CHIPPEWA COUNTY

HIGHWAY COMMITTEE

REGULAR MEETING

JULY 30, 2025

CHIPPEWA COUNTY COURTHOUSE, RM 302

10:00 AM

1. CALL TO ORDER

2. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
James Flater	Chippewa County	District 1, Chair	Present	
Peter Gehring	Chippewa County	District 4, Vice-Chair	Present	
Matthew Peterson	Chippewa County	District 10	Present	
Joseph Roshell	Chippewa County	District 13	Present	
George Rohmeyer	Chippewa County	District 17	Present	

Others in attendance: Chris Elstran, Joe Gutowski, Fred Anderson, Andy Albarado, Paul Krumenauer, Darrin Senn, William Kleich
Recorder: Marla Prissel

3. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

Darrin Senn - Shared his concerns about the proposed modifications to the County's no parking ordinance.

William Kleich - Discussed his concerns regarding the proposed amendments to the County's no parking ordinance.

4. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joseph Roshell, District 13
SECONDER:	Matthew Peterson, District 10
AYES:	Flater, Gehring, Peterson, Roshell, Rohmeyer

1. Approve the agenda

2. Approve the Minutes

   Highway Committee - Regular Meeting - May 28, 2025 10:00 AM

3. Schedule Next Meeting Date - August 27, 2025 10:00 AM

5. REPORTS

1. Highway Commissioner Report - Chris Elstran

A. Financial Report

Elstran gave reports on highway funds, county aid bridges, highway construction, and bridge construction.

2. County Construction Project Update - Chris Elstran

Elstran provided an overview of the County construction project schedule. The schedule is published on the Highway Department website and is updated regularly throughout the construction season.

3. Project Manager Report – Fred Anderson

Anderson gave an update on the design status and construction timeframe for all of the County's Federal and State funded projects.

4. Temporary "No Parking" Zone on CTH SS - Chris Elstran

Elstran reported to the committee on the temporary placement of "No Parking" signs in the Village of New Auburn on CTH SS over the past weekend in connection with their annual Jamboree Days event.

6. BUSINESS ITEMS

1. Highway Department 2026 Budget - Chris Elstran

Elstran reviewed the proposed 2026 Highway Department budget and provided a summary of revenues and expenditures for each fund. Motion was made by Supervisor Rohmeyer to forward to the County Administrator. Motion was seconded by Supervisor Peterson. The vote was unanimous.

RESULT:	**FORWARD BUDGET TO THE COUNTY ADMINISTRATOR [UNANIMOUS]**
MOVER:	George Rohmeyer, District 17
SECONDER:	Matthew Peterson, District 10
AYES:	Flater, Gehring, Peterson, Roshell, Rohmeyer

2. Ordinance To Amend Section 58-34(a) Of The Chippewa County Code Of Ordinances Regarding No Parking Zones - Chris Elstran

Elstran outlined the proposed changes in the ordinance regarding no parking zones, and a map of the affected area was presented. Following discussion among committee members, it was decided to table the matter until the August 27th Highway Committee meeting to allow time to explore potential alternative options. Supervisor Roshell made a motion to table this discussion until the August 27th meeting. The motion was seconded by Supervisor Peterson. The vote was unanimous.

RESULT:	**TABLED [UNANIMOUS]**	**Next: 8/27/2025 10:00 AM**
MOVER:	Joseph Roshell, District 13	
SECONDER:	Matthew Peterson, District 10	
AYES:	Flater, Gehring, Peterson, Roshell, Rohmeyer	

3. November & December Committee Meeting Dates – Chris Elstran

The Committee discussed November and December meeting dates in proximity to holidays. It was decided that the meetings will be held on Wednesday, November 19th and Wednesday, December 17th. Although a 9:00 AM start time was initially agreed upon for the November meeting, scheduling conflicts require a revised start time of 9:30AM. The December meeting will begin at 9:00 AM.

RESULT:	**DISCUSSED**

7. AGENDA ITEMS FOR FUTURE CONSIDERATION

8. ADJOURN

The meeting was adjourned at 11:22 AM

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	George Rohmeyer, District 17
SECONDER:	Joseph Roshell, District 13
AYES:	Flater, Gehring, Peterson, Roshell, Rohmeyer

CHIPPEWA COUNTY

HIGHWAY COMMITTEE

REGULAR MEETING

MAY 28, 2025

CHIPPEWA COUNTY COURTHOUSE, RM 302

10:00 AM

1. CALL TO ORDER

2. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
James Flater	Chippewa County	District 1, Chair	Present	
Peter Gehring	Chippewa County	District 4, Vice-Chair	Present	
Matthew Peterson	Chippewa County	District 10	Absent	
Joseph Roshell	Chippewa County	District 13	Present	
George Rohmeyer	Chippewa County	District 17	Present	

Others in attendance: Brian Kelley, Chris Elstran, Joe Gutowski, Fred Anderson, Andy Albarado, Paul Krumenauer, Chuck Hassemer
Recorder: Marla Prissel

3. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

4. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	George Rohmeyer, District 17
SECONDER:	Joseph Roshell, District 13
AYES:	Flater, Gehring, Roshell, Rohmeyer
ABSENT:	Peterson

1. Approve the agenda

2. Approve the Minutes

   Highway Committee - Regular Meeting - Apr 23, 2025 10:00 AM

3. Schedule Next Meeting Date - June 25, 2025 10:00 AM

5. REPORTS

1. Highway Commissioner Report – Brian Kelley

   A. Financial Report
   Kelley gave reports on highway funds, county aid bridges, highway construction, and bridge construction.

B. WCHA Summer Road School – June 2-4, 2025

Kelley presented the draft agenda for the Summer Highway Conference. The final agenda will be provided to conference attendees.

C. City of Stanley Future Bike Path

Kelley informed the committee that the City of Stanley has secured a Transportation Alternative Program (TAP) grant for the development of a bike path along CTH O by Chapman Lake. The proposed project will include 4-foot-wide paved shoulder bike lanes on both sides of the roadway and will require coordination with the County.

D. County M Bridge Funding

Kelley reported that efforts to secure funding for this project are ongoing. He remains in contact with local legislators to ensure the project stays on their radar.

E. County T Corridor Expansion Funding

Kelley reported that the same funding efforts apply to the CTH T project. He has prepared detailed notes for the incoming Highway Commissioner to support this ongoing progress. Project Manager Anderson is familiar with the current status of Kelley's efforts and will be available to assist as needed.

F. Farming Operations in County Right-of-Way

Kelley addressed the issue of farming within the County right-of-way. The Highway Department will be identifying affected locations, and property owners will be notified of illegal encroachments. Additional staking may be needed to assist farmers in planting outside the County's right-of-way. Kelley and Flater both emphasized the importance of maintaining a positive relationship with the local farming community. This process would only pertain to the County Roads.

G. Highway Department Funding

Kelley discussed the ongoing need for increased funding for the Highway Department, as well as the challenges currently affecting access to those funds. He reviewed reports that were shown to the Highway Committee and County Board in 2019 thru 2024. He stated that the Highway Department's only increase in property tax levy funds each year is 25% of the department's wage and benefit cost increases, leaving the remaining 75% to be covered by the department. Detailed analyses in 2019 and 2021 showed that the department is approximately $4M per year under-funded to sustainably maintain the County's highways and bridges. He stated that the department staff should not need to repeat such an in-depth analysis to justify the need for additional funding as nothing has been done to address the issue since then. Albarado spoke about the necessary legislation to allow the County to implement a 0.5% sales tax increase for transportation. He stated that the future legislation proposal could require Counties to pass a referendum before implementing the tax.

Rohmeyer left the meeting at 10:40 AM

2. Project Manager Report – Fred Anderson
   Anderson gave an update on the design status and construction timeframe for all of the County's' Federal and State funded projects.

3. County Construction Project Schedule – Chris Elstran
   Elstran provided an overview of the County construction project schedule. The schedule will be published on the Highway Department website and will be updated regularly throughout the construction season.

4. Update on Highway Commissioner Recruitment – Andy Albarado
   Albarado shared that there are three candidates for the Highway Commissioner position, and they are scheduled to be interviewed tomorrow.

   Rohmeyer returned to the meeting at 10:54 AM

6. BUSINESS ITEMS

7. AGENDA ITEMS FOR FUTURE CONSIDERATION

8. ADJOURN

The meeting was adjourned at 10:55 AM

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Peter Gehring, District 4, Vice-Chair
SECONDER:	George Rohmeyer, District 17
AYES:	Flater, Gehring, Roshell, Rohmeyer
ABSENT:	Peterson

2025 ANALYSIS OF HIGHWAY FUNDS

FUND	BALANCE 01/01/25	TRANSFERS & APPROP.	INTERNAL TRANSFERS	REVENUE	TOTAL AVAILABLE	EXPENDITURE	BALANCE 7/5/2025
ADMINISTRATION	90,025.70	531,033.00		129,142.04	750,200.74	347,278.80	402,921.94
LAND ACQUISITION	371,136.06	0.00		0.00	371,136.06	100.00	371,036.06
TOTAL MACHINERY	1,840,612.48	0.00		2,536,857.59	4,377,470.07	3,988,105.51	389,364.56
MACHINERY	0.00			2,536,857.59	2,536,857.59	3,781,235.05	
BUILDINGS & GROUNDS						206,870.46	
TOTAL MAINTENANCE	857,811.21	1,650,000.00	0.00	558,141.94	3,065,953.15	2,576,759.78	489,193.37
MAINTENANCE-CTHS	(271,442.96)	250,000.00		557,788.94	536,345.98	1,394,513.79	(858,167.81)
WINTER MAINT-CTHS	1,129,254.17	1,400,000.00		353.00	2,529,607.17	1,182,245.99	1,347,361.18
ROAD CONST-CTHS	3,313,606.98	3,184,220.00		257,574.78	6,755,401.76	1,654,429.89	5,100,971.87
BRIDGE CONST-CTHS	1,578,077.11	584,520.00		154,954.83	2,317,551.94	811,700.25	1,505,851.69
BRIDGE CONST-LOCAL RD	225,740.99	79,179.00		0.00	304,919.99	141,282.43	163,637.56
GRAVEL PITS	(310,556.80)	0.00		82,820.00	(227,736.80)	177,992.24	(405,729.04)
TOTAL NON-HIGHWAY FLEET	175,488.48	650,000.00		26,039.50	851,527.98	584,036.77	267,491.21
NON-HIGHWAY FLEET - OPERATIONS	79,590.25	350,000.00		28,195.35	457,785.60	246,413.80	211,371.80
NON-HIGHWAY FLEET - VEHICLES	95,898.23	300,000.00		(2,155.85)	393,742.38	337,622.97	56,119.41
TOTALS	**8,141,942.21**	**6,678,952.00**	**0.00**	**3,745,530.68**	**18,566,424.89**	**10,281,685.67**	**8,284,739.22**

Attachment: 25 Hwy Fund Analysis 07.05.25 (9094 : Financial Report)

2025 HIGHWAY CONSTRUCTION

Job No.	Description	1/1/2025	Appropriations	Transfer	Total Available	Expenditures YTD	Balance 07/05/25	Bonding Anticipated	Fed/State Aid Anticipated	Other Anticipated	Balance Including Anticipated Revenues
2111 "J"	CTH J (Design) 50th Ave Intersection	(12,621.07)		2,543.80	(10,077.27)	3,179.76	(13,257.03)				(13,257.03)
2317 "OO"	CTH OO (Design) Business 53 - STH 124	200,852.18		9,040.31	209,892.49	11,300.39	198,592.10		49,259.69		247,851.79
2318 "CC"	CTH CC (Design) CTH Z - 239th Ave	12,000.00			12,000.00	1,297.46	10,702.54				10,702.54
2545 "R"	CTH R (Design) STH 64 - STH 178	(14,847.20)	40,000.00		25,152.80	11,826.25	13,326.55		40,000.00		53,326.55
2546 "D"	CTH D (Design) CTH O - CTH S West	(4,254.79)	79,380.00		75,125.21	40,262.67	34,862.54		317,520.00		352,382.54
"F"	CTH F (Design) CTH M - 90th Street	0.00	37,860.00		37,860.00		37,860.00				37,860.00
					0.00		0.00				0.00
					0.00		0.00				0.00
2534 "J"	CTH J & 50th Avenue Roundabout	445,246.12		200,558.86	645,804.98	256,386.90	389,418.08		1,409,241.14		1,798,659.22
2437 "SS"	City of Bloomer Paving 2 of 2	0.00	100,000.00		100,000.00	100,000.00	0.00				0.00
2553 "OO"	CTH OO Business 53 - STH 124	0.00	458,760.00	503.54	459,263.54	629.42	458,634.12		1,832,536.46		2,291,170.58
2547 "M"	CTH M STH 53 East Ramp - 1,635 ft East	0.00	25,000.00		25,000.00		25,000.00	25,000.00			50,000.00
2548 "E"	CTH E STH 64 - CTH Z	0.00	150,000.00		150,000.00		150,000.00	690,000.00			840,000.00
2549 "M"	CTH M CTH F North - STH 40	0.00	100,000.00		100,000.00	60.67	99,939.33	590,000.00			689,939.33
2550 "X"	CTH X STH 27 - 270th Street	0.00	160,000.00		160,000.00		160,000.00	140,000.00			300,000.00
2551 "H"	CTH H STH 64 - Polley Lane	0.00	165,000.00		165,000.00		165,000.00	195,000.00			360,000.00
2552 "F"	CTH F CTH M - 90th St	0.00			0.00	885.20	(885.20)				(885.20)
2444	Countywide Safety Action SS4A	(11,244.52)		37,574.51	26,329.99	81,666.52	(55,336.53)				(55,336.53)
555	Rut Wedging	0.00	150,000.00		150,000.00	129,038.02	20,961.98				20,961.98
666	Chip Sealing	0.00	649,480.00		649,480.00	645,993.86	3,486.14				3,486.14
444	Miscellaneous Engineering	0.00	50,000.00		50,000.00	18,500.00	31,500.00				31,500.00
888	Miscellaneous Road Projects/Culverts	0.00	428,740.00		428,740.00	41,448.32	387,291.68				387,291.68
999	Supervision	0.00	590,000.00		590,000.00	262,997.53	327,002.47				327,002.47
2419 "T"	CTH T Corridor Expansion	1,097,372.30			1,097,372.30	40,666.53	1,056,705.77		172,000.00		1,228,705.77
777	Contingency	1,584,100.46			1,584,100.46		1,584,100.46				1,584,100.46
	Projects Under Review for Closing With State	17,003.50		7,353.76	24,357.26	8,290.39	16,066.87				16,066.87
	TOTALS	**3,313,606.98**	**3,184,220.00**	**257,574.78**	**6,755,401.76**	**1,654,429.89**	**5,100,971.87**	**1,640,000.00**	**3,820,557.29**	**0.00**	**10,561,529.16**

Attachment: 25 Highway Construction Project (9094 : Financial Report)

2025 HIGHWAY BRIDGE CONSTRUCTION

Job No.	Description	1/1/2025	Appropriations	Transfers/ Revenues	Total Available	Expenditures YTD	Balance 7/5/2025	Fed/State Aid Anticipated	Other Revenues Anticipated	Balance Including Anticipated Revenues
2152 "G"	Design "G" Yellow River Bridge	4,995.42		56,961.96	61,957.38	57,713.55	4,243.83	0.00		4,243.83
2361 "H & M"	Design CTH "H" & "M" Bridges	(24,532.69)			(24,532.69)	42,827.85	(67,360.54)	35,000.00		(32,360.54)
2366 "Q"	Design CTH "Q" Tilden Creek Bridge	(6,919.88)			(6,919.88)	27,471.37	(34,391.25)			(34,391.25)
2367 "M"	Design CTH "M" Mud Creek Bridge	(22,555.28)			(22,555.28)	18,497.35	(41,052.63)			(41,052.63)
2468 "K"	Design CTH "K" Yellow River Bridge	43,741.12		47,845.44	91,586.56	59,806.79	31,779.77	132,469.26		164,249.03
2469 "Y"	Design "Y" Bridge over Chippewa River B09123	(6,996.23)	52,000.00	24,705.94	69,709.71	30,882.42	38,827.29	183,294.06		222,121.35
2574 "O"	Design "O" Bridge over Yellow River B09382	(59.32)	48,880.00	3,041.49	51,862.17	3,801.86	48,060.31	192,478.51		240,538.82
2577 "S"	Design "S" Yellow River Bridge B09009				0.00		0.00	341,200.00		341,200.00
2576 "MM"	Design "MM" Hay Creek Bridge P09068				0.00		0.00	171,600.00		171,600.00
"X"	Design "X" Elk Creek Bridge B09372				0.00		0.00	168,900.00		168,900.00
2364 "H"	Design "H" Little Otter Creek Bridge P09052		46,600.00		46,600.00		46,600.00			46,600.00
					0.00		0.00			0.00
2571 "M"	"M" Mud Creek Bridge County-6		35,000.00		35,000.00	78,299.33	(43,299.33)	289,000.00	36,000.00	281,700.67
2572 "Q"	"Q" Tilden Creek Bridge B09978		67,740.00		67,740.00	16,623.77	51,116.23	582,260.00		633,376.23
2573 "M"	"M" Big Elk Creek Bridge P09935		45,150.00		45,150.00	393,089.33	(347,939.33)	290,850.00	74,000.00	16,910.67
2575 "M"	CTH "M" Bridge Replacement B-09-003	918,000.00			918,000.00	30,972.08	887,027.92			887,027.92
001	Miscellaneous Bridge	665,574.90	289,150.00	22,400.00	977,124.90	51,714.55	925,410.35			925,410.35
	Total Misc. Repairs Expenditures YTD					51,714.55	925,410.35	0.00	0.00	925,410.35
	Projects Under Review for Closing With State	6,829.07			6,829.07		6,829.07			6,829.07
	TOTALS	**1,578,077.11**	**584,520.00**	**154,954.83**	**2,317,551.94**	**811,700.25**	**1,505,851.69**	**2,387,051.83**	**110,000.00**	**3,098,964.93**

County Aid Bridges

7/5/2025

Year Budgeted	Town	Road	Distance from nearest intersection	Location	Description	Project Cost	County Aid Requested	Amt. raised by local unit	2025 County Pymts	Remaining Balance
2025	Bloomer	225th Ave	365 ft E of 83rd St	Sec. 17, T31N, R9W	Misc. Costs for Bridge P-09-105	$ 500.00	$ 250.00	$ 250.00		$ 250.00
2025	Bloomer	190th Ave	815 ft W of STH 64	Sec. 33, T31N, R9W	Misc. Costs for Bridge P-09-124	$ 500.00	$ 250.00	$ 250.00	$ 953.58	$ (703.58)
2025	Colburn	322nd Ave	.1 mile N of CTH S	Sec. 19, T30N, R5W	Replace 48" culvert	$ 10,500.00	$ 5,250.00	$ 5,250.00		$ 5,250.00
2025	Cooks Valley	148th Ave	980 ft from 70th St & 148th Ave	Sec. 25, T30N, R10W	Replace culvert	$ 4,500.00	$ 2,250.00	$ 2,250.00		$ 2,250.00
2025	Eagle Point	130th Ave	1,815 ft East of 160th St	Sec. 34, T30N, R8W	Replace existing culvert	$ 15,738.59	$ 7,869.30	$ 7,869.30	$ 8,040.95	$ (171.66)
2025	Eagle Point	130th Ave	15 ft East of 160th St	Sec. 34, T30N, R8W	Replace existing culvert	$ 4,240.70	$ 2,120.35	$ 2,120.35	$ 2,207.98	$ (87.63)
2025	Eagle Point	130th Ave	6,555 ft East of 160th St	Sec. 35, T30N, R8W	Replace existing culvert	$ 15,901.48	$ 7,950.74	$ 7,950.74	$ 8,206.43	$ (255.69)
2025	Eagle Point	140th Ave	3,015 ft East of STH 124	Sec. 29/32, T30N, R8W	Replace existing culvert	$ 29,653.60	$ 14,826.80	$ 14,826.80	$ 14,550.00	$ 276.80
2025	Edson	330th St	1/4 mile North of 30th Ave	Sec. 20/21, T28N, R5W	Replace 7' x 11' x 44' culvert	$ 23,500.00	$ 11,750.00	$ 11,750.00		$ 11,750.00
2025	Edson	330th St	1/2 mile South of County V	Sec. 16/17, T28N, R5W	Replace 48" x 50' culvert	$ 6,550.00	$ 3,275.00	$ 3,275.00		$ 3,275.00
2025	Edson	370th St	.45 miles N of 25th Ave	Sec. 25, T28N, R5W	Misc. Costs for Bridge P-09-932	$ 500.00	$ 250.00	$ 250.00	$ 934.40	$ (684.40)
2025	Howard	40th St	300 ft South of 90th Ave	Sec. 27/28, T29N, R10W	Rip Rap under Bridge to maintain footing	$ 5,000.00	$ 2,500.00	$ 2,500.00	$ 1,710.00	$ 790.00
2025	Howard	60th St/118th Ave	Corner of 60th St & 118th Ave	Sec. 11/12, T29N, R10W	Replace 36" x 60' culvert	$ 7,500.00	$ 3,750.00	$ 3,750.00	$ 4,984.33	$ (1,234.33)
2025	Howard	120th Ave	2,000 ft East of STH 40	Sec. 3/10, T29N, R10W	Replace 16 ft Bridge with box culvert	$ 140,000.00	$ 70,000.00	$ 70,000.00	$ 64,508.67	$ 5,491.33
2025	Sampson	160th St	.2 mile North of CTH M	Sec. 22, T32N, R8W	Replace existing 54" culvert	$ 25,000.00	$ 12,500.00	$ 12,500.00		$ 12,500.00
2025	Sigel	270th St	270th St & 20th Ave	Sec. 32/33, T28N, R6W	Replace 50' x 60" culvert	$ 9,106.00	$ 4,553.00	$ 4,553.00	$ 5,443.52	$ (890.52)
2025	Sigel	20th Ave	1/2 mile East of STH 27	Sec. 29/32, T28N, R6W	Replace 50' x 48" culvert	$ 7,256.00	$ 3,628.00	$ 3,628.00	$ 3,555.77	$ 72.23
2025	Sigel	20th Ave	1,300 ft West of STH 27	Sec. 30, T28N, R6W	Replace 36" culvert	$ 5,520.00	$ 2,760.00	$ 2,760.00	$ 3,007.99	$ (247.99)
2025	Sigel	20th Ave	1,500 ft West of STH 27	Sec. 30, T28N, R6W	Replace 36" culvert	$ 5,520.00	$ 2,760.00	$ 2,760.00	$ 3,007.99	$ (247.99)
2025	Wheaton	65th Ave	300 ft East of 95th St	Sec. 04, T28N, R9W	Pour concrete under bridge abutment	$ 10,260.00	$ 5,130.00	$ 5,130.00		$ 5,130.00
2025	Woodmohr	145th Ave	1,750 ft West of CTH Q	Sec. 28, T30N, R9W	Culvert Replacement	$ 18,610.00	$ 9,305.00	$ 9,305.00	$ 9,985.00	$ (680.00)
2025	Woodmohr	87th St	300 ft South of 145th Ave	Sec. 28, T30N, R9W	Culvert Replacement	$ 12,500.00	$ 6,250.00	$ 6,250.00	$ 6,962.00	$ (712.00)
							$ -	$ -		$ -
				TOTALS		**$ 358,356.37**	**$ 179,178.19**	**$ 179,178.19**	**$ 138,058.61**	**$ 41,119.58**

Previous Years County Aid Bridge

Year Budgeted	Town	Road	Distance from nearest intersection	Location	Description	1/1/25 Balance			2025 County Pymts	Remaining Balance
2014/17/19	Lafayette	195th St	.6 mi S of CTH X	Sec. 7, T28N, R7W	Replace existing bridge P-09-040	$ 69,700.65				$ 69,700.65
2022	Sigel	240th St	1,150 ft S of 40th Ave	Sec. 23, T28N,R7W	Design Fees to Replace existing Bridge P-09-176				$ 376.13	$ (376.13)
2023	Bloomer	225th Ave	365 ft E of 83rd St	Sec. 17, T31N, R9W	Design Fees to Replace existing Bridge P-09-105				$ 45.70	$ (45.70)
2023	Bloomer	190th Ave	815 ft W of STH 64	Sec. 33, T31N, R9W	Design Fees to Replace existing Bridge P-09-124				$ 514.39	$ (514.39)
2023	Edson	370th St	.45 miles N of 25th Ave	Sec. 25, T28N, R5W	Design Fees to Replace existing Bridge P-09-932				$ 1,042.96	$ (1,042.96)
2023	Arthur	155th Ave	450 ft East of 250th St	Sec. 19, T30N, R6W	Replace existing Bridge P-09-119	$ 5,242.06				$ 5,242.06
2024	Edson	20th Ave	.42 miles E of 295th St	Sec. 35, T28N, R6W	Misc. Costs for Bridge P-09-168				$ 1,244.64	$ (1,244.64)
Miscellaneous Balance						$ 150,798.28				$ 150,798.28
					Fund Balance Usage					$ (100,000.00)
				TOTALS		**$ 225,740.99**	**$ -**	**$ -**	**$ 3,223.82**	**$ 122,517.98**

Total Balance of County Aid Bridges	**$ 141,282.43**	**$ 163,637.56**

CHIPPEWA COUNTY
Est. 1848
WISCONSIN

STATEMENT OF EXPLANATION
COUNTY CONSTRUCTION PROJECT SCHEDULE

Acting Highway Commissioner Elstran will share the construction schedule for 2025 County highway projects.

STATEMENT OF EXPLANATION
PROJECT MANAGER REPORT

Project Manager Anderson will provide the committee with an update on current contracted design and construction projects.

CHIPPEWA COUNTY
Est. 1848
WISCONSIN

STATEMENT OF EXPLANATION
TEMPORARY “NO PARKING” ZONE ON CTH SS

A Temporary “No Parking” Zone will be set up on CTH SS starting at CTH AA proceeding north approximately 2900 feet on both sides to Main St. in Village of New Auburn for Jamboree Days July 24th – July 28th.

2026 Budget Synopsis – Highway Department

Operations –

Total Tax Levy (Excluding County Aid Bridges) –

2025 Levy (Excluding County Aid Bridges)	$4,499,773
25% of PCR Changes	$115,825
2026 Allowable Levy	$4,615,598

Total Wage & Benefit Increase – Increased wages and benefits are estimated at $463,299, of which the Highway Department will only receive 25% of those increases in additional levy dollars.

Total Administration – Increased levy for Administration by $15,525 to adequately cover the expenses of the administrative staff. Administration has a projected revenue of $14,113 from the 1% administrative fees charged to local municipalities.

Winter Maintenance and County Maintenance – Put $100,000 of tax levy from County Maintenance back into Winter Maintenance to help replenish fund balance for potential cost overruns in 2025. We also added $100,000 of additional tax levy to County Maintenance to help with additional project costs.

County Aid Bridges -

- For the 2026 Budget, there was a decrease in the amount for bridge petitions.

2025 Requests	$ 179,179
2026 Requests	$109,540
Difference	$ 69,639

Non-Highway Fleet –

- Decreased fleet billings to $68,000 to other departments to more accurately reflect how much we normally received based on a 3-year average of 2023, 2024 and estimated 2025.
- Maintained tax levy at $350,000.
- Requested sales tax funding of $300,000 as adopted by County Board with CIP Plan & Resolution 19-25.

Items for Future Discussions -

- Bridge Construction – The Highway Committee has directed staff to continue pursuing 80/20 Federal bridge funding for a $15M Chippewa River Bridge on County Highway M. Once funding is awarded, the County will need to commit at least $3M of funds for the 20% local share.
- Road Construction – The planned 2026 CIP road construction projects will result in only 9.4 miles of pavement replacement. The County should look for sustainable highway funding levels beyond 2026. In order to achieve a sustainable level of pavement replacement, the County should be paving 20 miles per year.
- Road Construction – The County Board has directed staff to continue pursuing design and construction funding for the County Highway T corridor expansion. Preliminary design to determine cost estimates is underway.
- Winter Maintenance – Current funding is inadequate and a severe winter will result in depletion of the fund balance. The County should consider additional levy in this fund to build a safety net in mild/average winters. The price of salt has increased 33% over the last 6 years, without increased funding for winter maintenance.

Chippewa County Highway Department
2026 Budget
Revenues & Expenditures

EXPENDITURES: / REVENUES:	County Tax Levy	State Aid Transportation	Records & Reports	STP Revenues	STH Reimbursement	City/Vill./Town Reimbursement	County Dept Reimbursement	Non-Gov't Reimbursement	Other Revenues	Bonding	County Sales Tax	TOTAL
Administration	$546,858	$0	$180,987					$37,000	$14,113			**$778,958**
Maintenance CTHS	$250,000	$2,123,031										**$2,373,031**
Winter Maintenance CTHS	$1,500,000											**$1,500,000**
Land Acquisition												**$0**
Road Construction CTHS	$1,738,268	$60,000		$1,053,324						$1,750,000	$1,414,000	**$6,015,592**
County Bridge	$230,472			$3,741,888						$0	$1,386,000	**$5,358,360**
Buildings & Grounds					$189,717							**$189,717**
Maintenance STHS					$3,118,472							**$3,118,472**
STH PBM/Winter Readiness					$96,244							**$96,244**
Other Local Government						$1,411,376						**$1,411,376**
Other County Departments							$182,577					**$182,577**
Non-Governmental								$191,008				**$191,008**
Subtotal	**$4,265,598**	**$2,183,031**	**$180,987**	**$4,795,212**	**$3,404,433**	**$1,411,376**	**$182,577**	**$228,008**	**$14,113**	**$1,750,000**	**$2,800,000**	**$21,215,335**
Non-Highway Fleet	$350,000						$68,000		$10,000		$300,000	**$728,000**
County Aid Bridges	$109,540											**$109,540**
TOTAL	**$4,725,138**	**$2,183,031**	**$180,987**	**$4,795,212**	**$3,404,433**	**$1,411,376**	**$250,577**	**$228,008**	**$24,113**	**$1,750,000**	**$3,100,000**	**$22,052,875**

County of Chippewa*						
Highway - Budget Summary						
2026 DH Requested Budget						
Account	**2024 Annual Budget**	**2024 Full Year Actuals**	**2025 Annual Budget**	**2025 June YTD Actuals**	**2025 Annual Projection**	**2026 Initial Budget Request**
Grand Total	**0**	**(3,368,700)**	**0**	**(655,377)**	**(257,923)**	**0**
701 - Highway	**0**	**(3,368,700)**	**0**	**(655,377)**	**(257,923)**	**0**
53111 - Highway Administration	**0**	**(28,968)**	**0**	**(201,431)**	**(10,852)**	**0**
Revenue	**-583,302**	**(567,821)**	**(595,206)**	**(495,674)**	**(588,033)**	**(614,158)**
411100 - General Property Taxes	-359,786	(359,786)	(366,533)	(366,533)	(366,533)	(382,058)
435320 - Flood Damage	0	0	0	0	0	0
435340 - Administration-LRI Program Rev	0	0	0	0	0	0
435550 - State Aid-COVID	0	0	0	0	0	0
441000 - Driveway/Utility Permits	-35,000	(22,555)	(37,000)	(8,606)	(25,000)	(37,000)
472390 - Records & Reports	-175,000	(175,277)	(178,000)	(116,103)	(185,000)	(180,987)
472400 - Municipal Roads Admin Fee	-13,516	(10,204)	(13,673)	(4,432)	(11,500)	(14,113)
485000 - Donations & Contributions	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**583,302**	**538,853**	**595,206**	**294,243**	**577,181**	**614,158**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
511200 - Overtime	0	0	0	0	0	0
512000 - Wages	247,241	234,179	249,791	111,880	225,800	262,321
512200 - Overtime - Hwy	0	0	0	18	20	0
513000 - Employees Benefits	0	0	0	0	0	0
513100 - Sick Leave	0	0	0	0	0	0
513200 - PTO	26,500	30,284	25,900	12,332	26,500	26,000
513300 - Longevity	1,000	1,000	500	500	500	0
513400 - Holiday	10,800	11,851	11,900	3,581	11,100	12,300
513500 - Compensatory Pay	100	0	100	0	100	100
513600 - Accrual Pay Out Lump Sum	2,000	0	1,000	23,331	23,331	1,000
513800 - Others	1,000	600	1,500	0	1,000	1,200
513900 - Admin Service LRIP	0	0	0	0	0	0
514101 - Per Diem/Mileage - Committee	2,800	3,731	2,800	1,016	3,800	3,800
514900 - Medicare	5,000	4,751	5,100	2,031	4,800	5,100

Attachment: 6.1.3 2026 Highway DH Requested Budget Summary-Detail Combined1 (9107 : Highway

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
515000 - Fringe Benefits	250	235	250	74	250	275
515001 - Fringe Benefits - Committee	0	0	0	0	0	0
515100 - Social Security	24,800	24,212	25,000	9,737	24,200	25,000
515200 - Retirement-Employer's Share	21,538	19,414	21,935	9,746	20,600	22,825
515300 - Retirement-Employee's Share	0	0	0	0	0	0
515400 - Health Insurance Benefit	95,952	76,360	100,896	44,212	95,800	106,776
515500 - Life Insurance	100	75	100	32	90	100
515600 - Worker's Compensation	10,847	9,872	11,047	4,904	11,500	11,495
515700 - Education/training	0	0	0	0	0	0
515800 - Unemployment Compensation	0	0	0	0	100	0
515900 - Disability Insurance	1,700	1,124	1,700	419	1,200	1,314
516000 - Jury Duty	0	0	0	0	0	0
521230 - Legal Services	0	0	0	0	0	0
521300 - Accounting & Auditing Services	17,800	16,700	17,800	11,818	17,200	18,000
521400 - Data Processing Services	4,000	1,940	3,000	332	2,500	3,000
522300 - Cell Phone Costs	780	660	660	275	590	660
522500 - Telephone	2,300	1,540	1,700	1,009	1,800	1,700
530038 - Hwy Year End Closing	0	0	0	0	0	0
531000 - Office Supplies	9,600	8,730	7,527	5,926	9,000	8,592
531100 - Postage	1,000	915	1,200	655	1,350	1,300
531200 - Copies/printing	4,300	4,070	4,200	1,277	4,600	4,400
531500 - Maintenance/Service Agreements	46,994	20,650	53,800	40,755	50,000	56,100
532500 - Registration Fees & Tuition	3,000	5,166	5,200	3,770	5,500	5,200
532900 - Subscriptions	7,500	1,430	3,500	765	2,000	2,500
533200 - Employees Automobile Allow	0	0	0	0	0	0
533501 - Meals	400	502	500	312	550	500
533600 - Lodging	4,000	4,189	4,500	2,122	4,500	4,500
536000 - Misc Services	0	0	0	0	0	0
553300 - Leased Equipment - Principal	0	0	0	0	0	0
553400 - Machinery	4,000	3,796	8,600	1,411	4,200	4,600
553500 - SBITAs - Principal	0	0	0	0	0	0
554100 - Provision For Depreciation	1,000	0	500	0	200	500
554200 - Amortization Expense	0	28,713	0	0	0	0
562200 - Interest - Leases	0	0	0	0	0	0

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
562250 - Interest - SBITAs	0	866	0	0	0	0
595000 - Expenditure Transfer	0	0	0	0	0	0
595300 - Buildings & Grounds Allocation	25,000	21,299	23,000	0	22,500	23,000

County of Chippewa*
Highway - Budget Detail
2026 DH Requested Budget

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
Grand Total		**0**	**0**
701 - Highway		**0**	**0**
38 - Highway		**0**	**0**
53111 - Highway Administration		**0**	**0**
411100 - General Property Taxes		**(382,058)**	**(382,058)**
2026 Requested Tax Levy	701.38.53111.411100	(382,058)	(382,058)
441000 - Driveway/Utility Permits		**(37,000)**	**(37,000)**
Driveway/Utility Permits Issued	701.38.53111.441000	(37,000)	(37,000)
472390 - Records & Reports		**(180,987)**	**(180,987)**
Admin. Fee Reimbursement from Customers	701.38.53111.472390	(180,987)	(180,987)
472400 - Municipal Roads Admin Fee		**(14,113)**	**(14,113)**
1% Admin. Fee Reimbursement from Municipal Customers	701.38.53111.472400	(14,113)	(14,113)
512000 - Wages		**262,321**	**262,321**
Per PBB Report	701.38.53111.512000	262,321	262,321
513200 - PTO		**26,000**	**26,000**
Estimated PTO Usage by Admin. Staff	701.38.53111.513200	26,000	26,000
513400 - Holiday		**12,300**	**12,300**
Estimated Holiday Usage by Admin. Staff	701.38.53111.513400	12,300	12,300
513500 - Compensatory Pay		**100**	**100**
Estimated Comp. Time Usage by Admin. Staff	701.38.53111.513500	100	100
513600 - Accrual Pay Out Lump Sum		**1,000**	**1,000**
Estimated PTO and Personal Time Pay Outs	701.38.53111.513600	1,000	1,000
513800 - Others		**1,200**	**1,200**
Estimated Funeral Leave Pay/Health Incentives for Admin. Staff	701.38.53111.513800	1,200	1,200
514101 - Per Diem/Mileage - Committee		**3,800**	**3,800**
Highway Committee Per Diems and Mileage Reimbursement	701.38.53111.514101	3,800	3,800
514900 - Medicare		**5,100**	**5,100**
Per PBB Report Estimated for Admin. Staff	701.38.53111.514900	5,100	5,100
515000 - Fringe Benefits		**275**	**275**
Per PBB Report Estimated for Admin. Staff	701.38.53111.515000	275	275
515100 - Social Security		**25,000**	**25,000**

Worksheet Line Item	Full Postingstring		2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
Per PBB Report Estimated for Admin. Staff	701.38.53111.515100		25,000	25,000
515200 - Retirement-Employer's Share			**22,825**	**22,825**
Per PBB Report Estimated for Admin. Staff	701.38.53111.515200		22,825	22,825
515400 - Health Insurance Benefit			**106,776**	**106,776**
Per PBB Report Estimated for Admin. Staff	701.38.53111.515400		106,776	106,776
515500 - Life Insurance			**100**	**100**
Per PBB Report Estimated for Admin. Staff	701.38.53111.515500		100	100
515600 - Worker's Compensation			**11,495**	**11,495**
Per PBB Report Estimated for Admin. Staff	701.38.53111.515600		11,495	11,495
515900 - Disability Insurance			**1,314**	**1,314**
Per PBB Report Estimated for Admin. Staff	701.38.53111.515900		1,314	1,314
521300 - Accounting & Auditing Services			**18,000**	**18,000**
Closing of the Highway Books and Auditing by the External Auditors (CLA)	701.38.53111.521300		18,000	18,000
521400 - Data Processing Services			**3,000**	**3,000**
Phone Costs for Ipads for Time keeping	701.38.53111.521400		3,000	3,000
522300 - Cell Phone Costs			**660**	**660**
Estimated Cell Phone Allowance for Admin. Staff	701.38.53111.522300		660	660
522500 - Telephone			**1,700**	**1,700**
Estimated Telephone Costs for Staff	701.38.53111.522500		1,700	1,700
531000 - Office Supplies			**8,592**	**8,592**
Office Supplies for Staff	701.38.53111.531000		8,592	8,592
531100 - Postage			**1,300**	**1,300**
Postage for outgoing mail	701.38.53111.531100		1,300	1,300
531200 - Copies/printing			**4,400**	**4,400**
Print Management Charges for Staff	701.38.53111.531200		4,400	4,400
531500 - Maintenance/Service Agreements			**56,100**	**56,100**
Allocation of Springbrook & ACB Maintenance Fees	701.38.53111.531500		35,739	35,739
AWS Scale Maintenance	701.38.53111.531500		5,785	5,785
RT Vision E-time	701.38.53111.531500		10,000	10,000
RT Vision Permits	701.38.53111.531500		3,090	3,090
Visix	701.38.53111.531500		1,486	1,486
532500 - Registration Fees & Tuition			**5,200**	**5,200**
Meetings and Trainings for Highway Committee and Admin. Staff	701.38.53111.532500		5,200	5,200
532900 - Subscriptions			**2,500**	**2,500**
Subscriptions for Trade Publications	701.38.53111.532900		2,500	2,500
533501 - Meals			**500**	**500**

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
Meals for meetings at Trainings for the Highway Committee and Admin. Staff	701.38.53111.533501	500	500
533600 - Lodging		**4,500**	**4,500**
Lodging for meetings and trainings for the Highway Committee and Admin. Staff	701.38.53111.533600	4,500	4,500
553400 - Machinery		**4,600**	**4,600**
Admin. Staff Vehicle Costs	701.38.53111.553400	4,600	4,600
554100 - Provision For Depreciation		**500**	**500**
Depreciation for Admin. Staff Equipment	701.38.53111.554100	500	500
595300 - Buildings & Grounds Allocation		**23,000**	**23,000**
Allocation of Building and Grounds Cost Pool at Year End	701.38.53111.595300	23,000	23,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53112 - Safety Management	**0**	**(624)**	**0**	**8,250**	**8,250**	**0**
Revenue	**-30,000**	**(30,000)**	**(30,000)**	**(30,000)**	**(30,000)**	**(38,300)**
411100 - General Property Taxes	-30,000	(30,000)	(30,000)	(30,000)	(30,000)	(38,300)
472390 - Records & Reports	0	0	0	0	0	0
Expense	**30,000**	**29,376**	**30,000**	**38,250**	**38,250**	**38,300**
512000 - Wages	0	0	0	0	0	0
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	0	0	0	0	0	0
515000 - Fringe Benefits	0	0	0	0	0	0
521200 - Contracted Services	30,000	29,376	30,000	38,250	38,250	38,300
522500 - Telephone	0	0	0	0	0	0
531000 - Office Supplies	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53112 - Safety Management		**0**	**0**
411100 - General Property Taxes		**(38,300)**	**(38,300)**
2026 Requested Tax Levy	701.38.53112.411100	(38,300)	(38,300)
521200 - Contracted Services		**38,300**	**38,300**
45% of Keeping Safety Simple contract	701.38.53112.521200	38,300	38,300

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53119 - Engineering Technician	**0**	**(29,500)**	**0**	**(29,500)**	**(29,500)**	**0**
Revenue	**-29,500**	**(29,500)**	**(29,500)**	**(29,500)**	**(29,500)**	**(29,500)**
411100 - General Property Taxes	-29,500	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)
435370 - FAS Revenue	0	0	0	0	0	0
Expense	**29,500**	**0**	**29,500**	**0**	**0**	**29,500**
512000 - Wages	14,000	0	14,000	0	0	14,000
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	10,080	0	10,780	0	0	11,312
515000 - Fringe Benefits	0	0	0	0	0	0
522500 - Telephone	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
531000 - Office Supplies	0	0	0	0	0	0
532500 - Registration Fees & Tuition	0	0	0	0	0	0
533501 - Meals	0	0	0	0	0	0
533600 - Lodging	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	0	0	0	0	0	0
537000 - Materials	100	0	100	0	0	100
553400 - Machinery	5,320	0	4,620	0	0	4,088
554100 - Provision For Depreciation	0	0	0	0	0	0
595000 - Expenditure Transfer	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53119 - Engineering Technician		**0**	**0**
411100 - General Property Taxes		**(29,500)**	**(29,500)**
2026 Requested Tax Levy	701.38.53119.411100	(29,500)	(29,500)
512000 - Wages		**14,000**	**14,000**
Per PBB Report	701.38.53119.512000	14,000	14,000
513000 - Employees Benefits		**11,312**	**11,312**
Fringe Benefit Cost Pool	701.38.53119.513000	11,312	11,312
537000 - Materials		**100**	**100**
Estimated Materials Usage	701.38.53119.537000	100	100
553400 - Machinery		**4,088**	**4,088**
Estimated Equipment Usage	701.38.53119.553400	4,088	4,088

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53182 - County Aid Bridges	**0**	**6,869**	**0**	**62,103**	**89,721**	**0**
Revenue	**-85,685**	**(45,685)**	**(179,179)**	**(79,179)**	**(79,179)**	**(109,540)**
411100 - General Property Taxes	-45,685	(45,685)	(79,179)	(79,179)	(79,179)	(109,540)
474000 - Revenues From Local Department	0	0	0	0	0	0
493000 - Fund Balance Applied	-40,000	0	(100,000)	0	0	0
Expense	**85,685**	**52,554**	**179,179**	**141,282**	**168,900**	**109,540**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	0	0	0	0	0	0
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	0	0	0	0	0	0
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
537000 - Materials	85,685	52,554	179,179	141,282	168,900	109,540
553400 - Machinery	0	0	0	0	0	0
579000 - Humane Society Expenses	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53182 - County Aid Bridges		**0**	**0**
411100 - General Property Taxes		**(109,540)**	**(109,540)**
2026 Request for County Bridge Aid from Towns for Bridge and Culvert Maintenance & Replacement	701.38.53182.411100	(109,540)	(109,540)
537000 - Materials		**109,540**	**109,540**
Birch Creek - 190th St. 1 3/4 miles Replace 78" x 50' arch pipe	701.38.53182.537000	12,280	12,280
Colburn - 170th Ave 1 mile from CTH G Preliminary Design	701.38.53182.537000	1,450	1,450
Cooks Valley - 186th Ave 1,760 ft East of 60th St Replace and/or Realine 3 culverts	701.38.53182.537000	22,500	22,500
Cooks Valley - 186th Ave 1,853 ft East of 50th St Replace existing culvert	701.38.53182.537000	3,500	3,500
Delmar - 130th Ave .6 miles East of CTH D Installation of heavy riprap around B-09-120 pier	701.38.53182.537000	1,895	1,895
Eagle Point - 125th Ave East 2,400 ft from STH 124 Replace 130 x 86" CPMA with structural arch pipe	701.38.53182.537000	4,713	4,713
Eagle Point - 125th Ave West 927 ft from 150th St Replace 3-72" cprc with 3-84" cpcs	701.38.53182.537000	4,047	4,047
Edson - 30th Ave .1 miles East of 350th St Replace 9' x 14' x 55' culvert	701.38.53182.537000	17,105	17,105
Edson - 350th St .288 miles N of 50th Ave Replace 6' x 8' x 45' culvert	701.38.53182.537000	7,750	7,750
Goetz - 120th Ave 600 ft E of 270th St Replace existing14' x 9'7" multiplate arch	701.38.53182.537000	34,300	34,300

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53191 - Other Admin. & Supervision	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**-144,522**	**(125,887)**	**(155,047)**	**(49,336)**	**(119,000)**	**(167,087)**
411100 - General Property Taxes	0	0	0	0	0	0
472310 - Maintenance S.T.H.S	-144,522	(125,887)	(155,047)	(49,336)	(119,000)	(167,087)
472340 - Materials Markup	0	0	0	0	0	0
Expense	**144,522**	**125,887**	**155,047**	**49,336**	**119,000**	**167,087**
512000 - Wages	79,373	64,914	81,439	24,842	60,000	85,557
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	57,149	49,228	62,708	19,777	47,940	69,130
515000 - Fringe Benefits	0	0	0	0	0	0
522500 - Telephone	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
532500 - Registration Fees & Tuition	0	0	0	0	0	0
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
537000 - Materials	1,600	1,260	1,900	630	1,550	1,400
553400 - Machinery	6,400	10,485	9,000	4,087	9,510	11,000
594000 - Machinery Rental	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring		2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53191 - Other Admin. & Supervision			**0**	**0**
472310 - Maintenance S.T.H.S			**(167,087)**	**(167,087)**
100% of State Patrol Superintendent paid by WisDOT	701.38.53191.472310		(167,087)	(167,087)
512000 - Wages			**85,557**	**85,557**
Per PBB Report	701.38.53191.512000		85,557	85,557
513000 - Employees Benefits			**69,130**	**69,130**
Fringe Benefit Cost Pool	701.38.53191.513000		69,130	69,130
537000 - Materials			**1,400**	**1,400**
Estimated Materials Usage	701.38.53191.537000		1,400	1,400
553400 - Machinery			**11,000**	**11,000**
Estimated Equipment Usage	701.38.53191.553400		11,000	11,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53192 - Radio Expense	**0**	**(3)**	**0**	**(23,000)**	**0**	**0**
Revenue	**-3,000**	**(3,000)**	**(23,000)**	**(23,000)**	**(23,000)**	**(13,000)**
411100 - General Property Taxes	-3,000	(3,000)	(23,000)	(23,000)	(23,000)	(13,000)
Expense	**3,000**	**2,997**	**23,000**	**0**	**23,000**	**13,000**
512000 - Wages	200	0	200	0	100	200
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	144	0	154	0	80	162
515000 - Fringe Benefits	0	0	0	0	0	0
521200 - Contracted Services	0	0	0	0	0	0
524000 - Repair And Maintenance	2,556	2,629	22,546	0	20,320	12,438
530038 - Hwy Year End Closing	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
537000 - Materials	100	368	100	0	2,500	200
551200 - Insurance Buildings	0	0	0	0	0	0
553400 - Machinery	0	0	0	0	0	0
554100 - Provision For Depreciation	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53192 - Radio Expense		**0**	**0**
411100 - General Property Taxes		**(13,000)**	**(13,000)**
2026 Requested Tax Levy	701.38.53192.411100	(13,000)	(13,000)
512000 - Wages		**200**	**200**
Per PBB Report	701.38.53192.512000	200	200
513000 - Employees Benefits		**162**	**162**
Fringe Benefit Cost Pool	701.38.53192.513000	162	162
524000 - Repair And Maintenance		**12,438**	**12,438**
Miscellaneous Repairs of Radios	701.38.53192.524000	12,438	12,438
537000 - Materials		**200**	**200**
Estimated Materials	701.38.53192.537000	200	200

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53193 - General Public Liability	**0**	**(6,121)**	**0**	**(82,000)**	**(1,000)**	**0**
Revenue	**-80,000**	**(80,000)**	**(82,000)**	**(82,000)**	**(82,000)**	**(84,000)**
411100 - General Property Taxes	-80,000	(80,000)	(82,000)	(82,000)	(82,000)	(84,000)
Expense	**80,000**	**73,879**	**82,000**	**0**	**81,000**	**84,000**
051400 - Public Liability	0	0	0	0	0	0
514000 - Public Liability	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
551900 - Insurance Allocation	80,000	73,879	82,000	0	81,000	84,000

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53193 - General Public Liability		**0**	**0**
411100 - General Property Taxes		**(84,000)**	**(84,000)**
2026 Requested Tax Levy	701.38.53193.411100	(84,000)	(84,000)
551900 - Insurance Allocation		**84,000**	**84,000**
Estimated allocation for Property and Liability Insurance	701.38.53193.551900	84,000	84,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53211 - Employee Taxes & Benefits	**0**	**(87,825)**	**0**	**(186,181)**	**119,125**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**(87,825)**	**0**	**(186,181)**	**119,125**	**0**
512000 - Wages	0	11,480	0	5,230	11,600	0
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	0	0	0	0	0	0
513100 - Sick Leave	0	0	0	0	0	0
513200 - PTO	365,000	461,080	372,000	167,129	390,500	410,000
513300 - Longevity	12,500	13,000	9,500	9,000	9,000	13,500
513400 - Holiday	147,500	157,421	147,500	47,302	160,500	160,500
513500 - Compensatory Pay	0	0	0	0	0	0
513600 - Accrual Pay Out Lump Sum	55,500	18,362	53,500	21,447	43,000	51,500
513800 - Others	15,000	13,215	15,000	6,292	15,000	16,000
514900 - Medicare	70,800	62,534	72,800	30,391	63,900	80,385
515000 - Fringe Benefits	0	0	0	0	0	0
515100 - Social Security	270,484	263,076	274,957	128,959	265,000	287,200
515200 - Retirement-Employer's Share	329,220	302,699	334,976	147,449	306,500	353,917
515300 - Retirement-Employee's Share	0	0	0	0	0	0
515400 - Health Insurance Benefit	1,510,764	1,445,986	1,520,520	646,585	1,525,000	1,649,472
515500 - Life Insurance	1,600	1,935	1,700	786	2,000	2,100
515600 - Worker's Compensation	165,794	156,616	168,693	75,381	155,300	178,231
515700 - Education/training	0	0	0	0	0	0
515800 - Unemployment Compensation	15,000	9,372	15,000	8,153	11,000	17,000
515900 - Disability Insurance	31,960	15,011	27,585	6,232	15,400	19,061
516000 - Jury Duty	200	0	200	0	200	200
519100 - Unused Vacation Credits	0	0	0	0	0	0
519200 - Unused Sick Leave Credits	0	0	0	0	0	0
519300 - Unused Compensatory Time Credi	0	0	0	0	0	0
519400 - Retiree Window Health Ins	0	0	0	0	0	0
519500 - Other Post Employment Benefits	19,000	(11,560)	17,174	0	18,000	41,652
519600 - WRS Asset Adjustment	225,000	(87,825)	207,000	0	120,000	295,000
519700 - Emp Tax & Ben-St Life Ins OPEB	0	11,560	0	0	0	0
522300 - Cell Phone Costs	9,800	9,380	9,500	3,780	9,500	9,500

Attachment: 6.1.3 2026 Highway DH Requested Budget Summary-Detail Combined1 (9107 : Highway

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
530038 - Hwy Year End Closing	0	0	0	0	0	0
533500 - Conventions & Meetings	0	0	0	0	0	0
533501 - Meals	400	0	300	100	225	300
534600 - Uniforms	36,000	36,495	35,000	22,066	37,500	37,000
553400 - Machinery	0	0	0	0	0	0
591000 - Cost Pool Allocation	-3,281,522	(2,977,663)	(3,282,905)	(1,512,464)	(3,040,000)	(3,622,518)
595000 - Expenditure Transfer	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53211 - Employee Taxes & Benefits		**0**	**0**
513200 - PTO		**410,000**	**410,000**
Per PBB Report	701.38.53211.513200	410,000	410,000
513300 - Longevity		**13,500**	**13,500**
Per PBB Report	701.38.53211.513300	13,500	13,500
513400 - Holiday		**160,500**	**160,500**
Per PBB Report	701.38.53211.513400	160,500	160,500
513600 - Accrual Pay Out Lump Sum		**51,500**	**51,500**
Per PBB Report	701.38.53211.513600	51,500	51,500
513800 - Others		**16,000**	**16,000**
Per PBB Report	701.38.53211.513800	16,000	16,000
514900 - Medicare		**80,385**	**80,385**
Per PBB Report	701.38.53211.514900	80,385	80,385
515100 - Social Security		**287,200**	**287,200**
Per PBB Report	701.38.53211.515100	287,200	287,200
515200 - Retirement-Employer's Share		**353,917**	**353,917**
Per PBB Report	701.38.53211.515200	353,917	353,917
515400 - Health Insurance Benefit		**1,649,472**	**1,649,472**
Per PBB Report	701.38.53211.515400	1,649,472	1,649,472
515500 - Life Insurance		**2,100**	**2,100**
Per PBB Report	701.38.53211.515500	2,100	2,100
515600 - Worker's Compensation		**178,231**	**178,231**
Per PBB Report	701.38.53211.515600	178,231	178,231
515800 - Unemployment Compensation		**17,000**	**17,000**
Per PBB Report	701.38.53211.515800	17,000	17,000
515900 - Disability Insurance		**19,061**	**19,061**
Per PBB Report	701.38.53211.515900	19,061	19,061
516000 - Jury Duty		**200**	**200**
Per PBB Report	701.38.53211.516000	200	200
519500 - Other Post Employment Benefits		**41,652**	**41,652**
Estimated Year End Adjustment	701.38.53211.519500	41,652	41,652
519600 - WRS Asset Adjustment		**295,000**	**295,000**
Estimated Year End Adjustment	701.38.53211.519600	295,000	295,000
522300 - Cell Phone Costs		**9,500**	**9,500**
Estimated Cell Phone Allowance for Staff	701.38.53211.522300	9,500	9,500
533501 - Meals		**300**	**300**

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
Estimated Meals for Staff at Meetings and Trainings	701.38.53211.533501	300	300
534600 - Uniforms		**37,000**	**37,000**
Estimated Cost of Uniforms for Staff	701.38.53211.534600	37,000	37,000
591000 - Cost Pool Allocation		**(3,622,518)**	**(3,622,518)**
Fringe Benefit Cost Pool Allocation	701.38.53211.591000	(3,622,518)	(3,622,518)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53212 - Comp Time	**0**	**0**	**0**	**(1,038)**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**(1,038)**	**0**	**0**
512000 - Wages	0	0	0	(1,038)	0	0
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	0	0	0	0	0	0
513500 - Compensatory Pay	0	0	0	0	0	0
515000 - Fringe Benefits	0	0	0	0	0	0

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53220 - Small Tools	**0**	**0**	**0**	**(10,306)**	**3,000**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**(10,306)**	**3,000**	**0**
512000 - Wages	12,000	14,159	11,000	3,930	11,500	15,000
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	8,640	10,785	8,470	3,126	9,189	12,120
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
531019 - COVID-19 Expenses	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
537000 - Materials	63,500	54,881	63,500	23,531	62,000	58,500
538100 - Shop Overhead	1,000	202	800	0	500	600
553400 - Machinery	2,200	3,458	2,400	0	2,800	3,800
554100 - Provision For Depreciation	0	0	0	0	0	0
592000 - Field Small Tools	-87,340	(83,484)	(86,170)	(40,893)	(82,989)	(90,020)

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53220 - Small Tools		**0**	**0**
512000 - Wages		**15,000**	**15,000**
Per PBB Report	701.38.53220.512000	15,000	15,000
513000 - Employees Benefits		**12,120**	**12,120**
Fringe Benefit Cost Pool	701.38.53220.513000	12,120	12,120
537000 - Materials		**58,500**	**58,500**
Estimated Materials Usage	701.38.53220.537000	58,500	58,500
538100 - Shop Overhead		**600**	**600**
Estimated Shop Overhead	701.38.53220.538100	600	600
553400 - Machinery		**3,800**	**3,800**
Estimated Equipment Usage	701.38.53220.553400	3,800	3,800
592000 - Field Small Tools		**(90,020)**	**(90,020)**
Estimated Cost Pool Allocation	701.38.53220.592000	(90,020)	(90,020)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53230 - Shop Operation	**0**	**0**	**0**	**248,641**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
472340 - Materials Markup	0	0	0	0	0	0
473400 - Materials Markup	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**248,641**	**0**	**0**
512000 - Wages	204,600	187,796	198,500	91,791	192,000	201,400
512200 - Overtime - Hwy	2,300	248	2,000	414	1,000	1,000
513000 - Employees Benefits	148,968	142,185	154,385	72,575	154,207	163,539
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
531500 - Maintenance/Service Agreements	8,600	11,126	8,600	5,423	12,000	13,000
533501 - Meals	0	0	0	0	0	0
535000 - Shop Supplies	53,000	55,172	71,000	22,494	65,800	60,000
535100 - Fuel	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
537000 - Materials	3,500	(3,683)	3,200	57	2,500	3,200
538100 - Shop Overhead	92,000	102,781	105,000	0	105,400	105,000
538200 - Inventory Adjustment	4,500	(4,160)	5,500	48,074	10,500	8,000
539000 - Other Supplies & Expenses	15,500	19,562	15,500	12,992	21,500	22,000
539100 - Supply Discount	-500	(173)	(400)	(111)	(250)	(300)
553400 - Machinery	66,400	40,879	43,400	0	42,300	43,400
554100 - Provision For Depreciation	11,000	11,070	11,000	2,156	12,200	12,000
590000 - Cost Pool & Revenue Closing En	-599,868	(588,634)	(609,685)	(4,176)	(613,657)	(624,239)
591000 - Cost Pool Allocation	0	29,147	0	0	0	0
593000 - Cost Pool Allocation - Shop Se	-10,000	(3,316)	(8,000)	(3,049)	(5,500)	(8,000)

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53230 - Shop Operation		**0**	**0**
512000 - Wages		**201,400**	**201,400**
Per PBB Report	701.38.53230.512000	201,400	201,400
512200 - Overtime - Hwy		**1,000**	**1,000**
Per PBB Report	701.38.53230.512200	1,000	1,000
513000 - Employees Benefits		**163,539**	**163,539**
Fringe Benefit Cost Pool	701.38.53230.513000	163,539	163,539
531500 - Maintenance/Service Agreements		**13,000**	**13,000**
Estimated Maintenance/Service Agreements for Various Shop Software	701.38.53230.531500	13,000	13,000
535000 - Shop Supplies		**60,000**	**60,000**
Estimated Shop Supplies Usage	701.38.53230.535000	60,000	60,000
537000 - Materials		**3,200**	**3,200**
Estimated Materials Usage	701.38.53230.537000	3,200	3,200
538100 - Shop Overhead		**105,000**	**105,000**
Estimated Shop Overhead	701.38.53230.538100	105,000	105,000
538200 - Inventory Adjustment		**8,000**	**8,000**
Estimated Inventory Adjustment for Shop Items	701.38.53230.538200	8,000	8,000
539000 - Other Supplies & Expenses		**22,000**	**22,000**
Estimated Other Shop Supplies and Expenses	701.38.53230.539000	22,000	22,000
539100 - Supply Discount		**(300)**	**(300)**
Estimated Supply Discounts	701.38.53230.539100	(300)	(300)
553400 - Machinery		**43,400**	**43,400**
Estimated Equipment Usage	701.38.53230.553400	43,400	43,400
554100 - Provision For Depreciation		**12,000**	**12,000**
Estimated Depreciation	701.38.53230.554100	12,000	12,000
590000 - Cost Pool & Revenue Closing En		**(624,239)**	**(624,239)**
Estimated Cost Pool Allocation	701.38.53230.590000	(624,239)	(624,239)
593000 - Cost Pool Allocation - Shop Se		**(8,000)**	**(8,000)**
Estimated Cost Pool Allocation	701.38.53230.593000	(8,000)	(8,000)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53239 - Fuel Handling	**0**	**0**	**0**	**(6,328)**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**(6,328)**	**0**	**0**
512000 - Wages	38,200	33,545	38,200	14,016	34,500	38,200
512200 - Overtime - Hwy	200	0	200	0	100	200
513000 - Employees Benefits	27,648	25,570	29,568	11,091	27,645	31,027
515000 - Fringe Benefits	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
537000 - Materials	12,000	31,298	14,000	3,587	15,000	14,000
553400 - Machinery	14,000	5,556	12,000	0	9,500	10,000
554100 - Provision For Depreciation	17,300	15,959	16,300	3,861	16,500	16,300
591000 - Cost Pool Allocation	-109,348	(111,929)	(110,268)	(38,883)	(103,245)	(109,727)

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53239 - Fuel Handling		**0**	**0**
512000 - Wages		**38,200**	**38,200**
Per PBB Report	701.38.53239.512000	38,200	38,200
512200 - Overtime - Hwy		**200**	**200**
Per PBB Report	701.38.53239.512200	200	200
513000 - Employees Benefits		**31,027**	**31,027**
Fringe Benefit Cost Pool	701.38.53239.513000	31,027	31,027
537000 - Materials		**14,000**	**14,000**
Estimated Materials Usage	701.38.53239.537000	14,000	14,000
553400 - Machinery		**10,000**	**10,000**
Estimated Equipment Usage	701.38.53239.553400	10,000	10,000
554100 - Provision For Depreciation		**16,300**	**16,300**
Estimated Depreciation	701.38.53239.554100	16,300	16,300
591000 - Cost Pool Allocation		**(109,727)**	**(109,727)**
Estimated Cost Pool Allocation	701.38.53239.591000	(109,727)	(109,727)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53240 - Machinery Operation	**0**	**(617,742)**	**0**	**(333,411)**	**(345,921)**	**0**
Revenue	**-55,082**	**(55,824)**	**(55,824)**	**(58,509)**	**(57,026)**	**(57,110)**
411100 - General Property Taxes	0	0	0	0	0	0
473310 - Unit Price Recovery	0	0	0	0	0	0
483100 - Gain Or Loss On Dispositon Of	0	0	0	84	84	0
489000 - Sundry Department Revenues	-55,082	(55,824)	(55,824)	(58,593)	(57,110)	(57,110)
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**55,082**	**(561,918)**	**55,824**	**(274,903)**	**(288,895)**	**57,110**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	330,000	274,681	325,000	195,799	288,500	330,000
512200 - Overtime - Hwy	9,000	4,532	8,000	2,093	7,000	7,000
513000 - Employees Benefits	244,080	307,073	256,410	156,056	236,105	272,296
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
535100 - Fuel	770,000	556,548	790,000	284,360	620,000	750,000
535200 - Oil, Grease & Antifreeze	28,000	36,845	35,000	15,937	35,000	37,000
535300 - Machinery & Equipment Parts	680,000	652,991	740,000	588,786	680,000	730,000
535400 - Paint Supplies	1,500	979	1,500	486	1,000	1,500
535500 - Tires & Batteries	92,000	83,601	115,000	30,330	90,000	105,000
535600 - Sundry Expenditures	44,000	85,275	95,000	185	87,000	91,000
536000 - Misc Services	0	0	0	0	0	0
538100 - Shop Overhead	432,000	464,516	452,000	0	480,000	480,000
551200 - Insurance Buildings	0	0	0	0	0	0
551500 - Boiler Insurance	0	0	0	0	0	0
553400 - Machinery	8,500	12,505	7,500	5,509	6,500	9,500
554100 - Provision For Depreciation	860,000	708,588	840,000	202,636	780,000	820,000
591000 - Cost Pool Allocation	-3,443,998	(3,750,051)	(3,609,586)	(1,757,078)	(3,600,000)	(3,576,186)

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53240 - Machinery Operation		**0**	**0**
489000 - Sundry Department Revenues		**(57,110)**	**(57,110)**
Estimated Winter Readiness Revenues from WisDOT	701.38.53240.489000	(57,110)	(57,110)
512000 - Wages		**330,000**	**330,000**
Per PBB Report	701.38.53240.512000	330,000	330,000
512200 - Overtime - Hwy		**7,000**	**7,000**
Per PBB Report	701.38.53240.512200	7,000	7,000
513000 - Employees Benefits		**272,296**	**272,296**
Fringe Benefit Cost Pool	701.38.53240.513000	272,296	272,296
535100 - Fuel		**750,000**	**750,000**
Estimated Fuel Costs for Equipment	701.38.53240.535100	750,000	750,000
535200 - Oil, Grease & Antifreeze		**37,000**	**37,000**
Estimated Oil, Grease and Antifreeze Cost for Equipment	701.38.53240.535200	37,000	37,000
535300 - Machinery & Equipment Parts		**730,000**	**730,000**
Estimated Parts for Equipment Repairs	701.38.53240.535300	730,000	730,000
535400 - Paint Supplies		**1,500**	**1,500**
Estimated Paint Supplies for Equipment	701.38.53240.535400	1,500	1,500
535500 - Tires & Batteries		**105,000**	**105,000**
Estimated Tires and Batteries Cost for Equipment	701.38.53240.535500	105,000	105,000
535600 - Sundry Expenditures		**91,000**	**91,000**
Estimated Insurance Allocated Costs for Equipment	701.38.53240.535600	91,000	91,000
538100 - Shop Overhead		**480,000**	**480,000**
Estimated Shop Overhead	701.38.53240.538100	480,000	480,000
553400 - Machinery		**9,500**	**9,500**
Estimated Equipment Usage	701.38.53240.553400	9,500	9,500
554100 - Provision For Depreciation		**820,000**	**820,000**
Estimated Depreciation	701.38.53240.554100	820,000	820,000
591000 - Cost Pool Allocation		**(3,576,186)**	**(3,576,186)**
Estimated Cost Pool Allocation	701.38.53240.591000	(3,576,186)	(3,576,186)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53250 - Pit & Quarry Operation	**0**	**24,050**	**0**	**66,645**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**24,050**	**0**	**66,645**	**0**	**0**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	110,000	51,432	90,000	26,981	63,500	80,000
512200 - Overtime - Hwy	10,000	3,454	8,000	1,031	5,500	8,000
513000 - Employees Benefits	86,400	37,860	75,460	22,237	55,131	71,104
515000 - Fringe Benefits	0	0	0	0	0	0
515700 - Education/training	0	0	0	0	0	0
522600 - Electric	1,800	1,633	1,700	495	1,800	1,800
522900 - Miscellaneous Utilities	1,500	643	1,000	300	750	800
530038 - Hwy Year End Closing	0	0	0	0	0	0
531500 - Maintenance/Service Agreements	3,600	3,588	3,600	0	3,600	3,600
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	2,000	0	1,000	0	300	500
536200 - Small Tool Allowance	2,300	1,335	2,200	785	1,800	2,200
537000 - Materials	200,000	131,122	200,000	26,958	110,000	180,000
553400 - Machinery	420,000	320,868	470,000	47,720	440,000	480,000
591000 - Cost Pool Allocation	-837,600	(527,885)	(852,960)	(59,862)	(682,381)	(828,004)
596000 - Pit & Quarry Products	0	0	0	0	0	0
598001 - Material Equipment Cost Alloca	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53250 - Pit & Quarry Operation		**0**	**0**
512000 - Wages		**80,000**	**80,000**
Per PBB Report	701.38.53250.512000	80,000	80,000
512200 - Overtime - Hwy		**8,000**	**8,000**
Per PBB Report	701.38.53250.512200	8,000	8,000
513000 - Employees Benefits		**71,104**	**71,104**
Fringe Benefit Cost Pool	701.38.53250.513000	71,104	71,104
522600 - Electric		**1,800**	**1,800**
Estimated Electric Costs	701.38.53250.522600	1,800	1,800
522900 - Miscellaneous Utilities		**800**	**800**
Estimated Miscellaneous Utilities Cost	701.38.53250.522900	800	800
531500 - Maintenance/Service Agreements		**3,600**	**3,600**
Estimated Maintenance/Service Agreement with Drone Deploy	701.38.53250.531500	3,600	3,600
536000 - Misc Services		**500**	**500**
Estimated Miscellaneous Service Costs	701.38.53250.536000	500	500
536200 - Small Tool Allowance		**2,200**	**2,200**
Estimated Small Tool Allowance	701.38.53250.536200	2,200	2,200
537000 - Materials		**180,000**	**180,000**
Estimated Materials Cost	701.38.53250.537000	180,000	180,000
553400 - Machinery		**480,000**	**480,000**
Estimated Equipment Usage	701.38.53250.553400	480,000	480,000
591000 - Cost Pool Allocation		**(828,004)**	**(828,004)**
Estimated Cost Pool Allocation	701.38.53250.591000	(828,004)	(828,004)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53255 - Brine Operations	**0**	**0**	**0**	**(8,621)**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**(8,621)**	**0**	**0**
512000 - Wages	2,100	2,054	2,100	1,140	2,300	2,400
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	1,512	1,543	1,617	884	1,838	1,939
522100 - Sewer & Water	800	421	700	377	550	700
522600 - Electric	0	0	0	0	0	0
522900 - Miscellaneous Utilities	850	509	850	322	600	850
536200 - Small Tool Allowance	0	0	0	0	0	0
537000 - Materials	1,200	0	1,100	0	500	500
553400 - Machinery	2,500	1,380	2,100	1,210	2,000	1,900
554100 - Provision For Depreciation	8,665	8,664	8,665	2,166	8,665	8,665
591000 - Cost Pool Allocation	-17,627	(14,572)	(17,132)	(14,721)	(16,453)	(16,954)

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53255 - Brine Operations		**0**	**0**
512000 - Wages		**2,400**	**2,400**
Per PBB Report	701.38.53255.512000	2,400	2,400
513000 - Employees Benefits		**1,939**	**1,939**
Fringe Benefit Cost Pool	701.38.53255.513000	1,939	1,939
522100 - Sewer & Water		**700**	**700**
Estimated Water Charges for Brine	701.38.53255.522100	700	700
522900 - Miscellaneous Utilities		**850**	**850**
Estimated Gas Charges for Brine Building	701.38.53255.522900	850	850
537000 - Materials		**500**	**500**
Estimated Materials Costs	701.38.53255.537000	500	500
553400 - Machinery		**1,900**	**1,900**
Estimated Equipment Usage	701.38.53255.553400	1,900	1,900
554100 - Provision For Depreciation		**8,665**	**8,665**
Estimated Depreciation	701.38.53255.554100	8,665	8,665
591000 - Cost Pool Allocation		**(16,954)**	**(16,954)**
Estimated Cost Pool Allocation	701.38.53255.591000	(16,954)	(16,954)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53260 - Bituminous Operation	**0**	**266,958**	**0**	**161,043**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**266,958**	**0**	**161,043**	**0**	**0**
512000 - Wages	250,000	205,258	220,000	48,341	160,000	200,000
512200 - Overtime - Hwy	16,000	16,418	17,000	5,952	14,000	17,000
513000 - Employees Benefits	191,520	174,258	182,490	43,619	139,026	175,336
515000 - Fringe Benefits	0	0	0	0	0	0
522500 - Telephone	1,500	1,301	1,500	625	1,460	1,500
522600 - Electric	27,400	32,396	29,400	7,292	27,000	35,400
522900 - Miscellaneous Utilities	2,500	2,942	2,600	1,090	3,000	3,100
530038 - Hwy Year End Closing	0	0	0	0	0	0
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	5,100	6,034	5,300	1,555	4,600	5,500
537000 - Materials	340,000	550,710	350,000	164,247	290,000	350,000
537500 - Asphalt	0	0	0	0	0	0
537600 - Road Oil	1,800,000	1,839,418	1,900,000	320,445	1,500,000	1,500,000
553400 - Machinery	470,000	792,730	480,000	40,093	460,000	470,000
591000 - Cost Pool Allocation	-3,104,020	(3,354,509)	(3,188,290)	(472,215)	(2,599,086)	(2,757,836)

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53260 - Bituminous Operation		**0**	**0**
512000 - Wages		**200,000**	**200,000**
Per PBB Report	701.38.53260.512000	200,000	200,000
512200 - Overtime - Hwy		**17,000**	**17,000**
Per PBB Report	701.38.53260.512200	17,000	17,000
513000 - Employees Benefits		**175,336**	**175,336**
Fringe Benefit Cost Pool	701.38.53260.513000	175,336	175,336
522500 - Telephone		**1,500**	**1,500**
Estimated Telephone Costs at Hot Mix Plant	701.38.53260.522500	1,500	1,500
522600 - Electric		**35,400**	**35,400**
Estimated Electric Costs at Hot Mix Plant	701.38.53260.522600	35,400	35,400
522900 - Miscellaneous Utilities		**3,100**	**3,100**
Estimated Miscellaneous Utilities Costs at Hot Mix Plant	701.38.53260.522900	3,100	3,100
536200 - Small Tool Allowance		**5,500**	**5,500**
Estimated Small Tool Allowance Costs at Hot Mix Plant	701.38.53260.536200	5,500	5,500
537000 - Materials		**350,000**	**350,000**
Estimated Materials Usage	701.38.53260.537000	350,000	350,000
537600 - Road Oil		**1,500,000**	**1,500,000**
Estimated Road Oil Costs for Producing Hot Mix	701.38.53260.537600	1,500,000	1,500,000
553400 - Machinery		**470,000**	**470,000**
Estimated Equipment Usage	701.38.53260.553400	470,000	470,000
591000 - Cost Pool Allocation		**(2,757,836)**	**(2,757,836)**
Estimated Cost Pool Allocation	701.38.53260.591000	(2,757,836)	(2,757,836)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53270 - Buildings & Grounds Operations	**0**	**(189,717)**	**0**	**81,900**	**(190,846)**	**0**
Revenue	**-190,684**	**(189,717)**	**(190,846)**	**(190,846)**	**(190,846)**	**(189,717)**
411100 - General Property Taxes	0	0	0	0	0	0
472380 - State Aid-Equipment Storage	-190,684	(189,717)	(190,846)	(190,846)	(190,846)	(189,717)
492109 - Transfer In - General Fund	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**190,684**	**0**	**190,846**	**272,747**	**0**	**189,717**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	88,000	77,992	80,000	41,181	72,500	85,000
512200 - Overtime - Hwy	925	31	800	0	300	500
513000 - Employees Benefits	64,026	58,475	62,216	32,284	58,167	69,084
515000 - Fringe Benefits	0	0	0	0	0	0
521600 - Janitorial	4,800	4,077	4,400	2,051	4,500	4,500
522500 - Telephone	4,800	4,062	4,700	2,188	4,400	4,600
522600 - Electric	55,000	52,347	60,000	25,022	54,500	58,000
522700 - Heating	90,000	38,594	80,000	26,278	58,000	70,000
522900 - Miscellaneous Utilities	19,900	21,419	22,000	11,167	23,000	22,500
530038 - Hwy Year End Closing	0	0	0	0	0	0
535000 - Shop Supplies	100	0	100	0	50	100
536000 - Misc Services	0	0	0	0	0	0
537000 - Materials	125,500	56,731	98,700	50,624	95,026	92,600
551100 - Insurance Equipment/Vehicles	0	0	0	0	0	0
551900 - Insurance Allocation	0	14,119	0	0	16,000	16,000
553400 - Machinery	10,000	8,851	11,000	5,243	10,400	10,500
554100 - Provision For Depreciation	263,000	292,949	292,000	78,509	285,000	295,000
591000 - Cost Pool Allocation	-535,367	(629,646)	(525,070)	(1,800)	(681,843)	(538,667)

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53270 - Buildings & Grounds Operations		**0**	**0**
472380 - State Aid-Equipment Storage		**(189,717)**	**(189,717)**
Estimated Equipment Storage Revenues from WisDOT	701.38.53270.472380	(189,717)	(189,717)
512000 - Wages		**85,000**	**85,000**
Per PBB Report	701.38.53270.512000	85,000	85,000
512200 - Overtime - Hwy		**500**	**500**
Per PBB Report	701.38.53270.512200	500	500
513000 - Employees Benefits		**69,084**	**69,084**
Fringe Benefit Cost Pool	701.38.53270.513000	69,084	69,084
521600 - Janitorial		**4,500**	**4,500**
Estimated Janitorial Supplies	701.38.53270.521600	4,500	4,500
522500 - Telephone		**4,600**	**4,600**
Estimated Telephone Costs for Sheds	701.38.53270.522500	4,600	4,600
522600 - Electric		**58,000**	**58,000**
Estimated Electric Costs for Sheds	701.38.53270.522600	58,000	58,000
522700 - Heating		**70,000**	**70,000**
Estimated Heating Costs for Sheds	701.38.53270.522700	70,000	70,000
522900 - Miscellaneous Utilities		**22,500**	**22,500**
Estimated Miscellaneous Utilities for Sheds	701.38.53270.522900	22,500	22,500
535000 - Shop Supplies		**100**	**100**
Estimated Shop Supplies	701.38.53270.535000	100	100
537000 - Materials		**92,600**	**92,600**
Estimated Materials Usage	701.38.53270.537000	92,600	92,600
551900 - Insurance Allocation		**16,000**	**16,000**
Estimated Annual Insurance Allocation for Buildings	701.38.53270.551900	16,000	16,000
553400 - Machinery		**10,500**	**10,500**
Estimated Equipment Usage	701.38.53270.553400	10,500	10,500
554100 - Provision For Depreciation		**295,000**	**295,000**
Estimated Buildings Depreciation	701.38.53270.554100	295,000	295,000
591000 - Cost Pool Allocation		**(538,667)**	**(538,667)**
Estimated Cost Pool Allocation	701.38.53270.591000	(538,667)	(538,667)

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53280 - Equipment & Material Acqusitio	**0**	**0**	**0**	**1,718,077**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**1,718,077**	**0**	**0**
512000 - Wages	30,000	33,814	42,000	39,741	38,300	40,000
512200 - Overtime - Hwy	1,200	959	1,000	92	300	1,000
513000 - Employees Benefits	22,464	26,239	33,110	31,265	30,841	33,128
515000 - Fringe Benefits	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
537000 - Materials	-56,464	(64,068)	(78,210)	1,646,326	(71,766)	(76,928)
538100 - Shop Overhead	300	0	300	0	125	300
553400 - Machinery	2,500	3,056	1,800	653	2,200	2,500
595000 - Expenditure Transfer	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53280 - Equipment & Material Acqusitio		**0**	**0**
512000 - Wages		**40,000**	**40,000**
Per PBB Report	701.38.53280.512000	40,000	40,000
512200 - Overtime - Hwy		**1,000**	**1,000**
Per PBB Report	701.38.53280.512200	1,000	1,000
513000 - Employees Benefits		**33,128**	**33,128**
Fringe Benefit Cost Pool	701.38.53280.513000	33,128	33,128
537000 - Materials		**(76,928)**	**(76,928)**
Allocating costs for the equipment to Fixed Assets to account for the true cost of an asset to prepare it for use	701.38.53280.537000	(76,928)	(76,928)
538100 - Shop Overhead		**300**	**300**
Estimated Shop Overhead	701.38.53280.538100	300	300
553400 - Machinery		**2,500**	**2,500**
Estimated Equipment Usage	701.38.53280.553400	2,500	2,500

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53310 - Maintenance CTHS	**0**	**696,638**	**0**	**517,595**	**0**	**0**
Revenue	**-1,974,175**	**(2,048,431)**	**(2,298,430)**	**(807,789)**	**(2,445,062)**	**(2,373,031)**
411100 - General Property Taxes	0	0	(250,000)	(250,000)	(250,000)	(250,000)
435230 - Flood Damage	0	0	0	0	0	0
435310 - Local Transportation Aids	-1,974,175	(2,048,431)	(2,048,430)	(545,758)	(2,183,031)	(2,123,031)
435550 - State Aid-COVID	0	0	0	0	0	0
485000 - Donations & Contributions	0	0	0	(1,031)	(1,031)	0
489000 - Sundry Department Revenues	0	0	0	0	0	0
492999 - Transfer In - Other Funds	0	0	0	(11,000)	(11,000)	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**1,974,175**	**2,745,069**	**2,298,430**	**1,325,384**	**2,445,062**	**2,373,031**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	557,000	724,533	648,974	370,748	650,000	690,000
512200 - Overtime - Hwy	13,000	8,935	11,000	5,185	9,100	10,500
513000 - Employees Benefits	410,400	552,398	508,180	297,031	526,621	566,004
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	14,381	0	0	0	0
531019 - COVID-19 Expenses	0	0	0	0	0	0
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	14,700	20,214	17,500	10,454	18,500	19,500
536300 - Sign Parts & Supplies	100	0	100	0	50	100
537000 - Materials	538,975	725,717	581,676	321,972	672,000	585,700
553400 - Machinery	440,000	698,889	531,000	319,995	568,791	501,227
595000 - Expenditure Transfer	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53310 - Maintenance CTHS		**0**	**0**
411100 - General Property Taxes		**(250,000)**	**(250,000)**
2026 Requested Tax Levy	701.38.53310.411100	(250,000)	(250,000)
435310 - Local Transportation Aids		**(2,123,031)**	**(2,123,031)**
Estimated Local Transportation Aids - Actual for 2025	701.38.53310.435310	(2,123,031)	(2,123,031)
512000 - Wages		**690,000**	**690,000**
Per PBB Report	701.38.53310.512000	690,000	690,000
512200 - Overtime - Hwy		**10,500**	**10,500**
Per PBB Report	701.38.53310.512200	10,500	10,500
513000 - Employees Benefits		**566,004**	**566,004**
Fringe Benefit Cost Pool	701.38.53310.513000	566,004	566,004
536200 - Small Tool Allowance		**19,500**	**19,500**
Estimated Small Tool Allowance	701.38.53310.536200	19,500	19,500
536300 - Sign Parts & Supplies		**100**	**100**
Estimated Sign Supplies	701.38.53310.536300	100	100
537000 - Materials		**585,700**	**585,700**
Estimated Materials Usage	701.38.53310.537000	585,700	585,700
553400 - Machinery		**501,227**	**501,227**
Estimated Equipment Usage	701.38.53310.553400	501,227	501,227

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53311 - Winter Maintenance CTHS	**0**	**(724,534)**	**0**	**(321,954)**	**100,000**	**0**
Revenue	**-1,650,000**	**(1,650,987)**	**(1,400,000)**	**(1,400,353)**	**(1,400,353)**	**(1,500,000)**
411100 - General Property Taxes	-1,650,000	(1,650,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,500,000)
435310 - Local Transportation Aids	0	0	0	0	0	0
442000 - Vehicle Registration Fee	0	(987)	0	(353)	(353)	0
492109 - Transfer In - General Fund	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**1,650,000**	**926,453**	**1,400,000**	**1,078,399**	**1,500,353**	**1,500,000**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	350,000	206,611	320,000	230,616	290,000	310,000
512200 - Overtime - Hwy	112,000	54,118	108,000	61,067	100,000	105,000
513000 - Employees Benefits	332,640	193,891	329,560	226,256	311,610	335,320
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	9,900	7,276	10,260	7,848	10,900	10,900
537000 - Materials	300,000	110,089	171,680	146,495	180,000	170,000
553400 - Machinery	545,460	354,469	460,500	406,117	607,843	568,780

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53311 - Winter Maintenance CTHS		**0**	**0**
411100 - General Property Taxes		**(1,500,000)**	**(1,500,000)**
2026 Requested Tax Levy	701.38.53311.411100	(1,500,000)	(1,500,000)
512000 - Wages		**310,000**	**310,000**
Per PBB Report	701.38.53311.512000	310,000	310,000
512200 - Overtime - Hwy		**105,000**	**105,000**
Per PBB Report	701.38.53311.512200	105,000	105,000
513000 - Employees Benefits		**335,320**	**335,320**
Fringe Benefit Cost Pool	701.38.53311.513000	335,320	335,320
536200 - Small Tool Allowance		**10,900**	**10,900**
Estimated Small Tool Allowance	701.38.53311.536200	10,900	10,900
537000 - Materials		**170,000**	**170,000**
Estimated Materials Usage	701.38.53311.537000	170,000	170,000
553400 - Machinery		**568,780**	**568,780**
Estimated Equipment Usage	701.38.53311.553400	568,780	568,780

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53312 - County Bridge	**0**	**(464,662)**	**0**	**52,999**	**0**	**0**
Revenue	**-2,390,000**	**(860,158)**	**(2,941,850)**	**(739,475)**	**(2,964,250)**	**(5,358,360)**
411100 - General Property Taxes	-300,000	(300,000)	(250,000)	(250,000)	(250,000)	(230,472)
435350 - State Aid-Local Bridge Revenue	0	(27,400)	0	(22,400)	(22,400)	0
435370 - FAS Revenue	-1,672,000	(114,758)	(2,247,330)	(132,555)	(2,247,330)	(3,741,888)
491100 - Bond Proceeds	0	0	0	0	0	0
492909 - Transfer In - Sales Tax Fund	-418,000	(418,000)	(334,520)	(334,520)	(334,520)	(1,386,000)
492999 - Transfer In - Other Funds	0	0	(110,000)	0	(110,000)	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**2,390,000**	**395,496**	**2,941,850**	**792,473**	**2,964,250**	**5,358,360**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	90,000	91,366	80,000	54,984	105,800	90,000
512200 - Overtime - Hwy	2,000	1,203	2,000	10	1,500	2,000
513000 - Employees Benefits	66,240	70,368	63,140	43,608	85,733	74,336
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	2,004,760	150,056	2,606,100	568,696	2,247,330	5,014,424
536200 - Small Tool Allowance	2,000	2,516	2,200	1,539	2,600	2,600
537000 - Materials	150,000	44,935	138,410	88,657	426,087	125,000
553400 - Machinery	75,000	35,052	50,000	34,979	95,200	50,000
595000 - Expenditure Transfer	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring		2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53312 - County Bridge			**0**	**0**
411100 - General Property Taxes			**(230,472)**	**(230,472)**
2026 Requested Tax Levy Per Adopted CIP Resolution 19-25	701.38.53312.411100		(230,472)	(230,472)
435370 - FAS Revenue			**(3,741,888)**	**(3,741,888)**
Estimated Federal Aid for Bridge Projects	701.38.53312.435370		(3,741,888)	(3,741,888)
492909 - Transfer In - Sales Tax Fund			**(1,386,000)**	**(1,386,000)**
Per Adopted CIP Resolution 19-25	701.38.53312.492909		(1,386,000)	(1,386,000)
512000 - Wages			**90,000**	**90,000**
Per PBB Report	701.38.53312.512000		90,000	90,000
512200 - Overtime - Hwy			**2,000**	**2,000**
Per PBB Report	701.38.53312.512200		2,000	2,000
513000 - Employees Benefits			**74,336**	**74,336**
Fringe Benefit Cost Pool	701.38.53312.513000		74,336	74,336
536000 - Misc Services			**5,014,424**	**5,014,424**
Estimated Costs to Complete Federal Aid Projects	701.38.53312.536000		5,014,424	5,014,424
536200 - Small Tool Allowance			**2,600**	**2,600**
Estimated Small Tool Allowance	701.38.53312.536200		2,600	2,600
537000 - Materials			**125,000**	**125,000**
Estimated Materials Usage	701.38.53312.537000		124,996	124,996
Per Adopted CIP Resolution 19-25 $180,000 Miscellaneous Bridge Repairs	701.38.53312.537000		1	1
Per Adopted CIP Resolution 19-25 $3,930,800 CTH Y (Chippewa River Bridge B09123) Rehabilitation	701.38.53312.537000		1	1
Per Adopted CIP Resolution 19-25 $500,000 CTH M (Lake Holcombe Bridge B09003) Design & Replacemen	701.38.53312.537000		1	1
Per Adopted CIP Resolution 19-25 $747,560 CTH H (Little Otter Creek Bridge P09052)	701.38.53312.537000		1	1
553400 - Machinery			**50,000**	**50,000**
Estimated Equipment Usage	701.38.53312.553400		50,000	50,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53313 - Road Construction CTHS	**0**	**(2,293,318)**	**0**	**(1,884,408)**	**0**	**0**
Revenue	**-12,119,913**	**(12,277,530)**	**(7,338,220)**	**(3,441,795)**	**(7,338,220)**	**(6,015,592)**
411100 - General Property Taxes	-1,668,740	(1,668,740)	(1,718,740)	(1,718,740)	(1,718,740)	(1,738,268)
435310 - Local Transportation Aids	0	0	0	0	0	(60,000)
435330 - Local Road Improvement Program	0	0	0	0	0	0
435370 - FAS Revenue	-5,019,173	(2,840,920)	(2,514,000)	(257,575)	(2,514,000)	(1,053,324)
435380 - Jurisdictional Transfer From S	0	0	0	0	0	0
463100 - Sand Companies Revenue	0	0	0	0	0	0
472370 - State Aid-Tank Removal Costs	0	0	0	0	0	0
473300 - Other Local Government Roads	0	0	0	0	0	0
481110 - Interest Income-St. Jurisd. Tr	0	0	0	0	0	0
481120 - Interest Income From State Acc	0	0	0	0	0	0
491100 - Bond Proceeds	0	0	0	0	0	0
492109 - Transfer In - General Fund	0	(600,000)	0	0	0	0
492909 - Transfer In - Sales Tax Fund	-2,682,000	(2,682,000)	(1,465,480)	(1,465,480)	(1,465,480)	(1,414,000)
492999 - Transfer In - Other Funds	-2,750,000	(4,485,870)	(1,640,000)	0	(1,640,000)	(1,750,000)
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**12,119,913**	**9,984,212**	**7,338,220**	**1,557,386**	**7,338,220**	**6,015,592**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	856,556	740,383	890,000	227,533	750,000	925,000
512200 - Overtime - Hwy	32,875	39,600	38,000	2,698	40,200	38,000
513000 - Employees Benefits	640,390	597,046	714,560	183,256	631,370	778,104
515000 - Fringe Benefits	0	0	0	0	0	0
523100 - Mixed Bituminous	0	0	0	0	0	0
523200 - Gravel	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
531500 - Maintenance/Service Agreements	4,100	5,938	4,100	20,810	24,900	25,000
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	6,533,225	4,033,064	3,130,000	450,782	2,514,000	1,053,325
536200 - Small Tool Allowance	25,640	20,926	23,340	6,487	21,789	25,020
537000 - Materials	3,227,127	3,661,695	1,838,220	559,269	2,605,961	2,421,143
553400 - Machinery	800,000	885,561	700,000	106,552	750,000	750,000
592999 - Transfer Out	0	0	0	0	0	0
595000 - Expenditure Transfer	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53313 - Road Construction CTHS		**0**	**0**
411100 - General Property Taxes		**(1,738,268)**	**(1,738,268)**
2026 Requested Tax Levy Per Adopted CIP Resolution 19-25	701.38.53313.411100	(1,738,268)	(1,738,268)
435310 - Local Transportation Aids		**(60,000)**	**(60,000)**
Portion of Local Transportation Aids for 2026	701.38.53313.435310	(60,000)	(60,000)
435370 - FAS Revenue		**(1,053,324)**	**(1,053,324)**
Per Estimated SS4A/ARIP/HSIP/LRIP Funding	701.38.53313.435370	(1,053,324)	(1,053,324)
492909 - Transfer In - Sales Tax Fund		**(1,414,000)**	**(1,414,000)**
Per Adopted CIP Resolution 19-25	701.38.53313.492909	(1,414,000)	(1,414,000)
492999 - Transfer In - Other Funds		**(1,750,000)**	**(1,750,000)**
Bonding per Adopted CIP Resolution 19-25	701.38.53313.492999	(1,750,000)	(1,750,000)
512000 - Wages		**925,000**	**925,000**
Per PBB Report	701.38.53313.512000	925,000	925,000
512200 - Overtime - Hwy		**38,000**	**38,000**
Per PBB Report	701.38.53313.512200	38,000	38,000
513000 - Employees Benefits		**778,104**	**778,104**
Fringe Benefit Cost Pool	701.38.53313.513000	778,104	778,104
531500 - Maintenance/Service Agreements		**25,000**	**25,000**
Estimated Maintenance/Service Agreements with Dynamic Infrastructure, Auto CAD and Blue Beam	701.38.53313.531500	25,000	25,000
536000 - Misc Services		**1,053,325**	**1,053,325**
Estimated Services such as Engineering, etc.	701.38.53313.536000	1,053,325	1,053,325
536200 - Small Tool Allowance		**25,020**	**25,020**
Estimated Small Tool Allowance	701.38.53313.536200	25,020	25,020
537000 - Materials		**2,421,143**	**2,421,143**
Estimated Materials Usage	701.38.53313.537000	2,421,128	2,421,128
Per Adopted CIP Resolution 19-25 $1,410,000 CTH R (STH 64 - STH 178)	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $100,000 CTH MM (CTH X - STH 27) Design Plans	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $125,000 CTH K (CTH O North - CTH O South)	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $20,000 CTH M (Front St. - CTH SS)	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $203,693 CTH CC (CTH Z - 239th Ave) Safety Improvement	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $205,000 CTH SS (CTH Q - Barron County)	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $250,000 SS4A County-Wide Safety Action Plan	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $295,000 CTH J (STH 29 South - CTH X)	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $300,000 Drainage Maintenance Projects	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $50,000 Various Design County-Wide	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $500,000 CTH T (Corridor Expansion Project) Design & Construction	701.38.53313.537000	1	1

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
Per Adopted CIP Resolution 19-25 $505,000 CTH OO (CTH P - 160th St.)	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $590,000 Construction Supervision	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $635,000 CTH O (CTH XX - STH 27)	701.38.53313.537000	1	1
Per Adopted CIP Resolution 19-25 $826,899 Pavement Preservation Projects	701.38.53313.537000	1	1
553400 - Machinery		**750,000**	**750,000**
Estimated Equipment Usage	701.38.53313.553400	750,000	750,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53315 - Land Acquisition	**0**	**600**	**0**	**100**	**100**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
481000 - Interest Income	0	0	0	0	0	0
483010 - Sale Of County Property	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**600**	**0**	**100**	**100**	**0**
512000 - Wages	0	0	0	0	0	0
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	0	0	0	0	0	0
515000 - Fringe Benefits	0	0	0	0	0	0
530000 - Program Expenditures	0	0	0	0	0	0
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	0	600	0	0	0	0
536200 - Small Tool Allowance	0	0	0	0	0	0
537000 - Materials	0	0	0	100	100	0
553400 - Machinery	0	0	0	0	0	0

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53321 - Maintenance STHS	**0**	**234,938**	**0**	**6,348**	**0**	**0**
Revenue	**-2,431,378**	**(2,440,850)**	**(2,420,853)**	**(1,415,206)**	**(2,475,000)**	**(2,408,813)**
411100 - General Property Taxes	0	0	0	0	0	0
472310 - Maintenance S.T.H.S	-2,431,378	(2,440,850)	(2,420,853)	(1,415,206)	(2,475,000)	(2,408,813)
472320 - Winter Maintenance-S.T.H.S.	0	0	0	0	0	0
472340 - Materials Markup	0	0	0	0	0	0
Expense	**2,431,378**	**2,675,788**	**2,420,853**	**1,421,554**	**2,475,000**	**2,408,813**
512000 - Wages	540,000	625,077	570,000	312,251	550,000	650,000
512200 - Overtime - Hwy	116,000	77,364	130,000	75,556	110,000	125,000
513000 - Employees Benefits	472,320	528,912	539,000	304,136	527,340	626,200
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
531500 - Maintenance/Service Agreements	350	305	350	332	332	350
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	21,500	18,820	19,500	10,286	19,000	19,500
537000 - Materials	311,208	345,755	277,900	61,729	345,000	210,900
553400 - Machinery	970,000	1,079,556	884,103	657,265	923,328	776,863

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53321 - Maintenance STHS		**0**	**0**
472310 - Maintenance S.T.H.S		**(2,408,813)**	**(2,408,813)**
Estimated Funding from WisDOT for RMA (Actual expenses paid for)	701.38.53321.472310	(2,408,813)	(2,408,813)
512000 - Wages		**650,000**	**650,000**
Per PBB Report	701.38.53321.512000	650,000	650,000
512200 - Overtime - Hwy		**125,000**	**125,000**
Per PBB Report	701.38.53321.512200	125,000	125,000
513000 - Employees Benefits		**626,200**	**626,200**
Fringe Benefit Cost Pool	701.38.53321.513000	626,200	626,200
531500 - Maintenance/Service Agreements		**350**	**350**
Estimated Maintenance/Service Agreement with Iam Responding	701.38.53321.531500	350	350
536200 - Small Tool Allowance		**19,500**	**19,500**
Estimated Small Tool Allowance	701.38.53321.536200	19,500	19,500
537000 - Materials		**210,900**	**210,900**
Estimated Materials Usage	701.38.53321.537000	210,900	210,900
553400 - Machinery		**776,863**	**776,863**
Estimated Equipment Usage	701.38.53321.553400	776,863	776,863

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53322 - Damage Claims STHS	**0**	**0**	**0**	**240**	**0**	**0**
Revenue	**-252,960**	**(246,414)**	**(272,076)**	**(155,456)**	**(433,440)**	**(428,748)**
411100 - General Property Taxes	0	0	0	0	0	0
472310 - Maintenance S.T.H.S	-252,960	(246,414)	(272,076)	(155,456)	(433,440)	(428,748)
472340 - Materials Markup	0	0	0	0	0	0
Expense	**252,960**	**246,414**	**272,076**	**155,696**	**433,440**	**428,748**
512000 - Wages	50,000	67,016	65,000	33,612	80,000	148,558
512200 - Overtime - Hwy	3,000	3,033	2,800	2,476	5,000	4,400
513000 - Employees Benefits	38,160	53,767	52,206	28,740	67,915	123,590
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	1,800	1,869	2,070	1,018	1,900	2,200
537000 - Materials	95,000	47,151	80,000	27,400	168,625	70,000
553400 - Machinery	65,000	73,578	70,000	62,450	110,000	80,000

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53322 - Damage Claims STHS		**0**	**0**
472310 - Maintenance S.T.H.S		**(428,748)**	**(428,748)**
Estimated Funding from WisDOT for Accident Damages, DMAs and TMAs (Actual expenses paid for)	701.38.53322.472310	(428,748)	(428,748)
512000 - Wages		**148,558**	**148,558**
Per PBB Report	701.38.53322.512000	148,558	148,558
512200 - Overtime - Hwy		**4,400**	**4,400**
Per PBB Report	701.38.53322.512200	4,400	4,400
513000 - Employees Benefits		**123,590**	**123,590**
Fringe Benefit Cost Pool	701.38.53322.513000	123,590	123,590
536200 - Small Tool Allowance		**2,200**	**2,200**
Estimated Small Tools Allowance	701.38.53322.536200	2,200	2,200
537000 - Materials		**70,000**	**70,000**
Estimated Materials Usage	701.38.53322.537000	70,000	70,000
553400 - Machinery		**80,000**	**80,000**
Estimated Equipment Usage	701.38.53322.553400	80,000	80,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53325 - State Performance Based Maint	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**-215,500**	**0**	**(173,290)**	**0**	**(50,000)**	**(39,134)**
472500 - PBM S.T.H.S.	-215,500	0	(173,290)	0	(50,000)	(39,134)
Expense	**215,500**	**0**	**173,290**	**0**	**50,000**	**39,134**
512000 - Wages	35,000	0	25,000	0	4,000	10,000
512200 - Overtime - Hwy	2,500	0	2,000	0	500	500
513000 - Employees Benefits	27,000	0	20,790	0	3,596	8,484
536200 - Small Tool Allowance	1,000	0	500	0	200	150
537000 - Materials	105,000	0	90,000	0	29,704	10,000
553400 - Machinery	45,000	0	35,000	0	12,000	10,000

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53325 - State Performance Based Maint		**0**	**0**
472500 - PBM S.T.H.S.		**(39,134)**	**(39,134)**
Estimated Funding from WisDOT for PBM Projects	701.38.53325.472500	(39,134)	(39,134)
512000 - Wages		**10,000**	**10,000**
Per PBB Report	701.38.53325.512000	10,000	10,000
512200 - Overtime - Hwy		**500**	**500**
Per PBB Report	701.38.53325.512200	500	500
513000 - Employees Benefits		**8,484**	**8,484**
Fringe Benefit Cost Pool	701.38.53325.513000	8,484	8,484
536200 - Small Tool Allowance		**150**	**150**
Estimated Small Tools Allowance	701.38.53325.536200	150	150
537000 - Materials		**10,000**	**10,000**
Estimated Materials Usage	701.38.53325.537000	10,000	10,000
553400 - Machinery		**10,000**	**10,000**
Estimated Equipment Usage	701.38.53325.553400	10,000	10,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53327 - AVL-GPS	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**-6,500**	**(5,052)**	**(5,800)**	**(2,071)**	**(5,100)**	**(5,300)**
472510 - AVL-GPS	-6,500	(5,052)	(5,800)	(2,071)	(5,100)	(5,300)
Expense	**6,500**	**5,052**	**5,800**	**2,071**	**5,100**	**5,300**
512000 - Wages	0	0	0	0	0	0
512200 - Overtime - Hwy	0	0	0	0	0	0
513000 - Employees Benefits	0	0	0	0	0	0
536200 - Small Tool Allowance	0	0	0	0	0	0
537000 - Materials	6,500	5,052	5,800	2,071	5,100	5,300
553400 - Machinery	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53327 - AVL-GPS		**0**	**0**
472510 - AVL-GPS		**(5,300)**	**(5,300)**
Estimated Funding from WisDOT for AVL/GPS (Actual Expenses paid for)	701.38.53327.472510	(5,300)	(5,300)
537000 - Materials		**5,300**	**5,300**
Estimated AVL/GPS Expenses	701.38.53327.537000	5,300	5,300

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53328 - Advances State Aid Constructio	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**-72,860**	**(276,434)**	**(166,190)**	**(4,119)**	**(15,000)**	**(108,524)**
411100 - General Property Taxes	0	0	0	0	0	0
472330 - Advances State Aid Constructio	-72,860	(276,434)	(166,190)	(4,119)	(15,000)	(108,524)
472340 - Materials Markup	0	0	0	0	0	0
Expense	**72,860**	**276,434**	**166,190**	**4,119**	**15,000**	**108,524**
512000 - Wages	12,000	25,580	35,000	1,057	4,000	40,000
512200 - Overtime - Hwy	1,000	694	2,000	0	200	500
513000 - Employees Benefits	9,360	20,231	28,490	854	3,356	32,724
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
533501 - Meals	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	500	698	700	31	100	300
537000 - Materials	30,000	204,346	60,000	93	5,344	20,000
553400 - Machinery	20,000	24,886	40,000	2,083	2,000	15,000

Attachment: 6.1.3 2026 Highway DH Requested Budget Summary-Detail Combined1 (9107 : Highway

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53328 - Advances State Aid Constructio		**0**	**0**
472330 - Advances State Aid Constructio		**(108,524)**	**(108,524)**
Estimated Funding from WisDOT for LFA Projects (Actual expenses paid for)	701.38.53328.472330	(108,524)	(108,524)
512000 - Wages		**40,000**	**40,000**
Per PBB Report	701.38.53328.512000	40,000	40,000
512200 - Overtime - Hwy		**500**	**500**
Per PBB Report	701.38.53328.512200	500	500
513000 - Employees Benefits		**32,724**	**32,724**
Fringe Benefit Cost Pool	701.38.53328.513000	32,724	32,724
536200 - Small Tool Allowance		**300**	**300**
Estimated Small Tools Allowance	701.38.53328.536200	300	300
537000 - Materials		**20,000**	**20,000**
Estimated Materials Usage	701.38.53328.537000	20,000	20,000
553400 - Machinery		**15,000**	**15,000**
Estimated Equipment Usage	701.38.53328.553400	15,000	15,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53330 - Other Local Government Roads	**0**	**0**	**0**	**2,110**	**0**	**0**
Revenue	**-1,351,520**	**(926,630)**	**(1,367,290)**	**(423,293)**	**(1,100,000)**	**(1,411,376)**
411100 - General Property Taxes	0	0	0	0	0	0
473300 - Other Local Government Roads	-1,351,520	(926,630)	(1,367,290)	(423,293)	(1,100,000)	(1,411,376)
Expense	**1,351,520**	**926,630**	**1,367,290**	**425,403**	**1,100,000**	**1,411,376**
512000 - Wages	115,000	28,121	105,000	23,926	40,500	110,000
512200 - Overtime - Hwy	11,000	5,030	12,000	5,402	10,500	12,000
513000 - Employees Benefits	90,720	25,088	90,090	23,325	40,749	98,576
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
535100 - Fuel	0	0	0	0	0	0
536000 - Misc Services	0	48	0	448	450	0
536200 - Small Tool Allowance	1,800	599	1,700	734	1,000	1,300
537000 - Materials	1,015,000	814,853	1,050,000	315,935	908,251	1,100,000
538100 - Shop Overhead	3,000	2,522	3,500	2,683	3,550	4,500
553400 - Machinery	115,000	50,369	105,000	52,950	95,000	85,000

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53330 - Other Local Government Roads		**0**	**0**
473300 - Other Local Government Roads		**(1,411,376)**	**(1,411,376)**
Estimated Funding from Other Municipalities (Actual Expenses paid for)	701.38.53330.473300	(1,411,376)	(1,411,376)
512000 - Wages		**110,000**	**110,000**
Per PBB Report	701.38.53330.512000	110,000	110,000
512200 - Overtime - Hwy		**12,000**	**12,000**
Per PBB Report	701.38.53330.512200	12,000	12,000
513000 - Employees Benefits		**98,576**	**98,576**
Fringe Benefit Cost Pool	701.38.53330.513000	98,576	98,576
536200 - Small Tool Allowance		**1,300**	**1,300**
Estimated Small Tools Allowance	701.38.53330.536200	1,300	1,300
537000 - Materials		**1,100,000**	**1,100,000**
Estimated Materials Usage	701.38.53330.537000	1,100,000	1,100,000
538100 - Shop Overhead		**4,500**	**4,500**
Estimated Shop Overhead	701.38.53330.538100	4,500	4,500
553400 - Machinery		**85,000**	**85,000**
Estimated Equipment Usage	701.38.53330.553400	85,000	85,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53340 - Local Departments	**0**	**0**	**0**	**866**	**0**	**0**
Revenue	**-166,416**	**(163,370)**	**(156,941)**	**(41,736)**	**(130,000)**	**(182,577)**
411100 - General Property Taxes	0	0	0	0	0	0
474000 - Revenues From Local Department	-166,416	(163,370)	(156,941)	(41,736)	(130,000)	(182,577)
Expense	**166,416**	**163,370**	**156,941**	**42,603**	**130,000**	**182,577**
512000 - Wages	25,000	8,436	23,000	2,012	9,000	25,000
512200 - Overtime - Hwy	300	4,540	300	97	1,500	900
513000 - Employees Benefits	18,216	9,987	17,941	1,701	8,390	20,927
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
535100 - Fuel	1,200	1,118	1,200	471	1,300	1,300
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	500	283	400	54	150	350
537000 - Materials	35,000	53,218	33,000	10,384	31,860	45,000
538100 - Shop Overhead	1,200	539	1,100	198	800	1,100
553400 - Machinery	85,000	85,248	80,000	27,686	77,000	88,000

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53340 - Local Departments		**0**	**0**
474000 - Revenues From Local Department		**(182,577)**	**(182,577)**
Estimated Funding from Other Departments (Actual expenses paid for)	701.38.53340.474000	(182,577)	(182,577)
512000 - Wages		**25,000**	**25,000**
Per PBB Report	701.38.53340.512000	25,000	25,000
512200 - Overtime - Hwy		**900**	**900**
Per PBB Report	701.38.53340.512200	900	900
513000 - Employees Benefits		**20,927**	**20,927**
Fringe Benefit Cost Pool	701.38.53340.513000	20,927	20,927
535100 - Fuel		**1,300**	**1,300**
Estimated Fuel Usage excluding Non-Highway Fleet Vehicles	701.38.53340.535100	1,300	1,300
536200 - Small Tool Allowance		**350**	**350**
Estimated Small Tools Allowance	701.38.53340.536200	350	350
537000 - Materials		**45,000**	**45,000**
Estimated Materials Usage	701.38.53340.537000	45,000	45,000
538100 - Shop Overhead		**1,100**	**1,100**
Estimated Shop Overhead	701.38.53340.538100	1,100	1,100
553400 - Machinery		**88,000**	**88,000**
Estimated Equipment Usage	701.38.53340.553400	88,000	88,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53360 - Non-Governmental	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**-184,080**	**(154,246)**	**(186,131)**	**(40,070)**	**(165,000)**	**(191,008)**
411100 - General Property Taxes	0	0	0	0	0	0
472360 - Non-Governmental	-184,080	(154,246)	(186,131)	(40,070)	(165,000)	(191,008)
Expense	**184,080**	**154,246**	**186,131**	**40,070**	**165,000**	**191,008**
512000 - Wages	20,500	15,147	19,500	3,840	16,500	25,000
512200 - Overtime - Hwy	1,000	1,276	800	0	1,000	1,000
513000 - Employees Benefits	15,480	12,634	15,631	3,065	13,983	21,008
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
535100 - Fuel	0	0	0	0	0	0
536000 - Misc Services	0	0	0	0	0	0
536200 - Small Tool Allowance	600	390	500	103	450	500
537000 - Materials	128,000	90,831	130,000	29,004	103,267	120,000
538100 - Shop Overhead	1,500	255	1,700	168	800	1,500
553400 - Machinery	17,000	33,712	18,000	3,890	29,000	22,000

Worksheet Line Item	Full Postingstring	2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53360 - Non-Governmental		**0**	**0**
472360 - Non-Governmental		**(191,008)**	**(191,008)**
Estimated Funding from Other Entities (Actual expenses paid for)	701.38.53360.472360	(191,008)	(191,008)
512000 - Wages		**25,000**	**25,000**
Per PBB Report	701.38.53360.512000	25,000	25,000
512200 - Overtime - Hwy		**1,000**	**1,000**
Per PBB Report	701.38.53360.512200	1,000	1,000
513000 - Employees Benefits		**21,008**	**21,008**
Fringe Benefit Cost Pool	701.38.53360.513000	21,008	21,008
536200 - Small Tool Allowance		**500**	**500**
Estimated Small Tool Allowance	701.38.53360.536200	500	500
537000 - Materials		**120,000**	**120,000**
Estimated Materials Usage	701.38.53360.537000	120,000	120,000
538100 - Shop Overhead		**1,500**	**1,500**
Estimated Shop Overhead	701.38.53360.538100	1,500	1,500
553400 - Machinery		**22,000**	**22,000**
Estimated Equipment Usage	701.38.53360.553400	22,000	22,000

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53560 - Non-Highway Fleet Pool	**0**	**(176,183)**	**0**	**(494,114)**	**0**	**0**
Revenue	**-720,000**	**(845,874)**	**(730,000)**	**(670,661)**	**(736,000)**	**(728,000)**
411100 - General Property Taxes	-340,000	(340,000)	(350,000)	(350,000)	(350,000)	(350,000)
474300 - Non-Highway Fleet Billings	-70,000	(63,387)	(70,000)	(22,816)	(62,000)	(68,000)
483010 - Sale Of County Property	-10,000	(22,851)	(10,000)	2,156	(12,000)	(10,000)
484000 - Insurance Recoveries	0	(12,000)	0	0	0	0
492109 - Transfer In - General Fund	0	(107,636)	0	0	(12,000)	0
492209 - Transfer In - Special Revenue	-300,000	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
492609 - Transfer In - Enterprise Fund	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**720,000**	**669,692**	**730,000**	**176,546**	**736,000**	**728,000**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
512000 - Wages	34,000	25,175	33,000	9,616	29,500	33,000
512200 - Overtime - Hwy	700	0	700	0	200	500
513000 - Employees Benefits	24,984	19,042	25,949	7,578	23,730	27,068
515000 - Fringe Benefits	0	0	0	0	0	0
530038 - Hwy Year End Closing	0	0	0	0	0	0
535100 - Fuel	285,000	165,191	257,000	83,519	205,200	215,000
535200 - Oil, Grease & Antifreeze	3,600	4,721	5,500	2,173	5,200	5,500
535300 - Machinery & Equipment Parts	105,000	115,009	109,690	44,052	128,290	118,200
535301 - Non-Highway Fleet Parts	0	0	0	0	0	0
535400 - Paint Supplies	0	0	0	0	0	0
535500 - Tires & Batteries	24,000	19,728	27,000	11,259	23,500	25,000
535600 - Sundry Expenditures	8,500	15,401	12,000	0	17,000	16,000
536000 - Misc Services	0	0	0	0	0	0
538100 - Shop Overhead	48,000	35,034	49,000	0	42,000	46,000
551200 - Insurance Buildings	0	0	0	0	0	0
551500 - Boiler Insurance	0	0	0	0	0	0
553400 - Machinery	0	0	0	0	0	0
554100 - Provision For Depreciation	186,216	255,440	210,161	16,968	260,000	241,732
591000 - Cost Pool Allocation	0	0	0	0	0	0
592999 - Transfer Out	0	14,951	0	1,380	1,380	0
595000 - Expenditure Transfer	0	0	0	0	0	0

Worksheet Line Item	Full Postingstring		2026 Initial Budget Request Total incl. Worksheets	2026 Worksheet Total
53560 - Non-Highway Fleet Pool			**0**	**0**
411100 - General Property Taxes			**(350,000)**	**(350,000)**
2026 Requested Tax Levy	701.38.53560.411100		(350,000)	(350,000)
474300 - Non-Highway Fleet Billings			**(68,000)**	**(68,000)**
Estimated Non-Highway Fleet Billings to Other Departments	701.38.53560.474300		(68,000)	(68,000)
483010 - Sale Of County Property			**(10,000)**	**(10,000)**
Estimated Sales of Non-Highway Fleet Vehicles	701.38.53560.483010		(10,000)	(10,000)
492209 - Transfer In - Special Revenue			**(300,000)**	**(300,000)**
Per Adopted Resolution 19-25	701.38.53560.492209		(300,000)	(300,000)
512000 - Wages			**33,000**	**33,000**
Per PBB Report	701.38.53560.512000		33,000	33,000
512200 - Overtime - Hwy			**500**	**500**
Per PBB Report	701.38.53560.512200		500	500
513000 - Employees Benefits			**27,068**	**27,068**
Fringe Benefit Cost Pool	701.38.53560.513000		27,068	27,068
535100 - Fuel			**215,000**	**215,000**
Estimated Fuel Costs	701.38.53560.535100		215,000	215,000
535200 - Oil, Grease & Antifreeze			**5,500**	**5,500**
Estimated Oil, Grease and Antifreeze Costs	701.38.53560.535200		5,500	5,500
535300 - Machinery & Equipment Parts			**118,200**	**118,200**
Estimated Repair Parts Cost	701.38.53560.535300		118,200	118,200
535500 - Tires & Batteries			**25,000**	**25,000**
Estimated Tires & Batteries	701.38.53560.535500		25,000	25,000
535600 - Sundry Expenditures			**16,000**	**16,000**
Estimated Insurance Allocated Costs for Equipment	701.38.53560.535600		16,000	16,000
538100 - Shop Overhead			**46,000**	**46,000**
Estimated Shop Overhead	701.38.53560.538100		46,000	46,000
554100 - Provision For Depreciation			**241,732**	**241,732**
Estimated Depreciation for Non-Highway Fleet Vehicles	701.38.53560.554100		241,732	241,732

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53565 - Non-Operating - Law Enforcemen	**0**	**5,300**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**5,300**	**0**	**0**	**0**	**0**
554101 - Non-Operating	0	5,300	0	0	0	0

Account	2024 Annual Budget	2024 Full Year Actuals	2025 Annual Budget	2025 June YTD Actuals	2025 Annual Projection	2026 Initial Budget Request
53567 - Non Operating - Forest & Parks	**0**	**15,143**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
Expense	**0**	**15,143**	**0**	**0**	**0**	**0**
554101 - Non-Operating	0	15,143	0	0	0	0

STATEMENT OF EXPLANATION

Ordinance No.

ORDINANCE TO AMEND SECTION 58-34(A) OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING NO PARKING ZONES

This ordinance amendment addresses necessary changes to parking regulations along County Trunk Highway S (CTH S) to improve safety conditions following the recent re-opening of a restaurant, 1917 Lake Wissota, formerly known as the Waters Edge Supper Club. Increased vehicle parking along the shoulder has led to significant visibility concerns for both drivers and pedestrians, particularly in the section of road between Lake Wissota and CTH O.

In response, the Chippewa County Highway Department conducted a thorough review of sight distances at driveways and intersections along this corridor. The findings confirmed that parked vehicles are obstructing visibility, creating a hazardous environment for traffic and pedestrian movement.

To mitigate these safety risks, new no-parking zones are being proposed in critical areas along CTH S. Additionally, in support of the restaurant’s parking needs, a portion of an existing no-parking zone will be removed near 1917 Lake Wissota. This location was also evaluated and determined to have sufficient sight distance under the proposed changes, allowing for safe parking without compromising roadway visibility.

Ordinance No.

ORDINANCE TO AMEND SECTION 58-34(A) OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING NO PARKING ZONES

SEE ATTACHMENT

FINANCIAL IMPACT:

Costs associated with purchase and installation of no parking signs in the approximate amount of $1,100

07/30/2025	**Highway Committee**	
RESULT:	**TABLED [UNANIMOUS]**	**Next: 8/27/2025 10:00 AM**
MOVER:	Joseph Roshell, District 13	
SECONDER:	Matthew Peterson, District 10	
AYES:	Flater, Gehring, Peterson, Roshell, Rohmeyer	

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/10/2025

Leah Simington, Finance Director 7/10/2025

Andy J. Albarado, County Administrator 7/14/2025

ORDINANCE TO AMEND SECTION 58-34(a) OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING NO PARKING ZONES

1. That Section 58-34(a) of the Chippewa County Code of Ordinances is amended as follows:

Chapter 58 TRAFFIC AND VEHICLES*

Sec. 58-34. No parking zones.

(a) *List of locations.* No person shall stop or leave standing any vehicle, whether attended or unattended, and whether temporarily or otherwise in any of the following locations:

(1) The east side of C.T.H. “CC” commencing 4,595 feet north of intersection of C.T.H. “CC” and STH 64; thence north 2,470 feet along the east side of C.T.H. “CC”.

(2) The west side of C.T.H. “CC” commencing 5,805 feet south of the intersection of C.T.H. “CC” and 239th Avenue, thence south 780 feet along the west side of C.T.H. “CC”.

(3) At the intersection of C.T.H. "MM" and C.T.H. "D" as follows:

a. The west side of the C.T.H. "D" commencing at the intersection of C.T.H. "MM" and C.T.H. "D"; thence north 220 feet along the west side of C.T.H. "D."

b. The east side of C.T.H. "D" commencing 176 feet north of the intersection of C.T.H. "MM" and C.T.H. "D"; thence north 226 feet along the east side of C.T.H. "D."

c. The south and north sides of C.T.H. "MM" commencing at the intersection of C.T.H. "MM" and C.T.H. "D"; thence west 415 feet along the south and north sides of C.T.H. "MM."

d. The west side of C.T.H. "D" commencing at the intersection of C.T.H. "MM" and C.T.H. "D"; thence south 275 feet on the west side of C.T.H. "D."

e. The east side of C.T.H. "D" commencing at the intersection of C.T.H. "MM" and C.T.H. "D"; thence south 201 feet along the east side of C.T.H. "D."

f. The south side of C.T.H. "MM" commencing 160 feet east of the intersection of C.T.H. "MM" and C.T.H. "D", thence continuing east 182 feet along the south side of C.T.H. "MM."

g. The north side of C.T.H. "MM" commencing 177 feet east of the intersection of C.T.H. "MM" and C.T.H. "D", thence continuing east 193 feet along the north side of C.T.H. "MM."

(4) The east and west sides of C.TH. “OO” commencing 190 feet north of the intersection of C.T.H. “OO” and 30th Avenue; thence north 370 feet along the east and west sides of C.T.H. “OO”.

(5) The east and west sides of C.T.H. "J" commencing at the intersection of C.T.H. "J" and 50th Avenue; thence north to the intersection of 53rd Avenue and C.T.H. "J."

(6) The west side of C.T.H. “V” (Oshkosh Street) commencing at the intersection of C.T.H. “D” (Murray Street); thence south 2,000 feet along the west side of C.T.H. “V”.

(7) The south side of C.T.H. “X” (Chippewa Street) commencing 1,670 feet east of the intersection of Ash Street and C.T.H. “X”; thence easterly 1,280 feet along the south side of C.T.H. “X”.

(8) The north side of C.T.H. “X” (Chippewa Street) commencing 2000’ east of the intersection of Ash Street and C.T.H. “X”; thence west 500 feet along the north side of C.T.H. “X”.

~~(9) The west side of C.T.H “S” commencing 275 feet south of the intersection of C.T.H. “S” and 95th Avenue; thence south 560 feet on the west side of C.T.H. “S”.~~

(9) The west side of C.T.H. “S” commencing 185 feet north of the intersection of C.T.H. “S” and 95th Avenue; thence south 510 feet on the west side of C.T.H. “S”.

(10) The west side of C.T.H. “S” commencing at the intersection of C.T.H. “S” and 97th Avenue; thence south 205 feet on the west side of C.T.H. “S”.

(11) The east side of C.T.H. “S” commencing at the intersection of C.T.H. “S” and C.T.H. “O”; thence south 1,310 feet on the east side of C.T.H. “S”.

(b) *Parties subject to forfeiture.* Both the owner and the operator of such vehicle violating this section shall be subject to the penalty provisions hereof.

(c) *Penalty.* The penalty provisions of Wis. Stats. § 346.56(1m) is adopted by reference and made a part of this section.

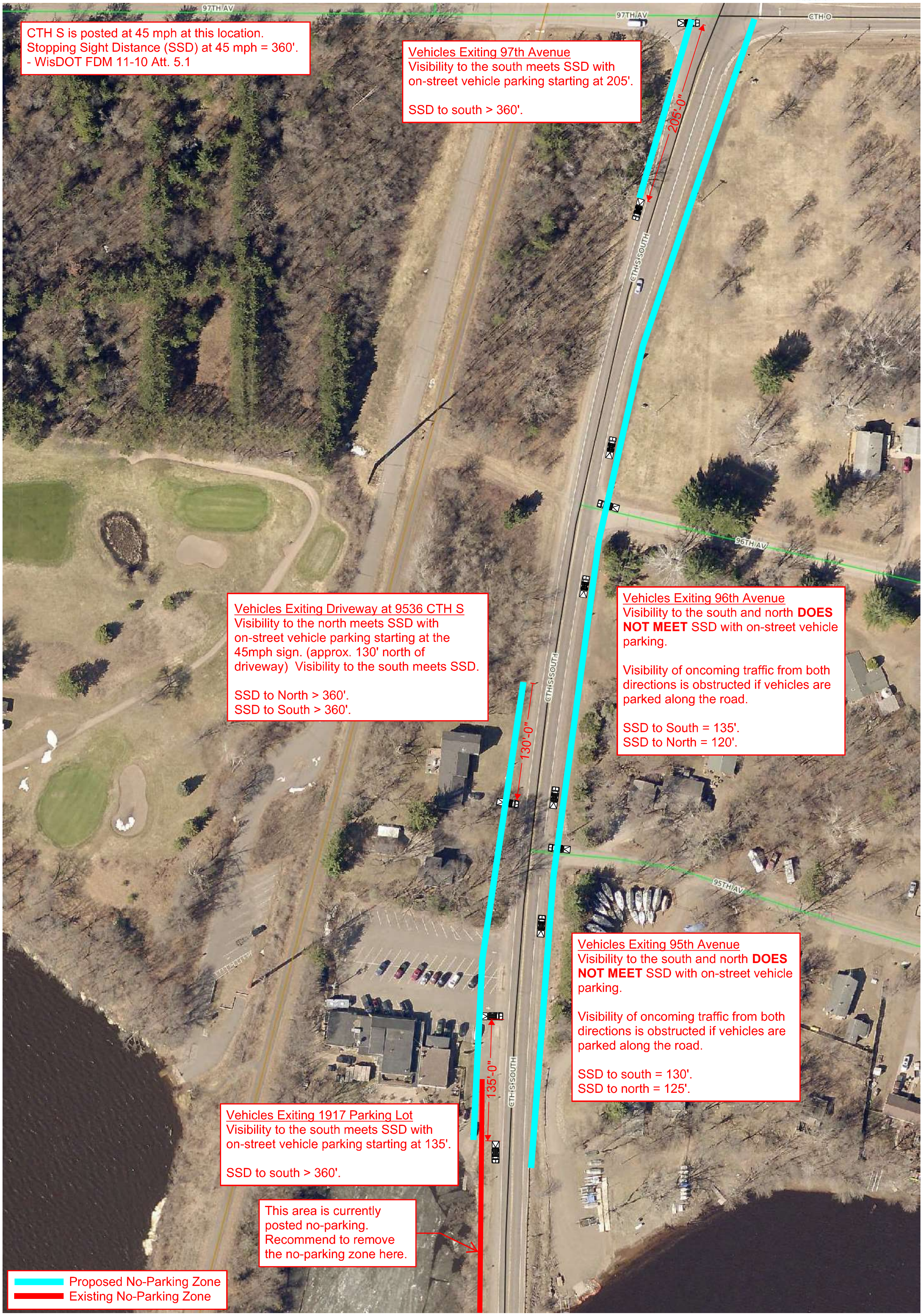
2. That these ordinance amendments shall be effective upon passage and publication.

Forwarded to the County Board by the Highway Committee.

CTH S at 1917

7/7/2025

Scale = 1:100'



Disclaimer: This map is a compilation of records as they appear in the Chippewa County Offices affecting the area shown and is to be used only for reference purposes.

CHIPPEWA COUNTY
Est. 1848
WISCONSIN

STATEMENT OF EXPLANATION
NOVEMBER & DECEMBER COMMITTEE MEETING DATES

- The committee will consider rescheduling the Highway Committee meeting currently set for November 26, 2025. The proposed alternative is Wednesday, November 19, 2025, at 9:00 AM, subject to availability.

- The December meeting is currently scheduled for Wednesday, December 17, 2025; however, a time has not yet been set. A start time of 9:00 AM is proposed for consideration.