

PORTAGE COUNTY WISCONSIN

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

2021 BUDGET

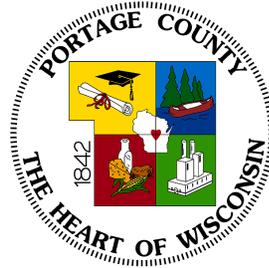
Presented to the Portage County Board By:

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>.



October 6, 2020

To the Residents of Portage County and the County Board:

The 2021 budget process is nearly complete. Once again, I gave County department heads and their staff a 0% net guidance target, and this year posed many more challenges than most given the need to respond to the impacts of COVID-19 on county operations. I'm very thankful for their efforts, and this budget reflects the seriousness and diligence of those efforts.

The 2021 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 2021 is \$5.23 (up from \$5.18) per \$1,000 of equalized value. The median value for a home in the County is \$163,300 according to the U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates. The tax on that home's value would be \$854.06.

The referendum that was passed for the Portage County Health Care Center is still in place for 2021 and 2022. The tax rate increased in part due to the need to levy for the full \$1.4 million that the referendum authorizes. Last year, we levied \$895,559.

The total, proposed Portage County Tax Levy for 2021 is \$32,736,593. The total, overall budget for 2021 is \$114,539,209. As a reminder, the vast majority of the monies—over 2/3—in county

budgets are not discretionary, and this is often overlooked. Moving forward, the effects of a fragile-to-stagnant economic recovery in the midst of a global pandemic coupled with the continued levy limit policy will force the county to take a hard look at all programs and services supported by discretionary funding.

This means 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 fiscal policies and lead to cuts in future budgets.

Due to these challenges, I will also ask the County Board to create a Budget Task Force so that there is a clear, long-term framework for fiscal decision-making. The prioritization process I began two years ago will continue via this group's work as well. This effort will hopefully start in early 2021 with a focus on 2021-2025.

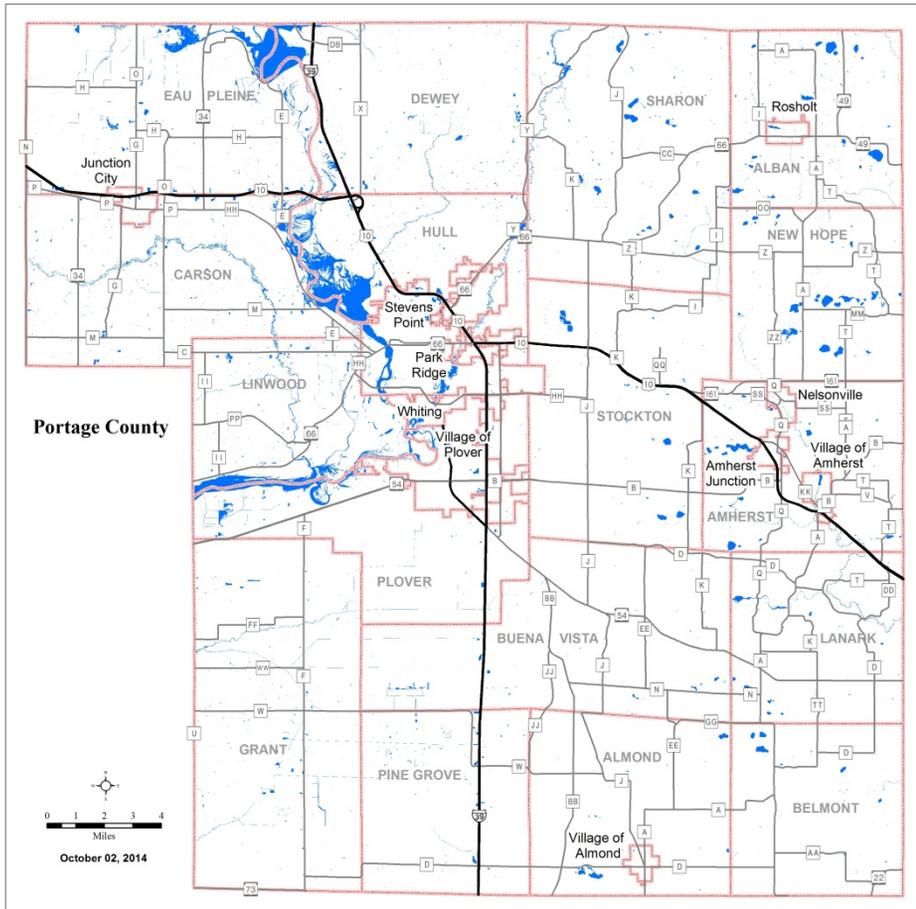
Net New Construction in Portage County, the metric that determines how much our levy is allowed to increase from year to year, was half of last year's at 1.124%. After accounting for 0.001% for TID subtraction over the previous year less an adjustment for the personal property tax aid, the net increase for the 2021 budget is \$312,989.

I will do my very best for you as I continue my term in this position, and I deeply appreciate the efforts of county staff and the County Board. The only way forward is working together.

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 71,680 (*WI Demographic Services Center, 2019 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, 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"> Arts, entertainment, and recreation, and accommodation and food services
<ul style="list-style-type: none"> Professional, scientific, management, administrative, and waste management services
<ul style="list-style-type: none"> Finance and insurance, and real estate and rental and leasing
<i>Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates</i>

Principal Real Estate Taxpayers:

Sentry Insurance	McCain Foods USA Inc.
John Parker Development LLC	Seramur Family Ltd Partnership
Lineage SCS WI LLC (Service Cold Storage)	Marshfield Clinic
Skygroup, LLC (Skyward)	Ascension/St. Michael's Hospital
American Intl. Realty Corp. (AIG/Travel Guard)	Verso MN WI LLC
<i>Source: Portage County Treasurer's Office - Tax Year 2019</i>	

Miles of Roads and Streets:

State	158
County	434
City, Villages, and Towns	1,312
<i>Source: Wisconsin Department of Transportation</i>	

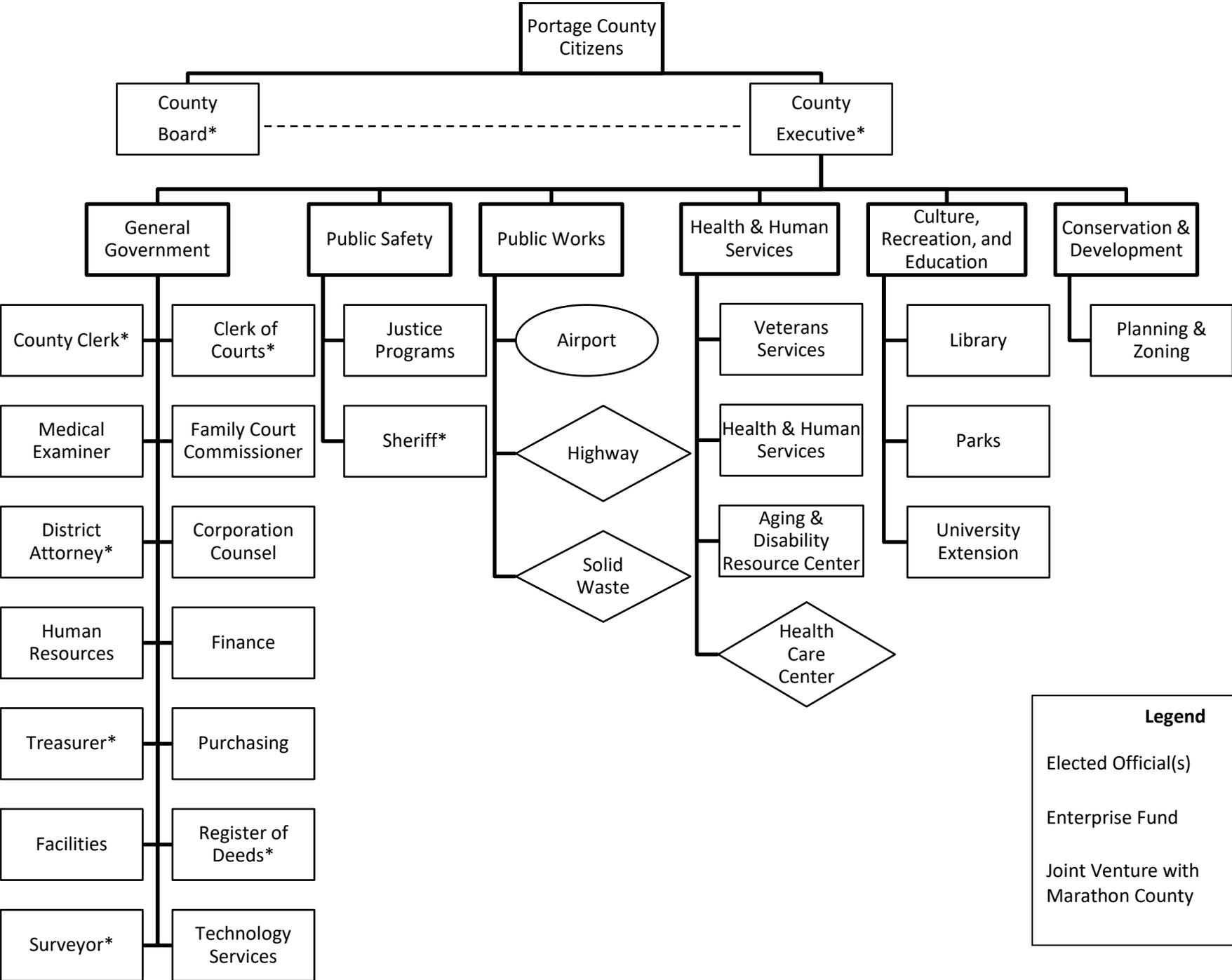
Income, Jobs, & Unemployment:

Per Capita Income	\$29,742	Civilian Labor Force	39,277
Median Family Income	\$76,500	Portage County 2019 Annual Unemployment Rate	3.3%
Median Non-Family Income	\$31,363	Wisconsin 2019 Annual Unemployment Rate	3.3%
<i>Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates and Wisconsin Dept. 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	○

2021 TAX LEVY SUMMARY

The Portage County Tax Levy of \$32,736,593 is levied at a rate of \$5.23 (Up from \$5.18) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$24,607,651	\$3.93
HCC Referendum Levy	1,400,000	0.22
Debt Service Levy	3,947,822	0.63
Countywide EMS Levy	2,501,120	0.40
Bridge & Culvert Aid Levy	280,000	0.05
TOTAL LEVY	\$32,736,593	\$5.23

The general County Tax Levy of \$24,607,651 is levied at a rate of \$3.93 (down from \$4.03) per \$1,000 of equalized value on all eligible property in the County.

The Health Care Center Referendum Levy for health care center operations of \$1,400,000 is levied at a rate of \$0.22 (up from \$0.15) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$3,947,822 is levied at a rate of \$0.63 (up from \$0.59) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$2,501,120 is levied at a rate of \$0.40 (same as the previous year at \$0.40) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$280,000 is levied at a rate of \$0.05 (up from \$0.01) per \$1,000 of equalized value of all eligible property in the County.

The tax levy for the 2021 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 \$163,300 according to the U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.23 per \$1,000 of equalized value:

$$\$163,300 \times \$5.23 / \$1,000 = \$854.06$$

This means that an owner of a \$163,300 property should expect to pay \$854.06 for County services for taxes levied in 2020 for the 2021 budget.

2021 COUNTY WIDE BUDGET SUMMARY

	2019 Actual	2020 Modified Budget	2020 Projected Budget	2021 Budget	Change from 2020 Modified Budget	
					Amount Change	Percent Change
Revenue by Classification						
Taxes	38,674,771	40,453,650	40,475,150	42,153,122	1,699,472	4.20%
Intergovernmental Revenue	17,712,128	17,878,951	20,798,574	17,767,714	(111,237)	-0.62%
Licenses and Permits	481,308	471,300	479,530	492,429	21,129	4.48%
Fines, Forfeits and Penalties	362,612	366,610	269,360	329,110	(37,500)	-10.23%
Public Charges for Service	16,854,850	18,296,228	16,576,351	16,963,306	(1,332,922)	-7.29%
Intergovernmental Charges for Service	24,192,888	24,505,554	24,006,743	25,944,276	1,438,722	5.87%
Miscellaneous Revenue	3,404,652	2,939,922	3,165,281	2,935,798	(4,124)	-0.14%
Note Proceeds	11,073,928	2,348,144	4,684,600	-	(2,348,144)	-100.00%
Other Financing Sources	179,317	8,343,503	2,230,000	7,953,454	(390,049)	-4.67%
Total Revenue	\$ 112,936,454	\$ 115,603,862	\$ 112,685,589	\$ 114,539,209	\$ (1,064,653)	-0.92%
Expenditures by Classification						
General Government	20,444,837	23,093,210	21,833,480	22,802,645	(290,565)	-1.26%
Public Safety	15,741,601	17,005,022	16,473,494	17,168,509	163,487	0.96%
Public Works	23,486,676	24,321,813	23,295,805	26,656,652	2,334,839	9.60%
Health and Human Services	28,041,697	31,061,294	28,930,348	30,460,500	(600,794)	-1.93%
Culture, Recreation, & Education	3,352,411	3,536,962	3,464,910	3,606,658	69,696	1.97%
Conservation and Development	1,698,387	2,213,467	1,911,203	2,345,437	131,970	5.96%
Capital Outlay	8,673,922	7,291,191	4,856,953	4,116,009	(3,175,182)	-43.55%
Debt Service	3,914,433	3,725,715	3,725,715	4,091,825	366,110	9.83%
Other Financing Uses	178,070	3,355,188	7,781,615	3,290,974	(64,214)	-1.91%
Total Expenditures	\$ 105,532,034	\$ 115,603,862	\$ 112,273,523	\$ 114,539,209	\$ (1,064,653)	-0.92%

2021 BUDGET SUMMARY BY FUND

	1/1/2021 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2021 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL FUND	24,736,608	13,693,302	16,150,190	69,865	29,913,357	42,357	30,112,381	30,154,738	(241,381)	24,495,227
SPECIAL REVENUE FUNDS										
Highway	6,739,009	4,594,933	4,201,273	-	8,796,206	-	10,620,104	10,620,104	(1,823,898)	4,915,111
Health & Human Services	3,553,461	5,361,226	14,013,790	-	19,375,016	40,904	19,690,016	19,730,920	(355,904)	3,197,557
Aging & Disability Resource Center	601,475	585,073	2,336,480	-	2,921,553	-	2,921,664	2,921,664	(111)	601,364
Land Records Modernization	78,177	-	143,160	-	143,160	-	144,722	144,722	(1,562)	76,615
Jail Assessment	560,696	-	68,000	-	68,000	-	100,000	100,000	(32,000)	528,696
EMS/Ambulance Services	743,767	2,501,120	1,577,000	-	4,078,120	5,911	4,390,292	4,396,203	(318,083)	425,684
Business Park	7,544,941	-	1,172,259	-	1,172,259	-	397,100	397,100	775,159	8,320,100
Community Development Block Grant	-	-	-	-	-	-	-	-	-	-
REDRLF	46,481	-	150	-	150	-	-	-	150	46,631
Total Special Revenue Funds	19,868,007	13,042,352	23,512,112	-	36,554,464	46,815	38,263,898	38,310,713	(1,756,249)	18,111,758
DEBT SERVICE	115,451	3,947,822	-	28,552	3,976,374	-	4,091,825	4,091,825	(115,451)	-
CAPITAL PROJECTS	9,233,144	553,117	315,000	42,357	910,474	-	2,909,009	2,909,009	(1,998,535)	7,234,609
ENTERPRISE FUNDS										
Highway	9,160,929	-	13,787,882	5,911	13,793,793	28,552	13,879,111	13,907,663	(113,870)	9,047,059 (A)
Health Care Center	5,027,687	1,500,000	6,490,456	-	7,990,456	-	8,158,761	8,158,761	(168,305)	4,859,382 (A)
Solid Waste	3,223,061	-	2,225,014	-	2,225,014	-	2,157,437	2,157,437	67,577	3,290,638 (A)
Total Enterprise Funds	17,411,677	1,500,000	22,503,352	5,911	24,009,263	28,552	24,195,309	24,223,861	(214,598)	17,197,079
INTERNAL SERVICE FUNDS										
Technology Services	1,007,603	-	2,503,735	-	2,503,735	-	2,496,669	2,496,669	7,066	1,014,669
Health Insurance	9,783,508	-	8,363,692	-	8,363,692	28,961	8,590,631	8,619,592	(255,900)	9,527,608
Risk Management/Workers' Compensation	1,402,557	-	531,081	-	531,081	-	588,513	588,513	(57,432)	1,345,125
Total Internal Service Funds	12,193,668	-	11,398,508	-	11,398,508	28,961	11,675,813	11,704,774	(306,266)	11,887,402
TOTALS	83,558,555	32,736,593	73,879,162	146,685	106,762,440	146,685	111,248,235	111,394,920	(4,632,480)	78,926,075
FUND BALANCE APPLIED/(USED)					7,776,769			3,144,289		
TOTAL COUNTY BUDGET					114,539,209			114,539,209		

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

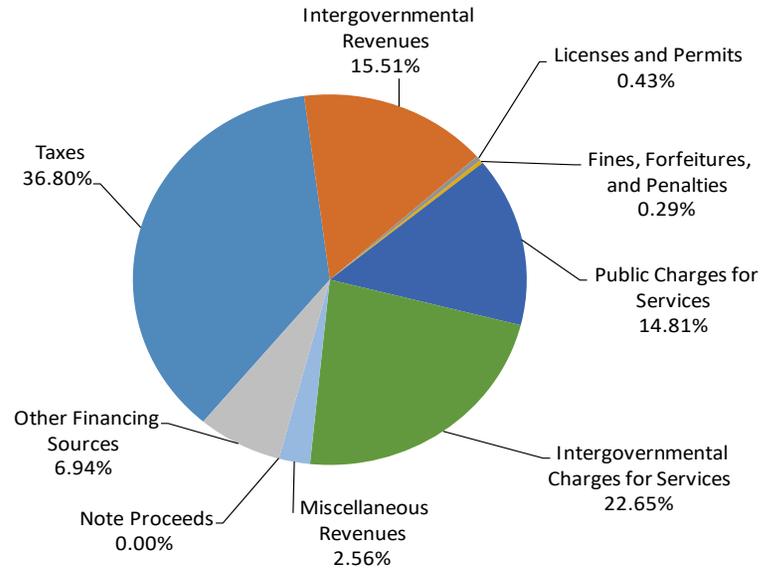
2021 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2021 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2021 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL GOVERNMENT										
County Clerk	218,503	720,396	44,223	-	764,619	-	785,094	785,094	(20,475)	198,028
Clerk of Courts & Courts	-	935,600	911,405	-	1,847,005	-	1,847,005	1,847,005	-	-
Family Court Commissioner	-	81,299	51,984	-	133,283	-	133,283	133,283	-	-
Medical Examiner	-	165,953	25,000	-	190,953	-	190,953	190,953	-	-
District Attorney	19,929	506,921	160,773	-	667,694	-	670,694	670,694	(3,000)	16,929
Register of Deeds	38,400	29,972	512,500	-	542,472	-	555,872	555,872	(13,400)	25,000
Surveyor	-	34,360	250	-	34,610	-	34,610	34,610	-	-
Land Records Modernization	78,177	-	143,160	-	143,160	-	144,722	144,722	(1,562)	76,615
Treasurer	-	69,506	240,375	-	309,881	-	309,881	309,881	-	-
County Executive	-	228,257	-	-	228,257	-	228,257	228,257	-	-
Corporation Counsel	15,000	649,535	72,545	40,904	762,984	-	762,984	762,984	-	15,000
Human Resources	-	437,622	75	28,961	466,658	-	466,658	466,658	-	-
Health Insurance	9,783,508	-	8,363,692	-	8,363,692	28,961	8,590,631	8,619,592	(255,900)	9,527,608
Finance	-	1,501,226	150	-	1,501,376	-	1,501,376	1,501,376	-	-
Risk Mgmt/Workers' Comp	1,402,557	-	531,081	-	531,081	-	588,513	588,513	(57,432)	1,345,125
Purchasing	-	228,463	500	-	228,963	-	228,963	228,963	-	-
Facilities	37,739	2,208,773	372,356	-	2,581,129	-	2,576,129	2,576,129	5,000	42,739
Technology Services	1,007,603	-	2,503,735	-	2,503,735	-	2,496,669	2,496,669	7,066	1,014,669
Non-Departmental	22,897,808	(9,773,512)	10,841,092	-	1,067,580	-	1,176,681	1,176,681	(109,101)	22,788,707
Total General Government	35,499,224	(1,975,629)	24,774,896	69,865	22,869,132	28,961	23,288,975	23,317,936	(448,804)	35,050,420
PUBLIC SAFETY										
EMS/Ambulance Services	743,767	2,501,120	1,577,000	-	4,078,120	5,911	4,390,292	4,396,203	(318,083)	425,684
Justice Programs	-	383,415	130,000	-	513,415	-	513,415	513,415	-	-
Sheriff	888,086	10,998,622	1,169,944	-	12,168,566	-	12,259,941	12,259,941	(91,375)	796,711
Jail Assessment	560,696	-	68,000	-	68,000	-	100,000	100,000	(32,000)	528,696
Total Public Safety	2,192,549	13,883,157	2,944,944	-	16,828,101	5,911	17,263,648	17,269,559	(441,458)	1,751,091
PUBLIC WORKS										
Highway-Special Revenue	6,739,009	4,594,933	4,201,273	-	8,796,206	-	10,620,104	10,620,104	(1,823,898)	4,915,111
Highway-Enterprise	9,160,929	-	13,787,882	5,911	13,793,793	28,552	13,879,111	13,907,663	(113,870)	9,047,059
Solid Waste	3,223,061	-	2,225,014	-	2,225,014	-	2,157,437	2,157,437	67,577	3,290,638
Total Public Works	19,122,999	4,594,933	20,214,169	5,911	24,815,013	28,552	26,656,652	26,685,204	(1,870,191)	17,252,808

2021 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2021	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2021
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		PROJECTED FUND BALANCE
HEALTH & HUMAN SERVICES										
Veterans Service	72,706	180,590	15,000		195,590	-	208,090	208,090	(12,500)	60,206
Health & Human Services	3,553,461	5,361,226	14,013,790	-	19,375,016	40,904	19,690,016	19,730,920	(355,904)	3,197,557
Aging & Disability Resource Center	601,475	585,073	2,336,480	-	2,921,553	-	2,921,664	2,921,664	(111)	601,364
Health Care Center	5,027,687	1,500,000	6,490,456	-	7,990,456	-	8,158,761	8,158,761	(168,305)	4,859,382
Total Health & Human Services	9,255,329	7,626,889	22,855,726	-	30,482,615	40,904	30,978,531	31,019,435	(536,820)	8,718,509
CULTURE, RECREATION, & EDUCATION										
Library	41,977	1,780,225	49,140	-	1,829,365	-	1,829,365	1,829,365	-	41,977
University Extension		291,064	64,526	-	355,590	-	355,590	355,590	-	-
Parks	348,412	962,756	564,397	-	1,527,153	42,357	1,508,203	1,550,560	(23,407)	325,005
Total Culture, Recreation, & Education	390,389	3,034,045	678,063	-	3,712,108	42,357	3,693,158	3,735,515	(23,407)	366,982
CONSERVATION & DEVELOPMENT										
Planning & Zoning	158,048	1,072,259	923,955	-	1,996,214	-	1,969,337	1,969,337	26,877	184,925
Community Development Block Grant	-	-	-	-	-	-	-	-	-	-
REDRLF	46,481	-	150	-	150	-	-	-	150	46,631
Business Park	7,544,941	-	1,172,259	-	1,172,259	-	397,100	397,100	775,159	8,320,100
Total Conservation & Development	7,749,470	1,072,259	2,096,364	-	3,168,623	-	2,366,437	2,366,437	802,186	8,551,656
DEBT SERVICE	115,451	3,947,822	-	28,552	3,976,374	-	4,091,825	4,091,825	(115,451)	-
CAPITAL PROJECTS	9,233,144	553,117	315,000	42,357	910,474	-	2,909,009	2,909,009	(1,998,535)	7,234,609
TOTALS	83,558,555	32,736,593	73,879,162	146,685	106,762,440	146,685	111,248,235	111,394,920	(4,632,480)	78,926,075
FUND BALANCE APPLIED/(USED)					<u>7,776,769</u>			<u>3,144,289</u>		
TOTAL COUNTY BUDGET					<u>114,539,209</u>			<u>114,539,209</u>		

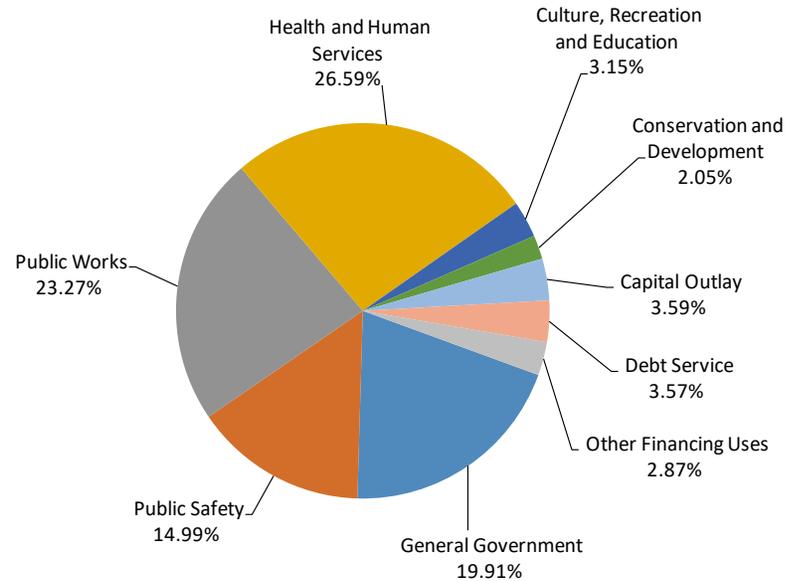
2021 REVENUE HIGHLIGHTS



Change from 2020 Modified Budget

	2020 Modified Budget	2021 Proposed Budget	Amount Change	Percent Change
Taxes	40,453,650	42,153,122	1,699,472	4.20%
Intergovernmental Revenues	17,878,951	17,767,714	(111,237)	-0.62%
Licenses and Permits	471,300	492,429	21,129	4.48%
Fines, Forfeitures, and Penalties	366,610	329,110	(37,500)	-10.23%
Public Charges for Services	18,296,228	16,963,306	(1,332,922)	-7.29%
Intergovernmental Charges for Services	24,505,554	25,944,276	1,438,722	5.87%
Miscellaneous Revenues	2,939,922	2,935,798	(4,124)	-0.14%
Note Proceeds	2,348,144	-	(2,348,144)	-100.00%
Other Financing Sources	8,343,503	7,953,454	(390,049)	-4.67%
Total Revenues	115,603,862	114,539,209	(1,064,653)	-0.92%

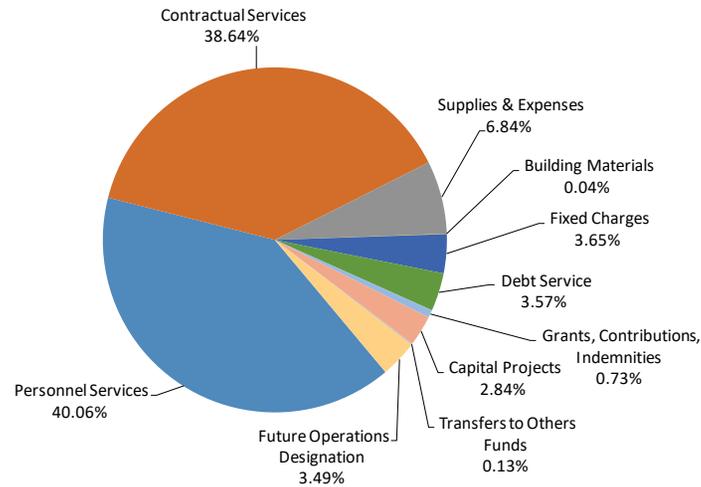
2021 EXPENDITURES BY CLASSIFICATION



EXPENDITURES BY CLASSIFICATION - ALL FUNDS

	Change from 2020 Modified Budget			
	2020 Modified Budget	2021 Proposed Budget	Amount Change	Percent Change
General Government	23,093,210	22,802,645	(290,565)	-1.26%
Public Safety	17,005,022	17,168,509	163,487	0.96%
Public Works	24,321,813	26,656,652	2,334,839	9.60%
Health and Human Services	31,061,294	30,460,500	(600,794)	-1.93%
Culture, Recreation and Education	3,536,962	3,606,658	69,696	1.97%
Conservation and Development	2,213,467	2,345,437	131,970	5.96%
Capital Outlay	7,291,191	4,116,009	(3,175,182)	-43.55%
Debt Service	3,725,715	4,091,825	366,110	9.83%
Other Financing Uses	3,355,188	3,290,974	(64,214)	0.00%
Total Expenses	115,603,862	114,539,209	(1,064,653)	-0.92%

2021 EXPENDITURES BY TYPE



EXPENDITURES BY OBJECT GROUP - ALL FUNDS

	2020 Modified Budget	2021 Proposed Budget	Change from 2020 Modified Budget	
			Amount Change	Percent Change
Personnel Services	46,172,401	45,879,681	(292,720)	-0.63%
Contractual Services	42,549,462	44,261,135	1,711,673	4.02%
Supplies & Expenses	7,824,899	7,831,268	6,369	0.08%
Building Materials	45,304	45,304	-	0.00%
Fixed Charges	3,770,512	4,182,273	411,761	10.92%
Debt Service	3,725,715	4,091,825	366,110	9.83%
Grants, Contributions, Indemnities	869,191	840,740	(28,451)	-3.27%
Capital Projects	7,291,190	3,258,443	(4,032,747)	-55.31%
Transfers to Others Funds	288,831	146,685	(142,146)	-49.21%
Future Operations Designation	3,066,357	4,001,855	935,498	30.51%
Total Expenses	115,603,862	114,539,209	(1,064,653)	-0.92%

2020 ESTIMATED FUND BALANCE

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Enterprise Funds	Internal Service Funds	Total
Estimated Fund Balance 1/1/2020	\$ 24,554,429	\$ 16,961,492	\$ 239,933	\$ 9,938,434	\$ 16,773,786	\$ 11,581,400	\$ 80,049,474
Revenues							
Property Tax	12,957,608	12,715,429	3,541,462	951,467	995,559	-	31,161,525
All Other Taxes	7,769,483	1,544,142	-	-	-	-	9,313,625
Intergovernmental Revenues	4,402,660	14,156,748	-	535,229	1,283,756	420,181	20,798,574
Licenses and Permits	208,347	265,483	-	-	5,700	-	479,530
Fines, Forfeitures and Penalties	170,260	99,100	-	-	-	-	269,360
Public Charges for Services	1,876,013	6,234,724	-	-	8,465,614	-	16,576,351
Intergovernmental Charges for Services	1,058,495	30,583	-	-	12,084,550	10,833,115	24,006,743
Miscellaneous Revenues	1,237,467	445,055	-	600,698	166,024	716,037	3,165,281
Note Proceeds	-	2,230,000	-	-	-	-	2,230,000
Transfers In	154,532	8,423	29,771	955,663	-	-	1,148,389
Revenue Subtotal	29,834,865	37,729,687	3,571,233	3,043,057	23,001,203	11,969,333	109,149,378
Fund Balance Applied	592,143	981,036	124,482	1,562,856	271,589	4,105	3,536,211
Total Revenue	\$ 30,427,008	\$ 38,710,723	\$ 3,695,715	\$ 4,605,913	\$ 23,272,792	\$ 11,973,438	\$ 112,685,589
Expenditures Restated by Object Group							
General Government	10,653,819	139,680	-	-	-	11,039,981	21,833,480
Public Safety	12,218,517	4,254,977	-	-	-	-	16,473,494
Public Works	-	8,833,163	-	-	14,462,642	-	23,295,805
Health and Human Services	225,335	20,846,414	-	-	7,858,599	-	28,930,348
Culture, Recreation, & Education	3,464,910	-	-	-	-	-	3,464,910
Conservation and Development	1,703,416	207,787	-	-	-	-	1,911,203
Capital Outlay	506,233	301,464	-	3,748,347	12,300	288,609	4,856,953
Debt Service	-	30,000	3,695,715	-	-	-	3,725,715
Transfers Out	880,456	209,687	-	-	29,771	28,475	1,148,389
Expenditures Subtotal	29,652,686	34,823,172	3,695,715	3,748,347	22,363,312	11,357,065	105,640,297
Designated for Future Use	774,322	3,887,551	-	857,566	909,480	616,373	7,045,292
Total Expenditures	\$ 30,427,008	\$ 38,710,723	\$ 3,695,715	\$ 4,605,913	\$ 23,272,792	\$ 11,973,438	\$ 112,685,589
Estimated Fund Balance 12/31/2020	\$ 24,736,608	\$ 19,868,007	\$ 115,451	\$ 9,233,144	\$ 17,411,677	\$ 12,193,668	\$ 83,558,555
Summary of Fund Balances							
	General Fund	Special Revenue Funds	Debt Service	Capital Projects			
Nonspendable	3,064,934	8,664	-	-			
Restricted	259,833	4,267,192	115,451	-			
Committed	2,714,739	12,195,522	-	4,979,888			
Assigned	1,402,773	3,396,629	-	4,253,256			
Unassigned	17,294,329	-	-	-			
Estimated Fund Balance Total	\$ 24,736,608	\$ 19,868,007	\$ 115,451	\$ 9,233,144			

2021 ESTIMATED FUND BALANCE

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Enterprise Funds	Internal Service Funds	Total
Estimated Fund Balance 1/1/2021	\$ 24,736,608	\$ 19,868,007	\$ 115,451	\$ 9,233,144	\$ 17,411,677	\$ 12,193,668	\$ 83,558,555
Revenues							
Property Tax	13,693,302	13,042,352	3,947,822	553,117	1,500,000	-	32,736,593
All Other Taxes	7,916,529	1,500,000	-	-	-	-	9,416,529
Intergovernmental Revenues	3,983,074	13,035,985	-	90,000	658,655	-	17,767,714
Licenses and Permits	211,822	274,907	-	-	5,700	-	492,429
Fines, Forfeitures and Penalties	181,110	148,000	-	-	-	-	329,110
Public Charges for Services	1,956,126	7,102,875	-	-	7,904,305	-	16,963,306
Intergovernmental Charges for Services	1,070,536	27,300	-	225,000	13,737,182	10,884,258	25,944,276
Miscellaneous Revenues	830,993	1,423,045	-	-	197,510	514,250	2,965,798
Note Proceeds	-	-	-	-	-	-	-
Transfers In	69,865	-	28,552	42,357	5,911	-	146,685
Revenue Subtotal	29,913,357	36,554,464	3,976,374	910,474	24,009,263	11,398,508	106,762,440
Fund Balance Applied	435,008	4,307,784	115,451	1,998,535	602,811	317,180	7,776,769
Total Revenue	\$ 30,348,365	\$ 40,862,248	\$ 4,091,825	\$ 2,909,009	\$ 24,612,074	\$ 11,715,688	\$ 114,539,209
Expenditures Restated by Object Group							
General Government	11,017,610	144,722	-	-	-	11,640,313	22,802,645
Public Safety	12,832,186	4,336,323	-	-	-	-	17,168,509
Public Works	-	10,620,104	-	-	16,036,548	-	26,656,652
Health and Human Services	227,090	22,074,649	-	-	8,158,761	-	30,460,500
Culture, Recreation, & Education	3,606,658	-	-	-	-	-	3,606,658
Conservation and Development	1,998,337	347,100	-	-	-	-	2,345,437
Capital Outlay	430,500	741,000	-	2,909,009	-	35,500	4,116,009
Debt Service	-	-	4,091,825	-	-	-	4,091,825
Transfers Out	42,357	46,815	-	-	28,552	28,961	146,685
Expenditures Subtotal	30,154,738	38,310,713	4,091,825	2,909,009	24,223,861	11,704,774	111,394,920
Designated for Future Use	193,627	2,551,535	-	-	388,213	10,914	3,144,289
Total Expenditures	\$ 30,348,365	\$ 40,862,248	\$ 4,091,825	\$ 2,909,009	\$ 24,612,074	\$ 11,715,688	\$ 114,539,209
Estimated Fund Balance 12/31/2021	\$ 24,495,227	\$ 18,111,758	\$ -	\$ 7,234,609	\$ 17,197,079	\$ 11,887,402	\$ 78,926,075
Summary of Fund Balances							
	General Fund	Special Revenue Funds	Debt Service	Capital Projects			
Nonspendable	3,064,934	8,664	-	-			
Restricted	226,410	2,758,784	-	-			
Committed	2,506,781	12,288,585	-	4,487,179			
Assigned	1,402,773	3,055,725	-	2,747,430			
Unassigned	17,294,329	-	-	-			
Estimated Fund Balance Total	\$ 24,495,227	\$ 18,111,758	\$ -	\$ 7,234,609			

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

2021 PROJECT LISTING

	Project Phase	2021 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	46,956			46,956
	Gilfry Tunnel Project	Construction	50,000			50,000
	IT Primary & Disaster Recovery Site	Equipment	1,356,987	1,356,987		-
	<i>General Government Total</i>		1,453,943	-	1,356,987	-
						96,956
<u>Public Safety</u>						
	RMS/CAD/JMS System Replacement	Equipment	750,000	225,000	148,839	376,161
	<i>Public Safety Total</i>		750,000	225,000	148,839	-
						376,161
<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>						
	Parks Playground Equipment	Equipment	80,000			80,000
	<i>Culture, Recreation, & Education Total</i>		80,000	-	-	80,000
<u>Conservation & Development</u>						
	None		-	-	-	-
	<i>Conservation & Development Total</i>		-	-	-	-
	Total 2021 Capital Projects		2,283,943	225,000	1,505,826	-
						553,117

DEBT SERVICE

FINANCIAL SUMMARY HIGHLIGHTS:

Overall the debt service budget increased 10.72% or \$396,110 due to planned debt service schedule repayments 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 2020, the County planned to finance County highway projects. 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 2021 – 2026 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
2018 G.O. Promissory Notes A	12/5/2018	2,650,000	1,325,000
2019 G.O. Promissory Notes A	7/10/2019	10,890,000	10,890,000
2020 G.O. Promissory Notes A*	TBD	2,295,000	2,295,000
	Debt Outstanding 12/31/2020 *		\$14,510,000
	Anticipated 2021 Debt Issues		\$0
	Total Debt Outstanding		<u>\$14,510,000</u>

Outstanding Debt Limit

	2019 Budget Year	2020 Budget Year	2021 Budget Year*
Total County Equalized Value	\$5,945,369,300	\$6,353,475,400	\$6,645,640,400
Debt Limit	297,268,465	317,673,770	332,282,020
Outstanding Debt (*)	8,199,028	16,641,581	14,510,000
Available Debt Limit	289,036,437	302,388,703	317,772,020
Percent of Debt Limit Available	97.2%	95.2%	95.6%

*Includes 2020 anticipated debt issues.

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

Municipality	2018 Equalized Value Reduced by TID Value		2019 Equalized Value Reduced by TID Value		% Change from Previous Year	2020 Equalized Value Reduced by TID Value		% Change from Previous Year
	Increment	Ratio	Increment	Ratio		Increment	Ratio	
Alban	90,198,000	0.015773517	92,518,700	0.015356446	2.57%	98,259,100	0.015695560	6.20%
Almond	55,326,000	0.009675221	58,934,400	0.009782054	6.52%	61,048,100	0.009751607	3.59%
Amherst	142,812,700	0.024974596	149,652,900	0.024839699	4.79%	152,477,100	0.024356151	1.89%
Belmont	64,936,600	0.011355890	66,407,300	0.011022422	2.26%	67,318,600	0.010753235	1.37%
Buena Vista	100,649,500	0.017601240	111,792,800	0.018555601	11.07%	109,683,700	0.017520485	-1.89%
Carson	150,257,800	0.026276569	162,649,500	0.026996902	8.25%	166,581,700	0.026609170	2.42%
Dewey	116,323,100	0.020342185	120,363,700	0.019978217	3.47%	128,955,600	0.020598910	7.14%
Eau Pleine	116,182,100	0.020317528	121,431,500	0.020155453	4.52%	123,410,600	0.019713172	1.63%
Grant	163,813,400	0.028647126	177,230,000	0.029417004	8.19%	180,961,100	0.028906085	2.11%
Hull	445,075,800	0.077833331	453,903,000	0.075339764	1.98%	493,542,000	0.078836650	8.73%
Lanark	133,774,700	0.023394061	141,718,700	0.023522764	5.94%	146,933,800	0.023470684	3.68%
Linwood	113,128,000	0.019783437	122,818,500	0.020385670	8.57%	123,461,300	0.019721270	0.52%
New Hope	90,193,600	0.015772748	94,710,500	0.015720246	5.01%	97,343,300	0.015549274	2.78%
Pine Grove	53,089,200	0.009284057	55,994,500	0.009294084	5.47%	56,434,800	0.009014695	0.79%
Plover	203,211,800	0.035536983	205,383,700	0.034090014	1.07%	218,802,100	0.034950672	6.53%
Sharon	200,843,600	0.035122841	209,897,700	0.034839257	4.51%	223,844,300	0.035756095	6.64%
Stockton	281,760,600	0.049273328	297,986,800	0.049460469	5.76%	318,814,500	0.050926298	6.99%
Town Total	2,521,576,500	0.440964659	2,643,394,200	0.438756065	4.83%	2,767,871,700	0.442130014	4.71%
Almond	19,594,900	0.003426689	21,529,500	0.003573511	9.87%	23,157,200	0.003699049	7.56%
Amherst	59,428,900	0.010392722	69,582,100	0.011549382	17.08%	75,248,600	0.012019945	8.14%
Amherst Junction	30,999,500	0.005421086	31,619,700	0.005248304	2.00%	34,188,100	0.005461086	8.12%
Junction City	18,392,900	0.003216487	18,513,900	0.003072976	0.66%	19,159,300	0.003060439	3.49%
Nelsonville	11,542,000	0.002018425	11,726,700	0.001946422	1.60%	12,168,400	0.001943737	3.77%
Park Ridge	53,128,300	0.009290895	56,189,900	0.009326516	5.76%	58,091,700	0.009279362	3.38%
Plover	1,075,436,300	0.188068616	1,130,877,300	0.187705365	5.16%	1,182,685,300	0.188917958	4.58%
Rosholt	22,456,000	0.003927028	22,406,600	0.003719094	-0.22%	23,960,700	0.003827397	6.94%
Whiting	124,873,900	0.021837520	131,313,900	0.021795754	5.16%	133,996,000	0.021404046	2.04%
Village Total	1,415,852,700	0.247599469	1,493,759,600	0.247937324	5.50%	1,562,655,300	0.249613018	4.61%
Stevens Point	1,780,889,600	0.311435872	1,887,593,000	0.313306611	5.99%	1,929,784,700	0.308256967	2.24%
City Total	1,780,889,600	0.311435872	1,887,593,000	0.313306611	5.99%	1,929,784,700	0.308256967	2.24%
County Total	5,718,318,800	1.000000000	6,024,746,800	1.000000000	5.36%	6,260,311,700	1.000000000	3.91%

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
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%
2021	32,736,593	5.05%	5.23	0.97%	6,260,311,700	3.91%

Source: Wisconsin Department of Revenue

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2020 BUDGET		2021 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE
General Government				
County Clerk	3.00	3.00	3.00	3.00
Clerk of Courts	13.00	13.00	13.00	13.00
Circuit Court Office - Branch 1	1.00	1.00	1.00	1.00
Circuit Court Office - Branch 2	3.00	3.00	3.00	3.00
Circuit Court Office - Branch 3	1.00	1.00	1.00	1.00
Family Court Commissioner	1.00	0.75	1.00	0.75
Medical Examiner	2.00	1.25	2.00	1.25
District Attorney	9.00	9.00	9.00	9.00
Corporation Counsel	7.00	7.00	7.00	7.00
County Executive	2.00	2.00	2.00	2.00
Human Resources	5.00	5.00	5.00	5.00
Finance	20.00	19.50	20.00	19.50
Treasurer	3.00	3.00	3.00	3.00
Purchasing	3.00	2.75	3.00	2.75
Facilities	22.00	21.50	22.00	21.50
Register of Deeds	5.00	4.75	5.00	4.75
Surveyor *	1.00	-	1.00	-
Information Technology	9.00	9.00	9.00	9.00
General Government	110.00	106.50	110.00	106.50
Public Safety				
Justice Programs	1.00	0.75	1.00	0.75
Sheriff	109.00	109.00	109.00	109.00
Public Safety	110.00	109.75	110.00	109.75
Public Works				
Solid Waste	2.00	2.00	2.00	2.00
Highway	55.00	55.00	55.00	55.00
Public Works	57.00	57.00	57.00	57.00

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2020 BUDGET		2021 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE
Health & Human Services				
Veterans Services	2.00	2.00	2.00	2.00
<i>Health and Human Services</i>	<i>140.00</i>	<i>130.81</i>	<i>137.00</i>	<i>127.94</i>
<i>Aging & Disability Resource Center</i>	<i>35.00</i>	<i>27.78</i>	<i>32.00</i>	<i>25.01</i>
<i>Health Care Center **</i>	-	<i>80.63</i>	-	<i>77.58</i>
Health & Human Services	177.00	241.22	171.00	232.53
Culture, Recreation, & Education				
Library	41.00	28.19	41.00	28.19
UW-Extension	2.00	1.50	2.00	1.50
Parks	10.00	10.00	10.00	10.00
Culture, Recreation, & Education	53.00	39.69	53.00	39.69
Conservation & Development				
Planning and Zoning	16.00	16.00	16.00	16.00
Conservation & Development	16.00	16.00	16.00	16.00
Adjustment for employees who work in 2 depts	-	-	-	-
Total	523.00	570.16	517.00	561.47

Positions refers to the number of positions within the organization and FTE refers to the Full Time Equivale
 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.