

# **Waupaca County Highway Department Financial Components**

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June 8, 2021**

# WAUPACA COUNTY HIGHWAY DEPARTMENT ENTERPRISE FUND

## HIGHWAY OPERATIONS FUND

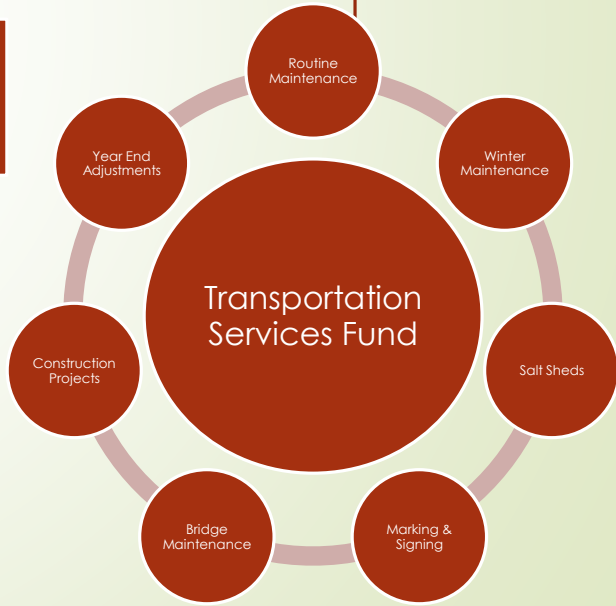


## TRANSPORTATION SERVICES FUND

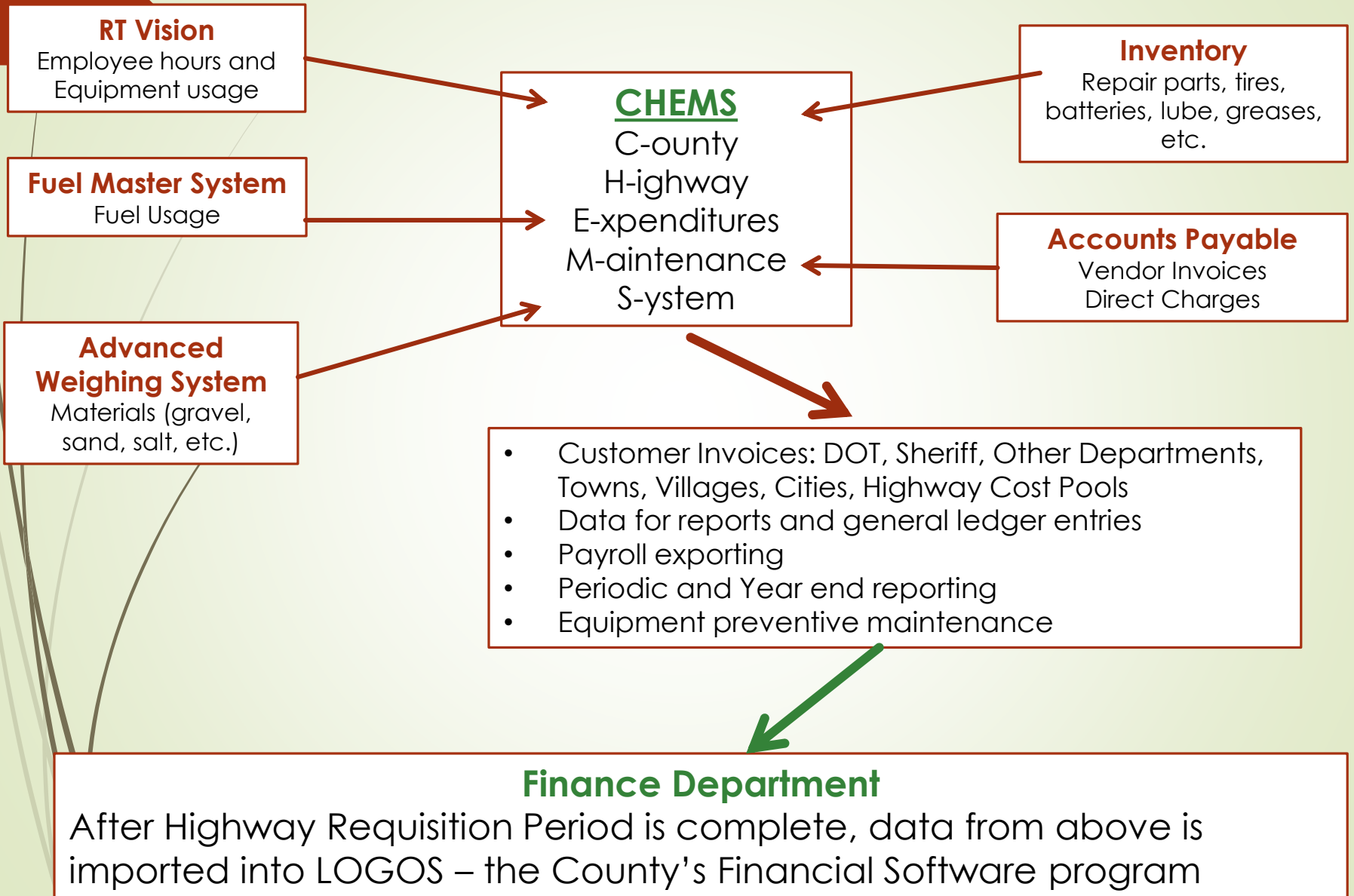
### 50/50 Local Bridge Aid

Municipalities are levied

Highway Department Administers



# Highway Department Software





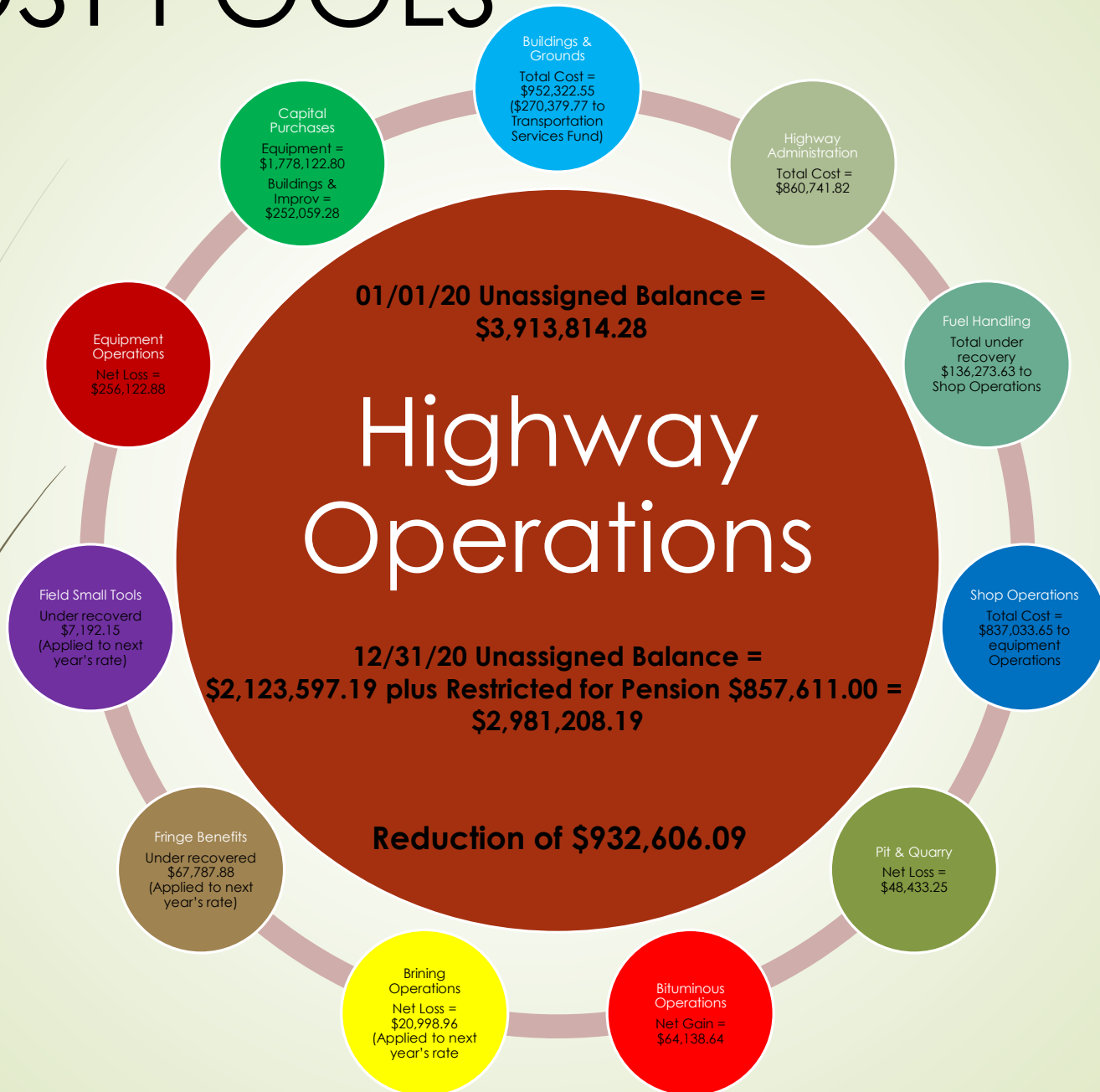
# COST POOLS

- ▶ Cost pools are unique to Highway Accounting versus general government accounting.
- ▶ Utilized to collect costs of specific functions which provide services to various other programs within the department.
- ▶ Expenses are transferred to specific programs/projects under one of the following concepts:
  - ▶ A percentage of direct labor
  - ▶ A rate per hour bases
  - ▶ A unit product cost
- ▶ Expenses not recovered are absorbed by Highway Operations. The department needs to prevent subsidizing from happening.
- ▶ Subsidizing = using public money to help cover costs

# COST POOLS



# COST POOLS



## Everything within the fence has a cost.



THESE COSTS  
MUST BE  
ALLOCATED  
OUT TO BE  
RECOVERED

The work inside  
the fence  
(Highway  
Operations) is  
meant to  
support the  
work outside  
the fence  
(Transportation  
Services)



# Buildings & Grounds Operations

- This **cost pool** accumulates all expenses of operating and maintaining highway operations and facilities regardless of physical location.
- Year End procedures will allocate these costs to users based on square footage.
- Costs associated with salt storage are handled differently based on salt purchases for County and State road maintenance use.



## HIGHWAY OPERATIONS

### Buildings & Grounds

Depreciation of Buildings,  
Depreciation of Improvements,  
Utilities, Telephone,  
Maintenance Costs,  
Insurance

Less Salt Storage  
Costs (Depreciation,  
Utilities,  
Maintenance)

100% Allocated out  
based on square  
footage (Total Cost –  
Salt Storage Costs =  
Total to be allocated /  
Total Square Footage  
to get \$/sq ft)

Total Buildings & Grounds  
2020 = \$998,594.89  
5 yr Average = \$582,942.00

Less Salt Storage Costs  
2020 = \$46,272.34  
5 yr Average = \$32,243.40

Total Allocation  
2020 = \$952,322.55  
5 yr Average = \$550,698.60

- Highway Administration
- Shop Operations
- Fuel Handling
- Equipment Storage
- Bituminous
- Brine Making

**BUILDINGS AND GROUNDS OPERATION  
Year 2020**

Depreciation of Buildings		<u>\$ 469,269.38</u>
Depreciation of Improvements other than Buildings		<u>56,221.00</u>
Heat, Light, Power and Water		<u>124,597.23</u>
Telephone		18,671.44
Maintenance of Buildings & Grounds		<u>297,228.84</u>
Insurance on Buildings & Grounds		<u>32,607.00</u>
Total Buildings & Grounds Cost		<u>\$ 998,594.89</u>

Less Salt Storage Costs

Depreciation of Salt Facilities

State Built	\$	<u>9,123.00</u>		
Others		<u>36,696.15</u>	\$	<u>45,819.15</u>
Utilities				<u>0.00</u>
Salt Facilities Maintenance/Repairs				<u>453.19</u>
Insurance				<u>0.00</u>
				<u>46,272.34</u>

Total Buildings and Grounds Costs to be Allocated \$ 952,322.55

Divided by Total Square Footage of all Buildings (Excluding Salt Facilities) 192,841  
 Equals Allocation per Square Foot. 4.93838214

Allocation To	Square Ft	Alloc Rate	Amount
Highway Administration	9,091	4.93838214	\$ 44,894.83
Shop Operations	48,798	4.93838214	240,983.17
Fuel Handling	13,970	4.93838214	68,989.20
Equipment Storage	115,282	4.93838214	569,306.57
Bituminous Material Storage	3,300	4.93838214	16,296.66
Brine Making System	2,400	4.93838214	11,852.12
<b>Totals</b>	<b>192,841</b>		<b>\$ 952,322.55</b>

# 5 year Average of Buildings & Grounds:

## BUILDINGS AND GROUNDS OPERATION

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>5 yr Ave</u>
Depreciation of Buildings	82,014.06	94,758.00	76,932.00	87,389.96	469,289.38	182,475.14
Depreciation of Improvements other than Buildings	15,177.71	-	9,391.00	21,222.57	56,221.00	113,318.08
Heat, Light, Power and Water	65,660.43	79,796.69	84,924.11	109,599.66	124,597.23	92,315.62
Telephone	21,882.64	20,401.67	21,060.77	18,168.62	18,671.44	20,037.03
Maintenance of Buildings & Grounds <small>include salt facilities maint &amp; repairs</small>	281,484.36	223,725.81	248,801.35	280,945.71	297,228.84	266,437.21
Insurance on Buildings & Grounds	14,401.00	11,447.00	22,519.00	24,411.00	32,607.00	21,077.00
<b>Total Buildings &amp; Grounds Cost</b>	<b>480,620.20</b>	<b>430,129.17</b>	<b>463,628.23</b>	<b>541,737.52</b>	<b>998,594.89</b>	<b>582,342.00</b>
<b>Less Salt Storage Costs</b>						
Depreciation of Salt Facilities						
State Built	(9,123.00)	(9,123.00)	(9,123.00)	(9,123.00)	(9,123.00)	(9,123.00)
Others <small>"Others" includes brine maker beginning in 2019</small>	(5,987.00)	(5,987.00)	(5,987.00)	(14,735.27)	(36,696.15)	(13,876.48)
Utilities	-	-	-	-	-	-
Salt Facilities Maintenance/Repairs	(4,962.05)	(867.14)	(20,146.32)	(19,780.89)	(453.19)	(3,241.32)
Insurance	-	-	-	-	-	-
<b>Total Buildings and Grounds Costs to be Allocated</b>	<b>480,548.15</b>	<b>414,152.03</b>	<b>428,371.91</b>	<b>498,098.36</b>	<b>952,322.55</b>	<b>550,686.60</b>
Divided by Total Sq Footage of all Buildings (Excl Salt Facilities)	105,979	105,979	105,979	192,841	192,841	192,841
Equals Allocation per Square Foot	4.34565480	3.90786882	4.04204522	2.58294844	4.93838214	3.963380

Allocation To	2019 Square Ft	Square Ft	Allocation	Allocation	Allocation	Allocation	Allocation	5 YR AVERAGE
Highway Administration	9,091	5,760	25,030.97	22,509.32	23,282.18	23,481.58	44,894.83	27,833.78
Shop Operations	48,798	20,844	90,580.83	81,455.62	84,252.39	126,042.72	240,983.17	124,662.35
Fuel Handling	13,970	1,800	7,822.18	7,034.16	7,275.68	38,083.79	68,989.20	25,441.00
Equipment Storage	115,282	74,275	322,773.51	290,258.96	300,222.91	297,767.46	589,308.57	356,065.48
Bituminous Material Storage	3,300	3,300	14,340.66	12,895.97	13,338.75	8,523.73	16,296.66	13,073.15
Brine Making System	2,400	-	-	-	-	6,199.08	11,852.12	3,610.24
	192,841	105,979	480,548.15	414,152.03	428,371.91	498,098.36	952,322.55	550,686.60

Equip Storage Reimbursement %	33.17%	32.59%	32.90%	30.56%	30.48%	31.34%
DOT	107,054.29	94,586.03	98,770.33	90,962.85	173,524.64	112,363.63
TSF	215,719.22	195,670.92	201,452.57	206,784.61	395,781.93	243,081.88
Less Excess Revenue	110,352.16	92,088.07	83,755.94	148,649.40	125,402.16	111,643.55
Net Affect on TSF	105,367.04	103,582.85	117,696.63	60,135.21	270,379.77	131,432.30

Looking at Buildings & Grounds Allocation, most is allocated to other cost pools. Equipment Storage is absorbed by Transportation Services. WisDOT contributes to their portion for having our equipment available based on use of equipment in winter. Their portion offsets on average about 31% of equipment storage. The surcharge we include on equipment to all other users helps to recover some of our portion through "excess revenue", a credit to Transportation Services. The rest, or \$270,379.77 for 2020, is an expense to TSF.

			2016	2017	2018	2019	2020	5 yr Ave
	2019 Square Ft	Square Ft	Allocation	Allocation	Allocation	Allocation	Allocation	5 YR AVERAGE
Highway Administration	9,091	5,760	25,030.97	22,509.32	23,282.18	23,481.58	44,894.83	27,839.78
Shop Operations	48,798	20,844	90,580.83	81,455.62	84,252.39	128,042.72	240,983.17	124,662.95
Fuel Handling	13,970	1,800	7,822.18	7,034.16	7,275.68	38,083.79	68,989.20	25,441.00
Equipment Storage	115,282	74,275	322,773.51	290,258.96	300,222.91	297,767.48	589,308.57	356,065.48
Bituminous Material Storage	3,300	3,300	14,340.68	12,895.97	13,338.75	8,523.73	16,296.68	13,079.15
Brine Making System	2,400	-	-	-	-	6,199.08	11,852.12	3,610.24
	192,841	105,979	460,548.15	414,152.03	428,371.91	498,098.38	952,322.55	550,698.60

Equip Storage Reimbursement %	33.17%	32.59%	32.90%	30.56%	30.48%	31.94%
DOT	107,054.29	94,586.03	98,770.33	90,982.85	173,524.64	112,983.63
TSF	215,719.22	195,670.92	201,452.57	208,784.61	395,781.93	243,081.85
Less Excess Revenue	110,352.18	92,088.07	83,755.94	148,849.40	125,402.16	111,649.55
Net Affect on TSF	105,367.04	103,582.85	117,696.63	60,135.21	270,379.77	131,432.30



# Administration

- Administration **cost pool** includes the activities that support the other major performance areas generally considered to include: budgeting, personnel, data processing, general administration, management analysis, public information, etc.
- The work performed by the individual and not the location of an employee's office should govern the allocation of costs to this cost pool.
- Subprograms of administration include Radio Expenses, General Public Liability Insurance, Patrol Supervision, Local Road Improvement Program (LRIP) and Local County Aid program (50/50 Bridge Aid).

# HIGHWAY OPERATIONS

## Highway Administration

All costs associated with administration such as Commissioner wages, fringe, administrative staff, travel expenses, Committee per diem and expenses, Commissioner's vehicle expense, office supplies, buildings & grounds allocation, depreciation of office equipment, audit fees, etc.

Total Administration Cost  
2020 = \$509,092.05  
5 yr Average = \$419,723.27

Recovered with  
Administrative Rate /  
Records & Reports

Administrative Rate  
2020 = 4.56%  
5 yr Average = 4.45%

Any over recovery is an addition to the Highway Enterprise Fund, an under recovery is an expense to the fund.

## HIGHWAY OPERATIONS

Also part of Administration:

### Radio Expenses

(a portion is recovered from a DOT Radio Reimbursement)

2020 Radio expense = \$18,177.00  
5 yr Average = \$3,996.25  
(Disposed a lot of old equip this yr)

### General Public Liability Insurance

(a portion is recovered from a DOT GPL Reimbursement)

2020 GPL Expense = \$44,045  
3 yr Average = \$43,195  
(was previously recorded in TSF)

### Patrol Supervision

(a portion of Patrol Supervision is recovered from DOT through invoicing)

2020 Patrol = \$165,846.63  
5yr Average = \$156,663.04  
(County cost)

### Local Road Improvement Program

(reimbursement from DOT)

2020 LRIP = \$538.30  
5 yr Average = \$718.21  
2020 Reimb = \$5,777.52  
5 yr Average = \$5,770.31

Any over/under recoveries affect the  
HIGHWAY ENTERPRISE FUND

2020 Total Admin = \$860,741.82  
5 yr Average = \$724,074.84

2020 Recovered = \$761,317.77  
5 yr Average = \$581,294.47

2020 Under recovered \$99,424.05  
5 yr Average under recovered= \$142,780.37

**HIGHWAY ADMINISTRATION  
YEAR 2020**

<b>Labor</b>			
Commissioner	\$	<u>52,931.84</u>	
Other Labor		<u>186,196.22</u>	\$ <u>239,128.06</u>
Fringe Benefit Costs			<u>142,942.86</u>
Travel Expense			<u>1,689.08</u>
Committee Per Diem and Expenses			<u>11,876.18</u>
<b>Commissioner's Vehicle Expense</b>			
Depreciation	\$	<u>5,863.09</u>	
Vehicle Overhead		<u>577.11</u>	
Other Expenses		<u>4,314.10</u>	<u>10,754.30</u>
Office Supplies			<u>19,260.04</u>
Office Supplies - COVID Response			<u>9,981.63</u>
Contract Services			<u>7,347.03</u>
Teleconferencing			<u>539.04</u>
Buildings and Grounds Allocation			<u>44,894.83</u>
Depreciation of Office Equipment			<u>14,679.00</u>
Miscellaneous			
Accounting and Auditing Services	\$	<u>6,000.00</u>	
		<u>          </u>	
		<u>          </u>	
		<u>          </u>	
		<u>          </u>	<u>6,000.00</u>
Total cost of having an office	\$		<u><u>509,092.05</u></u>



**OTHER ADMINISTRATION  
AND GENERAL EXPENSES  
Year 2020**

**RADIO EXPENSES**

Labor	\$ 1,536.37
Fringe Benefit Costs	<u>917.77</u>
Material	<u>2,980.27</u>
Shop Overhead	<u>                    </u>
Disposed Misc Radio Equipment	<u>13,561.00</u>
Depreciation	<u>2,131.75</u>
 Total Radio Costs	 <u><u>\$ 21,127.16</u></u>

**GENERAL PUBLIC LIABILITY**

General Public Liability Insurance	\$ <u>44,045.00</u>
Umbrella Insurance	<u>                    </u>
 Total GPL Costs	 <u><u>\$ 44,045.00</u></u>

**PATROL SUPERVISION**

Labor	\$ <u>149,668.52</u>
On Call	<u>11,932.00</u>
Fringe Benefit Costs	<u>96,620.98</u>
Machinery Rentals	<u>26,309.19</u>
Other	<u>1,408.62</u>
 Total Patrol Supervision Costs	 <u><u>\$ 285,939.31</u></u>

A portion of these costs are recovered from the state

**OTHER ADMINISTRATION  
AND GENERAL EXPENSES  
Year 2020**

LOCAL ROAD IMPROVEMENT PROGRAM

Labor	\$ 337.16
Fringe Benefit Costs	<u>201.14</u>
Miscellaneous	<u>          </u>
Machinery Rentals	<u>          </u>
 Total LRIP Costs	 <u>\$ 538.30</u>

LOCAL BRIDGE AIDS

T Farmington - Bartel Road	\$ 4,924.61
T Farmington - Frost Valley Road	<u>10,150.39</u>
T Larrabee - Yaeger Rd	<u>2,964.47</u>
T Helvetia - Miller Rd	<u>2,529.10</u>
T Helvetia - East Bestul Rd	<u>1,716.49</u>
T Matteson - Eulrich Rd	<u>3,703.93</u>
T Matteson - Dobbs Rd	<u>2,205.34</u>
T Dupont - Hall Rd	<u>4,337.33</u>
T Dupont - Lake Michael Rd	<u>2,863.99</u>
T Wyoming - Spaulding Rd	<u>39,709.73</u>
 Total Local Bridge Aids	 <u>\$ 75,105.38</u>

CHANGE IN VESTED SICK/VACATION LEAVE \$ (26,958.40)

# 5 yr Average of all Administration

## Administration

From LOGOS

	2016	2017	2018	2019	2020	5 yr Ave
B&G Allocation	25,030.97	22,509.32	23,282.18	23,481.58	44,894.83	27,839.78
Depr Of Office Equip	4,859.00	8,558.00	4,167.00	9,755.71	14,679.00	8,403.74
Total Administration	375,747.71	337,291.10	404,547.10	471,974.39	509,092.05	419,730.47

\*2020 Misc in clades \$9,981.63 for COVID emerg response

### Radio Expenses

Depreciation	-	-	-	3,649.95	15,692.75	3,868.54
Total Radio Cost	1,736.19	3,581.48	366.85	8,132.28	21,127.16	6,988.79
Less Radio Reimbursement	3,768.65	1,916.08	2,362.64	3,965.19	2,950.16	2,992.54
Net Radio	(2,032.46)	1,665.40	(1,995.79)	4,167.09	18,177.00	3,996.25

### General Public Liability Insurance

in TSF	in TSF	44,344.00	41,196.00	44,045.00	25,917.00	
Less GPL Reimbursement	(37,126.75)	(30,450.13)	(34,171.47)	(34,208.23)	(28,515.73)	(32,894.46)
Net GPL	(37,126.75)	(30,450.13)	10,172.53	6,987.77	15,529.27	(6,977.46)

### Patrol Supervision

Total Patrol Supervision	281,053.33	243,620.79	261,531.81	281,456.59	285,939.31	270,720.37
Less DOT 45%	119,799.16	103,263.75	109,038.56	118,092.48	120,092.68	114,057.33
Net Patrol Supervision	161,254.17	140,357.04	152,493.25	163,364.11	165,846.63	156,663.04

### Local Road Improvement Program

Total LRIP Cost	694.64	478.09	535.05	1,344.97	538.30	718.21
Less LRIP Reimbursement	5,416.65	5,939.92	5,939.92	5,777.53	5,777.52	5,770.31
Net LRIP Cost	(4,722.01)	(5,461.83)	(5,404.87)	(4,432.56)	(5,239.22)	(5,052.10)

total admin w/out recoveries	659,231.87	584,971.46	711,324.81	804,104.23	860,741.82	724,074.84
<b>Total Administration</b>	567,374.16	504,301.84	628,155.16	710,477.26	760,437.19	634,149.12
Less Records & Reports - DOT	91,531.44	91,591.02	93,604.44	93,089.81	79,439.01	89,851.14
Less Salt Storage - DOT	3,774.47	1,303.90	1,598.71	3,245.46	16,316.70	5,247.85
Less Records & Reports - Others	7,696.98	9,401.88	9,820.27	11,134.00	57,628.48	19,136.32
Less Records & Reports - CTY	286,541.42	337,449.33	357,536.81	314,892.88	441,223.24	347,528.74
Less Misc Revenue	19,037.65	23,132.75	18,984.45	20,462.95	66,405.71	29,604.70
<b>(Over) / under recovery</b>	158,792.20	41,422.96	146,610.48	267,652.16	99,424.05	142,780.37

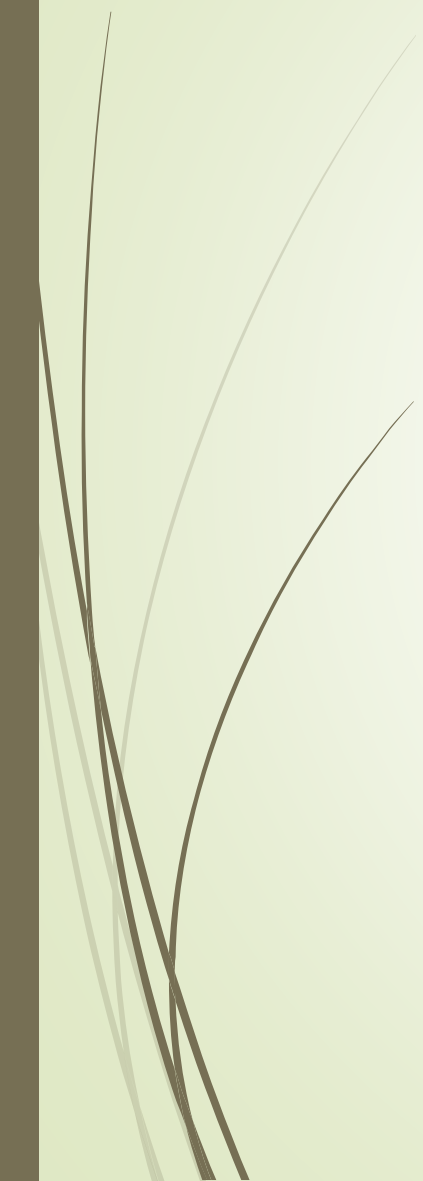
\*2020 Misc Revenue includes \$43,870.71 Focus on Energy Rebate

<b>Local Bridge Aids</b>	8,312.08	3,552.28	192,217.74	23,493.42	75,105.38	60,536.18
<b>Change in Vested Sick Leave</b>	72,386.35	(36,510.58)	5,961.16	(13,002.28)	(26,958.40)	375.25

Total Admin	659,231.87	584,971.46	711,324.81	804,104.23	860,741.82	724,074.84
Total Recovered	500,439.67	543,548.50	564,714.33	536,452.07	761,317.77	581,294.47
Over / (under)	(158,792.20)	(41,422.96)	(146,610.48)	(267,652.16)	(99,424.05)	(142,780.37)



# Fuel Handling

- ▶ This **cost pool** accumulates all costs of handling and dispensing fuel at all locations.
  - ▶ Handling rate is determined based on prior year costs and gallons dispersed and is applied to all gallons of fuel dispersed from pumps.
  - ▶ Variances between cost and allocations at year end are transferred to Shop Operations.
- 

# HIGHWAY OPERATIONS

## Fuel Handling

All costs associated with fuel handling such as fuel delivery labor and fringe, fuel truck costs, depreciation of fuel bulk storage, buildings & grounds allocation, etc.

Total Fuel Handling Cost  
2020 = \$220,293.31  
(includes \$43,596 for disp of old)  
5 yr Average = \$123,135.76

Recovered with Fuel Handling Cost

2020 Recovered = \$84,019.68  
5 yr Average = \$104,577.15

2020 Revenue/Expenses = \$(136,273.63)  
Under recovery  
5 yr Average Revenue/Expenses = (\$18,558.61)  
Under recovery

Any under recovery is an addition to Shop Operations, an over recovery helps decrease shop overhead.

## FUEL HANDLING YEAR 2020

Labor		\$	8,520.64
Fringe Benefit Costs			<u>5,098.75</u>
Fuel Truck Costs			
Depreciation	Unit #0047	\$	<u>0.00</u>
Other Expenses			<u>10,432.92</u>
Depreciation of Fuel Bulk Storage			<u>92,630.66</u>
Storage Cost			<u>68,989.20</u>
Other			<u>34,621.14</u>
Total		\$	<u>220,293.31</u>
Cost Allocations (Credits)			<u>(84,019.68)</u>
Fuel Handling Variance (Over) / Under Recovery			<u><u>136,273.63</u></u>

Regular Gallons dispensed = 36,448.03

Diesel Gallons dispensed = 238,157.31

Total Gallons dispensed = 274,605.34

5 yr Average Total dispensed = 292,552.82 gallons

## 5 yr Average of Fuel Handling

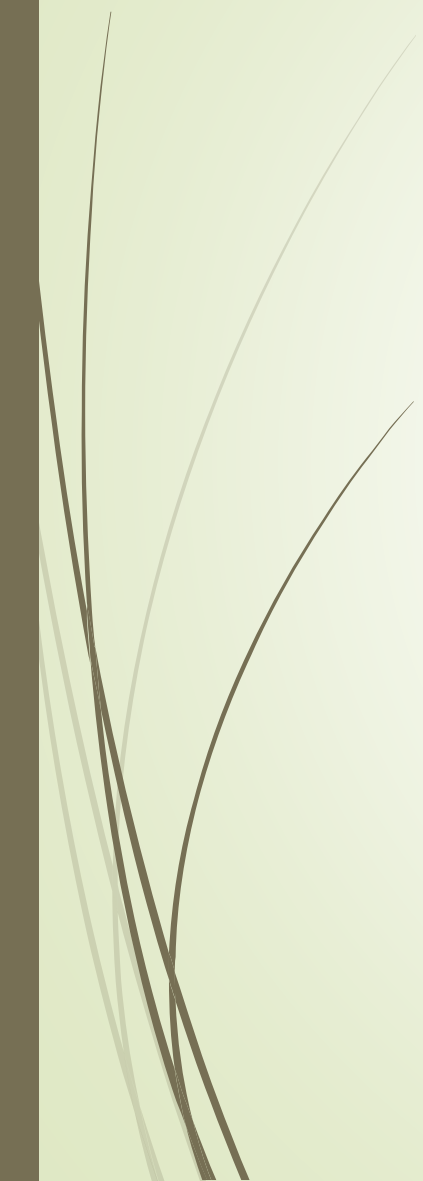
		FUEL HANDLING					
		2016	2017	2018	2019	2020	5 yr Ave
Labor	\$	8,319.10	8,641.29	8,821.24	9,872.11	8,520.64	8,834.88
Fringe Benefit Costs		5,545.31	4,676.37	5,820.76	5,887.44	5,098.75	5,405.73
Fuel Truck Costs							
Depreciation	Unit #0047	14,587.00	14,587.00	6,082.00	-	0.00	7,051.20
Other Expenses		6,916.74	12,198.01	13,910.84	9,253.49	10,432.92	10,542.40
Depreciation of Fuel Bulk Storage		15,297.00	22,582.00	29,757.11	28,164.77	92,630.66	37,686.31
Storage Cost		7,822.18	7,034.16	7,275.68	36,083.79	68,989.20	25,441.00
Other		22,080.81	29,980.22	24,704.92	29,484.14	34,621.14	28,174.25
Total	\$	80,568.14	99,699.05	96,372.55	118,745.74	220,293.31	123,135.76
Cost Allocations (Credits)		(102,071.09)	(106,564.76)	(106,723.63)	(123,506.60)	(84,019.68)	(104,577.15)
Fuel Handling Variance							
(Over/Under Recovery)		(21,502.95)	(6,865.71)	(10,351.08)	(4,760.86)	136,273.63	18,558.61

\*2020 INCLUDES \$43,596 FOR DISPOSAL OF OLD EQUIPMENT

Regular Gallons Used	19,321.58	25,334.55	28,864.45	33,282.12	36,448.03	28,650.15
Diesel Gallons Used	256,667.42	261,421.37	260,134.35	303,132.91	238,157.31	263,902.67
Total used =	275,989.00	286,755.92	288,998.80	336,415.03	274,605.34	292,552.82
Fuel Handling Rate = (Cost/Used)	0.29	0.35	0.33	0.35	0.80	0.43



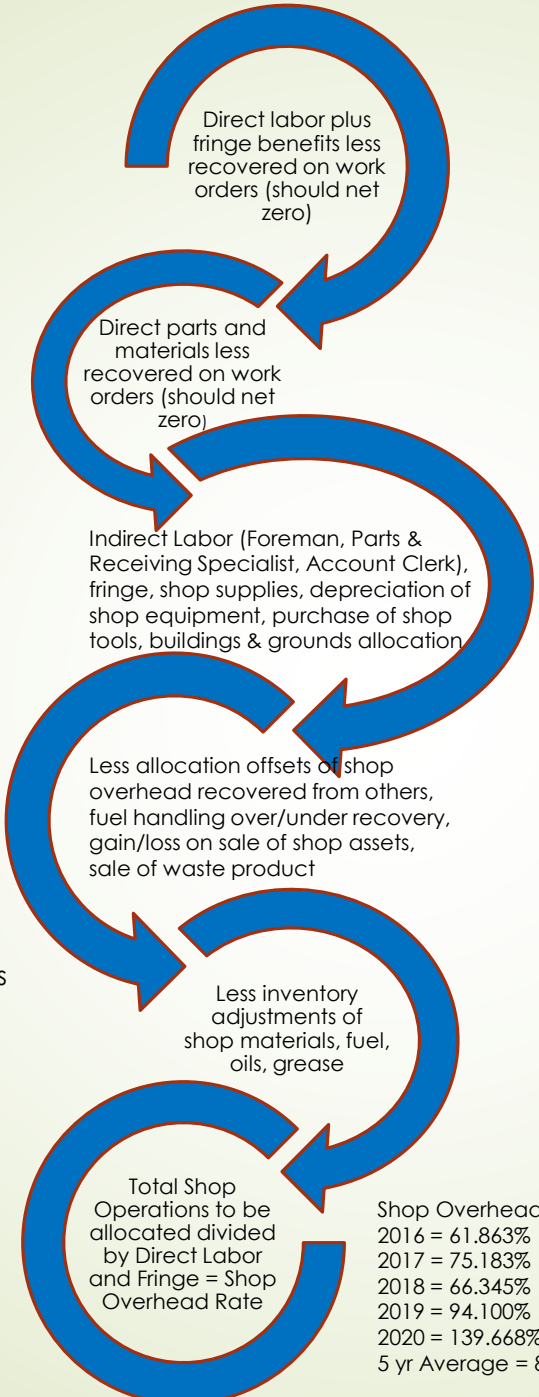
# Shop Operations

- This **cost pool** accumulates all costs of operating the Highway repair & maintenance shop.
  - Excluded are those storage costs for highway and other customer's equipment.
  - Shop overhead is allocated to equipment at year end using an annually determined shop overhead rate.
- 



# HIGHWAY OPERATIONS

## Shop Operations



Inventory Adjustments  
 2016 = (\$32,411.40)  
 2017 = (\$2,563.80)  
 2018 = \$12,704.99  
 2019 = (\$1,568.13)  
 2020 = (\$15,117.79)

Indirect Labor  
 2016 = \$187,194.97  
 2017 = \$186,378.95  
 2018 = \$202,461.76  
 2019 = \$237,723.25  
 2020 = \$233,834.50

2020 Shop Operations = \$837,033.55  
 5 yr Average = \$537,865.42

Shop Overhead Rate  
 2016 = 61.863%  
 2017 = 75.183%  
 2018 = 66.345%  
 2019 = 94.100%  
 2020 = 139.668%  
 5 yr Average = 86.737%

Shop Operations is fully allocated out to Highway Administration (Commissioner's vehicle) and Equipment Operations.

**SHOP OPERATIONS  
YEAR 2020**

Direct Labor	\$ 375,106.87		
Fringe Benefits	<u>224,194.00</u>	\$ 599,300.87	
Less Recovered on Work Orders		<u>599,300.87</u>	\$ 0.00
Direct Materials		\$ <u>1,238,371.44</u>	
Less Recovered on Work Orders		<u>1,238,371.44</u>	\$ 0.00
Indirect Labor			<u>233,834.50</u>
Fringe Benefits on Indirect Labor Only			<u>139,792.21</u>
Shop Supplies			<u>94,660.15</u>
Depreciation of Shop Equipment			<u>39,284.82</u>
Service Cars			
Depreciation	\$ <u>0.00</u>		
Other Costs	<u>0.00</u>	\$ 0.00	
Less Revenue		<u>0.00</u>	<u>0.00</u>
Unassigned Freight			<u>0.00</u>
Purchase and Repair of Shop Tools			<u>51,537.74</u>
Maintenance of Shop Equipment			<u>0.00</u>
Buildings and Grounds Allocation			<u>240,983.17</u>
Allocation Offsets			
Shop Overhead Recovered on Work Orders		<u>(76,866.01)</u>	Sheriff Overhead
Fuel Handling (Over) Recovery / Under Recovery		<u>136,273.63</u>	
(Gain) / Loss on Sale of Shop Assets (Adj. to Depreciation)		<u>(2,025.00)</u>	
Sale of Salvage and Waste Products		<u>(5,323.87)</u>	<u>52,058.75</u>
Inventory Adjustments			
Shop Materials and Supplies	\$ <u>(2,785.54)</u>		
Gasoline	<u>(2,765.78)</u>		
Diesel Fuel	<u>(13,886.54)</u>		
Lubricating Oils and Grease	<u>4,320.07</u>		<u>(15,117.79)</u>
Total Shop Operations to be Allocated		\$ <u>837,033.55</u>	
Divided by Direct Labor & Fringe Benefits charged for shop services		<u>599,300.87</u>	
Equals Shop Overhead Rate		<u>139.6683355%</u>	

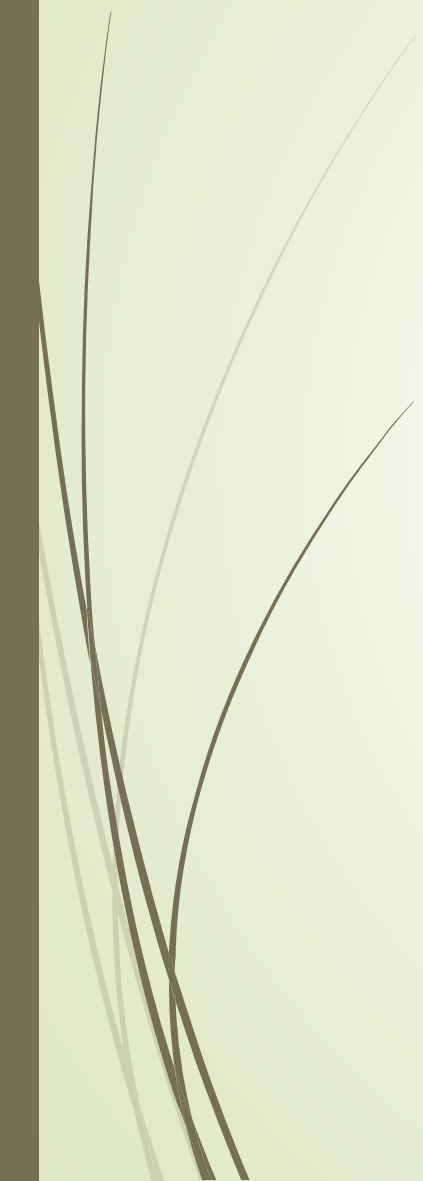
# 5 yr Average of Shop Operations

## SHOP OPERATIONS

	2016	2017	2018	2019	2020	5 yr Ave
Direct Labor	385,749.56	355,608.94	412,783.96	390,201.38	375,106.87	383,890.14
Fringe Benefits	258,572.98	195,739.06	269,538.42	233,064.48	224,194.00	236,221.79
Less Recovered on Work Orders	(644,322.54)	(551,348.00)	(682,322.38)	(623,265.86)	(599,300.87)	(620,111.93)
Direct Materials	1,141,942.92	1,312,951.26	1,498,579.31	1,561,182.56	1,238,371.44	1,350,605.50
Less Recovered on Work Orders	(1,141,942.92)	(1,312,951.26)	(1,498,579.31)	(1,561,182.56)	(1,238,371.44)	(1,350,605.50)
Indirect Labor	187,194.97	186,378.95	202,461.76	237,723.25	233,834.50	209,518.69
Fringe Benefits on Indirect Labor Only	125,474.41	102,015.47	132,132.48	141,602.62	139,792.21	128,203.44
Shop Supplies	82,303.50	72,465.74	68,898.18	71,399.96	94,660.15	77,945.51
Depreciation of Shop Equipment	9,426.00	8,130.00	8,130.00	13,236.19	39,284.82	15,641.40
Purchase and Repair of Shop Tools	24,909.29	32,355.97	27,444.84	41,553.95	51,537.74	35,560.36
Buildings and Grounds Allocation	90,580.83	81,455.62	84,252.39	126,042.72	240,983.17	124,662.95
Allocation Offsets						
Shop Overhead Recovered on Work Orders	(57,545.14)	(51,790.74)	(66,601.74)	(56,559.70)	(76,866.01)	(61,872.67)
Fuel Handling (Over) Recovery/ Under Recovery	(21,502.95)	(6,865.71)	(10,351.08)	(4,760.86)	136,273.63	18,558.61
Gain (Loss) on Sale of Shop Assets (Adj. to Depreciation)	-	-	-	32,647.00	(2,025.00)	6,124.40
Sale of Salvage and Waste Products	(9,833.83)	(7,062.49)	(6,387.52)	(14,822.45)	(5,323.87)	(8,686.03)
Inventory Adjustments						
Shop Materials and Supplies	(15,354.49)	(1,733.01)	3,501.11	4,403.02	(2,785.54)	(2,393.78)
Gasoline	(4,162.14)	117.50	(359.82)	1,087.56	(2,765.78)	(1,216.54)
Diesel Fuel	(13,151.74)	(1,222.48)	9,758.16	(2,202.72)	(13,886.54)	(4,141.06)
Lubricating Oils and Grease	256.97	274.19	(194.46)	(4,855.99)	4,320.07	(39.84)
	(32,411.40)	(2,583.80)	12,704.99	(1,568.13)	(15,117.79)	(7,791.23)
Total Shop Operations to be Allocated	398,595.68	414,519.01	452,684.30	586,494.55	837,033.55	537,865.42
Divided by Direct Labor & Fringe Benefits charged for shop services	644,322.54	551,348.00	682,322.38	623,265.86	599,300.87	620,111.93
Equals Shop Overhead Rate	61.863%	75.183%	66.345%	94.100%	139.668%	86.737%



# Pit & Quarries

- All expenses of operating gravel pits and quarries are to be charged to this **cost pool**. Detail of such costs should be maintained for each individual pit and/or quarry.
  - The materials should be recorded at cost and inventoried.
  - Variances at year end should be closed out to a Balance Sheet Account (in our case, the Enterprise Fund)
- 

# HIGHWAY OPERATIONS

## Pit & Quarries

2020 Recovered = \$115,391.86  
5 yr Average = \$243,548.73

Gain / (Loss)  
2016 = (\$29,847.34)  
2017 = \$39,036.27  
2018 = (\$4,055.30)  
2019 = (\$18,528.04)  
2020 = (\$48,433.25)

All costs associated with pits and quarries including transferring material, making sand / salt, pit restoration, crushing, permits, buildings & grounds allocation

Recovered with price of produced material, in our case sand/salt. A new price is calculated annually by taking the total cost / tons produced.

Total Pit & Quarries  
2020 = \$163,825.11  
5 yr Average = \$255,914.26

Any over recovery is added to the enterprise fund, an under recovery is an expense to the enterprise fund.

**PIT AND QUARRY OPERATIONS  
YEAR 2020**

Labor		\$ <u>32,082.59</u>
Fringe Benefit Costs		<u>19,166.57</u>
Materials and Supplies		<u>23,016.98</u>
Equipment Rental		<u>89,098.97</u>
Expenses (Exclusively used for Pit and Quarry Operations)		
Scale Licenses	<u>460.00</u>	
Legal Fees	<u>                    </u>	
Other Expenses	<u>                    </u>	<u>460.00</u>
Pit and Quarry Operations		<u>0.00</u>
Buildings and Grounds Allocation		<u>0.00</u>
Other		<u>0.00</u>
Total		\$ <u>163,825.11</u>
Cost Allocations (Credits)		<u>115,391.86</u>
Net Balance Gain (loss)		\$ <u><u>(48,433.25)</u></u>

## 5 yr Average of Pit and Quarries

### PIT AND QUARRY OPERATIONS

	2016	2017	2018	2019	2020	5 yr ave
Labor	35,716.18	69,466.64	34,287.32	72,738.70	32,082.59	48,858.29
Fringe Benefit Costs	24,266.51	40,053.50	21,563.47	43,139.32	19,166.57	29,637.87
Materials and Supplies	24,108.71	58,216.40	71,743.34	34,970.11	23,016.98	42,411.11
Equipment Rental	86,592.29	168,372.05	88,338.42	179,279.44	89,098.97	122,336.23
Expenses (Exclusively used for Pit and Quarry Operations)						
Annual Lease	9,000.00	9,000.00	-	-	-	3,600.00
Annual Permit	3,975.00	-	-	-	-	795.00
Collier Permits	-	-	-	259.00	-	51.80
Scale Licenses	575.00	575.00	600.00	460.00	460.00	534.00
Legal Fees	27,918.93	10,530.85	-	-	-	7,689.96
Other Expenses	-	-	-	-	-	-
Buildings and Grounds Allocation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	212,152.62	356,214.44	216,532.55	330,846.57	163,825.11	255,914.26
Cost Allocations Out	182,305.28	395,250.71	212,477.25	312,318.53	115,391.86	243,548.73
Net Balance Gain / (Loss)	(29,847.34)	39,036.27	(4,055.30)	(18,528.04)	(48,433.25)	(12,365.53)



# Bituminous Operations

- All expenses of operating a bituminous plant are to be charged to this **cost pool**. Detail of such costs should be maintained for each individual bituminous plant.
- The materials should be recorded at cost and inventoried.
- Variances at year end should be closed out to a Balance Sheet Account (in our case, the Enterprise Fund).



# HIGHWAY OPERATIONS

## Bituminous Operations

2020 Revenues = \$2,462,181.58  
5 yr Average = \$2,023,949.65

Gain / (Loss)  
2016 = \$16,686.11  
2017 = \$87,289.40  
2018 = \$54,428.92  
2019 = \$21,561.67  
2020 = \$64,138.64

All costs associated with Bituminous Operations including transferring material, making patch mix, permits, buildings & grounds allocation, etc.

Recovered with price of produced material. A new price is calculated annually by taking the total cost / tons produced.

Total Bituminous  
2020 Expenses = \$2,389,042.94  
5 yr Average = \$1,975,124.90

Asphalt Price per Ton:  
2016 = \$41.00  
2017 = \$42.00  
2018 = \$44.00  
2019 = \$49.50  
2020 = \$46.00  
2021 = \$44.35

Any over recovery is added to the enterprise fund, an under recovery is an expense to the enterprise fund.

**BITUMINOUS OPERATIONS  
YEAR 2020**

Labor		\$ <u>2,247.03</u>
Fringe Benefit Costs		1,344.61
Materials and Supplies		<u>2,372,099.05</u>
Equipment Rental (Not Exclusively used for Bituminous Operations)		<u>6,055.59</u>
Equipment Expenses (Exclusively used for Bituminous Operations)		
Depreciation	\$ _____	
Pit Lease	_____	
Pit Legal Fees	_____	
Shop Overhead	_____	
Insurance/other	_____	
		<u>0.00</u>
Buildings and Grounds Allocation		<u>16,296.66</u>
Other		
Total		\$ <u>2,398,042.94</u>
Cost Allocations (Credits)		<u>2,462,181.58</u>
Net Balance. <u>Gain/Loss</u>		\$ <u>64,138.64</u>

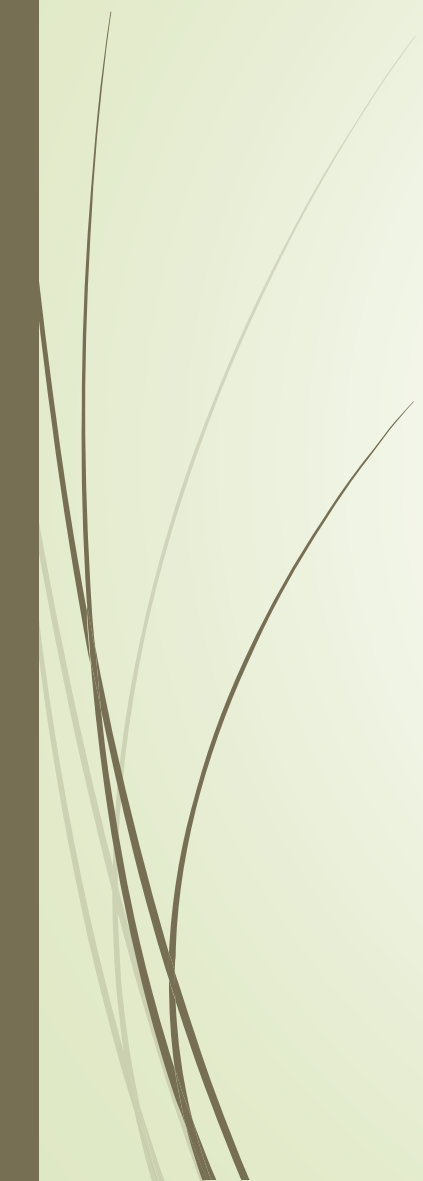
# 5 yr Average of Bituminous Operations

## BITUMINOUS OPERATIONS

	2016	2017	2018	2019	2020	5 yr Ave
Labor	2,858.82	3,274.03	3,265.11	2,950.02	2,247.03	2,918.96
Fringe Benefit Costs	1,966.52	1,768.93	2,165.75	1,743.44	1,344.61	1,797.85
Materials and Supplies	1,283,505.99	1,981,843.49	2,142,081.29	1,925,846.21	2,372,099.05	1,941,075.21
Equipment Rental (Not Exclusively used for Bituminous Operations)	7,024.37	8,367.37	9,090.14	8,650.03	6,055.59	7,837.50
Equipment Expenses (Exclusively used for Bituminous Operations)						
Depreciation	3,120.00	3,120.00	3,120.00	-	-	1,872.00
Pit Lease	-	-	9,000.00	4,500.00	-	2,700.00
Pit Legal Fees	-	-	11,406.40	7,353.48	-	3,751.98
Shop Overhead	-	-	-	-	-	-
Insurance/other	28.17	12.67	226.22	194.21	-	92.25
Buildings and Grounds Allocation	14,340.66	12,895.97	13,338.75	8,523.73	16,296.66	13,079.15
Other (Crushing)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,312,844.33</b>	<b>2,011,282.46</b>	<b>2,193,693.66</b>	<b>1,959,761.12</b>	<b>2,398,042.94</b>	<b>1,975,124.90</b>
Cost Allocations (Credits)	1,329,530.44	2,098,590.84	2,248,122.58	1,981,322.79	2,462,181.58	2,023,949.65
Net Balance (Gain/Loss)	\$ 16,886.11	87,308.38	54,428.92	21,561.67	64,138.64	48,824.74
Asphalt Cost	\$ 1,249,490.94	1,942,957.06	2,144,422.52	1,875,312.08	2,364,953.13	1,915,427.15
Patch Cost	\$ 63,353.40	68,289.40	49,271.14	84,449.05	33,089.81	59,890.56
Tons Asphalt produced	32,024.40	49,773.64	50,282.87	38,578.20	52,712.83	44,674.39
Tons Patch produced	833.92	853.82	823.24	855.03	415.46	756.29
estimated \$ per ton asphalt	39.02	39.04	42.65	48.61	44.86	42.88
estimated \$ per ton patch	75.97	79.98	59.85	98.77	79.65	78.93



# Salt Brining

- This **cost pool** accumulates all costs of producing salt brine such as buildings & grounds allocation, equipment used for production of brine, county financed brine maker depreciation, state or county financed brine equipment repair and maintenance, labor and fringe not reimbursed elsewhere, utilities if metered separately.
  - Excluded is the cost of salt. It's assumed state salt is used. If county salt is used, special accounting is required.
- 

## HIGHWAY OPERATIONS

### Brine Operations

It's important to note that no salt can be included in this cost pool. It is assumed state salt is used. If a county chooses to use county salt, special accounting is required.

All costs associated with Brine Operations including transferring material, making brine, utilities if metered separately, depreciation of brine equipment, buildings & grounds allocation, etc.

Recovered with price of produced material. A new price is calculated annually by taking the total cost / gallons produced.

Any over recovery is added to the enterprise fund, an under recovery is an expense to the enterprise fund. The variance, however, will be used in calculating next year's brine price.

Total Brine  
2020 Expenses = \$32,710.98  
2019 Expenses = \$7,413.49  
(first full year of production, depreciation and buildings & grounds allocation)

#### Brine Price per Gallon:

2019 early = \$.10  
2019 later = \$.17  
2020 = \$.17  
2021 early = \$.40  
2021 later = \$.65

## BRINE OPERATIONS YEAR 2020

Labor		\$	<u>2,718.64</u>
Fringe Benefit Costs			<u>1,626.22</u>
Other			<u>0.00</u>
Equipment Rental			<u>2,550.81</u>
Expenses			
Utilities (if metered separately)	\$	<u>0.00</u>	
Other Expenses		<u>3,153.19</u>	<u>3,153.19</u>
Brining Equipment Purchased by the County			
Depreciation	\$	<u>10,810.00</u>	
Other Expenses (Maintenance & Repairs)		<u>0.00</u>	<u>10,810.00</u>
Buildings and Grounds Allocation			<u>11,852.12</u>
Total		\$	<u>32,710.98</u>
Cost Allocations (Credits)			<u>(11,712.02)</u>
Brine Handling ((Over) <span style="border: 1px solid red; border-radius: 50%; padding: 2px;">Under</span> Recovery)		\$	<u><span style="border: 1px solid red; border-radius: 50%; padding: 2px;">20,998.96</span></u>

WisDOT wants to see counties' brine prices more uniform whether they cost participated in purchasing brine equipment or not.

## 2 Years of Brine Operations

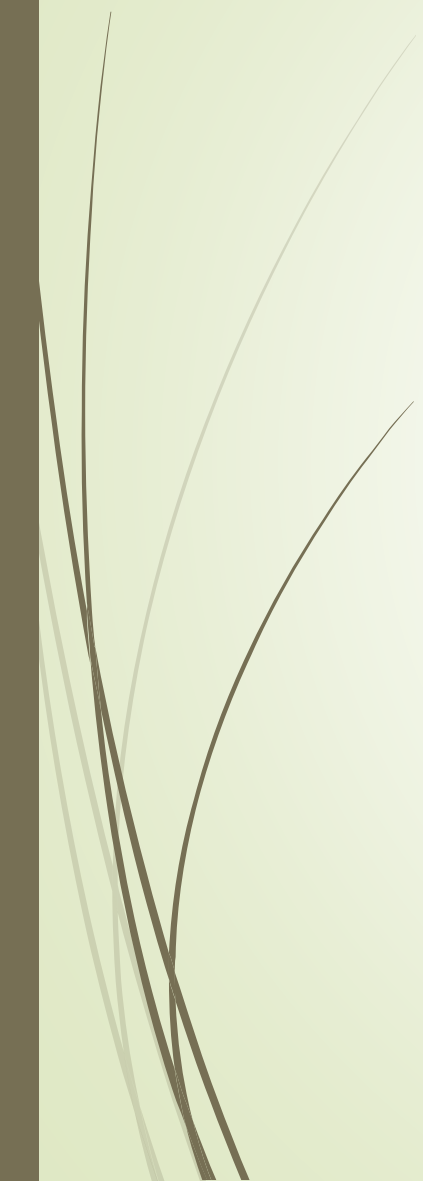
### BRINE OPERATIONS

	2019	2020
Labor	\$ -	2,718.64
Fringe Benefit Costs	-	1,626.22
Other	-	-
Equipment Rental	143.86	2,550.81
Expenses		
Utilities (if metered separately)	-	-
Other Expenses	-	3,153.19
Brining Equipment Purchased by the County		
Depreciation	1,070.55	10,810.00
Other Expenses (Maintenance & Repairs)	-	-
Buildings and Grounds Allocation	6,199.08	11,852.12
<b>Total</b>	<b>\$ 7,413.49</b>	<b>32,710.98</b>
Cost Allocations (Credits)	(5,961.70)	(11,712.02)
Brine Handling ((Over) / Under Recovery)	<b>\$ 1,451.79</b>	<b>20,998.96</b>
Gallons of Brine Dispersed in Current Year		
State	42,168.00	74,060.00
Other	230.40	10,966.60
Total	42,398.40	85,006.60
Current year brine cost	0.17	0.38
Reported Variance	1,451.79	20,998.96
Last Year's Variance	0	1451.79
12/31 Balance	1,451.79	22,450.75
Variance Adjustment	0.03	0.26
New Brine Cost	0.21	0.65



# Fringe Benefits

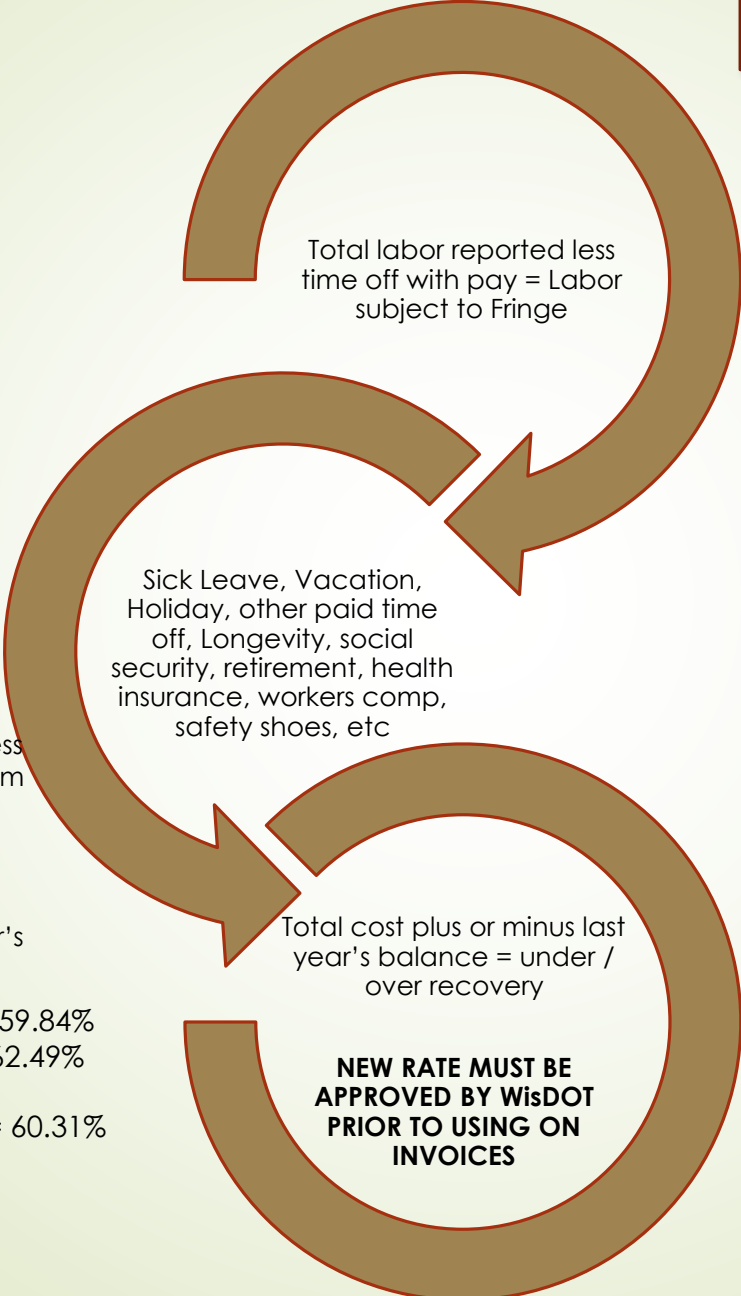
(Employee Taxes & Benefits)

- This **cost pool** accumulates all employee benefits and employment taxes for all Highway Employees.
  - Allocations out of the cost pool are based on direct labor charged to projects / work.
  - Variances at year end should be closed out to a Balance Sheet Account (in our case, the Enterprise Fund) and is included in next year's rate.
- 



# HIGHWAY OPERATIONS

## Fringe Benefits



Labor Subject to Fringe  
2020 = \$3,690,483.68  
5 yr Average = \$3,603,121.61

2020 Expenses = \$2,273,830.08  
5 yr Average = \$2,230,168.68

2020 under recovery = \$67,787.88

Total fringe benefits less under / over billed from previous year divided by Labor Subject to Fringe = new Fringe Benefit Rate to be included on next year's invoices.

2020 Fringe Rate = 59.84%  
2021 Fringe Rate = 62.49%

5 yr Average Rate = 60.31%

Any over recovery is added to the enterprise fund, an under recovery is an expense to the enterprise fund. The variance, however, will be used in calculating next year's rate.

**NEW RATE MUST BE APPROVED BY WisDOT PRIOR TO USING ON INVOICES**

**FRINGE BENEFIT ANALYSIS  
YEAR 2020**

EXPENDITURES

Time off With Pay		
PTO/ELB	\$ 75,261.85	
Emergency Paid Sick Leave	28,486.82	
Sick Leave Lump Sum	59,871.38	
Vacation	237,362.17	
Retirement Pay Out (Vacation)	25,248.61	
Holiday	139,701.82	
Funeral	10,322.14	
Birthday	16,450.38	
Military	0.00	\$ 592,705.17
Social Security		312,510.00
Retirement		280,792.07
Health Insurance		934,404.40
Life Insurance		2,897.45
Worker's Compensation		112,104.45
Unemployment Compensation		450.36
Longevity		8,509.14
Safety Shoes /Supplies		16,816.92
Call Time		12,640.12
Total Fringe Benefits		\$ <u>2,273,830.08</u>
Total Fringe Benefit Costs Recovered (Cost Allocations, Credit)		\$ <u>2,206,042.20</u>
Under/(Over) Applied		\$ <u>67,787.88</u>

# 5 yr Average of Fringe Benefits

## Fringe Benefits

	2016	2017	2018	2019	2020	5 yr Ave
Time off with pay (TOWP):						
PTO/ELB	74,689.38	73,093.17	83,669.96	98,041.53	75,261.85	80,951.18
Emergency Paid Sick Leave	-	-	-	-	28,486.82	5,697.36
Sick Leave Lump Sum	314.16	58,488.47	27,517.99	17,278.08	59,871.38	32,694.02
Vacation	189,683.48	189,332.92	210,169.28	226,162.22	237,362.17	210,542.01
Retirement Payout (Vacation)	8,234.35	20,312.55	20,754.14	12,383.84	25,248.61	17,386.70
Holiday	113,619.20	116,967.36	121,436.80	138,571.02	139,701.82	126,059.24
Funeral	3,935.10	2,542.38	4,859.27	9,484.32	10,322.14	6,228.64
Birthday	-	-	14,479.84	15,646.80	16,450.38	9,315.40
Military	3,979.44	1,275.20	244.22	-	-	1,099.77
Social Security	272,897.47	284,285.44	305,961.91	318,388.98	312,510.00	298,808.76
Retirement	242,820.52	257,039.65	275,342.97	284,138.40	280,792.07	268,026.72
Health Insurance	869,563.52	893,684.72	1,004,192.58	1,029,179.67	934,404.40	946,204.98
Life Insurance	2,730.89	2,758.65	2,810.70	2,647.61	2,897.45	2,769.06
Worker's Compensation	244,910.33	249,836.79	143,793.52	124,514.62	112,104.45	175,031.94
Unemployment Compensation	2,748.48	6,057.96	4,715.46	8,292.16	450.36	4,452.88
Longevity	8,874.14	8,877.75	8,940.53	9,108.68	8,509.14	8,862.05
Safety Shoes/Supplies	17,304.61	18,603.25	14,815.78	20,023.04	16,816.92	17,512.72
Call Time	18,274.94	16,934.59	22,570.50	22,206.04	12,640.12	18,525.24
Total Administration	2,074,580.01	2,200,090.85	2,266,275.45	2,336,067.01	2,273,830.08	2,230,168.68
Total Fringe Recovered	(2,236,341.62)	(1,878,909.54)	(2,417,371.40)	(2,292,821.03)	(2,206,042.20)	(2,206,297.16)
Under / (over) applied	(161,761.61)	321,181.31	(151,095.95)	43,245.98	67,787.88	23,871.52
Labor Subject to Fringe	\$ 3,358,152.68	\$ 3,423,665.28	\$ 3,699,049.53	\$ 3,844,256.90	\$ 3,690,483.68	\$ 3,603,121.61
Current year fringe benefit rate	61.22%	64.26%	61.27%	60.77%	61.61%	61.83%
Reported Variance	(161,761.61)	321,181.31	(151,095.95)	43,245.98	67,787.88	\$ 23,871.52
Last Year's Variance	(88,159.80)	(249,921.41)	71,259.90	(79,386.36)	(36,140.38)	\$ (76,469.61)
12/31 Balance	(249,921.41)	71,259.90	(79,836.05)	(36,140.38)	31,647.50	\$ (52,598.09)
Variance Adjustment	-7.44%	2.08%	-2.16%	-0.94%	0.86%	-1.52%
Next Year's Fringe Benefit Rate	53.78%	66.34%	59.11%	59.83%	62.47%	60.31%
DOT Approved Rate	53.78%	66.34%	59.10%	59.84%	62.49%	60.31%



# Field Small Tools

- Small tools are tools that cannot be directly attributed to projects.
- Allocations out of the **cost pool** are based on total labor charges (including fringe benefits) for all field projects during the year.
- Variances at year end should be closed out to a Balance Sheet Account (in our case, the Enterprise Fund) and included in next year's rate.



# Field Small Tools Definition

- ▶ Small tools are defined as any item purchased or built for use on multiple field projects and which costs less than \$5,000, except for certain chain saws, concrete saws, and line trimmers which are classified units of equipment.
- ▶ Includes tools such as hand shovels, picks, skill saws, power drills, barricades with battery operated flashers (subject to capitalization rule) and other similar equipment.
- ▶ A list of more popular field small tools can be found in DOT Maintenance Manual Chapter 02-20-20.

# HIGHWAY OPERATIONS

## Field Small Tools

Small tools purchased, fuel used, and labor for repairing small tools

2020 Expenses = \$71,007.35  
5 yr Average = \$85,662.38

Less allocations out (amount included on customer invoices)

2020 Allocations = \$63,815.20  
5 yr Average = \$79,944.65

Total Field Labor  
2020 = \$3,787,544.79  
5 yr Average = \$3,721,147.29

2020 Rate = 1.7%  
2021 Rate = 1.8%

5 yr Average Rate = 2.06%

Total cost plus or minus last year's balance = under / over recovery

2020 under recovery = \$7,192.15  
5 yr Average = (\$5,282.27)

**NEW RATE MUST BE APPROVED BY WisDOT PRIOR TO USING ON INVOICES**

Any over recovery is added to the enterprise fund, an under recovery is an expense to the enterprise fund. The variance, however, will be used in calculating next year's rate.

**FIELD SMALL TOOLS ACCOUNT  
YEAR 2020**

Labor		\$	<u>589.13</u>
Fringe Benefits			<u>352.54</u>
Machinery			<u>14.78</u>
Materials			<u>70,050.90</u>
Depreciation			<u>          </u>
Consumable Tools (Detail by major type)	\$	<u>          </u>	
		<u>          </u>	
		<u>          </u>	
		<u>          </u>	
		<u>          </u>	0.00
			<u>          </u>
Total Costs		\$	<u><u>71,007.35</u></u>
Cost Allocations		\$	<u>63,815.20</u>
Net Balance - (over) <u>under</u> recovered		\$	<u><u>7,192.15</u></u>
			<u>          </u>
Total Field Labor (Including fringe benefits)		\$	<u><u>3,787,544.79</u></u>

# 5 yr Average of Field Small Tools

## Small Tools

	2016	2017	2018	2019	2020	5 yr Ave
Labor	1,828.19	1,301.04	1,433.93	869.66	589.13	1,204.39
Fringe Benefits	1,214.11	699.69	929.88	527.83	352.54	744.81
Machinery			15.90	131.94	14.78	32.52
Materials	41,297.45	102,040.88	76,153.95	69,301.96	70,050.90	71,769.03
Depreciation						-
Consumable Tools		1,229.54	2,050.58	1,278.04		911.63
<b>Total Small Tools</b>	<b>44,339.75</b>	<b>105,271.15</b>	<b>80,584.24</b>	<b>72,109.43</b>	<b>71,007.35</b>	<b>74,662.38</b>
Total Small Tools Recovered	(86,547.47)	(29,841.78)	(153,757.42)	(65,761.40)	(63,815.20)	(79,944.65)
Under / (over) applied	(42,207.72)	75,429.37	(73,173.18)	6,348.03	7,192.15	(5,282.27)
<b>Total Field Labor (incl fringe)</b>	<b>\$ 3,700,374.04</b>	<b>\$ 3,519,045.75</b>	<b>\$ 3,991,164.54</b>	<b>\$ 3,607,607.32</b>	<b>\$ 3,787,544.79</b>	<b>\$ 3,721,147.29</b>
Current year fringe benefit rate	1.198%	2.991%	2.019%	1.999%	1.875%	2.02%
Reported Variance	(42,207.72)	75,429.37	(73,173.18)	6,348.03	7,192.15	\$ (5,282.27)
Last Year's Variance	22,656.19	(19,551.53)	55,877.84	(17,295.34)	(10,947.31)	\$ 6,147.97
12/31 Balance	(19,551.53)	55,877.84	(17,295.34)	(10,947.31)	(3,755.16)	\$ 865.70
Variance Adjustment	-0.53%	1.59%	-0.43%	-0.30%	-0.099%	0.04%
Next Year's Fringe Benefit Rate	0.67%	4.58%	1.59%	1.70%	1.78%	2.06%
DOT Approved Rate	0.7%	4.1%	1.6%	1.7%	1.8%	2.0%





# Equipment Operations

- This **cost pool** accumulates all costs of operating and maintaining highway department equipment.
- Use of the highway equipment on projects is done at rates established by DOT and approved by the Machinery Management Committee based on a rolling 5 year average.
- Variations of expenses over/under revenues at year end are closed to net assets.

# HIGHWAY OPERATIONS

## Equipment Operations

Revenue = Units of use x DOT set equipment rate

2020 Revenue = \$3,557,594.39  
5 yr Average = \$3,721,052.33

Less repair labor & fringe, fuel use, lubes, repair parts, tires/batteries, sundry/insurance, annual depreciation, shop overhead

2020 Expenses = \$3,800,449.25  
5 yr Average = \$3,466,159.30

Profit / Loss per piece of equipment

2020 Loss = \$256,122.68  
5 yr Average profit = \$258,988.68

Profit / loss from equipment operations add to or subtract from the Enterprise Fund. Generally speaking, can add profit / loss to the total annual depreciation to arrive at a rough figure to apply to future equipment purchases.



# 5 yr Average of Equipment Operations

<b><u>Machinery Operations</u></b>	2016	2017	2018	2019	2020	5 yr Ave
Labor	387,120.40	356,957.76	413,702.08	390,997.08	376,026.48	384,960.76
Fringe Bene fit Costs	257,964.72	195,389.33	270,147.41	233,534.74	224,744.29	236,356.10
Fuel	462,644.64	550,721.76	659,805.43	728,041.52	453,694.62	570,981.59
Lube	26,222.15	28,421.48	33,157.05	34,652.11	30,861.58	30,662.87
Part	504,579.07	610,115.69	699,545.57	776,738.19	578,915.40	633,978.78
Tire / Battery	115,613.28	87,238.74	73,178.84	70,315.33	137,034.07	96,676.05
Sundry / Insurance	179,569.78	200,884.82	213,608.87	222,167.50	228,016.54	208,849.50
Depreciation	639,472.65	692,794.24	715,180.91	787,681.08	916,736.27	750,373.03
Sold	6,898.27	16,828.20	(20,997.00)	3,412.00	2,757.45	1,779.78
Traded	-	-	10,130.00	-	-	2,026.00
Disposed	5,273.00	4,854.00	17,209.00	16,282.00	14,629.00	11,649.40
Overhead	398,595.68	414,519.01	452,684.30	586,494.55	837,033.55	537,865.42
Other	-	-	-	-	-	-
<b>Subtotal Equipment Cost</b>	<b>\$ 2,983,953.64</b>	<b>\$ 3,158,725.03</b>	<b>\$ 3,537,352.46</b>	<b>\$ 3,850,316.10</b>	<b>\$ 3,800,449.25</b>	<b>\$ 3,466,159.30</b>
<b>Less Special Equipment Costs</b>						
Allocated elsewhere	(37,893.16)	(39,826.94)	(34,325.83)	(21,883.16)	(21,187.22)	(31,023.26)
<b>Net Equipment Cost</b>	<b>\$ 2,946,060.48</b>	<b>\$ 3,118,898.09</b>	<b>\$ 3,503,026.63</b>	<b>\$ 3,828,432.94</b>	<b>\$ 3,779,262.03</b>	<b>\$ 3,435,136.03</b>
<b>Total Equipment Revenue - adj to state rate</b>	<b>3,356,696.55</b>	<b>3,505,412.02</b>	<b>3,749,102.35</b>	<b>4,436,456.36</b>	<b>3,557,594.39</b>	<b>3,721,052.33</b>
<b>Less Special Equipment Revenue</b>						
Allocated elsewhere	(24,228.08)	(23,614.28)	(23,490.40)	(28,850.29)	(34,455.04)	(26,927.62)
<b>Net Machinery Operations Revenue</b>	<b>\$ 3,332,468.47</b>	<b>\$ 3,481,797.74</b>	<b>\$ 3,725,611.95</b>	<b>\$ 4,407,606.07</b>	<b>\$ 3,523,139.35</b>	<b>\$ 3,694,124.72</b>
<b>Net Machinery Operations - Profit (Loss)</b>	<b>386,407.99</b>	<b>362,899.65</b>	<b>222,585.32</b>	<b>579,173.13</b>	<b>(256,122.68)</b>	<b>258,988.68</b>



# Capital Purchases



- Capital purchases include equipment, fuel pumps, radio investments, parking lot paving, facilities improvements, buildings, large repairs extending the life of an asset, etc.
- Generally speaking, can take equipment operations profit/loss and add to the annual depreciation to get an estimate for capital purchases for the coming year.
- If there is no specific budget for equipment purchases, then money comes from the enterprise fund.
- Waupaca County has a 5 year equipment purchase plan to look ahead at future equipment purchases.

## HIGHWAY OPERATIONS

### Capital Purchases

Beginning Enterprise Fund Balance

Equipment profit, equipment depreciation, over recovery of cost pools, etc

Equipment purchases, building improvements, major repairs to equipment or buildings, under recovery of cost pools, etc

Remaining Enterprise Fund Balance

2020 Capital Purchases included:  
Machinery & Equip = \$1,691,150.97  
PBM Equipment = \$86,971.83  
Remaining Construction in Progress and investments in Buildings = \$136,876.28  
Remaining Construction in Progress and investments in Improvements = \$115,183.00

For total purchases of \$2,030,182.08 of which \$86,971.83 is from restricted PBM Funds, \$1,943,210.25 is from the Enterprise Fund Balance – unassigned.

Supporting the need for equipment purchases is:  
13 County Plow Routes  
13 State Plow Routes  
20 Municipal Plow Routes  
Maintenance and Construction of 333 miles of county roads and 572 lane miles of state highways.

Hurting the purchase of equipment is lack of snow and municipal support

Some counties budget separately for equipment purchases in addition to other capital purchases such as road improvements

## Capital Purchases

	2016	2017	2018	2019	2020	5 yr Ave	2021
Capital Purchases Budget	1,170,000.00	1,267,000.00	1,200,000.00	1,300,000.00	1,556,000.00	1,298,600.00	1,567,280.00
Highway Operations Assets				22,953,061.00		4,590,612.20	
Equipment	851,363.84	1,250,504.57	1,422,540.02	1,288,978.58	1,669,559.06	1,296,589.21	1,229,585.39
Repairs	57,811.37	59,928.12	32,025.06	183,602.85	108,563.74	88,386.23	
Land	212.42	-	-	3,050,329.46	4,862.39	611,080.85	
Improvements	29,409.71	-	-	1,182,923.57	115,183.00	265,503.26	
Buildings	37,245.06	-	-	17,248,261.25	136,876.28	3,484,476.52	
Fuel System	192,860.91	-	217,002.11	223,708.31	4,001.48	127,514.56	
Radios				19,428.95	13,449.75	6,575.74	
Bulk Fluid system				80,973.66	131.18	16,220.97	
Shop Equipment				408,684.19	467.10	81,830.26	
Brine Equipment				160,755.56	23,207.99	36,792.71	
Office Furniture & Equipment				131,216.36	-	26,243.27	
Less PBM Funds used		(99,426.54)	(65,034.15)	(35,149.85)	(86,971.83)	(95,527.46)	
						-	
<b>Total Capital Purchases</b>	<b>1,168,903.31</b>	<b>1,211,006.15</b>	<b>1,606,533.04</b>	<b>23,943,712.89</b>	<b>1,989,330.14</b>	<b>5,983,897.11</b>	<b>1,229,585.39</b>
<b>Remaining Unspent / (over spent)</b>	<b>1,096.69</b>	<b>55,993.85</b>	<b>(406,533.04)</b>	<b>309,348.11</b>	<b>(433,330.14)</b>	<b>(94,684.91)</b>	<b>337,694.61</b>
Equipment Profit / Loss + Depreciation =	1,024,386.99	1,061,163.43	933,272.80	1,393,515.34	691,267.86	1,020,721.28	691,267.86



Switching gears now to the last account related to Highway Finances. We've already covered Highway Operations and Capital Building and Equipment Purchases.

Let's move now to the Transportation Services Fund which is the umbrella for the 50/50 Local Bridge Aids and operations "outside the fence".



# Transportation Services

## 50/50 Local Bridge Aids

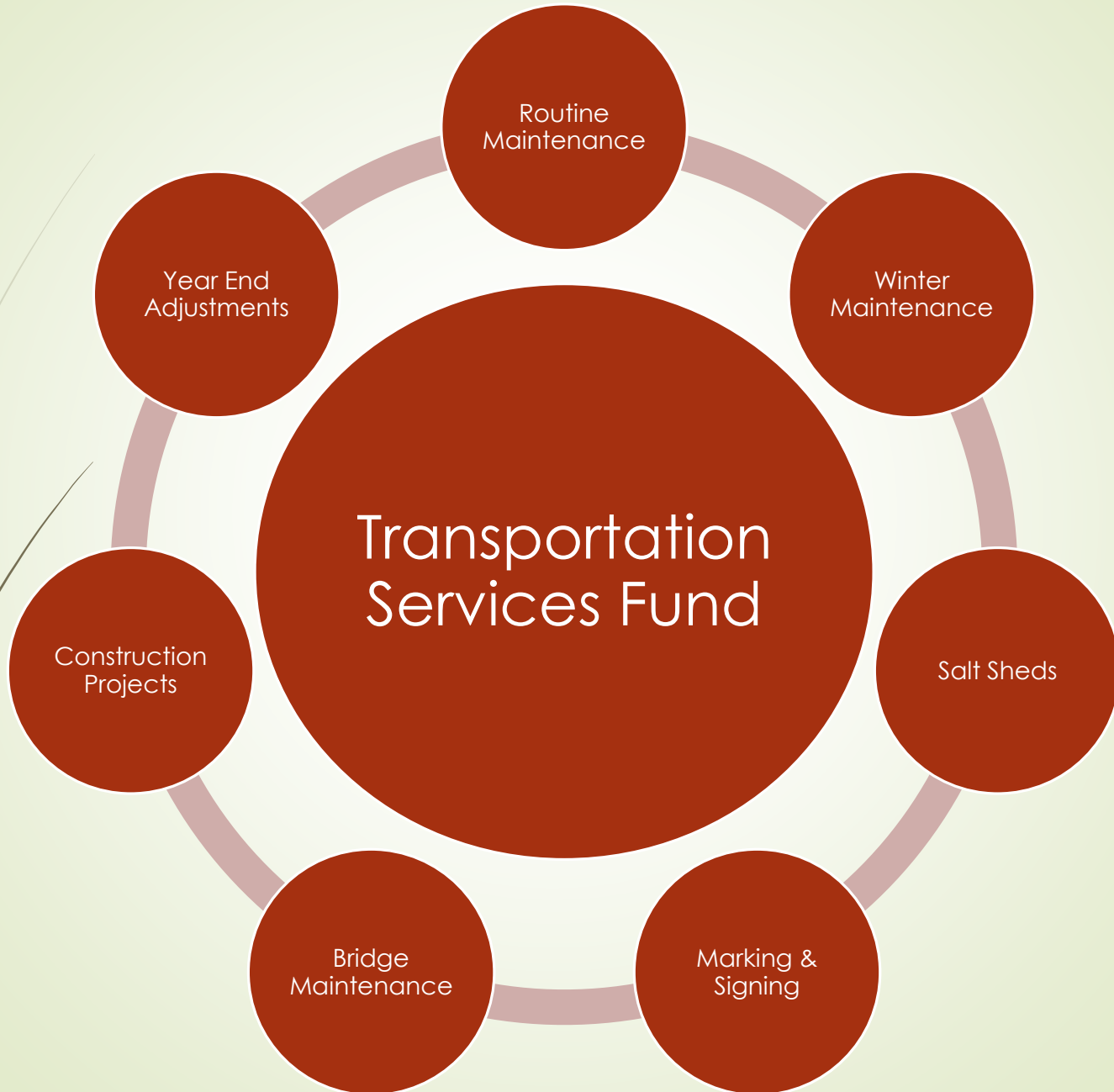
Wisconsin Statutes provide for county aid to construct or repair municipal structures of 36" span or larger

Participating municipalities are levied annually. Revenue is restricted for this purpose only.

Prior to construction or repair of structure, municipality must petition the Highway Committee for reimbursement. As fund balance allows, permission is given to begin construction / repair.

Once project is complete, municipality notifies the Department of the completion and reimbursement of 50% of costs incurred (up to petition amount) is made.

# Switching now to Transportation Services





# Transportation Services Fund

(Think of it as more of a yearly account)

- Provides funds for routine road maintenance, winter road maintenance, marking and signing, bridge maintenance, salt shed maintenance, road construction projects and the Wetland Mitigation project
- Helping to offset these expenses are WisDOT General Transportation Aid, Federal Government Local Road Improvement Program, County Tax Levy, available grants and cost shares (when applied for)
- Money left over in this fund at year end carries forward to next year's projects or may be transferred back to the Operations Fund

# Transportation Services

2020 Budget = \$2,183,381.00  
2020 Expenses = \$2,066,362.68

Under spent by \$117,018.32

## Routine Maintenance

Waupaca County is divided into four sections in which each of our four shops are located and maintains 333 miles of county roads

Maintenance includes brush and tree trimming, pothole patching, culvert replacement, shoulder maintenance, litter pickup, etc.

Operations Manager and Assistant Operations Manager work with the outlying shop foremen who oversee their respective County Sections

\*\*admin rate is not included in budget or expense numbers (detailed on separate slide)

# Transportation Services

2020 Budget = \$1,052,028.00  
2020 Expenses = \$718,052.58

Under spent by \$333,975.42

Jan – June 2020 = \$556,698.13  
July – Dec 2020 = \$161,354.45

## Winter Maintenance

Waupaca County is divided into four sections in which each of our four shops are located and maintains 333 miles of county roads

Maintenance includes plowing, pushing back snow, brining, clearing intersections, installing snow fence, etc

Operations Manager and Assistant Operations Manager work with the outlying shop foremen who oversee their respective County Sections

\*\*admin rate is not included in budget or expense numbers (detailed on separate slide)

# Transportation Services

2020 Budget = \$215,187.00  
2020 Expenses = \$185,016.35

Under spent by \$30,170.65

## Marking & Signing

Waupaca County is divided into four sections in which each of our four shops are located

Maintenance includes erecting new or replacement signs, sign repair after damage, construction zone signage, detour routes, etc

Operations Manager and Assistant Operations Manager work with the Sign Foreman to oversee expenses

\*\*admin rate is not included in budget or expense numbers (detailed on separate slide)

# Transportation Services

2020 Budget = \$62,165.00  
2020 Expenses = \$102,270.49

Over spent by \$40,105.49

## Bridge Maintenance

Waupaca County is divided into four sections in which each of our four shops are located

Maintenance includes guardrail installation and repair, deck sealing, bridge inspections, etc.

Operations Manager and Assistant Operations Manager work with the Bridge Foreman to oversee expenses

\*\*admin rate is not included in budget or expense numbers (detailed on separate slide)

# Transportation Services

2020 Budget = \$50,792.00  
2020 Expenses = \$36,868.76

Under spent by \$13,923.24



## Salt Shed Maintenance



Waupaca County has both County and State salt sheds at each shop

Maintenance includes items such as replacing doors, roofs, pest control, utilities, etc.

Overseen by the Facilities & Equipment Superintendent



## Wetland Mitigation

Waupaca County has recently begun the process of developing a wetland mitigation bank on land currently owned by the County

Process includes approval from IRT (DNR / Army Corps / EPA), tree removal, mitigation, planning, oversight with the help of McMahan Engineering Services, DNR, etc.

Overseen by the Commissioner

Once complete, will be able to sell credits to other entities with revenue coming back to our Transportation Services Fund and eventually the Enterprise Fund

## Transportation Services

2020 Budget = \$25,000.00  
2020 Expenses = \$67,022.46

Overspent by \$42,022.46

Professional services  
Provided by McMahan  
Were \$48,195.56 of total  
expenses

\*\*admin rate is not included in budget or expense numbers (detailed on separate slide)

# Transportation Services

## Year End Allocations

At the close of the year adjustments are made according to the DOT's Uniform cost Accounting Manual

Adjustments recorded here affect the Transportation Services Fund and include inventory adjustments, excess revenue on equipment and buildings and grounds allocation

Overseen by the Accountant Office Manager and Finance Director

2020 Allocations included:  
Excess Revenue = \$125,402.16  
Equipment Storage = (\$395,740.61)  
Inventory Adjustments = \$43,634.17  
Winter Inv Adjustments = \$16,186.53

Total YE Adjustments = (\$210,517.75)  
Or an expense to the fund

2020 Budget = \$237,758.00  
2020 Expenses = \$210,517.75

Remaining unspent = \$27,240.25

# 5 yr Average of Transportation Services

Excluding administrative charge

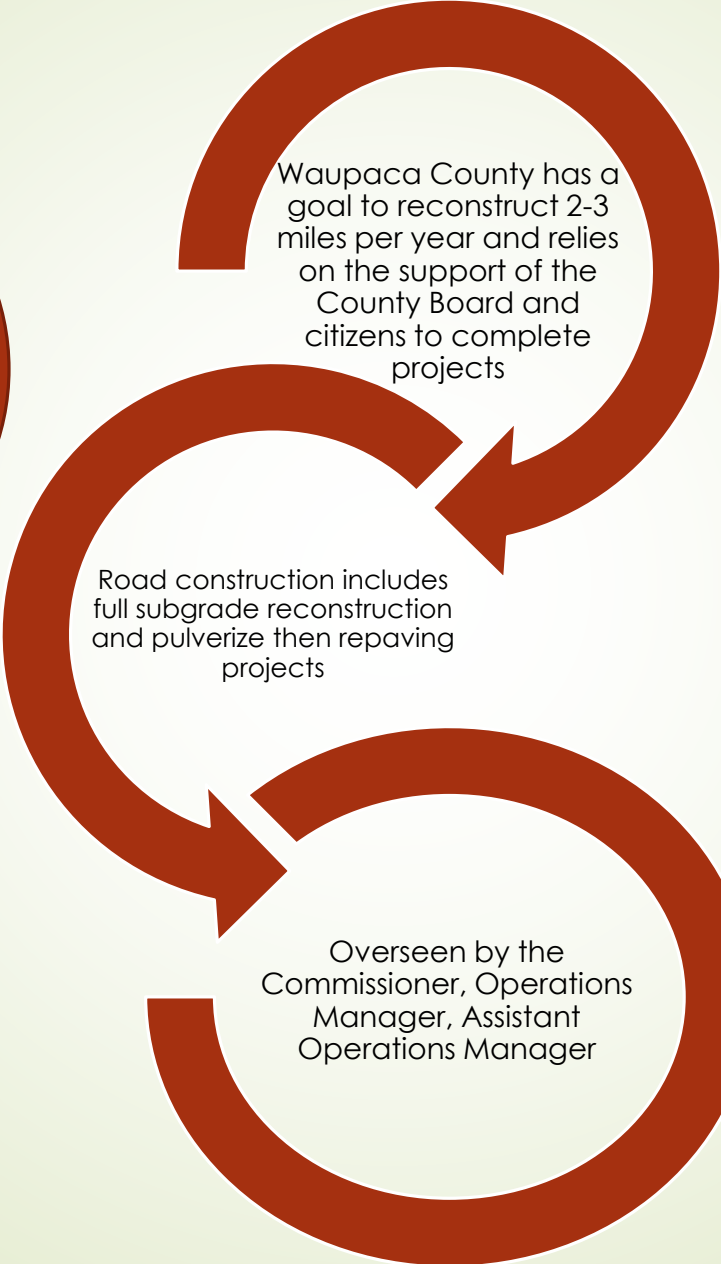
## County Maintenance

Routine Maintenance	2016	2017	2018	2019	2020	5 yr Ave
Section 1	502,862.60	518,961.62	432,537.66	352,911.74	420,312.82	445,517.29
Section 2	431,114.25	556,538.95	594,573.74	428,446.67	513,333.08	504,801.34
Section 3	492,006.94	348,690.71	357,574.60	323,323.22	394,521.94	383,223.48
Section 4	453,960.53	530,606.61	508,294.70	348,558.99	341,577.67	436,599.70
Kanamán Rd Redo	-	-	93,724.86	-	-	18,744.97
Spaulding Rd Redo	-	-	-	-	98,567.85	19,713.57
Wetland Mitigation	-	-	-	14,328.39	67,022.46	16,270.17
Special Sealcoating	-	-	304,603.96	135,290.46	298,049.32	245,981.25
<b>Total Routine Maintenance</b>	<b>1,879,944.32</b>	<b>1,954,797.89</b>	<b>2,291,309.52</b>	<b>1,602,859.47</b>	<b>2,133,385.14</b>	<b>1,972,459.27</b>
<b>Winter Maintenance</b>	<b>955,078.82</b>	<b>1,043,646.69</b>	<b>993,556.23</b>	<b>1,501,983.56</b>	<b>718,052.58</b>	<b>1,042,463.58</b>
<b>County Salt Sheds</b>	<b>20,072.05</b>	<b>15,977.14</b>	<b>12,307.11</b>	<b>21,610.09</b>	<b>36,868.76</b>	<b>21,367.03</b>
<b>Marking &amp; Signing</b>	<b>204,639.18</b>	<b>222,607.97</b>	<b>195,974.86</b>	<b>173,956.17</b>	<b>185,016.35</b>	<b>196,438.91</b>
<b>Bridge Maintenance</b>	<b>37,900.59</b>	<b>72,063.68</b>	<b>28,656.00</b>	<b>52,762.06</b>	<b>102,270.49</b>	<b>58,730.56</b>
<b>Total Other Maintenance</b>	<b>1,217,690.64</b>	<b>1,354,295.48</b>	<b>1,230,494.20</b>	<b>1,750,311.88</b>	<b>1,042,208.18</b>	<b>1,319,000.08</b>
<b>Annual Allocations</b>	- Included in Section 2 Above -			<b>7,328.47</b>	<b>210,517.75</b>	<b>108,923.11</b>
<b>Total Maintenance</b>	<b>3,097,634.96</b>	<b>3,309,093.37</b>	<b>3,521,803.72</b>	<b>3,360,499.82</b>	<b>3,386,111.07</b>	<b>3,335,028.59</b>
<b>Maintenance Budget</b>	<b>3,644,839.00</b>	<b>3,841,207.00</b>	<b>3,563,931.00</b>	<b>3,266,941.00</b>	<b>3,826,311.00</b>	<b>3,628,645.80</b>
<b>Over Spent / (Under Spent)</b>	<b>(547,204.04)</b>	<b>(532,113.63)</b>	<b>(42,127.28)</b>	<b>93,558.82</b>	<b>(440,199.93)</b>	<b>(293,617.21)</b>

# Transportation Services

2020 Budget = \$5,648,774.00  
2020 Expenses = \$6,289,838.20

Overspent by \$641,064.20



\*\*admin rate is not included in budget or expense numbers (detailed on separate slide)

Construction Projects		2016	2017	2018	2019	2020	5 yr Ave
01	CTH J - at Thoe Road		19,423.65	401,420.80			
02	CTH AH - TRI COUNTY RD TO CTH H			16,561.23			
02	CTH Q - Cobbtown Rd to USH 10					92,524.15	
03	CTH A - USH 10 to Galilee Road				233,285.32		
03	CTH K - Kriese Rd to CTH B		251,170.48				
05	CTH K - Culvert - Waushara Ln to Radley Road				4,327.34		
05	CTH K - Waushara Co Line to Radley Rd					544,254.44	
06	CTH P - STH 49 to Bridge					716,901.64	
07	CTH I - CTH Y & Paape Rd Intersector	572,025.38	174,814.81				
08	CTH E - Structure by Shawano County Line		5,103.49	104,712.98			
09	CTH T - CTH D to Collier Rd		454,347.81				
11	CTH N - CTH O to CTH T				47,366.41	114,003.80	
12	CTH B - Euclid St to Railroad		(3,127.85)				
12	CTH OO - STH 110 TO KUTCHEN REITER RD			260,270.38			
13	CTH O - STH 22 TO CTH OO			41,227.89	36,055.45	485,867.27	
14	CTH T - COLLIER RD TO CRAIN RD			-3,181.63			
15	CTH T - Crain Rd to Island Rd	429,206.81					
16	CTH T - O'Brien Natural Area	22,479.99	217,642.93	10,165.75	26,264.58	54,167.20	
17	CTH Q - STH 54 to Round Lake Road	355,362.47	47.57		194,345.48		
19	CTH K - CTH KK to Constance Rd		525,036.93	449,948.26			
21	CTH E - Crystal River Bridge		26,587.89	171,858.13	98,803.54	372.31	
21	CTH E - Evans St to Shadow Lake Rd	11,507.99					
22	CTH I - CTH Y & PAAPE RD INTERSECT			16,157.43			
23	CTH J - Bridge over Little Wolf River	19,304.84	133,969.14				
23	CTH N - CTH T to USH 45				29,382.83	2,723.13	
24	CTH P - STH 49 to Shawano County Line			49,877.84	288,151.70	259,824.79	
25	CTH W - USH 45 to STH 96	1,009,944.50	820,956.85	2,817.74	274,173.23		
27	CTH B - STH 49 to Diath Road				1,361.51	1,402.44	
29	CTH C - CTH E to STH 110	842,821.14	(25.58)		390.06	439,839.66	
30	CTH I - KLUTH RD TO CTH Y			223,413.31			
31	CTH BB - Little Wolf River Bridge				68.10	38,672.38	
31	CTH D - Spurr Rd to USH 45	1,872.82					
32	CTH I - USH 45 to Kluth Road	49,330.76	41,500.64	158,098.64	1,389,633.95	1,264,819.00	
33	CTH E - Waushara Co Line to CTH EE	111,887.22	19,413.93	1,215.87			
34	CTH T - Collier Road to CTH N	1,223.36	970,921.65	408.95	683,407.55		
35	CTH X - Bridge Gilder Repainting					285,043.77	
36	CTH D - Beacon St to Beckert Rd	398.95		625,336.10	129,216.10		
38	CTH D - Oak St to Beacon Avenue		214.07	(239.36)			
39	CTH I - Paape Rd to Shawano County Line		559,813.10	786.65			
40	CTH B - CULVERT LINING			31,131.72			
41	CTH D - Outagamie Co Line to USH 45				10,946.22		
42	CTH F - Lincoln St to Weyauwega	17,040.98					
42	CTH O - ISLAND RD TO CTH T			241,460.97			
44	CTH G - CTH GG to Aasen Rd		22,842.25	760,447.73	579.07		
45	CTH E - Evans Street Intersection				19,576.61		
46	CTH X - CTH A - CTH EE			561,653.32			
47	CTH Q - Bartel Rd to STH 49					29,113.30	
48	CTH N - Clark Street to CTH O			41,608.57	76,412.35	1,951,680.44	
50	CTH B - Amherst St So. Branch Little Wolf River				1,298.49	8,628.48	
<b>Total Construction Projects</b>		<b>3,444,407.21</b>	<b>4,240,653.76</b>	<b>4,167,159.27</b>	<b>3,545,045.89</b>	<b>6,289,838.20</b>	<b>4,337,420.87</b>
<b>Construction Budget</b>		<b>3,901,290.00</b>	<b>3,928,441.00</b>	<b>4,034,098.00</b>	<b>4,122,514.00</b>	<b>5,648,774.00</b>	<b>4,327,023.40</b>
<b>OverSpent / (Under Spent)</b>		<b>(456,882.79)</b>	<b>312,212.76</b>	<b>133,061.27</b>	<b>(577,468.11)</b>	<b>641,064.20</b>	

## Summary of Transportation Services with 5 year Average

### County Maintenance

<b>BUDGET</b>	2016	2017	2018	2019	2020	5 yr Ave
Records & Reports Budget	329,644.00	347,304.00	364,706.00	336,047.00	432,065.00	361,953.20
Maintenance Budget	3,644,839.00	3,841,207.00	3,563,931.00	3,266,941.00	3,826,311.00	3,628,645.80
Construction Project Budget	3,901,290.00	3,928,441.00	4,034,098.00	4,122,514.00	5,648,774.00	4,327,023.40
<b>Total Budget</b>	<b>7,875,773.00</b>	<b>8,116,952.00</b>	<b>7,962,735.00</b>	<b>7,725,502.00</b>	<b>9,907,150.00</b>	<b>8,317,622.40</b>
<b>Spent</b>	2016	2017	2018	2019	2020	5 yr Ave
Total Routine Maintenance	1,879,944.32	1,954,797.89	2,291,309.52	1,602,859.47	2,133,385.14	1,770,141.81
Winter Maintenance	955,078.82	1,043,646.69	993,556.23	1,501,983.56	718,052.58	1,042,463.58
County Salt Sheds	20,072.05	15,977.14	12,307.11	21,610.09	36,868.76	21,367.03
Marking & Signing	204,639.18	222,607.97	195,974.86	173,956.17	185,016.35	196,438.91
Bridge Maintenance	37,900.59	72,063.68	28,656.00	52,762.06	102,270.49	58,730.56
Annual Allocations	Included in Routine Maintenance			7,328.47	210,517.75	108,923.11
Total Construction Projects	3,444,407.21	4,240,653.76	4,167,159.27	3,545,045.89	6,289,838.20	4,337,420.87
Admin Rate / Records & Reports	286,541.42	337,449.33	357,536.81	314,892.88	441,223.24	347,528.74
<b>Total Spent</b>	<b>6,828,583.59</b>	<b>7,887,196.46</b>	<b>8,046,499.80</b>	<b>7,220,438.59</b>	<b>10,117,172.51</b>	<b>7,883,014.60</b>
<b>Total Budget</b>	<b>7,875,773.00</b>	<b>8,116,952.00</b>	<b>7,962,735.00</b>	<b>7,725,502.00</b>	<b>9,907,150.00</b>	<b>8,317,622.40</b>
<b>Remaining Unspent / (over spent)</b>	<b>1,047,189.41</b>	<b>229,755.54</b>	<b>(83,764.80)</b>	<b>505,063.41</b>	<b>(210,022.51)</b>	<b>434,607.80</b>

# So... where did we end up???

Incoming  
Revenue

- Prior Year's Unassigned Balance = \$3,913,814.28
- PBM Funds used for capital purchase = \$86,971.83

• **HIGHWAY OPERATIONS FUND**

Outgoing  
Expenses

- Net Loss on Income Statement = \$416,310.03
- Net Capital Investment = \$603,267.79

Ending  
Unassigned  
Balance  
\$2,981,208.19  
(Decrease of  
\$932,606.09)

# Where did we end up???

## Incoming Revenue

- Beginning Balance = \$1,537,397.61
- Tax Levy = \$2,872,944.00
- WisDOT General Transportation Aid = \$2,207,813.69
- Grants or cost shares we may have applied for (none in 2020)
- Excess Equipment Revenue = \$125,402.16
- Transfer From General Fund = \$3,430,406.00

## • Transportation Services Fund

## Outgoing Expenses


- County Routine Maintenance = \$2,066,362.68
- County Winter Maintenance = \$718,052.58
- County Marking & Signing = \$185,016.35
- County Bridge Maintenance = \$102,270.49
- Salt Shed Maintenance = \$36,868.76
- County Construction Projects = \$6,289,838.20
- Waupaca River Wetland Mitigation Project = \$67,022.46
- Annual Year End Inventory Adjustments = (\$59,820.70)
- County portion of Equipment Storage / Buildings & Grounds Allocation = \$395,740.61
- Administrative Rate / Records & Reports = \$441,223.24

Ending Balance  
(\$68,611.20)



# Where do we go from here?

- Through our story, we've determined it's necessary to take a quarterly approach with this exercise
- Sheriff's Department will be invoiced monthly for shop overhead vs. annually
- Adjust fuel handling rate, brine price, asphalt price, etc. as we are able
- Resolved to have quicker "turn around" for customer invoicing and monthly journal entries to LOGOS
- Highway Managers will have access to the entire process / presentation to aid in making business decisions
- Minimize major repairs and expenses for remainder of 2021, planning for 2022 and beyond can be predetermined outcome.
- Look for ways to increase revenue = thoughts on increasing permit fees? Double admin rate for locals from 2% to 4%? Negotiate sales of wetland credits when available? Eliminate 60/40 Brush Cutting? Charge a "winter availability" to locals similar to what we do to DOT?
- Take a closer look at the level of service provided to municipalities / others



# Reference the Uniform Cost Accounting Manual and Office Manager's Guide

- Buildings & Grounds Operations (53270)
- Highway Administration (53151-53193)
- Fuel Handling (53232)
- Shop Operations (53230)
- Pit & Quarry Operations (53250)
- Bituminous Operations (53260)
- Salt Brining Operations (53290)
- Fringe Benefits (53210)
- Field Small Tools (53220)
- Equipment Operations (53240)
- Capital Purchases (53281)
- Reconciliation of Depreciation – no slide
- Transportation Services Fund (53309-53316)