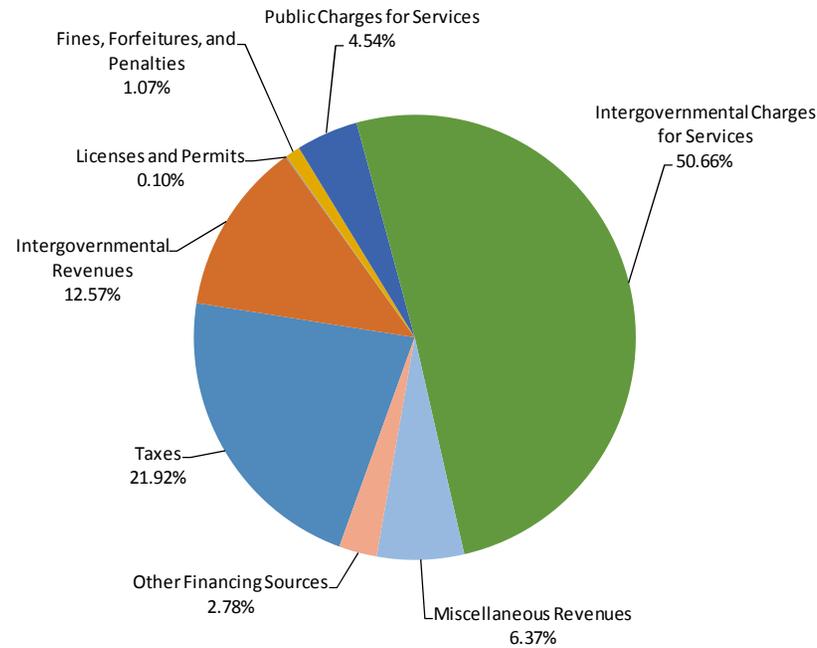


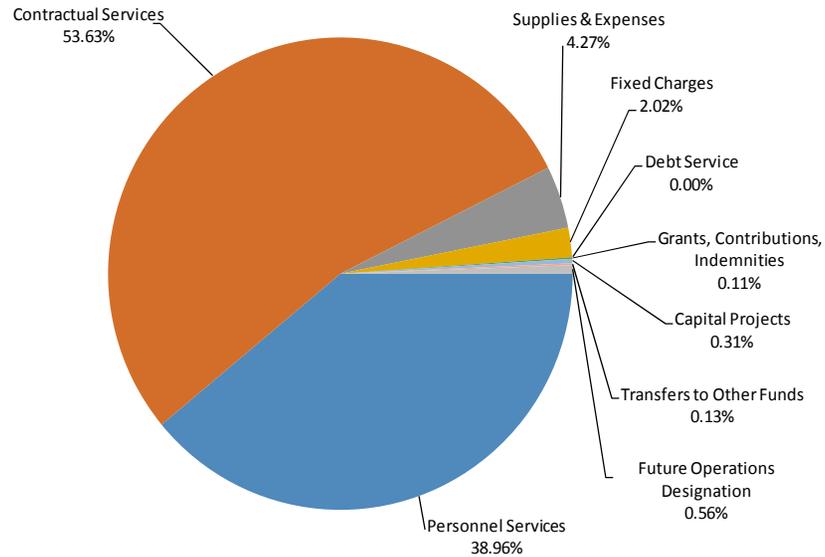
2018 REVENUES BY CLASSIFICATION – GENERAL GOVERNMENT



	Change from 2017 Modified Budget			
	2017 Modified Budget	2018 Proposed Budget	Amount Change	Percent Change
Taxes	4,668,735	4,685,470	16,735	0.36%
Intergovernmental Revenues	2,678,555	2,686,995	8,440	0.32%
Licenses and Permits	12,735	20,940	8,205	64.43%
Fines, Forfeitures, and Penalties	223,180	229,200	6,020	2.70%
Public Charges for Services	914,764	969,850	55,086	6.02%
Intergovernmental Charges for Services	13,320,020	10,828,307	(2,491,713)	-18.71%
Miscellaneous Revenues	1,291,980	1,360,822	68,842	5.33%
Other Financing Sources	1,272,015	594,807	(677,208)	-53.24%
Total Revenues	24,381,984	21,376,391	(3,005,593)	-12.33%

*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 – GENERAL GOVERNMENT



Change from 2017 Modified Budget

	2017 Modified Budget	2018 Proposed Budget	Amount Change	Percent Change
Personnel Services	8,205,740	8,329,286	123,546	1.51%
Contractual Services	14,155,013	11,464,610	(2,690,403)	-19.01%
Supplies & Expenses	814,594	912,495	97,901	12.02%
Fixed Charges	453,450	431,772	(21,678)	-4.78%
Debt Service	-	-	-	0.00%
Grants, Contributions, Indemnities	22,300	23,600	1,300	5.83%
Capital Projects	72,197	66,700	(5,497)	0.00%
Transfers to Other Funds	493,842	27,353	(466,489)	0.00%
Future Operations Designation	164,848	120,575	(44,273)	-26.86%
Total Expenses	24,381,984	21,376,391	(3,005,593)	-12.33%

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

COUNTY CLERK

MISSION:

To provide effective, efficient, ethical, and high quality service to the citizens of Portage County, County Board Supervisors, departments, and other elected officials for the mandated functions that are both statutorily and County Ordinance designated along with those functions that are not so designated.

OVERVIEW:

The County Clerk's office provides administrative services to the County Board of Supervisors and the general public and acts as an agent and representative for the State of Wisconsin through clerical assistance, issuance and distribution of licenses, election coordination, and maintenance of records.

The County Clerk's office is the chief election official and coordinates all federal, state, county, local and most municipal and school district elections. The County Clerk is the official Clerk to the County Board by assuring completion of necessary support functions and performs all administrative duties as prescribed in the Wisconsin State Statutes and County Ordinances.

Duties prescribed in the Wisconsin State Statutes, include: coordinates federal, state, county, and most municipal and school district elections; filing officer for all County elected positions and miscellaneous County records; contracts with nine municipalities for statewide voter registration data in the WisVote system; conducts County Board of Canvass(s) and recounts; issues Marriage and Domestic Partnership Licenses; issues Termination of Domestic Partnership Licenses; issues Timber Cutting Permits; coordinates the County dog license records and distribution of the State Dog License & supplies to municipal treasurers and Humane Society;

coordinates tax deed land sales; oversees the apportionment of taxes; and acts as secretary to County Board and various oversight committees.

The Clerk's Office is also the statutory filing officer for: Relocation Orders; Probate Claims Notice; Rezoning Petitions; Claims Filed Against the County; Farmland Preservation Agreements; all County Board and committee agendas and minutes; DNR Fire Suppression Expenses/Reports; Highway Jurisdictional Transfers; Annexations; various County contracts and leases; and miscellaneous County records.

Duties prescribed in the County Ordinances, include: issues licenses for Commercial Animal Establishment, Large Assembly, Sexually Oriented Businesses, new Pawnbrokers; Solicitor Permits; files signature authorizations; and maintains County Ordinances on file and on the Portage County web site.

ON THE HORIZON:

The County Clerk's office, with the four year election cycle, will be dedicating substantial time implementing the statutory election processes. Increased funding might be required for election related forms and educational publications due to continuous legislative changes. Duties continue to be added to the County Clerk office related to the election data in the Wisconsin Election Commission WisVote system with very strict time restraints.

The delinquent tax deed process continues to be evaluated to provide the most efficient and resourceful end result. Other statutory tax deed processes known as "in-rem" will be investigated as part of the ongoing evaluation.

COUNTY CLERK

FINANCIAL SUMMARY

	2016	Modified	Projected	2018	Amount	Percent
Revenue	Actual	Budget	Budget	Budget	Change	Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	11,934	12,255	12,095	20,660	8,405	68.58%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	39	130	50	50	(80)	-61.54%
Intergovernmental Charges for Service	13,729	12,598	12,597	13,627	1,029	8.17%
Miscellaneous Revenue	36,936	0	288	200	200	N/A
Other Financing Sources	0	12,264	16,006	86,894	74,630	608.53%
Total Revenue	\$62,638	\$37,247	\$41,036	\$121,431	\$84,184	226.02%
Expenditures						
Personnel Services	385,327	384,835	376,158	390,304	5,469	1.42%
Contractual Services	130,464	81,941	35,378	107,385	25,443	31.05%
Supplies & Expenses	256,221	229,996	265,737	308,306	78,310	34.05%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	38	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	33,411	35,000	0	(33,411)	-100.00%
Total Expenditures	\$772,050	\$730,183	\$712,273	\$805,995	\$75,811	10.38%
County Allocation	\$709,412	\$692,936	\$671,237	\$684,564	(\$8,373)	-1.21%
Addition to (Use of) Fund Balance	\$95,846					

COUNTY CLERK

FINANCIAL SUMMARY HIGHLIGHTS:

- Licenses and permits increase due to a license fee increase from \$75 to \$100 for domestic partnership licenses, domestic partnership terminations, and marriage licenses.
- Intergovernmental charges for services increase based on anticipated SVRS WisVote Relier fee reimbursements from nine municipalities.
- Other financing sources increase due to an increase in the election fund balance and the addition of county board internal audit fund balance in the 2018 budget. In order to keep the elections budget from fluctuating due to even and odd year election variances, the budget is set at an average amount and each year either fund balance is applied or designated for future use.
- Personnel services increase overall by 2.90% due to an estimated increase for elected officials, 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. The 2018 budget includes an increase for compensation for the April 2018 – April 2020 term for the County Board Chairperson and County Board of Supervisors per diems.
- Contractual services increase by 31.05% due to an increase for allocated Information Technology Services.
- Supplies and expenses decrease by \$10,000 due to anticipated postage and shipping needs, increase by \$9,300 for legal notices, and increase by \$79,610 for elections planned in 2018. The overall increase is \$78,310 or 34.05%.
- Since the 2018 election requires the need to use fund balance, there is no amount budgeted for designated for future year operations related to the even and odd year election cycle.

COUNTY CLERK

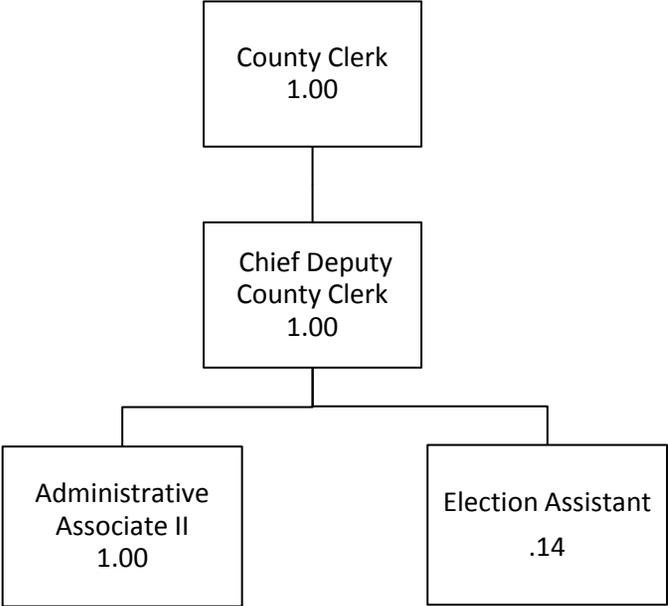
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Internal Audit Services	50,000
Legal Services	15,000
Other Contractual	42,385
Total	107,385

CAPITAL OUTLAY

Description	Amount
None	

COUNTY CLERK



Position Summary (FTE)	2016	2017	2018
Regular Positions	3.00	3.00	3.00
Extra Help	0.10	0.10	0.14
Total	3.10	3.10	3.14

*County Board is included in this summary, but not part of the organizational chart.

CLERK OF COURTS

MISSION:

To support the Portage County Circuit Court system as an administrative link between the judiciary, the County Board and the public according to Wisconsin Statutes 59.40 and 753.30.

OVERVIEW:

The Clerk of Circuit Court has three major and equally important duties. First, the office provides all administrative services to Portage County Circuit Court and manages all Circuit Court records.

Second, the office handles all financial aspects of criminal, civil and other types of cases for the public. This includes the responsibility of collecting all fines, forfeitures, court costs, fees and surcharges associated with the court system in Portage County.

Third, the Clerk of Circuit Court is responsible for administering the jury system by selecting and managing juries under policies and rules established by the judges in the circuit court and outlined in Chapter 756 of Wisconsin State Statutes.

ON THE HORIZON:

The Clerk of Courts Office successfully transitioned in early 2017 to the mandatory electronic filing of new circuit court cases. E-filing has significantly changed the way that all court staff process case flow from day to day. Hundreds of staff hours have gone into training, preparing, transitioning, and converting of court records.

A significant factor that presents itself with this major change will require additional staff hours to electronically scan older court files into the Circuit

Court Automation Program (CCAP). There are thousands of paper files currently in storage in the Clerk of Courts Office as well as storage rooms in the basement of the Law Enforcement Center. With this major task ahead, the office is requesting a full-time Limited Term Employee for a minimum of six months in the 2018 budget with the potential to extend the term to one full year. The end result would be streamlining access to older files saving employees time accessing and scanning/converting files, and freeing up a significant amount of storage space.

In early 2017, a group of local attorneys, members of the Clerk of Court Office, and the Presiding Judge, worked together to change the process for billing and payment to attorneys representing the best interest of children in family law cases. The outcome changed Local Court Rules affecting the Guardian ad Litem (GAL) appointments, collection of deposits, and recoupment for services paid by the litigants. As family cases transition over to the new process, there should be savings to Portage County in the expenditures for court appointed GAL services.

For administration and budgetary purposes there is discussion on merging the Family Court Commissioner budget into the Clerk of Courts budget. If it is decided to proceed, all circuit court services would then be part of the Clerk of Courts budget for the 2019 budget.

CLERK OF COURTS

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	289,649	291,000	293,665	293,665	2,665	0.92%
Licenses and Permits	0	80	80	80	0	0.00%
Fines, Forfeits and Penalties	211,854	223,180	229,800	229,200	6,020	2.70%
Public Charges for Service	368,798	422,500	405,999	432,850	10,350	2.45%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	17,072	16,000	22,700	22,500	6,500	40.63%
Other Financing Sources	47,830	0	0	0	0	N/A
Total Revenue	\$935,203	\$952,760	\$952,244	\$978,295	\$25,535	2.68%
Expenditures						
Personnel Services	1,060,057	1,140,278	1,139,713	1,145,058	4,780	0.42%
Contractual Services	391,581	377,284	384,514	389,738	12,454	3.30%
Supplies & Expenses	68,185	72,008	80,993	81,258	9,250	12.85%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	539	700	700	700	0	0.00%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	300	300	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	0	0	0	0	N/A
Total Expenditures	\$1,520,361	\$1,590,570	\$1,606,220	\$1,617,054	\$26,484	1.67%
County Allocation	\$585,159	\$637,810	\$653,976	\$638,759	\$949	0.15%

CLERK OF COURTS

FINANCIAL SUMMARY HIGHLIGHTS

- Intergovernmental revenues increase by 0.92% due to an anticipated increase in state circuit court aids.
- Fines, forfeits and penalties increase due to an anticipated increase in the County's portion of fines and forfeitures imposed for violations of the state law regarding traffic, motor vehicle, or driver's license regulations.
- Public charges for services increase due to a one-time increase in bond/bail forfeiture recoveries, which includes cash bonds, signature bonds, surety bonds which are secured by a surety's signature, and property bonds.
- Miscellaneous revenue continues to increase due to the addition of interest to Portage County judgments for unpaid fines and forfeitures.
- Personnel services increase overall by 0.42% due to a 2.00% annual adjustment increase to the County's wage and classification plan along with a 12.98% decrease for health insurance premiums.
- Contractual services increase by 3.30% due to increased court commissioner costs for small claims, on call services, and other court commissioner duties.
- Supplies and expenses increase overall by 12.85% for increases for electronic legal research subscriptions, juror mileage reimbursement, and meals for jurors.

CLERK OF COURTS

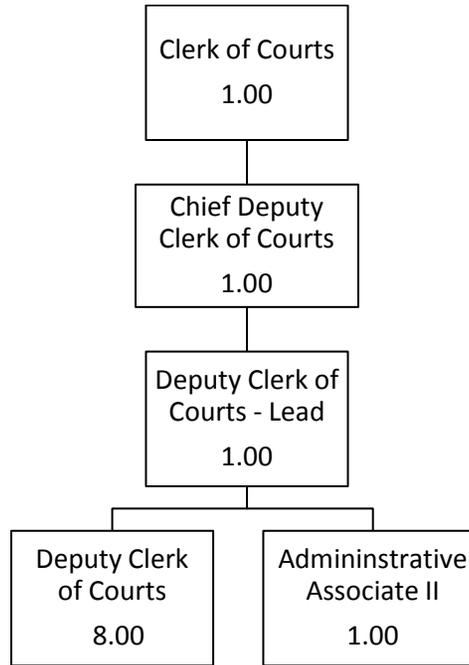
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Guardian Ad Litem	130,000
Court Appointed Attorney Services	70,000
Medical Evaluations	52,000
Family Law Information Center	25,000
Jury Panel Per Diems	25,000
Court Commissioner	25,000
Interpreter	20,000
Credit Card Processing Fees	6,500
Transcripts	5,500
Court Reporters	5,000
Witness Fees	4,000
Child Support Services	(19,000)
Other Contractual	40,738
Total	389,738

CAPITAL OUTLAY

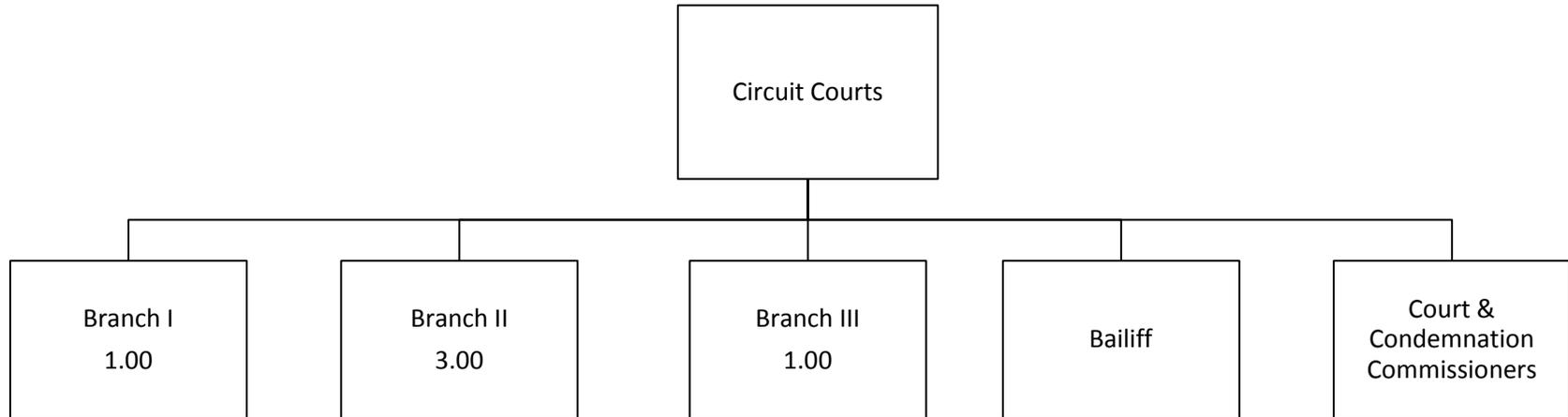
Description	Amount
None	

CLERK OF COURTS



Position Summary (FTE)	2016	2017	2018
Regular Positions	12.00	12.00	12.00
Extra Help	0.38	0.17	0.50
Total	12.38	12.17	12.50

CIRCUIT COURTS



Position Summary (FTE)	2016	2017	2018
Regular Positions	5.00	5.00	5.00
Extra Help	0.00	0.00	0.00
Total	5.00	5.00	5.00

*The Circuit Court Judges are elected positions and funded directly by the State of Wisconsin.

FAMILY COURT COMMISSIONER

MISSION:

To provide accurate procedural information and ensure responsiveness, availability, and efficiency to Portage County residents in need of Family Court services as outlined in Wisconsin State Statutes.

OVERVIEW:

The Family Court Commissioner conducts hearings in divorce actions, post-judgment divorce actions, paternity cases, compel support actions, domestic abuse cases, and harassment cases. The Commissioner directs Family Court Services, including mediation, Parents Forever Program, and the Family Law Information Center, in addition to presiding over Truancy Court, contempt/unpaid fines hearings, signing search warrants and reviewing warrantless arrests. Restitution hearings, Permanency Plan Reviews, and Firearm Surrender hearings are also the responsibility of the Commissioner.

ON THE HORIZON:

In 2018, the Family Court Commissioner position will be reviewed to determine if the position should be revised to a Circuit Court Commissioner. In addition to a position title change, there is discussion for the Family Court Commissioner budget to merge into the Clerk of Courts Office budget. This would streamline some administrative and budgetary items. If the merger would occur, all circuit court services would then be part of the Clerk of Courts budget for the 2019 budget.

FAMILY COURT COMMISSIONER

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	0	0	0	0	0	N/A
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	29,465	48,730	38,730	38,730	(10,000)	-20.52%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$29,465	\$48,730	\$38,730	\$38,730	(\$10,000)	-20.52%
Expenditures						
Personnel Services	79,451	124,436	102,292	102,179	(22,257)	-17.89%
Contractual Services	50,859	18,117	9,903	10,284	(7,833)	-43.24%
Supplies & Expenses	1,175	1,540	1,524	1,540	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$131,485	\$144,093	\$113,719	\$114,003	(\$30,090)	-20.88%
County Allocation	\$102,020	\$95,363	\$74,989	\$75,273	(\$20,090)	-21.07%

FAMILY COURT COMMISSIONER

FINANCIAL SUMMARY HIGHLIGHTS:

- Public charges for services decrease resulting from fewer mediation services.
- Personnel services decrease overall by 17.89% as the Family Court Commissioner position was reduced from 1.00 to 0.75 full time equivalency in 2017. The budget includes a 2.00% annual adjustment increase to the County's wage and classification plan along with a 12.98% decrease for health insurance premiums.
- Contractual services decrease overall by 43.24% due to a projected decrease in mediation services for 2018.

FAMILY COURT COMMISSIONER

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Mediator Services	29,120
Child Support	(22,000)
Other Contractual	3,164
Total	10,284

CAPITAL OUTLAY

Description	Amount
None	

FAMILY COURT COMMISSIONER

Family Court Commissioner
.75

Position Summary (FTE)	2016	2017	2018
Regular Positions	1.00	1.00	0.75
Extra Help	0.00	0.00	0.00
Total	1.00	1.00	0.75

CORONER

MISSION:

To accurately determine the cause and manner of death and oversee all dispositions of bodies within this jurisdiction, including issuance of a cremation permit when requested.

Lastly, the Coroner's Office is in discussion with the Marathon County Medical Examiner's Office in developing a regional morgue and recruiting a regional forensic pathologist.

OVERVIEW:

The Coroner's Office provides a required service to the Portage County community under Wisconsin State Statutes 979. In fulfilling these statutes, the Coroner's role is accomplished by determining the cause and manner of death, thus guarding communities' public health and welfare. Further, it is the goal of the office to aid the survivors of a sudden death. By helping them to understand the loss of their loved one, they may begin their grieving process. To serve the living is the true product of the Coroner's Office.

ON THE HORIZON:

Currently, the Portage County Coroner is an elected, part-time position. Portage County needs to expand this office to full-time status. The number and levels of death investigations continue to grow and part-time status is no longer an option. The office is in the process of working through the County Board of Supervisors to change from an elected Coroner position to a full-time Medical Examiner before the next election.

The Coroner's Office also continues to be actively involved in State government legislation, in order to change minimum training standards, and pay for initial and continuing education training in Wisconsin State Statutes 979.

CORONER

FINANCIAL SUMMARY

Revenue	2016 Actual	2017 Modified Budget	2017 Projected Budget	2018 Budget	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
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	15,989	16,650	17,000	16,650	0	0.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	750	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$16,739	\$16,650	\$17,000	\$16,650	\$0	0.00%
Expenditures						
Personnel Services	81,712	86,125	86,125	87,301	1,176	1.37%
Contractual Services	26,738	46,914	32,914	41,056	(5,858)	-12.49%
Supplies & Expenses	6,975	8,142	6,499	8,322	180	2.21%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$115,425	\$141,181	\$125,538	\$136,679	(\$4,502)	-3.19%
County Allocation	\$98,686	\$124,531	\$108,538	\$120,029	(\$4,502)	-3.62%

CORONER

FINANCIAL SUMMARY HIGHLIGHTS:

- Personnel services increase overall by 1.37% due to a planned increase for elected officials, a 2.00% annual adjustment increase to the County's wage and classification plan, and an increase in hours budgeted for on call casual positions, along with a 12.98% decrease for health insurance premiums.
- Contractual services decrease overall by 12.49% primarily due to a 26.5% decrease for autopsy services based on previous year's history and despite a 24.8% increase for allocated Information Technology Services.

CORONER

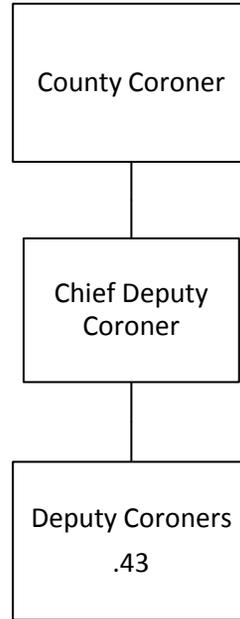
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Autopsies	25,000
Other Contractual	16,056
Total	41,056

CAPITAL OUTLAY

Description	Amount
None	

CORONER



Position Summary (FTE)	2016	2017	2018
Regular Positions	0.00	0.00	0.00
Extra Help	0.34	0.43	0.43
Total	0.34	0.43	0.43

*There is no FTE attributed to the County Coroner & Deputy Coroner positions.

DISTRICT ATTORNEY

MISSION:

To create and maintain a partnership with the community and law enforcement to enforce and prosecute Wisconsin's laws, to promote safety and security of life, property and the well-being of the people of Portage County by encouraging individual responsibility, providing consequences for criminal actions and the deterrence and rehabilitation of criminal actors.

OVERVIEW:

The Portage County District Attorney's (DA) Office acts in conjunction with all law enforcement in Portage County to enforce the criminal code and non-criminal forfeiture provisions passed by the Legislature and local units of government. The DA Office employs four attorneys who are State employees, a Victim Witness Coordinator, who is a County employee with state and local funding, and five legal support staff. The Victim Witness Coordinator provides crime victim services to people affected by crime and ensures they are treated with fairness, dignity and respect. The entire office helps victims exercise their rights by assisting and supporting victims in accessing assistance and programs that serve them.

As of August 1, 2017, the DA Office has filed and closed 9,504 cases since 2013. The DA oversees all cases pending and filed in Portage County, assists residents in prosecuting open records and open meeting complaints, reviews suspicious deaths, manages the office, and prosecutes a felony caseload.

ON THE HORIZON:

Portage County residents support providing community-based treatment and diversion opportunities for first time, low risk offenders. In 2018, the DA Office looks to implement an enhanced diversion of offenders to

increase restitution to victims and to ensure low-risk individuals are held accountable through deferred prosecutions and deferred entry of judgment prosecutions. Currently, the DA Office offers approximately 100 diversions each year, the office wants to double that number.

In the 2018 budget, the DA Office is requesting a Court Diversion Coordinator position to manage a diversion program which can reduce jail bed days, allow the prosecutors to focus on the most serious crimes, and reduce recidivism. Several counties already manage diversion cases in the DA Office as it affords a greater working relationship with the prosecutor, defendant, victim and Diversion Coordinator.

Since April of 2017, the DA has served on the new Adult Drug Treatment Court, usually referred to as Drug Court. Drug Court is working very well at keeping defendants sober who will have long prison terms if they fail.

The DA Office implemented Electronic Criminal Referrals from law enforcement in 2016, implemented electronic filing of criminal complaints in 2017, and now will work on going "paperless" to reduce cost and waste.

DISTRICT ATTORNEY

FINANCIAL SUMMARY

Revenue	2016	2017 Modified Budget	2017 Projected Budget	2018	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	51,135	50,000	50,000	50,000	0	0.00%
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	24,262	12,000	16,000	62,000	50,000	416.67%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$75,397	\$62,000	\$66,000	\$112,000	\$50,000	80.65%
Expenditures						
Personnel Services	363,236	382,492	376,149	465,206	82,714	21.63%
Contractual Services	41,726	45,385	35,158	29,137	(16,248)	-35.80%
Supplies & Expenses	21,122	24,360	22,742	23,360	(1,000)	-4.11%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	50	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$426,134	\$452,237	\$434,049	\$517,703	\$65,466	14.48%
County Allocation	\$350,737	\$390,237	\$368,049	\$405,703	\$15,466	3.96%
Addition to (Use of) Fund Balance	\$1,077					

DISTRICT ATTORNEY

FINANCIAL SUMMARY HIGHLIGHTS:

- A Court Diversion Coordinator position is included in the 2018 budget for the District Attorney's Office to manage a diversion program. Under the direction of the District Attorney, the position is responsible for the planning, administration, monitoring and evaluation of the Diversion Program designed to divert targeted offenders from the criminal justice system.
- Public charges for services increase by \$50,000 by the addition of a program fee to help support the diversion program listed above.
- Personnel services increase overall by 21.63%. Contributing factors include the addition of a Court Diversion Coordinator position, a 2.00% annual adjustment increase to the County's wage and classification plan, and a decrease of 12.98% for health insurance premiums.
- Contractual services decrease by 35.80% due to the elimination of the deferred prosecution program contract. The savings from this contract will be used to offset part of the new expenses for the diversion program.

DISTRICT ATTORNEY

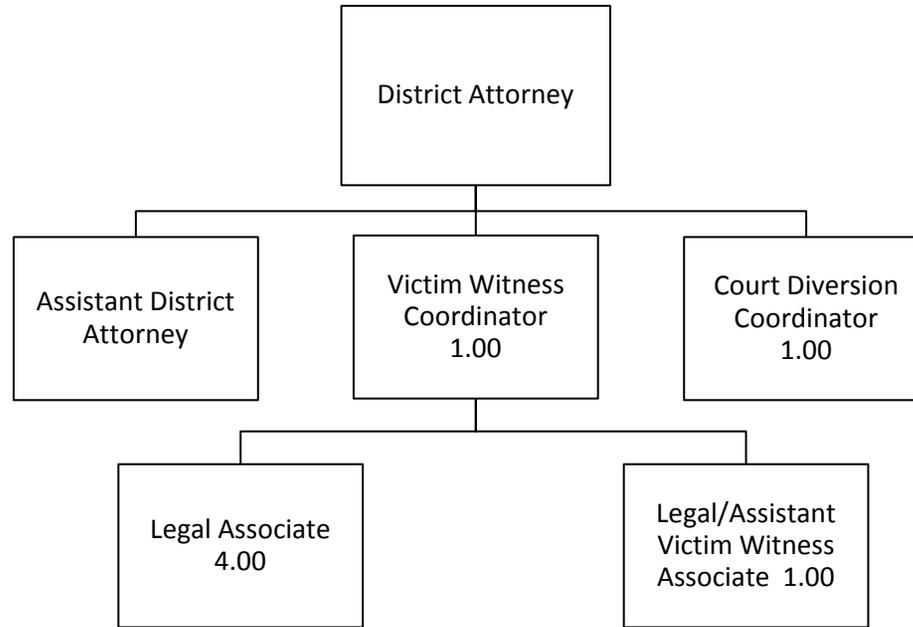
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Legal Services	12,000
Intern Program	3,000
Transcripts	3,000
Other Contractual	11,137
Total	29,137

CAPITAL OUTLAY

Description	Amount
None	

DISTRICT ATTORNEY



Position Summary (FTE)	2016	2017	2018
Regular Positions	6.00	6.00	7.00
Extra Help	0.00	0.00	0.00
Total	6.00	6.00	7.00

*The District Attorney & Assistant District Attorneys are state employees.

REGISTER OF DEEDS

MISSION:

To provide official record keeping for all real estate, personal property, and vital statistics and to provide a convenient and public place where valuable documents can be filed and/or recorded.

OVERVIEW:

The Register of Deeds/Land Description Office is responsible for maintaining accurate legal descriptions, ownership and address, maps and assessments as governed by Wisconsin State Statutes and based on documents recorded in the grantor/grantee records. The office provides area assessors with a hard/computer format of respective townships and assists municipalities with any questions or concerns they may have. A cooperative working relationship with the various professionals, such as real estate agents, and the general public is viewed as an integral aspect of the department's mission. Continual awareness of statutory changes, automation, evaluation, and staff development is a must to ensure the quality and timeliness of departmental functions. Various required monthly and quarterly reports are submitted to State agencies in a timely manner. The office maintains and issues vital records (birth, death, marriages and divorce certificates), as directed by the Wisconsin State Statutes and Administrative Code.

Recording of real estate documents and filing of plats, certified survey maps, condominiums, county plats and DD214s.

The Register of Deeds/Land Description department is an agent for the DNR and has the ability to issue certain licenses and registrations for the State.

The office houses the public search area for the County, which allows the public to search records, by computer, for the following offices: County Treasurer, Clerk of Courts, and Register of Probate. Also, available to the public is the Law Library held inside the Register of Deeds Office.

Almost all the services performed by the Register of Deeds Office are mandated by the Wisconsin State Statutes or Administrative Code.

ON THE HORIZON:

At the end of 2014, the Register of Deeds Office began back indexing land records documents from 1984 and prior. This was a lengthy process. By the end of 2017, all Portage County land records will be indexed. These records will be available to the public via Tapestry and Laredo, Portage County's online record system. Having these records available on the internet frees up staff time and resources while bringing in additional revenue to the County. It also provides Portage County residents the ability to search records 24 hours a day and 7 days a week.

In 2018, the Register of Deeds Office is anticipating a conversion from the AS400 to new software for all land description information. Verifying this information is key. Additional personnel will be required to assist in verifying all real estate and personal property accounts for accuracy.

REGISTER OF DEEDS

FINANCIAL SUMMARY

	2016 Actual	2017 Modified Budget	2017 Projected Budget	2018 Budget	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	181,827	160,000	155,000	160,000	0	0.00%
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	225	400	200	200	(200)	-50.00%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	281,375	320,370	320,370	326,600	6,230	1.94%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	10,000	10,000	0	(10,000)	-100.00%
Total Revenue	\$463,426	\$490,770	\$485,570	\$486,800	(\$3,970)	-0.81%
Expenditures						
Personnel Services	364,639	390,047	391,947	385,750	(4,297)	-1.10%
Contractual Services	95,303	98,354	96,354	87,742	(10,612)	-10.79%
Supplies & Expenses	11,185	9,974	7,932	9,774	(200)	-2.01%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	75	0	0	38	38	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$471,201	\$498,375	\$496,233	\$483,304	(\$15,071)	-3.02%
County Allocation	\$7,775	\$7,605	\$10,663	(\$3,496)	(\$11,101)	-145.97%
Addition to (Use of) Fund Balance	\$7,463					

REGISTER OF DEEDS

FINANCIAL SUMMARY HIGHLIGHTS:

- Public charges for services increase due to an increase in vital record requests resulting from statewide issuance of vital records.
- Other financing sources decrease as the indexing project will be complete by the end of 2017, and funds will not be necessary in 2018.
- Personnel services decrease overall by 1.10% due a 12.98% decrease for health insurance premiums, a planned increase for elected officials, and a 2.00% annual adjustment increase to the County's wage and classification plan.
- Contractual services decrease overall by 10.79% resulting from the completion of the indexing project in 2017. However, there is a 127.87% increase for allocated Information Technology Services due to the addition of ongoing support and maintenance costs for the Fidlar system.

REGISTER OF DEEDS

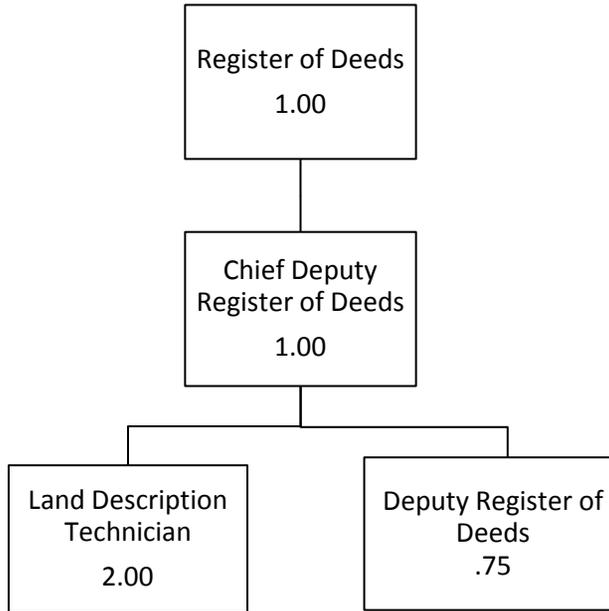
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Fidlar Services	14,360
Other Contractual	69,382
Rebinding Books	4,000
Total	87,742

CAPITAL OUTLAY

Description	Amount
None	

REGISTER OF DEEDS



Position Summary (FTE)	2016	2017	2018
Regular Positions	4.75	4.75	4.75
Extra Help	0.00	0.00	0.00
Total	4.75	4.75	4.75

SURVEYOR

MISSION:

To maintain the physical monuments marking the Public Land Survey System; to preserve and provide access to all survey records; to establish highly precise coordinates using Global Positioning System (GPS), making sure the information is precise and accurate all in order to provide dependable and consistent information and guidance for constituents and governmental bodies.

OVERVIEW:

The Portage County Surveyor's Office maintains files, as a public resource, for all surveys done in the County. Records available through this office include certified survey maps (CSMs), plats of survey, subdivision plats, section summaries and section corner tie sheets. In addition, information related to the High Accuracy Reference Network (HARN) densification process can be obtained through this office.

Portage County is completely remonumented. Dating from 1970, to the present, all sections corners and ¼ corners have been re-established and have had new tie sheets recorded in the County Surveyor's Office.

Portage County's HARN consists of 17 pairs of the first and second order monuments spaced approximately eight miles apart. To date, there are approximately 1,100 corners tied to this system, making up the Portage County Coordinate Systems (PCCS). This densification process will continue to include all section corners, ¼ corners and center of sections.

In addition, since the County Surveyor is a part-time position, office hours are held to assist the public and Register of Deeds/Land Description staff with various land description and survey issues.

Records held in this office are available for public use during standard hours of operation for the County.

ON THE HORIZON:

Future contracts for establishing PCCS will include center of sections and HARN monuments on County and State bridges to facilitate a denser distribution of PCCS control points.

In 2017, with the aid of a grant from the State of Wisconsin, approximately 200 section corners and quarter corners were tied to the Portage County Coordinate System.

In 2018, Portage County is hoping to receive a second grant from retained fees with the State of Wisconsin. In compliance with the Portage County Land Records Modernization Plan the funds will be used to GPS additional points. This is not intended to replace the yearly GPS contract, but is in addition to it.

SURVEYOR

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	0	0	0	0	0	N/A
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	34	500	100	100	(400)	-80.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$34	\$500	\$100	\$100	(\$400)	-80.00%
Expenditures						
Personnel Services	16,632	16,835	16,835	17,154	319	1.89%
Contractual Services	14,568	13,199	13,199	13,645	446	3.38%
Supplies & Expenses	545	1,444	1,893	4,044	2,600	180.06%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$31,745	\$31,478	\$31,927	\$34,843	\$3,365	10.69%
County Allocation	\$31,712	\$30,978	\$31,827	\$34,743	\$3,765	12.15%

SURVEYOR

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental charges for services decrease by 80.00% due to the availability of information on-line.
- Personnel services increase by 1.89% due to a planned increase for elected officials.
- Contractual services increase by 3.38% due to an increase for allocated Information Technology Services.
- Supplies and expenses increase for the purchase of additional markers and witness signs for remonumentation.

SURVEYOR

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
GPS & Maintenance of Government Corners	10,720
Other Contractual	2,925
Total	13,645

CAPITAL OUTLAY

Description	Amount
None	

SURVEYOR

County Surveyor

Position Summary (FTE)	2016	2017	2018
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Total	1.00	1.00	1.00

*Listed as a position but no FTE is attributed to the position.

LAND RECORDS MODERNIZATION

MISSION:

To implement a comprehensive digital land information system; a computerized land information system will increase efficiency, eliminate duplication of effort, and promote data-driven decisions.

OVERVIEW:

The Wisconsin State Legislature created the Wisconsin Land Information Program in 1989, to assist with development and implementation of a computerized land information system. A land information system organizes information describing the land (land records) such as boundaries, ownership, land use, taxation, flood risk, political representation, and street addresses. The Portage County Board established a Land Information Office in 1990 (Resolution 29-90-92).

Funding for the Land Information Program comes from a fee on certain documents filed in the Register of Deeds Office. The major program area in Land Records Modernization is administering the Geographic Information System (GIS). Through GIS, the Land Records Modernization program provides information and services to citizens, non-governmental organizations, businesses, and all levels of government. A few examples of work in the major program mission areas are listed below.

The Land Records Modernization program increases efficiency. Every day questions about property such as ownership, lot dimensions, assessment, and flood risk can be answered in minutes instead of hours. Sheriff's Office communications staff use GIS daily to direct emergency responders and law enforcement personnel to incident locations quickly and accurately.

The program eliminates duplication of effort. For example, WisVote, the State voter management software, includes every residential address in

Wisconsin. Land Information staff are able to load every Portage County address in one file from existing data rather than having municipal Clerks reproduce the address list; staff provides all first responders and volunteer fire departments with standardized address maps to direct response and support mutual aid calls. In addition, several large-format documents are produced in the office to assist Health and Human Services and the Courts system in producing posters for program events and courtroom exhibits.

The program supports data-driven decisions. County officials, town officials, County Planning staff, and citizens collaborate to build maps using information available in the GIS database such as tax parcel boundaries, floodplain, wetlands, slope, and ownership to develop land use plans and property development.

ON THE HORIZON:

Upcoming projects will continue to expand online self-service applications for both desktop and mobile devices. New services will include: access to County road information such as engineering documents and right-of-way-width organized by location for faster, more complete access by citizens, businesses, and County staff and a more detailed, map based record of land use plan and zoning district changes. The rezoning and land use plan change documents will be accessible by clicking on a map location.

Training in programming, database management and World Wide Web development skills will continue.

Also, Land Records program funds will be used to accelerate the remonumentation program managed by the County Surveyor. Remonumentation will improve the accuracy of property boundary mapping and surveying.

LAND RECORDS MODERNIZATION

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	16,040	65,112	66,040	59,888	(5,224)	-8.02%
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	98,719	88,000	88,000	88,000	0	0.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	3,348	3,348	N/A
Total Revenue	\$114,759	\$153,112	\$154,040	\$151,236	(\$1,876)	-1.23%
Expenditures						
Personnel Services	65,900	67,824	67,824	68,536	712	1.05%
Contractual Services	12,700	74,900	73,001	74,900	0	0.00%
Supplies & Expenses	1,445	7,500	6,500	7,500	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	192	0	0	300		N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	53,000	2,888	6,715	0	(2,888)	-100.00%
Total Expenditures	\$133,236	\$153,112	\$154,040	\$151,236	(\$1,876)	-1.23%
County Allocation	\$18,477	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$18,477					

LAND RECORDS MODERNIZATION

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenues decrease resulting from a reduction in funding based on the formula calculation for the Land Information Program base budget grant from the Wisconsin Department of Administration.
- Other financing sources increase to fund the reduction from the state grant necessary to meet the needs of the program.
- Personnel services increase overall by 1.05% to due to a 2.00% annual adjustment increase to the County's wage and classification plan along with a 12.98% decrease for health insurance premiums.
- Future operations designations decrease to reflect the amount of surplus from the previous year's revenue over expenses.

LAND RECORDS MODERNIZATION

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Remonumentation & Project Assistance	60,000
Other Contractual Services	14,900
Total	74,900

CAPITAL OUTLAY

Description	Amount
None	

LAND RECORDS MODERNIZATION

GIS/LIS Specialist* 1.00

Position Summary (FTE)	2016	2017	2018
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Total	1.00	1.00	1.00

*Land Records Modernization is included in the Planning & Zoning Department, but associated 1.00 FTE reported here.

TREASURER

MISSION:

To meet or exceed the expectations of Portage County's taxpayers, by providing courteous, efficient and accurate services, while upholding the statutory responsibilities required of the office.

OVERVIEW:

The requirements of the County Treasurer's Office are detailed in Wisconsin State Statutes Chapter 74. Major duties of the office include: preparing property tax bills for all towns and villages in Portage County; collecting the first installment of taxes for 21 municipalities and 2nd tax installment, along with delinquent taxes for all 27 municipalities; handling settlement and distribution of said taxes to the appropriate taxing jurisdictions; foreclosing on parcels with unpaid taxes using the tax deed process, as outlined in Wisconsin State Statutes; providing tax information to the public; preparing monthly, quarterly, and annual state reports, with the timely distribution of corresponding funds; pursuing the payment of delinquent taxes through the Tax Intercept Program; and assisting taxpayers in claiming their Unclaimed Property held by the State Treasurer's Office. The office also receives, receipts, and deposits monies from all County departments.

The Treasurer's Office also administers the investments budget for the County, which represents miscellaneous revenues and expenses related to taxes and investments of the treasury function. Examples of revenues include taxes such as forest crop taxes, managed forest land, DNR stewardship lands, agricultural use value conversion fees, severance and withdrawal taxes, interest on delinquent taxes, interest on investments, and tax deed sale proceeds.

ON THE HORIZON:

The Treasurer's Office will continue to implement the Business Optimization analysis done by Schenck, a full-service regional accounting and consulting firm, in 2017. Schenck's Business Optimization analysis will define and improve the department's process and procedures by clarifying objectives and responsibilities. It will also involve updating policies and procedures, and put in place continuous improvement practices. The 2018 budget includes the addition of an Administrative Associate I position to assist and support the office.

The office continues to be involved in the MUNIS Enterprise Resource Planning (ERP) implementation. The next step in the County's ERP implementation process will include ancillary systems, such as tax and/or treasury management applications.

Beginning with 2017 tax collections, the County will assess a .5% penalty on delinquent tax payments. This fee will provide a new revenue source for the County and help offset the staff resources utilized for handling delinquent taxes and the tax deed process. The office plans to explore the in rem process for handling delinquent taxes as well.

TREASURER

FINANCIAL SUMMARY

	2016 Actual	2017 Modified Budget	2017 Projected Budget	2018 Budget	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	336,009	450,629	286,881	436,881	(13,748)	-3.05%
Intergovernmental Revenue	94,308	102,456	95,310	94,315	(8,141)	-7.95%
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	1,140	1,125	1,068	1,150	25	2.22%
Intergovernmental Charges for Service	62,552	60,832	62,567	65,873	5,041	8.29%
Miscellaneous Revenue	(126,225)	660,000	474,041	660,000	0	0.00%
Other Financing Sources	0	28,610	28,610	0	(28,610)	-100.00%
Total Revenue	\$367,784	\$1,303,652	\$948,477	\$1,258,219	(\$45,433)	-3.49%
Expenditures						
Personnel Services	182,019	213,972	213,345	233,987	20,015	9.35%
Contractual Services	39,479	48,780	55,329	57,565	8,785	18.01%
Supplies & Expenses	33,025	22,344	19,119	22,666	322	1.44%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	49,843	70,282	45,293	50,000	(20,282)	-28.86%
Debt Service	25,082	0	0	0	0	N/A
Grants, Contributions, Indemnities	404	0	2,036	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$329,852	\$355,378	\$335,122	\$364,218	\$8,840	2.49%
County Allocation	(\$37,932)	(\$948,274)	(\$613,355)	(\$894,001)	\$54,273	-5.72%

TREASURER

FINANCIAL SUMMARY HIGHLIGHTS:

- Taxes increase by \$30,449 based on anticipated managed forest land revenues and decrease by \$43,915 based on anticipated collections for interest on delinquent taxes. The addition of a 0.5% penalty on delinquent tax collections will be implemented for 2017 tax collections forward. The overall net change is a decrease of \$13,749 or 3.05%.
- Intergovernmental revenues decrease based on anticipated forest crop law/managed forest land severance and yield tax estimations.
- Intergovernmental charges for services increase based on tax service fee increases for 2018. The base charge for tax collection services for each municipality will increase \$25 per year and the fee per parcel will increase \$.10 for 2018.
- Other financing sources for 2018 decrease as the LTE position in 2017 is not budgeted for 2018, and corresponding contingency funds needed have been removed.
- Personnel services increase by 9.35% due to the addition of an Administrative Associate I position, a planned increase for elected officials, 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 increase by 18.01% for allocated Information Technology Services and an increase in tax bill services.
- Fixed charges decrease due to an expected reduction in chargebacks for real estate and personal property and the uncollectible taxes.

TREASURER

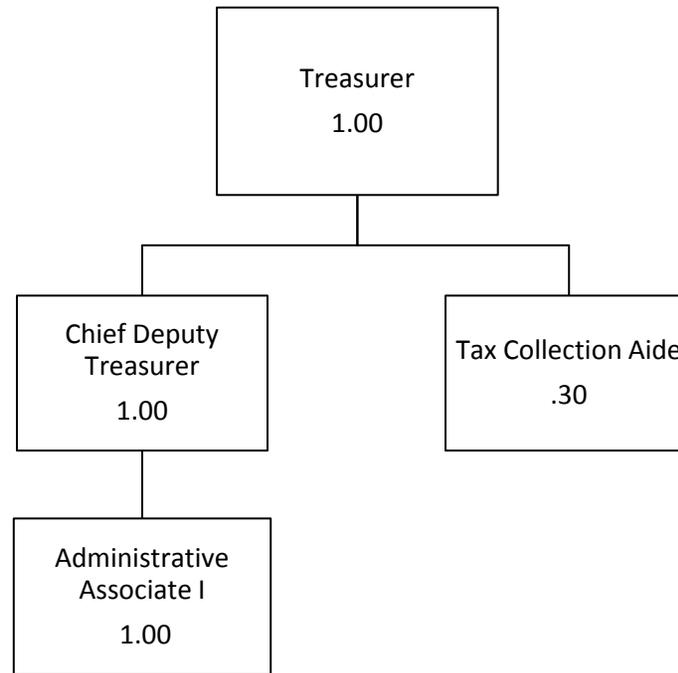
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Tax Bill Processing	26,326
Other Contractual	31,239
Total	57,565

CAPITAL OUTLAY

Description	Amount
None	

TREASURER



Position Summary (FTE)	2016	2017	2018
Regular Positions	2.00	2.00	3.00
Extra Help	0.50	0.50	0.30
Total	2.50	2.50	3.30

COUNTY EXECUTIVE

MISSION:

To facilitate the achievement of a high functioning and responsive County government organization that achieves Portage County's mission and is aligned with the County's vision and strategic plans.

OVERVIEW:

The position of County Executive was created through referendum in April 2005. The Executive position is an elected official with a four-year term of office. The position serves all the citizens of the twenty-seven municipalities in the County.

The duties and powers of the County Executive are detailed in Chapter 59 of the Wisconsin State Statutes. The County Executive is the chief executive officer of the County, much like the governor and the president are the chief executive officers of the state and federal governments respectively. The County Executive's duties and powers include:

- Coordinating and directing the administrative and management functions of the County government.
- Preparing the annual budget.
- Appointing and supervising County department heads.
- Appointing the members of boards and commissions.

Section 59.17(5) of the Statutes requires the County Executive to "...annually, and otherwise as may be necessary, communicate to the board the condition of the county, and shall recommend such matters to the board for its consideration as he or she considers expedient.

Notwithstanding any other provision of the law, he or she shall be responsible for the submission of the annual budget to the board and may exercise the power to veto any increases or decreases in the budget..." As referred to earlier, the administrative and management duties of the

County Executive are similar to those of the governor and president. A typical day for the County Executive will include meetings with County department heads, representatives of various community groups/businesses, and individual members of the general public to achieve desired outcomes and resolve issues.

ON THE HORIZON:

The County updated its 2013-2016 Master Strategic Plan (Portage County's first master strategic plan) in 2017. The updated 2017-2021 Master Strategic Plan was approved with amendments in August. In 2018, the Executive Office will continue to collaborate with all County departments, the Portage County Board of Supervisors, community organizations, and citizens to advance the goals outlined in the 2017-2021 Master Strategic Plan.

There will always be decisions of great consequence to make in Portage County government. As a County with over 500 positions in service to a growing Portage County population of 71,000 and 27 municipalities, the Executive Office will continue to work diligently to facilitate achievement of the County's mission in alignment with changing community needs. All efforts continue to focus on enhancing our local and regional vibrancy today and tomorrow.

COUNTY EXECUTIVE

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	0	0	0	0	0	N/A
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	0	0	0	0	N/A
Total Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Services	170,755	182,778	182,778	187,717	4,939	2.70%
Contractual Services	13,813	15,421	13,660	15,255	(166)	-1.08%
Supplies & Expenses	4,123	5,362	4,324	5,250	(112)	-2.09%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	650	1,300	1,300	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$188,691	\$203,561	\$201,412	\$209,522	\$5,961	2.93%
County Allocation	\$188,691	\$203,561	\$201,412	\$209,522	\$5,961	2.93%

COUNTY EXECUTIVE

FINANCIAL SUMMARY HIGHLIGHTS:

- Personnel services increase overall by 3.93% due to a projected increase for elected officials, a 2.00% annual adjustment increase to the County's wage and classification plan, along with a 12.98% decrease for health insurance premiums. The 2018 budget includes an estimated increase for compensation for the April 2018-April 2022 term for the County Executive.
- Contractual services decrease overall by 1.08% resulting from a 28.57% decrease in consulting services and despite a 29.32% increase for allocated Information Technology Services.
- Grants, contributions and indemnities increase to include recognition funds to honor employees who retire from County service (at normal retirement age as established by WRS and apply for annuity).

COUNTY EXECUTIVE

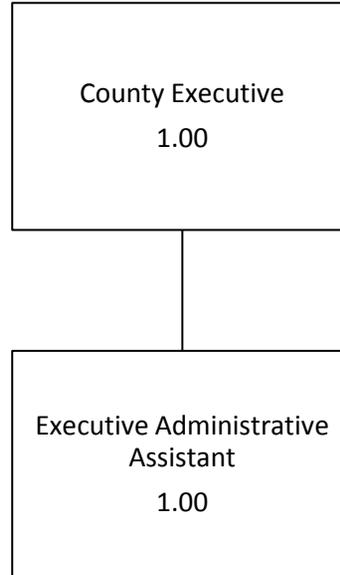
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Performance/Accountability	1,500
Consulting Services	5,000
Other Contractual	8,755
Total	15,255

CAPITAL OUTLAY

Description	Amount
None	

COUNTY EXECUTIVE



Position Summary (FTE)	2016	2017	2018
Regular Positions	2.00	2.00	2.00
Extra Help	0.00	0.00	0.00
Total	2.00	2.00	2.00

CORPORATION COUNSEL

MISSION:

To serve as the county's general practice law firm that provides quality, timely and practical legal services to county departments, employees, county board and residents.

OVERVIEW:

The Office of the Corporation Counsel provides civil legal advice, assistance, formal opinions, and court representation to the County Executive, County Board, County departments, elected and appointed County officials and County commissions, boards and committees. The Office of Corporation Counsel also services as parliamentarian at County Board meetings. The Corporation Counsel reviews, drafts and coordinates County Board resolutions and ordinances, County and department policies, and the Portage County Code of Ordinances. It advises on open records and open meetings law and policies. On occasion, it communicates with County residents and third parties when conducting the above activities.

The office provides legal advice and counsel on all major County proposals, initiatives and programs. The office is directly responsible for cases involving mental commitments, drug and alcohol commitments, guardianship filings, termination of parental rights actions, child support and zoning enforcement, and civil actions involving County government. The office provides legal advice, counsel and document preparation for contracts, opinions, requests for proposals, leases and opinions for all legal issues, including municipal and contract law, tort law, estate issues and real estate. Additional duties consist of general corporation counsel functions, assisting in litigation that is sent to outside counsel, providing representation in court or in administrative tribunals.

The office serves as the labor law advisor and negotiator for the County, providing advice and counsel on numerous personnel issues. It advises,

represents and coordinates activities for the Ethics Committee of the County Board. The office also serves as the County's Public Information Officer during emergencies and is the County's HIPAA Privacy Officer.

ON THE HORIZON:

In 2018, the Office of the Corporation Counsel will continue to aggressively pursue Children in Need of Protection and Services (CHIPS) and Termination of Parental Rights (TPR) cases. A position was previously added to the Office of the Corporation Counsel and funds transferred from Health & Human Services (HHS) High Cost fund with the intent the position would help reduce the ongoing out of home placement expenses in the HHS budget. The transfer of dollars from the High Cost fund will be reduced every year with the goal that the position is eliminating costs. Establishing permanence and finding forever homes for these children is a top priority for Portage County.

The office will continue looking for new ways to assist all County departments to achieve change that is meaningful, progressive and cost-effective.

CORPORATION COUNSEL

FINANCIAL SUMMARY

	2016	2017	2017	2018	Change from 2017	
	Actual	Modified	Projected	Budget	Modified Budget	Percent
Revenue		Budget	Budget		Amount	Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	32,321	59,972	59,470	59,470	(502)	-0.84%
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	3,377	3,600	2,400	2,400	(1,200)	-33.33%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	500	500	500	N/A
Other Financing Sources	128,869	171,191	111,418	96,814	(74,377)	-43.45%
Total Revenue	\$164,567	\$234,763	\$173,788	\$159,184	(\$75,579)	-32.19%
Expenditures						
Personnel Services	628,871	767,128	680,852	712,476	(54,652)	-7.12%
Contractual Services	3,354	(3,110)	23,366	(984)	2,126	-68.36%
Supplies & Expenses	10,828	14,882	13,669	16,757	1,875	12.60%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	38	0	38	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$643,091	\$778,900	\$717,925	\$728,249	(\$50,651)	-6.50%
County Allocation	\$478,524	\$544,137	\$544,137	\$569,065	\$24,928	4.58%

CORPORATION COUNSEL

FINANCIAL SUMMARY HIGHLIGHTS:

- Public charges for services decrease resulting from fewer requests for guardianship services.
- Other financing sources decrease due to a planned decrease in Health and Human Services (HHS) High Cost fund balance transfer for CHIPS and TPR services. The funds help offset 80% of the costs for a lawyer and paralegal in the Corporation Counsel's budget. The positions were previously added to the County's budget with the intent to help reduce the ongoing out of home placement expenses in the HHS budget. The use of HHS High Cost fund balance was established to assist with start-up costs with the intent to reduce the amount each year. In 2019, the amount of the transfer will decrease from 80% to 60%, and by 20% each budget year thereafter. Additionally, other financing sources decrease as the 2017 budget included a contingency transfer for staffing costs which is not needed for 2018.
- Personnel services decrease overall by 7.12% due to the contingency fund transfer for staffing costs in 2017 being removed for 2018, along with a 12.98% decrease for health insurance premiums.
- Contractual services decrease resulting from an offset for child support funding to support the legal services provided by the office.
- Supplies and expenses increase by 12.60% due to an increase in the number of legal notices and mandatory electronic filing fees.

CORPORATION COUNSEL

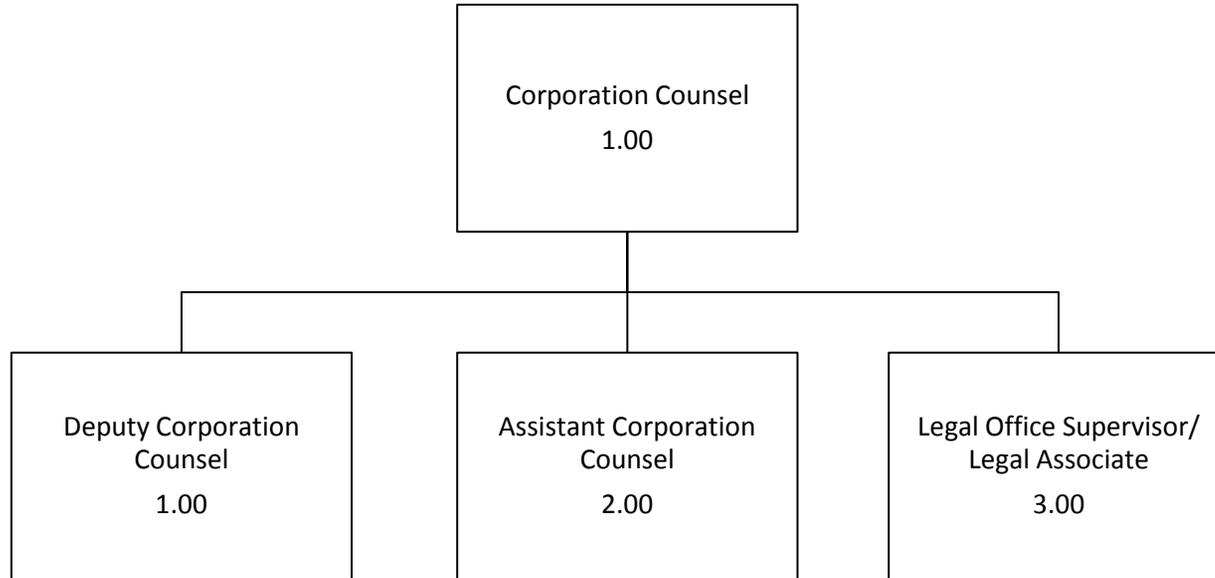
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Other Contractual	26,016
Witness Fees	3,000
Child Support Legal Services	(30,000)
Total	(984)

CAPITAL OUTLAY

Description	Amount
None	

CORPORATION COUNSEL



Position Summary (FTE)	2016	2017	2018
Regular Positions	7.00	7.00	7.00
Extra Help	0.00	0.00	0.00
Total	7.00	7.00	7.00

HUMAN RESOURCES

MISSION:

To provide effective human resources services to Portage County management, supervisors and employees; maintain compliance with all regulations and to administer all Human Resources policies and procedures. This is accomplished through the following functions: labor relations, policy and procedure development, recruitment and hiring, personnel records maintenance, employee assistance programs, unemployment compensation, employee orientation, wage and salary administration, benefits administration, law compliance, training and education, employee relations and research.

OVERVIEW:

The Human Resources (HR) department has been appointed to ensure compliance with federal, state and county laws including, but not limited to, equal employment opportunity laws (Title VII of the Civil Rights Act of 1964, Civil Rights Act of 1991, Equal Pay Act of 1963, Age Discrimination in Employment Act (ADEA) of 1967, Titles I, II and III of the Americans with Disabilities Act (ADA) of 1999 and American with Disabilities Amendment Act (ADAA) of 2008) affirmative action laws, Federal and State Family Medical Leave Act (FMLA), State collective bargaining laws (Wisconsin State Statutes 111.70), unemployment insurance, labor standards laws (child labor, minimum wage, overtime), and Portage County Human Resources Policies (County Ordinance 3.11).

ON THE HORIZON:

The Human Resources department has been involved in the implementation of the MUNIS Enterprise Resources Planning (ERP) system, which was a part of the 2013-2016 Master Strategic Plan, Goal III. B. GO LIVE for the payroll module was on April 1, 2016. The department will be working on implementing the remaining six (6) Human Resources modules and on

reviewing practices, policies and procedures to align with the new processes. Any change in practices, policies and procedures will also require training of staff.

The Human Resources department will continue to review and implement recommendations regarding employee benefits from the countywide salary study. The department will continue to review and modify, if necessary, current policies and processes to efficiently maintain the salary schedules that were approved. While reviewing policies and processes, opportunities to streamline the County Human Resources Ordinance and to create a Human Resources handbook will also be considered.

The Human Resources department will implement health insurance plan changes for 2018, and continue to review and recommend future cost saving measures and implement more employee education opportunities. The department will continue to monitor if any changes are made to the Affordable Care Act and keep Portage County in compliance.

The Human Resources department will continue to be involved in analyzing feasibility & developing recommendations for the Portage County Health Care Center (PCHCC) day to day HR matters. More specifically, the new Human Resources Advisor position will help with the work load of supporting PCHCC employees with personnel policy changes, recruitment and hiring, and continue as Systems Administrator for the time, attendance, and scheduling system.

HUMAN RESOURCES

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	131	131	131	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
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	639	589	1,419	2,739	2,150	365.03%
Other Financing Sources	21,915	31,332	35,913	27,353	(3,979)	-12.70%
Total Revenue	\$22,554	\$31,921	\$37,463	\$30,223	(\$1,698)	-5.32%
Expenditures						
Personnel Services	324,896	357,446	357,567	365,699	8,253	2.31%
Contractual Services	63,442	37,825	39,091	38,293	468	1.24%
Supplies & Expenses	16,654	35,227	28,146	32,454	(2,773)	-7.87%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$404,992	\$430,498	\$424,804	\$436,446	\$5,948	1.38%
County Allocation	\$382,438	\$398,577	\$387,341	\$406,223	\$7,646	1.92%
Addition to (Use of) Fund Balance	\$8,726					

HUMAN RESOURCES

FINANCIAL SUMMARY HIGHLIGHTS:

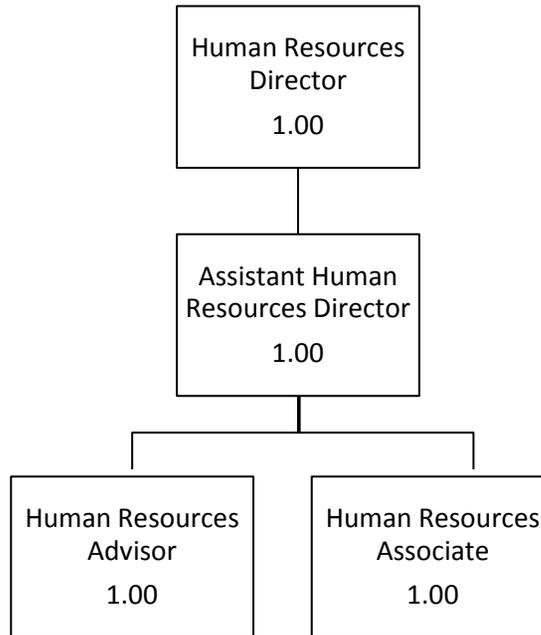
- Public charges for services is budgeted for anticipated copy costs for public records.
- Miscellaneous revenues increase overall by 365.03% for anticipated reimbursements from the Wisconsin Public Employer Labor Relations Association (WPELRA) and from the National Public Employer Labor Relations Association (NPELRA) for conference expenses.
- Personnel services increase overall by 2.31% 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 increase by 1.24% representing a 21.51% increase for allocated Information Technology Services.
- Supplies and expenses decrease by 7.87% due to a reduction in employment advertising and subscriptions.

HUMAN RESOURCES

CONTRACTED SERVICES

Type of Services Provided	Annual Cost	Description	Amount
FMLA Administration	11,054	None	
Other Contractual	27,239		
Total	38,293		

HUMAN RESOURCES



Position Summary (FTE)	2016	2017	2018
Regular Positions	4.00	4.00	4.00
Extra Help	0.00	0.00	0.00
Total	4.00	4.00	4.00

*Human Resources employees funded through proprietary funds are reported within those funds and are not included above. 1.00 FTEs are reported in other funds.

HEALTH INSURANCE

MISSION:

The Health Insurance fund is an internal service fund established to provide for and effectively manage the self-funded health insurance benefits for individuals participating in the County's health plan. The fund also includes the County's wellness program and employee assistance program (EAP).

OVERVIEW:

This fund is utilized to account for the claims and costs related to the self-funded health plan, along with the premiums paid by the employer and employee for the plan, in addition to the costs for the employee wellness program, and the County's employee assistance program (EAP).

The County's wellness program is designed to improve employee wellness through education and outreach efforts. This program is intended to improve employee health and morale, and in return, lower the costs of employee health care.

ON THE HORIZON:

Health plan design changes that were implemented in 2015, have proven to be effective. After reduced claims experienced in 2015 and 2016, the County has been able to build back the reserve amounts to targeted levels of three to six months of claims. In 2017, the Human Resources Committee conducted a review of Portage County's self-funded health plan including going to market for fully insured and self-insured quotes. The committee approved staying self-insured and switching health plan administrators for 2018. Health plan premiums for 2018 are estimated to reduce by 12.98%. The County will continue to offer employees the opportunity for a 5% reduction in premium contribution by completing Wellness Recommendations and continue to offer on-site biometric screenings.

Portage County, in conjunction with Willis of Wisconsin, Portage County's insurance agent, will closely monitor the impact of changing health plan administrators. There will also be a continued assessment for additional opportunities for improvements to the plan. The Human Resources department will continue to monitor any possible Health Care Reform requirements and keep Portage County in compliance.

HEALTH INSURANCE

FINANCIAL SUMMARY

Revenue	2016 Actual	2017 Modified Budget	2017 Projected Budget	2018 Budget	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
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	8,652,169	10,625,525	8,307,494	7,602,757	(3,022,768)	-28.45%
Miscellaneous Revenue	750,248	342,935	306,865	399,927	56,992	16.62%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$9,402,417	\$10,968,460	\$8,614,359	\$8,002,684	(\$2,965,776)	-27.04%
Expenditures						
Personnel Services	1,415	1,938	1,938	5,383	3,445	177.76%
Contractual Services	7,379,455	10,937,409	7,224,794	7,968,620	(2,968,789)	-27.14%
Supplies & Expenses	1,006	1,507	1,146	1,328	(179)	-11.88%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	21,915	27,606	1,386,481	27,353	(253)	-0.92%
Total Expenditures	\$7,403,792	\$10,968,460	\$8,614,359	\$8,002,684	(\$2,965,776)	-27.04%
County Allocation	(\$1,998,625)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$1,998,625					

HEALTH INSURANCE

FINANCIAL SUMMARY HIGHLIGHTS:

- The 2018 budget includes a change to the County's health plan administrator. The County Board has approved and authorized Anthem Blue Cross Blue Shield as Portage County's health plan administrator for 2018. Therefore, revenue estimates and projections are conservatively calculated based on the transition.
- Intergovernmental charges for services decrease based on a 12.98% reduction in health insurance premiums for 2018.
- Miscellaneous revenues increase for an expected increase in insurance refunds and stop loss reimbursements which is offset by a decrease in expected pharmacy rebates for a net increase of 16.62%.

Medical Claims Experience

Year	Budget	Actual
2006	5,830,988	5,895,470
2007	6,312,249	5,353,516
2008	7,408,653	6,935,356
2009	6,434,552	6,299,384
2010	7,073,482	6,335,376
2011	7,421,310	5,276,032
2012	6,269,561	8,549,137
2013	7,500,000	7,331,528
2014	8,249,612	8,182,226
2015	7,941,428	5,446,706
2016	7,477,779	4,970,080

*2006 - 2010 Budget was for medical claims and TPA Admin Fees

HEALTH INSURANCE

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Medical Claims	5,171,614
Pharmacy Claims	1,789,405
Excess Coverage/Stop Loss	644,394
Health Plan Administration	316,791
On-Site Biometric Screenings	20,000
Employee Assistance Program	17,864
Medical Concierge Services	5,267
Affordable Care Act – PCORI	2,510
Other Contractual	775
Total	7,968,620

CAPITAL OUTLAY

Description	Amount
None	

FINANCE

MISSION:

To record and provide accurate financial information according to generally accepted accounting principles for all County funds in order to assist in the policy and decision making process, in doing so providing fiscal stability to maintain the services provided by County government for the community.

OVERVIEW:

The department is responsible for centralized financial operations, safeguarding County assets by establishing and maintaining adequate internal controls, ensuring accurate and timely financial functions and reporting, and assisting with financial planning for the County.

In order to meet these objectives, the department performs the following activities:

- Coordination of the development and monitoring of the annual budget including establishing a property tax levy.
- Establishment and maintenance of an effective accounting and financial reporting system in accordance with generally accepted accounting principles.
- Preparation of financial reports.
- Oversight of annual audits.
- Coordination and implementation of payroll services, accounts payable, and accounts receivable functions.
- Coordination of the development of the County cost allocation plan.
- Debt management.
- Capital planning.
- Investment program management.
- Internal audit function.
- Risk management and insurance coverage.

The department provides policy, budget, and management services to the County Executive, Finance Committee, County Board, departments, and other County committees and boards, along with assisting the County Executive and County Board in analyzing and formulating recommendations regarding public policy, budget development, and administrative matters.

The department must comply with generally accepted accounting principles as applied to governmental units, Governmental Accounting Standards Board (GASB) governmental accounting and financial reporting principles, Internal Revenue Service (IRS) regulations, Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (commonly called “Uniform Guidance”), State Single Audit Guidelines (SSAG), State Allowable Cost Policy Manual, Wisconsin Administrative Rule-Tax 16, and many others.

The department is responsible for the oversight of the Risk Management/Workers’ Compensation budget and the General Insurances budget located in other sections of this budget document.

ON THE HORIZON:

Department initiatives for the 2018 budget include continuation of the implementation of the MUNIS Enterprise Resource Planning (ERP) system, which is Goal III. B. of the updated 2017-2021 Master Strategic Plan. Revisions to the current fiscal ordinance along with corresponding development of a Financial Management Policy & Procedure Manual remain the focus of the department. With the large number of capital infrastructure projects and the continued need to ensure operational funding sustainability, more long term financial planning is needed to identify future challenges and opportunities. It will be an important process to ensure future financial stability.

FINANCE

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	0	0	0	0	0	N/A
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	45	0	30	30	30	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	66,710	61,710	5,000	(61,710)	-92.50%
Total Revenue	\$45	\$66,710	\$61,740	\$5,030	(\$61,680)	-92.46%
Expenditures						
Personnel Services	1,124,741	1,330,912	1,334,489	1,345,262	14,350	1.08%
Contractual Services	134,524	193,995	187,995	148,666	(45,329)	-23.37%
Supplies & Expenses	12,833	18,499	11,740	19,867	1,368	7.39%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	200	0	200	0	0.00%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$1,272,098	\$1,543,606	\$1,534,224	\$1,513,995	(\$29,611)	-1.92%
County Allocation	\$1,272,053	\$1,476,896	\$1,472,484	\$1,508,965	\$32,069	2.17%
Addition to (Use of) Fund Balance	\$61,710					

FINANCE

FINANCIAL SUMMARY HIGHLIGHTS:

- Other financing resources remain the same due to fund balance being applied for contracted training.
- Personnel services increase overall by 1.1 % overall 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 increase by 23.4%, overall representing a 38.5% increase with the Information Technology Services allocation.
- Supplies and expenses increase by \$1,368 due primarily to an increase in photocopying & printing. A slight increase was budgeted for staff training and travel expenses.

FINANCE

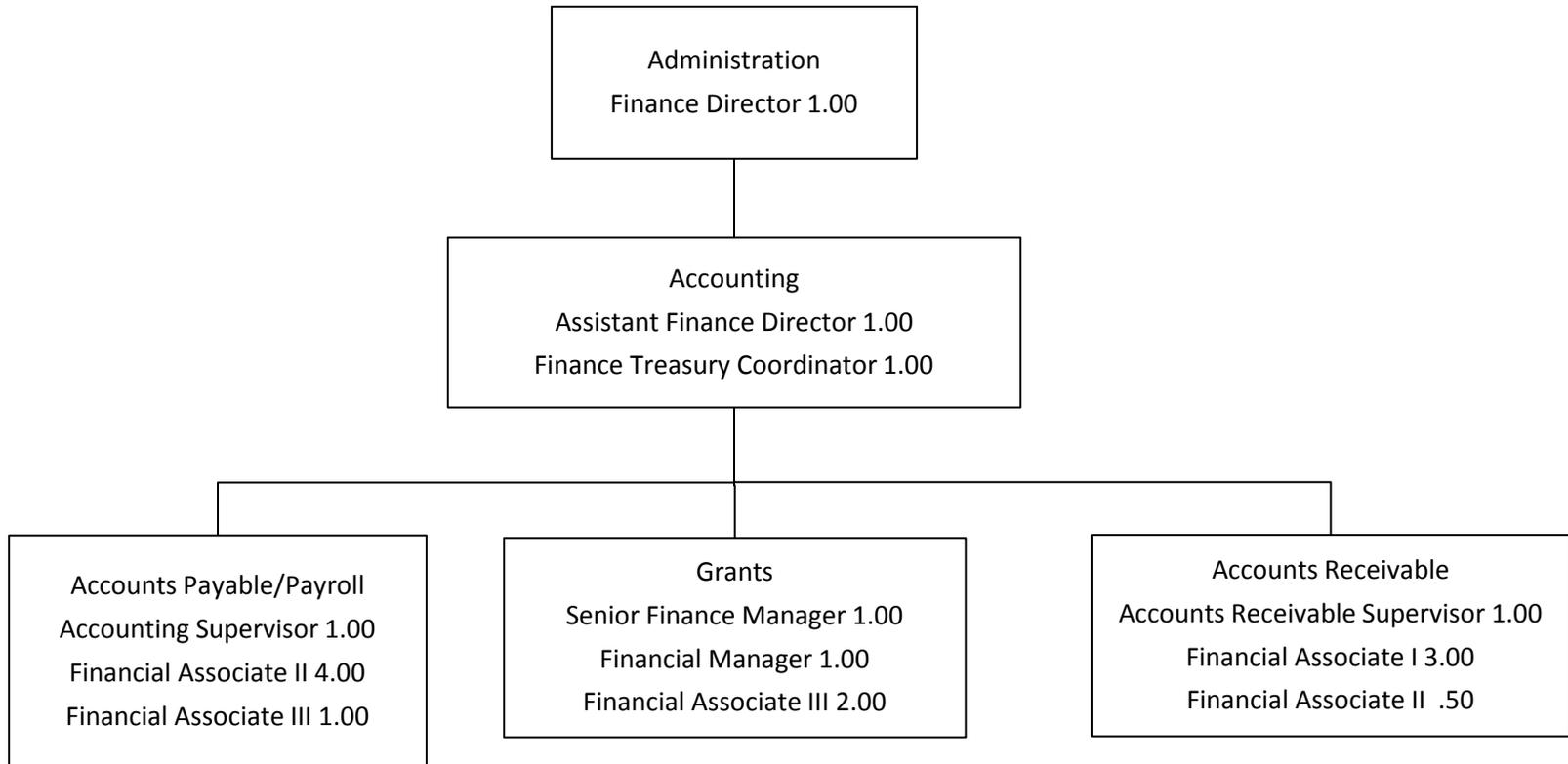
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Auditing/Accounting	71,500
Cost Allocation Plan	5,800
Contracted Training/Education	5,000
Other Contractual	66,366
Total	148,666

CAPITAL OUTLAY

Description	Amount
None	

FINANCE



Position Summary (FTE)	2016	2017	2018
Regular Positions	17.30	17.50	17.50
Extra Help	0.00	0.00	0.00
Total	17.30	17.50	17.50

*Finance employees funded through proprietary funds are reported within those funds and are not included above. 3.00 FTEs are reported in other funds.

RISK MANAGEMENT/WORKERS' COMPENSATION

MISSION:

The Risk Management/Workers' Compensation fund is an internal service fund established to provide for and effectively manage the self-funded workers' compensation program. Risk Management's focus is the preservation of all assets, both human and physical. This is accomplished by identifying, evaluating, and controlling loss exposures faced by Portage County.

OVERVIEW:

This fund is utilized to account for the claims and costs related to the self-funded workers' compensation program, along with the rates paid by the departments, and the costs for the loss control and prevention activities.

In order to minimize the adverse effects of unpredictable events, Portage County utilizes a number of processes and tools:

- Responds to all work-related losses, initiating investigations and accomplishing the appropriate resolution of all claims.
- Develops programs for loss prevention based on available loss data.
- Coordinates loss control activities, in cooperation with our Third Party Administrator (TPA) and Risk Control Representative.
- Reviews and updates written safety programs.
- Ensures compliance with all state and federally mandated safety initiatives.
- Oversees TPA claim handling.
- Maintains database of claim data/information, losses and trends.
- Serves as a resource and provides consultation on matters related to insurance and loss prevention.

Claims Administration

Risk Management administers all work-related claims for Portage County Workers' Compensation. This administration includes the various activities involved in investigation and negotiation (including settlement agreements and recommendations), with claimants, insurance companies and their representatives, along with legal representatives. A database of all activity is maintained to manage claims data more effectively.

Loss Control

Risk Management conducts a variety of activities to reduce our risk of loss. This requires interaction with departments and personnel in a variety of ways to reduce the potential for loss and the impact that losses might have on day to day operations. The goal is to be proactive in mitigating exposures before they occur. An integral part of loss control is the coordination of effort between our Risk Control Representative, department personnel and the Risk Management Specialist. On-going ergonomic evaluations are conducted and financially supported by this program. Required employee safety training is coordinated and tracked for compliance and to ensure a safe workplace for all staff.

ON THE HORIZON:

The County's on-going pursuits to provide a safe environment for the public and staff have included a plan of online training programs, hands-on training, and awareness level courses. These trainings have proven useful and successful to the County, reducing claims.

Risk Management will continue along the course of proactively assessing buildings and grounds, work environments, and maintaining proper coverage of assets.

RISK MANAGEMENT/WORKERS' COMPENSATION

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	0	0	0	0	0	N/A
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	397,341	425,354	443,366	437,847	12,493	2.94%
Miscellaneous Revenue	0	1,000	1,000	1,000	0	0.00%
Other Financing Sources	0	190,358	90,745	128,353	(62,005)	-32.57%
Total Revenue	\$397,341	\$616,712	\$535,111	\$567,200	(\$49,512)	-8.03%
Expenditures						
Personnel Services	71,930	73,859	74,309	75,360	1,501	2.03%
Contractual Services	(186,922)	501,189	419,914	475,196	(25,993)	-5.19%
Supplies & Expenses	10,860	16,664	13,534	16,644	(20)	-0.12%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	25,000	27,354	0	(25,000)	-100.00%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	(\$104,133)	\$616,712	\$535,111	\$567,200	(\$49,512)	-8.03%
County Allocation	(\$501,473)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$501,473					

RISK MANAGEMENT/WORKERS' COMPENSATION

FINANCIAL SUMMARY HIGHLIGHTS:

- Overall the 2018 budget decreased 8.03% from the 2017 budget.
- Intergovernmental charges for services increase by 2.94%. The 2018 budget amount is based on employee wages budgeted and then prorated at the rate of 95% countywide to account for position vacancies throughout the year. The increase correlates with the annual adjustment increase of 2.00% to the County's wage and classification plan.
- Fund balance in the amount of \$128,353 is included in the 2018 budget, which is a 32.57% decrease from the 2017 budget. Anticipated use of fund balance in 2017, in the amount of \$190,358, was primarily due to anticipated large claims for 2017.
- Personnel services increase by 2.03% 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 decrease by 5.19% for an anticipated reduction of \$30,000 for medical and lost wages based on claim history.
- Capital projects decrease as there are no planned equipment purchases for 2018.

RISK MANAGEMENT/WORKERS' COMPENSATION

CONTRACTED SERVICES

Types of Services Provided	Annual Cost
Medical & Lost Wages	400,000
Excess Workers Compensation coverage	65,375
Other Contractual	9,821
Total	475,196

CAPITAL OUTLAY

Description	Amount
None	

RISK MANANGEMENT/WORKERS' COMPENSATION

Risk Management Specialist 1.00

Position Summary (FTE)	2016	2017	2018
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Total	1.00	1.00	1.00

*Risk Management is included in the Finance Department but operates as an internal service fund.

PURCHASING

MISSION:

To assist all County departments in the efficient procurement of goods and services that are consistent with quality and delivery needs at the lowest possible cost. The Purchasing Department provides leadership in procurement to ensure the County's process is fair, competitive, efficient, and conducted under strict ethical guidelines.

OVERVIEW:

Procurement

The Purchasing staff is responsible for buying supplies, services, construction and contractual services to support Portage County departmental programs. The department also assists in the review and negotiations of contracts, leases, and other legally binding agreements related to the acquisition of goods, services, or assets. Those programs are approved and funded by Portage County taxpayers through their elected representatives.

Fair and open competition is a core principle of public procurement and inspires public confidence that goods and services are procured equitably and economically. Documentation of the acts taken and effective monitoring mechanisms are important means of avoiding improprieties and establishing public confidence in the procurement process. It is the duty of all County staff to maintain the public trust by adhering to County standards of professional conduct and ethical behavior. All County personnel are responsible for maintaining the integrity of the procurement process. All County purchases shall be made in accordance with all federal, state, and local laws, codes and ordinances. Purchasing authority is granted by sections 59.52 (9) and 66.0131 of the Wisconsin State Statutes and by Portage County Ordinance section 3.7.

Disposal of Unsuitable or Unusable Property

The Purchasing Department is responsible for canvassing other County departments for placement of County equipment and supplies which have become unsuitable or unnecessary and which are not to be traded in or applied on any purchases. If such items or supplies are not needed by any County department, they may then be traded in for new equipment purchases, sold on open market at the price to be established by the County Executive, or through public auction, whichever method is deemed most advantageous to the County.

ON THE HORIZON:

The Purchasing Department will be working with the Finance and Information Technology departments to implement the new MUNIS Enterprise Resource Planning (ERP) system phase three modules, which include fixed assets, vendor self-service, and e-procurement. The department will also be working with the Office of Corporation Counsel on the updating of contract, Request for Bid (RFB), and Request for Proposal (RFP) templates to better suit the needs of the County.

PURCHASING

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	0	0	0	0	0	N/A
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	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	1,676	1,500	1,500	1,500	0	0.00%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$1,679	\$1,500	\$1,500	\$1,500	\$0	0.00%
Expenditures						
Personnel Services	200,738	218,982	207,678	210,680	(8,302)	-3.79%
Contractual Services	11,525	14,067	14,130	16,774	2,707	19.24%
Supplies & Expenses	4,585	6,102	5,064	5,895	(207)	-3.39%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	154	250	250	250	0	0.00%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$217,003	\$239,401	\$227,122	\$233,599	(\$5,802)	-2.42%
County Allocation	\$215,324	\$237,901	\$225,622	\$232,099	(\$5,802)	-2.44%

PURCHASING

FINANCIAL SUMMARY HIGHLIGHTS:

- Personnel services decrease overall by 3.79% resulting from employee health insurance changes, a decrease of 12.98% for health insurance premiums along with a 2.00% annual adjustment increase to the County's wage and classification plan.
- An overall increase of 19.24% in contractual services is related to an increase for allocated Information Technology Services.

PURCHASING

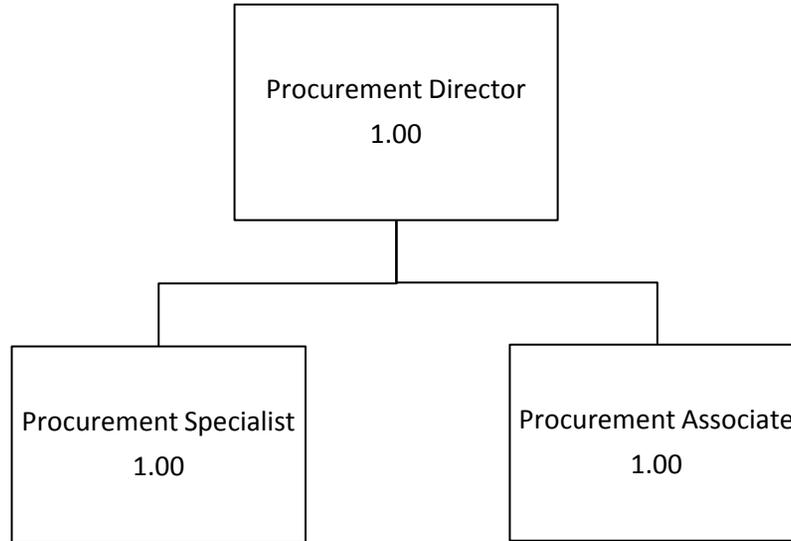
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Other Contractual	16,774
Total	16,774

CAPITAL OUTLAY

Description	Amount
None	

PURCHASING



Position Summary (FTE)	2016	2017	2018
Regular Positions	3.00	3.00	3.00
Extra Help	0.00	0.00	0.00
Total	3.00	3.00	3.00

FACILITIES

MISSION:

To provide an accessible, safe, attractive, functional and clean environment for County facility users, including employees, citizens, and elected officials today and into the future.

OVERVIEW:

The Facilities Management department maintains building functionality ensuring the longevity of County owned or operated buildings and grounds. The department maintains ten buildings, totaling over 400,000 square feet and \$60 million in building and content assets. The department is responsible for all maintenance and repair of County buildings, with the exception of the Parks, Solid Waste and the Highway department buildings, along with various capital improvement projects in all buildings.

ON THE HORIZON:

The Facilities Management department is continuing to assist the Space and Properties Committee in the development of a plan to meet the County's long term space needs as identified in the updated Master Strategic Plan 2017-2021, Goal II. A long term plan for the courthouse, correctional facility, Health Care Center and other facility needs/locations is critically important for clarifying priorities and for ensuring responsible infrastructure stewardship and planning.

Progress continues on identifying the specifics of a new Government Facility Building. The potential new building would be attached to the current Annex Building and is in the early stages of development. This building would house the Portage County Circuit Courts and ancillary departments. A major renovation of the existing County/City Building will take place as part of this project. Future renovations are considering both County and

City needs for present and future space. All renovation projects will consider and incorporate renewable energy projects whenever feasible.

Facilities continues to work on reducing water irrigation with great success and is continuing to explore more drought tolerate plantings and grasses to replace existing landscapes.

Utility costs are slated to remain flat for 2018. Even with no expected increases in electric rates, Facilities Management continues to seek out energy saving projects whenever possible. Recent projects include new exterior LED fixtures, new LED fixtures in the Holly Shoppe, and LED pole lights in the parking lots. With lower LED fixture costs, the energy savings, and Focus on Energy incentives, these projects have a payback in as little as eight months.

FACILITIES

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	0	0	0	0	0	N/A
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	924	960	900	960	0	0.00%
Intergovernmental Charges for Service	408,052	362,600	413,600	413,600	51,000	14.07%
Miscellaneous Revenue	65,160	65,752	60,701	67,752	2,000	3.04%
Other Financing Sources	0	31,547	92,277	42,500	10,953	34.72%
Total Revenue	\$474,136	\$460,859	\$567,478	\$524,812	\$63,953	13.88%
Expenditures						
Personnel Services	1,316,771	1,494,697	1,448,352	1,471,928	(22,769)	-1.52%
Contractual Services	658,089	736,450	705,950	758,626	22,176	3.01%
Supplies & Expenses	196,110	188,910	187,386	194,890	5,980	3.17%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	23,357	21,366	20,210	20,782	(584)	-2.73%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	21,791	29,901	30,000	56,700	26,799	89.63%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	20,000	15,625	12,500	(7,500)	-37.50%
Total Expenditures	\$2,216,118	\$2,491,324	\$2,407,523	\$2,515,426	\$24,102	0.97%
County Allocation	\$1,741,982	\$2,030,465	\$1,840,045	\$1,990,614	(\$39,851)	-1.96%
Addition to (Use of) Fund Balance	\$46,054					

FACILITIES

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenues increase by 14.07% based on estimated charges to the Health Care Center for facilities management services.
- Miscellaneous revenues increase by \$2,000 for the anticipated sale of a mower in 2018.
- Other financing sources include a budgeted amount of \$42,500 to be used from the equipment replacement fund for the purchase of a skid loader and a snow thrower attachment.
- Personnel services decrease by 1.52% due to changes in employee health insurance elections, 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 increase for projected increases in waste removal services, security services, and pest control services. This also includes an increase for allocated Information Technology Services.
- Supplies and expenses increase by 3.17% due to projected increases in diesel fuel, personal protective equipment, and a laptop purchase in 2018.
- Capital projects increase overall due to the anticipated purchase of a skid loader with a snow thrower attachment and security equipment.

FACILITIES

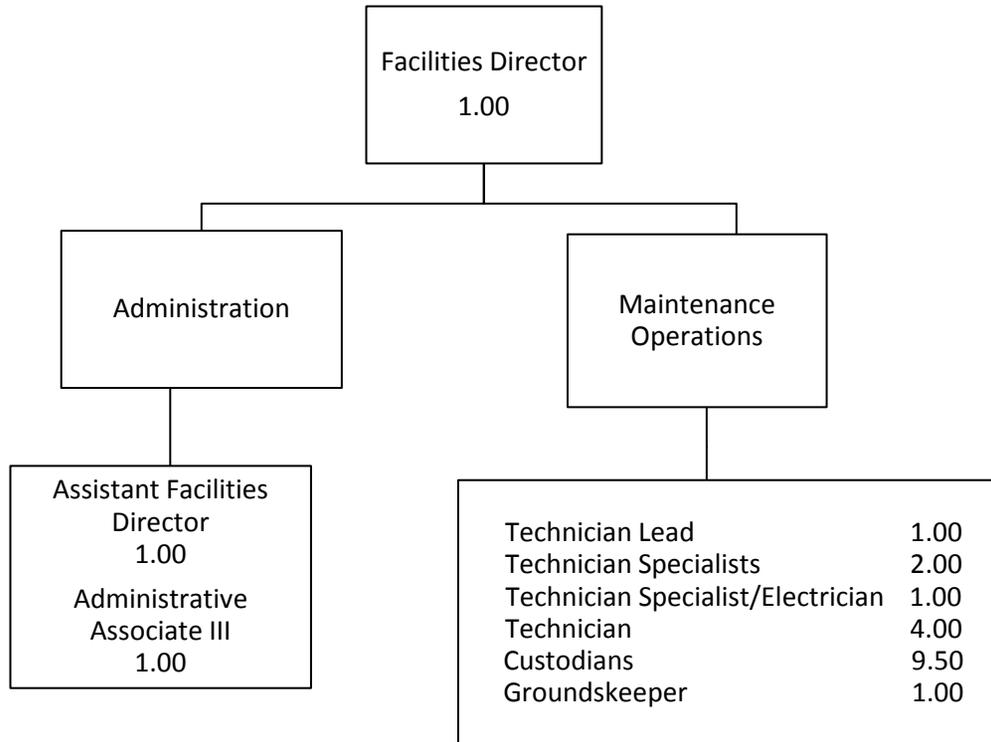
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Utilities	535,780
Building Maintenance & Repairs	41,196
Heating & Air Conditioning Services	18,600
Janitorial Services	12,240
Elevator Maintenance & Repairs	26,900
Security Services	12,947
Waste Removal	19,143
Plumbing Services	8,735
Fire Protection Services	5,710
Other Contractual	77,375
Total	758,626

CAPITAL OUTLAY

Description	Amount
Snow Thrower Attachment	6,000
Skid Loader	38,500
Security Equipment	12,200

FACILITIES



Position Summary (FTE)	2016	2017	2018
Regular Positions	20.50	21.50	21.50
Extra Help	1.65	1.65	0.93
Total	22.15	23.15	22.43

TECHNOLOGY SERVICES

MISSION:

Technology services is an internal service department providing phone, data, managed print and technical services to all County departments.

OVERVIEW:

The Technology Services department continues to make advancements in enhancing services and upgrading the County's technology infrastructure.

Information Technology Services

The department manages requests for technology related support through an automated request system. The year-to-date 2017 support requests resolved by the department total over 1,900 up from 1,700 in 2016.

The department is continuing to provide assistance in the implementation of the MUNIS Enterprise Resource Planning (ERP) system with interface programming, report creation, and system level support.

Wireless network capabilities have been expanded to provide greater internet access in County facilities. Chromebooks were provided to County Board members providing electronic access to meeting materials.

Fiber optic cable providing high speed data, voice, and video service to the Highway department was installed 2017. In addition, a high speed voice and data service was installed at Jordan Park in the Parks department replacing outdated technology.

Phone System Services

The County's Cisco Phone System is managed by the department. The phone system supports approximately 500 phones throughout the County.

In addition, the department supports high speed data connections to the County's outlying facilities.

Managed Print Services

The department administers the Managed Print Services for the printing and copying functions of the County. Service and support are included for 150 printers, copiers, and multi-function devices spread throughout the various County departments.

ON THE HORIZON:

As part of the on-going support for MUNIS, time will be spent in converting and testing data imported into the MUNIS system from the AS400 for Phase III implementation, including Work Orders, Fixed Assets, and Inventory functions.

The Health & Human Services Client Management system and the Land Records system (which includes the tax system) will be moved from the AS400, and placed on more modern technology that meets state regulations.

Other projects occurring in 2018, include the replacement and expansion of the County's data storage and backup systems, as well as feature enhancements to the Office 365 service to include cloud storage and Microsoft Sharepoint to manage files and provide an intranet for County staff. A Network Analyst position was added to the Technology Services budget to support the County's network infrastructure and continued technology enhancements.

TECHNOLOGY SERVICES

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	2,250	0	0	0	0	N/A
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	1,786,658	1,833,111	1,837,853	2,294,603	461,492	25.18%
Miscellaneous Revenue	600	500	1,899	1,000	500	100.00%
Other Financing Sources	0	42,852	94,300	0	(42,852)	-100.00%
Total Revenue	\$1,789,508	\$1,876,463	\$1,934,052	\$2,295,603	\$419,140	22.34%
Expenditures						
Personnel Services	659,187	696,156	675,706	784,306	88,150	12.66%
Contractual Services	788,912	895,716	918,440	1,216,243	320,527	35.78%
Supplies & Expenses	146,413	150,133	157,103	152,640	2,507	1.67%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	120,906	108,613	108,263	124,339	15,726	14.48%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	18,641	17,296	60,991	10,000	(7,296)	-42.18%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	8,549	13,549	8,075	(474)	-5.54%
Total Expenditures	\$1,734,059	\$1,876,463	\$1,934,052	\$2,295,603	\$419,140	22.34%
County Allocation	(\$55,449)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$55,449					

TECHNOLOGY SERVICES

FINANCIAL SUMMARY HIGHLIGHTS:

- The 2018 Information Technology (IT) budget continues to move Portage County forward in addressing the technology needs and opportunities for the County's future. Expenses in the amount of \$159,756 are centralized in the budget by transferring these expenses from department budgets to the IT budget. The budget includes new software contracts in the amount of \$45,250; improvements made to the hardware, software, backup and recovery functions in the amount of \$115,818; and a Network Analyst position to support the County's network infrastructure and continued technology enhancements. The overall increase to the IT budget is 22.34% or \$419,140.
- Intergovernmental charges for services increase due to increase in charges to County departments for Information Technology Services. This allocation is based on the overall cost of IT services.
- Other financing sources are reduced to zero in the 2018 budget and not anticipated.
- Personnel services increase overall by 12.66% due to the addition of a Network Analyst position, a 2.00% annual adjustment increase to the County's wage and classification plan and a 12.98% reduction in health insurance premiums.
- Contractual services increase due to the transfer of software and hardware maintenance contracts for the centralization of IT expenses. This also includes new software contracts.
- Fixed charges increase based on the department's equipment depreciation schedule.
- Capital projects includes a reduction for a project completed in 2017.

TECHNOLOGY SERVICES

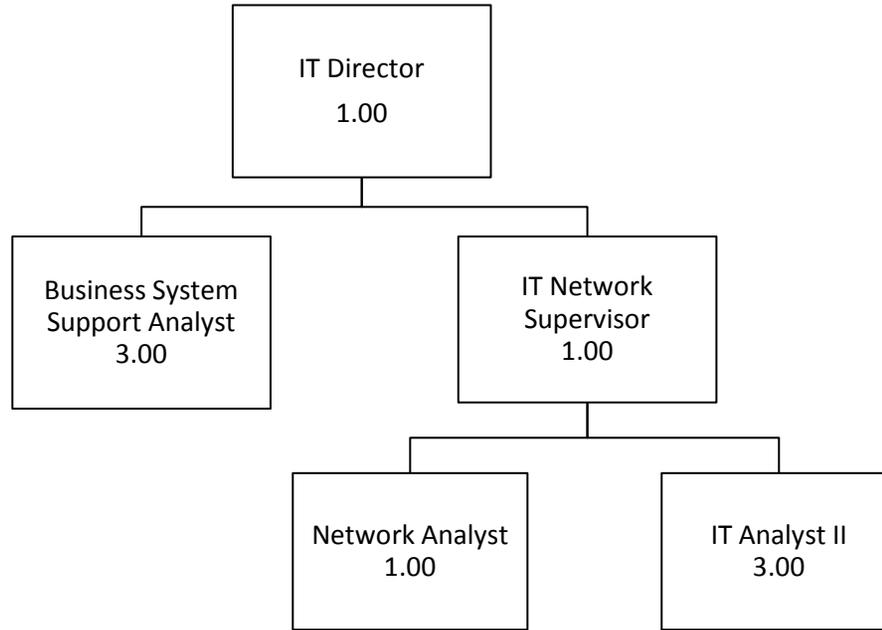
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Software Maintenance	573,801
Managed Print Services	135,365
Software Licensing	184,363
Hardware Maintenance	101,659
Data Lines & Circuits	47,100
Technical Support	71,500
Cellular Services	53,300
Cable and Internet Services	26,520
Other Contractual	22,635
Total	1,216,243

CAPITAL OUTLAY

Description	Amount
Wireless Components	10,000

INFORMATION TECHNOLOGY



Position Summary (FTE)	2016	2017	2018
Regular Positions	8.00	8.00	9.00
Extra Help	0.00	0.00	0.00
Total	8.00	8.00	9.00

NON-DEPARTMENTAL

MISSION:

To account for County wide resources and services which are not controlled by or attributable to any individual department or program.

OVERVIEW:

General Accounts

This budget includes revenues such as property tax levy in the general fund, state shared revenue, exempt computer aid, indirect cost program income, rent and lease income, and procurement card rebates.

- **State Shared Revenue** provides for general property tax relief and compensation for utility property. There are two components a base payment and a utility payment.
- **Exempt Computer Aid** is provided to offset the loss of exempted business computers from being subject to property taxes.

This budget is also used for any transfer to or from the general fund and for appropriating general fund unassigned fund balance.

Sales Tax

Counties have the option of imposing a 0.5% sales tax and Portage County has taken this option since 1989. Currently, 62 of the state's 72 counties impose a county sales tax. The sales tax is "piggybacked" on the state sales tax, meaning the same items are taxable. The tax is administered by the Wisconsin Department of Revenue (DOR), which distributes the sales tax to individual counties. DOR retains 1.75% of total county sales tax collections as an administrative fee.

Contingency Fund

The contingency fund is set aside for extraordinary expenses or to finance transactions unable to be identified during the normal budget process. The

Finance Committee has the authority to approve the use of contingency funds up to \$10,000. Any requests exceeding this amount require a formal budget amendment and must be approved by 2/3 of the County Board of Supervisors. The County budgets \$100,000 for contingencies from existing fund balance. This amount is available for approval by the Finance Committee, if the need arises.

General Insurances

Portage County is an owner of Wisconsin County Mutual Insurance Corporation by its participation in its insurance programs. Under the County liability policy, the County Mutual provides the following coverage: general liability, personal injury liability, automobile liability, law enforcement liability, and public officials' errors and omissions liability.

The County utilizes Travelers Property Casualty to insure the County's physical property. The County provides public official bonds for elected positions to meet the statutory requirement, under Wisconsin State Statutes sec. 59.21, which requires official bonds. The County also provides an employee dishonesty bond. The County offers volunteer insurance coverage to assist in supporting the volunteers who provide services to the community. Other insurances provided, include boiler insurance, underground storage tank liability, and hospital professional liability. The County most recently added a cyber-security policy.

Miscellaneous Employee Benefits

The County provides funds for sick leave conversion, unemployment insurance, and administrative costs for the pre-tax flexible spending program, except for the County's enterprise funds, as those are directly charged.

NON-DEPARTMENTAL

Non County Agency Funding

Portage County recognizes community-based organizations may sometimes be better positioned to assist with specialized needs in the community, such as providing referrals for emergency energy or food services or promoting our area to tourists, such as Energy Services or the Stevens Point Area Convention and Visitors' Bureau respectively. County funding provided to agencies such as these allows for services, support, or outreach that County government could not otherwise provide.

Land Preservation Fund

The Land Preservation Fund was established in October 2003, by County Board resolution after citizens requested the Park Commission to create a funding stream to purchase unique natural areas in Portage County. The resolution established the fund, set forth the Land Preservation Fund Committee (LPFC), and established that excess budgetary funds up to \$100,000 from prior year general government funds would be used to create and maintain the fund. All projects reviewed by the LPFC must complete an application and contribute a minimum of 25% cash match towards the project to be eligible for funding.

ON THE HORIZON:

The County is not anticipating any large variations in state shared revenue for fiscal year 2018.

The County projects a small decline in sales tax collections based on the current collection projections for fiscal year 2017.

At this point in time, there is no need to increase the amount of contingency funds. The amount of existing fund balance is adequate to meet the needs

for contingencies and the amount does not need to be increased as part of the County tax levy.

Non County Agency Funding will decrease due to the Family Outreach Support Services (FOSS) moving to the Health & Human Services budget. All other Non County Agency Funding remain flat.

NON-DEPARTMENTAL

FINANCIAL SUMMARY

	2016 Actual	2017 Modified Budget	2017 Projected Budget	2018 Budget	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	18,462,728	19,179,233	18,767,733	19,247,770	68,537	0.36%
Intergovernmental Revenue	2,108,448	2,110,015	2,133,012	2,129,657	19,642	0.93%
Licenses and Permits	40,685	46,403	43,590	67,050	20,647	44.49%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	371	199	200	199	0	0.00%
Intergovernmental Charges for Service	162,224	158,476	163,949	143,880	(14,596)	-9.21%
Miscellaneous Revenue	224,693	203,704	193,690	203,704	0	0.00%
Other Financing Sources	0	751,050	954,698	269,573	(481,477)	-64.11%
Total Revenue	\$20,999,149	\$22,449,080	\$22,256,872	\$22,061,833	(\$387,247)	-1.73%
Expenditures						
Personnel Services	306,578	275,000	275,000	275,000	0	0.00%
Contractual Services	288,553	291,906	285,500	291,934	28	0.01%
Supplies & Expenses	508	655	638	655	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	225,784	313,735	266,275	297,733	(16,002)	-5.10%
Debt Service	80	0	0	0	0	N/A
Grants, Contributions, Indemnities	178,384	195,500	195,500	155,500	(40,000)	-20.46%
Capital Projects	0	63,900	63,900	65,028	1,128	1.77%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	153,380	566,236	406,463	100,000	(466,236)	-82.34%
Total Expenditures	\$1,153,267	\$1,706,932	\$1,493,276	\$1,185,850	(\$521,082)	-30.53%
County Allocation	(\$19,845,881)	(\$20,742,148)	(\$20,763,596)	(\$20,875,983)	(\$133,835)	0.65%

NON-DEPARTMENTAL

FINANCIAL SUMMARY HIGHLIGHTS:

- NOTE: Although presented as part of the General Government classification for information, funding amounts for summary purposes are reported in the classifications for which services are provided and not in the General Government summary totals. The classifications for summary reporting are as follows:
 - General Government \$648,632
 - Public Safety \$338,690
 - Health & Human Services \$19,000
 - Culture, Recreation, & Education \$13,000
 - Conservation & Development \$166,528
- Property tax revenue increases .6%, or \$78,564, in the 2018 budget.
- The overall sales tax decreases by .1%, or \$10,027 in the 2018 budget. The County estimates sales tax revenue will decrease slightly over the projected budget in 2017.
- Intergovernmental revenue increases by .9% in the 2018 budget, mainly due to a \$19,642 increase overall for exempt computer aid and state shared revenue over the previous year.
- Licenses and permits increase by 44.5% for a projected increase to the dog license fee; however, this created a corresponding decrease for intergovernmental charges for services.
- Other financing sources decreased 64.1% in the 2018 budget. This is due to a decrease of \$345,431 for a one-time transfer to the Health Care Center fund and a decrease of \$120,805 for contingency fund transfers for mid-year 2017 budget adjustments. Portage County budgets \$100,000 in contingency funds each year. This amount is budgeted from contingency fund balance.
- Personnel services remains flat for the 2018 budget.
- Overall insurance expenses increased slightly based on a projection of a 3% increase across insurances.
- Grants, contributions, indemnities decrease by \$40,000 or 20.46% for the transfer of the Family Outreach Support Services (FOSS) program to the Health & Human Services fund for contract administration by the Health & Human Services department.

NON-DEPARTMENTAL

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Insurances	\$297,733
Consulting Services	5,000
Flexible Spending Benefit Administration	9,663
Housing Authority	20,000
Emergency Services	19,000
2-1-1, United Way of Portage County	2,000
CAP Services, Inc.	6,500
Humane Society of Portage County	259,549
CAD Maintenance Support	12,716
Portage County Historical Society	4,000
Arts Alliance of Portage County	5,000
Amherst Fair Association	2,000
Rosholt Fair Association	2,000
Portage County Business Council	80,000
Stevens Point Area Convention & Visitors' Bureau	15,000
Other Contractual Services	5,006
Total	745,167

CAPITAL OUTLAY

Description	Amount
Land acquisition – To be determined	65,028