

**EQUALIZED PROPERTY VALUE BY MUNICIPALITY**

Municipality	2017 Equalized Value Reduced by TID Value		2018 Equalized Value Reduced by TID Value		% Change from Previous Year	2019 Equalized Value Reduced by TID Value		% Change from Previous Year
	Increment	Ratio	Increment	Ratio		Increment	Ratio	
Alban	87,193,400	0.015746402	90,198,000	0.015773517	3.45%	92,518,700	0.015356446	2.57%
Almond	54,294,300	0.009805099	55,326,000	0.009675221	1.90%	58,934,400	0.009782054	6.52%
Amherst	135,456,700	0.024462352	142,812,700	0.024974596	5.43%	149,652,900	0.024839699	4.79%
Belmont	60,945,800	0.011006304	64,936,600	0.011355890	6.55%	66,407,300	0.011022422	2.26%
Buena Vista	97,018,700	0.017520770	100,649,500	0.017601240	3.74%	111,792,800	0.018555601	11.07%
Carson	145,239,800	0.026229099	150,257,800	0.026276569	3.45%	162,649,500	0.026996902	8.25%
Dewey	107,519,300	0.019417091	116,323,100	0.020342185	8.19%	120,363,700	0.019978217	3.47%
Eau Pleine	110,870,600	0.020022307	116,182,100	0.020317528	4.79%	121,431,500	0.020155453	4.52%
Grant	158,155,000	0.028561476	163,813,400	0.028647126	3.58%	177,230,000	0.029417004	8.19%
Hull	426,767,000	0.077070568	445,075,800	0.077833331	4.29%	453,903,000	0.075339764	1.98%
Lanark	124,203,600	0.022430136	133,774,700	0.023394061	7.71%	141,718,700	0.023522764	5.94%
Linwood	112,026,500	0.020231053	113,128,000	0.019783437	0.98%	122,818,500	0.020385670	8.57%
New Hope	82,995,000	0.014988206	90,193,600	0.015772748	8.67%	94,710,500	0.015720246	5.01%
Pine Grove	54,150,900	0.009779202	53,089,200	0.009284057	-1.96%	55,994,500	0.009294084	5.47%
Plover	198,737,700	0.035890374	203,211,800	0.035536983	2.25%	205,383,700	0.034090014	1.07%
Sharon	183,664,500	0.033168280	200,843,600	0.035122841	9.35%	209,897,700	0.034839257	4.51%
Stockton	277,887,600	0.050184187	281,760,600	0.049273328	1.39%	297,986,800	0.049460469	5.76%
<b>Town Total</b>	<b>2,417,126,400</b>	<b>0.436512906</b>	<b>2,521,576,500</b>	<b>0.440964659</b>	<b>4.32%</b>	<b>2,643,394,200</b>	<b>0.438756065</b>	<b>4.83%</b>
Almond	18,953,300	0.003422808	19,594,900	0.003426689	3.39%	21,529,500	0.003573511	9.87%
Amherst	59,346,700	0.010717520	59,428,900	0.010392722	0.14%	69,582,100	0.011549382	17.08%
Amherst Junction	31,496,400	0.005687988	30,999,500	0.005421086	-1.58%	31,619,700	0.005248304	2.00%
Junction City	17,371,600	0.003137166	18,392,900	0.003216487	5.88%	18,513,900	0.003072976	0.66%
Nelsonville	10,771,400	0.001945225	11,542,000	0.002018425	7.15%	11,726,700	0.001946422	1.60%
Park Ridge	54,537,600	0.009849037	53,128,300	0.009290895	-2.58%	56,189,900	0.009326516	5.76%
Plover	1,005,779,200	0.181635351	1,075,436,300	0.188068616	6.93%	1,130,877,300	0.187705365	5.16%
Rosholt	22,459,900	0.004056071	22,456,000	0.003927028	-0.02%	22,406,600	0.003719094	-0.22%
Whiting	123,686,400	0.022336734	124,873,900	0.021837520	0.96%	131,313,900	0.021795754	5.16%
<b>Village Total</b>	<b>1,344,402,500</b>	<b>0.242787900</b>	<b>1,415,852,700</b>	<b>0.247599469</b>	<b>5.31%</b>	<b>1,493,759,600</b>	<b>0.247937324</b>	<b>5.50%</b>
Stevens Point	1,775,824,900	0.320699194	1,780,889,600	0.311435872	0.29%	1,887,593,000	0.313306611	5.99%
<b>City Total</b>	<b>1,775,824,900</b>	<b>0.320699194</b>	<b>1,780,889,600</b>	<b>0.311435872</b>	<b>0.29%</b>	<b>1,887,593,000</b>	<b>0.313306611</b>	<b>5.99%</b>
<b>County Total</b>	<b>5,537,353,800</b>	<b>1.000000000</b>	<b>5,718,318,800</b>	<b>1.000000000</b>	<b>3.27%</b>	<b>6,024,746,800</b>	<b>1.000000000</b>	<b>5.36%</b>

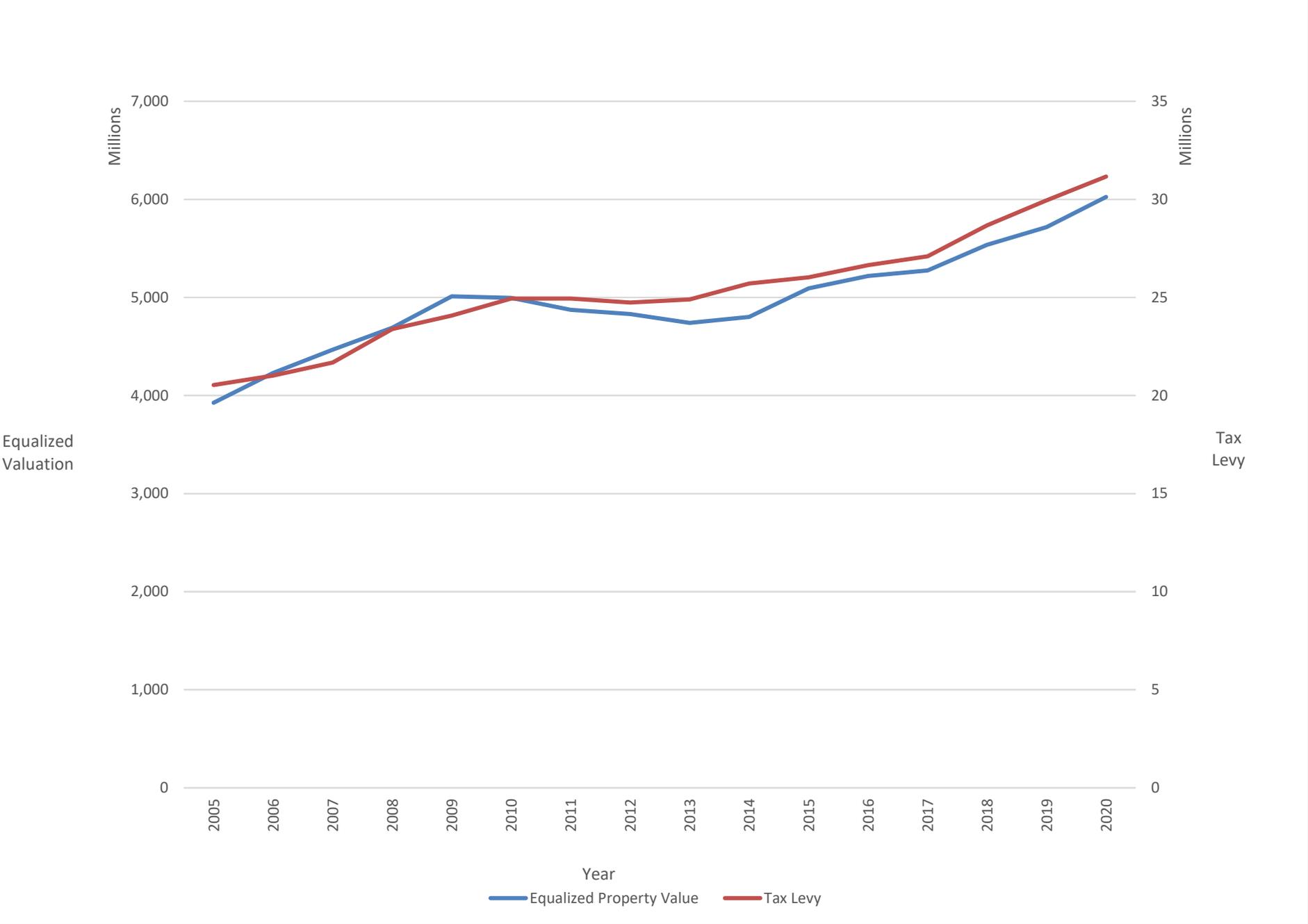
Source: Wisconsin Department of Revenue

**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
1991	8,026,258	10.80%	4.99	7.54%	1,608,735,920	2.95%
1992	8,979,713	11.88%	5.24	5.01%	1,713,824,330	6.53%
1993	9,413,036	4.83%	5.26	0.38%	1,790,061,920	4.45%
1994	10,048,417	6.75%	5.13	-2.47%	1,959,551,580	9.47%
1995	10,645,293	5.94%	5.08	-0.97%	2,096,582,730	6.99%
1996	11,473,628	7.78%	5.06	-0.39%	2,267,264,430	8.14%
1997	12,160,714	5.99%	5.04	-0.40%	2,412,840,030	6.42%
1998	13,037,058	7.21%	5.02	-0.40%	2,597,023,530	7.63%
1999	13,818,323	5.99%	5.02	0.00%	2,752,654,030	5.99%
2000	15,112,203	9.36%	5.21	3.78%	2,898,536,830	5.30%
2001	16,175,314	7.03%	5.33	2.30%	3,034,768,030	4.70%
2002	17,489,443	8.12%	5.33	0.00%	3,281,321,430	8.12%
2003	18,578,422	6.23%	5.33	0.00%	3,485,632,730	6.23%
2004	19,500,785	4.96%	5.33	0.00%	3,658,683,730	4.96%
2005	20,535,513	5.31%	5.23	-1.88%	3,926,484,530	7.32%
2006	21,014,143	2.33%	4.98	-4.78%	4,230,104,800	7.73%
2007	21,687,856	3.21%	4.85	-2.61%	4,468,134,700	5.63%
2008	23,382,631	7.81%	4.99	2.89%	4,689,902,600	4.96%
2009	24,076,673	2.97%	4.80	-3.81%	5,011,287,300	6.85%
2010	24,947,390	3.62%	4.99	3.96%	4,994,723,900	-0.33%
2011	24,947,390	0.00%	5.12	2.61%	4,874,237,700	-2.41%
2012	24,736,792	-0.84%	5.12	0.00%	4,831,711,500	-0.87%
2013	24,902,815	0.67%	5.25	2.54%	4,740,222,100	-1.89%
2014	25,715,728	3.26%	5.36	2.10%	4,801,949,000	1.30%
2015	26,028,893	1.22%	5.11	-4.66%	5,093,099,200	6.06%
2016	26,648,173	2.38%	5.11	0.00%	5,218,726,400	2.47%
2017	27,102,317	1.70%	5.14	0.59%	5,275,724,100	1.09%
2018	28,676,206	5.81%	5.18	0.78%	5,537,353,800	4.96%
2019	29,949,096	4.44%	5.24	1.16%	5,718,318,800	3.27%
2020	31,161,525	4.05%	5.18	-1.15%	6,024,746,800	5.36%

Source: Wisconsin Department of Revenue

# EQUALIZED PROPERTY VALUE AND PROPERTY TAX - 15 YEAR HISTORY



**COMPARISON OF COUNTY TAX RATES  
FOR BUDGET YEAR 2020**

COUNTY	PROPERTY TAXES ON A			COUNTY	PROPERTY TAXES ON A			COUNTY	PROPERTY TAXES ON A		
	TAX RATE FOR 2018 BUDGET	\$100,000 HOME	RANK		TAX RATE FOR 2018 BUDGET	\$100,000 HOME	RANK		TAX RATE FOR 2018 BUDGET	\$100,000 HOME	RANK
Menominee	9.21	921.00	1	Lincoln	6.03	603.00	25	Marathon	4.80	480.00	49
Taylor	8.36	836.00	2	Pierce	5.97	597.00	26	Outagamie	4.77	477.00	50
Marquette	8.34	834.00	3	Fond du Lac	5.94	594.00	27	Marinette	4.53	453.00	51
Clark	8.05	805.00	4	Buffalo	5.77	577.00	28	Sauk	4.53	453.00	52
Richland	7.60	760.00	5	Manitowoc	5.77	577.00	29	Brown	4.46	446.00	53
Adams	7.29	729.00	6	Monroe	5.72	572.00	30	Washburn	4.39	439.00	54
Kewaunee	7.25	725.00	7	Langlade	5.66	566.00	31	Jefferson	4.28	428.00	55
Lafayette	7.14	714.00	8	Vernon	5.54	554.00	32	Door	4.18	418.00	56
Crawford	7.11	711.00	9	Green	5.52	552.00	33	Eau Claire	4.06	406.00	57
Dunn	7.03	703.00	10	Calumet	5.43	543.00	34	Walworth	4.02	402.00	58
Rusk	6.93	693.00	11	Dodge	5.40	540.00	35	Grant	4.01	401.00	59
Waupaca	6.86	686.00	12	Sheboygan	5.30	530.00	36	Burnett	3.80	380.00	60
Waushara	6.84	684.00	13	Wood	5.30	530.00	37	Bayfield	3.72	372.00	61
Pepin	6.76	676.00	14	Winnebago	5.26	526.00	38	La Crosse	3.67	367.00	62
Florence	6.64	664.00	15	Portage	5.24	524.00	39	Chippewa	3.64	364.00	63
Price	6.59	659.00	16	Oconto	5.12	512.00	40	St Croix	3.63	363.00	64
Juneau	6.51	651.00	17	Shawano	5.08	508.00	41	Racine	3.62	362.00	65
Jackson	6.41	641.00	18	Barron	5.06	506.00	42	Sawyer	3.23	323.00	66
Green Lake	6.26	626.00	19	Polk	5.02	502.00	43	Dane	2.97	297.00	67
Rock	6.20	620.00	20	Columbia	4.98	498.00	44	Washington	2.51	251.00	68
Iowa	6.14	614.00	21	Douglas	4.96	496.00	45	Oneida	2.42	242.00	69
Ashland	6.11	611.00	22	Milwaukee	4.90	490.00	46	Vilas	2.37	237.00	70
Iron	6.09	609.00	23	Kenosha	4.87	487.00	47	Waukesha	1.95	195.00	71
Trempealeau	6.09	609.00	24	Forest	4.83	483.00	48	Ozaukee	1.82	182.00	72

The chart shows taxes levied in 2018, collected in 2019. The tax rate is per \$1,000 equalized value, excluding the value of tax increment districts. Rank is listed from highest tax rate (1) to lowest (72) and is based on unrounded property tax rates.

Question: How will the Portage County property tax levy be distributed in calendar year 2020?

Answer: The County’s tax rate for calendar year 2020 is \$5.18/\$1,000. For every \$1,000 of equalized property value, the county levy is \$5.18 of county tax. For instance, the County’s property tax on a \$158,800 home (median value for home in Portage County) would be \$822.58. This is arrived at as follows: ( $\$5.18 / \$1,000 = 0.00518$ ) ( $0.00518 \times \$158,800 = \$822.58$ ).

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

Program Area	% of Levy	Property Tax Support (\$)	
		Annually	Monthly
Sheriff	18.83%	\$154.89	\$12.91
Health & Human Services	17.11%	140.74	11.73
Highway	14.01%	115.25	9.60
General Government	11.92%	98.05	8.18
Debt Service	11.36%	93.45	7.79
Ambulance/EMS	7.64%	62.85	5.24
Judicial Services	3.31%	27.22	2.26
Capital Projects	3.21%	26.40	2.20
Health Care Center	3.19%	26.24	2.19
Library	3.08%	25.34	2.11
Aging & Disability Resource Center	2.05%	16.86	1.41
Planning & Zoning	1.84%	15.14	1.26
Parks	1.64%	13.49	1.12
UW Extension	0.50%	4.11	0.34
Veterans Services	0.31%	2.55	0.21
<b>TOTAL</b>	<b>100.00%</b>	<b>\$822.58</b>	<b>\$68.55</b>

<u>Comparison to Other Goods &amp; Services</u>	
	Annual Household
<b>Service</b>	<b>Expense</b>
Gasoline and Oil	\$2,109
Healthcare	\$4,968
Food at Home	\$4,464
<i>*Source: Consumer Expenditure Survey, U.S. Bureau of Labor Statistics, 2018.</i>	

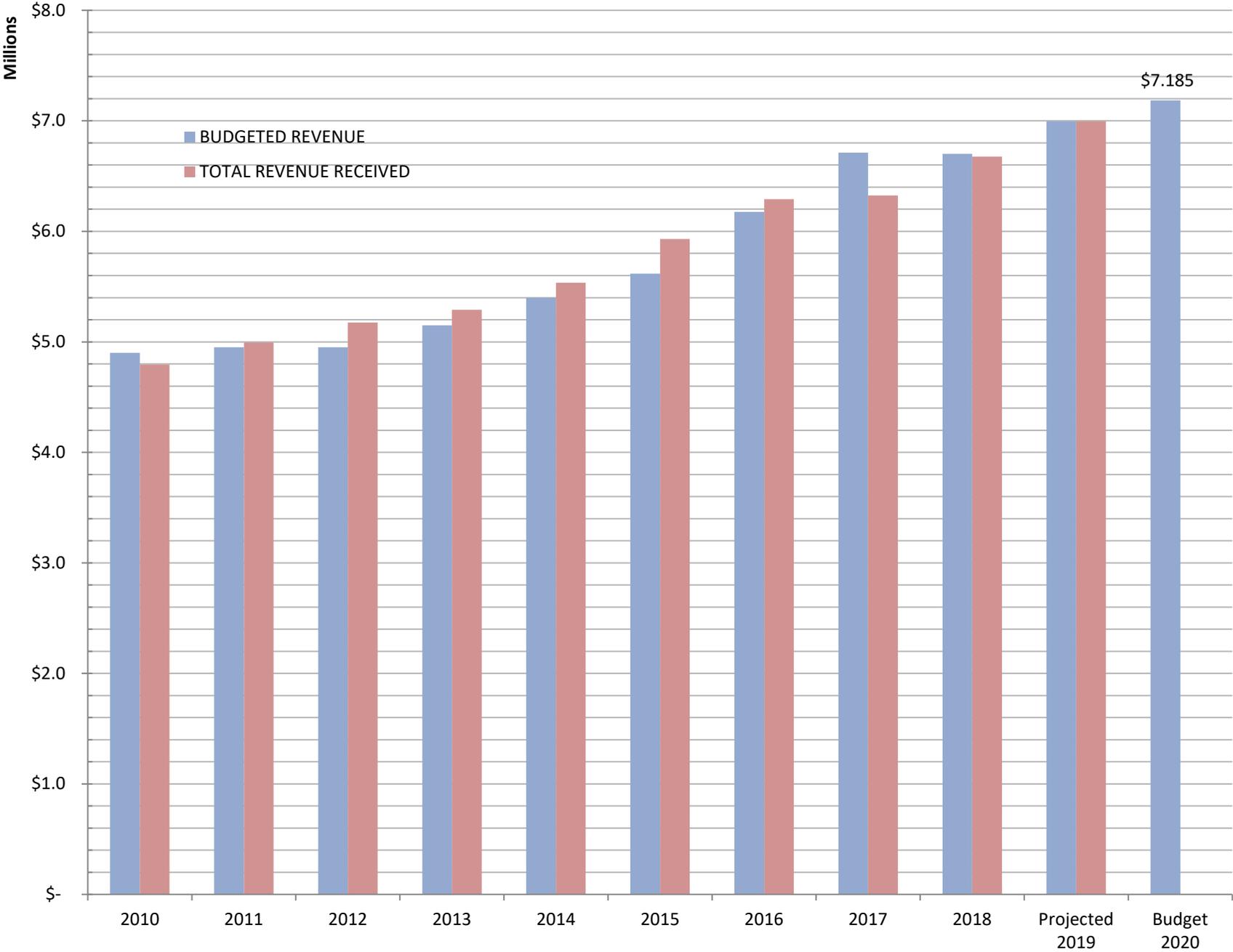
## SALES TAX REVENUE

	2010	2011	2012	2013	2014	2015	2016	2017	2018	Projected 2019
January	331,312	375,059	310,412	453,289	523,477	521,058	539,937	416,635	444,934	579,545
February	359,368	419,814	523,401	461,873	406,635	396,330	406,458	547,020	646,936	633,393
March	351,079	351,648	340,793	380,286	364,731	392,166	430,132	467,208	453,339	448,348
April	377,082	391,714	337,330	326,886	411,004	512,493	637,798	417,713	378,323	413,051
May	320,224	325,126	455,889	467,869	491,620	475,649	421,201	517,162	589,732	568,593
June	458,408	460,375	489,006	399,471	378,880	456,032	612,578	563,244	615,070	527,631
July	472,861	436,815	352,158	501,112	529,713	560,602	540,567	486,777	553,990	745,124
August	303,275	450,540	512,676	524,178	554,793	515,545	511,177	614,278	747,932	698,064
September	476,419	454,888	447,624	388,931	395,246	538,515	542,566	593,388	517,149	548,178
October	474,340	380,458	464,877	444,970	551,922	551,005	546,668	517,509	596,047	631,810
November	415,805	471,638	481,847	512,687	457,850	449,526	550,633	613,430	648,125	687,013
December	454,033	476,628	458,485	428,720	468,737	562,608	551,313	570,023	485,726	514,939
<b>TOTAL REVENUE RECEIVED</b>	<b>\$ 4,794,204</b>	<b>\$ 4,994,704</b>	<b>\$ 5,174,499</b>	<b>\$ 5,290,272</b>	<b>\$ 5,534,608</b>	<b>\$ 5,931,529</b>	<b>\$ 6,291,028</b>	<b>\$ 6,324,387</b>	<b>\$ 6,677,302</b>	<b>\$ 6,995,688</b>
<b>BUDGETED REVENUE</b>	<b>\$ 4,900,000</b>	<b>\$ 4,950,000</b>	<b>\$ 4,950,000</b>	<b>\$ 5,150,000</b>	<b>\$ 5,400,000</b>	<b>\$ 5,616,000</b>	<b>\$ 6,175,500</b>	<b>\$ 6,711,500</b>	<b>\$ 6,701,473</b>	<b>\$ 6,995,688</b>
<b>SURPLUS/DEFICIT REVENUE</b>	<b>(105,796)</b>	<b>44,704</b>	<b>224,499</b>	<b>140,272</b>	<b>134,608</b>	<b>315,529</b>	<b>115,528</b>	<b>(387,113)</b>	<b>(24,171)</b>	<b>(0)</b>
Average Monthly Revenue	399,517	416,225	431,208	440,856	461,217	494,294	524,252	527,032	556,442	582,974
2019 YTD ACTUAL (% of budgeted rev)	65.95%									
2019 YTD PROJECTION (% of budgete	100.00%									
2018 YTD Actual Revenue	4,430,255.16									
2019 YTD Actual Revenue	4,613,749.00									
2019 YTD compared to 2018 YTD:	4.14%									

Actual payments are recorded through August 2018.

\* Remaining months are estimated.

**SALES TAX HISTORY**

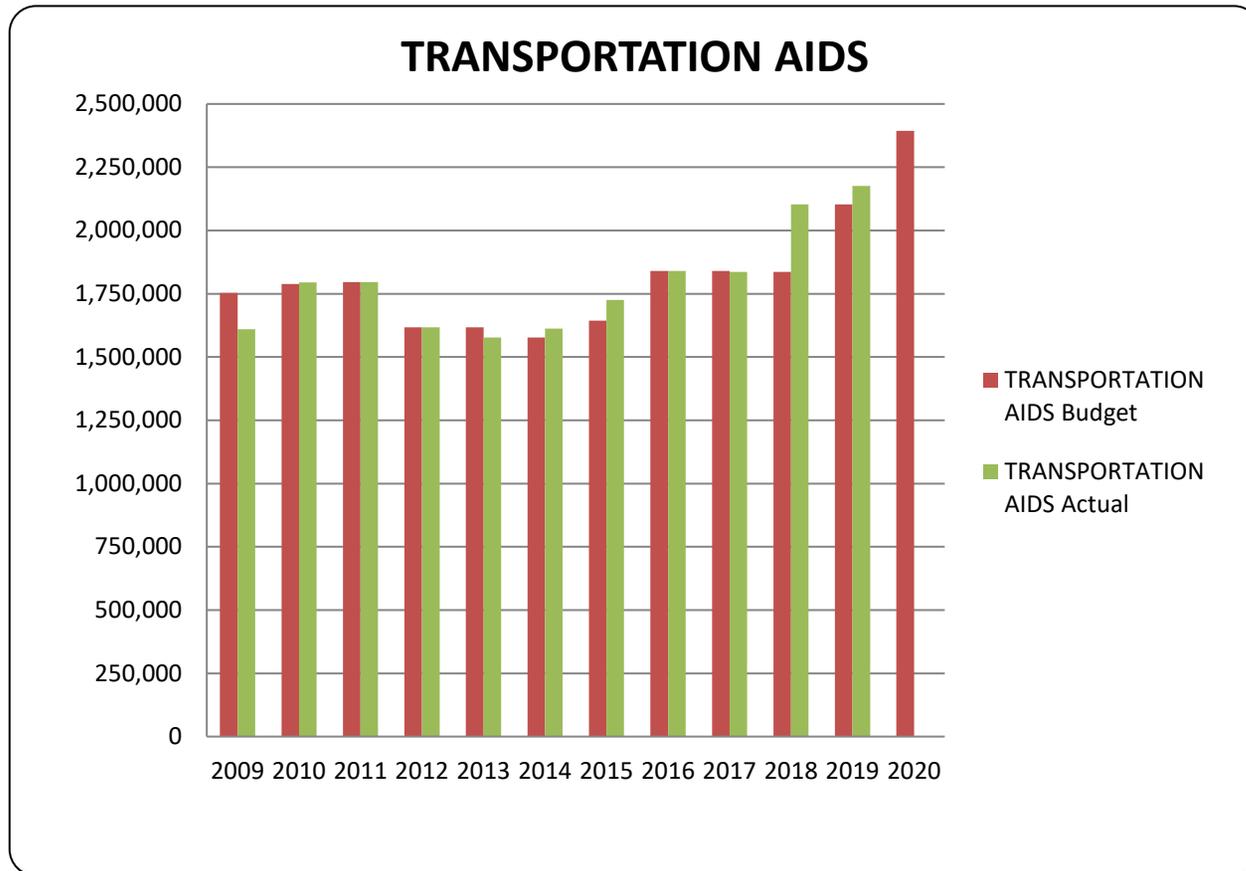


Portage County is entitled to a share of all state collected transportation revenues (fuel taxes and registration fees). The County's share of transportation revenues helps offset the cost of county and municipal road construction, maintenance, traffic and other transportation related costs.

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

The 2019 general transportation aids actual revenue increased \$73,848 compared to 2018. The 2020 budget is projected to increase 10.0%.

Year	Budget	Actual
2006	1,863,056	1,863,056
2007	1,825,795	1,825,795
2008	1,789,279	1,789,279
2009	1,753,493	1,610,351
2010	1,788,563	1,794,236
2011	1,796,603	1,796,603
2012	1,616,942	1,616,942
2013	1,616,942	1,577,234
2014	1,577,234	1,611,855
2015	1,644,092	1,725,826
2016	1,839,865	1,839,865
2017	1,839,865	1,836,476
2018	1,836,476	2,102,793
2019	2,102,793	2,176,641
2020	2,394,305	



**POSITIONS AND FTE SUMMARY**

DEPARTMENTS BY CLASSIFICATION	2018 BUDGET		2019 BUDGET		2020 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
<i>Clerk of Courts</i>	12.00	12.00	12.00	12.00	13.00	13.00
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	0.75	1.00	0.75	1.00	0.75
Medical Examiner	2.00	-	2.00	1.25	2.00	1.25
<i>District Attorney</i>	7.00	7.00	7.00	7.00	10.00	10.00
Corporation Counsel	7.00	7.00	7.00	7.00	7.00	7.00
County Executive	2.00	2.00	2.00	2.00	2.00	2.00
Human Resources	5.00	5.00	5.00	5.00	5.00	5.00
<i>Finance</i>	21.00	20.50	21.00	20.50	20.00	19.50
Treasurer	3.00	3.00	3.00	3.00	3.00	3.00
Purchasing	3.00	3.00	3.00	2.75	3.00	2.75
Facilities	22.00	21.50	22.00	21.50	22.00	21.50
Register of Deeds	5.00	4.75	5.00	4.75	5.00	4.75
Surveyor *	1.00	-	1.00	-	1.00	-
Information Technology	9.00	9.00	9.00	9.00	9.00	9.00
<b>General Government</b>	<b>108.00</b>	<b>103.50</b>	<b>108.00</b>	<b>104.50</b>	<b>111.00</b>	<b>107.50</b>
<b>Public Safety</b>						
Justice Programs	1.00	0.75	1.00	0.75	1.00	0.75
Sheriff	105.00	105.00	108.00	108.00	108.00	108.00
Emergency Management	2.00	1.88	-	-	-	-
EMS/Ambulance Services	2.00	1.12	-	-	-	-
<b>Public Safety</b>	<b>110.00</b>	<b>108.75</b>	<b>109.00</b>	<b>108.75</b>	<b>109.00</b>	<b>108.75</b>
<b>Public Works</b>						
Solid Waste	2.00	1.50	2.00	2.00	2.00	2.00
Highway	55.00	55.00	55.00	55.00	55.00	55.00
<b>Public Works</b>	<b>57.00</b>	<b>56.50</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>

## POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2018 BUDGET		2019 BUDGET		2020 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>132.00</i>	<i>122.32</i>	<i>134.00</i>	<i>124.76</i>	<i>140.00</i>	<i>130.81</i>
<i>Aging &amp; Disability Resource Center</i>	<i>33.00</i>	<i>26.28</i>	<i>35.00</i>	<i>27.83</i>	<i>35.00</i>	<i>27.78</i>
<i>Health Care Center **</i>	-	87.82	-	83.67	-	80.63
<b>Health &amp; Human Services</b>	<b>167.00</b>	<b>238.42</b>	<b>171.00</b>	<b>238.26</b>	<b>177.00</b>	<b>241.22</b>
<b>Culture, Recreation, &amp; Education</b>						
Library	41.00	28.19	41.00	28.19	41.00	28.19
UW-Extension	2.00	1.50	2.00	1.50	2.00	1.50
Parks	10.00	10.00	10.00	10.00	10.00	10.00
<b>Culture, Recreation, &amp; Education</b>	<b>53.00</b>	<b>39.69</b>	<b>53.00</b>	<b>39.69</b>	<b>53.00</b>	<b>39.69</b>
<b>Conservation &amp; Development</b>						
Planning and Zoning	16.00	16.00	16.00	16.00	16.00	16.00
<b>Conservation &amp; Development</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>
Adjustment for employees who work in 2 depts	(2.00)		-		-	
<b>Total</b>	<b>509.00</b>	<b>562.86</b>	<b>514.00</b>	<b>564.20</b>	<b>523.00</b>	<b>570.16</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 Surveyor as a position but no FTE is attributed to the position.

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

## POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
<b>2019 Budgeted Personnel</b>		<b>514.00</b>	<b>564.20</b>
<b><u>General Government</u></b>			
Clerk of Courts			
* Transfer of Financial Associate II position to the Clerk of Courts Office from the Finance Department.	Levy	1.00	1.00
Finance			
* Transfer of Financial Associate II position to the Clerk of Courts Office from the Finance Department.	Levy	(1.00)	(1.00)
District Attorney			
* An increase of 2.00 FTE Legal Associate positions as a result of the addition of 2.00 FTE new Assistant District Attorney positions by the State of Wisconsin for Portage County.	Levy	2.00	2.00
* An increase of 1.00 FTE Diversion Program Assistant to assist the Diversion Coordinator with the caseload. The position is anticipated to be funded with TAD expansion grant funding.	Grant Sources	1.00	1.00
<b><u>Health &amp; Human Services</u></b>			
Health and Human Services			
* During 2019, a 12 hour per week FTE Social Worker position was added for In-Home Safety Services (IHSS).	Grant Sources	1.00	0.30
During 2019, two part-time 0.50 FTE Social Worker positions were combined into one 1.00 FTE Social Worker position to provide IHSS.	Grant Sources	(1.00)	-
* During 2019, two 1.00 FTE CCS Social Workers and an additional 0.50 FTE Social Worker were added for the Children's Long Term Support Services program to ensure reasonable caseload size, timely	Grant Sources	2.00	2.50
* During 2019, a 1.00 FTE Economic Support Services Benefit Recovery Specialist for IM Central Consortium was added due to the substantial growth in the number of cases for food share, medicaid and child care.	Grant Sources	1.00	1.00
* An increase of two 1.00 FTE Social Worker positions for Child Welfare services for both investigation & assessment and ongoing services.	Grant Sources	2.00	2.00
* An increase of 0.50 FTE Child Welfare Assistant to assist with child welfare services.	Grant Sources	1.00	0.50
* Adjustments to hours based on available resources in the Nutrition program.	Grant Sources	-	(0.25)

## POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
Aging & Disability Resource Center			
* A decrease of 0.48 FTE for the elimination of the Volunteer Caregiver Coordinator position.	Grant Sources	-	(0.48)
* An increase of 0.05 FTE adjustments to the Adult Day Center Aid positions.	User Fees	-	0.05
* An increase for a new position, Adult Day Center Program Assistant for 15 hours per week is included in the 2020 budget.	User Fees	-	0.38
Health Care Center			
* During 2019, the addition of two new Licensed Practical Nurse positions were added due to the changes in the medical health care model - 0.68 FTE LPN and 0.90 FTE LPN.	User Fees/Levy	-	1.58
* For the 2020 budget the following FTE changes were made to accommodate the necessary census: 0.16 decrease for LPN's; 2.83 FTE decrease for CNA's; and 1.64 FTE decrease for Food Service.	User Fees/Levy	-	(4.62)
<b>2020 Budgeted Personnel</b>		<b>523.00</b>	<b>570.16</b>

<b>Summary of Position &amp; FTE Changes by Funding Type from 2019 to 2020 Budget</b>		
	<b>Positions</b>	<b>FTE</b>
Levy	2.00	2.00
Grant Sources	7.00	6.57
Grant Sources/Levy	-	-
User Fees/Levy	-	(3.04)
User Fees	-	0.43
<b>Total</b>	<b>9.00</b>	<b>5.96</b>

**NEW POSITION REQUESTS**

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

The additional hours per week reflect the additional hours in the 2020 budget. The total cost of the position is for informational purposes.

**New Position Requests Approved by the County Executive for the 2020 Budget**

DEPARTMENTS BY CLASSIFICATION	POSITION	SOURCE OF FUNDING	SALARY	BENEFITS	TOTAL COST OF POSITION	ADDITIONAL HOURS PER WEEK	ADDITIONAL POSITIONS	ADDITIONAL FTE
<b>General Government</b>								
District Attorney	Legal Associate	Levy	42,620	26,799	69,419	40	1.00	1.00
District Attorney	Legal Associate	Levy	42,620	26,799	69,419	40	1.00	1.00
District Attorney	Diversion Program Assistant	Grant Sources	48,507	27,680	76,187	40	1.00	1.00
<b>Health &amp; Human Services</b>								
ADRC	Adult Day Center Program Assistant	Grant Sources	12,803	1,361	13,803	15	1.00	0.375
HHS	Child Welfare Assistant	Grant Sources	32,458	25,279	57,737	40	1.00	1.00
HHS	Social Worker	Grant Sources	54,566	30,136	84,702	40	1.00	1.00
HHS	Social Worker	Grant Sources	27,283	15,633	42,916	20	1.00	0.50
<b>Total</b>			<b>\$260,857</b>	<b>\$153,687</b>	<b>\$414,183</b>		<b>7.00</b>	<b>5.88</b>

**New Position Requests Not Approved by the County Executive for the 2020 Budget**

DEPARTMENTS BY CLASSIFICATION	POSITION	SOURCE OF FUNDING	SALARY	BENEFITS	TOTAL COST OF POSITION	ADDITIONAL HOURS PER WEEK	ADDITIONAL POSITIONS	ADDITIONAL FTE
<b>Public Safety</b>								
Sheriff	Communication Supervisor	Levy	50,996	28,062	79,058	40	1.00	1.00
Sheriff	Communication Supervisor	Levy	50,996	28,062	79,058	40	1.00	1.00
Sheriff	Correction Officer	Levy	42,620	27,711	70,331	40	1.00	1.00
Sheriff	Correction Officer	Levy	42,620	27,711	70,331	40	1.00	1.00
Sheriff	Deputy Sheriff	Levy	51,415	31,821	83,236	40	1.00	1.00
Sheriff	Deputy Sheriff	Levy	51,415	31,821	83,236	40	1.00	1.00
<b>Total</b>			<b>\$290,062</b>	<b>\$175,188</b>	<b>\$465,250</b>		<b>6.00</b>	<b>6.00</b>

**RECLASSIFICATION REQUESTS**

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

**Reclassification Requests Approved by the County Executive for the 2020 Budget**

DEPARTMENTS BY CLASSIFICATION	POSITION	CURRENT WAGE AND CLASS SCHEDULE	PROPOSED WAGE AND CLASS SCHEDULE	CURRENT RATE	BUDGETED RATE	TOTAL REQUEST COSTS	APPROVED TITLE
<b>Culture, Recreation and Education</b> UW-Extension	Administrative Associate II	Grade 17, Step 8	Grade 17, Step 8 + \$0.70/hour	38,267	39,723	1,456	Lead Administrative Associate II
<b>Conservation and Development</b> Planning and Zoning	Assistant Planning & Zoning Director	Grade 27E, Step 6	Grade 28E, Step 6	66,186	70,157	3,971	Assistant Planning & Zoning Director/Zoning Admin
<b>Total</b>						<u>\$5,427</u>	

**Reclassification Requests Submitted But Not Approved by the County Executive for the 2020 Budget**

DEPARTMENTS BY CLASSIFICATION	POSITION	CURRENT WAGE AND CLASS SCHEDULE	PROPOSED WAGE AND CLASS SCHEDULE	CURRENT RATE	BUDGETED RATE	TOTAL REQUEST COSTS	APPROVED TITLE
<b>Culture, Recreation and Education</b> UW-Extension	Administrative Associate II-20 hrs	Grade 17, Step 2	TBD	17,413	TBD	TBD	Administrative Associate II
<b>Health and Human Services</b> Health and Human Services	CCS Supervisor	Grade 28E, Step 4	Grade 29E, Step 4	68,099	78,313	10,214	CCS Supervisor
<b>Total</b>						<u>\$10,214</u>	

**FRINGE BENEFIT RATES HISTORY**

Year	Hours of Work	Wisconsin Retirement Employee/Employer			Disability Insurance	Life Insurance	Worker's Compensation			Health Insurance				Increase %
		General EE	Elected	Protective			Clerical 8810	Police 7720	Muni 9413	PPO		High Deductible		
										Single	Family	Single	Family	
2005	2080	10.20%	11.10%	19.50%	0.00640	0.0025	\$0.22	\$2.28	\$2.34	\$534.44	\$1,189.61	NA	NA	10.00%
2006	2080	10.40%	11.30%	19.70%	0.00660	0.0025	\$0.22	\$2.28	\$2.34	\$574.52	\$1,278.83	NA	NA	7.50%
2007	2088	10.60%	11.50%	19.90%	0.00660	0.0025	\$0.22	\$2.28	\$2.34	\$643.46	\$1,432.29	NA	NA	12.00%
2008	2096	10.60%	11.50%	19.90%	0.00594	0.0025	\$0.22	\$2.28	\$2.34	\$678.85	\$1,511.07	NA	NA	5.50%
2009	2088	10.40%	11.50%	19.70%	0.00594	0.0025	\$0.22	\$2.28	\$2.34	\$706.00	\$1,571.51	NA	NA	4.00%
2010	2088	11.00%	11.90%	20.70%	0.00594	0.0016	\$0.22	\$2.28	\$2.34	\$727.18	\$1,618.66	NA	NA	3.00%
2011	2080	11.60%	13.30%	21.30%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	3.00%
2012	2088	5.9%/5.9%	7.05%/7.05%	5.90%/9.00%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	0.00%
2013	2088	6.65%/6.65%	7.00%/7.00%	6.65%/9.75%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	0.00%
2014	2088	7.00%/7.00%	7.75%/7.75%	7.00%/10.10%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$786.45	\$1,750.58	NA	NA	5.00%
2015	2088	6.8%/6.8%	7.7%/7.7%	6.8%/9.5%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$849.37	\$1,890.63	\$738.95	\$1,644.84	8.00%
2016	2088	6.6%/6.6%	7.8%/7.8%	6.8%/9.4%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$937.35	\$2,085.18	\$871.00	\$1,939.00	10.00%
2017	2080	6.8%/6.8%	6.8%/6.8%	6.8%/11.0%	0.00290	0.0011	\$0.22	\$2.28	\$2.34	\$1,017.00	\$2,263.00	\$945.00	\$2,104.00	8.50%
2018	2088	6.7%/6.7%	6.7%/6.7%	6.7%/11.16%	0.00290	0.0011	\$0.22	\$2.28	\$2.34	\$885.01	\$1,969.29	\$822.35	\$1,830.93	-12.98%
2019	2088	6.55%/6.55%	6.55%/6.55%	6.55%/10.89%	0.00290	0.0011	\$0.22	\$2.28	\$2.34	\$867.31	\$1,929.90	\$805.90	\$1,794.31	-2.00%
2020	2096	6.75%/6.75%	6.75%/6.75%	6.75%/11.82%	0.00290	0.0011	\$0.14	\$2.16	\$2.98	\$867.31	\$1,929.90	\$805.90	\$1,794.31	0.00%

**Notes related to Salary & Wage Line Items**

Management salaries are calculated annually based on 2080 hours.

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

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

New employees employed by a WRS employer after to July 1, 2011, expected to work 1,200 hours and are expected to be employed by Portage County for one full year or more are eligible for the Wisconsin Retirement benefit.

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

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

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

The State of Wisconsin develops standard worker's compensation rates for both public and private employers. The workers compensation rates for Portage County are adjusted based on the corresponding mod rate to reflect our experience on an annual basis. The annual worker's compensation amount is equal to the position's compensation divided by 100 and multiplied by the corresponding rate for their worker's compensation class.

For purposes of health insurance, positions are treated as full time at 30 hours or more per week. Health insurance for all other employees is based on a tiered system based on range of hours worked, if they are eligible. The County offers two health insurance plans: PPO Plan and High Deductible Plan. The employer and employee contribution rates vary between the two plans. The High Deductible Health Plan has a Health Saving Account (HSA) component and the County contributes \$500/single and \$1,000/family to the HSA for participating employees.

This budget document is located on the Portage County website at

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

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