

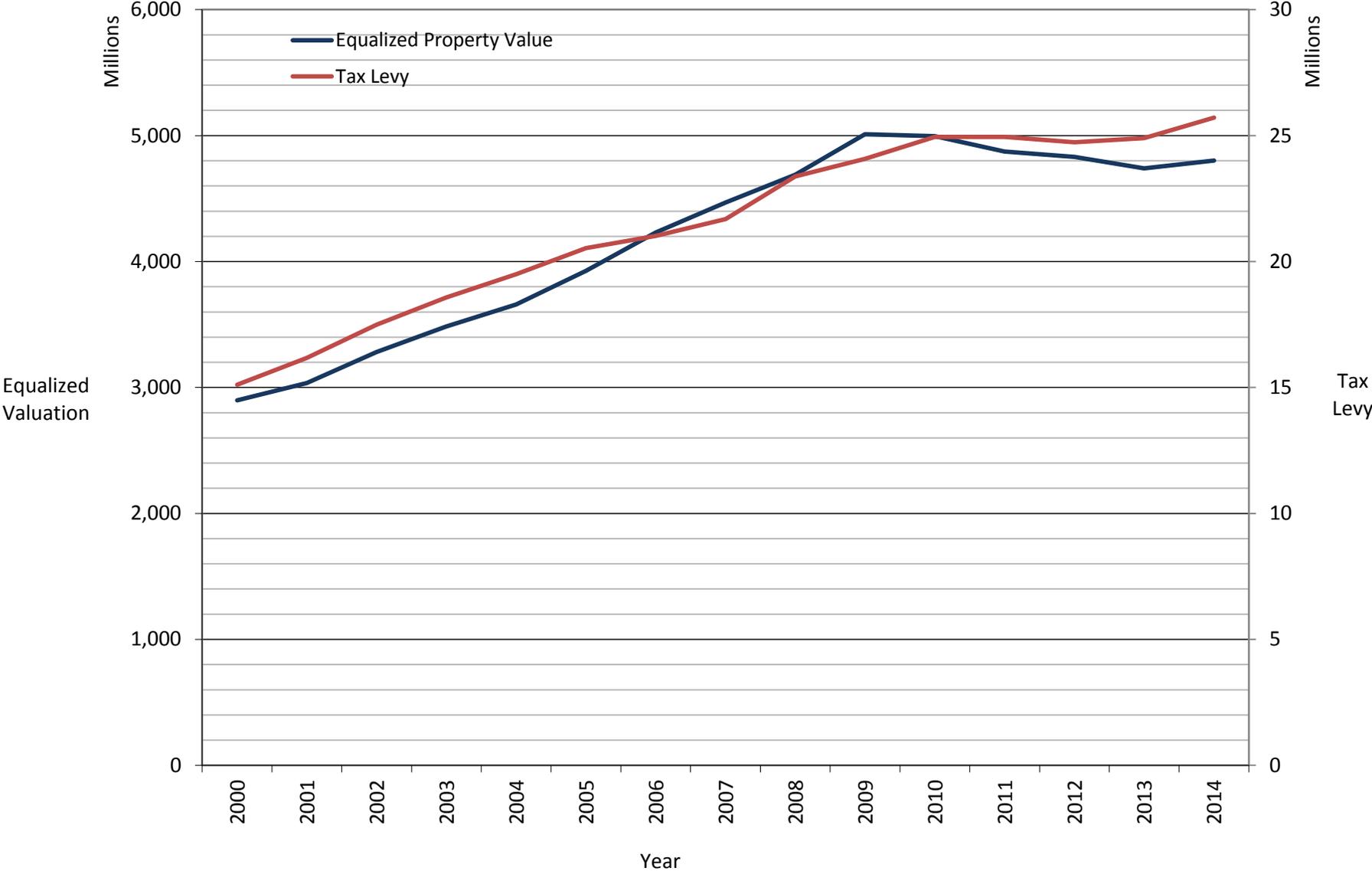
Municipality	2011 Equalized Value Reduced by TID Value		2012 Equalized Value Reduced by TID Value		% Change from Previous Year	2013 Equalized Value Reduced by TID Value		% Change from Previous Year
	Increment	Ratio	Increment	Ratio		Increment	Ratio	
Alban	81,694,600	0.016908005	79,494,900	0.016770290	-2.77%	82,011,800	0.017078857	3.07%
Almond	49,475,800	0.010239808	46,342,400	0.009776420	-6.76%	50,306,900	0.010476350	7.88%
Amherst	124,396,400	0.025745825	119,140,700	0.025133991	-4.41%	115,207,400	0.023991800	-3.41%
Belmont	60,772,600	0.012577862	58,680,600	0.012379293	-3.57%	58,989,600	0.012284512	0.52%
Buena Vista	90,692,100	0.018770181	85,372,000	0.018010127	-6.23%	81,719,100	0.017017903	-4.47%
Carson	123,690,300	0.025599687	122,406,000	0.025822841	-1.05%	123,484,900	0.025715579	0.87%
Dewey	94,026,500	0.019460289	91,743,800	0.019354325	-2.49%	95,867,900	0.019964373	4.30%
Eau Pleine	101,456,800	0.020998108	100,281,300	0.021155401	-1.17%	99,154,700	0.020648845	-1.14%
Grant	147,210,300	0.030467527	135,084,300	0.028497462	-8.98%	140,106,000	0.029176903	3.58%
Hull	366,428,200	0.075838179	370,454,800	0.078151359	1.09%	382,142,900	0.079580791	3.06%
Lanark	120,757,700	0.024992738	114,586,600	0.024173256	-5.39%	110,569,200	0.023025901	-3.63%
Linwood	91,872,700	0.019014525	92,013,400	0.019411200	0.15%	97,189,400	0.020239574	5.33%
New Hope	85,813,300	0.017760435	85,125,900	0.017958209	-0.81%	87,618,100	0.018246362	2.84%
Pine Grove	46,448,900	0.009613343	42,518,600	0.008969748	-9.24%	45,370,100	0.009448268	6.28%
Plover	174,536,300	0.036123080	170,090,000	0.035882285	-2.61%	169,078,600	0.035210411	-0.60%
Sharon	157,283,800	0.032552399	165,280,200	0.034867607	4.84%	165,558,300	0.034477313	0.17%
Stockton	228,952,400	0.047385362	227,788,300	0.048054352	-0.51%	234,085,000	0.048747915	2.69%
Town Total	2,145,508,700	0.444047353	2,106,403,800	0.444368166	-1.86%	2,138,459,900	0.445331657	1.50%
Almond	17,429,900	0.003607397	16,610,500	0.003504161	-4.93%	16,402,400	0.003415780	-1.27%
Amherst	50,928,900	0.010540551	53,254,600	0.011234621	4.37%	50,301,400	0.010475205	-5.87%
Amherst Junction	26,682,500	0.005522370	26,387,300	0.005566680	-1.12%	26,501,700	0.005518947	0.43%
Junction City	16,462,000	0.003407074	15,662,100	0.003304086	-5.11%	15,091,100	0.003142703	-3.78%
Nelsonville	9,559,300	0.001978450	9,224,900	0.001946090	-3.62%	9,137,900	0.001902956	-0.95%
Park Ridge	45,686,700	0.009455594	47,044,800	0.009924598	2.89%	43,457,400	0.009049950	-8.25%
Plover	869,957,600	0.180051644	869,746,800	0.183482289	-0.02%	876,988,100	0.182631698	0.83%
Rosholt	20,464,700	0.004235497	19,208,400	0.004052215	-6.54%	20,433,200	0.004255189	5.99%
Whiting	123,490,300	0.025558293	119,882,300	0.025290439	-3.01%	116,094,000	0.024176433	-3.26%
Village Total	1,180,661,900	0.244356870	1,177,021,700	0.248305179	-0.31%	1,174,407,200	0.244568861	-0.22%
Stevens Point	1,505,540,900	0.311595777	1,456,796,600	0.307326655	-3.35%	1,489,081,900	0.310099483	2.17%
City Total	1,505,540,900	0.311595777	1,456,796,600	0.307326655	-3.35%	1,489,081,900	0.310099483	2.17%
County Total	4,831,711,500	1.000000000	4,740,222,100	1.000000000	-1.93%	4,801,949,000	1.000000001	1.29%

Source: Wisconsin Department of Revenue

Budget Year	Tax Levy	Percent Change from Previous Year	Tax Rate	Percent Change from Previous Year	Equalized Property Value Excludes Tax Incremental Districts	Percent Change from Previous Year
1985	5,906,463	3.54%	4.09	0.2%	1,443,536,660	3.30%
1986	6,441,099	9.05%	4.40	7.6%	1,464,191,960	1.43%
1987	6,653,954	3.30%	4.60	4.5%	1,445,682,110	-1.26%
1988	6,899,035	3.68%	4.79	4.1%	1,440,263,430	-0.37%
1989	6,899,035	0.00%	4.65	-2.9%	1,484,380,130	3.06%
1990	7,243,590	4.99%	4.64	-0.2%	1,562,616,830	5.27%
1991	8,026,258	10.80%	4.99	7.5%	1,608,735,920	2.95%
1992	8,979,713	11.88%	5.24	5.0%	1,713,824,330	6.53%
1993	9,413,036	4.83%	5.26	0.4%	1,790,061,920	4.45%
1994	10,048,417	6.75%	5.13	-2.5%	1,959,551,580	9.47%
1995	10,645,293	5.94%	5.08	-1.0%	2,096,582,730	6.99%
1996	11,473,628	7.78%	5.06	-0.4%	2,267,264,430	8.14%
1997	12,160,714	5.99%	5.04	-0.4%	2,412,840,030	6.42%
1998	13,037,058	7.21%	5.02	-0.4%	2,597,023,530	7.63%
1999	13,818,323	5.99%	5.02	0.0%	2,752,654,030	5.99%
2000	15,112,203	9.36%	5.21	3.8%	2,898,536,830	5.30%
2001	16,175,314	7.03%	5.33	2.3%	3,034,768,030	4.70%
2002	17,489,443	8.12%	5.33	0.0%	3,281,321,430	8.12%
2003	18,578,422	6.23%	5.33	0.0%	3,485,632,730	6.23%
2004	19,500,785	4.96%	5.33	0.0%	3,658,683,730	4.96%
2005	20,535,513	5.31%	5.23	-1.9%	3,926,484,530	7.32%
2006	21,014,143	2.33%	4.98	-4.8%	4,230,104,800	7.73%
2007	21,687,856	3.21%	4.85	-2.6%	4,468,134,700	5.63%
2008	23,382,631	7.81%	4.99	2.89%	4,689,902,600	4.96%
2009	24,076,673	2.97%	4.80	-3.81%	5,011,287,300	6.85%
2010	24,947,390	3.62%	4.99	3.96%	4,994,723,900	-0.33%
2011	24,947,390	0.00%	5.12	2.61%	4,874,237,700	-2.41%
2012	24,736,792	-0.84%	5.12	0.00%	4,831,711,500	-0.87%
2013	24,902,815	0.67%	5.25	2.54%	4,740,222,100	-1.89%
2014	25,715,728	3.26%	5.36	2.10%	4,801,949,000	1.30%

Source: Wisconsin Department of Revenue

EQUALIZED PROPERTY VALUE AND PROPERTY TAX - 15 YEAR HISTORY



COUNTY	PROPERTY TAXES ON A			COUNTY	PROPERTY TAXES ON A			COUNTY	PROPERTY TAXES ON A		
	TAX RATE FOR 2013 BUDGET	TAXES ON A \$100,000 HOME	RANK		TAX RATE FOR 2013 BUDGET	TAXES ON A \$100,000 HOME	RANK		TAX RATE FOR 2013 BUDGET	TAXES ON A \$100,000 HOME	RANK
Menominee	8.41	841.01	1	Iowa	5.78	577.96	25	Brown	4.68	467.72	49
Taylor	8.11	810.97	2	Lincoln	5.77	576.57	26	Sauk	4.66	465.99	50
Crawford	8.01	800.80	3	Manitowoc	5.74	574.06	27	Iron	4.59	458.76	51
Dunn	8.00	800.19	4	Dodge	5.68	567.77	28	Walworth	4.56	456.00	52
Kewaunee	7.77	777.11	5	Trempealeau	5.68	567.59	29	Forest	4.55	455.00	53
Clark	7.51	750.52	6	Price	5.63	562.67	30	Jefferson	4.48	447.97	54
Adams	7.21	721.12	7	Vernon	5.59	559.16	31	Washburn	4.42	441.67	55
Marquette	7.10	710.28	8	Ashland	5.53	553.15	32	Marinette	4.20	419.52	56
Pepin	7.02	702.00	9	Langlade	5.47	547.37	33	St Croix	4.09	409.46	57
Jackson	6.82	682.16	10	Sheboygan	5.41	541.35	34	Grant	4.00	399.54	58
Lafayette	6.77	677.24	11	Polk	5.37	537.15	35	La Crosse	3.87	386.98	59
Rock	6.64	663.74	12	Rusk	5.30	530.08	36	Eau Claire	3.86	386.14	60
Richland	6.57	656.92	13	Portage	5.25	525.37	37	Racine	3.79	378.89	61
Waupaca	6.43	643.08	14	Calumet	5.25	524.97	38	Chippewa	3.75	375.00	62
Waushara	6.42	641.88	15	Barron	5.20	519.56	39	Door	3.55	355.35	63
Florence	6.32	631.95	16	Marathon	5.17	517.00	40	Bayfield	3.51	351.25	64
Juneau	6.24	624.31	17	Shawano	5.17	516.72	41	Burnett	3.48	348.06	65
Green Lake	6.22	622.42	18	Oconto	5.15	514.94	42	Washington	3.01	301.05	66
Buffalo	6.09	608.68	19	Columbia	5.11	510.62	43	Dane	3.01	300.52	67
Monroe	6.04	603.61	20	Milwaukee	5.05	504.51	44	Sawyer	2.94	293.77	68
Winnebago	6.02	602.26	21	Kenosha	5.02	501.86	45	Oneida	2.23	222.80	69
Pierce	5.93	592.74	22	Outagamie	4.91	491.08	46	Waukesha	2.17	216.76	70
Fond du Lac	5.90	590.18	23	Wood	4.86	486.17	47	Ozaukee	1.90	189.98	71
Green	5.78	578.10	24	Douglas	4.69	469.29	48	Vilas	1.87	187.07	72

The chart shows taxes levied in 2012, collected in 2013. The tax rate is per \$1,000 equalized value, excluding the value of tax increment districts. Rank is listed from highest tax rate (1) to lowest (72) and is based on unrounded property tax rates. This information was compiled from information supplied by the Wisconsin Taxpayers Alliance.

County	2012 Rank	2013 Rank	2012 Tax Levy per Person	2013 Tax Levy per Person	County	2012 Rank	2013 Rank	2012 Tax Levy per Person	2013 Tax Levy per Person
Door	1	1	889.58	894.35	Lafayette	33	37	427.45	398.19
Florence	2	2	867.03	872.30	Rusk	38	38	393.24	397.50
Adams	3	3	825.22	823.66	Sheboygan	39	39	391.66	395.54
Green Lake	5	4	716.17	721.40	Pierce	40	40	386.38	390.94
Iron	4	5	716.37	718.32	Fond du Lac	42	41	381.36	386.41
Marquette	6	6	685.67	711.08	Barron	41	42	382.58	386.13
Washburn	7	7	659.00	658.13	Rock	43	43	375.78	381.61
Waushara	8	8	626.79	625.35	Clark	44	44	371.29	375.40
Menominee	9	9	616.49	618.35	Richland	45	45	368.12	369.45
Vilas	10	10	612.05	609.10	Dodge	46	46	361.72	359.79
Sawyer	12	11	590.76	596.18	Marinette	49	47	353.71	357.19
Walworth	11	12	593.78	593.49	Kenosha	47	48	356.29	356.23
Bayfield	13	13	582.17	588.19	Shawano	48	49	354.41	356.15
Forest	16	14	551.18	563.75	Manitowoc	51	50	351.64	353.05
Burnett	15	15	553.77	558.17	Portage	53	51	349.39	351.24
Price	14	16	557.86	555.83	Outagamie	52	52	350.15	348.96
Kewaunee	17	17	512.37	534.44	Douglas	55	53	340.12	344.89
Pepin	18	18	498.46	504.42	Trempealeau	54	54	346.66	343.97
Taylor	20	19	484.87	496.23	Marathon	50	55	353.64	342.23
Polk	19	20	487.07	489.79	Calumet	56	56	339.60	341.59
Oconto	21	21	470.28	474.68	Monroe	57	57	337.80	340.20
Jackson	23	22	466.48	467.93	St Croix	58	58	328.17	325.26
Crawford	22	23	467.58	467.02	Brown	59	59	323.11	321.53
Dunn	27	24	454.43	462.59	Vernon	60	60	320.48	321.05
Lincoln	24	25	464.61	462.16	Jefferson	61	61	318.49	320.54
Sauk	25	26	460.23	459.88	Wood	62	62	299.16	295.96
Langlade	26	27	457.67	455.07	Milwaukee	63	63	291.28	294.77
Waupaca	28	28	441.93	447.02	Dane	65	64	282.89	288.64
Juneau	29	29	435.88	437.39	Washington	64	65	289.80	281.90
Iowa	30	30	434.00	437.37	Racine	66	66	260.51	261.37
Buffalo	32	31	429.65	434.58	Chippewa	69	67	249.30	260.85
Columbia	31	32	430.23	432.28	Waukesha	67	68	258.13	259.81
Oneida	34	33	416.08	414.82	La Crosse	68	69	255.15	257.39
Ashland	35	34	406.09	407.00	Eau Claire	70	70	246.76	254.66
Winnebago	36	35	403.76	400.67	Ozaukee	71	71	221.08	223.14
Green	37	36	396.96	400.29	Grant	72	72	210.77	211.15

This information was compiled from information supplied by the Wisconsin Taxpayers Alliance and Wisconsin Department of Administration.

Question: How will the Portage County property tax levy be distributed in calendar year 2014?

Answer: The County's tax rate for calendar year 2014 is \$5.36/\$1,000. For every \$1,000 of equalized property value, the county levy is \$5.36 of county tax. For instance, the County's property tax on a \$144,400 home (median value for home in Portage County) would be \$773.98. This is arrived at as follows: ($\$5.36 / \$1,000 = .00536$) ($0.00536 \times \$144,400 = \773.98).

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

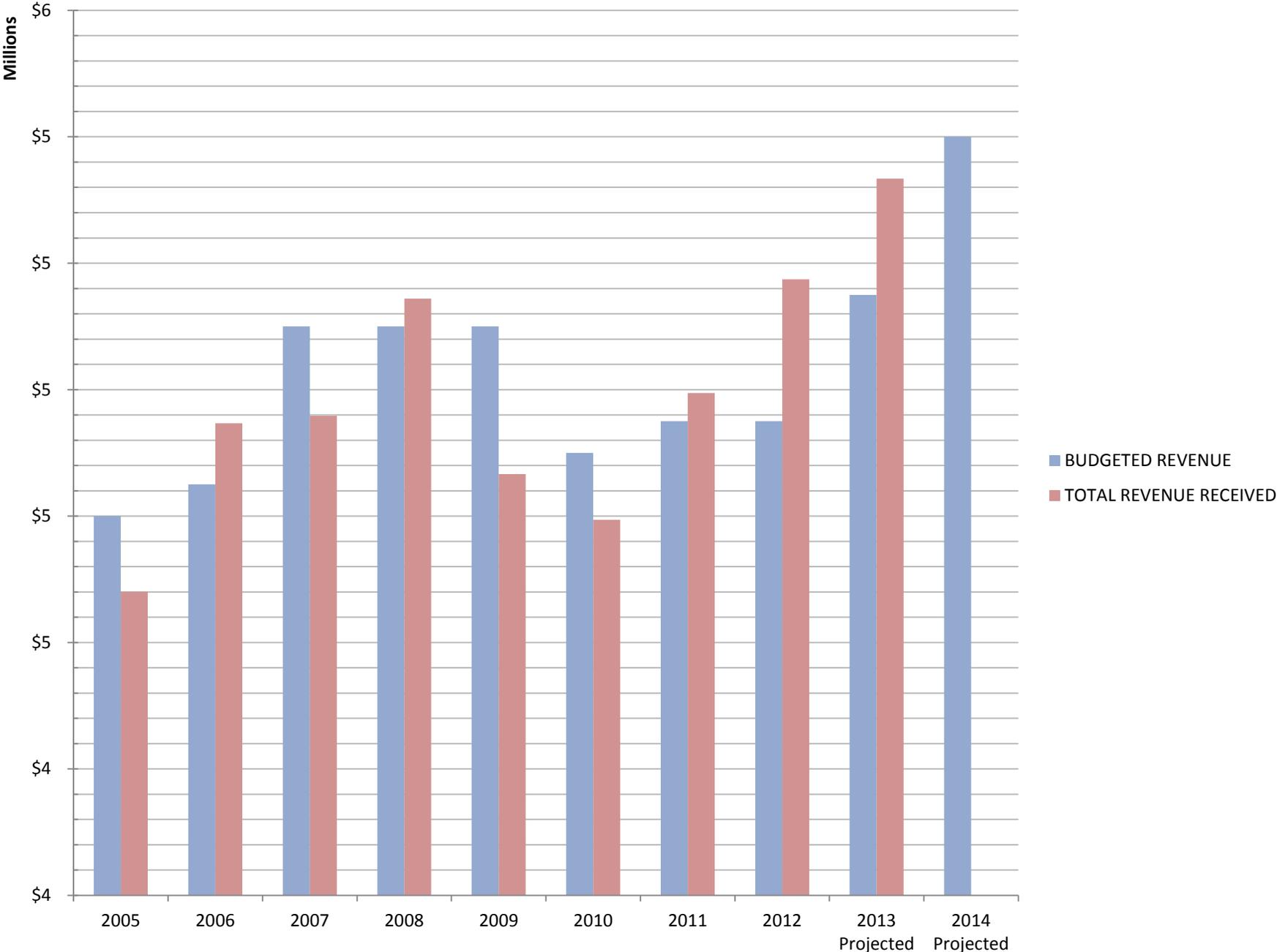
Program Area	% of Levy	Property Tax Support (\$)	
		Annually	Monthly
Sheriff	21.78%	\$168.57	\$14.05
Health & Human Services	16.90%	130.80	10.90
Highway	14.91%	115.40	9.62
General Government	13.89%	107.51	8.96
Debt Service	8.66%	67.03	5.59
Ambulance/Emergency Management	4.58%	35.45	2.95
Library	3.83%	29.64	2.47
Judicial Services	3.34%	25.86	2.16
Planning & Zoning	2.26%	17.49	1.46
Health Care Center	2.24%	17.33	1.44
Capital Projects	2.14%	16.56	1.38
Parks	2.01%	15.56	1.30
Aging & Disability Resource Center	1.90%	14.71	1.23
UW Extension	0.66%	5.11	0.43
Non-County Agencies	0.52%	4.02	0.34
Veterans Services	0.38%	2.94	0.25
TOTAL	100.00%	\$773.98	\$64.50

<u>Comparison to Other Goods & Services</u>		
Service	Annual	Monthly
Gasoline	\$2,400	\$200.00
Cell Phone	\$750	\$62.50
Cable TV	\$1,500	\$125.00

	2005	2006	2007	2008	2009	2010	2011	2012	2013 Projected
January	378,618	400,192	327,886	335,391	397,703	331,312	375,059	310,412	453,289
February	388,429	512,750	486,053	509,327	453,131	359,368	419,814	523,401	461,873
March	292,037	333,055	370,717	432,016	333,267	351,079	351,648	340,793	380,286
April	354,374	347,676	344,476	370,765	340,624	377,082	391,714	337,330	326,886
May	306,838	366,720	427,790	390,075	419,178	320,224	325,126	455,889	467,869
June	443,125	449,001	452,042	404,875	411,639	458,408	460,375	489,006	399,471
July	358,751	389,199	421,514	430,762	428,657	472,861	436,815	352,158	501,112
August	416,083	446,790	448,804	518,025	373,242	303,275	450,540	512,676	524,178
September	406,540	444,052	449,398	414,987	472,094	476,419	454,888	447,624	459,643
October	403,654	382,085	385,577	512,811	422,507	474,340	380,458	464,877	439,892
November	412,441	454,729	502,813	412,290	369,585	415,805	471,638	481,847	456,430
December	519,428	420,632	341,525	412,676	444,794	454,033	476,628	458,485	463,049
TOTAL REVENUE RECEIVED	\$ 4,680,317	\$ 4,946,882	\$ 4,958,596	\$ 5,144,000	\$ 4,866,422	\$ 4,794,204	\$ 4,994,704	\$ 5,174,499	\$ 5,333,979
BUDGETED REVENUE	\$ 4,800,000	\$ 4,850,000	\$ 5,100,000	\$ 5,100,000	\$ 5,100,000	\$ 4,900,000	\$ 4,950,000	\$ 4,950,000	\$ 5,150,000
SURPLUS/DEFICIT REVENUE	(119,683)	96,882	(141,404)	44,000	(233,578)	(105,796)	44,704	224,499	183,979
Average Monthly Revenue	390,026	412,240	413,216	428,667	405,535	399,517	416,225	431,208	444,498
2013 YTD ACTUAL (% of budgeted revenue):		68.25%							
2013 YTD PROJECTION (% of budgeted revenue):		103.57%							
2012 YTD Actual Revenue		3,321,666.39							
2013 YTD Actual Revenue		3,514,965.47							
2013 YTD compared to 2012 YTD:		5.82%							

* Estimated using a three year average.

SALES TAX HISTORY

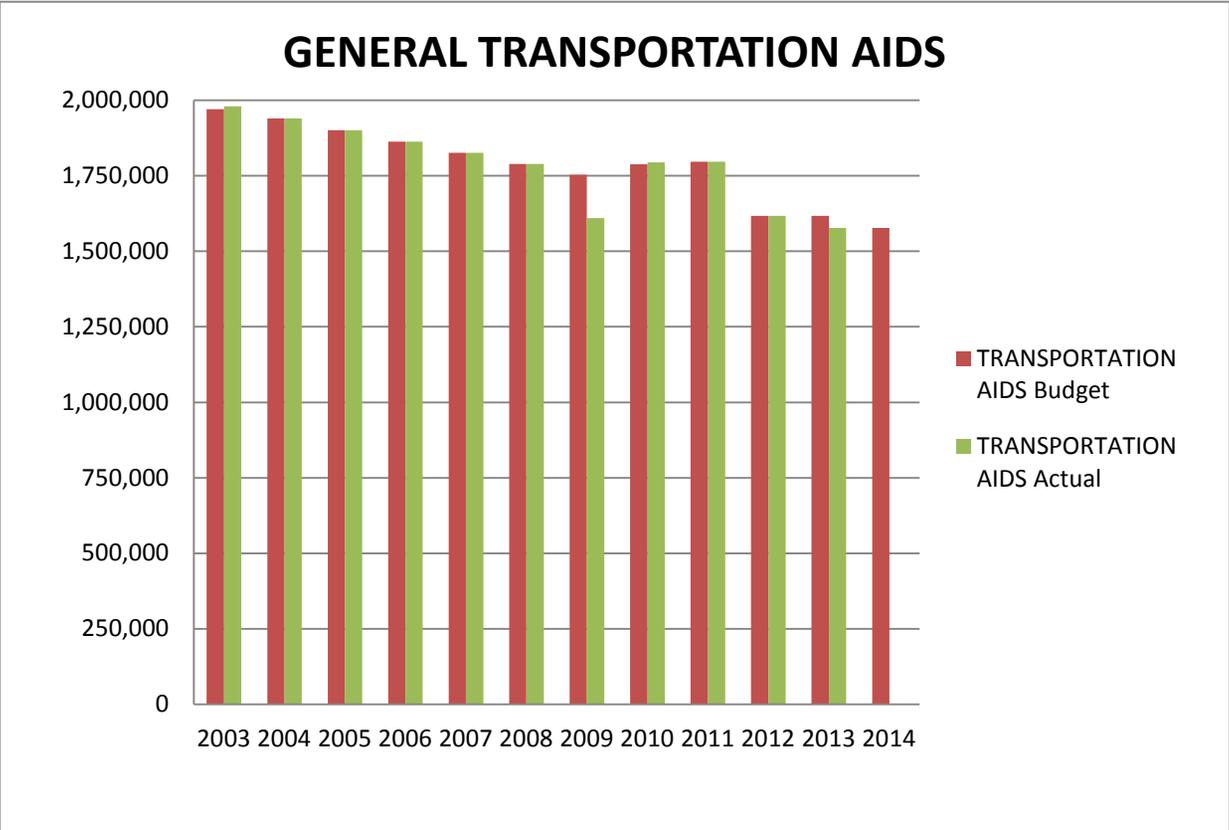


Portage County is entitled to a share of all state collected transportation revenues (fuel taxes and registration fees). The County’s share of transportation revenues helps offset the cost of county and municipal road construction, maintenance, traffic and other transportation related costs.

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

The 2013 general transportation aids actual revenue decreased \$39,708 compared to 2012. The 2014 Budget was based on the 2013 general transportation aids actual revenue. Looking forward, the 2013-2015 State Biennial Budget includes an increase in the second year of the biennium for general transportation aids.

Year	Budget	Actual
2003	1,970,098	1,979,465
2004	1,939,876	1,939,876
2005	1,901,078	1,901,078
2006	1,863,056	1,863,056
2007	1,825,795	1,825,795
2008	1,789,279	1,789,279
2009	1,753,493	1,610,351
2010	1,788,563	1,794,236
2011	1,796,603	1,796,603
2012	1,616,942	1,616,942
2013	1,616,942	1,577,234
2014	1,577,234	



DEPARTMENTS BY CLASSIFICATION	2012 BUDGET		2013 BUDGET		2014 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
General Government						
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of Courts	13.00	13.00	13.00	13.00	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	1.00	1.00	1.00	1.00	1.00
Coroner **	2.00	-	2.00	-	2.00	-
District Attorney	6.00	5.50	6.00	5.50	6.00	5.50
Corporation Counsel	5.00	5.00	5.00	5.00	5.00	5.00
County Executive	2.00	2.00	2.00	2.00	2.00	2.00
Human Resources	4.00	4.00	4.00	4.00	4.00	4.00
<i>Finance</i>	<i>26.00</i>	<i>24.90</i>	<i>25.00</i>	<i>24.50</i>	<i>25.00</i>	<i>24.30</i>
Treasurer	3.00	3.00	3.00	3.00	3.00	3.00
Purchasing	3.00	3.00	3.00	3.00	3.00	3.00
<i>Facilities</i>	<i>26.00</i>	<i>24.20</i>	<i>19.00</i>	<i>18.50</i>	<i>20.00</i>	<i>19.50</i>
Register of Deeds	6.00	6.00	5.00	5.00	5.00	5.00
Surveyor **	1.00	-	1.00	-	1.00	-
Information Technology	8.00	8.00	8.00	8.00	8.00	8.00
General Government	114.00	107.60	105.00	100.50	106.00	101.30
Public Safety						
<i>Justice Programs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>0.75</i>
<i>Sheriff</i>	<i>93.00</i>	<i>93.00</i>	<i>94.00</i>	<i>94.00</i>	<i>102.00</i>	<i>102.00</i>
Emergency Management	2.00	1.74	2.00	1.83	2.00	1.83
EMS/Ambulance Services	2.00	0.16	1.00	0.12	1.00	0.12
Public Safety	98.00	95.90	98.00	96.95	106.00	104.70
Public Works						
<i>Solid Waste</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>1.50</i>
Highway	49.00	49.00	50.00	50.00	50.00	50.00
Public Works	51.00	51.00	52.00	52.00	52.00	51.50

DEPARTMENTS BY CLASSIFICATION	2012 BUDGET		2013 BUDGET		2014 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
Health & Human Services						
Child Support ***	11.00	11.00	-	-	-	-
Veterans Services	2.00	2.00	2.00	2.00	2.00	2.00
<i>Health and Human Services</i>	<i>103.00</i>	<i>92.45</i>	<i>110.00</i>	<i>102.59</i>	<i>117.00</i>	<i>107.34</i>
<i>Portage House/Community Programs</i>	<i>6.00</i>	<i>4.90</i>	<i>6.00</i>	<i>5.00</i>	<i>6.00</i>	<i>5.85</i>
<i>Aging & Disability Resource Center</i>	<i>35.00</i>	<i>29.72</i>	<i>37.00</i>	<i>30.03</i>	<i>38.00</i>	<i>30.32</i>
<i>Health Care Center****</i>	-	<i>108.45</i>	-	<i>100.18</i>	-	<i>99.07</i>
Health & Human Services	157.00	248.52	155.00	239.80	163.00	244.58
Culture, Recreation, & Education						
<i>Library</i>	<i>46.00</i>	<i>30.65</i>	<i>46.00</i>	<i>30.70</i>	<i>43.00</i>	<i>27.70</i>
UW-Extension	2.00	2.00	2.00	2.00	2.00	2.00
Parks	10.00	10.00	10.00	10.00	10.00	10.00
Culture, Recreation, & Education	58.00	42.65	58.00	42.70	55.00	39.70
Conservation & Development						
Planning and Zoning	17.00	17.00	17.00	17.00	17.00	17.00
Conservation & Development	17.00	17.00	17.00	17.00	17.00	17.00
Adjustment for ees who work in 2 depts	(4.00)	-	(2.00)		(1.00)	
Total	491.00	562.67	483.00	548.95	498.00	558.78
Component Unit						
Housing Authority*****	4.00	3.75	4.00	3.75	4.00	3.75

Positions refers to the number of positions within the organization and FTE refers to the Full Time Equivalency of the positions. This chart does not include LTEs, Seasonals, On-Call/Casuals, or contracted positions.

Italicized departments are the departments that experienced change in FTE and positions numbers.

** This chart includes the Coroner, Deputy Coroner and Surveyor each as a position but no FTE is attributed to the positions.

*** Child Support merged with Health and Human Services in 2013.

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

***** Portage County does not incorporate Housing Authority into the County budget; it is a component unit of the County.

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
2013 Budgeted Personnel		483.00	548.95
<u>General Government</u>			
Finance			
* Further centralization of the accounts receivable functions allow for a reduction to an Account Clerk position from 40 hours to 32 hours per week.	Levy	-	(0.20)
Facilities			
* A partnership is created between the Facilities department and the Library. The Facilities department will perform maintenance work for the Library allowing for coverage during all hours.	Levy	1.00	1.00
<u>Public Safety</u>			
Justice Programs			
* The Justice Programs Director is funded 25% by the Community and Residential Programs in the Portage House/Community Services fund.	Levy	-	(0.25)
Sheriff			
* A Portage County unified dispatch center was created to serve all emergency responders across the County. A transfer of dispatch services from the City of Stevens Point created the need for these additional Communication Technician positions and provides better 24/7/365 coverage for the 911 center.	Levy (One Time Adjustment)	8.00	8.00
<u>Public Works</u>			
Solid Waste			
* Based on analysis, the Solid Waste Administrator position has been reduced from 40 hours to 20 hours per week.	Program	-	(0.50)

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
Health & Human Services			
Health and Human Services			
* Economic support staff funded by Patient Protection & Affordable Care Act (PPACA)	Grant	4.00	3.50
* Children with Special Needs Social Worker	Levy	1.00	-
* Children and Family Services HSSII Social Worker	Levy	2.00	2.00
* Social Worker hours decreased during the budget process.	Levy	-	(0.50)
* Public Health Technician hours decreased during the budget process.	Levy	-	(0.25)
Portage House/Community Residential			
* The Justice Programs Director is funded 25% by the Community Residential Programs in the Portage House/Community Services Fund.	State	-	0.25
* Program Assistant position increased from 36 hours to 40 hours per week.	State	-	0.10
* Counselor position increased from 36 hours to 40 hours per week.	State	-	0.10
* Counselor position increased from 24 hours to 40 hours per week.	State	-	0.40
Aging & Disability Resource Center			
* Benefits Specialist	Grant	1.00	0.50
* Early Memory Loss Coordinator position reduced due to no grant funding going forward.	Levy	(1.00)	(0.38)
* Prevention Health Coordinator position made permanent for 2014.	Levy	1.00	0.48
* Senior Center Hours reduced when Holly Shoppe Manager position was refilled.	Levy	-	(0.18)
* Nutrition Hours reduced when Dining Site Manager position was refilled.	Levy	-	(0.13)
Health Care Center			
* The Health Care Center budget is based on hours and not positions; therefore, based on hours the FTE's have decreased.	Levy	-	(1.11)

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
<u>Culture, Recreation, & Education</u>			
Library	Levy	(3.00)	(2.50)
* A partnership is created between the Facilities department and the Library. Therefore, the maintenance staff was reduced or shifted to Facilities. The Facilities department will perform maintenance work for the Library allowing for coverage during all hours.			
* Due to the Library expansion at the Rosholt branch, a Library Aide position for 20 hours per week was added.	Levy	1.00	0.50
* The Library is now on the South Central Library system. Therefore, a Library Clerk II cataloging position has been eliminated.	Levy	(1.00)	(1.00)
<u>Conservation & Development</u>			
No changes for this classification.			
Adjustment for employees who work in 2 depts		1.00	-
2014 Budgeted Personnel		498.00	558.78

Summary of Position & FTE Changes by Funding Type from 2013 to 2014 Budget		
	Positions	FTE
Levy	10.00	5.48
Grant	5.00	4.00
State	-	0.85
Program	-	(0.50)
Total	15.00	9.83

New Position Requests Approved for the 2014 Budget

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

The total requested cost for each position listed below was incorporated within 2014 department budget allocations. However, a job audit is in the process of being completed for the Prevention/Health Promotion Coordinator. The recommended rate, as a result of the job audit, will be the implemented rate for this position. The implemented rate will not exceed the budgeted rate.

DEPARTMENTS BY CLASSIFICATION	POSITION	SOURCE OF FUNDING	SALARY	BENEFITS	TOTAL REQUEST COSTS	ADDITIONAL HOURS PER WEEK	ADDITIONAL POSITIONS	ADDITIONAL FTE
Public Safety Sheriff's Office	Corrections Officer**	Existing Levy	-	-	-	0	0.00	0.00
Health & Human Services Aging & Disability Resource Center	Elder Benefit Specialist	ADRC State Contract	25,244	11,975	37,219	20	1.00	0.50
Aging & Disability Resource Center	Prevention/Health Promotion Coordinator	ADRC State Contract	25,244	2,522	27,766	19	1.00	0.48
Health & Human Services	HSS2 Social Worker***	Existing Levy	52,889	28,185	81,074	40	1.00	1.00
Culture, Recreation, & Education Library	Library Aide	Levy	13,614	2,025	15,639	20	1.00	0.50
Total			\$116,991	\$44,707	\$161,698		4.00	2.48

** The request for the Sheriff's Office Corrections Officer is to replace an employee who is currently on military leave. Once the employee returns this position would be eliminated.

***Out of Sequence Request

New Position Requests Submitted But Not Approved for the 2014 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	SOURCE OF FUNDING	SALARY	BENEFITS	TOTAL REQUEST COSTS	ADDITIONAL HOURS PER WEEK	ADDITIONAL POSITIONS	ADDITIONAL FTE
General Government District Attorney	Typist II	Levy	15,900	21,533	37,434	20	0.00	0.50
Culture, Recreation, & Education Library	Library Clerk I	Levy	17,122	2,568	19,690	20	1.00	0.50
Total			\$33,022	\$24,102	\$57,123		1.00	1.00

Reclassification Requests Approved for the 2014 Budget

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

The total requested cost for each position listed below was incorporated within 2014 department budget allocations. However, the job audits are in the process of being completed by an independent party. Therefore, the budgeted rates are only estimates based on submission from the Department Director. The recommended rate, as a result of the job audit, will be subject to approval by the County Executive. The County Executive approved rate, not the budgeted rate, will be the implemented rate for each position. It is anticipated that the implemented rate will not exceed the budgeted rate.

DEPARTMENTS BY CLASSIFICATION	POSITION	WAGE AND CLASS SCHEDULE	CURRENT RATE	BUDGETED RATE	TOTAL REQUEST COSTS	APPROVED TITLE
General Government Corporation Counsel	Confidential Legal Secretary	Management	18.49	20.32	3,821	Administrative Assistant/Paralegal
Public Safety Sheriff's Office	Communications Center Manager	Management	23.38	26.71	6,953	Communications Manager
Health & Human Services Health and Human Services	Health and Human Services Director*	Management	42.38	44.23	3,863	Health and Human Services Director
Conservation & Development Planning and Zoning	Executive Assistant	Management	22.69	26.46	7,872	Executive Assistant
Total					<u>\$22,509</u>	

*This is an out of sequence request.

Year	Hours of Work	Wisconsin Retirement Employee/Employer			Disability Insurance	Life Insurance	Worker's Compensation			Health Insurance - PPO Premium		
		General EE	Elected	Protective			Clerical	Police	Mun. Ops	Single	Family	Increase %
2000	2080	10.90%	14.60%	18.90%			8810	7720	9413	No PPO plan	No PPO plan	
2001	2088	10.30%	14.40%	18.30%	0.00660	0.0024				\$382.79	\$860.36	
2002	2088	10.30%	12.60%	18.70%	0.00690	0.0024	\$0.18	\$1.97	\$2.04	\$420.42	\$944.90	9.83%
2003	2088	9.40%	10.70%	17.70%	0.00640	0.0025	\$0.20	\$2.12	\$2.18	\$441.44	\$992.15	5.00%
2004	2096	9.80%	10.70%	18.70%	0.00640	0.0025	\$0.20	\$2.12	\$2.18	\$485.85	\$1,081.46	9.00%
2005	2080	10.20%	11.10%	19.50%	0.00640	0.0025	\$0.22	\$2.28	\$2.34	\$534.44	\$1,189.61	10.00%
2006	2080	10.40%	11.30%	19.70%	0.00660	0.0025	\$0.22	\$2.28	\$2.34	\$574.52	\$1,278.83	7.50%
2007	2088	10.60%	11.50%	19.90%	0.00660	0.0025	\$0.22	\$2.28	\$2.34	\$643.46	\$1,432.29	12.00%
2008	2096	10.60%	11.50%	19.90%	0.00594	0.0025	\$0.22	\$2.28	\$2.34	\$678.85	\$1,511.07	5.50%
2009	2088	10.40%	11.50%	19.70%	0.00594	0.0025	\$0.22	\$2.28	\$2.34	\$706.00	\$1,571.51	4.00%
2010	2088	11.00%	11.90%	20.70%	0.00594	0.0016	\$0.22	\$2.28	\$2.34	\$727.18	\$1,618.66	3.00%
2011	2080	11.60%	13.30%	21.30%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	3.00%
2012	2088	5.9%/5.9%	* 7.05%/7.05%	* 5.90%/9.00%	* 0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	0.00%
2013	2088	6.65%/6.65%	7.00%/7.00%	6.65%/9.75%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	0.00%
2014	2088	7.00%/7.00%	7.75%/7.75%	7.00%/10.10%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$786.45	\$1,750.58	5.00%

Notes related to Salary & Wage Line Items

Management salaries are calculated annually based on 2080 hours.

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

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

New employees not initially employed by a WRS employer after to July 1, 2011, that are expected to work 1,200 hours and are expected to be employed by Portage County for one full year or more are eligible for the Wisconsin Retirement benefit.

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

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

Positions are eligible for life insurance based on 35 or more hours per week. The annual life insurance amount is equal to the position's salary rounded to the next thousand multiplied by the life insurance rate.

Worker's compensation rates are equal to the State of Wisconsin standard worker's compensation rates for both public and private employers. The annual worker's compensation amount is equal to the position's compensation divided by 100 and multiplied by the corresponding rate for their worker's compensation class.

For purposes of health insurance, positions are treated as full time at 35 hours or more per week. Health insurance for all other employees is pro-rated, if they are eligible. The gross monthly amount is split between the employer (90%) and the employee (10%).

Department-Description of Services	Contract Agency	Amount
County Clerk		
SVRS Statewide Voter Registration System	County Clerk/T Amherst	1,486
SVRS Statewide Voter Registration System	County Clerk/T Buena Vista	1,335
SVRS Statewide Voter Registration System	County Clerk/T Carson	1,465
SVRS Statewide Voter Registration System	County Clerk/T Dewey	1,113
SVRS Statewide Voter Registration System	County Clerk/T Eau Pleine	1,102
SVRS Statewide Voter Registration System	County Clerk/T Grant	2,046
SVRS Statewide Voter Registration System	County Clerk/T Linwood	1,271
SVRS Statewide Voter Registration System	County Clerk/T New Hope	928
SVRS Statewide Voter Registration System	County Clerk/T Sharon	2,128
SVRS Statewide Voter Registration System	County Clerk/V Amh Jct	535
		\$ 13,409
Treasurer		
Tax Collection services for 1st installment	Town of Alban	1,895
Tax Collection services for 1st installment	Town of Amherst	2,106
Tax Collection services for 1st installment	Town of Buena Vista	2,127
Tax Collection services for 1st installment	Town of Dewey	1,673
Tax Collection services for 1st installment	Town of Grant	2,792
Tax Collection services for 1st installment	Town of Hull	3,708
Tax Collection services for 1st installment	Town of Linwood	1,702
Tax Collection services for 1st installment	Town of New Hope	1,613
Tax Collection services for 1st installment	Town of Pine Grove	1,595
Tax Collection services for 1st installment	Town of Plover	2,098
Tax Collection services for 1st installment	Town of Sharon	2,984
Tax Collection services for 1st installment	Town of Stockton	3,160
Tax Collection services for 1st installment	Village of Almond	788
Tax Collection services for 1st installment	Village of Amherst	1,098
Tax Collection services for 1st installment	Village of Amherst Junction	730
Tax Collection services for 1st installment	Village of Junction City	749

Department-Description of Services	Contract Agency	Amount
Tax Collection services for 1st installment	Village of Nelsonville	598
Tax Collection services for 1st installment	Village of Park Ridge	778
Tax Collection services for 1st installment	Village of Plover	5,981
Tax Collection services for 1st installment	Village of Whiting	1,459
		<u>\$ 39,634</u>
Facilities		
Maintenance Costs--Courthouse	City of Stevens Point	<u>\$ 262,000</u>
Sheriff		
Additional Traffic Safety Patrols	Town of Hull	5,000
Event Security	Rusty's Backwater Saloon	600
Juvenile Detention Bed Annual Contract	Waushara County	41,975
		<u>\$ 47,575</u>
Parks		
General Trail Maintenance, Repairs & Patrol	Green Circle Trail Committee	<u>\$ 7,500</u>
HHS		
School Nursing Services	Stevens Point Area Public Schools	262,944
School Nursing Services	Stevens Point Area Catholic Schools	18,335
School Nursing Services	Rosholt Public Schools	9,707
School Nursing Services	St. Paul Lutheran School	2,157
School Nursing Services	St. Adalbert's School District	270
School Nursing Services	Sacred Heart School District	270
School Nursing Services	Almond-Bancroft School District	7,550
School EH Food Safety	Almond-Bancroft School District	754
School EH Food Safety	Stevens Point Area School District	4,524
School EH Food Safety	Stevens Point Area Catholic Schools	1,690
School EH Food Safety	Rosholt School District	442
School EH Food Safety	St. Adalbert's School District	442
School EH Food Safety	Sacred Heart School District	442

Department-Description of Services	Contract Agency	Amount
School EH Food Safety	Tomorrow River School District	442
School EH Food Safety	St. Paul Lutheran School	312
School EH Food Safety	Grant Elementary School	442
School EH Food Safety	Stevens Point Christian Academy	442
		<u>\$ 311,164</u>
ADRC		
Hi-Rise Meal Site Manager	Stevens Point Housing Authority	8,964
Meals provided by ADRC to MOW	Meals on Wheels	18,504
		<u>\$ 27,468</u>
Information Technology		
Police Records & Dispatch Records	Plover Police Dept	7,424
		<u>\$ 7,424</u>
		<u>\$ 716,174</u>

Amounts listed are estimates based on the 2014 budget. Actual amounts will be negotiated.
This listing does not include any contracts with federal and/or state agencies.

This budget document is located on the Portage County website at <http://www.co.portage.wi.us>.

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