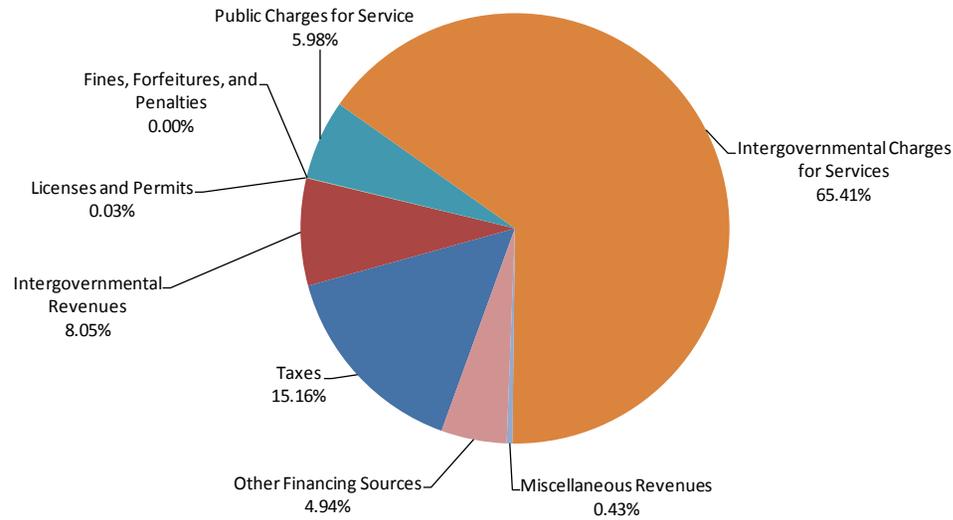
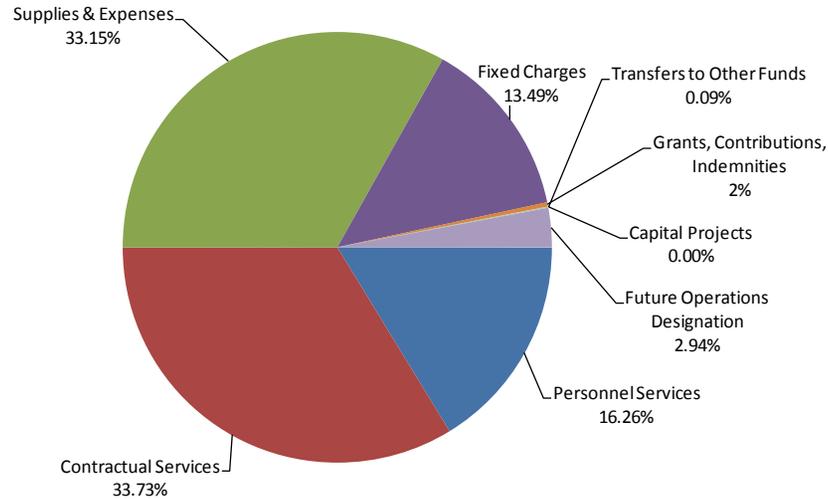


2014 REVENUES BY CLASSIFICATION – PUBLIC WORKS



	Change from 2013 Modified Budget			
	2013 Modified Budget	2014 Proposed Budget	Amount Change	Percent Change
Taxes	3,775,119	3,835,360	60,241	1.60%
Intergovernmental Revenues	2,326,566	2,037,274	(289,292)	-12.43%
Licenses and Permits	6,500	8,100	1,600	24.62%
Fines, Forfeitures, and Penalties	-	-	-	0.00%
Public Charges for Services	2,286,053	1,513,050	(773,003)	-33.81%
Intergovernmental Charges for Services	14,551,925	16,553,151	2,001,226	13.75%
Miscellaneous Revenues	201,530	109,100	(92,430)	-45.86%
Other Financing Sources	1,468,652	1,249,603	(219,049)	-14.91%
Total Revenues	24,616,345	25,305,638	689,293	2.80%

2014 EXPENDITURES BY CLASSIFICATION – PUBLIC WORKS



	Change from 2013 Modified Budget			
	2013 Modified Budget	2014 Proposed Budget	Amount Change	Percent Change
Personnel Services	4,588,000	4,114,953	(473,047)	-10.31%
Contractual Services	9,810,485	8,534,509	(1,275,976)	-13.01%
Supplies & Expenses	6,216,640	8,389,560	2,172,920	34.95%
Fixed Charges	3,681,498	3,414,555	(266,943)	-7.25%
Debt Service	810	-	(810)	-100.00%
Grants, Contributions, Indemnities	64,690	84,740	20,050	30.99%
Capital Projects	-	-	-	0.00%
Cost Allocation	-	-	-	0.00%
Transfers to Other Funds	27,207	22,923	(4,284)	-15.75%
Future Operations Designation	227,015	744,398	517,383	227.91%
Total Expenses	24,616,345	25,305,638	689,293	2.80%

HIGHWAY DEPARTMENT – ENTERPRISE FUND

MISSION:

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

To staff the Highway Department for in-house winter maintenance of State and County highways, the Parks department has partnered with the Highway Department to have (2) parks employees 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

	2012 Actual	2013		2014 Budget	Change from 2013 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	6,310	6,500	9,345	8,100	1,600	24.62%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	108,656	0	15,622	0	0	N/A
Intergovernmental Charges for Service	10,658,861	14,551,925	13,127,989	16,553,151	2,001,226	13.75%
Miscellaneous Revenue	20,981	1,500	21,892	0	(1,500)	-100.00%
Other Financing Sources	900	3,529	0	0	(3,529)	-100.00%
Total Revenue	\$10,795,708	\$14,563,454	\$13,174,848	\$16,561,251	\$1,997,797	13.72%
Expenditures						
Personnel Services	5,504,407	6,119,463	6,077,723	5,728,644	(390,819)	-6.39%
Contractual Services	367,616	243,999	353,803	211,242	(32,757)	-13.43%
Supplies & Expenses	5,990,428	9,220,721	7,683,717	11,311,496	2,090,775	22.67%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	3,762,497	3,681,423	3,632,342	3,427,643	(253,780)	-6.89%
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	(4,592,257)	(4,702,152)	(4,706,284)	(4,663,156)	38,996	-0.83%
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	133,547	545,382	545,382	N/A
Total Expenditures	\$11,032,691	\$14,563,454	\$13,174,848	\$16,561,251	\$1,997,797	13.72%
County Allocation	\$236,983	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	(\$236,983)					

HIGHWAY DEPARTMENT – ENTERPRISE FUND

FINANCIAL SUMMARY HIGHLIGHTS

- Intergovernmental Charges for Service increased \$2,001,226 for budget year 2014. The main reason for the increase in this revenue type is related to the amount of services performed by the highway enterprise fund that are either billed back to the special revenue fund or the capital projects fund increased by \$1,384,871 due to the 2014 construction schedule. In addition, the incidental labor rate (rate charged to projects based on direct labor) which would be billed by the county decreased from the 2013 rate of 66.32% to 62.00% for 2014 which decreased employee benefit expenses by \$332,254 which would also reduce the revenues.
- The contract with the Wisconsin Department of Transportation for the State Highway Maintenance operations is budgeted to increase \$95,014 based on the current (2013) State's Routine Maintenance Agreement (RMA) and the levels of services being requested. This agreement allows funding for 15.0 FTE State Patrol crew.
- Personnel services decrease from 2013 to 2014 by \$207,500 related to overtime. With the number of highway projects funded by Capital Projects, overtime was budgeted for 2013 due to the tight schedule in completing the work. In addition, the incidental labor rate decreased from the 2013 rate of 66.32% to 62.00% for 2014. This decreased employee benefit expenses \$332,254. The overtime and incidental labor rate decreases would have been offset by increases to the health insurance premium and Wisconsin retirement contributions.
- Supplies and expenses decreased to reflect the decrease in the amount of services that will be performed by the highway

enterprise fund or the capital projects fund due to the 2014 construction schedule.

- The Parks department has partnered with the Highway Department to have 2 parks employees transfer to the Highway Department during the winter maintenance months.
- Future operations designations increased \$545,382 due to the anticipated increase in the Highway enterprise fund reserve account at the end of 2014.

HIGHWAY DEPARTMENT – ENTERPRISE FUND

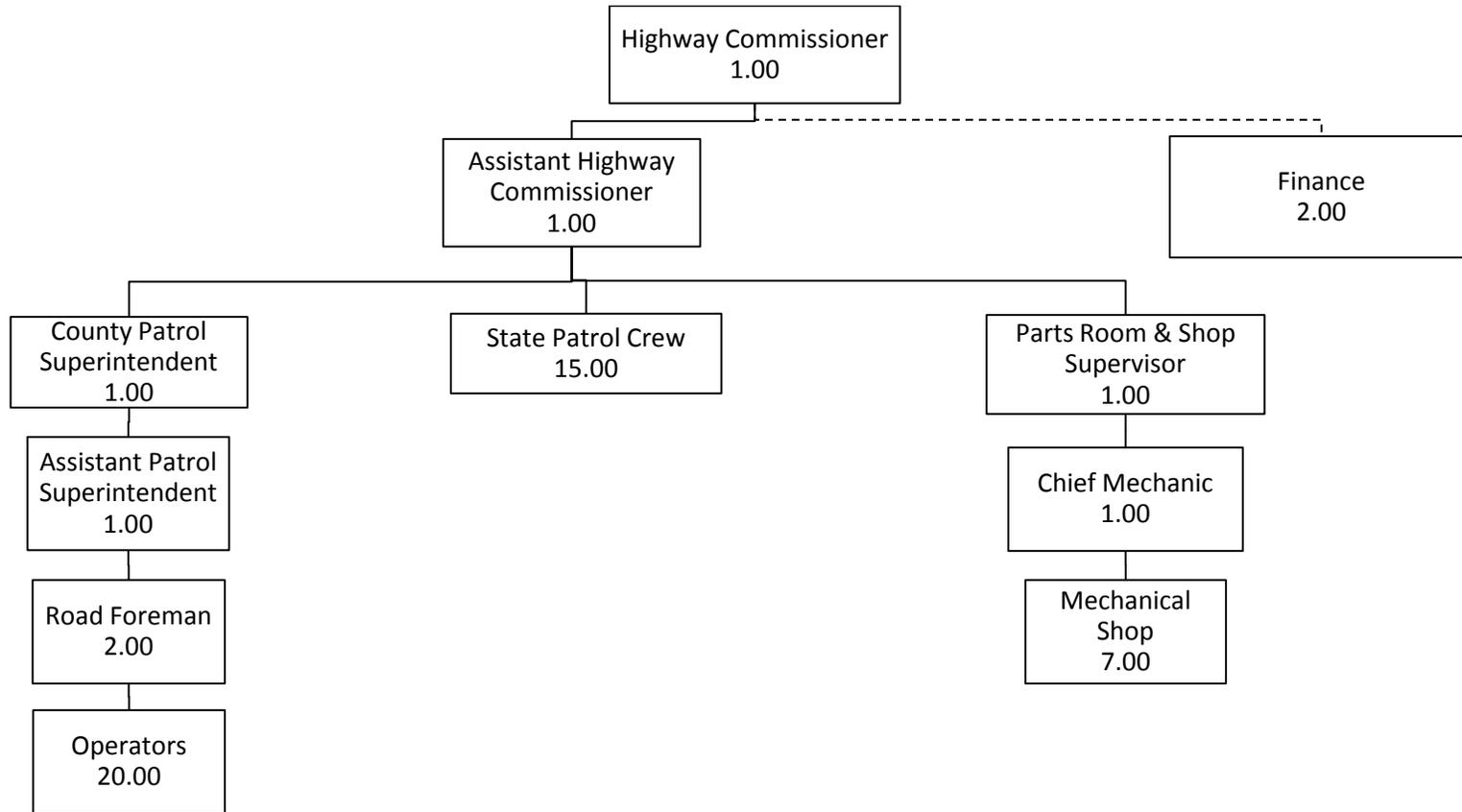
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Architect & Engineering	75,000
Other contractual	136,242
Total	211,242

CAPITAL OUTLAY

Description	Amount
(2) Tri-Axle Trucks	425,000
Snow & Ice Equipment	62,000
Superintendent Truck	32,000
Grader to replace pony grader	50,000
Total	569,000

HIGHWAY



Position Summary (FTE)	2012	2013	2014
Regular Positions	49.00	50.00	50.00
Extra Help	5.00	5.00	5.00
Overtime	0.00	0.00	0.00
Total	54.00	55.00	55.00

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

HIGHWAY DEPARTMENT – SPECIAL REVENUE

MISSION:

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** – Preserving the infrastructure of the county trunk highway miles through the use of appropriate maintenance practices. This would include, but 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** – This service 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** – Road use and traffic volumes change 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 sec. 82.08 Wis. Stats., 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 Q (CR KK – East Main St)	.41
• CR P (Junction City – Village Limits)	1.00
• CR J (STH 66 – CR CC)	3.16

HIGHWAY DEPARTMENT – SPECIAL REVENUE

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	3,784,976	3,775,119	3,766,647	3,835,360	60,241	1.60%
Intergovernmental Revenue	1,710,471	2,113,566	2,207,774	1,824,674	(288,892)	-13.67%
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	116,910	1,465,123	604,754	1,203,385	(261,738)	-17.86%
Total Revenue	\$5,612,357	\$7,353,808	\$6,579,175	\$6,863,419	(\$490,389)	-6.67%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	5,891,248	7,289,118	6,527,512	6,778,679	(510,439)	-7.00%
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	47,088	64,690	51,663	84,740	20,050	30.99%
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
Total Expenditures	\$5,938,336	\$7,353,808	\$6,579,175	\$6,863,419	(\$490,389)	-6.67%
County Allocation	\$325,979	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	(\$325,979)					

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.
- A portion of intergovernmental revenues is related to general transportation aids. The 2013 general transportation aids actual revenue decreased \$39,708 compared to 2012. The 2014 Budget was based on the 2013 general transportation aids actual revenue which was a 2.46% decrease compared to the 2013 budgeted amount. Looking forward, the 2013-2015 State Biennial Budget includes an increase in the second year of the biennium for general transportation aids.
- 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 sec. 86.31, Wis. Stats. This portion of other state aids fluctuates from year to year based on eligibility for funding. From 2013 Budget to 2014 this revenue decreased \$249,184 or 50.18%.
- Other financing sources decreased 18.36% based on the 2014 construction schedule and the need for using fund balance related to those expenses.
- Contractual services decreased \$510,439 or 7.0% based on the 2014 construction schedule.
- Grants, contributions, indemnities increased due to the bridge aid projects that will be completed in 2014 and funded from the bridge aid reserves.

HIGHWAY DEPARTMENT – SPECIAL REVENUE

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Highway Enterprise Fund Provided Services	6,778,679

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 department provides convenient, safe, responsible, and economical facilities and programs for the disposal or recycling of unwanted materials. Information about the recycling and waste services offered by the department is 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 aims to always be able to meet the needs of our customers.

The Solid Waste Department oversees the closed landfill. The landfill's gas-collection and leachate collection systems are monitored and maintained. Groundwater monitoring is conducted at the landfill to ensure the safety of neighboring wells, and the condition of the site is monitored to ensure the landfill's long-term integrity.

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

ON THE HORIZON:

The department will strive 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

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	229,980	213,000	229,036	212,600	(400)	-0.19%
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	1,858,050	1,368,750	1,610,344	1,513,050	144,300	10.54%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	139,851	200,030	53,873	109,100	(90,930)	-45.46%
Other Financing Sources	0	0	0	46,218	46,218	N/A
Total Revenue	\$2,227,881	\$1,781,780	\$1,893,253	\$1,880,968	\$99,188	5.57%
Expenditures						
Personnel Services	90,476	159,408	109,343	114,989	(44,419)	-27.86%
Contractual Services	1,724,371	1,360,065	1,622,687	1,544,588	184,523	13.57%
Supplies & Expenses	3,971	7,200	4,665	12,540	5,340	74.17%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	18,705	75	(21,575)	(13,088)	(13,163)	-17550.67%
Debt Service	2,437	810	0	0	(810)	-100.00%
Grants, Contributions, Indemnities	253,788	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	35,477	27,207	27,208	22,923	(4,284)	-15.75%
Future Operations Designations	0	227,015	150,925	199,016	(27,999)	-12.33%
Total Expenditures	\$2,129,225	\$1,781,780	\$1,893,253	\$1,880,968	\$99,188	5.57%
County Allocation	(\$98,656)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$98,656					

SOLID WASTE

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenues which include the clean sweep and recycling grants were budgeted flat for 2014. The funding of the recycling grant varies based on actions of all recycling units. The 2013 recycling grant amount received was \$17,036 more than budgeted.
- Public charges for services are anticipated to increase \$144,300 in 2014. Transfer facility charge and cash income is expected to increase \$137,300. Waste swap income for customer waste delivered directly to Cranberry Creek may increase \$7,000 due to an increased charge for waste generated in Wood County which would result in more Transfer Facility waste.
- Miscellaneous revenue is anticipated to decrease due to projected monthly interest and change in market values of the investment account along with a decrease for the recycling operations rebate. A stronger market is anticipated for 2014, compared to 2013, but the market level is still below the 2012 market level.
- Other financing sources amount for 2014 reflects fund balance that is anticipated for the recycling section of this budget. The recycling operations section of the budget includes \$70,000 for 1/3 of the roof to be replaced on the Material Recycling facility. This is the anticipated amount of reserves to be applied.
- Personnel services decreased from 2013 to 2014 due to the Solid Waste Administrator position being refilled as a half time position. The department analysis of the position was completed in 2012 but this change was implemented after the adoption of the 2013 budget.
- Contractual services increased \$184,523 or 13.57%. The transfer facility operation costs are anticipated to increase \$129,840 due to a rate increase of \$30.29 per ton to \$31.85 per ton for swap materials billed to Portage County by Marathon County and an increased rate of \$12.59 per ton to \$12.81 per ton for transfer facility operations. The recycling operations section of the budget also includes an increase for 1/3 of the roof to be replaced on the Material Recycling facility with a cost of \$70,000.
- Future operations designations reflects a decrease for 2014 based on the amount that will be closed to the solid waste reserve accounts compared to 2013. This is based on the monthly interest and market changes along with the use of fund balance for the Material Recycling facility roof project.

SOLID WASTE

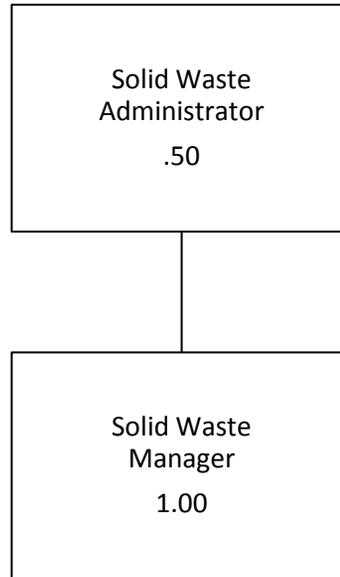
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Marathon County Swap Agreement	830,000
Transfer Facility Operations	334,000
Local Municipality Recycling Operations	102,000
Roof Repairs	70,000
Leachate Hauling	16,000
Residential Clean Sweep Program	12,000
Other Long Term Care Contracted Services	73,396
Other Recycling Contracted Services	30,946
Other Transfer Facility Contracted Services	76,246
Total	1,544,588

CAPITAL OUTLAY

Description	Amount
Material Recovery facility 1/3 roof replacement	70,000

SOLID WASTE DEPARTMENT



Position Summary (FTE)	2012	2013	2014
Regular Positions	2.00	2.00	1.50
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	2.00	2.00	1.50