

BALANCE SHEET

131. -HIGHWAY/PUBLIC WORKS FUND						
ACCT. NO.	Cost Center	DESCRIPTION	AMEND BUDGET 2025-2026	BALANCE	as of 8-27-2025 EXPENDITURES	BALANCE
61000 ADMINISTRATION						
101		COUNTY OFFICIAL/ADMINISTRATIVE	\$ 191,757.16	\$ 177,928.37	\$ 14,750.54	\$ 163,177.83
103		ASSISTANT	\$ 102,385	\$ 95,037.10	\$ 7,837.76	\$ 87,199.34
161		SECRETARY(S)	\$ 182,585	\$ 169,481.27	\$ 13,977.30	\$ 155,503.97
186		LONGEVITY PAY	\$ 2,400	\$ 2,400.00	\$ -	\$ 2,400.00
187		OVERTIME PAY	\$ 750	\$ 750.00	\$ -	\$ 750.00
191		BOARD & COMMITTEE MEMBERS FEE	\$ 45,500	\$ 45,500.00	\$ 3,000.00	\$ 42,500.00
201		SOCIAL SECURITY	\$ 32,575	\$ 30,554.10	\$ 2,337.06	\$ 28,217.04
204		STATE RETIREMENT	\$ 59,985	\$ 55,751.39	\$ 4,515.86	\$ 51,235.53
205		EMPLOYEE & DEPENDENT INSURANCE	\$ 86,995	\$ 80,108.33	\$ 6,886.67	\$ 73,221.66
209		DISABILITY INSURANCE	\$ 725	\$ 676.04	\$ 48.96	\$ 627.08
212		EMPLOYER MEDICARE	\$ 7,620	\$ 7,147.37	\$ 546.57	\$ 6,600.80
307		COMMUNICATION	\$ 7,000	\$ 6,799.29	\$ 589.26	\$ 6,210.03
320		DUES & MEMBERSHIPS	\$ 12,500	\$ 1,954.50	\$ -	\$ 1,954.50
328		JANITORIAL SERVICES	\$ 9,700	\$ 8,955.00	\$ 745.00	\$ 8,210.00
332		LEGAL NOT. RECORDINGS, CT COSTS	\$ 2,500	\$ 2,500.00	\$ -	\$ 2,500.00
337		MAINT. & REPAIR - OFFICE EQUIP	\$ 1,000	\$ 1,000.00	\$ -	\$ 1,000.00
348		POSTAL CHARGES	\$ 1,000	\$ 1,000.00	\$ -	\$ 1,000.00
349		PRINTING, STATIONERY & FORMS	\$ 2,500	\$ 2,500.00	\$ -	\$ 2,500.00
355		TRAVEL	\$ 250	\$ 250.00	\$ -	\$ 250.00
413		DRUGS & MEDICAL SUPPLIES	\$ 500	\$ 500.00	\$ -	\$ 500.00
415		ELECTRICITY	\$ 25,000	\$ 25,000.00	\$ 2,455.26	\$ 22,544.74
434		NATURAL GAS	\$ 12,000	\$ 12,000.00	\$ 121.42	\$ 11,878.58
435		OFFICE SUPPLIES	\$ 5,000	\$ 4,877.40	\$ 82.82	\$ 4,794.58
454		WATER & SEWER	\$ 9,000	\$ 9,000.00	\$ 545.23	\$ 8,454.77
502		BUILDING & CONTENTS INSURANCE	\$ 12,000	\$ 1,093.00	\$ -	\$ 1,093.00
506		LIABILITY INSURANCE	\$ 130,000	\$ 31,476.00	\$ -	\$ 31,476.00
510		TRUSTEE'S COMMISSION	\$ 150,000	\$ 135,112.78	\$ -	\$ 135,112.78
599		OTHER CHARGES	\$ 15,000	\$ 14,665.00	\$ 30.50	\$ 14,634.50
719		OFFICE EQUIPMENT	\$ 2,000	\$ 2,000.00	\$ -	\$ 2,000.00
TOTAL ADMINISTRATION			\$ 1,110,227.16	\$ 926,016.94	\$ 58,470.21	\$ 867,546.73

131. -HIGHWAY/PUBLIC WORKS FUND						
ACCT. NO.	Cost Center	DESCRIPTION	AMEND BUDGET			
			2025-2026	BALANCE	as of 8-27-2025 EXPENDITURES	BALANCE
62000 HIGHWAY & BRIDGE MAINTENANCE						
141		FOREMEN	\$ 484,510	\$ 450,282.96	\$ 36,508.84	\$ 413,774.12
143		EQUIPMENT OPERATORS	\$ 2,258,675	\$ 2,127,158.15	\$ 139,659.97	\$ 1,987,498.18
147		TRUCK DRIVERS	\$ 544,275	\$ 508,410.28	\$ 37,620.78	\$ 470,789.50
186		LONGEVITY PAY	\$ 14,450	\$ 14,450.00	\$ -	\$ 14,450.00
187		OVERTIME PAY	\$ 30,000	\$ 28,138.49	\$ 169.91	\$ 27,968.58
201		SOCIAL SECURITY	\$ 206,600	\$ 194,657.63	\$ 12,508.16	\$ 182,149.47
204		STATE RETIREMENT	\$ 416,490	\$ 391,361.50	\$ 26,302.99	\$ 365,058.51
205		EMPLOYEE & DEPENDENT INSURANCE	\$ 802,635	\$ 750,508.29	\$ 52,654.83	\$ 697,853.46
209		DISABILITY INSURANCE	\$ 5,030	\$ 4,666.52	\$ 355.76	\$ 4,310.76
212		EMPLOYER MEDICARE	\$ 48,375	\$ 45,582.00	\$ 2,925.31	\$ 42,656.69
321		ENGINEERING SERVICES	\$ 20,000	\$ 20,000.00	\$ -	\$ 20,000.00
399		OTHER CONTRACTED SERVICES	\$ 600,000	\$ 597,396.25	\$ 44,346.97	\$ 553,049.28
402		ASPHALT	\$ 4,500,000	\$ 4,191,010.80	\$ 396,359.27	\$ 3,794,651.53
409		CRUSHED STONE	\$ 125,000	\$ 95,186.30	\$ 19,358.64	\$ 75,827.66
426		GENERAL CONSTRUCTION MATERIALS	\$ 10,000	\$ 9,808.85	\$ 96.62	\$ 9,712.23
440		PIPE - METAL	\$ 130,000	\$ 130,000.00	\$ 598.40	\$ 129,401.60
443		ROAD SIGNS	\$ 65,000	\$ 65,000.00	\$ -	\$ 65,000.00
444		SALT	\$ 100,000	\$ 100,000.00	\$ -	\$ 100,000.00
451		UNIFORMS	\$ 30,000	\$ 27,575.74	\$ 2,540.02	\$ 25,035.72
TOTAL HIGHWAY & BRIDGE MNT.			\$ 10,391,040	\$ 9,751,193.76	\$ 772,006.47	\$ 8,979,187.29

BALANCE SHEET

AUGUST
2025-2026

131. -HIGHWAY/PUBLIC WORKS FUND						
ACCT. NO.	Cost Center	DESCRIPTION	AMEND BUDGET		as of 8-27-2025	
			2025-2026	BALANCE	EXPENDITURES	BALANCE
63100 OPERATION & MAINT OF EQUIPMENT						
141		FOREMEN	\$ 72,640	\$ 67,426.92	\$ 5,560.62	\$ 61,866.30
142		MECHANIC(S)	\$ 248,840	\$ 235,862.61	\$ 13,842.54	\$ 222,020.07
149		LABORERS	\$ 131,635	\$ 122,187.75	\$ 10,077.06	\$ 112,110.69
186		LONGEVITY PAY	\$ 1,825	\$ 1,825.00	\$ -	\$ 1,825.00
187		OVERTIME PAY	\$ 15,000	\$ 14,804.05	\$ 195.95	\$ 14,608.10
201		SOCIAL SECURITY	\$ 37,355	\$ 35,691.77	\$ 1,765.32	\$ 33,926.45
204		STATE RETIREMENT	\$ 75,310	\$ 71,872.55	\$ 3,665.02	\$ 68,207.53
205		EMPLOYEE & DEPENDENT INSURANCE	\$ 94,375	\$ 88,930.01	\$ 5,444.99	\$ 83,485.02
209		DISABILITY INSURANCE	\$ 910	\$ 862.09	\$ 47.91	\$ 814.18
212		EMPLOYER MEDICARE	\$ 8,745	\$ 8,356.04	\$ 412.87	\$ 7,943.17
336		MAINT. & REPAIR - EQUIPMENT	\$ 125,000	\$ 117,159.17	\$ 2,052.95	\$ 115,106.22
399		OTHER CONTRACTED SERVICES	\$ 45,000	\$ 35,821.48	\$ 7,227.28	\$ 28,594.20
412		DIESEL FUEL	\$ 350,000	\$ 331,063.26	\$ -	\$ 331,063.26
418		EQUIPMENT & MACHINERY PARTS	\$ 225,000	\$ 218,431.73	\$ 20,281.85	\$ 198,149.88
424		GARAGE SUPPLIES	\$ 14,000	\$ 13,444.67	\$ 206.54	\$ 13,238.13
425		GASOLINE	\$ 100,000	\$ 93,117.52	\$ -	\$ 93,117.52
433		LUBRICANTS	\$ 25,000	\$ 24,228.00	\$ 5,426.40	\$ 18,801.60
450		TIRES & TUBES	\$ 100,000	\$ 95,845.84	\$ 3,161.42	\$ 92,684.42
499		OTHER SUPPLIES & MATERIALS	\$ 34,000	\$ 33,041.13	\$ 1,474.95	\$ 31,566.18
TOTAL OPER. & MAINT. OF EQUIP.			\$ 1,704,635	\$ 1,609,971.59	\$ 80,843.67	\$ 1,529,127.92

BALANCE SHEET

JUST
2025-2026

131. -HIGHWAY/PUBLIC WORKS FUND						
ACCT. NO.	Cost Center	DESCRIPTION	AMEND BUDGET 2025-2026	BALANCE	as of 8-27-2025 EXPENDITURES	BALANCE
65000		OTHER CHARGES				
103		ASSISTANT(S)	\$ 75,690	\$ 70,105.03	\$ 5,957.30	\$ 64,147.73
140		SALARY SUPPLEMENTS	\$ 10,000	\$ 9,166.67	\$ 833.33	\$ 8,333.34
141		FOREMEN	\$ 71,100	\$ 65,997.84	\$ 5,442.30	\$ 60,555.54
143		EQUIPMENT OPERATORS	\$ 241,755	\$ 221,357.02	\$ 21,757.84	\$ 199,599.18
161		SECRETARY(S)	\$ 57,925	\$ 53,767.90	\$ 4,434.24	\$ 49,333.66
186		LONGEVITY PAY	\$ 1,875	\$ 1,875.00	\$ -	\$ 1,875.00
187		OVERTIME PAY	\$ 7,500	\$ 7,500.00	\$ -	\$ 7,500.00
196		IN-SERVICE TRAINING	\$ 7,500	\$ 7,500.00	\$ -	\$ 7,500.00
201		SOCIAL SECURITY	\$ 28,900	\$ 26,774.76	\$ 2,258.58	\$ 24,516.18
204		RETIREMENT	\$ 58,250	\$ 53,794.67	\$ 4,745.48	\$ 49,049.19
205		EMPLOYEE & DEPENDENT INSURANCE	\$ 124,450	\$ 116,558.53	\$ 7,891.47	\$ 108,667.06
209		DISABILITY INSURANCE	\$ 720	\$ 658.92	\$ 61.08	\$ 597.84
212		EMPLOYER MEDICARE	\$ 6,775	\$ 6,251.39	\$ 528.22	\$ 5,723.17
307		COMMUNICATION	\$ 1,700	\$ 1,700.00	\$ 137.20	\$ 1,562.80
332		LEGAL NOTICES	\$ 500	\$ 500.00	\$ -	\$ 500.00
336		MAINT & REPAIR SERV. EQUIPMENT	\$ 40,000	\$ 38,916.39	\$ 7,720.32	\$ 31,196.07
348		POSTAL CHARGES	\$ 250	\$ 250.00	\$ 11.71	\$ 238.29
349		PRINTING, STATIONERY & FORMS	\$ 500	\$ 500.00	\$ -	\$ 500.00
355		TRAVEL	\$ 3,000	\$ 3,000.00	\$ -	\$ 3,000.00
399		OTHER CONTRACTED SERVICES	\$ 10,000	\$ 10,000.00	\$ 2,440.00	\$ 7,560.00
409		CRUSHED STONE	\$ 6,250	\$ 6,250.00	\$ -	\$ 6,250.00
411		DATA PROCESSING SUPPLIES	\$ 900	\$ 900.00	\$ -	\$ 900.00
412		DIESEL FUEL	\$ 30,000	\$ 30,000.00	\$ -	\$ 30,000.00
418		EQUIPMENT & MACHINERY PARTS	\$ 40,000	\$ 38,363.61	\$ 3,033.59	\$ 35,330.02
425		GASOLINE	\$ 12,000	\$ 12,000.00	\$ -	\$ 12,000.00
426		GENERAL CONSTRUCTION MATERIAL	\$ 7,500	\$ 7,024.96	\$ 48.50	\$ 6,976.46
433		LUBRICANTS	\$ 2,500	\$ 2,500.00	\$ -	\$ 2,500.00
435		OFFICE SUPPLIES	\$ 1,800	\$ 1,800.00	\$ -	\$ 1,800.00
440		PIPE-METAL	\$ 8,625	\$ 8,625.00	\$ -	\$ 8,625.00
450		TIRE & TUBES	\$ 6,250	\$ 6,250.00	\$ -	\$ 6,250.00
499		OTHER SUPPLIES & MATERIALS	\$ 5,000	\$ 5,000.00	\$ -	\$ 5,000.00
790		OTHER EQUIPMENT	\$ 150,000	\$ 150,000.00	\$ -	\$ 150,000.00
		TOTAL OTHER CHARGES	\$ 1,019,215	\$ 964,887.69	\$ 67,301.16	\$ 897,586.53

131. -HIGHWAY/PUBLIC WORKS FUND						
ACCT. NO.	Cost Center	DESCRIPTION	AMEND BUDGET 2025-2026	BALANCE	as of 8-27-2025 EXPENDITURES	BALANCE
66000 EMPLOYEE BENEFITS						
205		EMPLOYEE & DEPENDENT INSURANCE	\$ 8,820	\$ 8,820.00	\$ -	\$ 8,820.00
210		UNEMPLOYMENT COMPENSATION	\$ 5,000	\$ 5,000.00	\$ -	\$ 5,000.00
299		OTHER FRINGE BENEFITS	\$ 120,000	\$ 112,868.55	\$ 7,131.45	\$ 105,737.10
513		WORKER'S COMPENSATION INS.	\$ 58,085	\$ 58,085.00	\$ -	\$ 58,085.00
		TOTAL EMPLOYEE BENEFITS	\$ 191,905	\$ 184,773.55	\$ 7,131.45	\$ 177,642.10
68000 CAPITAL OUTLAY						
705		BRIDGE CONSTRUCTION	\$ 600,000	\$ 457,627.59	\$ 152,500.00	\$ 305,127.59
707		BUILDING IMPROVEMENTS	\$ 20,000	\$ 16,497.00	\$ 2,727.50	\$ 13,769.50
714		HIGHWAY EQUIPMENT	\$ 425,000	\$ 425,000.00	\$ -	\$ 425,000.00
723	PLVSS	RIGHT-OF-WAY	\$ 20,000	\$ 20,000.00	\$ -	\$ 20,000.00
726		STATE AID PROJECTS	\$ 450,400	\$ 450,400.00	\$ -	\$ 450,400.00
		TOTAL CAPITAL OUTLAY	\$ 1,515,400	\$ 1,369,524.59	\$ 155,227.50	\$ 1,214,297.09
FUND TOTAL:			\$ 15,932,422.16	\$ 14,806,368.12	\$ 1,140,980.46	\$ 13,665,387.66
						\$ 13,665,387.66