

PORTAGE COUNTY WISCONSIN

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

2015 BUDGET

Presented to the Portage County Board By:

Patty Dreier
Portage County Executive

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

PORTAGE COUNTY
Patty Dreier



OFFICE OF THE EXECUTIVE
County Executive

October 7, 2014

Dear Residents of Portage County:

It is my honor and privilege to present the 2015 Executive Budget. I believe it strikes an important balance between funding our County's mandates and community's priorities while holding the line on taxes and spending. It holds us steady while decisions and plans for the longer term are made.

This budget retains all core local government services. It boosts resources for health and human services to protect children and respond to growing needs of older adults and those with disabilities. It protects and improves our infrastructure, and supports recreational, educational, and conservation efforts. It also includes an extra \$75,000 for capital improvements *within our operating budget* bringing us to a total of \$625,000 for capital projects. 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 or HVAC systems.

Some of the best news this year came when we learned that our equalized valuation increased by 6.06%. Portage County's property values rose to over \$5 billion. During the Great Recession, we had dipped down to \$4.7 billion. This year's increase aligns us with 2009 equalized valuation figures again, so it looks like we can put the Great Recession now officially behind us. After four years of

negative equalized valuation (2010 – 2013), we got to the positive side in 2014 with a slight increase of 1.30%. Now, a 6.06% jump is a grand leap ahead for all of us. More good news relates to the fact that growth continues on an incline. Our net new growth is 1.26%, slightly better than last year's new growth rate of 1.24%.

The tax rate that I have proposed in 2015 is 5.11 or \$5.11/\$1,000. For every \$1,000 of equalized value, the county levy is \$5.11 of county tax. For instance, the County's property tax on a \$145,300 home (median value for a home in Portage County now) would be \$742.48. This is a decrease of \$31.50 compared to what someone with a median home would have paid when the tax rate was 5.36 in 2014.

I have proposed a total County budget of \$97,224,137 which is an 18.59% decrease from 2014's budget. It includes our 2015 tax levy total of \$26,028,893.

This budget keeps us on track as we continue to improve technologies, care for aging facilities, plan to address physical space needs for our future, streamline operations, complete an employee compensation study, and improve department collaboration. It also supports us as we work together with you to revise our Portage County Comprehensive Plan which will act as a compass to orient us going forward.

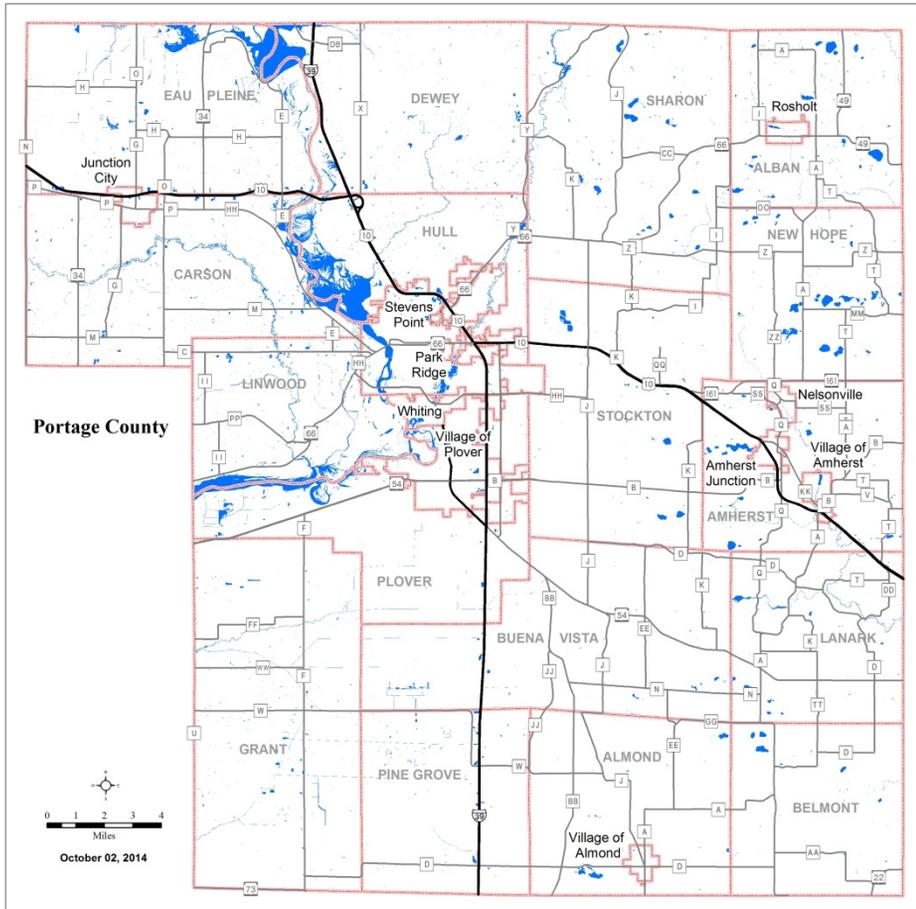
This budget retains \$575,000 of levy (same as in 2014) for the Portage County Health Care Center which increased its federal rating to 4 stars this year resulting from a *deficiency free* clinical inspection. This is a significant achievement as we continue to determine the long term future for our Health Care Center.

I invite you to learn more about the details of the 2015 budget by perusing the full budget book or the “budget in brief” 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. Please call or email my office (715-346-1997 or 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 forward. Thank you for putting your trust in me.

Patty Dreier
Portage County Executive

PORTAGE COUNTY, WISCONSIN – COMMUNITY PROFILE

Portage County Map:



Portage County Mission Statement:

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

Portage County in Brief:

Portage County, located in central Wisconsin, covers an area of 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 70,380 (2013 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"> • Educational services, and health care and social assistance • Manufacturing • Retail trade • Arts, entertainment, and recreation, and accommodation and food services • Finance and insurance, and real estate and rental and leasing
<i>Source: U.S. Census Bureau</i>

Principal Tax Payers:

Sentry Insurance	Hospitality Group Holiday Inn Hotel & Convention Center
American Intl Realty Corp	Swiderski, LLC S.C.
NewPage Wisconsin System, Inc.	St. Michael’s Hospital
HCP SH Oakridge, LLC.	Wal-mart Real Estate
Seramur Family Ltd, Partnership	McCain Foods USA. Inc.
<i>Source: Portage County Treasurers Office of Tax Year 2013</i>	

Miles of Roads and Streets:

State	156
County	434
Towns	1,307
<i>Source: Portage County Highway Department</i>	

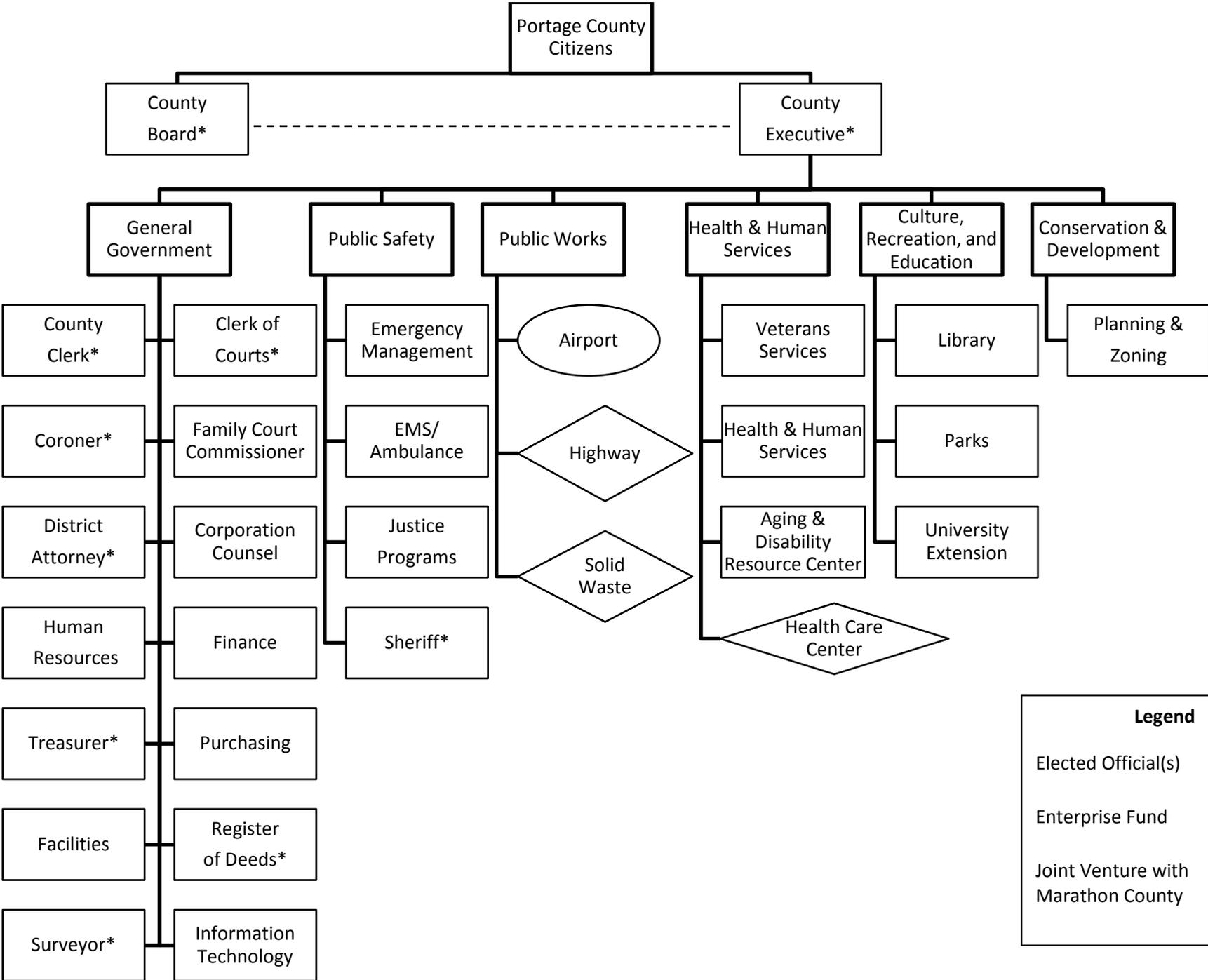
Income, Jobs, & Unemployment:

Per Capita Income	\$25,208	Civilian Labor Force	39,246
Median Family Income	\$65,336	Portage County 2013 Annual Unemployment Rate	6.5%
Median Non-Family Income	\$25,823	Wisconsin 2012 Annual Unemployment Rate	6.7%
<i>Source: U.S. Census Bureau and Wisconsin Department of Workforce Development</i>			

Education:

Elementary/Secondary	
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
Junior High /High Schools	
Almond/Bancroft	Stevens Point Area Senior High Senior
Ben Franklin	Rosholt
Charles F. Fernandez Center for Alternative Learning	Tomorrow River/Amherst
P.J. Jacobs Junior High	
Post-Secondary	
Mid-State Technical College	University of Wisconsin-Stevens Point

PORTAGE COUNTY ORGANIZATIONAL CHART



Legend

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

2015 TAX LEVY SUMMARY

The Portage County Tax Levy of \$26,028,893, which is levied at a rate of \$5.11 (down from \$5.36) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$22,641,393	\$4.45
Debt Service Levy	2,153,613	0.42
Countywide EMS Levy	1,194,313	0.23
Bridge & Culvert Aid Levy	39,574	0.01
TOTAL LEVY	\$26,028,893	\$5.11

The general County Tax Levy of \$22,641,393, which is levied at a rate of \$4.45 (down from \$4.66) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$2,153,613, which is levied at a rate of \$0.42 (down from \$0.46) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$1,194,313, which is levied at a rate of \$0.23 (down from \$0.24) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$39,574, which is levied at a rate of \$0.01 (up from \$0.00) per \$1,000 of equalized value of all eligible property in the County.

The tax levy for the 2015 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 \$145,300 according to the U.S. Census Bureau, 2008-2012 American Community Survey.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.11 per \$1,000 of equalized value:

$$\$145,300 \times \$5.11 / \$1,000 = \$742.48$$

This means that an owner of a \$145,300 should expect to pay \$742.48 for County services for taxes levied in 2014 for the 2015 budget.

2015 COUNTY WIDE BUDGET SUMMARY

	2013 Actual	2014	2014	2015 Budget	Change from 2014 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
Revenue by Classification						
Taxes	31,078,474	31,739,687	31,831,652	32,266,916	527,229	1.66%
Intergovernmental Revenue	21,350,319	22,566,510	21,968,860	22,654,763	88,253	0.39%
Licenses and Permits	325,913	341,629	310,228	330,134	(11,495)	-3.36%
Fines, Forfeits and Penalties	380,478	353,500	335,499	331,500	(22,000)	-6.22%
Public Charges for Service	8,803,617	8,533,364	8,401,314	8,405,206	(128,158)	-1.50%
Intergovernmental Charges for Service	25,126,527	28,571,334	25,194,563	24,574,107	(3,997,227)	-13.99%
Miscellaneous Revenue	1,245,960	2,082,828	4,284,368	2,029,171	(53,657)	-2.58%
Note Proceeds	-	13,610,000	11,310,000	-	(13,610,000)	-100.00%
Other Financing Sources	688,618	11,631,458	9,616,388	6,632,340	(4,999,118)	-42.98%
Total Revenue	\$ 88,999,906	\$119,430,310	\$113,252,872	\$ 97,224,137	\$(22,206,173)	-18.59%
Expenditures by Classification						
General Government	19,845,589	22,458,917	21,883,346	22,349,137	(109,780)	-0.49%
Public Safety	13,562,720	14,675,197	14,300,125	14,791,964	116,767	0.80%
Public Works	21,303,143	24,947,006	21,383,710	20,760,698	(4,186,308)	-16.78%
Health and Human Services	25,391,328	25,894,548	25,516,947	26,029,611	135,063	0.52%
Culture, Recreation & Education	3,478,967	3,547,349	3,514,516	3,410,739	(136,610)	-3.85%
Conservation and Development	2,059,932	2,364,496	2,330,381	2,287,184	(77,312)	-3.27%
Capital Outlay	4,579,374	21,492,387	17,434,306	4,551,028	(16,941,359)	-78.82%
Debt Service	3,117,500	2,880,000	3,035,564	2,444,538	(435,462)	-15.12%
Other Financing Uses	687,646	1,170,410	2,901,730	599,238	(571,172)	-48.80%
Total Expenditures	\$ 94,026,199	\$119,430,310	\$112,300,625	\$ 97,224,137	\$(22,206,173)	-18.59%

2015 BUDGET SUMMARY BY FUND

	1/1/2015	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2015
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		PROJECTED FUND BALANCE
GENERAL FUND	22,780,868	12,266,171	13,958,326	21,569	26,246,066	160,000	26,427,024	26,587,024	(340,958)	22,439,910
SPECIAL REVENUE FUNDS										
Highway	2,639,097	3,988,587	1,869,960	-	5,858,547	-	7,120,986	7,120,986	(1,262,439)	1,376,658
Health & Human Services	1,468,951	4,668,473	9,848,510	-	14,516,983	-	14,516,983	14,516,983	-	1,468,951
Aging & Disability Resource Center	821,676	556,384	2,357,325	-	2,913,709	-	2,906,298	2,906,298	7,411	829,087
Land Records Modernization	164,604	-	119,536	-	119,536	-	166,425	166,425	(46,889)	117,715
Jail Assessment	445,775	-	55,000	-	55,000	-	100,000	100,000	(45,000)	400,775
EMS/Ambulance	574,381	1,194,313	1,583,230	-	2,777,543	-	2,907,543	2,907,543	(130,000)	444,381
Business Park	6,717,483	-	296,000	-	296,000	-	145,281	145,281	150,719	6,868,202
Community Development Block Grant	3,240	-	961	-	961	-	-	-	961	4,201
REDRLF	45,835	-	14	-	14	-	-	-	14	45,849
Total Special Revenue Funds	12,881,042	10,407,757	16,130,536	-	26,538,293	-	27,863,516	27,863,516	(1,325,223)	11,555,819
DEBT SERVICE	780,998	2,153,613	36,563	24,174	2,214,350	-	2,444,538	2,444,538	(230,188)	550,810
CAPITAL PROJECTS	7,261,369	625,000	685,676	160,000	1,470,676	-	4,497,262	4,497,262	(3,026,586)	4,234,783
ENTERPRISE FUNDS										
Highway	6,286,441	-	11,976,281	-	11,976,281	-	11,833,505	11,833,505	142,776	6,429,217
Health Care Center	3,647,564	576,352	8,050,298	-	8,626,650	9,851	8,616,799	8,626,650	-	3,647,564
Solid Waste	2,403,347	-	1,820,530	-	1,820,530	14,323	1,678,698	1,693,021	127,509	2,530,856
Total Enterprise Funds	12,337,352	576,352	21,847,109	-	22,423,461	24,174	22,129,002	22,153,176	270,285	12,607,637
INTERNAL SERVICE FUNDS										
Technology Services	677,618	-	1,576,793	-	1,576,793	-	1,581,766	1,581,766	(4,973)	672,645
Health Insurance	3,954,741	-	9,874,995	-	9,874,995	21,569	10,852,697	10,874,266	(999,271)	2,955,470
Risk Management/Workers' Compensation	886,604	-	452,906	-	452,906	-	561,475	561,475	(108,569)	778,035
Total Internal Service Funds	5,518,963	-	11,904,694	-	11,904,694	21,569	12,995,938	13,017,507	(1,112,813)	4,406,150
TOTALS	61,560,592	26,028,893	64,562,904	205,743	90,797,540	205,743	96,357,280	96,563,023	(5,765,483)	55,795,109
FUND BALANCE APPLIED/(USED)					6,426,597			661,114		
TOTAL COUNTY BUDGET					97,224,137			97,224,137		

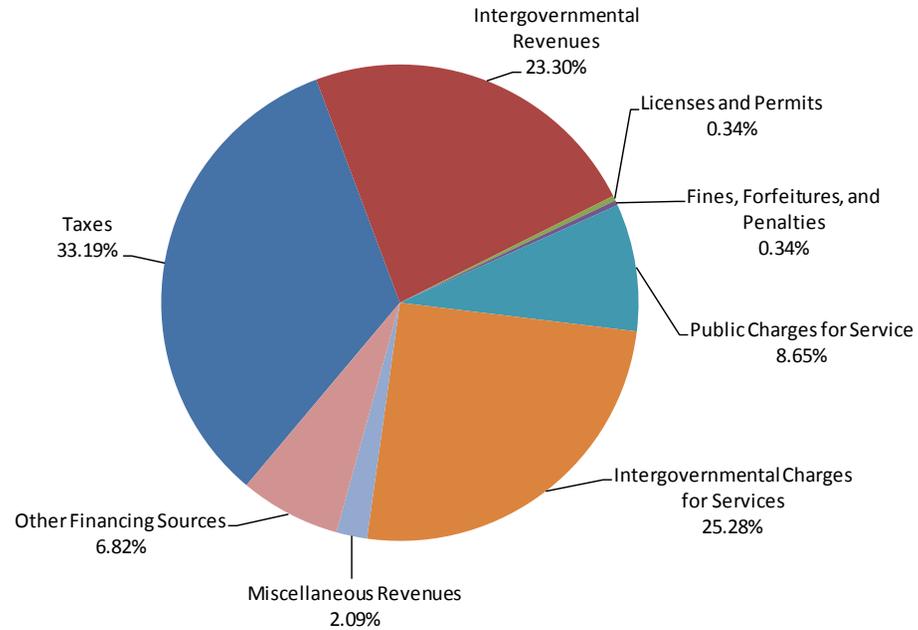
2015 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2015	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2015
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		PROJECTED FUND BALANCE
GENERAL GOVERNMENT										
County Clerk	132,622	678,937	26,328	-	705,265	-	706,066	706,066	(801)	131,821
Clerk of Courts & Courts	-	693,825	807,932	-	1,501,757	-	1,501,757	1,501,757	-	-
Family Court Commissioner	-	92,702	11,500	-	104,202	-	104,202	104,202	-	-
Coroner	-	104,879	16,650	-	121,529	-	121,529	121,529	-	-
District Attorney	16,983	342,477	62,000	-	404,477	-	404,477	404,477	-	16,983
Register of Deeds	159,171	16,582	434,900	-	451,482	-	419,482	419,482	32,000	191,171
Surveyor	-	31,724	1,000	-	32,724	-	32,724	32,724	-	-
Land Records Modernization	164,604	-	119,536	-	119,536	-	166,425	166,425	(46,889)	117,715
Treasurer	-	231,122	57,568	-	288,690	-	288,690	288,690	-	-
Treasurer/Investments	5,810,721	(1,102,641)	1,145,834	-	43,193	-	43,193	43,193	-	5,810,721
County Executive	-	192,557	-	-	192,557	-	192,557	192,557	-	-
Corporation Counsel	-	457,729	14,500	-	472,229	-	472,229	472,229	-	-
Human Resources	-	376,493	-	21,569	398,062	-	398,062	398,062	-	-
Health Insurance	3,954,741	-	9,874,995	-	9,874,995	21,569	10,852,697	10,874,266	(999,271)	2,955,470
Finance	55,000	1,246,718	80	-	1,246,798	-	1,301,798	1,301,798	(55,000)	-
Risk Mgmt/Workers' Comp	886,604	-	452,906	-	452,906	-	561,475	561,475	(108,569)	778,035
Purchasing	-	232,523	1,500	-	234,023	-	234,023	234,023	-	-
Facilities	107,169	1,879,098	408,100	-	2,287,198	-	2,317,198	2,317,198	(30,000)	77,169
Technology Services	677,618	-	1,576,793	-	1,576,793	-	1,581,766	1,581,766	(4,973)	672,645
Non-Departmental Accounts	15,477,813	(7,490,627)	8,459,731	-	969,104	160,000	1,038,311	1,198,311	(229,207)	15,248,606
Total General Government	27,443,046	(2,015,902)	23,471,853	21,569	21,477,520	181,569	22,738,661	22,920,230	(1,442,710)	26,000,336
PUBLIC SAFETY										
EMS/Ambulance Services	574,381	1,194,313	1,583,230	-	2,777,543	-	2,907,543	2,907,543	(130,000)	444,381
Justice Programs	-	342,472	40,000	-	382,472	-	382,472	382,472	-	-
Sheriff	639,886	9,823,606	789,800	-	10,613,406	-	10,671,052	10,671,052	(57,646)	582,240
Emergency Management	3,320	88,869	85,011	-	173,880	-	173,880	173,880	-	3,320
Jail Assessment	445,775	-	55,000	-	55,000	-	100,000	100,000	(45,000)	400,775
Total Public Safety	1,663,362	11,449,260	2,553,041	-	14,002,301	-	14,234,947	14,234,947	(232,646)	1,430,716

2015 BUDGET SUMMARY BY CLASSIFICATION

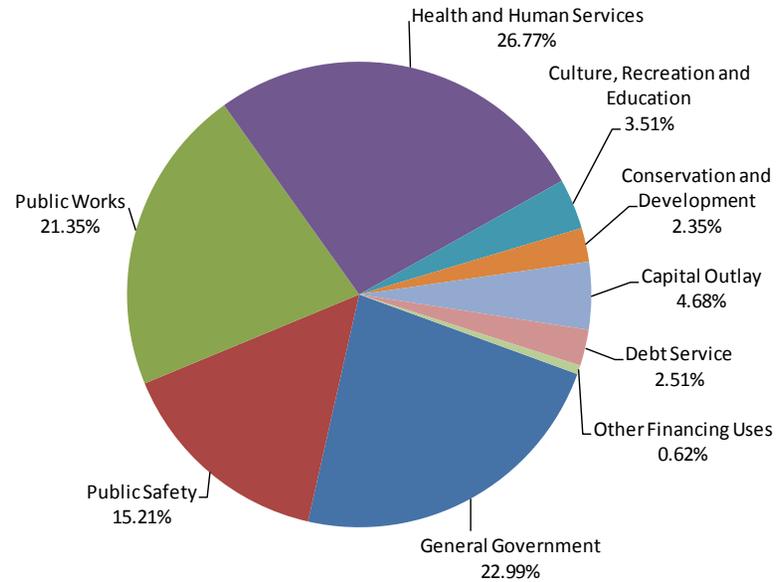
	1/1/2015 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2015 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
PUBLIC WORKS										
Highway-Special Revenue Fund	2,639,097	3,988,587	1,869,960	-	5,858,547	-	7,120,986	7,120,986	(1,262,439)	1,376,658
Highway-Enterprise Fund	6,286,441	-	11,976,281	-	11,976,281	-	11,833,505	11,833,505	142,776	6,429,217
Solid Waste	2,403,347	-	1,820,530	-	1,820,530	14,323	1,678,698	1,693,021	127,509	2,530,856
Total Public Works	11,328,885	3,988,587	15,666,771	-	19,655,358	14,323	20,633,189	20,647,512	(992,154)	10,336,731
HEALTH & HUMAN SERVICES										
Veterans Service	-	174,451	11,500	-	185,951	-	185,951	185,951	-	-
Health & Human Services	1,468,951	4,668,473	9,848,510	-	14,516,983	-	14,516,983	14,516,983	-	1,468,951
Aging & Disability Resource Center	821,676	556,384	2,357,325	-	2,913,709	-	2,906,298	2,906,298	7,411	829,087
Health Care Center	3,647,564	576,352	8,050,298	-	8,626,650	9,851	8,616,799	8,626,650	-	3,647,564
Total Health & Human Services	5,938,191	5,975,660	20,267,633	-	26,243,293	9,851	26,226,031	26,235,882	7,411	5,945,602
CULTURE, RECREATION, & EDUCATION										
Library	42,008	1,616,882	55,550	-	1,672,432	-	1,672,432	1,672,432	-	42,008
University Extension	-	305,262	21,891	-	327,153	-	327,153	327,153	-	-
Parks	171,653	905,698	366,731	-	1,272,429	-	1,280,629	1,280,629	(8,200)	163,453
Snowmobile Trails Program	-	-	112,725	-	112,725	-	112,725	112,725	-	-
Total Culture, Recreation, & Education	213,661	2,827,842	556,897	-	3,384,739	-	3,392,939	3,392,939	(8,200)	205,461
CONSERVATION & DEVELOPMENT										
Planning & Zoning	72,864	1,024,833	851,389	-	1,876,222	-	1,871,070	1,871,070	5,152	78,016
Central WI Windshed Partnership	91,658	-	176,106	-	176,106	-	173,362	173,362	2,744	94,402
Community Development Block Grant	3,240	-	961	-	961	-	-	-	961	4,201
REDRLF	45,835	-	14	-	14	-	-	-	14	45,849
Portage County Business Park	6,717,483	-	296,000	-	296,000	-	145,281	145,281	150,719	6,868,202
Total Conservation & Development	6,931,080	1,024,833	1,324,470	-	2,349,303	-	2,189,713	2,189,713	159,590	7,090,670
DEBT SERVICE	780,998	2,153,613	36,563	24,174	2,214,350	-	2,444,538	2,444,538	(230,188)	550,810
CAPITAL PROJECTS	7,261,369	625,000	685,676	160,000	1,470,676	-	4,497,262	4,497,262	(3,026,586)	4,234,783
TOTALS	61,560,592	26,028,893	64,562,904	205,743	90,797,540	205,743	96,357,280	96,563,023	(5,765,483)	55,795,109
FUND BALANCE APPLIED/(USED)					6,426,597			661,114		
TOTAL COUNTY BUDGET					97,224,137			97,224,137		

2015 REVENUES BY CLASSIFICATION – ALL FUNDS



	Change from 2014 Modified Budget			
	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
Taxes	31,739,687	32,266,916	527,229	1.66%
Intergovernmental Revenues	22,566,510	22,654,763	88,253	0.39%
Licenses and Permits	341,629	330,134	(11,495)	-3.36%
Fines, Forfeitures, and Penalties	353,500	331,500	(22,000)	-6.22%
Public Charges for Services	8,533,364	8,405,206	(128,158)	-1.50%
Intergovernmental Charges for Services	28,571,334	24,574,107	(3,997,227)	-13.99%
Miscellaneous Revenues	2,082,828	2,029,171	(53,657)	-2.58%
Other Financing Sources	25,241,458	6,632,340	(18,609,118)	-73.72%
Total Revenues	119,430,310	97,224,137	(22,206,173)	-18.59%

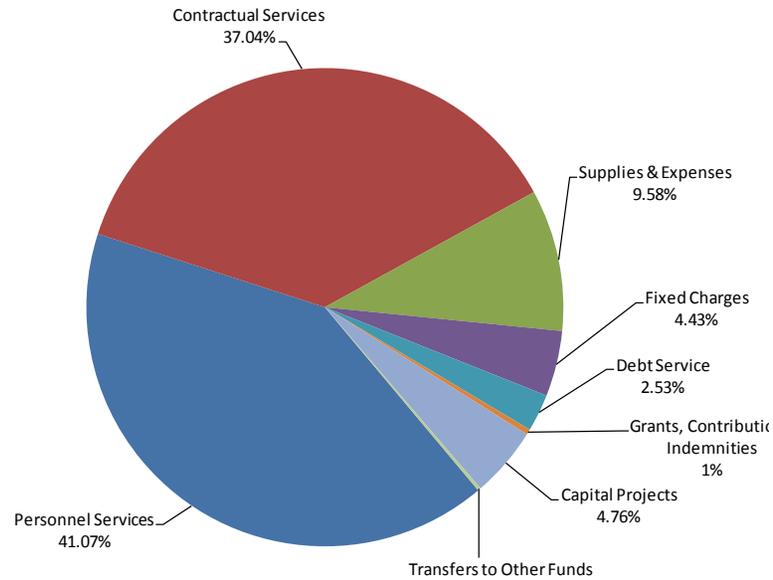
2015 EXPENDITURES BY CLASSIFICATION – ALL FUNDS



Change from 2014 Modified Budget

	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
General Government	22,458,917	22,349,137	(109,780)	-0.49%
Public Safety	14,675,197	14,791,964	116,767	0.80%
Public Works	24,947,006	20,760,698	(4,186,308)	-16.78%
Health and Human Services	25,894,548	26,029,611	135,063	0.52%
Culture, Recreation and Education	3,547,349	3,410,739	(136,610)	-3.85%
Conservation and Development	2,364,496	2,287,184	(77,312)	-3.27%
Capital Outlay	21,492,387	4,551,028	(16,941,359)	-78.82%
Debt Service	2,880,000	2,444,538	(435,462)	-15.12%
Other Financing Uses	1,170,410	599,238	(571,172)	-48.80%
Total Expenses	119,430,310	97,224,137	(22,206,173)	-18.59%

2015 EXPENDITURES BY OBJECT CODE – ALL FUNDS



	Change from 2014 Modified Budget			
	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
Personnel Services	39,028,904	39,710,859	681,955	1.75%
Contractual Services	35,200,110	35,815,270	615,160	1.75%
Supplies & Expenses	14,797,880	9,265,693	(5,532,187)	-37.38%
Fixed Charges	4,286,407	4,287,163	756	0.02%
Debt Service	2,880,000	2,444,538	(435,462)	-15.12%
Grants, Contributions, Indemnities	305,265	356,129	50,864	16.66%
Capital Projects	21,649,814	4,598,262	(17,051,552)	-78.76%
Cost Allocations	-	-	-	0.00%
Transfers to Others Funds	525,028	205,743	(319,285)	-60.81%
Future Operations Designation	756,902	540,480	(216,422)	-28.59%
Total Expenses	119,430,310	97,224,137	(22,206,173)	-18.59%

2014 ESTIMATED FUND BALANCE

	Special Revenue						Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service	
Estimated Fund Balance 1/1/2014	\$ 22,686,369	\$ 11,025,167	\$ 1,007,184	\$ 12,534,613	\$ 11,832,290	\$ 7,531,850	\$ 66,617,473
Revenues							
Property Tax	13,481,319	8,814,530	2,227,196	550,000	642,683	-	25,715,728
All Other Taxes	6,115,924	-	-	-	-	-	6,115,924
Intergovernmental Revenues	3,831,003	11,751,728	-	41,500	6,344,629	-	21,968,860
Licenses and Permits	95,916	207,512	-	-	6,800	-	310,228
Fines, Forfeitures and Penalties	220,070	115,429	-	-	-	-	335,499
Public Charges for Services	3,065,640	1,923,012	27,016	-	3,385,646	-	8,401,314
Intergovernmental Revenues	842,257	8,964	-	13,500	13,792,780	10,537,062	25,194,563
Miscellaneous Revenues	1,434,507	2,358,230	-	310,480	164,084	17,067	4,284,368
Note Proceeds	-	-	-	11,310,000	-	-	11,310,000
Transfers In	317,420	42,300	555,166	-	-	-	914,886
Revenue Subtotal	29,404,056	25,221,705	2,809,378	12,225,480	24,336,622	10,554,129	104,551,370
Fund Balance Applied	1,371,931	277,066	226,186	5,273,244	114,569	2,040,540	9,303,536
Total Revenue	\$ 30,775,987	\$ 25,498,771	\$ 3,035,564	\$ 17,498,724	\$ 24,451,191	\$ 12,594,669	\$ 113,854,906
Expenditures Restated by Object Group							
General Government	9,007,711	77,299	-	-	36,517	12,573,948	21,695,475
Public Safety	13,644,694	597,197	-	-	-	-	14,241,891
Public Works	-	5,891,907	-	-	15,196,734	-	21,088,641
Health and Human Services	496,636	16,454,996	-	-	8,563,800	-	25,515,432
Culture, Recreation, & Education	3,509,942	-	-	-	-	-	3,509,942
Conservation and Development	2,025,721	287,801	-	-	-	-	2,313,522
Capital Outlay	61,927	-	-	17,372,379	-	-	17,434,306
Debt Service	-	-	3,035,564	-	-	-	3,035,564
Transfers Out	102,300	631,011	-	126,345	34,509	20,721	914,886
Expenditures Subtotal	28,848,931	23,940,211	3,035,564	17,498,724	23,831,560	12,594,669	109,749,659
Designated for Future Use	1,466,431	2,132,941	-	-	619,631	27,653	4,246,656
Total Expenditures	\$ 30,315,362	\$ 26,073,152	\$ 3,035,564	\$ 17,498,724	\$ 24,451,191	\$ 12,622,322	\$ 113,996,315
Estimated Fund Balance 12/31/2014	\$ 22,780,869	\$ 12,881,042	\$ 780,998	\$ 7,261,369	\$ 12,337,352	\$ 5,518,963	\$ 61,560,593
Summary of Fund Balances							
Nonspendable	5,810,721	86,152	602,452	-	-	-	-
Restricted	370,683	1,587,374	178,546	-	-	-	-
Committed	1,663,087	9,631,615	-	2,730,121	-	-	-
Assigned	2,155,780	1,575,901	-	4,531,248	-	-	-
Unassigned	12,780,598	-	-	-	-	-	-
Estimated Fund Balance Total	\$ 22,780,869	\$ 12,881,042	\$ 780,998	\$ 7,261,369	\$ 12,337,352	\$ 5,518,963	\$ 61,560,593

2015 ESTIMATED FUND BALANCE

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
Estimated Fund Balance 1/1/2015	\$ 22,780,869	\$ 12,881,042	\$ 780,998	\$ 7,261,369	\$ 12,337,352	\$ 5,518,963		61,560,593
Revenues								
Property Tax	12,266,171	10,407,757	2,153,613	625,000	576,352	-		26,028,893
All Other Taxes	6,238,023	-	-	-	-	-		6,238,023
Intergovernmental Revenues	3,905,089	11,672,433	-	560,676	6,516,565	-		22,654,763
Licenses and Permits	114,880	207,154	-	-	8,100	-		330,134
Fines, Forfeitures and Penalties	216,500	115,000	-	-	-	-		331,500
Public Charges for Services	1,510,355	3,655,731	36,563	-	3,202,557	-		8,405,206
Intergovernmental Revenues	713,508	9,289	-	-	11,966,181	11,885,129		24,574,107
Miscellaneous Revenues	1,259,971	470,929	-	125,000	153,706	19,565		2,029,171
Note Proceeds	-	-	-	-	-	-		-
Transfers In	21,569	-	24,174	160,000	-	-		205,743
Revenue Subtotal	26,246,066	26,538,293	2,214,350	1,470,676	22,423,461	11,904,694		90,797,540
Fund Balance Applied	547,853	1,509,157	230,188	3,026,586	-	1,112,813		6,426,597
Total Revenue	\$ 26,793,919	\$ 28,047,450	\$ 2,444,538	\$ 4,497,262	\$ 22,423,461	\$ 13,017,507		\$ 97,224,137
Expenditures Restated by Object Group								
General Government	9,090,575	166,425	-	-	-	12,995,938		22,252,938
Public Safety	11,233,596	3,543,368	-	-	-	-		14,776,964
Public Works	-	7,120,986	-	-	13,512,203	-		20,633,189
Health and Human Services	508,116	16,887,456	-	-	8,616,799	-		26,012,371
Culture, Recreation, & Education	3,407,939	-	-	-	-	-		3,407,939
Conservation and Development	2,133,032	145,281	-	-	-	-		2,278,313
Capital Outlay	53,766	-	-	4,497,262	-	-		4,551,028
Debt Service	-	-	2,444,538	-	-	-		2,444,538
Transfers Out	160,000	-	-	-	24,174	21,569		205,743
Expenditures Subtotal	26,587,024	27,863,516	2,444,538	4,497,262	22,153,176	13,017,507		96,563,023
Designated for Future Use	206,895	183,934	-	-	270,285	-		661,114
Total Expenditures	\$ 26,793,919	\$ 28,047,450	\$ 2,444,538	\$ 4,497,262	\$ 22,423,461	\$ 13,017,507		\$ 97,224,137
Estimated Fund Balance 12/31/2015	\$ 22,439,911	\$ 11,555,819	\$ 550,810	\$ 4,234,783	\$ 12,607,637	\$ 4,406,150		\$ 55,795,110

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
	Nonspendable	5,810,721	86,152	372,264
Restricted	354,981	1,366,460	178,546	-
Committed	1,457,038	8,527,306	-	525,440
Assigned	2,036,573	1,575,901	-	3,709,343
Unassigned	12,780,598	-	-	-
Estimated Fund Balance Total	\$ 22,439,911	\$ 11,555,819	\$ 550,810	\$ 4,234,783

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 7th 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

2015 PROJECT LISTING

	Project Phase	2015 Expenditure Project Budget	Grants & Other Revenue	Fund Balance Applied	Anticipated Debt Proceeds	County Levy Funds Needed
<u>General Government</u>						
Enterprise Resource Planning	Implementation	708,236	-	708,236	-	-
Fiber Optic Cable	Construction	170,700	-	170,700	-	-
Annex Chiller Replacement	Concept	5,000	-	-	-	5,000
Renewable Energy Project	Concept	40,000	-	-	-	40,000
Land Records System	Implementation	35,000	-	-	-	35,000
<i>General Government Total</i>		<u>958,936</u>	<u>-</u>	<u>878,936</u>	<u>-</u>	<u>80,000</u>
<u>Public Safety</u>						
Taser Replacement	Equipment	70,000	-	-	-	70,000
Secure Covered Evidence Impound	Design	25,000	-	-	-	25,000
Community Corrections Center	Concept	100,000	-	-	-	100,000
<i>Public Safety Total</i>		<u>195,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>195,000</u>
<u>Public Works</u>						
CTH M	Construction	1,053,596	-	1,053,596	-	-
CTH EE	Construction	1,100,000	236,676	821,904	-	41,420
CTH G Bridge Replacement	Design	26,880	-	-	-	26,880
CTH A Bridge Replacement	Design	14,700	-	-	-	14,700
CTH S Bridge Replacement	Design	35,000	-	-	-	35,000
Wetland Mitigation Bank	Design	40,000	-	-	-	40,000
<i>Public Works Total</i>		<u>2,270,176</u>	<u>236,676</u>	<u>1,875,500</u>	<u>-</u>	<u>158,000</u>
<u>Health & Human Services</u>						
New HCC Facility	Concept	100,000	-	72,000	-	28,000
<i>Health & Human Services Total</i>		<u>100,000</u>	<u>-</u>	<u>72,000</u>	<u>-</u>	<u>28,000</u>
<u>Culture, Recreation, & Education</u>						
Standing Rocks Development	Construction	325,150	125,000	200,150	-	-
Land Acquisition (Town of Sharon)	Land	648,000	484,000	-	-	164,000
<i>Culture, Recreation, & Education Total</i>		<u>973,150</u>	<u>609,000</u>	<u>200,150</u>	<u>-</u>	<u>164,000</u>
Total 2014 Capital Projects		<u><u>4,497,262</u></u>	<u><u>845,676</u></u>	<u><u>3,026,586</u></u>	<u><u>-</u></u>	<u><u>625,000</u></u>

CAPITAL IMPROVEMENT PLAN 2015 - 2020

#	Project Title	Project No.	Budget Action	Department	Year	Phase	Appropriation Prior to 2015	2015	2016	2017	2018	2019	2020	TOTAL
1	Lincoln Center Parking	52-14-01	Delay	Aging & Diblyt Rsrce Cntr	2014	Concept	-							-
2	Land Options Study	20-07-01	Delete	Facilities	2007	Concept	500,000.00							500,000.00
3	HVAC - Health Care Center	20-11-03	Update \$, Delay	Facilities	2012	Design	90,000.00			410,000.00	2,122,887.00			2,622,887.00
4	Gilfry Tunnel & Stairs Improvements	20-12-04	Delay	Facilities	2012	Construction	40,000.00							40,000.00
5	Upgrade Lighting in County Buildings	20-12-05	Delete	Facilities	2012	Concept	65,600.00		420,000.00					485,600.00
6	LEC Chiller	20-13-01	Update \$, Delay	Facilities	2017	Construction	-			150,000.00				150,000.00
7	Courthouse Elevator Cab & Controls Upgrades	20-14-01	Delay	Facilities	2014	Construction				150,000.00				150,000.00
8	Gilfry Cooling Tower Replacement	20-14-02	As Planned	Facilities	2014	Construction	90,000.00							90,000.00
9	HVAC Replacement/Upgrade at Courthouse	20-14-03	Delay	Facilities	2014	Concept			25,000.00	150,000.00	2,550,000.00			2,725,000.00
10	Generator Replacement at Law Enforcement	20-15-01	Delay	Facilities	2015	Concept			5,000.00	200,000.00				205,000.00
11	Courthouse One and Two Remodel	20-15-02	Delay	Facilities	2015	Concept			7,500.00	155,000.00				162,500.00
12	Annex Chiller Replacement	20-15-03	As Planned	Facilities	2015	Design		5,000.00	100,000.00					105,000.00
13	Renewable Energy Project Analysis	20-15-04	New	Facilities	2015	Design		40,000.00						40,000.00
14	Camera System Expansion	20-16-05	New	Facilities	2016	Equipment			125,000.00					125,000.00
15	Courthouse Window Replacement	20-17-01	As Planned	Facilities	2017	Design				7,500.00	535,000.00			542,500.00
16	North/South Wing Shower Complex Remodel	54-14-01	Delay	Health Care Center	2014	Design	12,400.00		40,000.00					52,400.00
17	New Portage County Health Care Center (PCHCC)	54-14-02	Update Scope, \$	Health Care Center	2014	Concept	72,000.00	28,000.00						100,000.00
18	Removal of Asbestos Flooring	54-15-01	Delay	Health Care Center	2015	Construction			80,000.00					80,000.00
19	CTH X (Sunset Drive - Marathon Cty Ln)	40-10-02	As Planned	Highway	2014	Construction	1,776,946.00							1,776,946.00
20	CTH Z (STH 66 - Edgewood)	40-13-01	Update \$	Highway	2012	Construction	1,141,000.00							1,141,000.00
21	CTH M (CTH G - CTH O)	40-13-02	As Planned	Highway	2013	Construction	1,188,771.00							1,188,771.00
22	CTH I (CTH Z - Collins Park Rd)	40-15-01	Update Scope, \$	Highway	2015	Design	76,000.00	58,170.00	142,750.00	1,200,000.00				1,476,920.00
23	CTH J (USH 10 - STH 66)	40-15-02	Update \$	Highway	2015	Design/ROW	80,160.00	96,840.00	2,127,500.00					2,304,500.00
24	CTH EE (STH 54 - CTH GG)	40-15-03	New	Highway	2015	Construction		1,100,000.00						1,100,000.00
25	CTH G Bridge Replacement	40-15-04	New	Highway	2015	Design		134,400.00			940,800.00			1,075,200.00
26	CTH A Bridge Replacement	40-15-05	New	Highway	2015	Design		73,500.00		464,000.00				537,500.00
27	CTH S Bridge Replacement	40-15-06	New	Highway	2015	Design		35,000.00	180,000.00					215,000.00
28	Wetland Mitigation Bank	40-15-07	New	Highway	2015	Land		40,000.00						40,000.00
29	WI 54 - 64th Street - CTH U/80th Street	40-16-01	As Planned	Highway	2016	Construction			125,000.00					125,000.00
30	CTH R (Black Oak - Porter)	40-17-01	Update \$, Accelera	Highway	2017	Design	264,300.00		300,000.00	5,840,000.00				6,404,300.00
31	CTH G (CTH M - CTH P)	40-19-01	New	Highway	2019	Construction						1,785,325.00		1,785,325.00
32	CTH T (CTH Z - CTH A)	40-19-02	New	Highway	2019	Construction						1,128,498.00		1,128,498.00
33	ERP System Assessment & Planning	11-13-03	Update \$	Information Tech	2013	Implementation	1,800,000.00							1,800,000.00
34	Fiber Optic Cable	11-14-01	As Planned	Information Tech	2014	Construction	170,700.00							170,700.00
35	ERP Phase II Applications	11-16-01	New	Information Tech	2016	Design			25,000.00	250,000.00				275,000.00
36	Standing Rocks Development	61-06-02	As Planned	Parks	2006	Construction	513,000.00	125,000.00	310,000.00					948,000.00
37	Jordan Park Efficiency Project	61-12-02	Delete	Parks	2011	Construction	70,000.00							70,000.00
38	Pit Toilets Replacements (Jordan)	61-14-01	As Planned	Parks	2014	Construction	70,000.00							70,000.00
39	Shooting Range Improvements	61-14-02	As Planned	Parks	2014	Construction	27,000.00							27,000.00
40	Land Acquisition (Town of Sharon)	61-15-01	As Planned	Parks	2015	Land Purchase		700,000.00						700,000.00
41	Town of Eau Pleine Land Acquisition	61-16-02	New	Parks	2016	Land Purchase			410,000.00					410,000.00
42	Tomorrow River Trail Segment Resurfacing	61-16-01	As Planned	Parks	2016	Construction			35,000.00	35,000.00				70,000.00
43	Collins Park Road - Paving	61-18-01	As Planned	Parks	2018	Construction					125,000.00			125,000.00
44	Pit Toilets Replacements	61-19-01	As Planned	Parks	2019	Construction						75,000.00		75,000.00
45	Chip Sealing Park Roads	61-19-02	As Planned	Parks	2019	Construction						100,000.00		100,000.00
46	Lake Emily Park Campground Expansion	61-20-01	New	Parks	2020	Land Improvements							150,000.00	150,000.00
47	Pit Toilet Replacements (Lake Emily/Sunset)	61-20-02	New	Parks	2020	Construction							80,000.00	80,000.00
48	Tomorrow River Trail and Bridge	61-98-01	Delay	Parks	1998	Construction	825,000.00							825,000.00
49	Self-check Units, Remodeling & RFID	60-16-01	As Planned	Public Library	2016	Design, Equipment			10,000.00	245,563.00				255,563.00
50	Land Records System	22-12-01	As Planned	Register of Deeds	2012	Implementation	146,423.00	35,000.00	35,000.00					216,423.00
51	Radio System Enhancement - Simulcast	30-14-01	Update Scope, \$	Sheriff's Office	2014	Construction	7,410,000.00							7,410,000.00
52	Tactical Vests	30-14-02	As Planned	Sheriff's Office	2014	Implementation	55,000.00							55,000.00
53	Community Corrections Center	30-14-03	As Planned	Sheriff's Office	2014	Concept	25,000.00	100,000.00						125,000.00
54	Taser Replacement	30-15-01	Update Scope, \$	Sheriff's Office	2015	Equipment		70,000.00						70,000.00
55	Secure Covered Evidence Impound	30-15-02	New	Sheriff's Office	2015	Design		25,000.00		225,000.00				250,000.00
56	Disaster Recovery Center	30-17-01	New	Sheriff's Office	2017	Construction				300,000.00				300,000.00
57	MRF Roof Replacement	42-17-01	Update \$, Accelera	Solid Waste	2017	Bidding/Construction	55,000.00	55,000.00	55,000.00					165,000.00
Gross Expenditures							16,564,300.00	2,720,910.00	4,557,750.00	9,782,063.00	6,273,687.00	3,088,823.00	230,000.00	43,217,533.00

CAPITAL IMPROVEMENT PLAN 2015 - 2020

#	Project Title	Project No.	Budget Action	Department	Year	Phase	Appropriation Prior to 2015	2015	2016	2017	2018	2019	2020	TOTAL
<i>Less Anticipated Revenues Related to Above Projects</i>														
15	Courthouse Window Replacement	20-17-01	New	Facilities	2017	Design					(25,000.00)			(25,000.00)
24	CTH EE (STH 54 - CTH GG)	40-15-03	New	Highway	2015	Construction		(236,676.00)						(236,676.00)
25	CTH G Bridge Replacement	40-15-04	New	Highway	2015	Design		(107,520.00)			(752,640.00)			(860,160.00)
26	CTH A Bridge Replacement	40-15-05	New	Highway	2015	Design		(58,800.00)		(371,200.00)				(430,000.00)
36	Standing Rocks Development	61-06-02	Update \$, Scope	Parks	2006	Construction		(125,000.00)						(125,000.00)
40	Land Acquisition (Town of Sharon)	61-15-01	New	Parks	2015	Land Purchase		(510,000.00)						(510,000.00)
41	Town of Eau Pleine Land Acquisition	61-16-02	New	Parks	2015	Land Purchase			(205,000.00)					(205,000.00)
48	Tomorrow River Trail Segment Resurfacing	61-16-01	New	Parks	2016	Construction	(682,012.00)							(682,012.00)
52	Tactical Vests	30-14-02	New	Sheriff's Office	2014	Implementation	(27,500.00)							(27,500.00)
57	MRF Roof Replacement	42-17-01	Accelerate, Up \$	Solid Waste	2017	Bidding/Construction	(55,000.00)	(55,000.00)	(55,000.00)					(165,000.00)
Gross Revenues							(764,512.00)	(1,092,996.00)	(260,000.00)	(371,200.00)	(777,640.00)	-	-	(3,266,348.00)
Net County Cost							15,799,788.00	1,627,914.00	4,297,750.00	9,410,863.00	5,496,047.00	3,088,823.00	230,000.00	39,951,185.00

Adopted by County Board on August 19, 2014

DEBT SERVICE

FINANCIAL SUMMARY HIGHLIGHTS:

Overall the debt service budget decreased by 15%, or \$435,450, due to the structure of the debt repayment schedules. 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 2015 – 2020 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
2011 G.O. Promissory Note	12/01/2011	8,675,000	\$1,200,000
2014 G.O. Promissory Notes A	3/5/2014	9,810,000	9,810,000
2014 G.O. Promissory Notes B AMT	3/5/2014	1,500,000	1,500,000
	Debt Outstanding 12/31/2014		<u>\$12,510,000</u>
	Anticipated 2015 Debt Issues		\$0
	Total Debt Outstanding		<u>\$12,510,000</u>

Outstanding Debt Limit

	2013 Budget Year	2014 Budget Year	2015 Budget Year
Total County Equalized Value	\$4,828,301,400	\$4,882,392,000	\$5,194,469,700
Debt Limit	241,415,070	244,119,600	259,723,485
Outstanding Debt (*)	5,674,816	14,302,816	11,726,799
Available Debt Limit	235,740,254	229,816,784	247,996,686
Percent of Debt Limit Available	97.6%	94.1%	95.5%

*Includes 2014 debt issues after year end.

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

Municipality	2012 Equalized Value Reduced by TID Value		2013 Equalized Value Reduced by TID Value		% Change from Previous Year	2014 Equalized Value Reduced by TID Value		% Change from Previous Year
	Increment	Ratio	Increment	Ratio		Increment	Ratio	
Alban	79,494,900	0.016770290	82,011,800	0.017078857	3.17%	84,468,500	0.016584892	3.00%
Almond	46,342,400	0.009776420	50,306,900	0.010476350	8.55%	49,114,900	0.009643421	-2.37%
Amherst	119,140,700	0.025133991	115,207,400	0.023991800	-3.30%	121,289,400	0.023814459	5.28%
Belmont	58,680,600	0.012379293	58,989,600	0.012284512	0.53%	60,241,300	0.011828024	2.12%
Buena Vista	85,372,000	0.018010127	81,719,100	0.017017903	-4.28%	83,169,800	0.016329900	1.78%
Carson	122,406,000	0.025822841	123,484,900	0.025715579	0.88%	126,497,700	0.024837078	2.44%
Dewey	91,743,800	0.019354325	95,867,900	0.019964373	4.50%	100,374,300	0.019707902	4.70%
Eau Pleine	100,281,300	0.021155401	99,154,700	0.020648845	-1.12%	101,828,300	0.019993386	2.70%
Grant	135,084,300	0.028497462	140,106,000	0.029176903	3.72%	141,643,600	0.027810886	1.10%
Hull	370,454,800	0.078151359	382,142,900	0.079580791	3.16%	406,545,700	0.079822851	6.39%
Linark	114,586,600	0.024173256	110,569,200	0.023025901	-3.51%	116,251,900	0.022825375	5.14%
Linwood	92,013,400	0.019411200	97,189,400	0.020239574	5.63%	98,455,400	0.019331137	1.30%
New Hope	85,125,900	0.017958209	87,618,100	0.018246362	2.93%	85,166,200	0.016721881	-2.80%
Pine Grove	42,518,600	0.008969748	45,370,100	0.009448268	6.71%	46,828,700	0.009194539	3.21%
Plover	170,090,000	0.035882285	169,078,600	0.035210411	-0.59%	181,991,700	0.035732997	7.64%
Sharon	165,280,200	0.034867607	165,558,300	0.034477313	0.17%	173,140,100	0.033995038	4.58%
Stockton	227,788,300	0.048054352	234,085,000	0.048747915	2.76%	239,747,700	0.047073047	2.42%
Town Total	2,106,403,800	0.444368166	2,138,459,900	0.445331656	1.52%	2,216,755,200	0.435246814	3.66%
Almond	16,610,500	0.003504161	16,402,400	0.003415780	-1.25%	18,239,700	0.003581258	11.20%
Amherst	53,254,600	0.011234621	50,301,400	0.010475205	-5.55%	54,144,900	0.010631032	7.64%
Amherst Junction	26,387,300	0.005566680	26,501,700	0.005518947	0.43%	27,349,400	0.005369893	3.20%
Junction City	15,662,100	0.003304086	15,091,100	0.003142703	-3.65%	15,559,500	0.003055016	3.10%
Nelsonville	9,224,900	0.001946090	9,137,900	0.001902956	-0.94%	9,316,700	0.001829279	1.96%
Park Ridge	47,044,800	0.009924598	43,457,400	0.009049950	-7.63%	49,743,900	0.009766921	14.47%
Plover	869,746,800	0.183482289	876,988,100	0.182631698	0.83%	948,465,900	0.186225687	8.15%
Rosholt	19,208,400	0.004052215	20,433,200	0.004255189	6.38%	19,716,300	0.003871179	-3.51%
Whiting	119,882,300	0.025290439	116,094,000	0.024176433	-3.16%	118,894,900	0.023344313	2.41%
Village Total	1,177,021,700	0.248305179	1,174,407,200	0.244568861	-0.22%	1,261,431,200	0.247674579	7.41%
Stevens Point	1,456,796,600	0.307326655	1,489,081,900	0.310099483	2.22%	1,614,912,800	0.317078607	8.45%
City Total	1,456,796,600	0.307326655	1,489,081,900	0.310099483	2.22%	1,614,912,800	0.317078607	8.45%
County Total	4,740,222,100	1.000000000	4,801,949,000	1.000000000	1.30%	5,093,099,200	1.000000000	6.06%

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
1985	5,906,463	3.54%	4.09	0.2%	1,443,536,660	3.30%
1986	6,441,099	9.05%	4.40	7.6%	1,464,191,960	1.43%
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%

Source: Wisconsin Department of Revenue

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2013 BUDGET		2014 BUDGET		2015 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
General Government						
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00
<i>Clerk of Courts</i>	<i>13.00</i>	<i>13.00</i>	<i>13.00</i>	<i>13.00</i>	<i>12.00</i>	<i>12.00</i>
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	-
District Attorney	6.00	5.50	6.00	5.50	6.00	5.50
Corporation Counsel	5.00	5.00	5.00	5.00	5.00	5.00
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>	<i>25.00</i>	<i>24.50</i>	<i>25.00</i>	<i>24.30</i>	<i>23.00</i>	<i>22.50</i>
Treasurer	3.00	3.00	3.00	3.00	3.00	3.00
Purchasing	3.00	3.00	3.00	3.00	3.00	3.00
<i>Facilities</i>	<i>19.00</i>	<i>18.50</i>	<i>20.00</i>	<i>19.50</i>	<i>21.00</i>	<i>20.50</i>
Register of Deeds	5.00	5.00	5.00	5.00	5.00	5.00
Surveyor *	1.00	-	1.00	-	1.00	-
Information Technology	8.00	8.00	8.00	8.00	8.00	8.00
General Government	105.00	100.50	106.00	101.30	104.00	99.50
Public Safety						
Justice Programs	1.00	1.00	1.00	0.75	1.00	0.75
Sheriff	94.00	94.00	102.00	102.00	102.00	102.00
<i>Emergency Management</i>	<i>2.00</i>	<i>1.83</i>	<i>2.00</i>	<i>1.83</i>	<i>2.00</i>	<i>1.88</i>
<i>EMS/Ambulance Services</i>	<i>1.00</i>	<i>0.12</i>	<i>1.00</i>	<i>0.12</i>	<i>2.00</i>	<i>0.62</i>
Public Safety	98.00	96.95	106.00	104.70	107.00	105.25
Public Works						
Solid Waste	2.00	2.00	2.00	1.50	2.00	1.50
Highway	50.00	50.00	50.00	50.00	50.00	50.00
Public Works	52.00	52.00	52.00	51.50	52.00	51.50

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2013 BUDGET		2014 BUDGET		2015 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>110.00</i>	<i>102.59</i>	<i>117.00</i>	<i>107.34</i>	<i>120.00</i>	<i>110.32</i>
<i>Portage House/Community Programs</i>	<i>6.00</i>	<i>5.00</i>	<i>6.00</i>	<i>5.85</i>	-	-
<i>Aging & Disability Resource Center</i>	<i>37.00</i>	<i>30.03</i>	<i>38.00</i>	<i>30.32</i>	<i>38.00</i>	<i>31.40</i>
<i>Health Care Center**</i>	-	<i>100.18</i>	-	<i>99.07</i>	-	<i>94.67</i>
Health & Human Services	155.00	239.80	163.00	244.58	160.00	238.39
Culture, Recreation, & Education						
<i>Library</i>	<i>46.00</i>	<i>30.70</i>	<i>43.00</i>	<i>27.70</i>	<i>43.00</i>	<i>27.71</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
Culture, Recreation, & Education	58.00	42.70	55.00	39.70	55.00	39.71
Conservation & Development						
Planning and Zoning	17.00	17.00	17.00	17.00	17.00	17.00
Conservation & Development	17.00	17.00	17.00	17.00	17.00	17.00
Adjustment for ees who work in 2 depts	(2.00)		(1.00)		(2.00)	
Total	483.00	548.95	498.00	558.78	493.00	551.35

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.