

July 26, 2023

**TRANSPORTATION & INFRASTRUCTURE COMMITTEE MEETING**  
**Douglas County Board of Supervisors**  
**Wednesday, August 2, 2023, 9:30 a.m., Board Room, Second Floor, Government Center**  
**1316 North 14<sup>th</sup> Street, Superior, Wisconsin**  
**OR JOIN BY PHONE: (US) +1 314-730-0913 PIN: 140 763 101#**  
**OR VIDEO: <https://meet.google.com/quu-sraz-ers>**

Please call the Chair or the County Clerk's Office (715-395-1397) if you cannot attend.

MEMBERS:    Nick Baker, Chair            Scott Luostari, Vice Chair        Pat Ryan  
                  Jim Borgeson                        Sam Pomush

**AGENDA**

Virtual attendance available to public; committee members must attend in-person to constitute a quorum and/or vote.  
Committee to maintain a two-hour meeting limit or take action to continue meeting beyond that time.  
All action items include attachments unless noted.

**1. ROLL CALL**

**2. APPROVAL OF MINUTES**

- a. July 5, 2023\*

**3. ACTION ITEMS/REFERRALS**

- a. Emergency and 2024 County Aid to Bridges and Culverts Request Summary

**3. INFORMATIONAL**

- a. Village of Solon Springs to upgrade CTH A railroad crossing for quiet zone
- b. CTH P speed zone study request from Minnesuing Lake Association – CTH L to Minnesuing Road

**4. REPORTS**

- a. Projects
- b. Administrative
- c. Maintenance
- d. Equipment
- e. Budget\*

**5. FUTURE AGENDA ITEMS**

**6. ADJOURNMENT**

\*Attachment included

cc. Shelly Nelson Carolyn Pierce Kaci Lundgren Ann Doucette  
Bill Whiteside County Board Supervisors Valerie Chammings

NOTE: Agenda and attachments available on [www.douglascountywi.org](http://www.douglascountywi.org) or in County Clerk's Office. Action may be taken on any item on the agenda. The County of Douglas complies with the Americans with Disabilities Act of 1990. If you are in need of accommodation to participate in the public meeting process, please contact the Douglas County Clerk's Office at (715) 395-1341 by 4:00 p.m. on the day prior to the scheduled meeting. Douglas County will attempt to accommodate any request. TDD (715) 395-7521.

Posted: Courthouse, Government Center, Superior Telegram, Superior Public Library

 7/26/2023

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Name

\_\_\_\_\_  
Date

**TRANSPORTATION & INFRASTRUCTURE COMMITTEE MEETING**  
**Douglas County Board of Supervisors**  
**Wednesday, July 5, 2023, 9:30 a.m., Board Room, Second Floor, Government Center**  
**1316 North 14<sup>th</sup> Street, Superior, Wisconsin**

Meeting called to order by Chair Baker.

**1. ROLL CALL**

Present – Nick Baker, Jim Borgeson, Samuel Pomush, Scott Luostari. Absent – Pat Ryan. Others present – Chuck Pleski, Mark Liebaert, Shelley Nelson, Craig Plummer, Jason Jackman, Cheryl Westman, Committee Clerk.

**2. APPROVAL OF MINUTES**

Motion by Pomush, second Borgeson, to approve the minutes from June 14, 2023, meeting. Motion carried.

**3. ACTION ITEMS/REFERRALS**

**a. Forest, Parks and Recreation Committee request to rescind exemption for Ordinance #5.04 ATV/UTV Routes and Operations (CTH Y West)**

Request to open currently closed section of Highway Y (west) to ATV/UTV operation approved at the March 27, 2023, Forestry meeting and referred to Transportation and Infrastructure.

**ACTION (ORDINANCE):** Motion by Pomush, second Luostari, to amend Ordinance #5.04 ATV/UTV Routes and Operations to open that section of CTH Y, starting 1335' northwest of Fire Hill Road, to the end of CTH Y in Gordon Dam Park; .757 miles, for ATV/UTV operation and forward to County Board. Motion carried unanimously.

**b. Acquire additional right-of-way from Douglas County Highway owned property for CTH C STP Project 8758-00-02**

Map included – requesting acquisition of an additional 17 feet of county highway and transfer from Highway property to Highway right-of-way.

**ACTION:** Motion by Borgeson, second Luostari, to approve acquisition request for an additional 17 feet of county highway for right-of-way. Motion carried.

**c. Local Road Improvement Program (LRIP) – Administration Agreement for Pilot Program**

LRIP Administration Agreement included with agenda. Administration of program will shift from Highway Commissioner to Town's Association for two-year pilot program. Intent of program is to benefit towns by having a full-time designated person to administer program, but creates loss of revenue for county. Can opt out of program if needed.

**ACTION:** Motion by Borgeson, second Luostari, to approve Douglas County participation in the LRIP pilot program. Motion carried.

### **3. INFORMATIONAL**

#### **a. Attorney General Opinion – County Aid to Bridge**

Continue with business as usual – only opinion at this point. Signed contracts are valid. Before new participation, watch for legislation change or court actions.

#### **b. Comprehensive Plan Goals Review**

No updates.

### **4. REPORTS**

#### **a. Projects**

CTH-G completed; CTH-Y start shouldering next week (75% complete); CTH-W/Nemadji FEMA requested info on bioengineering techniques/design for armoring channel. Design will include riprap to be planted with willow or other plant sprigs.

#### **b. Administrative**

Currently down 7 employees and no seasonal applicants. Interviews ongoing.

#### **c. Maintenance**

Mowing in progress; patching potholes.

#### **d. Equipment**

Routine general maintenance occurring; sanders being checked over.

#### **e. Budget**

Reviewed budget ending May 31, 2023 – under budget.

**5. ADJOURNMENT**

Motion by Pomush, second Luostari, to adjourn. Motion carried. Meeting adjourned at 10:01 a.m.

Submitted by,

Cheryl Westman, Committee Clerk

**DOUGLAS COUNTY HIGHWAY DEPARTMENT  
SUMMARY OF REQUESTS FOR COUNTY AID TO BRIDGES  
BUDGET YEAR 2024**

| Town/Village<br><i>Project Description</i>  | Total<br>Estimated<br>Cost | STP<br>Funding | FEMA<br>Funding | Total County &<br>Town/Village<br>Estimated Cost | Project Funding<br>Requested in<br>Prior Years | County Aid<br>to Bridges<br>Funding Requested |
|---|----------------------------|----------------|-----------------|--|--|---|
| <b>Town of Highland (Emergency Request)</b><br><i>Replace failed culvert in Sutfin Rd (between Pond Rd and Cold Springs Rd)</i> | 6,835.00                   | -              | -               | 6,835.00   | -  | 3,417.50                                      |
| <b>Town of Wascott</b><br><i>Replace Lidberg Bridge (Design Engineering - est. completion August 2024)</i>                      | 114,076.00                 | 91,261.00      | -               | 22,815.00  | -  | 11,407.50                                     |
| <i>Replace Lidberg Bridge (Construction - est. completion Fall of 2025)</i>   | 741,993.00                 | 593,194.00     | -               | 148,799.00                                       | -  | 74,399.50                                     |
| <b>2023 County Aid to Bridges Funding Sources</b>   |                            |                |                 |  |  |   |
| <b>Undesignated Reserve</b>   |                            |                |                 |  |  | <b>89,224.50</b>                              |
| <b>Levy</b>   |                            |                |                 |  |  | -   |
| <b>Total</b>  |                            |                |                 |  |  | <b>89,224.50</b>                              |

Douglas County Highway Department  
Budget Detail Report  
Net Cost - Budget and Actual  
All Revenues and Expenditures  
For the Six Months Ending June 30, 2023

|  | 2022                  | 2022                  | 2023                   | 2023       | 2023                   | 2023                  | Percentage | 2023                  |
|--|-----------------------|-----------------------|------------------------|------------|------------------------|-----------------------|------------|-----------------------|
|  | Amended Budget        | Actual                | Budgeted               | Amendments | Amended Budget         | Actual                | Actual     | Balance               |
| <b>Revenues</b>  |                       |                       |                        |            |                        |                       |            |                       |
| General Property Taxes                                   | (3,044,459.00)        | (3,044,459.00)        | (3,071,108.00)         | -          | (3,071,108.00)         | (3,071,108.00)        | 100%       | -                     |
| Sales Tax Discount                                       | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Transportation-Fed Grant-FEMA                            | -                     | -                     | -                      | -          | -                      | -                     | 100%       | -                     |
| Transportation-State Grants                              | (1,447,550.00)        | (684,382.47)          | (3,263,107.00)         | -          | (3,263,107.00)         | (694,027.90)          | 21%        | (2,569,079.10)        |
| Wide-load Moving Permits on Highway Maint & Construction | (2,500.00)            | (150.00)              | (1,000.00)             | -          | (1,000.00)             | (540.00)              | 54%        | (460.00)              |
| Timber Sales Revenue                                     | (55,100.00)           | (3,668.07)            | (55,100.00)            | -          | (55,100.00)            | (846.90)              | 2%         | (54,253.10)           |
| Transportation Reimbursement                             | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Copies and Duplication                                   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Easements  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Transportation   | (2,098,750.00)        | (1,369,416.52)        | (2,102,314.00)         | -          | (2,102,314.00)         | (1,075,583.51)        | 51%        | (1,026,730.49)        |
| Data Processing Allocation                               | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Interest Income  | -                     | -                     | -                      | -          | -                      | (149,483.70)          | 0%         | 149,483.70            |
| Office Space Rental                                      | (7,305.00)            | (5,236.55)            | (7,305.00)             | -          | (7,305.00)             | (8,888.81)            | 122%       | 1,583.81              |
| Sale of Gravel & Sand                                    | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Sale of Salvage & Waste Prod                             | (3,000.00)            | (279.20)              | (3,000.00)             | -          | (3,000.00)             | (66.30)               | 2%         | (2,933.70)            |
| Sale of Supplies   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Sale of County Forest Land                               | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Gain/Loss on Sale (Prop.& Equip)                         | -                     | 6,787.45              | -                      | -          | -                      | -                     | 0%         | -                     |
| Insurance Recoveries                                     | -                     | (1,755.99)            | -                      | -          | -                      | (31,567.00)           | 100%       | 31,567.00             |
| Reimbursement of Expenses                                | -                     | -                     | -                      | -          | -                      | -                     | -100%      | -                     |
| Refunds  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Other Revenue  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Bad Debt/Other Recoveries                                | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Miscellaneous Revenues                                   | -                     | -                     | -                      | -          | -                      | (261.23)              | 0%         | 261.23                |
| Note Proceeds on LT Debt                                 | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Transfer from Debt Equity                                | (2,932,500.00)        | -                     | (2,500,000.00)         | -          | (2,500,000.00)         | (1,250,000.00)        | 50%        | (1,250,000.00)        |
| Transfer to Residual Equity                              | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Proceeds on LT Borrowing                                 | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| <b>Revenues</b>  | <b>(9,591,164.00)</b> | <b>(5,102,560.35)</b> | <b>(11,002,934.00)</b> | <b>-</b>   | <b>(11,002,934.00)</b> | <b>(6,690,296.92)</b> | <b>61%</b> | <b>(4,720,560.65)</b> |
| <b>Expenses</b>  |                       |                       |                        |            |                        |                       |            |                       |
| Personnel Services                                       | 3,405,814.00          | 1,387,906.43          | 3,403,352.00           | -          | 3,403,352.00           | 1,476,954.36          | 43%        | 1,926,397.64          |
| Contractual Services                                     |                       |                       |                        |            |                        |                       |            |                       |
| Interpreter  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Legal  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Accounting & Auditing                                    | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Data Processing  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Architectural & Engineer                                 | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Other Professional Serv.                                 | 100.00                | 5.00                  | 100.00                 | -          | 100.00                 | -                     | 0%         | 100.00                |
| Electric   | 46,150.00             | 23,640.72             | 48,000.00              | -          | 48,000.00              | 18,729.16             | 39%        | 29,270.84             |
| Natural Gas  | 45,800.00             | 38,760.59             | 59,500.00              | -          | 59,500.00              | 45,066.35             | 76%        | 14,433.65             |
| Fuel Oil   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Water and Sewer  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Telephone  | 18,150.00             | 9,281.65              | 18,800.00              | -          | 18,800.00              | 9,186.77              | 49%        | 9,613.23              |
| Tank Removal & Testing                                   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Cleaning Contract  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Maint. Agreement   | 1,100.00              | 201.76                | 1,100.00               | -          | 1,100.00               | 4,640.59              | 422%       | (3,540.59)            |
| Ground Improvements                                      | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Laundry Services   | 11,500.00             | 5,801.49              | 11,500.00              | -          | 11,500.00              | 7,552.36              | 66%        | 3,947.64              |
| Other Repair & Maint.                                    | 5,500.00              | 3,734.54              | 5,300.00               | -          | 5,300.00               | 2,188.87              | 41%        | 3,111.13              |
| Internet Service   | 2,200.00              | 1,798.07              | 2,420.00               | -          | 2,420.00               | 1,076.46              | 44%        | 1,343.54              |
| Cellular and Pager Service                               | 4,500.00              | 1,573.02              | 4,600.00               | -          | 4,600.00               | 1,833.56              | 40%        | 2,766.44              |
| Fire Protection/Prevention                               | 1,800.00              | 1,797.75              | 1,800.00               | -          | 1,800.00               | -                     | 0%         | 1,800.00              |
| Landfill Service   | 4,750.00              | 2,572.29              | 5,000.00               | -          | 5,000.00               | 2,907.05              | 58%        | 2,092.95              |
| Environmental Fees                                       | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Other Outside Services                                   | 2,566,544.00          | 290,164.42            | 4,934,374.00           | -          | 4,934,374.00           | 1,999,617.60          | 41%        | 2,934,756.40          |
| <b>Total Contractual Services</b>                        | <b>2,708,094.00</b>   | <b>379,331.30</b>     | <b>5,092,494.00</b>    | <b>-</b>   | <b>5,092,494.00</b>    | <b>2,092,798.77</b>   | <b>41%</b> | <b>2,999,695.23</b>   |
| Supplies & Expense                                       |                       |                       |                        |            |                        |                       |            |                       |
| Postage  | 1,200.00              | 292.06                | 1,200.00               | -          | 1,200.00               | 599.57                | 50%        | 600.43                |
| Office Supplies & Expense                                | 5,000.00              | 2,549.67              | 5,000.00               | -          | 5,000.00               | 2,339.99              | 47%        | 2,660.01              |
| Printing & Duplication                                   | 700.00                | 1,125.04              | 700.00                 | -          | 700.00                 | 345.59                | 49%        | 354.41                |
| Audio Visual Supplies                                    | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Fax Charges  | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Other Computer Supplies                                  | 1,600.00              | 817.20                | 1,600.00               | -          | 1,600.00               | 2,567.00              | 160%       | (967.00)              |
| Membership Dues  | 600.00                | 345.00                | 600.00                 | -          | 600.00                 | 640.00                | 107%       | (40.00)               |
| Training & Seminars                                      | 8,050.00              | 12,186.42             | 7,650.00               | -          | 7,650.00               | 5,606.21              | 73%        | 2,043.79              |
| Advertising  | 500.00                | 28.80                 | 300.00                 | -          | 300.00                 | 266.54                | 89%        | 33.46                 |
| Licenses & Permits                                       | 100.00                | -                     | 100.00                 | -          | 100.00                 | -                     | 0%         | 100.00                |
| Mileage  | -                     | 25.74                 | -                      | -          | -                      | -                     | 100%       | -                     |
| Other Travel   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Janitorial Supplies                                      | 7,050.00              | 4,655.60              | 7,050.00               | -          | 7,050.00               | 2,763.57              | 39%        | 4,286.43              |
| Clothing & Uniforms                                      | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Other Operating Supplies                                 | 1,400.00              | 266.70                | 1,500.00               | -          | 1,500.00               | 2,603.12              | 174%       | (1,103.12)            |
| Gas & Fuel   | 333,015.00            | 205,667.47            | 481,700.00             | -          | 481,700.00             | 339,108.84            | 70%        | 142,591.16            |
| Oil Grease & Accessories                                 | 22,700.00             | 15,371.59             | 27,450.00              | -          | 27,450.00              | 24,603.77             | 90%        | 2,846.23              |
| Repair Parts & Maintenance                               | 325,250.00            | 231,139.36            | 330,250.00             | -          | 330,250.00             | 284,307.73            | 86%        | 45,942.27             |
| Painting Supplies  | 200.00                | -                     | 200.00                 | -          | 200.00                 | -                     | 0%         | 200.00                |
| Tires & Batteries  | 51,000.00             | 33,124.89             | 56,000.00              | -          | 56,000.00              | 54,120.21             | 97%        | 1,879.79              |
| General Equip. Maint.                                    | 500.00                | -                     | 300.00                 | -          | 300.00                 | 1,553.80              | 518%       | (1,253.80)            |

|                                 |                       |                     |                       |   |                       |                       |       |                       |
|---------------------------------|-----------------------|---------------------|-----------------------|---|-----------------------|-----------------------|-------|-----------------------|
| Bldg Maint. Supplies            | 11,200.00             | 12,822.74           | 16,200.00             | - | 16,200.00             | 3,140.12              | 19%   | 13,059.88             |
| Furniture & Equip Maint         | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Fire Protection Supplies        | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Explosives                      | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Consumable Tools                | 19,400.00             | 20,688.49           | 19,400.00             | - | 19,400.00             | 14,690.64             | 76%   | 4,709.36              |
| Sign Parts & Supplies           | 8,300.00              | 7,273.75            | 10,300.00             | - | 10,300.00             | 614.38                | 6%    | 9,685.62              |
| Traffic Supplies                | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Welding Supplies & Expense      | 3,000.00              | 1,170.00            | 3,000.00              | - | 3,000.00              | 2,897.89              | 97%   | 102.11                |
| Meat/Seafood/Poultry            | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Inventory Adjustment            | -                     | (173.74)            | -                     | - | -                     | (1,225.56)            | -100% | 1,225.56              |
| Road Supplies                   | 256,893.00            | 88,214.03           | 394,820.00            | - | 394,820.00            | 564,850.18            | 143%  | (170,030.18)          |
| Shop Supplies                   | 20,750.00             | 10,710.09           | 20,650.00             | - | 20,650.00             | 14,998.53             | 73%   | 5,651.47              |
| Ready for Use                   | (9,400.00)            | -                   | (9,400.00)            | - | (9,400.00)            | (4,030.45)            | 43%   | (5,369.55)            |
| Supplies and Expense            | <u>1,069,008.00</u>   | <u>648,300.90</u>   | <u>1,376,570.00</u>   | - | <u>1,376,570.00</u>   | <u>1,317,361.67</u>   | 96%   | <u>59,208.33</u>      |
| Fixed Charges                   |                       |                     |                       |   |                       |                       |       |                       |
| Insurance                       | 220,900.00            | 217,799.00          | 228,680.00            | - | 228,680.00            | 207,131.00            | 91%   | 21,549.00             |
| Rents and Leases                | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Buildings & Offices             | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Equipment                       | 5,700.00              | 3,208.30            | 6,500.00              | - | 6,500.00              | 3,288.22              | 51%   | 3,211.78              |
| Depreciation/Amortization       | 4,192,273.00          | 2,072,030.49        | 4,246,056.00          | - | 4,246,056.00          | 2,150,569.72          | 51%   | 2,095,486.28          |
| Depreciation Exp. -STATE        | 51,875.00             | 26,106.30           | 52,213.00             | - | 52,213.00             | 26,106.12             | 50%   | 26,106.88             |
| Service Fees                    | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Sales Tax Expense               | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Diesel Tax-State                | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Property Tax Expense            | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Contingency                     | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Fixed Charges                   | <u>4,470,748.00</u>   | <u>2,319,144.09</u> | <u>4,533,449.00</u>   | - | <u>4,533,449.00</u>   | <u>2,387,095.06</u>   | 53%   | <u>2,146,353.94</u>   |
| Debt Service                    |                       |                     |                       |   |                       |                       |       |                       |
| Notes Payable                   | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Grants & Contributions          |                       |                     |                       |   |                       |                       |       |                       |
| Compensation for Damages        | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Fines & Foreitures              | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Bad Debt Exp/Other Losses       | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Aid to Localities               | 118,791.00            | 2,018.93            | 98,464.00             | - | 98,464.00             | 4,143.23              | 4%    | 94,320.77             |
| Other Grants & Contrib          | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Grants & Contributions          | <u>118,791.00</u>     | <u>2,018.93</u>     | <u>98,464.00</u>      | - | <u>98,464.00</u>      | <u>4,143.23</u>       | 4%    | <u>94,320.77</u>      |
| Department Allocations          |                       |                     |                       |   |                       |                       |       |                       |
| Equipment Storage               | 0.00                  | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Machinery Operation             | (40,000.00)           | -                   | (40,000.00)           | - | (40,000.00)           | (700.52)              | 2%    | (39,299.48)           |
| Other Inter-dept Allocation     | 0.00                  | (148,779.96)        | -                     | - | -                     | (141,192.36)          | 100%  | 141,192.36            |
| Hot Mix Allocation              | -                     | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Building and Grounds Alloc      | 0.00                  | -                   | -                     | - | -                     | -                     | 0%    | -                     |
| Capital Asset Acquisitions      | (2,695,000.00)        | -                   | (3,639,580.00)        | - | (3,639,580.00)        | (2,388,548.85)        | 66%   | (1,251,031.15)        |
| Data Processing Allocation      | 240,000.00            | 120,000.00          | 250,000.00            | - | 250,000.00            | 124,998.00            | 50%   | 125,002.00            |
| Department Allocations          | <u>(2,495,000.00)</u> | <u>(28,779.96)</u>  | <u>(3,429,580.00)</u> | - | <u>(3,429,580.00)</u> | <u>(2,405,443.73)</u> | 70%   | <u>(1,024,136.27)</u> |
| <b>Total Operating Expenses</b> | <b>9,277,455.00</b>   | <b>4,707,921.69</b> | <b>11,074,749.00</b>  | - | <b>11,074,749.00</b>  | <b>4,872,909.36</b>   | 44%   | <b>6,201,839.64</b>   |
| NET COST WITHOUT CAPITAL OUTLAY | <u>(313,709.00)</u>   | <u>(394,638.66)</u> |                       |   | <u>71,815.00</u>      | <u>(1,817,387.56)</u> |       |                       |
| NET COST over/(under)           | <u>(313,709.00)</u>   | <u>(394,638.66)</u> |                       |   | <u>71,815.00</u>      | <u>(1,817,387.56)</u> |       |                       |



Douglas County Highway Department  
 Budget Summary Report  
 Net Cost - Budget and Actual  
 All Revenues and Expenditures  
 For the Six Months Ending June 30, 2023

|                              | 2022                  | 2022                | 2022                  | 2022                  | 2023                   | 2023       | 2023                   | 2023                  | Percent    | 2023                  |
|------------------------------|-----------------------|---------------------|-----------------------|-----------------------|------------------------|------------|------------------------|-----------------------|------------|-----------------------|
|                              | Budgeted              | Amendments          | Amended Budget        | Actual                | Budgeted               | Amendments | Amended Budget         | Actual                | Actual     | Balance               |
| <b>Revenues</b>              |                       |                     |                       |                       |                        |            |                        |                       |            |                       |
| Taxes                        | (3,044,459.00)        | -                   | (3,044,459.00)        | (3,044,459.00)        | (3,071,108.00)         | -          | (3,071,108.00)         | (3,071,108.00)        | 100%       | -                     |
| Intergovernmental Revenues   | (1,447,550.00)        | -                   | (1,447,550.00)        | (684,382.47)          | (3,263,107.00)         | -          | (3,263,107.00)         | (694,027.90)          | 21%        | (2,569,079.10)        |
| Licenses & Permits           | -                     | -                   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Fines Forfeits & Penalties   | -                     | -                   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Public Charges For Services  | (57,600.00)           | -                   | (57,600.00)           | (3,818.07)            | (56,100.00)            | -          | (56,100.00)            | (1,386.90)            | 2%         | (54,713.10)           |
| Intergovt. Charges For Serv. | (2,098,750.00)        | -                   | (2,098,750.00)        | (1,369,416.52)        | (2,102,314.00)         | -          | (2,102,314.00)         | (1,075,583.51)        | 51%        | (1,026,730.49)        |
| Miscellaneous Revenues       | (10,305.00)           | -                   | (10,305.00)           | (484.29)              | (10,305.00)            | -          | (10,305.00)            | (190,267.04)          | 1846%      | 179,962.04            |
| Other Financing Sources      | (2,500,000.00)        | (432,500.00)        | (2,932,500.00)        | -                     | (2,500,000.00)         | -          | (2,500,000.00)         | (1,250,000.00)        | 50%        | (1,250,000.00)        |
| <b>Revenues</b>              | <b>(9,158,664.00)</b> | <b>(432,500.00)</b> | <b>(9,591,164.00)</b> | <b>(5,102,560.35)</b> | <b>(11,002,934.00)</b> | <b>-</b>   | <b>(11,002,934.00)</b> | <b>(6,690,296.92)</b> | <b>61%</b> | <b>(4,720,560.65)</b> |
| <b>Expenses</b>              |                       |                     |                       |                       |                        |            |                        |                       |            |                       |
| Personnel Services, Less OT  | 3,212,112.00          | -                   | 3,212,112.00          | 1,318,788.75          | 3,194,622.00           | -          | 3,194,622.00           | 1,346,622.31          | 42%        | 1,847,999.69          |
| Personnel Services--Overtime | 193,702.00            | -                   | 193,702.00            | 69,117.68             | 208,730.00             | -          | 208,730.00             | 130,332.05            | 62%        | 78,397.95             |
| Contractual Services         | 2,708,094.00          | -                   | 2,708,094.00          | 379,331.30            | 5,092,494.00           | -          | 5,092,494.00           | 2,092,798.77          | 41%        | 2,999,695.23          |
| Supplies & Expense           | 1,069,008.00          | -                   | 1,069,008.00          | 648,300.90            | 1,376,570.00           | -          | 1,376,570.00           | 1,317,361.67          | 96%        | 59,208.33             |
| Intra Country Charges        | -                     | -                   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Fixed Charges                | 4,470,748.00          | -                   | 4,470,748.00          | 2,319,144.09          | 4,533,449.00           | -          | 4,533,449.00           | 2,387,095.06          | 53%        | 2,146,353.94          |
| Debt Service                 | -                     | -                   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Grants & Contributions       | 118,791.00            | -                   | 118,791.00            | 2,018.93              | 98,464.00              | -          | 98,464.00              | 4,143.23              | 4%         | 94,320.77             |
| Capital Outlay               | -                     | -                   | -                     | -                     | -                      | -          | -                      | -                     | 0%         | -                     |
| Department Allocation        | (2,495,000.00)        | -                   | (2,495,000.00)        | (28,779.96)           | (3,429,580.00)         | -          | (3,429,580.00)         | (2,405,443.73)        | 70%        | (1,024,136.27)        |
| <b>Expenses</b>              | <b>9,277,455.00</b>   | <b>-</b>            | <b>9,277,455.00</b>   | <b>4,707,921.69</b>   | <b>11,074,749.00</b>   | <b>-</b>   | <b>11,074,749.00</b>   | <b>4,872,909.36</b>   | <b>44%</b> | <b>6,201,839.64</b>   |
| Net Cost over/(under)        | 118,791.00            | (432,500.00)        | (313,709.00)          | (394,638.66)          | 71,815.00              | -          | 71,815.00              | (1,817,387.56)        |            |                       |