

# PORTAGE COUNTY WISCONSIN

173 YEARS OF DEDICATED SERVICE PROVIDED  
TO THE CITIZENS OF PORTAGE COUNTY

## 2016 BUDGET

Presented to the Portage County Board By:

Patty Dreier  
Portage County Executive

## **TABLE OF CONTENTS**

- Budget Message
- Portage County Community Profile & Map
- Portage County Organizational Chart
- 2016 Tax Levy Summary
- 2016 County Wide Budget Summary
- 2016 Budget Summary by Fund
- 2016 Budget Summary by Classification
- 2016 Revenue Summary
- 2016 Expense Summary
- 2015 & 2016 Estimated Fund Balance
- Budget Process and Timeline
- Strategic Plan
- Capital Projects
- Debt Service
- Equalized Property Value by Municipality
- Equalized Property Value and Property Tax
- Positions and FTE Summary

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 [www.co.portage.wi.us/finance](http://www.co.portage.wi.us/finance).

**PORTAGE COUNTY**  
Patty Dreier



**OFFICE OF THE EXECUTIVE**  
County Executive

October 6, 2015

Dear Residents of Portage County:

It is my honor and privilege to present the 2016 Executive Budget. I believe it strikes an important balance between what we need to do to ensure a safe and healthy Portage County today while we align with the opportunities and challenges we expect beyond 2016. It will continue to hold us steady in anticipation of our much needed long range plan for physical facilities.

This budget retains all core local government services. It sets aside funding to implement Phase I of our County-wide Salary Study to ensure Portage County is competitive in attracting and retaining a highly skilled, professional workforce to provide you with those local government services. It continues to support a strong continuum of services to protect children and respond to growing needs of older adults and those with disabilities. The 2016 budget protects and improves our infrastructure. It enhances public safety communications. Recreational, educational, and conservation efforts continue in our strong tradition.

In the 2016 budget, I have set aside an additional \$75,000 for capital improvements *within our operating budget* bringing us to a total of \$700,000 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 we have continually been rebuilding this fund with the goal of more sustainability in our fiscal approach.

After 6.06% of growth last year, we learned that our equalized valuation this year only increased by 2.47%. Portage County’s property values total more than \$5.2 billion. Our net new growth is 1% which is slightly less than our figures over the past two years (1.26% in 2015 and 1.24% in 2014).

The tax rate that I have proposed in 2016 is 5.10 or \$5.10/\$1,000. This means that for every \$1,000 of equalized value, the county levy is \$5.10 of county tax. For instance, the County’s property tax on a \$145,600 home, a median value for a home in Portage County now, would be \$742.56. This is 8 cents more than last year’s property taxes on a median home when the tax rate was 5.11 and a median home in Portage County was \$145,300. How’s that for holding taxes steady through challenging times?

I have proposed a total 2016 County budget of \$98,647,725 which is about a 5% decrease from 2015’s amended budget. It includes our

2016 tax levy total of \$26,612,000.

This budget places \$659,768 of levy into the budget of the Portage County Health Care Center which has a top rating of 5 Stars—the only nursing home facility with this quality rating in our County. We continue to plan for the long term future of our Health Care Center as part of what we hope will be a Continuing Care Retirement Community in Stevens Point.

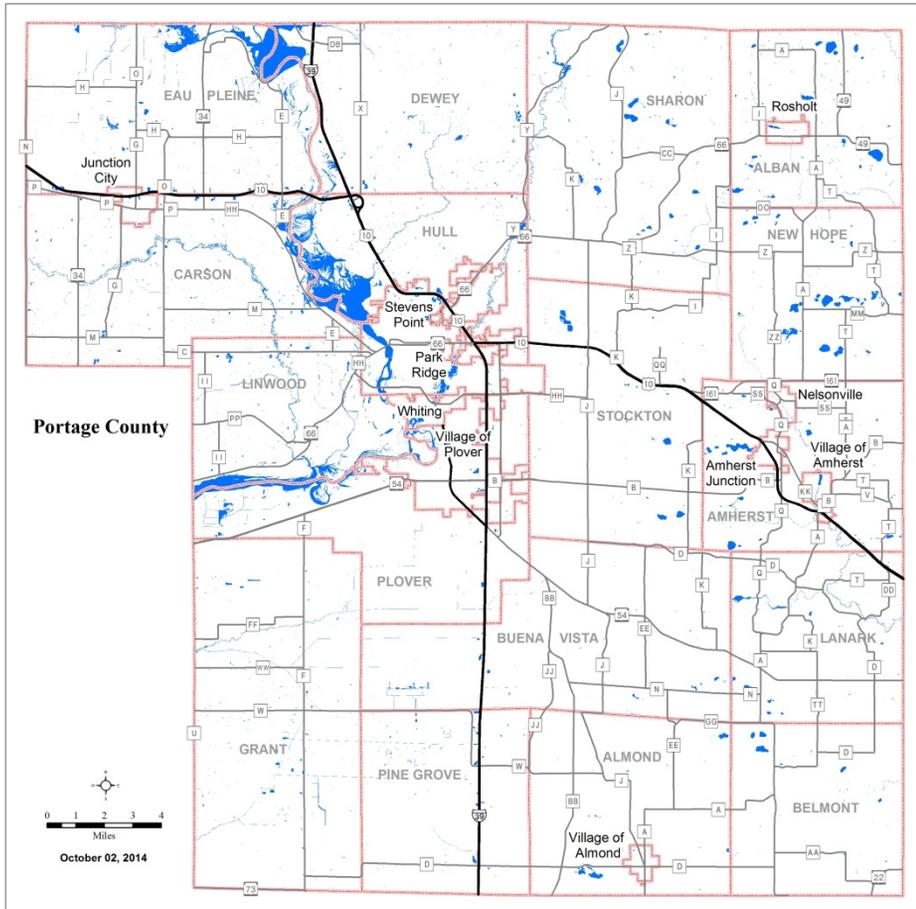
I invite you to learn more about the details of the 2016 budget by perusing the full budget book or the “budget in summary” document. I hope you will also take a look at the outline of my budget presentation which can be found at our County website, [www.co.portage.wi.us](http://www.co.portage.wi.us). 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.

A handwritten signature in black ink, appearing to read "Patty Drejer", with a long horizontal flourish extending to the right.

Patty Drejer  
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 810 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 70,482 (2014 U.S. Census 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, Nelsonville, Park Ridge, Plover, Rosholt, Whiting

## PORTAGE COUNTY, WISCONSIN – COMMUNITY PROFILE

### Largest Employers:

Sentry Insurance	McCain Foods
University of Wisconsin – Stevens Point	Donaldson Company, Inc.
St. Michael’s Hospital	H.O. Wolding, Inc.
Lands’ End	Travel Guard
County of Portage	Associated Bank
<i>Source: WI DWD, Bureau of Workforce Training, QCEW, OEA special request, Sept. 2013</i>	

### Employment by Industry:

<ul style="list-style-type: none"> <li>• Educational services, and health care and social assistance</li> <li>• Manufacturing</li> <li>• Retail trade</li> <li>• Arts, entertainment, and recreation, and accommodation and food services</li> <li>• Finance and insurance, and real estate and rental and leasing</li> </ul>
<i>Source: U.S. Census Bureau, 2009-2013 American Community Survey</i>

### Principal Tax Payers:

Sentry Insurance	Wal-mart Real Estate
American Intl. Realty Corp.	McCain Foods USA Inc.
NewPage Wisconsin System, Inc.	HCP SH Oakridge, LLC
Seramur Family Ltd, Partnership	Swiderski, LLC S.C.
Marshfield Clinic	Heritage Inv. Co.
<i>Source: Portage County Treasurers Office of Tax Year 2014</i>	

### Miles of Roads and Streets:

State	157
County	434
City, Villages, and Towns	1,309
<i>Source: Wisconsin Department of Transportation</i>	

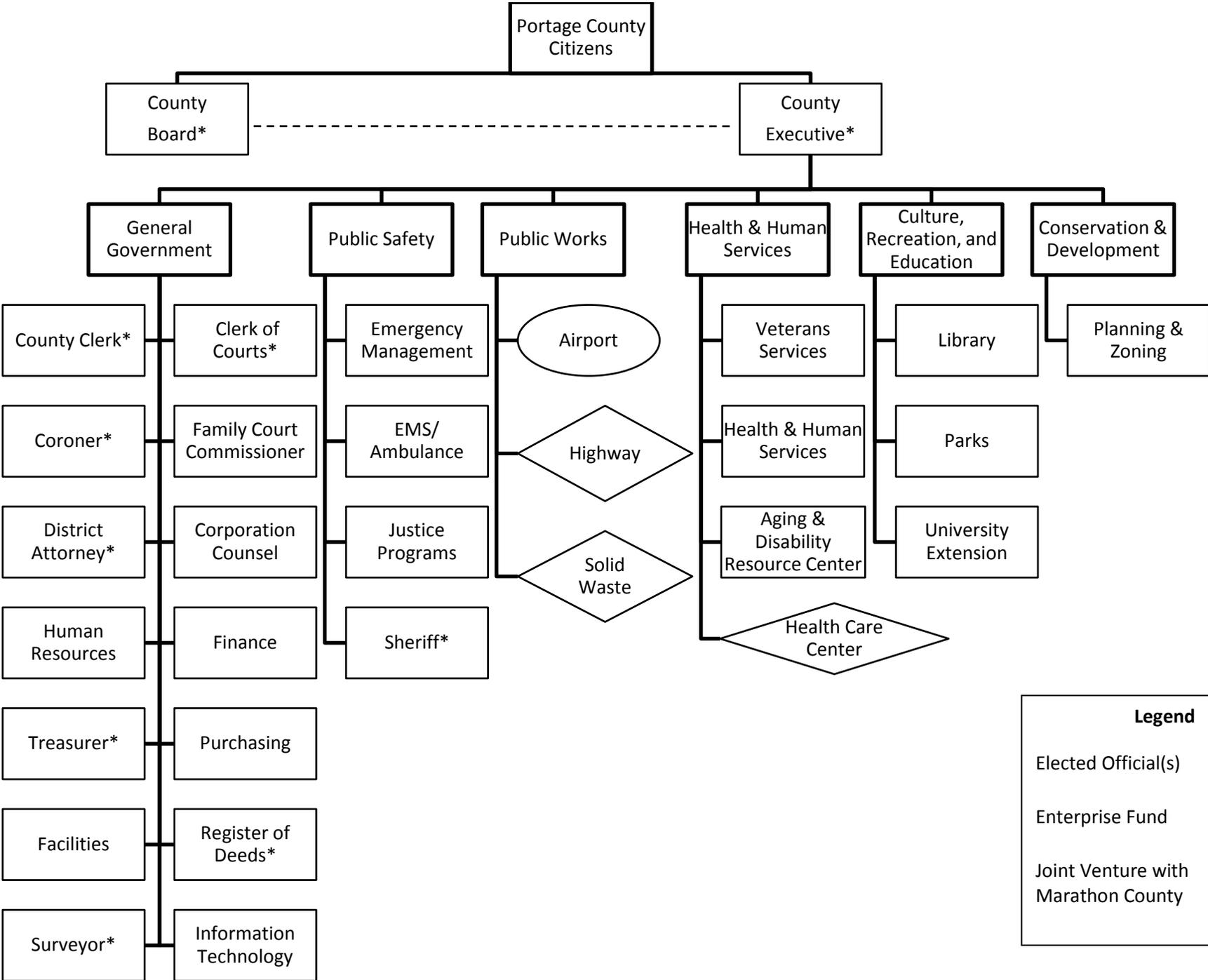
### Income, Jobs, & Unemployment:

Per Capita Income	\$24,972	Civilian Labor Force	39,018
Median Family Income	\$65,214	Portage County 2014 Annual Unemployment Rate	5.7%
Median Non-Family Income	\$26,513	Wisconsin 2014 Annual Unemployment Rate	5.5%
<i>Source: U.S. Census Bureau and Wisconsin Department of Workforce Development</i>			

### Education:

<b>Elementary/Secondary</b>	
Almond/Bancroft	Rosholt
Stevens Point – Bannach, Jefferson School for the Arts, Kennedy, Madison, McDill, McKinley, Plover-Whiting, Roosevelt I.D.E.A , & Washington	Tomorrow River/Amherst
	Wisconsin Rapids – Grant
<b>Junior High /High Schools</b>	
Almond/Bancroft	Stevens Point Area Senior High Senior
Ben Franklin	Charles F. Fernandez Center for Alternative Learning
P.J. Jacobs Junior High	Rosholt
Point of Discovery School	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              ○

## 2016 TAX LEVY SUMMARY

The Portage County Tax Levy of \$26,612,000, which is levied at a rate of \$5.10 (down from \$5.11) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$22,868,713	\$4.38
Debt Service Levy	2,284,513	0.44
Countywide EMS Levy	1,300,532	0.25
Bridge & Culvert Aid Levy	158,242	0.03
<b>TOTAL LEVY</b>	<b>\$26,612,000</b>	<b>\$5.10</b>

The general County Tax Levy of \$22,868,713, which is levied at a rate of \$4.38 (down from \$4.45) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$2,284,513, which is levied at a rate of \$0.44 (up from \$0.42) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$1,300,532, which is levied at a rate of \$0.25 (up from \$0.23) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$158,242, which is levied at a rate of \$0.03 (up from \$0.01) per \$1,000 of equalized value of all eligible property in the County.

**The tax levy for the 2016 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 \$145,600 according to the U.S. Census Bureau, 2009-2013 5-Year American Community Survey.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.10 per \$1,000 of equalized value:

$$\$145,600 \times \$5.10 / \$1,000 = \$742.56$$

This means that an owner of a \$145,600 should expect to pay \$742.56 for County services for taxes levied in 2015 for the 2016 budget.

## 2016 COUNTY WIDE BUDGET SUMMARY

	2014 Actual	2015		2016 Budget	Change from 2015 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
<b>Revenue by Classification</b>						
Taxes	31,985,788	32,204,487	32,488,487	33,394,125	1,189,638	3.69%
Intergovernmental Revenue	15,669,545	17,410,810	17,210,251	16,786,253	(624,557)	-3.59%
Licenses and Permits	365,218	366,835	366,835	384,398	17,563	4.79%
Fines, Forfeits and Penalties	382,067	341,500	353,407	357,914	16,414	4.81%
Public Charges for Service	14,600,235	14,334,076	14,076,928	13,827,499	(506,577)	-3.53%
Intergovernmental Charges for Service	23,775,532	24,747,637	22,799,918	24,880,662	133,025	0.54%
Miscellaneous Revenue	4,306,636	2,097,912	1,929,862	2,370,309	272,397	12.98%
Note Proceeds	-	-	-	2,755,000	2,755,000	N/A
Other Financing Sources	13,350,303	12,323,777	6,692,036	3,891,565	(8,432,212)	-68.42%
<b>Total Revenue</b>	<b>\$104,435,324</b>	<b>\$103,827,034</b>	<b>\$ 95,917,724</b>	<b>\$ 98,647,725</b>	<b>\$ (5,179,309)</b>	<b>-4.99%</b>
<b>Expenditures by Classification</b>						
General Government	23,255,324	22,731,562	22,287,578	22,700,939	(30,623)	-0.13%
Public Safety	14,383,277	15,238,555	15,013,706	15,033,642	(204,913)	-1.34%
Public Works	19,300,222	20,987,512	17,520,060	21,995,149	1,007,637	4.80%
Health and Human Services	25,365,408	26,318,729	26,081,116	25,815,058	(503,671)	-1.91%
Culture, Recreation & Education	3,482,077	3,445,624	3,423,143	3,375,621	(70,003)	-2.03%
Conservation and Development	2,099,802	2,498,313	2,472,135	1,894,011	(604,302)	-24.19%
Capital Outlay	13,188,994	9,516,087	4,773,209	4,149,605	(5,366,482)	-56.39%
Debt Service	3,035,564	2,444,538	2,444,538	2,575,438	130,900	5.35%
Other Financing Uses		646,114	1,673,606	1,108,262	462,148	71.53%
<b>Total Expenditures</b>	<b>\$104,110,668</b>	<b>\$103,827,034</b>	<b>\$ 95,689,091</b>	<b>\$ 98,647,725</b>	<b>\$ (5,179,309)</b>	<b>-4.99%</b>

**2016 BUDGET SUMMARY BY FUND**

	1/1/2016	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2016
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		PROJECTED FUND BALANCE
GENERAL FUND	21,959,742	12,159,566	14,312,658	159,959	26,632,183	-	26,932,372	26,932,372	(300,189)	21,659,553
<b>SPECIAL REVENUE FUNDS</b>										
Highway	4,022,225	4,199,406	1,813,989	-	6,013,395	-	7,943,946	7,943,946	(1,930,551)	2,091,674
Health & Human Services	1,810,148	4,739,037	10,624,853	-	15,363,890	138,044	15,363,890	15,501,934	(138,044)	1,672,104
Aging & Disability Resource Center	845,396	569,178	2,323,403	-	2,892,581	-	2,903,070	2,903,070	(10,489)	834,907
Land Records Modernization	96,246	-	106,040	-	106,040	53,000	88,053	141,053	(35,013)	61,233
Jail Assessment	442,917	-	55,000	-	55,000	-	100,000	100,000	(45,000)	397,917
EMS/Ambulance	581,632	1,300,532	1,633,215	-	2,933,747	-	2,793,455	2,793,455	140,292	721,924
Business Park	7,064,123	-	554,000	-	554,000	-	236,034	236,034	317,966	7,382,089
Community Development Block Grant	4,153	-	961	-	961	-	48	48	913	5,066
REDRLF	45,849	-	14	-	14	-	-	-	14	45,863
<b>Total Special Revenue Funds</b>	<b>14,912,689</b>	<b>10,808,153</b>	<b>17,111,475</b>	<b>-</b>	<b>27,919,628</b>	<b>191,044</b>	<b>29,428,496</b>	<b>29,619,540</b>	<b>(1,699,912)</b>	<b>13,212,777</b>
DEBT SERVICE	550,810	2,284,513	36,563	17,701	2,338,777	-	2,575,438	2,575,438	(236,661)	314,149
CAPITAL PROJECTS	9,566,694	700,000	2,884,214	53,000	3,637,214	-	4,149,605	4,149,605	(512,391)	9,054,303
<b>ENTERPRISE FUNDS</b>										
Highway	6,172,181	-	11,937,707	-	11,937,707	-	11,821,245	11,821,245	116,462	6,288,643 (A)
Health Care Center	2,968,355	659,768	7,180,046	-	7,839,814	8,041	7,831,773	7,839,814	-	2,968,355 (A)
Solid Waste	2,603,886	-	2,390,920	-	2,390,920	9,660	2,229,958	2,239,618	151,302	2,755,188 (A)
<b>Total Enterprise Funds</b>	<b>11,744,422</b>	<b>659,768</b>	<b>21,508,673</b>	<b>-</b>	<b>22,168,441</b>	<b>17,701</b>	<b>21,882,976</b>	<b>21,900,677</b>	<b>267,764</b>	<b>12,012,186</b>
<b>INTERNAL SERVICE FUNDS</b>										
Technology Services	619,542	-	1,780,157	-	1,780,157	-	1,796,815	1,796,815	(16,658)	602,884
Health Insurance	2,159,458	-	10,084,024	-	10,084,024	21,915	10,062,109	10,084,024	-	2,159,458
Risk Management/Workers' Compensation	809,168	-	426,396	-	426,396	-	711,652	711,652	(285,256)	523,912
<b>Total Internal Service Funds</b>	<b>3,588,168</b>	<b>-</b>	<b>12,290,577</b>	<b>-</b>	<b>12,290,577</b>	<b>21,915</b>	<b>12,570,576</b>	<b>12,592,491</b>	<b>(301,914)</b>	<b>3,286,254</b>
<b>TOTALS</b>	<b>62,322,525</b>	<b>26,612,000</b>	<b>68,144,160</b>	<b>230,660</b>	<b>94,986,820</b>	<b>230,660</b>	<b>97,539,463</b>	<b>97,770,123</b>	<b>(2,783,303)</b>	<b>59,539,222</b>
FUND BALANCE APPLIED/(USED)					<u>3,660,905</u>			<u>877,602</u>		
TOTAL COUNTY BUDGET					<u>98,647,725</u>			<u>98,647,725</u>		

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

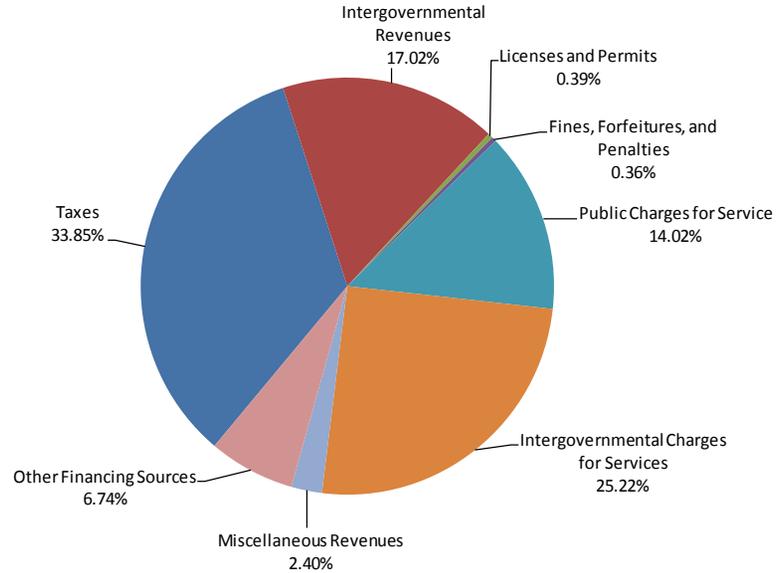
**2016 BUDGET SUMMARY BY CLASSIFICATION**

	1/1/2016 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2016 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
<b>GENERAL GOVERNMENT</b>										
County Clerk	203,846	663,919	26,113	-	690,032	-	746,955	746,955	(56,923)	146,923
Clerk of Courts & Courts	-	597,767	895,441	-	1,493,208	-	1,493,208	1,493,208	-	-
Family Court Commissioner	-	92,379	48,788	-	141,167	-	141,167	141,167	-	-
Coroner	-	115,756	16,650	-	132,406	-	132,406	132,406	-	-
District Attorney	16,983	370,827	62,000	-	432,827	-	432,827	432,827	-	16,983
Register of Deeds	146,546	4,001	446,500	-	450,501	-	440,781	440,781	9,720	156,266
Surveyor	-	31,390	700	-	32,090	-	32,090	32,090	-	-
Land Records Modernization	96,246	-	106,040	-	106,040	53,000	88,053	141,053	(35,013)	61,233
Treasurer	5,711,644	104,584	220,893	-	325,477	-	325,477	325,477	-	5,711,644
County Executive	-	189,708	-	-	189,708	-	189,708	189,708	-	-
Corporation Counsel	-	455,685	72,874	138,044	666,603	-	666,603	666,603	-	-
Human Resources	2,159,458	359,133	10,084,024	21,915	10,465,072	21,915	10,443,157	10,465,072	-	2,159,458
Finance	25,340	1,391,413	-	-	1,391,413	-	1,391,413	1,391,413	-	25,340
Risk Mgmt/Workers' Comp	809,168	-	426,396	-	426,396	-	711,652	711,652	(285,256)	523,912
Purchasing	-	222,943	1,500	-	224,443	-	224,443	224,443	-	-
Facilities	116,515	1,934,663	433,052	-	2,367,715	-	2,347,715	2,347,715	20,000	136,515
Technology Services	619,542	-	1,780,157	-	1,780,157	-	1,796,815	1,796,815	(16,658)	602,884
Non-Departmental Accounts	14,577,414	(8,543,937)	10,008,491	-	1,464,554	-	1,626,338	1,626,338	(161,784)	14,415,630
<b>Total General Government</b>	<b>24,482,702</b>	<b>(2,009,769)</b>	<b>24,629,619</b>	<b>159,959</b>	<b>22,779,809</b>	<b>74,915</b>	<b>23,230,808</b>	<b>23,305,723</b>	<b>(525,914)</b>	<b>23,956,788</b>
<b>PUBLIC SAFETY</b>										
EMS/Ambulance Services	581,632	1,300,532	1,633,215	-	2,933,747	-	2,793,455	2,793,455	140,292	721,924
Justice Programs	-	346,470	20,000	-	366,470	-	366,470	366,470	-	-
Sheriff	697,762	9,776,274	829,502	-	10,605,776	-	10,715,954	10,715,954	(110,178)	587,584
Emergency Management	-	96,043	88,091	-	184,134	-	184,134	184,134	-	-
Jail Assessment	442,917	-	55,000	-	55,000	-	100,000	100,000	(45,000)	397,917
<b>Total Public Safety</b>	<b>1,722,311</b>	<b>11,519,319</b>	<b>2,625,808</b>	<b>-</b>	<b>14,145,127</b>	<b>-</b>	<b>14,160,013</b>	<b>14,160,013</b>	<b>(14,886)</b>	<b>1,707,425</b>
<b>PUBLIC WORKS</b>										
Highway-Special Revenue Fund	4,022,225	4,199,406	1,813,989	-	6,013,395	-	7,943,946	7,943,946	(1,930,551)	2,091,674
Highway-Enterprise Fund	6,172,181	-	11,937,707	-	11,937,707	-	11,821,245	11,821,245	116,462	6,288,643
Solid Waste	2,603,886	-	2,390,920	-	2,390,920	9,660	2,229,958	2,239,618	151,302	2,755,188
<b>Total Public Works</b>	<b>12,798,292</b>	<b>4,199,406</b>	<b>16,142,616</b>	<b>-</b>	<b>20,342,022</b>	<b>9,660</b>	<b>21,995,149</b>	<b>22,004,809</b>	<b>(1,662,787)</b>	<b>11,135,505</b>

**2016 BUDGET SUMMARY BY CLASSIFICATION**

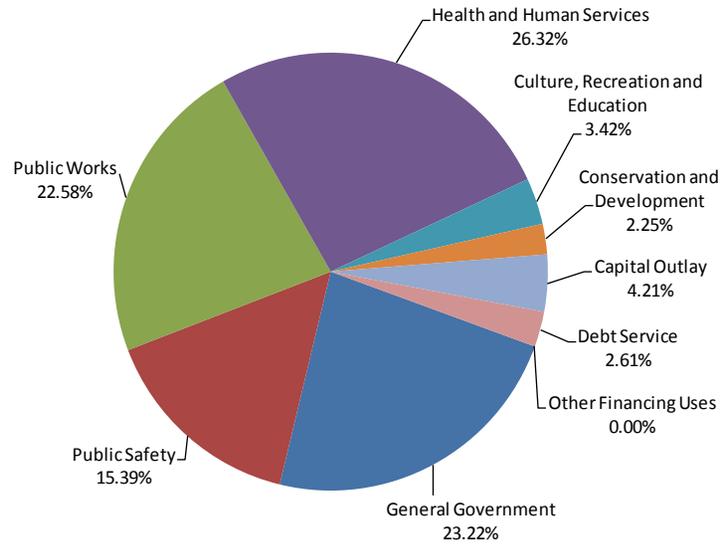
	1/1/2016 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2016 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
<b>HEALTH &amp; HUMAN SERVICES</b>										
Veterans Service	13,268	177,611	11,500	-	189,111	-	194,111	194,111	(5,000)	8,268
Health & Human Services	1,810,148	4,739,037	10,624,853	-	15,363,890	138,044	15,363,890	15,501,934	(138,044)	1,672,104
Aging & Disability Resource Center	845,396	569,178	2,323,403	-	2,892,581	-	2,903,070	2,903,070	(10,489)	834,907
Health Care Center	2,968,355	659,768	7,180,046	-	7,839,814	8,041	7,831,773	7,839,814	-	2,968,355
<b>Total Health &amp; Human Services</b>	<b>5,637,167</b>	<b>6,145,594</b>	<b>20,139,802</b>	<b>-</b>	<b>26,285,396</b>	<b>146,085</b>	<b>26,292,844</b>	<b>26,438,929</b>	<b>(153,533)</b>	<b>5,483,634</b>
<b>CULTURE, RECREATION, &amp; EDUCATION</b>										
Library	49,266	1,605,303	56,640	-	1,661,943	-	1,661,943	1,661,943	-	49,266
University Extension	-	288,034	18,891	-	306,925	-	306,925	306,925	-	-
Parks	205,383	912,266	482,287	-	1,394,553	-	1,395,753	1,395,753	(1,200)	204,183
<b>Total Culture, Recreation, &amp; Education</b>	<b>254,649</b>	<b>2,805,603</b>	<b>557,818</b>	<b>-</b>	<b>3,363,421</b>	<b>-</b>	<b>3,364,621</b>	<b>3,364,621</b>	<b>(1,200)</b>	<b>253,449</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>										
Planning & Zoning	195,775	967,334	572,745	-	1,540,079	-	1,534,903	1,534,903	5,176	200,951
Community Development Block Grant	4,153	-	961	-	961	-	48	48	913	5,066
REDRLF	45,849	-	14	-	14	-	-	-	14	45,863
Portage County Business Park	7,064,123	-	554,000	-	554,000	-	236,034	236,034	317,966	7,382,089
<b>Total Conservation &amp; Development</b>	<b>7,309,900</b>	<b>967,334</b>	<b>1,127,720</b>	<b>-</b>	<b>2,095,054</b>	<b>-</b>	<b>1,770,985</b>	<b>1,770,985</b>	<b>324,069</b>	<b>7,633,969</b>
<b>DEBT SERVICE</b>	<b>550,810</b>	<b>2,284,513</b>	<b>36,563</b>	<b>17,701</b>	<b>2,338,777</b>	<b>-</b>	<b>2,575,438</b>	<b>2,575,438</b>	<b>(236,661)</b>	<b>314,149</b>
<b>CAPITAL PROJECTS</b>	<b>9,566,694</b>	<b>700,000</b>	<b>2,884,214</b>	<b>53,000</b>	<b>3,637,214</b>	<b>-</b>	<b>4,149,605</b>	<b>4,149,605</b>	<b>(512,391)</b>	<b>9,054,303</b>
<b>TOTALS</b>	<b>62,322,525</b>	<b>26,612,000</b>	<b>68,144,160</b>	<b>230,660</b>	<b>94,986,820</b>	<b>230,660</b>	<b>97,539,463</b>	<b>97,770,123</b>	<b>(2,783,303)</b>	<b>59,539,222</b>
FUND BALANCE APPLIED/(USED)					<u>3,660,905</u>			<u>877,602</u>		
<b>TOTAL COUNTY BUDGET</b>					<u><u>98,647,725</u></u>			<u><u>98,647,725</u></u>		

## 2016 REVENUES BY CLASSIFICATION – ALL FUNDS



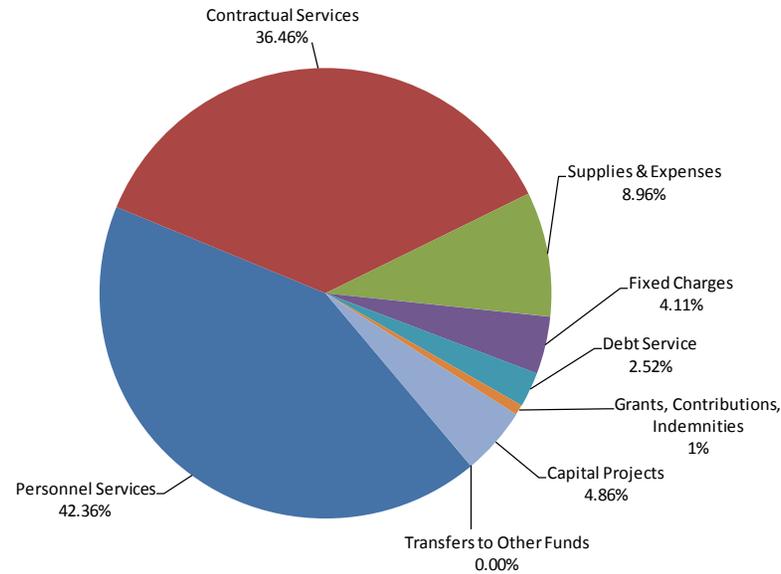
	<b>Change from 2015 Modified Budget</b>			
	<b>2015 Modified Budget</b>	<b>2016 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Taxes	32,204,487	33,394,125	1,189,638	3.69%
Intergovernmental Revenues	17,410,810	16,786,253	(624,557)	-3.59%
Licenses and Permits	366,835	384,398	17,563	4.79%
Fines, Forfeitures, and Penalties	341,500	357,914	16,414	4.81%
Public Charges for Services	14,334,076	13,827,499	(506,577)	-3.53%
Intergovernmental Charges for Services	24,747,637	24,880,662	133,025	0.54%
Miscellaneous Revenues	2,097,912	2,370,309	272,397	12.98%
Other Financing Sources	12,323,777	6,646,565	(5,677,212)	-46.07%
<b>Total Revenues</b>	<b>103,827,034</b>	<b>98,647,725</b>	<b>(5,179,309)</b>	<b>-4.99%</b>

## 2016 EXPENDITURES BY CLASSIFICATION – ALL FUNDS



	Change from 2015 Modified Budget			
	2015 Modified Budget	2016 Proposed Budget	Amount Change	Percent Change
General Government	22,927,761	22,905,574	(22,187)	-0.10%
Public Safety	15,238,555	15,179,934	(58,621)	-0.38%
Public Works	21,257,797	22,279,530	1,021,733	4.81%
Health and Human Services	26,335,969	25,961,143	(374,826)	-1.42%
Culture, Recreation and Education	3,448,424	3,378,421	(70,003)	-2.03%
Conservation and Development	2,657,903	2,218,080	(439,823)	-16.55%
Capital Outlay	9,516,087	4,149,605	(5,366,482)	-56.39%
Debt Service	2,444,538	2,575,438	130,900	5.35%
Other Financing Uses	-	-	-	0.00%
<b>Total Expenses</b>	<b>103,827,034</b>	<b>98,647,725</b>	<b>(5,179,309)</b>	<b>-4.99%</b>

## 2016 EXPENDITURES BY OBJECT CODE – ALL FUNDS



	Change from 2015 Modified Budget			
	2015 Modified Budget	2016 Proposed Budget	Amount Change	Percent Change
Personnel Services	43,225,314	43,332,375	107,061	0.25%
Contractual Services	36,225,364	37,297,588	1,072,224	2.96%
Supplies & Expenses	10,357,587	9,162,551	(1,195,036)	-11.54%
Building Materials	58,423	54,913	(3,510)	-6.01%
Fixed Charges	4,378,798	4,208,436	(170,362)	-3.89%
Debt Service	2,444,538	2,575,438	130,900	5.35%
Grants, Contributions, Indemnities	709,438	756,687	47,249	6.66%
Capital Projects	10,342,202	4,968,747	(5,373,455)	-51.96%
Cost Allocations	-	-	-	0.00%
Transfers to Others Funds	-	-	-	0.00%
Future Operations Designation	(3,914,630)	(3,709,010)	205,620	-5.25%
<b>Total Expenses</b>	<b>103,827,034</b>	<b>98,647,725</b>	<b>(5,179,309)</b>	<b>-4.99%</b>

**2015 ESTIMATED FUND BALANCE**

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
<b>Estimated Fund Balance 1/1/2015</b>	\$ 22,290,755	\$ 14,430,237	\$ 780,998	\$ 12,853,077	\$ 11,902,526	\$ 4,684,537		66,942,130
<b>Revenues</b>								
Property Tax	12,266,171	10,407,757	2,153,613	625,000	576,352	-		26,028,893
All Other Taxes	6,459,594	-	-	-	-	-		6,459,594
Intergovernmental Revenues	3,892,949	11,977,279	-	611,326	728,697	-		17,210,251
Licenses and Permits	159,181	207,154	-	-	500	-		366,835
Fines, Forfeitures and Penalties	238,407	115,000	-	-	-	-		353,407
Public Charges for Services	1,655,960	3,629,631	36,563	-	8,754,774	-		14,076,928
Intergovernmental Revenues	903,413	40,289	-	13,500	10,400,068	11,442,648		22,799,918
Miscellaneous Revenues	784,113	490,279	-	25,000	210,030	420,440		1,929,862
Note Proceeds	-	-	-	-	-	-		-
Transfers In	122,651	40,000	24,174	212,000	-	-		398,825
Revenue Subtotal	26,482,439	26,907,389	2,214,350	1,486,826	20,670,421	11,863,088		89,624,513
Fund Balance Applied	761,460	473,671	230,188	3,286,383	445,140	1,096,369		6,293,211
Total Revenue	\$ 27,243,899	\$ 27,381,060	\$ 2,444,538	\$ 4,773,209	\$ 21,115,561	\$ 12,959,457	\$	95,917,724
<b>Expenditures Restated by Object Group</b>								
General Government	9,078,696	166,425	-	-	-	12,937,888		22,183,009
Public Safety	11,423,223	3,590,483	-	-	-	-		15,013,706
Public Works	-	5,075,572	-	-	12,430,165	-		17,505,737
Health and Human Services	249,951	17,389,046	-	-	8,374,186	-		26,013,183
Culture, Recreation, & Education	3,423,143	-	-	-	-	-		3,423,143
Conservation and Development	2,114,806	145,329	-	-	-	-		2,260,135
Capital Outlay	-	-	-	4,773,209	-	-		4,773,209
Debt Service	-	-	2,444,538	-	-	-		2,444,538
Transfers Out	295,000	58,082	-	-	24,174	21,569		398,825
Expenditures Subtotal	26,584,819	26,424,937	2,444,538	4,773,209	20,828,525	12,959,457		94,015,485
Designated for Future Use	430,447	956,123	-	-	287,036	-		1,673,606
Total Expenditures	\$ 27,015,266	\$ 27,381,060	\$ 2,444,538	\$ 4,773,209	\$ 21,115,561	\$ 12,959,457	\$	95,689,091
<b>Estimated Fund Balance 12/31/2015</b>	\$ 21,959,742	\$ 14,912,689	\$ 550,810	\$ 9,566,694	\$ 11,744,422	\$ 3,588,168	\$	62,322,525

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
Nonspendable	5,711,644	86,152	498,610	-
Restricted	383,273	1,394,012	52,200	4,093,851
Committed	1,833,931	11,541,127	-	3,044,977
Assigned	2,364,850	1,891,398	-	2,427,866
Unassigned	11,666,044	-	-	-
<b>Estimated Fund Balance Total</b>	\$ 21,959,742	\$ 14,912,689	\$ 550,810	\$ 9,566,694

**2016 ESTIMATED FUND BALANCE**

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
<b>Estimated Fund Balance 1/1/2016</b>	\$ 21,959,742	\$ 14,912,689	\$ 550,810	\$ 9,566,694	\$ 11,744,422	\$ 3,588,168	62,322,525	
<b>Revenues</b>								
Property Tax	12,159,566	10,808,153	2,284,513	700,000	659,768	-	26,612,000	
All Other Taxes	6,782,125	-	-	-	-	-	6,782,125	
Intergovernmental Revenues	3,435,417	12,436,596	-	129,214	785,026	-	16,786,253	
Licenses and Permits	170,441	213,457	-	-	500	-	384,398	
Fines, Forfeitures and Penalties	237,650	120,264	-	-	-	-	357,914	
Public Charges for Services	1,804,280	3,442,037	36,563	-	8,544,620	-	13,827,500	
Intergovernmental Revenues	886,368	69,694	-	-	11,930,807	11,993,792	24,880,661	
Miscellaneous Revenues	996,377	829,427	-	-	247,720	296,785	2,370,309	
Note Proceeds	-	-	-	2,755,000	-	-	2,755,000	
Transfers In	159,959	-	17,701	53,000	-	-	230,660	
Revenue Subtotal	26,632,183	27,919,628	2,338,777	3,637,214	22,168,441	12,290,577	94,986,820	
Fund Balance Applied	443,885	2,159,097	236,661	512,391	6,957	301,914	3,660,905	
Total Revenue	\$ 27,076,068	\$ 30,078,725	\$ 2,575,438	\$ 4,149,605	\$ 22,175,398	\$ 12,592,491	\$ 98,647,725	
<b>Expenditures Restated by Object Group</b>								
General Government	10,042,310	88,053	-	-	-	12,570,576	22,700,939	
Public Safety	11,603,401	3,430,241	-	-	-	-	15,033,642	
Public Works	-	7,943,946	-	-	14,051,203	-	21,995,149	
Health and Human Services	253,111	17,730,174	-	-	7,831,773	-	25,815,058	
Culture, Recreation, & Education	3,375,621	-	-	-	-	-	3,375,621	
Conservation and Development	1,657,929	236,082	-	-	-	-	1,894,011	
Capital Outlay	-	-	-	4,149,605	-	-	4,149,605	
Debt Service	-	-	2,575,438	-	-	-	2,575,438	
Transfers Out	-	191,044	-	-	17,701	21,915	230,660	
Expenditures Subtotal	26,932,372	29,619,540	2,575,438	4,149,605	21,900,677	12,592,491	97,770,123	
Designated for Future Use	143,696	459,185	-	-	274,721	-	877,602	
Total Expenditures	\$ 27,076,068	\$ 30,078,725	\$ 2,575,438	\$ 4,149,605	\$ 22,175,398	\$ 12,592,491	\$ 98,647,725	
<b>Estimated Fund Balance 12/31/2016</b>	\$ 21,659,553	\$ 13,212,777	\$ 314,149	\$ 9,054,303	\$ 12,012,186	\$ 3,286,254	\$ 59,539,222	

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
Nonspendable	5,711,644	86,152	261,949	-
Restricted	343,389	1,427,720	52,200	4,093,851
Committed	1,643,625	9,945,551	-	3,044,977
Assigned	2,294,851	1,753,354	-	1,915,475
Unassigned	11,666,044	-	-	-
<b>Estimated Fund Balance Total</b>	\$ 21,659,553	\$ 13,212,777	\$ 314,149	\$ 9,054,303

## **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 2013



## 2013-2016 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
6. **Relationship Builders** - We will build a 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 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 MORE FUNCTIONAL, FLEXIBLE COUNTY FACILITIES

- II. Develop a Comprehensive 10 to 20 Year County Physical Space Plan
  - II.A Define & Develop County Campus Plan; Identify Facilities That Will Not Be Part of Campus
  - 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 Consolidate Services Only When It Increases Organizational Effectiveness & Efficiency; Consolidation Must Be a Cost Effective Thing To Do
- III.F Increase Public Feedback & Awareness of County Services & Value

## 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 Improve Communications With & Feedback From Employees
- IV.D Develop a Training Plan for Our Leaders & Staff
- IV.E Develop County Policies & Reporting Tools for the Purpose of Creating a Performance Based Workplace Culture

## 2016 PROJECT LISTING

	<b>Project Phase</b>	<b>2016 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>						
Enterprise Resource Planning (Phase II)	Implementation	275,000	-	275,000	-	-
Library Air Handling System Repairs (Phase 2)	Construction	8,580.00	-	-	-	8,580
Library Boiler Replacement (Phase 3)	Construction	74,800.00	-	-	-	74,800
Library Chiller Replacement (Phase 2)	Construction	105,600.00	-	103,280	-	2,320
Library Main Street Sidewalk (Phase 5)	Construction	4,400.00	-	-	-	4,400
Library Temperature Control Repl. (Phase 1)	Construction	132,000.00	-	-	-	132,000
Library Lighting Replacement (Phase 1)	Construction	36,300.00	-	-	-	36,300
Library Masonry & Concrete Work (Phase 5)	Construction	27,610.00	-	-	-	27,610
Library Roof Repairs (Phase 2)	Construction	138,490.00	-	-	-	138,490
Library Window Replacement (Phase 4)	Construction	60,500.00	-	-	-	60,500
Elevation Data Improvement (LiDAR)	Implementation	226,325	182,214	44,111	-	-
Land Records System	Implementation	35,000	-	-	-	35,000
<i>General Government Total</i>		<u>1,124,605</u>	<u>182,214</u>	<u>422,391</u>	<u>-</u>	<u>520,000</u>
<b><u>Public Safety</u></b>						
Radio Tower Construction	Construction	2,755,000	-	-	2,755,000	-
<i>Public Safety Total</i>		<u>2,755,000</u>	<u>-</u>	<u>-</u>	<u>2,755,000</u>	<u>-</u>
<b><u>Public Works</u></b>						
CTH S Bridge Replacement	Design	180,000	-	-	-	180,000
Highway Facilities Planning	Design	90,000	-	90,000	-	-
<i>Public Works Total</i>		<u>270,000</u>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>180,000</u>
<b>Total 2016 Capital Projects</b>		<u>4,149,605</u>	<u>182,214</u>	<u>512,391</u>	<u>2,755,000</u>	<u>700,000</u>

**CAPITAL IMPROVEMENT PLAN 2016 - 2021**

#	Project Title	Project No.	Budget Action	Department	Year	Phase	Appropriation						TOTAL	
							Prior to 2016	2016	2017	2018	2019	2020		2021
1	Gilfry Tunnel & Stairs Improvements	20-12-04	Delay	Facilities	2012	Construction	40,000.00							40,000.00
2	Renewable Energy Project Analysis	20-15-04	As Planned	Facilities	2015	Design	40,000.00		500,000.00					540,000.00
3	Camera System Expansion	20-16-05	Update \$, Delay	Facilities	2016	Equipment			25,000.00					25,000.00
4	Department Relocation & Remodel	20-13-CF	Update Scope	Facilities	2013	Construction	272,250.00							272,250.00
5	Library Air Handling System Repairs (Phase 2)	20-16-06	New	Facilities	2016	Construction		8,580.00						8,580.00
6	Library Boiler Replacement (Phase 3)	20-16-06	New	Facilities	2016	Construction		74,800.00						74,800.00
7	Library Chiller Replacement (Phase 2)	20-16-06	New	Facilities	2016	Construction		105,600.00						105,600.00
8	Library Main Street Sidewalk (Phase 5)	20-16-06	New	Facilities	2016	Construction		4,400.00						4,400.00
9	Library Temperature Control Repl. (Phase 1)	20-16-06	New	Facilities	2016	Construction		132,000.00						132,000.00
10	Library Lighting Replacement (Phase 1)	20-16-06	New	Facilities	2016	Construction		36,300.00						36,300.00
11	Library Masonry and Concrete Work (Phase 5)	20-16-06	New	Facilities	2016	Construction		27,610.00						27,610.00
12	Library Roof Repairs (Phase 2)	20-16-06	New	Facilities	2016	Construction		138,490.00						138,490.00
13	Library Window Replacement (Phase 4)	20-16-06	New	Facilities	2016	Construction		60,500.00						60,500.00
14	Government Facility	30-14-03	Update Scope, \$	Facilities	2014	Concept	125,000.00		50,000,000.00					50,125,000.00
15	North/South Wing Shower Complex Remodel	54-14-01	Delete	Health Care Center	2014	Design	-							-
16	CTH I (CTH Z - Collins Park Rd)	40-15-01	Update \$	Highway	2015	Design	228,260.00			1,200,000.00	700,000.00			2,128,260.00
17	CTH J (USH 10 - STH 66)	40-15-02	Update \$	Highway	2015	Design/ROW	473,074.00		1,600,000.00	527,500.00				2,600,574.00
18	CTH EE (STH 54 - CTH GG)	40-15-03	As Planned	Highway	2015	Construction	1,100,000.00							1,100,000.00
19	CTH G Bridge Replacement	40-15-04	Update	Highway	2015	Design	134,400.00		940,800.00					1,075,200.00
20	CTH A Bridge Replacement	40-15-05	Update	Highway	2015	Design	73,500.00			464,000.00				537,500.00
21	CTH S Bridge Replacement	40-15-06	As Planned	Highway	2015	Design	35,000.00	180,000.00						215,000.00
22	Wetland Mitigation Bank	40-15-07	Update \$	Highway	2015	Land	40,000.00				180,000.00	280,000.00		500,000.00
23	WI 54 - 64th Street - CTH U/80th Street	40-16-01	Delay	Highway	2016	Construction			750,000.00					750,000.00
24	CTH R (Black Oak - Porter)	40-17-01	Update \$, Delay	Highway	2017	Design	266,727.00	300,000.00	-	3,000,000.00	2,840,000.00			6,406,727.00
25	CTH G (CTH M - CTH P)	40-19-01	Delay	Highway	2019	Construction							1,785,325.00	1,785,325.00
26	CTH T (CTH MM - CTH A)	40-19-02	Update \$, Delay	Highway	2019	Construction				100,000.00		2,140,000.00		2,240,000.00
27	Highway Facilities Planning	30-15-02	Update Scope, \$	Highway	2015	Design	25,000.00	90,000.00	300,000.00	235,000.00				650,000.00
28	ERP System Assessment & Planning	11-13-03	As Planned	Information Tech	2013	Implementation	1,800,000.00							1,800,000.00
29	Fiber Optic Cable	11-14-01	Delay	Information Tech	2014	Construction	170,700.00							170,700.00
30	ERP Phase II Applications	11-16-01	As Planned	Information Tech	2016	Design		25,000.00	250,000.00					275,000.00
31	Standing Rocks Development, Phase I & II	61-06-02	Update Scope, \$	Parks	2006	Construction	662,000.00				400,000.00			1,062,000.00
32	Pit Toilets Replacements (Jordan)	61-14-01	As Planned	Parks	2014	Construction	70,000.00							70,000.00
33	Shooting Range Improvements	61-14-02	Update \$, Delay	Parks	2014	Construction	27,000.00							27,000.00
34	Land Acquisition (Town of Sharon)	61-15-01	Update \$	Parks	2015	Land Purchase	749,300.00							749,300.00
35	Town of Eau Pleine Land Acquisition	61-16-02	Update Scope, \$	Parks	2016	Land Purchase			240,000.00					240,000.00
36	Tomorrow River Trail Segment Resurfacing	61-16-01	Delay	Parks	2016	Construction			35,000.00	35,000.00				70,000.00
37	Collins Park Road - Paving	61-18-01	As Planned	Parks	2018	Construction				125,000.00				125,000.00
38	Pit Toilets Replacements	61-19-01	As Planned	Parks	2019	Construction					75,000.00			75,000.00
39	Chip Sealing Park Roads	61-19-02	As Planned	Parks	2019	Construction					100,000.00			100,000.00
40	Lake Emily Park Campground Expansion	61-20-01	As Planned	Parks	2020	Land Improvements						150,000.00		150,000.00
41	Pit Toilet Replacements (Lake Emily/Sunset)	61-20-02	As Planned	Parks	2020	Construction						80,000.00		80,000.00
42	Tomorrow River Trail and Bridge	61-98-01	Delay	Parks	1998	Construction	825,000.00							825,000.00
43	Replace Outdoor Wood Boiler (Jordan Park)	61-17-01	New	Parks	2017	Construction			50,000.00					50,000.00
44	Elevation Data Improvement (LiDAR)	72-20-01	New	Planning and Zoning	2020	Implementation						160,000.00		160,000.00
45	2020 Aerial Photography	72-20-02	New	Planning and Zoning	2020	Implementation						80,000.00		80,000.00
46	Self-check Units, Remodeling & RFID	60-16-01	Delay	Public Library	2016	Design, Equipment			10,000.00	245,563.00				255,563.00
47	Land Records System	22-12-01	As Planned	Register of Deeds	2012	Implementation	181,423.00	35,000.00						216,423.00
48	Radio System Enhancement - Simulcast	30-14-01	Delay	Sheriff's Office	2014	Construction	7,410,000.00							7,410,000.00
49	Radio Tower Construction	30-16-01	New	Sheriff's Office	2016	Construction	50,000.00	2,755,000.00						2,805,000.00
50	MRF Roof Replacement	42-17-01	Update	Solid Waste	2017	Construction	55,000.00	55,000.00	55,000.00					165,000.00
<b>Gross Expenditures</b>							<b>14,853,634.00</b>	<b>4,028,280.00</b>	<b>54,755,800.00</b>	<b>5,932,063.00</b>	<b>4,115,000.00</b>	<b>2,790,000.00</b>	<b>2,065,325.00</b>	<b>88,540,102.00</b>

**CAPITAL IMPROVEMENT PLAN 2016 - 2021**

#	Project Title	Project No.	Budget Action	Department	Year	Phase	Appropriation Prior to 2016	2016	2017	2018	2019	2020	2021	TOTAL
<b>Less Revenue Received</b>														
4	Department Relocation & Remodel	20-13-CF	Update Scope	Facilities	2013	Construction	(272,250.00)							(272,250.00)
18	CTH EE (STH 54 - CTH GG)	40-15-03	As Planned	Highway	2015	Construction	(236,676.00)							(236,676.00)
19	CTH G Bridge Replacement	40-15-04	Update	Highway	2015	Design	(107,520.00)		(752,640.00)					(860,160.00)
20	CTH A Bridge Replacement	40-15-05	Update	Highway	2015	Design	(58,800.00)			(371,200.00)				(430,000.00)
23	WI 54 - 64th Street - CTH U/80th Street	40-16-01	Delay	Highway	2016	Construction			(625,000.00)					(625,000.00)
31	Standing Rocks Development	61-06-02	Update Scope, \$	Parks	2006	Construction	(125,000.00)							(125,000.00)
34	Land Acquisition (Town of Sharon)	61-15-01	Update \$	Parks	2015	Land Purchase	(586,150.00)							(586,150.00)
42	Tomorrow River Trail and Bridge	61-98-01	Delay	Parks	1998	Construction	(682,012.00)							(682,012.00)
33	Shooting Range Improvements	61-14-02	Update \$, Delay	Parks	2014	Construction	(27,000.00)							
50	MRF Roof Replacement	42-17-01	Update	Solid Waste	2017	Construction	(55,000.00)	(55,000.00)	(55,000.00)					(165,000.00)
<b>Gross Revenues</b>							<b>(2,150,408.00)</b>	<b>(55,000.00)</b>	<b>(1,432,640.00)</b>	<b>(371,200.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,982,248.00)</b>
<b>Net County Cost</b>							<b>12,703,226.00</b>	<b>3,973,280.00</b>	<b>53,323,160.00</b>	<b>5,560,863.00</b>	<b>4,115,000.00</b>	<b>2,790,000.00</b>	<b>2,065,325.00</b>	<b>84,557,854.00</b>

**Potential Funding Source Estimates**

County Tax Levy Available	700,000.00	800,000.00	900,000.00	1,000,000.00	1,000,000.00	1,000,000.00	5,400,000.00
CIP Fund Balance Available	1,605,962.30	3,100,000.00					4,705,962.30
Debt Service/Other County Funds Needed	1,667,317.70	49,423,160.00	4,660,863.00	3,115,000.00	1,790,000.00	1,065,325.00	61,721,665.70
	3,973,280.00	53,323,160.00	5,560,863.00	4,115,000.00	2,790,000.00	2,065,325.00	71,827,628.00

**Projects on Hold**

51	Garage & Storage Expansion and Reengineering		On Hold	Sheriff's Office	2016	Design		30,000.00	340,000.00					370,000.00
52	LEC & Jail Contingency Improvements		On Hold	Sheriff's Office	2016	Concept		40,000.00	100,000.00	5,000,000.00	5,000,000.00			10,140,000.00
53	Sally Port Reengineering and Expansion		On Hold	Sheriff's Office	2016	Design		30,000.00	345,000.00					375,000.00
54	Law Enforcement Center Garage		On Hold	Facilities	2016	Design		45,000.00	175,000.00					220,000.00
55	LEC Chiller	20-13-01	On Hold	Facilities	2017	Construction	-		150,000.00					150,000.00
56	Generator Replacement at Law Enforcement	20-15-01	On Hold	Facilities	2015	Concept		5,000.00	200,000.00					205,000.00
57	Courthouse Under Building Ramp Replacement		On Hold	Facilities			36,500.00							36,500.00
58	Lincoln Center Parking	52-14-01	On Hold	Aging & Diblyt Rsrce Cntr	2014	Concept	-							-
59	Courthouse One and Two Remodel	20-15-02	On Hold	Facilities	2015	Concept		7,500.00	155,000.00					162,500.00
60	Courthouse Elevator Cab & Controls Upgrades	20-14-01	On Hold	Facilities	2014	Construction			150,000.00					150,000.00
61	HVAC Replacement/Upgrade at Courthouse	20-14-03	On Hold	Facilities	2014	Concept		25,000.00	150,000.00	2,550,000.00				2,725,000.00
62	Annex Chiller Replacement	20-15-03	On Hold	Facilities	2015	Design	5,000.00	100,000.00						105,000.00
63	Courthouse Window Replacement	20-17-01	On Hold	Facilities	2017	Design			7,500.00	535,000.00				542,500.00
64	HVAC - Health Care Center	20-11-03	On Hold	Facilities	2012	Design	90,000.00		410,000.00	2,122,887.00				2,622,887.00
65	New Portage County Health Care Center (PCHCC)	54-14-02	On Hold	Health Care Center	2014	Concept	100,000.00							100,000.00
66	Removal of Asbestos Flooring	54-15-01	On Hold	Health Care Center	2015	Construction		80,000.00						80,000.00

**Submitted Projects - Not included in the CIP Plan**

							Prior to 2015	2016	2017	2018	2019	2020		TOTAL
Jordan Park Office/Meeting Room Addition	New	Parks	2016	Construction				50,000.00						
Live Fire Training Facility	RETRY	Sheriff's Office	2019	Construction							375,000.00			
Emergency Medical Dispatch Upgrade*	New	Sheriff's Office	2016	Implementation				26,600.00						26,600.00

**CAPITAL IMPROVEMENT PLAN 2016 - 2021**

#	Project Title	Project No.	Budget Action	Department	Year	Phase	Appropriation					TOTAL	
							Prior to 2016	2016	2017	2018	2019		2020
	Firearms Program Upgrades & Replacements*		New	Sheriff's Office	2016	Implementation		38,400.00	35,200.00	34,220.00			107,820.00
	CTH Y Bridge Replacement*		New	Highway	2018	Design				12,100.00		80,640.00	92,740.00
	CTH K (CTH D - CTH B)*		New	Highway	2018	Design				60,000.00	850,000.00		910,000.00
	CTH SS (CTH Q - CTH T)*		New	Highway	2018	Design				60,000.00		775,000.00	835,000.00

\* Potential other funding.

## DEBT SERVICE

### **FINANCIAL SUMMARY HIGHLIGHTS:**

Overall the debt service budget increased 5.4% or \$130,900, due to planned debt service schedule repayments. 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 2016 – 2021 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	8,800,000
2014 G.O. Promissory Notes B AMT	3/5/2014	1,500,000	1,500,000
Debt Outstanding 12/31/2015			<u>\$10,300,000</u>
Anticipated 2016 Debt Issues			\$2,755,000
Total Debt Outstanding			<u><u>\$13,055,000</u></u>

### **Outstanding Debt Limit**

	2014 Budget Year	2015 Budget Year	2016 Budget Year
Total County Equalized Value	\$4,882,392,000	\$5,194,469,700	\$5,344,210,100
Debt Limit	244,119,600	259,723,485	267,210,505
Outstanding Debt (*)	14,302,816	12,457,800	10,247,800
Available Debt Limit	229,816,784	247,265,800	256,962,705
Percent of Debt Limit Available	94.1%	95.2%	96.2%

\*Includes 2014 debt issues after year end.

**EQUALIZED PROPERTY VALUE BY MUNICIPALITY**

Municipality	2013 Equalized Value Reduced by TID Value		2014 Equalized Value Reduced by TID Value		% Change from Previous Year	2015 Equalized Value Reduced by TID Value		% Change from Previous Year
	Increment	Ratio	Increment	Ratio		Increment	Ratio	
Alban	82,011,800	0.017078857	84,468,500	0.016584892	3.00%	86,338,300	0.016543941	2.21%
Almond	50,306,900	0.010476350	49,114,900	0.009643421	-2.37%	50,980,700	0.009768801	3.80%
Amherst	115,207,400	0.023991800	121,289,400	0.023814459	5.28%	126,566,400	0.024252354	4.35%
Belmont	58,989,600	0.012284512	60,241,300	0.011828024	2.12%	61,689,000	0.011820700	2.40%
Buena Vista	81,719,100	0.017017903	83,169,800	0.016329900	1.78%	88,813,500	0.017018233	6.79%
Carson	123,484,900	0.025715579	126,497,700	0.024837078	2.44%	139,014,700	0.026637668	9.90%
Dewey	95,867,900	0.019964373	100,374,300	0.019707902	4.70%	105,244,000	0.020166606	4.85%
Eau Pleine	99,154,700	0.020648845	101,828,300	0.019993386	2.70%	104,480,800	0.020020364	2.60%
Grant	140,106,000	0.029176903	141,643,600	0.027810886	1.10%	148,733,300	0.028499923	5.01%
Hull	382,142,900	0.079580791	406,545,700	0.079822851	6.39%	398,284,500	0.076318333	-2.03%
Lanark	110,569,200	0.023025901	116,251,900	0.022825375	5.14%	121,464,600	0.023274759	4.48%
Linwood	97,189,400	0.020239574	98,455,400	0.019331137	1.30%	106,028,700	0.020316969	7.69%
New Hope	87,618,100	0.018246362	85,166,200	0.016721881	-2.80%	83,983,200	0.016092662	-1.39%
Pine Grove	45,370,100	0.009448268	46,828,700	0.009194539	3.21%	49,743,100	0.009531655	6.22%
Plover	169,078,600	0.035210411	181,991,700	0.035732997	7.64%	181,881,400	0.034851683	-0.06%
Sharon	165,558,300	0.034477313	173,140,100	0.033995038	4.58%	177,309,600	0.033975646	2.41%
Stockton	234,085,000	0.048747915	239,747,700	0.047073047	2.42%	245,476,600	0.047037645	2.39%
<b>Town Total</b>	<b>2,138,459,900</b>	<b>0.445331656</b>	<b>2,216,755,200</b>	<b>0.435246814</b>	<b>3.66%</b>	<b>2,276,032,400</b>	<b>0.436127941</b>	<b>2.67%</b>
Almond	16,402,400	0.003415780	18,239,700	0.003581258	11.20%	19,334,100	0.003704754	6.00%
Amherst	50,301,400	0.010475205	54,144,900	0.010631032	7.64%	58,364,800	0.011183725	7.79%
Amherst Junction	26,501,700	0.005518947	27,349,400	0.005369893	3.20%	28,808,800	0.005520274	5.34%
Junction City	15,091,100	0.003142703	15,559,500	0.003055016	3.10%	16,597,000	0.003180278	6.67%
Nelsonville	9,137,900	0.001902956	9,316,700	0.001829279	1.96%	10,264,200	0.001966802	10.17%
Park Ridge	43,457,400	0.009049950	49,743,900	0.009766921	14.47%	48,581,700	0.009309110	-2.34%
Plover	876,988,100	0.182631698	948,465,900	0.186225687	8.15%	955,987,700	0.183184100	0.79%
Rosholt	20,433,200	0.004255189	19,716,300	0.003871179	-3.51%	20,766,800	0.003979285	5.33%
Whiting	116,094,000	0.024176433	118,894,900	0.023344313	2.41%	113,137,800	0.021679197	-4.84%
<b>Village Total</b>	<b>1,174,407,200</b>	<b>0.244568861</b>	<b>1,261,431,200</b>	<b>0.247674579</b>	<b>7.41%</b>	<b>1,271,842,900</b>	<b>0.243707526</b>	<b>0.83%</b>
Stevens Point	1,489,081,900	0.310099483	1,614,912,800	0.317078607	8.45%	1,670,851,100	0.320164533	3.46%
<b>City Total</b>	<b>1,489,081,900</b>	<b>0.310099483</b>	<b>1,614,912,800</b>	<b>0.317078607</b>	<b>8.45%</b>	<b>1,670,851,100</b>	<b>0.320164533</b>	<b>3.46%</b>
<b>County Total</b>	<b>4,801,949,000</b>	<b>1.000000000</b>	<b>5,093,099,200</b>	<b>1.000000000</b>	<b>6.06%</b>	<b>5,218,726,400</b>	<b>1.000000000</b>	<b>2.47%</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
1987	6,653,954	3.30%	4.60	4.5%	1,445,682,110	-1.26%
1988	6,899,035	3.68%	4.79	4.1%	1,440,263,430	-0.37%
1989	6,899,035	0.00%	4.65	-2.9%	1,484,380,130	3.06%
1990	7,243,590	4.99%	4.64	-0.2%	1,562,616,830	5.27%
1991	8,026,258	10.80%	4.99	7.5%	1,608,735,920	2.95%
1992	8,979,713	11.88%	5.24	5.0%	1,713,824,330	6.53%
1993	9,413,036	4.83%	5.26	0.4%	1,790,061,920	4.45%
1994	10,048,417	6.75%	5.13	-2.5%	1,959,551,580	9.47%
1995	10,645,293	5.94%	5.08	-1.0%	2,096,582,730	6.99%
1996	11,473,628	7.78%	5.06	-0.4%	2,267,264,430	8.14%
1997	12,160,714	5.99%	5.04	-0.4%	2,412,840,030	6.42%
1998	13,037,058	7.21%	5.02	-0.4%	2,597,023,530	7.63%
1999	13,818,323	5.99%	5.02	0.0%	2,752,654,030	5.99%
2000	15,112,203	9.36%	5.21	3.8%	2,898,536,830	5.30%
2001	16,175,314	7.03%	5.33	2.3%	3,034,768,030	4.70%
2002	17,489,443	8.12%	5.33	0.0%	3,281,321,430	8.12%
2003	18,578,422	6.23%	5.33	0.0%	3,485,632,730	6.23%
2004	19,500,785	4.96%	5.33	0.0%	3,658,683,730	4.96%
2005	20,535,513	5.31%	5.23	-1.9%	3,926,484,530	7.32%
2006	21,014,143	2.33%	4.98	-4.8%	4,230,104,800	7.73%
2007	21,687,856	3.21%	4.85	-2.6%	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	26,612,000	2.24%	5.10	-0.20%	5,218,726,400	2.47%

Source: Wisconsin Department of Revenue

**POSITIONS AND FTE SUMMARY**

DEPARTMENTS BY CLASSIFICATION	2014 BUDGET		2015 BUDGET		2016 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	13.00	13.00	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
Family Court Commissioner	1.00	1.00	1.00	1.00	1.00	1.00
Coroner *	2.00	-	2.00	-	2.00	-
<i>District Attorney</i>	6.00	5.50	6.00	5.50	6.00	6.00
<i>Corporation Counsel</i>	5.00	5.00	5.00	5.00	7.00	7.00
County Executive	2.00	2.00	2.00	2.00	2.00	2.00
Human Resources	4.00	4.00	4.00	4.00	4.00	4.00
<i>Finance</i>	25.00	24.30	23.00	22.50	24.00	22.75
<i>Treasurer</i>	3.00	3.00	3.00	3.00	2.00	2.00
Purchasing	3.00	3.00	3.00	3.00	3.00	3.00
Facilities	20.00	19.50	21.00	20.50	21.00	20.50
Register of Deeds	5.00	5.00	5.00	4.75	5.00	4.75
Surveyor *	1.00	-	1.00	-	1.00	-
Information Technology	8.00	8.00	8.00	8.00	8.00	8.00
<b>General Government</b>	<b>106.00</b>	<b>101.30</b>	<b>104.00</b>	<b>99.25</b>	<b>106.00</b>	<b>101.00</b>
<b>Public Safety</b>						
Justice Programs	1.00	0.75	1.00	0.75	1.00	0.75
<i>Sheriff</i>	102.00	102.00	102.00	102.00	104.00	104.00
Emergency Management	2.00	1.83	2.00	1.88	2.00	1.88
EMS/Ambulance Services	1.00	0.12	2.00	0.62	2.00	0.62
<b>Public Safety</b>	<b>106.00</b>	<b>104.70</b>	<b>107.00</b>	<b>105.25</b>	<b>109.00</b>	<b>107.25</b>
<b>Public Works</b>						
Solid Waste	2.00	1.50	2.00	1.50	2.00	1.50
Highway	50.00	50.00	50.00	50.00	50.00	50.00
<b>Public Works</b>	<b>52.00</b>	<b>51.50</b>	<b>52.00</b>	<b>51.50</b>	<b>52.00</b>	<b>51.50</b>

**POSITIONS AND FTE SUMMARY**

DEPARTMENTS BY CLASSIFICATION	2014 BUDGET		2015 BUDGET		2016 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>117.00</i>	<i>107.34</i>	<i>120.00</i>	<i>110.32</i>	<i>124.00</i>	<i>114.83</i>
Portage House/Community Programs	6.00	5.85	-	-	-	-
<i>Aging &amp; Disability Resource Center</i>	<i>38.00</i>	<i>30.32</i>	<i>38.00</i>	<i>31.40</i>	<i>37.00</i>	<i>30.27</i>
<i>Health Care Center**</i>	-	<i>99.07</i>	-	<i>94.67</i>	-	<i>83.65</i>
<b>Health &amp; Human Services</b>	<b>163.00</b>	<b>244.58</b>	<b>160.00</b>	<b>238.39</b>	<b>163.00</b>	<b>230.75</b>
<b>Culture, Recreation, &amp; Education</b>						
<i>Library</i>	<i>43.00</i>	<i>27.70</i>	<i>43.00</i>	<i>27.71</i>	<i>43.00</i>	<i>27.43</i>
UW-Extension	2.00	2.00	2.00	2.00	2.00	2.00
Parks	10.00	10.00	10.00	10.00	10.00	10.00
<b>Culture, Recreation, &amp; Education</b>	<b>55.00</b>	<b>39.70</b>	<b>55.00</b>	<b>39.71</b>	<b>55.00</b>	<b>39.43</b>
<b>Conservation &amp; Development</b>						
<i>Planning and Zoning</i>	<i>17.00</i>	<i>17.00</i>	<i>17.00</i>	<i>17.00</i>	<i>16.00</i>	<i>16.00</i>
<b>Conservation &amp; Development</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>	<b>16.00</b>
Adjustment for employees who work in 2 depts	(1.00)		(2.00)		(2.00)	
<b>Total</b>	<b>498.00</b>	<b>558.78</b>	<b>493.00</b>	<b>551.10</b>	<b>499.00</b>	<b>545.93</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.