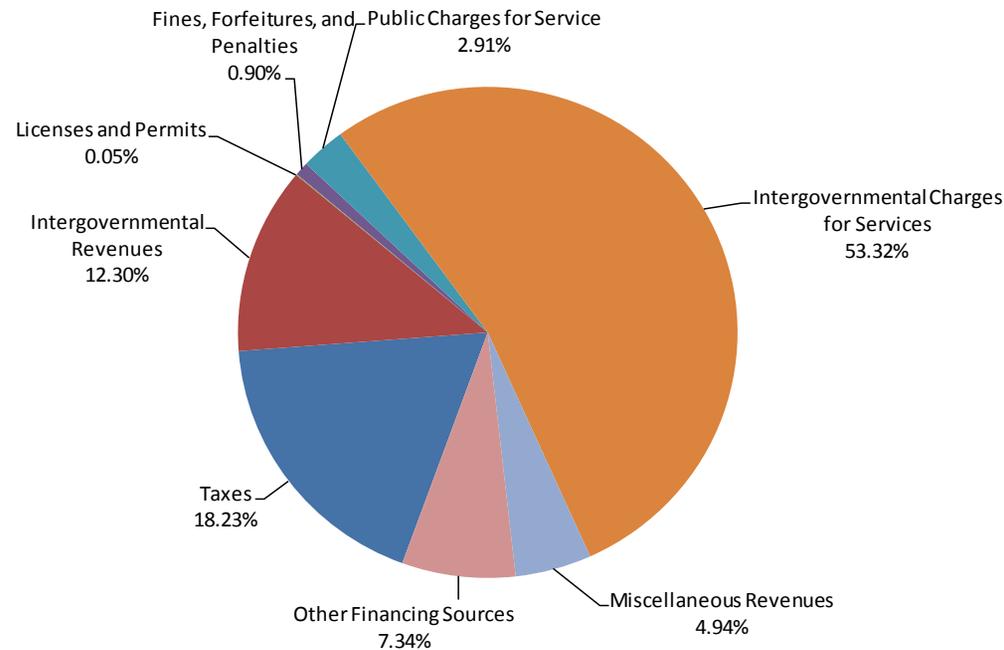


## 2015 REVENUES BY CLASSIFICATION – GENERAL GOVERNMENT

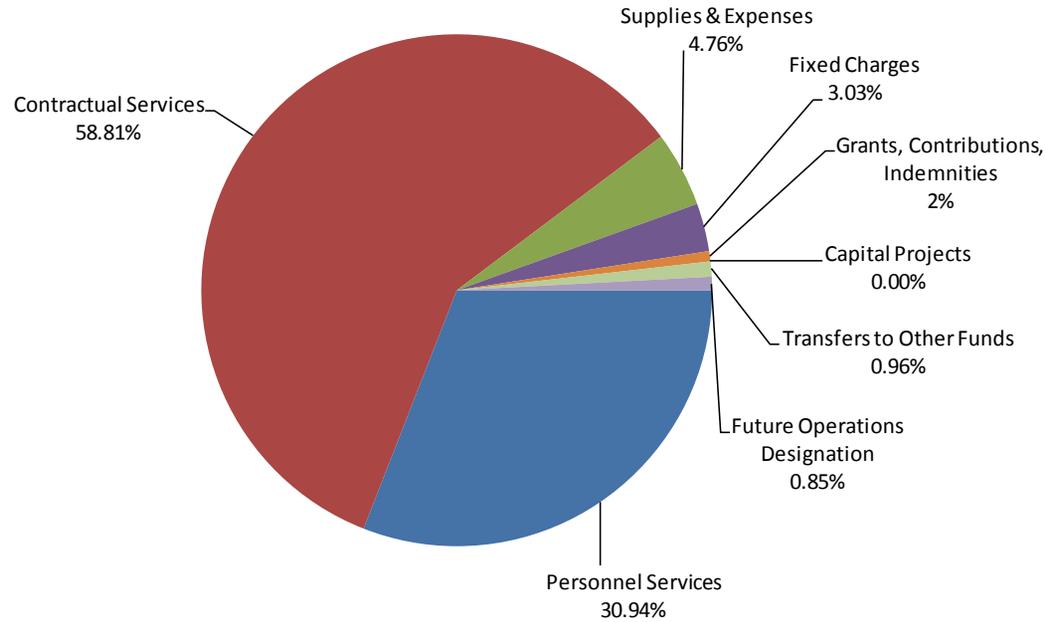


### Change from 2014 Modified Budget

	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
Taxes	4,260,348	4,222,121	(38,227)	-0.90%
Intergovernmental Revenues	2,724,830	2,848,768	123,938	4.55%
Licenses and Permits	13,560	12,680	(880)	-6.49%
Fines, Forfeitures, and Penalties	218,000	208,000	(10,000)	-4.59%
Public Charges for Services	774,253	672,990	(101,263)	-13.08%
Intergovernmental Charges for Services	11,579,013	12,348,062	769,049	6.64%
Miscellaneous Revenues	1,062,284	1,143,330	81,046	7.63%
Other Financing Sources	2,582,032	1,700,478	(881,554)	-34.14%
<b>Total Revenues</b>	<b>23,214,320</b>	<b>23,156,429</b>	<b>(57,891)</b>	<b>-0.25%</b>

\*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 – GENERAL GOVERNMENT



	<b>Change from 2014 Modified Budget</b>			
	<b>2014 Modified Budget</b>	<b>2015 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Personnel Services	7,152,256	7,165,176	12,920	0.18%
Contractual Services	13,366,160	13,618,974	252,814	1.89%
Supplies & Expenses	1,408,283	1,103,269	(305,014)	-21.66%
Fixed Charges	723,931	701,142	(22,789)	-3.15%
Debt Service	-	-	-	0.00%
Grants, Contributions, Indemnities	153,600	150,100	(3,500)	-2.28%
Capital Projects	112,427	-	(112,427)	0.00%
Cost Allocation	-	-	-	0.00%
Transfers to Other Funds	96,207	221,569	125,362	130.30%
Future Operations Designation	201,456	196,199	(5,257)	-2.61%
<b>Total Expenses</b>	<b>23,214,320</b>	<b>23,156,429</b>	<b>(57,891)</b>	<b>-0.25%</b>

\*These totals may vary from the 2015 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; coordinates election training; contracts with ten municipalities for their Statewide Voter Registration System data; conducts County Board of Canvass(s); issues Marriage Licenses; issues Domestic Partnership Licenses; issues Termination of Domestic Partnership Licenses; sells DNR 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 Commercial Animal Establishment Licenses; issues Large Assembly Licenses; issues Sexually Oriented Business Licenses; issues new Pawnbroker Licenses; 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 will be dedicating additional time to the delinquent tax deed process as the Portage County Finance Committee has instructed the County Treasurer to process two years of tax deeds during this cycle. The County Clerk's office will also be dedicating time to the election processes with potential legislative changes to election laws. The 2015 budget has increased training funds for County Clerk staff.

**COUNTY CLERK**

**FINANCIAL SUMMARY**

	2013 Actual	2014		2015 Budget	Change from 2014 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	12,447	12,560	12,500	12,180	(380)	-3.03%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	880	630	630	530	(100)	-15.87%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	13,409	13,409	13,409	13,618	209	1.56%
Other Financing Sources	0	85,324	42,896	40,000	(45,324)	-53.12%
<b>Total Revenue</b>	<b>\$26,736</b>	<b>\$111,923</b>	<b>\$69,435</b>	<b>\$66,328</b>	<b>(\$45,595)</b>	<b>-40.74%</b>
<b>Expenditures</b>						
Personnel Services	364,626	388,583	353,314	371,309	(17,274)	-4.45%
Contractual Services	52,598	101,337	61,450	96,121	(5,216)	-5.15%
Supplies & Expenses	210,731	314,306	310,741	238,005	(76,301)	-24.28%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	613	654	603	631	(23)	-3.52%
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	39,199	39,199	N/A
<b>Total Expenditures</b>	<b>\$628,568</b>	<b>\$804,880</b>	<b>\$726,108</b>	<b>\$745,265</b>	<b>(\$59,615)</b>	<b>-7.41%</b>
<b>County Allocation</b>	<b>\$601,832</b>	<b>\$692,957</b>	<b>\$656,673</b>	<b>\$678,937</b>	<b>(\$14,020)</b>	<b>-2.02%</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>\$41,814</b>					

## **COUNTY CLERK**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Other financing sources decreased due to using fund balance in the 2014 budget due to four elections planned in 2014, and only two elections in 2015. 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.
- Other financing resources also includes fund balance for legal services and internal audit services.
- 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 a decrease in per diems for County Board members and reduction in expenses due to a position change the total personnel services budget for the department decreased.
- Contractual services decreased due to I.T. allocations.
- Supplies and expenses related to ballot costs and legal notices decreased to reflect the four year election variance as described above.
- The 2015 budget includes \$41,625 designated for future year operations related to the even and odd year election cycle.

**COUNTY CLERK**

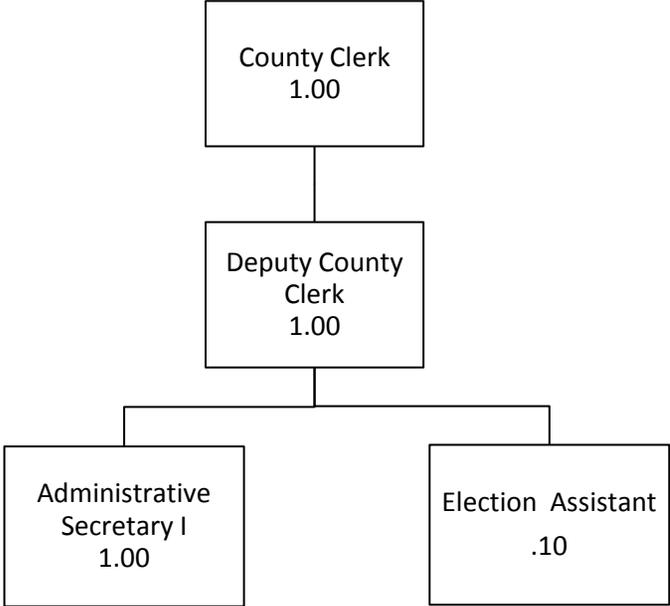
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Internal Audit Services	50,000
Legal Services	15,000
Other Contractual	31,121
<b>Total</b>	<b>96,121</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**COUNTY CLERK**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	3.00	3.00	3.00
Extra Help	0.00	0.10	0.10
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>3.00</b>	<b>3.10</b>	<b>3.10</b>

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

## **CLERK OF COURTS**

### **MISSION:**

To support the County Circuit Court system by being the administrative arm of the courts, accurately handling case maintenance, implementing law changes, retaining schedules of case filing, providing public access to the records, and collecting fines and fees.

### **OVERVIEW:**

The Clerk of Circuit Court has two major and equally important duties. First, the office provides all administrative services to the County Circuit Courts 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 Clerk of Circuit Court's responsibility of collecting all fines, forfeitures, and costs associated with the court system within Portage County.

All duties are outlined in Wisconsin State Statutes Chapter 59.40. These duties include keeping accurate records of every court hearing, docketing judgments and keeping an accurate lien docket of every judgment entered. The office is charged with keeping a record of all payments made, fines, fees, costs, and surcharges ordered by the courts and then making collection efforts on the same. Then the office passes those revenues onto the State of Wisconsin, the County Treasurer, or individual municipalities on a monthly basis.

### **ON THE HORIZON:**

The Clerk of Circuit Court Office began accepting electronic filings from the District Attorney's Office earlier this year. The office also accepts e-filing in family, civil, and small claims case types. In the near future, the office should also be able to electronically receive filings from the Child Support agency.

Additionally, the Clerk of Circuit Court Office is working towards a reorganization of staff having recently reduced the overall staff by one, due to the creation of the municipal court. However, the loss of one staff member identified an opportunity for improvement in another area – the front counter. By changing the daily duties of the deputy clerks who work primarily in-court by assigning more staff to work at the front counter, the office will alleviate one problem and will also improve customer service at the front counter.

The office continues work on the scanning of all files to allow for the destruction of older circuit court files. This allows for the re-use of the expensive case file jackets. The project was started by scanning all files in 2012 and with the help of a part-time limited term employee the office is working to achieve scanning of all files from 1994 forward. This improves customer service – in that it allows citizens to review files without waiting for staff to pull the file out of the shelves or storage – and it increases security of the Circuit Court files.

Lastly, the office is in the process of reviewing the use of commitment warrants as a collection method. While the use of warrants as a collection method is effective, the office has found a direct correlation to the increase in the number of inmates in the Portage County jail. Issuing warrants and then requiring the County to house additional inmates seems penny-wise, but pound-foolish at some point. The hope is to reconvene the warrants committee later in 2014, to assess the Justice Coalition's overview on this issue. The end result may be fewer warrants and a greater use of the County's collection agency.

**CLERK OF COURTS**

**FINANCIAL SUMMARY**

	2013	2014	2014	2015	Change from 2014	
		Modified Budget	Projected Budget		Modified Budget	Amount Change
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	267,481	264,157	267,948	264,157	0	0.00%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	221,146	218,000	198,045	208,000	(10,000)	-4.59%
Public Charges for Service	241,738	232,000	228,853	233,475	1,475	0.64%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	115,175	130,660	100,687	102,300	(28,360)	-21.71%
Other Financing Sources	0	0	0	0	0	N/A
<b>Total Revenue</b>	<b>\$845,540</b>	<b>\$844,817</b>	<b>\$795,533</b>	<b>\$807,932</b>	<b>(\$36,885)</b>	<b>-4.37%</b>
<b>Expenditures</b>						
Personnel Services	1,112,206	1,138,621	1,093,963	1,115,834	(22,787)	-2.00%
Contractual Services	404,376	355,141	368,016	329,564	(25,577)	-7.20%
Supplies & Expenses	57,362	54,370	54,323	54,720	350	0.64%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	1,666	1,681	1,659	1,639	(42)	-2.50%
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
<b>Total Expenditures</b>	<b>\$1,575,610</b>	<b>\$1,549,813</b>	<b>\$1,517,961</b>	<b>\$1,501,757</b>	<b>(\$48,056)</b>	<b>-3.10%</b>
<b>County Allocation</b>	<b>\$730,070</b>	<b>\$704,996</b>	<b>\$722,428</b>	<b>\$693,825</b>	<b>(\$11,171)</b>	<b>-1.58%</b>

## CLERK OF COURTS

### FINANCIAL SUMMARY HIGHLIGHTS

- Overall the total budgeted revenues from 2014 to 2015 have not changed significantly. However, since January 2012 the Clerk of Circuit Court Office has engaged in various actions to increase collections of revenue owed to the County including the following:
  - A departmental internal audit will be scheduled for late fall 2014, to evaluate office procedures as well as all financial aspects of the office.
  - Added a \$15 one-time charge for setting up and monitoring payment plans.
  - Added interest onto all Portage County judgments for unpaid fines and forfeitures.
  - The Clerk of Circuit Court's Office had begun discussions with the District Attorney's Office regarding the collection of restitution and application of the statutory surcharge, as well. The office will resume this project and work towards this goal upon the hire of a new Victim/Witness Coordinator.
  - A significant percentage of our circuit court files have been scanned into the State CCAP electronic database, which the state maintains. The office will continue to scan all new files as they are created, and will continue the use of a limited term employee to work "backwards" scanning all older circuit court files that have been closed.
- 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 reduction of a Deputy II position the total personnel services for the department decreased. The 2015 budget does include the continuation of an optical imager LTE position.
- Contractual services decreased \$23,949 due to I.T. allocations. Contractual services also includes an offset from Child Support revenues for services provided to assist the child support related activities. The child support revenue increased by \$5,400 based on a review of services provided for a total contractual services decrease of 7.2%.

## CLERK OF COURTS

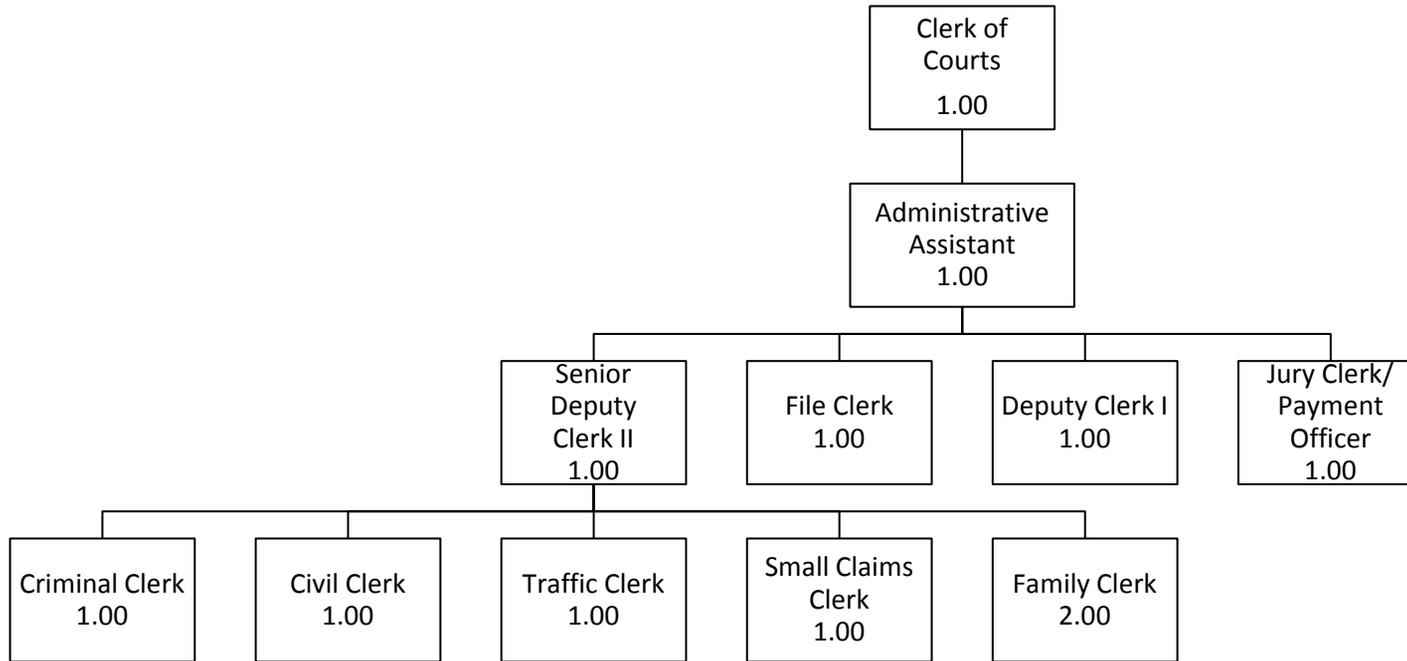
### CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Guardian Ad Litem	118,500
Court Appointed Attorney Services	45,000
Jury Services	35,005
Medical Evaluations	35,000
Interpreter	22,000
Credit Card Processing Fees	10,000
Witness Fees	6,500
Transcript	4,000
Court Commissioner	3,000
Court Reporters	2,568
Child Support Services	(15,000)
Other Contractual	62,991
<b>Total</b>	<b>329,564</b>

### CAPITAL OUTLAY

Description	Amount
None	

**CLERK OF COURTS**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	13.00	13.00	12.00
Extra Help	0.28	0.28	0.38
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>13.28</b>	<b>13.28</b>	<b>12.38</b>

## **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 and Permanency Plan Reviews are also the responsibility of the Commissioner.

### **ON THE HORIZON:**

In 2015, the Family Court Commission will begin conducting Firearm Surrender Hearings in all domestic abuse and some harassment injunction cases.

**FAMILY COURT COMMISSIONER**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	12,120	10,500	11,460	11,500	1,000	9.52%
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
<b>Total Revenue</b>	<b>\$12,120</b>	<b>\$10,500</b>	<b>\$11,460</b>	<b>\$11,500</b>	<b>\$1,000</b>	<b>9.52%</b>
<b>Expenditures</b>						
Personnel Services	115,221	118,277	118,038	122,023	3,746	3.17%
Contractual Services	(17,437)	(17,788)	(13,528)	(19,727)	(1,939)	10.90%
Supplies & Expenses	2,175	1,975	1,079	1,712	(263)	-13.32%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	186	189	189	194	5	2.65%
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
<b>Total Expenditures</b>	<b>\$100,145</b>	<b>\$102,653</b>	<b>\$105,778</b>	<b>\$104,202</b>	<b>\$1,549</b>	<b>1.51%</b>
<b>County Allocation</b>	<b>\$88,025</b>	<b>\$92,153</b>	<b>\$94,318</b>	<b>\$92,702</b>	<b>\$549</b>	<b>0.60%</b>

## **FAMILY COURT COMMISSIONER**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Public charges for service, mediation revenues has increased based on actual revenues from previous years.
- 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 increased due to an offset of Child Support revenue resulting from services provided for child support activities.
- Supplies and expenses decreased due to a small decrease in publications, subscriptions and dues and lodging expenses budgeted based on actual expenses from previous years.

**FAMILY COURT COMMISSIONER**

**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Mediator Services	12,000
Child Support	(32,000)
Other Contractual	273
<b>Total</b>	<b>(19,727)</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**FAMILY COURT COMMISSIONER**

Family Court Commissioner 1.00
-----------------------------------

<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## **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.

### **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 our communities' public health and welfare. Further, it is the goal of this 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. Over the course of the next five years and through the next election process, Portage County needs to consider expanding the Coroner's Office to full-time status. The number and levels of death investigations continue to grow and part-time status is becoming difficult to maintain with the workload.

The Coroner's Office also continues to become more actively involved in preventative programs and committees, such as Child Death Review Committee, Suicide Prevention Coalition, and Alcohol and Other Drug Abuse Coalition to name a few. The office is involved in these committees as much as possible, but day to day operations make participation difficult.

**CORONER**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	12,680	16,650	15,000	16,650	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	0	0	N/A
<b>Total Revenue</b>	<b>\$12,680</b>	<b>\$16,650</b>	<b>\$15,000</b>	<b>\$16,650</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>						
Personnel Services	63,438	65,029	66,651	66,254	1,225	1.88%
Contractual Services	42,759	46,620	42,667	46,722	102	0.22%
Supplies & Expenses	6,912	6,830	7,111	7,130	300	4.39%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	1,361	1,352	1,430	1,423	71	5.25%
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
<b>Total Expenditures</b>	<b>\$114,470</b>	<b>\$119,831</b>	<b>\$117,859</b>	<b>\$121,529</b>	<b>\$1,698</b>	<b>1.42%</b>
<b>County Allocation</b>	<b>\$101,790</b>	<b>\$103,181</b>	<b>\$102,859</b>	<b>\$104,879</b>	<b>\$1,698</b>	<b>1.65%</b>

## **CORONER**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- 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.
- Supplies and expenses show an increase due to training expenses.

**CORONER**

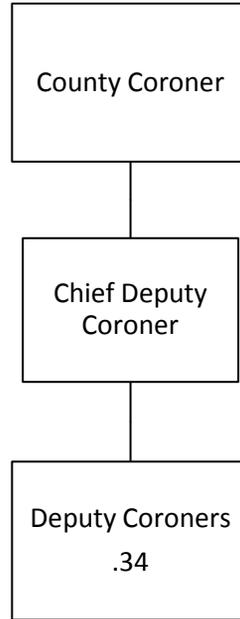
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Autopsies	34,000
Other Contractual	12,722
<b>Total</b>	<b>46,722</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**COUNTY CORONER**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	0.00	0.00	0.00
Extra Help	0.29	0.29	0.34
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>0.29</b>	<b>0.29</b>	<b>0.34</b>

\*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. The DA Office handles over 2,000 referrals to the office from law enforcement, the Department of Natural Resources and other state executive branch agencies. The DA oversees local units of government open records/meeting complaints and also reviews suspicious deaths in the County.

### **ON THE HORIZON:**

As a partner with law enforcement agencies in Portage County, the DA Office continues to evolve to meet the growing demands of over 72,000 citizens in the County. Portage County residents continue to look for and support alternative correction models that hold offenders accountable while addressing their rehabilitative needs in the community. The DA Office continues to employ and create new diversion policies for first time

offenders who earn the option to prove that their offense is a one-time mistake by undergoing various programming such as domestic abuse alternative programming, parenting classes, alcohol and drug abuse counseling and basic skill enhancement that can lead to employment. The offenders are supervised by the Department of Corrections or by JusticeWorks, LTD, a local non-profit agency that works with offenders by pairing them with community members to address their criminogenic needs like alcohol abuse and lack of employable skills.

As the County's population grows and law enforcement grows with it, the DA Office must also grow. The DA Office has not added another attorney since 1995 and has not added a support staff since 2005. In the 2015 – 2017 State budget, the DA has requested two additional Assistant District Attorneys to help with very large caseloads exceeding 500 files per attorney. In the 2015 County budget, a half-time legal assistant was requested to be full-time; however, it was unable to be funded at this time.

This past year the DA Office implemented PROTECT. This case management system replaces a DOS based system from the 1980s. This new technology means the attorneys and staff are able to communicate with other DA offices and the Department of Justice. The DA was also able to secure a \$20,000 Federal Grant with the help and support of all law enforcement in the County to implement electronic criminal referrals. The DA Office will be ***one of only five counties*** with such technology in the State.

# DISTRICT ATTORNEY

## FINANCIAL SUMMARY

	2013 Actual	2014	2014	2015 Budget	Change from 2014 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	50,617	40,000	48,000	50,000	10,000	25.00%
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	205	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	15,383	12,000	12,000	12,000	0	0.00%
Other Financing Sources	0	21,907	7,192	0	(21,907)	-100.00%
<b>Total Revenue</b>	<b>\$66,205</b>	<b>\$73,907</b>	<b>\$67,192</b>	<b>\$62,000</b>	<b>(\$11,907)</b>	<b>-16.11%</b>
<b>Expenditures</b>						
Personnel Services	325,560	347,729	321,661	332,750	(14,979)	-4.31%
Contractual Services	43,520	48,651	43,863	45,618	(3,033)	-6.23%
Supplies & Expenses	19,119	23,750	18,470	24,750	1,000	4.21%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	1,346	1,382	1,258	1,359	(23)	-1.66%
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
<b>Total Expenditures</b>	<b>\$389,545</b>	<b>\$421,512</b>	<b>\$385,252</b>	<b>\$404,477</b>	<b>(\$17,035)</b>	<b>-4.04%</b>
<b>County Allocation</b>	<b>\$323,340</b>	<b>\$347,605</b>	<b>\$318,060</b>	<b>\$342,477</b>	<b>(\$5,128)</b>	<b>-1.48%</b>
<b>Addition to (Use of) Fund Balance</b>	<b>\$15,468</b>					

## **DISTRICT ATTORNEY**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Intergovernmental revenue increased based on the Victim Witness Assistance Grant funding history.
- Other financing sources for 2014 included carry over funds approved for the District Attorney's Office for LTE hours. There are no other financing sources for 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. However, due to the removal of carry over funds for LTE hours in 2015, personnel services decreased overall.
- Contractual services decreased due to I.T. allocations.
- Supplies and expenses increased due to photocopy costs and publication, subscriptions and dues.

**DISTRICT ATTORNEY**

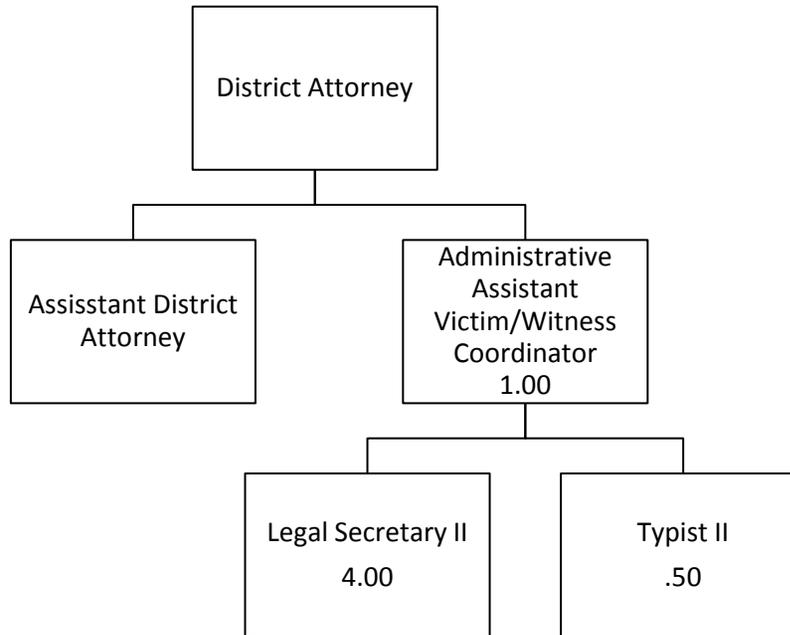
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Intern Program	3,000
Deferred Prosecution	20,000
Legal Services	11,500
Other Contractual	11,118
<b>Total</b>	<b>45,618</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**DISTRICT ATTORNEY**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	5.50	5.50	5.50
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

\*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.

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

### **ON THE HORIZON:**

July of 2014, final delivery was made on the Register of Deeds back scanning project. This project encompassed the scanning of all hard bound real estate recorded documents in the office. There was no back up of this information prior to this project. The next step in this process is to redact social security numbers and 'light' index the documents imaged.

The funds being used for this project were obtained from the redaction fee that was collected through recording revenue generated from June 25, 2010, through December 31, 2014.

Once this project is complete the department will be placing the images on the Register of Deeds public sites (Laredo and Tapestry) for access to obtain additional revenue for Portage County.

## REGISTER OF DEEDS

### FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	153,913	145,000	130,000	130,000	(15,000)	-10.34%
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	712	1,000	545	500	(500)	-50.00%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	359,775	406,930	315,636	304,400	(102,530)	-25.20%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	65,486	65,503	25,000	(40,486)	-61.82%
<b>Total Revenue</b>	<b>\$514,400</b>	<b>\$618,416</b>	<b>\$511,684</b>	<b>\$459,900</b>	<b>(\$158,516)</b>	<b>-25.63%</b>
<b>Expenditures</b>						
Personnel Services	278,702	349,258	306,663	343,056	(6,202)	-1.78%
Contractual Services	86,632	154,161	155,145	66,735	(87,426)	-56.71%
Supplies & Expenses	9,554	10,800	8,855	9,225	(1,575)	-14.58%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	443	481	432	466	(15)	-3.12%
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	60,000	56,418	57,000	(3,000)	-5.00%
<b>Total Expenditures</b>	<b>\$375,331</b>	<b>\$574,700</b>	<b>\$527,513</b>	<b>\$476,482</b>	<b>(\$98,218)</b>	<b>-17.09%</b>
<b>County Allocation</b>	<b>(\$139,069)</b>	<b>(\$43,716)</b>	<b>\$15,829</b>	<b>\$16,582</b>	<b>\$60,298</b>	<b>-137.93%</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>\$72,327</b>					

## **REGISTER OF DEEDS**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Taxes decreased due to decrease in Transfer fee/Recording fee revenue due to the slow comeback of the real estate market.
- Public charges for services decreased a small amount due to public access fees and recording fees decreasing \$25,000 due to the slow comeback of the real estate market. There was also a reduction to redaction fees of \$75,000. Beginning January 1, 2015, the redaction fee will be collected by the State of Wisconsin instead of a non-lapsing account in the Register of Deeds Office as outlined in 2013 Wisconsin Act 20. Other Register of Deeds fees increased for a total decrease of 25.2% for public charges.
- Other financing sources represent use of fund balance for redaction services in both 2014 and 2015. Therefore, the reduction of 61.82% is related to the funding needs for redaction services in the 2015 budget. The bulk of the work has been done and now clean-up, light indexing and social security redaction is occurring.
- 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 a position change the total personnel services for the department decreased.
- Contractual services decreased due to the funding needs for redaction services in the 2015 budget. The bulk of the work has been done and now clean-up, light indexing and social security redaction is occurring.
- Future operations designations decreased due to the amount of funds being placed in reserves for the public access system in 2015 compared to 2014.

**REGISTER OF DEEDS**

**CONTRACTED SERVICES**

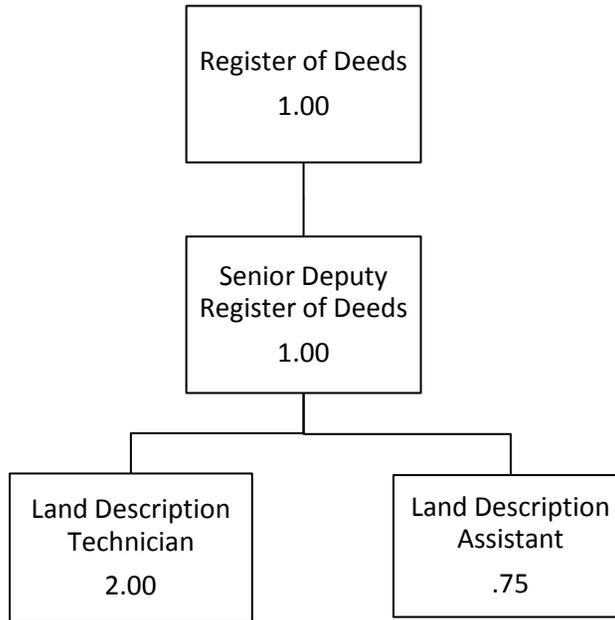
Type of Services Provided	Annual Cost
Fidlar Services	10,500
Rebinding Books	2,000
Redaction Services	25,000
Other Contractual	29,235
<b>Total</b>	<b>66,735</b>

**CAPITAL OUTLAY**

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

None

**REGISTER OF DEEDS**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	6.00	5.00	4.75
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>6.00</b>	<b>5.00</b>	<b>4.75</b>

## **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 Surveyors 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.

**SURVEYOR**

**FINANCIAL SUMMARY**

	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>Change from 2014</b>	
	<b>Actual</b>	<b>Modified</b>	<b>Projected</b>	<b>Budget</b>	<b>Amount</b>	<b>Percent</b>
<b>Revenue</b>		<b>Budget</b>	<b>Budget</b>		<b>Change</b>	<b>Change</b>
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	1,204	1,000	1,025	1,000	0	0.00%
Other Financing Sources	0	0	0	0	0	N/A
<b>Total Revenue</b>	<b>\$1,204</b>	<b>\$1,000</b>	<b>\$1,025</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>						
Personnel Services	15,605	15,718	15,772	16,005	287	1.83%
Contractual Services	15,593	15,710	15,648	15,193	(517)	-3.29%
Supplies & Expenses	861	1,179	1,178	1,178	(1)	-0.08%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	339	342	342	348	6	1.75%
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
<b>Total Expenditures</b>	<b>\$32,398</b>	<b>\$32,949</b>	<b>\$32,940</b>	<b>\$32,724</b>	<b>(\$225)</b>	<b>-0.68%</b>
<b>County Allocation</b>	<b>\$31,194</b>	<b>\$31,949</b>	<b>\$31,915</b>	<b>\$31,724</b>	<b>(\$225)</b>	<b>-0.70%</b>

## **SURVEYOR**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- 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 I.T. allocations.

**SURVEYOR**

**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
GPS & Maintenance of Government Corners	12,200
Other Contractual	2,993
<b>Total</b>	<b>15,193</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**SURVEYOR**

County Surveyor

<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

\*Listed as a position but not 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. The State Voter Registration System (SVRS) includes every residential address in Wisconsin. Land Information staff is 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. Facilities Management routinely uses the office for graphics depicting buildings and office space. 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 promotes data-driven decisions. County officials, town officials, County Planning staff, and citizens collaborate to build comprehensive plan maps using information available in the GIS database such as tax parcel boundaries, floodplain, wetland, slope, and ownership.

### **ON THE HORIZON:**

Upcoming projects include the completion of a survey monument locator application for mobile devices. Also, training will occur during 2015 to improve database management, in order to better support a multi-user/multi-editor environment.

The Sheriff's Office Communication Center is changing map application programs and GIS Staff will support this transition process through database customization.

New aerial photography will be taken in the spring of 2015. Prices have decrease enough to allow for higher quality photographs, which better support GIS programs and private land management decisions.

## LAND RECORDS MODERNIZATION

### FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	300	1,000	1,000	20,536	19,536	1953.60%
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	97,624	99,000	99,000	99,000	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	804	0	46,889	46,085	5731.97%
<b>Total Revenue</b>	<b>\$97,924</b>	<b>\$100,804</b>	<b>\$100,000</b>	<b>\$166,425</b>	<b>\$65,621</b>	<b>65.10%</b>
<b>Expenditures</b>						
Personnel Services	61,866	63,550	63,469	64,918	1,368	2.15%
Contractual Services	14,717	27,900	12,200	98,900	71,000	254.48%
Supplies & Expenses	300	2,500	1,525	2,500	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	103	106	105	107	1	0.94%
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	6,748	22,701	0	(6,748)	-100.00%
<b>Total Expenditures</b>	<b>\$76,986</b>	<b>\$100,804</b>	<b>\$100,000</b>	<b>\$166,425</b>	<b>\$65,621</b>	<b>65.10%</b>
<b>County Allocation</b>	<b>(\$20,938)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>(\$20,938)</b>					

## **LAND RECORDS MODERNIZATION**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Intergovernmental revenue for 2015 includes a GIS state grant for \$19,536. The amount of GIS recording fees collected in 2013 was under \$100,000. As a result, the County was able to apply for GIS state grant funds that will be received in 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 and other financing sources increased in the 2015 budget for planned GIS aerial photography costs.

**LAND RECORDS MODERNIZATION**

**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Aerial Photography	84,000
Other Contractual Services	14,900
<b>Total</b>	<b>98,900</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**LAND RECORDS MODERNIZATION**

GIS Technician 1.00
------------------------

<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## **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 19 municipalities and 2<sup>nd</sup> 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.

### **ON THE HORIZON:**

The Treasurer's Office will continue to provide a high standard of service to the taxpayers of Portage County, while facing the challenges of an increasing number of tax delinquencies.

Continuing this year, the office will be handling tax deed foreclosure on parcels with unpaid 2010 and 2011 taxes at the same time, instead of foreclosing on just one year of unpaid taxes as the office has done in the past. This will be a huge transition for many taxpayers, as they are used to

having more time to pay. Preparation of the tax deed notices and publications, along with assisting these citizens will be a time consuming and challenging process. The purpose of foreclosing on two years at once is to bring the tax deed foreclosure process up a year in subsequent years. The office hopes to see a decrease in delinquent taxes as a result. Staff has worked diligently to notify the taxpayers by sending monthly statements with an explanation of what will be happening in 2014-2015 as a result of this change in procedure.

The office will also continue working with area banks, to increase the number of financial institutions who collect real estate taxes for Portage County. This could potentially decrease the temporary workers the office requires during tax collection season.

In addition, the office intends on pursuing more educational and professional development opportunities for staff.

**TREASURER**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	1,336	1,343	1,135	1,135	(208)	-15.49%
Intergovernmental Charges for Service	36,191	39,634	56,027	56,433	16,799	42.39%
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
<b>Total Revenue</b>	<b>\$37,527</b>	<b>\$40,977</b>	<b>\$57,162</b>	<b>\$57,568</b>	<b>\$16,591</b>	<b>40.49%</b>
<b>Expenditures</b>						
Personnel Services	218,389	223,483	223,473	229,826	6,343	2.84%
Contractual Services	28,684	38,172	50,100	46,916	8,744	22.91%
Supplies & Expenses	17,502	9,641	10,700	11,605	1,964	20.37%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	334	338	338	343	5	1.48%
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
<b>Total Expenditures</b>	<b>\$264,909</b>	<b>\$271,634</b>	<b>\$284,611</b>	<b>\$288,690</b>	<b>\$17,056</b>	<b>6.28%</b>
<b>County Allocation</b>	<b>\$227,382</b>	<b>\$230,657</b>	<b>\$227,449</b>	<b>\$231,122</b>	<b>\$465</b>	<b>0.20%</b>

## **TREASURER**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Public charges for services decreased due to photocopy fees based on the previous year revenue estimate.
- Intergovernmental services increased due to tax collection services. In the previous year's budget this line included only tax collection services. For 2015, it also included the mailing and postage collected from municipalities related to tax collection services.
- 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 increased by \$15,800 to reflect the total tax collection services; including mailing and postage costs; increased \$1,089 for check scanner maintenance; decreased by \$3,895 for I.T. allocations; and decreased by \$2,700 related to bank programming. Therefore, the net increase to contractual services for 2015 is 22.91%.
- Supplies and expenses increased due to a \$1,500 office supplies increase related to processing tax deeds and an increase for department training.

**TREASURER**

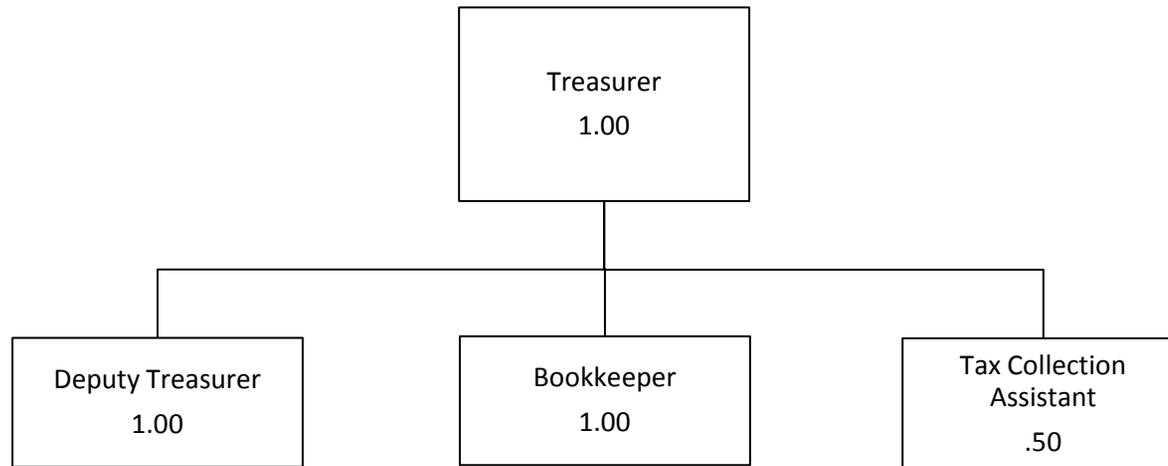
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Accurint/Trip	3,311
Tax Bill Processing	22,500
Check Scanner Service	1,089
Other Contractual	20,016
<b>Total</b>	<b>46,916</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**TREASURER**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	3.00	3.00	3.00
Extra Help	0.50	0.50	0.50
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

## **TREASURER/INVESTMENTS**

### **MISSION:**

The mission of Treasurer/Investments is the same as the Treasurer's Office.

### **OVERVIEW:**

Treasurer/Investments budget 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.

The office receives and receipts the Agricultural Use Value Conversion fees, and bills the municipalities for their portion. The office also receives and receipts Payments in Lieu of Taxes from municipalities. As property is bought by the Department of Natural Resources (DNR), it is taken off the tax roll. The DNR will pay the municipality for the taxes that would have been levied for that parcel. The municipality must do a settlement for these payments in lieu of taxes and pay the County their portion by February 15<sup>th</sup>.

The office is responsible for initiating foreclose on parcels with unpaid taxes using the Tax Deed Process as outlined in Wisconsin State Statutes. A parcel may remain delinquent for four years before it is taken by Tax Deed foreclosure.

The Treasurer's Office buys certificates of deposit at the majority of local banks, depending on the interest rates available. The office ensures these are renewed and tracked in a timely manner.

The office also reviews and processes payments for Personal Property Chargebacks and Real Estate Chargebacks.

### **ON THE HORIZON:**

In 2014, the office reduced the number of years in which a parcel may remain delinquent, from five years to four years, before a Tax Deed foreclosure is taken. The intent was to see a decrease in delinquent parcels due to this shorter redemption period.

There are a number of parcels currently for sale. The County will record any gain or loss on sale based on the current amount of delinquent taxes and associated costs less the sales amount. At the end of fiscal year 2013, the County held over \$4.6 million in tax deeds. The total tax certificates (delinquent taxes) were \$1.9 million as of December 31, 2013, a decrease of \$345,170 from 2012.

Investment interest income is historically low due to slowly improving economy. The investment market is expected to remain flat, or with little growth into fiscal year 2016.

**TREASURER/INVESTMENTS**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	636,525	478,959	492,024	492,023	13,064	2.73%
Intergovernmental Revenue	0	0	42,627	42,627	42,627	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	(161,935)	621,845	621,845	611,184	(10,661)	-1.71%
Other Financing Sources	0	0	0	0	0	N/A
<b>Total Revenue</b>	<b>\$474,590</b>	<b>\$1,100,804</b>	<b>\$1,156,496</b>	<b>\$1,145,834</b>	<b>\$45,030</b>	<b>4.09%</b>
<b>Expenditures</b>						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	0	0	0	0	0	N/A
Supplies & Expenses	17,983	17,633	17,665	17,633	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	3,610	25,282	25,560	25,560	278	1.10%
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
<b>Total Expenditures</b>	<b>\$21,593</b>	<b>\$42,915</b>	<b>\$43,225</b>	<b>\$43,193</b>	<b>\$278</b>	<b>0.65%</b>
<b>County Allocation</b>	<b>(\$452,997)</b>	<b>(\$1,057,889)</b>	<b>(\$1,113,271)</b>	<b>(\$1,102,641)</b>	<b>(\$44,752)</b>	<b>4.23%</b>

## TREASURER/INVESTMENTS

### FINANCIAL SUMMARY HIGHLIGHTS:

- There is an increase in taxes due to DNR stewardship land revenue. The 2015 budget was based on the actual amount received in the first six months of 2014.
- The intergovernmental revenue for 2015 includes managed forest law revenue in the amount of \$21,986 and severance yield withdrawal revenue in the amount of \$20,641.
- The decrease in miscellaneous revenue is due to reducing interest income for investments. This is due to historically low returns on investment.

**TREASURER/INVESTMENTS**

**CONTRACTED SERVICES**

Type of Services Provided

Annual Cost

**CAPITAL OUTLAY**

Description

Amount

## **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 future vision and strategic plans.

### **OVERVIEW:**

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.

The County Executive is required to submit to the County Board of Supervisors an annual state-of-the-county message, recommendations regarding issues of concern, and a proposed annual budget. 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. The County Executive communicates regularly with federal and state legislators, local/regional community leaders, and County Board members, in addition to correspondence from concerned citizens.

### **ON THE HORIZON:**

The major endeavor of the County Executive's Office continues to be the implementation of the 2013-2016 Master Strategic Plan.

The office will emphasize initiatives that build capacity around groundwater stewardship, justice programs to save jail bed days, Portage County Health Care Center sustainability, ensuring Portage County's quality of life today and tomorrow, and improving transparency and efficiencies in Portage County Government.

**COUNTY EXECUTIVE**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2015 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	117	0	117	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
<b>Total Revenue</b>	<b>\$117</b>	<b>\$0</b>	<b>\$117</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Expenditures</b>						
Personnel Services	177,647	182,233	178,012	176,250	(5,983)	-3.28%
Contractual Services	19,616	12,226	12,076	11,230	(996)	-8.15%
Supplies & Expenses	4,578	4,750	4,649	4,800	50	1.05%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	270	272	273	277	5	1.84%
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
<b>Total Expenditures</b>	<b>\$202,111</b>	<b>\$199,481</b>	<b>\$195,010</b>	<b>\$192,557</b>	<b>(\$6,924)</b>	<b>-3.47%</b>
<b>County Allocation</b>	<b>\$201,994</b>	<b>\$199,481</b>	<b>\$194,893</b>	<b>\$192,557</b>	<b>(\$6,924)</b>	<b>-3.47%</b>

## **COUNTY EXECUTIVE**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- 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, in total personnel services for the County Executive Office decreased due to a health insurance change.
- Contractual services decreased due to I.T. allocations.

**COUNTY EXECUTIVE**

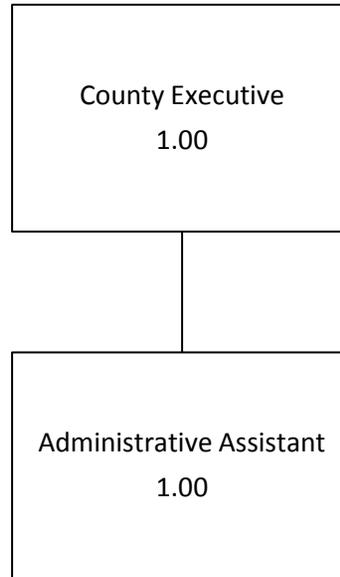
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Performance/Accountability	2,500
Other Contractual	8,730
<b>Total</b>	<b>11,230</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**COUNTY EXECUTIVE**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	2.00	2.00	2.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## **CORPORATION COUNSEL**

### **MISSION:**

To serve as the County's general practice law firm with the charter of providing quality, cost-effective legal services to clients in a timely and value-added manner.

### **OVERVIEW:**

The Office of 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 serves as parliamentarian at County Board meetings. Reviews, drafts and coordinates County Board resolutions and ordinances, County and department policies and the Portage County Code of Ordinances, advises on open records and open meetings law and policies.

In addition, 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 action, 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. Represents and provides legal advice and counsel to County agencies and departments such as the Housing Authority, the Airport Board, and the Drainage Board. The office serves as the labor law advisor and negotiator for the County,

providing extensive advice and counsel on numerous personnel issues. 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:**

The Office of Corporation Counsel commits to maintaining the highest level of training and resources to ensure the upmost degree of professionalism. Expansion of a resource database to enable prompt and comprehensive legal solutions to overcome burdensome and restrictive practices is also a priority. Assisting departments in achieving change that is incremental and transformational will continue, as always, to be a focus. The office will also work as a partner in achieving County and departmental goals and objectives by rethinking perceptions and framing questions to generate improved results to realize intentional success.

**CORPORATION COUNSEL**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	15,106	9,200	9,200	10,000	800	8.70%
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	3,220	4,500	4,500	4,500	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	0	0	N/A
<b>Total Revenue</b>	<b>\$18,326</b>	<b>\$13,700</b>	<b>\$13,700</b>	<b>\$14,500</b>	<b>\$800</b>	<b>5.84%</b>
<b>Expenditures</b>						
Personnel Services	478,151	498,289	482,244	497,468	(821)	-0.16%
Contractual Services	(26,764)	(33,649)	(18,329)	(35,591)	(1,942)	5.77%
Supplies & Expenses	7,456	9,600	9,323	9,600	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	739	767	733	752	(15)	-1.96%
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
<b>Total Expenditures</b>	<b>\$459,582</b>	<b>\$475,007</b>	<b>\$473,971</b>	<b>\$472,229</b>	<b>(\$2,778)</b>	<b>-0.58%</b>
<b>County Allocation</b>	<b>\$441,256</b>	<b>\$461,307</b>	<b>\$460,271</b>	<b>\$457,729</b>	<b>(\$3,578)</b>	<b>-0.78%</b>

## **CORPORATION COUNSEL**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- 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 a position change the total personnel services for the department decreased.
- Contractual services shows a decrease due to I.T. allocations. Contractual services also includes an offset from Child Support revenues for attorney services provided to assist with child support related activities.

**CORPORATION COUNSEL**

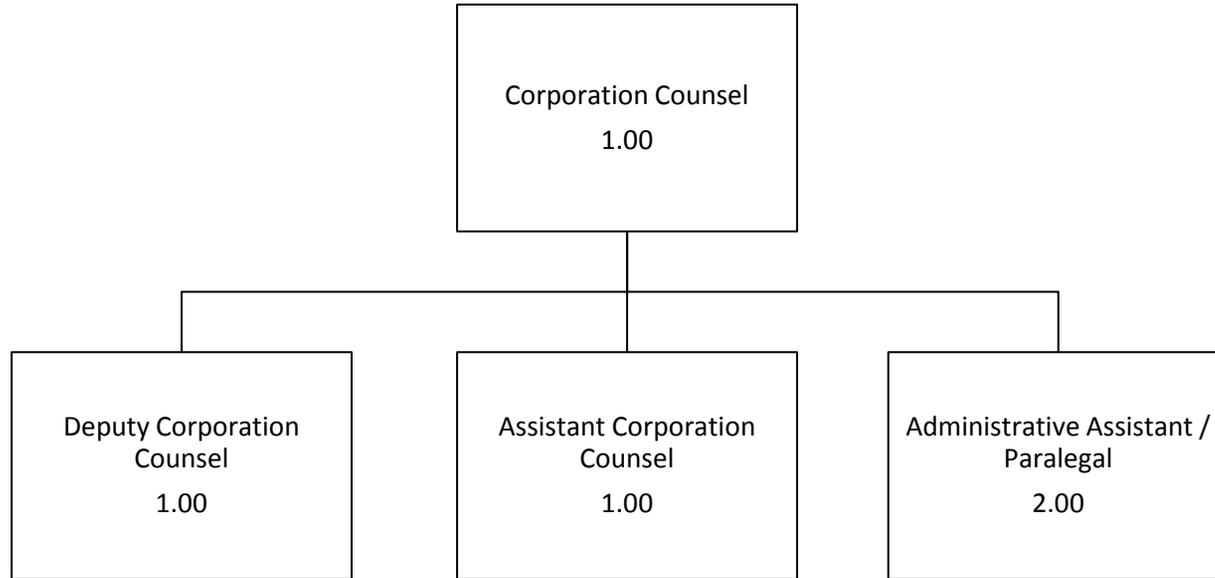
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Legal Services	1,500
Child Support Legal Services	(55,248)
Other Contractual	18,157
<b>Total</b>	<b>(35,591)</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**CORPORATION COUNSEL**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	5.00	5.00	5.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## **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 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 (Wis Stats 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 Enterprise Resources Planning (ERP) system, which is a part of the 2013-2016 Master Strategic Plan, Goal III. B. The Human Resources Director serves on the Executive Team and the Project Team and the Assistant Human Resources Director also serves on the Project Team. Go Live for the

Financial phase of ERP is anticipated to be April 6, 2015. Human Resources will Go Live in the second phase with an anticipated date of approximately January 1, 2016. The Human Resources Department will be proactively working on reviewing practices, policies and procedures in advance to minimize questions during implementation and hopefully create an efficient implementation process. Any change in practices, policies and procedures will also require training of staff.

The Human Resources department will continue to work on accomplishing the tasks as outlined in Strategic Goal IV. Attract, Develop & Retain a Highly Skilled, Professional Workforce of the 2013-2016 Master Strategic Plan. This includes defining Portage County's workplace culture, ensuring competitive compensation, improving communications with and feedback from employees, develop a training plan for leaders and staff, and developing County policies and reporting tools for the purpose of creating a performance based workplace culture.

The Human Resources department has also been and will continue to be involved in Strategic Goal II. B – Analyze Feasibility & Develop Recommendations for County Health Care Center, more specifically assisting with reorganizations, personnel policy changes and training.

The Human Resources department will continue to review any Health Care Reform compliance issues and address accordingly. The Human Resources department will also continue to review the health insurance plan for savings opportunities including continuing the feasibility analysis of an on-site or near-site clinic.

## HUMAN RESOURCES

### FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	19,921	128,167	128,078	21,569	(106,598)	-83.17%
<b>Total Revenue</b>	<b>\$19,921</b>	<b>\$128,167</b>	<b>\$128,078</b>	<b>\$21,569</b>	<b>(\$106,598)</b>	<b>-83.17%</b>
<b>Expenditures</b>						
Personnel Services	304,827	332,825	332,351	326,974	(5,851)	-1.76%
Contractual Services	35,828	115,578	113,296	41,962	(73,616)	-63.69%
Supplies & Expenses	12,016	42,196	35,730	28,600	(13,596)	-32.22%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	497	516	540	526	10	1.94%
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
<b>Total Expenditures</b>	<b>\$353,168</b>	<b>\$491,115</b>	<b>\$481,917</b>	<b>\$398,062</b>	<b>(\$93,053)</b>	<b>-18.95%</b>
<b>County Allocation</b>	<b>\$333,247</b>	<b>\$362,948</b>	<b>\$353,839</b>	<b>\$376,493</b>	<b>\$13,545</b>	<b>3.73%</b>
Addition to (Use of) Fund Balance	\$15,016					

## **HUMAN RESOURCES**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Other financing sources have decreased. The 2014 budget included carry over funds related to expenses for an employee handbook and training costs. It also included budget carry over funds for an LTE HR Generalist position. These costs have been removed from the 2015 budget for other financing sources.
- 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, in total personnel services for Human Resources decreased due to the removal of the budget carry over funds for the LTE position noted above.
- Contractual services decreased due to the removal of the carry over funds related to expenses for an employee handbook and training costs.
- Supplies and expenses decreased due to the removal of the carry over funds related to expenses for training costs.

## HUMAN RESOURCES

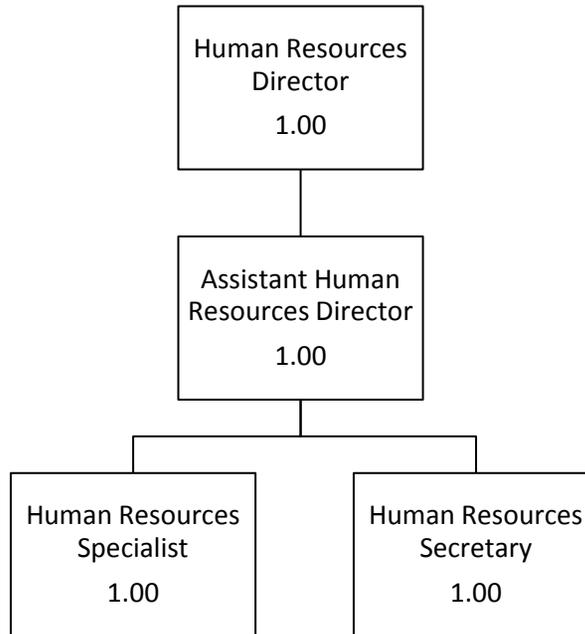
### CONTRACTED SERVICES

Type of Services Provided	Annual Cost
MRA (HR Services and Employee Training)	4,825
Online Application User Fee	2,904
FMLA Administration	14,500
Reference/Background Check Services	300
Other Contractual	19,433
<b>Total</b>	<b>41,962</b>

### CAPITAL OUTLAY

Description	Amount
None	

## HUMAN RESOURCES



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	4.00	4.00	4.00
Extra Help	0.00	0.08	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>4.00</b>	<b>4.08</b>	<b>4.00</b>

\*Human Resources employees funded through proprietary funds are reported within those funds and are not included above. 1.02 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.

### **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 moral, and in return, lower the costs of employee health care.

In 2012, the County established Wellness Recommendations and any employee that completed the Wellness Recommendations received a monetary Wellness Incentive. In addition to the Wellness Recommendations and Incentive, Portage County offered on-site biometric screenings in 2013. These screenings helped to achieve a 52% participation rate in the Wellness Recommendations. Effective 2015, the monthly County employee premium contribution will increase by 5%, but employees will be able to receive a 5% premium discount for completion of the Wellness Recommendations. On-site biometrics will continue to be offered in 2014.

In 2014, Portage County reactivated the Portage County Health Insurance Work Group, which consists of a group of employees from all departments, to review and make recommendations for health plan design changes. This

group met a total of four times in the months of May, June and July and worked with Willis of Wisconsin, Portage County's insurance agent, in reviewing health plan design changes. Starting in July the Human Resources Committee has been reviewing the proposed health insurance plan design changes.

The health insurance plan design changes that are being discussed include offering a second health plan option to employees which is a high deductible health plan (HDHP) design with a health savings account (HSA) benefit. The current health plan design is also proposed to be modified with a proposed increase in deductibles, implementation of co-insurance and an increase in co-pays to be more in line with industry trend. The County has been fortunate in past years with revenues exceeding expenses, but since plan year 2012, expenses have exceeded revenues. Changes to the health plan design must be made in order to make the health plan sustainable. Along with proposed health plan design changes an 8% increase in health insurance premium has been budgeted for 2015.

Health Insurance Education meetings are also being held across the County to answer questions employees may have about why changes to the health plan are needed, cost saving measures that have been made since 2011, and an explanation of the proposed changes to the health plan design.

### **ON THE HORIZON:**

Portage County, in conjunction with Willis of Wisconsin, Portage County's insurance agent and other health plan providers, will closely monitor the impact of any approved health plan design changes. There will also be a continued assessment for additional opportunities for changes to the plan. The Human Resources Department will also continue to work on compliance with Health Care Reform requirements.

## HEALTH INSURANCE

### FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	8,730,929	9,164,487	8,680,208	9,865,995	701,508	7.65%
Miscellaneous Revenue	9,189	11,000	6,717	9,000	(2,000)	-18.18%
Other Financing Sources	0	1,542,115	1,471,345	999,271	(542,844)	-35.20%
<b>Total Revenue</b>	<b>\$8,740,118</b>	<b>\$10,717,602</b>	<b>\$10,158,270</b>	<b>\$10,874,266</b>	<b>\$156,664</b>	<b>1.46%</b>
<b>Expenditures</b>						
Personnel Services	35,653	3,995	1,400	1,615	(2,380)	-59.57%
Contractual Services	9,560,443	10,687,851	10,135,111	10,849,648	161,797	1.51%
Supplies & Expenses	4,393	5,035	1,038	1,434	(3,601)	-71.52%
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	19,921	20,721	20,721	21,569	848	4.09%
Future Operations Designations	0	0	0	0	0	N/A
<b>Total Expenditures</b>	<b>\$9,620,410</b>	<b>\$10,717,602</b>	<b>\$10,158,270</b>	<b>\$10,874,266</b>	<b>\$156,664</b>	<b>1.46%</b>
<b>County Allocation</b>	<b>\$880,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>(\$880,292)</b>					

## HEALTH INSURANCE

### FINANCIAL SUMMARY HIGHLIGHTS:

- As a result of increased claims in 2012, \$1.6 million dollars of reserves was used to cover the additional expenses. In 2013, \$880,292 of reserves was used to cover the additional expenses. For 2014, it is estimated \$1.4 million dollars of reserves will be needed to cover expenses. The County's reserve level at the end of fiscal year 2013 was \$5.4 million.

### 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

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

- Overall the 2015 budget is an increase of 1.46% over the previous year, or \$156,664.
- The 2015 budget is based on a 2.4% increase in administrative fees for the medical claims; a 3% increase for administrative fees for pharmacy claims; a 3% increase for medical care management; and a 1.1% increase for stop loss insurance coverage. An 8% increase in

premium is budgeted for 2015 and health plan design changes will be in place for 2015.

- Interest income continues to do poorly on the revenue side. The County will review investments to attempt for higher return rates.
- The Federal Health Care Reform fees are being experienced for the first time in 2013 and 2014. A Patient Centered Outcomes Research Institute (PCORI) fee was implemented in 2013 for a total cost to the plan of \$1,250 and an expected cost to the plan of \$2,504 for 2014. Also in 2014, a Transitional Reinsurance Fee will be implemented at an expected cost of \$79,380. The Transitional Reinsurance Fee is expected to be phased out by 2017, and the PCORI fee by 2019, but many experts are predicting the fee will either not go away or will reappear in a different form.
- This is the second year of having on-site biometric screenings available for employees in order to complete their Wellness Recommendations. Effective 2015, the monthly County premium contribution will increase 5%, but completion of 2014 Wellness Recommendations will result in a 5% premium incentive for employees for 2015 health premiums.

## HEALTH INSURANCE

### CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Medical Claims	7,941,428
Pharmacy Claims	1,636,837
Health Plan Administration	802,703
Coordinated Health Care Services	306,864
Affordable Care Act – Reinsurance Fee	55,490
Prescriptions Administration	48,754
On-Site Biometric Screenings	30,672
Employee Assistance Program	17,730
Other Contractual	6,650
Affordable Care Act – PCORI	2,520
<b>Total</b>	<b>10,849,648</b>

### 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. The department also assists 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) Circulars A-133 and A-87, 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 2015 budget include implementation of the County's Enterprise Resource Planning (ERP) system, which is Goal III. B. of the 2013-2016 County Strategic Plan; the development of a department wide *Financial Management Policy & Procedure Manual*; the continued development of a better budget document; and centralization of the department's accounts receivable function across divisions.

The implementation of ERP will create a need for additional temporary staffing resources. The implementation will require a great deal of the department's existing staff resources for a successful transition.

# FINANCE

## FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	80	150	80	80	(70)	-46.67%
Other Financing Sources	0	90,000	35,000	55,000	(35,000)	-38.89%
<b>Total Revenue</b>	<b>\$80</b>	<b>\$90,150</b>	<b>\$35,080</b>	<b>\$55,080</b>	<b>(\$35,070)</b>	<b>-38.90%</b>
<b>Expenditures</b>						
Personnel Services	1,031,808	1,242,744	1,065,225	1,193,948	(48,796)	-3.93%
Contractual Services	55,893	85,789	63,289	89,679	3,890	4.53%
Supplies & Expenses	7,309	17,406	15,109	16,460	(946)	-5.43%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	1,569	1,742	1,568	1,711	(31)	-1.78%
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
<b>Total Expenditures</b>	<b>\$1,096,579</b>	<b>\$1,347,681</b>	<b>\$1,145,191</b>	<b>\$1,301,798</b>	<b>(\$45,883)</b>	<b>-3.40%</b>
<b>County Allocation</b>	<b>\$1,096,499</b>	<b>\$1,257,531</b>	<b>\$1,110,111</b>	<b>\$1,246,718</b>	<b>(\$10,813)</b>	<b>-0.86%</b>
<b>Addition to (Use of) Fund Balance</b>	<b>\$85,000</b>					

## **FINANCE**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Other financing resources decreased due to a reduction of carry over funds for an LTE position.
- 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, in total personnel services for the Finance Department decreased due to the reduction of a permanent .80 FTE Account Clerk.
- Contractual services increased due to I.T. allocations.
- Supplies and expenses decreased due to a reduction in lodging. The 2014 budget had included an increase for lodging to attend the annual GFOA conference.

**FINANCE**

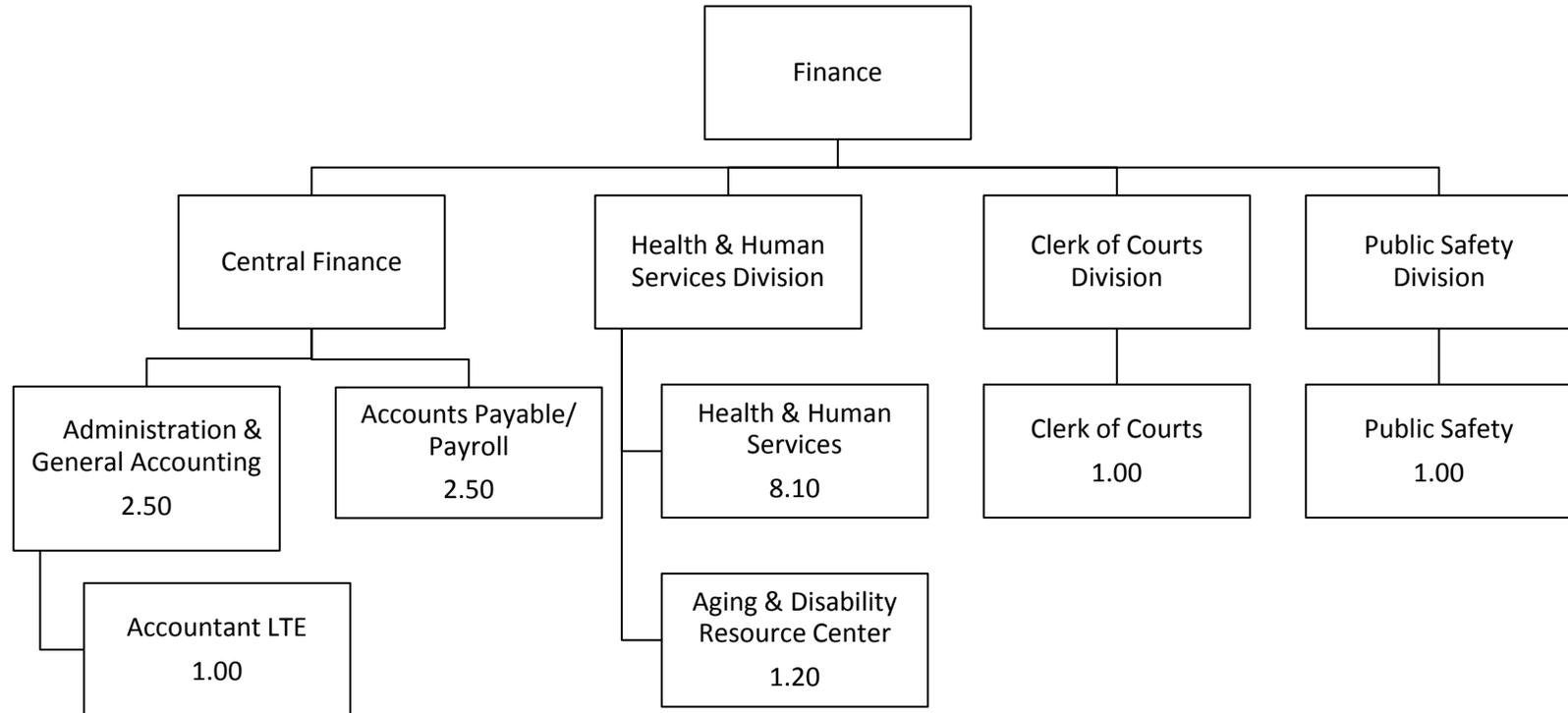
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Consulting Services	7,500
Countywide Training	25,000
Other Contractual	57,179
<b>Total</b>	<b>89,679</b>

**CAPITAL OUTLAY**

Description	Amount
None	

## FINANCE



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	17.30	17.10	16.30
Extra Help	0.00	0.00	1.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>17.30</b>	<b>17.10</b>	<b>17.30</b>

\*Finance employees funded through proprietary funds are reported within those funds and are not included above. 7.20 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 pro-active 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:**

In Portage County's on-going pursuit to provide a safe environment for public and staff, the department will continue along the course of pro-actively assessing buildings and grounds, work environments, and maintaining proper coverage of assets.

On-line training programs as well as those requiring hands-on training and awareness level courses have been developed and are available for use.

**RISK MANAGEMENT/WORKERS' COMPENSATION**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	444,102	438,749	441,568	451,606	12,857	2.93%
Miscellaneous Revenue	3,896	2,600	1,085	1,300	(1,300)	-50.00%
Other Financing Sources	0	114,790	542,129	108,569	(6,221)	-5.42%
<b>Total Revenue</b>	<b>\$447,998</b>	<b>\$556,139</b>	<b>\$984,782</b>	<b>\$561,475</b>	<b>\$5,336</b>	<b>0.96%</b>
<b>Expenditures</b>						
Personnel Services	75,400	78,266	78,087	81,934	3,668	4.69%
Contractual Services	339,362	414,885	872,446	417,814	2,929	0.71%
Supplies & Expenses	61,276	62,875	34,137	61,610	(1,265)	-2.01%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	110	113	112	117	4	3.54%
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
<b>Total Expenditures</b>	<b>\$476,148</b>	<b>\$556,139</b>	<b>\$984,782</b>	<b>\$561,475</b>	<b>\$5,336</b>	<b>0.96%</b>
<b>County Allocation</b>	<b>\$28,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>(\$28,150)</b>					

## **RISK MANAGEMENT/WORKERS' COMPENSATION**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Overall the 2015 budget increased .96% from the 2014 budget.
- Intergovernmental charges for services for the 2015 budget increased by 2.93%. This amount is based on actual employees budgeted in each user department.
- Fund balance in the amount of \$108,569 is included in the 2015 budget, which is a 5.42% decrease from the 2014 budget. It was anticipated to use fund balance in 2014, in the amount of \$114,790; however, based on current projections, fund balance in the amount of \$542,129 is estimated due to some large claims.
- 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 increased .71% in the 2015 budget due to an increase in the following: I.T. allocations, excess coverage, and the state assessment fee.
- Supplies and expenses decreased 2.01% mainly due to job analysis expenses projected for 2015.

## RISK MANAGEMENT/WORKERS' COMPENSATION

### CONTRACTED SERVICES

Types of Services Provided	Annual Cost
Medical & Lost Wages	350,000
Excess Workers Compensation coverage	60,000
Other Contractual	7,814
<b>Total</b>	<b>417,814</b>

### CAPITAL OUTLAY

Description	Amount
Safety Equipment/Ergonomics	50,000

**RISK MANAGEMENT/WORKERS COMPENSATION**

Risk Management Specialist  
1.00

<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

\*Risk Management is included in the Finance Department but operated 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. Those programs are approved and funded by Portage County Taxpayers through their elected representatives on the Portage County Board of Supervisors.

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 sold on open market at the price to be established by the County Executive, or under competitive bids, whichever method is deemed most advantageous to the County.

#### **ON THE HORIZON:**

Purchasing will be working with Finance and Information Technology to implement the new ERP system in 2015 that will likely make significant changes in how the County processes transactions. The department does not foresee any major staff changes or material requirements during this implementation.

In addition, the Purchasing Department has been in charge of the recently completed managed print initiative which analyzed all copy, printing, and fax needs and capabilities across all departments. Managed print will create a new, unified plan and approach to printing. Outcomes will include more flexibility to print from any location with standard codes, ability to fax from desktop computers, cost savings on printer/copier hardware and supplies, and reduced on-going technical support. This is another step toward improving flexibilities and efficiencies.

**PURCHASING**

**FINANCIAL SUMMARY**

	<b>2013</b>	<b>2014</b>	<b>2014</b>		<b>Change from 2014</b>	
	<b>Actual</b>	<b>Modified</b>	<b>Projected</b>	<b>2015</b>	<b>Amount</b>	<b>Percent</b>
<b>Revenue</b>		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
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	2,018	1,500	1,500	1,500	0	0.00%
Other Financing Sources	0	0	0	0	0	N/A
<b>Total Revenue</b>	<b>\$2,018</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>						
Personnel Services	199,892	208,345	207,878	215,299	6,954	3.34%
Contractual Services	10,059	10,353	10,338	11,059	706	6.82%
Supplies & Expenses	9,515	7,350	7,350	7,350	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	298	309	307	315	6	1.94%
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
<b>Total Expenditures</b>	<b>\$219,764</b>	<b>\$226,357</b>	<b>\$225,873</b>	<b>\$234,023</b>	<b>\$7,666</b>	<b>3.39%</b>
<b>County Allocation</b>	<b>\$217,746</b>	<b>\$224,857</b>	<b>\$224,373</b>	<b>\$232,523</b>	<b>\$7,666</b>	<b>3.41%</b>

## **PURCHASING**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- 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 increased due to I.T. allocations.

**PURCHASING**

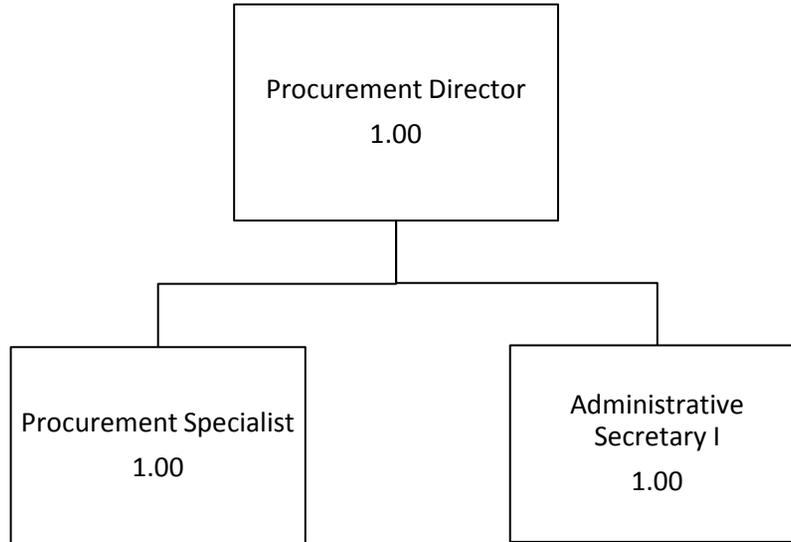
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Other Contractual	11,059
<b>Total</b>	<b>11,059</b>

**CAPITAL OUTLAY**

Description	Amount
None	

**PURCHASING**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	3.00	3.00	3.00
Extra Help	0.00	0.00	0.00
Overtime	0.01	0.01	0.01
<b>Total</b>	<b>3.01</b>	<b>3.01</b>	<b>3.01</b>

## **FACILITIES**

### **MISSION:**

To meet the facilities and grounds needs of County facility users, including employees, elected officials, and citizens for today and tomorrow.

### **OVERVIEW:**

The Facilities Management department maintains building functionality ensuring the longevity of County owned buildings and grounds. The department maintains ten buildings, totaling over 350,000 square feet and \$56 million in building and content assets. The department is responsible for all maintenance and repair of County buildings and various capital projects.

### **ON THE HORIZON:**

Currently, the Facilities Department is assisting the Space & Properties Committee in the development of a strategic plan for the County's long term space needs. The strategic plan for facilities will consider the campus concept (what is to be included and what will not be included). Long term courthouse, correctional, and other facility needs/locations will be addressed in the plan. This long term plan is critically important for clarifying priorities, financial/infrastructure planning purposes, and for strategic energy management, an increasing priority for the department as utility costs continue to rise.

Last year there was a partnership created between the Facilities Department and the Library for maintenance services. As this partnership has grown the Library maintenance expenses have been moved to the Facilities budget for 2015.

## FACILITIES

### FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	1,755	2,100	1,617	1,600	(500)	-23.81%
Intergovernmental Charges for Service	499,152	405,438	435,264	406,500	1,062	0.26%
Miscellaneous Revenue	15,475	0	0	0	0	N/A
Other Financing Sources	0	120,925	120,925	30,000	(90,925)	-75.19%
<b>Total Revenue</b>	<b>\$516,382</b>	<b>\$528,463</b>	<b>\$557,806</b>	<b>\$438,100</b>	<b>(\$90,363)</b>	<b>-17.10%</b>
<b>Expenditures</b>						
Personnel Services	1,126,072	1,246,315	1,148,276	1,347,779	101,464	8.14%
Contractual Services	526,490	534,759	615,554	627,741	92,982	17.39%
Supplies & Expenses	280,055	412,825	392,174	301,400	(111,425)	-26.99%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	34,615	37,372	38,111	40,278	2,906	7.78%
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	10,000	35,000	0	(10,000)	-100.00%
<b>Total Expenditures</b>	<b>\$1,967,232</b>	<b>\$2,241,271</b>	<b>\$2,229,115</b>	<b>\$2,317,198</b>	<b>\$75,927</b>	<b>3.39%</b>
<b>County Allocation</b>	<b>\$1,450,850</b>	<b>\$1,712,808</b>	<b>\$1,671,309</b>	<b>\$1,879,098</b>	<b>\$166,290</b>	<b>9.71%</b>
Addition to (Use of) Fund Balance	\$48,758					

## **FACILITIES**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Public charges for services decreased 23.81% due to the history related to the vending machine revenue.
- Other financing sources decreased \$90,925. The 2014 budget included carry over funds for various building improvements and equipment. The building improvement funds were one time funds and were not budgeted for 2015. Vehicle replacement funds in the amount of \$30,000 have been included in 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. The 2015 budget includes a new maintenance worker position and an on-call system. Therefore, personnel services increased 8.14%.
- 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 Library maintenance expenses have been moved to the Facilities budget for 2015. Therefore, the 2015 facilities budget reflects a contractual services increase of \$109,208 and a supplies and expenses increase of \$30,300 with these corresponding amounts reflected as decreases in the Library budget.
- Contractual services increased \$92,982 or 17.39%. This increase is due to the transfer of the Library maintenance expenses to the Facilities budget.
- The utility costs related to gas remained steady for the 2015 budget with an expected 5% increase in electric costs in accordance with Wisconsin Public Service's recommendation.
- Supplies and expenses decreased based on carry over funds for various building improvements listed above that were removed from the 2015 budget.
- Fixed charges for vehicle, boiler/machinery, and building and contents insurance increased 3% based on estimated increases for insurances.

**FACILITIES**

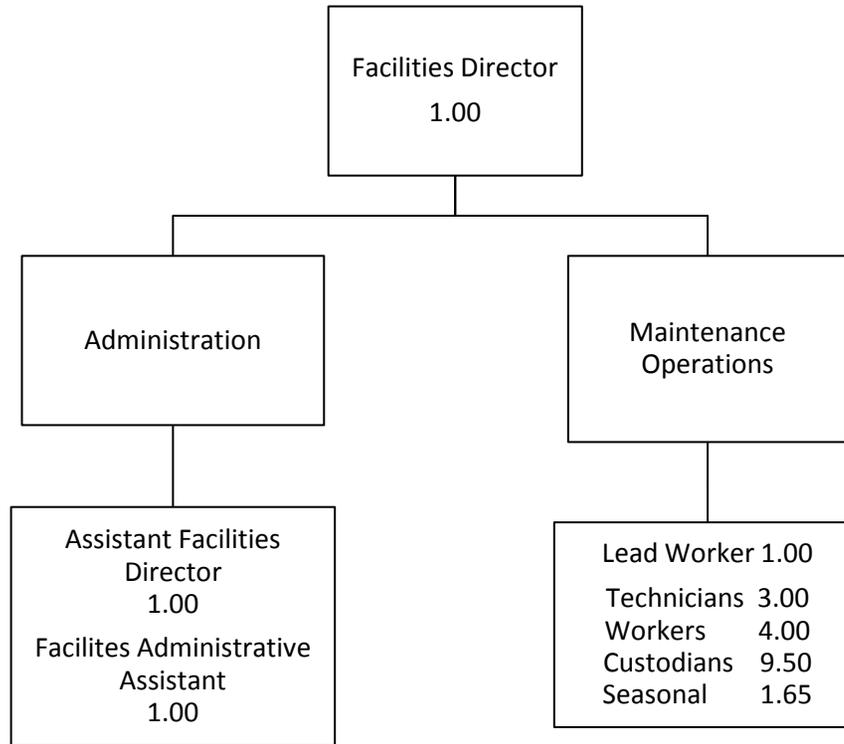
**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Utilities	457,752
Service Equipment Repair	52,648
Professional Services	18,510
Elevator Services	15,124
Waste Removal	9,000
Seal/Patch Parking Lot	6,000
Sidewalk Replacement	5,000
Clean/Caulk Exterior of Buildings	3,500
Bulb/Ballast & Computer Recycling	3,200
Building Repair	2,140
Med Waste Removal	1,865
Drug Testing	1,500
Other Contractual	51,502
<b>Total</b>	<b>627,741</b>

**CAPITAL OUTLAY**

Description	Amount
Vehicle & Equipment Replacement	50,000

## FACILITIES



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	18.50	19.50	20.50
Extra Help	1.30	1.65	1.65
Overtime	0.00	0.06	0.06
<b>Total</b>	<b>19.80</b>	<b>21.21</b>	<b>22.21</b>

## **TECHNOLOGY SERVICES**

### **MISSION:**

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

### **OVERVIEW:**

The technology services department has made significant progress over the past year in providing enhanced service, and upgrading the County's technology infrastructure.

### **Information Technology Services**

The department completed the implementation of the Office365 system providing email services and Sharepoint document management system. All email was migrated from Lotus to Office365 with minimal negative impact.

The department is continuing to provide assistance in the implementation of the MUNIS Enterprise Resource Planning (ERP) system. Storage and virtualizations systems have been upgraded to satisfy the requirements of the new system.

The department also maintains the County's web site. Website statistics year to date:

<u>Total Visits</u>	<u>Ave per day</u>	<u>Total Page Views</u>
1,411,628	905	3,818,512

Wireless network capabilities for both corporate and public users have been expanded to provide greater internet access in meeting rooms and other spaces in some County facilities.

A fiber optic connection is planned to the Highway Department providing a high speed voice and data connection between the Highway Department

and the County Annex Building. The goal is to have this installed by the end of the year.

### **Phone System Services**

The County's Cisco Phone System is managed by the department. The phone system supports 489 phones throughout the County, all of which were upgraded with the latest software in 2014.

### **Managed Print Services**

Managed print services have been added to the technology services budget for 2015. Working with the Purchasing Department, a plan has been developed for outsourcing all printing functions. Thus, the County would not own or support the printers and copiers, but rather contract with a provider for these services. The goal is to have this program implemented by the end of the year.

### **ON THE HORIZON:**

As part of the on-going support for ERP implementation, a considerable amount of time will be spent in converting and testing data imported into the ERP system from the AS400. In addition, significant changes must be made to existing AS400 programs to enable the two systems to coexist.

Other projects include: completion of the expansion of wireless corporate and public systems to all major County facilities; the continued rollout of the virtual desktop solution; the review of system security procedures; and development of a plan for on-going user security training.

A complete website redesign and implementation is also planned, which will include development of a new campground reservation system for the Parks Department.

## TECHNOLOGY SERVICES

### FINANCIAL SUMMARY

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
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	1,312,856	1,418,932	1,415,286	1,567,528	148,596	10.47%
Miscellaneous Revenue	6,044	9,265	9,265	9,265	0	0.00%
Other Financing Sources	58,030	10,974	27,066	4,973	(6,001)	-54.68%
<b>Total Revenue</b>	<b>\$1,376,930</b>	<b>\$1,439,171</b>	<b>\$1,451,617</b>	<b>\$1,581,766</b>	<b>\$142,595</b>	<b>9.91%</b>
<b>Expenditures</b>						
Personnel Services	618,964	643,845	648,080	661,934	18,089	2.81%
Contractual Services	368,651	410,743	419,865	512,105	101,362	24.68%
Supplies & Expenses	196,787	281,462	280,552	303,557	22,095	7.85%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	99,498	103,121	103,120	104,170	1,049	1.02%
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	52,422	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
<b>Total Expenditures</b>	<b>\$1,336,322</b>	<b>\$1,439,171</b>	<b>\$1,451,617</b>	<b>\$1,581,766</b>	<b>\$142,595</b>	<b>9.91%</b>
<b>County Allocation</b>	<b>(\$40,608)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>\$40,608</b>					

## **TECHNOLOGY SERVICES**

### **FINANCIAL SUMMARY HIGHLIGHTS:**

- Previously, this fund accounted for only the Information Technology services. The phone system budget was transferred and managed print services were added to the Technology Services fund. These changes account for the significant percent changes in revenue and expense types.
- Intergovernmental charges increased \$148,596 or 10.47%, due to departmental allocations for Information Technology increasing \$32,505 and the addition of \$120,000 for managed print services. There were other insignificant intergovernmental charge decreases.
- Other financing sources decreased due to the reserve funding required to balance the 2015 Technology Services 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.
- Contractual services increased \$101,362 or 24.68%. The increase is due to the addition of \$100,000 for managed print services.
- Supplies and expenses increased \$22,095 or 7.85%. The increase is due to the addition of \$20,000 for managed print services with other minor additions in the Information Technology section of the budget.

## TECHNOLOGY SERVICES

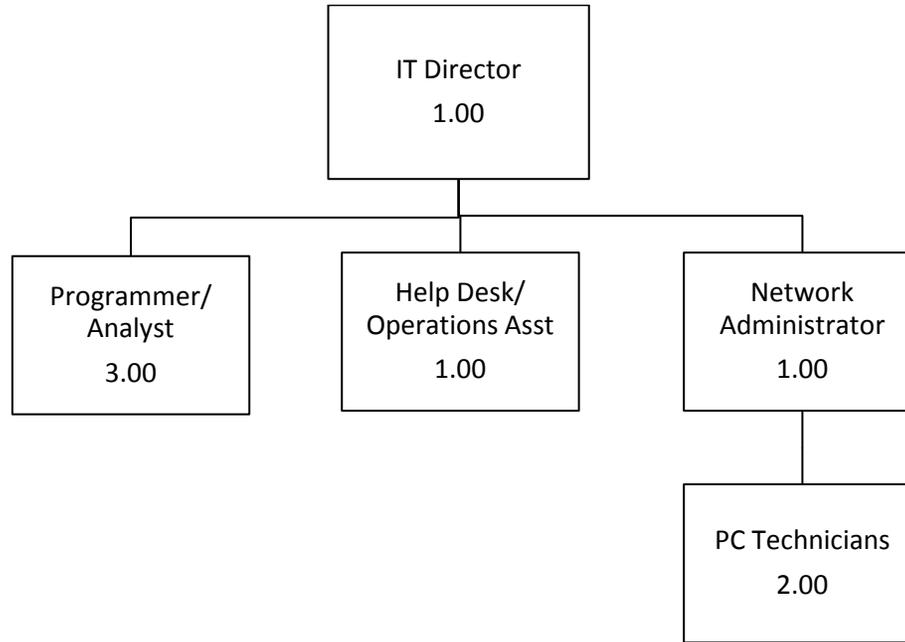
### CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Managed Print Services	100,000
Maintenance/Replacement of Equipment	96,500
Software Support	95,350
Hardware Support	79,974
Technical Support	51,000
Other Contractual	89,281
<b>Total</b>	<b>512,105</b>

### CAPITAL OUTLAY

Description	Amount
None	

**INFORMATION TECHNOLOGY**



<b>Position Summary (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Regular Positions	8.00	8.00	8.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## **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 also includes expenditures such as annual audit services and the cost allocation plan. 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. 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 the Local Government Property Insurance Fund (LGPIF) 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.

#### **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**

### **Auto Pool**

The auto pool provides cost-effective, safe, reliable transportation for County employees while conducting County functions. The auto pool fleet consists of six vehicles utilized by various departments and maintained by the Facilities Department.

### **Photocopy**

All charges for photocopiers, maintenance, and supplies are expensed and charged to user departments based on the number of copies produced.

### **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. County funding provided to agencies such as these allows for a major impact to provide services, support, or outreach for the entire County.

### **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 2015. However, tax exempt computer aid has been increasing in recent fiscal years.

The County projects a steady increase in sales tax collections to continue as the market and economy continue the slow trend upward. According to the Legislative Fiscal Bureau (LFB), sales tax growth for the State of Wisconsin is expected to rise about 3.8% from fiscal year 2014 to 2015. Based on a growth rate of 3.0% for county sales tax, the Wisconsin Counties Association estimates sales tax revenue for Portage County to be \$5,585,205.

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.

After careful consideration, the auto pool will be discontinued in 2015.

The photocopy budget is moved to the Technology Services fund with the implementation of managed print services.

Non-county agency funding to recipient organizations remained steady for the 2015 budget.

Ongoing funding for land preservation projects has been a concern, as the LPFC relies annually on the County's surplus from the previous budget year.

**NON-DEPARTMENTAL**

**FINANCIAL SUMMARY**

	2013 Actual	2014 Modified Budget	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
					Amount Change	Percent Change
<b>Revenue</b>						
Taxes	17,840,571	18,881,319	18,975,219	17,882,171	(999,148)	-5.29%
Intergovernmental Revenue	2,383,382	2,410,473	2,465,805	2,461,448	50,975	2.11%
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	465	600	211	200	(400)	-66.67%
Intergovernmental Charges for Service	103,348	111,773	97,906	0	(111,773)	-100.00%
Miscellaneous Revenue	354,278	258,855	408,607	382,083	123,228	47.61%
Other Financing Sources	56,478	401,540	467,045	369,207	(32,333)	-8.05%
<b>Total Revenue</b>	<b>\$20,738,522</b>	<b>\$22,064,560</b>	<b>\$22,414,793</b>	<b>\$21,095,109</b>	<b>(\$969,451)</b>	<b>-4.39%</b>
<b>Expenditures</b>						
Personnel Services	0	5,151	0	0	(5,151)	-100.00%
Contractual Services	355,938	357,721	350,445	367,285	9,564	2.67%
Supplies & Expenses	77,378	121,800	77,447	0	(121,800)	-100.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	506,342	547,912	506,010	520,926	(26,986)	-4.93%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	262,742	153,600	150,100	150,100	(3,500)	-2.28%
Capital Projects	225,000	112,427	45,000	0	(112,427)	-100.00%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	111,012	75,486	42,300	200,000	124,514	164.95%
Future Operations Designations	0	124,708	227,652	100,000	(24,708)	-19.81%
<b>Total Expenditures</b>	<b>\$1,538,412</b>	<b>\$1,498,805</b>	<b>\$1,398,954</b>	<b>\$1,338,311</b>	<b>(\$160,494)</b>	<b>-10.71%</b>
<b>County Allocation</b>	<b>(\$19,200,110)</b>	<b>(\$20,565,755)</b>	<b>(\$21,015,839)</b>	<b>(\$19,756,798)</b>	<b>\$808,957</b>	<b>-3.93%</b>
<b>Addition to (Use of ) Fund Balance</b>	<b>(\$355,197)</b>					

## 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 \$652,588
  - Public Safety \$59,958
  - Health & Human Services \$362,165
  - Culture, Recreation, & Education \$15,000
  - Conservation & Development \$248,600
- Property tax revenue decreased 9.0% in the 2015 budget due to transfer of tax levy for county-wide emergency medical services to a special revenue fund.
- The County estimates sales tax revenue will increase 4.0%, or \$216,000 in 2015
- Intergovernmental revenue increased 2.1% in the 2015 budget, mainly due to the 17.0% increase in exempt computer aid over last year.
- Intergovernmental charges for services decreased 100.0% due to the elimination of the auto pool.
- Miscellaneous revenue increased 47.6% in the 2015 budget. This is primarily due to the increase in rent by \$106,106 as a result of leasing the 1039 Ellis Street property. The rent income for the 2<sup>nd</sup> floor Annex space is removed and not anticipated for 2015.
- Other financing sources decreased 8.05% in the 2015 budget. This is due to the removal of the fund balance for the ADRC program needs in the amount of \$9,000; the elimination of the auto pool

fund balance in the amount of \$33,584; an increase in the amount needed for land preservation projects in the amount of \$47,573; and a reduction in the amount of fund balance applied for insurances by \$10,836. The 2014 amount of \$9,000 represents a transfer of \$9,000 to the Aging Disability Resource Center for the Early Memory Loss Program. There was a 2014 transfer of \$40,000 to the Health and Human Services department for the Healthy Beginnings Contract that remains in the 2015 budget.

- Portage County budgets \$100,000 in contingency funds each year. This amount is budgeted from contingency fund balance.
- Employee benefits is estimated to decrease by 17.6% in administrative fees, sick leave conversion benefits, and unemployment insurance benefits.
- The auto pool is discontinued in 2015 and there are no budgeted expenses.
- There are no budgeted expenses for the photocopy budget as the implementation of managed print services is budgeted in the Technology Services fund in 2015.
- Overall insurance expenses decreased slightly due to allocation of general liability expenses based on the previous year actual costs.
- Humane Society of Portage County expenditure is offset by program revenues through the sale of dog licenses. Net expenses for the Humane Society contract total \$53,922.
- The approved land preservation projects estimated in the amount \$160,000 are as follows:
  - Portage County Parks – Steinhaugen Property \$160,000

**NON-DEPARTMENTAL**

**CONTRACTED SERVICES**

Type of Services Provided	Annual Cost
Annual Audit	59,250
Managed Print Services	17,000
Insurances	283,062
Flexible Spending Benefit Administration	9,470
Emergency Services	19,000
2-1-1, United Way of Portage County	2,000
Family Outreach Support Services (FOSS) c/o United Way of Portage County	40,000
CAP Services, Inc.	8,000
Humane Society of Portage County	253,165
Portage County Historical Society	5,000
Arts Alliance of Portage County	4,000
Amherst Fair Association	3,000
Rosholt Fair Association	3,000
Portage County Business Council	73,600
Stevens Point Area Convention & Visitors' Bureau	15,000
Cost Allocation Plan	5,900
<b>Total</b>	<b>800,447</b>

**CAPITAL OUTLAY**

Description	Amount
Land acquisition – Town of Sharon	160,000