



## Bayfield County Administrator

117 E 5<sup>th</sup> Street, PO Box 878, Washburn, WI 54891  
Ph: 715-373-6181 Fx: 715-373-6153

Mark Abeles-Allison, *County Administrator*  
Kristine Kavajecz, *Assistant*  
Paige Terry, *Clerk*

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### BAYFIELD COUNTY PERSONNEL COMMITTEE MEETING

Brett Rondeau, Chair  
Tom Snilsberg, Vice Chair  
Fred Strand  
Dennis Pocernich  
Marty Milanowski

Dear County Board Members:

This letter is written to inform you of the Bayfield County Personnel Committee Meeting scheduled for **4:00pm Thursday, January 6, 2022**. This meeting will be held Remotely and In Person at the Bayfield County Board Room, Bayfield County Courthouse, Washburn, WI. Supervisors and the public will be able to participate in the Meeting via voice either by using the internet link or phone number below.

### Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[+1 715-318-2087,,671072777#](#) United States, Eau Claire

Phone Conference ID: 671 072 777#

[Find a local number](#) | [Reset PIN](#)

[Learn More](#) | [Meeting options](#)

Please contact Bayfield County at 715-373-6181 or 715-373-6100 if you have access questions prior to the meeting. During the meeting if you have connection issues please email [mark.abeles-allison@bayfieldcounty.wi.gov](mailto:mark.abeles-allison@bayfieldcounty.wi.gov)

*Notice is hereby given that a majority of the Bayfield County Board may be present at the meeting to gather information about a subject over which they have decision-making responsibility. This constitutes a meeting of the Bayfield County Board pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis. 2d 553, 494 N.W.2d 408(1993), and must be noticed as such, although the County Board will not take any formal action at this meeting.*

### **AGENDA - Amended 1/5/22**

1. Call to order

2. Discussion and Possible Action Regarding Approval of Minutes of November 4, 2021
3. Public Comment
4. Review COVID Personnel Policy and area updates
5. Discussion and Possible Action regarding COVID vaccine incentives.
6. Discussion and Possible Action regarding Demographics and educational and other incentives for Employee Recruitment and Retention options
  - a. Population Trends <https://www.forward-analytics.net/wp-content/uploads/2021/12/Census-2020-High-Quality-Print.pdf>
  - b. Tuition Assistance program; options in 2023  
<https://www.bayfieldcounty.wi.gov/DocumentCenter/View/12415/REVIS-ED-Personnel-Policies--Procedures-Manual-Published-2021-08-05> page 113
  - c. Other Incentives
7. Discussion and Possible Action Regarding Law Enforcement Academy Sponsorship
8. Reports
  - a) Leave Balances
  - b) Wage Assessment Process
  - c) Human Resources Report
  - d) Personnel Financial Report as of December 31, 2021
9. The committee may enter in and out of closed session pursuant to Wisconsin Statutes §19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility and (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. Discussion and Possible action Regarding:
  - i. Closed Session Minutes of November 4, 2021
  - ii. Wages and compensation of various positions.
  - iii. Negotiations with WPPA regarding Law Enforcement Recruits.

Should you have any questions in the meantime, please do not hesitate to contact the County Administrator's Office at 715 373-6181, mark.abeles-allison@bayfieldcounty.wi.gov

Sincerely,

**Mark Abeles-Allison**

Mark Abeles-Allison

Bayfield County Administrator

MAA/kak

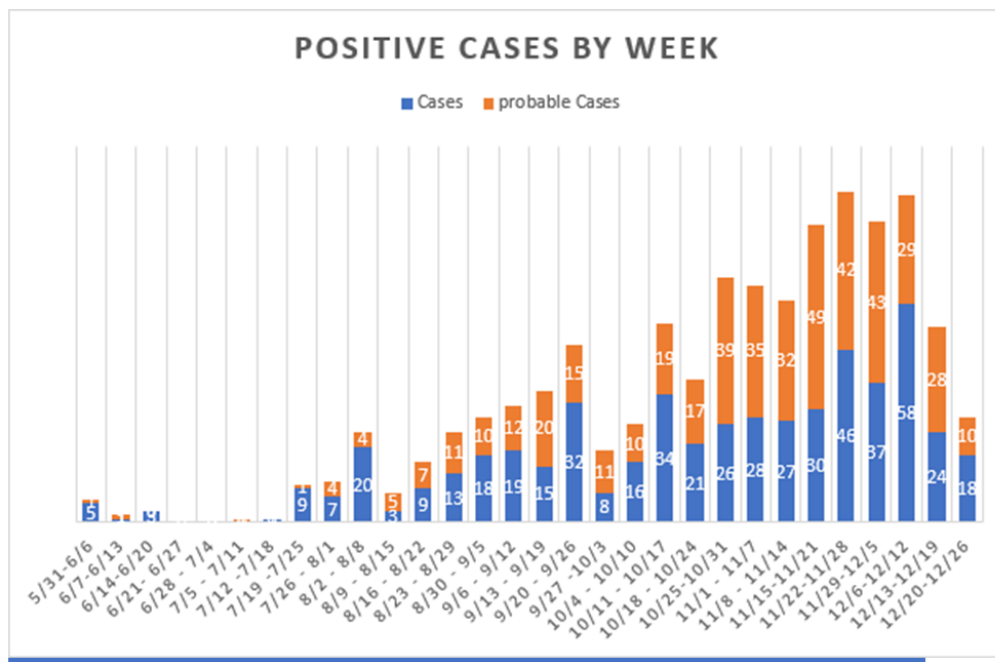
Enc.

*Any person planning to attend a Bayfield County meeting that has a disability requiring special accommodations should contact 373-6100, 24-hours before the scheduled meeting, so appropriate arrangements can be made.*

cc: Ms. Lynn Divine, Bayfield County Clerk  
Bayfield County Board of Supervisors  
The Daily Press, via email

Item 3: There have been several national policy changes regarding COVID Protocols, the main one includes a change from a 10-day to a 5-day quarantine after testing positive. This has not been adopted by the State of Wisconsin, but we anticipate it will be. Once done we will update our policy. Three county employees are currently out positive.

As of Thursday December 30, Bayfield County saw a significant drop in weekly case load from 80 positives to 28. At the same time Hospitals are still very full and December showed many deaths. Transmission rates are still listed as “very high”, but we are seeing signs of this slowing.



Item 4: Vaccines and boosters continue to be recommended as one of the top ways to slow the transmission and impact of COVID. We would like to recommend the following personnel policy adjustments to help support this:

1. Allow use of paid work time for vaccination (30 minutes) and recovery of side effects (up to one workday).
2. Include vaccination/booster as a wellness incentive item for those participating in the County Sponsored Wellness Program (not Well Wisconsin).

Valid Through End of February.

Item 5.

- A. Recruitment and retention continue to be a priority of the county. Population trends in this recent WCA publication shows a general slowing of growth statewide over the past decade, down 40% from the previous decade. Of key concern is the drop in youth over the past 30 years together with an increasing rate of retirement. **Overall, under 18 population dropped 4.3% over the past decade!** On a positive note, Northern Wisconsin Population growth exceeded the state average of 3.6%, with a 9-county average of 6.6%.

WCA summarizes that Wisconsin will need to rely on in-migration to solve future workforce challenges.

Other important discussion topics are:

- Contracting for services
- Level of Service delivery
- Remote work where / when feasible.

With the Committees direction we propose to investigate all of these options.

- B. Some employers are instituting **educational loan repayment** programs for staff that agree to work for an employer.

Bayfield County currently offers education assistance (up to 66% of expenses) in the amount of \$500 per semester up to \$1000 per year for coursework undertaken **while employed**. Encouraging programs like this help provide incentives for new employees and improved retention.

We would like to propose increasing this to a maximum of \$2500 per year instead of per semester in 2023, estimated budget would be \$10,000 based 3-4 participants.

- C. We would like to discuss other possible incentives at the meeting.

Item 6: We originally had three slots open for deputy sheriff officers. One has been hired. One is pending hire upon completion of academy (May). We continue advertising for the other vacancy. We anticipate another opening in 2022 due to retirement and a fifth position was authorized in 2022.

The Law Enforcement Standards Board requirement is:

1. 18 years of age
2. Must complete 60 college credits within 5 years of employment
3. Must complete Academy within first year of employment

Bayfield County's past and current practice is to require deputy applicants to have completed:

- 60 college credits (Associate Degree)
- The Wisconsin Law Enforcement Academy (18-week program).

We are receiving applications from individuals who do NOT meet these standards. We have written one conditional offers stating that we will hire an applicant (with associates degree) provided they finish Academy.

We would like to take this one step further and offer a stipend if the applicant is already a county employee, we would offer \$500 per week while attending academy. Attached is a draft document for review.

We would still require applicants to have 60 hours of college to be considered for employment as a deputy.

Item 7.

- Overall leave balances, as of December

	SICK OLD	SICK-NEW	VACATION	VAC CARRYOVER	VAC RH
2020	\$862K	\$448K	\$349K	\$5K	\$5K
2021	\$683k	\$471k	\$333k	\$12k	\$600

These trends show a reduction in old sick leave (multiple retirements with large payouts), modest increase in new sick leave accruals, slightly lower vacation accruals (people are taking leave whereas at this time last year they were not), slight uptick in vacation carryover and almost zeroed out vacation race horse, a program eliminated years back with finals going down as those employees retire.

- We have a signed contract with Carlson Dettman, Kris has begun assembling master employee summary information as requested.
- HR Report will be provided at the meeting
- Year end finances are similar to last year, we still have one more partial payroll to put back to 2021. General fund as of December 30 is 95%, HS 92%, Highway 93%.

**Minutes of the  
Bayfield County Personnel Committee Meeting  
4:00 PM, November 4, 2021  
Meeting was Held Remotely through Microsoft Teams  
and In Person in the Bayfield County Board Room**

**Members Present:** Dennis Pocernich, Tom Snilsberg, Fred Strand, Marty Milanowski, Brett Rondeau

**Others Present:** Mark Abeles-Allison County Administrator, Kristine Kavajecz-Human Resources Director, Elizabeth Skulan-Human Services Director, James Crandall, Bob Anderson Teamster Employees

Meeting called to order at 4:00pm by Chairman Rondeau

**Approval of Minutes of October 14, 2021:** *Motion Strand, Milanowski to approve minutes of the October 14, 2021 Personnel Committee meeting. Motion Carried (5-0)*

**Public Comment:**

Dalton Collins: Asking to be able to comment during the agenda item.

Lori Skaj: Read a statement and expressed concern for future recruitment efforts. Expressed that a 2.3% increase is not enough.

Kristina Spencer: Concern that there could be a change with health insurance that could result in tens of thousands of dollars in additional cost to the employees.

**Negotiations with Teamster Local 346 for a Successor Bargaining Agreement:**

Bob Anderson: Commented that the Highway Department staff are very dedicated. Reported that other counties do not report the same level of dedication from their staff.

Dalton Collins: Talked about the value of the employees of the Bayfield County staff. February 2022, the requirements for CDL are changing, requiring more schooling. Higher wage would be more attractive to recruit new employees. Request that a member of Teamsters participate in discussions if the county is considering moving Teamster employees to the County plan.

Requested that the committee find a creative way to add 2% to the 2.3% proposed increase.

Martin Skaj: Addressed that employees have to get up in the morning and work after a night of plowing. Longevity was taken away in the past. No on-call pay.

Zak Radzak: Employers are opening their wallets in anticipation of a shortage of drivers in the future. Expressed that the number of staff represented at this meeting shows the concern within the staff for future recruitment and retention. Act 10 restricts negotiations, but request that the county does what they can to ensure the future of the department.

Dave Kontny: Shared examples of costs that would be borne by the employee if the Teamster Health were ended. Exhausting to worry about the health insurance each year. A town recently paid a new staff member \$24 in Grand View. This is higher than an experienced Patrolman in the Highway Department.

Abeles-Allison explained that there is not a plan to eliminate the Teamster Health Plan for 2022. He thanked all staff for the work that they do. The County Board did approve a wage reassessment in 2022 for all positions. Census figures show that the county population is increasing slightly, however, we have a larger population of older residents. County is committed

to providing a sustainable wage.

Milanowski: Highway Department is a well-oiled machine. We want to keep them happy.

Motion Milanowski, Pocernich to enter into closed session pursuant to Wisconsin Statutes §19.85(1)(c)(e) to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility and for deliberating or negotiating the purchasing of public properties, then investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session:.

- i. Approve Closed Session Minutes of October 14, 2021
- ii. Discussion and Possible Action Regarding Reclassification Request from Clerk I to Clerk II.
- iii. Discussion and Possible Action Regarding Teamster Union Negotiations

*Zak Radzak, Martin Skaj and Dalton Collins, Bob Anderson were allowed to remain in closed session.*

*Radzak, Collins and Skaj left the room momentarily while the committee had a preliminary discussion. Skaj provided a handout.*

*Motion Carried. Entered Closed Session at 4:30pm. (5-0)*

*Motion Milanowski, Strand to return to open session. Motion Carried. Return to open session at 5:45pm.*

**Review COVID Personnel Policy and area updates:** Kavajecz will provide a draft of questions and policy recommendation regarding to a potential Federal Vaccination Mandate at the December meeting. The intent is to develop a contingency plan if vaccines are mandated.

Reports

- a) Human Resources Report: No questions from the committee.
- b) Personnel Financial Report as of October 31, 2021: Abeles-Allison reported that there are several large retirement payouts.

Meeting adjourned at 5:55pm

*Minutes respectfully submitted by Kristine Kavajecz*





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**DRAFT**

### Recruit School Sponsorship Contract

It is the policy of Bayfield County to sponsor qualified employees of the Bayfield County Sheriff's Office for the completion of the 720-hour Law Enforcement Recruit Academy.

To be considered for a sponsorship, candidates must be employed with the Bayfield County Sheriff's Office as a Jailer/Dispatcher for a minimum of 400 hours and continually maintaining all of the professional policy standards of the department and Bayfield County. Additionally, candidates must successfully complete the Physical Readiness Test established by the State of Wisconsin. Candidates will be required to obtain the minimum level of college credits, in the allotted time, required by the Wisconsin Department of Justice, Training and Standards Bureau (TSB) to meet the Law Enforcement requirements for the State of Wisconsin.

Upon acceptance of a candidate's application for sponsorship, Bayfield County will enroll the candidate in an accredited Technical College academy program. The enrollment will take place when it is beneficial for both Bayfield County and the candidate.

During the 720-hour training period, Bayfield County will provide a weekly stipend to the candidate in the amount of \$500. The stipend will be paid on the regular pay periods for the weeks of training completed since the last payroll. If a candidate drops out of the academy or is removed from the academy, the candidate will not receive the next stipend due.

Bayfield County will cover the cost of lodging, mileage, meals and academy in accordance with TSB allowances.

Reimbursement from the TSB for lodging, meals, mileage and tuition will only be given to a candidate who successfully completes the 720-hour Recruit Academy. *If a candidate does not successfully complete the academy, the candidate will be responsible for the cost of the tuition and will also be responsible for reimbursing Bayfield County for all costs.*

The TSB reimburses lodging at the rate of \$82/night, breakfast at \$6.40, lunch at \$7.20, dinner at \$13.60 and mileage at \$0.39/mile. Tuition does not need to be paid up front, the school will bill TSB direct for the students that are sponsored by a law enforcement agency and successfully complete the academy. The reimbursement from the TSB is paid at the successful completion of the academy and only after the DJLE-303 or DJLE-303N is completed by the department.



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Upon completion of the 720-hour academy, the candidate will be employed as a part or full time Deputy Sheriff for the Bayfield County Sheriff's Office and will be compensated accordingly. The candidate will agree to serve the Bayfield County Sheriff's Office for a minimum of three years from graduation from the academy.

The stipends paid to the candidate will total approximately \$9,000. If the candidate does not successfully complete the 720-hour academy or separates employment with Bayfield County, after completing the academy based on the scale below, the candidate will reimburse Bayfield County at the following rate:

- Less than one year of employment after academy, \$9,000
- More than one year but less than two years after academy, \$6,000
- More than two years but less than three years after academy, \$3,000
- If the candidate separates employment with the Bayfield County Sheriff's Office after three years of service, the candidate will not be responsible for any reimbursement to Bayfield County.

If a full-time position becomes available during the candidate's tenure as a part-time deputy, the candidate will be considered for the full-time position upon completion of the hiring process established by Bayfield County.

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Recruit \_\_\_\_\_ Date \_\_\_\_\_

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Sheriff Paul Susienka \_\_\_\_\_ Date \_\_\_\_\_



# Personnel Financial Through December 31, 2021

Through 12/31/21  
 Prior Fiscal Year Activity Included  
 Summary Listing

Organization	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 100 - General</b>									
<b>EXPENSE</b>									
Department 00 - General Fund	.00	.00	.00	.00	.00	681.37	(681.37)	+++	664.57
Department 01 - County Board	46,128.00	.00	46,128.00	9,125.83	.00	57,894.70	(11,766.70)	126	49,566.07
Department 02 - Clerk of Courts	354,045.00	.00	354,045.00	36,893.23	.00	344,157.70	9,887.30	97	355,836.69
Department 04 - Criminal Justice	179,141.00	.00	179,141.00	13,518.04	.00	143,441.48	35,699.52	80	137,852.71
Department 06 - Coroner	14,393.00	.00	14,393.00	791.22	.00	13,020.27	1,372.73	90	14,792.73
Department 07 - Administrator	277,521.00	.00	277,521.00	31,908.16	.00	290,398.23	(12,877.23)	105	280,504.21
Department 08 - District Attorney	172,292.00	.00	172,292.00	18,408.17	.00	167,667.99	4,624.01	97	173,179.89
Department 09 - Child Support	226,248.00	.00	226,248.00	23,318.51	.00	197,002.65	29,245.35	87	208,046.43
Department 10 - County Clerk	379,336.00	.00	379,336.00	38,746.11	.00	355,453.05	23,882.95	94	353,344.72
Department 12 - Treasurer	157,880.00	.00	157,880.00	17,293.08	.00	158,682.18	(802.18)	101	142,414.27
Department 13 - Land Records	408,641.00	.00	408,641.00	42,547.75	.00	397,983.23	10,657.77	97	394,305.71
Department 14 - Court House	262,591.00	.00	262,591.00	28,103.75	.00	252,357.65	10,233.35	96	254,856.75
Department 15 - Register of Deeds	170,851.00	.00	170,851.00	17,403.21	.00	152,646.87	18,204.13	89	159,926.87
Department 17 - Sheriff	3,847,480.00	.00	3,847,480.00	451,765.41	.00	3,738,619.94	108,860.06	97	3,902,272.42
Department 18 - Emergency Management	118,987.00	.00	118,987.00	11,706.17	.00	130,937.71	(11,950.71)	110	140,145.84
Department 19 - Veteran's Services	96,741.00	.00	96,741.00	11,254.68	.00	93,530.58	3,210.42	97	118,650.67
Department 20 - Health	960,747.00	2,537.00	963,284.00	86,508.93	.00	723,857.60	239,426.40	75	927,155.03
Department 22 - Fair	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department 23 - Tourism	190,386.00	.00	190,386.00	16,446.16	.00	174,645.05	15,740.95	92	173,028.37
Department 25 - UW Extension	92,478.00	.00	92,478.00	9,297.16	.00	90,993.44	1,484.56	98	90,553.67
Department 26 - Zoning	386,350.00	.00	386,350.00	40,220.30	.00	372,240.02	14,109.98	96	386,711.60
Department 28 - Land Conservation	264,472.00	19,668.00	284,140.00	25,930.73	.00	281,754.71	2,385.29	99	260,704.44
Department 29 - Land Use Planning	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department 31 - Information Services	309,839.00	.00	309,839.00	27,114.19	.00	294,416.63	15,422.37	95	311,291.12
Department 34 - Forestry	935,716.00	.00	935,716.00	98,720.31	.00	899,721.22	35,994.78	96	924,334.47
<b>EXPENSE TOTALS</b>	<b>\$9,852,263.00</b>	<b>\$22,205.00</b>	<b>\$9,874,468.00</b>	<b>\$1,057,021.10</b>	<b>\$0.00</b>	<b>\$9,332,104.27</b>	<b>\$542,363.73</b>	<b>95%</b>	<b>\$9,760,139.25</b>
<b>Fund 100 - General Totals</b>									
<b>EXPENSE TOTALS</b>	<b>9,852,263.00</b>	<b>22,205.00</b>	<b>9,874,468.00</b>	<b>1,057,021.10</b>	<b>.00</b>	<b>9,332,104.27</b>	<b>542,363.73</b>	<b>95%</b>	<b>9,760,139.25</b>
<b>Fund 100 - General Totals</b>	<b>(\$9,852,263.00)</b>	<b>(\$22,205.00)</b>	<b>(\$9,874,468.00)</b>	<b>(\$1,057,021.10)</b>	<b>\$0.00</b>	<b>(\$9,332,104.27)</b>	<b>(\$542,363.73)</b>		<b>(\$9,760,139.25)</b>
<b>Fund 235 - Human Services</b>									
<b>EXPENSE</b>									
Department 00 - General Fund	.00	.00	.00	.00	.00	1,516.51	(1,516.51)	+++	2,318.33
Department 47 - Comprehensive Community Support	.00	277,235.00	277,235.00	19,600.46	.00	223,454.02	53,780.98	81	.00
Department 48 - Community Support Program (CSP)	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department 51 - Regional Crisis Initiative	3,850.00	.00	3,850.00	.00	.00	.00	3,850.00	0	.00
Department 52 - AMSO	612,005.00	.00	612,005.00	55,832.25	.00	574,624.10	37,380.90	94	611,158.08
Department 53 - Family Services	990,500.00	(277,235.00)	713,265.00	61,283.73	.00	540,381.19	172,883.81	76	748,794.36
Department 54 - Economic Support	390,909.00	.00	390,909.00	40,938.24	.00	381,142.19	9,766.81	98	385,318.79



# Personnel Financial Through December 31, 2021

Through 12/31/21  
 Prior Fiscal Year Activity Included  
 Summary Listing

Organization	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 235 - Human Services</b>									
<b>EXPENSE</b>									
Department <b>55 - Aging and Disabilities</b>	202,268.00	.00	202,268.00	35,433.53	.00	292,575.60	(90,307.60)	145	257,268.95
Department <b>56 - GWAAR</b>	298,744.00	.00	298,744.00	24,055.67	.00	261,135.28	37,608.72	87	304,096.92
Department <b>58 - ADRC-Bayfield Co</b>	108,508.00	.00	108,508.00	10,244.11	.00	109,299.01	(791.01)	101	117,618.63
Department <b>59 - ADRC-North</b>	118,268.00	.00	118,268.00	12,201.02	.00	116,537.45	1,730.55	99	117,098.46
<b>EXPENSE TOTALS</b>	<b>\$2,725,052.00</b>	<b>\$0.00</b>	<b>\$2,725,052.00</b>	<b>\$259,589.01</b>	<b>\$0.00</b>	<b>\$2,500,665.35</b>	<b>\$224,386.65</b>	<b>92%</b>	<b>\$2,543,672.52</b>
Fund <b>235 - Human Services</b> Totals									
<b>EXPENSE TOTALS</b>	<b>2,725,052.00</b>	<b>.00</b>	<b>2,725,052.00</b>	<b>259,589.01</b>	<b>.00</b>	<b>2,500,665.35</b>	<b>224,386.65</b>	<b>92%</b>	<b>2,543,672.52</b>
Fund <b>235 - Human Services</b> Totals	<b>(\$2,725,052.00)</b>	<b>\$0.00</b>	<b>(\$2,725,052.00)</b>	<b>(\$259,589.01)</b>	<b>\$0.00</b>	<b>(\$2,500,665.35)</b>	<b>(\$224,386.65)</b>		<b>(\$2,543,672.52)</b>
<b>Fund 276 - American Rescue Plan 2021 Grant</b>									
<b>EXPENSE</b>									
Department <b>20 - Health</b>	.00	.00	.00	7,391.97	.00	25,257.72	(25,257.72)	+++	.00
Department <b>56 - GWAAR</b>	.00	360,000.00	360,000.00	.00	.00	.00	360,000.00	0	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$360,000.00</b>	<b>\$360,000.00</b>	<b>\$7,391.97</b>	<b>\$0.00</b>	<b>\$25,257.72</b>	<b>\$334,742.28</b>	<b>7%</b>	<b>\$0.00</b>
Fund <b>276 - American Rescue Plan 2021 Grant</b> Totals									
<b>EXPENSE TOTALS</b>	<b>.00</b>	<b>360,000.00</b>	<b>360,000.00</b>	<b>7,391.97</b>	<b>.00</b>	<b>25,257.72</b>	<b>334,742.28</b>	<b>7%</b>	<b>.00</b>
Fund <b>276 - American Rescue Plan 2021 Grant</b> Totals	<b>\$0.00</b>	<b>(\$360,000.00)</b>	<b>(\$360,000.00)</b>	<b>(\$7,391.97)</b>	<b>\$0.00</b>	<b>(\$25,257.72)</b>	<b>(\$334,742.28)</b>		<b>\$0.00</b>
<b>Fund 710 - Highway</b>									
<b>EXPENSE</b>									
Department <b>71 - Highway Dept</b>	2,258,443.00	.00	2,258,443.00	220,094.21	.00	2,100,796.12	157,646.88	93	2,153,845.44
<b>EXPENSE TOTALS</b>	<b>\$2,258,443.00</b>	<b>\$0.00</b>	<b>\$2,258,443.00</b>	<b>\$220,094.21</b>	<b>\$0.00</b>	<b>\$2,100,796.12</b>	<b>\$157,646.88</b>	<b>93%</b>	<b>\$2,153,845.44</b>
Fund <b>710 - Highway</b> Totals									
<b>EXPENSE TOTALS</b>	<b>2,258,443.00</b>	<b>.00</b>	<b>2,258,443.00</b>	<b>220,094.21</b>	<b>.00</b>	<b>2,100,796.12</b>	<b>157,646.88</b>	<b>93%</b>	<b>2,153,845.44</b>
Fund <b>710 - Highway</b> Totals	<b>(\$2,258,443.00)</b>	<b>\$0.00</b>	<b>(\$2,258,443.00)</b>	<b>(\$220,094.21)</b>	<b>\$0.00</b>	<b>(\$2,100,796.12)</b>	<b>(\$157,646.88)</b>		<b>(\$2,153,845.44)</b>
Grand Totals									
<b>EXPENSE TOTALS</b>	<b>14,835,758.00</b>	<b>382,205.00</b>	<b>15,217,963.00</b>	<b>1,544,096.29</b>	<b>.00</b>	<b>13,958,823.46</b>	<b>1,259,139.54</b>	<b>92%</b>	<b>14,457,657.21</b>
Grand Totals	<b>(\$14,835,758.00)</b>	<b>(\$382,205.00)</b>	<b>(\$15,217,963.00)</b>	<b>(\$1,544,096.29)</b>	<b>\$0.00</b>	<b>(\$13,958,823.46)</b>	<b>(\$1,259,139.54)</b>		<b>(\$14,457,657.21)</b>