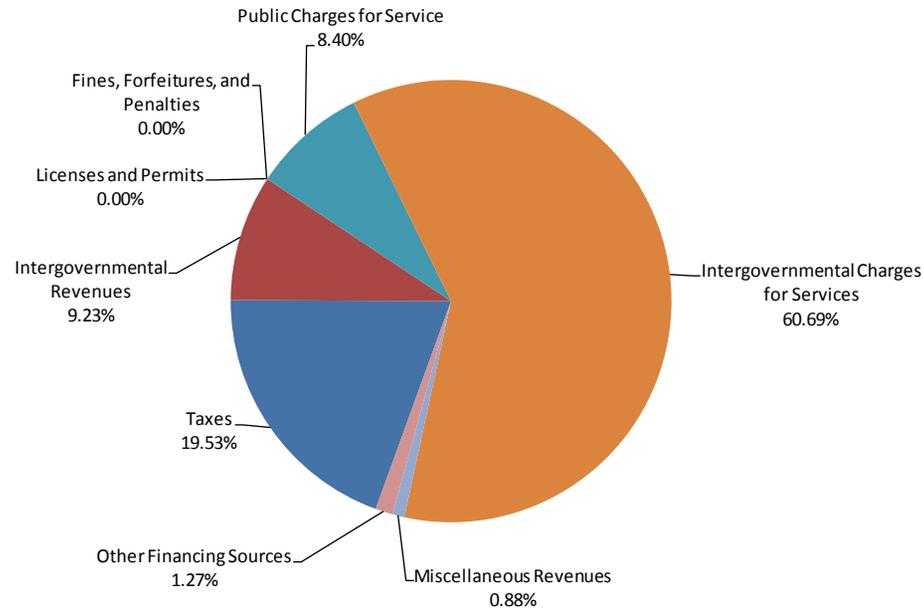


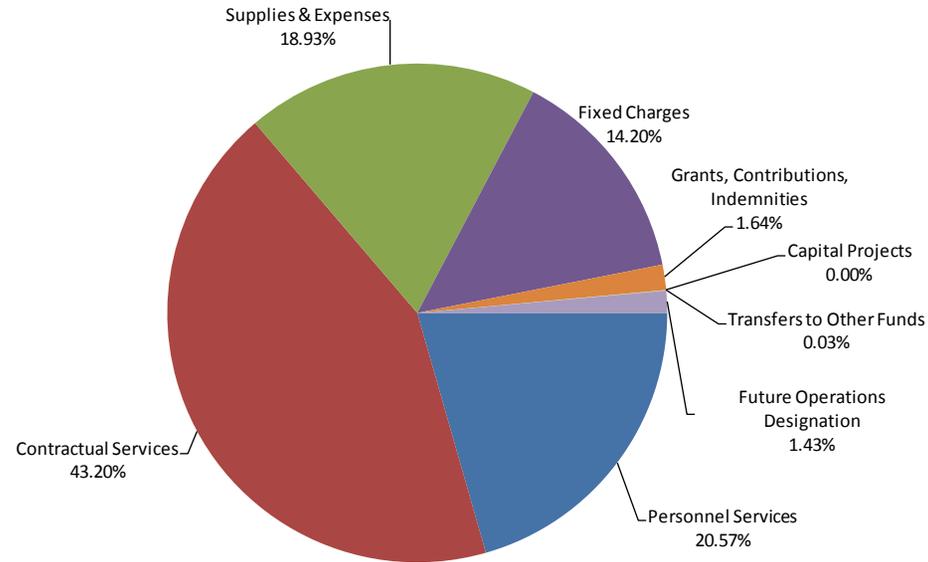
## 2017 REVENUES BY CLASSIFICATION – PUBLIC WORKS



	Change from 2016 Modified Budget			
	2016 Modified Budget	2017 Proposed Budget	Amount Change	Percent Change
Taxes	4,657,908	4,326,201	(331,707)	-7.12%
Intergovernmental Revenues	2,134,088	2,044,465	(89,623)	-4.20%
Licenses and Permits	500	995	495	99.00%
Fines, Forfeitures, and Penalties	-	-	-	0.00%
Public Charges for Services	1,952,100	1,861,400	(90,700)	-4.65%
Intergovernmental Charges for Services	12,040,206	13,446,567	1,406,361	11.68%
Miscellaneous Revenues	234,520	194,720	(39,800)	-16.97%
Other Financing Sources	1,937,508	282,016	(1,655,492)	-85.44%
<b>Total Revenues</b>	<b>22,956,830</b>	<b>22,156,364</b>	<b>(800,466)</b>	<b>-3.49%</b>

\*These totals may vary from the 2017 County Wide Budget Summary as the amounts reflected include all budgets represented in this section.

## 2017 EXPENDITURES BY CLASSIFICATION – PUBLIC WORKS



	<b>Change from 2016 Modified Budget</b>			
	<b>2016 Modified Budget</b>	<b>2017 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Personnel Services	4,215,664	4,557,655	341,991	8.11%
Contractual Services	10,885,321	9,570,643	(1,314,678)	-12.08%
Supplies & Expenses	4,251,128	4,193,186	(57,942)	-1.36%
Fixed Charges	2,683,238	3,146,146	462,908	17.25%
Debt Service	-	-	-	0.00%
Grants, Contributions, Indemnities	289,040	364,300	75,260	26.04%
Capital Projects	348,058	-	(348,058)	0.00%
Transfers to Other Funds	9,660	7,580	(2,080)	0.00%
Future Operations Designation	274,721	316,854	42,133	15.34%
<b>Total Expenses</b>	<b>22,956,830</b>	<b>22,156,364</b>	<b>(800,466)</b>	<b>-3.49%</b>

\*These totals may vary from the 2017 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 Enterprise Fund.

This highway fund includes revenue and expenses related to the contract with the Wisconsin Department of Transportation to maintain 157 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**

	2015 Actual	2016 Modified Budget	2016 Projected Budget	Change from 2016 Modified Budget		Percent Change
				2017 Budget	Amount Change	
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	550	500	500	495	(5)	-1.00%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	48,393	0	0	0	0	N/A
Intergovernmental Charges for Service	10,663,408	11,930,807	10,573,969	13,446,567	1,515,760	12.70%
Miscellaneous Revenue	8,984	0	0	0	0	N/A
Other Financing Sources	0	6,400	8,200	7,000	600	9.38%
<b>Total Revenue</b>	<b>\$10,721,335</b>	<b>\$11,937,707</b>	<b>\$10,582,669</b>	<b>\$13,454,062</b>	<b>\$1,516,355</b>	<b>12.70%</b>
<b>Expenditures</b>						
Personnel Services	6,314,983	6,541,023	6,357,907	6,971,919	430,896	6.59%
Contractual Services	318,390	720,406	353,739	1,676,914	956,508	132.77%
Supplies & Expenses	4,945,263	5,759,150	5,531,484	6,064,445	305,295	5.30%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	3,659,088	3,330,527	3,193,306	3,803,511	472,984	14.20%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	57,150	0	25,000	10,000	10,000	N/A
Capital Projects	25,868	287,411	22,338	0	(287,411)	-100.00%
Cost Allocations	(4,935,681)	(4,817,272)	(4,962,658)	(5,183,604)	(366,332)	7.60%
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	116,462	61,553	110,877	(5,585)	-4.80%
<b>Total Expenditures</b>	<b>\$10,385,061</b>	<b>\$11,937,707</b>	<b>\$10,582,669</b>	<b>\$13,454,062</b>	<b>\$1,516,355</b>	<b>12.70%</b>
<b>County Allocation</b>	<b>(\$336,274)</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>\$336,274</b>					

## **HIGHWAY DEPARTMENT – ENTERPRISE FUND**

### **FINANCIAL SUMMARY**

#### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Intergovernmental charges increased due to the amount of services billed to Other Local Governments. Revenue related to projects billed to the Capital Projects Fund increased by \$3,710,219 and decreased \$1,067,450 projects billed to the Special Revenue Fund. The 2016 actual incidental labor rate is 73.96%. The 2017 incidental labor rate is projected to be 75%.
- The contract with the Wisconsin Department of Transportation for the state highway maintenance operations is budgeted to decrease 3.71% based on the current (2016) 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 increased due to an increase for health insurance premiums and salary study wage increases. The incidental labor rate increased from the 2016 rate of 73.96% to 75% for 2017.
- 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 2016 and 2017 budgets.
- Contractual services increased \$956,508 for 2017. This includes an increase of \$495,520 for architect and engineering costs, an increase for professional services of \$471,962 and decrease of \$10,974 for utilities.
- Supplies and expenses increased due to an increase in the need for roadway supplies based on the amount of services that will be performed due to the 2017 construction schedule.
- Future operations designations decreased \$5,585 due to the anticipated increase of machine expenses for 2017. However, based on the 2017 budget, \$110,877 would be placed in the reserve account for future operations.

**HIGHWAY DEPARTMENT – ENTERPRISE FUND**

**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Architect & Engineering	1,057,585
Other contractual	619,329
<b>Total</b>	<b>1,676,914</b>

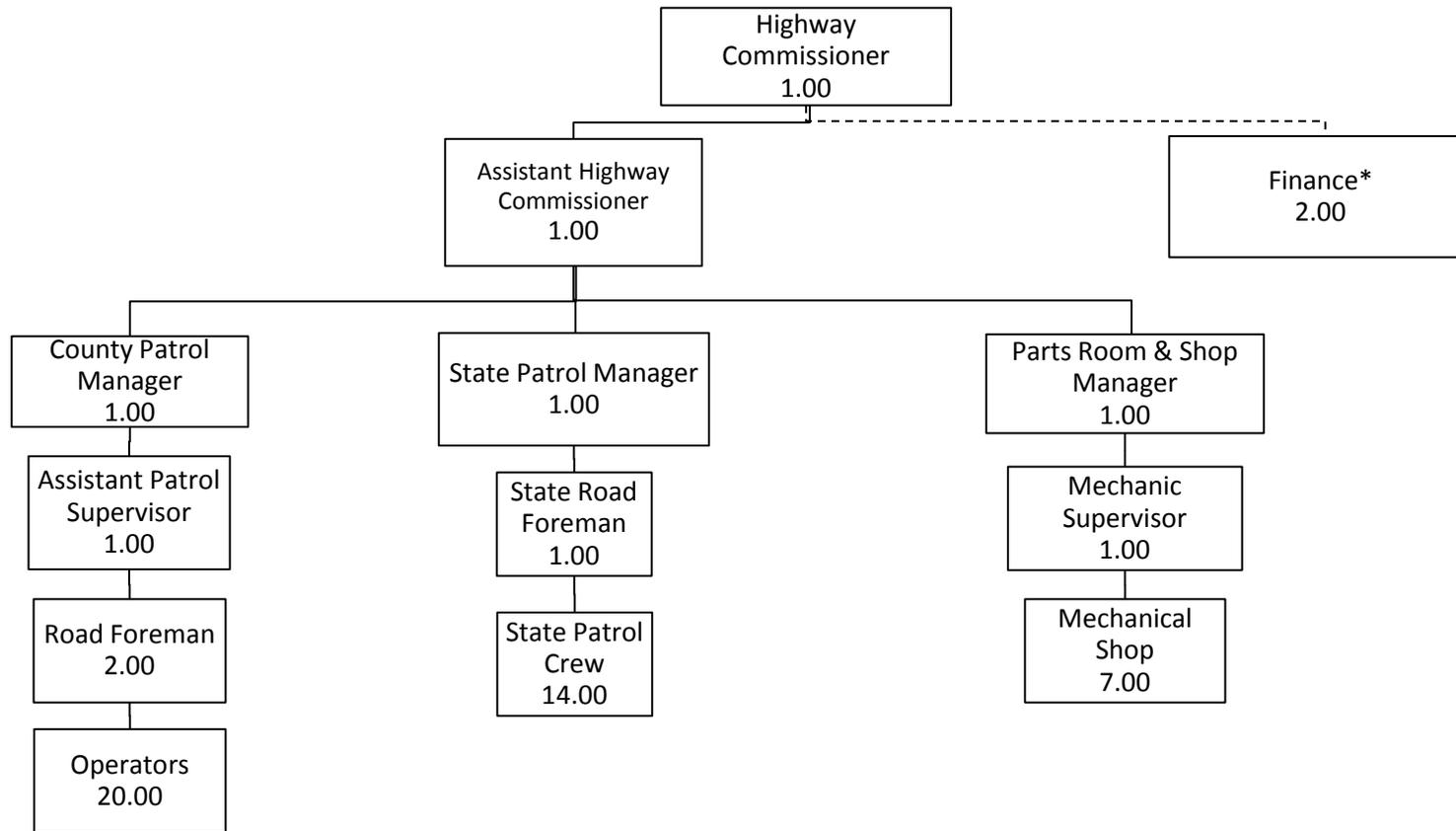
**CAPITAL OUTLAY Purchases**

Description	Amount
(2) Patrol Trucks	270,000
Snow & Ice	246,000
State Foreman Truck	50,000
Pick-Up (1 Ton Dump)	42,000
Trailer	52,000
Broom	65,000
Parts Washer	12,000
Loader	220,000
<b>Total</b>	<b>957,600</b>

**CAPITAL OUTLAY Sales**

Description	Book Value
2000 Ford F350	4,337
1999 Sterling Trucks	12,308
1999 Sterling Trucks	11,858
1990 Tractor	1,935
1993 Loader	24,139
1989 Broom	3,579
1987 Parts Washer	1,072
2005 Vibroller (Possible Sale)	23,218
<b>Total</b>	<b>82,446</b>

## HIGHWAY



<b>Position Summary (FTE)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Regular Positions	50.00	50.00	51.00
Extra Help**	20.00	18.00	19.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>70.00</b>	<b>68.00</b>	<b>70.00</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.

\*\*Includes 14 seasonal and 5 limited term employees.

## 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
<ul style="list-style-type: none"><li>CR SS (CR Q – STH 161)</li></ul>	2.71

## HIGHWAY DEPARTMENT – SPECIAL REVENUE

### FINANCIAL SUMMARY

Revenue	2015 Actual	2016 Modified Budget	2016 Projected Budget	2017 Budget	Change from 2016 Modified Budget	
					Amount Change	Percent Change
Taxes	3,988,587	4,308,805	4,199,406	4,326,201	17,396	0.40%
Intergovernmental Revenue	1,731,007	1,813,989	1,923,388	1,839,865	25,876	1.43%
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	1,930,551	1,930,551	215,000	(1,715,551)	-88.86%
<b>Total Revenue</b>	<b>\$5,719,594</b>	<b>\$8,053,345</b>	<b>\$8,053,345</b>	<b>\$6,381,066</b>	<b>(\$1,672,279)</b>	<b>-20.77%</b>
<b>Expenditures</b>						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	5,183,445	7,867,605	7,173,552	6,106,029	(1,761,576)	-22.39%
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	126,173	185,740	137,360	251,000	65,260	35.14%
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	742,433	24,037	24,037	N/A
<b>Total Expenditures</b>	<b>\$5,309,618</b>	<b>\$8,053,345</b>	<b>\$8,053,345</b>	<b>\$6,381,066</b>	<b>(\$1,672,279)</b>	<b>-20.77%</b>
<b>County Allocation</b>	<b>(\$409,976)</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>\$409,976</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 2017 tax levy includes \$185,037 for bridge aid.
- A portion of intergovernmental revenues is related to general transportation aids. The 2016 general transportation aids actual revenue increased \$109,399 compared to 2015. The 2017 budget was based on the 2016 general transportation aids actual revenue.
- 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. There is no eligible funding for 2017.
- Other financing sources decreased to \$200,000 based on the 2017 construction schedule, planned bridge aid projects and the need for using fund balance related to those expenses.
- Contractual services decreased \$1,761,576 or 22.39% based on the 2017 construction schedule.

- Grants, contributions, indemnities increased due to the bridge aid projects that will be completed in 2017, and funded from the bridge aid reserves and levied 2017 bridge aid funds. The bridge & culvert aid projects in 2017 include:
  - Town of Eau Claire \$26,000
  - Town of Carson \$25,000
  - Town of Grant \$25,000
  - Town of Sharon \$75,000
  - Town of Hull \$10,000

Two bridge & culvert aid projects are carry-forward from 2016:

- Town of Alban \$85,000
- Town of Pine Grove \$ 5,000

**HIGHWAY DEPARTMENT – SPECIAL REVENUE**

**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Highway Enterprise Fund Provided Services	6,106,029

**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 customers.

The Solid Waste Department oversees the closed municipal solid waste and demolition landfill. 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 site 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.

The department will continually evaluate pricing, vendors, and contracts to ensure viability as an enterprise fund. 2017 will see an increase in tipping fees to compensate for increasing fixed expenses, and reduced revenue from the sale of processed recyclables, with plans to include municipal members in sharing revenues as the commodity market rates improve.

**SOLID WASTE**

**FINANCIAL SUMMARY**

	2015 Actual	2016 Modified Budget	2016 Projected Budget	2017 Budget	Change from 2016 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	226,689	210,700	228,697	204,600	(6,100)	-2.90%
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	1,920,172	1,952,100	2,007,540	1,861,400	(90,700)	-4.65%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	117,345	228,120	133,379	188,220	(39,900)	-17.49%
Other Financing Sources	0	265	84,330	67,016	66,751	25189.06%
<b>Total Revenue</b>	<b>\$2,264,206</b>	<b>\$2,391,185</b>	<b>\$2,453,946</b>	<b>\$2,321,236</b>	<b>(\$69,949)</b>	<b>-2.93%</b>
<b>Expenditures</b>						
Personnel Services	116,367	120,238	121,059	122,849	2,611	2.17%
Contractual Services	1,910,567	2,005,982	2,154,158	1,902,876	(103,106)	-5.14%
Supplies & Expenses	5,413	15,340	12,463	19,194	3,854	25.12%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	24,058	(21,594)	10,186	(16,503)	5,091	-23.58%
Debt Service	14,323	0	0	0	0	N/A
Grants, Contributions, Indemnities	110,349	103,300	104,890	103,300	0	0.00%
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	167,919	49,690	189,520	21,601	12.86%
<b>Total Expenditures</b>	<b>\$2,181,076</b>	<b>\$2,391,185</b>	<b>\$2,452,446</b>	<b>\$2,321,236</b>	<b>(\$69,949)</b>	<b>-2.93%</b>
<b>County Allocation</b>	<b>(\$83,130)</b>	<b>\$0</b>	<b>(\$1,500)</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>\$83,130</b>					

## **SOLID WASTE**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Intergovernmental revenues decreased \$6,100 due to decrease in recycling grant.
- Public charges and contractual services decreased \$90,700 due to a swap agreement with Advanced Disposal to allow for waste to be delivered to Advanced Disposal's Cranberry Creek Landfill in Wisconsin Rapids and in turn, allow Advanced Disposal to deliver waste to the Marathon County Landfill. This decrease is based on analysis of tonnage related to this agreement. The County is only responsible for fees related to the tonnage it produces and any additional tonnage brought to Marathon County Landfill is paid by Advanced Disposal as part of a reconciliation process.
- Miscellaneous revenue decreased due to the removal of expenses related to Marathon County Solid Waste Department supporting recycling activities.
- Contractual services resulted in a total decrease of \$103,106 or 5.14%, primarily due to transfer facility operations and waste hauling and tipping fees.
- Personnel Services costs increased due to the implementation of the countywide salary study and an 8.5% increase in health insurance premiums.
- Fixed charges decreased due to charges related to the Long Term Care and Monitoring of the Portage County Landfill.
- The grants, contributions and indemnities reflects the Responsible Unit Grant distributions to the municipalities. The Solid Waste Management Board has approved 50% of the Responsible Unit grant to be distributed to the municipalities for 2016 and that distribution has also been included in the 2017 budget projections.
- Transfers to other departments decreased based on the established repayment schedules of debt for the Material Recovery Facility (Recycling Center) and the Transfer Facility. The Recycling Center repayments were complete and the repayment schedule will continue through 2017 for the Transfer Facility.

**SOLID WASTE**

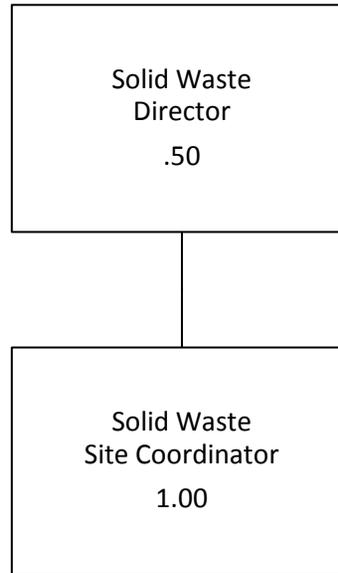
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Marathon County Swap Agreement	1,139,800
Transfer Facility Operations	390,000
Local Municipality Recycling Operations	102,300
Leachate Hauling	15,000
Residential Clean Sweep Program	21,000
Other Contracted Services	234,776
<b>Total</b>	<b>1,902,876</b>

**CAPITAL OUTLAY**

Description	Amount
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**SOLID WASTE DEPARTMENT**



<b>Position Summary (FTE)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Regular Positions	1.50	1.50	1.50
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>