

# **PORTAGE COUNTY WISCONSIN**

**175 YEARS OF DEDICATED SERVICE PROVIDED  
TO THE CITIZENS OF PORTAGE COUNTY**

## **2018 BUDGET**

**Presented to the Portage County Board By:**

**Patty Dreier  
Portage County Executive**

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This budget in brief document is intended to provide a summary of the budget.  
The complete budget may be found on the Portage County web site at <http://www.co.portage.wi.us/departments/finance-department>.

**PORTAGE COUNTY**  
Patty Dreier



**OFFICE OF THE EXECUTIVE**  
County Executive

October 3, 2017

Dear Residents of Portage County:

It is my honor and privilege to present the 2018 Executive Budget. I believe it will serve us well as we balance changing needs and seize opportunities before us.

This budget retains all core local government services mandated by law and positions us to continue moving our County forward through these changing times.

This budget supports our tradition of resourcing services to protect children. It also has strong and supportive programs for people with mental health needs and addictions. It continues our Drug Court, a treatment court to reduce recidivism and associated jail bed days. Through an enhanced and expanded deferred prosecution program centered out of the District Attorney's Office, we will also improve our ability to hold greater numbers of low risk offenders accountable while diverting them from using limited court resources. We have "recycled" tax levy in various department budgets to reconfigure our resources and target essential priorities. In other words, "status quo" was thrown out the window.

As one citizen who is a seasoned professional in skilled nursing finances recently told me, "the system is broken," for nursing homes as we once knew them—the kind that stand alone like our

Portage County Health Care Center. Today's times call for continuums of care and services that provide modern accommodations and financial balances with assisted care and independent living options. Over the past few years, we have been trying to sustain an obsolete stand-alone model when there are many other viable options for providing skilled nursing care to frail elders and people with disabilities. This is why we are distributing a request for proposals yet this fall to see if we can generate other options and partners for a more sustainable future for these services in our County. With another million dollar funding gap since last year, we are not able to sustain this course without partners and without putting our core County mission and credit rating at risk!

In this budget, I have set aside \$5,000 to begin building a fund for another groundwater quality study in five years. By setting aside \$5,000 each year for five years, we will have enough for our next Countywide groundwater quality study to monitor our progress.

We all depend more on technology every day—and that same technology can also put us at risk from a security standpoint. This is why I have prioritized technology, our networks, and cybersecurity in this budget.

This budget also supports normal progression for our County employees on our salary scale plus a 2% annual adjustment to keep the scale up-to-date and working for us from an employee retention/attraction standpoint.

In the 2018 budget, I have set aside an additional \$104,053 for capital improvements *within our operating budget* bringing us to a total of \$879,500 for capital projects in our annual budget. Our goal is to reach \$1 million in our annual operating budget for capital projects so that we can be less reliant on borrowing for routine capital upgrades such as roof replacements and HVAC systems. These funds which help us “live more within our means” had been removed (spent) through a budget process prior to my election to this Office in 2010, so each year we have been rebuilding this fund with the goal of more sustainability in our fiscal approach.

After 1.09% of equalized valuation growth last year, we were happy to learn that our valuation this year increased by 4.96%. Portage County’s property values total about \$5.54 billion. Our net new growth is 1.43%. (It was 1.47 in 2017 and 1.00% in 2016.) Under a state law regarding levy limits, Portage County could only increase its levy by a maximum of \$330,889 over the previous year’s operating budget. The 2018 Budget does include the maximum increase to the levy limit.

Outside the levy limit is our Countywide Emergency Medical Services (EMS). The 2018 EMS Budget shows a 60.22% increase in the EMS Levy adding \$812,392. It supports the purchase of two ambulances (one replacement and one new), expands EMS services in the Plover area improving response times to some rural parts of the County, and includes a 1.5% increase on the contract to current providers.

The tax rate that I have proposed in 2018 is 5.18 or \$5.18/\$1,000. This means that for every \$1,000 of equalized value, the County levy is \$5.18 of County tax. For instance, the County’s property tax on a \$151,700 home, a median value for a home in Portage County now, would be \$785.81. The mill rate is 4 cents more than last year’s property taxes on a median home when the tax rate was 5.14 and a median home was \$147,600 with County taxes at \$758.66.

I have proposed a total 2018 County budget of \$103,874,702 which is a 1.22% increase over 2017’s amended budget. It includes our 2018 tax levy total of \$28,676,206. Our operating levy sees a 1.43% change.

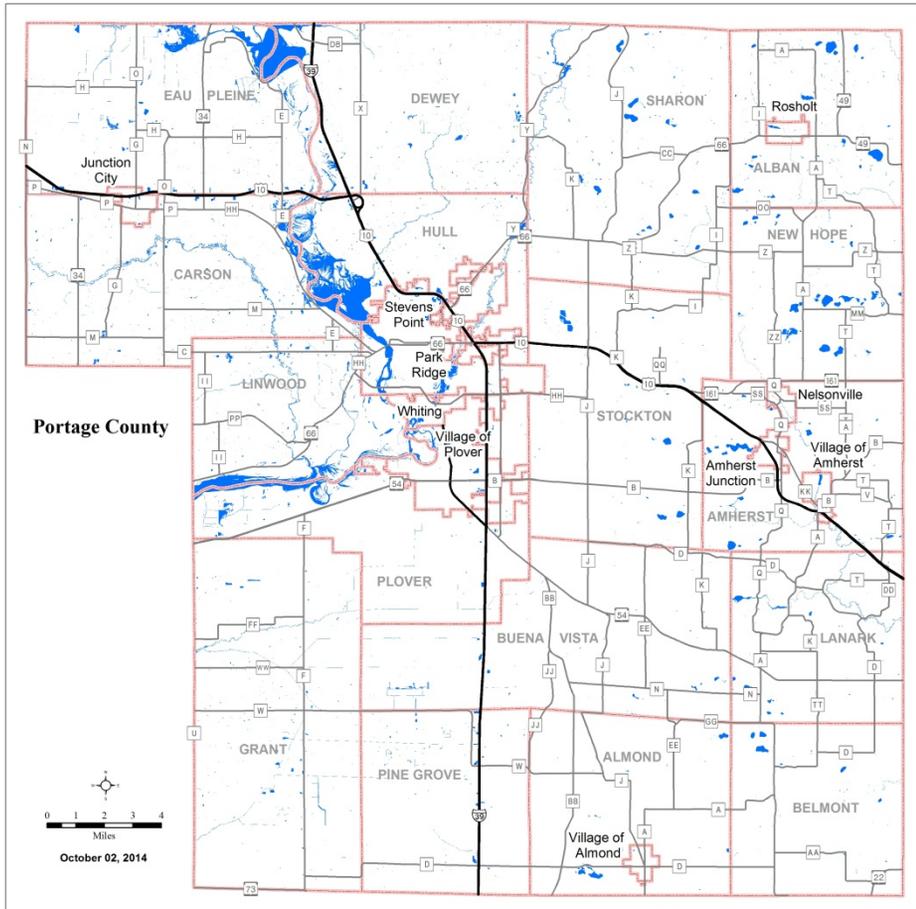
I invite you to learn more about the details of the 2018 budget by perusing the full budget book or the “budget in summary” document. I hope you will also take a look at the outline of my budget presentation which can be found at our County website, [www.co.portage.wi.us](http://www.co.portage.wi.us). Please call or email my office (715-346-1997 or [dreierp@co.portage.wi.us](mailto:dreierp@co.portage.wi.us)) or contact your County Board Supervisor to share your feedback! Together, I am sure we will create an even better way to move forward. Thank you for putting your trust in me—not just this year, but for the past eight years of my service as your County Executive.



Patty Dreier  
Portage County Executive

# PORTAGE COUNTY, WISCONSIN – COMMUNITY PROFILE

## Portage County Map:



## Portage County Mission Statement:

It is the mission of Portage County government to enhance the quality of life for all its residents by providing fiscally responsible services that enable our citizens to build productive communities, families, and lives.

## Portage County in Brief:

Portage County, located in central Wisconsin, covers an area of 823 square miles. Intersected by two major highways, US Highway 10 and Interstate 39/US Highway 51, the County is approximately 170 miles east of Minneapolis/St. Paul, 50 miles west of Green Bay, and 155 miles northwest of Milwaukee.

Founded in 1842, Portage County has a diverse landscape and rich culture. Its roots are in the logging industry and trading posts that defined its communities. Major commerce of the area now includes agriculture, food processing, manufacturing, insurance, and education. The rural setting of the County also allows for year-round recreational areas including parks, lakes, streams; the 26-mile Green Circle Trail for biking, hiking, and jogging; numerous cultural festivals, live music/entertainment venues, restaurants, coffee shops, and shopping locations.

The County is governed by a County Executive and a 25-member Board of Supervisors, elected from one city, nine villages, and seventeen townships, with an estimated population of 70,761 (*WI Demographic Services Center, 2017 estimate*). The County seat is located in the City of Stevens Point.

## Portage County Municipalities:

1 City	Stevens Point
17 Townships	Alban, Almond, Amherst, Belmont, Buena Vista, Carson, Dewey, Eau Pleine, Grant, Hull, Lanark, Linwood, New Hope, Pine Grove, Plover, Sharon, Stockton
9 Villages	Almond, Amherst, Amherst Junction, Junction City, Nelsonville, Park Ridge, Plover, Rosholt, Whiting

## PORTAGE COUNTY, WISCONSIN – COMMUNITY PROFILE

### Largest Employers (alpha order):

AIG/Travel Guard	Lands' End	Stevens Point Area Public School District
Associated Bank	McCain Foods USA	University of Wisconsin – Stevens Point
City of Stevens Point	Ministry St. Michaels (part of Ascension)	Verso Corporation
Copp's Food Center	Monogram Goods	Walmart
Del Monte Corporation	Portage County	Worzalla Publishing
Donaldson Company	Sentry Insurance	YMCA of St. Pt. Area
HO Wolding	Skyward	

*Source: Portage County Business Council*

### Employment by Industry:

<ul style="list-style-type: none"> <li>• Educational services, and health care and social assistance</li> </ul>
<ul style="list-style-type: none"> <li>• Manufacturing</li> </ul>
<ul style="list-style-type: none"> <li>• Retail trade</li> </ul>
<ul style="list-style-type: none"> <li>• Arts, entertainment, and recreation, and accommodation and food services</li> </ul>
<ul style="list-style-type: none"> <li>• Finance and insurance, and real estate and rental and leasing</li> </ul>
<ul style="list-style-type: none"> <li>• Agriculture, forestry, transportation and warehousing, professional and scientific</li> </ul>

*Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates*

### Principal Tax Payers:

Sentry Insurance	Service Cold Storage, LLC
Skygroup, LLC	Walmart Real Estate
American Intl. Realty Corp.	S-H Forty-Nine Propco-Oakridge, LLC
Seramur Family Ltd., Partnership	NewPage Wisconsin System, Inc.
Marshfield Clinic	Heritage Inv. Co.

*Source: Portage County Treasurers Office of Tax Year 2016*

### Miles of Roads and Streets:

State	157
County	434
City, Villages, and Towns	1,308

*Source: Wisconsin Department of Transportation*

### Income, Jobs, & Unemployment:

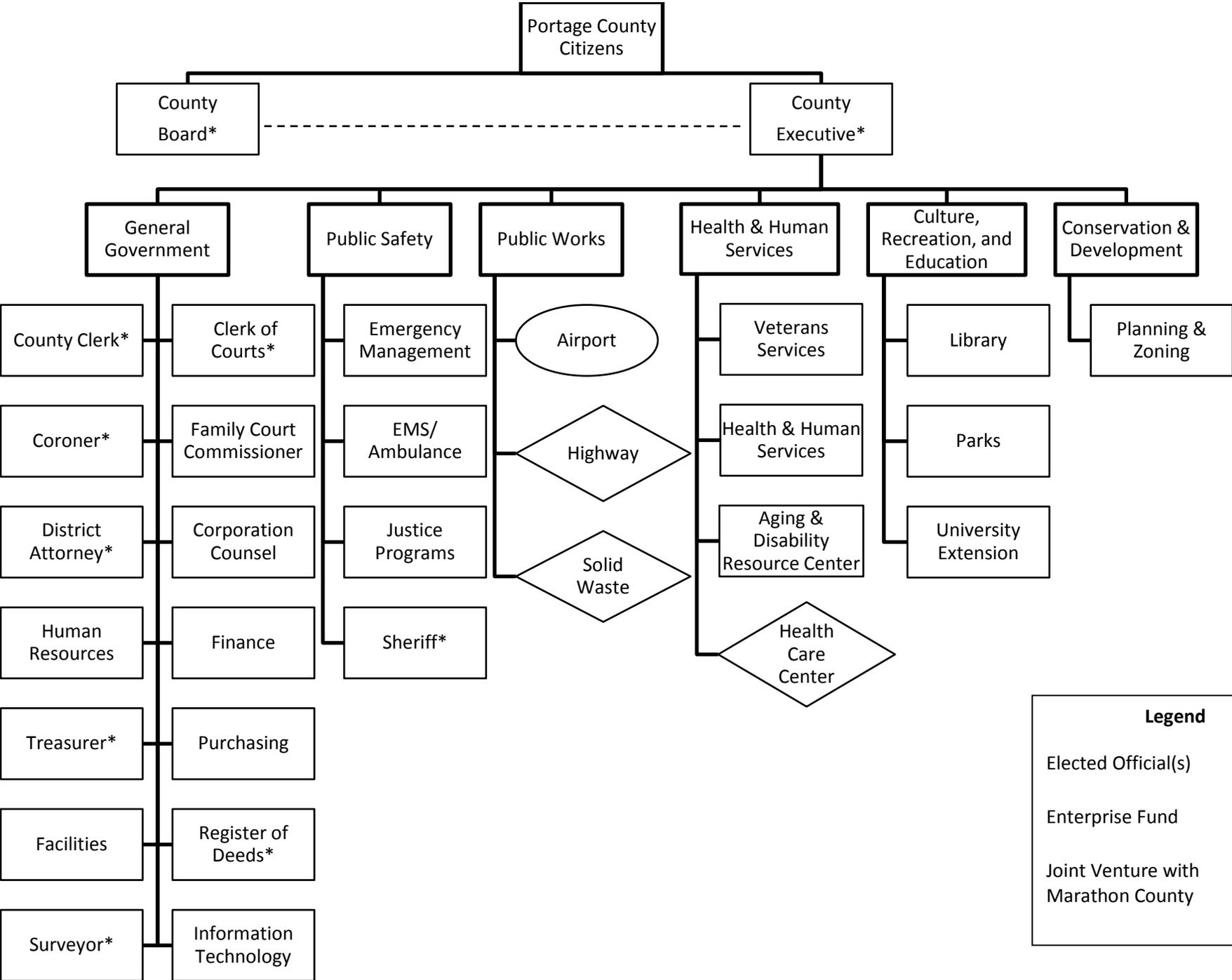
Per Capita Income	\$26,071	Civilian Labor Force	39,180
Median Family Income	\$66,709	Portage County 2016 Annual Unemployment Rate	3.9%
Median Non-Family Income	\$27,654	Wisconsin 2016 Annual Unemployment Rate	4.1%

*Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates and Wisconsin Department of Workforce Development*

### Education:

<b>Elementary/Secondary</b>	
Almond/Bancroft	Pacelli Catholic Schools – St. Bronislava and St. Stephen
Saint Adalbert Catholic School	Rosholt
Stevens Point – Bannach, Jefferson School for the Arts, Kennedy, Madison, McDill, McKinley, Plover-Whiting, Roosevelt I.D.E.A., & Washington	St. Paul Lutheran School
	Tomorrow River/Amherst
	Wisconsin Rapids – Grant
<b>Junior High/High Schools</b>	
Almond/Bancroft	P.J. Jacobs Junior High School
Ben Franklin Junior High School	Point of Discovery School
Charles F. Fernandez Center for Alternative Learning	Stevens Point Area Senior High School
Pacelli Catholic Middle and High School	Rosholt
	Tomorrow River/Amherst
<b>Post-Secondary</b>	
Mid-State Technical College	University of Wisconsin-Stevens Point

# PORTAGE COUNTY ORGANIZATIONAL CHART



**Legend**

- Elected Official(s)      \*
- Enterprise Fund              ◇
- Joint Venture with Marathon County      ○

## 2018 TAX LEVY SUMMARY

The Portage County Tax Levy of \$28,676,206 is levied at a rate of \$5.18 (up from \$5.14) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$23,534,857	\$4.25
Debt Service Levy	2,754,871	0.50
Countywide EMS Levy	2,161,478	0.39
Bridge & Culvert Aid Levy	225,000	0.04
<b>TOTAL LEVY</b>	<b>\$28,676,206</b>	<b>\$5.18</b>

The general County Tax Levy of \$23,534,857 is levied at a rate of \$4.25 (down from \$4.40) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$2,754,871 is levied at a rate of \$0.50 (up from \$0.45) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$2,161,478 is levied at a rate of \$0.39 (up from \$0.25) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$225,000 is levied at a rate of \$0.04 (same as previous year) per \$1,000 of equalized value of all eligible property in the County.

**The tax levy for the 2018 budget is in compliance with the County Tax Levy limit as defined in sec. 66.0602, Wis. Stats.**

Due to the varied assessment ratios of equalized values determined by the State Department of Revenue and property value changes (inflation/deflation), the tax bill impact on a specific property will vary.

However, for illustration purposes, the median home value in Portage County is \$151,700 according to the U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.18 per \$1,000 of equalized value:

$$\$151,700 \times \$5.18 / \$1,000 = \$785.81$$

This means that an owner of a \$151,700 should expect to pay \$785.81 for County services for taxes levied in 2017 for the 2018 budget.

## 2018 COUNTY WIDE BUDGET SUMMARY

	2016 Actual	2017		2018 Budget	Change from 2017 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
<b>Revenue by Classification</b>						
Taxes	33,469,170	34,424,446	33,844,198	35,974,560	1,550,114	4.50%
Intergovernmental Revenue	16,009,537	15,913,069	15,802,580	17,102,720	1,189,651	7.48%
Licenses and Permits	413,847	402,193	403,955	466,255	64,062	15.93%
Fines, Forfeits and Penalties	359,505	352,180	388,800	371,391	19,211	5.45%
Public Charges for Service	14,017,469	14,477,931	14,698,608	15,736,951	1,259,020	8.70%
Intergovernmental Charges for Service	22,379,590	27,260,212	23,511,640	24,477,892	(2,782,320)	-10.21%
Miscellaneous Revenue	1,989,425	2,495,553	1,916,939	2,414,505	(81,048)	-3.25%
Note Proceeds	-	2,800,000	2,100,000	2,581,263	(218,737)	-7.81%
Other Financing Sources	1,914,386	4,495,728	4,056,214	4,749,165	253,437	5.64%
<b>Total Revenue</b>	<b>\$ 90,552,929</b>	<b>\$102,621,312</b>	<b>\$ 96,722,934</b>	<b>\$103,874,702</b>	<b>\$ 1,253,390</b>	<b>1.22%</b>
<b>Expenditures by Classification</b>						
General Government	18,341,542	23,723,294	19,666,741	21,228,463	(2,494,831)	-10.52%
Public Safety	15,014,946	16,186,466	16,368,369	17,339,864	1,153,398	7.13%
Public Works	19,638,790	22,199,050	19,430,613	24,377,721	2,178,671	9.81%
Health and Human Services	25,764,425	26,108,673	26,358,246	27,395,919	1,287,246	4.93%
Culture, Recreation, & Education	3,291,981	3,594,153	3,578,760	3,573,875	(20,278)	-0.56%
Conservation and Development	1,667,997	2,056,301	1,961,368	2,341,139	284,838	13.85%
Capital Outlay	1,810,524	4,728,536	3,024,682	2,954,500	(1,774,036)	-37.52%
Debt Service	2,575,438	2,609,303	2,594,879	3,624,258	1,014,955	38.90%
Other Financing Uses	363,304	1,415,536	3,847,147	1,038,963	(376,573)	-26.60%
<b>Total Expenditures</b>	<b>\$ 88,468,947</b>	<b>\$102,621,312</b>	<b>\$ 96,830,805</b>	<b>\$103,874,702</b>	<b>\$ 1,253,390</b>	<b>1.22%</b>

2018 BUDGET SUMMARY BY FUND

	1/1/2018	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2018	
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES		TOTAL EXPENSES	PROJECTED FUND BALANCE
GENERAL FUND	21,064,948	12,546,297	15,382,239	124,167	28,052,703	-	28,461,110	28,461,110	(408,407)	20,656,541
SPECIAL REVENUE FUNDS										
Highway	3,017,012	4,366,164	4,884,392	-	9,250,556	-	9,434,106	9,434,106	(183,550)	2,833,462
Health & Human Services	1,757,672	5,153,085	11,243,449	-	16,396,534	96,814	16,396,534	16,493,348	(96,814)	1,660,858
Aging & Disability Resource Center	903,079	714,811	2,247,450	-	2,962,261	-	3,044,937	3,044,937	(82,676)	820,403
Land Records Modernization	76,221	-	147,888	-	147,888	-	151,236	151,236	(3,348)	72,873
Jail Assessment	399,388	-	68,000	-	68,000	-	100,000	100,000	(32,000)	367,388
EMS/Ambulance	925,649	2,161,478	1,715,000	-	3,876,478	-	4,195,798	4,195,798	(319,320)	606,329
Business Park	7,182,304	-	523,500	-	523,500	-	424,140	424,140	99,360	7,281,664
Community Development Block Grant	8,717	-	8	-	8	-	225	225	(217)	8,500
REDRLF	45,941	-	60	-	60	-	-	-	60	46,001
Total Special Revenue Funds	14,315,983	12,395,538	20,829,747	-	33,225,285	96,814	33,746,976	33,843,790	(618,505)	13,697,478
DEBT SERVICE	128,928	2,754,871	786,563	4,188	3,545,622	-	3,624,258	3,624,258	(78,636)	50,292
CAPITAL PROJECTS	11,363,894	879,500	305,000	-	1,184,500	-	2,954,500	2,954,500	(1,770,000)	9,593,894
ENTERPRISE FUNDS										
Highway	6,894,618	-	12,779,637	-	12,779,637	-	12,686,706	12,686,706	92,931	6,987,549 (A)
Health Care Center	2,290,487	100,000	7,258,526	-	7,358,526	4,188	8,275,221	8,279,409	(920,883)	1,369,604 (A)
Solid Waste	3,075,978	-	2,370,485	-	2,370,485	-	2,256,909	2,256,909	113,576	3,189,554 (A)
Total Enterprise Funds	12,261,083	100,000	22,408,648	-	22,508,648	4,188	23,218,836	23,223,024	(714,376)	11,546,707
INTERNAL SERVICE FUNDS										
Technology Services	482,033	-	2,295,603	-	2,295,603	-	2,287,528	2,287,528	8,075	490,108
Health Insurance	7,197,932	-	8,002,684	-	8,002,684	27,353	7,975,331	8,002,684	-	7,197,932
Risk Management/Workers' Compensation	1,447,627	-	438,847	-	438,847	-	567,200	567,200	(128,353)	1,319,274
Total Internal Service Funds	9,127,592	-	10,737,134	-	10,737,134	27,353	10,830,059	10,857,412	(120,278)	9,007,314
TOTALS	68,262,428	28,676,206	70,449,331	128,355	99,253,892	128,355	102,835,739	102,964,094	(3,710,202)	64,552,226
FUND BALANCE APPLIED/(USED)					4,620,810			910,608		
TOTAL COUNTY BUDGET					103,874,702			103,874,702		

(A) Includes costs of undepreciated fixed assets (i.e., buildings and equipment).

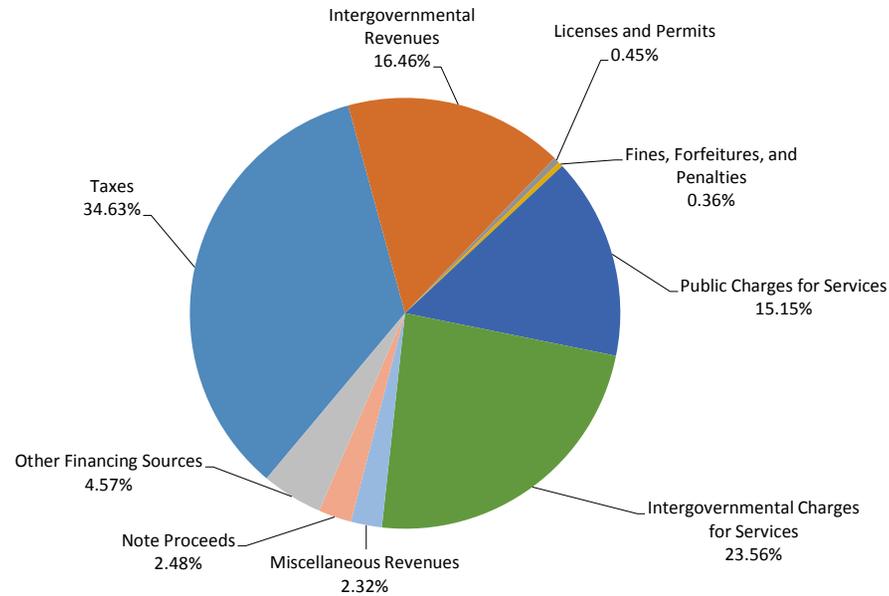
2018 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2018 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2018 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
<b>GENERAL GOVERNMENT</b>										
County Clerk	153,741	684,564	34,537	-	719,101	-	805,995	805,995	(86,894)	66,847
Clerk of Courts & Courts	-	638,759	978,295	-	1,617,054	-	1,617,054	1,617,054	-	-
Family Court Commissioner	-	75,273	38,730	-	114,003	-	114,003	114,003	-	-
Coroner	-	120,029	16,650	-	136,679	-	136,679	136,679	-	-
District Attorney	18,059	405,703	112,000	-	517,703	-	517,703	517,703	-	18,059
Register of Deeds	165,575	(3,496)	486,800	-	483,304	-	483,304	483,304	-	165,575
Surveyor	-	34,743	100	-	34,843	-	34,843	34,843	-	-
Land Records Modernization	76,221	-	147,888	-	147,888	-	151,236	151,236	(3,348)	72,873
Treasurer	-	275,074	1,258,219	-	1,533,293	-	275,324	275,324	1,257,969	1,257,969
County Executive	-	209,522	-	-	209,522	-	209,552	209,522	-	-
Corporation Counsel	-	569,065	62,370	96,814	728,249	-	728,249	728,249	-	-
Human Resources	-	406,223	2,870	27,353	436,446	-	436,446	436,446	-	-
Health Insurance	7,197,932	-	8,002,684	-	8,002,684	27,353	7,975,331	8,002,684	-	7,197,932
Finance	-	1,508,965	30	-	1,508,995	-	1,513,995	1,513,995	(5,000)	(5,000)
Risk Mgmt/Workers' Comp	1,447,627	-	438,847	-	438,847	-	567,200	567,200	(128,353)	1,319,274
Purchasing	-	232,099	1,500	-	233,599	-	233,599	233,599	-	-
Facilities	125,166	1,990,614	482,312	-	2,472,926	-	2,502,926	2,502,926	(30,000)	95,166
Technology Services	482,033	-	2,295,603	-	2,295,603	-	2,287,528	2,287,528	8,075	490,108
Non-Departmental Accounts	19,275,386	(9,498,761)	9,245,963	-	(252,798)	-	1,174,744	1,174,744	(1,427,542)	17,847,844
<b>Total General Government</b>	<b>28,941,740</b>	<b>(2,351,624)</b>	<b>23,605,398</b>	<b>124,167</b>	<b>21,377,941</b>	<b>27,353</b>	<b>21,765,711</b>	<b>21,793,034</b>	<b>(415,093)</b>	<b>28,526,647</b>
<b>PUBLIC SAFETY</b>										
EMS/Ambulance Services	925,649	2,161,478	1,715,000	-	3,876,478	-	4,195,798	4,195,798	(319,320)	606,329
Justice Programs	-	382,705	138,100	-	520,805	-	520,805	520,805	-	-
Sheriff	707,102	10,280,240	1,029,408	-	11,309,648	-	11,421,278	11,421,278	(111,630)	595,472
Emergency Management	-	118,868	90,091	-	208,959	-	208,959	208,959	-	-
Jail Assessment	399,388	-	68,000	-	68,000	-	100,000	100,000	(32,000)	367,388
<b>Total Public Safety</b>	<b>2,032,139</b>	<b>12,943,291</b>	<b>3,040,599</b>	<b>-</b>	<b>15,983,890</b>	<b>-</b>	<b>16,446,840</b>	<b>16,446,840</b>	<b>(462,950)</b>	<b>1,569,189</b>
<b>PUBLIC WORKS</b>										
Highway-Special Revenue Fund	3,017,012	4,366,164	4,884,392	-	9,250,556	-	9,434,106	9,434,106	(183,550)	2,833,462
Highway-Enterprise Fund	6,894,618	-	12,779,637	-	12,779,637	-	12,686,706	12,686,706	92,931	6,987,549
Solid Waste	3,075,978	-	2,370,485	-	2,370,485	-	2,256,909	2,256,909	113,576	3,189,554
<b>Total Public Works</b>	<b>12,987,608</b>	<b>4,366,164</b>	<b>20,034,514</b>	<b>-</b>	<b>24,400,678</b>	<b>-</b>	<b>24,377,721</b>	<b>24,377,721</b>	<b>22,957</b>	<b>13,010,565</b>

2018 BUDGET SUMMARY BY CLASSIFICATION

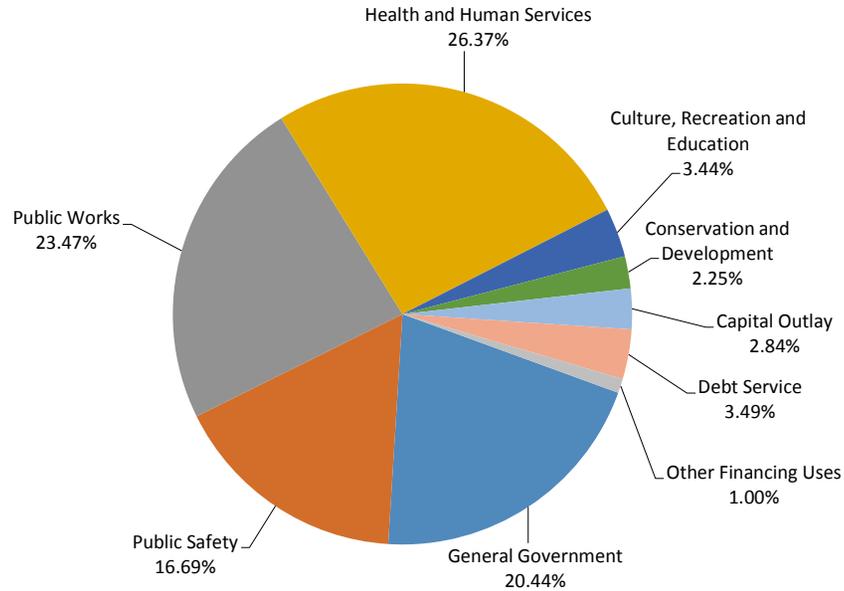
	1/1/2018 PROJECTED FUND BALANCE	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2018 PROJECTED FUND BALANCE	
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES			TOTAL EXPENSES
<b>HEALTH &amp; HUMAN SERVICES</b>										
Veterans Service	52,417	195,561	15,000	-	210,561	-	214,561	214,561	(4,000)	48,417
Health & Human Services	1,757,672	5,153,085	11,243,449	-	16,396,534	96,814	16,396,534	16,493,348	(96,814)	1,660,858
Aging & Disability Resource Center	903,079	714,811	2,247,450	-	2,962,261	-	3,044,937	3,044,937	(82,676)	820,403
Health Care Center	2,290,487	100,000	7,258,526	-	7,358,526	4,188	8,275,221	8,279,409	(920,883)	1,369,604
<b>Total Health &amp; Human Services</b>	<b>5,003,655</b>	<b>6,163,457</b>	<b>20,764,425</b>	<b>-</b>	<b>26,927,882</b>	<b>101,002</b>	<b>27,931,253</b>	<b>28,032,255</b>	<b>(1,104,373)</b>	<b>3,899,282</b>
<b>CULTURE, RECREATION, &amp; EDUCATION</b>										
Library	41,579	1,690,725	56,640	-	1,747,365	-	1,739,865	1,739,865	7,500	49,079
University Extension	-	285,418	23,436	-	308,854	-	308,854	308,854	-	-
Parks	288,256	928,779	522,527	-	1,451,306	-	1,512,156	1,512,156	(60,850)	227,406
<b>Total Culture, Recreation, &amp; Education</b>	<b>329,835</b>	<b>2,904,922</b>	<b>602,603</b>	<b>-</b>	<b>3,507,525</b>	<b>-</b>	<b>3,560,875</b>	<b>3,560,875</b>	<b>(53,350)</b>	<b>276,485</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>										
Planning & Zoning	237,667	1,015,625	786,661	-	1,802,286	-	1,750,246	1,750,246	52,040	289,707
Community Development Block Grant	8,717	-	8	-	8	-	225	225	(217)	8,500
REDRLF	45,941	-	60	-	60	-	-	-	60	46,001
Portage County Business Park	7,182,304	-	523,500	-	523,500	-	424,140	424,140	99,360	7,281,664
<b>Total Conservation &amp; Development</b>	<b>7,474,629</b>	<b>1,015,625</b>	<b>1,310,229</b>	<b>-</b>	<b>2,325,854</b>	<b>-</b>	<b>2,174,611</b>	<b>2,174,611</b>	<b>151,243</b>	<b>7,625,872</b>
<b>DEBT SERVICE</b>	<b>128,928</b>	<b>2,754,871</b>	<b>786,563</b>	<b>4,188</b>	<b>3,545,622</b>	<b>-</b>	<b>3,624,258</b>	<b>3,624,258</b>	<b>(78,636)</b>	<b>50,292</b>
<b>CAPITAL PROJECTS</b>	<b>11,363,894</b>	<b>879,500</b>	<b>305,000</b>	<b>-</b>	<b>1,184,500</b>	<b>-</b>	<b>2,954,500</b>	<b>2,954,500</b>	<b>(1,770,000)</b>	<b>9,593,894</b>
<b>TOTALS</b>	<b>68,262,428</b>	<b>28,676,206</b>	<b>70,449,331</b>	<b>128,355</b>	<b>99,253,892</b>	<b>128,355</b>	<b>102,835,769</b>	<b>102,964,094</b>	<b>(3,710,202)</b>	<b>64,552,226</b>
FUND BALANCE APPLIED/(USED)					<u>4,620,810</u>			<u>910,608</u>		
<b>TOTAL COUNTY BUDGET</b>					<u><u>103,874,702</u></u>			<u><u>103,874,702</u></u>		

## 2018 REVENUES BY CLASSIFICATION – ALL FUNDS



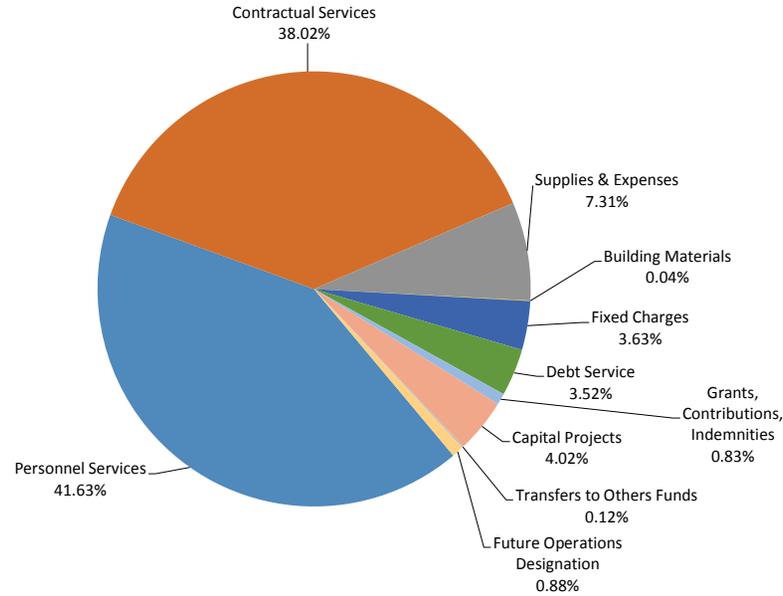
	Change from 2017 Modified Budget			
	2017 Modified Budget	2018 Proposed Budget	Amount Change	Percent Change
Taxes	34,424,446	35,974,560	1,550,114	4.50%
Intergovernmental Revenues	15,913,069	17,102,720	1,189,651	7.48%
Licenses and Permits	402,193	466,255	64,062	15.93%
Fines, Forfeitures, and Penalties	352,180	371,391	19,211	5.45%
Public Charges for Services	14,477,931	15,736,951	1,259,020	8.70%
Intergovernmental Charges for Services	27,260,212	24,477,892	(2,782,320)	-10.21%
Miscellaneous Revenues	2,495,553	2,414,505	(81,048)	-3.25%
Note Proceeds	2,800,000	2,581,263	(218,737)	-7.81%
Other Financing Sources	4,495,728	4,749,165	253,437	5.64%
<b>Total Revenues</b>	<b>102,621,312</b>	<b>103,874,702</b>	<b>1,253,390</b>	<b>1.22%</b>

## 2018 EXPENDITURES BY CLASSIFICATION – ALL FUNDS



	<b>Change from 2017 Modified Budget</b>			
	<b>2017 Modified Budget</b>	<b>2018 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
General Government	23,723,294	21,228,463	(2,494,831)	-10.52%
Public Safety	16,186,466	17,339,864	1,153,398	7.13%
Public Works	22,199,050	24,377,721	2,178,671	9.81%
Health and Human Services	26,108,673	27,395,919	1,287,246	4.93%
Culture, Recreation and Education	3,594,153	3,573,875	(20,278)	-0.56%
Conservation and Development	2,056,301	2,341,139	284,838	13.85%
Capital Outlay	4,728,536	2,954,500	(1,774,036)	-37.52%
Debt Service	2,609,303	3,624,258	1,014,955	38.90%
Other Financing Uses	1,415,536	1,038,963	(376,573)	0.00%
<b>Total Expenses</b>	<b>102,621,312</b>	<b>103,874,702</b>	<b>1,253,390</b>	<b>1.22%</b>

## 2018 EXPENDITURES BY OBJECT CODE – ALL FUNDS



	Change from 2017 Modified Budget			
	2017 Modified Budget	2018 Proposed Budget	Amount Change	Percent Change
Personnel Services	42,442,433	43,244,987	802,554	1.89%
Contractual Services	37,828,941	39,497,342	1,668,401	4.41%
Supplies & Expenses	7,579,600	7,592,971	13,371	0.18%
Building Materials	55,169	45,570	(9,599)	-17.40%
Fixed Charges	4,052,137	3,772,507	(279,630)	-6.90%
Debt Service	2,609,303	3,654,258	1,044,955	40.05%
Grants, Contributions, Indemnities	864,205	857,176	(7,029)	-0.81%
Capital Projects	5,773,988	4,170,928	(1,603,060)	-27.76%
Transfers to Others Funds	610,573	128,355	(482,218)	0.00%
Future Operations Designation	804,963	910,608	105,645	13.12%
<b>Total Expenses</b>	<b>102,621,312</b>	<b>103,874,702</b>	<b>1,253,390</b>	<b>1.22%</b>

**2017 ESTIMATED FUND BALANCE**

	Special Revenue				Enterprise	Internal Service	Total
	General Fund	Funds	Debt Service	Capital Projects	Funds	Funds	
<b>Estimated Fund Balance 1/1/2017</b>	\$ 22,445,096	\$ 14,289,202	\$ 314,149	\$ 11,476,998	\$ 12,114,126	\$ 7,939,795	68,579,366
<b>Revenues</b>							
Property Tax	12,467,733	11,394,911	2,364,226	775,447	100,000	-	27,102,317
All Other Taxes	6,741,881	-	-	35,756	-	-	6,777,637
Intergovernmental Revenues	3,353,586	11,611,022	-	-	802,216	-	15,766,824
Licenses and Permits	177,955	220,000	-	-	6,000	-	403,955
Fines, Forfeitures and Penalties	247,800	141,000	-	-	-	-	388,800
Public Charges for Services	1,931,684	4,179,480	36,563	-	8,550,881	-	14,698,608
Intergovernmental Revenues	1,095,713	33,399	-	-	11,793,815	10,588,713	23,511,640
Miscellaneous Revenues	875,270	584,295	-	375	147,235	309,764	1,916,939
Note Proceeds	-	-	-	2,100,000	-	-	2,100,000
Transfers In	191,215	-	8,869	-	345,431	-	545,515
Revenue Subtotal	27,082,837	28,164,107	2,409,658	2,911,578	21,745,578	10,898,477	93,212,235
Fund Balance Applied	1,497,307	476,486	185,221	711,345	563,165	185,046	3,618,570
Total Revenue	\$ 28,580,144	\$ 28,640,593	\$ 2,594,879	\$ 3,622,923	\$ 22,308,743	\$ 11,083,523	\$ 96,830,805
<b>Expenditures Restated by Object Group</b>							
General Government	9,835,923	147,325	-	-	-	9,683,493	19,666,741
Public Safety	12,602,379	3,765,990	-	-	-	-	16,368,369
Public Works	-	5,956,859	-	-	13,473,754	-	19,430,613
Health and Human Services	269,613	17,972,635	-	-	8,115,998	-	26,358,246
Culture, Recreation, & Education	3,578,760	-	-	-	-	-	3,578,760
Conservation and Development	1,769,847	191,521	-	-	-	-	1,961,368
Capital Outlay	-	-	-	3,024,682	-	-	3,024,682
Debt Service	-	-	2,594,879	-	-	-	2,594,879
Transfers Out	406,463	102,996	-	-	8,869	27,187	545,515
Expenditures Subtotal	28,462,985	28,137,326	2,594,879	3,024,682	21,598,621	9,710,680	93,529,173
Designated for Future Use	117,159	503,267	-	598,241	710,122	1,372,843	3,301,632
Total Expenditures	\$ 28,580,144	\$ 28,640,593	\$ 2,594,879	\$ 3,622,923	\$ 22,308,743	\$ 11,083,523	\$ 96,830,805
<b>Estimated Fund Balance 12/31/2017</b>	\$ 21,064,948	\$ 14,315,983	\$ 128,928	\$ 11,363,894	\$ 12,261,083	\$ 9,127,592	\$ 68,262,428

Summary of Fund Balances	General Fund	Special Revenue	Debt Service	Capital Projects
		Funds		
Nonspendable	4,718,326	86,152	-	-
Restricted	459,918	1,704,683	128,928	3,576,898
Committed	2,364,634	10,858,282	-	6,283,951
Assigned	2,040,604	1,666,866	-	1,503,045
Unassigned	11,481,466	-	-	-
<b>Estimated Fund Balance Total</b>	\$ 21,064,948	\$ 14,315,983	\$ 128,928	\$ 11,363,894

**2018 ESTIMATED FUND BALANCE**

	Special Revenue				Enterprise	Internal Service	Total
	General Fund	Funds	Debt Service	Capital Projects	Funds	Funds	
<b>Estimated Fund Balance 1/1/2018</b>	\$ 21,064,948	\$ 14,315,983	\$ 128,928	\$ 11,363,894	\$ 12,261,083	\$ 9,127,592	68,262,428
<b>Revenues</b>							
Property Tax	12,546,297	12,395,538	2,754,871	879,500	100,000	-	28,676,206
All Other Taxes	7,298,354	-	-	-	-	-	7,298,354
Intergovernmental Revenues	3,444,328	12,857,602	-	35,000	765,790	-	17,102,720
Licenses and Permits	212,255	249,000	-	-	5,000	-	466,255
Fines, Forfeitures and Penalties	230,391	141,000	-	-	-	-	371,391
Public Charges for Services	2,076,712	4,178,200	786,563	-	8,695,476	-	15,736,951
Intergovernmental Revenues	1,071,055	33,493	-	270,000	12,768,137	10,335,207	24,477,892
Miscellaneous Revenues	1,049,144	789,189	-	-	174,245	401,927	2,414,505
Note Proceeds	-	2,581,263	-	-	-	-	2,581,263
Transfers In	124,167	-	4,188	-	-	-	128,355
Revenue Subtotal	28,052,703	33,225,285	3,545,622	1,184,500	22,508,648	10,737,134	99,253,892
Fund Balance Applied	621,567	919,605	78,636	1,770,000	1,102,649	128,353	4,620,810
Total Revenue	\$ 28,674,270	\$ 34,144,890	\$ 3,624,258	\$ 2,954,500	\$ 23,611,297	\$ 10,865,487	\$ 103,874,702
<b>Expenditures Restated by Object Group</b>							
General Government	10,247,168	151,236	-	-	-	10,830,059	21,228,463
Public Safety	12,489,732	4,850,132	-	-	-	-	17,339,864
Public Works	-	9,434,106	-	-	14,943,615	-	24,377,721
Health and Human Services	233,561	18,887,137	-	-	8,275,221	-	27,395,919
Culture, Recreation, & Education	3,573,875	-	-	-	-	-	3,573,875
Conservation and Development	1,916,774	424,365	-	-	-	-	2,341,139
Capital Outlay	-	-	-	2,954,500	-	-	2,954,500
Debt Service	-	-	3,624,258	-	-	-	3,624,258
Transfers Out	-	96,814	-	-	4,188	27,353	128,355
Expenditures Subtotal	28,461,110	33,843,790	3,624,258	2,954,500	23,223,024	10,857,412	102,964,094
Designated for Future Use	213,160	301,100	-	-	388,273	8,075	910,608
Total Expenditures	\$ 28,674,270	\$ 34,144,890	\$ 3,624,258	\$ 2,954,500	\$ 23,611,297	\$ 10,865,487	\$ 103,874,702
<b>Estimated Fund Balance 12/31/2018</b>	\$ 20,656,541	\$ 13,697,478	\$ 50,292	\$ 9,593,894	\$ 11,546,707	\$ 9,007,314	\$ 64,552,226

Summary of Fund Balances	General Fund	Special Revenue Funds	Debt Service	Capital Projects
Nonspendable	4,718,326	86,152	-	-
Restricted	448,656	1,239,358	50,292	3,576,898
Committed	2,037,065	10,805,877	-	4,553,951
Assigned	1,971,028	1,566,091	-	1,463,045
Unassigned	11,481,466	-	-	-
<b>Estimated Fund Balance Total</b>	\$ 20,656,541	\$ 13,697,478	\$ 50,292	\$ 9,593,894

## **BUDGET PROCESS AND TIMELINE**

### **Budget Process**

The annual budget process, under a County Executive form of government, is comprised of the development of both an operating budget and a capital budget based on a six-year capital plan. All departments prepare budgets based on specific guidelines and target allocations as set by the County Executive. Each department presents a budget to the County Executive for review and inclusion in the Executive's budget.

The Executive's budget is presented to the County Board for review and consideration. Legislative oversight committees may review the budget and make recommendations to the County Board in the form of amendments. After submission to the County Board, public hearings are held to obtain taxpayer comments. Following the hearings, the proposed budget, including any amendments, is legally enacted by County Board action. The County Executive may veto in whole or in part (line item) the budget adopted by the County Board. A two-thirds (2/3) vote of the County Board is required to override each County Executive veto.

The following schedule is used in preparing the budget:

#### January - June:

- Discuss and set upcoming year budget guidelines and strategy.
- Submit CIP requests to Finance Department.

#### July:

- Review specific budget guidelines and establish budget goals and target allocations for all departments.
- Meet with departments who project potential budget deficits for the current year operation.
- Review and adopt County capital improvement plan.

#### August:

- Review preliminary budgets submitted to the Finance Department and conduct budget hearings with all departments.

- Review reclassification requests and new staff requests.
- Review departmental budget requests with Committee/Boards for input on the Executive's budget.

#### September:

- Conduct joint meeting with Marathon County Finance Committee and the Portage County Finance Committee regarding airport budget.
- Prepare Executive's budget.
- Provide a report to the Finance and Human Resources Committees of the upcoming budget's reclassifications and new positions.

#### October:

- Prior to submission to the County Board, the County Executive will conduct any final reviews and public hearings on the County Budget as needed.
- No later than October 7<sup>th</sup> each year, the County Executive shall present the formal County Budget to the County Board at a special October County Board meeting.
- Publish the County Budget.
- Finance Committee of the Board will review the County Budget after the presentation to the County Board in October and review amendments.

#### November:

- Conduct a public hearing on the budget and formally adopt the budget at the November sessions of the Board, unless the regular meeting is changed by resolution of the County Board.
- Submit tax apportionment to all municipalities.

#### December:

- Submit levy limit compliance worksheet to the Department of Revenue.

## **BUDGET PROCESS AND TIMELINE**

### **Budget Amendment Process**

After the County Board of Supervisors formally adopts the budget, amendments to modify the budget exceeding \$10,000 or 10% of funds originally appropriated to a department require a budget adjustment resolution. The requesting department forwards the resolution for approval to the County Executive, legislative oversight and finance committees, with final approval by the County Board. The resolution must be adopted by 2/3 supermajority vote of the County Board pursuant to sec. 65.90(5)(a) and (b), Wis. Stats., and in accordance with Portage County Fiscal Ordinance 3.8.8 Budget Deficit and Budget Adjustment Resolutions.

### **Contingency Fund Transfers and Inter-departmental Transfers**

Pursuant to sec. 65.90(5)(a) and (b), Wis. Stats., County Boards may delegate specific budgetary fund transfer authority powers to its Finance Committee. Portage County has empowered the Finance Committee to authorize transfers in accordance with Portage County Fiscal Ordinance 3.8.5 Contingency Fund Transfers and Inter-departmental Transfers.

The Finance Committee shall have authority to transfer funds between budgeted items, if such budgeted items have been separately appropriated and to supplement the appropriation by transfers from the contingency fund limited to the lesser amount of \$10,000 or 10% of the funds originally appropriated for the department.

All transfers in excess of 10% must follow the budget amendment process.

August 2017



## 2017-2021 STRATEGIC PLAN

### Vision

Portage County: A cohesively centered, vibrant community.

### Mission

It is the mission of Portage County government to enhance the quality of life for all its residents by providing fiscally responsible services that enable our citizens to build productive communities, families and lives.

### Guiding Principles -

1. **Ethical** – We will be ethical, fair and act with integrity
2. **Stewards** – We will be good stewards of resources - transparent and accountable for our actions, services, and resources
3. **Service Focused** – We will be citizen and community focused providing exceptional service
4. **Quality Driven** – We will be good problem solvers and strive for quality and continuous improvement
5. **Collaborative** – We will build partnerships and communicate well with each other and all community partners
6. **Relationship Builders** - We will build a unified team that is respectful and professional at all times
7. **Proactive** – We will continually strive to be strategic and responsive to citizens' needs

Strategic Goal - Area that needs significant improvement in the next 3 years

Objectives - WHAT

## I. FACILITATE & STRENGTHEN COUNTY-WIDE COMMUNITY & ECONOMIC DEVELOPMENT

- I.A Partner With Economic Development Stakeholders That Create & Maintain Living Wage Jobs
- I.B Make It Easier for Business Growth & Development
- I.C Maintain and Improve the Quality of Life With & For Portage County Citizens

## II. PROVIDE NEEDED FUNCTIONAL, FLEXIBLE COUNTY FACILITIES

- II. Develop a Comprehensive 10 to 20 Year County Physical Space Plan
  - II.A Define & Identify Present & Future Locations for all County Facilities
  - II.B Analyze Feasibility & Develop Recommendations for County Health Care Center
  - II.C Analyze Feasibility & Develop Recommendations for Highway Facilities
  - II.D Analyze Feasibility & Develop Recommendations for County Correctional Facility
  - II.E Evaluate Needs for Other Facilities Related Actions
  - II.F Make It Easier For Citizens To Gain Access to Services in Facilities

## III. STREAMLINE & IMPROVE COUNTY SERVICES & PROCESSES

- III.A Leverage Technology to Improve Service & Communications
- III.B Improve Our Ability to Make Decisions Based on Real-Time Data
- III.C Improve Citizen Access Through Our On-line Presence
- III.D Improve County Planning Processes
- III.E Improve Efficiency and Effectiveness of Governance

## IV. ATTRACT, DEVELOP & RETAIN A HIGHLY SKILLED, PROFESSIONAL WORKFORCE

- IV.A Clarify Our Vision, Standards, & Resources Needed to Define Our Workplace Culture
- IV.B Ensure Competitive Compensation
- IV.C Develop Strategies for Talent Attraction in a Labor Shortage Environment
- IV.D Develop a Training Plan for Our Leaders & Staff
- IV.E Develop County Policies & Reporting Tools for the Purpose of Creating an Efficient Workplace Culture

**2018 PROJECT LISTING**

	<b>Project Phase</b>	<b>2018 Expenditure Project Budget</b>	<b>Grants &amp; Other Revenue</b>	<b>Fund Balance Applied</b>	<b>Anticipated Debt Proceeds</b>	<b>County Levy Funds Needed</b>
<b><u>General Government</u></b>						
Courthouse Remodel Project	Design	1,000,000	270,000	730,000	-	-
Government Facility Building	Design	1,000,000	-	1,000,000	-	-
Remodel Warehouse at 1039 Ellis Building	Construction	48,500	-	-	-	48,500
<i>General Government Total</i>		<u>2,048,500</u>	<u>270,000</u>	<u>1,730,000</u>	<u>-</u>	<u>48,500</u>
<b><u>Public Safety</u></b>						
Forensic Computer Replacement	Equipment	46,000	-	-	-	46,000
LEC Improvements	Design	250,000	-	-	-	250,000
<i>Public Safety Total</i>		<u>296,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>296,000</u>
<b><u>Health &amp; Human Services</u></b>						
Health Care Center Project	Concept	25,000	-	-	-	25,000
<i>Health &amp; Human Services Total</i>		<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
<b><u>Culture, Recreation, &amp; Education</u></b>						
Tomorrow River Trail Segment Resurfacing	Construction	70,000	35,000	-	-	35,000
Road Paving (Collins Park)	Construction	125,000	-	-	-	125,000
Standing Rocks Development Phase II	Construction	350,000	-	-	-	350,000
Self Check Units, Remodeling, & RFID	Equipment	40,000	-	40,000	-	-
<i>Culture, Recreation, &amp; Education Total</i>		<u>585,000</u>	<u>35,000</u>	<u>40,000</u>	<u>-</u>	<u>510,000</u>
<b>Total 2018 Capital Projects</b>		<u><u>2,954,500</u></u>	<u><u>305,000</u></u>	<u><u>1,770,000</u></u>	<u><u>-</u></u>	<u><u>879,500</u></u>

## DEBT SERVICE

### FINANCIAL SUMMARY HIGHLIGHTS:

Overall the debt service budget increased 38.9% or \$390,645, due to planned debt service schedule repayments, the payoff of the repayments from Solid Waste, and a slight increase in the debt service annual target.

The County has structured the debt repayment schedules to allow for and prepare for anticipated larger debt issues in the upcoming Capital Improvement Plan. (See Capital Projects Section for additional information on upcoming projects.)

In 2007, the County refunded prior debt issues, including portions allocated to the County's proprietary funds (Solid Waste and Health Care Center). The County established repayment schedules for the proprietary fund debt which differs from the repayment schedules of the refunding bonds. As the proprietary funds retire their obligations to the debt service fund, the County applies the amount to reduce amounts levied for debt service in the future. These repayment schedules continue through 2017 for Solid Waste and through 2019 for Health Care Center.

The County is anticipating the need for future debt service for the projects outlined in the 2018 – 2023 Capital Improvement Plan. As more defined plans are made, the County will be able to forecast the need and determine a financing plan to support the projects. The County will structure repayments to allow for upcoming projects which will need to be financed over a longer period of time. The structure will maintain the integrity of the County's plan to incorporate new debt issues with the existing debt structure—a stable approach. Portage County plans to continue to strive to keep a stable tax levy for debt service while maintaining and improving the County's infrastructure. This means that the County must continue to have a strong planning effort to forecast capital projects.

### Debt Outstanding

	Date of Issue	Amount Issued	Outstanding Debt
2014 G.O. Promissory Notes A	3/5/2014	9,810,000	4,000,000
2014 G.O. Promissory Notes B AMT	3/5/2014	1,500,000	1,500,000
2016 G.O. Promissory Notes A	11/22/2016	1,535,000	1,535,000
2017 G.O. Promissory Notes A	11/1/2017*	2,100,000	2,100,000
	Debt Outstanding 12/31/2017		\$9,135,000
	Anticipated 2018 Debt Issues *		\$2,581,263
	Total Debt Outstanding		<u>\$11,716,263</u>

### Outstanding Debt Limit

	2016 Budget Year	2017 Budget Year	2018 Budget Year*
Total County Equalized Value	\$5,344,210,100	\$5,428,971,000	\$5,718,796,400
Debt Limit	267,210,505	271,448,550	285,939,820
Outstanding Debt (*)	10,247,800	9,145,850	11,685,871
Available Debt Limit	256,962,705	262,302,700	274,253,949
Percent of Debt Limit Available	96.2%	96.6%	96.0%

\*Includes 2017 and 2018 anticipated debt issues.

**EQUALIZED PROPERTY VALUE BY MUNICIPALITY**

Municipality	2015 Equalized Value Reduced by TID Value		2016 Equalized Value Reduced by TID Value		% Change from Previous Year	2017 Equalized Value Reduced by TID Value		% Change from Previous Year
	Increment	Ratio	Increment	Ratio		Increment	Ratio	
Alban	86,338,300	0.016543941	84,784,600	0.016070704	-1.80%	87,193,400	0.015746402	2.84%
Almond	50,980,700	0.009768801	52,490,100	0.009949364	2.96%	54,294,300	0.009805099	3.44%
Amherst	126,566,400	0.024252354	133,460,600	0.025297115	5.45%	135,456,700	0.024462352	1.50%
Belmont	61,689,000	0.011820700	60,913,600	0.011546017	-1.26%	60,945,800	0.011006304	0.05%
Buena Vista	88,813,500	0.017018233	93,850,700	0.017789160	5.67%	97,018,700	0.017520770	3.38%
Carson	139,014,700	0.026637668	137,395,500	0.026042965	-1.16%	145,239,800	0.026229099	5.71%
Dewey	105,244,000	0.020166606	102,383,100	0.019406455	-2.72%	107,519,300	0.019417091	5.02%
Eau Pleine	104,480,800	0.020020364	104,156,400	0.019742579	-0.31%	110,870,600	0.020022307	6.45%
Grant	148,733,300	0.028499923	153,296,700	0.029056997	3.07%	158,155,000	0.028561476	3.17%
Hull	398,284,500	0.076318333	407,759,700	0.077289807	2.38%	426,767,000	0.077070568	4.66%
Lanark	121,464,600	0.023274759	120,707,700	0.022879836	-0.62%	124,203,600	0.022430136	2.90%
Linwood	106,028,700	0.020316969	103,942,500	0.019702035	-1.97%	112,026,500	0.020231053	7.78%
New Hope	83,983,200	0.016092662	81,430,200	0.015434886	-3.04%	82,995,000	0.014988206	1.92%
Pine Grove	49,743,100	0.009531655	51,235,000	0.009711463	3.00%	54,150,900	0.009779202	5.69%
Plover	181,881,400	0.034851683	193,743,100	0.036723509	6.52%	198,737,700	0.035890374	2.58%
Sharon	177,309,600	0.033975646	174,613,200	0.033097485	-1.52%	183,664,500	0.033168280	5.18%
Stockton	245,476,600	0.047037645	265,242,800	0.050276094	8.05%	277,887,600	0.050184187	4.77%
<b>Town Total</b>	<b>2,276,032,400</b>	<b>0.436127941</b>	<b>2,321,405,500</b>	<b>0.440016471</b>	<b>1.99%</b>	<b>2,417,126,400</b>	<b>0.436512906</b>	<b>4.12%</b>
Almond	19,334,100	0.003704754	18,358,900	0.003479883	-5.04%	18,953,300	0.003422808	3.24%
Amherst	58,364,800	0.011183725	56,246,400	0.010661361	-3.63%	59,346,700	0.010717520	5.51%
Amherst Junction	28,808,800	0.005520274	29,474,000	0.005586721	2.31%	31,496,400	0.005687988	6.86%
Junction City	16,597,000	0.003180278	16,782,400	0.003181061	1.12%	17,371,600	0.003137166	3.51%
Nelsonville	10,264,200	0.001966802	10,449,200	0.001980619	1.80%	10,771,400	0.001945225	3.08%
Park Ridge	48,581,700	0.009309110	50,011,000	0.009479457	2.94%	54,537,600	0.009849037	9.05%
Plover	955,987,700	0.183184100	954,461,400	0.180915715	-0.16%	1,005,779,200	0.181635351	5.38%
Rosholt	20,766,800	0.003979285	21,119,000	0.004003052	1.70%	22,459,900	0.004056071	6.35%
Whiting	113,137,800	0.021679197	115,486,900	0.021890246	2.08%	123,686,400	0.022336734	7.10%
<b>Village Total</b>	<b>1,271,842,900</b>	<b>0.243707526</b>	<b>1,272,389,200</b>	<b>0.241178116</b>	<b>0.04%</b>	<b>1,344,402,500</b>	<b>0.242787900</b>	<b>5.66%</b>
Stevens Point	1,670,851,100	0.320164533	1,681,929,400	0.318805413	0.66%	1,775,824,900	0.320699194	5.58%
<b>City Total</b>	<b>1,670,851,100</b>	<b>0.320164533</b>	<b>1,681,929,400</b>	<b>0.318805413</b>	<b>0.66%</b>	<b>1,775,824,900</b>	<b>0.320699194</b>	<b>5.58%</b>
<b>County Total</b>	<b>5,218,726,400</b>	<b>1.000000000</b>	<b>5,275,724,100</b>	<b>1.000000000</b>	<b>1.09%</b>	<b>5,537,353,800</b>	<b>1.000000000</b>	<b>4.96%</b>

Source: Wisconsin Department of Revenue

## EQUALIZED PROPERTY VALUE AND PROPERTY TAX

Budget Year	Tax Levy	Percent Change from Previous Year	Tax Rate	Percent Change from Previous Year	Equalized Property Value Excludes Tax Incremental Districts	Percent Change from Previous Year
1989	6,899,035	0.00%	4.65	-2.92%	1,484,380,130	3.06%
1990	7,243,590	4.99%	4.64	-0.22%	1,562,616,830	5.27%
1991	8,026,258	10.80%	4.99	7.54%	1,608,735,920	2.95%
1992	8,979,713	11.88%	5.24	5.01%	1,713,824,330	6.53%
1993	9,413,036	4.83%	5.26	0.38%	1,790,061,920	4.45%
1994	10,048,417	6.75%	5.13	-2.47%	1,959,551,580	9.47%
1995	10,645,293	5.94%	5.08	-0.97%	2,096,582,730	6.99%
1996	11,473,628	7.78%	5.06	-0.39%	2,267,264,430	8.14%
1997	12,160,714	5.99%	5.04	-0.40%	2,412,840,030	6.42%
1998	13,037,058	7.21%	5.02	-0.40%	2,597,023,530	7.63%
1999	13,818,323	5.99%	5.02	0.00%	2,752,654,030	5.99%
2000	15,112,203	9.36%	5.21	3.78%	2,898,536,830	5.30%
2001	16,175,314	7.03%	5.33	2.30%	3,034,768,030	4.70%
2002	17,489,443	8.12%	5.33	0.00%	3,281,321,430	8.12%
2003	18,578,422	6.23%	5.33	0.00%	3,485,632,730	6.23%
2004	19,500,785	4.96%	5.33	0.00%	3,658,683,730	4.96%
2005	20,535,513	5.31%	5.23	-1.88%	3,926,484,530	7.32%
2006	21,014,143	2.33%	4.98	-4.78%	4,230,104,800	7.73%
2007	21,687,856	3.21%	4.85	-2.61%	4,468,134,700	5.63%
2008	23,382,631	7.81%	4.99	2.89%	4,689,902,600	4.96%
2009	24,076,673	2.97%	4.80	-3.81%	5,011,287,300	6.85%
2010	24,947,390	3.62%	4.99	3.96%	4,994,723,900	-0.33%
2011	24,947,390	0.00%	5.12	2.61%	4,874,237,700	-2.41%
2012	24,736,792	-0.84%	5.12	0.00%	4,831,711,500	-0.87%
2013	24,902,815	0.67%	5.25	2.54%	4,740,222,100	-1.89%
2014	25,715,728	3.26%	5.36	2.10%	4,801,949,000	1.30%
2015	26,028,893	1.22%	5.11	-4.66%	5,093,099,200	6.06%
2016	26,647,173	2.38%	5.11	0.00%	5,218,726,400	2.47%
2017	27,102,317	1.71%	5.14	0.59%	5,275,724,100	1.09%
2018	28,676,206	5.81%	5.18	0.78%	5,537,353,800	4.96%

Source: Wisconsin Department of Revenue

**POSITIONS AND FTE SUMMARY**

DEPARTMENTS BY CLASSIFICATION	2016 BUDGET		2017 BUDGET		2018 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
<b>General Government</b>						
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of Courts	12.00	12.00	12.00	12.00	12.00	12.00
Circuit Court Office - Branch 1	1.00	1.00	1.00	1.00	1.00	1.00
Circuit Court Office - Branch 2	3.00	3.00	3.00	3.00	3.00	3.00
Circuit Court Office - Branch 3	1.00	1.00	1.00	1.00	1.00	1.00
<i>Family Court Commissioner</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>0.75</i>
Coroner *	2.00	-	2.00	-	2.00	-
<i>District Attorney</i>	<i>6.00</i>	<i>6.00</i>	<i>6.00</i>	<i>6.00</i>	<i>7.00</i>	<i>7.00</i>
Corporation Counsel	7.00	7.00	7.00	7.00	7.00	7.00
County Executive	2.00	2.00	2.00	2.00	2.00	2.00
<i>Human Resources</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>5.00</i>	<i>5.00</i>
Finance	24.00	22.75	21.00	20.50	21.00	20.50
<i>Treasurer</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>3.00</i>	<i>3.00</i>
Purchasing	3.00	3.00	3.00	3.00	3.00	3.00
Facilities	21.00	20.50	22.00	21.50	22.00	21.50
Register of Deeds	5.00	4.75	5.00	4.75	5.00	4.75
Surveyor *	1.00	-	1.00	-	1.00	-
<i>Information Technology</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>9.00</i>	<i>9.00</i>
<b>General Government</b>	<b>106.00</b>	<b>101.00</b>	<b>104.00</b>	<b>99.75</b>	<b>108.00</b>	<b>103.50</b>
<b>Public Safety</b>						
Justice Programs	1.00	0.75	1.00	0.75	1.00	0.75
<i>Sheriff</i>	<i>104.00</i>	<i>104.00</i>	<i>104.00</i>	<i>104.00</i>	<i>105.00</i>	<i>105.00</i>
Emergency Management	2.00	1.88	2.00	1.88	2.00	1.88
EMS/Ambulance Services	2.00	0.62	2.00	1.12	2.00	1.12
<b>Public Safety</b>	<b>109.00</b>	<b>107.25</b>	<b>109.00</b>	<b>107.75</b>	<b>110.00</b>	<b>108.75</b>
<b>Public Works</b>						
Solid Waste	2.00	1.50	2.00	1.50	2.00	1.50
<i>Highway</i>	<i>50.00</i>	<i>50.00</i>	<i>51.00</i>	<i>51.00</i>	<i>55.00</i>	<i>55.00</i>
<b>Public Works</b>	<b>52.00</b>	<b>51.50</b>	<b>53.00</b>	<b>52.50</b>	<b>57.00</b>	<b>56.50</b>

**POSITIONS AND FTE SUMMARY**

DEPARTMENTS BY CLASSIFICATION	2016 BUDGET		2017 BUDGET		2018 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
<b>Health &amp; Human Services</b>						
Veterans Services	2.00	2.00	2.00	2.00	2.00	2.00
<i>Health and Human Services</i>	<i>124.00</i>	<i>114.83</i>	<i>124.00</i>	<i>114.99</i>	<i>132.00</i>	<i>122.76</i>
<i>Aging &amp; Disability Resource Center</i>	<i>37.00</i>	<i>30.27</i>	<i>36.00</i>	<i>29.94</i>	<i>33.00</i>	<i>26.36</i>
<i>Health Care Center**</i>	-	83.65	-	87.58	-	87.46
<b>Health &amp; Human Services</b>	<b>163.00</b>	<b>230.75</b>	<b>162.00</b>	<b>234.51</b>	<b>167.00</b>	<b>238.58</b>
<b>Culture, Recreation, &amp; Education</b>						
<i>Library</i>	<i>43.00</i>	<i>27.43</i>	<i>42.00</i>	<i>28.56</i>	<i>41.00</i>	<i>28.19</i>
<i>UW-Extension</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>1.50</i>
Parks	10.00	10.00	10.00	10.00	10.00	10.00
<b>Culture, Recreation, &amp; Education</b>	<b>55.00</b>	<b>39.43</b>	<b>54.00</b>	<b>40.56</b>	<b>53.00</b>	<b>39.69</b>
<b>Conservation &amp; Development</b>						
Planning and Zoning	16.00	16.00	16.00	16.00	16.00	16.00
<b>Conservation &amp; Development</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>
Adjustment for employees who work in 2 depts	(2.00)		(2.00)		(2.00)	
<b>Total</b>	<b>499.00</b>	<b>545.93</b>	<b>496.00</b>	<b>551.07</b>	<b>509.00</b>	<b>563.02</b>

Positions refers to the number of positions within the organization and FTE refers to the Full Time Equivalency of the positions. This chart does not include LTEs, Seasonals, On-Call/Casuals, or contracted positions. Italicized departments are the departments that experienced change in FTE and positions numbers.

\* This chart includes the Coroner, Deputy Coroner and Surveyor each as a position but no FTE is attributed to the positions.

\*\* Budget is based on hours and not positions; therefore, included FTE but not number of positions.