

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%
Town Total	2,276,032,400	0.436127941	2,321,405,500	0.440016471	1.99%	2,417,126,400	0.436512906	4.12%
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%
Village Total	1,271,842,900	0.243707526	1,272,389,200	0.241178116	0.04%	1,344,402,500	0.242787900	5.66%
Stevens Point	1,670,851,100	0.320164533	1,681,929,400	0.318805413	0.66%	1,775,824,900	0.320699194	5.58%
City Total	1,670,851,100	0.320164533	1,681,929,400	0.318805413	0.66%	1,775,824,900	0.320699194	5.58%
County Total	5,218,726,400	1.000000000	5,275,724,100	1.000000000	1.09%	5,537,353,800	1.000000000	4.96%

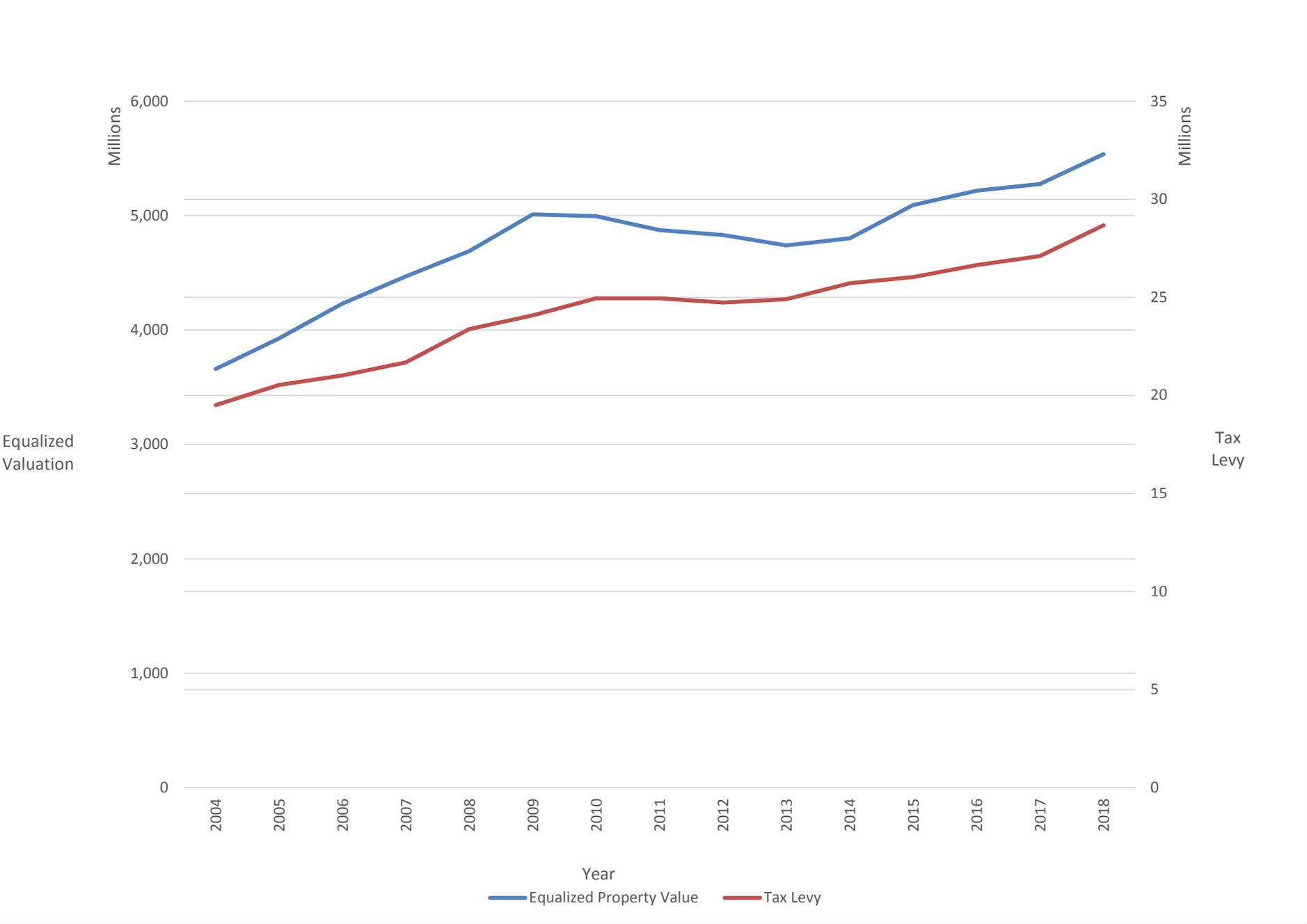
Source: Wisconsin Department of Revenue

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

EQUALIZED PROPERTY VALUE AND PROPERTY TAX - 15 YEAR HISTORY



**COMPARISON OF COUNTY TAX RATES
FOR BUDGET YEAR 2018**

COUNTY	PROPERTY TAXES ON A			COUNTY	PROPERTY TAXES ON A			COUNTY	PROPERTY TAXES ON A		
	TAX RATE FOR 2016 BUDGET	\$100,000 HOME	RANK		TAX RATE FOR 2016 BUDGET	\$100,000 HOME	RANK		TAX RATE FOR 2016 BUDGET	\$100,000 HOME	RANK
Menominee	9.07	907.35	1	Manitowoc	5.79	578.53	25	Outagamie	4.88	488.50	49
Taylor	8.19	818.77	2	Kewaunee	5.75	574.69	26	Iron	4.84	483.51	50
Clark	8.06	806.29	3	Vernon	5.74	573.71	27	Sauk	4.72	472.12	51
Marquette	8.04	804.31	4	Langlade	5.74	573.57	28	Jefferson	4.60	459.99	52
Dunn	7.58	757.53	5	Buffalo	5.72	571.58	29	Walworth	4.60	459.64	53
Crawford	7.56	755.91	6	Sheboygan	5.65	565.40	30	Marinette	4.59	459.20	54
Adams	7.55	755.45	7	Dodge	5.64	563.57	31	Brown	4.59	458.74	55
Waushara	7.02	702.24	8	Ashland	5.62	561.80	32	Washburn	4.55	454.76	56
Pepin	6.95	694.91	9	Winnebago	5.58	557.90	33	Eau Claire	4.09	408.65	57
Lafayette	6.93	693.20	10	Monroe	5.57	556.60	34	Door	4.06	406.34	58
Waupaca	6.73	672.87	11	Green	5.53	552.97	35	Burnett	3.95	394.50	59
Rock	6.70	670.18	12	Oconto	5.37	537.00	36	Grant	3.89	389.27	60
Florence	6.64	663.88	13	Polk	5.30	529.64	37	La Crosse	3.89	388.70	61
Jackson	6.55	655.00	14	Shawano	5.29	529.36	38	Racine	3.79	379.02	62
Juneau	6.50	649.78	15	Wood	5.28	528.04	39	Bayfield	3.75	374.99	63
Richland	6.42	641.99	16	Calumet	5.24	524.18	40	St Croix	3.71	370.58	64
Green Lake	6.35	634.80	17	Barron	5.18	517.79	41	Chippewa	3.68	368.45	65
Iowa	6.22	622.37	18	Kenosha	5.17	516.72	42	Dane	3.14	313.60	66
Lincoln	6.16	616.40	19	Columbia	5.15	514.66	43	Sawyer	3.11	311.23	67
Fond du Lac	6.10	610.05	20	Portage	5.14	513.72	44	Washington	2.70	269.95	68
Trempealeau	6.00	600.42	21	Milwaukee	5.10	509.69	45	Oneida	2.41	241.36	69
Rusk	5.94	593.74	22	Forest	5.10	509.61	46	Vilas	2.28	228.30	70
Price	5.92	592.39	23	Marathon	5.04	503.98	47	Waukesha	2.07	206.54	71
Pierce	5.87	587.00	24	Douglas	5.03	502.76	48	Ozaukee	1.86	185.90	72

The chart shows taxes levied in 2016, collected in 2017. The tax rate is per \$1,000 equalized value, excluding the value of tax increment districts. Rank is listed from highest tax rate (1) to lowest (72) and is based on unrounded property tax rates. This information was compiled from information supplied by the Wisconsin Taxpayers Alliance.

WHERE DOES YOUR 2018 PROPERTY TAX DOLLAR GO?

Question: How will the Portage County property tax levy be distributed in calendar year 2018?

Answer: The County's tax rate for calendar year 2018 is \$5.18/\$1,000. For every \$1,000 of equalized property value, the county levy is \$5.18 of county tax. For instance, the County's property tax on a \$151,700 home (median value for home in Portage County) would be \$785.81. This is arrived at as follows: ($\$5.18 / \$1,000 = 0.00518$) ($0.00518 \times \$151,700 = \785.81).

Question: What programs and services does Portage County fund and what percentage of levy is applied?

Program Area	% of Levy	Property Tax Support (\$)	
		Annually	Monthly
Sheriff	19.93%	\$156.61	\$13.05
Health & Human Services	17.97%	141.21	11.77
Highway	15.22%	119.60	9.97
General Government	12.69%	99.73	8.31
Debt Service	9.61%	75.52	6.29
Ambulance/Emergency Management	7.77%	61.06	5.09
Library	3.28%	25.77	2.15
Capital Projects	3.07%	24.12	2.01
Judicial Services	2.92%	22.94	1.91
Aging & Disability Resource Center	2.49%	19.57	1.63
Planning & Zoning	1.97%	15.48	1.29
Parks	1.80%	14.14	1.18
UW Extension	0.55%	4.32	0.36
Veterans Services	0.38%	2.99	0.25
Health Care Center	0.35%	2.75	0.23
TOTAL	100.00%	\$785.81	\$65.49

<u>Comparison to Other Goods & Services</u>	
Monthly Household	
Service	Expense
Gasoline and Oil	\$2,090
Telephone Service	\$1,023
Food at Home	\$4,015
<i>*Source: Consumer Expenditure Survey, U.S. Bureau of Labor Statistics, August, 2016.</i>	

General Government includes: County Board, County Clerk, Coroner, Corporation Counsel, County Executive, Human Resources, Finance, Treasurer, Purchasing, Facilities, Register of Deeds, Surveyor, and Non-Departmental Accounts

Judicial Services includes: Clerk of Courts, Family Court Commissioner, District Attorney, and Justice Programs

SALES TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 Projected
January	335,391	397,703	331,312	375,059	310,412	453,289	523,477	521,058	539,937	416,635
February	509,327	453,131	359,368	419,814	523,401	461,873	406,635	396,330	406,458	547,020
March	432,016	333,267	351,079	351,648	340,793	380,286	364,731	392,166	430,132	467,208
April	370,765	340,624	377,082	391,714	337,330	326,886	411,004	512,493	637,798	417,713
May	390,075	419,178	320,224	325,126	455,889	467,869	491,620	475,649	421,201	517,162
June	404,875	411,639	458,408	460,375	489,006	399,471	378,880	456,032	612,578	563,244
July	430,762	428,657	472,861	436,815	352,158	501,112	529,713	560,602	540,567	468,777
August	518,025	373,242	303,275	450,540	512,676	524,178	554,793	515,545	511,177	614,278
September	414,987	472,094	476,419	454,888	447,624	388,931	395,246	538,515	542,566	521,362
October	512,811	422,507	474,340	380,458	464,877	444,970	551,922	551,005	546,668	525,304
November	412,290	369,585	415,805	471,638	481,847	512,687	457,850	449,526	550,633	529,114
December	412,676	444,794	454,033	476,628	458,485	428,720	468,737	562,608	551,313	529,767
TOTAL REVENUE RECEIVED	\$ 5,144,000	\$ 4,866,422	\$ 4,794,204	\$ 4,994,704	\$ 5,174,499	\$ 5,290,272	\$ 5,534,608	\$ 5,931,529	\$ 6,291,028	\$ 6,117,582
BUDGETED REVENUE	\$ 5,100,000	\$ 5,100,000	\$ 4,900,000	\$ 4,950,000	\$ 4,950,000	\$ 5,150,000	\$ 5,400,000	\$ 5,616,000	\$ 6,175,500	\$ 6,711,500
SURPLUS/DEFICIT REVENUE	44,000	(233,578)	(105,796)	44,704	224,499	140,272	134,608	315,529	115,528	(593,918)
Average Monthly Revenue	428,667	405,535	399,517	416,225	431,208	440,856	461,217	494,294	524,252	509,799
2017 YTD ACTUAL (% of budgeted revenue):		59.78%								
2017 YTD PROJECTION (% of budgeted revenue):		91.15%								
2016 YTD Actual Revenue		4,099,848.18								
2017 YTD Actual Revenue		4,012,035.75								
2017 YTD compared to 2016 YTD:		-2.14%								

* Estimated

SALES TAX HISTORY



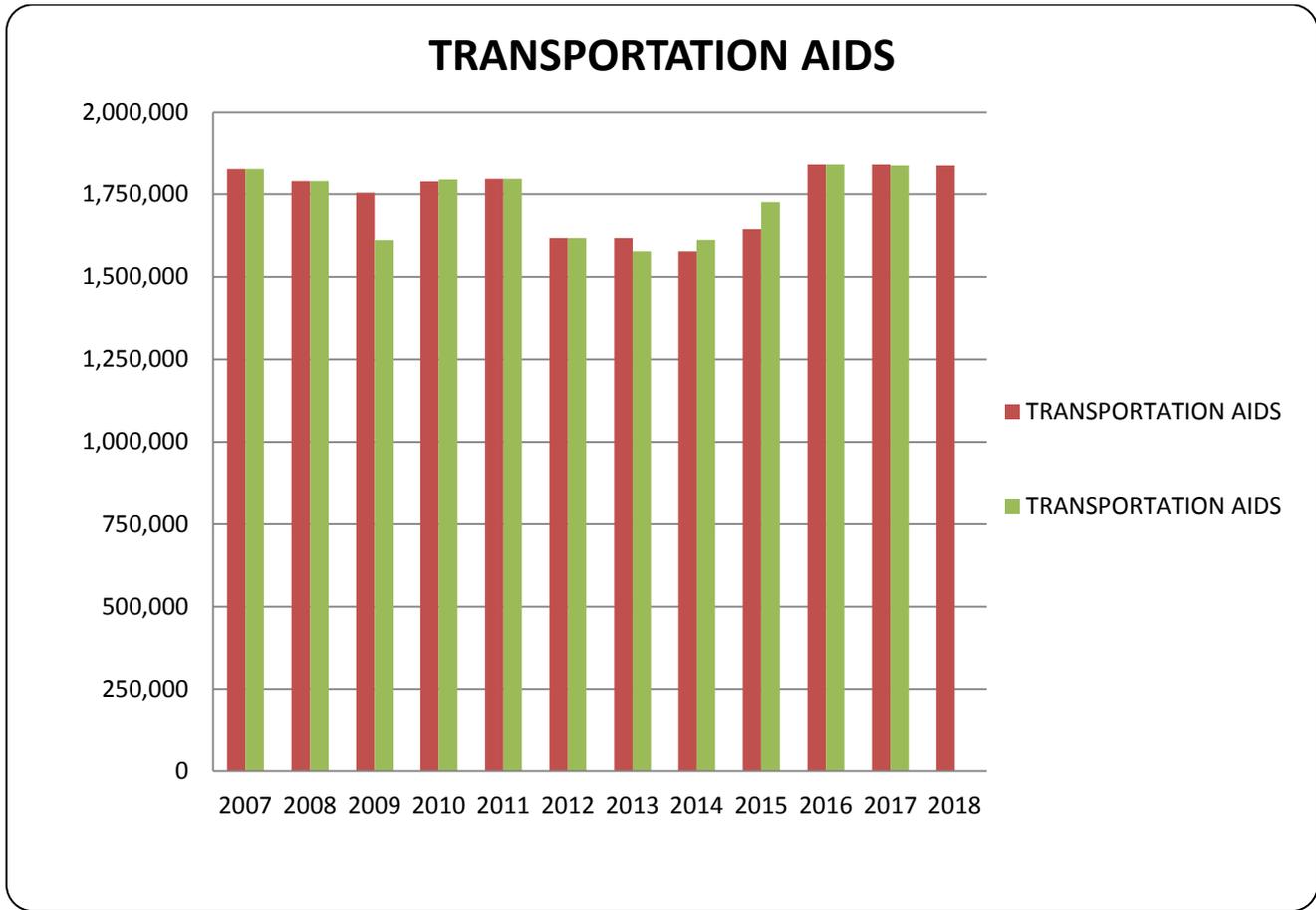
GENERAL TRANSPORTATION AIDS

Portage County is entitled to a share of all state collected transportation revenues (fuel taxes and registration fees). The County's share of transportation revenues helps offset the cost of county and municipal road construction, maintenance, traffic, and other transportation related costs.

The County's share of such revenue is based on formulas set forth under sec. 86.30(9), Wis. Stats.

The 2017 general transportation aids actual revenue decreased \$3,389 compared to 2016. The 2018 budget estimate decreases slightly based on the 2017 actual amount received.

Year	Budget	Actual
2006	1,863,056	1,863,056
2007	1,825,795	1,825,795
2008	1,789,279	1,789,279
2009	1,753,493	1,610,351
2010	1,788,563	1,794,236
2011	1,796,603	1,796,603
2012	1,616,942	1,616,942
2013	1,616,942	1,577,234
2014	1,577,234	1,611,855
2015	1,644,092	1,725,826
2016	1,839,865	1,839,865
2017	1,839,865	1,836,476
2018	1,836,476	



POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2016 BUDGET		2017 BUDGET		2018 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
General Government						
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>
General Government	106.00	101.00	104.00	99.75	108.00	103.50
Public Safety						
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
Public Safety	109.00	107.25	109.00	107.75	110.00	108.75
Public Works						
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>
Public Works	52.00	51.50	53.00	52.50	57.00	56.50

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2016 BUDGET		2017 BUDGET		2018 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
Health & Human Services						
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 & 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
Health & Human Services	163.00	230.75	162.00	234.51	167.00	238.58
Culture, Recreation, & Education						
<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
Culture, Recreation, & Education	55.00	39.43	54.00	40.56	53.00	39.69
Conservation & Development						
Planning and Zoning	16.00	16.00	16.00	16.00	16.00	16.00
Conservation & Development	16.00	16.00	16.00	16.00	16.00	16.00
Adjustment for employees who work in 2 depts	(2.00)		(2.00)		(2.00)	
Total	499.00	545.93	496.00	551.07	509.00	563.02

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.

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
2017 Budgeted Personnel		496.00	551.07
<u>General Government</u>			
Family Court Commissioner			
* The Family Court Commissioner position decreased by .25 FTE during 2017.	Levy	-	(0.25)
District Attorney			
* A Court Diversion Coordinator position is added to support the new court diversion program. In previous years, the County contracted to provide a deferred prosecution program and mentoring programs. The County's new program is proposed to defer additional cases and provide ongoing monitoring.	User Fees/Levy	1.00	1.00
Human Resources			
* A full time Human Resources Advisor is added to support additional needs for the Health Care Center.	User Fees	1.00	1.00
Treasurer			
* A full time Administrative Associate I position is added to assist the Treasurer's Office. There is also a decrease to on call casual Tax Collection Aides as a result of this addition.	User Fees/Levy	1.00	1.00
Information Technology			
* A full time Network Analyst position is added to support the network infrastructure and the increased demand for services and security.	User Fees	1.00	1.00
<u>Public Safety</u>			
Sheriff			
* During 2017 a full time Corrections Officer was added to the Office by County Board resolution to support staffing needs in the jail.	Levy	1.00	1.00
<u>Public Works</u>			
Highway			
* During 2017 two full time Laborer positions were added by County Board to the department for the replacement of positions previously shared with the Parks department. These positions reverted back to the Parks department full time creating a gap in the Highway department.	User Fees	2.00	2.00
* The addition of two full time Laborer positions are added to support the completion of the department's work plan as well as provide additional resources during critical winter maintenance staffing periods.	User Fees	2.00	2.00

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
<u>Health & Human Services</u>			
Health and Human Services			
* A full time Public Health Planner is added in the 2018 budget.	Levy	1.00	1.00
* A .50 FTE Sanitarian is added in the 2018 budget.	User Fees/Levy	1.00	0.50
* In 2017 there was an increase of .10 FTE added to the Health Insurance Marketplace Navigator position to help with increased open enrollment needs.	Grant Sources	-	0.10
* An increase of .04 FTE was added to a Community Health Nurse position in 2017.	Grant Sources	-	0.04
* During 2017 an increase of .11 was added to a Community Health Assistant position to help with the increase in number of children served in the dental program.	Grant Sources	-	0.11
* During 2017 a decrease of .08 FTE was made to the WIC Aide.	Grant Sources	-	(0.08)
* During 2017 a decrease of .10 FTE was made to the WIC Supervisor.	Grant Sources	-	(0.10)
* During 2017 an increase of .20 FTE was added to a Social Worker position due to the award of the Early Intervention Grant.	Grant Sources	-	0.20
* A full time Administrative Associate I position was eliminated in 2017.	Levy	(1.00)	(1.00)
* Four full time Community Services Program Assistants are added to the budget due to the expansion of the Comprehensive Community Services (CCS) program.	User Fees	4.00	4.00
* A full time CCS Supervisor is added due to the planned expansion of the CCS program in 2018.	User Fees	1.00	1.00
* During 2017 a full time Social Worker was added due to the expansion of CCS services.	User Fees	1.00	1.00
* During 2017 a full time Community Services Program Assistant was added due to the expansion of CCS services.	User Fees	1.00	1.00
Aging & Disability Resource Center			
* During 2017 .68 FTE was added to the Foster Grandparent Coordinator position with the award of the Foster Grandparent Grant.	Grant Sources	1.00	0.68
* A decrease of .08 FTE is proposed to the Volunteer Caregiver Coordinator in 2018.	Levy	-	(0.06)
* An increase of .08 FTE is proposed to the Health Promotion Coordinator in 2018.	Grant Sources/ User Fees	-	0.06
* A decrease of 4.0 FTE is incorporated in the 2018 budget resulting from the agreement between the City and County to coordinate shared transportation services with the City's existing transportation program.	Grant Sources/ User Fees	(4.00)	(4.00)
* A decrease of .12 FTE to the Dining Site Manager position at the Lincoln Center occurred during 2017.	Levy	-	(0.06)
* During 2017 a decrease of .20 FTE was made to the Adult Day Center Aide position.	Levy	-	(0.20)

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION

Health Care Center

* The Health Care Center budget is based on hours and not positions; therefore, due to a reduced census and staffing reductions, the FTE's have decreased overall. The net change by section includes: an increase of .50 FTE for a Social Worker position along with a corresponding decrease of .12 FTE on call Social Worker; changes in hours budgeted for Registered Nurses, Licensed Practical Nurses, and Nurse Aides; and the addition of .20 FTE Community Nutrition Educator position hours. The overall net change is a .12 FTE decrease for 2018 based on budgeted hours for each position.

FUNDING

POSITIONS

FTE

User Fees

-

(0.12)

Culture, Recreation, & Education

Library

* A decrease of .37 FTE for a Circulation Aide position was made as part of a reorganization in 2017.

Levy

(1.00)

(0.37)

UW-Extension

* A decrease of .50 FTE Administrative Associate II is planned to help offset the additional expenses resulting from the Next Generation staffing model changes for education resources from UW Extension.

Levy

-

(0.50)

2018 Budgeted Personnel

509.00

563.02

Summary of Position & FTE Changes by Funding Type from 2017 to 2018 Budget		
	Positions	FTE
Levy	-	(0.44)
Grant Sources	1.00	0.95
Grant Sources/User Fees	(4.00)	(3.94)
User Fees/Levy	3.00	2.50
User Fees	13.00	12.88
Total	13.00	11.95

NEW POSITION REQUESTS

The process for new position request requires submission by the Department Director to the Human Resources Director no later than August 15th each year. Each new position request must include completion of a request for additional staff form that includes the following supporting documentation: a costing for the position which includes the funding sources that include the classification as recommended by the Human Resources department, a brief narrative of justification for the position, a job description for the position as approved by the Human Resources department, governing committee minutes approving the new position request and the Human Resources Requisition Form.

The additional hours per week reflect the additional hours in the 2018 budget. The total cost of the position is for informational purposes.

New Position Requests Approved by the County Executive for the 2018 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	SOURCE OF FUNDING	SALARY	BENEFITS	TOTAL COST OF POSITION	ADDITIONAL HOURS PER WEEK	ADDITIONAL POSITIONS	ADDITIONAL FTE
General Government								
District Attorney	Court Diversion Coordinator	User Fees/Levy	53,286	29,235	82,521	40	1.00	1.00
Human Resources	Human Resources Advisor	User Fees	53,286	29,235	82,521	40	1.00	1.00
Information Technology	Network Analyst	User Fees	63,459	30,310	93,769	40	1.00	1.00
Treasurer	Administrative Associate I	User Fees/Levy	30,187	25,323	55,510	40	1.00	1.00
Public Works								
Highway	Highway Laborer	User Fees	40,117	27,661	67,778	40	1.00	1.00
Highway	Highway Laborer	User Fees	40,117	27,661	67,778	40	1.00	1.00
Highway	Seasonal Highway Laborer	User Fees	20,059	2,003	22,062	40	1.00	0.50
Highway	Seasonal Highway Laborer	User Fees	20,059	2,003	22,062	40	1.00	0.50
Highway	Seasonal Highway Laborer	User Fees	20,059	2,003	22,062	40	1.00	0.50
Highway	Seasonal Highway Laborer	User Fees	20,059	2,003	22,062	40	1.00	0.50
Health & Human Services								
Aging & Disability Resource Center	Dementia Care Specialist	Grant Sources	49,800	8,523	58,323	40	1.00	1.00
Aging & Disability Resource Center	Health Promotion Coordinator	Grant Sources/User Fees	33,082	5,871	38,953	27	0.00	0.10
Health Care Center	Social Worker	User Fees	26,643	10,054	36,697	20	0.50	0.50
HHS/HCC	Community Nutrition Educator - RD	User Fees	49,800	29,030	78,830	8	0.00	0.20
Health & Human Services	CCS Supervisor	User Fees	66,023	32,095	98,118	40	1.00	1.00
Health & Human Services	Community Services Program Assistant	User Fees	32,322	25,642	57,964	40	1.00	1.00
Health & Human Services	Community Services Program Assistant	User Fees	32,322	25,642	57,964	40	1.00	1.00
Health & Human Services	Community Services Program Assistant	User Fees	32,322	25,642	57,964	40	1.00	1.00
Health & Human Services	Community Services Program Assistant	User Fees	32,322	25,642	57,964	40	1.00	1.00
Health & Human Services	Public Health Planner	Levy	53,082	29,879	82,961	40	1.00	1.00
Health & Human Services	Sanitarian	User Fees/Levy	26,541	2,652	29,193	20	1.00	0.50
Total			\$794,947	\$398,109	\$1,193,056		18.50	16.30

New Position Requests Not Approved by the County Executive for the 2018 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	SOURCE OF FUNDING	SALARY	BENEFITS	TOTAL COST OF POSITION	ADDITIONAL HOURS PER WEEK	ADDITIONAL POSITIONS	ADDITIONAL FTE
Public Safety								
Sheriff	Communication Supervisor	Levy	49,800	28,713	78,513	40	1.00	1.00
Sheriff	Communication Supervisor	Levy	49,800	28,713	78,513	40	1.00	1.00
Sheriff	Correction Officer	Levy	41,621	27,893	69,514	40	1.00	1.00
Sheriff	Correction Officer	Levy	41,621	27,893	69,514	40	1.00	1.00
Sheriff	Deputy Sheriff	Levy	48,776	31,288	80,064	40	1.00	1.00
Sheriff	Deputy Sheriff	Levy	48,776	31,288	80,064	40	1.00	1.00
Total			\$280,394	\$175,788	\$456,182		6.00	6.00

RECLASSIFICATION REQUESTS

The process for reclassifications requires submission by the Department Director to the Human Resources Director no later than July 1st each year. Each request for reclassification includes the following supporting documentation: a current position description, a proposed position description, a completed job description questionnaire (JDQ), an organizational chart for the appropriate work unit, a suggested classification or pay grade, reasons for the reclassification request, and an indication of other positions performing comparable work. Upon approval to consider a review, a job audit is conducted on reclassification requests to determine what adjustment, if any, should be made for each position.

Reclassification Requests Approved by the County Executive for the 2018 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	CURRENT WAGE AND CLASS SCHEDULE	PROPOSED WAGE AND CLASS SCHEDULE	CURRENT RATE	BUDGETED RATE	TOTAL REQUEST COSTS	APPROVED TITLE
						<hr/>	
Total						\$0	

Reclassification Requests Submitted But Not Approved by the County Executive for the 2018 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	CURRENT WAGE AND CLASS SCHEDULE	PROPOSED WAGE AND CLASS SCHEDULE	CURRENT RATE	BUDGETED RATE	TOTAL REQUEST COSTS	APPROVED TITLE
Public Safety							
Sheriff's Office	Administrative Services Supervisor Requesting Title Change to Administrative Services Manager*	Grade 26E	Grade 26E				Administrative Services Supervisor
Sheriff's Office	Law Enforcement Records Specialist - Lead	Grade 21NE, Step 3	Grade 22NE, Step 3	20.7386	22.1903	3,031	
Total						<hr/> \$3,031	

FRINGE BENEFIT RATES HISTORY

Year	Hours of Work	Wisconsin Retirement Employee/Employer			Disability Insurance	Life Insurance	Worker's Compensation			Health Insurance				Increase %
		General EE	Elected	Protective			Clerical 8810	Police 7720	Muni 9413	PPO Premium		High Deductible		
										Single	Family	Single	Family	
2004	2096	9.80%	10.70%	18.70%	0.00640	0.0025	\$0.20	\$2.12	\$2.18	\$485.85	\$1,081.46	NA	NA	9.00%
2005	2080	10.20%	11.10%	19.50%	0.00640	0.0025	\$0.22	\$2.28	\$2.34	\$534.44	\$1,189.61	NA	NA	10.00%
2006	2080	10.40%	11.30%	19.70%	0.00660	0.0025	\$0.22	\$2.28	\$2.34	\$574.52	\$1,278.83	NA	NA	7.50%
2007	2088	10.60%	11.50%	19.90%	0.00660	0.0025	\$0.22	\$2.28	\$2.34	\$643.46	\$1,432.29	NA	NA	12.00%
2008	2096	10.60%	11.50%	19.90%	0.00594	0.0025	\$0.22	\$2.28	\$2.34	\$678.85	\$1,511.07	NA	NA	5.50%
2009	2088	10.40%	11.50%	19.70%	0.00594	0.0025	\$0.22	\$2.28	\$2.34	\$706.00	\$1,571.51	NA	NA	4.00%
2010	2088	11.00%	11.90%	20.70%	0.00594	0.0016	\$0.22	\$2.28	\$2.34	\$727.18	\$1,618.66	NA	NA	3.00%
2011	2080	11.60%	13.30%	21.30%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	3.00%
2012	2088	5.9%/5.9%	7.05%/7.05%	5.90%/9.00%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	0.00%
2013	2088	6.65%/6.65%	7.00%/7.00%	6.65%/9.75%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	0.00%
2014	2088	7.00%/7.00%	7.75%/7.75%	7.00%/10.10%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$786.45	\$1,750.58	NA	NA	5.00%
2015	2088	6.8%/6.8%	7.7%/7.7%	6.8%/9.5%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$849.37	\$1,890.63	\$738.95	\$1,644.84	8.00%
2016	2088	6.6%/6.6%	7.8%/7.8%	6.8%/9.4%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$937.35	\$2,085.18	\$871.00	\$1,939.00	10.00%
2017	2080	6.8%/6.8%	6.8%/6.8%	6.8%/11.0%	0.00290	0.0011	\$0.22	\$2.28	\$2.34	\$1,017.00	\$2,263.00	\$945.00	\$2,104.00	8.50%
2018	2088	6.7%/6.7%	6.7%/6.7%	6.7%/11.16%	0.00290	0.0011	\$0.22	\$2.28	\$2.34	\$885.01	\$1,969.29	\$822.35	\$1,830.93	-12.98%

Notes related to Salary & Wage Line Items

Management salaries are calculated annually based on 2080 hours.

Employee benefits are pro-rated for part-time employees in accordance with Human Resource policies.

New employees initially employed by a Wisconsin Retirement System (WRS) employer prior to July 1, 2011, that are expected to work 600 hours and are expected to be employed by Portage County for one full year or more, are eligible for the Wisconsin Retirement benefit.

New employees not initially employed by a WRS employer after July 1, 2011, that are expected to work 1,200 hours and are expected to be employed by Portage County for one full year or more, are eligible for the Wisconsin Retirement benefit.

Beginning in 2012, employees are required to pay the Wisconsin Retirement employee contribution amount. Therefore, the employee/employer percentages are listed for each above.

Positions are eligible for disability insurance based on 30 or more hours per week. The annual disability insurance amount is equal to the position's salary rounded to the next thousand multiplied by the disability insurance rate.

Positions are eligible for life insurance based on 35 or more hours per week. The annual life insurance amount is equal to the position's salary rounded to the next thousand multiplied by the life insurance rate.

Worker's compensation rates are equal to the State of Wisconsin standard worker's compensation rates for both public and private employers. The annual worker's compensation amount is equal to the position's compensation divided by 100 and multiplied by the corresponding rate for their worker's compensation class.

For purposes of health insurance, positions are treated as full time at 35 hours or more per week. Health insurance for all other employees is pro-rated, if they are eligible. The County offers two health insurance plans: Premium Plan and High Deductible Plan. The employer and employee contribution rates vary between the two plans, along with an incentive for a higher employer contribution through completion of the Wellness Recommendations. The High Deductible Health Plan has a Health Saving Account (HSA) component and the County contributes \$500/single and \$1,000/family to the HSA for participating employees.

This budget document is located on the Portage County website at

<http://www.co.portage.wi.us/department/finance-department>

Any questions or need for further information regarding this budget document may be addressed to the Portage County Finance Department. Budget line item detail is also available and may be requested by contacting the Finance Department at (715) 346-1330 or finance@co.portage.wi.us.