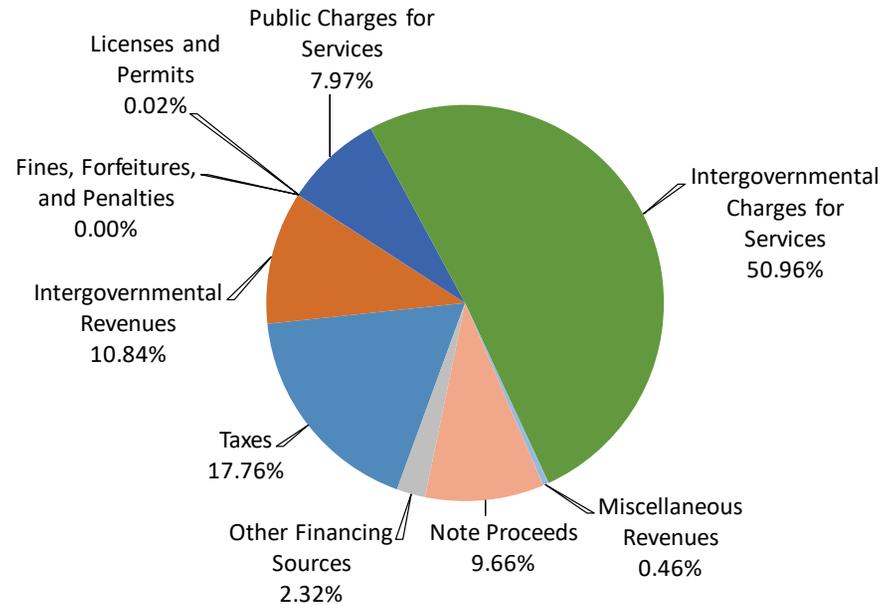


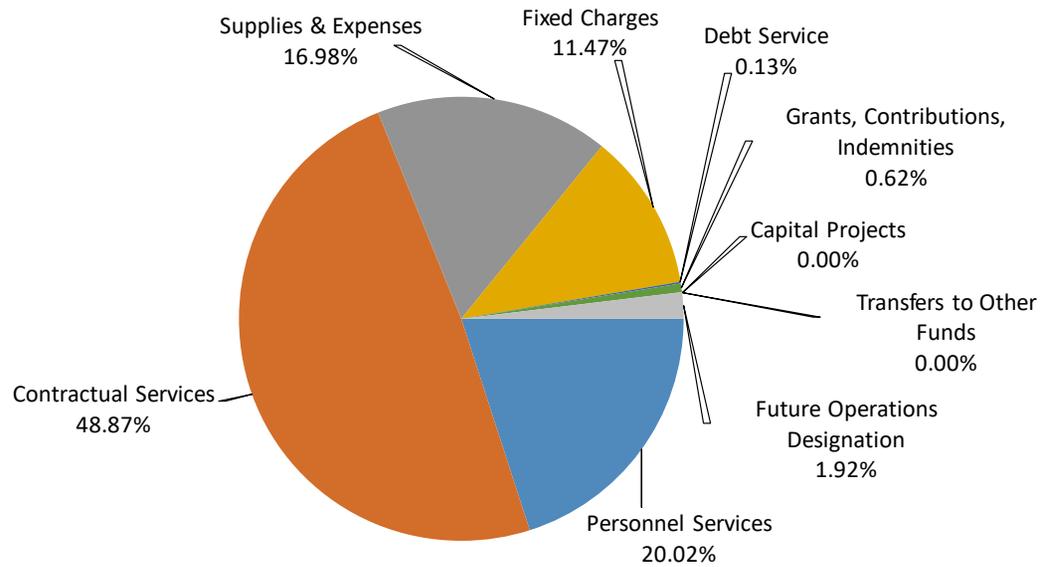
2019 REVENUES BY CLASSIFICATION – PUBLIC WORKS



	2018 Modified Budget	2019 Proposed Budget	Change from 2018 Modified Budget	
			Amount Change	Percent Change
Taxes	4,366,164	4,233,815	(132,349)	-3.03%
Intergovernmental Revenues	2,781,546	2,585,650	(195,896)	-7.04%
Licenses and Permits	5,000	5,700	700	14.00%
Fines, Forfeitures, and Penalties	-	-	-	0.00%
Public Charges for Services	2,006,600	1,899,727	(106,873)	-5.33%
Intergovernmental Charges for Services	13,274,454	12,152,347	(1,122,107)	-8.45%
Miscellaneous Revenues	158,285	110,722	(47,563)	-30.05%
Note Proceeds	2,581,263	2,303,723	(277,540)	-10.75%
Other Financing Sources	839,238	552,888	(286,350)	-34.12%
Total Revenues	26,012,550	23,844,572	(2,167,978)	-8.33%

*These totals may vary from the 2019 County Wide Budget Summary as the amounts reflected include all budgets represented in this section.

2019 EXPENDITURES BY CLASSIFICATION – PUBLIC WORKS



	Change from 2018 Modified Budget			
	2018 Modified Budget	2019 Proposed Budget	Amount Change	Percent Change
Personnel Services	4,955,858	4,773,181	(182,677)	-3.69%
Contractual Services	13,270,211	11,652,870	(1,617,341)	-12.19%
Supplies & Expenses	4,103,041	4,048,488	(54,553)	-1.33%
Fixed Charges	2,904,847	2,734,266	(170,581)	-5.87%
Debt Service	30,000	30,000	-	0.00%
Grants, Contributions, Indemnities	386,850	148,500	(238,350)	-61.61%
Capital Projects	-	-	-	0.00%
Transfers to Other Funds	-	-	-	0.00%
Future Operations Designation	361,743	457,267	95,524	26.41%
Total Expenses	26,012,550	23,844,572	(2,167,978)	-8.33%

HIGHWAY – 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.

HIGHWAY – ENTERPRISE FUND

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	5,060	5,000	5,000	5,700	700	14.00%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	281	0	2,100	0	0	N/A
Intergovernmental Charges for Service	11,602,467	13,274,454	12,561,111	12,152,347	(1,122,107)	-8.45%
Miscellaneous Revenue	9,216	6,500	8,000	13,000	6,500	100.00%
Other Financing Sources	262,353	0	0	0	0	N/A
Total Revenue	\$11,879,377	\$13,285,954	\$12,576,211	\$12,171,047	(\$1,114,907)	-8.39%
Expenditures						
Personnel Services	6,460,947	7,098,023	6,809,403	6,945,188	(152,835)	-2.15%
Contractual Services	1,476,810	1,755,130	1,069,742	968,207	(786,923)	-44.84%
Supplies & Expenses	4,883,026	6,016,316	6,256,751	6,081,978	65,662	1.09%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	3,643,825	3,683,696	3,631,107	3,542,909	(140,787)	-3.82%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	40,829	0	0	0	0	N/A
Capital Projects	22,012	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	(5,441,962)	(5,059,848)	(5,190,792)	(5,367,235)	(307,387)	6.08%
Total Expenditures	\$11,085,486	\$13,493,317	\$12,576,211	\$12,171,047	(\$1,322,270)	-9.80%
County Allocation	(\$793,891)	\$207,363	\$0	\$0	(\$207,363)	-100.00%
Addition to (Use of) Fund Balance	\$793,891					

HIGHWAY – 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 Special Revenue Fund decrease \$426,746 primarily due to a decrease in construction projects. The 2018 budgeted incidental labor rate was 72.00%, but the actual incidental labor rate is 69.18%. The 2019 incidental labor rate is projected to be 60.00% base rate. This decrease is due to the additional laborer hours from the two new positions in 2018.
- The contract with the Wisconsin Department of Transportation for the state highway maintenance operations is budgeted to remain the same as the current (2018) State’s Routine Maintenance Agreement (RMA) and the levels of services being requested. This agreement allows funding for 15.0 FTE State Patrol crew.
- Personnel services decrease 2.15% due to the decrease in the incidental labor rate. The salaries are budgeted to increase one step on the wage and classification plan along with an additional 1% added to base wages. The budgeted incidental labor rate decreases from the 2018 rate of 69.18% to 60.00% for 2019.
- Contractual services decrease by 44.84% for 2019. This includes a decrease of \$473,613 for architect and engineering costs, a decrease of \$431,017 for professional services, and decrease of \$2,000 for utilities.
- Supplies and expenses increase by 1.09% for two chipseal projects budgeted in 2018 but carried into 2019.
- Fixed charges decrease overall due to a decrease in machine rentals along with an offsetting increase to depreciation and amortization expenses.
- Future operations designations increase by \$307,387 of which approximately 4.00% would be an increase in machine revenue from overall increases in General Maintenance and Winter Maintenance.

HIGHWAY – ENTERPRISE FUND

CONTRACTED SERVICES

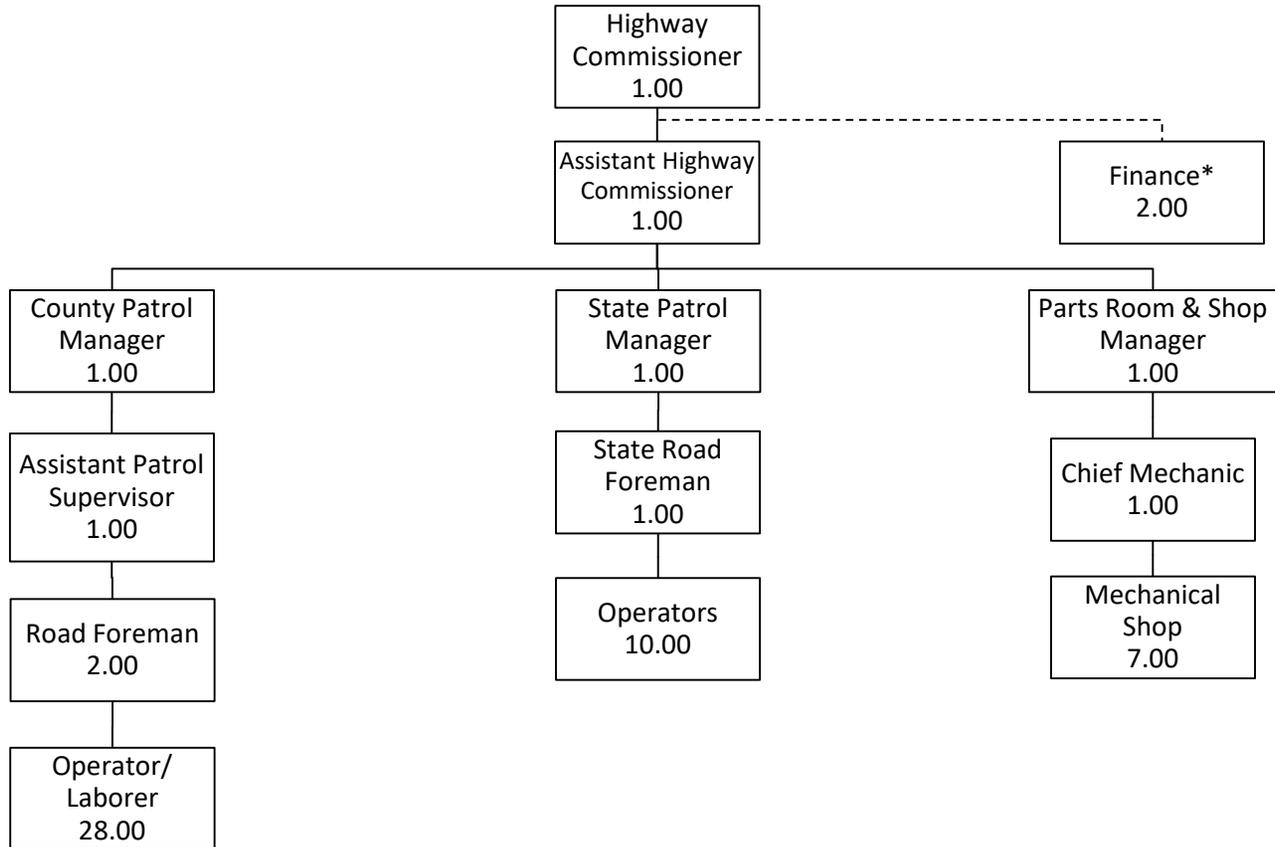
CAPITAL OUTLAY Purchases

Type of Services Provided	Annual Cost	Description	Amount
CR A Bridge Contracted Services	196,100	Shovel (Rubber Tire)	260,000
Architect & Engineering	182,800	(2) Patrol Trucks	250,000
Chipseal Hired Trucking	150,000	Snow & Ice	250,000
Building Repair	91,000	Loader	190,000
General Maintenance Hired Trucking	75,000	Shop Service Truck	75,000
Utilities	62,500	Tractor	65,000
Street Sweeping	45,000	Skid Steer	60,000
Other contractual	165,807	Trailer	52,000
Total	968,207	Brush Cutter Head	30,000
		Fork Lift	30,000
		Attenuator	25,000
		Total	1,287,000

CAPITAL OUTLAY Sales

Description	Amount
(3) Sterling L8511	38,264
2004 John Deere Loader	19,100
2007 Ford F350	6,411
1992 Case 695 Tractor	3,008
(2) RH Wing	2,310
(2) Monroe One Way Plow	2,426
(2) Monroe Spreader	1,545
Total	73,064

HIGHWAY



Position Summary (FTE)	2017	2018	2019
Regular Positions	51.00	55.00	55.00
Extra Help**	19.00	13.00	13.00
Total	70.00	68.00	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 – 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:

The Highway Department is continuing to work with the Highway Committee on the analysis of the level of service and corresponding costs to maintain the County's road and bridge system. Program needs, public safety factors, infrastructure life cycles are major items of consideration.

HIGHWAY – SPECIAL REVENUE

Some of the key points in this analysis include:

- Current Condition of the County Road System - A strong pavement preservation program consisting primarily of chipsealing and crackfilling has helped keep the average surface condition rates higher with only 20% of our system rated fair or worse but these maintenance projects have not addressed other needs such as drainage, right-of-way maintenance and brushing, safety issues and geometric deficiencies. Currently, 84% of the county road system is rated as needing maintenance or resurfacing.
- Pavement Replacement Cycle - The Highway Committee has identified a goal of approximately 10 miles per year (43 year average life) for the resurfacing, reconditioning, reconstruction program. Below is an estimate pavement life based on previous funding levels for the resurfacing, reconditioning, reconstruction program:
 - 7 year average(2012-2018) = 8.2 miles/year, 53 year average life
 - 3 year average(2016-2018) = 5.7 miles/year, 78 year average life
- Funding – Based on current funding levels without borrowing, the Highway Department is projecting a \$3 million/year deficit to meet the pavement replacement cycle goal. In recent years, the deficit has been met with borrowing. Long-term funding sustainability has been and will be a policy focus for 2019 and beyond.
- Planned 2019 resurfacing, reconditioning, reconstruction program includes:

Mill & Overlay Projects:	# of Miles
• CR F (CR W – STH 73)	6.28
Reconstruction:	
• CR Q (CR KK – Main St)	.40

HIGHWAY – SPECIAL REVENUE

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	4,326,201	4,366,164	4,366,164	4,233,815	(132,349)	-3.03%
Intergovernmental Revenue	1,842,178	2,569,446	2,569,446	2,359,150	(210,296)	-8.18%
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	3,004,813	2,946,263	2,542,723	(462,090)	-15.38%
Total Revenue	\$6,168,379	\$9,940,423	\$9,881,873	\$9,135,688	(\$804,735)	-8.10%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	5,276,624	9,626,873	9,595,982	9,016,688	(610,185)	-6.34%
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	30,000	30,000	30,000	0	0.00%
Grants, Contributions, Indemnities	214,154	283,550	213,500	39,000	(244,550)	-86.25%
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	42,391	50,000	50,000	N/A
Total Expenditures	\$5,490,778	\$9,940,423	\$9,881,873	\$9,135,688	(\$804,735)	-8.10%
County Allocation	(\$677,601)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$677,601					

HIGHWAY – SPECIAL REVENUE

FINANCIAL SUMMARY HIGHLIGHTS:

- The taxes amount represents the portion of levy appropriated to the County Trunk Highway System as well as the bridge aid services performed by the Highway Enterprise Fund and billed back to this special revenue fund. The 2019 tax levy contribution for the County Trunk Highway System and the tax levy bridge aid decrease 3.03% due to the decrease in eligible bridge aid projects submitted by the townships. The tax levy less bridge aid levy increases by \$42,561 in 2019 to help support sustainable highway funding.
- A portion of intergovernmental revenues is related to general transportation aids. The 2018 general transportation aids actual revenue increased \$266,217 compared to 2017. The 2019 budget is based on the 2018 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 2019 budget includes LRIP funds totaling \$256,357 for the County Road F Project.
- Other financing sources decrease to \$2,542,723 based on the 2019 construction schedule, planned bridge aid projects, the need for using fund balance related to those expenses, and borrowing of funds for a portion of the construction schedule. In 2019, \$2,303,723 of bond proceeds are planned to finance the CR F mill

and overlay project estimated at \$2,100,000 and CR A Bridge project which is financed by the WisDOT 80%.

- Contractual services decrease 610,185 or 6.34% based on the 2019 construction schedule.
- Debt Service remains the same due to the borrowing of funds for planned construction projects.
- Grants, contributions, and indemnities decrease due to the planned bridge aid projects that will be completed in 2019, and funded from the bridge aid reserves and levied 2019 bridge aid funds. Three bridge & culvert aid projects are carry-forward from 2018:
 - Town of Grant \$25,000
 - Town of Hull \$ 5,000
 - Town of Sharon \$ 9,000

HIGHWAY – SPECIAL REVENUE

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Highway Enterprise Fund Provided Services	9,016,688

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.

SOLID WASTE

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	226,845	212,100	227,270	226,500	14,400	6.79%
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	1,715,669	2,006,600	1,836,830	1,899,727	(106,873)	-5.33%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	81,628	151,785	94,348	97,722	(54,063)	-35.62%
Other Financing Sources	0	208,296	172,083	313,888	105,592	50.69%
Total Revenue	\$2,024,142	\$2,578,781	\$2,330,531	\$2,537,837	(\$40,944)	-1.59%
Expenditures						
Personnel Services	121,782	181,339	120,186	190,163	8,824	4.87%
Contractual Services	1,569,926	2,044,818	1,681,236	1,857,973	(186,845)	-9.14%
Supplies & Expenses	10,905	20,235	11,967	20,689	454	2.24%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	28,162	(39,694)	164	(39,563)	131	-0.33%
Debt Service	2,714	0	0	0	0	N/A
Grants, Contributions, Indemnities	109,863	103,300	109,885	109,500	6,200	6.00%
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	268,812	407,093	399,075	130,263	48.46%
Total Expenditures	\$1,843,352	\$2,578,810	\$2,330,531	\$2,537,837	(\$40,973)	-1.59%
County Allocation	(\$180,790)	\$29	\$0	\$0	(\$29)	-100.00%
Addition to (Use of) Fund Balance	\$180,790					

SOLID WASTE

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenues increase by \$14,400 for the Responsible Unit Recycling Grant.
- Public charges decrease by 5.33%. The 2019 budget includes a Portage County Transfer Facility tipping fee increase of \$2.00 per ton or additional revenue of \$57,356. The swap agreement with Advanced Disposal 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, decreased \$174,770. 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 revenues decrease \$14,875 due to anticipated interest income and \$13,488 for reimbursements anticipated from Advanced Disposal for utility reimbursements. There was also a decrease of \$25,000 due to MRF processing rebates. Due to the market rate of processed recyclables being below processing fees the County is paying Advanced Disposal versus the county receiving a rebate.
- Other financing sources increase by \$105,592 or 50.69% due to the anticipated fund balance required for expenses over revenues for the recycling section of the budget.
- Personnel services increase overall by 4.87% due to the Solid Waste Director change from 0.50 FTE to 1.00 FTE during 2018. Also a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services result in a total decrease of \$186,845 or 9.14%, primarily due to a decrease in 6,100 of waste disposal at the Marathon County landfill. The 2019 tonnage is based on tonnage history.
- 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 2018 and the same distribution is included in the 2019 budget.
- Future operations designations increase due to anticipated revenues over expenses for the transfer facility for future year use.

SOLID WASTE

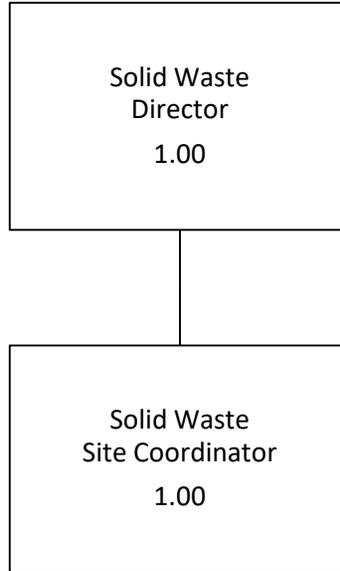
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Marathon County Swap Agreement	946,335
Transfer Facility Operations/Waste Hauling	300,125
Local Municipality Recycling Operations	109,500
Utilities	101,329
Roof Replacement	75,000
Electronics Recycling	22,415
Residential Clean Sweep Program	13,500
Leachate Hauling	15,000
Water Testing Services	10,800
Landscaping Services	10,500
Merchant Services	8,400
Other Contracted Services	245,069
Total	1,857,973

CAPITAL OUTLAY

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

SOLID WASTE DEPARTMENT



Position Summary (FTE)	2017	2018	2019
Regular Positions	1.50	1.50	2.00
Extra Help	0.00	0.00	0.00
Total	1.50	1.50	2.00