

PORTAGE COUNTY WISCONSIN

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

2019 BUDGET

Presented to the Portage County Board By:

Chris Holman
Portage County Executive

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This budget in brief document is intended to provide a summary of the budget.

The complete budget may be found on the Portage County web site at <http://www.co.portage.wi.us/departments/finance-department>.

PORTAGE COUNTY



OFFICE OF THE EXECUTIVE

October 2, 2018

To the Residents of Portage County and the County Board:

The 2019 budget process is nearly complete. The budget presented in this document was only accomplished via a lot of hard work from our County department heads and their staff who took the 0% net guidance target I gave them so seriously that the savings they created covered the deficits in the budget—expected and unexpected. I'm very thankful for their efforts, and I encourage you to thank them when you have the opportunity to do so.

This budget retains all core programs and services—discretionary or not—and puts the County in an ideal position for next year's budget development process. The tax rate proposed for 2019 is \$5.07 (down from \$5.18) per \$1,000 of equalized value. The median value for a home in the County is \$155,900 according to the U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates. The tax on that home's value would be \$790.41.

Of course, the County is pursuing a referendum in the November election for the Portage County Health Care Center. The referendum is asking to authorize the County to exceed the levy limit by up to \$1,400,000 (2019-2022). If the referendum passes and the County exceeds the levy by all or a portion of that amount, the tax rate could increase up to \$5.32 per \$1,000 of equalized value.

The total, proposed Portage County Tax Levy for 2019 is \$29,013,295. The total, overall budget for 2019 is \$111,799,476, a net decrease of 0.42% from the 2018 modified budget. The vast majority of the monies—over 2/3—in county budgets are not discretionary, and this is often overlooked. The total amount of discretionary money available in the 2019 budget is \$34,145,796.

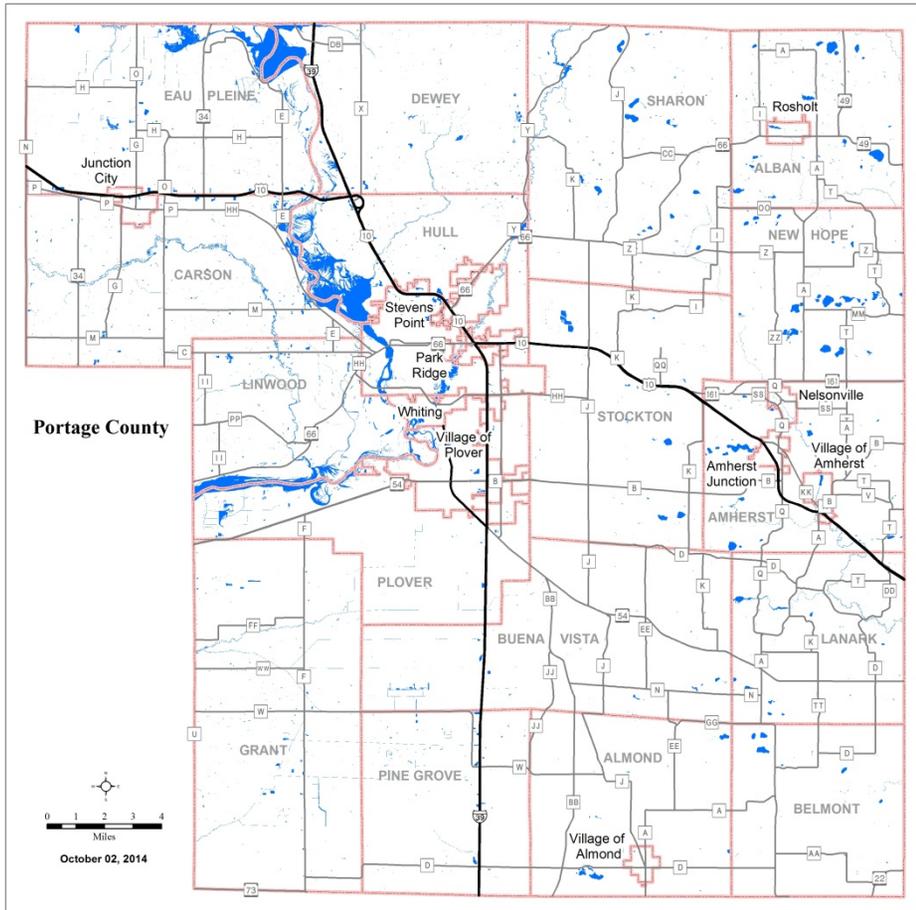
In an era of capped tax levies, it's discretionary funding that has to cover most of the increases in costs of doing business in County government. For instance, the Consumer Price Index is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. It is currently at 2.7% (as of August, 2018). Net New Construction in Portage County, the metric that determines how much our levy is allowed to increase from year to year, was higher than we expected at 1.81%. Even though it was better than what we thought we'd receive, you can see we are still short of covering basic increases in the market. This also doesn't account for unexpected losses or shifts within the County that generate or do little to solve our deficits.

This is why I will lead an effort alongside staff and the County Board to conduct a Program Evaluation and Prioritization Process in 2019. This will develop a method for the uniform analysis and prioritization of all County discretionary programs for the 2020 budget and beyond. I look forward to setting our County on a more stable and predictable fiscal path for the future, as it's the only way we can sustain most of what we do under a punishing status quo.

Chris Holman, County Executive

PORTAGE COUNTY, WISCONSIN – COMMUNITY PROFILE

Portage County Map:



Portage County Mission Statement:

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

Portage County in Brief:

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

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

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

Portage County Municipalities:

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

PORTAGE COUNTY, WISCONSIN – COMMUNITY PROFILE

Largest Employers (alpha order):

AIG	Donaldson Company	RR Donnelly
Associated Bank	Herrschners Inc.	Sentry Insurance
Ascension	H.O. Wolding	Skyward
Canadian National Railway	Ki Mobility	Stevens Point Area Public School District
City of Stevens Point	McCain Foods USA	University of Wisconsin – Stevens Point
Del Monte Corporation	Monogram Foods	Verso Paper Corporation
Delta Dental of Wisconsin	Portage County	Worzalla Publishing

Source: Portage County Business Council

Employment by Industry:

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

Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates

Principal Tax Payers:

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

Source: Portage County Treasurers Office of Tax Year 2017

Miles of Roads and Streets:

State	157
County	434
City, Villages, and Towns	1,310

Source: Wisconsin Department of Transportation

Income, Jobs, & Unemployment:

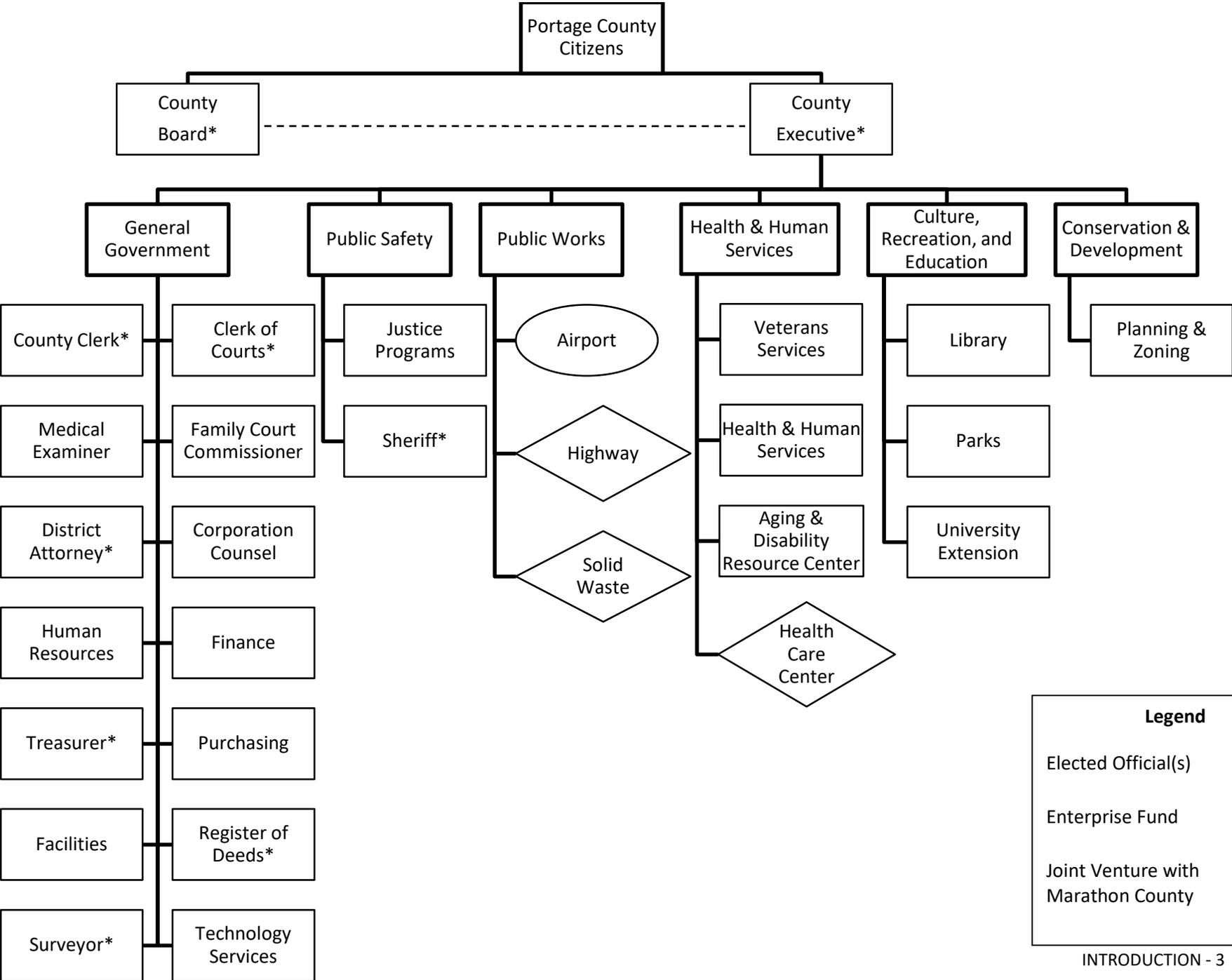
Per Capita Income	\$26,832	Civilian Labor Force	39,267
Median Family Income	\$69,059	Portage County 2017 Annual Unemployment Rate	2.5%
Median Non-Family Income	\$28,658	Wisconsin 2017 Annual Unemployment Rate	3.2%

Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates and Wisconsin Department of Workforce Development

Education:

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

2019 TAX LEVY SUMMARY

The Portage County Tax Levy of \$29,013,295 is levied at a rate of \$5.07 (down from \$5.18) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$23,752,550	\$4.15
Debt Service Levy	3,049,267	0.53
Countywide EMS Levy	2,161,478	0.38
Bridge & Culvert Aid Levy	50,000	.01
TOTAL LEVY	\$29,013,295	\$5.07

The general County Tax Levy of \$23,752,550 is levied at a rate of \$4.15 (down from \$4.25) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$3,049,267 is levied at a rate of \$0.53 (up from \$0.50) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$2,161,478 is levied at a rate of \$0.38 (down from \$0.39) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$50,000 is levied at a rate of \$0.01 (down from \$0.04) per \$1,000 of equalized value of all eligible property in the County.

The tax levy for the 2019 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 \$155,900 according to the U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.07 per \$1,000 of equalized value:

$$\$155,900 \times \$5.07 / \$1,000 = \$790.41$$

This means that an owner of a \$155,900 property should expect to pay \$790.41 for County services for taxes levied in 2018 for the 2019 budget.

2019 COUNTY WIDE BUDGET SUMMARY

	2017 Actual	2018	2018	2019 Budget	Change from 2018 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
Revenue by Classification						
Taxes	33,842,244	35,974,560	35,984,635	36,615,873	641,313	1.78%
Intergovernmental Revenue	16,444,311	18,316,250	16,646,356	15,761,426	(2,554,824)	-13.95%
Licenses and Permits	440,551	466,255	445,200	471,994	5,739	1.23%
Fines, Forfeits and Penalties	367,900	371,391	371,200	365,041	(6,350)	-1.71%
Public Charges for Service	15,158,140	16,189,287	17,937,016	18,324,495	2,135,208	13.19%
Intergovernmental Charges for Service	23,881,287	24,984,209	23,934,472	23,391,478	(1,592,731)	-6.37%
Miscellaneous Revenue	1,911,178	2,795,576	2,290,600	2,273,615	(521,961)	-18.67%
Note Proceeds	2,129,781	2,581,263	2,581,263	12,446,260	9,864,997	382.18%
Other Financing Sources	696,696	10,597,840	7,370,361	2,149,294	(8,448,546)	-79.72%
Total Revenue	\$ 94,872,088	\$ 112,276,631	\$ 107,561,103	\$ 111,799,476	\$ (477,155)	-0.42%
Expenditures by Classification						
General Government	19,397,810	21,413,647	19,724,014	20,951,849	(461,798)	-2.16%
Public Safety	15,693,680	17,339,864	17,154,238	17,147,208	(192,656)	-1.11%
Public Works	18,419,617	25,650,807	24,135,667	23,387,305	(2,263,502)	-8.82%
Health and Human Services	26,920,774	28,441,696	28,478,546	28,060,196	(381,500)	-1.34%
Culture, Recreation, & Education	3,382,457	3,635,177	3,473,048	3,576,691	(58,486)	-1.61%
Conservation and Development	1,857,211	2,417,761	2,139,622	2,167,337	(250,424)	-10.36%
Capital Outlay	4,469,411	8,709,399	6,023,215	11,393,037	2,683,638	30.81%
Debt Service	2,602,098	3,624,258	3,623,091	3,895,820	271,562	7.49%
Other Financing Uses	426,879	1,044,022	2,541,679	1,220,033	176,011	16.86%
Total Expenditures	\$ 93,169,937	\$ 112,276,631	\$ 107,293,120	\$ 111,799,476	\$ (477,155)	-0.42%

2019 BUDGET SUMMARY BY FUND

	1/1/2019	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2019
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		PROJECTED FUND BALANCE
GENERAL FUND	22,107,379	12,670,339	15,543,578	108,254	28,322,171	50,000	28,522,983	28,572,983	(250,812)	21,856,567
SPECIAL REVENUE FUNDS										
Highway	3,166,186	4,233,815	4,662,873	-	8,896,688	-	9,085,688	9,085,688	(189,000)	2,977,186
Health & Human Services	2,224,944	5,153,085	12,401,424	-	17,554,509	80,453	17,584,187	17,664,640	(110,131)	2,114,813
Aging & Disability Resource Center	665,697	714,811	2,226,613	-	2,941,424	-	2,930,936	2,930,936	10,488	676,185
Land Records Modernization	91,787	-	152,376	-	152,376	-	147,070	147,070	5,306	97,093
Jail Assessment	362,747	-	68,000	-	68,000	-	100,000	100,000	(32,000)	330,747
EMS/Ambulance Services	417,815	2,161,478	1,720,000	-	3,881,478	-	3,871,632	3,871,632	9,846	427,661
Business Park	7,303,593	-	790,686	-	790,686	-	430,872	430,872	359,814	7,663,407
Community Development Block Grant	8,517	-	23	-	23	-	-	-	23	8,540
REDRLF	46,095	-	141	-	141	-	-	-	141	46,236
Total Special Revenue Funds	14,287,381	12,263,189	22,022,136	-	34,285,325	80,453	34,150,385	34,230,838	54,487	14,341,868
DEBT SERVICE	74,020	3,049,267	771,563	2,137	3,822,967	-	3,895,820	3,895,820	(72,853)	1,167
CAPITAL PROJECTS	5,164,751	930,500	10,412,537	50,000	11,393,037	-	11,393,037	11,393,037	-	5,164,751
ENTERPRISE FUNDS										
Highway	8,479,988	-	12,171,047	-	12,171,047	-	12,162,855	12,162,855	8,192	8,488,180 (A)
Health Care Center	3,626,260	100,000	7,332,249	-	7,432,249	2,137	7,822,727	7,824,864	(392,615)	3,233,645 (A)
Solid Waste	3,164,550	-	2,223,949	-	2,223,949	-	2,138,762	2,138,762	85,187	3,249,737 (A)
Total Enterprise Funds	15,270,798	100,000	21,727,245	-	21,827,245	2,137	22,124,344	22,126,481	(299,236)	14,971,562
INTERNAL SERVICE FUNDS										
Technology Services	594,406	-	2,348,060	-	2,348,060	-	2,327,709	2,327,709	20,351	614,757
Health Insurance	8,815,560	-	7,350,527	-	7,350,527	27,801	7,635,224	7,663,025	(312,498)	8,503,062
Risk Management/Workers' Compensation	1,416,424	-	461,241	-	461,241	-	529,941	529,941	(68,700)	1,347,724
Total Internal Service Funds	10,826,390	-	10,159,828	-	10,159,828	27,801	10,492,874	10,520,675	(360,847)	10,465,543
TOTALS	67,730,719	29,013,295	80,636,887	160,391	109,810,573	160,391	110,579,443	110,739,834	(929,261)	66,801,458
FUND BALANCE APPLIED/(USED)					1,988,903			1,059,642		
TOTAL COUNTY BUDGET					<u>111,799,476</u>			<u>111,799,476</u>		

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

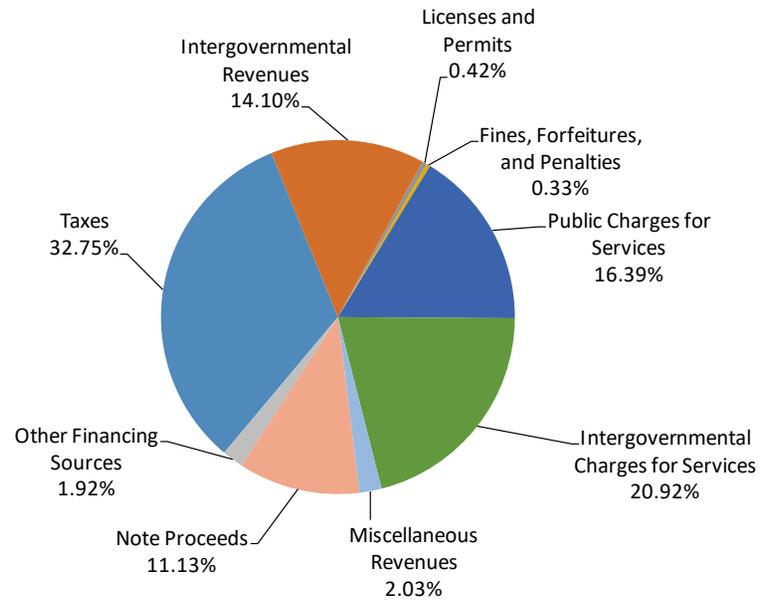
2019 BUDGET SUMMARY BY CLASSIFICATION

1/1/2019	REVENUES				EXPENSES			APPLIED (USED)	12/31/2019	
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES			TOTAL EXPENSES
GENERAL GOVERNMENT										
County Clerk	231,290	675,584	35,759	-	711,343	-	724,960	724,960	(13,617)	217,673
Clerk of Courts & Courts	-	672,697	948,792	-	1,621,489	-	1,621,489	1,621,489	-	-
Family Court Commissioner	-	77,680	30,805	-	108,485	-	108,485	108,485	-	-
Medical Examiner	-	160,242	16,650	-	176,892	-	176,892	176,892	-	-
District Attorney	20,061	380,368	112,000	-	492,368	-	492,368	492,368	-	20,061
Register of Deeds	179,772	12,388	496,600	-	508,988	-	520,988	520,988	(12,000)	167,772
Surveyor	-	32,538	250	-	32,788	-	32,788	32,788	-	-
Land Records Modernization	91,787	-	152,376	-	152,376	-	147,070	147,070	5,306	97,093
Treasurer	-	143,626	198,478	-	342,104	-	342,104	342,104	-	-
County Executive	-	207,014	-	-	207,014	-	207,014	207,014	-	-
Corporation Counsel	-	585,084	62,845	80,453	728,382	-	728,382	728,382	-	-
Human Resources	-	426,785	2,940	27,801	457,526	-	457,526	457,526	-	-
Health Insurance	8,815,560	-	7,350,527	-	7,350,527	27,801	7,635,224	7,663,025	(312,498)	8,503,062
Finance	-	1,548,351	60	-	1,548,411	-	1,548,411	1,548,411	-	-
Risk Mgmt/Workers' Comp	1,416,424	-	461,241	-	461,241	-	529,941	529,941	(68,700)	1,347,724
Purchasing	-	206,253	500	-	206,753	-	206,753	206,753	-	-
Facilities	92,040	2,166,410	322,456	-	2,488,866	-	2,519,366	2,519,366	(30,500)	61,540
Technology Services	594,406	-	2,348,060	-	2,348,060	-	2,327,709	2,327,709	20,351	614,757
Non-Departmental	20,208,301	(9,663,558)	10,687,489	-	1,023,931	-	1,124,399	1,124,399	(100,468)	20,107,833
Total General Government	31,649,641	(2,368,538)	23,227,828	108,254	20,967,544	27,801	21,451,869	21,479,670	(512,126)	31,137,515
PUBLIC SAFETY										
EMS/Ambulance Services	417,815	2,161,478	1,720,000	-	3,881,478	-	3,871,632	3,871,632	9,846	427,661
Justice Programs	-	375,393	138,000	-	513,393	-	513,393	513,393	-	-
Sheriff	707,776	10,550,121	1,170,363	-	11,720,484	-	11,811,919	11,811,919	(91,435)	616,341
Jail Assessment	362,747	-	68,000	-	68,000	-	100,000	100,000	(32,000)	330,747
Total Public Safety	1,488,338	13,086,992	3,096,363	-	16,183,355	-	16,296,944	16,296,944	(113,589)	1,374,749
PUBLIC WORKS										
Highway-Special Revenue	3,166,186	4,233,815	4,662,873	-	8,896,688	-	9,085,688	9,085,688	(189,000)	2,977,186
Highway-Enterprise	8,479,988	-	12,171,047	-	12,171,047	-	12,162,855	12,162,855	8,192	8,488,180
Solid Waste	3,164,550	-	2,223,949	-	2,223,949	-	2,138,762	2,138,762	85,187	3,249,737
Total Public Works	14,810,724	4,233,815	19,057,869	-	23,291,684	-	23,387,305	23,387,305	(95,621)	14,715,103

2019 BUDGET SUMMARY BY CLASSIFICATION

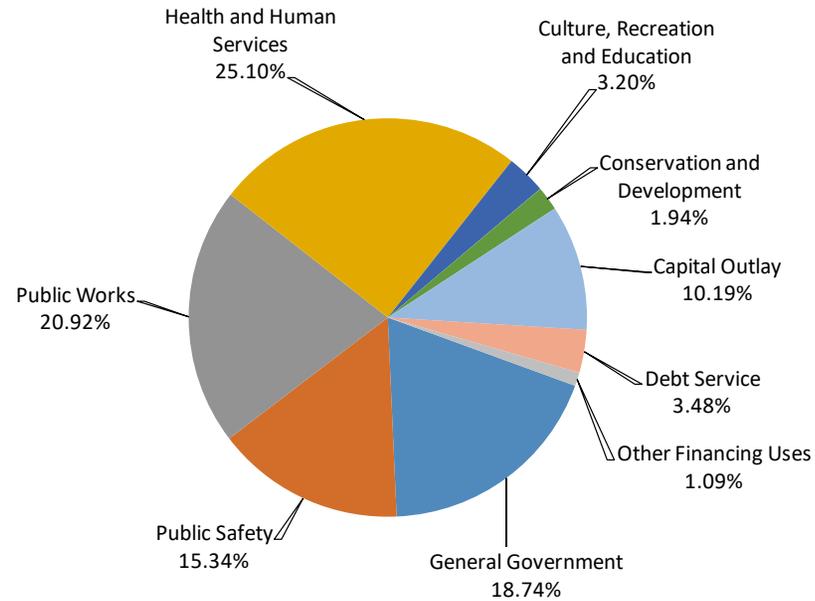
	1/1/2019	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2019	
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES		TOTAL EXPENSES	PROJECTED FUND BALANCE
HEALTH & HUMAN SERVICES										
Veterans Service	66,530	174,618	16,500	-	191,118	-	202,118	202,118	(11,000)	55,530
Health & Human Services	2,224,944	5,153,085	12,401,424	-	17,554,509	80,453	17,584,187	17,664,640	(110,131)	2,114,813
Aging & Disability Resource Center	665,697	714,811	2,226,613	-	2,941,424	-	2,930,936	2,930,936	10,488	676,185
Health Care Center	3,626,260	100,000	7,332,249	-	7,432,249	2,137	7,822,727	7,824,864	(392,615)	3,233,645
Total Health & Human Services	6,583,431	6,142,514	21,976,786	-	28,119,300	82,590	28,539,968	28,622,558	(503,258)	6,080,173
CULTURE, RECREATION, & EDUCATION										
Library	45,661	1,718,524	50,640	-	1,769,164	-	1,767,664	1,767,664	1,500	47,161
University Extension	-	284,991	67,351	-	352,342	-	352,342	352,342	-	-
Parks	333,142	928,222	522,613	-	1,450,835	50,000	1,443,685	1,493,685	(42,850)	290,292
Total Culture, Recreation, & Education	378,803	2,931,737	640,604	-	3,572,341	50,000	3,563,691	3,613,691	(41,350)	337,453
CONSERVATION & DEVELOPMENT										
Planning & Zoning	222,806	1,007,008	662,487	-	1,669,495	-	1,619,937	1,619,937	49,558	272,364
Community Development Block Grant	8,517	-	23	-	23	-	-	-	23	8,540
REDRLF	46,095	-	141	-	141	-	-	-	141	46,236
Business Park	7,303,593	-	790,686	-	790,686	-	430,872	430,872	359,814	7,663,407
Total Conservation & Development	7,581,011	1,007,008	1,453,337	-	2,460,345	-	2,050,809	2,050,809	409,536	7,990,547
DEBT SERVICE	74,020	3,049,267	771,563	2,137	3,822,967	-	3,895,820	3,895,820	(72,853)	1,167
CAPITAL PROJECTS	5,164,751	930,500	10,412,537	50,000	11,393,037	-	11,393,037	11,393,037	-	5,164,751
TOTALS	67,730,719	29,013,295	80,636,887	160,391	109,810,573	160,391	110,579,443	110,739,834	(929,261)	66,801,458
FUND BALANCE APPLIED/(USED)					1,988,903		-	1,059,642		
TOTAL COUNTY BUDGET					<u>111,799,476</u>			<u>111,799,476</u>		

2019 REVENUE HIGHLIGHTS



	Change from 2018 Modified Budget			
	2018 Modified Budget	2019 Proposed Budget	Amount Change	Percent Change
Taxes	35,974,560	36,615,873	641,313	1.78%
Intergovernmental Revenues	18,316,250	15,761,426	(2,554,824)	-13.95%
Licenses and Permits	466,255	471,994	5,739	1.23%
Fines, Forfeitures, and Penalties	371,391	365,041	(6,350)	-1.71%
Public Charges for Services	16,189,287	18,324,495	2,135,208	13.19%
Intergovernmental Charges for Services	24,984,209	23,391,478	(1,592,731)	-6.37%
Miscellaneous Revenues	2,795,576	2,273,615	(521,961)	-18.67%
Note Proceeds	2,581,263	12,446,260	9,864,997	382.18%
Other Financing Sources	10,597,840	2,149,294	(8,448,546)	-79.72%
Total Revenues	112,276,631	111,799,476	(477,155)	-0.42%

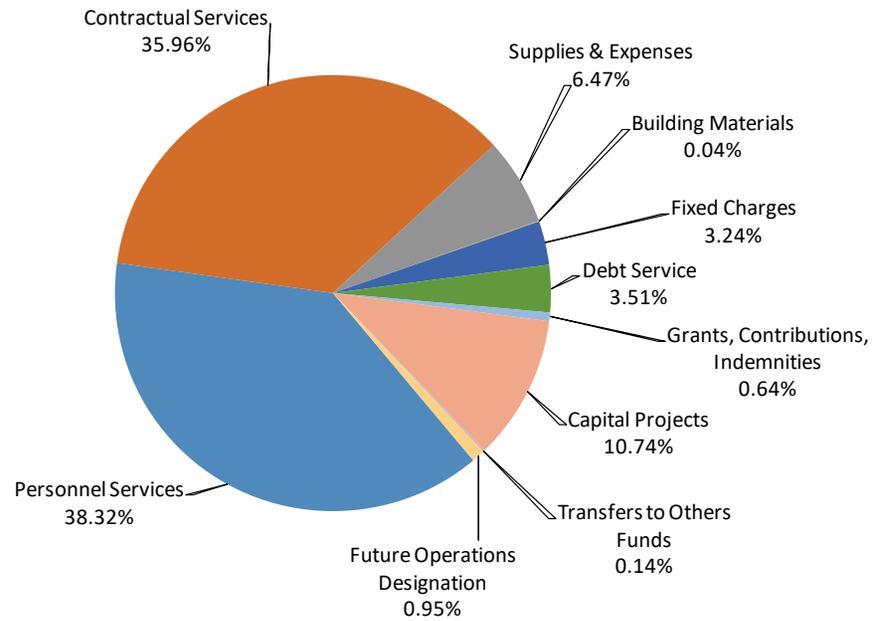
2019 EXPENDITURES BY CLASSIFICATION



Change from 2018 Modified Budget

	2018 Modified Budget	2019 Proposed Budget	Amount Change	Percent Change
General Government	21,413,647	20,951,849	(461,798)	-2.16%
Public Safety	17,339,864	17,147,208	(192,656)	-1.11%
Public Works	25,650,807	23,387,305	(2,263,502)	-8.82%
Health and Human Services	28,441,696	28,060,196	(381,500)	-1.34%
Culture, Recreation and Education	3,635,177	3,576,691	(58,486)	-1.61%
Conservation and Development	2,417,761	2,167,337	(250,424)	-10.36%
Capital Outlay	8,709,399	11,393,037	2,683,638	30.81%
Debt Service	3,624,258	3,895,820	271,562	7.49%
Other Financing Uses	1,044,022	1,220,033	176,011	0.00%
Total Expenses	112,276,631	111,799,476	(477,155)	-0.42%

2019 EXPENDITURES BY TYPE



Change from 2018 Modified Budget

	2018 Modified Budget	2019 Proposed Budget	Amount Change	Percent Change
Personnel Services	43,421,089	42,844,825	(576,264)	-1.33%
Contractual Services	41,720,281	40,198,379	(1,521,902)	-3.65%
Supplies & Expenses	7,684,765	7,230,277	(454,488)	-5.91%
Building Materials	45,570	45,210	(360)	-0.79%
Fixed Charges	3,760,377	3,617,032	(143,345)	-3.81%
Debt Service	3,654,258	3,925,820	271,562	7.43%
Grants, Contributions, Indemnities	889,126	713,835	(175,291)	-19.71%
Capital Projects	10,057,143	12,004,065	1,946,922	19.36%
Transfers to Others Funds	128,355	160,391	32,036	24.96%
Future Operations Designation	915,667	1,059,642	143,975	15.72%
Total Expenses	112,276,631	111,799,476	(477,155)	-0.42%

2018 ESTIMATED FUND BALANCE

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Enterprise Funds	Internal Service Funds	Total
Estimated Fund Balance 1/1/2018	\$ 22,162,178	\$ 15,381,684	\$ 151,489	\$ 9,967,593	\$ 14,883,439	\$ 9,745,035	\$ 72,291,418
Revenues							
Property Tax	12,546,297	12,395,538	2,754,871	879,500	100,000	-	28,676,206
All Other Taxes	7,308,429	-	-	-	-	-	7,308,429
Intergovernmental Revenues	3,519,640	11,864,730	-	45,000	1,216,986	-	16,646,356
Licenses and Permits	191,032	249,168	-	-	5,000	-	445,200
Fines, Forfeitures and Penalties	223,200	148,000	-	-	-	-	371,200
Public Charges for Services	1,923,857	6,620,791	786,563	-	8,605,805	-	17,937,016
Intergovernmental Revenues	991,511	33,993	-	270,000	12,561,111	10,077,857	23,934,472
Miscellaneous Revenues	887,495	598,984	-	2,873	114,946	686,302	2,290,600
Note Proceeds	-	2,581,263	-	-	-	-	2,581,263
Transfers In	246,611	-	4,188	23,000	-	-	273,799
Revenue Subtotal	27,838,072	34,492,467	3,545,622	1,220,373	22,603,848	10,764,159	100,464,541
Fund Balance Applied	445,457	1,437,172	77,469	4,802,842	223,198	110,424	7,096,562
Total Revenue	\$ 28,283,529	\$ 35,929,639	\$ 3,623,091	\$ 6,023,215	\$ 22,827,046	\$ 10,874,583	\$ 107,561,103
Expenditures Restated by Object Group							
General Government	9,921,777	146,786	-	-	-	9,655,451	19,724,014
Public Safety	12,325,814	4,828,424	-	-	-	-	17,154,238
Public Works	-	9,839,482	-	-	14,296,185	-	24,135,667
Health and Human Services	219,989	20,342,441	-	-	7,916,116	-	28,478,546
Culture, Recreation, & Education	3,473,048	-	-	-	-	-	3,473,048
Conservation and Development	1,929,243	210,379	-	-	-	-	2,139,622
Capital Outlay	-	-	-	6,023,215	-	-	6,023,215
Debt Service	-	-	3,623,091	-	-	-	3,623,091
Transfers Out	23,000	219,258	-	-	4,188	27,353	273,799
Expenditures Subtotal	27,892,871	35,586,770	3,623,091	6,023,215	22,216,489	9,682,804	105,025,240
Designated for Future Use	390,658	342,869	-	-	610,557	1,191,779	2,535,863
Total Expenditures	\$ 28,283,529	\$ 35,929,639	\$ 3,623,091	\$ 6,023,215	\$ 22,827,046	\$ 10,874,583	\$ 107,561,103
Estimated Fund Balance 12/31/2018	\$ 22,107,379	\$ 14,287,381	\$ 74,020	\$ 5,164,751	\$ 15,270,798	\$ 10,826,390	\$ 67,730,719
Summary of Fund Balances							
	General Fund	Special Revenue Funds	Debt Service	Capital Projects			
Nonspendable	4,385,334	71,704	-	-			
Restricted	457,320	1,084,508	74,020	402,479			
Committed	2,830,687	11,061,821	-	2,945,065			
Assigned	1,605,782	2,069,348	-	1,817,207			
Unassigned	12,828,256	-	-	-			
Estimated Fund Balance Total	\$ 22,107,379	\$ 14,287,381	\$ 74,020	\$ 5,164,751			

2019 ESTIMATED FUND BALANCE

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Enterprise Funds	Internal Service Funds	Total
Estimated Fund Balance 1/1/2019	\$ 22,107,379	\$ 14,287,381	\$ 74,020	\$ 5,164,751	\$ 15,270,798	\$ 10,826,390	\$ 67,730,719
Revenues							
Property Tax	12,670,339	12,263,189	3,049,267	930,500	100,000	-	29,013,295
All Other Taxes	7,602,578	-	-	-	-	-	7,602,578
Intergovernmental Revenues	3,608,822	11,400,104	-	270,000	752,500	-	16,031,426
Licenses and Permits	217,294	249,000	-	-	5,700	-	471,994
Fines, Forfeitures and Penalties	217,041	148,000	-	-	-	-	365,041
Public Charges for Services	2,044,872	6,814,264	771,563	-	8,693,796	-	18,324,495
Intergovernmental Revenues	987,508	34,495	-	-	12,152,347	9,947,128	23,121,478
Miscellaneous Revenues	865,463	1,072,550	-	-	122,902	212,700	2,273,615
Note Proceeds	-	2,303,723	-	10,142,537	-	-	12,446,260
Transfers In	108,254	-	2,137	50,000	-	-	160,391
Revenue Subtotal	28,322,171	34,285,325	3,822,967	11,393,037	21,827,245	10,159,828	109,810,573
Fund Balance Applied	447,218	381,131	72,853	-	706,503	381,198	1,988,903
Total Revenue	\$ 28,769,389	\$ 34,666,456	\$ 3,895,820	\$ 11,393,037	\$ 22,533,748	\$ 10,541,026	\$ 111,799,476
Expenditures Restated by Object Group							
General Government	10,311,905	147,070	-	314,724	-	10,492,874	21,266,573
Public Safety	12,676,804	4,470,404	-	-	-	-	17,147,208
Public Works	-	9,085,688	-	-	14,301,617	-	23,387,305
Health and Human Services	221,118	20,016,351	-	-	7,822,727	-	28,060,196
Culture, Recreation, & Education	3,576,691	-	-	-	-	-	3,576,691
Conservation and Development	1,736,465	430,872	-	-	-	-	2,167,337
Capital Outlay	-	-	-	11,078,313	-	-	11,078,313
Debt Service	-	-	3,895,820	-	-	-	3,895,820
Transfers Out	50,000	80,453	-	-	2,137	27,801	160,391
Expenditures Subtotal	28,572,983	34,230,838	3,895,820	11,393,037	22,126,481	10,520,675	110,739,834
Designated for Future Use	196,406	435,618	-	-	407,267	20,351	1,059,642
Total Expenditures	\$ 28,769,389	\$ 34,666,456	\$ 3,895,820	\$ 11,393,037	\$ 22,533,748	\$ 10,541,026	\$ 111,799,476
Estimated Fund Balance 12/31/2019	\$ 21,856,567	\$ 14,341,868	\$ 1,167	\$ 5,164,751	\$ 14,971,562	\$ 10,465,543	\$ 66,801,458
Summary of Fund Balances	General Fund	Special Revenue Funds	Debt Service	Capital Projects			
Nonspendable	4,385,334	71,704	-	-			
Restricted	437,198	1,028,824	1,167	402,479			
Committed	2,602,498	11,252,445	-	2,945,065			
Assigned	1,605,782	1,988,895	-	1,817,207			
Unassigned	12,825,755	-	-	-			
Estimated Fund Balance Total	\$ 21,856,567	\$ 14,341,868	\$ 1,167	\$ 5,164,751			

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 2017



2017-2021 STRATEGIC PLAN

Vision

Portage County: A cohesively centered, vibrant community.

Mission

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

Guiding Principles -

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

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

Objectives - WHAT

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

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

II. PROVIDE NEEDED FUNCTIONAL, FLEXIBLE COUNTY FACILITIES

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

III. STREAMLINE & IMPROVE COUNTY SERVICES & PROCESSES

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

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

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

2019 PROJECT LISTING

	Project Phase	2019 Expenditure Project Budget	Grants & Other Revenue	Fund Balance Applied	Anticipated Debt Proceeds *	County Levy Funds Needed
<u>General Government</u>						
	Design	5,200,000	-	-	5,200,000	-
	Design	1,000,000	270,000	-	582,537	147,463
	Construction	32,750	-	-	-	32,750
	Equipment	75,000	-	-	-	75,000
	Construction	230,000	-	-	-	230,000
	Equipment	84,724	-	-	-	84,724
	Implementation	100,000	-	-	-	100,000
	Equipment	45,000	-	-	-	45,000
	<i>General Government Total</i>	<u>6,767,474</u>	<u>270,000</u>	<u>-</u>	<u>5,782,537</u>	<u>714,937</u>
<u>Public Safety</u>						
	None	-	-	-	-	-
	<i>Public Safety Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Public Works</u>						
	Construction	4,360,000	-	-	4,360,000	-
	<i>Public Works Total</i>	<u>4,360,000</u>	<u>-</u>	<u>-</u>	<u>4,360,000</u>	<u>-</u>
<u>Health & Human Services</u>						
	None	-	-	-	-	-
	<i>Health & Human Services Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Culture, Recreation, & Education</u>						
	Construction	50,000	50,000	-	-	-
	Equipment	215,563	-	-	-	215,563
	<i>Culture, Recreation, & Education Total</i>	<u>265,563</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>215,563</u>
<u>Conservation & Development</u>						
	None	-	-	-	-	-
	<i>Conservation & Development Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 2019 Capital Projects	<u>11,393,037</u>	<u>320,000</u>	<u>-</u>	<u>10,142,537</u>	<u>930,500</u>

* Anticipated debt proceeds are estimated based on initial project submission. Actual numbers will be revised based on architectural design & planning.

DEBT SERVICE

FINANCIAL SUMMARY HIGHLIGHTS:

Overall the debt service budget increased 7.49% or \$271,562, due to planned debt service schedule repayments, the payoff of the repayments from Solid Waste, and a slight increase in the debt service annual target.

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

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

The County is anticipating the need for future debt service for the projects outlined in the 2019 – 2023 Capital Improvement Plan. As more defined plans are made, the County will be able to forecast the need and determine a financing plan to support the projects. The County will structure repayments to allow for upcoming projects which will need to be financed over a longer period of time. The structure will maintain the integrity of the County's plan to incorporate new debt issues with the existing debt structure—a stable approach. Portage County plans to continue to strive to keep a stable tax levy for debt service while maintaining and improving the County's infrastructure. This means that the County must continue to have a strong planning effort to forecast capital projects.

Debt Outstanding

	Date of Issue	Amount Issued	Outstanding Debt
2014 G.O. Promissory Notes A	3/5/2014	9,810,000	1,500,000
2014 G.O. Promissory Notes B AMT	3/5/2014	1,500,000	750,000
2016 G.O. Promissory Notes A	11/22/2016	1,535,000	1,535,000
2017 G.O. Promissory Notes A	11/1/2017	2,100,000	1,900,000
2018 G.O. Promissory Notes A	11/1/2018*	2,650,000	2,650,000
	Debt Outstanding 12/31/2018		\$8,335,000
	Anticipated 2019 Debt Issues *		\$12,450,000
	Total Debt Outstanding		<u>\$20,785,000</u>

Outstanding Debt Limit

	2017 Budget Year	2018 Budget Year*	2019 Budget Year*
Total County Equalized Value	\$5,428,971,000	\$5,718,796,400	\$5,945,369,300
Debt Limit	271,448,550	285,939,820	297,268,465
Outstanding Debt (*)	9,145,850	11,633,510	20,710,979
Available Debt Limit	262,302,700	274,306,310	276,557,486
Percent of Debt Limit Available	96.6%	95.9%	93.0%

*Includes 2018 and 2019 anticipated debt issues.

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

Municipality	2016 Equalized Value Reduced by TID Value		2017 Equalized Value Reduced by TID Value		% Change from Previous Year	2018 Equalized Value Reduced by TID Value		% Change from Previous Year
	Increment	Ratio	Increment	Ratio		Increment	Ratio	
Alban	84,784,600	0.016070704	87,193,400	0.015746402	2.84%	90,198,000	0.015773517	3.45%
Almond	52,490,100	0.009949364	54,294,300	0.009805099	3.44%	55,326,000	0.009675221	1.90%
Amherst	133,460,600	0.025297115	135,456,700	0.024462352	1.50%	142,812,700	0.024974596	5.43%
Belmont	60,913,600	0.011546017	60,945,800	0.011006304	0.05%	64,936,600	0.011355890	6.55%
Buena Vista	93,850,700	0.017789160	97,018,700	0.017520770	3.38%	100,649,500	0.017601240	3.74%
Carson	137,395,500	0.026042965	145,239,800	0.026229099	5.71%	150,257,800	0.026276569	3.45%
Dewey	102,383,100	0.019406455	107,519,300	0.019417091	5.02%	116,323,100	0.020342185	8.19%
Eau Pleine	104,156,400	0.019742579	110,870,600	0.020022307	6.45%	116,182,100	0.020317528	4.79%
Grant	153,296,700	0.029056997	158,155,000	0.028561476	3.17%	163,813,400	0.028647126	3.58%
Hull	407,759,700	0.077289807	426,767,000	0.077070568	4.66%	445,075,800	0.077833331	4.29%
Lanark	120,707,700	0.022879836	124,203,600	0.022430136	2.90%	133,774,700	0.023394061	7.71%
Linwood	103,942,500	0.019702035	112,026,500	0.020231053	7.78%	113,128,000	0.019783437	0.98%
New Hope	81,430,200	0.015434886	82,995,000	0.014988206	1.92%	90,193,600	0.015772748	8.67%
Pine Grove	51,235,000	0.009711463	54,150,900	0.009779202	5.69%	53,089,200	0.009284057	-1.96%
Plover	193,743,100	0.036723509	198,737,700	0.035890374	2.58%	203,211,800	0.035536983	2.25%
Sharon	174,613,200	0.033097485	183,664,500	0.033168280	5.18%	200,843,600	0.035122841	9.35%
Stockton	265,242,800	0.050276094	277,887,600	0.050184187	4.77%	281,760,600	0.049273328	1.39%
Town Total	2,321,405,500	0.440016471	2,417,126,400	0.436512906	4.12%	2,521,576,500	0.440964659	4.32%
Almond	18,358,900	0.003479883	18,953,300	0.003422808	3.24%	19,594,900	0.003426689	3.39%
Amherst	56,246,400	0.010661361	59,346,700	0.010717520	5.51%	59,428,900	0.010392722	0.14%
Amherst Junction	29,474,000	0.005586721	31,496,400	0.005687988	6.86%	30,999,500	0.005421086	-1.58%
Junction City	16,782,400	0.003181061	17,371,600	0.003137166	3.51%	18,392,900	0.003216487	5.88%
Nelsonville	10,449,200	0.001980619	10,771,400	0.001945225	3.08%	11,542,000	0.002018425	7.15%
Park Ridge	50,011,000	0.009479457	54,537,600	0.009849037	9.05%	53,128,300	0.009290895	-2.58%
Plover	954,461,400	0.180915715	1,005,779,200	0.181635351	5.38%	1,075,436,300	0.188068616	6.93%
Rosholt	21,119,000	0.004003052	22,459,900	0.004056071	6.35%	22,456,000	0.003927028	-0.02%
Whiting	115,486,900	0.021890246	123,686,400	0.022336734	7.10%	124,873,900	0.021837520	0.96%
Village Total	1,272,389,200	0.241178116	1,344,402,500	0.242787900	5.66%	1,415,852,700	0.247599469	5.31%
Stevens Point	1,681,929,400	0.318805413	1,775,824,900	0.320699194	5.58%	1,780,889,600	0.311435872	0.29%
City Total	1,681,929,400	0.318805413	1,775,824,900	0.320699194	5.58%	1,780,889,600	0.311435872	0.29%
County Total	5,275,724,100	1.000000000	5,537,353,800	1.000000000	4.96%	5,718,318,800	1.000000000	3.27%

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
1990	7,243,590	4.99%	4.64	-0.22%	1,562,616,830	5.27%
1991	8,026,258	10.80%	4.99	7.54%	1,608,735,920	2.95%
1992	8,979,713	11.88%	5.24	5.01%	1,713,824,330	6.53%
1993	9,413,036	4.83%	5.26	0.38%	1,790,061,920	4.45%
1994	10,048,417	6.75%	5.13	-2.47%	1,959,551,580	9.47%
1995	10,645,293	5.94%	5.08	-0.97%	2,096,582,730	6.99%
1996	11,473,628	7.78%	5.06	-0.39%	2,267,264,430	8.14%
1997	12,160,714	5.99%	5.04	-0.40%	2,412,840,030	6.42%
1998	13,037,058	7.21%	5.02	-0.40%	2,597,023,530	7.63%
1999	13,818,323	5.99%	5.02	0.00%	2,752,654,030	5.99%
2000	15,112,203	9.36%	5.21	3.78%	2,898,536,830	5.30%
2001	16,175,314	7.03%	5.33	2.30%	3,034,768,030	4.70%
2002	17,489,443	8.12%	5.33	0.00%	3,281,321,430	8.12%
2003	18,578,422	6.23%	5.33	0.00%	3,485,632,730	6.23%
2004	19,500,785	4.96%	5.33	0.00%	3,658,683,730	4.96%
2005	20,535,513	5.31%	5.23	-1.88%	3,926,484,530	7.32%
2006	21,014,143	2.33%	4.98	-4.78%	4,230,104,800	7.73%
2007	21,687,856	3.21%	4.85	-2.61%	4,468,134,700	5.63%
2008	23,382,631	7.81%	4.99	2.89%	4,689,902,600	4.96%
2009	24,076,673	2.97%	4.80	-3.81%	5,011,287,300	6.85%
2010	24,947,390	3.62%	4.99	3.96%	4,994,723,900	-0.33%
2011	24,947,390	0.00%	5.12	2.61%	4,874,237,700	-2.41%
2012	24,736,792	-0.84%	5.12	0.00%	4,831,711,500	-0.87%
2013	24,902,815	0.67%	5.25	2.54%	4,740,222,100	-1.89%
2014	25,715,728	3.26%	5.36	2.10%	4,801,949,000	1.30%
2015	26,028,893	1.22%	5.11	-4.66%	5,093,099,200	6.06%
2016	26,648,173	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	29,013,295	1.18%	5.07	-2.12%	5,718,318,800	3.27%

Source: Wisconsin Department of Revenue

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2017 BUDGET		2018 BUDGET		2019 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
General Government						
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of Courts	12.00	12.00	12.00	12.00	12.00	12.00
Circuit Court Office - Branch 1	1.00	1.00	1.00	1.00	1.00	1.00
Circuit Court Office - Branch 2	3.00	3.00	3.00	3.00	3.00	3.00
Circuit Court Office - Branch 3	1.00	1.00	1.00	1.00	1.00	1.00
Family Court Commissioner	1.00	1.00	1.00	0.75	1.00	0.75
<i>Medical Examiner</i>	2.00	-	2.00	-	2.00	1.25
District Attorney	6.00	6.00	7.00	7.00	7.00	7.00
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	4.00	4.00	5.00	5.00	5.00	5.00
Finance	21.00	20.50	21.00	20.50	21.00	20.50
Treasurer	2.00	2.00	3.00	3.00	3.00	3.00
<i>Purchasing</i>	3.00	3.00	3.00	3.00	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	8.00	8.00	9.00	9.00	9.00	9.00
General Government	104.00	99.75	108.00	103.50	108.00	104.50
Public Safety						
Justice Programs	1.00	0.75	1.00	0.75	1.00	0.75
<i>Sheriff</i>	104.00	104.00	105.00	105.00	108.00	108.00
<i>Emergency Management</i>	2.00	1.88	2.00	1.88	-	-
<i>EMS/Ambulance Services</i>	2.00	1.12	2.00	1.12	-	-
Public Safety	109.00	107.75	110.00	108.75	109.00	108.75
Public Works						
<i>Solid Waste</i>	2.00	1.50	2.00	1.50	2.00	2.00
Highway	51.00	51.00	55.00	55.00	55.00	55.00
Public Works	53.00	52.50	57.00	56.50	57.00	57.00

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2017 BUDGET		2018 BUDGET		2019 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
Health & Human Services						
Veterans Services	2.00	2.00	2.00	2.00	2.00	2.00
<i>Health and Human Services</i>	<i>124.00</i>	<i>114.99</i>	<i>132.00</i>	<i>122.32</i>	<i>134.00</i>	<i>124.76</i>
<i>Aging & Disability Resource Center</i>	<i>36.00</i>	<i>29.94</i>	<i>33.00</i>	<i>26.28</i>	<i>35.00</i>	<i>27.83</i>
<i>Health Care Center **</i>	<i>-</i>	<i>87.58</i>	<i>-</i>	<i>87.82</i>	<i>-</i>	<i>83.67</i>
Health & Human Services	162.00	234.51	167.00	238.42	171.00	238.26
Culture, Recreation, & Education						
Library	42.00	28.56	41.00	28.19	41.00	28.19
UW-Extension	2.00	2.00	2.00	1.50	2.00	1.50
Parks	10.00	10.00	10.00	10.00	10.00	10.00
Culture, Recreation, & Education	54.00	40.56	53.00	39.69	53.00	39.69
Conservation & Development						
Planning and Zoning	16.00	16.00	16.00	16.00	16.00	16.00
Conservation & Development	16.00	16.00	16.00	16.00	16.00	16.00
Adjustment for employees who work in 2 depts	(2.00)		(2.00)		-	
Total	496.00	551.07	509.00	562.86	514.00	564.20

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.