

PORTAGE COUNTY WISCONSIN

**177 YEARS OF DEDICATED SERVICE PROVIDED
TO THE CITIZENS OF PORTAGE COUNTY**

2020 BUDGET

Presented to the Portage County Board By:

**Chris Holman
Portage County Executive**

TABLE OF CONTENTS

- Budget Message
- Portage County Community Profile & Map
- Portage County Organizational Chart
- 2020 Tax Levy Summary
- 2020 County Wide Budget Summary
- 2020 Budget Summary by Fund
- 2020 Budget Summary by Classification
- 2020 Revenue Summary
- 2020 Expense Summary
- 2019 & 2020 Estimated Fund Balance
- Budget Process and Timeline
- Strategic Plan
- Capital Projects
- Debt Service
- Equalized Property Value by Municipality
- Equalized Property Value and Property Tax
- Positions and FTE Summary

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

PORTAGE COUNTY



OFFICE OF THE EXECUTIVE

October 1, 2019

To the Residents of Portage County and the County Board:

The 2020 budget process is nearly complete. Once again, I gave County department heads and their staff a 0% net guidance target. I'm very thankful for their efforts, as they do everything they can to help the county create a successful budget each year. I encourage you to thank them when you have the opportunity to do so. This is not easy work, and as time passes we continue to fall behind in many areas of the budget given our fiscal constraints.

The 2020 budget retains all core programs and services and puts the County in a better position for next year's budget development process. The tax rate proposed for 2020 is \$5.18 (down from \$5.24) per \$1,000 of equalized value. The median value for a home in the County is \$158,800 according to the U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates. The tax on that home's value would be \$822.58.

The referendum that was passed for the Portage County Health Care Center last year is still in place, and the tax rate will increase based upon how much we levy out of the total \$1.4 million that the referendum authorized. Last year, we levied \$935,801. For 2019, the Health Care Center is projecting a surplus, which can be saved for future operational shortfalls or levy reductions.

The total, proposed Portage County Tax Levy for 2020 is \$31,161,525. The total, overall budget for 2020 is \$109,776,455. The vast majority of the monies—over 2/3—in county budgets are not discretionary, and this is often overlooked.

In an era of capped tax levies, I believe that we need to balance the year-to-year needs with a longer-term perspective whenever possible. This will require some minor shifts in our budget philosophy and lead to some cuts in future budgets.

In this fiscal climate, the county will also be an unreliable source of funding for any non-county agency for the foreseeable future. My focus has to be on the county as an organization, and this is why my budget prioritization process is being put in place.

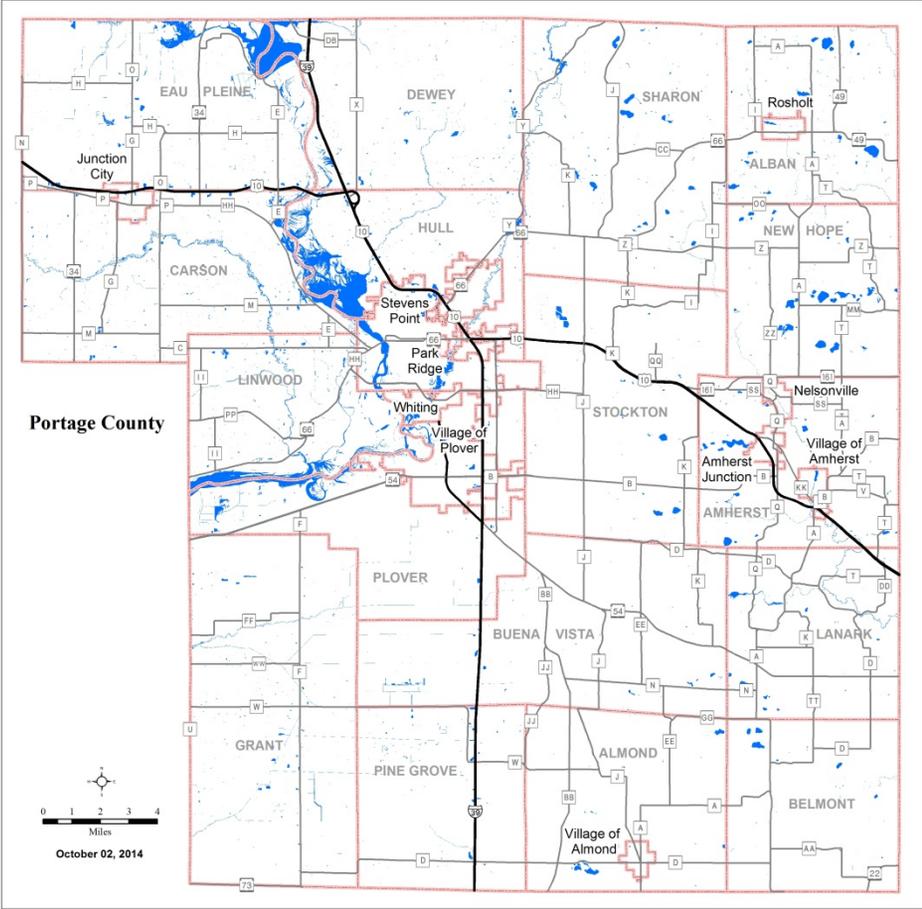
Net New Construction in Portage County, the metric that determines how much our levy is allowed to increase from year to year, was higher than we expected at 2.04%. Nevertheless, based on my budget guidance we had to overcome a budget deficit of roughly \$250,000.

As always, I am available should you have any questions, and I will continue to do my very best for you as I continue my term in this position.

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 71,038 (*WI Demographic Services Center, 2018 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 (*alphabetical 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	UWSP
Del Monte Corporation	Monogram Foods	Verso Paper Corporation
Delta Dental of Wisconsin	Portage County	Worzalla Publishing
<i>Source: Portage County Business Council</i>		

Employment by Industry:

<ul style="list-style-type: none"> Educational services, and health care and social assistance
<ul style="list-style-type: none"> Manufacturing
<ul style="list-style-type: none"> Retail trade
<ul style="list-style-type: none"> Finance and insurance, and real estate and rental and leasing
<ul style="list-style-type: none"> Arts, entertainment, and recreation, and accommodation and food services
<ul style="list-style-type: none"> Professional, scientific, management, administrative, and waste management services
<i>Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates</i>

Principal Real Estate Taxpayers:

Sentry Insurance	John Parker Development LLC
Skygroup, LLC (Skyward)	St. Michael's Hospital
Lineage SCS WI LLC (Service Cold Storage)	Aspirus Wausau Hospital Inc.
American Intl. Realty Corp. (AIG/Travel Guard)	Verso MN WI LLC
Marshfield Clinic	S-H Forty-Nine Propco-Oakridge LLC
<i>Source: Portage County Treasurer's Office - Tax Year 2018</i>	

Miles of Roads and Streets:

State	157
County	434
City, Villages, and Towns	1,310
<i>Source: Wisconsin Department of Transportation</i>	

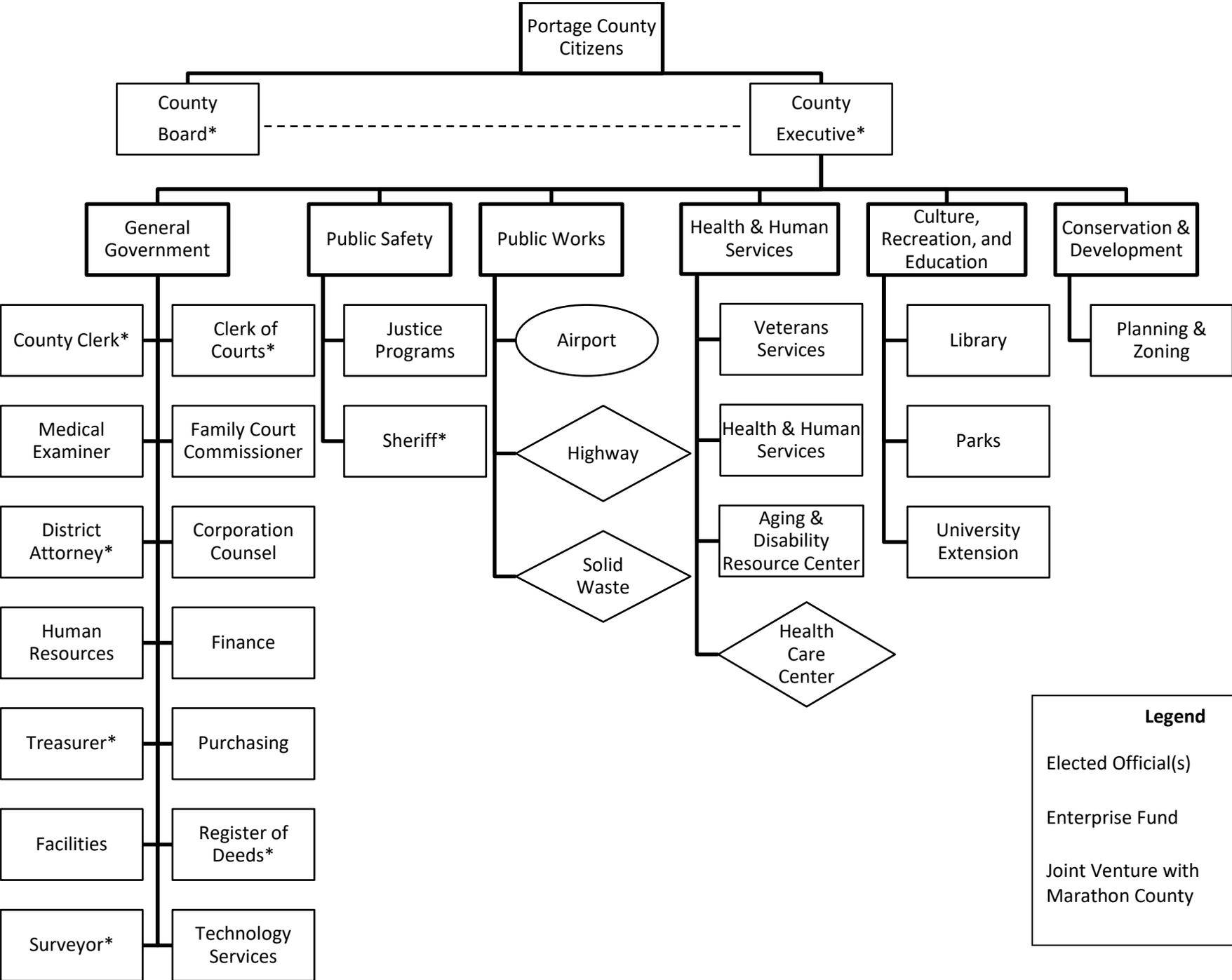
Income, Jobs, & Unemployment:

Per Capita Income	\$28,363	Civilian Labor Force	39,099
Median Family Income	\$72,828	Portage County 2018 Annual Unemployment Rate	3.0%
Median Non-Family Income	\$30,056	Wisconsin 2018 Annual Unemployment Rate	3.0%
<i>Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates and Wisconsin Department of Workforce Development</i>			

Education:

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

2020 TAX LEVY SUMMARY

The Portage County Tax Levy of \$31,161,525 is levied at a rate of \$5.18 (down from \$5.24) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$25,190,221	\$4.18
Debt Service Levy	3,541,462	0.59
Countywide EMS Levy	2,379,842	0.40
Bridge & Culvert Aid Levy	50,000	0.01
TOTAL LEVY	\$31,161,525	\$5.18

The general County Tax Levy of \$25,190,221 is levied at a rate of \$4.18 (down from \$4.32) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$3,541,462 is levied at a rate of \$0.59 (up from \$0.53) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$2,379,842 is levied at a rate of \$0.40 (up from \$0.38) 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 (same as the previous year at \$0.01) per \$1,000 of equalized value of all eligible property in the County.

The tax levy for the 2020 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 \$158,800 according to the U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.18 per \$1,000 of equalized value:

$$\$158,800 \times \$5.18 / \$1,000 = \$822.58$$

This means that an owner of a \$158,800 property should expect to pay \$822.58 for County services for taxes levied in 2019 for the 2020 budget.

2020 COUNTY WIDE BUDGET SUMMARY

	2018 Actual	2019 Modified Budget	2019 Projected Budget	2020 Budget	Change from 2019 Modified Budget	
					Amount Change	Percent Change
Revenue by Classification						
Taxes	36,208,266	37,551,674	38,710,457	40,453,650	2,901,976	7.73%
Intergovernmental Revenue	16,620,916	16,366,507	16,716,386	16,789,099	422,592	2.58%
Licenses and Permits	451,562	471,994	483,735	471,300	(694)	-0.15%
Fines, Forfeits and Penalties	362,641	365,041	385,027	366,610	1,569	0.43%
Public Charges for Service	16,829,469	18,647,948	18,162,528	18,296,228	(351,720)	-1.89%
Intergovernmental Charges for Service	24,311,846	23,661,478	24,621,355	24,505,554	844,076	3.57%
Miscellaneous Revenue	2,718,441	2,758,376	2,697,379	2,911,422	153,046	5.55%
Note Proceeds	2,657,391	16,411,260	10,812,651	2,348,144	(14,063,116)	-85.69%
Other Financing Sources	1,598,153	6,532,807	3,087,836	3,642,448	(2,890,359)	-44.24%
Total Revenue	\$ 101,758,685	\$ 122,767,085	\$ 115,677,354	\$ 109,784,455	\$ (12,982,630)	-10.58%
Expenditures by Classification						
General Government	19,877,340	21,266,260	21,928,076	23,105,919	1,839,659	8.65%
Public Safety	16,222,196	17,299,648	16,646,966	17,539,783	240,135	1.39%
Public Works	23,986,914	23,422,358	24,828,963	24,327,088	904,730	3.86%
Health and Human Services	27,421,140	28,996,417	29,323,551	30,037,487	1,041,070	3.59%
Culture, Recreation, & Education	3,324,599	3,730,905	3,606,822	3,626,962	(103,943)	-2.79%
Conservation and Development	1,882,251	2,271,902	1,952,175	2,244,243	(27,659)	-1.22%
Capital Outlay	3,462,883	20,603,133	9,867,674	1,852,070	(18,751,063)	-91.01%
Debt Service	3,637,267	3,895,820	3,902,935	3,695,715	(200,105)	-5.14%
Other Financing Uses	1,590,457	1,280,642	2,705,067	3,355,188	2,074,546	161.99%
Total Expenditures	\$ 101,405,047	\$ 122,767,085	\$ 114,762,229	\$ 109,784,455	\$ (12,982,630)	-10.58%

2020 BUDGET SUMMARY BY FUND

	1/1/2020 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2020 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL FUND	22,592,133	12,957,608	16,168,118	93,584	29,219,310	115,247	29,460,533	29,575,780	(356,470)	22,235,663
SPECIAL REVENUE FUNDS										
Highway	3,513,442	4,364,933	6,388,284	-	10,753,217	-	9,518,523	9,518,523	1,234,694	4,748,136
Health & Human Services	2,331,316	5,331,591	13,595,466	-	18,927,057	65,109	18,942,983	19,008,092	(81,035)	2,250,281
Aging & Disability Resource Center	627,666	639,063	2,394,964	-	3,034,027	-	3,041,584	3,041,584	(7,557)	620,109
Land Records Modernization	97,763	-	144,392	8,423	152,815	80,000	101,327	181,327	(28,512)	69,251
Jail Assessment	497,126	-	68,000	-	68,000	-	100,000	100,000	(32,000)	465,126
EMS/Ambulance Services	510,821	2,379,842	1,615,000	-	3,994,842	-	3,961,925	3,961,925	32,917	543,738
Business Park	7,505,909	-	1,172,259	-	1,172,259	-	479,003	479,003	693,256	8,199,165
Community Development Block Grant	34,246	-	330	-	330	-	1,344	1,344	(1,014)	33,232
REDRLF	46,470	-	330	-	330	-	-	-	330	46,800
Total Special Revenue Funds	15,164,759	12,715,429	25,379,025	8,423	38,102,877	145,109	36,146,689	36,291,798	1,811,079	16,975,838
DEBT SERVICE	239,931	3,541,462	-	-	3,541,462	-	3,695,715	3,695,715	(154,253)	85,678
CAPITAL PROJECTS	8,271,985	951,467	90,000	186,824	1,228,291	-	1,852,070	1,852,070	(623,779)	7,648,206
ENTERPRISE FUNDS										
Highway	8,738,401		12,713,522	-	12,713,522	-	12,672,483	12,672,483	41,039	8,779,440 (A)
Health Care Center	4,298,542	995,559	7,480,753	-	8,476,312	-	8,348,312	8,348,312	128,000	4,426,542 (A)
Solid Waste	3,035,357		2,196,147	-	2,196,147	-	2,136,082	2,136,082	60,065	3,095,422 (A)
Total Enterprise Funds	16,072,300	995,559	22,390,422	-	23,385,981	-	23,156,877	23,156,877	229,104	16,301,404
INTERNAL SERVICE FUNDS										
Technology Services	792,221		2,413,009	-	2,413,009	-	2,392,658	2,392,658	20,351	812,572
Health Insurance	8,812,018		7,971,709	-	7,971,709	28,475	9,156,526	9,185,001	(1,213,292)	7,598,726
Risk Management/Workers' Compensation	1,232,063		568,199	-	568,199	-	568,199	568,199	-	1,232,063
Total Internal Service Funds	10,836,302	-	10,952,917	-	10,952,917	28,475	12,117,383	12,145,858	(1,192,941)	9,643,361
TOTALS	73,177,410	31,161,525	74,980,482	288,831	106,430,838	288,831	106,429,267	106,718,098	(287,260)	72,890,150
FUND BALANCE APPLIED/(USED)					<u>3,353,617</u>			<u>3,066,357</u>		
TOTAL COUNTY BUDGET					<u>109,784,455</u>			<u>109,784,455</u>		

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

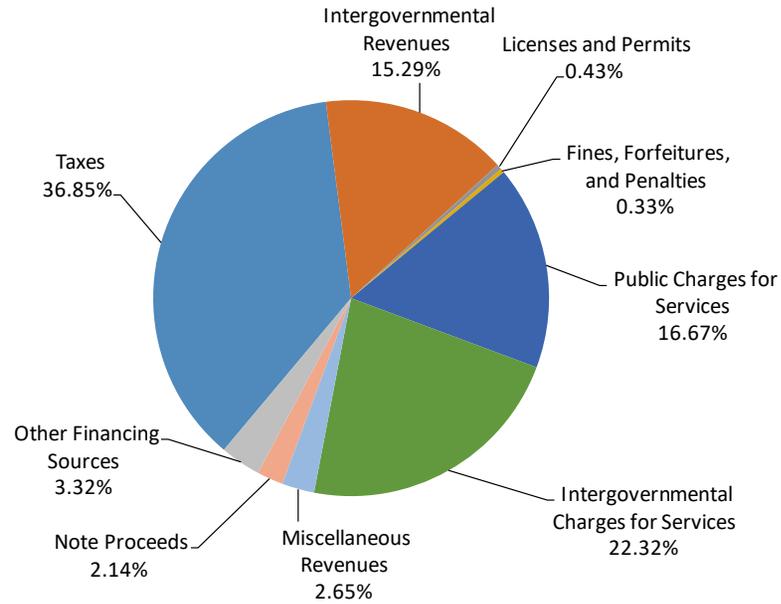
2020 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2020 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2020 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL GOVERNMENT										
County Clerk	230,143	679,555	40,484	-	720,039	-	790,850	790,850	(70,811)	159,332
Clerk of Courts & Courts	-	885,182	984,664	-	1,869,846	-	1,869,846	1,869,846	-	-
Family Court Commissioner	-	88,135	46,911	-	135,046	-	135,046	135,046	-	-
Medical Examiner	-	169,004	25,000	-	194,004	-	194,004	194,004	-	-
District Attorney	18,878	544,723	188,798	-	733,521	-	733,521	733,521	-	18,878
Register of Deeds	176,007	22,017	507,400	-	529,417	-	464,598	464,598	64,819	240,826
Surveyor	-	34,802	250	-	35,052	-	35,052	35,052	-	-
Land Records Modernization	97,763	-	144,392	8,423	152,815	80,000	101,327	181,327	(28,512)	69,251
Treasurer	-	85,797	230,260	-	316,057	-	316,132	316,132	(75)	(75)
County Executive	-	214,755	-	-	214,755	-	214,755	214,755	-	-
Corporation Counsel	-	647,586	78,708	65,109	791,403	-	791,403	791,403	-	-
Human Resources	-	412,578	100	28,475	441,153	-	441,153	441,153	-	-
Health Insurance	8,812,018	-	7,971,709	-	7,971,709	28,475	9,156,526	9,185,001	(1,213,292)	7,598,726
Finance	-	1,488,494	120	-	1,488,614	-	1,488,614	1,488,614	-	-
Risk Mgmt/Workers' Comp	1,232,063	-	568,199	-	568,199	-	568,199	568,199	-	1,232,063
Purchasing	-	226,695	500	-	227,195	-	227,195	227,195	-	-
Facilities	52,512	2,185,955	374,856	-	2,560,811	-	2,583,311	2,583,311	(22,500)	30,012
Technology Services	792,221	-	2,413,009	-	2,413,009	-	2,392,658	2,392,658	20,351	812,572
Non-Departmental	20,650,852	(10,059,492)	11,049,319	-	989,827	-	1,067,893	1,067,893	(78,066)	20,572,786
Total General Government	32,062,457	(2,374,214)	24,624,679	102,007	22,352,472	108,475	23,572,083	23,680,558	(1,328,086)	30,734,371
PUBLIC SAFETY										
EMS/Ambulance Services	510,821	2,379,842	1,615,000	-	3,994,842	-	3,961,925	3,961,925	32,917	543,738
Justice Programs	-	377,856	138,000	-	515,856	-	515,856	515,856	-	-
Sheriff	849,871	10,749,410	1,138,832	-	11,888,242	-	12,067,813	12,067,813	(179,571)	670,300
Jail Assessment	497,126	-	68,000	-	68,000	-	100,000	100,000	(32,000)	465,126
Total Public Safety	1,857,818	13,507,108	2,959,832	-	16,466,940	-	16,645,594	16,645,594	(178,654)	1,679,164
PUBLIC WORKS										
Highway-Special Revenue	3,513,442	4,364,933	6,388,284	-	10,753,217	-	9,518,523	9,518,523	1,234,694	4,748,136
Highway-Enterprise	8,738,401	-	12,713,522	-	12,713,522	-	12,672,483	12,672,483	41,039	8,779,440
Solid Waste	3,035,357	-	2,196,147	-	2,196,147	-	2,136,082	2,136,082	60,065	3,095,422
Total Public Works	15,287,200	4,364,933	21,297,953	-	25,662,886	-	24,327,088	24,327,088	1,335,798	16,622,998

2020 BUDGET SUMMARY BY CLASSIFICATION

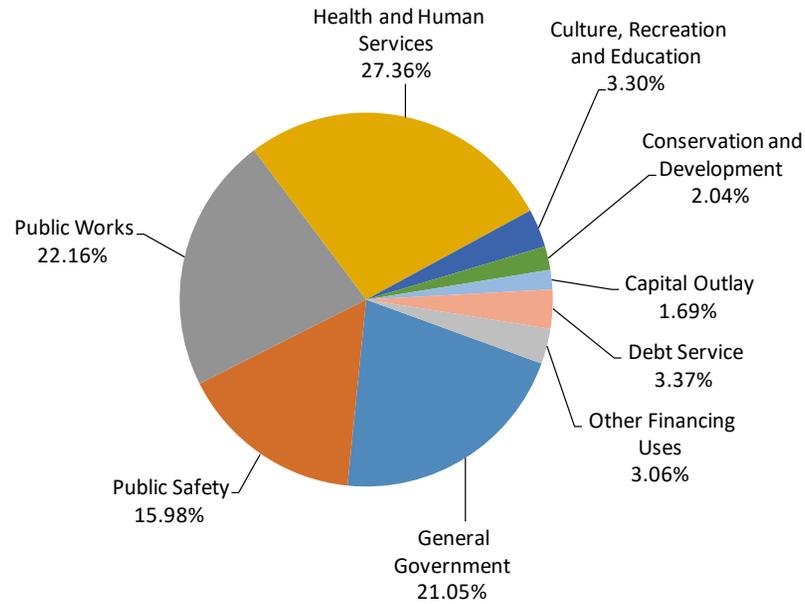
	1/1/2020 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2020 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
HEALTH & HUMAN SERVICES										
Veterans Service	60,357	178,556	16,500	-	195,056	-	216,056	216,056	(21,000)	39,357
Health & Human Services	2,331,316	5,331,591	13,595,466	-	18,927,057	65,109	18,942,983	19,008,092	(81,035)	2,250,281
Aging & Disability Resource Center	627,666	639,063	2,394,964	-	3,034,027	-	3,041,584	3,041,584	(7,557)	620,109
Health Care Center	4,298,542	995,559	7,480,753	-	8,476,312	-	8,348,312	8,348,312	128,000	4,426,542
Total Health & Human Services	7,317,881	7,144,769	23,487,683	-	30,632,452	65,109	30,548,935	30,614,044	18,408	7,336,289
CULTURE, RECREATION, & EDUCATION										
Library	43,835	1,756,571	49,140	-	1,805,711	-	1,805,711	1,805,711	-	43,835
University Extension	-	283,698	66,526	-	350,224	-	350,224	350,224	-	-
Parks	316,301	937,417	549,760	-	1,487,177	106,824	1,465,027	1,571,851	(84,674)	231,627
Total Culture, Recreation, & Education	360,136	2,977,686	665,426	-	3,643,112	106,824	3,620,962	3,727,786	(84,674)	275,462
CONSERVATION & DEVELOPMENT										
Planning & Zoning	193,377	1,048,314	681,990	-	1,730,304	8,423	1,686,473	1,694,896	35,408	228,785
Community Development Block Grant	34,246	-	330	-	330	-	1,344	1,344	(1,014)	33,232
REDRLF	46,470	-	330	-	330	-	-	-	330	46,800
Business Park	7,505,909	-	1,172,259	-	1,172,259	-	479,003	479,003	693,256	8,199,165
Total Conservation & Development	7,780,002	1,048,314	1,854,909	-	2,903,223	8,423	2,166,820	2,175,243	727,980	8,507,982
DEBT SERVICE	239,931	3,541,462	-	-	3,541,462	-	3,695,715	3,695,715	(154,253)	85,678
CAPITAL PROJECTS	8,271,985	951,467	90,000	186,824	1,228,291	-	1,852,070	1,852,070	(623,779)	7,648,206
TOTALS	73,177,410	31,161,525	74,980,482	288,831	106,430,838	288,831	106,429,267	106,718,098	(287,260)	72,890,150
FUND BALANCE APPLIED/(USED)					<u>3,353,617</u>			<u>3,066,357</u>		
TOTAL COUNTY BUDGET					<u>109,784,455</u>			<u>109,784,455</u>		

2020 REVENUE HIGHLIGHTS



	Change from 2019 Modified Budget			
	2019 Modified Budget	2020 Proposed Budget	Amount Change	Percent Change
Taxes	37,551,674	40,453,650	2,901,976	7.73%
Intergovernmental Revenues	16,366,507	16,789,099	422,592	2.58%
Licenses and Permits	471,994	471,300	(694)	-0.15%
Fines, Forfeitures, and Penalties	365,041	366,610	1,569	0.43%
Public Charges for Services	18,647,948	18,296,228	(351,720)	-1.89%
Intergovernmental Charges for Services	23,661,478	24,505,554	844,076	3.57%
Miscellaneous Revenues	2,758,376	2,911,422	153,046	5.55%
Note Proceeds	16,411,260	2,348,144	(14,063,116)	-85.69%
Other Financing Sources	6,532,807	3,642,448	(2,890,359)	-44.24%
Total Revenues	122,767,085	109,784,455	(12,982,630)	-10.58%

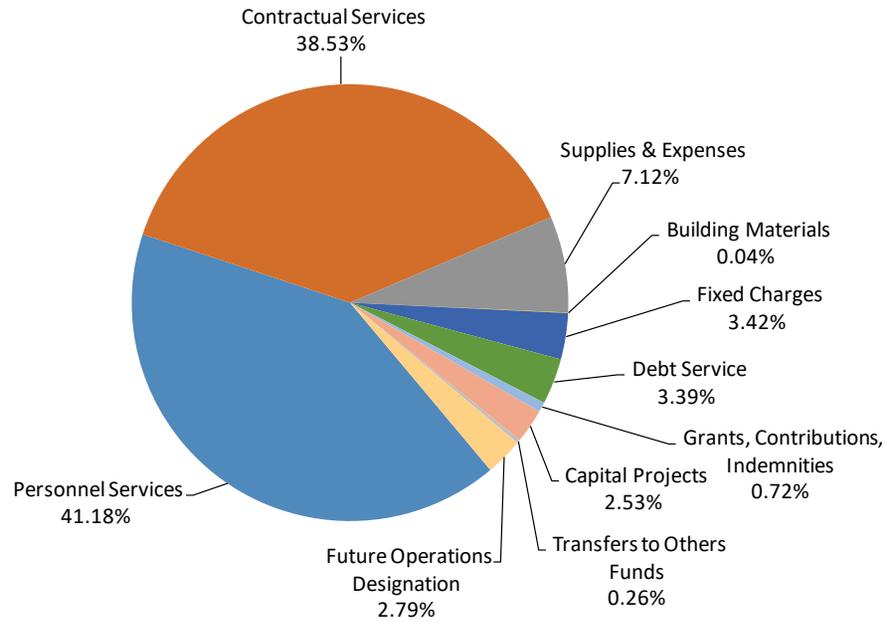
2020 EXPENDITURES BY CLASSIFICATION



Change from 2019 Modified Budget

	2019 Modified Budget	2020 Proposed Budget	Amount Change	Percent Change
General Government	21,266,260	23,105,919	1,839,659	8.65%
Public Safety	17,299,648	17,539,783	240,135	1.39%
Public Works	23,422,358	24,327,088	904,730	3.86%
Health and Human Services	28,996,417	30,037,487	1,041,070	3.59%
Culture, Recreation and Education	3,730,905	3,626,962	(103,943)	-2.79%
Conservation and Development	2,271,902	2,244,243	(27,659)	-1.22%
Capital Outlay	20,603,133	1,852,070	(18,751,063)	-91.01%
Debt Service	3,895,820	3,695,715	(200,105)	-5.14%
Other Financing Uses	1,280,642	3,355,188	2,074,546	0.00%
Total Expenses	122,767,085	109,784,455	(12,982,630)	-10.58%

2020 EXPENDITURES BY TYPE



Change from 2019 Modified Budget

	2019 Modified Budget	2020 Proposed Budget	Amount Change	Percent Change
Personnel Services	43,536,763	45,206,546	1,669,783	3.84%
Contractual Services	40,759,392	42,303,803	1,544,411	3.79%
Supplies & Expenses	7,261,652	7,820,571	558,919	7.70%
Building Materials	45,210	45,304	94	0.21%
Fixed Charges	3,617,032	3,752,295	135,263	3.74%
Debt Service	3,964,994	3,725,715	(239,279)	-6.03%
Grants, Contributions, Indemnities	782,009	795,790	13,781	1.76%
Capital Projects	21,310,024	2,779,243	(18,530,781)	-86.96%
Transfers to Others Funds	43,601	288,831	245,230	562.44%
Future Operations Designation	1,446,408	3,066,357	1,619,949	112.00%
Total Expenses	122,767,085	109,784,455	(12,982,630)	-10.58%

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	\$ 22,069,875	\$ 15,113,843	\$ 135,971	\$ 8,631,983	\$ 15,554,096	\$ 11,139,287	\$ 72,645,055
Revenues							
Property Tax	12,670,339	12,263,189	3,049,267	930,500	1,035,801	-	29,949,096
All Other Taxes	7,711,361	1,050,000	-	-	-	-	8,761,361
Intergovernmental Revenues	3,729,225	12,074,840	-	50,000	862,321	-	16,716,386
Licenses and Permits	212,552	265,483	-	-	5,700	-	483,735
Fines, Forfeitures and Penalties	237,027	148,000	-	-	-	-	385,027
Public Charges for Services	1,955,213	6,784,091	771,563	-	8,651,661	-	18,162,528
Intergovernmental Charges for Services	1,102,399	34,473	-	-	13,045,270	10,439,213	24,621,355
Miscellaneous Revenues	1,076,997	508,286	-	169,000	219,697	723,399	2,697,379
Note Proceeds	-	2,303,723	183,928	8,325,000	-	-	10,812,651
Transfers In	239,925	-	2,137	33,176	-	-	275,238
Revenue Subtotal	28,935,038	35,432,085	4,006,895	9,507,676	23,820,450	11,162,612	112,864,756
Fund Balance Applied	546,064	1,270,696	-	359,998	319,307	316,534	2,812,599
Total Revenue	\$ 29,481,102	\$ 36,702,781	\$ 4,006,895	\$ 9,867,674	\$ 24,139,757	\$ 11,479,146	\$ 115,677,355
Expenditures Restated by Object Group							
General Government	10,301,865	188,414	-	-	-	11,437,797	21,928,076
Public Safety	12,468,120	4,178,846	-	-	-	-	16,646,966
Public Works	-	9,768,786	-	-	20,389,414	-	30,158,200
Health and Human Services	224,147	20,859,472	-	-	8,239,932	-	29,323,551
Culture, Recreation, & Education	3,606,822	-	-	-	-	-	3,606,822
Conservation and Development	1,764,208	187,967	-	-	-	-	1,952,175
Capital Outlay	-	-	-	9,867,674	-	-	9,867,674
Debt Service	-	-	3,902,935	-	-	-	3,902,935
Transfers Out	47,617	197,684	-	-	2,137	27,800	275,238
Expenditures Subtotal	28,412,779	35,381,169	3,902,935	9,867,674	28,631,483	11,465,597	117,661,637
Designated for Future Use	1,068,322	1,321,612	103,960	-	837,511	13,549	3,344,954
Total Expenditures	\$ 29,481,101	\$ 36,702,781	\$ 4,006,895	\$ 9,867,674	\$ 29,468,994	\$ 11,479,146	\$ 121,006,591
Estimated Fund Balance 12/31/2019	\$ 22,592,133	\$ 15,164,759	\$ 239,931	\$ 8,271,985	\$ 16,072,300	\$ 10,836,302	\$ 73,177,410
Summary of Fund Balances	General Fund	Special Revenue Funds	Debt Service	Capital Projects			
Nonspendable	3,471,188	66,780	-	-			
Restricted	261,410	2,397,497	239,931	393,779			
Committed	2,890,692	10,501,345	-	4,709,401			
Assigned	1,581,612	2,199,137	-	3,168,805			
Unassigned	14,387,231	-	-	-			
Estimated Fund Balance Total	\$ 22,592,133	\$ 15,164,759	\$ 239,931	\$ 8,271,985			

2020 ESTIMATED FUND BALANCE

	Special Revenue		Debt Service	Capital Projects	Enterprise		Internal Service		Total
	General Fund	Funds			Funds	Funds			
Estimated Fund Balance 1/1/2020	\$ 22,592,133	\$ 15,164,759	\$ 239,931	\$ 8,271,985	\$ 16,072,300	\$ 10,836,302	\$	\$ 73,177,410	
Revenues									
Property Tax	12,957,608	12,715,429	3,541,462	1,000,000	995,559	-	-	31,210,058	
All Other Taxes	7,892,125	1,400,000	-	-	-	-	-	9,292,125	
Intergovernmental Revenues	3,671,855	12,335,869	-	90,000	691,375	-	-	16,789,099	
Licenses and Permits	212,607	252,993	-	-	5,700	-	-	471,300	
Fines, Forfeitures and Penalties	218,610	148,000	-	-	-	-	-	366,610	
Public Charges for Services	2,051,538	7,413,873	-	-	8,830,817	-	-	18,296,228	
Intergovernmental Charges for Services	1,062,729	43,336	-	-	12,692,822	10,706,667	-	24,505,554	
Miscellaneous Revenues	1,058,654	1,436,810	-	-	169,708	246,250	-	2,911,422	
Note Proceeds	-	2,348,144	-	-	-	-	-	2,348,144	
Transfers In	93,584	8,423	-	186,824	-	-	-	288,831	
Revenue Subtotal	29,219,310	38,102,877	3,541,462	1,276,824	23,385,981	10,952,917	-	106,479,371	
Fund Balance Applied	537,732	564,183	154,253	623,779	260,378	1,213,292	-	3,353,617	
Total Revenue	\$ 29,757,042	\$ 38,667,060	\$ 3,695,715	\$ 1,900,603	\$ 23,646,359	\$ 12,166,209	\$	\$ 109,832,988	
Expenditures Restated by Object Group									
General Government	10,887,209	101,327	-	-	-	12,117,383	-	23,105,919	
Public Safety	12,947,410	4,592,373	-	-	-	-	-	17,539,783	
Public Works	-	9,518,523	-	-	20,395,752	-	-	29,914,275	
Health and Human Services	235,056	21,454,119	-	-	8,348,312	-	-	30,037,487	
Culture, Recreation, & Education	3,626,962	-	-	-	-	-	-	3,626,962	
Conservation and Development	1,763,896	480,347	-	-	-	-	-	2,244,243	
Capital Outlay	-	-	-	1,900,603	-	-	-	1,900,603	
Debt Service	-	-	3,695,715	-	-	-	-	3,695,715	
Transfers Out	115,247	145,109	-	-	-	28,475	-	288,831	
Expenditures Subtotal	29,575,780	36,291,798	3,695,715	1,900,603	28,744,064	12,145,858	-	112,353,818	
Designated for Future Use	181,262	2,375,262	-	-	489,482	20,351	-	3,066,357	
Total Expenditures	\$ 29,757,042	\$ 38,667,060	\$ 3,695,715	\$ 1,900,603	\$ 29,233,546	\$ 12,166,209	\$	\$ 115,420,175	
Estimated Fund Balance 12/31/2020	\$ 22,235,663	\$ 16,975,838	\$ 85,678	\$ 7,648,206	\$ 16,301,404	\$ 9,643,361	\$	\$ 72,890,150	
Summary of Fund Balances									
	General Fund	Special Revenue Funds	Debt Service	Capital Projects					
Nonspendable	3,471,188	66,780	-	-					
Restricted	246,541	3,709,218	85,678	-					
Committed	2,549,092	11,070,812	-	4,479,401					
Assigned	1,581,612	2,129,028	-	3,168,805					
Unassigned	14,387,230	-	-	-					
Estimated Fund Balance Total	\$ 22,235,663	\$ 16,975,838	\$ 85,678	\$ 7,648,206					

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

2020 PROJECT LISTING

	Project Phase	2020 Expenditure Project Budget	Grants & Other Revenue	Fund Balance Applied	Anticipated Debt Proceeds	County Levy Funds Needed
<u>General Government</u>						
	Building Controls Software - Annex	Equipment	50,000			50,000
	Government Facility Building	Concept/Design	726,467			726,467
	<i>General Government Total</i>		776,467	-	-	776,467
<u>Public Safety</u>						
	None					-
	<i>Public Safety Total</i>		-	-	-	-
<u>Public Works</u>						
	None					-
	<i>Public Safety Total</i>		-	-	-	-
<u>Health & Human Services</u>						
	None					-
	<i>Health & Human Services Total</i>		-	-	-	-
<u>Culture, Recreation, & Education</u>						
	Pit Tiolet Replacement (Jordan & DuBay)	Construction	75,000			75,000
	Chip Sealing Parks Roads	Construction	100,000			100,000
	Jordan Park Dam	Construction	146,824	146,824		-
	<i>Culture, Recreation, & Education Total</i>		321,824	146,824	-	175,000
<u>Conservation & Development</u>						
	2020 Aerial Photography	Implementation	80,000	80,000	-	-
	<i>Conservation & Development Total</i>		80,000	80,000	-	-
Total 2020 Capital Projects			1,178,291	226,824	-	951,467

DEBT SERVICE

FINANCIAL SUMMARY HIGHLIGHTS:

Overall the debt service budget decreased 5.14% or \$200,105, due to planned debt service schedule repayments, the payoff of the repayments from Health Care Center, 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 2019, the County financed the Highway Remodel and Renovation project. The County established repayment schedules for the Highway proprietary fund debt which differs from the repayment schedules of the County's promissory note – this will begin in 2021 when the County principal payments begin. As the proprietary fund retires its obligations to the debt service fund, the County applies the amount to reduce amounts levied for debt service in the future.

The County is anticipating the need for future debt service for the projects outlined in the 2020 – 2025 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
2016 G.O. Promissory Notes A	11/22/2016	1,535,000	785,000
2017 G.O. Promissory Notes A	12/1/2017	2,100,000	1,200,000
2018 G.O. Promissory Notes A	12/11/2018	2,650,000	2,650,000
2019 G.O. Promissory Notes A	7/10/2019	10,890,000	10,890,000
	Debt Outstanding 12/31/2019		\$15,525,000
	Anticipated 2020 Debt Issues *		\$2,350,000
	Total Debt Outstanding		<u>\$17,875,000</u>

Outstanding Debt Limit

	2018 Budget Year	2019 Budget Year	2020 Budget Year*
Total County Equalized Value	\$5,718,796,400	\$5,945,369,300	\$6,353,475,400
Debt Limit	285,939,820	297,268,465	317,673,770
Outstanding Debt (*)	8,983,510	8,199,028	17,789,322
Available Debt Limit	276,956,310	289,036,437	299,884,448
Percent of Debt Limit Available	96.9%	97.2%	94.4%

*Includes 2020 anticipated debt issues.

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%
Town Total	2,417,126,400	0.436512906	2,521,576,500	0.440964659	4.32%	2,643,394,200	0.438756065	4.83%
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%
Village Total	1,344,402,500	0.242787900	1,415,852,700	0.247599469	5.31%	1,493,759,600	0.247937324	5.50%
Stevens Point	1,775,824,900	0.320699194	1,780,889,600	0.311435872	0.29%	1,887,593,000	0.313306611	5.99%
City Total	1,775,824,900	0.320699194	1,780,889,600	0.311435872	0.29%	1,887,593,000	0.313306611	5.99%
County Total	5,537,353,800	1.000000000	5,718,318,800	1.000000000	3.27%	6,024,746,800	1.000000000	5.36%

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

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2018 BUDGET		2019 BUDGET		2020 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>	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	9.00	9.00
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
General Government	108.00	103.50	108.00	104.50	110.00	106.50
Public Safety						
Justice Programs	1.00	0.75	1.00	0.75	1.00	0.75
Sheriff	105.00	105.00	108.00	108.00	109.00	109.00
Emergency Management	2.00	1.88	-	-	-	-
EMS/Ambulance Services	2.00	1.12	-	-	-	-
Public Safety	110.00	108.75	109.00	108.75	110.00	109.75
Public Works						
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
Public Works	57.00	56.50	57.00	57.00	57.00	57.00

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2018 BUDGET		2019 BUDGET		2020 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>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 & 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
Health & Human Services	167.00	238.42	171.00	238.26	177.00	241.22
Culture, Recreation, & Education						
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
Culture, Recreation, & Education	53.00	39.69	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)		-		-	
Total	509.00	562.86	514.00	564.20	523.00	570.16

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.