

AGENDA
HIGHWAY, INFRASTRUCTURE & RECREATION COMMITTEE

DATE: Wednesday, August 18, 2021
TIME: 9:00 a.m.
PLACE: Wood County Highway Dept.
555 17th Ave North
Wisconsin Rapids, WI 54495

1. Call meeting to order.
2. Declaration of Quorum.
3. Public comments.
4. Review of both Parks and Highway draft 2022 budgets and recommendation to forward to the Operations Committee for further review.
5. Motion to adjourn.

Join by phone

+1-408-418-9388 United States Toll
Meeting number (access code): 146 432 1565

Join by WebEx App or Web

<https://woodcountywi.webex.com/woodcountywi/j.php?MTID=m000a819a75c1ec8360e4b0fc4ca3ecc7>
Meeting number (access code): 146 432 1565
Meeting password: HIRC0818

Accounting Supervisor Report

By John Peckham, Wood County Highway Department Accounting Supervisor

HIRC Meeting

Budget Comments

For Budget Year 2021, the Highway Department “gave back” to the County \$53,571 out of the County Road-Aid Fund and \$100,000 out of the County Bridge-Aid Fund. For Budget Year 2022, the Department is asking for the return of the \$53,571 and \$50,000 of the \$100,000. In addition, we are requesting \$2,500,000 for construction costs.

The result of these requests is an additional \$103,571 of levy compared to the 2021 budget and an additional \$150,000 of, presumably, Debt Service Funds.

You will find explanatory notes on the “Department Operating Budget Narrative” for functions with figures that varied by +/- 10% compared to last year. I did not comment on the variances for which Finance entered the information (Wages, Insurance, PC charges, Time Off, FICA, etc.) While the entire budget document is in excess of 50 pages, the “Department Operating Budget Narrative” provides the most meaningful comparison to the prior year budget.

Philosophical Practices When Creating the Highway Department Budget

These are some notes for anyone who might be interested in the thought process behind some of the functions and their related figures.

The Maintenance Fund (Departments 1610 – 1619) - While we anticipate more expenses, we also anticipate a bit more revenue with LRIP monies. At this time, we have not received an estimated calculation of GTA for 2022 so I used a conservative figure.

The Machinery Fund (Departments 1620 – 1629) is meant to pay for itself with machinery revenues. Excess revenues in the fund are used to purchase new equipment.

The EE/Benefits (ILC) Fund (Department 1630) usually has costs distributed out of it to the other funds.

Snow Removal Fund (Departments 1640 – 1641) will require a similar tax levy to last year - \$907,385. This fund requires, by far, the majority of our requested levy.

County Aid Roads and Bridges (Departments 1650 – 1660) - Our research has indicated that the road aid program generates revenue equal to 87% of expenses on average during each of the past 5 years. Our research has also shown that the bridge aid program generates revenue equal to 57% of expenses on average during each of the past 5 years. I have adjusted the revenue figures to reflect those anticipated outcomes based on the expenses.

The State and Local Roads Funds (Departments 1670 – 1672) are all pass-through accounts. For the most part, any work done on them is billed on a time and materials basis.

Function 49110 – Other Financing Sources – This is the money received from Debt Service. Though the County Board has not yet voted in the funding for these projects, my position is that if we are going to show anticipated expenses for Capital Projects then we should also show anticipated revenue. If the revenue doesn't come through, the expenses will not be undertaken either.



Department Operating Budget Summary

<u>Department: 16 - Highway</u>	1610 - HWY- Administration	1611 - HWY Engineer	1612 - HWY-Other Admin	1613 - HWY- Bituminous Crushed Recycle	1614 - HWY- Bituminous Operations
Revenue / Funding Source					
41 - Taxes	0				
43 - Intergovernmental Revenues	975,000				
44 - Licenses and Permits	16,000				
46 - Public Charges for Services					
47 - Intergovernmental Charges for	66,905		109,356	0	2,003,035
48 - Miscellaneous Revenues	3,500				
49 - Other Financing Sources	0				
Total Operating Revenues	1,061,405		109,356	0	2,003,035
Revenue / Funding Source Total	1,061,405		109,356	0	2,003,035
Expense / Expenditure					
100 - Personnel Services	299,319	227,883	235,614	0	130,235
200 - Contractual Services	19,060	0	7,000		
300 - Supplies and Expense	11,248	14,160	350	0	1,284,846
500 - Fixed Charges		20,000	91,033		587,954
700 - Grants and Contributions					
Total Operating Expenditures	329,627	262,643	333,997	0	2,003,035
800 - Capital Outlay					
900 - Other Financing Uses	0				
Expense / Expenditure Total	329,627	262,643	333,997	0	2,003,035
Beginning Carryover	467,663				
Ending Carryover	467,663				
16 - Highway Total	(731,778)	262,643	224,641	0	0

<u>Department: 16 - Highway</u>	1610 - HWY- Administration	1611 - HWY Engineer	1612 - HWY-Other Admin	1613 - HWY- Bituminous Crushed Recycle	1614 - HWY- Bituminous Operations
Revenue / Funding Source					
41 - Taxes	1,179,350				
43 - Intergovernmental Revenues	975,000				
44 - Licenses and Permits	16,000				



Department Operating Budget Summary

<u>Department: 16 - Highway</u>	1610 - HWY- Administration	1611 - HWY Engineer	1612 - HWY-Other Admin	1613 - HWY- Bituminous Crushed Recycle	1614 - HWY- Bituminous Operations
46 - Public Charges for Services					
47 - Intergovernmental Charges for	66,905		109,356	1,837,334	0
48 - Miscellaneous Revenues	3,500				
49 - Other Financing Sources	0				
Total Operating Revenues	2,240,755		109,356	1,837,334	0
Revenue / Funding Source Total	2,240,755		109,356	1,837,334	0
Expense / Expenditure					
100 - Personnel Services	308,582	217,434	239,776	0	137,577
200 - Contractual Services	18,440	0	7,000		
300 - Supplies and Expense	11,248	14,160	350	0	1,149,156
500 - Fixed Charges		20,600	86,676		587,954
700 - Grants and Contributions					
Total Operating Expenditures	338,270	252,194	333,802	0	1,874,687
800 - Capital Outlay					
900 - Other Financing Uses	0				
Expense / Expenditure Total	338,270	252,194	333,802	0	1,874,687
Beginning Carryover	923,595				
Ending Carryover	467,663				
16 - Highway Total	(1,902,485)	252,194	224,446	(1,837,334)	1,874,687

1615 - HWY-Maintenance CTHS	1616 - HWY-Patrol Sections	1617 - HWY-Gang Maintenance	1618 - HWY-Gang Smith Pit	1620 - HWY-Field Tools	1621 - HWY-Shop OPS	1622 - HWY-Fuel Handling	1623 - HWY-Machinery Operations
	2,194,425					0	403,551 3,200
	2,194,425			0		0	406,751
	2,194,425			0		0	406,751
18,894	924,316	47,323	0	5,231	266,873	0	347,762 764,600
3,300	1,655,050	59,100	2,900	33,800 0	42,600	12,100	5,000 61,446
22,194	2,579,366	106,423	2,900	39,031	309,473	12,100	1,178,808
				(39,031)	0	(35,205)	1,235,000 (2,566,777)
22,194	2,579,366	106,423	2,900	0	309,473	(23,105)	(152,969)
				119,218 119,218			
22,194	384,941	106,423	2,900	0	309,473	(23,105)	(559,720)

1615 - HWY-Maintenance CTHS	1616 - HWY-Patrol Sections	1617 - HWY-Gang Maintenance	1618 - HWY-Gang Smith Pit	1620 - HWY-Field Tools	1621 - HWY-Shop OPS	1622 - HWY-Fuel Handling	1623 - HWY-Machinery Operations
	2,194,425						

1615 - HWY-Maintenance CTHS	1616 - HWY-Patrol Sections	1617 - HWY-Gang Maintenance	1618 - HWY-Gang Smith Pit	1620 - HWY-Field Tools	1621 - HWY-Shop OPS	1622 - HWY-Fuel Handling	1623 - HWY-Machinery Operations
				0		0	403,551 3,200
	2,194,425			0		0	406,751
	2,194,425			0		0	406,751
18,051	949,792	44,202	0	4,445	214,233	0	251,847 764,600
3,300	937,894	59,100	2,900	33,800 0	42,600	12,100	5,000 57,089
21,351	1,887,686	103,302	2,900	38,245	256,833	12,100	1,078,536
			DRAFT				1,355,000
					0	(35,205)	(2,090,226)
21,351	1,887,686	103,302	2,900	(835)	256,833	(23,105)	343,310
				307,706			
				119,218			
21,351	(306,739)	103,302	2,900	(835)	256,833	(23,105)	(63,441)

2022 Budget Summary

1624 - HWY- Bituminous Machinery Fund	1625 - HWY- Buildings & Grounds	1626 - HWY- Machinery Fund	1627 - HWY-Salt Brine Machinery Fund	1630 - HWY-Emp Taxes & Benefits	1640 - HWY-Snow Removal	1641 - HWY-Salt Brine Production	1650 - HWY-Co Aid Roads
228,435					0		416,344
228,435					0		416,344
228,435					0		416,344
54,710	43,531	0	0	1,527,683	225,068	0	59,383
145,500	164,365		8,246				
26,125	48,400		7,765	0	682,317	7,533	
2,100	17,056		1,075			1,721	
							410,532
228,435	273,352	0	17,070	1,527,683	907,385	9,254	469,915
		0					
		0	(17,070)	(1,527,683)		(9,254)	
228,435	273,352	0	0	0	907,385	0	469,915
				(1,104,883)	35,946		653,241
				(1,104,883)	35,946		653,241
0	273,352	0	0	0	907,385	0	53,571

2021 Budget Summary

1624 - HWY- Bituminous Machinery Fund	1625 - HWY- Buildings & Grounds	1626 - HWY- Machinery Fund	1627 - HWY-Salt Brine Machinery Fund	1630 - HWY-Emp Taxes & Benefits	1640 - HWY-Snow Removal	1641 - HWY-Salt Brine Production	1650 - HWY-Co Aid Roads

2022 Budget Summary

1624 - HWY- Bituminous Machinery Fund	1625 - HWY- Buildings & Grounds	1626 - HWY- Machinery Fund	1627 - HWY-Salt Brine Machinery Fund	1630 - HWY-Emp Taxes & Benefits	1640 - HWY-Snow Removal	1641 - HWY-Salt Brine Production	1650 - HWY-Co Aid Roads
254,879					0		417,440
254,879					0		417,440
254,879					0		417,440
55,710	38,415	0	0	1,612,034	288,732	0	64,884
145,500	82,605		8,240				
26,125	46,700		7,755	0	601,697	7,533	
2,100	15,847		1,075			1,721	
							410,532
229,435	183,567	0	17,075	1,612,034	890,429	9,254	475,416
		0	(17,075)	0		(9,104)	
229,435	183,567	0	0	1,612,034	890,429	150	475,416
				(925,987)	(409,316)		638,738
				(1,104,883)	35,946		653,241
(25,444)	183,567	0	0	1,612,034	890,429	150	57,976

1660 - HWY-Co Aid Bridges	1670 - HWY-Maint State Roads	1671 - HWY-Maint Local Roads	1672 - HWY-Other Services	1680 - HWY-Frac Sand Completion	1681 - HWY-Frac Sand Panther Creek	1682 - HWY-Frac Sand CARBO	1690 - HWY-Capital Projects
80,996	982,087	1,102,945	510,567	0	0	0	0
80,996	982,087	1,102,945	510,567	0	0	0	2,500,000
80,996	982,087	1,102,945	510,567	0	0	0	2,500,000
17,558	499,591	154,011	90,237				300,717
	482,496	948,934	420,300	0	0	0	2,171,448
113,438							
130,996	982,087	1,102,945	510,567	0	0	0	2,472,165
							0
130,996	982,087	1,102,945	510,567	0	0	0	2,472,165
487,681	(774,394)						0
487,681	(774,394)						0
50,000	(0)	(0)	0	0	0	0	(27,835)

1660 - HWY-Co Aid Bridges	1670 - HWY-Maint State Roads	1671 - HWY-Maint Local Roads	1672 - HWY-Other Services	1680 - HWY-Frac Sand Completion	1681 - HWY-Frac Sand Panther Creek	1682 - HWY-Frac Sand CARBO	1690 - HWY-Capital Projects

1660 - HWY-Co Aid Bridges	1670 - HWY-Maint State Roads	1671 - HWY-Maint Local Roads	1672 - HWY-Other Services	1680 - HWY-Frac Sand Completion	1681 - HWY-Frac Sand Panther Creek	1682 - HWY-Frac Sand CARBO	1690 - HWY-Capital Projects
74,917	1,127,584	1,137,872	520,712	0	0	0	0
							2,350,000
74,917	1,127,584	1,137,872	520,712	0	0	0	2,350,000
74,917	1,127,584	1,137,872	520,712	0	0	0	2,350,000
15,948	626,751	177,540	96,736				417,023
	482,496	948,934	420,330	0	0	0	1,527,715
113,438							
129,386	1,109,247	1,126,474	517,066	0	0	0	1,944,738
							350,000
129,386	1,109,247	1,126,474	517,066	0	0	0	2,294,738
399,044	(799,310)						2,300,000
487,681	(774,394)						0
54,469	(18,337)	(11,398)	(3,646)	0	0	0	(55,262)

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1691 - Highway Paying Agent	2022 Total	Change %	2021 Budget
	0	-100.00%	1,179,350
	3,169,425	0.00%	3,169,425
	16,000	0.00%	16,000
	0	0.00%	0
	5,904,221	-0.78%	5,950,550
	6,700	0.00%	6,700
	2,500,000	+6.38%	2,350,000
	11,596,346	-8.49%	12,672,025
	11,596,346	-8.49%	12,672,025
	5,475,939	-5.26%	5,779,712
27,835	1,136,600	+7.81%	1,054,220
	7,919,792	+24.90%	6,350,893
	782,986	+1.28%	773,066
	523,970	0.00%	523,970
27,835	15,839,286	+9.45%	14,471,857
	1,235,000	-27.57%	1,705,000
	(4,195,020)	+91.49%	(2,190,685)
27,835	12,879,267	-7.91%	13,986,172
	(115,528)		
	(115,528)		
27,835	1,282,921	-2.38%	1,314,147

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1691 - Highway Paying Agent	2021 Budget
	1,179,350
	3,169,425
	16,000

1691 - Highway Paying Agent	2022 Total	Change %	2021 Budget
	0		
	5,950,550		
	6,700		
	2,350,000		
	12,672,025		
	12,672,025		
	5,779,712		
27,835	1,054,220		
	6,340,893		
	773,062		
	523,970		
27,835	14,471,857		
	1,705,000		
	(2,190,685)		
27,835	13,986,172		
	2,434,470		
	(115,528)		
27,835	1,314,147		

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Department Operating Budget Narrative

Account Number	Description	2022 Requested	2021 Budget	Difference		Change Justification 10% or greater change
				Amount	%	
16 - Highway						
1610 - HWY-Administration						
Revenue / Funding Source						
1610-41110 - General Property Taxes - Highway Governmental						
104-1610-41110-???-000	41-000 - Taxes	0	1,179,350	(1,179,350)	-100.00%	Did not show anticipated levy so that it could show on Dept. Summary last row.
1610-43531 - State Aid-Transportation						
104-1610-43531-???-000	43-000 - Intergovernmental Revenues	0	0	0	0.00%	
1610-43534 - State Aid LRIP						
104-1610-43534-???-000	43-000 - Intergovernmental Revenues	975,000	975,000	0	0.00%	
1610-44101 - Utility Permits						
104-1610-44101-???-000	44-000 - Licenses and Permits	16,000	16,000	0	0.00%	
1610-44102 - Driveway Permits						
104-1610-44102-???-000	44-000 - Licenses and Permits	0	0	0	0.00%	
1610-44260 - Moving Permits						
104-1610-44260-???-000	44-000 - Licenses and Permits	0	0	0	0.00%	
1610-47231 - State Revenue-Highway						
104-1610-47231-???-000	47-000 - Intergovernmental Charges for Services	66,905	66,905	0	0.00%	
1610-47470 - Intergovernment Charges-Bituminous						
104-1610-47470-???-000	47-000 - Intergovernmental Charges for Services	0	0	0	0.00%	
1610-48100 - Interest						
-1610-48100-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%	



Department Operating Budget Narrative

1610-48340 - Property Sales-Salvage & Waste

104-1610-48340-???-000	48-000 - Miscellaneous Revenues	3,500	3,500	0	0.00%
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1610-48500 - Donations & Contributions

-1610-48500-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%
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1610-49210 - Transfer from Other Funds-HWY

104-1610-49210-???-000	49-000 - Other Financing Sources	0	0	0	0.00%
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Expense / Expenditure

1610-53110 - Highway Administration

104-1610-53110-???-101	101 - Wages-Permanent	178,117	171,393	6,724	+3.92%	Did not show justifications for Finance calculations (Wages, Time Off, Insurance, etc.)
104-1610-53110-???-107	107 - Sick Leave	(2,076)	(406)	(1,670)	-411.31%	
104-1610-53110-???-108	108 - Vacation	(2,581)	(549)	(2,032)	-369.76%	
104-1610-53110-???-109	109 - Holiday	(1,721)	(57)	(1,384)	-411.31%	
104-1610-53110-???-111	111 - Clothing Allowance	198	0	198	0.00%	
104-1610-53110-???-115	115 - Overtime	0	50	(50)	-100.00%	
104-1610-53110-???-120	120 - FICA	(3,423)	(670)	(2,753)	-411.19%	
104-1610-53110-???-130	130 - Health Insurance	(15,671)	(1,482)	(14,189)	-957.46%	
104-1610-53110-???-131	131 - ILC	148,747	141,169	7,578	+5.37%	
104-1610-53110-???-132	132 - Post Employment Benefits	(895)	(175)	(720)	-411.19%	
104-1610-53110-???-133	133 - Vision Insurance	(85)	0	(85)	0.00%	
104-1610-53110-???-140	140 - Life Insurance	(15)	0	(15)	-	
					18940.40%	
104-1610-53110-???-151	151 - Retirement	(2,908)	(591)	(2,317)	-392.25%	
104-1610-53110-???-160	160 - Worker's Compensation	(68)	(1,520)	1,452	+95.53%	
104-1610-53110-???-172	172 - Training / Conference / CPE	1,700	1,700	0	0.00%	
104-1610-53110-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%	
104-1610-53110-???-212	212 - Prof Serv-Accounting	7,520	7,180	340	+4.74%	



Department Operating Budget Narrative

104-1610-53110-???-221	221 - Utility Service-Cellphone / Telephone	3,100	3,100	0	0.00%
104-1610-53110-???-230	230 - R/M Serv-PC Replacement	8,440	8,160	280	+3.43%
104-1610-53110-???-311	311 - Office Supplies	2,950	2,950	0	0.00%
104-1610-53110-???-312	312 - Copy Expense	1,598	1,598	0	0.00%
104-1610-53110-???-313	313 - Postage	2,000	2,000	0	0.00%
104-1610-53110-???-324	324 - Advertising	1,600	1,600	0	0.00%
104-1610-53110-???-331	331 - Mileage	0	0	0	0.00%
104-1610-53110-???-332	332 - Meals	0	0	0	0.00%
104-1610-53110-???-333	333 - Lodging / Hotels	2,100	2,100	0	0.00%
104-1610-53110-???-336	336 - Parking	0	0	0	0.00%
104-1610-53110-???-341	341 - Operating Supplies & Expense	1,000	1,000	0	0.00%
104-1610-53110-???-390	390 - Other Supplies & Expense	0	0	0	0.00%
1610-59210 - Transfer to Capital Projects - HWY					
104-1610-59210-???-911	911 - Transfer to General Fund	0	0	0	0.00%

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1611 - HWY Engineer

Expense / Expenditure

1611-53120 - Highway Engineer

104-1611-53120-???-101	101 - Wages-Permanent	126,030	120,016	6,014	+5.01%
104-1611-53120-???-107	107 - Sick Leave	0	(108)	108	+100.00%
104-1611-53120-???-108	108 - Vacation	0	(109)	109	+100.00%
104-1611-53120-???-109	109 - Holiday	0	(89)	89	+100.00%
104-1611-53120-???-111	111 - Clothing Allowance	0	0	0	0.00%
104-1611-53120-???-115	115 - Overtime	0	2,516	(2,516)	-100.00%
104-1611-53120-???-120	120 - FICA	0	(181)	181	+100.00%
104-1611-53120-???-130	130 - Health Insurance	0	(971)	971	+100.00%
104-1611-53120-???-131	131 - ILC	101,053	97,671	3,382	+3.46%



Department Operating Budget Narrative

104-1611-53120-???-132	132 - Post Employment Benefits	0	(47)	47	+100.00%
104-1611-53120-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1611-53120-???-140	140 - Life Insurance	0	0	0	-100.00%
104-1611-53120-???-151	151 - Retirement	0	(160)	160	+100.00%
104-1611-53120-???-160	160 - Worker's Compensation	0	(1,904)	1,904	+100.00%
104-1611-53120-???-172	172 - Training / Conference / CPE	800	800	0	0.00%
104-1611-53120-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
104-1611-53120-???-221	221 - Utility Service-Cellphone / Telephone	0	0	0	0.00%
104-1611-53120-???-311	311 - Office Supplies	3,900	3,900	0	0.00%
104-1611-53120-???-331	331 - Mileage	300	300	0	0.00%
104-1611-53120-???-332	332 - Meals	0	0	0	0.00%
104-1611-53120-???-333	333 - Lodging / Hotels	800	800	0	0.00%
104-1611-53120-???-336	336 - Parking	0	0	0	0.00%
104-1611-53120-???-341	341 - Operating Supplies & Expense	9,060	9,060	0	0.00%
104-1611-53120-???-390	390 - Other Supplies & Expense	100	100	0	0.00%
104-1611-53120-???-534	534 - Leases-Vehicles	20,600	20,600	0	0.00%

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1612 - HWY-Other Admin

Revenue / Funding Source

1612-47231 - State Revenue-Highway

104-1612-47231-???-000	47-000 - Intergovernmental Charges for Services	109,356	109,356	0	0.00%
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Expense / Expenditure

1612-53191 - Highway-Other Administration

104-1612-53191-???-101	101 - Wages-Permanent	127,423	131,839	(4,416)	-3.35%
104-1612-53191-???-107	107 - Sick Leave	0	(143)	143	+100.00%
104-1612-53191-???-108	108 - Vacation	0	(297)	297	+100.00%



Department Operating Budget Narrative

104-1612-53191-???-109	109 - Holiday	0	(118)	118	+100.00%
104-1612-53191-???-111	111 - Clothing Allowance	0	0	0	0.00%
104-1612-53191-???-120	120 - FICA	0	(235)	235	+100.00%
104-1612-53191-???-130	130 - Health Insurance	0	(959)	959	+100.00%
104-1612-53191-???-131	131 - ILC	108,191	112,148	(3,957)	-3.53%
104-1612-53191-???-132	132 - Post Employment Benefits	0	(61)	61	+100.00%
104-1612-53191-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1612-53191-???-140	140 - Life Insurance	0	0	0	-100.00%
104-1612-53191-???-151	151 - Retirement	0	(207)	207	+100.00%
104-1612-53191-???-160	160 - Worker's Compensation	0	(2,190)	2,190	+100.00%
104-1612-53191-???-172	172 - Training / Conference / CPE	0	0	0	0.00%
104-1612-53191-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
104-1612-53191-???-221	221 - Utility Service-Cellphone / Telephone	7,000	7,000	0	0.00%
104-1612-53191-???-331	331 - Mileage	0	0	0	0.00%
104-1612-53191-???-332	332 - Meals	50	50	0	0.00%
104-1612-53191-???-333	333 - Lodging / Hotels	0	0	0	0.00%
104-1612-53191-???-336	336 - Parking	0	0	0	0.00%
104-1612-53191-???-349	349 - Other Operating Supplies	200	200	0	0.00%
104-1612-53191-???-356	356 - Supplies & Expense	100	100	0	0.00%
104-1612-53191-???-511	511 - Insurance-Liability	61,433	57,076	4,357	+7.63%
104-1612-53191-???-534	534 - Leases-Vehicles	29,600	29,600	0	0.00%

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1613 - HWY-Bituminous Crushed Recycle

Revenue / Funding Source

1613-47470 - Highway-Intergovernment Charges-Bituminous

104-1613-47470-???-000	47-000 - Intergovernmental Charges for Services	0	1,837,334	(1,837,334)	-100.00%	Moved to Dept. 1614.
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Department Operating Budget Narrative

Expense / Expenditure

1613-53262 - Highway-Bituminous Operations

104-1613-53262-???-101	101 - Wages-Permanent	0	0	0	0.00%
104-1613-53262-???-107	107 - Sick Leave	0	0	0	0.00%
104-1613-53262-???-108	108 - Vacation	0	0	0	0.00%
104-1613-53262-???-109	109 - Holiday	0	0	0	0.00%
104-1613-53262-???-111	111 - Clothing Allowance	0	0	0	0.00%
104-1613-53262-???-120	120 - FICA	0	0	0	0.00%
104-1613-53262-???-130	130 - Health Insurance	0	0	0	0.00%
104-1613-53262-???-131	131 - ILC	0	0	0	0.00%
104-1613-53262-???-132	132 - Post Employment Benefits	0	0	0	0.00%
104-1613-53262-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1613-53262-???-140	140 - Life Insurance	0	0	0	0.00%
104-1613-53262-???-151	151 - Retirement	0	0	0	0.00%
104-1613-53262-???-160	160 - Worker's Compensation	0	0	0	0.00%
104-1613-53262-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%

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1614 - HWY-Bituminous Operations

Revenue / Funding Source

1614-47470 - Highway-Intergovernmental Charges-Bituminous

-1614-47470-???-000	47-000 - Intergovernmental Charges for Services	2,003,035	0	2,003,035	0.00%	Moved from Dept. 1613.
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Expense / Expenditure

1614-53266 - Highway-Bituminous Operations

104-1614-53266-???-101	101 - Wages-Permanent	71,074	67,561	3,513	+5.20%
104-1614-53266-???-107	107 - Sick Leave	0	(41)	41	+100.00%
104-1614-53266-???-108	108 - Vacation	0	(73)	73	+100.00%



Department Operating Budget Narrative

104-1614-53266-???-109	109 - Holiday	0	(34)	34	+100.00%	
104-1614-53266-???-111	111 - Clothing Allowance	0	0	0	0.00%	
104-1614-53266-???-115	115 - Overtime	0	10,549	(10,549)	-100.00%	
104-1614-53266-???-120	120 - FICA	0	(76)	76	+100.00%	
104-1614-53266-???-130	130 - Health Insurance	0	(757)	757	+100.00%	
104-1614-53266-???-131	131 - ILC	59,161	63,118	(3,957)	-6.27%	
104-1614-53266-???-132	132 - Post Employment Benefits	0	(20)	20	+100.00%	
104-1614-53266-???-133	133 - Vision Insurance	0	0	0	0.00%	
104-1614-53266-???-140	140 - Life Insurance	0	0	0	-100.00%	
104-1614-53266-???-151	151 - Retirement	0	(67)	67	+100.00%	
104-1614-53266-???-160	160 - Worker's Compensation	0	(2,583)	2,583	+100.00%	
104-1614-53266-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%	
104-1614-53266-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%	
104-1614-53266-???-376	376 - Roadway Supplies/Materials	1,284,846	1,420,200	135,690	+11.81%	Increased costs of bituminous supplies.
104-1614-53266-???-534	534 - Leases-Vehicles	587,954	587,954	0	0.00%	

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1615 - HWY-Maintenance CTHS

Expense / Expenditure

1615-53310 - 53310

104-1615-53310-???-101	101 - Wages-Permanent	10,319	10,169	150	+1.48%	
104-1615-53310-???-107	107 - Sick Leave	0	(13)	13	+100.00%	
104-1615-53310-???-108	108 - Vacation	0	(17)	17	+100.00%	
104-1615-53310-???-109	109 - Holiday	0	(11)	11	+100.00%	
104-1615-53310-???-111	111 - Clothing Allowance	0	0	0	0.00%	
104-1615-53310-???-120	120 - FICA	0	(22)	22	+100.00%	
104-1615-53310-???-130	130 - Health Insurance	0	(127)	127	+100.00%	
104-1615-53310-???-131	131 - ILC	8,575	8,260	314	+3.81%	



Department Operating Budget Narrative

104-1615-53310-???-132	132 - Post Employment Benefits	0	(6)	6	+100.00%
104-1615-53310-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1615-53310-???-140	140 - Life Insurance	0	0	0	-100.00%
104-1615-53310-???-151	151 - Retirement	0	(19)	19	+100.00%
104-1615-53310-???-160	160 - Worker's Compensation	0	(163)	163	+100.00%
104-1615-53310-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
104-1615-53310-???-340	340 - Operating Supplies & Expense	3,300	3,300	0	0.00%

1616 - HWY-Patrol Sections

Revenue / Funding Source

1616-43531 - State Aid-Transportation

104-1616-43531-???-000	43-000 - Intergovernmental Revenues	2,194,425	2,194,425	0	0.00%
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Expense / Expenditure

1616-53311 - Maint CTHS Patrol Sections

104-1616-53311-???-101	101 - Wages-Permanent	509,342	525,957	(16,615)	-3.16%
104-1616-53311-???-107	107 - Sick Leave	0	(544)	544	+100.00%
104-1616-53311-???-108	108 - Vacation	0	(769)	769	+100.00%
104-1616-53311-???-109	109 - Holiday	0	(451)	451	+100.00%
104-1616-53311-???-111	111 - Clothing Allowance	0	0	0	0.00%
104-1616-53311-???-115	115 - Overtime	0	18,620	(18,620)	-100.00%
104-1616-53311-???-120	120 - FICA	250	(865)	1,115	+128.84%
104-1616-53311-???-130	130 - Health Insurance	0	(6,176)	6,176	+100.00%
104-1616-53311-???-131	131 - ILC	414,648	429,712	(15,064)	-3.51%
104-1616-53311-???-132	132 - Post Employment Benefits	0	(211)	211	+100.00%
104-1616-53311-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1616-53311-???-140	140 - Life Insurance	0	0	0	-100.00%
104-1616-53311-???-151	151 - Retirement	0	(766)	766	+100.00%

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Department Operating Budget Narrative

104-1616-53311-???-160	160 - Worker's Compensation	77	(14,716)	14,793	+100.52%
104-1616-53311-???-172	172 - Training / Conference / CPE	0	0	0	0.00%
104-1616-53311-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
104-1616-53311-???-331	331 - Mileage	0	0	0	0.00%
104-1616-53311-???-332	332 - Meals	0	0	0	0.00%
104-1616-53311-???-333	333 - Lodging / Hotels	0	0	0	0.00%
104-1616-53311-???-336	336 - Parking	0	0	0	0.00%
104-1616-53311-???-340	340 - Operating Supplies & Expense	1,022,305	937,894	84,411	+9.00%
104-1616-53311-???-341	341 - Operating Supplies & Expense	632,745	0	632,745	0.00%

1617 - HWY-Gang Maintenance

Expense / Expenditure

1617-53313 - Maintenance Gang

104-1617-53313-???-101	101 - Wages-Permanent	23,628	24,819	1,209	+4.87%
104-1617-53313-???-107	107 - Sick Leave	0	(28)	28	+100.00%
104-1617-53313-???-108	108 - Vacation	0	(40)	40	+100.00%
104-1617-53313-???-109	109 - Holiday	0	(23)	23	+100.00%
104-1617-53313-???-111	111 - Clothing Allowance	5	0	5	0.00%
104-1617-53313-???-120	120 - FICA	10	(46)	57	+122.00%
104-1617-53313-???-130	130 - Health Insurance	0	(278)	278	+100.00%
104-1617-53313-???-131	131 - ILC	21,277	20,410	867	+4.25%
104-1617-53313-???-132	132 - Post Employment Benefits	0	(11)	11	+100.00%
104-1617-53313-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1617-53313-???-140	140 - Life Insurance	0	0	0	-100.00%
104-1617-53313-???-151	151 - Retirement	0	(41)	41	+100.00%
104-1617-53313-???-160	160 - Worker's Compensation	3	(559)	562	+100.56%

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Department Operating Budget Narrative

104-1617-53313-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
104-1617-53313-???-340	340 - Operating Supplies & Expense	59,100	59,100	0	0.00%

1618 - HWY-Gang Smith Pit

Expense / Expenditure

1618-53314 - Maintenance Gang

104-1618-53314-???-101	101 - Wages-Permanent	0	0	0	0.00%
104-1618-53314-???-131	131 - ILC	0	0	0	0.00%
104-1618-53314-???-340	340 - Operating Supplies & Expense	2,900	2,900	0	0.00%

1620 - HWY-Field Tools

Revenue / Funding Source

1620-48310 - Gain/Loss Sale of Fixed Assets

604-1620-48310-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%
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1620-48340 - Property Sales-Salvage & Waste

604-1620-48340-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%
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Expense / Expenditure

1620-53220 - Highway-Field Tools

604-1620-53220-???-101	101 - Wages-Permanent	2,875	2,481	394	+15.88%
604-1620-53220-???-107	107 - Sick Leave	0	0	0	+100.00%
604-1620-53220-???-108	108 - Vacation	0	0	0	+100.00%
604-1620-53220-???-109	109 - Holiday	0	0	0	+100.00%
604-1620-53220-???-111	111 - Clothing Allowance	0	0	0	0.00%
604-1620-53220-???-120	120 - FICA	0	0	0	+100.00%
604-1620-53220-???-130	130 - Health Insurance	0	(26)	26	+100.00%
604-1620-53220-???-131	131 - ILC	2,356	2,030	326	+16.07%

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Department Operating Budget Narrative

604-1620-53220-???-132	132 - Post Employment Benefits	0	0	0	+100.00%
604-1620-53220-???-133	133 - Vision Insurance	0	0	0	0.00%
604-1620-53220-???-140	140 - Life Insurance	0	0	0	-100.00%
604-1620-53220-???-151	151 - Retirement	0	0	0	+100.00%
604-1620-53220-???-160	160 - Worker's Compensation	0	(38)	38	+100.00%
604-1620-53220-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
604-1620-53220-???-341	341 - Operating Supplies & Expense	0	0	0	0.00%
604-1620-53220-???-362	362 - Repair & Maint Supplies-Tools	33,800	33,800	0	0.00%
604-1620-53220-???-920	920 - Cost Allocation-Field Sm Tools	(39,031)	(39,080)	49	+0.13%
1620-57930 - Highway-Depreciation					
604-1620-57930-???-540	540 - Depreciation & Amortization	0	0	0	0.00%
604-1620-57930-???-541	541 - Depreciation-Building	0	0	0	0.00%
604-1620-57930-???-542	542 - Depreciation-Leasehold Improv	0	0	0	0.00%
604-1620-57930-???-545	545 - Depreciation-Machinery	0	0	0	0.00%
1621 - HWY-Shop OPS					
<u>Expense / Expenditure</u>					
1621-53230 - Highway-Shop Operations					
604-1621-53230-???-101	101 - Wages-Permanent	129,153	119,110	10,044	+8.43%
604-1621-53230-???-107	107 - Sick Leave	2,076	(286)	2,363	+825.42%
604-1621-53230-???-108	108 - Vacation	2,581	(346)	2,927	+846.63%
604-1621-53230-???-109	109 - Holiday	1,721	(237)	1,958	+825.42%
604-1621-53230-???-111	111 - Clothing Allowance	195	0	195	0.00%
604-1621-53230-???-115	115 - Overtime	0	873	(873)	-100.00%
604-1621-53230-???-120	120 - FICA	3,423	(475)	3,898	+820.96%

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Department Operating Budget Narrative

604-1621-53230-???-130	130 - Health Insurance	15,671	(1,408)	17,079	+1213.04%
604-1621-53230-???-131	131 - ILC	108,081	98,933	9,148	+9.25%
604-1621-53230-???-132	132 - Post Employment Benefits	895	(46)	941	+2030.85%
604-1621-53230-???-133	133 - Vision Insurance	85	0	85	0.00%
604-1621-53230-???-140	140 - Life Insurance	15	0	15	+18262.62%
604-1621-53230-???-151	151 - Retirement	2,908	(419)	3,327	+794.26%
604-1621-53230-???-160	160 - Worker's Compensation	68	(1,465)	1,533	+104.64%
604-1621-53230-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
604-1621-53230-???-341	341 - Operating Supplies & Expense	22,400	22,400	0	0.00%
604-1621-53230-???-362	362 - Repair & Maint Supplies-Tools	15,400	15,400	0	0.00%
604-1621-53230-???-365	365 - Welding Supplies & Gas	4,800	4,800	0	0.00%
604-1621-53230-???-366	366 - Inventory Adjustment	0	0	0	0.00%
604-1621-53230-???-990	990 - Cost Allocation	0	0	0	0.00%

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1622 - HWY-Fuel Handling

Revenue / Funding Source

1622-47430 - Local Dept Charges-Blding Rent

604-1622-47430-???-000	47-000 - Intergovernmental Charges for Services	0	0	0	0.00%
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Expense / Expenditure

1622-53232 - Highway-Fuel Handling

604-1622-53232-???-107	107 - Sick Leave	0	0	0	0.00%
604-1622-53232-???-108	108 - Vacation	0	0	0	0.00%
604-1622-53232-???-109	109 - Holiday	0	0	0	0.00%
604-1622-53232-???-111	111 - Clothing Allowance	0	0	0	0.00%



Department Operating Budget Narrative

604-1622-53232-???-120	120 - FICA	0	0	0	0.00%
604-1622-53232-???-130	130 - Health Insurance	0	0	0	0.00%
604-1622-53232-???-132	132 - Post Employment Benefits	0	0	0	0.00%
604-1622-53232-???-133	133 - Vision Insurance	0	0	0	0.00%
604-1622-53232-???-140	140 - Life Insurance	0	0	0	0.00%
604-1622-53232-???-151	151 - Retirement	0	0	0	0.00%
604-1622-53232-???-160	160 - Worker's Compensation	0	0	0	0.00%
604-1622-53232-???-341	341 - Operating Supplies & Expense	10,400	10,400	0	0.00%
604-1622-53232-???-356	356 - Supplies & Expense	1,700	1,700	0	0.00%
604-1622-53232-???-931	931 - Transfer to Debt Serv-Principal	(35,205)	(35,205)	0	0.00%

1623 - HWY-Machinery Operations

Revenue / Funding Source

1623-47231 - State Revenue-Highway

604-1623-47231-???-000	47-000 - Intergovernmental Charges for Services	403,551	403,551	0	0.00%
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1623-47232 - Machinery Revenue

604-1623-47232-???-000	47-000 - Intergovernmental Charges for Services	0	0	0	0.00%
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1623-48340 - Property Sales-Salvage & Waste

604-1623-48340-???-000	48-000 - Miscellaneous Revenues	3,200	3,200	0	0.00%
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Expense / Expenditure

1623-53240 - Highway-Machinery Operations

604-1623-53240-???-101	101 - Wages-Permanent	193,083	139,232	53,851	+38.68%
604-1623-53240-???-107	107 - Sick Leave	0	41	(41)	-100.00%
604-1623-53240-???-108	108 - Vacation	0	39	(39)	-100.00%
604-1623-53240-???-109	109 - Holiday	0	34	(34)	-100.00%

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Department Operating Budget Narrative

604-1623-53240-???-111	111 - Clothing Allowance	0	0	0	0.00%	
604-1623-53240-???-115	115 - Overtime	0	2,521	(2,521)	-100.00%	
604-1623-53240-???-120	120 - FICA	0	69	(69)	-100.00%	
604-1623-53240-???-130	130 - Health Insurance	0	(1,618)	1,618	+100.00%	
604-1623-53240-???-131	131 - ILC	154,679	113,592	41,086	+36.17%	
604-1623-53240-???-132	132 - Post Employment Benefits	0	(6)	6	+100.00%	
604-1623-53240-???-133	133 - Vision Insurance	0	0	0	0.00%	
604-1623-53240-???-140	140 - Life Insurance	0	0	0	-100.00%	
604-1623-53240-???-151	151 - Retirement	0	61	(61)	-100.00%	
604-1623-53240-???-160	160 - Worker's Compensation	0	(2,118)	2,118	+100.00%	
604-1623-53240-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%	
604-1623-53240-???-232	232 - R/M Serv-Vehicles	764,600	764,600	0	0.00%	
604-1623-53240-???-341	341 - Operating Supplies & Expense	5,000	5,000	0	0.00%	
604-1623-53240-???-512	512 - Insurance-Vehicles	61,446	57,333	4,357	+7.63%	
604-1623-53240-???-817	817 - Capital Equipment-Enterprise	1,235,000	1,005,000	230,000	+22.89%	Necessary equipment purchases.
604-1623-53240-???-819	819 - Other Equipment	0	350,000	(350,000)	-100.00%	Salt shed in 2021. Not needed in 2022.
604-1623-53240-???-940	940 - Cost Allocation	(2,566,777)	(2,090,226)	(476,551)	-22.80%	Estimated revenues from machinery usage.

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1624 - HWY-Bituminous Machinery Fund

Revenue / Funding Source

1624-47470 - Dept Charges-Bituminous Revenue

604-1624-47470-???-000	47-000 - Intergovernmental Charges for Services	228,435	254,879	(26,444)	-10.38%	Anticipated lower machinery rate in 2022.
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Expense / Expenditure

1624-53260 - Highway-Bituminous Operations

604-1624-53260-???-101	101 - Wages-Permanent	30,000	28,836	1,164	+4.04%	
604-1624-53260-???-107	107 - Sick Leave	0	(11)	11	+100.00%	



Department Operating Budget Narrative

604-1624-53260-???-108	108 - Vacation	0	(18)	18	+100.00%
604-1624-53260-???-109	109 - Holiday	0	(9)	9	+100.00%
604-1624-53260-???-111	111 - Clothing Allowance	0	0	0	0.00%
604-1624-53260-???-115	115 - Overtime	0	2,642	(2,642)	-100.00%
604-1624-53260-???-120	120 - FICA	0	(19)	19	+100.00%
604-1624-53260-???-130	130 - Health Insurance	0	(327)	327	+100.00%
604-1624-53260-???-131	131 - ILC	24,710	25,539	(829)	-3.25%
604-1624-53260-???-132	132 - Post Employment Benefits	0	(5)	5	+100.00%
604-1624-53260-???-133	133 - Vision Insurance	0	0	0	0.00%
604-1624-53260-???-140	140 - Life Insurance	0	0	0	-100.00%
604-1624-53260-???-151	151 - Retirement	0	(16)	16	+100.00%
604-1624-53260-???-160	160 - Worker's Compensation	0	(903)	903	+100.00%
604-1624-53260-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
604-1624-53260-???-221	221 - Utility Service-Cellphone / Telephone	900	900	0	0.00%
604-1624-53260-???-229	229 - Utility Service-Other	144,600	144,600	0	0.00%
604-1624-53260-???-311	311 - Office Supplies	25	25	0	0.00%
604-1624-53260-???-341	341 - Operating Supplies & Expense	2,100	2,100	0	0.00%
604-1624-53260-???-353	353 - Repair & Maintenance Supplies	24,000	24,000	0	0.00%
604-1624-53260-???-534	534 - Leases-Vehicles	2,100	2,100	0	0.00%

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1625 - HWY-Buildings & Grounds

Expense / Expenditure

1625-53270 - Buildings & Grounds Operations

604-1625-53270-???-101	101 - Wages-Permanent	24,027	20,003	4,023	+20.11%
604-1625-53270-???-107	107 - Sick Leave	0	(5)	5	+100.00%
604-1625-53270-???-108	108 - Vacation	0	(8)	8	+100.00%



Department Operating Budget Narrative

604-1625-53270-???-109	109 - Holiday	0	(4)	4	+100.00%
604-1625-53270-???-111	111 - Clothing Allowance	0	0	0	0.00%
604-1625-53270-???-115	115 - Overtime	0	1,664	(1,664)	-100.00%
604-1625-53270-???-120	120 - FICA	0	(9)	9	+100.00%
604-1625-53270-???-130	130 - Health Insurance	0	(224)	224	+100.00%
604-1625-53270-???-131	131 - ILC	19,504	17,405	2,100	+12.07%
604-1625-53270-???-132	132 - Post Employment Benefits	0	(4)	4	+100.00%
604-1625-53270-???-133	133 - Vision Insurance	0	0	0	0.00%
604-1625-53270-???-140	140 - Life Insurance	0	0	0	-100.00%
604-1625-53270-???-151	151 - Retirement	0	(8)	8	+100.00%
604-1625-53270-???-160	160 - Worker's Compensation	0	(395)	395	+100.00%
604-1625-53270-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
604-1625-53270-???-219	219 - Prof Serv-Other	490	490	0	0.00%
604-1625-53270-???-221	221 - Utility Service-Cellphone / Telephone	4,200	4,200	0	0.00%
604-1625-53270-???-229	229 - Utility Service-Other	48,675	47,715	960	+2.01%
604-1625-53270-???-249	249 - R/M Serv-Other	169,000	30,200	138,800	+459.60%
604-1625-53270-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%
604-1625-53270-???-341	341 - Operating Supplies & Expense	48,400	46,700	1,700	+3.64%
604-1625-53270-???-511	511 - Insurance-Liability	17,056	15,847	1,209	+7.63%

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Increased costs and activity in 2021. Conservative estimate for 2022.

1626 - HWY-Machinery Fund

Expense / Expenditure

1626-53281 - Highway-Machinery Fund

604-1626-53281-???-107	107 - Sick Leave	0	0	0	0.00%
604-1626-53281-???-108	108 - Vacation	0	0	0	0.00%
604-1626-53281-???-109	109 - Holiday	0	0	0	0.00%



Department Operating Budget Narrative

604-1626-53281-???-111	111 - Clothing Allowance	0	0	0	0.00%
604-1626-53281-???-120	120 - FICA	0	0	0	0.00%
604-1626-53281-???-130	130 - Health Insurance	0	0	0	0.00%
604-1626-53281-???-132	132 - Post Employment Benefits	0	0	0	0.00%
604-1626-53281-???-133	133 - Vision Insurance	0	0	0	0.00%
604-1626-53281-???-140	140 - Life Insurance	0	0	0	0.00%
604-1626-53281-???-151	151 - Retirement	0	0	0	0.00%
604-1626-53281-???-160	160 - Worker's Compensation	0	0	0	0.00%
604-1626-53281-???-813	813 - Vehicles	0	0	0	0.00%
604-1626-53281-???-817	817 - Capital Equipment-Enterprise	0	0	0	0.00%
604-1626-53281-???-822	822 - Building Improvements	0	0	0	0.00%
604-1626-53281-???-829	829 - Other Capital Improvements	0	0	0	0.00%
604-1626-53281-???-980	980 - Outlay Offset	0	0	0	0.00%

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1627 - HWY-Salt Brine Machinery Fund

Expense / Expenditure

1627-53290 - Salt Brine Operation

604-1627-53290-???-101	101 - Wages-Permanent	0	0	0	0.00%
604-1627-53290-???-131	131 - ILC	0	0	0	0.00%
604-1627-53290-???-221	221 - Utility Service-Cellphone / Telephone	0	0	0	0.00%
604-1627-53290-???-229	229 - Utility Service-Other	8,240	8,240	0	0.00%
604-1627-53290-???-311	311 - Office Supplies	0	0	0	0.00%
604-1627-53290-???-341	341 - Operating Supplies & Expense	1,155	1,155	0	0.00%
604-1627-53290-???-353	353 - Repair & Maintenance Supplies	6,600	6,600	0	0.00%
604-1627-53290-???-376	376 - Roadway Supplies/Materials	0	0	0	0.00%
604-1627-53290-???-381	381 - Shop Overhead	0	0	0	0.00%
604-1627-53290-???-515	515 - Insurance-Other	0	0	0	0.00%



Department Operating Budget Narrative

604-1627-53290-???-534	534 - Leases-Vehicles	1,075	1,075	0	0.00%
604-1627-53290-???-545	545 - Depreciation-Machinery	0	0	0	0.00%
604-1627-53290-???-940	940 - Cost Allocation	(17,070)	(17,070)	0	0.00%

1630 - HWY-Emp Taxes & Benefits

Expense / Expenditure

1630-53210 - Hwy Employee Taxes & Benefits

604-1630-53210-???-101	101 - Wages-Permanent	0	0	0	0.00%
604-1630-53210-???-107	107 - Sick Leave	118,276	115,617	2,659	+2.30%
604-1630-53210-???-108	108 - Vacation	171,963	169,714	2,249	+1.33%
604-1630-53210-???-109	109 - Holiday	98,013	95,809	2,204	+2.30%
604-1630-53210-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%
604-1630-53210-???-111	111 - Clothing Allowance	9,192	8,992	200	+2.22%
604-1630-53210-???-115	115 - Overtime	0	0	0	0.00%
604-1630-53210-???-120	120 - FICA	179,122	197,665	(18,543)	-9.38%
604-1630-53210-???-130	130 - Health Insurance	687,359	702,769	(15,410)	-2.19%
604-1630-53210-???-132	132 - Post Employment Benefits	35,577	45,354	(9,777)	-21.56%
604-1630-53210-???-133	133 - Vision Insurance	2,423	2,391	32	+1.36%
604-1630-53210-???-140	140 - Life Insurance	484	528	(44)	-8.31%
604-1630-53210-???-151	151 - Retirement	151,493	172,695	(21,201)	-12.28%
604-1630-53210-???-152	152 - Net Pension Contribution	0	0	0	0.00%
604-1630-53210-???-156	156 - Unemployment Compensation	0	0	0	0.00%
604-1630-53210-???-160	160 - Worker's Compensation	73,779	100,500	(26,721)	-26.59%
604-1630-53210-???-180	180 - Physical Exams	0	0	0	0.00%
604-1630-53210-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
604-1630-53210-???-331	331 - Mileage	0	0	0	0.00%
604-1630-53210-???-332	332 - Meals	0	0	0	0.00%

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Department Operating Budget Narrative

604-1630-53210-???-333	333 - Lodging / Hotels	0	0	0	0.00%
604-1630-53210-???-336	336 - Parking	0	0	0	0.00%
604-1630-53210-???-910	910 - Cost Allocation	(1,527,683)	0	(1,527,683)	0.00%

1640 - HWY-Snow Removal

Revenue / Funding Source

1640-48300 - Property Sales

-1640-48300-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%
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Expense / Expenditure

1640-53312 - Maint CTHS Snow Removal

104-1640-53312-???-101	101 - Wages-Permanent	123,810	117,876	5,934	+5.03%
104-1640-53312-???-107	107 - Sick Leave	0	(132)	132	+100.00%
104-1640-53312-???-108	108 - Vacation	0	(184)	184	+100.00%
104-1640-53312-???-109	109 - Holiday	0	(109)	109	+100.00%
104-1640-53312-???-111	111 - Clothing Allowance	0	0	0	0.00%
104-1640-53312-???-115	115 - Overtime	0	47,843	(47,843)	-100.00%
104-1640-53312-???-120	120 - FICA	0	(286)	286	+100.00%
104-1640-53312-???-130	130 - Health Insurance	0	(1,446)	1,446	+100.00%
104-1640-53312-???-131	131 - ILC	101,258	129,923	(28,665)	-22.06%
104-1640-53312-???-132	132 - Post Employment Benefits	0	(68)	68	+100.00%
104-1640-53312-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1640-53312-???-140	140 - Life Insurance	0	0	0	-100.00%
104-1640-53312-???-151	151 - Retirement	0	(252)	252	+100.00%
104-1640-53312-???-160	160 - Worker's Compensation	0	(4,432)	4,432	+100.00%
104-1640-53312-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
104-1640-53312-???-340	340 - Operating Supplies & Expense	285,000	285,000	0	0.00%
104-1640-53312-???-341	341 - Operating Supplies & Expense	397,317	316,697	80,620	+25.46% Anticipated increase in salt costs.

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Department Operating Budget Narrative

1641 - HWY-Salt Brine Production

Expense / Expenditure

1641-53291 - Highway-Salt Brine

104-1641-53291-???-101	101 - Wages-Permanent	0	0	0	0.00%
104-1641-53291-???-131	131 - ILC	0	0	0	0.00%
104-1641-53291-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%
104-1641-53291-???-341	341 - Operating Supplies & Expense	7,533	7,533	0	0.00%
104-1641-53291-???-531	531 - Rent-Interdepartment	0	0	0	0.00%
104-1641-53291-???-534	534 - Leases-Vehicles	1,721	1,721	0	0.00%
104-1641-53291-???-990	990 - Cost Allocation	(9,254)	(9,104)	(150)	-1.65%

1650 - HWY-Co Aid Roads

Revenue / Funding Source

1650-47332 - Revenue from Districts-Roads

104-1650-47332-???-000	47-000 - Intergovernmental Charges for Services	416,344	417,440	(1,096)	-0.26%
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Expense / Expenditure

1650-53340 - County-Aid Road Construction

104-1650-53340-???-101	101 - Wages-Permanent	32,780	31,167	1,613	+5.17%
104-1650-53340-???-107	107 - Sick Leave	0	(33)	33	+100.00%
104-1650-53340-???-108	108 - Vacation	0	(50)	50	+100.00%
104-1650-53340-???-109	109 - Holiday	0	(28)	28	+100.00%
104-1650-53340-???-111	111 - Clothing Allowance	0	0	0	0.00%
104-1650-53340-???-115	115 - Overtime	0	5,667	(5,667)	-100.00%
104-1650-53340-???-120	120 - FICA	20	(61)	81	+132.95%
104-1650-53340-???-130	130 - Health Insurance	0	(378)	378	+100.00%
104-1650-53340-???-131	131 - ILC	26,576	29,668	(3,092)	-10.42%

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Department Operating Budget Narrative

104-1650-53340-???-132	132 - Post Employment Benefits	0	(14)	14	+100.00%
104-1650-53340-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1650-53340-???-140	140 - Life Insurance	0	0	0	-100.00%
104-1650-53340-???-151	151 - Retirement	0	(54)	54	+100.00%
104-1650-53340-???-160	160 - Worker's Compensation	6	(1,000)	1,007	+100.62%
104-1650-53340-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
104-1650-53340-???-730	730 - Aid-Road & Bridge Construction	410,532	410,532	0	0.00%

1660 - HWY-Co Aid Bridges

Revenue / Funding Source

1660-47333 - Revenue from Districts-Bridges

104-1660-47333-???-000	47-000 - Intergovernmental Charges for Services	80,996	74,517	6,079	+8.11%
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Expense / Expenditure

1660-53341 - County-Aid Bridge Construction

104-1660-53341-???-101	101 - Wages-Permanent	9,725	8,349	1,376	+16.48%
104-1660-53341-???-107	107 - Sick Leave	0	(9)	9	+100.00%
104-1660-53341-???-108	108 - Vacation	0	(14)	14	+100.00%
104-1660-53341-???-109	109 - Holiday	0	(8)	8	+100.00%
104-1660-53341-???-111	111 - Clothing Allowance	0	0	0	0.00%
104-1660-53341-???-115	115 - Overtime	0	681	(681)	-100.00%
104-1660-53341-???-120	120 - FICA	6	(17)	22	+134.20%
104-1660-53341-???-130	130 - Health Insurance	0	(105)	105	+100.00%
104-1660-53341-???-131	131 - ILC	7,826	7,317	508	+6.95%
104-1660-53341-???-132	132 - Post Employment Benefits	0	(4)	4	+100.00%
104-1660-53341-???-133	133 - Vision Insurance	0	0	0	0.00%
104-1660-53341-???-140	140 - Life Insurance	0	0	0	-100.00%

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Department Operating Budget Narrative

104-1660-53341-???-151	151 - Retirement	0	(15)	15	+100.00%
104-1660-53341-???-160	160 - Worker's Compensation	2	(229)	231	+100.77%
104-1660-53341-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
104-1660-53341-???-730	730 - Aid-Road & Bridge Construction	113,438	113,438	0	0.00%

1670 - HWY-Maint State Roads

Revenue / Funding Source

1670-47230 - State Revenue for Charges

604-1670-47230-???-000	47-000 - Intergovernmental Charges for Services	982,087	1,114,354	(132,267)	-11.87%	Set revenues to match anticipated expenses.
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1670-47300 - Local Govt Rev Charges for Ser

604-1670-47300-???-000	47-000 - Intergovernmental Charges for Services	0	0	0	0.00%
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1670-47330 - Local Govt Charges-Transport

604-1670-47330-???-000	47-000 - Intergovernmental Charges for Services	0	13,230	(13,230)	-100.00%
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Expense / Expenditure

1670-53320 - Maintenance STHS

604-1670-53320-???-101	101 - Wages-Permanent	273,828	283,154	(9,326)	-3.29%
604-1670-53320-???-107	107 - Sick Leave	0	(326)	326	+100.00%
604-1670-53320-???-108	108 - Vacation	0	(494)	494	+100.00%
604-1670-53320-???-109	109 - Holiday	0	(270)	270	+100.00%
604-1670-53320-???-111	111 - Clothing Allowance	2	0	2	0.00%
604-1670-53320-???-115	115 - Overtime	0	73,000	(73,000)	-100.00%
604-1670-53320-???-120	120 - FICA	15	(383)	398	+103.89%
604-1670-53320-???-130	130 - Health Insurance	0	(3,485)	3,485	+100.00%
604-1670-53320-???-131	131 - ILC	225,742	284,370	(58,628)	-20.62%
604-1670-53320-???-132	132 - Post Employment Benefits	0	(97)	97	+100.00%

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Department Operating Budget Narrative

604-1670-53320-???-133	133 - Vision Insurance	0	0	0	0.00%
604-1670-53320-???-140	140 - Life Insurance	0	0	0	-100.00%
604-1670-53320-???-151	151 - Retirement	0	(338)	338	+100.00%
604-1670-53320-???-160	160 - Worker's Compensation	5	(8,381)	8,386	+100.05%
604-1670-53320-???-172	172 - Training / Conference / CPE	0	0	0	0.00%
604-1670-53320-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
604-1670-53320-???-331	331 - Mileage	0	0	0	0.00%
604-1670-53320-???-332	332 - Meals	0	0	0	0.00%
604-1670-53320-???-333	333 - Lodging / Hotels	0	0	0	0.00%
604-1670-53320-???-336	336 - Parking	0	0	0	0.00%
604-1670-53320-???-340	340 - Operating Supplies & Expense	323,570	323,570	0	0.00%
604-1670-53320-???-343	343 - Operating Supplies & Expense	158,926	158,926	0	0.00%
1670-53323 - STHS PBM					
-1670-53323-???-101	101 - Wages-Permanent	0	0	0	0.00%
-1670-53323-???-131	131 - ILC	0	0	0	0.00%
-1670-53323-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%
-1670-53323-???-341	341 - Operating Supplies & Expense	0	0	0	0.00%
1671 - HWY-Maint Local Roads					
Revenue / Funding Source					
1671-47330 - Local Govt Charges-Transport					
604-1671-47330-???-000	47-000 - Intergovernmental Charges for Services	1,102,945	1,137,872	(34,927)	-3.07%
Expense / Expenditure					
1671-53330 - Local Roads					
604-1671-53330-???-101	101 - Wages-Permanent	84,982	81,199	3,783	+4.66%

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Department Operating Budget Narrative

604-1671-53330-???-107	107 - Sick Leave	0	(88)	88	+100.00%
604-1671-53330-???-108	108 - Vacation	0	(137)	137	+100.00%
604-1671-53330-???-109	109 - Holiday	0	(73)	73	+100.00%
604-1671-53330-???-111	111 - Clothing Allowance	0	0	0	0.00%
604-1671-53330-???-115	115 - Overtime	0	19,797	(19,797)	-100.00%
604-1671-53330-???-120	120 - FICA	39	(152)	192	+125.75%
604-1671-53330-???-130	130 - Health Insurance	0	(953)	953	+100.00%
604-1671-53330-???-131	131 - ILC	68,977	80,858	(11,880)	-14.69%
604-1671-53330-???-132	132 - Post Employment Benefits	0	(37)	37	+100.00%
604-1671-53330-???-133	133 - Vision Insurance	0	0	0	0.00%
604-1671-53330-???-140	140 - Life Insurance	0	0	0	-100.00%
604-1671-53330-???-151	151 - Retirement	0	(134)	134	+100.00%
604-1671-53330-???-160	160 - Worker's Compensation	12	(2,740)	2,752	+100.44%
604-1671-53330-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
604-1671-53330-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%
604-1671-53330-???-343	343 - Operating Supplies & Expense	948,934	948,934	0	0.00%

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1672 - HWY-Other Services

Revenue / Funding Source

1672-47300 - Local Govt Rev Charges for Ser

604-1672-47300-???-000	47-000 - Intergovernmental Charges for Services	510,567	520,712	(10,145)	-1.95%
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Expense / Expenditure

1672-53490 - State & Local Roads

604-1672-53490-???-101	101 - Wages-Permanent	49,654	45,986	3,668	+7.98%
604-1672-53490-???-107	107 - Sick Leave	0	(36)	36	+100.00%
604-1672-53490-???-108	108 - Vacation	0	(51)	51	+100.00%



Department Operating Budget Narrative

604-1672-53490-???-109	109 - Holiday	0	(30)	30	+100.00%
604-1672-53490-???-111	111 - Clothing Allowance	0	0	0	0.00%
604-1672-53490-???-115	115 - Overtime	0	8,972	(8,972)	-100.00%
604-1672-53490-???-120	120 - FICA	31	(59)	90	+152.28%
604-1672-53490-???-130	130 - Health Insurance	0	(525)	525	+100.00%
604-1672-53490-???-131	131 - ILC	40,543	43,934	(3,392)	-7.72%
604-1672-53490-???-132	132 - Post Employment Benefits	0	(17)	17	+100.00%
604-1672-53490-???-133	133 - Vision Insurance	0	0	0	0.00%
604-1672-53490-???-140	140 - Life Insurance	0	0	0	-100.00%
604-1672-53490-???-151	151 - Retirement	0	(52)	52	+100.00%
604-1672-53490-???-160	160 - Worker's Compensation	10	(1,386)	1,396	+100.69%
604-1672-53490-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%
604-1672-53490-???-340	340 - Operating Supplies & Expense	420,330	420,330	0	0.00%

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1680 - HWY-Frac Sand Completion

Revenue / Funding Source

1680-46310 - Highway Frac Sand - Completion Revenue

605-1680-46310-???-000	46-000 - Public Charges for Services	0	0	0	0.00%
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Expense / Expenditure

1680-53317 - Highway Frac Sand - Completion

605-1680-53317-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%
605-1680-53317-???-341	341 - Operating Supplies & Expense	0	0	0	0.00%

1681 - HWY-Frac Sand Panther Creek



Department Operating Budget Narrative

Revenue / Funding Source

1681-46310 - Highway Frac Sand - Panther Creek Revenue

605-1681-46310-???-000	46-000 - Public Charges for Services	0	0	0	0.00%
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Expense / Expenditure

1681-53318 - Highway Frac Sand - Panther Creek

605-1681-53318-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%
605-1681-53318-???-341	341 - Operating Supplies & Expense	0	0	0	0.00%

1682 - HWY-Frac Sand CARBO

Revenue / Funding Source

1682-46310 - Highway Frac Sand - CARBO Revenue

605-1682-46310-???-000	46-000 - Public Charges for Services	0	0	0	0.00%
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Expense / Expenditure

1682-53319 - Highway Frac Sand - CARBO

605-1682-53319-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%
605-1682-53319-???-341	341 - Operating Supplies & Expense	0	0	0	0.00%

1690 - HWY-Capital Projects

Revenue / Funding Source

1690-48510 - Highway Contributions

404-1690-48510-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%
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1690-49110 - Proceeds from Capital Lease

404-1690-49110-???-000	49-000 - Other Financing Sources	2,500,000	2,350,000	150,000	+6.38%
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Department Operating Budget Narrative

Expense / Expenditure

1690-57310 - Highway Capital Projects

404-1690-57310-???-101	101 - Wages-Permanent	168,683	156,946	11,737	+7.48%	
404-1690-57310-???-107	107 - Sick Leave	0	(170)	170	+100.00%	
404-1690-57310-???-108	108 - Vacation	0	(249)	249	+100.00%	
404-1690-57310-???-109	109 - Holiday	0	(141)	141	+100.00%	
404-1690-57310-???-111	111 - Clothing Allowance	0	0	0	0.00%	
404-1690-57310-???-115	115 - Overtime	0	83,839	(83,839)	-100.00%	
404-1690-57310-???-120	120 - FICA	628	(315)	943	+299.37%	
404-1690-57310-???-130	130 - Health Insurance	0	(1,894)	1,894	+100.00%	
404-1690-57310-???-131	131 - ILC	131,213	185,506	(54,294)	-29.27%	
404-1690-57310-???-132	132 - Post Employment Benefits	0	(75)	75	+100.00%	
404-1690-57310-???-133	133 - Vision Insurance	0	0	0	0.00%	
404-1690-57310-???-140	140 - Life Insurance	0	0	0	-100.00%	
404-1690-57310-???-151	151 - Retirement	0	(279)	279	+100.00%	
404-1690-57310-???-160	160 - Worker's Compensation	194	(6,145)	6,338	+103.15%	
404-1690-57310-???-191	191 - Accrued Vested Sick - Highway	0	0	0	0.00%	
404-1690-57310-???-340	340 - Operating Supplies & Expense	716,578	504,870	211,708	+41.93%	Increased funding would mean increased expenses.
404-1690-57310-???-341	341 - Operating Supplies & Expense	1,454,870	1,022,845	432,025	+42.24%	Increased funding would mean increased expenses.
404-1690-57310-???-822	822 - Building Improvements	0	350,000	(350,000)	-100.00%	Salt shed financed in 2021.

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1691 - Highway Paying Agent

Expense / Expenditure

1691-58295 - Debt Fiscal Charges

404-1691-58295-???-219	219 - Prof Serv-Other	27,835	27,835	0	0.00%
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Department Operating Budget Narrative

Total 16 - Highway	1,340,921	1,314,147	(2,124,584)	#Error
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