

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

Municipality	2014 Equalized Value Reduced by TID Value		2015 Equalized Value Reduced by TID Value		% Change from Previous Year	2016 Equalized Value Reduced by TID Value		% Change from Previous Year
	Increment	Ratio	Increment	Ratio		Increment	Ratio	
Alban	84,468,500	0.016584892	86,338,300	0.016543941	2.21%	84,784,600	0.016070704	-1.80%
Almond	49,114,900	0.009643421	50,980,700	0.009768801	3.80%	52,490,100	0.009949364	2.96%
Amherst	121,289,400	0.023814459	126,566,400	0.024252354	4.35%	133,460,600	0.025297115	5.45%
Belmont	60,241,300	0.011828024	61,689,000	0.011820700	2.40%	60,913,600	0.011546017	-1.26%
Buena Vista	83,169,800	0.016329900	88,813,500	0.017018233	6.79%	93,850,700	0.017789160	5.67%
Carson	126,497,700	0.024837078	139,014,700	0.026637668	9.90%	137,395,500	0.026042965	-1.16%
Dewey	100,374,300	0.019707902	105,244,000	0.020166606	4.85%	102,383,100	0.019406455	-2.72%
Eau Pleine	101,828,300	0.019993386	104,480,800	0.020020364	2.60%	104,156,400	0.019742579	-0.31%
Grant	141,643,600	0.027810886	148,733,300	0.028499923	5.01%	153,296,700	0.029056997	3.07%
Hull	406,545,700	0.079822851	398,284,500	0.076318333	-2.03%	407,759,700	0.077289807	2.38%
Lanark	116,251,900	0.022825375	121,464,600	0.023274759	4.48%	120,707,700	0.022879836	-0.62%
Linwood	98,455,400	0.019331137	106,028,700	0.020316969	7.69%	103,942,500	0.019702035	-1.97%
New Hope	85,166,200	0.016721881	83,983,200	0.016092662	-1.39%	81,430,200	0.015434886	-3.04%
Pine Grove	46,828,700	0.009194539	49,743,100	0.009531655	6.22%	51,235,000	0.009711463	3.00%
Plover	181,991,700	0.035732997	181,881,400	0.034851683	-0.06%	193,743,100	0.036723509	6.52%
Sharon	173,140,100	0.033995038	177,309,600	0.033975646	2.41%	174,613,200	0.033097485	-1.52%
Stockton	239,747,700	0.047073047	245,476,600	0.047037645	2.39%	265,242,800	0.050276094	8.05%
Town Total	2,216,755,200	0.435246814	2,276,032,400	0.435246814	2.67%	2,321,405,500	0.440016471	1.99%
Almond	18,239,700	0.003581258	19,334,100	0.003704754	6.00%	18,358,900	0.003479883	-5.04%
Amherst	54,144,900	0.010631032	58,364,800	0.011183725	7.79%	56,246,400	0.010661361	-3.63%
Amherst Junction	27,349,400	0.005369893	28,808,800	0.005520274	5.34%	29,474,000	0.005586721	2.31%
Junction City	15,559,500	0.003055016	16,597,000	0.003180278	6.67%	16,782,400	0.003181061	1.12%
Nelsonville	9,316,700	0.001829279	10,264,200	0.001966802	10.17%	10,449,200	0.001980619	1.80%
Park Ridge	49,743,900	0.009766921	48,581,700	0.009309110	-2.34%	50,011,000	0.009479457	2.94%
Plover	948,465,900	0.186225687	955,987,700	0.183184100	0.79%	954,461,400	0.180915715	-0.16%
Rosholt	19,716,300	0.003871179	20,766,800	0.003979285	5.33%	21,119,000	0.004003052	1.70%
Whiting	118,894,900	0.023344313	113,137,800	0.021679197	-4.84%	115,486,900	0.021890246	2.08%
Village Total	1,261,431,200	0.247674579	1,271,842,900	0.243707526	0.83%	1,272,389,200	0.241178116	0.04%
Stevens Point	1,614,912,800	0.317078607	1,670,851,100	0.320164533	3.46%	1,681,929,400	0.318805413	0.66%
City Total	1,614,912,800	0.317078607	1,670,851,100	0.320164533	3.46%	1,681,929,400	0.318805413	0.66%
County Total	5,093,099,200	1.000000000	5,218,726,400	0.999118873	2.47%	5,275,724,100	1.000000000	1.09%

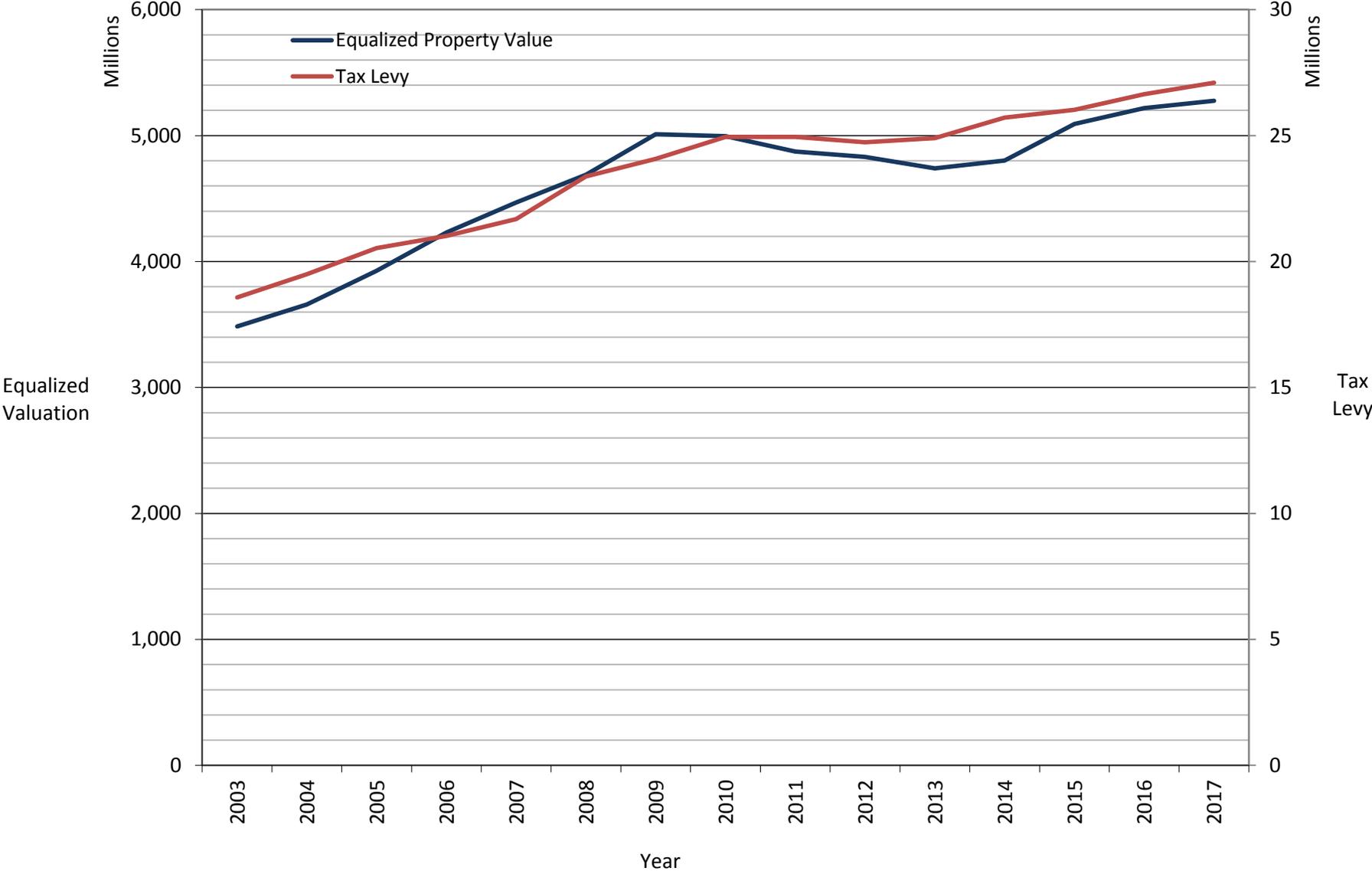
Source: Wisconsin Department of Revenue

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
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%
2015	26,028,893	1.22%	5.11	-4.66%	5,093,099,200	6.06%
2016	26,647,173	2.38%	5.11	0.00%	5,218,726,400	2.47%
2017	27,102,317	1.71%	5.14	0.59%	5,275,724,100	1.09%

Source: Wisconsin Department of Revenue

EQUALIZED PROPERTY VALUE AND PROPERTY TAX - 15 YEAR HISTORY



COMPARISON OF COUNTY TAX RATES
FOR BUDGET YEAR 2017

COUNTY	PROPERTY TAXES ON A			COUNTY	PROPERTY TAXES ON A			COUNTY	PROPERTY TAXES ON A		
	TAX RATE FOR 2015 BUDGET	\$100,000 HOME	RANK		TAX RATE FOR 2015 BUDGET	\$100,000 HOME	RANK		TAX RATE FOR 2015 BUDGET	\$100,000 HOME	RANK
Menominee	9.22	922.00	1	Buffalo	5.83	583.00	25	Outagamie	4.92	492.00	49
Taylor	8.23	823.00	2	Manitowoc	5.83	583.00	26	Sauk	4.76	476.00	50
Clark	8.06	806.00	3	Price	5.83	583.00	27	Walworth	4.70	470.00	51
Marquette	7.92	792.00	4	Kewaunee	5.82	582.00	28	Marinette	4.65	465.00	52
Crawford	7.78	778.00	5	Sheboygan	5.77	577.00	29	Jefferson	4.63	463.00	53
Dunn	7.59	759.00	6	Dodge	5.67	567.00	30	Washburn	4.59	459.00	54
Adams	7.57	757.04	7	Green	5.66	566.00	31	Brown	4.54	454.00	55
Pepin	7.14	714.00	8	Ashland	5.66	566.00	32	Iron	4.43	443.00	56
Lafayette	6.94	694.00	9	Winnebago	5.61	561.00	33	Eau Claire	4.02	402.00	57
Waushara	6.84	684.00	10	Trempealeau	5.54	554.00	34	Grant	3.95	395.00	58
Waupaca	6.78	678.00	11	Langlade	5.52	552.00	35	Door	3.92	392.00	59
Rock	6.77	677.00	12	Polk	5.44	544.37	36	La Crosse	3.89	389.18	60
Jackson	6.65	665.00	13	Oconto	5.41	541.00	37	St Croix	3.86	386.00	61
Juneau	6.63	663.00	14	Shawano	5.28	528.00	38	Racine	3.84	384.00	62
Richland	6.63	663.00	15	Kenosha	5.24	524.00	39	Burnett	3.79	379.00	63
Florence	6.58	658.00	16	Barron	5.18	518.00	40	Bayfield	3.75	375.00	64
Green Lake	6.36	636.00	17	Columbia	5.17	517.21	41	Chippewa	3.69	369.00	65
Rusk	6.15	615.00	18	Calumet	5.14	514.00	42	Dane	3.16	316.00	66
Monroe	6.11	611.00	19	Marathon	5.13	513.00	43	Sawyer	3.00	300.00	67
Fond du Lac	6.11	611.00	20	Milwaukee	5.13	513.00	44	Washington	2.73	273.00	68
Lincoln	6.05	605.00	21	Portage	5.11	511.11	45	Oneida	2.35	235.00	69
Pierce	5.98	598.00	22	Wood	4.99	499.00	46	Vilas	2.28	228.00	70
Vernon	5.87	587.00	23	Douglas	4.99	499.00	47	Waukesha	2.11	211.00	71
Iowa	5.85	585.00	24	Forest	4.97	497.00	48	Ozaukee	1.89	189.00	72

The chart shows taxes levied in 2015, collected in 2016. 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.

COMPARISON OF COUNTY PROPERTY TAX PER PERSON
FOR BUDGET YEAR 2016

County	2014 Rank	2015 Rank	2014 Tax Levy per Person	2015 Tax Levy per Person	County	2014 Rank	2015 Rank	2014 Tax Levy per Person	2015 Tax Levy per Person
2016 Information									
Door	1	1	905.57	933.64	Barron	41	37	394.45	415.05
Florence	2	2	860.40	909.30	Pierce	34	38	413.41	414.15
Adams	3	3	823.30	828.26	Ashland	35	39	408.41	409.89
Marquette	4	4	745.07	753.11	Sheboygan	38	40	402.62	407.69
Green Lake	5	5	724.57	726.86	Monroe	40	41	396.22	404.56
Iron	6	6	714.39	711.24	Green	39	42	402.44	402.78
Waushara	8	8	639.41	663.31	Fond du Lac	41	43	394.03	401.56
Washburn	7	8	657.37	662.39	Rock	43	44	390.36	393.89
Bayfield	10	9	622.64	624.34	Winnebago	44	45	384.88	388.29
Menominee	11	10	621.31	621.61	Manitowish	48	46	361.89	383.36
Sawyer	12	11	617.42	609.25	Richland	46	47	370.35	371.90
Walworth	14	12	591.98	596.80	Kenosha	49	48	361.73	370.05
Burnett	13	13	596.14	596.13	Portage	47	49	362.90	366.95
Vilas	9	14	636.95	595.74	Douglas	51	50	356.78	366.67
Forest	15	15	576.91	576.77	Dodge	50	51	359.59	365.27
Price	16	16	555.65	557.55	Manitowoc	52	52	354.89	357.03
Kewaunee	17	17	535.12	532.64	Outagamie	54	53	350.63	356.74
Taylor	18	18	508.94	528.18	Shawano	53	54	352.62	355.75
Pepin	19	19	508.67	521.72	Marathon	56	55	343.77	348.40
Polk	20	20	487.01	493.12	Trempealeau	55	56	347.06	347.25
Crawford	23	21	476.58	486.60	Calumet	57	57	343.40	345.19
Jackson	21	22	482.51	483.61	St Croix	59	58	326.83	341.90
Sauk	26	23	464.71	480.30	Jefferson	60	59	321.58	337.05
Oconto	22	24	477.94	479.12	Vernon	58	60	327.37	328.08
Dunn	25	25	465.38	472.63	Brown	61	61	319.40	316.62
Lincoln	24	26	467.49	472.47	Wood	64	62	294.71	304.10
Waupaca	27	27	459.14	468.74	Dane	62	63	295.36	303.67
Langlade	28	28	457.46	457.81	Milwaukee	63	64	295.00	298.84
Juneau	30	29	442.80	451.00	Eau Claire	70	65	260.54	274.23
Iowa	29	30	444.14	444.08	Chippewa	66	66	266.67	270.91
Buffalo	31	31	435.49	438.65	La Crosse	67	67	265.10	269.78
Columbia	32	32	433.81	435.96	Washington	65	68	273.83	265.40
Rusk	37	33	403.15	433.57	Waukesha	69	69	260.87	263.78
Oneida	33	34	424.16	427.63	Racine	68	70	262.42	261.59
Clark	45	35	384.76	419.30	Ozaukee	71	71	230.14	228.72
Lafayette	36	36	404.81	419.26	Grant	72	72	212.93	213.43

2017 Information Not Available at Time of Publication

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

WHERE DOES YOUR 2017 PROPERTY TAX DOLLAR GO?

Question: How will the Portage County property tax levy be distributed in calendar year 2017?

Answer: The County's tax rate for calendar year 2017 is \$5.14/\$1,000. For every \$1,000 of equalized property value, the county levy is \$5.14 of county tax. For instance, the County's property tax on a \$147,600 home (median value for home in Portage County) would be \$758.66. This is arrived at as follows: ($\$5.14 / \$1,000 = 0.00514$) ($0.00514 \times \$147,600 = \758.66).

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	20.78%	\$157.65	\$13.13
Health & Human Services	18.57%	140.88	11.74
Highway	15.96%	121.08	10.09
General Government	13.45%	102.04	8.50
Debt Service	8.72%	66.16	5.51
Ambulance/Emergency Management	5.26%	39.90	3.33
Library	3.44%	26.10	2.18
Judicial Services	3.22%	24.43	2.04
Capital Projects	2.86%	21.70	1.81
Aging & Disability Resource Center	2.53%	19.19	1.60
Planning & Zoning	2.04%	15.48	1.29
Parks	1.84%	13.96	1.16
UW Extension	0.57%	4.32	0.36
Veterans Services	0.39%	2.96	0.25
Health Care Center	0.37%	2.81	0.23
TOTAL	100.00%	\$758.66	\$63.22

<u>Comparison to Other Goods & Services</u>	
Service	Monthly Portage County Household
Gasoline and Oil	\$2,774
Telephone Service	\$1,325
Food at Home	\$4,089
<i>*Source: Wisconsin Economic Development Corporation (ZoomProspector, 2015).</i>	

General Government includes: County Board, County Clerk, Coroner, Corporation Counsel, County Executive, Human Resources, Finance, Treasurer, Purchasing, Facilities, Register of Deeds, Surveyor, and Non-Departmental Accounts

Judicial Services includes: Clerk of Courts, Family Court Commissioner, District Attorney, and Justice Programs

SALES TAX REVENUE

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 Projected
January	327,886	335,391	397,703	331,312	375,059	310,412	453,289	523,477	521,058	539,937
February	486,053	509,327	453,131	359,368	419,814	523,401	461,873	406,635	396,330	406,458
March	370,717	432,016	333,267	351,079	351,648	340,793	380,286	364,731	392,166	430,132
April	344,476	370,765	340,624	377,082	391,714	337,330	326,886	411,004	512,493	637,798
May	427,790	390,075	419,178	320,224	325,126	455,889	467,869	491,620	475,649	421,201
June	452,042	404,875	411,639	458,408	460,375	489,006	399,471	378,880	456,032	612,578
July	421,514	430,762	428,657	472,861	436,815	352,158	501,112	529,713	560,602	540,567
August	448,804	518,025	373,242	303,275	450,540	512,676	524,178	554,793	515,545	511,177
September	449,398	414,987	472,094	476,419	454,888	447,624	388,931	395,246	538,515	542,566
October	385,577	512,811	422,507	474,340	380,458	464,877	444,970	551,922	551,005	623,952
November	502,813	412,290	369,585	415,805	471,638	481,847	512,687	457,850	449,526	521,526
December	341,525	412,676	444,794	454,033	476,628	458,485	428,720	468,737	562,608	634,608
TOTAL REVENUE RECEIVED	\$ 4,958,596	\$ 5,144,000	\$ 4,866,422	\$ 4,794,204	\$ 4,994,704	\$ 5,174,499	\$ 5,290,272	\$ 5,534,608	\$ 5,931,529	\$ 6,422,500
BUDGETED REVENUE	\$ 5,100,000	\$ 5,100,000	\$ 5,100,000	\$ 4,900,000	\$ 4,950,000	\$ 4,950,000	\$ 5,150,000	\$ 5,400,000	\$ 5,616,000	\$ 6,175,500
SURPLUS/DEFICIT REVENUE	(141,404)	44,000	(233,578)	(105,796)	44,704	224,499	140,272	134,608	315,529	247,000
Average Monthly Revenue	413,216	428,667	405,535	399,517	416,225	431,208	440,856	461,217	494,294	535,208
2016 YTD ACTUAL (% of budgeted revenue):		75.17%								
2016 YTD PROJECTION (% of budgeted revenue):		104.00%								
2015 YTD Actual Revenue		4,368,390.11								
2016 YTD Actual Revenue		4,642,413.76								
2016 YTD compared to 2015 YTD:		6.27%								

* Estimated

SALES TAX HISTORY



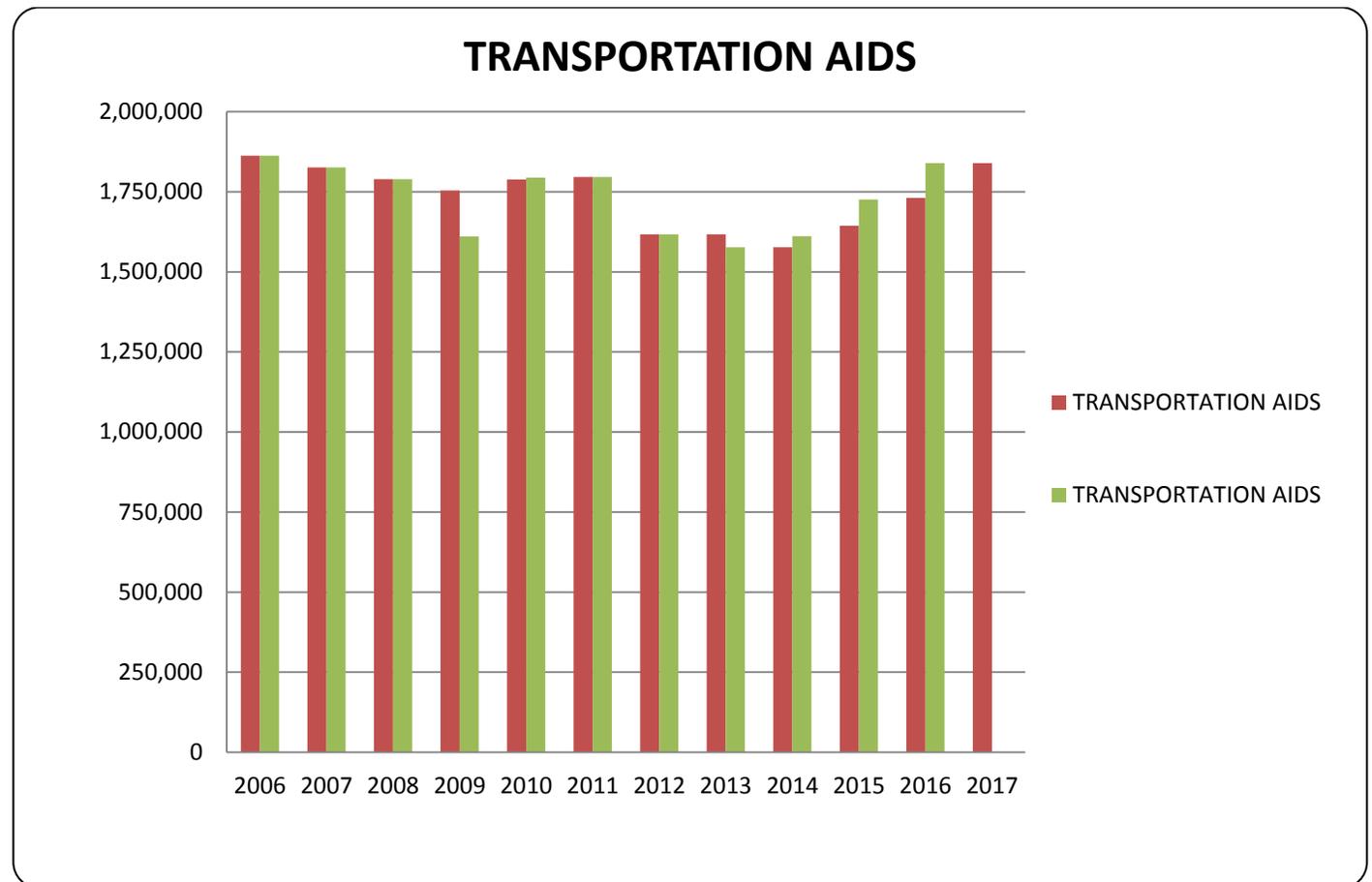
GENERAL TRANSPORTATION AIDS

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 2016 general transportation aids actual revenue increased \$114,039 compared to 2015. The 2017 budget remained the same based on 2016 actual amount received.

Year	Budget	Actual
2006	1,863,056	1,863,056
2007	1,825,795	1,825,795
2008	1,789,279	1,789,279
2009	1,753,493	1,610,351
2010	1,788,563	1,794,236
2011	1,796,603	1,796,603
2012	1,616,942	1,616,942
2013	1,616,942	1,577,234
2014	1,577,234	1,611,855
2015	1,644,092	1,725,826
2016	1,730,466	1,839,865
2017	1,839,865	



POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2015 BUDGET		2016 BUDGET		2017 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
General Government						
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of Courts	12.00	12.00	12.00	12.00	12.00	12.00
Circuit Court Office - Branch 1	1.00	1.00	1.00	1.00	1.00	1.00
Circuit Court Office - Branch 2	3.00	3.00	3.00	3.00	3.00	3.00
Circuit Court Office - Branch 3	1.00	1.00	1.00	1.00	1.00	1.00
Family Court Commissioner	1.00	1.00	1.00	1.00	1.00	1.00
Coroner *	2.00	-	2.00	-	2.00	-
District Attorney	6.00	5.50	6.00	6.00	6.00	6.00
Corporation Counsel	5.00	5.00	7.00	7.00	7.00	7.00
County Executive	2.00	2.00	2.00	2.00	2.00	2.00
Human Resources	4.00	4.00	4.00	4.00	4.00	4.00
<i>Finance</i>	<i>23.00</i>	<i>22.50</i>	<i>24.00</i>	<i>22.75</i>	<i>21.00</i>	<i>20.50</i>
Treasurer	3.00	3.00	2.00	2.00	2.00	2.00
Purchasing	3.00	3.00	3.00	3.00	3.00	3.00
<i>Facilities</i>	<i>21.00</i>	<i>20.50</i>	<i>21.00</i>	<i>20.50</i>	<i>22.00</i>	<i>21.50</i>
Register of Deeds	5.00	4.75	5.00	4.75	5.00	4.75
Surveyor *	1.00	-	1.00	-	1.00	-
Information Technology	8.00	8.00	8.00	8.00	8.00	8.00
General Government	104.00	99.25	106.00	101.00	104.00	99.75
Public Safety						
Justice Programs	1.00	0.75	1.00	0.75	1.00	0.75
Sheriff	102.00	102.00	104.00	104.00	104.00	104.00
Emergency Management	2.00	1.88	2.00	1.88	2.00	1.88
<i>EMS/Ambulance Services</i>	<i>2.00</i>	<i>0.62</i>	<i>2.00</i>	<i>0.62</i>	<i>2.00</i>	<i>1.12</i>
Public Safety	107.00	105.25	109.00	107.25	109.00	107.75
Public Works						
Solid Waste	2.00	1.50	2.00	1.50	2.00	1.50
<i>Highway</i>	<i>50.00</i>	<i>50.00</i>	<i>50.00</i>	<i>50.00</i>	<i>51.00</i>	<i>51.00</i>
Public Works	52.00	51.50	52.00	51.50	53.00	52.50

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	2015 BUDGET		2016 BUDGET		2017 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>120.00</i>	<i>110.32</i>	<i>124.00</i>	<i>114.83</i>	<i>124.00</i>	<i>114.99</i>
<i>Aging & Disability Resource Center</i>	<i>38.00</i>	<i>31.40</i>	<i>37.00</i>	<i>30.27</i>	<i>36.00</i>	<i>29.94</i>
<i>Health Care Center**</i>	-	94.67	-	83.65	-	87.58
Health & Human Services	160.00	238.39	163.00	230.75	162.00	234.51
Culture, Recreation, & Education						
<i>Library</i>	<i>43.00</i>	<i>27.71</i>	<i>43.00</i>	<i>27.43</i>	<i>43.00</i>	<i>27.71</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	55.00	39.71	55.00	39.43	55.00	39.71
Conservation & Development						
Planning and Zoning	15.00	15.00	16.00	16.00	16.00	16.00
Conservation & Development	15.00	15.00	16.00	16.00	16.00	16.00
Adjustment for employees who work in 2 depts	(2.00)		(2.00)		(2.00)	
Total	491.00	549.10	499.00	545.93	497.00	550.22

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.

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

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
2016 Budgeted Personnel		499.00	545.93
<u>General Government</u>			
Finance			
* Transition of staff resources from Finance to the Health Care Center as a result of the reorganizational change from a HCC Business Manager to an Assistant Administrator position.	Levy	(3.00)	(2.25)
Facilities			
* A full time groundskeeper was added in lieu of seasonal positions due to the ongoing needs.	Levy	1.00	1.00
<u>Public Safety</u>			
EMS/Ambulance Services			
* A Deputy EMS Coordinator was added. This position will combine the existing .50 FTE EMS Specialist along with previously contracted services to create the new position.	Levy	-	0.50
<u>Public Works</u>			
Highway			
* During 2016 a State Road Foreman was added by resolution.	User Fees	1.00	1.00
<u>Health & Human Services</u>			
Health and Human Services			
* As a result of reduced grant funds, a corresponding reduction of 5 hours per week in the preparedness program.	Grant Sources	-	(0.12)
* A reduction in WIC/Nutrition aide hours due to the reduction in WIC funding and to help better align staff hours with programmatic needs.	Grant Sources	-	(1.03)
* A increase of 20 hours per week in WIC/Nutrition was added for a Registered Dietician. This position was added to help better align staff hours with programmatic needs. This position will also be shared between the Aging and Disability Resource Center and the Health Care Center.	Grant Sources	1.00	0.50
* Community Health Assistant hours were increased due to the increasing needs in the Seal-a-Smile Dental Program.	Grant Sources	-	0.14
* Community Health Nursing hours were decreased due to a reorganization	Levy	(1.00)	(0.40)
* Environmental Health hours were decreased due to a reduction in grant funding.	Grant Sources	(1.00)	(0.33)
* A 20 hour per week Health Insurance Marketplace Navigator was added due to the extension of grant funds. This position was previously an LTE position.	Grant Sources	1.00	0.60
* A full time Comprehensive Community Services (CCS) aide position was added due to the expansion of the CCS program.	Grant Sources	1.00	1.00
* A decrease of .20 FTE was made to the Independent Living Program due to the discontinuation of grant funds.	Grant Sources	(1.00)	(0.20)

POSITIONS AND FTE SUMMARY

DEPARTMENTS BY CLASSIFICATION	FUNDING	POSITIONS	FTE
Aging & Disability Resource Center			
* An increase of 5 hours per week was made to the Senior Center Director.	Levy	-	0.13
* A decrease of .45 FTE was made to the Foster Grandparent Program. This position was eliminated due to the grant funding being eliminated.	Grant Sources	(1.00)	(0.45)
* An increase of 7 hours per week was added to the RSVP Assistant position.	Levy	-	0.18
* A decrease of .35 FTE was made to the Intergenerational Coordinator position in the RSVP Program.	Levy	-	(0.35)
* A increase of 3 hours per week was made to the Evidence Based Programs position	User Fees	-	0.08
* A increase of 3 hours per week was made to the Volunteer Coordinator position.	Levy	-	0.08
Health Care Center			
* The Health Care Center budget is based on hours and not positions; therefore, due to a reduced census and staffing reductions, the FTE's have decreased overall. The net change by section includes:	Levy	-	3.93
- an increase of 1.00 FTE for an MDS Coordinator position			
- a decrease of 1.00 FTE in Registered Nurses			
- addition of 0.20 FTE Nutritionist position			
- a decrease of 0.02 FTE overall			
- a net increase of 3.75 FTE resulting from a reorganizational change to an Assistant Director position and the transfer of related staff from Finance, including restoration of 0.75 Administrative Associate position			
<u>Culture, Recreation, & Education</u>			
Library			
* An increase of .14 FTE was made to circulation services due to a reorganization in 2016.	Levy	-	0.14
* An increase of .14 FTE was made to reference services/technical support due to a reorganization in 2016.	Levy	-	0.14
2017 Budgeted Personnel		497.00	550.22

Summary of Position & FTE Changes by Funding Type from 2015 to 2016 Budget		
	Positions	FTE
Levy	(3.00)	3.10
Grant Sources	-	0.11
State	-	-
User Fees	1.00	1.08
Total	(2.00)	4.29

NEW POSITION REQUESTS

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

The additional hours per week reflect the additional hours in the 2017 budget. The total cost of the position is for informational purposes.

New Position Requests Approved for the 2017 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	SOURCE OF FUNDING	SALARY	BENEFITS	TOTAL COST OF POSITION	ADDITIONAL HOURS PER WEEK	ADDITIONAL POSITIONS	ADDITIONAL FTE
General Government								
Facilities	Groundskeeper	Levy	28,350	28,815	57,165	40	1.00	1.00
Public Safety								
Emergency Management	Deputy EMS Coordinator	Levy	52,042	32,271	84,313	40	1.00	1.00
Health & Human Services								
Health & Human Services	Health Insurance Marketplace Navigator	Grant Sources	23,013	10,308	33,321	24	1.00	0.60
HHS/HCC/ADRC	HSS1 Community Nutrition Educator	Grant Sources	38,904	30,542	69,446	32	1.00	0.80
Total			\$142,309	\$101,936	\$244,245		4.00	3.40

New Position Requests Not Approved for the 2017 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	SOURCE OF FUNDING	SALARY	BENEFITS	TOTAL COST OF POSITION	ADDITIONAL HOURS PER WEEK	ADDITIONAL POSITIONS	ADDITIONAL FTE
General Government								
Planning and Zoning	Windbreak Technician Seasonal (900hrs from March-Nov)	User Fees	10,800	1,079	11,879	Varies	1.00	0.43
Planning and Zoning	Field Supervisor Seasonal (900hrs from March-Nov)	User Fees	14,400	1,439	15,839	Varies	1.00	0.43
Facilities	Seasonal Custodian (720 hours)	Levy	9,814	980	10,794	Varies	1.00	0.35
Technology Services	Network Analyst	Levy	61,984	33,252	95,236	40	1.00	1.00
Public Safety								
Sheriff	Corrections Officer	Levy	40,643	30,922	71,565	40	1.00	1.00
Sheriff	Corrections Officer	Levy	40,643	30,922	71,565	40	1.00	1.00
Health & Human Services								
Health & Human Services	CSP/APS/Crisis Supervisor	Levy	55,896	33,968	89,864	40	1.00	1.00
Health & Human Services	Intensive In-Home Aide	Levy	24,409	16,777	41,186	20	1.00	0.50
Health & Human Services	Intensive In-Home Lead Therapist	Levy	62,222	34,607	96,829	40	1.00	1.00
Total			\$320,811	\$183,946	\$504,757		9.00	6.71

RECLASSIFICATION REQUESTS

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

Reclassification Requests Approved for the 2017 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	CURRENT WAGE AND CLASS SCHEDULE	PROPOSED WAGE AND CLASS SCHEDULE	CURRENT RATE	BUDGETED RATE	TOTAL REQUEST COSTS	APPROVED TITLE
General Government							
Technology Services	IT Analyst I	Grade 20 Step 11	Grade 21 Step 8	21.29	21.90	1,269	IT Analyst II
Total						<u>1,269</u>	
						\$1,269	

Reclassification Requests Submitted But Not Approved for the 2017 Budget

DEPARTMENTS BY CLASSIFICATION	POSITION	CURRENT WAGE AND CLASS SCHEDULE	PROPOSED WAGE AND CLASS SCHEDULE	CURRENT RATE	BUDGETED RATE	TOTAL REQUEST COSTS	APPROVED TITLE
Total						<u>0</u>	
						\$0	

FRINGE BENEFIT RATES HISTORY

Year	Hours of Work	Wisconsin Retirement Employee/Employer			Disability Insurance	Life Insurance	Worker's Compensation			Health Insurance				Increase %
		General EE	Elected	Protective			Clerical	Police	Muni	PPO Premium		High Deductible		
										8810	7720	9413	Single	
2003	2088	9.40%	10.70%	17.70%	0.00640	0.0025	\$0.20	\$2.12	\$2.18	\$441.44	\$992.15	NA	NA	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	NA	NA	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	NA	NA	10.00%
2006	2080	10.40%	11.30%	19.70%	0.00660	0.0025	\$0.22	\$2.28	\$2.34	\$574.52	\$1,278.83	NA	NA	7.50%
2007	2088	10.60%	11.50%	19.90%	0.00660	0.0025	\$0.22	\$2.28	\$2.34	\$643.46	\$1,432.29	NA	NA	12.00%
2008	2096	10.60%	11.50%	19.90%	0.00594	0.0025	\$0.22	\$2.28	\$2.34	\$678.85	\$1,511.07	NA	NA	5.50%
2009	2088	10.40%	11.50%	19.70%	0.00594	0.0025	\$0.22	\$2.28	\$2.34	\$706.00	\$1,571.51	NA	NA	4.00%
2010	2088	11.00%	11.90%	20.70%	0.00594	0.0016	\$0.22	\$2.28	\$2.34	\$727.18	\$1,618.66	NA	NA	3.00%
2011	2080	11.60%	13.30%	21.30%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	3.00%
2012	2088	5.9%/5.9%	7.05%/7.05%	5.90%/9.00%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	0.00%
2013	2088	6.65%/6.65%	7.00%/7.00%	6.65%/9.75%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$749.00	\$1,667.22	NA	NA	0.00%
2014	2088	7.00%/7.00%	7.75%/7.75%	7.00%/10.10%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$786.45	\$1,750.58	NA	NA	5.00%
2015	2088	6.8%/6.8%	7.7%/7.7%	6.8%/9.5%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$849.37	\$1,890.63	\$738.95	\$1,644.84	8.00%
2016	2088	6.6%/6.6%	7.8%/7.8%	6.8%/9.4%	0.00360	0.0016	\$0.22	\$2.28	\$2.34	\$937.35	\$2,085.18	\$871.00	\$1,939.00	10.00%
2017	2080	6.8%/6.8%	6.8%/6.8%	6.8%/11.0%	0.00290	0.0011	\$0.22	\$2.28	\$2.34	\$1,017.00	\$2,263.00	\$945.00	\$2,104.00	8.50%

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 County offers two health insurance plans: Premium Plan and High Deductible Plan. The employer and employee contribution rates vary between the two plans, along with an incentive for a higher employer contribution through completion of the Wellness Recommendations. The High Deductible Health Plan has a Health Saving Account (HSA) component and the County contributes \$400/single and \$800/family to the HSA for participating employees.

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

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