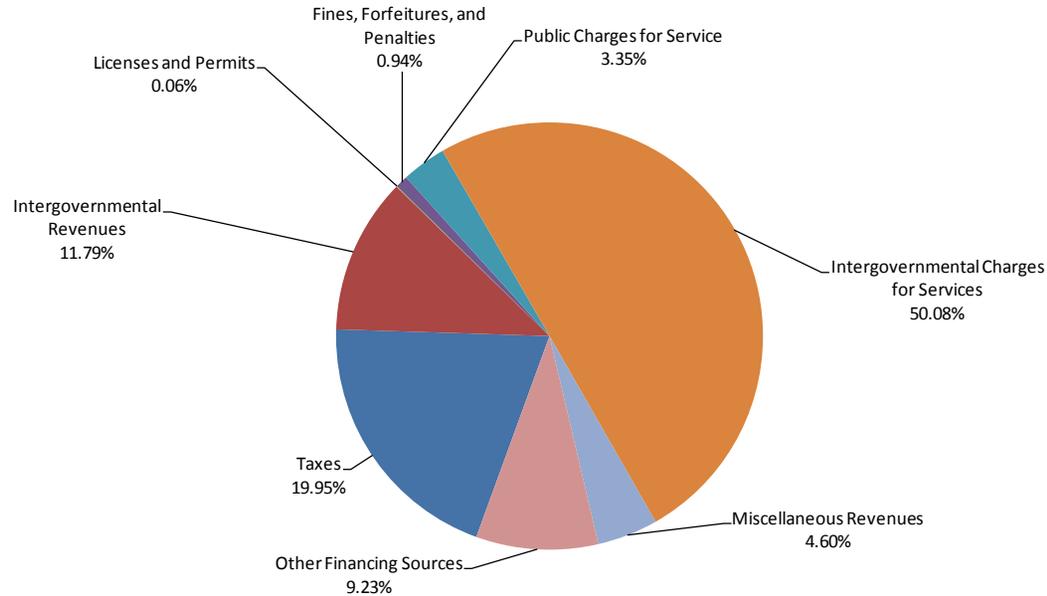
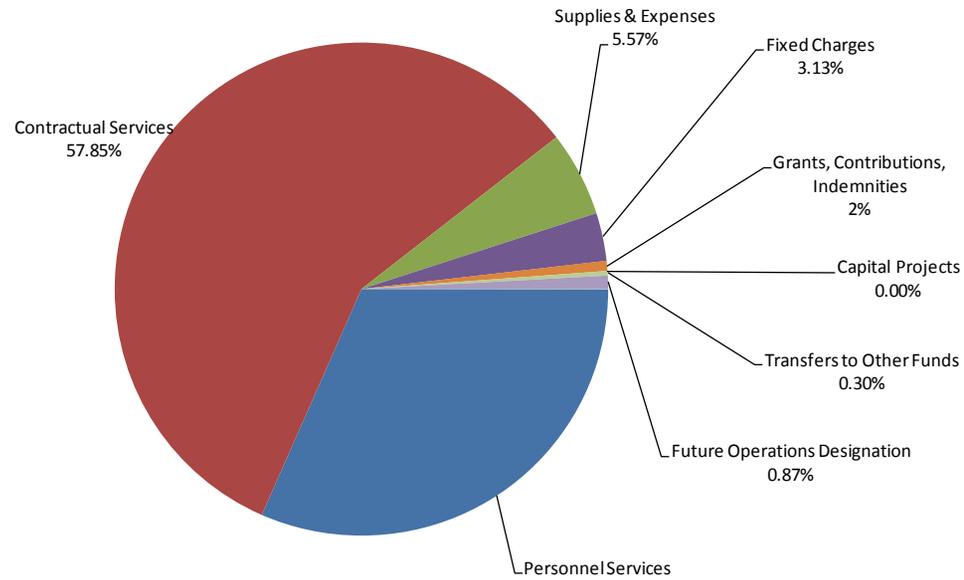


2014 REVENUES BY CLASSIFICATION – GENERAL GOVERNMENT



	Change from 2013 Modified Budget			
	2013 Modified Budget	2014 Proposed Budget	Amount Change	Percent Change
Taxes	4,103,904	4,608,739	504,835	12.30%
Intergovernmental Revenues	2,608,034	2,724,830	116,796	4.48%
Licenses and Permits	13,730	13,560	(170)	-1.24%
Fines, Forfeitures, and Penalties	215,000	218,000	3,000	1.40%
Public Charges for Services	702,670	774,253	71,583	10.19%
Intergovernmental Charges for Services	11,032,846	11,571,164	538,318	4.88%
Miscellaneous Revenues	1,222,843	1,062,284	(160,559)	-13.13%
Other Financing Sources	7,503,652	2,132,429	(5,371,223)	-71.58%
Total Revenues	27,402,679	23,105,259	(4,297,420)	-15.68%

2014 EXPENDITURES BY CLASSIFICATION – GENERAL GOVERNMENT



Change from 2013 Modified Budget

	2013 Modified Budget	2014 Proposed Budget	Amount Change	Percent Change
Personnel Services	6,950,253	7,304,403	354,150	5.10%
Contractual Services	12,396,189	13,365,339	969,150	7.82%
Supplies & Expenses	1,220,686	1,286,958	66,272	5.43%
Fixed Charges	697,581	723,782	26,201	3.76%
Debt Service	-	-	-	0.00%
Grants, Contributions, Indemnities	308,143	153,600	(154,543)	-50.15%
Capital Projects	130,000	-	(130,000)	0.00%
Cost Allocation	-	-	-	0.00%
Transfers to Other Funds	5,522,531	69,721	(5,452,810)	-98.74%
Future Operations Designation	177,296	201,456	24,160	13.63%
Total Expenses	27,402,679	23,105,259	(4,297,420)	-15.68%

COUNTY CLERK

MISSION:

To provide effective, efficient, ethical, and high quality of service to the citizens of Portage County, County Board Supervisors, Departments, and

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.

other elected officials for the mandated functions that are both statutorily and county ordinance designated along with those functions that are not so designated.

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 Portage County web site.

ON THE HORIZON:

The County Clerk's Office has been instructed, by the Portage County Finance Committee, to include two-years of delinquent taxes for the tax deeding process. The Clerk's Office is uncertain of the number of parcels that will have to be processed, but additional staff time may be necessary to complete the process. At this time, the office is uncertain if the trend to have additional recall elections will continue, and have only budgeted to coordinate four elections. The office is also uncertain whether the photo id laws will be upheld and what type of budget implications this may have for 2014.

COUNTY CLERK

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	13,122	12,460	12,285	12,560	100	0.80%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	909	590	627	630	40	6.78%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	14,098	13,752	13,409	13,409	(343)	-2.49%
Other Financing Sources	0	40,000	25,000	59,103	19,103	47.76%
Total Revenue	\$28,129	\$66,802	\$51,321	\$85,702	\$18,900	28.29%
Expenditures						
Personnel Services	368,179	380,506	377,706	387,213	6,707	1.76%
Contractual Services	27,135	94,101	78,894	75,116	(18,985)	-20.18%
Supplies & Expenses	322,106	248,690	228,053	314,306	65,616	26.38%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	623	645	639	651	6	0.93%
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	19,310	39,968	0	(19,310)	-100.00%
Total Expenditures	\$718,043	\$743,252	\$725,260	\$777,286	\$34,034	4.58%
County Allocation	\$689,914	\$676,450	\$673,939	\$691,584	\$15,134	2.24%
Addition to (Use of) Fund Balance	(\$42,688)					

FINANCIAL SUMMARY HIGHLIGHTS:

- Other financing sources increased due to using fund balance in the 2014 budget due to four elections planned in 2014. 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. Previously, fund balance for budget carryover related to internal audit services were utilized due to an internal audit not being conducted in 2012.
- Personnel costs increased mainly due to increases in health insurance premiums and retirement contributions.
- Contractual services decreased due to a change in allocation methodology for IT costs which was previously based on a two-tier system versus now a three-tier system.
- Supplies and expenses related to ballot costs and legal notices increased to reflect the four-election year as described above.
- The 2013 budget included a future operations designation for elections, as it was a two election year.

COUNTY CLERK

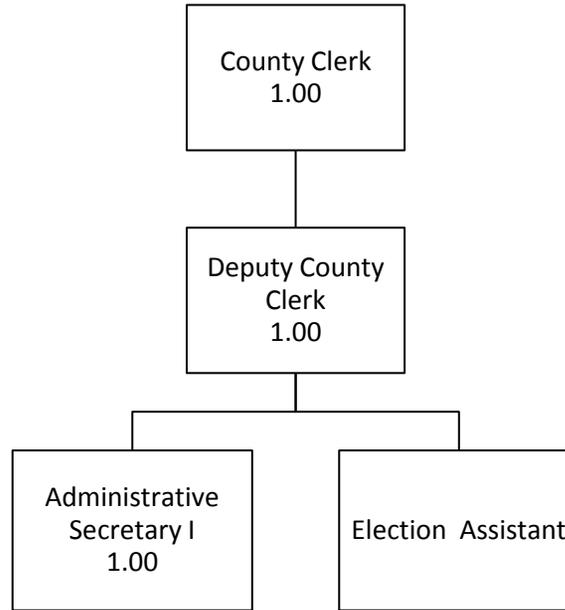
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Internal Audit Services	25,000
Legal Services	15,000
Other Contractual	35,116
Total	75,116

CAPITAL OUTLAY

Description	Amount
None	

COUNTY CLERK



Position Summary (FTE)	2012	2013	2014
Regular Positions	3.00	3.00	3.00
Extra Help	0.00	0.00	0.10
Overtime	0.00	0.00	0.00
Total	3.00	3.00	3.10

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

CLERK OF COURTS

MISSION:

The Clerk of Court supports the 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, surcharges, ordered by the courts and then making collection efforts on the same.

ON THE HORIZON:

The Clerk of Circuit Court Office has been working aggressively toward two major goals. The first major goal is the filing and keeping of Electronic Court Records. Since January 1, 2012, the office has been scanning all pleadings into the Wisconsin Consolidated Court Automation Program (CCAP) electronic database and moving toward complete electronic files in the near future. The Courts will begin allowing e-filing in the near future. Therefore, the office is currently discussing the possibility of accepting electronic filings

from the Child Support division. Clerk of Courts is currently scheduled to begin accepting electronic filings from the District Attorney's office in late 2013.

The second major goal is achievement of higher collections on past due fines and forfeitures owed to the County. The collection of fines and forfeitures is the last step in the prosecution of law violations and important in the administration of justice. It is also a significant source of revenue which is owed to the County.

CLERK OF COURTS

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	39	80	0	0	(80)	-100.00%
Intergovernmental Revenue	264,049	261,487	265,211	264,157	2,670	1.02%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	216,734	215,000	208,105	218,000	3,000	1.40%
Public Charges for Service	229,170	263,051	211,705	232,000	(31,051)	-11.80%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	100,628	98,800	131,664	130,660	31,860	32.25%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$810,620	\$838,418	\$816,685	\$844,817	\$6,399	0.76%
Expenditures						
Personnel Services	1,116,333	1,130,054	1,104,285	1,128,134	(1,920)	-0.17%
Contractual Services	418,587	336,153	365,635	355,141	18,988	5.65%
Supplies & Expenses	49,324	47,470	61,032	54,370	6,900	14.54%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	1,669	1,638	1,646	1,661	23	1.40%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$1,585,913	\$1,515,315	\$1,532,598	\$1,539,306	\$23,991	1.58%
County Allocation	\$775,293	\$676,897	\$715,913	\$694,489	\$17,592	2.60%
Addition to (Use of) Fund Balance	(\$26,389)					

CLERK OF COURTS

FINANCIAL SUMMARY HIGHLIGHTS:

- Overall the total budgeted revenues from 2013 to 2014 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:
 - Increased the GAL deposit amount in family law cases from \$500 to \$1,000
 - Ended the practice of allowing files to be removed from the office, which increased revenue for photocopy charges.
 - Added interest onto all Portage County judgments
 - Generated hundreds of commitment warrants on unpaid Forfeiture cases.
 - Generated Suspensions on DNR cases which added names to national database of Wildlife License.
 - Hired a new Collection Agency to increase collections on old cases. Turned over the collections of GAL and attorney fees to the collection agency.
 - Beginning mid-September 2013, charging a \$15 fee to set up payment plans for unpaid fines and forfeitures.
 - Additionally, the Clerk of Circuit Court's office has begun discussions with the District Attorney's office regarding the collection of restitution and application of the statutory surcharge, as well.
- The budgeted expenses from 2013 to 2014 increased \$23,991.
- Personnel services decreased slightly. There was a reduction in the number of health insurance plans for the department. However, the reduction was offset by an increase in health insurance premiums, an increase in retirement contributions and LTE hours that were added for scanning all pleadings into the Wisconsin CCAP system.
- Contractual Services increased mainly due to a change in I.T. costs.
- Supplies and expenses increase due to items related to the law library system. The expenses related to the law library system were reviewed so that they were better reflected. This shifted some of the budgeted contractual services funds to the supplies and expense category. This category has decreased in other areas of the courts budget due to the scanning of documents into CCAP database which allows for the recycling of expensive file folder jackets - instead of purchasing new.

CLERK OF COURTS

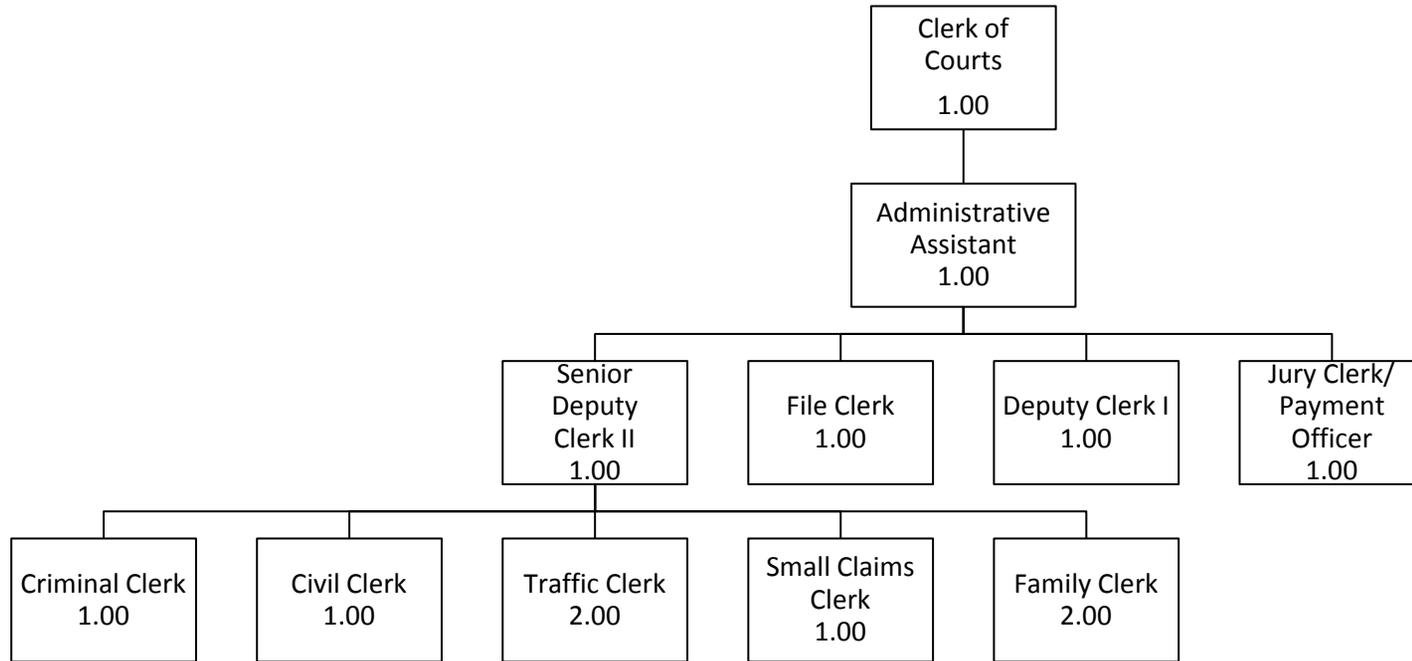
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Credit Card Processing Fees	7,600
Child Support Services	(9,600)
Medical Evaluations	30,000
Jury Services	34,750
Interpreter	19,200
Transcript	4,000
Court Commissioner	3,000
Court Reporters	3,000
Witness Fees	10,300
Court Appointed Attorney Services	45,000
Guardian Ad Litem	114,500
Other Contractual	93,391
Total	355,141

CAPITAL OUTLAY

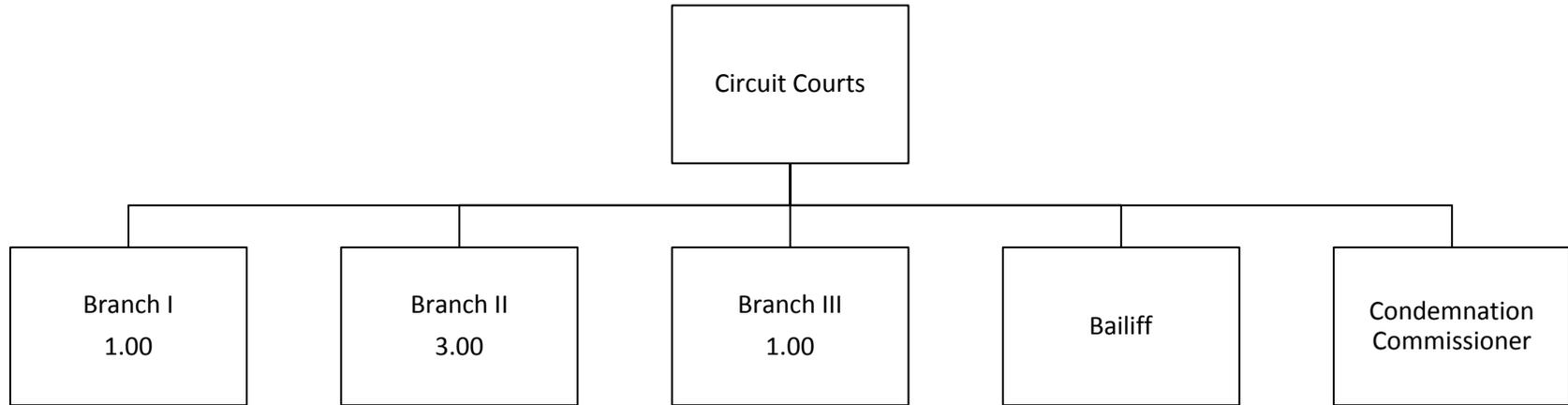
Description	Amount
None	

CLERK OF COURTS



Position Summary (FTE)	2012	2013	2014
Regular Positions	13.00	13.00	13.00
Extra Help	0.00	0.28	0.28
Overtime	0.00	0.00	0.00
Total	13.00	13.28	13.28

CIRCUIT COURTS



Position Summary (FTE)	2012	2013	2014
Regular Positions	5.00	5.00	5.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	5.00	5.00	5.00

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

FAMILY COURT COMMISSIONER

MISSION:

Provide accurate procedural information and perform the essential functions of my job proficiently so as to ensure responsiveness, availability and efficiency to Portage County residents in providing them with Family Court services as outlined in state statute.

OVERVIEW:

Conduct hearings in divorce actions, post-judgment divorce actions, paternity cases, compel support actions, domestic abuse cases, and harassment cases. Direct Family Court Services—mediation, Parents Forever Program, Family Law Information Center. Preside over Truancy Court and Contempt/Unpaid fines Hearings. Sign search warrants and review warrantless arrests.

ON THE HORIZON:

Conduct restitution hearings and Permanency Plan Reviews.

FAMILY COURT COMMISSIONER

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	21,820	12,500	10,500	10,500	(2,000)	-16.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$21,820	\$12,500	\$10,500	\$10,500	(\$2,000)	-16.00%
Expenditures						
Personnel Services	109,827	115,628	115,317	116,822	1,194	1.03%
Contractual Services	(1,969)	(17,615)	(17,490)	(17,788)	(173)	0.98%
Supplies & Expenses	1,517	2,200	2,042	1,975	(225)	-10.23%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	185	186	186	186	0	0.00%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$109,560	\$100,399	\$100,055	\$101,195	\$796	0.79%
County Allocation	\$87,740	\$87,899	\$89,555	\$90,695	\$2,796	3.18%

FAMILY COURT COMMISSIONER

FINANCIAL SUMMARY HIGHLIGHTS

- Public charges for service, mediation revenues are down due to the decreased number of divorce filings in the county and due to filing fees being waived.
- Personnel services increased due to an increase in health insurance premiums and an increase to retirement contributions.
- Contractual services include an offset of Child Support revenue resulting from services provided for child support activities.
- Supplies and expenses decreased due to a small decrease in conference 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	(30,000)
Other Contractual	212
Total	(17,788)

CAPITAL OUTLAY

Description	Amount
None	

FAMILY COURT COMMISSIONER

Family Court Commissioner 1.00

Position Summary (FTE)	2012	2013	2014
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	1.00	1.00	1.00

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:

Over the course of the next five years and through the next election process, Portage County needs to look at 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. Also, the office should 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

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	10,475	9,500	10,750	16,650	7,150	75.26%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$10,475	\$9,500	\$10,750	\$16,650	\$7,150	75.26%
Expenditures						
Personnel Services	56,914	61,165	64,598	64,829	3,664	5.99%
Contractual Services	41,314	47,932	42,910	46,620	(1,312)	-2.74%
Supplies & Expenses	5,595	6,500	6,733	6,830	330	5.08%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	1,222	1,313	1,302	1,348	35	2.67%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$105,045	\$116,910	\$115,543	\$119,627	\$2,717	2.32%
County Allocation	\$94,570	\$107,410	\$104,793	\$102,977	(\$4,433)	-4.13%

CORONER

FINANCIAL SUMMARY HIGHLIGHTS:

- Public charges for service revenues increased based on an increase in the fee for cremation services from \$50 to \$75, also the establishment of a \$75 fee for disinterment services.
- Personnel services increased per the approved Elected Official Salaries. The coroner's salary increased from \$34,000 for 2013 to \$36,000 for 2014 and there was an increase in retirement contribution. There was also an increase in the number of on call casual hours.
- Contractual services show a decrease due to the change in allocation methodology for IT costs which was previously based on a two-tier system versus now a three-tier system.
- Supplies and expenses show a small increase due to an increase in travel and lodging, which is offset by a decrease in training expenses.

CORONER

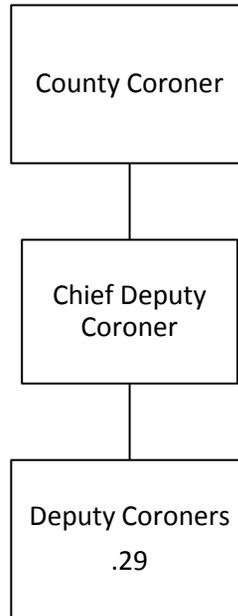
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Autopsies	34,000
Other Contractual	12,620
Total	46,620

CAPITAL OUTLAY

Description	Amount
None	

COUNTY CORONER



Position Summary (FTE)	2012	2013	2014
Regular Positions	0.00	0.00	0.00
Extra Help	0.29	0.29	0.29
Overtime	0.00	0.00	0.00
Total	0.29	0.29	0.29

*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 community well being of the people of Portage County by encouraging individual responsibility, providing consequences for actions and the deterrence and rehabilitation of criminal actors.

OVERVIEW:

As a part of the Portage County District Attorney's Office, crime victim services strive to ensure that people affected by crime are treated with fairness, dignity and respect. To help victims exercise their rights. To assist and support crime victims in accessing financial assistance and programs that serves them. To advocate for, educate and inform the public, policy makers and professionals about issues affecting crime victims.

ON THE HORIZON:

The annual turnover rate for Wisconsin ADAs since 1990 is 15.6%. Since 2000, it is 17.2%, and since 2005, it is 18.4%. These rates contrast with a turnover rate for public employees, which is usually between 5% and 7% annually.

As a top law enforcement agency in Portage County, the DA Office's budgetary needs have not kept up with actual workloads, there is a growing need for additional staff, both clerical, attorney and investigatory in nature, along with needs for computer technology.

According to the 2012 District Attorney Office Analysis, produced by the Wisconsin State Prosecutors' Office, the Portage County District Attorney needs 3.84 additional full time attorneys to prosecute the workload. This

lack of staff resources puts increased pressure on clerical staff to help offset the significant attorney shortfall that the Portage County DA office is experiencing. By making the typist II position full time would help the existing staff with their current workload and expected additional workload. The office could also use a full time receptionist/typist because currently the DA Office entrance is unstaffed for half the day and this is a security risk; it makes the office appear unstaffed for victims, law enforcement, attorneys, and all members of the public coming to the office. In a modern DA office a full time receptionist is required, especially in an office as busy as the Portage County DA Office.

Additionally, on the horizon, the DA Office expects to see a potential influx of OWI cases if the Legislature further cracks down on OWIs. There is a possibility that all first offense violations in Portage County could come to our office. This would mean all Stevens Point and Plover violations would be additional cases to prosecute, currently the office prosecutes all OWIs except those first offense OWIs in those cities.

The office looks forward to continuing to make Portage County a great place to live, work and raise a family by prosecuting criminal activity and forfeiture cases.

DISTRICT ATTORNEY

FINANCIAL SUMMARY

	2012	2013	2013		Change from 2013	
	Actual	Modified	Projected	2014	Modified Budget	
Revenue		Budget	Budget	Budget	Amount	Percent
					Change	Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	42,022	40,000	42,573	40,000	0	0.00%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	110	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	15,798	10,000	12,732	12,000	2,000	20.00%
Other Financing Sources	0	30,639	29,395	0	(30,639)	-100.00%
Total Revenue	\$57,930	\$80,639	\$84,700	\$52,000	(\$28,639)	-35.52%
Expenditures						
Personnel Services	312,653	322,437	334,496	322,316	(121)	-0.04%
Contractual Services	23,289	52,906	50,064	48,651	(4,255)	-8.04%
Supplies & Expenses	16,924	23,750	20,883	23,750	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	1,440	2,517	1,452	1,375	(1,142)	-45.37%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$354,306	\$401,610	\$406,895	\$396,092	(\$5,518)	-1.37%
County Allocation	\$296,376	\$320,971	\$322,195	\$344,092	\$23,121	7.20%
Addition to (Use of) Fund Balance	\$14,349					

DISTRICT ATTORNEY

FINANCIAL SUMMARY HIGHLIGHTS:

- Based on the history of photocopy revenue, miscellaneous revenue increases for 2014.
- Personnel services decreases slightly due to staffing changes.
- Other financing sources for 2013 included carry over funds approved for the District Attorney's Office. These funds were for LTE hours. Also the non-recurring funding from unassigned fund balance for the Deferred Prosecution Program was removed in the 2014 budget. The program will continue; however, it will be funded utilizing levy funding from an adjustment to the County's levy from prior year's unused levy.
- Contractual services shows a decrease due to the change in allocation methodology for IT costs which were previously based on a two tier system versus now a three tier system.

DISTRICT ATTORNEY

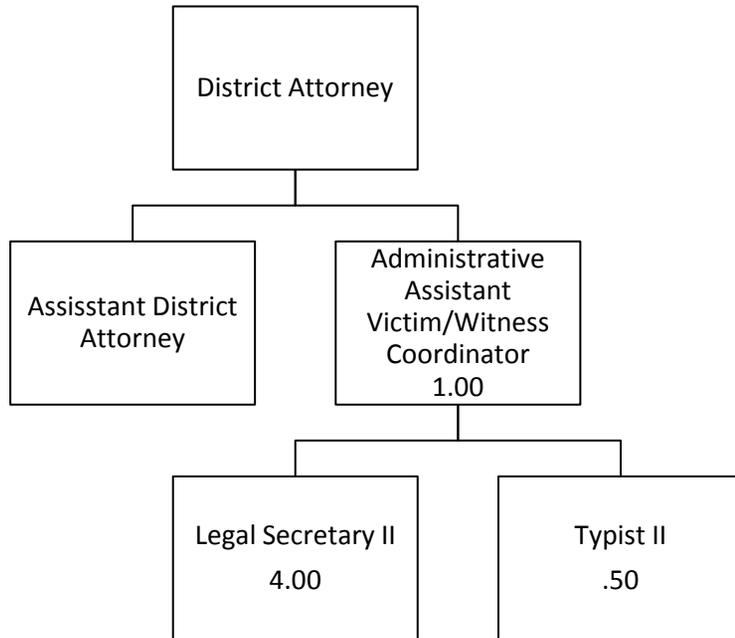
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Intern Program	3,000
Deferred Prosecution	20,000
Legal Services	11,500
Other Contractual	14,151
Total	48,651

CAPITAL OUTLAY

Description	Amount
None	

DISTRICT ATTORNEY



Position Summary (FTE)	2012	2013	2014
Regular Positions	5.50	5.50	5.50
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	5.50	5.50	5.50

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

REGISTER OF DEEDS

MISSION:

The purpose of the Register of Deeds/Land Description Office is 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:

The department is currently using capital projects funds to pay in installments for the new Land Records Recording Software purchased and implemented early this year.

The next project that will begin shortly is back scanning, minor indexing and redaction of social security numbers on the hard bound document books in the office. Currently, there is no backup for this information.

The funds being used for this redaction process were provided in a fee increase enacted by the Wisconsin legislature and specifically assigned for this type of work. Once this project is complete, estimated completion is the end of 2014, these documents will be placed on the revenue generating access site currently used by the public.

REGISTER OF DEEDS

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	100,443	86,000	125,882	145,000	59,000	68.60%
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	1,133	1,270	959	1,000	(270)	-21.26%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	327,875	311,060	394,550	406,930	95,870	30.82%
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	39,000	39,000	N/A
Total Revenue	\$429,451	\$398,330	\$521,391	\$591,930	\$193,600	48.60%
Expenditures						
Personnel Services	310,475	328,616	295,324	320,239	(8,377)	-2.55%
Contractual Services	53,099	89,884	91,689	154,161	64,277	71.51%
Supplies & Expenses	9,754	11,010	10,381	10,800	(210)	-1.91%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	468	489	464	465	(24)	-4.91%
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	35,000	78,842	60,000	25,000	71.43%
Total Expenditures	\$373,796	\$464,999	\$476,700	\$545,665	\$80,666	17.35%
County Allocation	(\$55,655)	\$66,669	(\$44,691)	(\$46,265)	(\$112,934)	-169.40%
Addition to (Use of) Fund Balance	\$47,137					

REGISTER OF DEEDS

FINANCIAL SUMMARY HIGHLIGHTS:

- Tax revenue related to transfer fees and recording fees has increased 68.6% due to buildings starting to sell. The refinancing stage has slowed down.
- Public charges for services revenue increased based on the new land records system and online access programs. The new system and programs allows the County to reach out to more people and businesses. There were also changes in fees.
- Other financing sources represents fund balance applied for redaction services in the 2014 budget. The future operations designations for 2014 include excess public access fees which will be utilized to improve the system in the future.
- Personnel services include a salary increase of 1% from 2013 to 2014, per the approved Elected Official Salaries. The personnel services also reflect a departmental reorganization.
- Contractual services increased due to increases in redaction services and Fidler services.

REGISTER OF DEEDS

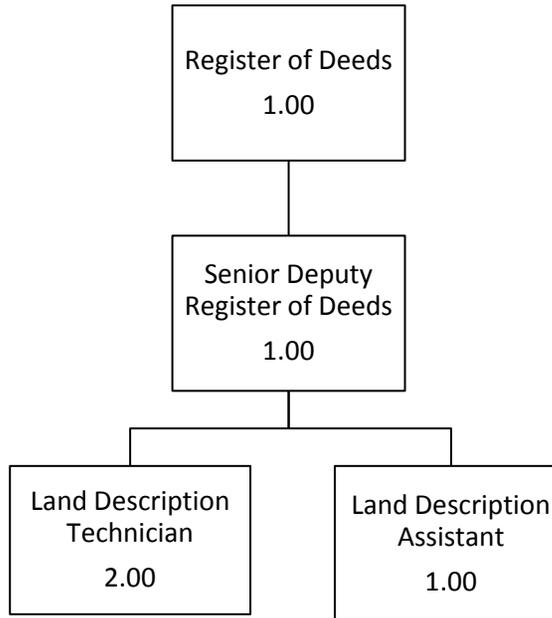
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Fidlar Services	10,500
Rebinding Books	2,000
Redaction Services	114,000
Other Contractual	27,661
Total	154,161

CAPITAL OUTLAY

Description	Amount
None	

REGISTER OF DEEDS



Position Summary (FTE)	2012	2013	2014
Regular Positions	6.00	5.00	5.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	6.00	5.00	5.00

SURVEYOR

MISSION:

It is the mission of the County Surveyor 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, local and County government 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 HARN (High Accuracy Reference Network) 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 1100 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 high accuracy reference network (HARN) monuments on County and State bridges to facilitate a denser distribution of PCCS control points.

SURVEYOR

FINANCIAL SUMMARY

	2012	2013	2013	2014	Change from 2013	
	Actual	Modified	Projected	Budget	Amount	Percent
Revenue		Budget	Budget		Change	Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	1,393	1,500	900	1,000	(500)	-33.33%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$1,393	\$1,500	\$900	\$1,000	(\$500)	-33.33%
Expenditures						
Personnel Services	15,646	15,622	15,597	15,718	96	0.61%
Contractual Services	16,097	15,692	15,594	15,710	18	0.11%
Supplies & Expenses	1,053	1,179	779	1,179	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	340	340	339	342	2	0.59%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$33,136	\$32,833	\$32,309	\$32,949	\$116	0.35%
County Allocation	\$31,743	\$31,333	\$31,409	\$31,949	\$616	1.97%

SURVEYOR

FINANCIAL SUMMARY HIGHLIGHTS:

- Miscellaneous revenue is showing a decrease due to photocopy revenue.

SURVEYOR

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
GPS & Maintenance of Government Corners	12,200
Other Contractual	3,510
Total	15,710

CAPITAL OUTLAY

Description	Amount
None	

SURVEYOR

County Surveyor

Position Summary (FTE)	2012	2013	2014
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	1.00	1.00	1.00

*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 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:

Increased 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.

Eliminate duplication of effort: The County Clerk's Office is able to use the centralized GIS database for map data such as addresses, population counts, and municipal boundaries to complete the required post-Census 2011 redistricting project. 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. We provide all first responders and volunteer fire departments with standardized address maps to direct response and support mutual aid calls. We routinely assist Facilities Management with graphics depicting buildings and office space. We use our experience with large-format documents to assist Health and Human Services and the Courts system to produce posters for program events and courtroom exhibits.

Promoting 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 revising the internet mapping application to improve ease-of-use by the public and adding more focused tools such as polling place and outdoor recreation locators.

With such a large database, maintenance requires significant effort. We will continue to keep GIS data up-to-date and are working on tools to improve the efficiency and accuracy of the editing process.

One of the most important pieces in our GIS is aerial photography. New photographs are planned for 2015.

LAND RECORDS MODERNIZATION

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	300	300	300	1,000	700	233.33%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	110,016	99,000	100,000	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	0	0	0	0	N/A
Total Revenue	\$110,316	\$99,300	\$100,300	\$100,000	\$700	0.70%
Expenditures						
Personnel Services	59,167	61,648	62,213	62,748	1,100	1.78%
Contractual Services	14,511	25,200	17,517	27,900	2,700	10.71%
Supplies & Expenses	30	3,094	1,800	2,500	(594)	-19.20%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	98	103	103	104	1	0.97%
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	9,255	18,667	6,748	(2,507)	-27.09%
Total Expenditures	\$73,806	\$99,300	\$100,300	\$100,000	\$700	0.70%
County Allocation	(\$36,510)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$36,510					

LAND RECORDS MODERNIZATION

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenue for 2014 includes an increase in the GIS state training grant amount as a result of the 2013-2015 State budget.
- Personnel services represent an increase mainly due to health insurance premiums and retirement contribution increases.
- Contractual services increase in the 2014 budget for GIS system maintenance contract costs.
- Supplies and expenses decrease due to a reduction in operating materials and supplies but offset by an increase in training expenses.

LAND RECORDS MODERNIZATION

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Merchant/Gateway Services	13,000
Other Contractual	14,900
Total	27,900

CAPITAL OUTLAY

Description	Amount
None	

LAND RECORDS MODERNIZATION

GIS Technician
1.00

Position Summary (FTE)	2012	2013	2014
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	1.00	1.00	1.00

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 by the office.

OVERVIEW:

The requirements of the County Treasurer's Office are detailed in Chapter 74 of the Wisconsin State Statutes. 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 2nd tax installment, along with delinquent taxes for all 27 municipalities; handling settlement and distribution of said taxes to the appropriate taxing jurisdictions; foreclosing on parcels with unpaid taxes using the Tax Deed Process, as outlined in Wisconsin State Statutes; providing tax information to the public; preparing monthly, quarterly, and annual State reports, with the timely distribution of corresponding funds; pursuing the payment of delinquent taxes through the Tax Intercept Program; and assisting taxpayers in claiming their Unclaimed Property held by the State Treasurer's Office.

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.

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 need for temporary staff 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

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forefeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	4,911	1,064	1,064	1,343	279	26.22%
Intergovernmental Charges for Service	35,735	35,712	35,712	39,634	3,922	10.98%
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$40,646	\$36,776	\$36,776	\$40,977	\$4,201	11.42%
Expenditures						
Personnel Services	209,931	211,391	210,920	222,118	10,727	5.07%
Contractual Services	23,354	25,894	28,821	38,172	12,278	47.42%
Supplies & Expenses	13,319	22,704	21,719	9,641	(13,063)	-57.54%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	318	320	318	335	15	4.69%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$246,922	\$260,309	\$261,778	\$270,266	\$9,957	3.83%
County Allocation	\$206,276	\$223,533	\$225,002	\$229,289	\$5,756	2.58%

TREASURER

FINANCIAL SUMMARY HIGHLIGHTS:

- Public charges for service revenue shows an increase due to charges for tax history reports and associated photocopy fees.
- Intergovernmental charges for service shows an increase due the tax collection services provided to the municipalities. The tax rate per parcel charged to the municipalities increased from \$1.10 per parcel in 2013 to \$1.20 per parcel in 2014. The base fee also increased from \$370 in 2013 to \$400 in 2014 per municipality.
- Personnel services show an increase due to additional hours for an LTE related to the collection of tax deeds for 2011 files. Personnel services also increased due to health insurance premiums and retirement contributions.
- Contractual services increased due to an increase in accurint/trip services, tax bill processing and bank programming.
- Supplies and expenses show a decrease. The 2013 budget included the one time purchase of a check scanner.

TREASURER

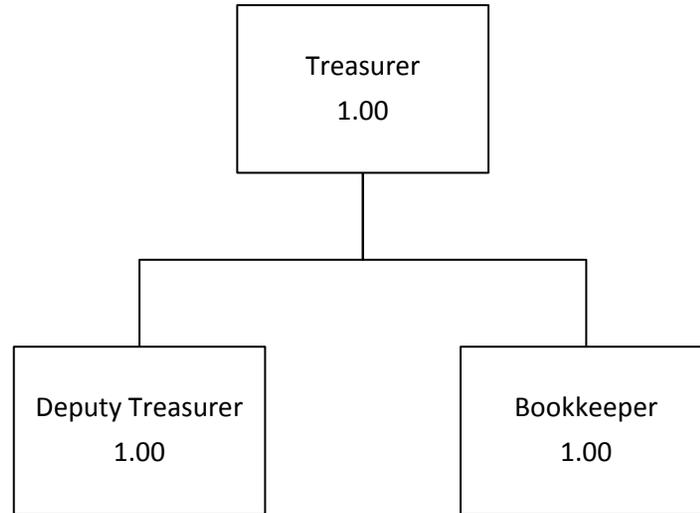
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Accurint/Trip	3,311
Tax Bill Processing	6,700
Bank Programming	2,700
Check Scanner Service	1,500
Other Contractual	23,961
Total	38,172

CAPITAL OUTLAY

Description	Amount
None	

TREASURER



Position Summary (FTE)	2012	2013	2014
Regular Positions	3.00	3.00	3.00
Extra Help	0.50	0.50	0.50
Overtime	0.00	0.00	0.00
Total	3.50	3.50	3.50

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, interest on delinquent taxes, agricultural use value conversion fees, 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 15th.

The office is responsible for initiating foreclose on parcels with unpaid taxes using the Tax Deed Process as outlined in Wisconsin State Statutes.

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 is reducing the number of years a parcel may remain delinquent before it is taken by Tax Deed foreclosure. In the past, taxpayers were provided five years to pay their oldest tax bill year before foreclosure. Beginning in 2014, the period will be reduced to four years. The intent is to see a decrease in delinquent parcels due to this shorter redemption period. It is possible the County may increase the number of parcels due to a larger amount of tax deed foreclosures and evictions, but the result of this change is unknown until after the first year of this new timeline.

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 2012, the County held over \$4.5 million in tax deeds. The total tax certificates (delinquent taxes) were \$2.3 million as of December 31, 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

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	1,526,968	622,930	530,141	478,959	(143,971)	-23.11%
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	473,399	776,410	511,692	621,845	(154,565)	-19.91%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$2,000,367	\$1,399,340	\$1,041,833	\$1,100,804	(\$298,536)	-21.33%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	0	0	0	0	0	N/A
Supplies & Expenses	17,456	17,100	17,611	17,633	533	3.12%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	3,270	28,251	24,985	25,282	(2,969)	-10.51%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$20,726	\$45,351	\$42,596	\$42,915	(\$2,436)	-5.37%
County Allocation	(\$1,979,641)	(\$1,353,989)	(\$999,237)	(\$1,057,889)	\$296,100	-21.87%

TREASURER/INVESTMENTS

FINANCIAL SUMMARY HIGHLIGHTS:

- There is a decrease in taxes of 23.11% due to reducing the estimated amount of interest on delinquent taxes by \$100,000 from the previous year. The prior year included a large number of delinquent development parcels in the estimated revenue.
- The decrease in miscellaneous revenue by 19.91% is due to reducing interest income for investments by \$139,000. 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:

The mission of the County Executive's Office is 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's 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 County Executive's Office major endeavor over the next three years will be the implementation of the 2013-2016 Master Strategic Plan, being mindful of the 2012 Portage County LIFE Report.

In addition, the office has key involvement in several departmental initiatives, including the operational assessment of the Health Care Center and orientation of the new Highway Commissioner.

COUNTY EXECUTIVE

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	74	0	117	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$74	\$0	\$117	\$0	\$0	N/A
Expenditures						
Personnel Services	176,001	178,028	177,667	181,499	3,471	1.95%
Contractual Services	14,059	22,424	22,174	12,226	(10,198)	-45.48%
Supplies & Expenses	3,384	4,900	5,184	4,750	(150)	-3.06%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	267	270	269	271	1	0.37%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$193,711	\$205,622	\$205,294	\$198,746	(\$6,876)	-3.34%
County Allocation	\$193,637	\$205,622	\$205,177	\$198,746	(\$6,876)	-3.34%

COUNTY EXECUTIVE

FINANCIAL SUMMARY HIGHLIGHTS:

- Personnel services increased due to an increase in health insurance premiums and a change to retirement contributions.
- Contractual services decreased due to strategic planning services, no longer budgeted in 2014.

COUNTY EXECUTIVE

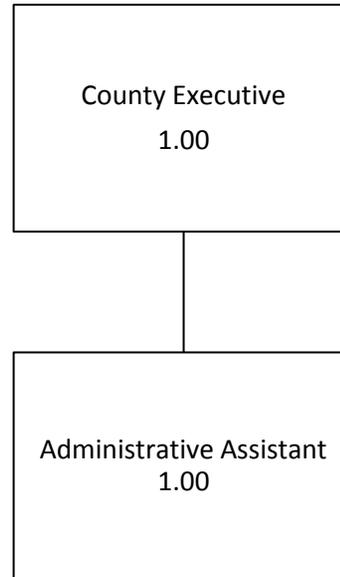
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Performance/Accountability	2,500
Other Contractual	9,726
Total	12,226

CAPITAL OUTLAY

Description	Amount
None	

COUNTY EXECUTIVE



Position Summary (FTE)	2012	2013	2014
Regular Positions	2.00	2.00	2.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	2.00	2.00	2.00

CORPORATION COUNSEL

MISSION:

The Office of Corporation Counsel is 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 is comprised of three attorneys and two legal secretaries. The office 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. 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. Serves as 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 will continue to maintain the highest level of training and resources to ensure a top-quality level of professionalism. In the event of expanding services and personnel, the office will plan, train and resource to meet the mission; such as the potential expansion of Termination of Parental Rights prosecutions. The office also looks forward to collaborating with partner County agencies, such as the Health and Human Services Department to achieve superior outcomes, such as reducing time frames for children in foster care.

CORPORATION COUNSEL

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	9,548	9,200	9,200	9,200	0	0.00%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	4,430	3,500	3,620	4,500	1,000	28.57%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$13,978	\$12,700	\$12,820	\$13,700	\$1,000	7.87%
Expenditures						
Personnel Services	421,769	480,352	479,678	492,383	12,031	2.50%
Contractual Services	(7,313)	(29,636)	(28,770)	(33,649)	(4,013)	13.54%
Supplies & Expenses	7,372	9,300	9,142	9,600	300	3.23%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	670	743	741	756	13	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
Total Expenditures	\$422,498	\$460,759	\$460,791	\$469,090	\$8,331	1.81%
County Allocation	\$408,520	\$448,059	\$447,971	\$455,390	\$7,331	1.64%

CORPORATION COUNSEL

FINANCIAL SUMMARY HIGHLIGHTS:

- Public charges for service revenue has increased based on the history of guardianship filing fee revenue.
- Personnel services shows an increase due to the confidential legal secretary position reclassification to an Administrative Assistant/Paralegal.
- Contractual services shows a decrease due to the change in allocation methodology for IT costs which were previously based on a two tier system versus now a three tier system. Contractual services also includes an offset from Child Support revenues for attorney services provided to assist with child support related activities.
- The supplies and expenses increase is related to professional dues.

CORPORATION COUNSEL

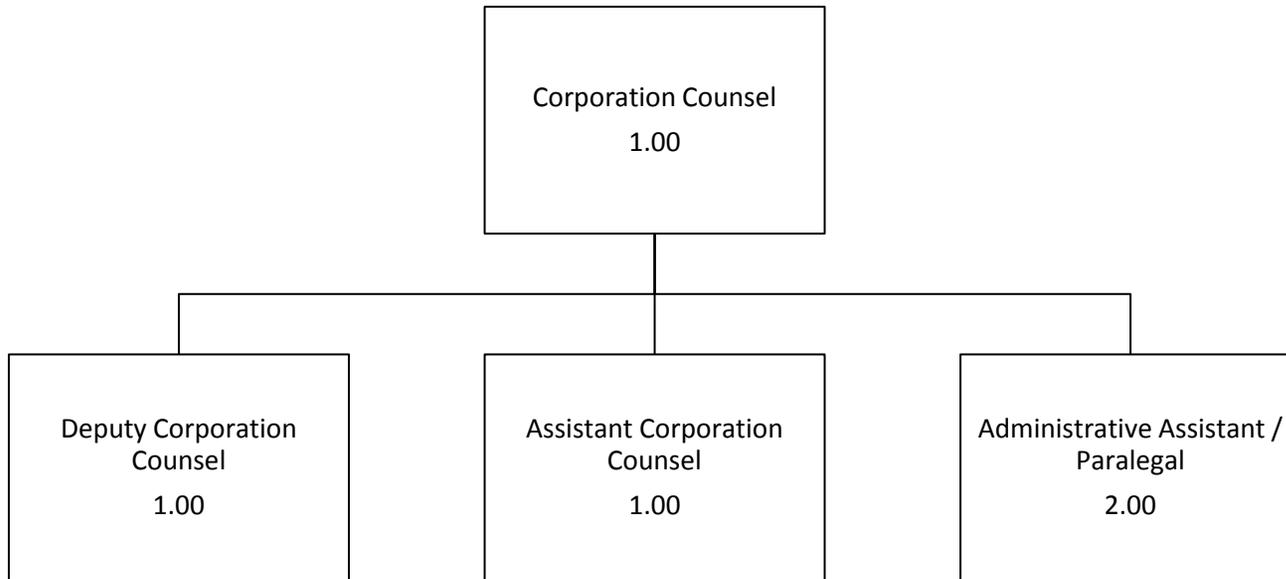
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Legal Services	1,500
Child Support Legal Services	(55,248)
Other Contractual	20,099
Total	(33,649)

CAPITAL OUTLAY

Description	Amount
None	

CORPORATION COUNSEL



Position Summary (FTE)	2012	2013	2014
Regular Positions	5.00	5.00	5.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	5.00	5.00	5.00

HUMAN RESOURCES

MISSION:

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

OVERVIEW:

The Human Resources 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 will be working on accomplishing the tasks as outlined in Strategic Goal IV. Attract, Develop & Retain a Highly Skilled, Professional Workforce of the Portage County Master Strategic Plan 2013-2016.

The Human Resources department is also working on bringing in training opportunities for County staff that include customer service and change management training. The salary study and the on-going training are the final pieces of a plan funded by transitional funding from 2011. A longer term goal of the department is to provide, or set up partnerships, for training modules and programs for employees at all levels of the organization.

The Human Resources department is working to find a vendor that will provide an on-line policy and signature computer application. This will allow the department to provide employees with updates to policies in electronic format allowing the employees to sign an electronic acknowledgement of receiving these updates. This computer application will save staff time, paper and printing resources, and keep employees informed of changes in policies in a more timely manner.

The Human Resources department will be involved in the implementation of the Enterprise Resources Planning (ERP) system in the next two years. This will require additional work for the department, but the outcome will be well worth the investment.

The Human Resources department will also be working on compliance with Health Care Reform, which the pay-or-play excise tax requirement has been delayed from 2014 to 2015.

HUMAN RESOURCES

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	19,288	124,106	36,766	108,061	(16,045)	-12.93%
Total Revenue	\$19,288	\$124,106	\$36,766	\$108,061	(\$16,045)	-12.93%
Expenditures						
Personnel Services	297,477	305,474	305,680	313,804	8,330	2.73%
Contractual Services	57,562	116,831	47,533	115,578	(1,253)	-1.07%
Supplies & Expenses	13,801	37,723	27,360	37,196	(527)	-1.40%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	486	497	498	508	11	2.21%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$369,326	\$460,525	\$381,071	\$467,086	\$6,561	1.42%
County Allocation	\$350,038	\$336,419	\$344,305	\$359,025	\$22,606	6.72%
Addition to (Use of) Fund Balance	\$9,576					

HUMAN RESOURCES

FINANCIAL SUMMARY HIGHLIGHTS:

- The 2013 budget included carry over funds related to expenses for an employee handbook and training costs.
- Personnel services increased in 2014, due to the hiring of a limited term Portage County Health Care Center/Human Resources LTE Generalist position beginning November 1, 2013 and through December 31, 2014. Also there is an increase in health insurance premiums and retirement contributions.
- 2014 budget amounts continue to include funds for a compensation study and training program development. Contractual services in 2014 also include contracting services for on-line applications to replace the Lotus Notes Application tracking system until the application tracking is placed on Portage County's new ERP system. Other contracted service additions include FMLA Administration and reference/background checks.

HUMAN RESOURCES

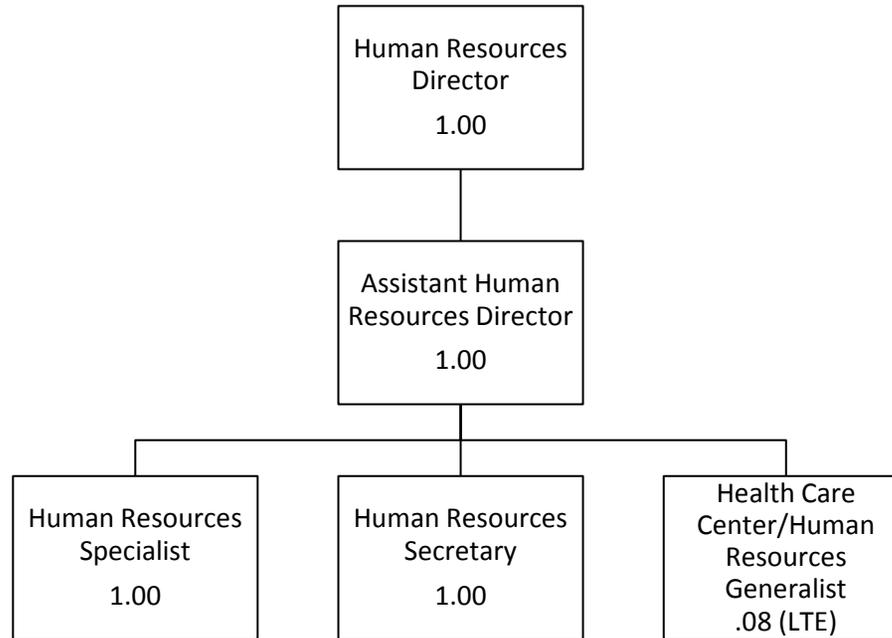
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Compensation Study	49,000
Training Program Development	28,764
FMLA Administration	12,000
Employee Training	4,800
Online Application User Fee	2,640
Arbitrations/Hearings	1,500
Reference/Background Check Services	300
Other Contractual	16,574
Total	115,578

CAPITAL OUTLAY

Description	Amount
None	

HUMAN RESOURCES



Position Summary (FTE)	2012	2013	2014
Regular Positions	4.00	4.00	4.00
Extra Help	0.00	0.00	0.08
Overtime	0.00	0.00	0.00
Total	4.00	4.00	4.08

*Human Resources employees funded through proprietary funds are reported within those funds and are not included above. .82 FTEs are reported in other funds.

MISCELLANEOUS EMPLOYEE BENEFITS

MISSION:

The mission of the Miscellaneous Employee Benefits budget is to provide funds for sick leave conversion, unemployment insurance and administrative costs for the pre-tax flexible spending program.

OVERVIEW:

The Miscellaneous Employee Benefits budget funds the following benefits:

- Sick leave conversion benefit for all Portage County employees expected to retire in the year, that meet the benefit qualifications, except for employees funded by enterprise funds, specifically Health Care Center, Highway, Solid Waste, and the County's component unit, the Housing Authority. Those entities are directly charged.
- Unemployment Insurance benefit charged to Portage County by the State of Wisconsin Department of Workforce Development (DWD) for employees eligible for the benefit, except for employees funded by enterprise funds, specifically Health Care Center, Highway, Solid Waste, and the County's component unit, the Housing Authority. Those entities are directly charged.
- Administrative fees for the Section 125 flexible spending benefit for Portage County employees.

ON THE HORIZON:

Ongoing improvement to set up better forecasting methods of sick leave conversions and unemployment insurance benefits. The system used to budget for administrative fees for flexible spending benefit is very accurate.

MISCELLANEOUS EMPLOYEE BENEFITS

FINANCIAL SUMMARY

	2012	2013	2013	2014	Change from 2013 Modified Budget	
Revenue	Actual	Modified Budget	Projected Budget	Budget	Amount Change	Percent Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	52,728	0	0	(52,728)	-100.00%
Total Revenue	\$0	\$52,728	\$0	\$0	(\$52,728)	-100.00%
Expenditures						
Personnel Services	1,213	0	0	0	0	N/A
Contractual Services	12,849	12,695	11,724	12,190	(505)	-3.98%
Supplies & Expenses	0	0	0	0	0	N/A
Building Materials	0	0	0	0	0	N/A
Fixed Charges	295,815	340,033	267,485	263,102	(76,931)	-22.62%
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	20,791	24,708	24,708	N/A
Total Expenditures	\$309,877	\$352,728	\$300,000	\$300,000	(\$52,728)	-14.95%
County Allocation	\$309,877	\$300,000	\$300,000	\$300,000	\$0	0.00%
Addition to (Use of) Fund Balance	(\$9,877)					

MISCELLANEOUS EMPLOYEE BENEFITS

FINANCIAL SUMMARY HIGHLIGHTS

- Contractual services decreased due to an anticipated reduction in the flexible spending benefit administration contract.
- Fixed charges decreased for sick leave conversion, which is based on the number of employees anticipated to retire in the year that meet this benefit qualification. Also, unemployment compensation projections decreased in the 2014 budget.
- \$300,000 is budgeted annually with the remainder of funds needed from fund balance due to the uncertainty of employee retirements.

MISCELLANEOUS EMPLOYEE BENEFITS

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Flexible Spending Benefit Administration	12,190
Total	12,190

CAPITAL OUTLAY

Description	Amount
None	

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.

Portage County has been fortunate and has experienced medical claims increases which have been significantly lower than the national health claims trend. As a result, lower than expected increases in medical claims have created a reserve level higher than recommended. Health plan design changes have been discussed every year, but with growing reserves due to health plan savings, changes were, previously difficult to justify.

For budget years 2012 and 2013, a conscientious decision was made to keep health insurance premiums at a 0% increase and to use reserves to cover any anticipated loss. Unfortunately in 2012, medical claims experienced a 62% increase (see Claims Experience table). The County is now experiencing decreases to reserves and will need to identify plan design changes to

decrease the overall costs of the health plan, hence the 5% increase in health insurance premium in 2014.

ON THE HORIZON:

In fall of 2013, Portage County will be offering on-site biometric screenings for Portage County employees and dependents covered by the health plan. This is the second year of this incentives program. Completing the biometric screening is one of three initiatives to receive a monetary incentive.

Portage County, in conjunction with Willis of Wisconsin, Portage County's insurance agent and other health plan providers, are currently reviewing Portage County's plan to continue to assess opportunities for changes to the plan. Small changes are made every year to assist in keeping premium increases at a minimum, but the County will need to consider much larger plan design changes for 2014.

The Human Resources Department will be working on compliance with Health Care Reform, and to minimize the pay-or-play excise tax requirement that has been delayed from 2014 to 2015.

HEALTH INSURANCE

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	8,965,069	8,631,415	8,330,351	9,164,487	533,072	6.18%
Miscellaneous Revenue	12,167	15,000	10,490	11,000	(4,000)	-26.67%
Other Financing Sources	0	1,279,162	1,311,523	1,542,115	262,953	20.56%
Total Revenue	\$8,977,236	\$9,925,577	\$9,652,364	\$10,717,602	\$792,025	7.98%
Expenditures						
Personnel Services	19,765	46,000	31,636	3,995	(42,005)	-91.32%
Contractual Services	10,553,861	9,855,021	9,596,032	10,687,851	832,830	8.45%
Supplies & Expenses	3,370	4,635	4,775	5,035	400	8.63%
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	19,288	19,921	19,921	20,721	800	4.02%
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$10,596,284	\$9,925,577	\$9,652,364	\$10,717,602	\$792,025	7.98%
County Allocation	\$1,619,048	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	(\$1,619,048)					

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 review of the health plan for 2013, it is estimated claims will be close to 2012 levels.

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

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

The County's reserve level at the end of fiscal year 2012 was \$6.3 million. The County's estimated target for reserve balance is 6 months of claims experience, or \$4.7 million based on the 2014 budget.

Overall the 2014 budget is an increase of 7.9% over the previous year, or \$792,025. The 2014 budget for claims is based on a projected 8% increase in claims. The per employee cost is 4.05% less for January through August 2013 than it was for January through August 2012, but expenses for 2013 are still much higher than what was experienced in 2006 through 2011.

The 2014 budget is also based on a 0% 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 9.5% increase for stop loss insurance coverage.

A 5% increase in premium is budgeted for 2014 and Portage County is working very close with the health plan benefit providers to bring recommended changes to the health plan design for 2014.

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 \$2,510 for 2014. Also in 2014 a Transitional Reinsurance Fee will be implemented at an expected cost of \$78,750. Both fees are expected to be phased out by the end of 2017 but many experts are predicting the fee either will not go away or will reappear in a different form.

This is the first year of having on-site biometric screenings available for employees in order to complete their wellness initiatives and receive an Incentive of \$100/employee on the health plan and an additional \$75 if a spouse, on the health plan, completes all three initiatives.

HEALTH INSURANCE

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Medical Claims	8,249,612
Pharmacy Claims	1,200,000
Coordinated Health Care Services	297,926
Health Plan Administration	761,092
Prescriptions Administration	51,531
Affordable Care Act – PCORI	2,510
Affordable Care Act – Reinsurance Fee	78,750
On-Site Biometric Screenings	23,000
Employee Assistance Program	17,280
Other Contractual	6,150
Total	10,687,851

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 2014 budget include implementation of the County's Enterprise Resource Planning (ERP) system; 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

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	185	200	90	150	(50)	-25.00%
Other Financing Sources	0	5,000	5,000	0	(5,000)	-100.00%
Total Revenue	\$185	\$5,200	\$5,090	\$150	(\$5,050)	-97.12%
Expenditures						
Personnel Services	1,084,739	1,134,946	1,084,122	1,159,522	24,576	2.17%
Contractual Services	60,089	73,139	63,191	65,789	(7,350)	-10.05%
Supplies & Expenses	13,107	14,725	9,434	17,406	2,681	18.21%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	1,656	1,710	1,638	1,717	7	0.41%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$1,159,591	\$1,224,520	\$1,158,385	\$1,244,434	\$19,914	1.63%
County Allocation	\$1,159,406	\$1,219,320	\$1,153,295	\$1,244,284	\$24,964	2.05%

FINANCE

FINANCIAL SUMMARY HIGHLIGHTS:

- The decrease in other financing resources is due to carry over fund balance for training in 2013 which is not anticipated for 2014.
- The increase of 2.17% in personnel services represents projected increase in health premiums, an increase in Wisconsin retirement contributions, along with an overall increase in health insurance expenses due to the addition of a health plan for an employee. This also represents a decrease of 0.2 FTE in the Health & Human Services Division for 2014 as a result of centralizing accounts receivable functions in the department.
- The decrease of 10.05% in contractual services is due to the removal of non-recurring training costs previously paid by carry over fund balance.
- The increase in supplies and expenses is related to training costs for department staff related to the ERP implementation and department development.

FINANCE

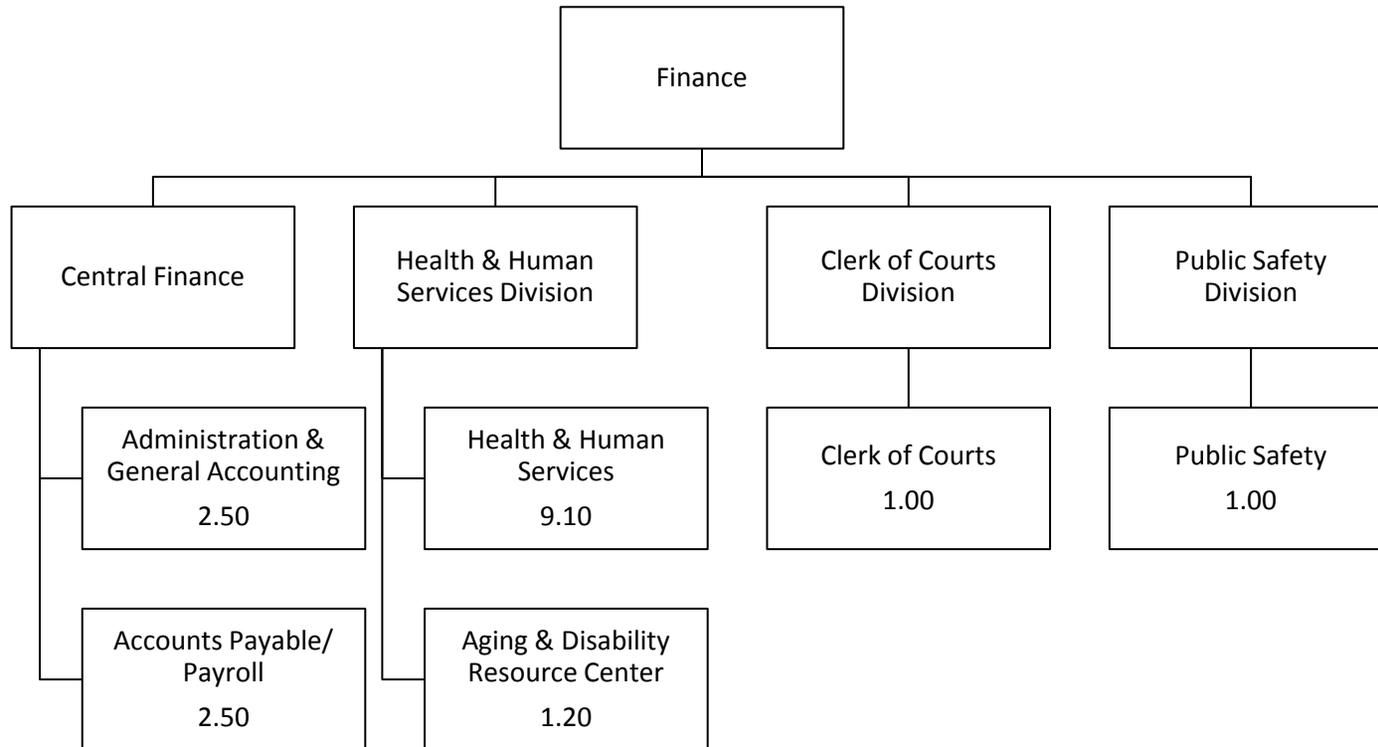
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Consulting services	7,500
County wide training	5,000
Other contractual	53,289
Total	65,789

CAPITAL OUTLAY

Description	Amount
None	

FINANCE



Position Summary (FTE)	2012	2013	2014
Regular Positions	17.50	17.30	17.10
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	17.50	17.30	17.10

*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, we will continue along the course of pro-actively assessing buildings and grounds, work environments, and maintaining proper coverage of our assets.

On-line training programs as well as those requiring hands-on training and awareness level courses are being reviewed, updated and developed.

RISK MANAGEMENT/WORKERS' COMPENSATION

FINANCIAL SUMMARY

	2012 Actual	2013		2014 Budget	Change from 2013 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	431,486	444,476	405,716	434,338	(10,138)	-2.28%
Miscellaneous Revenue	4,189	2,600	2,778	2,600	0	0.00%
Other Financing Sources	0	126,107	0	118,332	(7,775)	-6.17%
Total Revenue	\$435,675	\$573,183	\$408,494	\$555,270	(\$17,913)	-3.13%
Expenditures						
Personnel Services	73,290	75,753	75,533	77,399	1,646	2.17%
Contractual Services	276,171	444,420	230,980	414,885	(29,535)	-6.65%
Supplies & Expenses	32,324	52,900	56,830	62,875	9,975	18.86%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	106	110	110	111	1	0.91%
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	925	0	0	0	0	N/A
Future Operations Designations	0	0	45,041	0	0	N/A
Total Expenditures	\$382,816	\$573,183	\$408,494	\$555,270	(\$17,913)	-3.13%
County Allocation	(\$52,859)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$52,859					

RISK MANAGEMENT/WORKERS' COMPENSATION

FINANCIAL SUMMARY HIGHLIGHTS:

- Overall the 2014 budget decreased 3.1% from the 2013 budget.
- Intergovernmental charges for services for the 2014 budget decreased by 2.3% from the 2013 budget. This amount is based on actual employees budgeted in each user department.
- Fund balance in the amount of \$118,332 is included in the 2014 budget, which is a 6.2% decrease from the 2013 budget. It was anticipated to use fund balance in 2013 in the amount of \$126,107; however, based on current projections, in 2013 there will be an addition to the fund balance in the amount of \$45,041. This is a direct result of lower claims expenses in 2013.
- Personnel services costs increased 2.2% in the 2014 budget due to an increase in health insurance premium, an increase in retirement contributions, and a longevity step increase.
- Contractual services decreased 6.7% in the 2014 budget due to the negotiation of a new third party administrator contract which began on January 1, 2013.
- Supplies and expenses increased 18.9% in the 2014 budget as a result of increasing the outlay and equipment account by \$10,000 to allow for additional loss control and safety equipment purchases.

RISK MANAGEMENT/WORKERS' COMPENSATION

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Medical & Lost Wages	350,000
Excess Workers Compensation coverage	58,701
Other Contractual	6,184
Total	414,885

CAPITAL OUTLAY

Description	Amount
Safety Equipment/Furniture	50,000

RISK MANAGEMENT/WORKERS COMPENSATION

Risk Management Specialist
1.00

Position Summary (FTE)	2012	2013	2014
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	1.00	1.00	1.00

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

GENERAL INSURANCES

MISSION:

To protect the county against risks of exposure from liability and property damage claims arising out of premise's operations and personal/professional liability by obtaining proper insurance coverage.

OVERVIEW:

This fund is used to account for premiums and deductibles paid to various insurance vendors and any rebates, dividends, or settlements received. Any costs incurred by special revenue funds or enterprise funds are directly billed to the appropriate fund.

As a member county of the Wisconsin County Mutual Insurance Corporation, Portage County is an owner of the 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, including coverage for discrimination, civil rights violations and employment related actions;
- Automobile liability, including uninsured motorist coverage;
- Law enforcement liability, including coverage for assault and battery and intentional acts;
- Public officials' errors and omissions liability, including directors and officers liability for health care institutions, county owned airports and county officials representing the county on other boards and commissions.

The County utilizes the Local Government Property Insurance Fund (LGPIF) to insure the County's physical property. The LGPIF is managed by the Commissioner of Insurance for the State of Wisconsin.

The County provides public official bonds for elected positions to meet the statutory requirement, under sec. 59.21 Wis. Stats., which requires official bonds. The County also provides an employee dishonesty bond.

The County utilizes a strong volunteer base to help provide services and provide support to the core missions of the various County departments. Therefore, the County offers volunteer insurance coverage to assist in supporting the volunteers who provide such service to the community.

Other insurances provided include boiler insurance, underground storage tank liability, and hospital professional liability.

The insurance program is managed by the Risk Management Division of the Finance Department.

ON THE HORIZON:

The County continues to review and assess the needs to assure adequate protection exists for the various exposures of the County. With the implementation of an Enterprise Resource Planning (ERP) system, the County will be able to automate the tracking process of physical assets to ensure proper coverage.

Fundamental to our risk management approach, the County will continue along the course of pro-actively assessing buildings and grounds, and work environments, in order to maintain a high standard of operation and to assure the safety and health of all Portage County's assets.

GENERAL INSURANCES

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	23,242	27,500	42,816	23,000	(4,500)	-16.36%
Other Financing Sources	0	75,000	69,900	80,043	5,043	6.72%
Total Revenue	\$23,242	\$102,500	\$112,716	\$103,043	\$543	0.53%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	7,950	0	7,300	0	0	N/A
Supplies & Expenses	0	0	0	0	0	N/A
Building Materials	0	0	0	0	0	N/A
Fixed Charges	237,905	284,267	287,183	284,810	543	0.19%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$245,855	\$284,267	\$294,483	\$284,810	\$543	0.19%
County Allocation	\$222,613	\$181,767	\$181,767	\$181,767	\$0	0.00%
Addition to (Use of) Fund Balance	(\$60,951)					

GENERAL INSURANCES

FINANCIAL SUMMARY HIGHLIGHTS:

- Overall the 2014 budget increased 0.2%.
- Miscellaneous revenue decreased 16.4% in the 2014 budget based on the Wisconsin County Mutual actual dividend received in 2013.
- Fund balance in the amount of \$80,043 is included in the 2014 budget, which is a 6.7% increase over the 2013 budget.
- Volunteer insurance increased 25% in the 2014 budget due to an increase in number of volunteers based on actual payment in 2013.

GENERAL INSURANCES

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
General Liability	256,780
Property	21,207
Other Contractual	6,823
Total	284,810

CAPITAL OUTLAY

Description	Amount
None	

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 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.

Other Budgets

Purchasing is responsible for the photocopy budget.

ON THE HORIZON:

Purchasing will be working with Finance and IT to implement new Enterprise Resource Planning (ERP) system software in 2014 that will likely make significant changes in how we process transactions. We do not foresee any major staff changes or material requirements for the Purchasing Department during this implementation.

PURCHASING

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	3,706	1,500	1,500	1,500	0	0.00%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$3,706	\$1,500	\$1,500	\$1,500	\$0	0.00%
Expenditures						
Personnel Services	188,623	200,901	200,282	205,980	5,079	2.53%
Contractual Services	11,596	10,630	10,658	10,353	(277)	-2.61%
Supplies & Expenses	8,240	7,900	7,357	7,350	(550)	-6.96%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	561	300	298	304	4	1.33%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$209,020	\$219,731	\$218,595	\$223,987	\$4,256	1.94%
County Allocation	\$205,314	\$218,231	\$217,095	\$222,487	\$4,256	1.95%

PURCHASING

FINANCIAL SUMMARY HIGHLIGHTS:

- Personnel services increased due to an increase in health insurance premiums and retirement contributions.
- Contractual services decreased due to a reduction in service equipment repair and the change in allocation methodology for IT costs which was previously based on a two-tier system versus now a three-tier system.
- Supplies and expenses decreased due to a reduction in the amount budget for legal notices.

PURCHASING

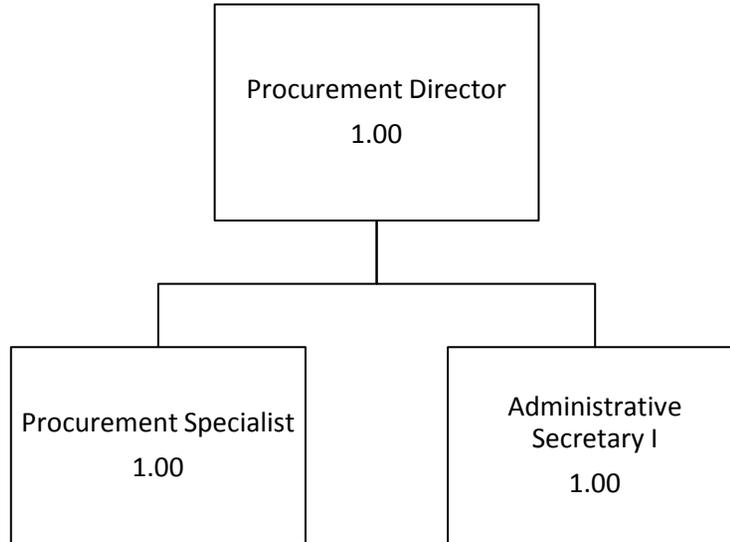
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Other Contractual	10,353
Total	10,353

CAPITAL OUTLAY

Description	Amount
None	

PURCHASING



Position Summary (FTE)	2012	2013	2014
Regular Positions	3.00	3.00	3.00
Extra Help	0.00	0.00	0.00
Overtime	0.01	0.01	0.01
Total	3.01	3.01	3.01

PHOTOCOPY

MISSION:

The purpose of the Photocopy Maintenance budget is to transfer the cost of photocopiers, supplies, and maintenance back to department budgets relative to the copies produced by the various departments.

OVERVIEW:

Charges for all photocopiers, maintenance, and supplies are paid by the Photocopy Maintenance budget. Each department pays a set fee back to the Photocopy Maintenance account based on the number of copies produced.

The budget is maintained by the Purchasing Department.

ON THE HORIZON:

Portage County is planning on examining a managed print solution that will include desktop printers in 2014. This may change the method used to charge back departments for prints and copies. No increase is expected to overall County costs with this change.

PHOTOCOPY

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	101,638	99,157	99,157	99,157	0	0.00%
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$101,638	\$99,157	\$99,157	\$99,157	\$0	0.00%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	0	0	0	0	0	N/A
Supplies & Expenses	79,853	85,000	85,000	85,000	0	0.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$79,853	\$85,000	\$85,000	\$85,000	\$0	0.00%
County Allocation	(\$21,785)	(\$14,157)	(\$14,157)	(\$14,157)	\$0	0.00%

PHOTOCOPY

FINANCIAL SUMMARY HIGHLIGHTS:

- No budget changes for 2014

FACILITIES

MISSION:

The mission of the Facilities Management department is to meet the facilities and grounds needs of County facility users—employees, elected officials, and citizens—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.

There is a reduction in revenue to the department in 2014 due to a change in the way that non-skilled maintenance services will be provided to the Portage County Health Care Center. However, the Facilities department will now be handling services for the downtown branch of the Portage County Library. This is budget neutral because levy dollars were shifted from the Library budget to the Facilities budget.

FACILITIES

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	2,065	2,205	2,100	2,100	(105)	-4.76%
Intergovernmental Charges for Service	522,364	487,303	509,775	402,000	(85,303)	-17.51%
Miscellaneous Revenue	6,000	0	0	0	0	N/A
Other Financing Sources	0	128,863	128,863	0	(128,863)	-100.00%
Total Revenue	\$530,429	\$618,371	\$640,738	\$404,100	(\$214,271)	-34.65%
Expenditures						
Personnel Services	1,079,437	1,170,422	1,127,303	1,233,607	63,185	5.40%
Contractual Services	451,982	514,298	502,835	530,159	15,861	3.08%
Supplies & Expenses	358,145	369,945	399,970	296,500	(73,445)	-19.85%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	31,958	32,867	34,641	37,348	4,481	13.63%
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	10,000	10,000	0	0.00%
Total Expenditures	\$1,921,522	\$2,097,532	\$2,074,749	\$2,107,614	\$10,082	0.48%
County Allocation	\$1,391,093	\$1,479,161	\$1,434,011	\$1,703,514	\$224,353	15.17%
Addition to (Use of) Fund Balance	\$22,670					

FACILITIES

FINANCIAL SUMMARY HIGHLIGHTS

- The 2013 budget included carry over transitional funds for projects resulting in energy savings, such as the Emergency Management office remodel, humidifiers, and return fans in the jail. These were one time funds and not budgeted for 2014.
- The 2013 budget also included carry over funds for a conference room partition wall in the Annex building, security glass and remodel funds for the Human Resources department. These were one time funds and not budgeted for 2014.
- Intergovernmental charges for service decreased due to an anticipated reduction in facilities services provided to the Health Care Center, as some of the work will be contracted out directly by the Health Care Center.
- Starting in 2014, Facilities will provide services to the Library, which will be budget neutral due to shifting of tax levy dollars from the library to facilities for these services.
- Personnel services increased due to an increase in health insurance premiums and retirement contributions. Also, there was a shift of 1.0 FTE from the Library budget to Facilities budget for 2014. LTE Seasonal hours were also increased related to the facilities management needs of the Library.
- Contractual services increased due to a change in allocation methodology for IT costs which was previously based on a two-tier system verse now a three-tier system. Also, there is a projected increase in other contractual services and waste removal.
- Utility costs remained flat in the 2014 budget. However, actual experience for 2013 was lower than anticipated due to the mild winter and summer experience.
- Supplies and expenses decreased based on special projects listed above, under transitional funds being completed in 2013.
- Fixed charges for vehicle, boiler/machinery, and building and contents insurance increased 3% based on estimated increases for insurances.

FACILITIES

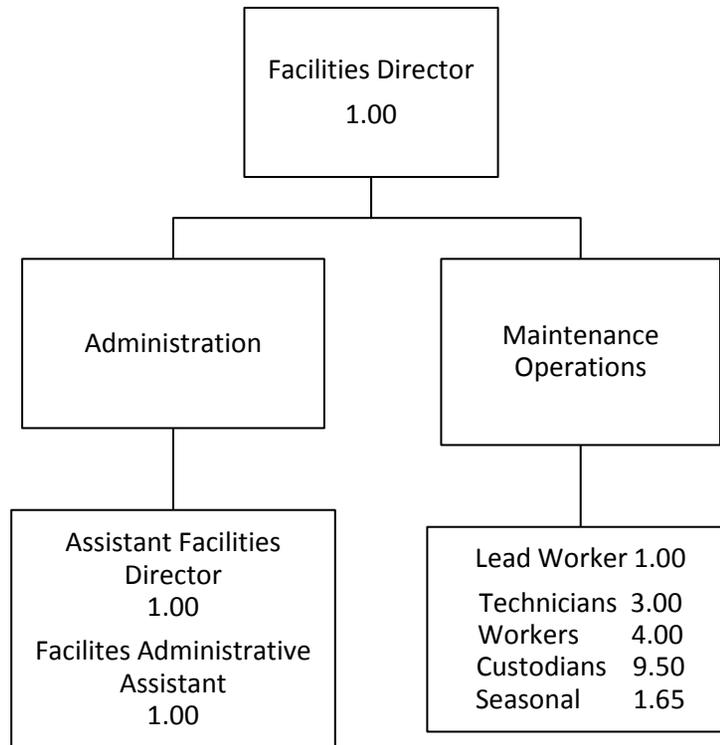
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Professional Services	11,000
Clean/Caulk Exterior of Buildings	3,500
Utilities	378,173
Elevator Services	13,370
Waste Removal	9,000
Med Waste Removal	1,865
Bulb/Ballast & Computer Recycling	3,200
Seal/Patch Parking Lot	10,000
Sidewalk Replacement	5,000
Drug Testing	600
Service Equipment Repair	55,350
Building Repair	2,140
Other Contractual	36,961
Total	530,159

CAPITAL OUTLAY

Description	Amount
Vehicle & Equipment Replacement	25,000
Courthouse Sidewalks & Building	4,600
Sound Systems Annex Building	15,000

FACILITIES



Position Summary (FTE)	2012	2013	2014
Regular Positions	24.20	18.50	19.50
Extra Help	1.30	1.30	1.65
Overtime	0.00	0.00	0.06
Total	25.50	19.80	21.21

AUTO POOL

MISSION:

To provide cost-effective, safe, reliable transportation for County employees while conducting County functions.

OVERVIEW:

The Auto Pool fleet consists of six vehicles. A Ford Ranger dedicated to the Planning and Zoning department which resides at the Annex building. A general agency use Ford van which resides at the Annex building. Four repurposed, used Crown Victoria patrol cars purchased from the Sheriff's Office. One of the vehicles is for general agency use and resides at the Annex building and the other three vehicles reside at the Health and Human Services Building (HHS). Two of the three vehicles at the HHS Building are available for general agency use, with the remaining vehicle dedicated to Public Health.

ON THE HORIZON:

In July of 2014, the Auto Pool will be evaluated for use, practicality and efficiency. If it is decided at that time to continue the Auto Pool program, newer more efficient vehicles will be purchased.

AUTO POOL

FINANCIAL SUMMARY

	2012 Actual	2013	2013	2014 Budget	Change from 2013 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	13,906	16,909	12,594	12,616	(4,293)	-25.39%
Miscellaneous Revenue	2,708	0	0	0	0	N/A
Other Financing Sources	0	33,091	0	33,584	493	1.49%
Total Revenue	\$16,614	\$50,000	\$12,594	\$46,200	(\$3,800)	-7.60%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	6,318	10,000	2,085	10,000	0	0.00%
Supplies & Expenses	24,597	40,000	4,766	36,200	(3,800)	-9.50%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	88	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	5,743	0	0	N/A
Total Expenditures	\$31,003	\$50,000	\$12,594	\$46,200	(\$3,800)	-7.60%
County Allocation	\$14,389	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	(\$14,389)					

AUTO POOL

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental charges for service decreased to reflect actual based on previous years. The per mile rate charged to departments based on usage changed in 2012 from \$0.555/mile to \$0.400/mile.
- Other financing sources were budgeted in 2013 for vehicle replacement but not spent. Other financing sources have been budgeted again for 2014. Based on the July 2014 evaluation, a determination will be made on whether to purchase two vehicles in 2014.
- Supplies and expenses decreased due to the delay in purchasing replacement vehicles.

AUTO POOL

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Other Contractual	10,000
Total	10,000

CAPITAL OUTLAY

Description	Amount
Vehicle Purchases	30,000

INFORMATION TECHNOLOGY

MISSION:

Information Technology (I.T.) is an internal service department providing phone and data services to all County departments.

OVERVIEW:

The I.T. department has made significant progress over the past year in providing enhanced service, and upgrading the County's technology infrastructure.

The department recently completed replacement of core and building switches in the Law Enforcement Center, Courthouse, Annex, and Ruth Gilfry Building. This replacement enables redundant 1 gigabyte links between facilities. The virtual desktop implementation has begun by publishing applications for remote users and virtualizing the Dispatch Center during consolidation with the City of Stevens Point. The new I.T. Help Desk ticket system (work order system) was implemented providing improved problem, response, and resolution tracking. Work continues on enhancing the plan for disaster recovery involving mission-critical systems, servers, and backup requirements. The disaster recovery data backup system was updated to ensure all critical data and systems are appropriately backed up. The County's firewall security system was reconfigured to eliminate aging equipment and provide enhanced redundancy and safety. 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>
1,038,960	931	2,836,343

ON THE HORIZON:

The department recently began the implementation of the Office365 system providing email services and Sharepoint document management

capabilities. Migrating all email from Lotus to Office365 will eliminate reliance and support on internal servers. Sharepoint will provide a platform for more robust applications for the County's web site. Application developments will continue in 2014.

The department will also be providing assistance to the Finance and Purchasing Departments in the development of an Enterprise Resource Planning (ERP) system. Vendor selection is anticipated for late in 2013, with implementation throughout 2014 and 2015.

Also, working with the Purchasing Department, I.T. is assisting in developing a plan for outsourcing all printing functions. Thus, the County would not own or support the printers and copiers, but would rather contract with a provider for these services.

A new fiber optic connection is planned to the Highway Department in 2014, providing a high speed voice and data connection between the Highway Department and the County Annex Building.

Due to numerous requests, expansion of the wireless network for both corporate and public users is also planned in 2014 to provide greater internet access in meeting rooms and other spaces in County facilities.

INFORMATION TECHNOLOGY

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	1,164,734	1,184,171	1,183,671	1,289,364	105,193	8.88%
Miscellaneous Revenue	114,471	1,000	1,000	1,000	0	0.00%
Other Financing Sources	0	51,772	51,835	3,191	(48,581)	-93.84%
Total Revenue	\$1,279,205	\$1,236,943	\$1,236,506	\$1,293,555	\$56,612	4.58%
Expenditures						
Personnel Services	600,966	622,731	617,975	636,077	13,346	2.14%
Contractual Services	236,191	282,843	282,843	316,943	34,100	12.06%
Supplies & Expenses	186,391	154,961	154,961	237,429	82,468	53.22%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	45,625	982	99,488	103,106	102,124	10399.59%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	130,000	0	0	(130,000)	-100.00%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	31,541	45,426	51,835	0	(45,426)	-100.00%
Future Operations Designations	0	0	29,404	0	0	N/A
Total Expenditures	\$1,100,714	\$1,236,943	\$1,236,506	\$1,293,555	\$56,612	4.58%
County Allocation	(\$178,491)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$178,491					

INFORMATION TECHNOLOGY

FINANCIAL SUMMARY HIGHLIGHTS:

- User department allocations increased by 9.2% as part of the intergovernmental charges for service. There was a change in allocation methodology for IT costs which was previously based on a two-tier system versus now a three-tier system. The information technology costs are more accurately reflected in the department budgets based on the new methodology.
- SSI Incentive payments, formerly split between I.T. and law enforcement, are no longer recorded resulting in a slight decrease.
- Personnel services costs increase mainly due to increases in health insurance premiums and retirement contributions.
- An increase of 12.6% in contractual services is due to increases in software and hardware service contracts for 2014.
- Software licensing increases for the 2014 budget as part of the supplies and expenses budget.
- Fixed charges increased for as a result of accounting changes. This fund changed its methodology for recording capital outlay to be

consistent with proprietary funds. This amount represents the outlay amount needed for replacement of fixed assets.

INFORMATION TECHNOLOGY

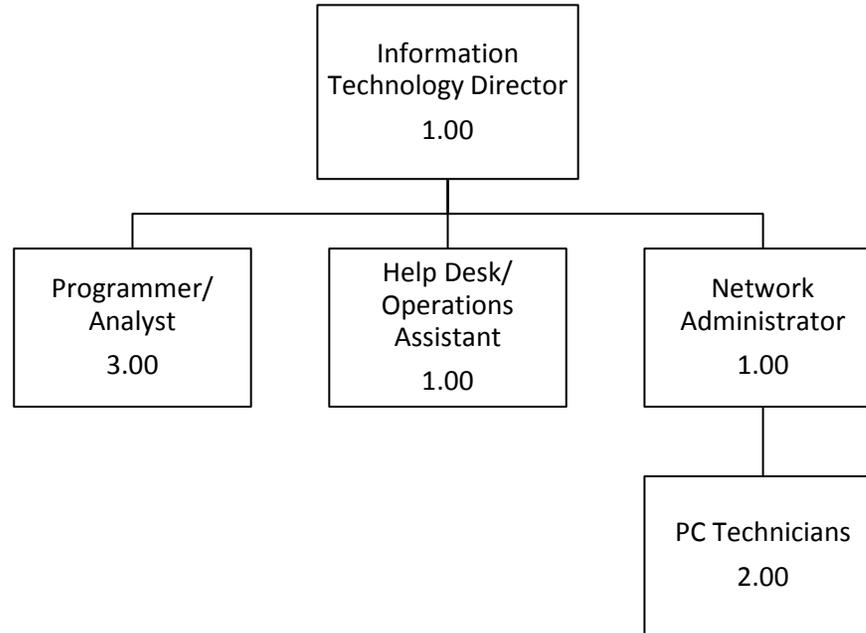
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Hardware Support	70,696
Software Support	116,725
Maintenance/Replacement of Equipment	90,000
Technical Support	30,000
Other Contractual	9,522
Total	316,943

CAPITAL OUTLAY

Description	Amount
None	

INFORMATION TECHNOLOGY



Position Summary (FTE)	2012	2013	2014
Regular Positions	8.00	8.00	8.00
Extra Help	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Total	8.00	8.00	8.00

PHONE SYSTEM

MISSION:

The County's Cisco Phone System is an internal service providing phone and data services to all county departments.

OVERVIEW:

The County's Cisco Phone System is managed by the I.T. Department and supports approximately 489 phones throughout the County.

The Cisco Phone System is a full-feature telephone that provides voice communication over an Internet Protocol (IP) network. This phone functions like a traditional analog phone, allowing you to place and receive telephone calls. The Cisco Phone System also supports features, such as network call forwarding, redialing, speed dialing, transferring calls, placing conference calls, and accessing voice mail.

The system uses Voice over Internet Protocol (VoIP). VoIP is a technology that allows telephone calls to be made over computer networks like the Internet. VoIP converts analog voice signals into digital data packets and supports real-time, two-way transmission of conversations using IP network. VoIP offers a substantial cost savings over traditional long distance telephone calls.

ON THE HORIZON:

In 2014 there is a planned upgrade and virtualization for the county phone switches.

PHONE SYSTEM

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	123,014	133,703	133,703	129,568	(4,135)	-3.09%
Miscellaneous Revenue	7,880	12,528	12,528	8,265	(4,263)	-34.03%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$130,894	\$146,231	\$146,231	\$137,833	(\$8,398)	-5.74%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	91,843	87,500	87,500	93,800	6,300	7.20%
Supplies & Expenses	28,006	55,000	55,000	44,033	(10,967)	-19.94%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	3,731	3,731	0	(3,731)	-100.00%
Total Expenditures	\$119,849	\$146,231	\$146,231	\$137,833	(\$8,398)	-5.74%
County Allocation	(\$11,045)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$11,045					

PHONE SYSTEM

FINANCIAL SUMMARY HIGHLIGHTS:

- Miscellaneous revenues decreased 34.03% in 2014 due to no longer receiving revenue from previous rental agreements. In 2013, Golden Sands RC & D and the USDA moved from the Annex facility and no longer utilize the County phone system.
- Contractual services show a 7.20% increase due to server maintenance and annual fees, and service calls.
- A decrease of 19.94% is expected in 2014 for supplies and expenses. This is due to software licensing and outlay/equipment costs.

PHONE SYSTEM

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Professional Services	18,500
Other Contractual	75,300
Total	93,800

CAPITAL OUTLAY

Description	Amount
Phone equipment	19,382

GENERAL ACCOUNTS

MISSION:

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

OVERVIEW:

This fund is used to account for resources and services in the general fund which are for County wide purposes and at the County's discretion.

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 Share Revenue – This state aid 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 – This state 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, the cost allocation plan, and unallocated personnel costs.

Cost Allocation Plan – This plan distributes the allowable costs of central service departments (such as county administration, finance, purchasing, human resources, etc.) to grantee departments or programs (such as Health & Human Services, Aging & Disability Resource Center, etc.).

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

ON THE HORIZON:

The County is not anticipating any large variations in state shared revenue for fiscal year 2014 or 2015. However, tax exempt computer aid has been increasing in recent fiscal years.

The County is in the process of renewing its audit contract.

In order to maintain a strong workforce and support the County's strategic goals, funding is appropriated for employee recruitment and retention efforts.

GENERAL ACCOUNTS

FINANCIAL SUMMARY

	2012	2013	2013		Change from 2013	
	Actual	Modified	Projected	2014	Modified Budget	
Revenue		Budget	Budget	Budget	Amount	Percent
					Change	Change
Taxes	13,188,885	12,513,814	12,513,814	13,656,730	1,142,916	9.13%
Intergovernmental Revenue	2,319,918	2,297,047	2,414,778	2,410,473	113,426	4.94%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	5,562	0	0	0	0	N/A
Public Charges for Service	845	200	600	600	400	200.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	73,659	75,518	67,473	41,234	(34,284)	-45.40%
Other Financing Sources	4,989,211	5,150,000	100,332	49,000	(5,101,000)	-99.05%
Total Revenue	\$20,578,080	\$20,036,579	\$15,096,997	\$16,158,037	(\$3,878,542)	-19.36%
Expenditures						
Personnel Services	0	108,579	0	360,000	251,421	231.56%
Contractual Services	55,348	63,300	63,300	64,400	1,100	1.74%
Supplies & Expenses	693	0	600	600	600	N/A
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	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	221,000	0	0	49,000	49,000	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$277,041	\$171,879	\$63,900	\$474,000	\$302,121	175.78%
County Allocation	(\$20,301,039)	(\$19,864,700)	(\$15,033,097)	(\$15,684,037)	\$4,180,663	-21.05%
Addition to (Use of) Fund Balance	(\$995,695)					

GENERAL ACCOUNTS

FINANCIAL SUMMARY HIGHLIGHTS:

- Property tax revenue increased 9.1% in the 2014 budget for budgets supported by the general fund from the 2013 budget. This amount includes the increase for the one time levy adjustment associated with the transfer of dispatch services from the City of Stevens Point in the amount of \$584,324. Also, this includes the adjustment for the County's prior year unused levy adjustment in the amount of \$116,511, which is 60% of the allowable increase for the previous year's unused levy.
- Intergovernmental revenue increased 4.9% in the 2014 budget, mainly due to the 32.1% increase in exempt computer aid over last year.
- Miscellaneous revenue decreased 45.4% in the 2014 budget. This is primarily due to the decrease in rent by 55.7% (\$39,284) as a result of leasing less space in the Annex facility.
- Other financing sources decreased 99.0% in the 2014 budget. This is due to the removal of the sales tax fund transfer to the general fund, as the sales tax fund was eliminated and sales tax revenue is recorded directly to the general fund, thereby eliminating the need for the transfer to the general fund. The 2014 amount of \$49,000 represents a transfer of \$40,000 to the Health and Human Services department for the Health Beginnings Contract and \$9,000 to the Aging Disability Resource Center for the Early Memory Loss Program.
- Personnel services increased by 231.56% in the 2014 budget. This amount represents funds set aside for employee recruitment and retention efforts.

GENERAL ACCOUNTS

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Annual Audit	58,500
Cost Allocation Plan	5,900
Total	64,400

CAPITAL OUTLAY

Description	Amount
None	

SALES TAX

MISSION:

The mission for sales tax is to use the main portion of the annual sales tax revenue in the operational budget for the county to help reduce the dependence on property taxes.

OVERVIEW:

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 sales tax is imposed on the sales price from retail sales, licenses, leases, or rentals of tangible personal property, certain coins and stamps, certain leased property affixed to realty, or certain digital goods, or the selling, licensing, performing, or furnishing of taxable services in a county with a county tax, with the following exception. Sales of motor vehicles, boats, recreational vehicles, and aircraft are subject to the county use tax (rather than county sales tax).

Any retailers who make sales subject to the 0.5% county tax must collect 5.5% sales tax on their retail sales:

- 5% state sales tax, and
- 0.5% county sales tax.

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.

ON THE HORIZON:

Starting in 2007 and continuing until 2009 sales tax was budgeted at a flat amount due to the economic conditions and the retail sales market. Based on declining collections, the budget amount was reduced budget years 2010 through 2012. The County began to experience slow growth in retail sales in 2012.

In 2012 sales tax revenue increased by 3.60% and in 2013 the county projects an increase of 1.11%. The county projects a slow and steady increase for 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 2.7% and 2.4%, respectively over the upcoming biennium. Based on a growth rate of 2.5% in consumer spending from calendar year 2013 to 2014, the Wisconsin Counties Association estimates sales tax revenue for Portage County to be \$5,403,557.

SALES TAX

FINANCIAL SUMMARY

	2012	2013	2013		Change from 2013	
	Actual	Modified	Projected	2014	Amount	Percent
Revenue		Budget	Budget	Budget	Change	Change
Taxes	5,110,268	5,150,000	5,231,965	5,400,000	250,000	4.85%
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$5,110,268	\$5,150,000	\$5,231,965	\$5,400,000	\$250,000	4.85%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	0	0	0	0	0	N/A
Supplies & Expenses	0	0	0	0	0	N/A
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	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	81,965	0	0	N/A
Total Expenditures	\$0	\$0	\$81,965	\$0	\$0	N/A
County Allocation	(\$5,110,268)	(\$5,150,000)	(\$5,150,000)	(\$5,400,000)	(\$250,000)	4.85%
Addition to (Use of) Fund Balance	\$160,268					

SALES TAX

FINANCIAL SUMMARY HIGHLIGHTS

- Due to the stagnant economic environment in 2011 and 2012 sales tax was budgeted flat. In 2012 sales tax came in 4.54% higher than budgeted and 2013 is expected to come in over budget by 1.59%. With the increase in sales tax received in 2012 and 2013, the County estimates that sales tax revenue will increase 4.85% in 2014.

CONTINGENCY FUND

MISSION:

The mission of the contingency fund is to set aside funds for extraordinary expenses such as in the event of emergencies, natural disasters, or unexpected events.

OVERVIEW:

The contingency fund is set aside for extraordinary expenses or to finance transactions that could not have been identified during the normal budget process.

The contingency fund can also be used as a backup against possible losses in income from taxes and other revenue sources. When this is the case, the county can draw upon the contingency fund to cover shortfalls in operation costs, keeping key public services such as law enforcement and county services functioning as normal.

The Finance Committee has the authority to approve the use of contingency funds up to \$10,000. Any requests exceeding \$10,000, require a formal budget amendment and must be approved by 2/3 of the County Board of Supervisors.

ON THE HORIZON:

The County budgets \$100,000 to the contingency fund each year from existing fund balance. This amount is available for approval by the Finance Committee, if the need arises.

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

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

Extraordinary expenses are something that cannot be forecasted, which is why it is important to budget these funds and have a healthy fund balance.

CONTINGENCY FUND

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	407,184	104,310	100,000	(307,184)	-75.44%
Total Revenue	\$0	\$407,184	\$104,310	\$100,000	(\$307,184)	-75.44%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	0	0	0	0	0	N/A
Supplies & Expenses	0	0	0	0	0	N/A
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	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	152,328	307,184	104,310	0	(307,184)	-100.00%
Future Operations Designations	0	100,000	0	100,000	0	0.00%
Total Expenditures	\$152,328	\$407,184	\$104,310	\$100,000	(\$307,184)	-75.44%
County Allocation	\$152,328	\$0	\$0	\$0	\$0	N/A

CONTINGENCY FUND

FINANCIAL SUMMARY HIGHLIGHTS

- Portage County budgets \$100,000 into the contingency fund each year. This amount is budgeted from the contingency fund balance. It is projected that in 2013, \$104,310 will be transferred to other funds based on approved contingency requests.

NON-COUNTY AGENCY FUNDING

MISSION:

To recognize the important role non-profit agencies and organizations play in assisting Portage County's mission to provide positive outcomes that improve the lives of County residents.

OVERVIEW:

Portage County Government recognizes that community-based organizations may sometimes be better positioned to assist with specialized needs in the community, such as providing referrals for emergency energy/food services or promoting our area to tourists.

Organizations, such as Energy Services or the Stevens Point Area Convention and Visitors' Bureau are the experts in their field and have strong networks of community partners. County funding provided to these agencies allows for a major impact to provide services, support, or outreach for the entire County.

ON THE HORIZON:

Non-county Agency funding to most recipient organizations remained stable in the 2014 budget. Two noteworthy exceptions include the Right from the Start Programs and the Stevens Point Area Convention & Visitors' Bureau.

Right from the Start encompasses two projects: Welcome Home Baby and Healthy Beginnings. Program funding was reduced in the 2014 budget. Welcome Home Baby funding of \$16,667 was eliminated from the budget. In addition, Healthy Beginnings funding was reduced from \$140,866 to \$100,000 and will be moved to the Portage County Health and Human

Services (HHS) budget after contract modifications have been made to better align services and target populations with families and children served by HHS social workers. Right from the Start changes/reductions were necessary to keep the budget in balance, but are also intended to refine the focus of the Healthy Beginnings program to address growing needs in areas that help Portage County meet its state mandates.

The Stevens Point Area Convention & Visitors' Bureau (SPACVB) has a slight increase in the budget from \$12,000 to \$15,000. This is in support of their work on the 2014 Farm Technology Days event for Portage County. The Executive Director of the SPACVB is serving as the Chair for the Executive Committee and all staff at the SPACVB are making significant and invaluable time investments for the event which will bring 40,000 – 80,000 visitors to our County in August 2014 and will boost our economy.

NON-COUNTY AGENCY FUNDING

FINANCIAL SUMMARY

	2012 Actual	2013 Modified Budget	2013 Projected Budget	2014 Budget	Change from 2013 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	184,761	186,535	190,481	194,621	8,086	4.33%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$184,761	\$186,535	\$190,481	\$194,621	\$8,086	4.33%
Expenditures						
Personnel Services	0	0	0	0	0	N/A
Contractual Services	267,753	262,577	266,184	271,131	8,554	3.26%
Supplies & Expenses	0	0	0	0	0	N/A
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	290,479	308,143	308,143	153,600	(154,543)	-50.15%
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$558,232	\$570,720	\$574,327	\$424,731	(\$145,989)	-25.58%
County Allocation	\$373,471	\$384,185	\$383,846	\$230,110	(\$154,075)	-40.10%

NON-COUNTY AGENCY FUNDING

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:
 - Health & Human Services (\$321,131)
 - Culture, Recreation, & Education (\$15,000)
 - Conservation & Development (\$88,600)

- Humane Society of Portage County expenditure is offset by program revenues through the sale of dog licenses. Net expenses for the Humane Society contact total \$57,510.

NON-COUNTY AGENCY FUNDING

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Emergency Services	19,000
2-1-1	2,000
c/o United Way of Portage County	
Family Outreach Support Services (FOSS)	40,000
c/o United Way of Portage County	
CAP Services, Inc.	8,000
Humane Society of Portage County	252,131
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*
(*contract changes underway to increase focus on economic development)	
Stevens Point Area Convention & Visitors' Bureau	15,000
Total	424,731

CAPITAL OUTLAY

Description	Amount
None	