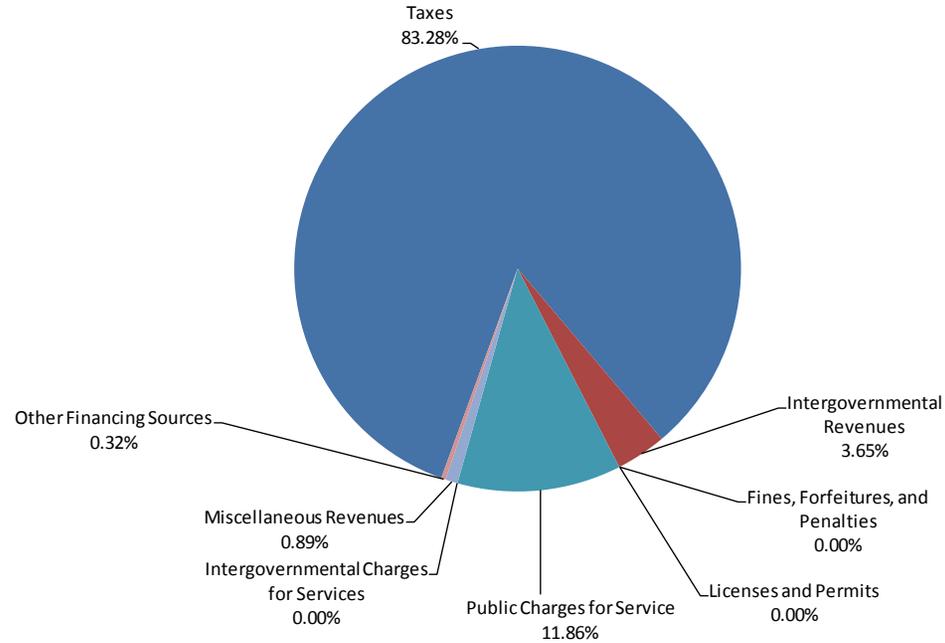


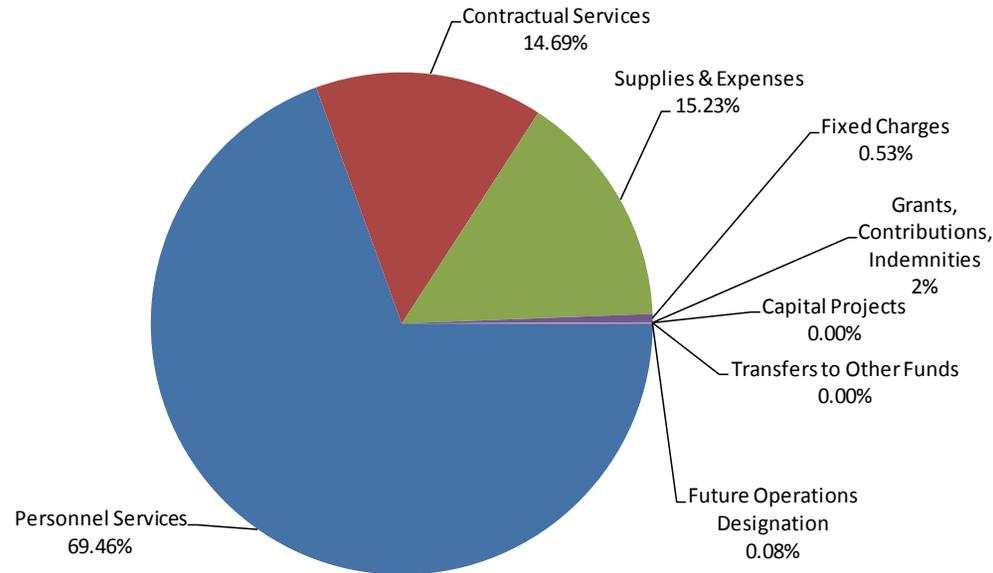
2015 REVENUES BY CLASSIFICATION – CULTURE, RECREATION, AND EDUCATION



	Change from 2014 Modified Budget			
	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
Taxes	2,881,716	2,827,842	(53,874)	0.00%
Intergovernmental Revenues	128,762	123,802	(4,960)	-3.85%
Licenses and Permits	-	-	-	0.00%
Fines, Forfeitures, and Penalties	-	-	-	0.00%
Public Charges for Services	382,783	402,831	20,048	5.24%
Intergovernmental Charges for Services	-	-	-	0.00%
Miscellaneous Revenues	28,341	30,264	1,923	6.79%
Other Financing Sources	110,747	11,000	(99,747)	-90.07%
Total Revenues	3,532,349	3,395,739	(136,610)	-3.87%

*These totals may vary from the 2015 County Wide Budget Summary as the amounts reflected include all budgets represented in this section.

2015 EXPENDITURES BY CLASSIFICATION – CULTURE, RECREATION, AND EDUCATION



	Change from 2014 Modified Budget			
	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
Personnel Services	2,338,847	2,358,714	19,867	0.85%
Contractual Services	585,222	498,968	(86,254)	-14.74%
Supplies & Expenses	587,632	517,236	(70,396)	-11.98%
Fixed Charges	17,848	18,021	173	0.97%
Debt Service	-	-	-	0.00%
Grants, Contributions, Indemnities	-	-	-	0.00%
Capital Projects	-	-	-	0.00%
Cost Allocation	-	-	-	0.00%
Transfers to Other Funds	-	-	-	0.00%
Future Operations Designation	2,800	2,800	-	0.00%
Total Expenses	3,532,349	3,395,739	(136,610)	-3.87%

*These totals may vary from the 2015 County Wide Budget Summary as the amounts reflected include all budgets represented in this section.

LIBRARY

MISSION:

To provide equal opportunity access to information, high quality materials, programs, and on-line resources to meet the needs of our diverse community for life-long learning, cultural enrichment, and intellectual stimulation.

OVERVIEW:

Wisconsin State Statutes Chapter 43 outlines the establishment and management of public libraries. In 2013, the Portage County Public Library had 20,574 registered borrowers with a total circulation of 471,988. Key services the library provides are detailed below.

Lifelong Learning and Literacy addresses the desire for independent self-directed learning and continuing education opportunities for all community residents from the cradle to the grave. While Lifelong Learning and Literacy applies to people of all ages, emphasis will be given to positive use of leisure time, reading readiness for pre-school children, support for ESL students and minorities, developing an interest in reading and learning in young adults, and support for individuals in the education system.

Collections (Current Topics & Titles) provides materials in various formats to fulfill residents' needs for a variety of informational and recreational sources. The Library staff will provide Reader Advisory materials, attractive and timely displays, and maintain a high level of friendly service.

Reference and Information Literacy helps the public obtain desired information from its collection and from its access to electronic resources. The Library will help users locate and evaluate information on a broad array of topics related to work, school, and personal life. It will support formal education, encourage life-long learning, and provide resources on special

interest topics such as genealogy, local history, and job/career information. The Library will provide state-of-the art access to information resources and help County residents navigate a complex, global information network.

Commons seeks to be a welcoming, helpful facility that attracts community member of all ages with a wide variety of programs, events, and a wealth of information that will serve the particular community's needs. The Library will provide a variety of gathering places that can accommodate both large and small groups and invite conversation and discussion in a relaxed and familiar setting.

ON THE HORIZON:

The Library anticipates experiencing restructuring and reorganization throughout the next several years due to the impact of several items: the change to the South Central Library System's Integrated Library System (ILS), staff retirements, the new Rosholt Library Branch, and the moving of MSTC downtown.

The Library hopes to participate with the proposed Center for Creativity & Entrepreneurship (CCE).

The Library is also concerned, but excited about increased demand for programming, while staying informed of new design and concept trends for libraries, such as eBooks.

A contractual agreement with the City of Stevens Point regarding the downtown building continues to be a high priority.

Even further on the horizon, the Library still hopes for expanded use of self-check technology.

LIBRARY

FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	1,950	1,950	1,950	1,950	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	39,993	42,600	44,086	42,600	0	0.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	9,418	8,500	10,200	11,000	2,500	29.41%
Other Financing Sources	52,422	34,762	43,121	0	(34,762)	-100.00%
Total Revenue	\$103,783	\$87,812	\$99,357	\$55,550	(\$32,262)	-36.74%
Expenditures						
Personnel Services	1,354,477	1,355,621	1,346,048	1,360,858	5,237	0.39%
Contractual Services	248,818	223,157	259,136	142,602	(80,555)	-36.10%
Supplies & Expenses	235,588	203,534	193,665	166,773	(36,761)	-18.06%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	2,982	2,155	2,175	2,199	44	2.04%
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	1,700	0	0	N/A
Total Expenditures	\$1,841,865	\$1,784,467	\$1,802,724	\$1,672,432	(\$112,035)	-6.28%
County Allocation	\$1,738,082	\$1,696,655	\$1,703,367	\$1,616,882	(\$79,773)	-4.70%
Addition to (Use of) Fund Balance	\$38,874					

LIBRARY

FINANCIAL HIGHLIGHTS:

- All revenue sources remained flat other than other financing sources. For 2014, fund balance within the Information Technology fund, for expenses directly related to converting to the South Central Library System's Integrated Library System (ILS) were transferred to the Library budget. This project was completed in 2014. There were also budget carry over funds in the 2014 budget for a reference LTE position, Rosholt "opening day collection," and a remodel project. All of these other financing sources have been removed from the 2015 budget.
- Personnel services increased due to an increase of 1.4% for wages along with associated fringe benefits and an increase of 8% for health insurance premiums. However, due to position changes and the removal of \$15,409 of budget carry over funds related to a reference LTE position, noted above, the total personnel services reflected only a .39% increase.
- Last year, there was a partnership created between the Facilities department and the Library. The personnel services related to this partnership were moved in the 2014 budget. As this partnership has grown, the monies have been moved from the Library maintenance expenses to the Facilities budget for 2015. Therefore, the 2015 Library budget reflects a contractual services decrease of \$109,208 and a supplies and expenses decrease of \$30,300 with these corresponding amounts reflected as increases in the Facilities budget.
- In addition to the contractual services reduction listed above, contractual services increased by \$25,410 due to the transition to the South Central Library System's Integrated Library System (ILS).
- In addition to the supplies and expense adjustment previously listed, operating supplies decreased for the department by \$3,211 and vehicle replacement funds of \$3,250 have been removed from the 2015 budget as the fund is relatively high. Once the department has a need to fund for vehicle replacement again, funds will be budgeted.

LIBRARY

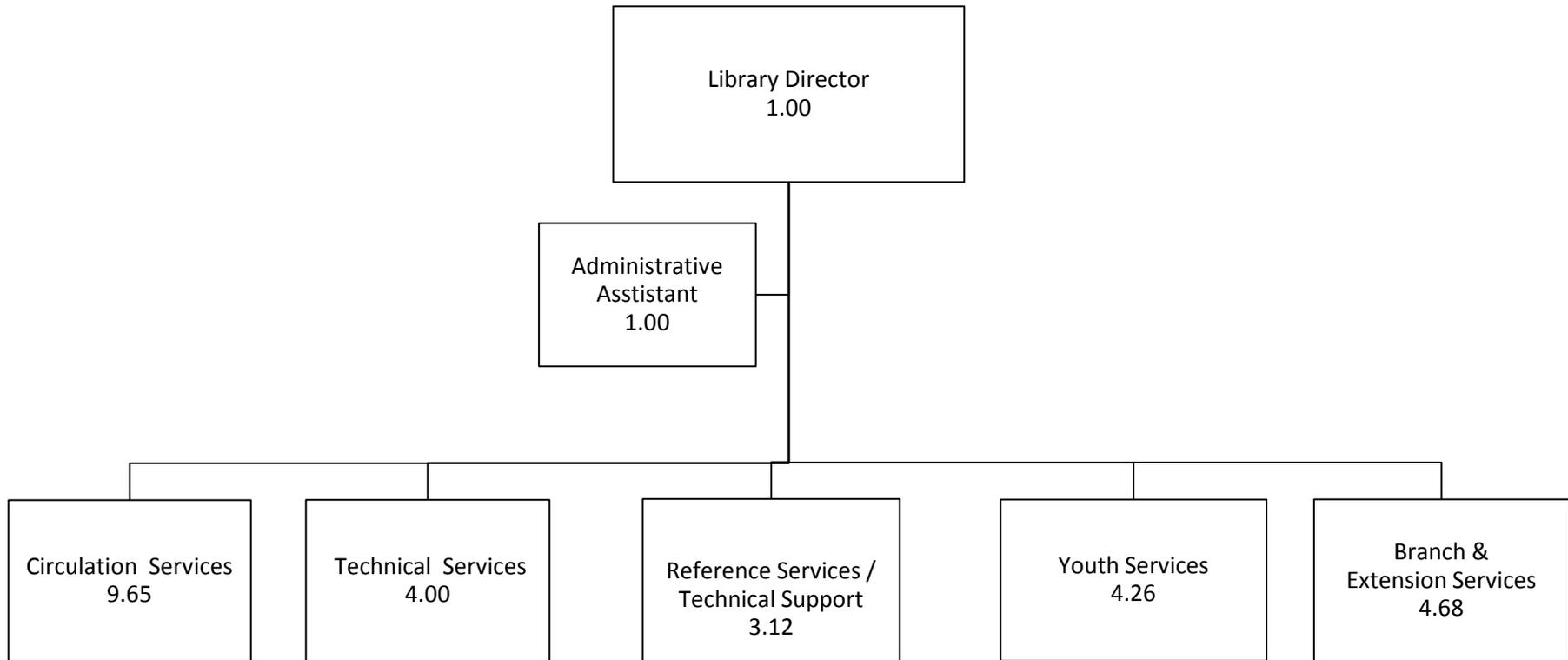
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
South Central Library System	100,836
3 rd Day Delivery	26,498
Other contractual	15,268
Total	142,602

CAPITAL OUTLAY

Description	Amount
None	

LIBRARY



Position Summary (FTE)	2013	2014	2015
Regular Positions	30.70	27.70	27.71
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	30.70	27.70	27.71

UNIVERSITY EXTENSION

MISSION:

To bring University of Wisconsin unbiased, research-based education information to residents of Portage County where they live and work.

OVERVIEW:

Portage County UW-Extension is a department of County government. Wisconsin State Statute Chapter 59.56, passed in 1914 and amended over the years, permits county boards to establish and maintain an educational program in cooperation with University of Wisconsin-Extension (UWEX). This statute was designed to create a partnership of the U.S. Department of Agriculture (USDA), the land grant universities and county governments. The statute designates the county extension education committee as the county's representative in partnership with UWEX. By statute, Extension Agents are employed with county, state and federal funds. The UWEX is a unique partnership with all 72 counties, 3 tribal nations, 26 UW-Campuses, and the USDA. USDA funds that support county and campus Extension educators are defined in the Smith-Lever Act of 1914, Smith-Lever funds account for about 25% of the UWEX budget. State and federal funds support approximately 60 percent of salaries & fringes for County faculty and staff positions while the County supports the remaining 40 percent.

In Portage County, there are Extension Agents who program in 4-H Youth Development, Agriculture & Horticulture, Community Natural Resources & Economic Development, and Family Living, which includes the Wisconsin Nutrition Education (WNEP) and Healthy Beginnings program. Programming includes working with County, village and town governing bodies; on-farm research and programs; parenting, positive youth development, food safety, financial and nutrition programs; volunteer management; and partnering with local coalitions and agencies.

Besides the Wisconsin State Statutes and the Smith-Lever Act UWEX has numerous federal and state mandates that govern programming: Morrill Act 1862 & 1890; Hatch Act 1887; Title VI Civil Rights Act of 1964; Title XI Education Amendments of 1972; Food and Agriculture Act 1977 & 1981; Americans with Disabilities Act Title II; and the Department of Agriculture Reorganization Act 1994. Under these sections UWEX has program and reporting mandates for the department and individual programs. UWEX also facilitate unfunded mandated programs like the Pesticide Certification Training and Youth Tractor Certification Training.

ON THE HORIZON:

In 2014, the UW-Extension Cooperative Extension hired QTI Consulting to assist in understanding and assessing the current salary levels of Faculty and Academic Staff employed throughout Wisconsin. In assessing the salary levels, UW-Extension sought to understand the forces at work impacting pay levels, including years of service, programmatic affiliation, ability to pay, gender inequities, and faculty rank. Extension's total compensation strategy strives to link organizational culture, internal equity, and performance to fairly compensate employees and aims to attract, retain, reward, and motivate employees in a fair and equitable manner. Cooperative Extension is taking the following steps to address employee compensation issues: 1. Addressing internal equity issues within each faculty rank by program area; 2. Addressing compression issues within each program area; 3. Setting starting salaries for each faculty rank; and 4. Making salaries competitive with external markets.

The Dean's Office is covering the first six months of the compensation adjustments (July 2014-December 2014) and the impact to the Portage County budget in 2015 is an estimated increase of \$9,279.

UNIVERSITY EXTENSION

FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	4,409	8,087	8,135	3,127	(4,960)	-61.33%
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	11,482	8,800	68,963	11,800	3,000	34.09%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	1,393	8,341	6,826	6,964	(1,377)	-16.51%
Other Financing Sources	0	900	424	0	(900)	-100.00%
Total Revenue	\$17,284	\$26,128	\$84,348	\$21,891	(\$4,237)	-16.22%
Expenditures						
Personnel Services	121,082	130,258	129,996	129,510	(748)	-0.57%
Contractual Services	145,723	147,090	146,246	155,114	8,024	5.46%
Supplies & Expenses	37,901	40,568	37,963	42,359	1,791	4.41%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	164	178	178	170	(8)	-4.49%
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	60,000	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$304,870	\$318,094	\$374,383	\$327,153	\$9,059	2.85%
County Allocation	\$287,586	\$291,966	\$290,035	\$305,262	\$13,296	4.55%
Addition to (Use of) Fund Balance	(\$581)					

UNIVERSITY EXTENSION

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenue decreased due to the removal of a UW-Extension Central District Family Innovation Grant.
- Public charges for services increased due to Master Gardeners basic training planned for at least 20 participants at \$150/each. There is a corresponding increase in expenses by the same amount.
- Personnel services increased due to an increase of 1.4% for wages along with associated fringe benefits and an increase of 8% for health insurance premiums. However, due to the removal of the Volunteer Development Coordinator position that was hired for Farm Technology Days, in total personnel services decreased.
- Contractual services increased due to agent salary increases for Agriculture, Community Development, 4-H Youth Development/ Department Head, and Family Living based on the 2015 Compensation Plan.
- Supplies and expenses increased \$3,000 due the Master Gardeners basic training planned, which will be offset by the revenue listed above. There were other various supplies and expenses that decreased slightly for an overall increase for supplies and expenses of 4.41% for 2015.
- Miscellaneous revenues includes the postage allocation of \$4,429 (same as budget year 2014), plus the fringe rate relief support of \$2,535 (\$1,377 less than budget year 2014). The fringe benefit rate relief of \$2,535 was used to balance the 2015 budget. This support will end December 2015, possibly creating a budget shortfall in 2016.

UNIVERSITY EXTENSION

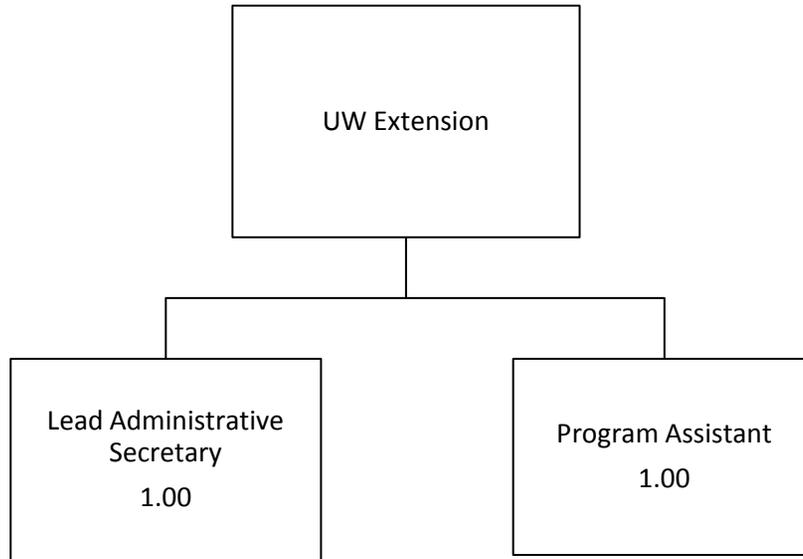
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
4-H Agent	38,020
Agriculture Agent	32,447
Family Living Agent	32,296
Resource Agent	27,663
Other Contractual	24,688
Total	155,114

CAPITAL OUTLAY

Description	Amount
None	

UW-EXTENSION



Position Summary (FTE)	2013	2014	2015
Regular Positions	2.00	2.00	2.00
Extra Help	0.27	0.27	0.27
Overtime	0.00	0.00	0.00
Total	2.27	2.27	2.27

PARKS

MISSION:

To enhance the quality of life for Portage County citizens by: providing County park facilities and programs that support a variety of passive and active outdoor recreational opportunities such as biking, birding, fishing, skiing, viewing, and swimming; stewarding healthy parks for the benefit of present and future generations; and collaborating with federal, state, and local governments, private organizations and businesses to accomplish common goals.

OVERVIEW:

The Portage County Board of Supervisors established the Park Commission in 1935 under Wisconsin State Statutes Chapter 27.02. At that time, the commission took over management of Lake Emily Park which was originally established as a County owned park in 1900. The first property purchased by the Park Commission was Collins Park in 1937.

The Portage County Parks Department currently consists of 26 park areas and manages two state recreation trails. The department is also responsible for coordinating the County snowmobile trail program and assists the local County chapter of the Ice Age Trail.

There are currently 9.67 full time employees and 24 seasonal employees on staff.

Approximately one-third of the annual department budget originates from park user fees and revenues. These come from a variety of sources that includes camping, picnic lodges, skiing, bike trails, dog exercise area and disc golf. Not included in this are state and federal grants that are received each year.

ON THE HORIZON:

Park usage and customer demands continue to increase. Expansion of current facilities to produce more revenue is extremely limited since this has already occurred and space is limited. Park facilities have been upgraded over the past few years to the point where most building construction/remodeling are completed.

Major development at Standing Rocks Park is still being planned for winter recreation. This includes snowmaking (to provide reliable snow conditions and to extend the season), a snow tubing hill, lights to be open at night, additional ski lodge, and new ski hill. This development would provide more winter recreation opportunities, increase winter revenue, and increase local tourism.

Land acquisition projects are still considered by the Park Commission, especially if they are adjacent to existing parks. Otherwise the Park Commission is interested in acquiring high quality/unique natural resource areas that need protection. One planned area in the next few years is a 200-acre natural area in the Town of Sharon that would be used for “silent sports” such as hiking, snowshoeing and classical cross country ski trails.

PARKS

FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	5,355	6,000	6,000	6,000	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	383,370	331,383	348,523	348,431	17,048	5.14%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	28,745	11,500	12,861	12,300	800	6.96%
Other Financing Sources	0	75,085	69,823	11,000	(64,085)	-85.35%
Total Revenue	\$417,470	\$423,968	\$437,207	\$377,731	(\$46,237)	-10.91%
Expenditures						
Personnel Services	744,180	852,968	818,708	868,346	15,378	1.80%
Contractual Services	210,365	214,975	217,733	201,252	(13,723)	-6.38%
Supplies & Expenses	243,335	230,805	218,866	195,379	(35,426)	-15.35%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	14,871	15,515	15,534	15,652	137	0.88%
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	2,800	2,874	2,800	0	0.00%
Total Expenditures	\$1,212,751	\$1,317,063	\$1,273,715	\$1,283,429	(\$33,634)	-2.55%
County Allocation	\$795,281	\$893,095	\$836,508	\$905,698	\$12,603	1.41%
Addition to (Use of) Fund Balance	\$25,656					

PARKS

FINANCIAL SUMMARY HIGHLIGHTS:

- Public charges for services increased by \$17,048 or 5.14%. Camping revenue increased by \$10,315 or 5.1% for 2015, with lodging revenue remaining relatively the same for 2015, based on review of five year averages. Other parks fees contributed an additional \$6,733 increase for the 2015 budget.
- Other financing sources for 2014 included forestry management, equipment replacement and budget carry over funds for snow making. The 2015 budget only includes forestry management funds. Therefore, there was a reduction from 2014 to 2015.
- Personnel services increased due to an increase of 1.4% for wages along with associated fringe benefits and an increase of 8% for health insurance premiums.
- Contractual services decreased due to the removal of the 2014 snow making budget carry over amount.

PARKS

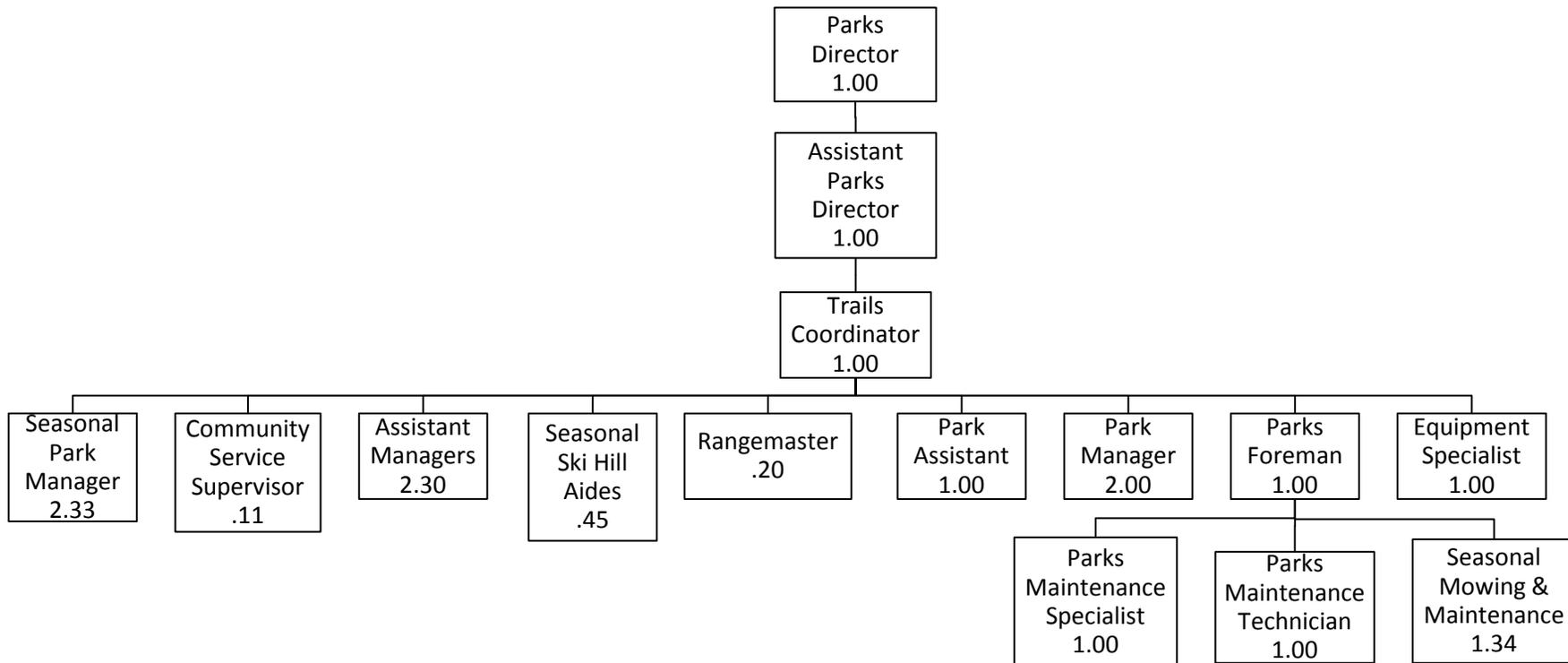
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Waste Removal	13,572
Jordan Dam Repair	12,794
Forestry Management	11,000
Credit Card Processing	4,100
Latrine Pumping	2,839
Roads Repair	4,970
State Trail Pass Maintenance	700
Contractual – repairs	77,025
Utilities	45,079
Other Contractual	29,173
Total	201,252

CAPITAL OUTLAY

Description	Amount
Riding Mower Replacement	20,000
Skid steer replacement with brush	38,000

PARKS



Position Summary (FTE)	2013	2014	2015
Regular Positions	10.00	10.00	10.00
Extra Help	6.46	6.50	6.73
Overtime	0.00	0.00	0.00
Total	16.46	16.50	16.73

*Includes 2 personnel, .65 FTE, transferred to Highway Department during winter months.

SNOWMOBILE TRAILS PROGRAM

MISSION:

To provide a safe and well maintained trail system throughout Portage County with help from the Department of Natural Resources (DNR) and local snowmobile clubs.

OVERVIEW:

The snowmobile grant program was created with the passage of Chapter 394 Laws of 1970. Portage County became involved in the snowmobile program in 1974. The program's first trail was developed from the Waushara County line near Almond to Standing Rocks Park. As snowmobile clubs were organized and trails were built, the trail system grew throughout the County. Currently, Portage County has 291 miles of trails funded through the grant program. These trails are maintained and groomed by 11 clubs.

The funding for the Snowmobile Trails Program comes from a variety of different sources. Snowmobile registration funds are generated by the payment of biennial registration fees. Registration funds are used for all aspects of the Wisconsin snowmobile program. Motor fuel tax funds are generated through a formula transfer of gasoline excise tax on 50 gallons of gasoline for every snowmobile registered by the last day of February.

Motor fuel tax funds can only be used for the trail grant portion of the snowmobile program. In addition, the motor fuel tax formula contains a multiplier of .4; this multiplier generates funds to pay eligible counties for supplemental maintenance expensed in excess of \$250. Non-resident trail pass funds are generated by the annual purchase of trail passes for all snowmobiles operated, but not registered in the state. Approximately 85% of these funds are directed toward the payment of supplemental trail maintenance expenses in excess of \$250 per mile. Lastly, Indian gaming

funds provide a significant share of the snowmobile law enforcement efforts.

A Governor's snowmobile recreation council consisting of 15 members advises the Department of Natural Resources on matters relating to the administration of the snowmobile program.

ON THE HORIZON:

The 2013-2015 State of Wisconsin Biennial Budget includes a provision that allows the DNR to distribute Stewardship Program funds as snowmobile, all-terrain vehicle (ATV) and utility terrain vehicle (UTV) grants. The DNR proposed the following guidance to implement this new statutory provision during calendar year 2013. Portage County is collectively referring to this new funding source as "Motorized Stewardship." The new funding requires sponsors to be responsible for 80% Stewardship fund/20% match. The match must come from non-state and non-federal sources.

SNOWMOBILE TRAILS PROGRAM

FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	104,481	112,725	108,694	112,725	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	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	\$104,481	\$112,725	\$108,694	\$112,725	\$0	0.00%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	0	0	0	0	0	N/A
Supplies & Expenses	104,481	112,725	108,694	112,725	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	68,109	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	\$172,590	\$112,725	\$108,694	\$112,725	\$0	0.00%
County Allocation	\$68,109	\$0	\$0	\$0	\$0	N/A

SNOWMOBILE TRAILS PROGRAM

FINANCIAL SUMMARY HIGHLIGHTS:

- No budget changes for 2015.