

AGENDA

**County Of Eau Claire
Committee On Parks & Forest
Monday, May 13, 2019 – 5:00 p.m.
Ag & Resource Center – 2nd Floor Meeting Room**

Members note: Please call the committee chair or office if you will not be attending the meeting.

1. Call Meeting to Order by Chair Stelljes
2. Confirmation of meeting notice
3. Approval of minutes from April 29, 2019 meeting – Discussion/Action
4. Public Input
5. Permission to place Memorial Bench at Lowes Creek Park – Discussion/Action
6. Award 2019 Spring Timber Sales – Discussion/Action
7. DNR Fire Report – Discussion/Action
8. Beaver Creek Reserve “Earth Week Challenge” Program Review– Discussion/Action
9. Performance Management Criteria – Discussion/Action
10. Resolution supporting Knowles-Nelson Stewardship Program – Discussion/Action
11. Kussman Property report – Discussion/Action
12. Lake Altoona Well/Septic Plan Update – Discussion/Action
13. Director's Report – Discussion/action
 - A. Quarterly Report link <https://www.co.eau-claire.wi.us/government/financial-information>
14. Timber Sale Report – Discussion/action
15. Adjournment

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 839-4710, (FAX) 839-1669 or 839-4735, tty: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.

EAU CLAIRE COUNTY
COMMITTEE ON PARKS AND FOREST

MEETING MINUTES

Monday, April 29, 2019, 5:00 p.m.
Agriculture & Resource Center (2nd floor meeting room)

MEMBERS PRESENT: Gary Gibson, Patrick LaVelle, Bert Moritz, Tami Schraufnagel and Kevin Stelljes

OTHERS PRESENT: Kyle Johnson, WDNR Liaison Forester

STAFF PRESENT: Josh Pedersen and Bobbi Barone

1. Call to Order - The meeting was called to order by Chair Stelljes at 5:00 p.m.
2. Confirmation of meeting notice – Meeting notice was confirmed.
3. Approval of meeting minutes from April 8, 2019 meeting – Pat moved to approve the minutes from the April 8, 2019 meeting; motion carried.
4. Public Input – No one was present for this item.

Kevin requested item #6 be taken up prior to #5. Committee agreed.

6. Review Insurance Adjustment – Josh stated there were no clear answers as to when things will be replaced. After discussion, the committee agreed that there was no need to add any items to the 2020 budget.
5. 2020 Capital Budget – Josh presented the proposed Capital Requests for Parks & Forest and Expo. Bert suggested the Hwy D canoe access be added. Project priorities were discussed and it was agreed to move the electrical upgrade to barns and campsites on Expo Center project to 1 and move the others items down. Tami moved to approve the Capital Request with the addition of the Hwy D canoe access and electrical upgrade at the Expo Center moved to first priority; motion carried.
7. Director's Report – Josh shared some literature from a vendor on cabins.
8. Adjournment - Kevin adjourned the meeting at 6:03 p.m.

Respectfully Submitted,

Bobbi Barone
Committee Clerk

rb

Spring Bid Opening 2019

TIMBER SALE BID RESULTS
EAU CLAIRE COUNTY FOREST

May 7th 2019

Trct #	# of Bids		High Bidder	Advertised Value	Bid Value
	Qualified	Non Q			
21-18	1		Martin's Forestry	\$21,054.00	\$ 22,098.00
1-19	7		Theodore Strzok Logging	\$32,567.60	\$ 49,748.00
2-19	0		No Bids	\$14,747.00	\$ -
4-19	4		Theodore Strzok Logging	\$49,996.30	\$ 85,515.00
5-19	3		Pilgrim Bros Logging	\$19,283.52	\$ 26,115.44
6-19	1		Martin's Forestry	\$23,192.00	\$ 36,812.50
7-19	2		Theodore Strzok Logging	\$85,410.88	\$ 107,580.60
8-19	5		Theodore Strzok Logging	\$29,409.00	\$ 59,325.00
9-19	3		Theodore Strzok Logging	\$119,772.00	\$ 233,905.00
10-19	3		Kron Forest Product	\$18,530.41	\$ 23,006.26
11-19	1		Martin's Forestry	\$7,365.80	\$ 9,361.60
Total	22	0	TOTALS	\$421,328.51	\$ 653,467.40

Number of Sales Offered	11
Number of Sales Sold	10
Value of Sales Sold	\$ 653,467.40
Advertised Value of Sales Sold	\$ 421,328.51
Difference of Advertised & Sold Values	\$ 232,138.89
	55%
# of Loggers Bidding	10

Eau Claire County Forest Fire Billing Questions

Question 1: Please explain, in detail, why a County is required to be involved in paying fire suppression reimbursement costs at all? Please describe and document any statutory language involved.

Section 26.14(3), Wis. Stats.

- (a) Emergency fire wardens, and all persons employed by them or by any other duly appointed fire warden for the purpose of suppressing forest fires, shall receive such hourly pay as the department may determine, for the time actually employed. Equipment operators and other specialists shall be paid the prevailing wage rate for comparable skills in each locality. The department may also allow the cost of meals, transportation, and disbursements for emergency equipment.*
- (b) Of the expenses incurred under par. (a) the state shall pay one-half and the county where the service was performed shall pay one-half.*
- (c) If the state receives any payment of damages under sub. (9) (b), the county's share of expenses under par. (b) is reduced by the amount by which the damages received exceed the state's share of expenses under par. (b). If, at the time the damages are paid, the county has already paid its share of expenses to the state, the state shall reimburse the county the amount by which the damages received exceed the state's share of expenses.*

Section 26.14(4), Wis. Stats. Emergency fire wardens or those assisting them in the fighting of forest fires shall prepare itemized accounts of their services and the services of those employed by them, as well as other expenses incurred, on blanks to be furnished by the department and in a manner prescribed by the department, and make oaths or affirmation that said account is just and correct, which account shall be forwarded and approved for payment by the department. As soon as any such account has been paid by the secretary of administration the department of natural resources shall send to the proper county treasurer a bill for the county's share of such expenses. The county shall have 60 days within which to pay such bill, but if not paid within that time the county shall be liable for interest at the rate of 6 percent per year. If payment is not made within 60 days the department of administration shall include such amount as a part of the next levy against the county for state taxes, but no county shall be required to pay more than \$5,000 in any one year. Any unpaid levy under this section shall remain a charge against the county and the department of administration shall include such unpaid sums in the state tax levy of the respective counties in subsequent years.

Section 26.14(9)(b), Wis. Stats.

- (b) Any person who sets a fire on any land and allows such fire to escape and become a forest fire shall be liable for all expenses incurred in the suppression of the fire by the state or town in which the fire occurred. For purposes of this paragraph, the state is considered to incur all expenses described under sub. (3). An action under this paragraph shall be commenced within the time provided by s. 893.91 or be barred.*

Question 2: In detail, what services and costs is a County required to pay for and what is both that percentage and what is the maximum cost/year?

Section 26.14(3), Wis. Stats.

(a) Emergency fire wardens, and all persons employed by them or by any other duly appointed fire warden for the purpose of suppressing forest fires, shall receive such hourly pay as the department may determine, for the time actually employed. Equipment operators and other specialists shall be paid the prevailing wage rate for comparable skills in each locality. The department may also allow the cost of meals, transportation, and disbursements for emergency equipment.

The costs identified under s. 26.14(3), Wis. Stats., are considered “Non-DNR” costs, and include resources and materials used to suppress a forest fire that are not DNR-owned or DNR-related expenses—including fire department billed expenses, contracted equipment/operators (i.e., contract dozers, engines, suppression aircraft) or other specialists, meals, transportation, and other disbursements for emergency equipment.

Section 26.14(3), Wis. Stats.

(b) Of the expenses incurred under par. (a) the state shall pay one-half and the county where the service was performed shall pay one-half.

Section 26.14(4), Wis. Stats. Emergency fire wardens or those assisting them in the fighting of forest fires shall prepare itemized accounts of their services and the services of those employed by them, as well as other expenses incurred, on blanks to be furnished by the department and in a manner prescribed by the department, and make oaths or affirmation that said account is just and correct, which account shall be forwarded and approved for payment by the department. As soon as any such account has been paid by the secretary of administration the department of natural resources shall send to the proper county treasurer a bill for the county's share of such expenses. The county shall have 60 days within which to pay such bill, but if not paid within that time the county shall be liable for interest at the rate of 6 percent per year. If payment is not made within 60 days the department of administration shall include such amount as a part of the next levy against the county for state taxes, but no county shall be required to pay more than \$5,000 in any one year. Any unpaid levy under this section shall remain a charge against the county and the department of administration shall include such unpaid sums in the state tax levy of the respective counties in subsequent years.

What costs are not included?

DNR-owned or DNR-related costs are not billed to counties under s. 26.14(3), Wis. Stats. These costs may include equipment and personnel costs for DNR agency engines, dozers, and employees.

Where exactly does the money that Eau Claire County pays actually go?

The monies that counties pay for forest fire suppression invoices is deposited into the main forestry segregated fund. The County's payment reimburses the same fund that provided

payment to the Non-DNR resources for services rendered to aid in the suppression of the forest fire originally.

Section 25.29(7), Wis. Stats.

(7) All moneys received under s. 70.58, and all moneys paid into the state treasury as the counties' share of compensation of emergency fire wardens under s. 26.14 shall be used for acquiring, preserving and developing the forests of the state, including the acquisition of lands owned by counties by virtue of any tax deed and of other lands suitable for state forests, and for the development of lands so acquired and the conduct of forestry thereon, including the growing and planting of trees; for forest and marsh fire prevention and control; for grants to forestry cooperatives under s. 36.56; for compensation of emergency fire wardens; for maintenance, permanent property and forestry improvements; for other forestry purposes authorized by law and for the payment of aid for forests as authorized in s. 28.11 and subchs. I and VI of ch. 77.

Question 3: Please explain all steps in the billing process, from a forest fire occurring in Eau Claire County all the way through final payment by the responsible party, and the transfer of funds in that process.

When a forest fire occurs, an investigation as to the cause of the fire ensues.

- 1) If the result of the investigation identifies a responsible party and the DNR incurred expenses related to the suppression of the forest fire, an invoice is issued to the responsible party following finalization of the forest fire report. If the DNR does not receive payment of the forest fire suppression invoice, then the matter is referred to the Department of Revenue for collection.
- 2) DNR reviews its Individual Forest Fire Reporting System to identify county-billable fire expenses.
- 3) DNR reviews its accounting system to ensure that payment has been made to fire departments, contracted equipment operators, etc. for non-DNR costs billable to the counties.
- 4) DNR then reviews its accounting system to identify each instance where the responsible party has made payment, either partial or in full, to DNR. This review involves identifying the associated Invoice # for each fire event and checking the payment status of the invoice.
- 5) In cases where a county is obligated to make payment under s. 26.14(3), Wis. Stats., and the responsible party has not made full payment, the DNR's Individual Forest Fire Reporting System is referenced to determine the County Share amount (after double-checking the calculation of this) for the DNR bill to each County.
- 6) County Invoices are then entered into the accounting system and sent to each of the counties that are identified through the aforementioned process. A letter of explanation accompanies each County Invoice, which references the law that directs the State to bill counties for their share of fire suppression costs (50% of the non-DNR costs) along with a short summary of the fire events for which the bill is based. This summary includes: The Fire System #, Fire Event Name, Date of Fire, Name of Fire Dept (or other entity) that the DNR had made payment to, the DNR payment amount, and the date of payment.
- 7) DNR periodically reviews fire events where counties have been billed pursuant to s. 26.14(3), Wis. Stats. If, as a result of the review, DNR determines that a responsible party has made a payment subsequent to the county's payment or DNR's previous review, refunds are processed and distributed to the counties accordingly.

How does identifying a responsible party vs. not being able to identify one affect the payment process on the County's end (if at all)?

In some cases where the fire is a result of natural causes (such as lightning-caused forest fire), there is no responsible party identified. A county is nevertheless responsible for 50% of the Non-DNR expenses related to the suppression of that forest fire.

In cases where a responsible party pays the entire suppression bill prior to the DNR invoicing the county, the DNR does not bill the county for funds already collected.

In cases where a responsible party does not pay the suppression costs or the responsible party's invoice is delayed in payment, s. 26.14(3)(c), Wis. Stats. applies:

If the state receives any payment of damages under sub. (9) (b), the county's share of expenses under par. (b) is reduced by the amount by which the damages received exceed the state's share of expenses under par. (b). If, at the time the damages are paid, the county has already paid its share of expenses to the state, the state shall reimburse the county the amount by which the damages received exceed the state's share of expenses.

How and when would Eau Claire County actually be reimbursed for the suppression costs they already paid?

The DNR monitors forest fire suppression bill payments and tracks county invoices and payments. Upon receiving payment for a forest fire suppression invoice that constitutes county reimbursement of payment received under s. 26.14(3)(c), Wis. Stats., the state issues a reimbursement payment to the county. This process could take a minimum of one month to work through following payment of a forest fire suppression invoice from a responsible party.

Question 4: Are all counties in the State of Wisconsin included in this same billing process (Milwaukee County vs. Eau Claire County vs. Bayfield County) does DNR fire protection affect this process(es)?

The county-billing process is the same for all forest fires that the DNR incurs Non-DNR forest fire suppression expenses for.

Question 5: Since Eau Claire County is a "split-county" as only part is in DNR fire protection, please explain how a fire occurring in DNR protection on County Forest land is billed vs. a fire occurring in the COOP area of Eau Claire County?

The county-billing process is the same for all forest fires that the DNR incurs Non-DNR forest fire suppression expenses for. When and how DNR incurs these non-DNR costs may vary depending on where the fire occurred, i.e., COOP area or intensive or extensive fire protection areas.

Question 6 (related to #5 above): The "Pleasant Valley Fire" occurred last spring in COOP in Eau Claire County where a private party/business was found liable for starting a forest fire that burned 100+ acres and resulted in a large fire department response plus DNR personnel and SEAT drops. Unlike other fires that have occurred in the past in COOP, Eau Claire County received a forest fire suppression bill for \$5000+ for this fire in COOP. To date, the actual fire suppression bill has not been paid by the responsible party as it has been tied-up in insurance. In this instance, could the County take an(y) actions against the responsible party

for this fire to encumber costs associated to this fire or those that the County is currently required to pay in?

The DNR cannot answer this question for the county; you may want to discuss this with your own internal legal counsel/corp. counsel.

Parks & Forest Performance Management Summary – 2018

	Budget	Levy	FTE's
<u>#1 COUNTY FOREST/FOREST ROAD AIDS/WILDLIFE MANAGEMENT/STATE AID FOREST ROADS</u>	\$387,195	\$0	3.93

To provide county owned natural resources for public use including timber management, wildlife habitat, and recreation opportunities, and to manage under the County Forest 15 Year Management Plan and in accordance with Chapter 28.11 Wisconsin Statutes.

Performance Goal	Outcome Measures	Benchmark	FY16	FY17	FY18
Meet annual allowable cut goals established by DNR standards	Goals will be met annually for establishment	100%	100%	100%	100%
Compliance checks on active sales	100% of all timber sales will have contract compliance checks annually	100%	100%	100%	100%
Utilization of available grant funding for wildlife habitat projects	Wildlife projects will utilize 100% grant funds available annually	100%	100%	100%	100%
Complete wildlife projects within grant time allotments	100% of projects will be completed within time allotments	100%	100%	100%	100%
Utilize state aid for forest road maintenance and maintain roads within state	100% of all county forest roads will pass state inspection	100%	100%	100%	100%
Outputs	Sales Established		21	21	27
	Timber Revenue received		\$1,216,185	\$1,073,644	\$1,096,836
	Acres of Wildlife openings maintained		38	38	38
	Miles of forest road passing annual state standards		17.94	17.94	17.94
	Acres of newly established reproduction areas for various species (through oak		136	50	62

Parks & Forest Performance Management Summary – 2018

#2 COUNTY PARKS AND RECREATION AREAS	Budget	Levy	FTE's
	\$876,825	\$0	4.91

To provide, develop, and maintain high quality park and recreation facilities to meet public recreation demand

<u>Performance Goal</u>	<u>Outcome Measures</u>	<u>Bench mark</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
Public satisfaction in use of park and recreation facilities	95% of customers will report being satisfied with park visit	95%	100%	100%	100%
Continued level of public use	1. All campsites will be utilized on weekends-	64%	73%	75%	80%
	2. Maintain number of shelter/clubhouse/chalet reservations	100%	95%	83%	83%
Compliance of vendor contracts	100% of contractual services will meet contract specifications (garbage, septic, ice)	100%	100%	100%	100%
Outputs	Total camping reservations - Coon		1346	1301	1245
	Total camping nights - regular season		6107	5768	5953
	Total off-season camping nights		254	350	243
	Camping revenue - Coon Fork		\$87,955	\$84,427	\$101,751
	Camping revenue - Harstad		\$ 7,189	\$ 7,412	\$5,376
	Reservation Totals for Shelter\clubhse		156	129	127
	Lake Altoona Clubhouse/shelter		51/27	45/30	47/32
	Lake Eau Claire Clubhouse/shelter		33/24	32/22	25/17
	Coon Fork Picnic Shelter		5	4	2
	Harstad Park Picnic Shelter		3	2	2
	Tower Ridge Chalet		10	10	18
	Lowes Creek Picnic Shelter		3	3	4
Total Net Revenue for Reservations			\$25,548	\$20,681	\$22,112
Total Net Equipment Rental			\$7,126	\$7,427	\$6,772

Parks & Forest Performance Management Summary – 2018

#3 Exposition Center	<u>Budget</u>	<u>Levy</u>	<u>FTE's</u>
	\$137,291	\$0	1.0

The Exposition Center is a multi-purpose 28-acre site for public and private use that enhances local recreational, educational and commercial endeavors. The Exposition Center is one of the only sites in the area that can host large events. It is a cost competitive site for the benefit of businesses, constituent user groups and citizens throughout the region.

OUTPUTS

	2016	2017	2018
Revenue generated for buildings/grounds/equipment rentals:	\$39,554	\$34,786	\$40,714
Revenue generated for winter storage:	\$20,844	\$22,051	\$19,089
Community attendance at Expo Center paid events (estimated):	22,000	22,000	22,000

<u>Performance Goal</u>	<u>Outcome Measures</u>	<u>Bench mark</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Maximize occupancy of rental space in the barns for winter storage vehicles (Oct thru end of the winter storage let- April)	Amount of space filled at n date	95%	100%	100%	100%
Maximize rental occupancy of the Expo Center during the rental season (April – Oct)	Number of weekday rentals Number of weekend day rentals	50% 90%	24% 58%	22% 57%	9% 24%

<u>#4 STATE FUNDED SNOWMOBILE & ATV/UTV TRAILS</u>	<u>Budget</u>	<u>Levy</u>	<u>FTE's</u>
	\$262,034	\$0	0.35

Provide and maintain high quality state-funded snowmobile and ATV/UTV trails on county and private land.

<u>Performance Goal</u>	<u>Outcome Measures</u>	<u>Bench mark</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
Apply for both Snowmobile and ATV/UTV program to DNR (by April 15 deadline)	100% of applications will be submitted by deadline	100%	100%	100%	100%
Submit expenses annually for grant claim by December 31.	100% of claims will be in to DNR by deadline	100%	100%	100%	100%
All trails to meet state standards and pass inspections	100% of trail mileage will be maintained within state standards	100%	100%	100%	100%

Totals	Actual \$1,509,694	Levy \$0	FTE's 10.19
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4 - SUPPORTING THE CONTINUATION OF THE KNOWLES-NELSON STEWARDSHIP
5 PROGRAM -

6 WHEREAS, the Wisconsin Legislature created the Knowles-Nelson Stewardship Program
7 in 1989 to preserve valuable natural areas and wildlife habitat, protect water quality and fisheries,
8 and expand opportunities for outdoor recreation. Per Wis. Stat. § 23.0915(2c)(d) the Knowles-
9 Nelson Stewardship Program is set to expire in 2020; and,

10
11 WHEREAS, the program has supported land acquisition and capital development by the
12 Department of Natural Resources (DNR), local governments, and nonprofit conservation
13 organizations to preserve valuable natural areas, wildlife habitat, water quality and outdoor
14 recreation for public benefit around the state. Outagamie County has utilized Stewardship grant
15 funds to develop trails and other public outdoor recreation opportunities., and,

16
17 WHEREAS, Eau Claire County has utilized Stewardship grant funds to develop trails and
18 other public outdoor recreation opportunities as listed below:

- 19 • to acquire land for Pinter Pines/Coon Gut,
- 20 • the Meteor Timber property, and
- 21 • the Brown property just last year.

22
23 NOW THEREFORE BE IT RESOLVED, that the Eau Claire County Board of Supervisors
24 considers the Knowles-Nelson Stewardship Program a valuable tool to preserve and restore natural
25 areas, wildlife habitat, and water quality while supporting the development of public nature-based
26 outdoor recreation opportunities that promote economic development and enhance quality of life,
27 and

28 BE IT FURTHER RESOLVED, that the Eau Claire County Board of Supervisors does
29 recommend and support funding renewal for the Knowles-Nelson Stewardship Program, and

30
31 BE IT FINALLY RESOLVED, that the Eau Claire County Board of Supervisors directs
32 the county clerk to forward this resolution to the governor, assembly members and senators
33 representing Eau Claire County and the Wisconsin Counties Association.

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46 Committee on Parks and Forest

47 KRZ/yk

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49 Dated this ____ day of _____, 2019.

APRIL 2019

Parks and Forest

SELECTED PERFORMANCE MEASURES
Meet annual allowable cut goals established by DNR Standards - 558 acres established for spring sales (1183 annual allowable cut average acres)
Compliance Checks on active timber sales - 100%
Apply for both Snowmobile and ATV grant programs by April 15 th - 100%
SUMMARY OF CURRENT ACTIVITIES
<ul style="list-style-type: none">▪ 2020 Capital Budget preparation▪ Hiring of 2019 Seasonal Staff▪ Start up of all County Parks for summer season▪ Preparation and submission of all 2020 DNR related grants
ISSUES ON THE HORIZON AND SIGNIFICANT TRENDS
<ul style="list-style-type: none">▪ Filling of FTE position for Expo Center Maintenance Technician▪ Staffing and management of day-to-day operations of Expo Center with existing staff▪ Lake Altoona Park Utilities Study (Wiersgalla and CBS Squared)▪ Revision of County Forest Comprehensive Land Use Plan
CURRENT COLLABORATIONS (INTERNAL AND EXTERNAL)
<ul style="list-style-type: none">▪ Tower Ridge Ski Striders (Skills Park and LED Lighting Project)▪ Administration and Purchasing- Insurance claims from building/equipment fire at Lake Eau Claire Park▪ Facilities Department- Help with maintenance items at Expo Center▪ Human Resources- Working on new position description for vacant Expo Center Maintenance Tech position▪ Partnership with Beaver Creek Reserve for Earth Week Challenge
GOALS FOR NEXT QUARTER
<ul style="list-style-type: none">▪ Purchase replacement vehicles from fire▪ Begin construction of new pole shed building from fire▪ Hire new FTE to replace vacant Expo Center Maintenance Tech▪ Prepare 2019 Capital projects for bids (tuck pointing, roofing, and re-painting of Lake Eau Claire Shop)▪ Continued cross training of Admin Associate IV position and seasonal Admin Associate

Eau Claire County - Parks & Forest
Quarterly Department Report - Summary

For Period Ending: Q1, 2019

Page: 1/1
Date Ran: 4/26/19

22 - Parks & Forest

Fund	Revenue:	Orig Budget 2019	Adj Budget 2019	Q1 2019	Q2 2019	Q3 2019	Q4 2019	YTD 2019	% of Budget
100	01-Tax Levy	-6,136	-6,136	-1,534	0	0	0	-1,534	25.00%
	04-Intergovernment Grants and Aid	226,246	226,246	6,837	0	0	0	6,837	3.02%
	06-Public Charges for Services	1,327,441	1,327,441	225,653	0	0	0	225,653	17.00%
Total Revenue - Parks & Forest		\$1,547,551	\$1,547,551	\$230,957	\$0	\$0	\$0	\$230,957	14.92%

Fund	Expenditures:	Orig Budget 2019	Adj Budget 2019	Q1 2019	Q2 2019	Q3 2019	Q4 2019	YTD 2019	% of Budget
100	01-Regular Wages	-700,324	-700,324	-111,261	0	0	0	-111,261	15.89%
	02-OT Wages	-4,904	-4,904	-1,282	0	0	0	-1,282	26.14%
	03-Payroll Benefits	-232,198	-232,198	-48,833	0	0	0	-48,833	21.03%
	04-Contracted Services	-152,088	-152,088	-26,207	0	0	0	-26,207	17.23%
	05-Supplies & Expenses	-395,087	-395,087	-43,943	0	0	0	-43,943	11.12%
	06-Building Materials	-8,552	-8,552	0	0	0	0	0	0.00%
	07-Fixed Charges	-41,517	-41,517	-11,093	0	0	0	-11,093	26.72%
	09-Equipment	-10,395	-10,395	0	0	0	0	0	0.00%
	10-Other	-2,486	-2,486	0	0	0	0	0	0.00%
Total Expense - Parks & Forest		-\$1,547,551	-\$1,547,551	-\$242,619	\$0	\$0	\$0	-\$242,619	15.68%

Net Surplus/(-Deficit) - Parks & Forest		\$0	\$0	-\$11,662	\$0	\$0	\$0	-\$11,662	
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