



Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Department	2022 Administrator	2022 Admin/2021 Budget
Fund 710 - Highway								
REVENUE								
Department 71 - Highway Dept								
Taxes								
Property								
General Property Taxes								
41110	General Property Taxes	1,832,654.00	3,515,689.00	3,482,654.00	3,482,654.00	3,482,654.00	3,482,654.00	100
	<i>General Property Taxes Totals</i>	<u>\$1,832,654.00</u>	<u>\$3,515,689.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>100%</u>
	<i>Property Totals</i>	<u>\$1,832,654.00</u>	<u>\$3,515,689.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>100%</u>
	<i>Taxes Totals</i>	<u>\$1,832,654.00</u>	<u>\$3,515,689.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>\$3,482,654.00</u>	<u>100%</u>
Intergovmt Revenues								
Federal Grants								
Public Safety								
43520-002	COVID 19 Grant	.00	2,940.23	.00	.00	.00	.00	
	<i>Public Safety Totals</i>	<u>\$0.00</u>	<u>\$2,940.23</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	<i>Federal Grants Totals</i>	<u>\$0.00</u>	<u>\$2,940.23</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
State grants								
Transportation								
43531	St Grant-Local Transp Aid	764,745.47	879,457.29	967,400.00	946,013.00	1,006,096.00	1,006,096.00	104
43532	St Grant-Flood Damage	282,003.49	.00	.00	.00	.00	.00	
	<i>Transportation Totals</i>	<u>\$1,046,748.96</u>	<u>\$879,457.29</u>	<u>\$967,400.00</u>	<u>\$946,013.00</u>	<u>\$1,006,096.00</u>	<u>\$1,006,096.00</u>	<u>104%</u>
	<i>State grants Totals</i>	<u>\$1,046,748.96</u>	<u>\$879,457.29</u>	<u>\$967,400.00</u>	<u>\$946,013.00</u>	<u>\$1,006,096.00</u>	<u>\$1,006,096.00</u>	<u>104%</u>
	<i>Intergovmt Revenues Totals</i>	<u>\$1,046,748.96</u>	<u>\$882,397.52</u>	<u>\$967,400.00</u>	<u>\$946,013.00</u>	<u>\$1,006,096.00</u>	<u>\$1,006,096.00</u>	<u>104%</u>
Intergovmt Charges for Services								
Federal								
47100	Fed Intergovernmental Charges	591.57	(42.17)	.00	.00	.00	.00	
	<i>Federal Totals</i>	<u>\$591.57</u>	<u>(\$42.17)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
State								
Transportation								
47231	State-Gen Maint	1,250,968.39	1,688,712.42	1,094,600.00	1,094,600.00	1,593,620.00	1,593,620.00	146
47232	State Road & Bridge Const	11,774.37	32,345.72	32,700.00	336,789.00	39,203.00	39,203.00	120
47233	State -Other	56,222.58	62,851.20	65,400.00	65,400.00	68,670.00	68,670.00	105
47234	Administrative Support	60,144.80	79,822.92	155,000.00	155,000.00	78,482.00	78,482.00	51
47235	Salt Storage (State)	6,954.55	11,087.92	12,200.00	6,301.00	7,157.00	7,157.00	59
47236	Radio Costs (State)	2,356.09	2,930.40	3,200.00	3,248.00	3,410.00	3,410.00	107
47237	GPL Insurance	11,777.91	9,902.36	13,300.00	18,755.00	19,693.00	19,693.00	148
47238	Bldg Storage Costs	63,915.10	58,165.24	64,000.00	70,198.00	73,708.00	73,708.00	115
47239	Local Road Improv Prog	7,377.63	84,862.31	66,500.00	66,500.00	1,092,276.00	1,092,276.00	1,643



Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Department	2022 Administrator	2022 Admin/2021 Budget
Fund 710	Highway							
	REVENUE							
	Department 71 - Highway Dept							
	Intergovmt Charges for Services							
	State							
	Transportation							
	Transportation Totals	\$1,471,491.42	\$2,030,680.49	\$1,506,900.00	\$1,816,791.00	\$2,976,219.00	\$2,976,219.00	198%
	State Totals	\$1,471,491.42	\$2,030,680.49	\$1,506,900.00	\$1,816,791.00	\$2,976,219.00	\$2,976,219.00	198%
	Other local governments							
	Transportation							
47330	Local Government Revenue	96,305.83	66,047.88	101,200.00	101,200.00	90,150.00	90,150.00	89
	Transportation Totals	\$96,305.83	\$66,047.88	\$101,200.00	\$101,200.00	\$90,150.00	\$90,150.00	89%
	Other local governments Totals	\$96,305.83	\$66,047.88	\$101,200.00	\$101,200.00	\$90,150.00	\$90,150.00	89%
	Local Departments							
	General Government (Support)							
47410	Local Depts	53,865.33	45,524.06	50,300.00	50,300.00	52,815.00	52,815.00	105
	General Government (Support) Totals	\$53,865.33	\$45,524.06	\$50,300.00	\$50,300.00	\$52,815.00	\$52,815.00	105%
	Local Departments Totals	\$53,865.33	\$45,524.06	\$50,300.00	\$50,300.00	\$52,815.00	\$52,815.00	105%
	Intergovmt Charges for Services Totals	\$1,622,254.15	\$2,142,210.26	\$1,658,400.00	\$1,968,291.00	\$3,119,184.00	\$3,119,184.00	188%
	Misc Revenues							
	Interest income							
48103	Misc Patronage Interest	.00	.00	1,600.00	1,041.00	1,600.00	1,600.00	100
	Interest income Totals	\$0.00	\$0.00	\$1,600.00	\$1,041.00	\$1,600.00	\$1,600.00	100%
	Property Sales							
48302	Land Sales	.07	.00	.00	.00	.00	.00	
48310	Gain (Loss) Sale-Small Fxd Asset	(20.00)	.00	60,144.00	60,144.00	63,151.00	63,151.00	105
48330	Sale of Material & Supplies	(1,800.30)	.00	4,000.00	4,000.00	4,000.00	4,000.00	100
48340	Sale of Salvage & Waste	1,800.30	.00	3,200.00	3,200.00	3,200.00	3,200.00	100
	Property Sales Totals	(\$19.93)	\$0.00	\$67,344.00	\$67,344.00	\$70,351.00	\$70,351.00	104%
	Other miscellaneous revenues							
48900	All Other Revenue	(21.00)	.00	4,000.00	4,000.00	4,000.00	4,000.00	100
48905	Performance Based Maintenance	41,796.94	341,800.38	100,000.00	.00	100,000.00	100,000.00	100
	Other miscellaneous revenues Totals	\$41,775.94	\$341,800.38	\$104,000.00	\$4,000.00	\$104,000.00	\$104,000.00	100%
	Misc Revenues Totals	\$41,756.01	\$341,800.38	\$172,944.00	\$72,385.00	\$175,951.00	\$175,951.00	102%



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Fund 710 - Highway								
REVENUE								
Department 71 - Highway Dept								
Other Finance Sources								
Trans fr Other Funds								
Transfer from General Fund								
49201	Transfer from Other Funds	2,000,000.00	500,000.00	250,000.00	250,000.00	500,000.00	500,000.00	200
<i>Transfer from General Fund Totals</i>		\$2,000,000.00	\$500,000.00	\$250,000.00	\$250,000.00	\$500,000.00	\$500,000.00	200%
<i>Trans fr Other Funds Totals</i>		\$2,000,000.00	\$500,000.00	\$250,000.00	\$250,000.00	\$500,000.00	\$500,000.00	200%
<i>Fund Bal Applied</i>								
49301	Fund Balance Applied	.00	.00	499,950.00	499,950.00	198,571.00	198,571.00	40
<i>Fund Bal Applied Totals</i>		\$0.00	\$0.00	\$499,950.00	\$499,950.00	\$198,571.00	\$198,571.00	40%
<i>Other Finance Sources Totals</i>		\$2,000,000.00	\$500,000.00	\$749,950.00	\$749,950.00	\$698,571.00	\$698,571.00	93%
Department 71 - Highway Dept Totals		\$6,543,413.12	\$7,382,097.16	\$7,031,348.00	\$7,219,293.00	\$8,482,456.00	\$8,482,456.00	121%
REVENUE TOTALS		\$6,543,413.12	\$7,382,097.16	\$7,031,348.00	\$7,219,293.00	\$8,482,456.00	\$8,482,456.00	121%
EXPENSE								
Department 71 - Highway Dept								
Personal Services								
50111	Department Head	66,333.59	72,029.76	71,157.00	71,157.00	74,705.00	74,705.00	105
50121	Full Time	950,840.52	1,004,967.01	1,075,710.00	1,043,438.00	1,104,661.00	1,104,661.00	103
50123	Temporary Employee	30,568.91	49,422.01	50,731.00	50,731.00	51,270.00	51,270.00	101
50130	Funeral Leave	2,404.96	3,351.88	.00	.00	.00	.00	
50131	Sick Leave Pay	37,510.25	51,310.43	31,805.00	31,805.00	34,770.00	34,770.00	109
50132	Vacation Pay	57,927.38	65,057.53	76,792.00	76,792.00	83,665.00	83,665.00	109
50134	Holiday Comp	.00	.00	56,006.00	56,006.00	.00	.00	
50135	Overtime	134,774.70	100,799.20	100,000.00	100,000.00	100,000.00	100,000.00	100
50138	Holiday Pay	50,563.68	53,771.44	.00	.00	57,332.00	57,332.00	
50140	Per Diem	2,462.50	2,225.00	4,500.00	4,500.00	4,500.00	4,500.00	100
50151	Fica/Medicare	98,149.81	107,709.41	105,870.00	105,870.00	115,584.00	115,584.00	109
50152	Co. Share Retirement	84,925.86	96,567.52	89,687.00	89,687.00	108,432.00	108,432.00	121
50155	Life Insurance	562.22	536.21	610.00	610.00	610.00	610.00	97
50156	HRA	155,150.00	144,450.00	139,100.00	139,100.00	139,100.00	139,100.00	100
50158	Unemployment Compensation	8,943.55	5,280.83	.00	.00	2,400.00	2,400.00	
50190	Pension Related Expenses	119,508.00	6,888.00	.00	.00	.00	.00	
50191	Administrative Expenses	130.00	130.00	22,904.00	22,904.00	22,904.00	22,904.00	100
<i>Personal Services Totals</i>		\$1,800,755.93	\$1,764,496.23	\$1,824,872.00	\$1,792,600.00	\$1,899,933.00	\$1,899,933.00	104%



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Fund 710 - Highway								
EXPENSE								
Department 71 - Highway Dept								
Health Insurance								
50154	Health Insurance	356,323.30	389,349.21	433,571.00	433,571.00	412,628.00	412,628.00	95
	<i>Health Insurance Totals</i>	\$356,323.30	\$389,349.21	\$433,571.00	\$433,571.00	\$412,628.00	\$412,628.00	95%
<i>Contractual Services</i>								
50212	Legal Fees	2,187.50	.00	.00	.00	.00	.00	
50213	Medical Fees	1,872.02	965.11	1,200.00	1,205.00	1,400.00	1,400.00	117
50220	Utilities	65,442.48	49,508.16	.00	.00	65,000.00	65,000.00	
50225	Telephone	9,112.00	8,989.08	5,457.00	5,457.00	7,056.00	7,056.00	129
50240	Repair & Maintenance	29,989.32	(2,207.86)	4,328.00	4,328.00	3,972.00	3,972.00	92
50290	Contractual Services	2,356,070.39	1,763,040.54	1,801,582.00	2,107,628.00	3,225,718.00	3,225,718.00	179
	<i>Contractual Services Totals</i>	\$2,464,673.71	\$1,820,295.03	\$1,812,567.00	\$2,118,618.00	\$3,303,146.00	\$3,303,146.00	182%
<i>Supplies and Expense</i>								
50310	Office Supplies	4,385.79	3,435.52	4,135.00	4,130.00	4,135.00	4,135.00	100
50311	Postage	.00	26.35	500.00	1,000.00	700.00	700.00	140
50312	Stationery & Forms	832.00	502.00	920.00	920.00	920.00	920.00	100
50313	Printing & Duplication	1,892.11	1,113.79	2,000.00	1,500.00	2,000.00	2,000.00	100
50315	Advertising	729.60	1,358.53	1,025.00	1,025.00	1,000.00	1,000.00	97
50320	Publication,Subscriptions & Dues	673.45	864.41	900.00	900.00	1,000.00	1,000.00	111
50325	Registration Fees & Tuition	4,536.52	3,427.30	4,600.00	4,600.00	4,599.00	4,599.00	100
50332	Mileage	1,107.15	651.89	180.00	480.00	480.00	480.00	258
50335	Meals	525.95	.00	340.00	340.00	405.00	405.00	117
50336	Lodging	1,363.00	198.00	1,500.00	1,500.00	1,600.00	1,600.00	106
50340	Operating Supplies	29,146.71	40,498.67	31,620.00	33,542.00	41,163.00	41,163.00	130
50346	Uniform & Boot Allowance	294.00	.00	.00	.00	.00	.00	
50347	Tool Allowance	1,262.72	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	100
50350	Repair & Maintenance Supplies	674,714.08	481,492.15	108,346.00	100,125.00	47,582.00	47,582.00	44
50351	Fuel	71.99	80.26	225,100.00	225,100.00	225,100.00	225,100.00	100
50352	Oil, Grease, Anti-Freeze	240.00	.00	18,800.00	18,800.00	18,500.00	18,500.00	98
50353	Parts	458.75	(22,607.77)	235,000.00	235,200.00	235,000.00	235,000.00	100
50355	Tires & Batteries	.00	.00	26,000.00	26,000.00	26,000.00	26,000.00	100
50356	Sundry Items	2,306.37	1,411.00	1,264.00	1,264.00	2,764.00	2,764.00	218
50360	Other Repairs & Maint Supplies	40,845.64	107,509.43	92,030.00	91,830.00	70,300.00	70,300.00	76



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Fund 710 - Highway								
EXPENSE								
Department 71 - Highway Dept								
<i>Supplies and Expense</i>								
50363	Signs & Posts	2,221.76	6,772.79	12,005.00	12,005.00	12,005.00	12,005.00	100
50365	Culverts & Supplies	17,635.68	36,672.88	20,853.00	20,853.00	64,726.00	64,726.00	310
50366	Erosion Control	6,314.09	18,143.23	12,000.00	12,000.00	9,000.00	9,000.00	75
50372	Sand & Gravel	338,575.35	166,452.13	101,255.00	101,255.00	99,451.00	99,451.00	98
50373	Salt	360,493.83	277,418.00	422,734.00	422,734.00	431,420.00	431,420.00	102
50375	Asphalt	26,087.80	1,053,359.13	146,000.00	146,000.00	53,277.00	53,277.00	36
50377	Construction/Maintenance Supplies	1,338.56	2,797.13	800.00	800.00	800.00	800.00	100
50378	Salt & Sand	.00	.00	6,499.00	6,499.00	6,499.00	6,499.00	100
50379	Other Road Supplies	57,045.66	63,927.42	104,768.00	89,865.00	87,773.00	87,773.00	84
50380	Overhead	(11,315.55)	(11,058.38)	.00	.00	.00	.00	
50396	Clothing Allowance	9,275.78	6,420.62	6,100.00	6,100.00	5,500.00	5,500.00	90
50512	Insurance on Vehicles	21,836.14	19,648.25	23,842.00	23,842.00	40,300.00	40,300.00	169
<i>Supplies and Expense Totals</i>		\$1,594,894.93	\$2,261,514.73	\$1,612,116.00	\$1,591,209.00	\$1,494,999.00	\$1,494,999.00	93%
<i>Fixed charges</i>								
50510	Insurance	77,721.80	104,180.85	97,143.00	105,064.00	110,564.00	110,564.00	114
50530	Rents & Leases	180.06	360.12	200.00	200.00	300.00	300.00	147
50531	Rental	9,500.00	10,522.42	10,500.00	10,500.00	5,500.00	5,500.00	52
50540	Depreciation & Amortization	458,769.55	540,874.02	594,590.00	594,590.00	594,590.00	594,590.00	100
<i>Fixed charges Totals</i>		\$546,171.41	\$655,937.41	\$702,433.00	\$710,354.00	\$710,954.00	\$710,954.00	101%
<i>Capital Outlay</i>								
50810	Capital Equipment	(21,994.23)	(22,551.81)	733,000.00	733,000.00	748,000.00	748,000.00	102
<i>Capital Outlay Totals</i>		(\$21,994.23)	(\$22,551.81)	\$733,000.00	\$733,000.00	\$748,000.00	\$748,000.00	102%
<i>Cost Allocations</i>								
50900	Cost Allocations	271,198.91	105,074.44	.00	(6,060.00)	.00	.00	
50920	Field Small Tools Cost Allocations	(15,220.72)	(7,936.11)	.00	(372.00)	.00	.00	
50930	Shop Operations Cost Allocation	(307,570.04)	(147,687.29)	.00	.00	.00	.00	
50931	Fuel Handling Cost Allocation	(34,510.09)	(3,472.41)	.00	.00	.00	.00	
50940	Machinery & Equip Cost Allocation	300,979.37	225,941.60	.00	(53,579.00)	7.00	7.00	
50950	Building Space Rental Cost Allocation	(106,248.78)	(234,071.55)	(87,211.00)	(87,211.00)	(87,211.00)	(87,211.00)	100
50980	Eq & Mat Acquisition Cost Allocations	.00	(8,156.99)	.00	.00	.00	.00	
50982	Material Cost Allocation	23,838.35	1,488.80	.00	(12,837.00)	.00	.00	



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Fund	710 - Highway							
	EXPENSE							
	Department 71 - Highway Dept							
	<i>Cost Allocations</i>							
	<i>Cost Allocations Totals</i>	\$132,467.00	(\$68,819.51)	(\$87,211.00)	(\$160,059.00)	(\$87,204.00)	(\$87,204.00)	100%
Department	71 - Highway Dept Totals	\$6,873,292.05	\$6,800,221.29	\$7,031,348.00	\$7,219,293.00	\$8,482,456.00	\$8,482,456.00	121%
	EXPENSE TOTALS	\$6,873,292.05	\$6,800,221.29	\$7,031,348.00	\$7,219,293.00	\$8,482,456.00	\$8,482,456.00	121%
Fund	710 - Highway Totals							
	REVENUE TOTALS	\$6,543,413.12	\$7,382,097.16	\$7,031,348.00	\$7,219,293.00	\$8,482,456.00	\$8,482,456.00	121%
	EXPENSE TOTALS	\$6,873,292.05	\$6,800,221.29	\$7,031,348.00	\$7,219,293.00	\$8,482,456.00	\$8,482,456.00	121%
Fund	710 - Highway Totals	(\$329,878.93)	\$581,875.87	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$6,543,413.12	\$7,382,097.16	\$7,031,348.00	\$7,219,293.00	\$8,482,456.00	\$8,482,456.00	121%
	EXPENSE GRAND TOTALS	\$6,873,292.05	\$6,800,221.29	\$7,031,348.00	\$7,219,293.00	\$8,482,456.00	\$8,482,456.00	121%
	Net Grand Totals	(\$329,878.93)	\$581,875.87	\$0.00	\$0.00	\$0.00	\$0.00	+++