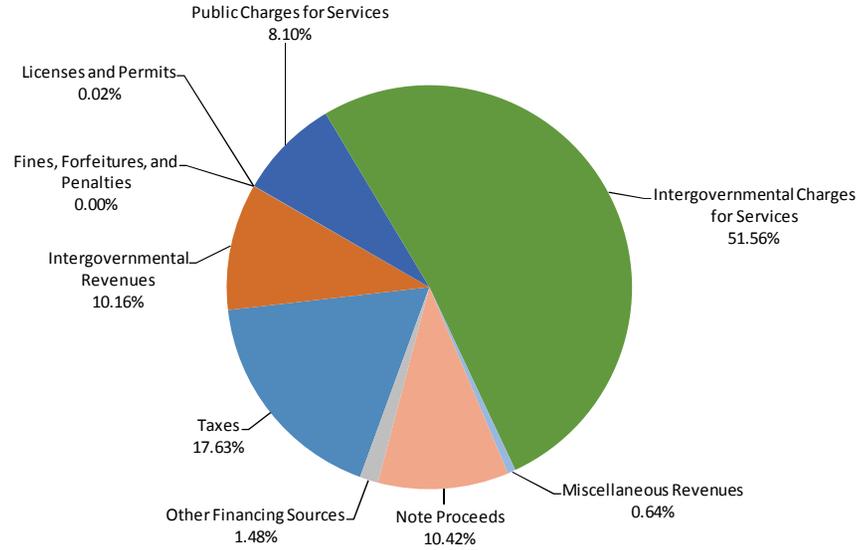


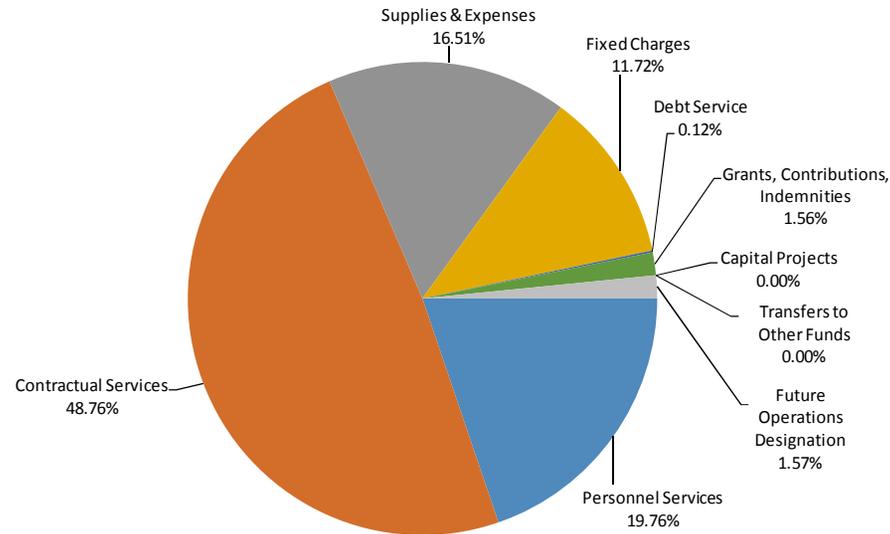
2018 REVENUES BY CLASSIFICATION – PUBLIC WORKS



	Change from 2017 Modified Budget			
	2017 Modified Budget	2018 Proposed Budget	Amount Change	Percent Change
Taxes	4,326,201	4,366,164	39,963	0.92%
Intergovernmental Revenues	2,044,465	2,515,229	470,764	23.03%
Licenses and Permits	995	5,000	4,005	402.51%
Fines, Forfeitures, and Penalties	-	-	-	0.00%
Public Charges for Services	1,861,400	2,006,600	145,200	7.80%
Intergovernmental Charges for Services	13,446,567	12,768,137	(678,430)	-5.05%
Miscellaneous Revenues	194,720	158,285	(36,435)	-18.71%
Note Proceeds	-	2,581,263	2,581,263	0.00%
Other Financing Sources	649,136	365,316	(283,820)	-43.72%
Total Revenues	22,523,484	24,765,994	2,242,510	9.96%

*These totals may vary from the 2018 County Wide Budget Summary as the amounts reflected include all budgets represented in this section.

2018 EXPENDITURES BY CLASSIFICATION – PUBLIC WORKS



	Change from 2017 Modified Budget			
	2017 Modified Budget	2018 Proposed Budget	Amount Change	Percent Change
Personnel Services	4,557,655	4,894,348	336,693	7.39%
Contractual Services	9,937,763	12,074,699	2,136,936	21.50%
Supplies & Expenses	4,193,186	4,089,727	(103,459)	-2.47%
Fixed Charges	3,146,146	2,902,097	(244,049)	-7.76%
Debt Service	-	30,000	30,000	0.00%
Grants, Contributions, Indemnities	364,300	386,850	22,550	6.19%
Capital Projects	-	-	-	0.00%
Transfers to Other Funds	7,580	-	(7,580)	0.00%
Future Operations Designation	316,854	388,273	71,419	22.54%
Total Expenses	22,523,484	24,765,994	2,242,510	9.96%

*These totals may vary from the 2018 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 (WisDOT) 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). 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 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.

Beginning in 2011, the Parks and Highway Departments shared two employees to meet their work plan goals under budget constraints. In 2017, the Parks Director requested that these positions revert back to full-time Parks positions. In order to meet the Highway Department's critical winter maintenance needs, two new full-time laborer positions were requested out-of-sequence. In addition, the Highway Department is proposing an additional two full-time laborer positions in 2018, to provide support for the WisDOT's maintenance programs, capital improvement projects, and additional work for the town bridge/culvert program.

HIGHWAY DEPARTMENT – ENTERPRISE FUND

FINANCIAL SUMMARY

	2016	2017	2017	2018	Change from 2017 Modified	Percent
	Actual	Modified	Projected	Budget	Budget Amount Change	Change
		Budget	Budget			
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	2,365	995	6,000	5,000	4,005	402.51%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	4,937	0	0	0	0	N/A
Intergovernmental Charges for Service	10,466,739	13,446,567	11,793,815	12,768,137	(678,430)	-5.05%
Miscellaneous Revenue	21,100	6,500	6,500	6,500	0	0.00%
Other Financing Sources	9,494	367,120	0	0	(367,120)	-100.00%
Total Revenue	\$10,504,636	\$13,821,182	\$11,806,315	\$12,779,637	(\$1,041,545)	-7.54%
Expenditures						
Personnel Services	6,632,400	6,971,919	6,437,806	7,089,573	117,654	1.69%
Contractual Services	869,608	2,044,034	1,330,510	1,065,964	(978,070)	-47.85%
Supplies & Expenses	4,428,603	6,064,445	5,236,519	6,003,002	(61,443)	-1.01%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	3,517,943	3,803,511	3,728,499	3,680,946	(122,565)	-3.22%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	42,404	10,000	10,000	0	(10,000)	-100.00%
Capital Projects	22,338	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	(5,193,138)	(5,072,727)	(4,937,019)	(5,059,848)	12,879	-0.25%
Total Expenditures	\$10,320,158	\$13,821,182	\$11,806,315	\$12,779,637	(\$1,041,545)	-7.54%
County Allocation	(\$184,478)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$184,478					

HIGHWAY DEPARTMENT – ENTERPRISE FUND

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental charges decrease primarily due to the amount of services billed to Other Local Governments. Revenue related to projects billed to the Capital Projects Fund decreased by \$2,242,718, projects billed to the Special Revenue Fund increased \$1,755,790 and projects billed to other local municipalities or County departments decreased \$481,577. The 2017 budgeted incidental labor rate was 75%, but the actual incidental labor rate is 61.57%. The 2018 incidental labor rate is projected to be 72%.
- The contract with the Wisconsin Department of Transportation for the state highway maintenance operations is budgeted to increase 10% based on the current (2017) 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 increase by 1.69% due to an estimated 2.00% annual adjustment increase for the County's wage and classification plan along with a decrease of 12.98% for health insurance premiums. The budgeted incidental labor rate decreases from the 2017 rate of 75% to 72% for 2018.
- The Parks Department previously partnered with the Highway Department by sharing two employees with the Highway Department during the winter maintenance months. This partnership is expected to terminate for the 2018 budget. The Highway Department budget includes 2.0 FTE additional Laborer positions requested in 2017, plus another 2.0 FTE additional Laborer positions in 2018.
- Contractual services decrease by 47.85% for 2018. This includes a decrease of \$1,048,140 for architect and engineering costs, a decrease of \$91,000 for professional services, and decrease of \$4,465 for utilities.
- Supplies and expenses decrease by only 1.01% due to a reduction in Capital Projects.
- Fixed charges decrease overall due to a decrease in machine rentals along with an offsetting increase to depreciation and amortization expenses.
- Future operations designations decrease by \$12,879. However, based on the 2018 budget, \$92,931 would be designated for future operations.

HIGHWAY DEPARTMENT – ENTERPRISE FUND

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Architect & Engineering	376,565
Other contractual	689,399
Total	1,065,964

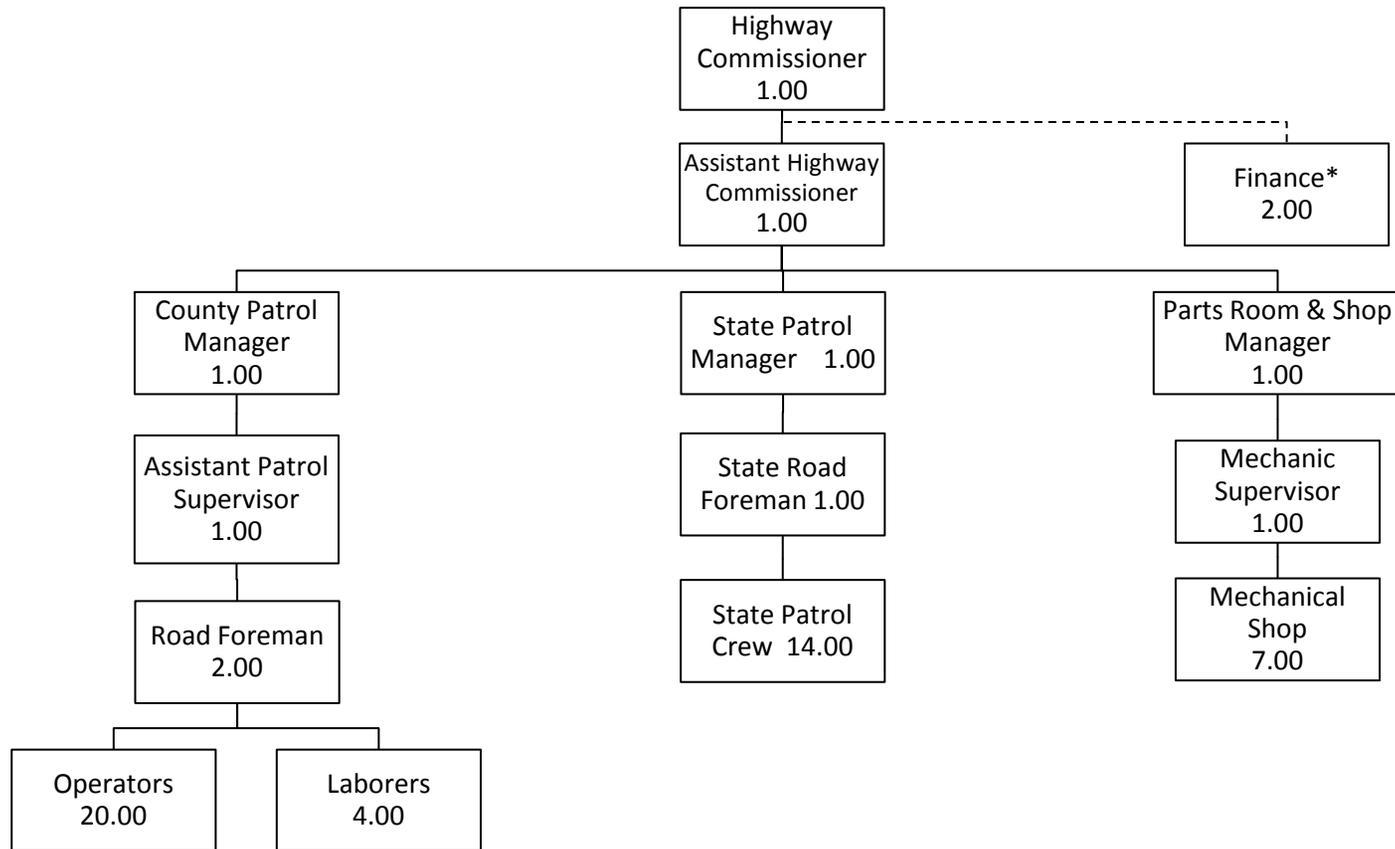
CAPITAL OUTLAY Purchases

Description	Amount
(2) Patrol Trucks	250,000
Snow & Ice	250,000
Pick-Up (1 Ton Dump)	42,000
Commissioner Vehicle	38,000
Paint Machine	450,000
Skid Steer	60,000
Tractor	80,000
Emergency Generator	60,000
Broom Attachment	15,000
Pressure Washer	30,000
Snow Blower	8,500
Total	1,283,500

CAPITAL OUTLAY Sales

Description	Book Value
F350 Ford 1-Ton Truck	4,564
2000 Sterling Truck	12,758
2000 Sterling Trucks	12,758
1997 GMC Paint Machine	17,250
2005 Bobcat Skidster	4,243
1990 Case Tractor	1,935
2002 Arrow board	818
Total	54,326

HIGHWAY



Position Summary (FTE)	2016	2017	2018
Regular Positions	50.00	51.00	55.00
Extra Help**	18.00	19.00	13.00
Total	68.00	70.00	68.00

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

**Extra Help includes 13 seasonal labor positions.

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

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

ON THE HORIZON:

Mill & Overlay Projects:	# of Miles
• CR F (CR W – STH 54)	6.92
Reconstruction:	
• CR I (CR Z – Collins Lake Rd)	2.38

HIGHWAY DEPARTMENT – SPECIAL REVENUE

FINANCIAL SUMMARY

Revenue	2016 Actual	2017 Modified Budget	2017 Projected Budget	2018 Budget	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Taxes	4,199,406	4,326,201	4,326,201	4,366,164	39,963	0.92%
Intergovernmental Revenue	1,928,570	1,839,865	1,836,476	2,303,129	463,264	25.18%
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	215,000	90,000	2,764,813	2,549,813	1185.96%
Total Revenue	\$6,127,976	\$6,381,066	\$6,252,677	\$9,434,106	\$3,053,040	47.85%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	6,995,035	6,106,029	5,740,409	9,120,556	3,014,527	49.37%
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	30,000	30,000	N/A
Grants, Contributions, Indemnities	110,467	251,000	216,450	283,550	32,550	12.97%
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	24,037	295,818	0	(24,037)	-100.00%
Total Expenditures	\$7,105,503	\$6,381,066	\$6,252,677	\$9,434,106	\$3,053,040	47.85%
County Allocation	\$977,527	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$977,527					

HIGHWAY DEPARTMENT – SPECIAL REVENUE

FINANCIAL SUMMARY HIGHLIGHTS:

- The 2018 tax levy contribution for the County Highway system is the same as 2017. The increase of \$39,963 solely represents the increase for bridge & culvert aid projects. The tax levy represents the portion tied to the County Trunk Highway System and bridge & culvert aid services performed by the Highway Enterprise Fund and billed back to the Highway Department Special Revenue Fund.
- A portion of intergovernmental revenues is related to general transportation aids. The 2017 general transportation aids actual revenue decreased \$3,389 compared to 2016. The 2018 budget is based on the 2017 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. The 2018 budget includes LRIP funds totaling \$466,653 for the County Road F project in the Town of Grant.
- Other financing sources increase to \$2,764,813 based on the 2018 construction schedule, planned bridge & culvert aid projects, the need for using fund balance related to those expenses, and borrowing of funds for a portion of the construction schedule. In 2018, \$2,581,263 of bond proceeds are planned to finance the CR I reconstruction project estimated at \$2,000,000 and a portion of the CR F mill and overlay project.
- Contractual services increase by \$3,014,527 or 49.37% based on the 2018 construction schedule.
- Debt service increases for the issuance expenses related to financing planned construction projects.
- Grants, contributions, indemnities increase due to the bridge aid projects scheduled for completion in 2018, and funded from the bridge aid reserves and levied 2018 bridge & culvert aid funds. The bridge & culvert aid projects in 2018 include:
 - Town of Belmont \$ 2,000
 - Town of Sharon \$ 2,000
 - Town of Hull \$ 5,000
 - Town of Eau Pleine \$ 11,000
 - Village of Rosholt \$205,000
- Three bridge & culvert aid projects are carry-forward from 2017:
 - Town of Carson \$24,550
 - Town of Grant \$25,000
 - Town of Sharon \$ 9,000

HIGHWAY DEPARTMENT – SPECIAL REVENUE

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Highway Enterprise Fund Provided Services	9,120,556

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 convenient, safe, economically and environmentally responsible facilities and programs to meet Portage County's solid 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, household hazardous materials, sharps, used oil, antifreeze, scrap metal, 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 the environmental and 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.

In 2018, the Solid Waste Department will complete the second five-year report for the closed landfill site. The report will assess the landfill's performance for geomorphic and topographic stability, longevity of the final cover system, and the achievement of waste mass equilibrium with the final cover system. The report will include an evaluation of all gas, groundwater, and leachate monitoring data, and data trends.

The Transfer Facility repayments for debt service are complete in 2017.

SOLID WASTE

FINANCIAL SUMMARY

	2016 Actual	2017 Modified Budget	2017 Projected Budget	2018 Budget	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	227,929	204,600	227,890	212,100	7,500	3.67%
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	2,023,527	1,861,400	2,023,100	2,006,600	145,200	7.80%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	114,500	188,220	129,285	151,785	(36,435)	-19.36%
Other Financing Sources	0	67,016	0	181,766	114,750	171.23%
Total Revenue	\$2,365,956	\$2,321,236	\$2,380,275	\$2,552,251	\$231,015	9.95%
Expenditures						
Personnel Services	161,681	122,849	125,500	128,279	5,430	4.42%
Contractual Services	1,935,697	1,902,876	1,795,940	2,044,789	141,913	7.46%
Supplies & Expenses	16,630	19,194	12,928	20,235	1,041	5.42%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	(15,428)	(16,503)	4,089	(39,694)	(23,191)	140.53%
Debt Service	9,660	0	0	0	0	N/A
Grants, Contributions, Indemnities	104,890	103,300	110,863	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	189,520	330,956	295,342	105,822	55.84%
Total Expenditures	\$2,213,129	\$2,321,236	\$2,380,275	\$2,552,251	\$231,015	9.95%
County Allocation	(\$152,827)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$152,827					

SOLID WASTE

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenues increase by \$7,500 for the Household Hazardous Waste grant.
- Public charges increase by 7.80%. The swap agreement with Advanced Disposal which allows waste to be delivered to Advanced Disposal's Cranberry Creek Landfill in Wisconsin Rapids and in turn, allows Advanced Disposal to deliver waste to the Marathon County Landfill, increased \$100,000. This increase 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. Also, direct hauling charges decreased \$20,000 and demolition charges decreased \$15,000.
- Miscellaneous revenues decrease based on anticipated interest income.
- Other financing sources increase by \$110,000 for the replacement of two sections of the Material Recovery Facility roof. The roof replacement is included in the County's Capital Improvement Plan, but had been delayed as the roof was functioning adequately. Most recent roof repairs have determined the replacement is necessary to be completed in 2018.
- Personnel services increase by 4.42% due to a 2.00% annual adjustment increase to the County's wage and classification plan along with a decrease of 12.98% for health insurance premiums.
- Contractual services result in a total increase of \$141,913 or 7.46%, primarily due to the replacement of two sections of the Material Recovery Facility roof and an increase related to the recurring expenses related to the landfill.
- Fixed charges decrease due to charges related to the Long Term Care and Monitoring of the Portage County Landfill.
- The grants, contributions and indemnities reflect the Responsible Unit grant distributions to municipalities. The Solid Waste Management Board has approved 50% of the Responsible Unit grant to be distributed to municipalities for 2017 and the same distribution is included in the 2018 budget.
- Transfers to other departments decrease based on the established repayment schedules of debt for the Transfer Facility. The Transfer Facility repayments are complete at the end of 2017.

SOLID WASTE

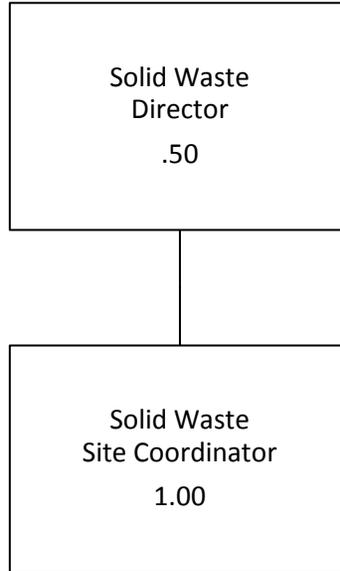
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Marathon County Swap Agreement	1,206,000
Transfer Facility Operations	318,500
Roof Replacement	110,000
Local Municipality Recycling Operations	102,300
Residential Clean Sweep Program	13,500
Leachate Hauling	13,000
Other Contracted Services	281,489
Total	2,044,789

CAPITAL OUTLAY

Description	Amount
-------------	--------

SOLID WASTE DEPARTMENT



Position Summary (FTE)	2016	2017	2018
Regular Positions	1.50	1.50	1.50
Extra Help	0.00	0.00	0.00
Total	1.50	1.50	1.50