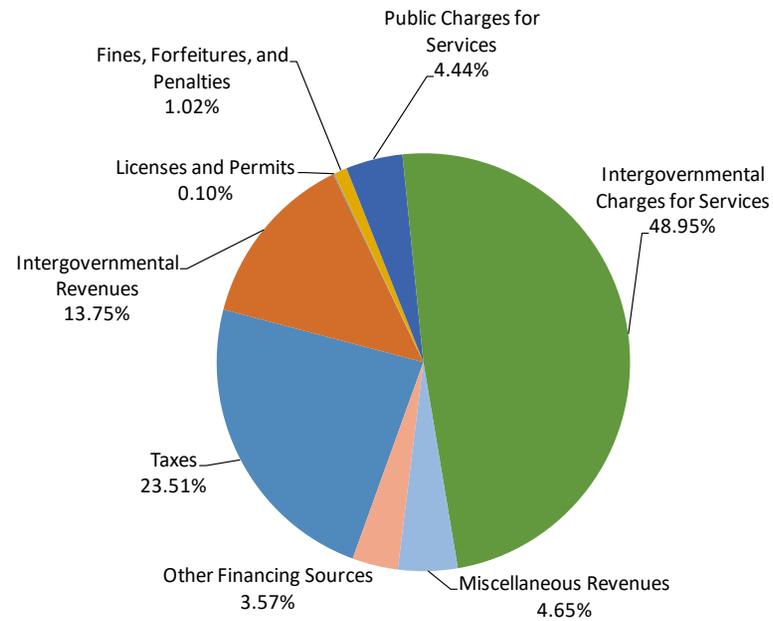


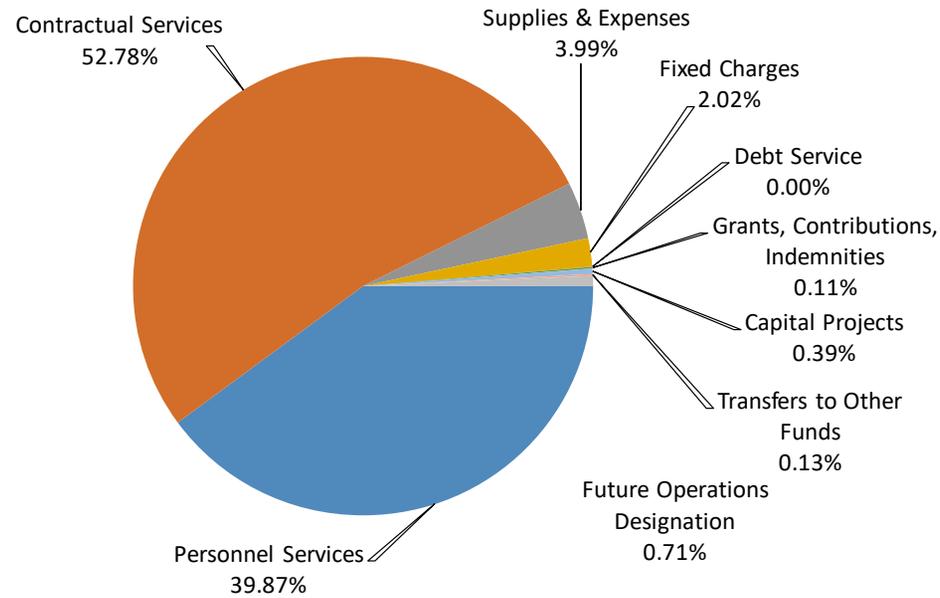
2019 REVENUES BY CLASSIFICATION – GENERAL GOVERNMENT



	Change from 2018 Modified Budget			
	2018 Modified Budget	2019 Proposed Budget	Amount Change	Percent Change
Taxes	4,685,470	4,967,292	281,822	6.01%
Intergovernmental Revenues	2,686,995	2,906,096	219,101	8.15%
Licenses and Permits	20,940	20,945	5	0.02%
Fines, Forfeitures, and Penalties	229,200	215,100	(14,100)	-6.15%
Public Charges for Services	969,850	938,824	(31,026)	-3.20%
Intergovernmental Charges for Services	10,828,307	10,342,901	(485,406)	-4.48%
Miscellaneous Revenues	1,360,822	983,140	(377,682)	-27.75%
Other Financing Sources	779,991	754,892	(25,099)	-3.22%
Total Revenues	21,561,575	21,129,190	(432,385)	-2.01%

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

2019 EXPENDITURES BY CLASSIFICATION – GENERAL GOVERNMENT



	Change from 2018 Modified Budget			
	2018 Modified Budget	2019 Proposed Budget	Amount Change	Percent Change
Personnel Services	8,337,766	8,423,920	86,154	1.03%
Contractual Services	11,632,853	11,151,939	(480,914)	-4.13%
Supplies & Expenses	912,640	843,199	(69,441)	-7.61%
Fixed Charges	416,772	427,291	10,519	2.52%
Debt Service	-	-	-	0.00%
Grants, Contributions, Indemnities	23,600	23,500	(100)	-0.42%
Capital Projects	90,016	82,000	(8,016)	0.00%
Transfers to Other Funds	27,353	27,801	448	0.00%
Future Operations Designation	120,575	149,540	28,965	24.02%
Total Expenses	21,561,575	21,129,190	(432,385)	-2.01%

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

COUNTY CLERK

MISSION:

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

OVERVIEW:

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

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

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

apportionment of taxes; and act as secretary to County Board and various oversight committees.

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

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

ON THE HORIZON:

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

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

COUNTY CLERK

FINANCIAL SUMMARY

	2017	2018	2018	2019	Change from 2018	
	Actual	Modified	Projected	Budget	Modified Budget	
Revenue		Budget	Budget		Amount	Percent
					Change	Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	12,870	20,660	20,650	20,705	45	0.22%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	47	50	50	50	0	0.00%
Intergovernmental Charges for Service	12,597	13,627	11,996	11,304	(2,323)	-17.05%
Miscellaneous Revenue	372	200	5,490	3,700	3,500	1750.00%
Other Financing Sources	0	86,894	21,838	25,000	(61,894)	-71.23%
Total Revenue	\$25,886	\$121,431	\$60,024	\$60,759	(\$60,672)	-49.96%
Expenditures						
Personnel Services	370,432	390,304	390,204	393,341	3,037	0.78%
Contractual Services	29,504	107,385	43,763	103,664	(3,721)	-3.47%
Supplies & Expenses	183,454	308,306	258,965	227,955	(80,351)	-26.06%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	40,000	11,383	11,383	N/A
Total Expenditures	\$583,390	\$805,995	\$732,932	\$736,343	(\$69,652)	-8.64%
County Allocation	\$557,504	\$684,564	\$672,908	\$675,584	(\$8,980)	-1.31%
Addition to (Use of) Fund Balance	\$78,382					

COUNTY CLERK

FINANCIAL SUMMARY HIGHLIGHTS:

- Issuance of Domestic Partnership Licenses ceased in 2018, although domestic partnership terminations continue.
- Intergovernmental charges for services decrease based on the elimination of one SVRS WisVote Relier and anticipated revenue from eight municipalities for SVRS WisVote Relier fees.
- Miscellaneous revenue increases in 2019 due to anticipated ballot printing reimbursement from municipalities and school districts.
- Other financing sources decrease due to the election fund balance in the 2019 budget. In order to keep the elections budget from fluctuating due to even and odd year election variances, the budget is set at an average amount and each year either fund balance is applied or designated for future use. The 2019 budget includes designated for future year operations related to the even and odd year election cycle. Fund balance is not being applied in 2019 for elections.
- Personnel services increase overall by 0.78% due to an estimated increase for elected officials, a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Supplies and expenses decrease by \$10,000 due to anticipated postage and shipping needs, by \$5,000 for legal notices, and by \$63,110 due to fewer elections planned in 2019. The overall decrease is \$80,351 or 26.06%.

COUNTY CLERK

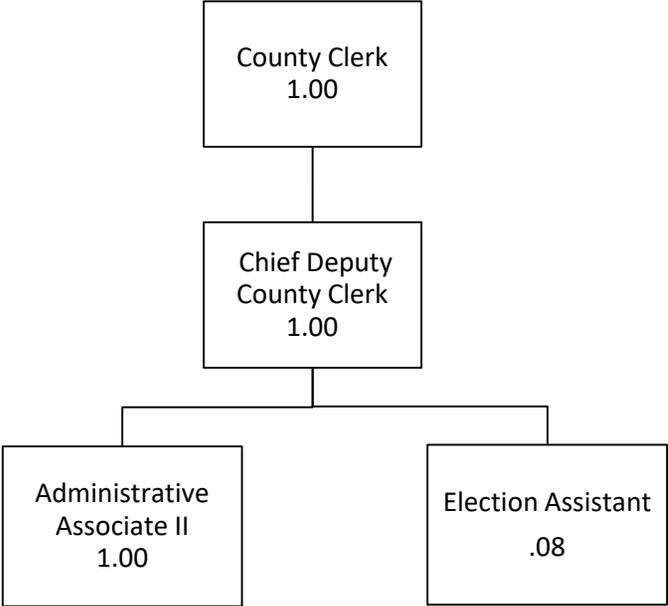
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Internal Audit Services	50,000
Legal Services	15,000
Other Contractual	38,664
Total	103,664

CAPITAL OUTLAY

Description	Amount
None	

COUNTY CLERK



Position Summary (FTE)	2017	2018	2019
Regular Positions	3.00	3.00	3.00
Extra Help	0.10	0.14	0.08
Total	3.10	3.14	3.08

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

CLERK OF COURTS

MISSION:

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

OVERVIEW:

The Clerk of Circuit Court has three major and equally important duties.

First, the office provides all administrative services to Portage County Circuit Court and manages all Circuit Court records.

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

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

ON THE HORIZON:

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

Wisconsin Consolidated Court Automation Programs (CCAP) continues to expand and implement mandatory eFiling for additional case types while adding new features. The office continues to improve paperless workflow between court officials and staff. With the recent creation of an interface with the Wisconsin Department of Revenue for debt collection, the Portage County Clerk of Courts has begun the process of filing debts owed to Portage County with the State Debt Collection program.

CLERK OF COURTS

FINANCIAL SUMMARY

	2017	2018	2018		Change from 2018	
	Actual	Modified	Projected	2019	Modified Budget	
Revenue		Budget	Budget	Budget	Amount	Percent
					Change	Change
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	292,070	293,665	295,102	295,102	1,437	0.49%
Licenses and Permits	120	80	240	240	0	0.00%
Fines, Forfeits and Penalties	216,966	229,200	208,100	215,100	(14,100)	-6.15%
Public Charges for Service	362,795	432,850	399,370	411,350	(21,500)	-4.97%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	18,880	22,500	26,000	27,000	4,500	20.00%
Other Financing Sources	0	0	158	0	0	N/A
Total Revenue	\$890,831	\$978,295	\$928,970	\$948,792	(\$29,663)	-3.03%
Expenditures						
Personnel Services	1,118,940	1,145,058	1,129,320	1,163,235	18,177	1.59%
Contractual Services	378,753	389,896	343,167	379,954	(9,942)	-2.55%
Supplies & Expenses	72,358	81,258	73,699	77,400	(3,858)	-4.75%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	642	700	700	700	0	0.00%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	63	300	0	200	(100)	-33.33%
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	\$1,570,756	\$1,617,212	\$1,546,886	\$1,621,489	\$4,277	0.26%
County Allocation	\$679,925	\$638,917	\$617,916	\$672,697	\$33,780	5.29%
Addition to (Use of) Fund Balance	\$158					

CLERK OF COURTS

FINANCIAL SUMMARY HIGHLIGHTS

- Intergovernmental revenues increase by 0.49% due to an anticipated increase in state circuit court aids.
- Fines, forfeits and penalties decrease \$14,100 due to an anticipated decrease in the County's portion of fines and forfeitures imposed for violations of the state law regarding traffic, motor vehicle, or driver's license regulations.
- Public charges for services decrease due to one-time revenue in 2018 related to bond/bail forfeiture recoveries, including cash bonds, signature bonds, surety bonds which are secured by a surety's signature, and property bonds.
- Miscellaneous revenue continues to increase due to the addition of interest to Portage County judgments for unpaid fines and forfeitures.
- Personnel services increase overall by 1.59% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease by 2.55% due to reductions for court costs for medical services, interpreter services, and court reporter services.
- Supplies and expenses decrease overall by 4.75% due to a reduction in office supplies.

CLERK OF COURTS

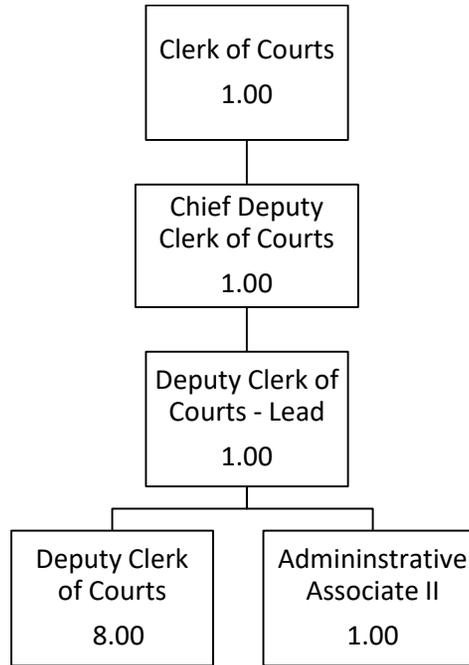
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Guardian Ad Litem	130,000
Court Appointed Attorney Services	70,000
Medical Evaluations	50,000
Family Law Information Center	25,000
Jury Panel Per Diems	25,000
Court Commissioner	25,000
Interpreter	15,000
Credit Card Processing Fees	7,000
Transcripts	5,000
Witness Fees	4,500
Court Reporters	3,500
Child Support Services	(20,000)
Other Contractual	39,954
Total	379,954

CAPITAL OUTLAY

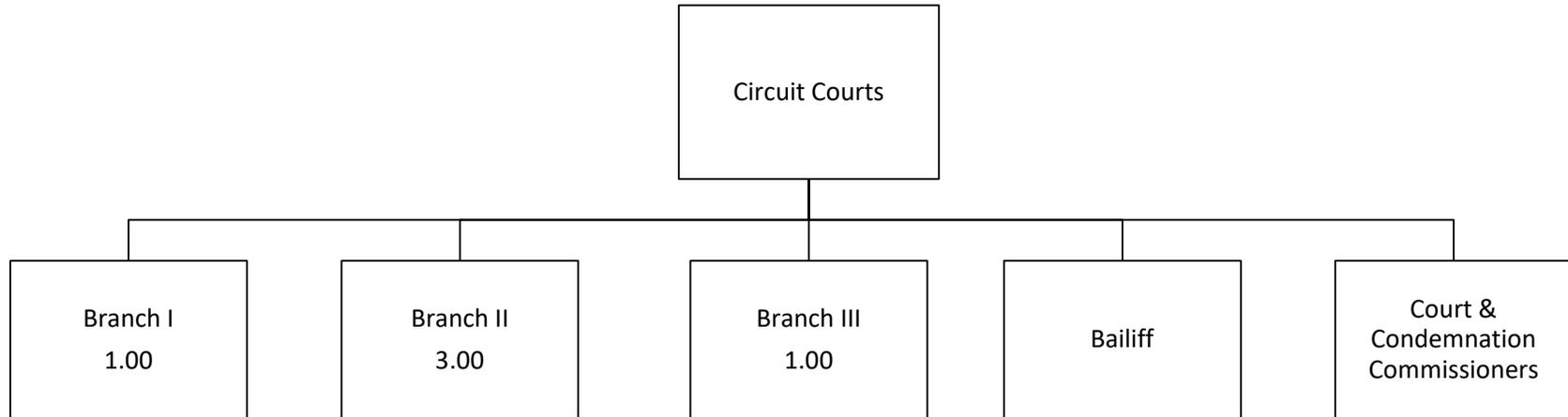
Description	Amount
None	

CLERK OF COURTS



Position Summary (FTE)	2017	2018	2019
Regular Positions	12.00	12.00	12.00
Extra Help	0.17	0.50	0.00
Total	12.17	12.50	12.00

CIRCUIT COURTS



Position Summary (FTE)	2017	2018	2019
Regular Positions	5.00	5.00	5.00
Extra Help	0.00	0.00	0.00
Total	5.00	5.00	5.00

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

FAMILY COURT COMMISSIONER

MISSION:

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

OVERVIEW:

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

ON THE HORIZON:

In 2019, the Family Court Commissioner position will be reviewed to determine if the position should be revised to a Circuit Court Commissioner. In addition to a position title change, there is discussion for the Family Court Commissioner budget to merge into the Clerk of Courts Office budget. This would streamline some administrative and budgetary items. If the merger would occur, all circuit court services would then be part of the Clerk of Courts budget for 2020.

FAMILY COURT COMMISSIONER

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	29,055	38,730	30,805	30,805	(7,925)	-20.46%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$29,055	\$38,730	\$30,805	\$30,805	(\$7,925)	-20.46%
Expenditures						
Personnel Services	97,987	102,179	102,685	103,290	1,111	1.09%
Contractual Services	8,176	10,284	3,031	2,985	(7,299)	-70.97%
Supplies & Expenses	1,510	1,540	2,102	2,210	670	43.51%
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	\$107,673	\$114,003	\$107,818	\$108,485	(\$5,518)	-4.84%
County Allocation	\$78,618	\$75,273	\$77,013	\$77,680	\$2,407	3.20%

FAMILY COURT COMMISSIONER

FINANCIAL SUMMARY HIGHLIGHTS:

- Public charges for services decrease by 20.46% resulting from fewer anticipated mediation services.
- Personnel services increase overall by 1.09% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease overall by 70.97% due to a projected decrease in mediation services for 2019.
- Supplies and expenses increase by 43.51% for office supplies and anticipated travel expenses.

FAMILY COURT COMMISSIONER

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Mediator Services	21,952
Child Support	(22,000)
Other Contractual	3,033
Total	2,985

CAPITAL OUTLAY

Description	Amount
None	

FAMILY COURT COMMISSIONER

Family Court Commissioner
.75

Position Summary (FTE)	2017	2018	2019
Regular Positions	1.00	0.75	0.75
Extra Help	0.00	0.00	0.00
Total	1.00	0.75	0.75

MEDICAL EXAMINER

MISSION:

To accurately determine the cause and manner of death and oversee all dispositions of the deceased within this jurisdiction, including issuances of cremation and disinterment permits when requested.

OVERVIEW:

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

ON THE HORIZON:

As of January 7, 2019 this office will become a Medical Examiner's Office. The elected, part-time, Coroner position will transition to a Chief Medical Examiner full-time position effective January 7, 2019. This was approved by resolution by the full County Board in 2018. The basic operation of the office will not change and other than salaries/fringes the remainder of the budget will not be effected greatly, except for some minimal expenses in rebranding the title on identifications, uniforms, and vehicle.

On an exciting note, the concept of a regional morgue is moving forward quickly. This office had been involved with the Marathon County Medical Examiner's Office in developing a regional morgue which will be a full standalone building for the operation of death investigations for much of the northern half of the state. It will have full autopsy suites, cooling and

freezing capabilities along with administrative offices. This office, in planning meetings, has suggested the building be constructed on co-owned land at the Central Wisconsin Airport. In addition, we are actively pursuing forensic pathologists to establish their practices in our region. This would be a huge asset in cost and time savings in our regions death investigation. As this project progresses this office will be coming forward to present the concept to our county leaders in hopes of future support.

MEDICAL EXAMINER

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	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	20,341	16,650	17,000	16,650	0	0.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$20,341	\$16,650	\$17,000	\$16,650	\$0	0.00%
Expenditures						
Personnel Services	86,727	87,301	87,301	128,515	41,214	47.21%
Contractual Services	30,605	41,056	40,332	40,162	(894)	-2.18%
Supplies & Expenses	5,283	8,322	8,203	8,215	(107)	-1.29%
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	\$122,615	\$136,679	\$135,836	\$176,892	\$40,213	29.42%
County Allocation	\$102,274	\$120,029	\$118,836	\$160,242	\$40,213	33.50%

MEDICAL EXAMINER

FINANCIAL SUMMARY HIGHLIGHTS:

- Personnel services increase overall by 47.21% due to the County Board adopted position change from an elected coroner to an appointed medical examiner.
- Contractual services decrease overall by 2.18% primarily due to a 20.0% anticipated decrease for autopsy services based on previous year's history and a decrease for cellular services offset by an addition of \$2,000 for radiology services and \$3,000 for lab services in the 2019 budget.

MEDICAL EXAMINER

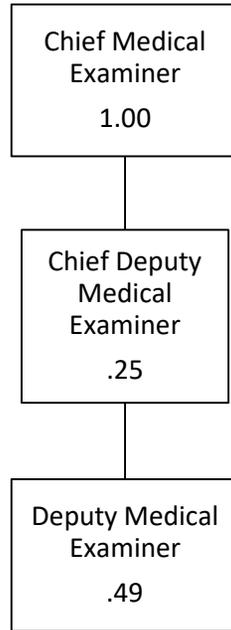
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Autopsies	20,000
Radiology Services	2,000
Lab Services	3,000
Other Contractual	15,162
Total	40,162

CAPITAL OUTLAY

Description	Amount
None	

MEDICAL EXAMINER



Position Summary (FTE)	2017	2018	2019
Regular Positions	0.00	0.00	1.25
Extra Help	0.43	0.43	0.49
Total	0.43	0.43	1.74

DISTRICT ATTORNEY

MISSION:

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

OVERVIEW:

The Portage County District Attorney's (DA) Office acts in conjunction with all law enforcement in Portage County to enforce the criminal code and non-criminal forfeiture provisions passed by the Legislature and local units of government. The DA Office employs four attorneys who are State employees, a Victim Witness Coordinator, who is a County employee with state and local funding, five legal support staff and a Diversion Program Coordinator. The Victim Witness office established in 1981, provides crime victim services to people affected by crime and ensures they are treated with fairness, dignity and respect. In 2017 the Victim Witness Office worked over 180 case files, outreached to more than 720 victims, was able to get restitution ordered in 581 cases and provided a total of 5,474 services to victims and witnesses.

DA Louis J. Molepske, Jr. oversees all cases pending and filed in Portage County, assists residents in prosecuting opening open records and open meeting complaints, reviews suspicious deaths, manages the office and prosecutes a felony caseload including homicides and sexual assaults.

ON THE HORIZON:

In 2017 the DA responded to Portage County residents' support for providing community-based treatment and diversion opportunities for first

time low risk offenders. In 2018, the DA office implemented an enhanced diversion of offenders program to increase restitution to victims and to ensure low-risk individuals are held accountable through deferred prosecutions and deferred entry of judgment prosecutions. In 2017, the DA office offered approximately 100 diversions. In 2018 a Diversion Coordinator was hired and now works with 86 defendants with an expected caseload of 200 offenders. The offenders pay a fee to offset the cost of the program to the County.

In the County's 2019 budget, the DA is requesting a County Special Resource Prosecutor to assist in the DA Office in prosecuting cases. The DA office has requested additional ADAs from the State since before 1995 with no positions granted. The DA office must have enough prosecutors to prosecute its cases, especially as Law Enforcement adds officers. The epidemic of drug-related crimes has increased the number of cases in the office. Unfortunately, the County is not able to fund the position requested in the 2019 budget.

The DA has been in communication with various stakeholders to review the needs for a Veterans' Court and for housing sexually violent persons in a way that protects the public when these sexually violent persons are granted supervised release.

The DA Office implemented Electronic Criminal Referrals from law enforcement in 2016, implemented electronic filing of criminal complaints in 2017 and in 2018 the DA office implemented body camera evidence into the caseload. The DA office will continue to implement tools to increase efficiencies in its very large caseload by preparing for a "paperless office."

DISTRICT ATTORNEY

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	57,681	50,000	54,065	50,000	0	0.00%
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	16,623	62,000	58,000	62,000	0	0.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	563	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$74,867	\$112,000	\$112,065	\$112,000	\$0	0.00%
Expenditures						
Personnel Services	353,137	465,206	407,519	442,494	(22,712)	-4.88%
Contractual Services	43,576	29,137	28,851	25,193	(3,944)	-13.54%
Supplies & Expenses	24,985	23,360	22,992	24,681	1,321	5.65%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	30	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	2	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	\$421,730	\$517,703	\$459,362	\$492,368	(\$25,335)	-4.89%
County Allocation	\$346,863	\$405,703	\$347,297	\$380,368	(\$25,335)	-6.24%
Addition to (Use of) Fund Balance	(\$14,233)					

DISTRICT ATTORNEY

FINANCIAL SUMMARY HIGHLIGHTS:

- Personnel services decrease by 4.88% due to staffing changes. Overall a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease due to I.T. allocations.
- Supplies and expenses increased due to photocopy costs and publication, subscriptions and dues.

DISTRICT ATTORNEY

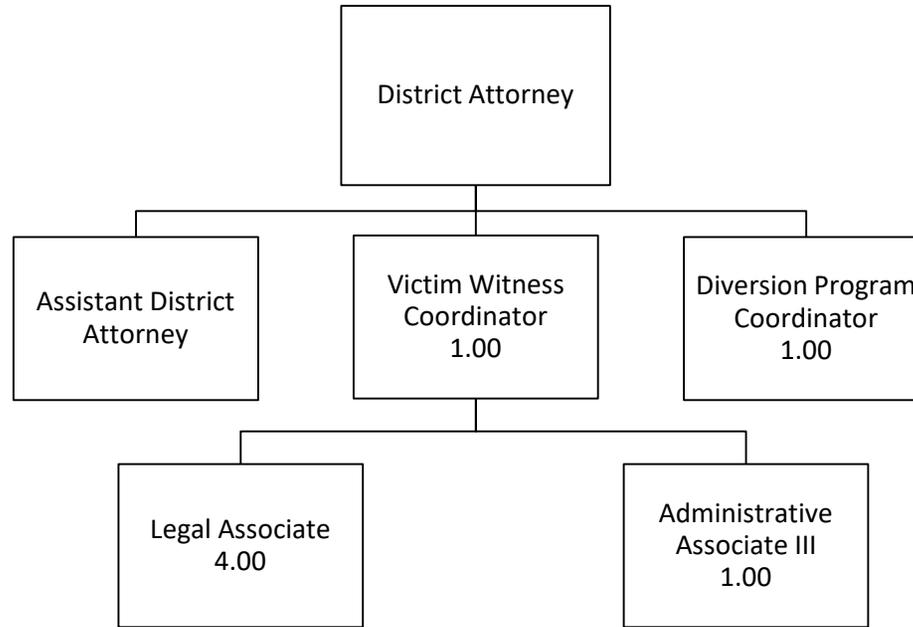
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Witness Fees	9,000
Intern Program	3,000
Legal Services	3,000
Transcripts	3,000
Other Contractual	7,193
Total	25,193

CAPITAL OUTLAY

Description	Amount
None	

DISTRICT ATTORNEY



Position Summary (FTE)	2017	2018	2019
Regular Positions	6.00	7.00	7.00
Extra Help	0.00	0.00	0.00
Total	6.00	7.00	7.00

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

REGISTER OF DEEDS

MISSION:

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

OVERVIEW:

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

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

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

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

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

ON THE HORIZON:

At the end of 2014, the Register of Deeds Office began back indexing land records documents from 1984 and prior. This was a lengthy process. By the end of 2019, all Portage County land records will be indexed. These records will be available to the public via Tapestry and Laredo, Portage County's online record system. Having these records available on the internet frees up staff time and resources while bringing in additional revenue to the County. It also provides Portage County residents the ability to search records 24 hours a day, 7 days a week.

Currently the Register of Deeds/Land Description office is converting the AS400 information for all land description information to a new software, Transcendent. This conversion will also affect the County Treasurer records. The anticipated completion date will be the end of 2018 with the processing of tax bills.

REGISTER OF DEEDS

FINANCIAL SUMMARY

	2017	2018	2018		Change from 2018	
Revenue	Actual	Modified	Projected	2019	Amount	Percent
		Budget	Budget	Budget	Change	Change
Taxes	153,619	160,000	193,691	170,000	10,000	6.25%
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	174	200	0	0	(200)	-100.00%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	296,933	326,600	320,370	326,600	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	33,480	22,880	12,000	(21,480)	-64.16%
Total Revenue	\$450,726	\$520,280	\$536,941	\$508,600	(\$11,680)	-2.24%
Expenditures						
Personnel Services	389,783	394,230	400,208	389,625	(4,605)	-1.17%
Contractual Services	86,493	112,742	101,335	107,942	(4,800)	-4.26%
Supplies & Expenses	9,662	9,774	10,281	13,381	3,607	36.90%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	38	40	40	2	5.26%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	10,000	10,000	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	\$485,938	\$516,784	\$511,864	\$520,988	\$4,204	0.81%
County Allocation	\$35,212	(\$3,496)	(\$25,077)	\$12,388	\$15,884	-454.35%
Addition to (Use of) Fund Balance	\$27,077					

REGISTER OF DEEDS

FINANCIAL SUMMARY HIGHLIGHTS:

- Taxes increase due to an increase in real estate transfer fees resulting from a strengthening real estate market.
- Other financing sources decrease resulting from the completion of the indexing project by the end of 2018. The 2019 budget does include the use of \$12,000 of fund balance to update equipment and software related to indexing.
- Personnel services decrease overall by 1.17% due the removal of additional staff time for the indexing project, a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease overall by 4.26% resulting from the completion of the indexing project in 2018. However, there is a 23.89% increase for allocated Information Technology Services due to the addition of ongoing support and maintenance costs for the Transcendent software system implemented during 2018.
- Supplies and expenses increase due to indexing software purchase and anticipated travel expenses.
- Capital projects includes \$10,000 for the replacement of a large document plotter/printer/scanner on a one-time basis.

REGISTER OF DEEDS

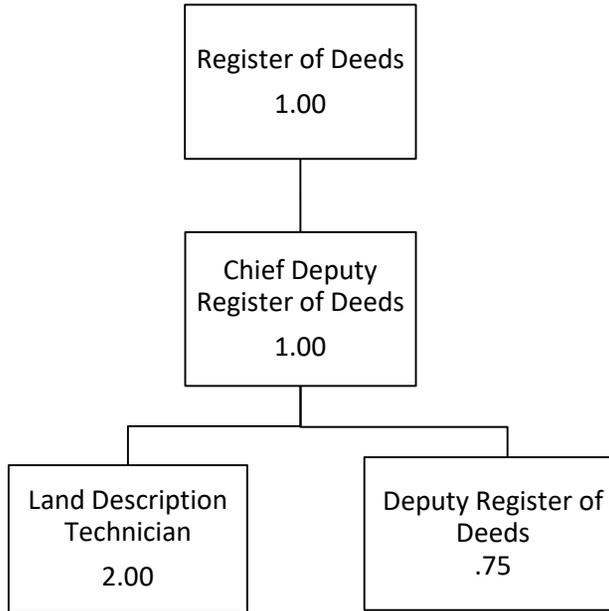
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Fidlar Services	17,000
Other Contractual	85,442
Rebinding Books	5,500
Total	107,942

CAPITAL OUTLAY

Description	Amount
Large Document Plotter/Printer/Scanner	\$10,000

REGISTER OF DEEDS



Position Summary (FTE)	2017	2018	2019
Regular Positions	4.75	4.75	4.75
Extra Help	0.00	0.00	0.00
Total	4.75	4.75	4.75

SURVEYOR

MISSION:

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

OVERVIEW:

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

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

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

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

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

ON THE HORIZON:

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

In 2017, with the aid of a grant from the Wisconsin Land Information Program (WLIP), approximately 200 section corners and quarter corners were tied to the Portage County Coordinate System.

In 2018, Portage County received a second grant from WLIP. Between the grant funding and the surveyor's budget, the current contract will tie approximately 300 section corners and quarter corners to the Portage County Coordinate System.

In 2019, Portage County is hoping to receive a third grant from WLIP. In compliance with the Portage County Land Records Modernization Plan, the funds will be used to GPS additional points. This is not intended to replace the yearly GPS contract, but is in addition to it.

Currently certified survey maps (CSMs), subdivision plats, and section tie sheets are available on the web through the Portage County online record system. The goal is by the end of 2019 to have all other County Surveyor records also available online.

SURVEYOR

FINANCIAL SUMMARY

	2017	2018	2018	2019	Change from 2018	
	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	100	100	300	250	150	150.00%
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	\$100	\$100	\$300	\$250	\$150	150.00%
Expenditures						
Personnel Services	17,418	17,154	17,154	17,402	248	1.45%
Contractual Services	13,196	13,645	13,655	13,442	(203)	-1.49%
Supplies & Expenses	1,143	4,044	4,123	1,944	(2,100)	-51.93%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$31,757	\$34,843	\$34,932	\$32,788	(\$2,055)	-5.90%
County Allocation	\$31,657	\$34,743	\$34,632	\$32,538	(\$2,205)	-6.35%

SURVEYOR

FINANCIAL SUMMARY HIGHLIGHTS:

- Personnel services increase by 1.45% due to a planned increase for the elected Surveyor.
- Supplies and expenses decrease by 51.93% due to marker and witness signs for remonumentation.

SURVEYOR

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
GPS & Maintenance of Government Corners	10,720
Other Contractual	2,722
Total	13,442

CAPITAL OUTLAY

Description	Amount
None	

SURVEYOR

County Surveyor

Position Summary (FTE)	2017	2018	2019
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Total	1.00	1.00	1.00

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

LAND RECORDS MODERNIZATION

MISSION:

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

OVERVIEW:

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

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

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

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

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

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

ON THE HORIZON:

Upcoming projects will continue to expand online applications for both desktop and mobile devices. New projects will include: a volunteer water monitoring story map, invasive species story map, and improved integration between online mapping and property tax and assessment data.

Training in new software programs, database management, computer programming and World Wide Web application development will continue.

Land Records program funds will again be used to accelerate the remonumentation program managed by the County Surveyor. Remonumentation will improve the accuracy of property boundary mapping and surveying and is a point of emphasis for the Wisconsin Land Information Program.

LAND RECORDS MODERNIZATION

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	65,112	59,888	59,888	66,376	6,488	10.83%
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	86,744	88,000	86,898	86,000	(2,000)	-2.27%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	3,348	0	0	(3,348)	-100.00%
Total Revenue	\$151,856	\$151,236	\$146,786	\$152,376	\$1,140	0.75%
Expenditures						
Personnel Services	67,513	68,536	68,536	69,820	1,284	1.87%
Contractual Services	59,581	74,900	72,450	72,450	(2,450)	-3.27%
Supplies & Expenses	2,481	7,500	5,500	4,500	(3,000)	-40.00%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	300	300	300		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	5,306	5,306	N/A
Total Expenditures	\$129,575	\$151,236	\$146,786	\$152,376	\$1,140	0.75%
County Allocation	(\$22,281)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$22,281					

LAND RECORDS MODERNIZATION

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenues increase in funding based on the formula calculation for the Land Information Program base budget grant from the Wisconsin Department of Administration.
- Public charges for services decrease due to anticipated fees for recording of documents.
- Other financing sources decrease to remove the prior year reduction from the state grant necessary to meet the needs of the program in 2018.
- Personnel services increase overall by 1.87% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease by 3.27% due to the yearly licensing requirements related to the ARC GIS software program.
- Supplies and expenses decrease due to a reduction in GIS large format plotter supplies.
- Future operations designations increase to reflect the amount of surplus from revenue over expenses.

LAND RECORDS MODERNIZATION

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Remonumentation & Project Assistance	60,000
ARC GIS Software Licensing	12,450
Total	72,450

CAPITAL OUTLAY

Description	Amount
None	

LAND RECORDS MODERNIZATION

GIS/LIS Specialist* 1.00

Position Summary (FTE)	2017	2018	2019
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Total	1.00	1.00	1.00

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

TREASURER

MISSION:

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

OVERVIEW:

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

The Treasurer's Office also administers the investments budget for the County, which represents miscellaneous revenues and expenses related to

taxes and investments of the treasury function. Examples of revenues include taxes such as forest crop taxes, managed forest land, DNR stewardship lands, agricultural use value conversion fees, severance and withdrawal taxes, interest on delinquent taxes, interest on investments, and tax deed sale proceeds.

ON THE HORIZON:

The Treasurer's Office is currently implementing new tax software and will be processing the 2018 tax bills and collecting payments with this new software.

The Treasurer's Office will continue to implement the Business Optimization analysis done by Schenck, a full-service regional accounting and consulting firm, in 2017. Schenck's Business Optimization analysis will define and improve the department's process and procedures by clarifying objectives and responsibilities. It will also involve updating policies and procedures, and put in place continuous improvement practices.

TREASURER

FINANCIAL SUMMARY

	2017	2018	2018	2019	Change from 2018 Modified Budget	
Revenue	Actual	Modified Budget	Projected Budget	Budget	Amount Change	Percent Change
Taxes	326,018	436,881	386,881	436,890	9	0.00%
Intergovernmental Revenue	97,604	94,315	91,470	94,315	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	2,623	1,150	1,668	1,400	250	21.74%
Intergovernmental Charges for Service	68,464	65,873	62,567	65,873	0	0.00%
Miscellaneous Revenue	365,964	660,000	494,016	670,000	10,000	1.52%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$860,673	\$1,258,219	\$1,036,602	\$1,268,478	\$10,259	0.82%
Expenditures						
Personnel Services	206,166	233,987	219,550	236,462	2,475	1.06%
Contractual Services	55,417	57,565	60,247	75,276	17,711	30.77%
Supplies & Expenses	16,544	22,666	20,419	25,366	2,700	11.91%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	53,683	50,000	53,093	57,800	7,800	15.60%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	1,221	0	2,036	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$333,031	\$364,218	\$355,345	\$394,904	\$30,686	8.43%
County Allocation	(\$527,642)	(\$894,001)	(\$681,257)	(\$873,574)	\$20,427	-2.28%

TREASURER

FINANCIAL SUMMARY HIGHLIGHTS:

- Miscellaneous revenue increase \$10,000 or 1.52% based on anticipated investment income.
- Personnel services increase overall by 1.06% due to a planned increase for elected officials, a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services increase by 30.77% for allocated Information Technology Services due to the addition of ongoing support and maintenance costs for the Transcendent software system implemented in 2018.
- Supplies and expense increase 11.91% due to anticipated bank charges and supplies.
- Fixed charges increase due to an expected increase in chargebacks for real estate and personal property and the uncollectible taxes.

TREASURER

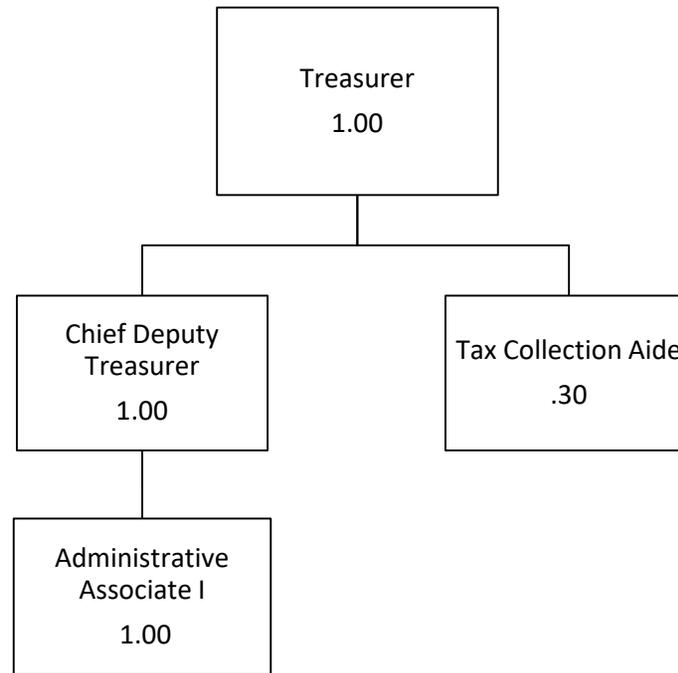
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Tax Bill Processing	26,327
Other Contractual	48,949
Total	75,276

CAPITAL OUTLAY

Description	Amount
None	

TREASURER



Position Summary (FTE)	2017	2018	2019
Regular Positions	2.00	3.00	3.00
Extra Help	0.50	0.50	0.30
Total	2.50	3.50	3.30

COUNTY EXECUTIVE

MISSION:

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

OVERVIEW:

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

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

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

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

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

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

ON THE HORIZON:

As we head toward two decades of capped tax levies, we are likely to see counties begin to run into much more fiscal frustration than we've ever experienced before. Already we see counties making tough decisions to eliminate departments, let staff go, to lower the level of service, or cut programs and services altogether. No one wants to be in this position, and the public generally underappreciates the severity of the problem that counties are facing. Yet, until significant funding and legislative changes are made—and likely even after they are made if we ever see such a thing—we are going to find ourselves in an increasingly difficult situation. I don't say all of this to be alarmist. Rather, this is my attempt to communicate to you what other county leaders have shared with me and others across the state in just my first several months in office.

This is why my primary goal is to get the County's house in order. We need to make the types of decisions that help us to stand on our own two feet, as help is not on the horizon. My main priority for not only 2019 but my entire term will be to create an annual budget development process that hinges upon collaboration and prioritization within the confines of our financial realities. This is a crucial step that will help us to navigate the troubled waters ahead. I look forward to this process, and I know that we will succeed in maintaining the core, mandatory programs and services that Portage County residents need.

COUNTY EXECUTIVE

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	0	0	0	0	0	N/A
Licenses and Permits	0	0	0	0	0	N/A
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	0	0	0	0	0	N/A
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Services	182,086	187,717	178,864	187,338	(379)	-0.20%
Contractual Services	12,640	15,255	15,855	14,774	(481)	-3.15%
Supplies & Expenses	3,735	5,250	3,370	3,602	(1,648)	-31.39%
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	539	1,300	650	1,300	0	0.00%
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$199,000	\$209,522	\$198,739	\$207,014	(\$2,508)	-1.20%
County Allocation	\$199,000	\$209,522	\$198,739	\$207,014	(\$2,508)	-1.20%

COUNTY EXECUTIVE

FINANCIAL SUMMARY HIGHLIGHTS:

- Contractual services decrease due to I.T. allocations.
- Supplies and expense decrease due to travel expenses incurred by the Executive Office.

COUNTY EXECUTIVE

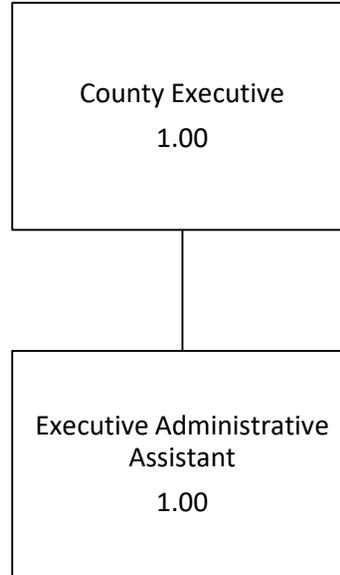
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Performance/Accountability	1,500
Consulting Services	5,000
Other Contractual	8,274
Total	14,774

CAPITAL OUTLAY

Description	Amount
None	

COUNTY EXECUTIVE



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

CORPORATION COUNSEL

MISSION:

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

OVERVIEW:

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

The office provides legal advice and counsel on all major County proposals, initiatives and programs. The office directly handles cases involving mental commitments, drug and alcohol commitments, guardianships, termination of parental rights, children in need of protective services, child support, zoning enforcement, civil actions involving County government, and oversees and assists with litigation that is sent to outside counsel. The office provides legal advice, counsel and document preparation and review for contracts, opinions, requests for proposals and leases. Occasionally, the office evaluates and responds to other legal issues including municipal and contract matters, tort law, estate issues and real estate.

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

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

ON THE HORIZON:

In 2019, the Office of the Corporation Counsel will continue to aggressively pursue Children in Need of Protection and Services (CHIPS) and Termination of Parental Rights (TPR) cases. A position was previously added to the Office of the Corporation Counsel and funds transferred from Health & Human Services (HHS) High Cost fund with the intent the position would help reduce the ongoing out of home placement expenses in the HHS budget. The transfer of dollars from the High Cost fund will be reduced every year with the goal that the position is eliminating costs. Establishing permanence and finding forever homes for these children is a top priority for Portage County.

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

CORPORATION COUNSEL

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2017 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	45,406	59,470	50,676	59,945	475	0.80%
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	2,483	2,400	2,400	2,400	0	0.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	500	500	500	0	0.00%
Other Financing Sources	102,611	96,814	106,024	80,453	(16,361)	-16.90%
Total Revenue	\$150,500	\$159,184	\$159,600	\$143,298	(\$15,886)	-9.98%
Expenditures						
Personnel Services	631,664	712,476	657,937	720,811	8,335	1.17%
Contractual Services	18,218	14,299	(1,070)	(9,192)	(23,491)	-164.28%
Supplies & Expenses	18,046	16,813	13,281	16,763	(50)	-0.30%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	0	38	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$667,928	\$743,588	\$670,186	\$728,382	(\$15,206)	-2.04%
County Allocation	\$517,428	\$584,404	\$510,586	\$585,084	\$680	0.12%
Addition to (Use of) Fund Balance	\$15,339					

CORPORATION COUNSEL

FINANCIAL SUMMARY HIGHLIGHTS:

- Other financing sources decrease due to a planned decrease in Health and Human Services (HHS) High Cost fund balance transfer for CHIPS and TPR services. The funds help offset 60% of the costs for a lawyer and paralegal in the Corporation Counsel's budget. The positions were previously added to the County's budget with the intent to help reduce the ongoing out of home placement expenses in the HHS budget. The use of HHS High Cost fund balance was established to assist with start-up costs with the intent to reduce the amount each year. In 2019, the amount of the transfer decrease from 80% to 60%, and by 20% each budget year thereafter.
- Personnel services increase overall by 1.17% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease by 164.28% resulting from a reduction for contracted legal service expenses in 2019.

CORPORATION COUNSEL

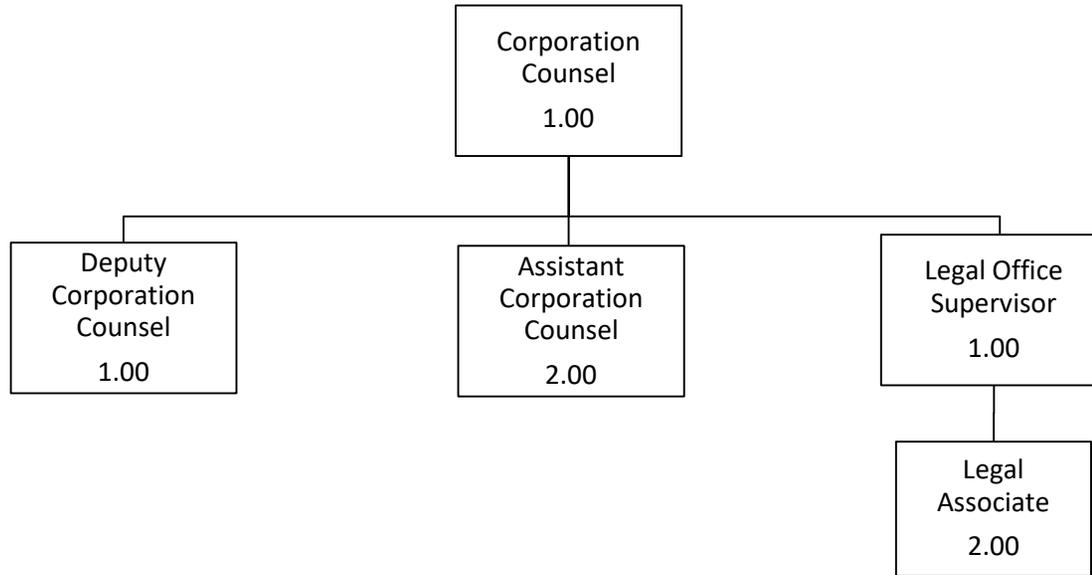
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Other Contractual	24,808
Legal Services	5,000
Witness Fees	3,000
Child Support Legal Services	(42,000)
Total	(9,192)

CAPITAL OUTLAY

Description	Amount
None	

CORPORATION COUNSEL



Position Summary (FTE)	2017	2018	2019
Regular Positions	7.00	7.00	7.00
Extra Help	0.00	0.00	0.00
Total	7.00	7.00	7.00

HUMAN RESOURCES

MISSION:

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

OVERVIEW:

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

ON THE HORIZON:

The Human Resources department has been involved in the implementation of the MUNIS Enterprise Resources Planning (ERP) system, the department will be working on implementing the remaining six (6) Human Resources modules and on reviewing practices, policies and procedures to align with

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

The Human Resources department will continue to review and implement recommendations regarding employee benefits from the countywide salary study. One benefit and policy that is in the process of being reviewed is the vacation policy and schedules. The department will continue to review and modify, if necessary, current policies and processes to efficiently maintain the salary schedules that were approved. While reviewing policies and processes, opportunities to streamline the County Human Resources ordinance and to create a Human Resources handbook will also be considered as identified in the 2017-2021 Portage County Strategic Plan, III.E

The Human Resources department continues to identify opportunities to attract, develop & retain a highly skilled, professional workforce as identified in the 2013-2016 and 2017-2021 Portage County Strategic Plans. The department is working on identifying and implementing more social media advertising, more effective ways to communicate with applicants, opportunities to reach out to potential candidates, and revising benefit information to be more user friendly.

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

HUMAN RESOURCES

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	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	175	131	100	100	(31)	-23.66%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	1,419	2,739	2,185	2,840	101	3.69%
Other Financing Sources	27,018	27,353	27,353	27,801	448	1.64%
Total Revenue	\$28,612	\$30,223	\$29,638	\$30,741	\$518	1.71%
Expenditures						
Personnel Services	355,508	365,699	377,075	386,021	20,322	5.56%
Contractual Services	38,323	38,293	42,641	40,230	1,937	5.06%
Supplies & Expenses	27,589	32,454	27,657	31,275	(1,179)	-3.63%
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	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$421,420	\$436,446	\$447,373	\$457,526	\$21,080	4.83%
County Allocation	\$392,808	\$406,223	\$417,735	\$426,785	\$20,562	5.06%
Addition to (Use of) Fund Balance	(\$8,726)					

HUMAN RESOURCES

FINANCIAL SUMMARY HIGHLIGHTS:

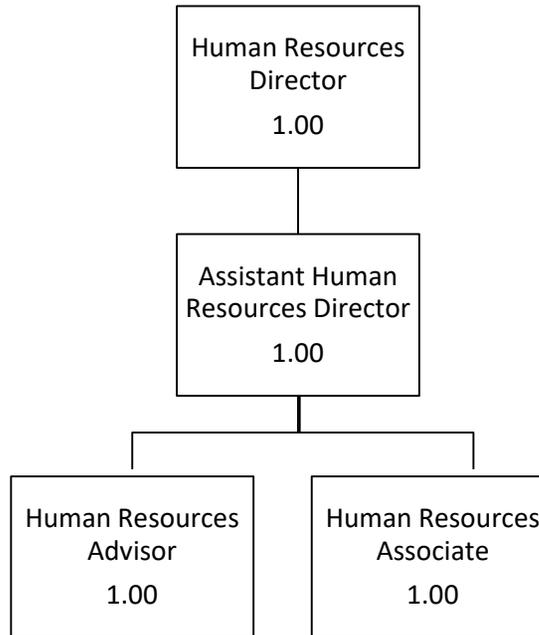
- Public charges for services decrease is due to reduction for public record fees.
- Personnel services increase overall by 5.56% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services increase due to I.T. allocations.
- Supplies and expenses decrease by 3.63% due to a reduction in conference registrations and employee travel expenses.

HUMAN RESOURCES

CONTRACTED SERVICES

Type of Services Provided	Annual Cost	Description	Amount
FMLA Administration	10,974	None	
Other Contractual	29,256		
Total	40,230		

HUMAN RESOURCES



Position Summary (FTE)	2017	2018	2019
Regular Positions	4.00	4.00	4.00
Extra Help	0.00	0.00	0.00
Total	4.00	4.00	4.00

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

HEALTH INSURANCE

MISSION:

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

OVERVIEW:

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

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

ON THE HORIZON:

In 2017 the Human Resources Committee approved staying self-insured and switching health plan administrators for 2018. Health plan premiums for 2018 were reduced by 12.98% and the County increased the County health savings account (HSA) contribution. Health plan premiums for 2019 are estimated to be reduced by 2.0%.

The County will continue to offer employees the opportunity for a reduction in premium contribution by completing wellness recommendations and continue to offer on-site biometric screenings. A new health risk assessment provider was selected in 2018 and a change in the wellness

incentive was researched and is being evaluated to continue to be compliant with federal and state laws and regulations.

Health insurance plan changes were implemented for 2018, and continue to be reviewed and monitored. The Wellness Committee, after conducting a Health Outcomes Gap Assessment, is working on a Well-Being Roadmap and Operating Plan.

The Human Resources department will continue to monitor if any changes are made to the Affordable Care Act and keep Portage County in compliance. Portage County, in conjunction with Willis Towers Watson, Portage County's insurance agent, will closely monitor the impact of changing health plan administrators. There will also be a continued assessment for additional opportunities for improvements to the plan.

HEALTH INSURANCE

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	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	8,924,751	7,602,757	7,336,615	7,141,027	(461,730)	-6.07%
Miscellaneous Revenue	518,357	399,927	683,403	209,500	(190,427)	-47.62%
Other Financing Sources	0	0	0	312,498	312,498	N/A
Total Revenue	\$9,443,108	\$8,002,684	\$8,020,018	\$7,663,025	(\$339,659)	-4.24%
Expenditures						
Personnel Services	1,507	5,383	1,938	5,383	0	0.00%
Contractual Services	7,602,144	7,968,620	6,823,689	7,628,493	(340,127)	-4.27%
Supplies & Expenses	1,275	1,328	1,281	1,348	20	1.51%
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	27,018	27,353	27,353	27,801	0	0.00%
Future Operations Designations	0	0	1,165,757	0	0	N/A
Total Expenditures	\$7,631,944	\$8,002,684	\$8,020,018	\$7,663,025	(\$339,659)	-4.24%
County Allocation	(\$1,811,164)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$1,811,164					

HEALTH INSURANCE

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental charges for services decrease by 6.07% or \$461,730 based on a 2.00% reduction in health insurance premiums for 2019. This also incorporates any employee plan election changes at the time the budget was developed.
- Miscellaneous revenues decrease by 47.62% due to an expected decrease in insurance refunds, stop loss reimbursements, and pharmacy rebates. Portage County does not receive pharmacy rebates based on our Anthem plan.
- Contractual services decrease by 4.27% primarily due to a projected reduction in claims based on current analysis.

Medical Claims Experience

Year	Budget	Actual
2007	6,312,249	5,353,516
2008	7,408,653	6,935,356
2009	6,434,552	6,299,384
2010	7,073,482	6,335,376
2011	7,421,310	5,276,032
2012	6,269,561	8,549,137
2013	7,500,000	7,331,528
2014	8,249,612	8,182,226
2015	7,941,428	5,446,706
2016	7,477,779	4,970,080
2017	8,001,224	5,085,707

*2007 - 2010 Budget was for medical claims and TPA Admin Fees

HEALTH INSURANCE

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Medical Claims	4,728,600
Pharmacy Claims	1,917,656
Excess Coverage/Stop Loss	668,092
Health Plan Administration	242,654
On-Site Biometric Screenings	36,300
Employee Assistance Program	17,864
On-Site Flu Vaccinations	9,360
Medial Concierge Services	5,267
Affordable Care Act – PCORI	2,700
Total	7,628,493

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. (Located in other sections of this budget document.)

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

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

ON THE HORIZON:

Department initiatives include continued implementation of the MUNIS Enterprise Resource Planning (ERP) system, Goal III. B. of the strategic plan. Revisions to the current fiscal ordinance along with corresponding development of a Financial Management Policy & Procedure Manual remain the focus of the department. These policy and procedure updates include continued progress towards Uniform Grant Guidance compliance.

With the large number of capital infrastructure projects and the continued need to ensure operational funding sustainability, additional long term financial planning is needed to identify future challenges and opportunities. In 2019, the department will work together with the County Executive to develop a priority setting process to help guide the County’s budget development. This will be an important process to ensure future financial stability.

FINANCE

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	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	120	30	90	60	30	100.00%
Intergovernmental Charges for Service	0	0	0	0	0	N/A
Miscellaneous Revenue	0	0	0	0	0	N/A
Other Financing Sources	0	5,000	26,111	0	(5,000)	-100.00%
Total Revenue	\$120	\$5,030	\$26,201	\$60	(\$4,970)	-98.81%
Expenditures						
Personnel Services	1,305,269	1,345,262	1,327,986	1,376,844	31,582	2.35%
Contractual Services	151,772	174,777	170,165	151,466	(23,311)	-13.34%
Supplies & Expenses	10,490	19,867	11,518	19,901	34	0.17%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	126	200	0	200	0	0.00%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	39	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	\$1,467,696	\$1,540,106	\$1,509,669	\$1,548,411	\$8,305	0.54%
County Allocation	\$1,467,576	\$1,535,076	\$1,483,468	\$1,548,351	\$13,275	0.86%
Addition to (Use of) Fund Balance	(\$74,539)					

FINANCE

FINANCIAL SUMMARY HIGHLIGHTS:

- Other financing resources decrease due to fund balance for contracted training.
- Personnel services increase overall by 2.35% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease by 13.34% due to the removal of prior year purchase order carry forward funds for consulting services for business optimization services related to treasury services and Uniform Grant Guidance policy development and implementation.

FINANCE

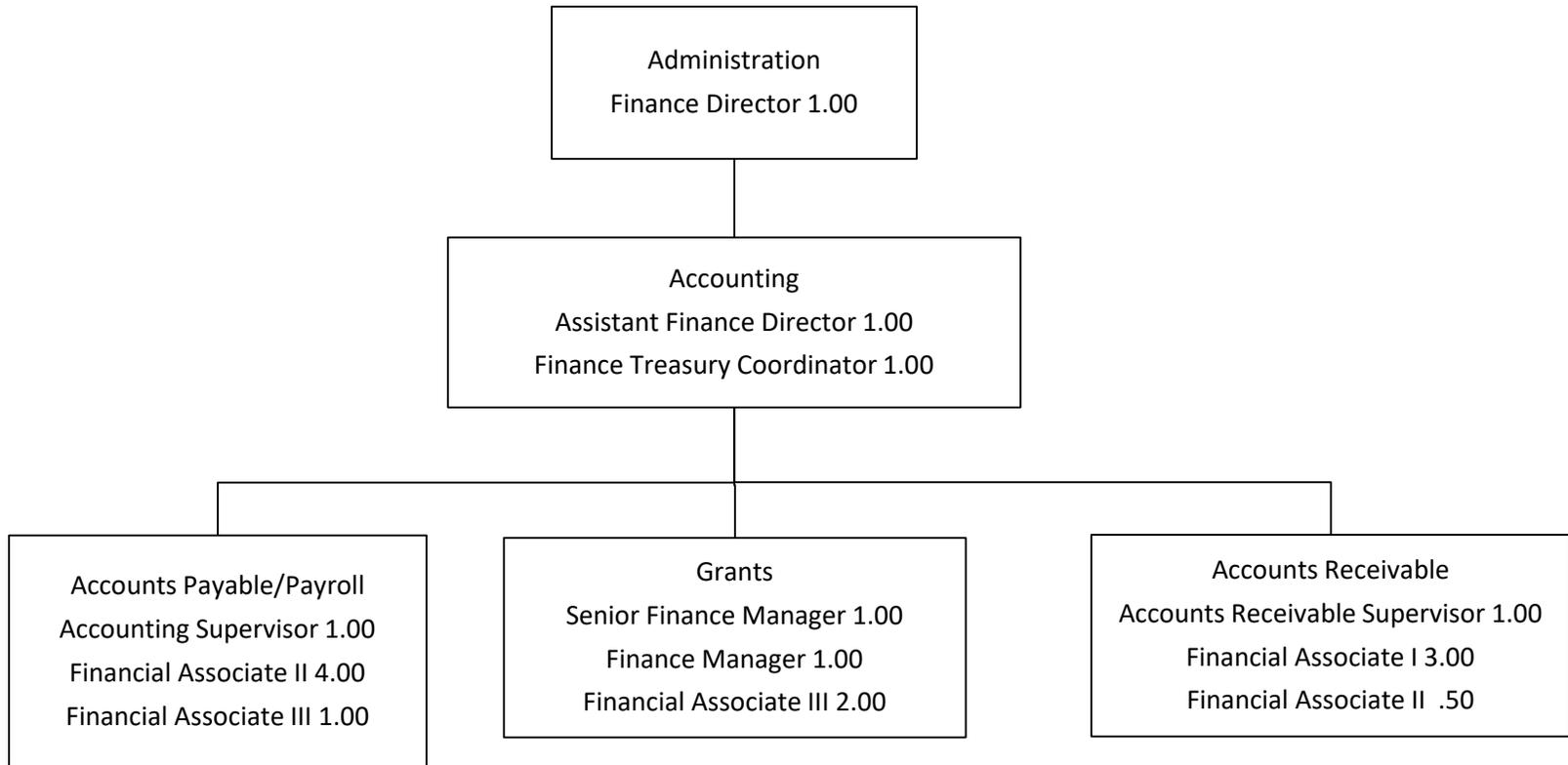
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Auditing/Accounting	72,000
Cost Allocation Plan	5,800
Contracted Training/Education	5,000
Other Contractual	68,666
Total	151,466

CAPITAL OUTLAY

Description	Amount
None	

FINANCE



Position Summary (FTE)	2017	2018	2019
Regular Positions	17.50	17.50	17.50
Extra Help	0.00	0.00	0.00
Total	17.50	17.50	17.50

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

RISK MANAGEMENT/WORKERS' COMPENSATION

MISSION:

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

OVERVIEW:

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

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

- Responds to all work-related losses, initiating investigations and accomplishing the appropriate resolution of all claims.
- Develops programs for loss prevention based on available loss data.
- Coordinates loss control activities, in cooperation with our Third Party Administrator (TPA) and Risk Control Representative.
- Reviews and updates written safety programs.
- Ensures compliance with all state and federally mandated safety initiatives.
- Oversees TPA claim handling.
- 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 with claimants, insurance companies and their representatives, and legal representatives.

Loss Control

Risk Management conducts a variety of activities to reduce the potential for loss and the impact losses might have on day to day operations. The goal is to be proactive in mitigating exposures before they occur. An integral part of loss control is the coordination of effort between our Risk Control Representative, department personnel, and risk management staff. Required employee safety training is coordinated and tracked for compliance and to ensure a safe workplace for staff.

ON THE HORIZON:

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

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

An initiative for 2019 will be the review and update of the County's existing Employee Safety Handbook.

RISK MANAGEMENT/WORKERS' COMPENSATION

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	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	457,986	437,847	448,918	460,241	22,394	5.11%
Miscellaneous Revenue	0	1,000	1,000	1,000	0	0.00%
Other Financing Sources	0	128,353	63,276	68,700	(59,653)	-46.48%
Total Revenue	\$457,986	\$567,200	\$513,194	\$529,941	(\$37,259)	-6.57%
Expenditures						
Personnel Services	73,748	75,360	75,360	77,489	2,129	2.83%
Contractual Services	413,692	476,196	426,549	435,704	(40,492)	-8.50%
Supplies & Expenses	1,865	16,644	11,285	16,748	104	0.62%
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	27,353	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	\$516,658	\$568,200	\$513,194	\$529,941	(\$38,259)	-6.73%
County Allocation	\$58,672	\$1,000	\$0	\$0	(\$1,000)	-100.00%
Addition to (Use of) Fund Balance	(\$58,672)					

FINANCIAL SUMMARY HIGHLIGHTS:

- Overall the 2019 budget decreased 6.57% from the 2018 budget.

RISK MANAGEMENT/WORKERS' COMPENSATION

FINANCIAL SUMMARY HIGHLIGHTS:

- Overall the 2019 budget decreased 6.57% from the 2018 budget.
- Intergovernmental charges for services increase by 5.11%. The 2019 budget amount is based on employee wages budgeted and then prorated at the rate of 95% countywide to account for position vacancies throughout the year. The increase correlates with the annual adjustment increase of 1.00% to the County's wage and classification plan.
- Fund balance in the amount of \$68,700 is included in the 2019 budget, which is a 46.48% decrease from the 2018 budget. Anticipated use of fund balance in 2018, in the amount of \$128,353, was primarily due to anticipated large claims for 2018.
- Personnel services increase overall by 2.83% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease by 8.31% for an anticipated reduction of \$50,000 for medical and lost wages based on claim history and an increase of \$7,500 for job functional analysis and reports.

RISK MANAGEMENT/WORKERS' COMPENSATION

CONTRACTED SERVICES

Types of Services Provided	Annual Cost
Medical & Lost Wages	350,000
Excess Workers Compensation coverage	68,575
Job Evaluations	7,500
Other Contractual	9,629
Total	435,704

CAPITAL OUTLAY

Description	Amount
None	

RISK MANANGEMENT/WORKERS' COMPENSATION

Risk Management Specialist 1.00

Position Summary (FTE)	2017	2018	2019
Regular Positions	1.00	1.00	1.00
Extra Help	0.00	0.00	0.00
Total	1.00	1.00	1.00

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

PURCHASING

MISSION:

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

OVERVIEW:

Procurement

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

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

Disposal of Unsuitable or Unusable Property

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

ON THE HORIZON:

The Purchasing Department continues to work with the Finance and Information Technology departments to implement the MUNIS Enterprise Resource Planning (ERP) system phase three modules, which include fixed assets, vendor self-service, and e-procurement. The department is currently working on the acceptance of electronic bids and RFP's.

PURCHASING

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	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	1,151	1,500	72	500	(1,000)	-66.67%
Other Financing Sources	0	0	41	0	0	N/A
Total Revenue	\$1,151	\$1,500	\$113	\$500	(\$1,000)	-66.67%
Expenditures						
Personnel Services	204,181	210,680	198,968	184,056	(26,624)	-12.64%
Contractual Services	14,010	16,774	17,004	16,611	(163)	-0.97%
Supplies & Expenses	5,592	5,935	4,984	5,836	(99)	-1.67%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	0	250	100	250	0	0.00%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	0	0	0	0	0	N/A
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	0	0	0	0	N/A
Total Expenditures	\$223,783	\$233,639	\$221,056	\$206,753	(\$26,886)	-11.51%
County Allocation	\$222,632	\$232,139	\$220,943	\$206,253	(\$25,886)	-11.15%
Addition to (Use of) Fund Balance	\$41					

PURCHASING

FINANCIAL SUMMARY HIGHLIGHTS:

- Miscellaneous revenues decrease due to anticipated sale of surplus items.
- Personnel services decrease overall by 12.64% due to the reduction of the Procurement Associate position from 1.0 FTE to 0.75 FTE. This also includes a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.

PURCHASING

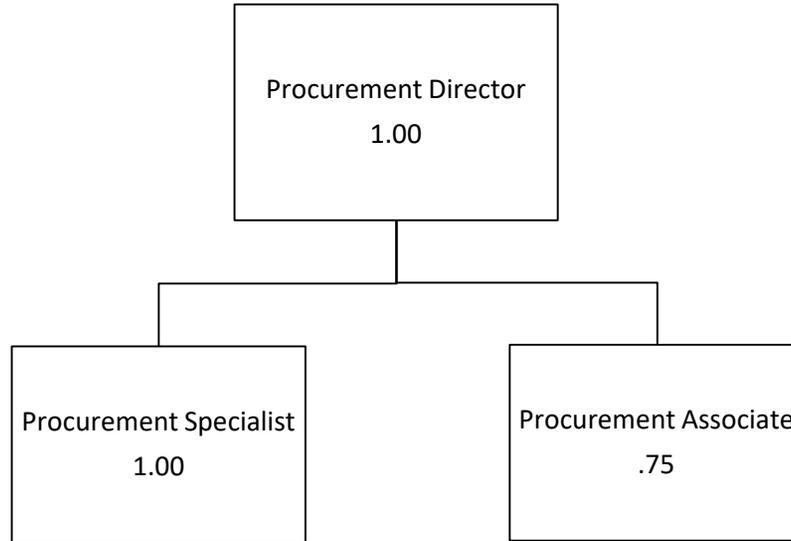
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Other Contractual	16,611
Total	16,611

CAPITAL OUTLAY

Description	Amount
None	

PURCHASING



Position Summary (FTE)	2017	2018	2019
Regular Positions	3.00	3.00	2.75
Extra Help	0.00	0.00	0.00
Total	3.00	3.00	2.75

FACILITIES

MISSION:

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

OVERVIEW:

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

ON THE HORIZON:

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

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

considering both County and City needs for present and future space. All building and renovation projects will consider and incorporate renewable energy projects and irrigation free landscape features whenever feasible.

In 2018, the Facilities Groundskeeper position was hired and this position has worked on reducing water irrigation with great success. This full-time Groundskeeper will continue to explore drought tolerate plantings and grasses to replace existing landscapes.

Natural Gas and electric costs will stay the same while water utilities will increase 15% for 2019. Facilities management will continue to seek out energy saving projects whenever possible. Recent projects include new LED pole lights in the parking lots LED entrance lighting and LED office lighting. With lower LED fixture costs, the energy savings, and Focus on Energy incentives, these projects continue to have a payback in as little as eight months.

FACILITIES

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	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	940	960	900	960	0	0.00%
Intergovernmental Charges for Service	364,224	413,600	308,600	318,596	(95,004)	-22.97%
Miscellaneous Revenue	55,833	67,752	53,700	2,900	(64,852)	-95.72%
Other Financing Sources	0	42,500	105,989	43,000	500	1.18%
Total Revenue	\$420,997	\$524,812	\$469,189	\$365,456	(\$159,356)	-30.36%
Expenditures						
Personnel Services	1,385,948	1,471,928	1,443,285	1,479,447	7,519	0.51%
Contractual Services	661,436	796,092	749,232	758,013	(38,079)	-4.78%
Supplies & Expenses	212,579	194,938	194,856	209,454	14,516	7.45%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	19,856	20,782	22,503	21,952	1,170	5.63%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	22,627	80,016	73,876	50,500	(29,516)	-36.89%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	12,500	15,625	12,500	0	0.00%
Total Expenditures	\$2,302,446	\$2,576,256	\$2,499,377	\$2,531,866	(\$44,390)	-1.72%
County Allocation	\$1,881,449	\$2,051,444	\$2,030,188	\$2,166,410	\$114,966	5.60%
Addition to (Use of) Fund Balance	(\$19,413)					

FACILITIES

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental revenues decrease by 22.97% based on estimated charges to the City of Stevens Point for facilities management services. On March 31, 2018, the City of Stevens Point vacated the portion of the County-City Building that had been occupied by the Stevens Point Police Department.
- Miscellaneous revenues decrease by 95.72% as Berkshire Hathaway vacated the 1039 Ellis Street property September 30, 2018.
- Personnel services increase overall by 0.51% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums.
- Contractual services decrease related to the estimated reduction in utility costs at the 1039 Ellis street property.
- Supplies and expenses increase by 7.45% due to projected increases in janitorial supplies, hardware, grounds repair supplies, and parts in 2019.
- Fixed charges increase 5.63% for projected insurance costs.
- Capital projects decrease overall due to the anticipated purchases of equipment scheduled for 2019.

FACILITIES

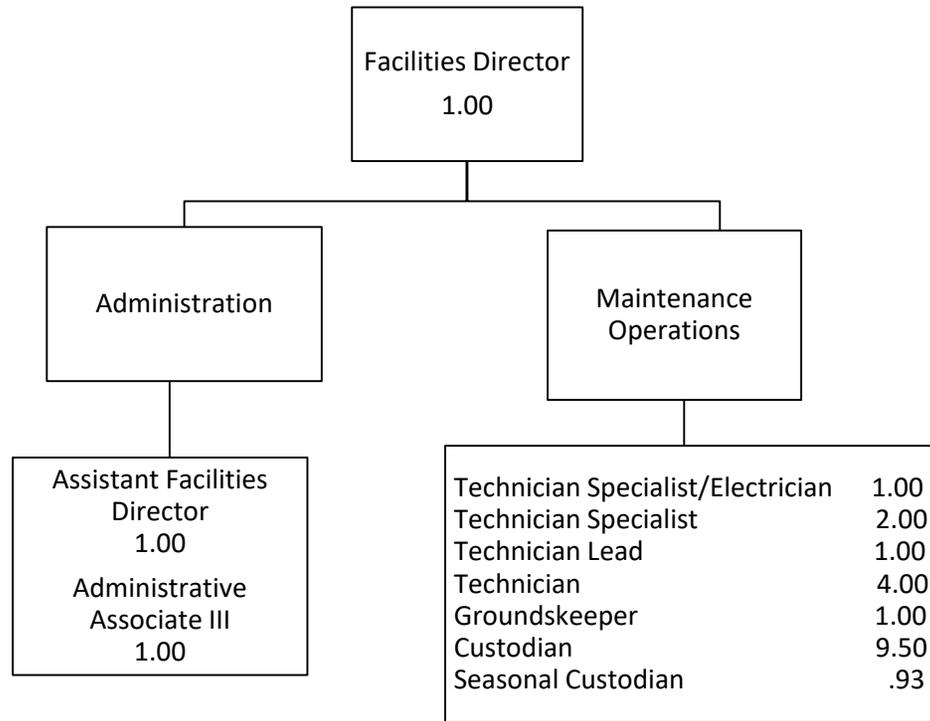
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Utilities	504,240
Building Maintenance & Repairs	55,996
Elevator Maintenance & Repairs	27,362
Waste Removal	24,910
Heating & Air Conditioning Services	18,600
Security Services	15,068
Janitorial Services	12,240
Fire Protection Services	11,701
Plumbing Services	8,735
Other Contractual	79,161
Total	758,013

CAPITAL OUTLAY

Description	Amount
Tractor with Mower Deck	32,000
Riding Vacuum	8,500
Replacement of Vacuums	5,000
Replacement of Public Space Furniture	5,000
Total	50,500

FACILITIES



Position Summary (FTE)	2017	2018	2019
Regular Positions	21.50	21.50	21.50
Extra Help	1.65	1.65	0.93
Total	23.15	23.15	22.43

TECHNOLOGY SERVICES

MISSION:

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

OVERVIEW:

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

Information Technology Services

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

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

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

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

Phone System Services

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

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

Managed Print Services

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

ON THE HORIZON:

As part of the on-going support for MUNIS, time will be spent in converting and testing data imported into the MUNIS system from the AS400 for Phase III implementation, including work orders, fixed assets, and inventory functions.

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

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

TECHNOLOGY SERVICES

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenue	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	1,817,868	2,294,603	2,292,324	2,345,860	51,257	2.23%
Miscellaneous Revenue	2,299	1,000	1,899	2,200	1,200	120.00%
Other Financing Sources	0	48,225	47,148	0	(48,225)	-100.00%
Total Revenue	\$1,820,167	\$2,343,828	\$2,341,371	\$2,348,060	\$4,232	0.18%
Expenditures						
Personnel Services	682,344	784,306	761,634	787,347	3,041	0.39%
Contractual Services	778,279	1,279,468	1,260,986	1,281,832	2,364	0.18%
Supplies & Expenses	182,230	152,640	173,634	152,620	(20)	-0.01%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	110,192	109,339	98,165	84,410	(24,929)	-22.80%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	0	0	0	0	0	N/A
Capital Projects	14,374	10,000	20,930	21,500	11,500	115.00%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	0	0	0	0	0	N/A
Future Operations Designations	0	8,075	26,022	20,351	12,276	152.02%
Total Expenditures	\$1,767,419	\$2,343,828	\$2,341,371	\$2,348,060	\$4,232	0.18%
County Allocation	(\$52,748)	\$0	\$0	\$0	\$0	N/A
Addition to (Use of) Fund Balance	\$52,748					

TECHNOLOGY SERVICES

FINANCIAL SUMMARY HIGHLIGHTS:

- Intergovernmental charges for services increase due to increase in charges to County departments for Information Technology Services. This allocation is based on the overall cost of IT services. Ascent tax system and land description/records system is being implemented in 2018 resulting in an increase to 2019 department allocations to reflect the new software.
- Miscellaneous revenues increased \$1,200 related to real estate data downloads.
- Other financing sources are reduced to zero in the 2019 budget and not anticipated. The 2018 budget included funds for data backup and recovery services.
- Personnel services increase overall by 0.39% due to a 1.00% annual adjustment increase to the County's wage and classification plan along with a 2.00% decrease for health insurance premiums
- Fixed charges decrease by \$24,929 based on the department's equipment depreciation schedule.
- Capital projects increase by 115% due to costs of network components and replacement of equipment.
- Future operations designations increase to reflect the amount of surplus from revenue over expenses.

TECHNOLOGY SERVICES

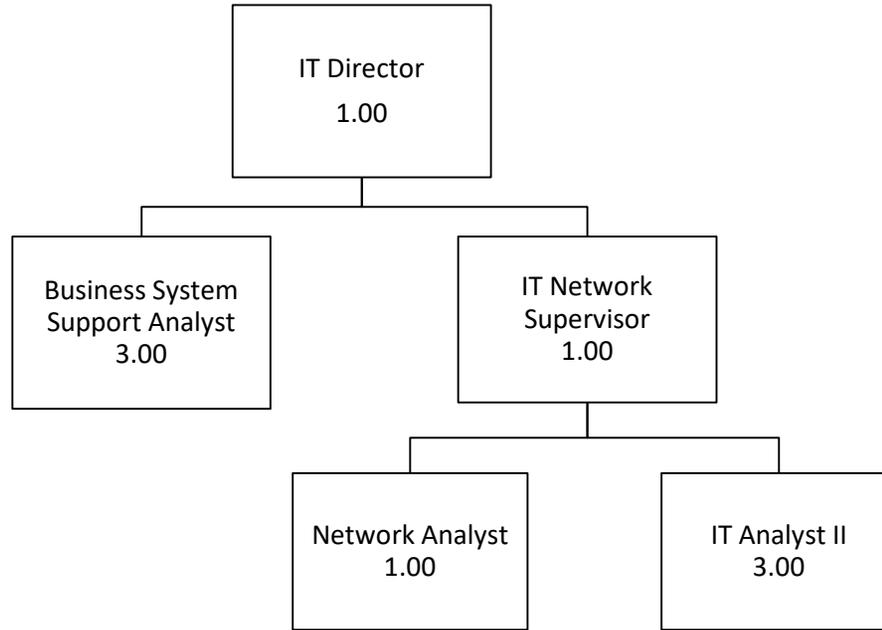
CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Software Maintenance	602,565
Software Licensing	183,253
Managed Print Services	135,365
Hardware Maintenance	129,290
Technical Support	70,500
Cellular Services	62,000
Data Lines & Circuits	47,100
Cable and Internet Services	28,580
Other Contractual	23,179
Total	1,281,832

CAPITAL OUTLAY

Description	Amount
Wireless Components	21,500

TECHNOLOGY SERVICES



Position Summary (FTE)	2017	2018	2019
Regular Positions	8.00	9.00	9.00
Extra Help	0.00	0.00	0.00
Total	8.00	9.00	9.00

NON-DEPARTMENTAL

MISSION:

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

OVERVIEW:

General Accounts

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

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

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

Sales Tax

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

Contingency Fund

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

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

General Insurances

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

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

Miscellaneous Employee Benefits

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

NON-DEPARTMENTAL

Non County Agency Funding

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

Land Preservation Fund

The Land Preservation Fund was established in October 2003, by County Board resolution after citizens requested the Park Commission to create a funding stream to purchase unique natural areas in Portage County. The resolution established the fund, set forth the Land Preservation Fund Committee (LPFC), and established that excess budgetary funds up to \$100,000 from prior year general government funds would be used to create and maintain the fund. All projects reviewed by the LPFC must complete an application and contribute a minimum of 50% cash match towards the project to be eligible for funding.

ON THE HORIZON:

The 2019 budget includes the addition of Personal Property Aid in the amount of \$210,328. Included in 2017 Act 59, the first personal property aid distribution to the County will be May 6, 2019. The aid is based on 2017 tax levies and 2017 locally assessed values. The aid payment directly reduces the County's levy limit by the same amount.

The County projects an increase of \$294,215 in sales tax collections based on the current collection projections for fiscal year 2018 and a projected increase for additional sales tax collections resulting from the recent United States Supreme Court ruling in *South Dakota v. Wayfair, Inc.* Beginning October 1, 2018, Wisconsin will require online and other remote sellers with no physical presence in the state to collect and remit the applicable sales or use tax on sales of taxable products and services in Wisconsin.

At this point in time, there is no need to increase the amount of contingency funds. The amount of existing fund balance is adequate to meet the needs for contingencies and the amount does not need to be increased as part of the County tax levy.

Non County Agency Funding remains flat in 2019.

NON-DEPARTMENTAL

FINANCIAL SUMMARY

	2017 Actual	2018 Modified Budget	2018 Projected Budget	2019 Budget	Change from 2018 Modified Budget	
					Amount Change	Percent Change
Revenue						
Taxes	18,728,022	19,247,770	19,274,154	19,666,027	418,257	2.17%
Intergovernmental Revenue	2,133,013	2,129,657	2,134,134	2,340,358	210,701	9.89%
Licenses and Permits	47,595	67,050	45,052	70,084	3,034	4.52%
Fines, Forfeits and Penalties	0	0	0	0	0	N/A
Public Charges for Service	229	199	200	199	0	0.00%
Intergovernmental Charges for Service	162,763	143,880	165,348	148,160	4,280	2.97%
Miscellaneous Revenue	189,385	203,704	172,278	63,000	(140,704)	-69.07%
Other Financing Sources	131,314	269,573	283,526	200,468	(69,105)	-25.63%
Total Revenue	\$21,392,321	\$22,061,833	\$22,074,692	\$22,488,296	\$426,463	1.93%
Expenditures						
Personnel Services	198,687	275,000	275,000	275,000	0	0.00%
Contractual Services	280,442	291,934	286,842	296,193	4,259	1.46%
Supplies & Expenses	508	655	812	812	157	23.97%
Building Materials	0	0	0	0	0	N/A
Fixed Charges	269,235	297,733	301,102	329,066	31,333	10.52%
Debt Service	0	0	0	0	0	N/A
Grants, Contributions, Indemnities	195,576	155,500	155,500	155,500	0	0.00%
Capital Projects	63,900	65,028	50,000	15,028	(50,000)	-76.89%
Cost Allocations	0	0	0	0	0	N/A
Transfers to Other Funds	160,930	0	0	0	0	N/A
Future Operations Designations	0	100,000	0	100,000	0	0.00%
Total Expenditures	\$1,169,278	\$1,185,850	\$1,069,256	\$1,171,599	(\$14,251)	-1.20%
County Allocation	(\$20,223,043)	(\$20,875,983)	(\$21,005,436)	(\$21,316,697)	(\$440,714)	2.11%
Addition to (Use of) Fund Balance	(\$109,169)					

NON-DEPARTMENTAL

FINANCIAL SUMMARY HIGHLIGHTS:

- NOTE: Although presented as part of the General Government classification for information, funding amounts for summary purposes are reported in the classifications for which services are provided and not in the General Government summary totals. The classifications for summary reporting are as follows:
 - General Government \$671,579
 - Public Safety \$351,492
 - Health & Human Services \$19,000
 - Culture, Recreation, & Education \$13,000
 - Conservation & Development \$166,528
- Property tax revenue increases 1.00%, or \$124,042, in the 2019 budget.
- The overall sales tax increases by 4.40%, or \$294,215 in the 2019 budget.
- Intergovernmental revenue increase by 9.90%, mainly due to the 2019 addition of \$207,479 for personal property aid and an increase of \$3,222 for exempt computer aid over the previous year.
- Licenses and permits increase by 4.52% for a projected increase to the dog license fee; however, this created a corresponding increase for intergovernmental charges for services.
- Miscellaneous revenue decrease of 69.07% is related to the removal of rental income for the 1039 Ellis Street property.
- Other financing sources decrease 25.63% in the 2019 budget. This is due to a decrease in fund balance related to County general insurance costs and land preservation funds.

- Personnel services remains flat for the 2019 budget.
- Contractual services increase 1.46% due to a CPI adjustment of 2.90% to our 2019 Humane Society of Portage County animal control contract.
- Fixed charges increased 10.52% or \$31,333. Overall insurance expenses increased slightly based on a projection of a 3% increase across insurances. Additional deductible payments increased \$25,892 or 52.70%
- Capital projects decrease \$50,000 or 76.89% due to land preservation available funds.

NON-DEPARTMENTAL

CONTRACTED SERVICES

Type of Services Provided	Annual Cost
Insurance	\$329,066
Humane Society of Portage County	268,144
Portage County Business Council	80,000
Housing Authority	20,000
Emergency Services	19,000
Stevens Point Area Convention & Visitors' Bureau	15,000
CAD Maintenance Support	11,909
Flexible Spending Benefit Administration	10,080
CAP Services, Inc.	6,500
Arts Alliance of Portage County	5,000
Portage County Historical Society	4,000
Amherst Fair Association	2,000
Rosholt Fair Association	2,000
2-1-1, United Way of Portage County	2,000
Insurance Broker Services	1,000
Other Contractual Services	5,060
Total	780,759

CAPITAL OUTLAY

Description	Amount
Land acquisition – To be determined	15,028