2. Costs associated with activities other than those identified in the scope of work attached to and made a part of the County GNA Contract.
3. Costs to purchase equipment, defined as items with an acquisition cost over \$5,000 and a useful life of greater than 1 year.

C. Reimbursements

1. The County must first incur and pay project costs before requesting reimbursement from the DNR. Final reimbursement claims must be submitted within two (2) months from the County GNA Contract end date. The County may submit partial reimbursement requests for eligible costs on a quarterly basis. Reimbursements may be requested by letter from the County authorized representative submitted to the DNR National Forest Liaison and must be accompanied by proof of purchase documentation, such as copies of vendor invoices for services or materials, county finance department reports for salary and fringe expenses, etc.), that support all project costs claimed. Reimbursement requests must also include a brief report of accomplishments since the last reimbursement request.
2. The County agrees to reimburse the DNR for any and all funds the DNR deems appropriate in the event the County fails to comply with the conditions of this Agreement or County GNA Contract, or fails to provide public benefits as indicated in this Agreement or County GNA Contract. In addition, should the County fail to comply with the conditions of this Agreement, fail to progress due to non-appropriation of funds, or fail to progress with or complete the project to the satisfaction of the DNR, all obligations of the DNR under this Agreement may be terminated, including further project cost payment.
3. Notwithstanding s. NR 120.19(1)(Intro), the County agrees to comply with cost-containment provisions in s. NR 120.19, Wis. Admin. Code, reimbursement procedures in s. NR 120.23, Wis. Admin. Code, and record retention and auditing requirements contained in s. NR 120.26, Wis. Admin. Code, during the execution of this Agreement.

VII. ACCOUNTING & REPORTING REQUIREMENTS

- A. Accounting for project funds shall conform to generally accepted accounting principles and practices, and shall be recorded by the County in a separate account. All financial records, including proofs of purchase and proofs of payment, that support all project costs claimed by the County, shall be kept for three years after the final payment is issued by the DNR and made available upon request to the DNR, Forest Service, or a designated agent.
- B. The County shall submit performance reports prior to June 30th annually to the DNR National Forest Liaison and at other times reimbursement is requested. These reports may be brief and must contain a comparison of actual accomplishments to the goals established for the period and reason(s) for delay if established goals were not met. A final performance report shall be submitted either with the County's final payment request, or separately, but not later than 30 days from the end date of the County GNA Contract.
- C. This Agreement is subject to the Office of Management and Budget (OMB) Government-wide Guidance for Grants & Cooperative Agreements found in subparts A through F of 2 CFR Part 200

as adopted and supplemented by the USDA in 2 CFR Part 400. Specific regulations include Uniform Administrative Requirements and Cost Principles. The OMB Circulars are available http://www.whitehouse.gov/omb/circulars_default. Electronic copies of the CFRs can be obtained at the following internet site: <http://www.gpoaccess.gov/cfr/index.html>.

- D. In accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, non-Federal entities that expend financial assistance of \$750,000 or more in Federal awards will have a single or a program-specific audit conducted for that year at their own expense. A proportional share of the costs for an annual single audit is reimbursable under this grant.
- E. All data and information acquired as part of the project shall be reported to the DNR in the format specified by the DNR National Forest Liaison.

VIII. OTHER GENERAL CONDITIONS

- A. The DNR and the County mutually agree to perform this agreement in accordance with the project proposal, application, terms, promises, conditions, plans, specifications, estimates, procedures, maps and also any assurances attached hereto and made a part hereof.
- B. The DNR agrees that the County shall have sole control of the method, hours worked, and time and manner of any performance under this agreement other than as specifically provided herein. The DNR reserves the right only to inspect the job site or premises for the sole purpose of insuring that the performance is progressing or has been completed in compliance with the agreement. The DNR takes no responsibility for supervision or direction of the performance of the agreement by the County or the Sponsor's employees or agents. The County is an Independent Contractor for all purposes, not an employee or agent of the DNR. The DNR further agrees that it will exercise no control over the selection or dismissal of the County's employees or agents.
- C. The County may decline the offer of financial assistance provided through the County GNA Contract in writing at any time prior to the starting of the project and before expending any funds. After the project has been started or funds expended, the County GNA Contract may be rescinded, modified, or amended only by mutual agreement in writing.
- D. Failure by the County to comply with the terms of this Agreement or the County GNA Contract shall not cause the suspension of all obligations of the DNR hereunder if, in the judgment of the Secretary of the DNR, such failure was due to no fault of the County. In such case, any amount required to settle at minimum costs any irrevocable obligations properly incurred shall be eligible for assistance under this agreement, at the DNR's discretion.
- E. In connection with the performance of work under this Agreement, the County agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, disability, handicap, sex, physical condition, developmental disability as defined in s. 51.01(5), Wis. Statutes, sexual orientation or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship. The County further agrees to take affirmative action to ensure equal employment opportunities, as required by law. The County agrees to post in conspicuous places available, for employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of the nondiscrimination clause.

IX. NOTICE

The DNR agrees to provide the Counties with prompt notice of changes to federal law, Wisconsin Statutes, Wisconsin Administrative Codes, the GNA Agreement entered into between the DNR and the Forest Service, guidance, and practices that may impact the Parties, this Agreement, and the County GNA Contract if such changes are identified by the DNR.

X. TERM OF AGREEMENT

This Agreement will take effect upon signature by the DNR and the signatory County, and shall continue through August 4, 2025. Sixty days prior to the termination date, the Parties may evaluate and negotiate necessary changes. If no changes are required, the Agreement will automatically renew for an additional ten years.

XI. TERMINATION

Termination of this Agreement prior to August 4, 2025, is possible upon 60 days written notice by either party. All project activities approved and initiated prior to the termination date shall continue to completion. After a project has been started or funds expended for an activity identified in the County GNA Contract or any scope of work addendum, this Agreement may be rescinded, modified, or amended only by mutual agreement in writing.

XII. LIABILITY

On behalf of itself, its officers, directors, members, employees, personnel, agents, and representatives, all Parties agree that they shall be responsible for their own acts and omissions and the results thereof and shall not be responsible for the acts or omissions of the other Parties, nor the results thereof to the extent authorized by Wisconsin law. The County agrees to save, hold harmless, defend, and indemnify the State of Wisconsin, the DNR and all its officers, employees and agents, to the extent allowed by law, against any and all liability, claims and costs of whatever kind and nature, for injury to or death of any person or persons, and for loss or damage to any property (state or other) occurring in connection with or in any way incident to or arising out of the occupancy, use, service, operation or performance of work in connection with this Agreement or omissions of County's employees, agents or representatives.

XIII. ASSIGNMENT

No right or duty of this Agreement, in whole or in part, may be assigned, delegated or subcontracted without the written consent of all Parties.

XIV. AMENDMENT

No amendment to this Agreement is possible except in writing and signed by all Parties before the end date of this Agreement.

XV. COMPLETE AGREEMENT

This Agreement, together with any referenced parts and attachments, shall constitute the entire agreement and previous communications or agreements pertaining to the subject matter of this Agreement are hereby superseded. Any revisions, including cost adjustments, must be made by an amendment to this Agreement, signed by both parties, prior to the end date of this Agreement.

XVI. CONTROLLING LAW

The interpretation and performance of this Agreement shall be governed by the laws of the State of Wisconsin.

XVII. LIBERAL CONSTRUCTION

Any general rule of construction to the contrary notwithstanding, this Agreement shall be liberally construed to effect the purpose and scope of this Agreement. If any provision in this Agreement is found to be ambiguous, an interpretation consistent with the purpose and scope of this Agreement that would render the provision valid shall be favored over any interpretation that would render it invalid.

XVIII. SEVERABILITY

If any provision of this Agreement, or the application thereof to any person or circumstance, is found to be invalid, the remainder of the provisions of this Agreement, or the application of such provision to persons or circumstances other than those as to which it is found to be invalid, as the case may be, shall not be affected thereby.

XIX. DELEGATION

Pursuant to Section V.A of this Agreement, the County Forest Administrator is authorized to submit an application for a County GNA Contract on behalf of the County. Pursuant to Section V.B, the County Forest Administrator is authorized to sign a County GNA Contract on behalf of the County. Pursuant to Section V.C, the County Forest Administrator is authorized to complete and sign a County GNA Contract work plan addendum and future amendments to the work plan on behalf of the County.

The DNR National Forest Liaison, DNR GNA Operations Manager, and DNR GNA Business Manager are authorized to complete and sign a work plan as addendum to the County GNA Contract and any amendment to the County GNA Contract on behalf of the DNR.

XX. SIGNATURES

The DNR and Counties may separately sign this Agreement which shall, in the aggregate, be signed by all Parties. Each counterpart shall be deemed an original instrument as against any Party who has signed it. In the event of any disparity between the counterparts produced, the counterpart held by the DNR shall be controlling.

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Agreement as of the last date written below.

Wisconsin Department of Natural Resources

By: _____ Date _____
DNR Secretary

_____ County

By: _____ Date _____
County Board Chair

By: _____ Date _____
County Forestry Committee Chair

By _____ Date _____
County Forest Administrator

County Good Neighbor Authority (GNA)
Program Contract

Submit to DNR National Forest Liaison
or DNR GNA Operations Manager

Form _____ (R 10/15)

NOTE: Failure to return a signed form to the Department of Natural Resources will result in the denial of funds. The information contained in this form will be used to establish reimbursement eligibility for the Good Neighbor Authority Program. Personally identifiable information collected will be used for program administration and may be made available to requesters as required under Wisconsin's Open Records Law [ss. 19.31 - 19.39, Wis. Stats.]. Light gray boxes to be completed by DNR.

PART 1. CONTRACT ADMINISTRATION INFORMATION

DNR Contract Number	Contract Period From _____ through _____	Total Contract Amount \$ XX,XXX.XX
---------------------	---	---------------------------------------

Project Name	
Project Sponsor	
County Authorized Representative and Contact Information Name: Phone Number: Fax Number:	DNR National Forest Liaison (NFL) Name: Phone Number: Fax Number:
Mailing Address	Mailing Address
City, Zip Code	City, Zip Code
E-mail for County Contact	E-mail for DNR NFL

PART 2. PROJECT BUDGET

NOTE: Total contract amount below cannot be exceeded without prior approval and written amendment to this contract.		DNR Share
1. County staff salary		\$ AA,AAA
2. Fringe benefits		\$ BB,BBB
3. Supplies and services		\$ CC,CCC
4. Indirect (overhead) costs <small>*(See Part 4)</small>	Sub-Total Contract Amount XX.X% percent	\$ DD,DDD
		\$ EE,EEE
Total Contract Amount		\$ FF,FFF

PART 3. PURPOSE AND SCOPE

This contract shall obligate the PROJECT SPONSOR to provide approximately X,XXX hours over the contract period to complete authorized activities, as identified and agreed to in the supplemental work plan addendum, within the following counties.
AAAAAA County, BBBBBB County, CCCCCC County, DDDDDD County

The PROJECT SPONSOR is primarily willing to complete the following types of activities (check all that apply).

<input type="checkbox"/>	Timber sale boundary establishment
<input type="checkbox"/>	Timber marking
<input type="checkbox"/>	Timber cruising
<input type="checkbox"/>	Timber sale administration
<input type="checkbox"/>	Reforestation site prep
<input type="checkbox"/>	Reforestation planting/seeding
<input type="checkbox"/>	Regeneration monitoring
<input type="checkbox"/>	Other forest and watershed restoration projects
<input type="checkbox"/>	Other: _____

The specific activities to be completed for this project will be identified by DNR National Forest Liaison, identified in Part 1 above, in consultation with the PROJECT SPONSOR and shall be agreed to in writing by the PROJECT SPONSOR and the DNR National Forest Liaison as part of the work plan addendum to this contract. Work plan may be completed after this contract is fully executed and may be amended in the future as needed and agreed by both parties.

PART 4. SPECIAL CONDITIONS

This contract provides funding and authorizes reimbursement by the DNR for this project during timeframe specified in Part 1 above.

The PROJECT SPONSOR must have entered into a Good Neighbor Authority Memorandum of Agreement (MOA) with the DEPARTMENT prior to entering into this contract; this contract hereby incorporates all terms and conditions of that MOA in effect at the time of signature of this contract.

This contract shall be utilized to implement a portion of the Good Neighbor Agreements between the DNR and USDA Forest Service; USFS Agreement Numbers: 15-GN-11091300-108 and 15-GN-11091300-109.

This is a reimbursement program. This means that the PROJECT SPONSOR must first incur and pay project costs before requesting reimbursement from the DNR. Reimbursement shall be based on **actual** (not estimated) salary, fringe benefits, supply and service costs incurred. Proof of purchase or expenses incurred is required prior to payment.

The PROJECT SPONSOR may be reimbursed for **indirect costs** at the rate indicated under Part 2 above. This rate must be affirmed as true and correct by either the County Finance Director or Corporation Counsel with signature affixed under Part 5 below.

The DNR hereby promises, in consideration of the covenants and agreements made by the PROJECT SPONSOR herein, to obligate for the PROJECT SPONSOR the total contract amount above and to tender to the PROJECT SPONSOR that portion of the obligation which is required to pay for eligible project costs. The PROJECT SPONSOR hereby promises, in consideration of the promises made by the DNR herein, to execute the project described herein in accordance with this contract.

The Total Contract Amount listed under Part 2 above is the maximum amount that the DNR will reimburse under this contract, unless increased by written agreement of both parties.

PART 5. SIGNATURES

I certify that the indirect cost rate percentage in this contract is true and correct and in conformity with applicable Wisconsin Statutes.

Print Name

Title (County Finance Director or Corporation Counsel)

Signature of County Finance Director or Corporation Counsel

Date

I certify that information in this contract is true and correct and in conformity with applicable Wisconsin Statutes. My complete application includes this signed contract and attached work plan.

FOR THE PROJECT SPONSOR

FOR THE STATE OF WISCONSIN

By:

By

XXXXXX XXXXXXXX, County Forest Administrator
_____ County

Mary Rose Teves, Director
Bureau of Community Financial Assistance

Date Signed

Date Signed

Good Neighbor Authority Program
 DNR Contract Number _____

Work Plan
 County Good Neighbor Authority Program Contract – Addendum

Activity:	Estimated Cost:	Estimated Completion Date:	Initials & Dates	
			DNR	County
EXAMPLE Mark and cruise all stands in the "Turtle Stroke" timber sale area (maps & stand list attached) according to all provisions of the GNA Supplemental Project Agreement.	\$14,800 (300 hrs x \$46/hr) + \$1,000 paint.	1/31/2016	MJS 10/10/15	FTS 10/10/15
EXAMPLE Complete anchor chain scarification of stand #09130302124007.	\$4,200 (60 hrs x \$42/hr) salary + (60 hrs x \$28/hr) equipment.	10/31/2016	MJS 12/15/15	FTS 12/12/15

Add additional rows and pages as needed.

minutes of the meeting of the Public Safety Committee
Sawyer County Board of Supervisors
November 3, 2015; 8:30 a.m.; Assembly Room; Sawyer County Courthouse

members present: Bill Voight (Vice-Chair), Hal Helwig (for Fred Zietlow), Dale Schleeter

others present: Tish Keahna, County Board members Warren Johnson and Kathy McCoy, Sheriff Mark Kelsey, Chief Deputy Sheriff Craig Faulstich, 911 Coordinator Brittany Haag, Animal Control Office Sherrie Shelton, Emergency Management Department Director Pat Sanchez, contracted communications specialist John Kruk, Ambulance Service Department Director Eric Nilson, County Administrator Tom Hoff, County Clerk Kris Mayberry

Motion by Schleeter, 2nd by Helwig, to approve the agenda as presented. Motion carried.

Motion by Helwig, 2nd by Schleeter, to approve the October 6, 2015 meeting minutes. Motion carried.

County Board member Kathy McCoy addressed the Committee to request that there be a reconsideration of the policy approved at the October County Board meeting for charging towns in Washburn County for services provided by the Sawyer County Ambulance Service. Ambulance Service Department Director Eric Nilson and County Administrator Tom Hoff advised the Committee that they are working on a policy and a contract for negotiations with those towns. The Committee determined to refer the issue to the Administration Committee.

No one was presented from the Judge's Office, the Clerk of Court's Office, the Child Support Department, or the District Attorney's Office to provide a report.

Sheriff Mark Kelsey, Chief Deputy Sheriff Craig Faulstich, and 911 Coordinator Brittany Haag presented a Sheriff's Department report.

Chief Deputy Sheriff Craig Faulstich presented a proposed resolution to approve Sawyer County entering into an agreement with the Lac Court Oreilles Band of Lake Superior Indians for the year 2016 for the purpose of obtaining State financial support for improving law enforcement in tribal areas. Motion by Helwig, 2nd by Schleeter, to recommend County Board approval of the resolution. Motion carried.

Sheriff Mark Kelsey reported on the commencement of permitted night deer hunt by members of the Lac Court Oreilles Band of Lake Superior Indians and indicated that he does not expect any public safety issues in regards to that hunt.

The Committee reviewed correspondence received from the Sawyer County Fire & Emergency Service Association requesting support for Emergency Medical Dispatch, the funding for the software program(s), necessary training, and protocol tools to implement it.

Contracted communications specialist John Kruk presented a report and indicated that there are still problems with the WISCOM communications equipment (confirming the same conclusions resulting from a study done by the consulting firm of L.R. Kimball in 2011), and that he met with WISCOM representatives to address those problems. Mr. Kruk recommends a solution to the problem which does not utilize the WISCOM system as the primary communications system and would require an estimated expenditure of \$300,000 (an amount the Sheriff's Department confirms is available in the 2015 Sheriff's Department budget). Motion by Schleeter, 2nd by Helwig, to recommend Administration Committee and County Board approval of Mr. Kruk's recommendation. Motion carried.

Animal Control Officer Sherrie Shelton presented and reviewed with the Committee a written department report (copy in meeting file).

Sawyer County Coroner Dave Dokkestul was not present.

Ambulance Service Department Director Eric Nilson presented and reviewed with the Committee a written monthly department report (copy in meeting file).

The Committee reviewed the County's policy regarding on-call bonus pay for Emergency Medical Technicians and Paramedics working out of stations other than the North Station (Hayward) and South Station (Radisson) and determined that County Administrator Tom Hoff and Ambulance Service Department Director Eric Nilson work on developing a proposal for a policy for these payments for the future (along with studying the option of having full-time Ambulance Service employees).

Ambulance Service Department Director Eric Nilson advised the Committee that the former Radisson school property has been sold and reviewed a proposal from the new owner for rental of the space on that property currently used by the Sawyer County Ambulance Service. The Committee directed Director Nilson to work with County Administrator Tom Hoff to find an alternative to using the building for Ambulance Service purposes.

Emergency Management Department Director Pat Sanchez presented and reviewed with the Committee a written monthly department report (copy in meeting file).

The Committee discussed a proposed independent contractor agreement with John Kruk for radio, paging, and tower communication issues for 2016. Motion by Helwig, 2nd by Schleeter, to recommend approval of the contract to the Administration Committee and County Board. Motion carried.

Emergency Management Department Director Pat Sanchez requested approval to apply for 2 part-time AmeriCorps service job employees to assist in the Emergency Management Department, at nominal cost to Sawyer County. Motion by Schleeter, 2nd by Helwig, to approve the request. Motion carried.

The Committee reviewed and approved the monthly department vouchers.

Motion by Helwig, 2nd by Schleeter, to adjourn the meeting. Motion carried.

minutes prepared by Sawyer County Clerk Kris Mayberry

minutes of the meeting of the Administration Committee

Sawyer County Board of Supervisors

November 5, 2015; 8:30 a.m.; Assembly Room; Sawyer County Courthouse

members present: Hal Helwig (Chair), Ron Kinsley, Jim Bassett, Dean Pearson, Brian Bisonette, Dale Schleeter

also present: Tish Keahna, County Board members Bill Voight and Warren Johnson, Sheriff Mark Kelsey, Chief Deputy Sheriff Craig Faulstich, 911 Coordinator Brittany Haag, Emergency Management Department Director Pat Sanchez, contracted communications specialist John Kruk, Ambulance Service Department Director Eric Nilson, Information Technology Department Director Mike Coleson, County Treasurer Dianne Ince, County Administrator Tom Hoff, County Clerk Kris Mayberry

Motion by Bassett, 2nd by Schleeter, to approve the meeting agenda. Motion carried.

Motion by Bassett, 2nd by Pearson, to approve the October 8, 2015 meeting minutes. Motion carried.

The Committee reviewed a written monthly department report (copy in meeting file) prepared by Veterans Service Department Director Renee Brown. Motion by Schleeter, 2nd by Pearson, to approve the report. Motion carried.

Ambulance Service Department Director Eric Nilson updated the Committee concerning negotiations for charging 4 towns in Washburn County for ambulance services provided by the Sawyer County Ambulance Service beginning in 2016. Director Nilson indicated that the proposal of an amount to charge those towns received a positive response from the Town of Bass Lake in Washburn County.

Contracted communications specialist John Kruk presented a report and indicated that there are still problems with the WISCOM communications equipment (confirming the same conclusions resulting from a study done by the consulting firm of L.R. Kimball in 2011), and that he met with WISCOM representatives to address those problems. Mr. Kruk recommends a solution to the problem which does not utilize the WISCOM system as the primary communications system and would require an estimated expenditure of \$300,000 (an amount the Sheriff's Department confirms is available in the 2015 Sheriff's Department budget). The solution involves modifications or replacement of equipment at communication towers with equipment purchased from a sole source provider (Cellex Communications). The Public Safety Committee recommends approval of Mr. Kruk's recommendation. Motion by Bassett, 2nd by Pearson, to recommend County Board approval of Mr. Kruk's recommendation. Motion carried.

The Committee reviewed the County's policy regarding on-call bonus pay for Emergency Medical Technicians and Paramedics working out of stations other than the North Station (Hayward) and South Station (Radisson) and reviewed a proposal for a revised policy developed by County Administrator Tom Hoff and Ambulance Service Department Director Eric Nilson that eliminates the bonus pay program and replaces it with payments of \$1.50 per hour for on-call pay for Emergency Medical Technicians and Paramedics working out of stations other than the North Station (Hayward) and South Station (Radisson). Motion by Bassett, 2nd by Pearson, to recommend County Board approval of the proposal. Motion carried.

The Committee reviewed the Public Safety Committee recommendation to approve a proposed independent contractor agreement with John Kruk for radio, paging, and tower communication consulting for 2016. Motion by Bassett, 2nd by Schleeter, to recommend County Board approval of the contract. Motion carried.

County Administrator Tom Hoff presented a written monthly report (copy in meeting file), including presenting summary pages from the 2014 Sawyer County Financial Statement prepared by Certified Public Accountants Anderson, Hager & Moe and presenting a summary of the proposed 2016 Sawyer County Budget, including levy limit calculations, the proposed EMS budget for 2016, proposed changes in the number of full-time equivalent employees for 2016, wage and health insurance estimates and calculations, proposed contingency funds, a proposed contract for an employee achievement program, a fund balance report, a proposed revision of the County's fund balance policy, a Resource Development Fund report, and proposed funding for outside organizations. Motion by Kinsley, 2nd by Schleeter, to recommend County Board approval of the 2016 Sawyer County Budget presented by Sawyer County Administrator Tom Hoff. Motion carried.

County Clerk Kris Mayberry provided a department report, including that the County Board will need to establish a price for the sale of a new Sawyer County Platbook published and printed by Mapping Solutions.

County Treasurer Dianne Ince presented a financial report (copy in meeting file) through October of 2015 and the Wisconsin Department of Revenue monthly report on county sales and use tax distribution to Sawyer County which included the following information:

- distributed to Sawyer County in October of 2015 - \$207,750.32
- distributed to Sawyer County in 2015 through October - \$1,574,660.91
- distributed to Sawyer County through same month in 2014 - \$1,422,406.69
- 2015 Sawyer County Budget sales and use tax revenue forecast - \$1,600,000

County Treasurer Dianne Ince presented a proposal for illegal tax certificates to be cancelled in November of 2015. Motion by Kinsley, 2nd by Pearson, to recommend County Board approval of the proposal. Motion carried.

Information Technology Department Director Mike Coleson provided a department report. Motion carried.

The Committee discussed the roles of the County Board, committees, departments, and the County Administrator in the transition following the hiring of a County Administrator.

The Committee reviewed the monthly department expense vouchers.

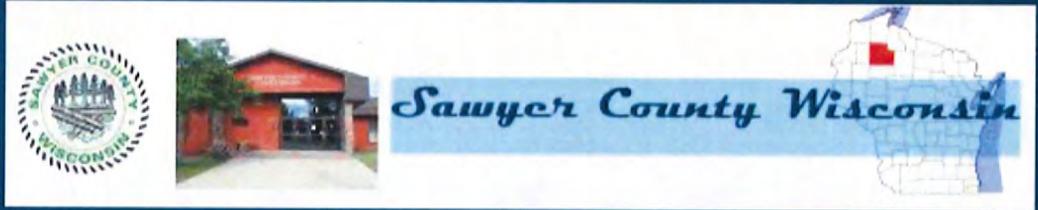
County Board Vice-Chair Ron Kinsley noted that an advertisement placed in the Trailblazer Magazine states that the Sawyer County Senior Resource Center is located in downtown Hayward. Mr. Kinsley emphasized that the Senior Resource Center has other facilities, activities, and locations (Stone Lake, Exeland, and Winter) and serves all of Sawyer County.

Motion by Bassett, 2nd by Kinsley, to adjourn the meeting. Motion carried.

minutes prepared by Sawyer County Clerk Kris Mayberry

RESOLUTION # -2015
TRIBAL LAW ENFORCEMENT GRANT

Be it resolved that the Sawyer County Board of Supervisors approves of entering into an agreement with the Lac Courte Oreilles Band of the Lake Superior Indians for the year 2016 for the purpose of obtaining State financial support for improving law enforcement of tribal areas. [See Wisconsin County-Tribal Law Enforcement Plan for details.]



Law Enforcement Conventional System Review/Proposal

SAWYER COUNTY

Purpose of presentation -

- Overview of system currently in place
- Radio coverage study completed (Kimball 2010)
- Suggested radio improvements
- Implementation of improvements
- Cost of the improvements

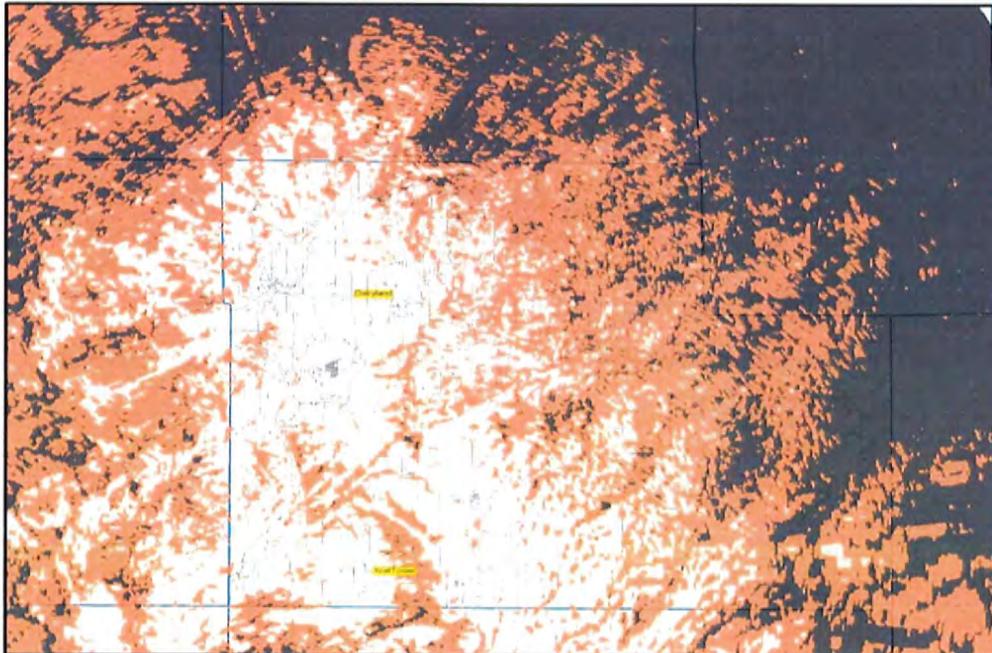
Current System

- Operates in a Conventional, Analog, Split site system in VHF
- Current system layout has been active for the past decade
- Prior to that time worked in a single site setup for many decades
- **SYSTEM DRAWBACK/DANGERS –**
 - With split site, officers need to change channels based on location in county (north or south end)
 - If someone is on south end and someone is talking on "north," they might not hear the traffic
 - No coverage on east side of county

Radio Coverage Study (Kimball) -

- Study done by L.R. Kimball
- Completed through year 2010, presented to Sawyer in 2011
- Outlines current system layout and coverage
- Shows projected coverage with equipment additions at key locations
- Study was done to show coverage improvements and needs for WISCOM or conventional system

Radio Coverage Study (Kimball) -

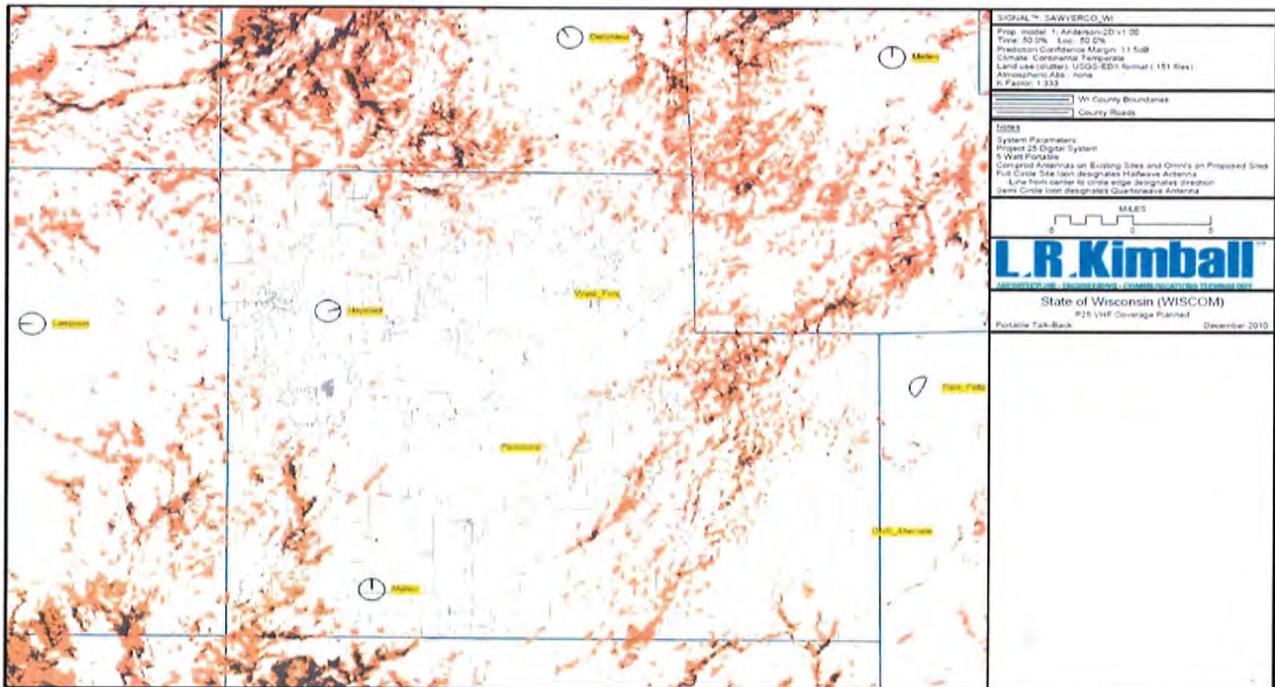


SIGNAL™ SAWYERCO, WI	
Freq. Model: 1 Anderson 2D V1 00	
Time: 50 Dts, Lat: 50 Dts	
Predictor Confidence Margin: 11.5dB	
Climate: Continental Temperate	
Land Use (Default): U200-EDX-Signal (161 Res)	
Atmospheric Adj.: None	
P-Factor: 1.333	
<input type="checkbox"/>	W1 County Boundaries
<input type="checkbox"/>	County Roads
Notes	
System Parameters: Antenn: Conventional System 5-Wall Portable	
L.R. Kimball	
Sawyer County, Wisconsin	
Portable Tak-Back Sheet North-South Coverage December 2010	

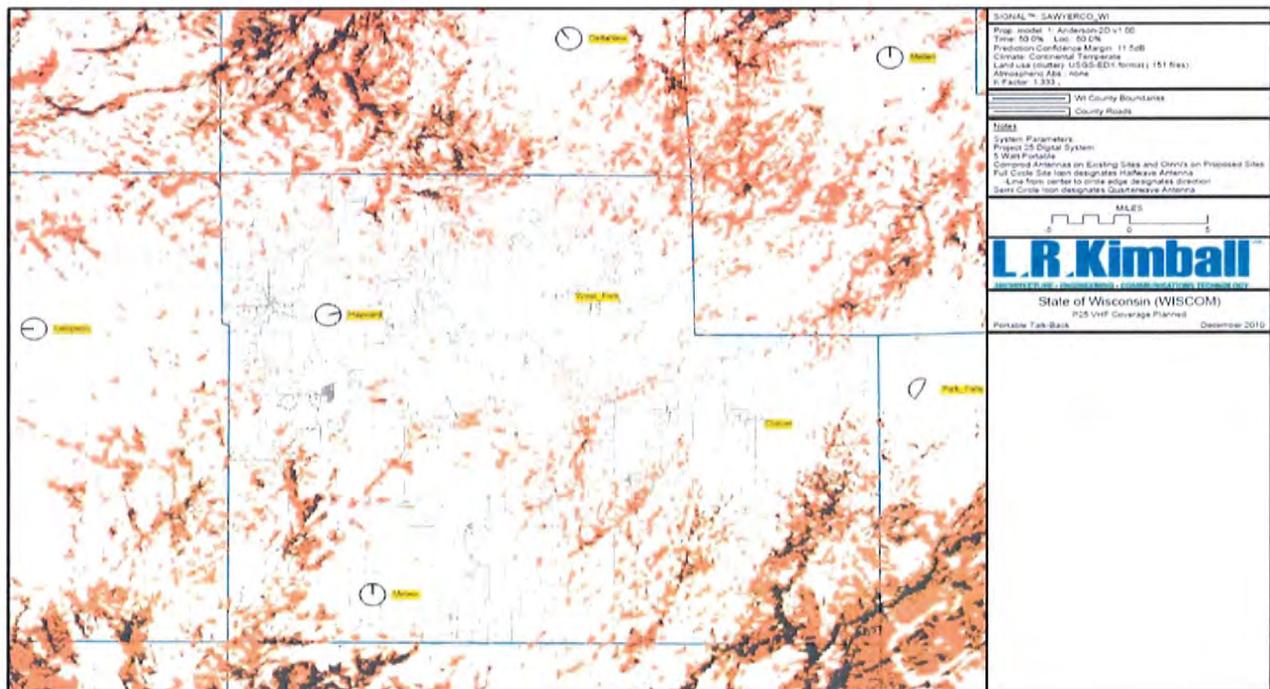
Suggested Radio Improvements (Kimball)

- Suggestions by L.R. Kimball
- "...the use of West Fork, Pipestone and the DNR-Alternate site provides excellent portable coverage that exceeds existing coverage throughout the County." (Kimball, L.R., 2011, Page 39)
- "...provide coverage to the corner of the County were many disciplines (not just Sawyer County) have difficulty with coverage." (Kimball, L.R., 2011, Page 39)

Suggested Radio Improvements (Kimball) -



Suggested Radio Improvements (Kimball) -



Implementation of Improvements -

- Utilize the tower sites of: Hayward, Meteor, Moose Lake, Pipestone, Loretta/Draper, and Connors Lake
- Replace current equipment at: Hayward and Meteor (assess for repurposing in county)
- Add new equipment at: Moose Lake, Pipestone, Loretta/Draper, and Connors Lake
- Add back-haul (site connectivity) between Hayward, Moose Lake, Loretta/Draper, and Connors Lake
- System can be upgraded/installed while being used

Cost of the Improvements -

- Tower sites: Are either owned or in a standing agreement for usage by tower owners
- Tower sites: May require upgrades which could include (but not limited to) antennas, feedlines, combiners, cabling, and grounding
- Equipment: Flexible and expandable for applications today, tomorrow, and into the future
- Equipment: Meets industry standards as well as interoperability requirements
- Cost: Based on estimated figures is approximately \$300,000 total (approx. \$50,000 per site)

SAWYER COUNTY RADIOS/PAGING/TOWER COMMUNICATIONS

INDEPENDENT CONTRACTOR AGREEMENT

This Agreement is entered into by and between Sawyer County ("County") and (John Kruk) ("Independent Contractor").

WHEREAS, Independent Contractor operates a business that provides various communication-related services;

WHEREAS, County desires to contract with Independent Contractor for the provision of services described below;

NOW THEREFORE, In consideration of the mutual covenants and promises each party has made to the other as set forth in this Agreement, the parties agree as follows:

A. Independent Contractor Obligations

Independent Contractor shall be available to be contacted at all times during the term of this Agreement to respond, investigate, initiate verbal repairs with radio service vendor, and/or attend to all issues relating to the proper operation of the two-way radio equipment operating on the following frequencies and their associated infrastructure:

- 1.) Two-Way Radio Equipment and Infrastructure pertaining to the FCC license WPZV754 (this contains the radio channels commonly referred to as MARC 1, Sawyer County Fire, and IFERN).
- 2.) Two-Way Radio Equipment and Infrastructure pertaining to the FCC license WQBJ343 (this contains the radio channels commonly referred to as Hayward Ops, Moose Lake Ops, Pipestone Ops, and Draper Ops).
- 3.) Two-Way Radio Equipment and Infrastructure pertaining to the FCC license KTV630 (this contains the radio channels commonly referred to as Law 'North', Law 'South', Jail Repeater, Paging, Point, and VLAW31).
- 4.) Two-Way Radio Equipment and Infrastructure pertaining to the FCC license KYN951 (this contains the radio channels commonly referred to as Hwy Dept. North and Hwy Dept. South).
- 5.) Two-Way radio Equipment and Infrastructure pertaining to the FCC license WPSJ301 (this contains the radio channels commonly referred to as Sawyer County Transit/Namekagon Transit, and Sawyer County Public Health).

The response and prioritization of management of the two-way radio system listed above shall be based upon a 3 tier response. These tiers are listed as:

Tier 1 - Mission Critical – This is when a "channel" is considered "down" or "impaired" and cannot be used, does not have an adequate back-up to use, or impairs the radio communications ability between field units to field units and field units to dispatch.

This tier will facilitate a return call from the Independent Contractor within 20 minutes from receiving notification from the agency and/or person initiating the notification to obtain information. In turn this tier will facilitate a response or start of repair within four (4) hours by either the Independent Contractor or Radio Repair Service. Furthermore, Sawyer County Dispatch will be

notified by the Independent Contractor of the issue to notify agencies using the channel and the status.

Tier 2 – Mission Purpose – This is when a "channel" is considered "down" or "impaired" and cannot be used, but does have an adequate back-up to use, or usage can be stopped until a repair or investigation into the issue can be performed.

This tier will facilitate an acknowledgement from the Independent Contractor within four (4) hours from receiving notification from the agency and/or person initiating the notification to obtain information. In turn this tier will facilitate a response or start of repair within twenty-four (24) hours (regardless day of the week or holiday) by either the Independent Contractor or Radio Repair Service. Furthermore, Sawyer County Dispatch will be notified by the Independent Contractor of the issue to notify agencies using the channel and the status (if needed).

Tier 3 – Daily Usage – This is when a "channel" is considered to be "impaired" and can still be used and a back-up channel is not deemed necessary to be used as communications between field units and field units to dispatch can still take place.

This tier will facilitate an acknowledgement from the Independent Contractor within twenty-four (24) hours from receiving notification from the agency and/or person initiating the notification to obtain information. In turn this tier will facilitate a response or a start of repair within forty-eight (48) hours or the next reasonable business day by either the Independent Contractor or Radio Repair Service. Furthermore, Sawyer County Dispatch will be notified by the Independent Contractor of the issue to notify agencies using the channel and the status (if needed).

1. Independent Contractor shall be responsible for overseeing proper operation and usage of county owned radios, pagers, and the associated infrastructure equipment, by county personnel, which includes but not limited to proper programming and testing of equipment.
2. Independent Contractor shall maintain and use a separate business address unrelated to County. Independent Contractor's business address and contact information is as follows:
John Kruk 380 Birch Street Baldwin, WI 54002
Phone: 715-688-6547
3. Independent Contractor warrants that he possesses or has applied for his/her own federal employer identification number or has filed business or self-employment income tax returns with the federal internal revenue service in the previous year.
4. Independent Contractor acknowledges the County is not obligated to provide worker's compensation coverage for Independent Contractor or his employees.
5. At no expense to County, Independent Contractor shall establish and maintain his/her own insurance, retirement and benefit plans (including but not limited to worker's compensation, life and health insurance, retirement or other benefits).
6. Independent Contractor shall furnish, at no expense to County, the expertise, training, tools, equipment, employees and supplies necessary to complete his obligations under this Agreement.
7. Independent Contractor shall not be otherwise bound by County's employment policies or employee handbook.

B. County's Obligations

1. As full and complete compensation for the services to be performed, Independent Contractor shall receive remuneration as follows: for the twelve month term of this Agreement he will receive \$24,000 divided in twelve monthly installments of \$2000.00 per month. Each installment shall be paid on the first accounts payable check of the month.
2. The County shall provide the following to the Independent Contractor:
 - County-issued email address for communication purposes related to contracted services.
 - County-issued cell phone for communication purposes for on-call requirement.
 - County-issued pager for communication purposes for on-call requirement.
 - County-issued radio capable of using the WISCOM System and analog radio system for the purpose of testing and trouble shooting.

Independent Contractor shall return all of the above-listed equipment to the County upon the expiration or termination of this Agreement.

3. County shall not be responsible for any expenses or costs incurred by Independent Contractor pursuant to this Agreement.
4. County provides above remuneration in exchange for specific services under this contract.
5. County shall not withhold any taxes from moneys paid to Independent Contractor nor shall Independent Contractor or his employees have any right to participate in any of the benefit programs offered to employees of County.
6. County does not establish set hours of work for the Independent Contractor.

C. Miscellaneous

1. The parties recognize that Independent Contractor is an independent contractor and not an employee or agent of the County. To this end, neither party shall hold the other out to be in any capacity other than that which is contemplated under this Agreement.
2. This agreement was entered into in the State of Wisconsin and shall be governed by the laws of the State of Wisconsin. Provided that neither party objects to subject matter jurisdiction, the parties hereby consent to any dispute relating to this Agreement being venued in Sawyer County, Wisconsin.

D. Term and Termination of Agreement

1. This Agreement shall become effective on January 1, 2016 and remain in force and effect until December 31, 2016 unless terminated earlier as set forth below.
2. Either Party may terminate this Agreement by providing thirty (30) days' written notice to the other, sent to the last known address of the party to be notified. Termination may be for any reason, including but not limited to failure to satisfactorily complete the

Current Policy

II. On-call Rates and Expectations.

- A. EMT/Paramedics working out of the North Station (Hayward) and South Station (Radisson) shall receive on-call pay as follows:

EMT Basic:	\$ 5.00 per hour
EMT Advanced:	\$ 6.00 per hour
Paramedic:	\$ 7.00 per hour

- B. EMT/Paramedics working out of the other stations shall receive on-call bonus pay on an annual basis.

- C. EMT/Paramedics who are on call are expected to respond and arrive at the station to be ready to depart within 7 minutes and 45 seconds.

ALS Personnel scheduled to be on-call and who have been assigned by the Ambulance Director to have the ALS Quick Response Vehicle with them, must be en route to the emergency within five minutes of a call between 0700 and 2200 hours and 7 minutes and 45 seconds of a call between 2200 and 0700 hours.

- D. While on-call, EMT/Paramedics are free to use the on-call time as he or she pleases, within reasonable limits which would allow the employee to respond to the call within the required response times set forth above.

1. While on-call, for example, an EMT/Paramedic may engage in personal activities such as eating, shopping, socializing, completing chores, working other jobs, etc.
2. An EMT/Paramedic, may not, however, pursue these activities at a location which would prevent the EMT/Paramedic from responding and arriving at the station within the required 7 minutes and 45 seconds response time. ALS Personnel who have been assigned by the Ambulance Director to have the vehicle with them while on-call must remain accessible to the most populated area of the County or as assigned.
3. An EMT/Paramedic may not consume alcoholic beverages while on-call or be under the influence of any medication that may impair the EMT/Paramedic's ability to perform his/her duties.
4. There is no longer a requirement or expectation that individuals work on-site and respond within one to two minutes of receiving a call. Therefore, the County is not obligated to provide sleeping facilities.
 - a. An EMT/Paramedic who is on call may choose to stay at a station, but is under no obligation or requirement to do so.
 - b. An EMT/Paramedic who is on call may choose to sleep at a station with approved sleep facilities (currently in the Hayward station), but is under no obligation or requirement to do so.

Proposed revised policy
revisions on page 3 of 4

Sawyer County Ambulance Department
Compensation for EMT/Paramedics
Approved at County Board 8/21/14

I. Hourly Rate

A. EMT/Paramedics shall be paid an hourly rate when they are on a run, complete run reports or other required paperwork, are assigned to perform a specific task by the Ambulance Department Director, attend a mandatory meeting/training or do a transfer.

B. The hourly rates shall be:

1. Run rates (includes paperwork, standby at events, and other assigned tasks):

EMT Basic:	\$20.00 per hour
EMT Advanced:	\$25.00 per hour
Paramedic:	\$30.00 per hour

2. Run rates on holidays:

a. Time and one-half the regular run rate.

New Year's Day	Friday before Easter
Memorial Day	Independence Day
Labor Day	Veterans Day
Thanksgiving Day	Day after Thanksgiving Day
Christmas Eve Day	Christmas Day

3. Meeting/training¹: \$11.00

4. Transfers:

EMT Basic:	\$30.00 per hour
EMT Advanced:	\$35.00 per hour
Paramedic:	\$40.00 per hour

Maximum number of hours for transfer at transfer rate will be 4 hours and all hours after the first four hours will be paid at the hourly run rate.

¹ This reference to training time does not include EMT basic or EMT refresher training which is required for an EMT to maintain their license. Compensation for these expenditures is discussed in Section V.

EMT Basic:	\$12.00 per hour
EMT Advanced:	\$15.00 per hour
Paramedic:	\$20.00 per hour

II. On-call Rates and Expectations.

- A. EMT/Paramedics working out the North Station (Hayward) and South Station (Radisson) shall receive on-call pay as follows:

EMT Basic:	\$ 5.00 per hour
EMT Advanced:	\$ 6.00 per hour
Paramedic:	\$ 7.00 per hour

- B. EMT/Paramedics working out of the other stations shall receive on-call ~~bonus pay on an annual basis~~ pay as follows.

EMT Basic	\$ 1.50 per hour
EMT ADV	\$ 1.50 per hour
Paramedic	\$ 1.50 per hour
Backfill	\$ 1.50 per hour

- C. EMT/Paramedics who are on call are expected to respond and arrive at the station to be ready to depart within 7 minutes and 45 seconds.

ALS Personnel scheduled to be on-call and who have been assigned by the Ambulance Director to have the ALS Quick Response Vehicle with them, must be en route to the emergency within five minutes of a call between 0700 and 2200 hours and 7 minutes and 45 seconds of a call between 2200 and 0700 hours.

- D. While on-call, EMT/Paramedics are free to use the on-call time as he or she pleases, within reasonable limits which would allow the employee to respond to the call within the required response times set forth above.

1. While on-call, for example, an EMT/Paramedic may engage in personal activities such as eating, shopping, socializing, completing chores, working other jobs, etc.
2. An EMT/Paramedic, may not, however, pursue these activities at a location which would prevent the EMT/Paramedic from responding and arriving at the station within the required 7 minutes and 45 seconds response time. ALS Personnel who have been assigned by the Ambulance Director to have the vehicle with them while on-call must remain accessible to the most populated area of the County or as assigned.

3. An EMT/Paramedic may not consume alcoholic beverages while on-call or be under the influence of any medication that may impair the EMT/Paramedic's ability to perform his/her duties.
 4. There is no longer a requirement or expectation that individuals work on-site and respond within one to two minutes of receiving a call. Therefore, the County is not obligated to provide sleeping facilities.
 - a. An EMT/Paramedic who is on call may choose to stay at a station, but is under no obligation or requirement to do so.
 - b. An EMT/Paramedic who is on call may choose to sleep at a station with approved sleep facilities (currently in the Hayward station), but is under no obligation or requirement to do so.
- E. EMT/Paramedics shall be allowed to submit availability such that they can plan around major obligations but will not be guaranteed submitted on-call hours and may trade on-call shifts to accommodate personal activities.
- F. EMT/Paramedics may trade on-call shifts by [insert procedure]. Once an EMT/Paramedic signs up for an on-call shift, they must verify that a replacement has been scheduled before taking themselves off on-call status.

III. Transfers.

- A. EMT/Paramedics on transfers shall be allowed one (1) fifteen (15) minute paid break after completing the transfer and while returning to the station. If the return trip is more than four (4) hours, two (2) fifteen (15) minute paid breaks may be taken.
- B. If the EMT/Paramedic chooses to take a duty-free break of thirty (30) minutes or more after completing the transfer, the break shall be unpaid. The EMT/Paramedic may not use paid break time to extend a duty-free break of thirty (30) minutes or more.

IV. Time Records.

- A. EMT/Paramedics shall be required to keep a time record of all hours worked, including break time while on a transfer, on a form provided by the payroll department.

V. Training Costs.

- A. The County shall reimburse half ($\frac{1}{2}$) of the cost (registration and fees) for EMT basic training for new hires if completed.

- B. After being employed for one year and being an active employee for the four (4) consecutive quarters, the employee shall be reimbursed for the remaining half ($\frac{1}{2}$) of the cost of the EMT basic training. An active employee shall be defined as one who has been on-call for a minimum of fifty (50) hours per quarter or who takes a minimum of ten (10) runs per quarter.
- C. The County shall pay the full cost of refresher training for any employees who have been active for the previous four quarters.

minutes of the meeting of the Administration Committee

Sawyer County Board of Supervisors

November 5, 2015; 8:30 a.m.; Assembly Room; Sawyer County Courthouse

members present: Hal Helwig (Chair), Ron Kinsley, Jim Bassett, Dean Pearson, Brian Bisonette, Dale Schleeter

also present: Tish Keahna, County Board members Bill Voight and Warren Johnson, Sheriff Mark Kelsey, Chief Deputy Sheriff Craig Faulstich, 911 Coordinator Brittany Haag, Emergency Management Department Director Pat Sanchez, contracted communications specialist John Kruk, Ambulance Service Department Director Eric Nilson, Information Technology Department Director Mike Coleson, County Treasurer Dianne Ince, County Administrator Tom Hoff, County Clerk Kris Mayberry

Motion by Bassett, 2nd by Schleeter, to approve the meeting agenda. Motion carried.

Motion by Bassett, 2nd by Pearson, to approve the October 8, 2015 meeting minutes. Motion carried.

The Committee reviewed a written monthly department report (copy in meeting file) prepared by Veterans Service Department Director Renee Brown. Motion by Schleeter, 2nd by Pearson, to approve the report. Motion carried.

Ambulance Service Department Director Eric Nilson updated the Committee concerning negotiations for charging 4 towns in Washburn County for ambulance services provided by the Sawyer County Ambulance Service beginning in 2016. Director Nilson indicated that the proposal of an amount to charge those towns received a positive response from the Town of Bass Lake in Washburn County.

Contracted communications specialist John Kruk presented a report and indicated that there are still problems with the WISCOM communications equipment (confirming the same conclusions resulting from a study done by the consulting firm of L.R. Kimball in 2011), and that he met with WISCOM representatives to address those problems. Mr. Kruk recommends a solution to the problem which does not utilize the WISCOM system as the primary communications system and would require an estimated expenditure of \$300,000 (an amount the Sheriff's Department confirms is available in the 2015 Sheriff's Department budget). The solution involves modifications or replacement of equipment at communication towers with equipment purchased from a sole source provider (Cellex Communications). The Public Safety Committee recommends approval of Mr. Kruk's recommendation. Motion by Bassett, 2nd by Pearson, to recommend County Board approval of Mr. Kruk's recommendation. Motion carried.

The Committee reviewed the County's policy regarding on-call bonus pay for Emergency Medical Technicians and Paramedics working out of stations other than the North Station (Hayward) and South Station (Radisson) and reviewed a proposal for a revised policy developed by County Administrator Tom Hoff and Ambulance Service Department Director Eric Nilson that eliminates the bonus pay program and replaces it with payments of \$1.50 per hour for on-call pay for Emergency Medical Technicians and Paramedics working out of stations other than the North Station (Hayward) and South Station (Radisson). Motion by Bassett, 2nd by Pearson, to recommend County Board approval of the proposal. Motion carried.

The Committee reviewed the Public Safety Committee recommendation to approve a proposed independent contractor agreement with John Kruk for radio, paging, and tower communication consulting for 2016. Motion by Bassett, 2nd by Schleeter, to recommend County Board approval of the contract. Motion carried.

County Administrator Tom Hoff presented a written monthly report (copy in meeting file), including presenting summary pages from the 2014 Sawyer County Financial Statement prepared by Certified Public Accountants Anderson, Hager & Moe and presenting a summary of the proposed 2016 Sawyer County Budget, including levy limit calculations, the proposed EMS budget for 2016, proposed changes in the number of full-time equivalent employees for 2016, wage and health insurance estimates and calculations, proposed contingency funds, a proposed contract for an employee achievement program, a fund balance report, a proposed revision of the County's fund balance policy, a Resource Development Fund report, and proposed funding for outside organizations. Motion by Kinsley, 2nd by Schleeter, to recommend County Board approval of the 2016 Sawyer County Budget presented by Sawyer County Administrator Tom Hoff. Motion carried.

County Clerk Kris Mayberry provided a department report, including that the County Board will need to establish a price for the sale of a new Sawyer County Platbook published and printed by Mapping Solutions.

County Treasurer Dianne Ince presented a financial report (copy in meeting file) through October of 2015 and the Wisconsin Department of Revenue monthly report on county sales and use tax distribution to Sawyer County which included the following information:

- distributed to Sawyer County in October of 2015 - \$207,750.32
- distributed to Sawyer County in 2015 through October - \$1,574,660.91
- distributed to Sawyer County through same month in 2014 – \$1,422,406.69
- 2015 Sawyer County Budget sales and use tax revenue forecast - \$1,600,000

County Treasurer Dianne Ince presented a proposal for illegal tax certificates to be cancelled in November of 2015. Motion by Kinsley, 2nd by Pearson, to recommend County Board approval of the proposal. Motion carried.

Information Technology Department Director Mike Coleson provided a department report. Motion carried.

The Committee discussed the roles of the County Board, committees, departments, and the County Administrator in the transition following the hiring of a County Administrator.

The Committee reviewed the monthly department expense vouchers.

County Board Vice-Chair Ron Kinsley noted that an advertisement placed in the Trailblazer Magazine states that the Sawyer County Senior Resource Center is located in downtown Hayward. Mr. Kinsley emphasized that the Senior Resource Center has other facilities, activities, and locations (Stone Lake, Exeland, and Winter) and serves all of Sawyer County.

Motion by Bassett, 2nd by Kinsley, to adjourn the meeting. Motion carried.

minutes prepared by Sawyer County Clerk Kris Mayberry

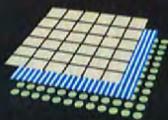
2015 PLAT BOOK

Sawyer County

WISCONSIN



Photo courtesy of: Kelly Nechuta



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Backed by experience, driven by technology.

Distributed by:
Sawyer County
10610 Main Street
Hayward, WI 54843

ILLEGAL TAX CERTIFICATES TO BE CANCELLED NOVEMBER 2015

7

Township Computer #	Year of Tax	Amount	Reason Cancelled	Cert #
Town of Hayward				
010-841-28-3303 28.41.8 .11.3 Prt SWSW Lot 1 CSM 26/4 #6818	2014	\$2,278.24	Assessor Error	347
Town of Winter				
032-539-23-3401 23.39.5 .12.1 Prt SESW	2014	\$22.01	Assessor Error	1033
Total to Cancel		\$2,300.25		

SAWYER COUNTY BOARD OF SUPERVISORS

AGENDA ITEM – 2016 BUDGET

Meeting Date: Tuesday, November 10, 2015

Agenda Item: REALiving – Employee Achievement Program

SUMMARY / BACKGROUND

The 2016 includes about \$4,500 for a contract with REALiving, an Employee Achievement Program. This program provides 24/7 EAP call center that employees can access for crisis support services, or financial, legal, or management consultation. They also provide professional coaching for managers and staff, newsletters, publications, and seminars.

They have expertise in the emergency management services field, so that our staff can access an Emergency Services Consultant and connect with someone who understands the circumstances of these employees.

This service will help provide resources to help with the HR issues that arise within the organization.

ACTION / ATTACHMENTS

Action: Approval of contract. Appropriation is already included within the 2016 budget.

Attachments: REALiving contract

REALiving Employee Assistance Services Agreement

This Agreement is entered into this 1st day of January, 2016 by and between:

REALiving, PO Box 68, Menomonie, Wisconsin 54751 (herein referred to as "Provider")

and

Sawyer County (herein referred to as "Purchaser").

In consideration of the Purchaser seeking Employee Assistance Program Options from the Provider, both Parties hereby agree as follows:

- I. Provider agrees:
 - A. To offer the EAP Benefits outlined in the Benefit Schedule attached.
 - B. To follow Purchaser working protocols when performing professional services for Purchaser Employees. Certain Purchaser Employees may require modification of standard policies and procedures. Deviations from standard policies and procedures must be approved by Purchaser in advance.
 - C. To direct bill Purchaser for all professional services performed in accord with the rate(s) or flat fee as shown in the current Benefit Schedule. Provider agrees to not bill the employee for any reason.
 - D. To obtain from each Purchaser employee referred an authorization which is compliant with the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") or any other document required by local/state statute.
 - E. To maintain for the duration of this Agreement, at minimum \$1,000,000.00/\$2,000,000.00 and \$2,000,000/\$2,000,000 aggregate professional liability insurance in force while providing services to Purchaser Employee and to provide Purchaser with evidence of such coverage.
 - F. To maintain a complete clinical, administrative and financial file relating to services provided to Purchaser Employees pursuant to this agreement and the licensing and certification of Provider as a professional and in accordance with state and federal law. The file will also contain any necessary releases of confidential information. Purchaser will have the right to inspect and make copies of these records during the contract period and as required by law, for a period of up to seven years.
 - G. To offer the following core elements to Purchaser Employees:
 - Face to face or Telephonic counseling sessions
 - Face to face or Telephonic coaching sessions
 - Management Consultations
 - On-site Crisis Response Services
 - Educational events and seminars
 - Newsletters, publications, and periodicals
 - Utilization and satisfaction reporting
 - H. To ensure assigned practitioner will render the highest possible level of care in providing the professional EAP services set forth in this Agreement.

- I. To ensure all counseling services provided to Purchaser Employees pursuant to this Agreement shall be provided by experienced, competent, professional personnel who hold at least a Master's degree in psychology, social work, counseling, or a related discipline and have short-term EAP counseling experience.
- J. In the event of non contract renewal by the Purchaser, the Provider will offer employees of Purchaser the opportunity to complete any contract term initiated counseling/coaching sessions for up to 30 days post contract expiration.

II. Purchaser agrees:

- A. To make referrals as deemed appropriate.
- B. To promptly remit payment within thirty [30] days to Provider upon receipt of appropriate invoice.
- C. Other terms and/or provisions as set forth in Benefit Schedule

III. Both Parties agree

- A. Provider shall for all purposes be deemed an independent contractor. In no event shall this Agreement be construed to create a partnership, agency, joint venture, employment or other similar relationship between the parties.
- B. Each party shall, to the fullest extent permitted by law, indemnify, defend and hold harmless the other party, against all claims, losses, costs, expenses, damages, and liabilities arising from: (i) the negligence, willful misconduct or strict liability of such party, or its agents, employees, or contractors; or (ii) any material breach by such party of any provision of this Agreement. Neither party shall be responsible or liable to the other for any claim, loss, cost, expense, damage or liability arising from any claim to the extent attributable to any acts or omissions of the other party or to other third parties.
- C. This Agreement shall be interpreted, construed, and governed according to the laws of the State of Wisconsin. This Agreement shall supersede any oral and written statements or agreements relating to the items covered in this Agreement and shall constitute the complete Agreement between Purchaser and Provide. No modification of this Agreement is binding upon either party unless it is expressly agreed to in writing and signed by both parties. If any provision of this Agreement is in conflict with any existing or future state or federal law, such provision of this Agreement shall be severable, and the remainder of this Agreement shall not be impaired and shall remain in full force and effect.
- D. Fees associated with the Benefit Schedule during the first 6 months (1-1-2016 to 6-30-2016) of this contract shall be waived. In the event that this contract is terminated by the Purchaser prior to the end of the initial term (12-31-2018), the \$3971 shall become due upon demand.
- E. The Benefit Schedule and associated cost will be reviewed every 12 months during the 3 year term of this agreement and adjusted based on total employees at that time and may be renegotiated on annual utilization higher than 5%.

IV. This Agreement shall be in effect and remain in effect upon the affixing of signatures hereto and may be terminated by written thirty (30) day notification of either party, or by mutual agreement of the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

Provider

Purchaser

Date

Date

2016 Consulting Agreement

THIS AGREEMENT is entered into this ___ day of December 2015 by KD Consulting hereinafter referred to as "Consultant" and Sawyer County, Hayward, Wisconsin.

The parties agree to the following mutual promises and covenants:

CONSULTANT

Consultant will perform mutually agreed to services as follows during the term of this contract.

1. To provide Sawyer County with technical support both on and off site regarding data processing applications in all stages of planning, development, implementation and operation as described in item 7 within the capabilities of Consultant.
2. To be available to Sawyer County on all business days by phone or on site for a minimum of 48 days in 2016 (approximately 4 days per month). Consultant reserves the right to schedule his time.
3. To provide liaison with hardware and software vendors and other counties.
4. To maintain an accounting of time and materials related to Sawyer County and to submit monthly invoices to Sawyer County.
5. To maintain vehicle liability of at least \$100,000/\$300,000.
6. To perform any other related tasks requested by Sawyer County provided the Consultant may prioritize and schedule tasks.
7. To provide Sawyer County the following services:

Health & Human Services expense spreadsheets
County Treasurers Checks program
County Treasurers land inventory program
Treasurers Lottery Credit Export to state
Real Property Listers Statement of Assessment
Real Property Listers Novus export
County Treasurers electronic tax settlement submission program

Any other support requested

SAWYER COUNTY

Sawyer County agrees to the following:

1. To pay Consultant a base rate per day of Two hundred and fifty-five dollars.
(Payments to other consultants shall not reduce the payments to Consultant.)
2. To reimburse Consultant at the rate of 52.5 cents per mile plus any other Expenses incurred and approved by Sawyer County.
3. To provide workspace and access to a Personal Computer on-site as agreed upon.
4. To designate a coordinator to serve as primary contact for the Consultant and who is responsible for day-to-day computer operations, task assignment, and billing follow-up.

5. To provide within a reasonable time those tools and training the Consultant requests which Sawyer County has approved.
6. That the Real/Personal Property and Tax Collection systems will be the priority area of Consultant effort provided the County may identify additional priority areas.
8. Consultant is an independent contractor and is not an employee or agent of Sawyer County. Consultant shall be entitled to no benefits or compensation from Sawyer County except as set forth in this Agreement and shall in no event be entitled to any fringe benefits payable to employees of Sawyer County. Consultant shall be solely responsible for the payment of all taxes due on the income received for the consulting services provided under this Agreement.

TERM

The term of this agreement shall be from January 1, 2016 up to and including December 31, 2016. Either party may terminate this agreement upon ninety- (90) days written notice to the other party. The agreement may be revised at any time by Sawyer County and Consultant agreement.

IN WITNESS, WHEREOF, the parties hereto have executed this Agreement on the date first mentioned

CONSULTANT

Signature _____ Date _____

Kenneth D Hebbe
KD Consulting
5681N County Hwy F
Stone Lake WI 54876-4046

SAWYER COUNTY

Signatures _____ Date _____

Northern Waters Library Service 2016 Sawyer County Library Service Agreement

This Agreement is made by and between the Northern Waters Library Service, hereinafter called NWLS, headquartered in Ashland, Wisconsin, and the Sawyer County Board of Supervisors, hereinafter called the County Board, located in Hayward, Wisconsin.

WHEREAS, NWLS has complied with the requirements of Chapter 43 of the WISCONSIN STATUTES to establish and maintain a federated public library system and to provide and coordinate library services for the libraries and residents of Ashland, Bayfield, Burnett, Douglas, Iron, Sawyer, Vilas, and Washburn counties in Wisconsin;

NOW THEREFORE, the County Board agrees to comply with the requirements of Chapter 43 of the WISCONSIN STATUTES for participation in a federated public library system, which include;

1. To adopt and maintain a county plan for library service, [Wisconsin Statutes s.43.15(4)(b)(1)]
2. To provide for funding of the county plan for library service, [Wisconsin Statute 43.15(4)(b)(2)]
3. To enter into a written agreement with the public library system board to participate in the system and its activities and to furnish library services to residents of those municipalities in the county not maintaining a public library. [Wisconsin Statute 43.15(4)(b)(3)]

NOW FURTHERMORE, NWLS agrees to provide library system services in Sawyer County as follows.

1. To provide mail-a-book service on behalf of the County Board from NWLS Headquarters to all residents of Sawyer County living 15 miles or more from a public library and to those who are homebound. This service includes access to NWLS staff via a toll-free phone line as well as book return boxes in remote locations.
2. To provide a program of delivery to complement resource sharing among all NWLS counties.
3. To provide access to the NWLS area-wide database via the web to all residents of Sawyer County
4. To provide collection development grants for Libraries as reimbursement for circulation to residents living within the NWLS area but outside of the Library's county according to Wisconsin Act 150, and for meeting appropriate state library standards.
5. To plan for the future of library services within the county with the public libraries, county board, special groups and library patrons. To promote library services area-wide and to seek alternative funding for improved library services.

NOW FURTHERMORE, the County Board agrees to participate in the Northern Waters Library Service and pay NWLS a county library service fee of \$22,709.00 on or before February 28, 2016.

The term of this agreement is one year, beginning January 1, 2016. Not later than 90 days before the expiration of this agreement both parties shall enter into good faith negotiations for its renewal.

Vilas 

 President, NWLS Board of Trustees

9-19-15

 Date

 Chairman, Sawyer County Board of Supervisors

 Date



Northern Waters Library Service

3200 East Lake Shore Drive • Ashland, WI 54806 • Phone: 715.682.2365 • Web: nwls.wislib.org

September 24, 2015

Hal Helwig, Chair
Sawyer County Board of Supervisors
Sawyer County Court House
Hayward, WI 54843

Dear Mr. Helwig:

Enclosed is the 2016 Sawyer County Service Agreement with Northern Waters Library Service. The agreement was approved by the NWLS Board of Trustees at its September 19, 2015 meeting and the services are unchanged from last year. Please sign the agreement, keep one copy, and return the other copy to NWLS.

Also enclosed is a copy of the NWLS Budget and Plan of Service for 2016. These documents were also approved by our Board of Trustees on September 19 and they help explain NWLS services for 2016.

As I indicated in a letter to you earlier this year, NWLS has requested \$22,709 from Sawyer County in 2016.

On behalf of the NWLS Board of Trustees, I thank the Sawyer County Board of Supervisors for its support of NWLS.

Please contact me if you have any questions concerning Northern Waters Library Service.

Sincerely,

Michael Sheehan, Interim Director

Copy to: Kris Mayberry, Sawyer County Clerk