

SECONDARY ROADS

Fund 0020

Row Labels	FY 2027	FY 2026	Diff	% of FY26
Revenue	(11,790,074)	(12,893,594)	1,103,520	-8.6%
Expense	14,216,371	14,436,116	(219,745)	-1.5%
Grand Total	2,426,297	1,542,522	883,775	57.3%

Type	Revenue
------	---------

Rev Func Group	FY 2027	FY 2026	Diff	% of FY26
1300 - Voter Approved Local Option Taxes	(2,828,000)	(2,600,000)	(228,000)	8.8%
2000 - State Shared Revenues	(6,977,541)	(6,244,797)	(732,744)	11.7%
2300 - State\Federal Pass-Thru Revenues	-	(1,400,000)	1,400,000	-100.0%
2600 - State Grants	(63,533)	(757,797)	694,264	-91.6%
3000 - Licenses & Permits	(45,000)	(45,000)	-	0.0%
8000 - Miscellaneous	(76,000)	(46,000)	(30,000)	65.2%
9040 - From Other Budgetary Funds	(1,800,000)	(1,800,000)	-	0.0%
Grand Total	(11,790,074)	(12,893,594)	1,103,520	-8.6%

Type	Expense
------	---------

Function Group	FY 2027	FY 2026	Diff	% of FY26
0200 - Roadway Construction	1,193,000	2,425,000	(1,232,000)	-50.8%
0300 - Transfers	300,000	300,000	-	0.0%
7000 - Administration	24,800	23,200	1,600	6.9%
7010 - Engineering	1,359,021	1,439,019	(79,998)	-5.6%
7100 - Bridges & Culverts	265,000	315,000	(50,000)	-15.9%
7110 - Roads	5,430,249	5,796,897	(366,648)	-6.3%
7120 - Snow & Ice Control	500	-	500	#DIV/0!
7130 - Traffic Controls	280,000	295,000	(15,000)	-5.1%
7140 - Road Clearing	-	-	-	#DIV/0!
7200 - New Equipment	3,115,041	1,584,000	1,531,041	96.7%
7210 - Equipment Operations	1,842,000	1,981,000	(139,000)	-7.0%
7220 - Tools, Materials & Supplies	199,000	151,000	48,000	31.8%
7230 - Real Estate & Buildings	207,760	126,000	81,760	64.9%
9030 - Other Policy & Administration	-	-	-	#DIV/0!
Grand Total	14,216,371	14,436,116	(219,745)	-1.5%

Type	Expense
Fund Group	Secondary Roads
Object1	1
Fund	0020

Object	Name	FY 2027	FY 2026	Diff	% of FY26
10002	DEPARTMENT HEADS	178,602.12	171,865.80	6,736.32	3.9%
10003	WAGE PLAN EMPLOYEES	85,930.06	83,597.91	2,332.15	2.8%
10004	SUPERVISORY	670,857.97	662,706.95	8,151.02	1.2%
10007	ORGANIZED EMPLOYEES	2,828,915.54	2,782,742.59	46,172.95	1.7%
10100	WAGE PLAN EMP. PART TIME	-	26,964.68	(26,964.68)	-100.0%
10101	TEMPORARY EMPLOYEES	168,470.34	172,095.14	(3,624.80)	-2.1%
10200	LONGEVITY COMPENSATION	5,279.04	5,015.14	263.90	5.3%
10400	OVERTIME	136,050.00	125,700.01	10,349.99	8.2%
10401	GUARANTEED OVERTIME	139,000.00	139,000.00	-	0.0%
11000	FICA - CNTY CONTRIBUTION	308,317.46	307,188.91	1,128.55	0.4%
11100	IPERS - CNTY CONTRIBUTION	381,813.57	377,372.85	4,440.72	1.2%
11300	EMPLOYEE HOSPITALIZATION	1,135,039.62	902,027.34	233,012.28	25.8%
11701	LIFE INSURANCE	2,083.20	2,083.20	0.00	0.0%
11702	DENTAL INSURANCE	19,119.87	19,119.87	0.00	0.0%
11703	LTD INSURANCE	14,891.35	14,935.38	(44.03)	-0.3%
Grand Total		6,074,370.14	5,792,415.77	281,954.37	4.9%

Type	Expense
Fund Group	Secondary Roads
Object1	(Multiple Items)
Fund	0020

Name	FY 2027	FY 2026	Diff	% of FY26
EQUIPMENT & EQUIPMENT OPERATIONS: NEW EQUIPMENT	3,115,040.60	1,584,000.00	1,531,040.60	96.7%
CONSTRUCTION: BRIDGES	1,221,000.00	2,500,000.00	(1,279,000.00)	-51.2%
EQUIPMENT & EQUIPMENT OPERATIONS: DIESEL	850,000.00	850,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: PARTS	300,000.00	350,000.00	(50,000.00)	-14.3%
AUDITORS TRANSFERS	300,000.00	300,000.00	-	0.0%
ROADWAY MAINT: SURFACE MAINT - GRANULAR	225,000.00	750,000.00	(525,000.00)	-70.0%
Pipe Culverts: Bridges	200,000.00	200,000.00	-	0.0%
TRAVEL SERVICES & CONTROL: PAVEMENT MARKINGS	180,000.00	150,000.00	30,000.00	20.0%
EQUIPMENT & EQUIPMENT OPERATIONS: TIRES & TUBES	160,000.00	160,000.00	-	0.0%
REAL ESTATE & BUILDINGS: BUILDING	150,560.00	80,000.00	70,560.00	88.2%
ROADWAY MAINT: SURFACE MAINT - HOT MIX ASPHALT	150,000.00	150,000.00	-	0.0%
ENGINEERING: OUTSIDE ENGINEERING - CONSULTANT FEES	120,000.00	95,000.00	25,000.00	26.3%
EQUIPMENT & EQUIPMENT OPERATIONS: BLADES	100,000.00	100,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: OUTSIDE SERVICES	100,000.00	190,000.00	(90,000.00)	-47.4%
TRAVEL SERVICES & CONTROL: TRAFFIC CONTROL - SIGNS	100,000.00	145,000.00	(45,000.00)	-31.0%
TOOLS, MATERIALS & SUPPLIES: CALCIUM CHLORIDE	75,000.00	75,000.00	-	0.0%
ENGINEERING: BRIDGE INSPECTION : OUTSIDE ENGINEER	65,000.00	70,000.00	(5,000.00)	-7.1%
EQUIPMENT & EQUIPMENT OPERATIONS: GASOLINE	65,000.00	65,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: FILTERS	50,000.00	48,000.00	2,000.00	4.2%
EQUIPMENT & EQUIPMENT OPERATIONS: OIL	50,000.00	50,000.00	-	0.0%
ROADWAY MAINT: SURFACE MAINT - PORTLAND CEMENT	50,000.00	100,000.00	(50,000.00)	-50.0%
REAL ESTATE & BUILDINGS: GROUNDS	48,000.00	40,000.00	8,000.00	20.0%
TOOLS, MATERIALS & SUPPLIES: SHOP TOOLS	40,000.00	5,000.00	35,000.00	700.0%
ROADWAY MAINT: MAINT OF CITY FARM TO MARKET	26,000.00	30,000.00	(4,000.00)	-13.3%
TOOLS, MATERIALS & SUPPLIES: FUEL/HEATING	25,000.00	35,000.00	(10,000.00)	-28.6%
TOOLS, MATERIALS & SUPPLIES: SALT	25,000.00	35,000.00	(10,000.00)	-28.6%
TOOLS, MATERIALS & SUPPLIES: ELECTRICITY	25,000.00	25,000.00	-	0.0%
TOOLS, MATERIALS & SUPPLIES: LUMBER	22,000.00	1,000.00	21,000.00	2100.0%
CONSTRUCTION: RIGHT-OF-WAY- LAND	20,000.00	10,000.00	10,000.00	100.0%
EQUIPMENT & EQUIPMENT OPERATIONS: RADIOS	20,000.00	20,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: SAFETY	20,000.00	20,000.00	-	0.0%
Box Culverts: Bridges	15,000.00	15,000.00	-	0.0%
TOOLS, MATERIALS & SUPPLIES: SEED/FERTILIZER	15,000.00	15,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: SUNDRY	14,000.00	14,000.00	-	0.0%
ENGINEERING: EQUIPMENT	12,000.00	12,000.00	-	0.0%
TOOLS, MATERIALS & SUPPLIES: CELLPHONE EXPENSE	12,000.00	11,000.00	1,000.00	9.1%
TELEPHONE EXPENSE	12,000.00	11,000.00	1,000.00	9.1%
WATER & SEWER: TOOLS, MATERIALS & SUPPLIES	12,000.00	11,000.00	1,000.00	9.1%
TOOLS, MATERIALS & SUPPLIES: HERBICIDES	10,000.00	15,000.00	(5,000.00)	-33.3%
ENGINEERING: OUTSIDE ENGINEERING - COMPUTER FEES	10,000.00	14,000.00	(4,000.00)	-28.6%
ENGINEERING: SUBSISTENCE- SCHOOLS & FEES	9,500.00	11,000.00	(1,500.00)	-13.6%
REAL ESTATE & BUILDINGS: DRAINAGE ASSESSMENTS	9,200.00	6,000.00	3,200.00	53.3%
ENGINEERING: OUTSIDE ENGINEERING - BRIDGE SOUNDING	9,000.00	9,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: BATTERIES	8,000.00	8,000.00	-	0.0%
ROADWAY MAINT: ROADSIDE MAINT- DITCH CLEANING	8,000.00	8,000.00	-	0.0%
ADMIN: OFFICE- MACHINES & FIXTURES	7,500.00	7,500.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: TIRE CHAINS	7,000.00	7,000.00	-	0.0%
ENGINEERING: SUBSISTENCE -MEALS & LODGING	6,000.00	8,000.00	(2,000.00)	-25.0%
ADMIN: OFFICE - SUPPLIES	5,500.00	4,000.00	1,500.00	37.5%
ENGINEERING: SUBSISTENCE - MILEAGE	5,400.00	4,500.00	900.00	20.0%
ROADWAY MAINT: SURFACE MAINT - DUST PALLIATIVE	5,000.00	150,000.00	(145,000.00)	-96.7%
EQUIPMENT & EQUIPMENT OPERATIONS: GREASE	5,000.00	2,000.00	3,000.00	150.0%
EQUIPMENT & EQUIPMENT OPERATIONS: ANTI-FREEZE	5,000.00	2,500.00	2,500.00	100.0%
ADMIN: OFFICE- COMPUTER SERVICES	5,000.00	5,000.00	-	0.0%
TOOLS, MATERIALS & SUPPLIES: BOLTS	4,000.00	-	4,000.00	#DIV/0!
ENGINEERING: SUBSISTENCE-MISCELLANEOUS	4,000.00	1,000.00	3,000.00	300.0%
TOOLS, MATERIALS & SUPPLIES: WELDING SUPPLIES	3,000.00	2,000.00	1,000.00	50.0%
OUTSIDE ENGINEERING - MATERIAL TESTING & INSPECTION	3,000.00	3,000.00	-	0.0%
ADMIN: SUBSISTENCE- MEALS & LODGING	2,500.00	2,500.00	-	0.0%
ROADWAY MAINT: ROADSIDE MAINT- TILE LINES	2,500.00	5,000.00	(2,500.00)	-50.0%
ADMIN: SUBSISTENCE- SCHOOLS & FEES	2,500.00	2,000.00	500.00	25.0%
EQUIPMENT & EQUIPMENT OPERATIONS: OTHER	2,000.00	1,500.00	500.00	33.3%
TOOLS, MATERIALS & SUPPLIES: PAINT	2,000.00	-	2,000.00	#DIV/0!
TOOLS, MATERIALS & SUPPLIES: HAND TOOLS	2,000.00	2,000.00	-	0.0%
ADMIN: OFFICE - PUBLICATIONS	1,000.00	1,000.00	-	0.0%
ENGINEERING: SUPPLIES	1,000.00	5,000.00	(4,000.00)	-80.0%
ROADWAY MAINT: ROADSIDE MAINT- EROSION CONTROL	1,000.00	10,000.00	(9,000.00)	-90.0%
TOOLS, MATERIALS & SUPPLIES: OUTSIDE TOOL REPAIR	1,000.00	1,000.00	-	0.0%
CONSTRUCTION: RIGHT-OF-WAY- DAMAGES	1,000.00	10,000.00	(9,000.00)	-90.0%
CONSTRUCTION: RIGHT-OF-WAY- FENCE	1,000.00	5,000.00	(4,000.00)	-80.0%
ROADWAY MAINT: ROADSIDE MAINT- ENTRANCES	1,000.00	2,000.00	(1,000.00)	-50.0%
ADMIN: OFFICE- POSTAGE	800.00	1,200.00	(400.00)	-33.3%
ENGINEERING: OUTSIDE ENGINEERING - OUTSIDE PRINT	500.00	500.00	-	0.0%
ENGINEERING: OUTSIDE ENGINEERING - OTHER	500.00	500.00	-	0.0%
Snow Fence	500.00	-	500.00	#DIV/0!
ROADWAY MAINT: ROADSIDE MAINT- MISCELLANEOUS	500.00	5,000.00	(4,500.00)	-90.0%
Grand Total	8,142,000.60	8,643,700.00	(501,699.40)	-5.8%



Woodbury County

Budget Comparison Report

Account Detail

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
					2025-2026	2026-2027	Budget	%
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number								
Fund: 0020 - SECONDARY ROADS								
Function: 0200 - CAPITAL PROJECTS								
Revenue								
0020-2-20-0200-26710	TRANSFER OF JURISDICTIONAL	61,113.92	61,188.58	32,331.09	60,729.00	63,533.00	2,804.00	4.62%
Total Revenue:		61,113.92	61,188.58	32,331.09	60,729.00	63,533.00	2,804.00	4.62%
Expense								
0020-20-0200-311-60000	CONSUCTION: RIGHT-OF-WA	214,631.16	15,974.82	6,163.80	10,000.00	20,000.00	10,000.00	100.00%
0020-20-0200-312-60012	CONSUCTION: RIGHT-OF-WA	300.00	0.00	500.00	5,000.00	1,000.00	-4,000.00	-80.00%
0020-20-0200-313-60013	CONSUCTION: RIGHT-OF-WA	0.00	0.00	180.91	10,000.00	1,000.00	-9,000.00	-90.00%
0020-20-0200-318-60018	CONSUCTION: RIGHT-OF-WA	0.00	420.00	0.00	0.00	0.00	0.00	0.00%
0020-20-0200-320-62000	CONSUCTION:BRIDGES	786,979.04	1,179,368.39	991,439.52	2,400,000.00	1,171,000.00	-1,229,000.00	-51.21%
0020-20-0200-331-44800	CONSTRUCTION: CULVERTS- PIF	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0020-20-0200-332-44800	CONSTRUCTION: CULVERTS- BO	3,500.00	14,963.60	371,328.56	0.00	0.00	0.00	0.00%
0020-20-0200-352-44800	CONST: ROADWAY CONSTRUC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0020-20-0200-367-44800	CONSUCTION: SURFACES- PC	0.00	72,257.53	0.00	0.00	0.00	0.00	0.00%
Total Expense:		1,005,410.20	1,282,984.34	1,369,612.79	2,425,000.00	1,193,000.00	-1,232,000.00	-50.80%
Total Function: 0200 - CAPITAL PROJECTS:		-944,296.28	-1,221,795.76	-1,337,281.70	-2,364,271.00	-1,129,467.00	1,234,804.00	-52.23%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	%
				2025-2026	2026-2027	Increase /	
				Budget Director	Budget Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026				
Function: 0300 - OPERATING TRANSFERS	Total Activity	Total Activity	YTD Activity Through Jun				
Expense							
0020-01-0300-000-81400	AUDITORS TRANSFERS	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	0.00 0.00%
	Total Expense:	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	0.00 0.00%
	Total Function: 0300 - OPERATING TRANSFERS:	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	0.00 0.00%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent Budget	
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
	Total Activity	Total Activity	YTD Activity	Through Jun				
Function: 7000 - SEC. ROADS ADMIN - OFFICE EXPENSE								
Expense								
0020-20-7000-122-44400	ADMIN: OFFICE- MACHINES &	1,692.21	2,585.97	6,162.13	7,500.00	7,500.00	0.00	0.00%
0020-20-7000-123-41200	ADMIN: OFFICE- POSTAGE	645.26	732.60	193.61	1,200.00	800.00	-400.00	-33.33%
0020-20-7000-124-26000	ADMIN: OFFICE - SUPPLIES	8,420.82	5,732.05	3,537.70	4,000.00	5,500.00	1,500.00	37.50%
0020-20-7000-125-40000	ADMIN: OFFICE - PUBLICATION	374.26	410.27	185.24	1,000.00	1,000.00	0.00	0.00%
0020-20-7000-127-42100	ADMIN: OFFICE- COMPUTER S	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
Total Expense:		11,132.55	9,460.89	10,078.68	18,700.00	19,800.00	1,100.00	5.88%
Total Function: 7000 - SEC. ROADS ADMIN - OFFICE EXPENSE:		11,132.55	9,460.89	10,078.68	18,700.00	19,800.00	1,100.00	5.88%

Budget Comparison Report

				Comparison 1		Comparison 1	%
				Parent Budget	Budget	to Parent Budget	
				2025-2026	2026-2027	Increase /	
Account Number	2023-2024	2024-2025	2025-2026	Budget Director	Budget Director	(Decrease)	
	Total Activity	Total Activity	YTD Activity Through Jun				
Function: 7001 - SEC. ROADS ADMIN - SUBSISTENCE							
Expense							
0020-20-7001-132-42200	ADMIN: SUBSISTENCE- SCHOO	725.00	2,195.00	800.00	2,000.00	2,500.00	500.00 25.00%
0020-20-7001-133-41300	ADMIN: SUBSISTENCE- MEALS	2,767.37	2,583.42	568.81	2,500.00	2,500.00	0.00 0.00%
Total Expense:		3,492.37	4,778.42	1,368.81	4,500.00	5,000.00	500.00 11.11%
Total Function: 7001 - SEC. ROADS ADMIN - SUBSISTENCE:		3,492.37	4,778.42	1,368.81	4,500.00	5,000.00	500.00 11.11%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					Parent Budget			
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun				
Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIES								
Revenue								
0020-1-20-7010-35000	TRIP PERMITS	45,833.40	51,923.28	24,198.57	45,000.00	45,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Oversized Load		0.00	0.00	-45,000.00			
0020-1-20-7010-83300	SECONDARY ROAD MATERIALS	46,642.33	75,884.37	23,927.94	20,000.00	55,000.00	35,000.00	175.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Used Materials		0.00	0.00	-55,000.00			
0020-2-20-7010-20000	ROAD USE TAX	6,928,484.81	7,055,159.77	3,832,147.86	6,244,797.00	6,977,541.00	732,744.00	11.73%
0020-3-20-7010-23070	State Pass Thru - SWAP or BR	0.00	0.00	0.00	1,400,000.00	0.00	-1,400,000.00	-100.00%
0020-3-20-7010-26740	S.R. TIME 21	0.00	0.00	0.00	697,068.00	0.00	-697,068.00	-100.00%
0020-4-20-7010-13200	LOCAL OPTION SALES AND SEF	2,854,101.41	2,911,065.06	1,163,719.75	2,600,000.00	2,828,000.00	228,000.00	8.77%
0020-4-20-7010-84600	STATE SALES & USE TAX REFUI	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
0020-4-20-7010-84701	IPERS 6 Mo Reimbursement	0.00	0.00	1.17	0.00	0.00	0.00	0.00%
0020-4-20-7010-84900	MISCELLANEOUS	78,767.12	213,940.77	475,753.01	21,000.00	21,000.00	0.00	0.00%
Total Revenue:		9,953,829.07	10,307,973.25	5,519,748.30	11,032,865.00	9,926,541.00	-1,106,324.00	-10.03%
Expense								
0020-20-7010-000-10004	SUPERVISORY	78,187.04	85,813.81	50,014.43	202,119.60	96,398.91	-105,720.69	-52.31%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	96,398.91			
0020-20-7010-000-10101	TEMPORARY EMPLOYEES	12,328.65	19,681.44	10,038.04	56,360.28	54,720.00	-1,640.28	-2.91%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	54,720.00			
0020-20-7010-000-10400	OVERTIME	99.38	90.19	730.14	500.00	1,000.00	500.00	100.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,000.00			
0020-20-7010-000-11000	FICA - CNTY CONTRIBUTION	6,863.08	8,016.82	4,604.82	19,425.37	11,557.80	-7,867.57	-40.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	11,557.80			

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
					2025-2026	2026-2027	%	
					Budget Director	Budget Director	Increase / (Decrease)	
Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun				
0020-20-7010-000-11100	IPERS - CNTY CONTRIBUTION	7,380.80	8,100.79	4,721.33	19,127.29	9,194.46	-9,932.83	-51.93%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	9,194.46			
0020-20-7010-000-11300	EMPLOYEE HOSPITALIZATION	7,819.06	7,861.47	4,988.29	27,369.60	9,453.60	-17,916.00	-65.46%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	9,453.60			
0020-20-7010-000-11701	LIFE INSURANCE	38.40	38.40	22.40	76.80	38.40	-38.40	-50.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	38.40			
0020-20-7010-000-11702	DENTAL INSURANCE	352.44	352.44	205.59	704.88	352.44	-352.44	-50.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	352.44			
0020-20-7010-000-11703	LTD INSURANCE	398.71	301.12	77.58	550.80	275.40	-275.40	-50.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	275.40			
0020-20-7010-111-10002	DEPARTMENT HEADS	165,947.84	234,030.19	108,361.00	171,865.80	178,602.12	6,736.32	3.92%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	178,602.12			
0020-20-7010-111-11000	FICA - CNTY CONTRIBUTION	12,309.62	17,543.43	8,145.41	12,911.14	13,357.31	446.17	3.46%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	13,357.31			
0020-20-7010-111-11100	IPERS - CNTY CONTRIBUTION	15,665.59	22,027.84	9,757.26	16,224.13	16,860.04	635.91	3.92%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	16,860.04			
0020-20-7010-111-11300	EMPLOYEE HOSPITALIZATION	18,493.92	24,760.06	12,311.30	19,067.76	28,750.08	9,682.32	50.78%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
Budget Detail	Total Activity	Total Activity	YTD Activity					
Budget Code			Through Jun					
Budget Director								
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	28,750.08				
0020-20-7010-111-11701	LIFE INSURANCE	38.40	51.20	22.40	38.40	38.40	0.00	0.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	38.40				
0020-20-7010-111-11702	DENTAL INSURANCE	352.44	469.92	205.59	352.44	352.44	0.00	0.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	352.44				
0020-20-7010-111-11703	LTD INSURANCE	846.36	981.17	68.70	275.40	275.40	0.00	0.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	275.40				
0020-20-7010-113-10003	WAGE PLAN EMPLOYEES	58,348.44	64,033.09	36,502.75	66,001.04	67,982.74	1,981.70	3.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	67,982.74				
0020-20-7010-113-10400	OVERTIME	52.28	0.00	0.00	200.01	50.00	-150.01	-75.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	50.00				
0020-20-7010-113-11000	FICA - CNTY CONTRIBUTION	4,228.04	4,656.34	2,634.60	4,819.13	4,954.35	135.22	2.81%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	4,954.35				
0020-20-7010-113-11100	IPERS - CNTY CONTRIBUTION	5,513.03	6,044.78	3,445.93	6,249.38	6,422.29	172.91	2.77%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	6,422.29				
0020-20-7010-113-11300	EMPLOYEE HOSPITALIZATION	18,224.48	18,586.41	11,195.67	19,307.76	17,640.72	-1,667.04	-8.63%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget		%
					Parent Budget	2026-2027	Increase / (Decrease)		
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	2025-2026 Budget Director	Budget Director				
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	17,640.72					
0020-20-7010-113-11701	LIFE INSURANCE	38.40	38.40	22.40	38.40	38.40	0.00	0.00%	
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	38.40					
0020-20-7010-113-11702	DENTAL INSURANCE	352.44	352.44	205.59	352.44	352.44	0.00	0.00%	
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	352.44					
0020-20-7010-113-11703	LTD INSURANCE	297.97	326.47	131.08	275.40	275.40	0.00	0.00%	
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	275.40					
0020-20-7010-212-10004	SUPERVISORY	156,975.42	105,336.07	60,280.95	108,624.77	116,186.72	7,561.95	6.96%	
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	116,186.72					
0020-20-7010-212-10007	ORGANIZED EMPLOYEES	247,600.13	248,823.85	137,649.71	265,026.30	260,242.14	-4,784.16	-1.81%	
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	260,242.14					
0020-20-7010-212-10200	LONGEVITY COMPENSATION	2,654.02	2,646.76	1,464.80	2,639.52	2,639.52	0.00	0.00%	
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	2,639.52					
0020-20-7010-212-10400	OVERTIME	8,126.46	14,545.06	15,086.73	10,000.00	20,000.00	10,000.00	100.00%	
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	20,000.00					
0020-20-7010-212-10401	GUARANTEED OVERTIME	8,027.45	8,354.64	4,761.84	9,000.00	9,000.00	0.00	0.00%	

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent	
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
Budget Detail	Total Activity	Total Activity	YTD Activity					
Budget Code			Through Jun					
Budget Director								
					Amount			
	Description	Units	Price					
	Imported from PB Budget Code: 2% Project	0.00	0.00		9,000.00			
0020-20-7010-212-11000	FICA - CNTY CONTRIBUTION	31,182.50	27,402.55	15,676.29	28,474.36	29,182.81	708.45	2.49%
	Description	Units	Price		Amount			
	Imported from PB Budget Code: 2% Project	0.00	0.00		29,182.81			
0020-20-7010-212-11100	IPERS - CNTY CONTRIBUTION	40,004.20	35,670.70	20,700.42	37,315.44	38,521.66	1,206.22	3.23%
	Description	Units	Price		Amount			
	Imported from PB Budget Code: 2% Project	0.00	0.00		38,521.66			
0020-20-7010-212-11300	EMPLOYEE HOSPITALIZATION	100,586.57	85,468.10	56,107.17	96,898.80	115,122.72	18,223.92	18.81%
	Description	Units	Price		Amount			
	Imported from PB Budget Code: 2% Project	0.00	0.00		115,122.72			
0020-20-7010-212-11701	LIFE INSURANCE	211.20	182.40	112.00	192.00	192.00	0.00	0.00%
	Description	Units	Price		Amount			
	Imported from PB Budget Code: 2% Project	0.00	0.00		192.00			
0020-20-7010-212-11702	DENTAL INSURANCE	1,938.42	1,674.09	1,027.95	1,762.20	1,762.20	0.00	0.00%
	Description	Units	Price		Amount			
	Imported from PB Budget Code: 2% Project	0.00	0.00		1,762.20			
0020-20-7010-212-11703	LTD INSURANCE	2,200.35	1,910.32	429.28	1,371.93	1,327.90	-44.03	-3.21%
	Description	Units	Price		Amount			
	Imported from PB Budget Code: 2% Project	0.00	0.00		1,327.90			
0020-20-7010-213-10400	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0020-20-7010-213-10401	GUARANTEED OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0020-20-7010-213-11000	FICA - CNTY CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0020-20-7010-213-11100	IPERS - CNTY CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		1,013,683.53	1,056,172.76	581,709.44	1,205,518.57	1,113,120.81	-92,397.76	-7.66%
Total Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIE		8,940,145.54	9,251,800.49	4,938,038.86	9,827,346.43	8,813,420.19	-1,013,926.24	-10.32%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number								
Function: 7011 - SEC. ROADS ENGINEERING-EQUIPMENT & SUPPLIES								
Expense								
0020-20-7011-221-22000	ENGINEERING: EQUIPMENT	12,096.80	13,877.46	270.99	12,000.00	12,000.00	0.00	0.00%
0020-20-7011-222-22200	ENGINEERING: SUPPLIES	110.90	157.50	21.16	5,000.00	1,000.00	-4,000.00	-80.00%
0020-20-7011-231-41300	ENGINEERING: SUBSISTENCE -	1,157.76	1,307.41	259.00	2,000.00	2,000.00	0.00	0.00%
0020-20-7011-232-42200	ENGINEERING: SUBSISTENCE- :	2,265.00	750.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total Expense:		15,630.46	16,092.37	551.15	21,500.00	17,500.00	-4,000.00	-18.60%
Total Function: 7011 - SEC. ROADS ENGINEERING-EQUIPMEN		15,630.46	16,092.37	551.15	21,500.00	17,500.00	-4,000.00	-18.60%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget			%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number								
Function: 7012 - SEC. ROADS ENGINEERING - SUBSISTENCE								
Expense								
0020-20-7012-231-41300	ENGINEERING: SUBSISTENCE -	2,444.40	2,071.64	562.80	2,500.00	3,400.00	900.00	36.00%
0020-20-7012-232-42200	ENGINEERING: SUBSISTENCE -	8,296.00	6,078.32	4,655.00	8,500.00	7,000.00	-1,500.00	-17.65%
0020-20-7012-233-41300	ENGINEERING: SUBSISTENCE -	7,687.50	5,568.47	4,497.06	8,000.00	6,000.00	-2,000.00	-25.00%
0020-20-7012-234-49900	ENGINEERING: SUBSISTENCE -	585.52	4,267.28	2,852.45	1,000.00	4,000.00	3,000.00	300.00%
Total Expense:		19,013.42	17,985.71	12,567.31	20,000.00	20,400.00	400.00	2.00%
Total Function: 7012 - SEC. ROADS ENGINEERING - SUBSISTEN		19,013.42	17,985.71	12,567.31	20,000.00	20,400.00	400.00	2.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number								
Function: 7013 - SEC. ROADS ENGINEERING -OUTSIDE ENGINEERING								
Expense								
0020-20-7013-241-42300	ENGINEERING: OUTSIDE ENGI	140,787.24	38,710.99	3,739.72	75,000.00	25,000.00	-50,000.00	-66.67%
0020-20-7013-242-42300	ENGINEERING: OUTSIDE ENGI	12,975.12	4,656.17	3,906.08	14,000.00	10,000.00	-4,000.00	-28.57%
0020-20-7013-243-42300	OUTSIDE ENGINEERING -MATE	1,500.00	0.00	3,850.00	3,000.00	3,000.00	0.00	0.00%
0020-20-7013-244-42300	ENGINEERING: OUTSIDE ENGI	16,613.00	6,350.00	11,100.00	9,000.00	9,000.00	0.00	0.00%
0020-20-7013-246-42300	ENGINEERING: OUTSIDE ENGI	130.00	287.00	0.00	500.00	500.00	0.00	0.00%
0020-20-7013-247-42300	ENGINEERING: OUTSIDE ENGI	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
Total Expense:		172,005.36	50,004.16	22,595.80	102,000.00	48,000.00	-54,000.00	-52.94%
Total Function: 7013 - SEC. ROADS ENGINEERING -OUTSIDE E		172,005.36	50,004.16	22,595.80	102,000.00	48,000.00	-54,000.00	-52.94%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Parent Budget	Budget	to Parent Budget	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number								
Function: 7014 - SEC. ROADS ENGINEERING - BRIDGE INSPECTION								
Expense								
0020-20-7014-241-42300	ENGINEERING: OUTSIDE ENGI	76,909.71	49,151.80	65,917.83	20,000.00	95,000.00	75,000.00	375.00%
0020-20-7014-254-42300	ENGINEERING: BRIDGE INSPEC	49,349.06	91,127.14	48,112.53	70,000.00	65,000.00	-5,000.00	-7.14%
Total Expense:		126,258.77	140,278.94	114,030.36	90,000.00	160,000.00	70,000.00	77.78%
Total Function: 7014 - SEC. ROADS ENGINEERING - BRIDGE IN		126,258.77	140,278.94	114,030.36	90,000.00	160,000.00	70,000.00	77.78%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun				
Function: 7100 - ROADWAY MAINTENANCE/BRIDGES							
Expense							
0020-20-7100-420-62000 CONSTUCTION:BRIDGES	103,780.24	65,720.80	0.00	100,000.00	50,000.00	-50,000.00	-50.00%
Total Expense:	103,780.24	65,720.80	0.00	100,000.00	50,000.00	-50,000.00	-50.00%
Total Function: 7100 - ROADWAY MAINTENANCE/BRIDGES:	103,780.24	65,720.80	0.00	100,000.00	50,000.00	-50,000.00	-50.00%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Parent Budget	Budget	to Parent Budget	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number								
Function: 7101 - ROADWAY MAINTENANCE/CULVERTS								
Expense								
0020-20-7101-431-62002	Pipe Culverts: Bridges	269,063.72	387,648.03	145,255.10	200,000.00	200,000.00	0.00	0.00%
0020-20-7101-432-62001	Box Culverts: Bridges	8,970.40	0.00	0.00	15,000.00	15,000.00	0.00	0.00%
Total Expense:		278,034.12	387,648.03	145,255.10	215,000.00	215,000.00	0.00	0.00%
Total Function: 7101 - ROADWAY MAINTENANCE/CULVERTS:		278,034.12	387,648.03	145,255.10	215,000.00	215,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent Budget	%
				2025-2026	2026-2027	Increase /	
				Budget Director	Budget Director	(Decrease)	
Account Number							
Function: 7110 - ROADWAY MAINTENANCE/ROADWAY MAINTENANCE							
Expense							
0020-20-7110-458-21000	ROADWAY MAINT: MAINT OF	25,481.40	25,903.69	13,193.72	30,000.00	26,000.00	-4,000.00 -13.33%
	Total Expense:	25,481.40	25,903.69	13,193.72	30,000.00	26,000.00	-4,000.00 -13.33%
Total Function: 7110 - ROADWAY MAINTENANCE/ROADWAY		25,481.40	25,903.69	13,193.72	30,000.00	26,000.00	-4,000.00 -13.33%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent Budget	
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
Function: 7111 - ROADWAY MAINTENANCE/SALARIES	Total Activity	Total Activity	YTD Activity Through Jun					
Expense								
0020-20-7111-000-10003	WAGE PLAN EMPLOYEES	16,825.49	17,145.23	9,734.51	17,596.87	17,947.32	350.45	1.99%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	17,947.32				
0020-20-7111-000-10004	SUPERVISORY	335,024.35	348,868.89	241,530.57	351,962.58	458,272.34	106,309.76	30.20%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	458,272.34				
0020-20-7111-000-10007	ORGANIZED EMPLOYEES	2,284,182.62	2,298,944.19	1,329,068.87	2,517,716.29	2,568,673.40	50,957.11	2.02%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	2,568,673.40				
0020-20-7111-000-10100	WAGE PLAN EMP. PART TIME	0.00	0.00	0.00	26,964.68	0.00	-26,964.68	-100.00%
0020-20-7111-000-10101	TEMPORARY EMPLOYEES	3,060.00	24,396.00	16,828.50	115,734.86	113,750.34	-1,984.52	-1.71%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	113,750.34				
0020-20-7111-000-10200	LONGEVITY COMPENSATION	2,388.68	2,382.13	1,399.55	2,375.62	2,639.52	263.90	11.11%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	2,639.52				
0020-20-7111-000-10400	OVERTIME	104,380.51	96,221.59	45,375.93	115,000.00	115,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	115,000.00				
0020-20-7111-000-10401	GUARANTEED OVERTIME	119,948.99	107,071.83	59,847.07	130,000.00	130,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	130,000.00				
0020-20-7111-000-11000	FICA - CNTY CONTRIBUTION	211,862.20	213,230.23	124,746.91	241,558.91	249,265.19	7,706.28	3.19%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget			%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
Budget Detail		Total Activity	Total Activity	YTD Activity				
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	249,265.19			
0020-20-7111-000-11100	IPERS - CNTY CONTRIBUTION	269,865.62	270,360.99	158,780.24	298,456.61	310,815.12	12,358.51	4.14%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	310,815.12			
0020-20-7111-000-11300	EMPLOYEE HOSPITALIZATION	661,953.04	662,025.39	432,297.95	739,383.42	964,072.50	224,689.08	30.39%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	964,072.50			
0020-20-7111-000-11701	LIFE INSURANCE	1,660.54	1,647.71	978.23	1,737.60	1,776.00	38.40	2.21%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,776.00			
0020-20-7111-000-11702	DENTAL INSURANCE	15,242.99	15,007.93	8,979.79	15,947.91	16,300.35	352.44	2.21%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	16,300.35			
0020-20-7111-000-11703	LTD INSURANCE	14,020.01	13,953.01	5,848.51	12,461.85	12,737.25	275.40	2.21%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	12,737.25			
Total Expense:		4,040,415.04	4,071,255.12	2,435,416.63	4,586,897.20	4,961,249.33	374,352.13	8.16%
Total Function: 7111 - ROADWAY MAINTENANCE/SALARIES:		4,040,415.04	4,071,255.12	2,435,416.63	4,586,897.20	4,961,249.33	374,352.13	8.16%

Budget Comparison Report

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget			
					Parent Budget		%			
					2025-2026	2026-2027				
Account Number					Budget Director	Budget Director	Increase / (Decrease)			
Function: 7112 - ROADWAY MAINTENANCE/ROADSIDE MAINTENANCE										
Expense										
0020-20-7112-481-44800	ROADWAY MAINT: ROADSIDE	5,834.74	8,227.90	136.49	8,000.00	8,000.00	0.00	0.00%		
0020-20-7112-483-44800	ROADWAY MAINT: ROADSIDE	5,897.73	923.29	763.66	10,000.00	1,000.00	-9,000.00	-90.00%		
0020-20-7112-484-44800	ROADWAY MAINT: ROADSIDE	0.00	0.00	0.00	2,000.00	1,000.00	-1,000.00	-50.00%		
0020-20-7112-485-44800	ROADWAY MAINT: ROADSIDE	0.00	0.00	0.00	5,000.00	2,500.00	-2,500.00	-50.00%		
0020-20-7112-489-44900	ROADWAY MAINT: ROADSIDE	0.00	0.00	0.00	5,000.00	500.00	-4,500.00	-90.00%		
Total Expense:		11,732.47	9,151.19	900.15	30,000.00	13,000.00	-17,000.00	-56.67%		
Total Function: 7112 - ROADWAY MAINTENANCE/ROADSIDE		11,732.47	9,151.19	900.15	30,000.00	13,000.00	-17,000.00	-56.67%		

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number								
Function: 7113 - ROADWAY MAINTENANCE/SURFACE MAINTENANCE								
Expense								
0020-20-7113-461-21200	ROADWAY MAINT: SURFACE N	-22,672.64	1,149,703.02	66,297.05	750,000.00	225,000.00	-525,000.00	-70.00%
0020-20-7113-463-21200	ROADWAY MAINT: SURFACE N	163,433.57	116,553.89	1,190.00	150,000.00	5,000.00	-145,000.00	-96.67%
0020-20-7113-466-21000	ROADWAY MAINT: SURFACE N	343,932.65	152,752.28	37,119.30	150,000.00	150,000.00	0.00	0.00%
0020-20-7113-467-21100	ROADWAY MAINT: SURFACE N	92,522.92	128,442.52	28,836.05	100,000.00	50,000.00	-50,000.00	-50.00%
Total Expense:		577,216.50	1,547,451.71	133,442.40	1,150,000.00	430,000.00	-720,000.00	-62.61%
Total Function: 7113 - ROADWAY MAINTENANCE/SURFACE M		577,216.50	1,547,451.71	133,442.40	1,150,000.00	430,000.00	-720,000.00	-62.61%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun				
Function: 7120 - ROADWAY MAINTENANCE/SNOW & ICE REMOVAL							
Expense							
0020-20-7120-525-21802 Snow Fence	0.00	565.55	0.00	0.00	500.00	500.00	0.00%
Total Expense:	0.00	565.55	0.00	0.00	500.00	500.00	0.00%
Total Function: 7120 - ROADWAY MAINTENANCE/SNOW & IC	0.00	565.55	0.00	0.00	500.00	500.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
Function: 7130 - ROADWAY MAINTENANCE/TRAFFIC CONTROL								
Expense								
0020-20-7130-591-44800	TRAVEL SERVICES & CONTROL	94,803.80	101,976.55	79,383.92	145,000.00	100,000.00	-45,000.00	-31.03%
0020-20-7130-593-44800	TRAVEL SERVICES & CONTROL	119,758.50	108,746.60	181,645.50	150,000.00	180,000.00	30,000.00	20.00%
Total Expense:		214,562.30	210,723.15	261,029.42	295,000.00	280,000.00	-15,000.00	-5.08%
Total Function: 7130 - ROADWAY MAINTENANCE/TRAFFIC CO		214,562.30	210,723.15	261,029.42	295,000.00	280,000.00	-15,000.00	-5.08%

Budget Comparison Report

					Comparison 1	Comparison 1			
					Parent Budget	Budget	to Parent	%	
					2025-2026	2026-2027	Budget		
					Budget Director	Budget Director	Increase /		
							(Decrease)		
Account Number									
Function: 7200 - GENERAL ROADWAY EXPENSES/NEW EQUIPMENT									
Expense									
0020-20-7200-610-63000		EQUIPMENT & EQUIPMENT OI	1,193,052.67	1,209,997.70	1,928,250.10	1,584,000.00	3,115,040.60	1,531,040.60	96.66%
Total Expense:			1,193,052.67	1,209,997.70	1,928,250.10	1,584,000.00	3,115,040.60	1,531,040.60	96.66%
Total Function: 7200 - GENERAL ROADWAY EXPENSES/NEW E			1,193,052.67	1,209,997.70	1,928,250.10	1,584,000.00	3,115,040.60	1,531,040.60	96.66%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
Function: 7210 - GENERAL ROADWAY EXPENSES/EQUIPMENT REPAIRS								
Expense								
0020-20-7210-621-24100	EQUIPMENT & EQUIPMENT OI	354,035.87	354,212.33	148,434.86	350,000.00	300,000.00	-50,000.00	-14.29%
0020-20-7210-623-44300	EQUIPMENT & EQUIPMENT OI	222,600.70	207,996.75	69,794.35	190,000.00	100,000.00	-90,000.00	-47.37%
0020-20-7210-625-29300	EQUIPMENT & EQUIPMENT OI	17,625.07	23,893.04	7,608.01	20,000.00	20,000.00	0.00	0.00%
0020-20-7210-627-44600	EQUIPMENT & EQUIPMENT OI	17,093.51	19,047.70	14,791.69	20,000.00	20,000.00	0.00	0.00%
Total Expense:		611,355.15	605,149.82	240,628.91	580,000.00	440,000.00	-140,000.00	-24.14%
Total Function: 7210 - GENERAL ROADWAY EXPENSES/EQUIP		611,355.15	605,149.82	240,628.91	580,000.00	440,000.00	-140,000.00	-24.14%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number								
Function: 7211 - GENERAL ROADWAY EXPENSES/EQUIPMENT SUPPLIES								
Expense								
0020-20-7211-000-70024	TOOLS, MATERIALS & SUPPLIE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0020-20-7211-631-25000	EQUIPMENT & EQUIPMENT OI	65,368.48	61,127.79	31,310.90	65,000.00	65,000.00	0.00	0.00%
0020-20-7211-632-25001	EQUIPMENT & EQUIPMENT OI	804,026.93	656,197.02	333,385.72	850,000.00	850,000.00	0.00	0.00%
0020-20-7211-633-25100	EQUIPMENT & EQUIPMENT OI	54,610.33	56,163.48	11,987.90	50,000.00	50,000.00	0.00	0.00%
0020-20-7211-634-25100	EQUIPMENT & EQUIPMENT OI	5,004.88	9,562.66	646.75	2,000.00	5,000.00	3,000.00	150.00%
0020-20-7211-635-25300	EQUIPMENT & EQUIPMENT OI	210,262.76	155,092.15	83,753.75	160,000.00	160,000.00	0.00	0.00%
0020-20-7211-636-25400	EQUIPMENT & EQUIPMENT OI	128,849.52	102,815.19	0.00	100,000.00	100,000.00	0.00	0.00%
0020-20-7211-637-25400	EQUIPMENT & EQUIPMENT OI	56,067.08	56,896.80	43,436.12	48,000.00	50,000.00	2,000.00	4.17%
0020-20-7211-638-25400	EQUIPMENT & EQUIPMENT OI	7,203.85	8,980.55	3,497.33	8,000.00	8,000.00	0.00	0.00%
0020-20-7211-642-25301	EQUIPMENT & EQUIPMENT OI	0.00	205.87	8,250.13	7,000.00	7,000.00	0.00	0.00%
0020-20-7211-643-25400	EQUIPMENT & EQUIPMENT OI	2,031.83	7,455.66	111.18	2,500.00	5,000.00	2,500.00	100.00%
0020-20-7211-649-25400	EQUIPMENT & EQUIPMENT OI	1,799.06	2,807.73	976.78	1,500.00	2,000.00	500.00	33.33%
Total Expense:		1,335,224.72	1,117,304.90	517,356.56	1,294,000.00	1,302,000.00	8,000.00	0.62%
Total Function: 7211 - GENERAL ROADWAY EXPENSES/EQUIP		1,335,224.72	1,117,304.90	517,356.56	1,294,000.00	1,302,000.00	8,000.00	0.62%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number								
Function: 7212 - GENERAL ROADWAY EXPENSES/SUNDRY								
Expense								
0020-20-7212-650-47000	EQUIPMENT & EQUIPMENT OI	14,050.34	14,237.96	10,569.42	14,000.00	14,000.00	0.00	0.00%
0020-20-7212-652-41400	TELEPHONE EXPENSE	9,264.64	11,573.80	5,608.81	11,000.00	12,000.00	1,000.00	9.09%
0020-20-7212-653-43200	WATER & SEWER: TOOLS, MA	11,861.33	11,174.42	6,805.75	11,000.00	12,000.00	1,000.00	9.09%
0020-20-7212-654-43100	TOOLS, MATERIALS & SUPPLIE	21,974.18	20,515.07	9,623.39	25,000.00	25,000.00	0.00	0.00%
0020-20-7212-655-43000	TOOLS, MATERIALS & SUPPLIE	18,901.55	23,468.71	7,982.84	35,000.00	25,000.00	-10,000.00	-28.57%
0020-20-7212-660-41401	TOOLS, MATERIALS & SUPPLIE	11,521.56	10,091.61	4,184.82	11,000.00	12,000.00	1,000.00	9.09%
Total Expense:		87,573.60	91,061.57	44,775.03	107,000.00	100,000.00	-7,000.00	-6.54%
Total Function: 7212 - GENERAL ROADWAY EXPENSES/SUNDR		87,573.60	91,061.57	44,775.03	107,000.00	100,000.00	-7,000.00	-6.54%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget		to Parent	
					Budget		Budget	
							%	

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
Function: 7221 - GENERAL ROADWAY EXPENSES/MATERIALS PLD STK								
Expense								
0020-20-7221-661-21500	TOOLS, MATERIALS & SUPPLIE	398.42	7,331.59	0.00	1,000.00	22,000.00	21,000.00	2,100.00%
0020-20-7221-662-21300	TOOLS, MATERIALS & SUPPLIE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		398.42	7,331.59	0.00	1,000.00	22,000.00	21,000.00	2,100.00%
Total Function: 7221 - GENERAL ROADWAY EXPENSES/MATER		398.42	7,331.59	0.00	1,000.00	22,000.00	21,000.00	2,100.00%

Budget Comparison Report

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget			
					Parent Budget		%			
					2025-2026	2026-2027				
Account Number					Budget Director	Budget Director	Increase / (Decrease)			
Function: 7222 - GENERAL ROADWAY EXPENSES/SUPPLIES PLD STK										
Expense										
0020-20-7222-681-21800	TOOLS, MATERIALS & SUPPLIE	53,325.00	43,920.00	44,460.00	75,000.00	75,000.00	0.00	0.00%		
0020-20-7222-682-21800	TOOLS, MATERIALS & SUPPLIE	891.25	1,962.37	1,074.31	0.00	2,000.00	2,000.00	0.00%		
0020-20-7222-683-21300	TOOLS, MATERIALS & SUPPLIE	3,073.23	3,883.48	1,208.75	0.00	4,000.00	4,000.00	0.00%		
0020-20-7222-685-20200	TOOLS, MATERIALS & SUPPLIE	9,970.19	10,092.13	10,067.64	15,000.00	10,000.00	-5,000.00	-33.33%		
0020-20-7222-686-21300	TOOLS, MATERIALS & SUPPLIE	2,636.87	2,216.22	2,307.53	2,000.00	3,000.00	1,000.00	50.00%		
0020-20-7222-689-21200	TOOLS, MATERIALS & SUPPLIE	19,099.74	23,563.85	8,743.96	35,000.00	25,000.00	-10,000.00	-28.57%		
0020-20-7222-691-20300	TOOLS, MATERIALS & SUPPLIE	26,473.30	179.79	13,318.99	15,000.00	15,000.00	0.00	0.00%		
Total Expense:		115,469.58	85,817.84	81,181.18	142,000.00	134,000.00	-8,000.00	-5.63%		
Total Function: 7222 - GENERAL ROADWAY EXPENSES/SUPPLI		115,469.58	85,817.84	81,181.18	142,000.00	134,000.00	-8,000.00	-5.63%		

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget	%		
				Parent Budget				
				2025-2026 Budget Director	2026-2027 Budget Director		Increase / (Decrease)	
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun					
Function: 7230 - GENERAL ROADWAY EXPENSES/DRAINAGE ASSESSMENTS								
Expense								
0020-20-7230-810-60100	REAL ESTATE & BUILDINGS: DF	5,782.84	7,714.65	9,171.64	6,000.00	9,200.00	3,200.00	53.33%
Total Expense:		5,782.84	7,714.65	9,171.64	6,000.00	9,200.00	3,200.00	53.33%
Total Function: 7230 - GENERAL ROADWAY EXPENSES/DRAIN		5,782.84	7,714.65	9,171.64	6,000.00	9,200.00	3,200.00	53.33%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number								
Function: 7231 - GENERAL ROADWAY EXPENSES/BUILDING								
Expense								
0020-20-7231-820-61000	REAL ESTATE & BUILDINGS: BL	25,967.49	47,361.23	111,312.14	80,000.00	150,560.00	70,560.00	88.20%
0020-20-7231-830-60000	REAL ESTATE & BUILDINGS: GF	15,228.00	34,941.68	0.00	20,000.00	36,000.00	16,000.00	80.00%
Total Expense:		41,195.49	82,302.91	111,312.14	100,000.00	186,560.00	86,560.00	86.56%
Total Function: 7231 - GENERAL ROADWAY EXPENSES/BUILDING		41,195.49	82,302.91	111,312.14	100,000.00	186,560.00	86,560.00	86.56%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number					2023-2024	2024-2025	2025-2026	
Function: 7232 - GENERAL ROADWAY EXPENSES/GROUNDS					Total Activity	Total Activity	YTD Activity	
Expense							Through Jun	
0020-20-7232-830-60000 REAL ESTATE & BUILDINGS: GF					15,653.20	17,978.09	44,778.00	
Total Expense:					15,653.20	17,978.09	44,778.00	
Total Function: 7232 - GENERAL ROADWAY EXPENSES/GROU					15,653.20	17,978.09	44,778.00	

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number					2023-2024	2024-2025	2025-2026	
					Total Activity	Total Activity	YTD Activity	
							Through Jun	
Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION								
Revenue								
0020-0-20-9001-90400	AUDITORS TRANSFERS: OTHER	1,732,500.00	1,732,000.00	900,000.00	1,800,000.00	1,800,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Transfer from Rural Basic		0.00	0.00	-1,800,000.00			
Total Revenue:		1,732,500.00	1,732,000.00	900,000.00	1,800,000.00	1,800,000.00	0.00	0.00%
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A		1,732,500.00	1,732,000.00	900,000.00	1,800,000.00	1,800,000.00	0.00	0.00%
Total Fund: 0020 - SECONDARY ROADS:		417,146.81	-334,283.13	-1,794,027.42	-1,542,521.77	-2,426,296.74	-883,774.97	57.29%
Report Total:		417,146.81	-334,283.13	-1,794,027.42	-1,542,521.77	-2,426,296.74	-883,774.97	57.29%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun				
0020 - SECONDARY ROADS	417,146.81	-334,283.13	-1,794,027.42	-1,542,521.77	-2,426,296.74	-883,774.97	57.29%
Report Total:	417,146.81	-334,283.13	-1,794,027.42	-1,542,521.77	-2,426,296.74	-883,774.97	57.29%