

**LINCOLN COUNTY
HIGHWAY COMMITTEE
May 2, 2024 at 4:30 p.m.**

AGENDA

Meeting Location: Room 247 - Government Services Center 801 N. Sales St., Merrill, WI 54452
Via Teleconference and In-Person Attendance

Electronic Attendance Available: The teleconference cannot start until the host dials in and enters the host password. In the event there is an unforeseen technical difficulty that prevents all or a part of the meeting from being available electronically, the meeting will continue in person. Persons wishing to attend the meeting electronically may enter the meeting beginning ten minutes prior to the start time indicated above using the following number or address:

Meeting ID: meet.google.com/snw-pcxy-osa
Phone Numbers: 1-304-769-9204

PIN: 841 056 847#

Please Note: Closed Session will only include those Committee Members that are attending in person. The teleconference cannot start until the host dials in and enters the host password. In the event there is an unforeseen technical difficulty that prevents all or a part of the meeting from being available electronically, the meeting will continue in person and those wishing to attend can appear in person at the location indicated in this agenda.

1. Call Meeting to Order
2. Public Comment
3. Approve Minutes from Previous Meetings
4. Set Future Meeting(s)
5. Claims - General Services
6. Financial Report
7. 2025 Budget
 - a. Roads Fund
 - b. Highway
8. 2025 Capital Improvement Program (CIP) requests
 - a. Equipment
 - b. Facility
 - c. Highway Project
9. 50/50 Cost Share – Bridge and Culvert Aid Program
 - a. Town of Merrill
 - b. Town of Somo
10. Approve and Sign Commissioner's Timesheets and Travel Expenses
11. Highway Employees
 - a. Openings and New Hires
 - b. Summer Help
12. Commissioner's Report on Highway Operations and Superintendents Monthly Progress Report
 - a. Upcoming Request for Proposals
 - b. Highway 107 Pit
 - c. Summer Projects
13. Items for Next Meeting Agenda
14. Closed Session: The committee may consider a motion to adjourn into closed session (roll call vote required), pursuant to sec.19.85 (1) (c), Wis. Stats. for the purpose of considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, to wit:
 - a. Interim Highway Commissioner
15. Reconvene into open session
16. Take necessary action, if any, on matters discussed in closed session
17. Adjourn

DISTRIBUTION:

Committee Members – Gene Simon, Randy Detert, Ken Wickham, Marty Lemke, Marguerite Lyskawa Other County Supervisors, Department Heads, and Local Media

Posted on _____ at _____ .m. by _____

Requests for reasonable accommodations for disabilities or limitations should be made prior to the date of this meeting. Please contact the county clerk, at 715-539-1019 or chris.marlowe@co.lincoln.wi.us, as early as possible so that proper arrangements can be made. Requests are kept confidential. There may be a quorum of other Lincoln County committees present at this meeting.

GENERAL REQUIREMENTS:

1. Must be held in a location which is reasonably accessible to the public.
2. Must be open to all members of the public unless the law specifically provides otherwise.

NOTICE REQUIREMENTS:

1. In addition to any requirements set forth below, notice must also be in compliance with any other specific statute.
2. Chief presiding officer or his/her designee must give notice to the official newspaper and to any members of the news media likely to give notice to the public.

MANNER OF NOTICE:

Date, time, place, and subject matter, including subject matter to be considered in a closed session, must be provided in a manner and form reasonably likely to give notice to the public.

TIME FOR NOTICE:

1. Normally, a minimum of 24 hours prior to the commencement of the meeting.
2. No less than 2 hours prior to the meeting if the presiding officer establishes there is a good cause that such notice is impossible or impractical.

EXEMPTIONS FOR COMMITTEES AND SUB-UNITS:

Legally constituted sub-units of a parent governmental body may conduct a meeting during the recess or immediately after the lawful meeting to act or deliberate upon a subject which was the subject of the meeting, provided the presiding officer publicly announces the time, place, and subject matter of the sub-unit meeting in advance of the meeting of the parent governmental body.

PROCEDURE FOR GOING INTO CLOSED SESSION:

1. Motion must be made, seconded, and carried by roll call majority vote and recorded in the minutes.
2. If motion is carried, chief presiding officer must advise those attending the meeting of the nature of the business to be conducted in the closed session, and the specific statutory exemption under which the closed session is authorized.

STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:

1. Deliberation of judicial or quasi-judicial matters. Sec. 19.85(1)(a)
2. Considering dismissal, demotion, or discipline of any public employee or the investigation of charges against such person and the taking of formal action on any such matter; provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action is taken. The person under consideration must be advised of his/her right that the evidentiary hearing be held in open session and the notice of the meeting must state the same. Sec. 19.85(1)(b).
3. Considering employment, promotion, compensation, or performance evaluation data of any public employee. Sec. 19.85(1)(c).
4. Considering strategy for crime detection or prevention. Sec. 19.85(1)(d).
5. Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Sec. 19.85(1)(e).
6. Considering financial, medical, social, or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public would likely have an adverse effect on the reputation of the person referred to in such data. Sec. 19.85(1)(f).
7. Conferring with legal counsel concerning strategy to be adopted by the governmental body with respect to litigation in which it is or is likely to become involved. Sec. 19.85(1)(g).
8. Considering a request for advice from any applicable ethics board. Sec. 19.85(1)(h).

CLOSED SESSION RESTRICTIONS:

1. Must convene in open session before going into closed session.
2. May not convene in open session, then convene in closed session and thereafter reconvene in open session with twelve (12) hours unless proper notice of this sequence was given at the same time and in the same manner as the original open meeting.
3. Final approval or ratification of a collective bargaining agreement may not be given in closed session.

BALLOTS, VOTES, AND RECORDS:

1. Secret ballot is not permitted except for the election of officers of the body or unless otherwise permitted by specific statutes.
2. Except as permitted above, any member may require that the vote of each member be ascertained and recorded.
3. Motions and roll call votes must be preserved in the record and be available for public inspection.

USE OF RECORDING EQUIPMENT:

The meeting may be recorded, filmed, or photographed, provided that it does not interfere with the conduct of the meeting or the rights of the participants.

LEGAL INTERPRETATION:

1. The Wisconsin Attorney General will give advice concerning the applicability or clarification of the Open Meeting Law upon request.
2. The municipal attorney will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

PENALTY:

Upon conviction, any member of a governmental body who knowingly attends a meeting held in violation of Subchapter IV, Chapter 19, Wisconsin Statutes, or who otherwise violates the said law shall be subject to forfeiture of not less than \$25.00 nor more than \$300.00 for each violation.

LINCOLN COUNTY HIGHWAY COMMITTEE
Minutes from Monday, April 8, 2024 (4:00 PM – 5:45 PM)
Service Center, 801 N Sales Street – Room 247

Members Present (in person): Gene Simon, Ken Wickham, Bill Bialecki, Randy Detert and Jesse Boyd

Visitors (in person): Don Friske, Highway Commissioner John Hanz, Todd Bishop, Administrative Coordinator Renee Krueger, Corporation Counsel Karry Johnson, Ken Kraklow, Steve Uttech, Leo Leiskau, Tom Barkley, Jason Lemmer, Christine Vorpapel, Brett Rozek and Heather Marheine

Visitors (Via Teleconference): Greg Hartwig, Julie Allen, Sam Fenske and Lee Vander Sanden,

1. **Call Meeting to Order** – Meeting called to order at 4:00 p.m.
2. **Public Comment** – Kraklow (a logger) inquired if there were other options to receive a permit other than from the Highway Commissioner while the weight limits are on. Chairman Simon stating anyone can talk to their County Supervisor to make a request.
3. **Approve Minutes from Previous Meetings** – M/S Bialecki/Detert approve corrected as indicated. All ayes. Motion carried on a voice vote.
4. **Set Future Meeting(s)** – to be decided after new committee is chosen.
5. **Claims - General Services** – nothing new to report.
6. **Financial Report** – Marheine noted department is within the budget.
7. **Service Recognition – Heather Marheine for 15 Years’ of Service Recognition and Burl Byer for 30 Years’ of Service** – Simon thanked both for their years of service.
8. **Snowmobile Route – CTH C from CTH K west to the Railroad Tracks** – Bowe explained the map provided in the packet.
9. **Discussion on Salt Purchases and Usage for Winter** – Lemmer reported on the winter use of sand/salt entire county and the amount ordered for 2024 then verified that the salt is ordered via state bid.
10. **Approve and Sign Commissioner’s Timesheets and Travel Expenses** – None to present.
11. **Highway Employees**
 - a. **Openings and New Hires** –The Highway Department is currently five employees short on the crew.
 - b. **Summer Help** – Lemmer reported that one summer help person started in Merrill two weeks ago, two will be joining the Tomahawk crew in May. Looking to hire one more for the summer season.
12. **Commissioner’s Report on Highway Operations and Superintendents Monthly Progress Report** – Lemmer updated the committee on the DOT work, cutting around bridges, tarring that has been done, and chip seal rock has been hauled for the season. The plan is to pulverizing & pave early.
 - a. **Upcoming Request for Proposals – Blades** – it will be a minimal order, possibly a 1 ton truck and a pickup.
 - b. **Advanced Weighing Systems** – Update software – Scale for the Merrill & Tomahawk shops and the Solid Waste Department.
 - c. **Corporation Counsel Opinion on CTH A weight limits** – Corporation Counsel Johnson responded to the Chair’s questions regarding CTH A.
 - d. **Weight Limits** – Lemmer stated the weight limits are off on all roads except Class “B” roads and the gravel portion of CTH E which will remain on for at least 2 more weeks.
13. **Items for Next Meeting Agenda** – none known at this time.
14. **Consider motion to go into Closed Session pursuant to sec. 19.85(1)(b), Wis. Stats. for the purpose of considering dismissal, demotion, licensing or discipline of any public employee or person licensed by a board or commission or the investigation of charges against such person, or considering the grant or denial of tenure for a university faculty member, and the taking of formal action on any such matter; provided that the faculty member or other public employee or person licensed is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action may be taken. The notice shall contain a statement that the person has the right to demand that**

the evidentiary hearing or meeting be held in open session. This paragraph and par. (f) do not apply to any such evidentiary hearing or meeting where the employee or person licensed requests that an open session be held and sec. 19.85(1)(c), Wis. Stats. considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, to wit: Review of Highway Commissioner's Conduct and Performance and review of evidence related to same. (NOTE: the Committee will not conduct a full due process hearing in closed session. The Highway Commissioner shall be provided the opportunity to demand the Committee not convene in closed session.) - M/S Detert/Wickham to go into closed session to include Corporation Counsel Johnson, Administrative Coordinator Krueger and Supervisor Friske if he returns and requests to join. Roll call vote – All ayes. Highway Commissioner Hanz was later brought into the closed session.

15. **Reconvene to Open Session**– M/S Boyd/Detert to reconvene to open session upon the request of Highway Commissioner Hanz. All ayes. Motion passed on a roll call vote. Corporation Counsel Johnson explained and clarified the process for the evidentiary hearing. Administrative coordinator Krueger presented information on behalf of the County. Partial Transcript from the March 7, 2024 meeting was read. Commissioner Hanz provided responsive information, discussed permitting process and answered questions from Committee members. No further information to be presented. Evidentiary hearing concluded.
16. **Consider motion to go into Closed Session pursuant to sec. 19.85(1)(a), Wis. Stats. for purpose of deliberating concerning a case which was the subject of any judicial or quasi-judicial trial or hearing before the Committee, to wit: to deliberate and potentially reach a decision on a recommendation to the full County Board concerning the discipline, up to and including termination, of the Highway Commissioner.** - M/S Boyd/Detert to go into closed session to include the Highway Committee members present, Corporation Counsel Johnson, Administrative Coordinator Krueger and Supervisor Friske. Roll call vote. All ayes.
17. **Take necessary action, if any, on matters discussed in closed session** – M/S Boyd/Wickham to reconvene to open session. Roll call vote. All ayes. M/S Bialecki/Boyd to recommend termination to the full County Board and Hanz to remain on paid administrative leave pending that decision. Motion carried on a voice vote.
18. **Adjourn** – Simon adjourned the meeting at 5:45 p.m.

Respectfully written and submitted by: Jason Lemmer and Heather Marheine

Highway Cash Flow Statement for Month End 2024

Cash Flow From Operating Activities	January	February	March	YTD
From other County Departments	\$ 256,579.84	135,384.24	159,688.00	\$ 551,652.08
From Government and Other Parties for sales	322,000.46	256,775.00	310,601.17	\$ 889,376.63
To employees for compensation and fringe benefits	(308,834.05)	(272,615.29)	(269,343.02)	\$ (850,792.36)
To vendors for goods and services	(217,303.20)	(124,116.65)	(152,216.47)	\$ (493,636.32)
Other cash Received	402.16	366.76	379.90	\$ 1,148.82
 Net cash provided by (used in) operating activities	 \$ 52,845.21	 (4,205.94)	 49,109.58	 \$ 97,748.85
 Cash Flow from Capital and related financing activities				
Sale of Capital Assets				\$ -
Insurance Recovery				\$ -
Focus on Energy Grant				\$ -
Acquisition of Capital Assets				\$ -
Equipment	(143,211.50)	(65,815.44)	(58,428.50)	\$ (267,455.44)
 Net cash used for capital and related financing activities	 (143,211.50)	 (65,815.44)	 (58,428.50)	 \$ (267,455.44)
 Increase (Decrease) in cash and cash equivalents	 (90,366.29)	 (70,021.38)	 (9,318.92)	 (169,706.59)
 Beginning Cash Balance (1/1/24)				 \$ 66,477.15
 Cash Balance				 <u>\$ (103,229.44)</u>

Receivables unpaid as of	1/31/2024	2/29/2024	3/31/2024
	January	February	March
State	\$ 421,622.02	483,963.84	482,875.42
Lincoln Hills/DNR	4,752.09	2,817.75	2,009.29
Cities/Towns	108,790.28	76,233.05	38,608.56
City/Town Bridges			
Schools	2,659.03	5,242.23	
County Departments		1,661.78	
Special Purposes			
Total	\$ 537,823.42	569,918.65	523,493.27

YEAR-TO-DATE BUDGET REPORT

FOR 2024 03

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0020 COUNTY ROADS FUND							
0000 DIVISION							
20000053 411700 VEHICLE REGISTRATI	0	0	-279.00	.00	.00	279.00	100.0%
20000053 435310 10028 STATE TRANSP	-1,265,000	-1,265,000	.00	.00	.00	-1,265,000.00	.0%*
20000053 435340 10029 LOCAL ROAD IM	-128,500	-128,500	.00	.00	.00	-128,500.00	.0%*
20000059 492000 TRANSFERS FROM OTH	-250,000	-250,000	.00	.00	.00	-250,000.00	.0%*
20000059 499990 FUNDS APPLIED (BUD	-1,273,859	-1,296,215	.00	.00	.00	-1,296,215.00	.0%*
20000060 411100 COUNTY ROADS TAX L	-2,851,488	-2,851,488	-2,851,488.00	.00	.00	.00	100.0%
3310 GENERAL MAINTENANCE							
20331053 570000 GENERAL MAINTENANC	1,719,121	1,741,477	160,334.85	80,733.69	.00	1,581,142.15	9.2%
3311 WINTER MAINTENANCE							
20331153 570000 WINTER MAINTENANCE	1,114,867	1,114,867	382,029.94	76,014.63	.00	732,837.06	34.3%
20331153 570003 WINTER CONTIGENCY	150,000	150,000	.00	.00	.00	150,000.00	.0%
3313 BRIDGE MAINTENANCE							
20331353 570000 BRIDGE MAINTENANCE	50,000	50,000	.00	.00	.00	50,000.00	.0%
3315 ROAD CONSTRUCTION							
20331553 570000 ROAD CONSTRUCTION	2,450,000	2,450,000	710.21	.00	.00	2,449,289.79	.0%
3316 BRIDGE CONSTRUCTION							
20331653 570000 BRIDGE CONSTRUCTIO	150,000	150,000	2,443.56	1,309.90	.00	147,556.44	1.6%
20331653 571000 8208 BRIDGE COST S	134,859	134,859	53,257.31	.00	.00	81,601.69	39.5%
TOTAL COUNTY ROADS FUND	0	0	-2,252,991.13	158,058.22	.00	2,252,991.13	100.0%
TOTAL REVENUES	-5,768,847	-5,791,203	-2,851,767.00	.00	.00	-2,939,436.00	
TOTAL EXPENSES	5,768,847	5,791,203	598,775.87	158,058.22	.00	5,192,427.13	
GRAND TOTAL	0	0	-2,252,991.13	158,058.22	.00	2,252,991.13	100.0%

** END OF REPORT - Generated by Heather Marheine **

GENERAL MAINTENANCE

Project	Job No.	2023 Transfer In	2024 Proposed Budget	2024 Adjustments	Adjusted 2024 Budget	Monthly Activity Current	YTD Activity 2024	Balance	% of Budget Used	
PAVING PROJECTS:										
CTH E = GRAVEL	310.448							-	#DNV/01	
2023 Contingency										
County wide chip sealing	MILEAGE:	18.460	498,941		498,941			498,941		
CTH A - USH 51 to WI River	3.15	310.2024.CSA			85,139	(5,546.13)	(5,546.13)	79,593	6.51%	
CTH A - Mail Route to County Line	3.65	310.2024.CSA1			98,653	(5,805.12)	(5,805.12)			
CTH B - STH 17 to CTH D	8.32	310.2024.CSB			224,875	(13,596.46)	(13,674.28)	211,201	6.08%	
CTH H - Lake Alice Bridge to CTH A	1.35	310.2024.CSH			36,488	(1,099.03)	(1,099.03)	35,389	3.01%	
CTH Q - CTH Z to CTH K	1.34	310.2024.CSQ			36,218	(2,538.06)	(2,826.68)	33,391	7.80%	
CTH Z - CTH Q to Fairview	0.65	310.2024.CSZ			17,568	(1,771.98)	(1,771.98)	15,796	10.09%	
	18.46									
6' to 20' Culvert Inventory		310.052.1				-2,445	-2,445	-4,889		
ARPA FUNDING										
CTH M ARPA		310.305			73,859			73,859		
TOTAL PAVING PROJECTS			0	498,941	73,859	1,071,742	-32,801	-33,167.79	943,282	
MISCELLANEOUS GENERAL MAINTENANCE:										
		310.001								
Surface Maintenance				256,739	256,739	(4,101.50)	(7,393.80)	249,346	2.88%	
Painting				73,987	73,987	-	-	73,987	0.00%	
Crack Sealing				117,457	117,457	(1,877.79)	(1,877.79)	115,579	1.80%	
Shoulder Maintenance				154,604	154,604	(1,234.63)	(2,459.59)	152,145	1.59%	
Vegetation Control				127,338	127,338	(29,172.83)	(89,426.40)	37,912	70.23%	
Drainage Maintenance				73,912	73,912	(982.51)	(1,125.08)	72,787	1.52%	
Traffic Control				76,425	76,425	(8,629.09)	(16,464.11)	59,961	21.54%	
Supervision				140,079	140,079	(840.96)	(11,528.08)	129,551	8.23%	
Miscellaneous				2,366	2,366	(791.34)	4,345.75	6,712	-183.66%	
Equipment Storage				84,603	84,603	-	-	84,603	0.00%	
GPL Insurance (County Portion)				20,870	20,870	-	-	20,870	0.00%	
Training/Safety				17,094	17,094	-	(505.86)	16,588	2.96%	
CDL/Drug Testing				844	844	(301.69)	(732.12)	112	86.73%	
Adopt a Highway				-	-	-	-	-	0	
TOTAL MISCELLANEOUS GENERAL			0	1,146,321	0	1,146,321	(47,932.34)	(127,167.08)	1,019,154	11.09%
TOTAL GENERAL MAINTENANCE			0	1,645,262	73,859	2,218,062	(80,733.69)	(160,334.87)	1,962,435.00	7.23%
0070 GM			0	1,645,262	73,859	2,218,062	-80,734	-160,335	1,962,435	
				1,719,121.00						
				(73,859.00)						

WINTER MAINTENANCE

	<u>Current</u>	<u>YTD</u>
Additions:		
Budget Amount		<u>1,114,867.00</u>
Subtractions:		
Wages	(29,145.68)	(107,198.55)
Fringe Benefits	(22,914.33)	(84,279.50)
Salt Storage	(64.42)	(80.46)
State Salt Storage Reimbursement		
Small Tool Rental		
Equipment Rental	(17,376.17)	(139,044.62)
Materials	(4,141.79)	(44,738.12)
20% Patrol Supervision	(2,218.62)	(6,253.79)
Misc. Supplies & Expenses	(153.61)	(434.89)
Material Handling		
Snow Fence Rental		
Total Subtractions	<u>(76,014.63)</u>	<u>(382,029.93)</u>
Budget to Actual Total		<u><u>732,837.07</u></u>
	Total budget used to date	34.27%
winter contingency		150,000.00
		150,000.00

ROAD CONSTRUCTION

Project	No.	2024 Original Budget	2023 Transfer In/ARPA	Total 2024 Budget	Current Activity	YTD Activity	Balance	Per Cent of Budget Used	
Pulverize & Pave									
CTH A - 2.76 Miles	COT to USH 8	315.2024.A	CHIS Funding 1,250,000.00	216,517	1,466,516.76				
						(710.21)	1,249,289.79	0.06%	
							0.00	#DIV/0!	
CTH K - 2.52 Miles	Larson Lake to N USH 51	315.2024.K		1,200,000.00	1,200,000.00		1,200,000.00	0.00%	
							0.00	#DIV/0!	
							0.00	#DIV/0!	
Total Expenses			1,250,000.00	1,200,000.00	2,450,000.00	-	(710.21)	2,449,289.79	0.00%
0070 Roads			1250000	1,200,000	2,450,000	0	-710	2,449,290	

Project	No.	2024 Budget	2023 Transfer In	2024 Budget	Current Activity	2024 YTD	Balance	Per Cent of Budget Used
County Bridge Maintenance								
General Maintenance - County	313.300	50,000		50,000	maint		50,000	0
Town Bridge Cost Share		134,859		134,859	Const	-53,257	81,602	
County Bridge Construction								
CTH O STH 86 Bridge Repair	316.344				const		0	0.00%
CTH YY 2018 design/2020 construction	316.343				const	-1,309.90	2,444	0.00%
CTH X - Oxbo Rd 2021 design/2023 construction - B-35-0046 Federal Funding: \$274,042/Municipal \$76,431	316.346	150,000	0	150,000	design		150,000	0.00%
			3/2024 new est:	387,000				
Total for Bridge Maintenance		50,000	0	50,000		0	50,000	0.00%
Total for Bridge Construction		150,000	0	150,000		-1,310	152,444	1.63%
Total for Bridge Cost Share		134,859	0	134,859		-53,257	81,602	39.49%
		-	-	-	-	-	50,000.00	
		150,129.43	-	150,129.43	(1,309.90)	(2,443.56)	152,443.56	
		134,975.37	-	134,975.37	-	(53,257.31)	81,601.69	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE
20000053	411700	REG FEE	-18,311.00	.00	.00	-279.00	.00	.00	.0%
20000053	435310 10028	STATE TRNS	-1,562,012.84	-1,265,000.00	-1,265,000.00	.00	-1,265,000.00	-1,562,013.00	23.5%
20000053	435340 10029	LRIP	.00	-128,500.00	-128,500.00	.00	-128,500.00	.00	.0%
20000059	492000	TRANSF IN	-581,882.00	-250,000.00	-250,000.00	.00	-250,000.00	-250,000.00	.0%
20000059	499990	FNDS APPL	.00	-1,273,859.00	-1,296,215.00	.00	-1,273,859.00	-138,212.00	-89.3%
20000060	411100	PROP TAX	-2,720,753.00	-2,851,488.00	-2,851,488.00	-2,851,488.00	-2,851,488.00	-2,743,795.00	-3.8%
20331053	570000	GEN MAINT	1,758,668.74	1,719,121.00	1,741,477.00	160,334.85	1,719,121.00	1,469,020.00	-15.6%
20331153	570000	WINT MAINT	1,134,840.82	1,114,867.00	1,114,867.00	382,029.94	1,114,867.00	1,100,000.00	-1.3%
20331153	570003	WM CONT	.00	150,000.00	150,000.00	.00	150,000.00	150,000.00	.0%
20331353	570000	BRIDGE MNT	17,465.45	50,000.00	50,000.00	.00	50,000.00	150,000.00	200.0%
20331553	570000	RD CONST	1,629,164.69	2,450,000.00	2,450,000.00	710.21	2,450,000.00	1,800,000.00	-26.5%
20331653	570000	BRIDGE CON	13,601.13	150,000.00	150,000.00	2,443.56	150,000.00	25,000.00	-83.3%
20331653	571000	COSTSHARE	36,645.00	134,859.00	134,859.00	53,257.31	134,859.00	37,500.00	-72.2%
20331660	411100	TL C/S	.00	.00	.00	.00	.00	-37,500.00	.0%
COMMITTEE APPROVAL:									
TOTAL NON-DEPARTMENTAL			-292,573.01	.00	.00	-2,252,991.13	.00	.00	.0%
TOTAL REVENUE			-4,882,958.84	-5,768,847.00	-5,791,203.00	-2,851,767.00	-5,768,847.00	-4,731,520.00	.0%
TOTAL EXPENSE			4,590,385.83	5,768,847.00	5,791,203.00	598,775.87	5,768,847.00	4,731,520.00	.0%
GRAND TOTAL			-292,573.01	.00	.00	-2,252,991.13	.00	.00	.0%

** END OF REPORT - Generated by Heather Marheine **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE
70000053	472921	ST ADMINIS	-4,291.76	.00	.00	.00	.00	-4,500.00	.0%
70000053	482000	RENT	-50.00	.00	.00	.00	.00	.00	.0%
70000053	483100	G L DISPOS	-5,395.23	.00	.00	.00	.00	.00	.0%
70000053	483300	SL OF MATL	-14,282.19	.00	.00	.00	.00	.00	.0%
70000053	486120	MISC OP RV	-103,543.14	.00	.00	.00	.00	-105,000.00	.0%
70000053	511000	SALARIES	2,333,454.99	2,629,318.00	2,629,318.00	695,167.40	2,629,318.00	2,696,540.00	2.6%
70000053	520000	EMP BENEF	1,278,113.70	1,400,802.00	1,400,802.00	366,046.43	1,400,802.00	1,408,207.00	.5%
70000053	571000	MISC	894.25	.00	.00	993.60	.00	.00	.0%
70000053	596000	COST ALLOC	-3,456,043.77	-3,477,866.00	-3,477,866.00	-922,883.04	-3,477,866.00	-3,996,800.00	14.9%
70311053	463190	PUB RNR	-157.04	-500.00	-500.00	-6.93	-500.00	-200.00	-60.0%
70311053	472920	STATE RNR	-68,549.04	-69,000.00	-69,000.00	-29,917.37	-69,000.00	-80,000.00	15.9%
70311053	472922	LIN HL RNR	-436.77	-500.00	-500.00	-116.17	-500.00	-500.00	.0%
70311053	472923	DNR RNT	-138.94	-50.00	-50.00	.00	-50.00	-100.00	100.0%
70311053	472924	ST PTL RNR	-54.94	-50.00	-50.00	.00	-50.00	-55.00	10.0%
70311053	473920	TOWNS RNR	-55,386.39	-50,000.00	-50,000.00	-4,629.29	-50,000.00	-56,000.00	12.0%
70311053	473921	BRIDGE RNR	-4,288.82	-3,500.00	-3,500.00	.00	-3,500.00	-4,300.00	22.9%
70311053	473922	SCHOOL RNR	-221.51	-200.00	-200.00	-212.82	-200.00	-200.00	.0%
70311053	474920	COUNTY RNR	-197,589.48	-359,309.00	-359,309.00	-22,490.22	-359,309.00	-200,000.00	-44.3%
70311053	474921	LOCAL RNR	-6,156.86	-2,000.00	-2,000.00	-218.84	-2,000.00	-6,200.00	210.0%
70311053	511000	ADMIN SAL	169,077.46	162,234.00	162,234.00	41,882.64	162,234.00	217,774.00	34.2%
70311053	511001	PER DIEM	2,057.07	1,500.00	1,500.00	1,459.13	1,500.00	2,100.00	40.0%
70311053	520000	ADM FRINGE	131,189.39	142,891.00	142,891.00	32,984.40	142,891.00	117,284.00	-17.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE
70311053	531010	AUDIT SERV	17,254.80	12,500.00	12,500.00	.00	12,500.00	18,000.00	44.0%
70311053	543001	MAINT/REP	1,118.30	2,000.00	2,000.00	116.19	2,000.00	500.00	-75.0%
70311053	552001	TELEPHONE	4,454.58	3,500.00	3,500.00	1,250.87	3,500.00	4,500.00	28.6%
70311053	554000	PRINTING	4,059.54	3,500.00	3,500.00	1,632.66	3,500.00	4,500.00	28.6%
70311053	554001	PRINT ALLO	1,361.42	2,000.00	2,000.00	382.44	2,000.00	2,000.00	.0%
70311053	555000	TRAV TRAIN	4,872.28	5,000.00	5,000.00	520.72	5,000.00	5,000.00	.0%
70311053	555004	LODGING	999.08	300.00	300.00	198.00	300.00	1,000.00	233.3%
70311053	555005	COMM TRAV	666.00	400.00	400.00	396.00	400.00	700.00	75.0%
70311053	555006	REGISTRATI	888.00	200.00	200.00	201.00	200.00	900.00	350.0%
70311053	556000	DUES	640.00	350.00	350.00	345.00	350.00	700.00	100.0%
70311053	558000	HIRING CTS	506.00	.00	.00	.00	.00	500.00	.0%
70311053	561100	OFF SUPP	1,515.19	2,000.00	2,000.00	458.70	2,000.00	1,500.00	-25.0%
70311053	561101	POSTAGE	811.41	750.00	750.00	146.04	750.00	850.00	13.3%
70311053	562001	FUEL	2,472.04	3,500.00	3,500.00	259.30	3,500.00	2,500.00	-28.6%
70311053	564000	HWY PUBS	3,385.00	2,000.00	2,000.00	990.00	2,000.00	3,500.00	75.0%
70311053	571000	MISC	30.00	.00	.00	-5.04	.00	50.00	.0%
70311053	571002	UNCLASS EX	.00	.00	.00	603.00	.00	700.00	.0%
70311053	591002	DEPR VEH	351.72	7,500.00	7,500.00	.00	7,500.00	350.00	-95.3%
70311053	596002	BLDG ALLOC	5,188.76	6,200.00	6,200.00	.00	6,200.00	5,200.00	-16.1%
70312053	511000	SAL WAGES	1,007.92	.00	.00	.00	.00	.00	.0%
70312053	520000	EMP BENEF	781.34	.00	.00	.00	.00	.00	.0%
70312053	544002	RENT EQ VE	591.83	.00	.00	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE
70319053	472920	ST PATROL	-121,161.24	-150,000.00	-150,000.00	-35,039.62	-150,000.00	-150,000.00	.0%
70319053	511000	REIMB SAL	6,584.60	9,000.00	9,000.00	5,758.50	9,000.00	7,000.00	-22.2%
70319053	520000	REIMB FRIN	5,104.38	8,000.00	8,000.00	4,527.33	8,000.00	5,500.00	-31.3%
70319053	544002	REIM EQ RN	93.14	200.00	200.00	67.97	200.00	100.00	-50.0%
70319053	555050	REIMB TRAI	9,164.86	10,500.00	10,500.00	1,245.90	10,500.00	9,500.00	-9.5%
70319053	560000	REMB SUP	.00	200.00	200.00	.00	200.00	.00	.0%
70319053	565002	REIMB SM T	385.74	150.00	150.00	.00	150.00	.00	.0%
70319153	511000	PATROL SAL	56,254.50	62,513.00	62,513.00	14,486.08	62,513.00	60,000.00	-4.0%
70319153	520000	PATROL FRN	43,608.49	55,000.00	55,000.00	11,388.96	55,000.00	45,000.00	-18.2%
70319153	544002	PATROL EQR	22,299.24	21,000.00	21,000.00	4,104.80	21,000.00	23,000.00	9.5%
70319153	555050	ST TRAINNG	1,336.80	150.00	150.00	.00	150.00	1,500.00	900.0%
70319153	560000	PAT SUPPLY	360.00	100.00	100.00	.00	100.00	500.00	400.0%
70319153	596000	COST ALLOC	-24,432.45	-28,000.00	-28,000.00	-5,995.96	-28,000.00	-26,000.00	-7.1%
70319253	472920	ST RADIO	-3,772.40	-2,500.00	-2,500.00	-2,948.67	-2,500.00	-3,800.00	52.0%
70319253	530000	RADIO CONT	1,200.00	.00	.00	.00	.00	1,200.00	.0%
70319253	570000	MISC EXP	2,714.07	.00	.00	3,275.00	.00	3,000.00	.0%
70319353	472920	GEN PR INS	-13,026.00	-15,500.00	-15,500.00	-18,570.33	-15,500.00	-15,500.00	.0%
70319353	551000	GEN PUB LI	50,849.54	49,000.00	49,000.00	.00	49,000.00	51,000.00	4.1%
70319353	596000	COST ALLOC	.00	-33,500.00	-33,500.00	.00	-33,500.00	.00	.0%
70321053	521000	WRKRS COMP	80,949.40	.00	.00	.00	.00	81,000.00	.0%
70322053	562001	FUEL	1,274.41	500.00	500.00	155.17	500.00	1,300.00	160.0%
70323053	554001	PRINT ALLO	280.74	550.00	550.00	47.91	550.00	300.00	-45.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE
70323053	555000	TRAV TRAIN	9,586.19	.00	.00	.00	.00	10,000.00	.0%
70327053	472920	EQUIP STOR	-59,846.78	-60,000.00	-60,000.00	-59,914.15	-60,000.00	-60,000.00	.0%
70327053	474920	CO EQUIP S	-64,043.79	-90,000.00	-90,000.00	-34,648.49	-90,000.00	-65,000.00	-27.8%
70327053	597000	BDGT ACCT	.00	-137,000.00	-137,000.00	.00	-137,000.00	.00	.0%
70327453	472920	ST SALT ST	-1,568.10	-4,500.00	-4,500.00	-8,627.70	-4,500.00	-1,600.00	-64.4%
70327453	541000	UTILITIES	791.40	800.00	800.00	151.96	800.00	1,000.00	25.0%
70327453	551000	INSURANCE	966.57	1,500.00	1,500.00	.00	1,500.00	1,000.00	-33.3%
70328157	483061	EQUIP SALE	-33,421.41	.00	.00	.00	.00	.00	.0%
70328353	596000	COST ALLOC	-91,698.24	-60,000.00	-60,000.00	.00	-60,000.00	.00	.0%
70328453	511000	SAL WAGES	4,673.46	700.00	700.00	288.85	700.00	5,000.00	614.3%
70328453	520000	EMP BENEF	3,622.86	600.00	600.00	227.09	600.00	4,000.00	566.7%
70328453	544002	RENT EQ VE	10,136.41	100.00	100.00	43.44	100.00	10,000.00	9900.0%
70328453	570000	UNCLASSFD	5,115.17	3,600.00	3,600.00	1,693.50	3,600.00	5,000.00	38.9%
70328453	596000	COST ALLOC	-23,083.83	-5,000.00	-5,000.00	-1,403.88	-5,000.00	-24,000.00	380.0%
70328553	596000	COST ALLOC	-9,250.19	.00	.00	.00	.00	.00	.0%
70331053	442600	PERMIT REV	-4,050.00	-4,000.00	-4,000.00	-2,600.00	-4,000.00	-4,000.00	.0%
70331053	474300	ID GEN MNT	-1,831,327.24	-1,700,000.00	-1,700,000.00	-153,724.68	-1,700,000.00	-1,249,400.00	-26.5%
70331053	474920	ACCESS REV	-14,400.00	-8,000.00	-8,000.00	-9,685.00	-8,000.00	-14,500.00	81.3%
70331053	483400	SAL N WSTE	-2,391.70	-6,000.00	-6,000.00	.00	-6,000.00	-2,500.00	-58.3%
70331053	511000	SALARIES	390,114.32	.00	.00	48,611.32	.00	400,000.00	.0%
70331053	520000	FRINGES	302,416.67	.00	.00	38,218.23	.00	320,000.00	.0%
70331053	531030	HEARING TS	488.15	.00	.00	.00	.00	500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE	
70331053	531040 DRUG TESTS	7,078.77	.00	.00	701.94	.00	7,200.00	.0%	
70331053	531192 TRAINING	655.13	.00	.00	72.00	.00	700.00	.0%	
70331053	531193 SAFETY PRG	4,047.69	.00	.00	2,081.71	.00	4,500.00	.0%	
70331053	541000 UTILITIES	1,316.29	.00	.00	236.01	.00	1,500.00	.0%	
70331053	544002 EQ RENTAL	471,673.24	.00	.00	69,882.45	.00	500,000.00	.0%	
70331053	560000 SUPPLIES	9,165.70	.00	.00	1,631.37	.00	10,000.00	.0%	
70331053	565002 SMALL TOOL	22,853.51	.00	.00	.00	.00	.00	.0%	
70331053	570000 MISC EXP	592,272.17	1,671,567.00	1,671,567.00	5,942.11	1,671,567.00	5,000.00	-99.7%	
70331153	474301 ID WIN MNT	-1,087,116.43	-1,085,200.00	-1,085,200.00	-366,279.91	-1,085,200.00	-1,200,000.00	10.6%	
70331153	483400 SAL N WSTE	-574.40	-2,000.00	-2,000.00	.00	-2,000.00	.00	.0%	
70331153	511000 SALARIES	257,759.21	.00	.00	102,779.05	.00	.00	.0%	
70331153	520000 FRINGES	199,814.92	.00	.00	80,804.89	.00	.00	.0%	
70331153	541000 UTILITIES	2,267.03	.00	.00	130.07	.00	.00	.0%	
70331153	544002 EQ RENTAL	410,983.00	.00	.00	133,312.20	.00	.00	.0%	
70331153	565002 SMALL TOOL	15,099.98	.00	.00	.00	.00	.00	.0%	
70331153	565006 SALT	70,512.96	.00	.00	22,682.85	.00	.00	.0%	
70331153	565007 TRTED SAND	201,617.63	.00	.00	19,865.84	.00	.00	.0%	
70331153	570000 MISC EXP	-10,645.79	-15,000.00	-15,000.00	2,357.55	-15,000.00	.00	.0%	
70331153	597000 BDGT ACCT	.00	1,085,000.00	1,085,000.00	.00	1,085,000.00	1,200,000.00	10.6%	
70331353	474302 ID BRDG MT	-16,730.95	-191,400.00	-191,400.00	.00	-191,400.00	-143,550.00	-25.0%	
70331353	511000 SALARIES	3,671.87	.00	.00	.00	.00	.00	.0%	
70331353	520000 FRINGES	2,846.43	.00	.00	.00	.00	.00	.0%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE	
70331353	544002 EQ RENTAL	4,579.15	.00	.00	.00	.00	.00	.00	.0%
70331353	565002 SMALL TOOL	215.09	.00	.00	.00	.00	.00	.00	.0%
70331353	570000 MISC EXP	5,418.40	.00	.00	.00	.00	.00	.00	.0%
70331353	597000 BDGT ACCT	.00	191,400.00	191,400.00	.00	191,400.00	143,550.00		-25.0%
70331557	474350 ID ROAD CT	-1,560,652.08	-3,947,400.00	-3,947,400.00	-680.93	-3,947,400.00	-1,722,600.00		-56.4%
70331557	511000 SALARIES	130,944.71	.00	.00	296.10	.00	.00	.00	.0%
70331557	520000 FRINGES	178,721.88	.00	.00	232.79	.00	.00	.00	.0%
70331557	544002 EQ RENTAL	232,278.78	.00	.00	152.04	.00	.00	.00	.0%
70331557	565002 SMALL TOOL	7,670.91	.00	.00	.00	.00	.00	.00	.0%
70331557	570000 MISC EXP	1,010,365.77	.00	.00	1,336.40	.00	.00	.00	.0%
70331557	597000 BDGT ACCT	.00	3,947,400.00	3,947,400.00	.00	3,947,400.00	1,722,600.00		-56.4%
70331657	474351 ID BRDG CT	-13,029.14	-140,000.00	-140,000.00	-2,342.82	-140,000.00	-23,925.00		-82.9%
70331657	511000 SALARIES	100.98	.00	.00	.00	.00	.00	.00	.0%
70331657	520000 FRINGES	78.28	.00	.00	.00	.00	.00	.00	.0%
70331657	544002 EQ RENTAL	66.08	.00	.00	.00	.00	.00	.00	.0%
70331657	565002 SMALL TOOL	5.92	.00	.00	.00	.00	.00	.00	.0%
70331657	570000 MISC EXP	12,778.76	.00	.00	2,342.82	.00	.00	.00	.0%
70331657	597000 BDGT ACCT	.00	140,000.00	140,000.00	.00	140,000.00	23,925.00		-82.9%
70332053	472300 ST MNT REV	-1,523,049.43	-1,500,000.00	-1,500,000.00	-661,001.40	-1,500,000.00	-1,550,000.00		3.3%
70332153	511000 SALARIES	252,741.93	.00	.00	143,448.53	.00	.00	.00	.0%
70332153	520000 FRINGES	195,925.57	.00	.00	112,779.22	.00	.00	.00	.0%
70332153	544002 EQ RENTAL	275,265.13	.00	.00	156,408.48	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE
70332153	565002	SMALL TOOL	15,964.55	.00	.00	99.98	.00	.00	.0%
70332153	570000	MISC EXP	128,765.35	.00	.00	77,762.91	.00	.00	.0%
70332153	597000	BDGT ACCT	.00	1,500,000.00	1,500,000.00	.00	1,500,000.00	1,550,000.00	3.3%
70332253	511000	SALARIES	141,753.93	.00	.00	39,459.61	.00	.00	.0%
70332253	520000	FRINGES	109,887.65	.00	.00	31,023.16	.00	.00	.0%
70332253	541000	UTILITIES	4,028.68	.00	.00	230.30	.00	.00	.0%
70332253	544002	EQ RENTAL	371,171.81	.00	.00	98,705.22	.00	.00	.0%
70332253	565002	SMALL TOOL	8,304.15	.00	.00	.00	.00	.00	.0%
70332253	570000	MISC EXP	11,785.11	.00	.00	2,221.15	.00	.00	.0%
70333053	473310	IG CH-HWY	-1,261,648.64	-1,100,000.00	-1,100,000.00	-107,657.63	-1,100,000.00	-1,300,000.00	18.2%
70333053	483400	SAL N WSTE	-338.60	.00	.00	.00	.00	.00	.0%
70333053	511000	SALARIES	162,873.93	.00	.00	13,288.73	.00	.00	.0%
70333053	520000	FRINGES	126,259.95	.00	.00	10,447.57	.00	.00	.0%
70333053	544002	EQ RENTAL	399,254.22	.00	.00	53,188.54	.00	.00	.0%
70333053	565002	SMALL TOOL	9,541.24	.00	.00	.00	.00	.00	.0%
70333053	570000	MISC EXP	520,535.47	.00	.00	30,732.79	.00	.00	.0%
70333053	597000	BDGT ACCT	.00	1,100,000.00	1,100,000.00	.00	1,100,000.00	1,300,000.00	18.2%
70333153	473311	IG CHG BRD	-98,148.89	.00	.00	.00	.00	.00	.0%
70333153	483400	SAL N WSTE	-580.50	.00	.00	.00	.00	.00	.0%
70333153	511000	SALARIES	23,653.75	.00	.00	.00	.00	.00	.0%
70333153	520000	FRINGES	18,336.41	.00	.00	.00	.00	.00	.0%
70333153	544002	EQ RENTAL	30,749.50	.00	.00	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE
70333153	565002 SMALL TOOL	1,385.66	.00	.00	.00	.00	.00	.0%
70333153	570000 MISC EXP	23,205.69	.00	.00	.00	.00	.00	.0%
70334053	474300 ID REVENUE	-142,716.15	-50,000.00	-50,000.00	-5,405.18	-50,000.00	-140,000.00	180.0%
70334053	511000 SALARIES	21,922.87	.00	.00	218.81	.00	.00	.0%
70334053	520000 FRINGES	16,994.63	.00	.00	172.03	.00	.00	.0%
70334053	544002 EQ RENTAL	53,067.09	.00	.00	862.74	.00	.00	.0%
70334053	565002 SMALL TOOL	540.66	.00	.00	.00	.00	.00	.0%
70334053	570000 MISC EXP	49,132.55	.00	.00	4,151.60	.00	.00	.0%
70334053	597000 BDGT ACCT	.00	50,000.00	50,000.00	.00	50,000.00	140,000.00	180.0%
70336053	463100 PUB CHG HW	-3,577.23	.00	.00	-161.24	.00	-2,000.00	.0%
70336053	511000 SALARIES	669.18	.00	.00	46.10	.00	.00	.0%
70336053	520000 FRINGES	518.75	.00	.00	36.24	.00	.00	.0%
70336053	544002 EQ RENTAL	950.97	.00	.00	52.13	.00	.00	.0%
70336053	565002 SMALL TOOL	12.22	.00	.00	.00	.00	.00	.0%
70336053	570000 MISC EXP	3,072.72	.00	.00	26.77	.00	.00	.0%
70336053	597000 BDGT ACCT	.00	.00	.00	.00	.00	2,000.00	.0%
70341053	473312 IG CHG MAP	-5,042.22	-4,500.00	-4,500.00	-4,949.19	-4,500.00	-5,000.00	11.1%
70341053	511000 SALARIES	.00	.00	.00	456.38	.00	.00	.0%
70341053	520000 FRINGES	.00	.00	.00	358.81	.00	.00	.0%
70341053	544002 EQ RENTAL	.00	.00	.00	1,812.45	.00	.00	.0%
70341053	570000 MISC EXP	5,045.74	.00	.00	2,321.55	.00	.00	.0%
70341053	597000 BDGT ACCT	.00	4,500.00	4,500.00	.00	4,500.00	5,000.00	11.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 LINCOLN COUNTY BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2024	2024	2024	2025	PCT
NON-DEPARTMENTAL		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	DEPARTMENT	CHANGE	
70341153	473312 IG CHG TAP	-80.07	.00	.00	.00	.00	-100.00	.0%	
70341153	570000 MISC EXP	73.33	.00	.00	.00	.00	.00	.0%	
70341153	597000 BDGT ACCT	.00	.00	.00	.00	.00	100.00	.0%	
70341253	472922 ST LINC HL	-9,949.26	-11,000.00	-11,000.00	-2,701.58	-11,000.00	-10,000.00	-9.1%	
70341253	570000 MISC EXP	9,949.26	.00	.00	2,701.58	.00	.00	.0%	
70341253	597000 BDGT ACCT	.00	11,000.00	11,000.00	.00	11,000.00	10,000.00	-9.1%	
70341353	472923 ST DNR	-3,164.91	-600.00	-600.00	.00	-600.00	-3,500.00	483.3%	
70341353	511000 SALARIES	270.23	.00	.00	.00	.00	.00	.0%	
70341353	520000 FRINGES	209.48	.00	.00	.00	.00	.00	.0%	
70341353	544002 EQ RENTAL	667.59	.00	.00	.00	.00	.00	.0%	
70341353	565002 SMALL TOOL	15.83	.00	.00	.00	.00	.00	.0%	
70341353	570000 MISC EXP	2,001.78	.00	.00	.00	.00	.00	.0%	
70341353	597000 BDGT ACCT	.00	600.00	600.00	.00	600.00	3,500.00	483.3%	
70341453	472924 PAT TWR RV	-1,251.49	-1,100.00	-1,100.00	.00	-1,100.00	-1,100.00	.0%	
70341453	511000 SAL WAGES	220.16	.00	.00	.00	.00	.00	.0%	
70341453	520000 EMP BENEF	170.67	.00	.00	.00	.00	.00	.0%	
70341453	570000 UNCLASSFD	860.66	.00	.00	.00	.00	.00	.0%	
70341453	597000 BDGT ACCT	.00	1,100.00	1,100.00	.00	1,100.00	1,100.00	.0%	
COMMITTEE APPROVAL:									

TOTAL NON-DEPARTMENTAL		-119,625.96	.00	.00	45,361.02	.00	.00	.0%	
TOTAL REVENUE		-8,337,201.16	-10,558,809.00	-10,558,809.00	-1,534,530.16	-10,558,809.00	-8,125,130.00	.0%	
TOTAL EXPENSE		8,217,575.20	10,558,809.00	10,558,809.00	1,579,891.18	10,558,809.00	8,125,130.00	.0%	

Department: Highway	Location: County Trunk System
Project Title: County Road Maintenance	Program: CTH A – USH 51 to CTH A North
Date Completed: 12/31/2025	Contact Person: Jason Lemmer, County Superintendent/Interim Highway Commissioner
Fund (if known): Roads Fund	

Type of Project: New Project Replacement Project Continuation

Project Description/Scope (provide a brief 1-2 paragraph) description: Pulverize & Pave 2.7 miles of CTH A from USH 51 to CTH A North

Project Purpose(s) – check all that apply and please explain below:

- The Project is required to meet legal, mandated or contractual obligations
- Project will result in the protection of life and/or property and maintain or improve public health and safety
- The project will result in reductions in expenditures
- The project will result in a positive return for Lincoln County
- Repairs, rehabilitates or replaces an important existing physically deteriorated or functionally obsolete county facility, system, service or equipment
- Provides a new service, facility, system or equipment
- Project would generate sufficient revenues to be essentially self-supporting in its operation
- Project would make existing facilities or personnel more efficient or increase their use with minimal or no operating cost increase
- Project will benefit and/or be utilized by other Lincoln County Departments
- The project is consistent with an overall County plan, policy, or goal; and is necessary to complete a project that has begun or under construction

Alternatives: *What alternative measures have been taken to address this need/issue/problem? Are there solutions other than adding a new project that have been utilized or considered?*

Chip sealed and crack filled. This County Highway has a very low rating that shows it needs reconstruction.

Outcomes/Measureable Results: *What specific outcomes are expected with this project? Describe in detail what performance measures will be used to measure the impact of the new project. How do the proposed measures compare to current measures, if different?*

This will start over a new 30 year life cycle.

Estimated Costs						
	2025					
Capital Costs by Year	\$1,200,000					
Maintenance & Operation						
Additional Personnel Costs						
TOTAL	\$1,200,000					

Estimated useful life of Capital Improvement (in years): Click or tap here to enter text.

Proposed Source(s) of Financing						
	2025					
CIP	\$250,000					
Tax Levy	\$950,000					
State Aid/Grant						
Federal Aid/Grant						
Equip. Replacement						
General Obligation Bonds						
Other Debt/Loans						
Designated Dept. Funds						
Other/Misc.						
TOTAL	\$1,200,000					

HIGHWAY COMMISSIONER:

COMMITTEE:

GENE SIMON

RANDY DETERT

KEN WICKHAM

MARGUERITE LYSKAWA

MARTY LEMKE

5/2/2024

Department: Highway	Location: County Trunk System
Project Title: County Highway Facility	Program: Click or tap here to enter text.
Date Completed: 12/31/2030	Contact Person: Jason Lemmer, County Superintendent/Interim Highway Commissioner
Fund (if known): Highway Fund	

Type of Project: New Project Replacement Project Continuation

Project Description/Scope (provide a brief 1-2 paragraph) description: Design and build a new Highway Department office and shop located in Merrill and Tomahawk

Project Purpose(s) – check all that apply and please explain below:

- The Project is required to meet legal, mandated or contractual obligations
- Project will result in the protection of life and/or property and maintain or improve public health and safety
- The project will result in reductions in expenditures
- The project will result in a positive return for Lincoln County
- Repairs, rehabilitates or replaces an important existing physically deteriorated or functionally obsolete county facility, system, service or equipment
- Provides a new service, facility, system or equipment
- Project would generate sufficient revenues to be essentially self-supporting in its operation
- Project would make existing facilities or personnel more efficient or increase their use with minimal or no operating cost increase
- Project will benefit and/or be utilized by other Lincoln County Departments
- The project is consistent with an overall County plan, policy, or goal; and is necessary to complete a project that has begun or under construction

Explanation from above: The current building are becoming very costly to repair. Both facilities are unable to house the current equipment we have and we are in need to purchase more. Rehabbing both Tomahawk and Merrill facilities @\$15,000,000-\$18,000,000 is less expensive than relocating to one facility @ the forestry site off CTH K which would cost approx. \$25,000,000.

Alternatives: *What alternative measures have been taken to address this need/issue/problem? Are there solutions other than adding a new project that have been utilized or considered?*

We have been making repairs as needed in order to continue operations. Due to age, repairs are turning into construction projects. Safety is a major concern to all employees using the current facilities.

Outcomes/Measureable Results: *What specific outcomes are expected with this project? Describe in detail what performance measures will be used to measure the impact of the new project. How do the proposed measures compare to current measures, if different?*

New building will help storage and maintenance of equipment. Make winter road maintenance more efficient and safe.

Previous Action:

Maintenance in buildings as needed.

Estimated Costs						
	2025	2026	2027	2028	2029	2030
Capital Costs by Year	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Maintenance & Operation						
Additional Personnel Costs						
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Estimated useful life of Capital Improvement (in years): 40

Proposed Source(s) of Financing						
	2025	2026	2027	2028	2029	2030
CIP						
Tax Levy						
State Aid/Grant						
Federal Aid/Grant						
Equip. Replacement						
General Obligation Bonds						
Other Debt/Loans						
Designated Dept. Funds						
Other/Misc.						18,000,000
TOTAL						18,000,000

HIGHWAY COMMISSIONER:

COMMITTEE:

GENE SIMON

RANDY DETERT

KEN WICKHAM

MARGUERITE LYSKAWA

MARY LEMKE

5/2/2024

Department: Highway	Location: County Trunk System
Project Title: County Highway Equipment	Program: Click or tap here to enter text.
Date Completed: Click or tap here to enter text.	Contact Person: Jason Lemmer, County Superintendent/Interim Commissioner
Fund (if known): Highway Fund	

Type of Project: New Project Replacement Project Continuation

Project Description/Scope (provide a brief 1-2 paragraph) description: Purchase new equipment

Project Purpose(s) – check all that apply and please explain below:

- The Project is required to meet legal, mandated or contractual obligations
- Project will result in the protection of life and/or property and maintain or improve public health and safety
- The project will result in reductions in expenditures
- The project will result in a positive return for Lincoln County
- Repairs, rehabilitates or replaces an important existing physically deteriorated or functionally obsolete county facility, system, service or equipment
- Provides a new service, facility, system or equipment
- Project would generate sufficient revenues to be essentially self-supporting in its operation
- Project would make existing facilities or personnel more efficient or increase their use with minimal or no operating cost increase
- Project will benefit and/or be utilized by other Lincoln County Departments
- The project is consistent with an overall County plan, policy, or goal; and is necessary to complete a project that has begun or under construction

Explanation from above: Click or tap here to enter text.

Alternatives: *What alternative measures have been taken to address this need/issue/problem? Are there solutions other than adding a new project that have been utilized or considered?*

We have been making repairs as needed in order to continue operations. The ever escalating repair costs continue to increase.

Outcomes/Measureable Results: *What specific outcomes are expected with this project? Describe in detail what performance measures will be used to measure the impact of the new project. How do the proposed measures compare to current measures, if different?*

New equipment will help to decrease down time, improve efficiencies, reduce cost of maintenance and repair and improve overall production rates.

Previous Action:

Click or tap here to enter text.

Estimated Costs						
	2025	2026	2027	2028	2029	
Capital Costs by Year	\$540,000	\$569,000	\$545,000	\$713,000	\$624,000	
Maintenance & Operation						
Additional Personnel Costs						
TOTAL	\$540,000	\$569,000	\$545,000	\$713,000	\$624,000	

Estimated useful life of Capital Improvement (in years): 6-10 years

Proposed Source(s) of Financing						
	2025	2026	2027	2028	2029	
CIP						
Tax Levy						
State Aid/Grant						
Federal Aid/Grant						
Equip. Replacement						
General Obligation Bonds						
Other Debt/Loans						
Designated Dept. Funds	\$540,000	\$569,000	\$545,000	\$713,000	\$624,000	
Other/Misc.						
TOTAL	\$540,000	\$569,000	\$545,000	\$713,000	\$624,000	

**Lincoln County Highway Department
Capital Outlay Schedule
2025-2029
Purchases between \$5000 and \$49,999**

Equipment Description	Model	Year	Acquisition Cost	New or Replacement	Expected Life	Criteria for Replacement (e.g., # of miles/copies)	Source of Funds (tax levy, revenues, grant)
Purchases for 2025							
(2) Patrol Pickup Trucks		2025	45,000	Replacement	6 years	Hour	Highway Revenues
Purchases for 2026							
(2) 1 Ton Pickup Trucks		2026	49,000	Replacement	6 years	Hour	Highway Revenues
Purchases for 2027							
(2) Brooms		2027	30,000	Replacement	10 years	Hour	Highway Revenues
Mower		2027	15,000	Replacement	5 years	Hour	Highway Revenues
Purchases for 2028							
Patrol Pickup Truck		2028	38,000	Replacement	6 years	Hour	Highway Revenues
Router		2028	10,000	Replacement	5 years	Hour	Highway Revenues
Purchases for 2029							
Air Compressor		2029	49,000	Replacement	10 years	Hour	Highway Revenues

Oversight Committee
Approval:

Gene Simon

Randy Detert

Marguerite Lyskawa

Ken Wickham

Mary Lemke

Date: 5/2/2024

**Lincoln County Highway Department
Capital Outlay Schedule
2025-2029
Purchases over \$50,000**

Equipment Description	Model	Year	Acquisition Cost	New or Replacement	Expected Life	Replacement (e.g., # of miles/copies)	Funds (tax levy, revenues, grant)
Purchases for 2025							
Broom/Brine Truck		2025	210,000	Replacement	8 years	Hour	Highway Revenues
Quad Plow Truck		2025	285,000	Replacement	9 years	Hour	Highway Revenues
Purchases for 2026							
Single Axle Plow Truck		2026	200,000	Replacement	10 years	Hour	Highway Revenues
Loader		2026	320,000	Replacement	10 years	Hour	Highway Revenues
Purchases for 2027							
Gradall		2027	500,000	Replacement	10 years	Hour	Highway Revenues
Purchases for 2028							
Quad Plow Truck		2028	315,000	Replacement	9 years	Hour	Highway Revenues
Loader		2028	350,000	Replacement	10 years	Hour	Highway Revenues
Purchases for 2029							
Quad Plow Truck		2029	330,000	Replacement	9 years	Hour	Highway Revenues
Single Plow Truck		2029	245,000	Replacement	10 years	Hour	Highway Revenues

Oversight Committee
Approval:

Gene Simon

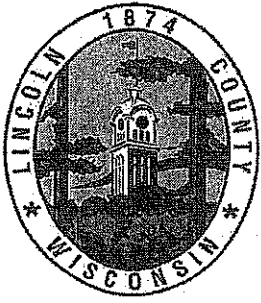
Randy Detert

Marguerite Lyskawa

Ken Wickham

Mary Lemke

Date: 5/2/2024



Lincoln County Highway Department
 100 S Cooper Street, Merrill, WI 54452
 (715) 539-2500 * Fax (715) 536-2901
 John Hanz/Commissioner

2024 Bridge & Culvert Aid Project Application

This application must be completed by the Town and submitted by May 1, 2024. Meeting minutes approving the application must be submitted with the application.

Township of Merrill

Town Contact (Name) Michael Hass
 (Provide one point of contact)

Town Contact (Phone # and email) 715-~~5~~²¹⁸⁻ 7821

Location of Structure (Road, nearest address, stream crossing, etc.) Thiel Dr.
Intersection of Sunset Ln. & Thiel Dr.

Existing Structure Size 4' x 28'

Reason for Repair or Replacement existing culvert is ~~not~~ ~~not~~
not adequate want to replace 4' with another
4' and add another 3'

By signing this application, I verify that the Town has sufficient funds for 50% of the project costs.

Michael Hass
 Signature

Michael Hass
 Print Name

Town chairman
 Title



Lincoln County Highway Department
100 S Cooper Street, Merrill, WI 54452
(715) 539-2500 * Fax (715) 536-2901
John Hanz/Commissioner

2024 Bridge & Culvert Aid Project Application

This application must be completed by the Town and submitted by May 1, 2024. Meeting minutes approving the application must be submitted with the application.

Township Somo

Town Contact (Name) Scott Melquist
(Provide one point of contact)

Town Contact (Phone # and email) 715-803-8397 - smelquist@gmail.com

Location of Structure (Road, nearest address, stream crossing, etc.) Pine Tree Ln
1/4 mile off CTH T, over Landwehr Creek

Existing Structure Size 8' Concrete structure bridge

Reason for Repair or Replacement Structure has a history of
overtopping, flooding + washing out the roadway + is
crumbling.

By signing this application, I verify that the Town has sufficient funds for 50% of the project costs.

Heather Marlene Heather Marlene Clerk
Signature Print Name Title

Voucher
Number 1 - 9

COUNTY OF LINCOLN
STATE OF WISCONSIN

SCHEDULE OF VOUCHERS
LINCOLN COUNTY HIGHWAY DEPARTMENT

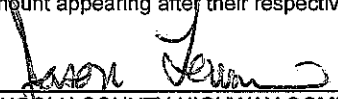
TOTAL AMOUNT \$15,337.23

Numbers _____ through _____

County

Account No. _____ 0070 _____

TO THE LINCOLN COUNTY FINANCE DIRECTOR: I hereby certify that the items listed have been approved for payment. You are hereby instructed to issue a check to each of the parties listed herein for the amount appearing after their respective name.



LINCOLN COUNTY HIGHWAY COMMISSIONER

Date: April 2, 2024

HIGHWAY COMMITTEE

Date file: April 2, 2024

Voucher
Number 1 - 30

COUNTY OF LINCOLN
STATE OF WISCONSIN

SCHEDULE OF VOUCHERS
LINCOLN COUNTY HIGHWAY DEPARTMENT

TOTAL AMOUNT \$46,802.79

Numbers _____ through _____

County _____

Account No. 0070 _____

TO THE LINCOLN COUNTY FINANCE DIRECTOR: I hereby certify that the items listed have been approved for payment. You are hereby instructed to issue a check to each of the parties listed herein for the amount appearing after their respective name.



LINCOLN COUNTY HIGHWAY COMMISSIONER

Date: April 10, 2024

HIGHWAY COMMITTEE

Date file: April 10, 2024

Voucher
Number 1 - 17

COUNTY OF LINCOLN
STATE OF WISCONSIN

SCHEDULE OF VOUCHERS
LINCOLN COUNTY HIGHWAY DEPARTMENT

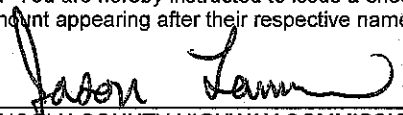
TOTAL AMOUNT \$41,845.25

Numbers _____ through _____

County

Account No. _____ 0070

TO THE LINCOLN COUNTY FINANCE DIRECTOR: I hereby certify that the items listed have been approved for payment. You are hereby instructed to issue a check to each of the parties listed herein for the amount appearing after their respective name.



LINCOLN COUNTY HIGHWAY COMMISSIONER

Date: April 16, 2024

HIGHWAY COMMITTEE

Date file: April 16, 2024

Voucher
Number 1 - 20

COUNTY OF LINCOLN
STATE OF WISCONSIN

SCHEDULE OF VOUCHERS
LINCOLN COUNTY HIGHWAY DEPARTMENT

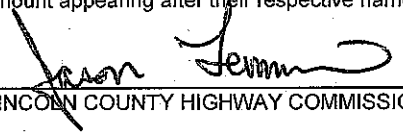
TOTAL AMOUNT \$49,338.59

Numbers _____ through _____

County

Account No. 0070

TO THE LINCOLN COUNTY FINANCE DIRECTOR: I hereby certify that the items listed have been approved for payment. You are hereby instructed to issue a check to each of the parties listed herein for the amount appearing after their respective name.



LINCOLN COUNTY HIGHWAY COMMISSIONER

Date: April 23, 2024

HIGHWAY COMMITTEE

Date file: April 23, 2024

