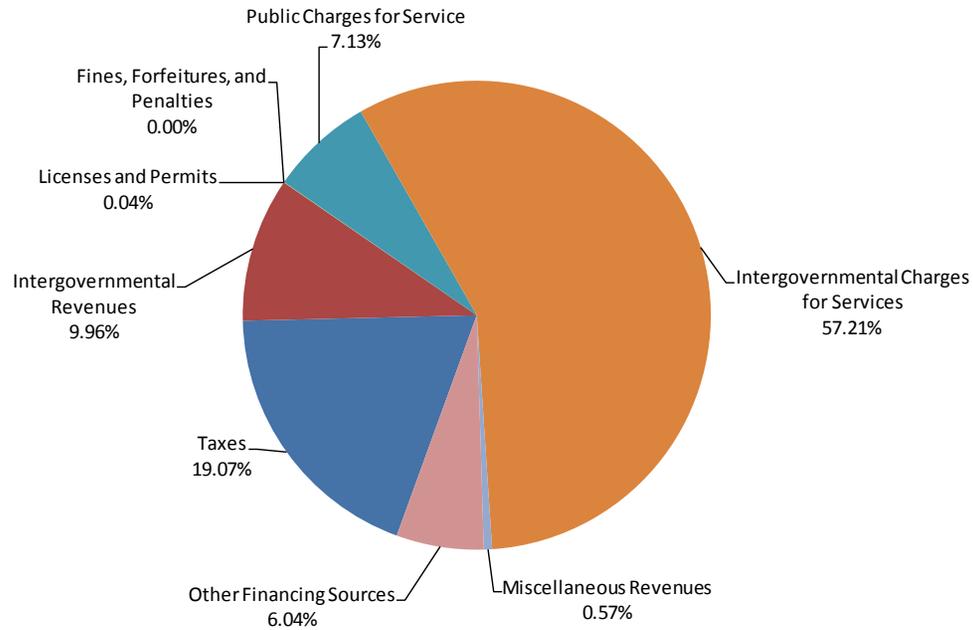


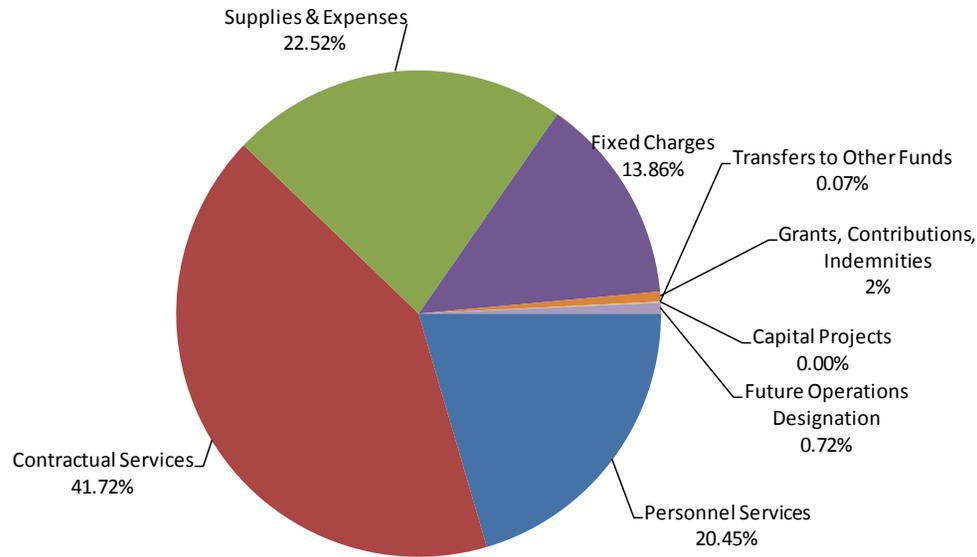
## 2015 REVENUES BY CLASSIFICATION – PUBLIC WORKS



	Change from 2014 Modified Budget			
	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
Taxes	3,849,877	3,988,587	138,710	3.60%
Intergovernmental Revenues	2,037,274	2,082,560	45,286	2.22%
Licenses and Permits	8,100	8,100	-	0.00%
Fines, Forfeitures, and Penalties	-	-	-	0.00%
Public Charges for Services	1,513,050	1,490,700	(22,350)	-1.48%
Intergovernmental Charges for Services	16,719,882	11,966,181	(4,753,701)	-28.43%
Miscellaneous Revenues	109,100	119,230	10,130	9.29%
Other Financing Sources	1,278,028	1,262,439	(15,589)	-1.22%
<b>Total Revenues</b>	<b>25,515,311</b>	<b>20,917,797</b>	<b>(4,597,514)</b>	<b>-18.02%</b>

\*These totals may vary from the 2015 County Wide Budget Summary as the amounts reflected include all budgets represented in this section.

## 2015 EXPENDITURES BY CLASSIFICATION – PUBLIC WORKS



### Change from 2014 Modified Budget

	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
Personnel Services	3,749,516	4,278,635	529,119	14.11%
Contractual Services	8,456,940	8,727,628	270,688	3.20%
Supplies & Expenses	9,831,578	4,709,799	(5,121,779)	-52.10%
Fixed Charges	2,859,778	2,898,657	38,879	1.36%
Debt Service	-	-	-	0.00%
Grants, Contributions, Indemnities	84,740	139,104	54,364	64.15%
Capital Projects	-	-	-	0.00%
Cost Allocation	-	-	-	0.00%
Transfers to Other Funds	22,923	14,323	(8,600)	-37.52%
Future Operations Designation	509,836	149,651	(360,185)	-70.65%
<b>Total Expenses</b>	<b>25,515,311</b>	<b>20,917,797</b>	<b>(4,597,514)</b>	<b>-18.02%</b>

\*These totals may vary from the 2015 County Wide Budget Summary as the amounts reflected include all budgets represented in this section.

## **HIGHWAY DEPARTMENT – ENTERPRISE FUND**

### **MISSION:**

To provide a safe and economical transportation system for motorists traveling within and through Portage County.

### **OVERVIEW:**

In concept, the Highway Enterprise Fund is viewed as a business entity whose budget level is dependent totally upon the projected needs of the governmental entities it serves (i.e., state & federal government, the County as it relates to the Special Revenue Fund and the Capital Projects, and other municipal governments).

Revenue types for this fund include the following: intergovernmental charges, County Trunk Highway System (CTHS) charges, state & federal charges, local municipal charges and miscellaneous revenues.

Operating expenses for this fund include the following: administration, radio & insurance, equipment purchases, municipal roadway maintenance, state & federal highway maintenance and cost pool differential expenses. Other operating expenses include the following County Trunk Highway System expenses that are later charged to the Highway Special Revenue Fund: construction and resurfacing, routine maintenance and winter maintenance. Customers are billed for services provided according to billing rates established annually by the Wisconsin Department of Transportation.

The accounting system for this fund contains several cost pools which accumulate operating costs including depreciation. Although these cost pools in theory are intended to break even, the fluctuation of such key factors such as petroleum product costs produce a profit or loss. The net profit or loss from combined activity of all Highway Enterprise Fund cost

pools shall be closed out in the form of an operating transfer at year end to the Highway Special Revenue Fund.

This highway fund includes revenue and expenses related to the contract with the Wisconsin Department of Transportation to maintain 174 miles of state and federal highways located in Portage County.

### **ON THE HORIZON:**

The number one priority of the Highway Department is to maintain a safe and efficient transportation system, with the provision of winter maintenance (snow and ice removal). The Highway Department continues to analyze costs that support the core function and mission of the Highway Department.

To staff the Highway Department during winter maintenance months, a partnership has been formed with the Parks Department, where Parks employees (2) transfer to the Highway Department during the winter maintenance months.

Major construction and heavy equipment purchases continue to be analyzed to prove that the cost benefit is worthy and supports the core function and mission accomplishments of the Highway Department.

Any decision to modify operations, staffing, or organization of the Highway Department in the future would need to consider the three major functional priorities which are winter maintenance, roadway maintenance and construction. Any decisions to consider outsourcing particular services of the Highway Department would need to clearly demonstrate how this alternative method of service delivery would support or augment the department's overall prioritized functional responsibilities.

## HIGHWAY DEPARTMENT – ENTERPRISE FUND

### FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	9,615	8,100	6,800	8,100	0	0.00%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	14,634	0	30,037	0	0	N/A
Intergovernmental Charges for Service	13,346,071	16,719,882	13,792,780	11,966,181	(4,753,701)	-28.43%
Miscellaneous Revenue	51,437	0	3,525	2,000	2,000	N/A
Other Financing Sources	0	27,910	0	0	(27,910)	-100.00%
<b>Total Revenue</b>	<b>\$13,421,757</b>	<b>\$16,755,892</b>	<b>\$13,833,142</b>	<b>\$11,976,281</b>	<b>(\$4,779,611)</b>	<b>-28.52%</b>
<b>Expenditures</b>						
Personnel Services	6,180,585	5,841,810	5,867,862	6,577,159	735,349	12.59%
Contractual Services	278,071	211,242	681,075	300,121	88,879	42.07%
Supplies & Expenses	7,594,782	11,343,461	8,135,457	6,428,556	(4,914,905)	-43.33%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	4,327,802	3,477,153	4,111,773	3,487,238	10,085	0.29%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	(5,161,557)	(4,663,156)	(5,287,587)	(4,959,569)	(296,413)	6.36%
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	545,382	324,562	142,776	(402,606)	-73.82%
<b>Total Expenditures</b>	<b>\$13,219,683</b>	<b>\$16,755,892</b>	<b>\$13,833,142</b>	<b>\$11,976,281</b>	<b>(\$4,779,611)</b>	<b>-28.52%</b>
<b>County Allocation</b>	<b>(\$202,074)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>\$202,074</b>					

## **HIGHWAY DEPARTMENT – ENTERPRISE FUND**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Intergovernmental charges decreased due to the amount of services that are either billed back to the Special Revenue Fund or the Capital Projects Fund. Revenue related to projects billed to the Capital Projects Fund decreased by \$5,266,461. However, the capital projects reduction was offset by the increase in the incidental labor rate (rate charged to projects based on direct labor). The 2014 actual incidental labor rate is 54.91%. The 2015 incidental labor rate is projected to be 73.86%. This increased employee benefit expenses by \$157,031, which would also increase the intergovernmental charge revenue.
- The contract with the Wisconsin Department of Transportation for the state highway maintenance operations is budgeted to increase \$92,000 based on the current (2014) State's Routine Maintenance Agreement (RMA) and the levels of services being requested. This agreement allows funding for 15.0 FTE State Patrol crew.
- The 2014 budget included \$27,910 of fund balance applied related to the 2014 budget adjustment for wage increases. This was a one-time adjustment so this has been removed for 2015.
- Personnel services increased due to an increase of 1.4% for wages along with associated fringe benefits and an increase of 8% for health insurance premiums. The incidental labor rate increased from the 2014 rate of 54.91% to 73.86% for 2015. This increased employee benefit expenses \$157,031. In addition, two summer help positions, .51 FTE each, were added to the Highway Department budget and are listed as new positions in the 2015 budget summaries. The total cost of the two positions is \$30,392.
- The Parks Department has partnered with the Highway Department to have 2 Parks employees transfer to the Highway Department during the winter maintenance months. This partnership is reflected in both the 2014 and 2015 budgets.
- Contractual services increased \$88,879 or 42.07% for 2015. This includes an increase of \$60,717 for architect and engineering costs, \$18,183 for building repairs and \$14,365 for utilities. It also includes a decrease of \$7,500 for ground and maintenance improvements.
- Supplies and expenses decreased due to a decrease in the need for roadway supplies based on the amount of services that will be performed due to the 2015 construction schedule.
- Future operations designations decreased \$402,606 due to the anticipated increase in expenses in the machinery fund for 2015. However, based on the 2015 budget, \$142,776 would be placed in the reserve account for future operations.

**HIGHWAY DEPARTMENT – ENTERPRISE FUND**

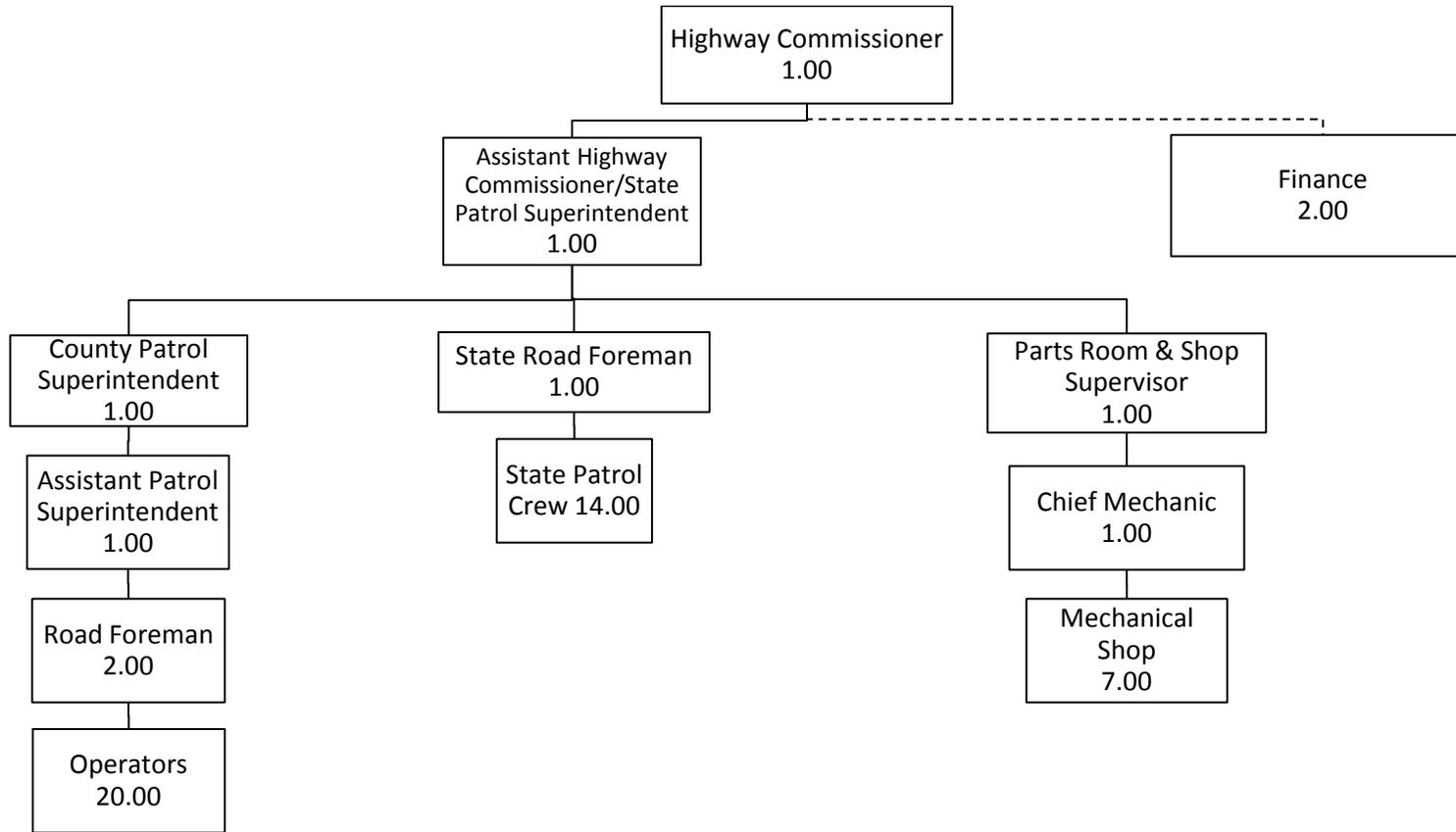
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Architect & Engineering	135,717
Other contractual	164,404
<b>Total</b>	<b>300,121</b>

**CAPITAL OUTLAY**

Description	Amount
(2) Patrol Trucks	216,798
(2) Dump Box Bodies	160,995
Roller	160,278
Boom Mower on Tractor w/cab & a/c	150,000
Snow & Ice Equipment	77,565
Skidster	57,716
Crew Cab	54,312
Rotary Mower on Small Tractor and a/c	52,000
Grader to replace pony grader	50,000
Superintendent Truck	32,000
<b>Total</b>	<b>1,011,664</b>

## HIGHWAY



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	50.00	50.00	50.00
Extra Help	5.00	10.00	12.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>55.00</b>	<b>60.00</b>	<b>62.00</b>

\*Finance Personnel are part of the Finance Department, but associated 2.00 FTE are reported here.

\*Includes 2 Parks Personnel .65 FTE transferred to Highway during winter months.

## HIGHWAY DEPARTMENT – SPECIAL REVENUE

### **MISSION:**

To provide a safe and economical transportation system for motorists traveling within and through Portage County.

### **OVERVIEW:**

The highway special revenue fund consists of revenues and expenses related to the road maintenance of 434 County Trunk Highway System (CTHS) miles and the bridge aid program.

The operating expenses related to the County Trunk Highway System are incurred in the Highway Enterprise Fund and then charged to the Highway Special Revenue Fund.

The required services of the County Trunk Highway System can be broken down into three areas:

**General Maintenance** preserves the infrastructure of the County trunk highway miles through the use of appropriate maintenance practices. This would include, but is not limited to: pothole repairs, mowing, centerline painting, culvert replacement, shoulder grading, ditching, wheel rut repairs, chip sealing, signing and litter control. The objective is to maintain a safe and drivable pavement while protecting the County's investment in quality roads.

**Winter Maintenance** includes installation of snow fence, equipment set up and to provide good winter driving conditions as soon as practical after a winter storm. Good winter driving conditions on salt routes would usually be mostly bare pavement while good winter driving conditions on sand

routes would usually be sanded hills, curves and stop sign areas with some snow pack present. The level of service provided during and after winter storms on the County Trunk Highway system is determined by the roads primary use as a major collector, minor collector or local roadway.

**Road Construction** is necessary due to road use and traffic volumes changing over time. The road improvements required to address these changing needs are beyond the scope of general maintenance that would include widening of the pavement and shoulders, flattening ditch in-slopes, flattening horizontal curves, increasing sight distance and/or making drainage improvements. Portage County Highway construction crews produce a quality product at a reasonable cost on these projects allowing the retention of the workforce needed to accomplish winter maintenance.

County bridge and culvert aid is also accounted for in the Highway Special Revenue Fund. In accordance with Wisconsin State Statutes Sec. 82.08, a town that has voted to construct or repair any bridge or culvert on a highway maintained by the town may file a petition for county aid with the county highway commissioner. If county aid is filed for, the town and county shall each pay one-half of the construction or repair costs of any bridge or culvert not exceeding 100 feet in length.

### **ON THE HORIZON:**

Mill & Overlay Projects:	# of Miles
• CR P (Junction City – Village Limits)	1.00
• CR DB (Marathon Cty Line – I-39)	.98
• CR HH (Feltz – Post Rd)	.68

## HIGHWAY DEPARTMENT – SPECIAL REVENUE

### FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	3,782,331	3,849,877	3,849,877	3,988,587	138,710	3.60%
Intergovernmental Revenue	2,207,775	1,824,674	1,864,434	1,869,960	45,286	2.48%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	1,203,385	177,596	1,262,439	59,054	4.91%
<b>Total Revenue</b>	<b>\$5,990,106</b>	<b>\$6,877,936</b>	<b>\$5,891,907</b>	<b>\$7,120,986</b>	<b>\$243,050</b>	<b>3.53%</b>
<b>Expenditures</b>						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	6,174,283	6,793,196	5,874,826	6,981,882	188,686	2.78%
Supplies & Expenses	0	0	0	0	0	N/A
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	30,828	84,740	17,081	139,104	54,364	64.15%
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
<b>Total Expenditures</b>	<b>\$6,205,111</b>	<b>\$6,877,936</b>	<b>\$5,891,907</b>	<b>\$7,120,986</b>	<b>\$243,050</b>	<b>3.53%</b>
<b>County Allocation</b>	<b>\$215,005</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>(\$215,005)</b>					

## **HIGHWAY DEPARTMENT – SPECIAL REVENUE**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- The taxes amount increase represents the portion tied to the County Trunk Highway System and bridge aid services performed by the Highway Enterprise Fund and billed back to this special revenue fund. The 2015 tax levy includes \$39,574 for bridge aid.
- A portion of intergovernmental revenues is related to general transportation aids. The 2014 general transportation aids actual revenue increased \$34,621 compared to 2013. The 2015 budget was based on the 2014 general transportation aids actual revenue with a 2% increased amount.
- The remaining portion of intergovernmental revenues is related to other state aid received through the Local Road Improvements Program (LRIP). The LRIP was established in 1991, to assist local units of government in improving seriously deteriorating county highways, municipal streets in cities and villages, and town roads. The program is governed by Wisconsin State Statutes Sec. 86.31. This portion of other state aids fluctuates from year to year based on eligibility for funding. From 2014 to 2015 this revenue decreased \$21,572 or 8.70%.
- Other financing sources increased 4.9% based on the 2015 construction schedule, planned bridge aid projects and the need for using fund balance related to those expenses.
- Contractual services increased \$188,686 or 2.78% based on the 2015 construction schedule.
- Grants, contributions, indemnities increased due to the bridge aid projects that will be completed in 2015, and funded from the bridge aid reserves and levied 2015 bridge aid funds.

**HIGHWAY DEPARTMENT – SPECIAL REVENUE**

**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Highway Enterprise Fund Provided Services	6,981,882

**CAPITAL OUTLAY**

Description	Amount
None	

## **SOLID WASTE**

### **MISSION:**

To protect the health and environment of Portage County by ensuring our citizens and businesses have the education and opportunity to utilize safe, reliable, affordable, and environmentally sound recycling and waste disposal programs; to serve as a resource for the municipalities of Portage County; and to operate all of our facilities in an efficient and responsible manner, making them an asset for Portage County.

### **OVERVIEW:**

The Solid Waste Department provides assistance to all Portage County municipalities to meet their solid waste and recycling needs. The Solid Waste Department provides convenient, safe, economically and environmentally responsible facilities and programs to meet Portage County's waste and recycling needs. Information about the recycling and disposal services available are broadly disseminated to the general public, businesses, and member municipalities. A range of services allow for the disposal of refuse, recyclables, electronics, tires, hazardous materials, sharps, medications, used oil, antifreeze, batteries, light bulbs, and appliances.

The Solid Waste Department performs Responsible Unit requirements: assuring cost-effective recycling programs are in place for all member municipalities, educating and providing information to residents about recycling, and completing the annual grant application. The department acts as a good neighbor to those who live and work near our facilities, working to minimize concerns about traffic, noise, odor and litter. The department strives to continue to grow, change, and prosper within an ever-evolving solid waste industry, and continue to meet the needs of our customers.

The Solid Waste Department oversees the closed municipal solid waste and demolition landfills. The gas and leachate collection systems are monitored and maintained. Groundwater monitoring is conducted to ensure the integrity of the landfill, and the safety of public drinking water sources.

The Solid Waste Department ensures that all DNR requirements for operations at the Transfer Facility, Material Recovery Facility and the landfill sites are being met.

### **ON THE HORIZON:**

The department will continue striving to expand the outreach and educational tools available to Portage County citizens and businesses to continue diverting waste towards recycling, and making citizens better informed about the proper disposal methods for all waste items.

The department hopes to eventually create more options for recycling materials that are currently being landfilled, including: construction and demolition waste, asphalt shingles, food waste and other compostable materials. The department also hopes to expand the facilities at the Transfer Station and Material Recovery Facility to allow for greater storage and processing volumes, and more efficient and convenient customer use.

**SOLID WASTE**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	229,036	212,600	228,720	212,600	0	0.00%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	1,818,651	1,513,050	1,655,609	1,490,700	(22,350)	-1.48%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	(6,222)	109,100	121,817	117,230	8,130	7.45%
Other Financing Sources	0	46,733	0	0	(46,733)	-100.00%
<b>Total Revenue</b>	<b>\$2,041,465</b>	<b>\$1,881,483</b>	<b>\$2,006,146</b>	<b>\$1,820,530</b>	<b>(\$60,953)</b>	<b>-3.24%</b>
<b>Expenditures</b>						
Personnel Services	112,477	116,473	109,168	116,034	(439)	-0.38%
Contractual Services	1,768,080	1,544,588	1,576,084	1,557,873	13,285	0.86%
Supplies & Expenses	6,345	12,540	4,179	11,500	(1,040)	-8.29%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	(8,553)	(13,058)	(1,277)	(6,709)	6,349	-48.62%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	27,207	22,923	22,923	14,323	(8,600)	-37.52%
Future Operations Designations	0	198,017	295,069	127,509	(70,508)	-35.61%
<b>Total Expenditures</b>	<b>\$1,905,556</b>	<b>\$1,881,483</b>	<b>\$2,006,146</b>	<b>\$1,820,530</b>	<b>(\$60,953)</b>	<b>-3.24%</b>
<b>County Allocation</b>	<b>(\$135,909)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>\$135,909</b>					

## **SOLID WASTE**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Intergovernmental revenues which include the clean sweep and recycling grants were budgeted flat for 2015. The funding of the recycling grant varies based on actions of all recycling units within Wisconsin. The 2014 recycling grant amount received was \$16,120 more than budgeted.
- Transportation costs and landfill tipping fees will rise in 2015, by an anticipated \$0.80-0.90 per ton. The Solid Waste Management Board voted to increase the rates charged to customers by \$0.55 per ton for 2015. This increase will help offset the higher costs that will be incurred in 2015, while keeping rates attractive to customers. Even with an increase in rates charged to customers, public charges for services decreased by \$22,350 or 1.48% as all of the 2015 budget amounts are based on a conservative estimate of 26,000 tons.
- The market for recyclable materials rebounded well in 2014 from the previous year. With equipment upgrades to the MRF resulting in higher processing capacity, and the anticipation of the recyclables market stabilizing, the budgeted MRF rebate revenue for 2015 is \$70,000. This reflects an increase to miscellaneous revenue in the amount of \$10,000.
- Other financing sources for 2014 was related to the recycling section of the budget. There is not a need to use fund balance in the 2015 budget.
- Personnel services increased due to an increase of 1.4% for wages along with associated fringe benefits and an increase of 8% for health insurance premiums. However, in total personnel services for Solid Waste decreased due to a health insurance expenses.
- Contractual services increased \$71,800 due to tipping fee and decreased \$60,000 for roof replacement costs that were removed in the 2015 budget. There were other insignificant changes that resulted in a total increase of \$13,285 or .86% to contractual services for the department.
- The supplies and expense decrease is related to the Transfer Facility operations of the budget with the fixed charges increase being related to the Long Term Care operations of the budget.
- Designated for future operations were adjusted to reflect the amount of funds that will be placed in the Solid Waste reserve accounts for future operations based on the 2015 projections. The \$127,509 is further broken down as follows: \$30 landfill monitoring, \$61,565 transfer facility, \$40,000 long term care and \$25,914 for recycling.

**SOLID WASTE**

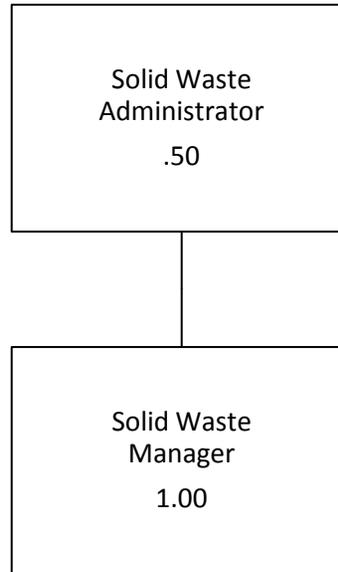
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Marathon County Swap Agreement	901,800
Transfer Facility Operations	340,000
Local Municipality Recycling Operations	102,000
Leachate Hauling	14,000
Residential Clean Sweep Program	12,500
Other Transfer Facility Contracted Services	78,818
Other Long Term Care Contracted Services	68,048
Other Recycling Contracted Services	40,707
<b>Total</b>	<b>1,557,873</b>

**CAPITAL OUTLAY**

Description	Amount
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**SOLID WASTE DEPARTMENT**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	2.00	1.50	1.50
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>2.00</b>	<b>1.50</b>	<b>1.50</b>