

# **PORTAGE COUNTY WISCONSIN**

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

## **2017 BUDGET**

**Presented to the Portage County Board By:**

**Patty Dreier  
Portage County Executive**

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

**PORTAGE COUNTY**  
Patty Dreier



**OFFICE OF THE EXECUTIVE**  
County Executive

October 4, 2016

Dear Residents of Portage County:

It is my honor and privilege to present the 2017 Executive Budget. I believe it strikes an important balance between what we need to do and what we want to do to ensure a safe, healthy, and vibrant Portage County today while we make steps forward with a longer view in mind.

This budget retains all core local government services. It rolls out our first full year of a salary study to ensure Portage County is competitive in attracting and retaining a highly skilled, professional workforce to provide you with those government services. Central Wisconsin is already beginning to experience the forecasted workforce shortage, so funding has been continued in this budget to support economic, community, and workforce development efforts.

This budget supports our tradition of providing a strong continuum of services to protect children and respond to growing needs of older adults and those with disabilities. This budget also positions Portage County for its Spring 2017 launch of a Drug Court, a treatment court to reduce recidivism and associated jail bed days.

The 2017 budget calls us to action on our Portage County Health Care Center to ensure a sustainable future for skilled nursing care in our county without compromising the integrity of other core

government services. The Health Care Center budget reflects an operating loss and requires the use of the center's unrestricted net position to continue operations. County operating levy in the amount of \$100,000 has also been allocated to the Health Care Center for 2017.

In accordance with our groundwater management planning efforts, a groundwater quality project has been included in this budget (\$25,000) to conduct a countywide groundwater sampling effort using a scientific design that will establish a quality baseline map for our whole county. It will measure nitrates and bacteria (*E. coli*) and follow up with citizen education about the health implications of these two quality tests. This project will also result in development of a countywide groundwater quality monitoring approach that will be shared with other counties.

In the 2017 budget, I have set aside an additional \$75,447 for capital improvements *within our operating budget* bringing us to a total of \$775,447 for capital projects in our annual budget. Our goal is to reach \$1 million in our annual operating budget for capital projects so that we can be less reliant on borrowing for routine capital upgrades such as roof replacements and HVAC systems. These funds which help us "live more within our means" had been removed

(spent) through a budget process prior to my election to this Office in 2010, so each year we have been rebuilding this fund with the goal of more sustainability in our fiscal approach.

After 2.47% of growth last year, we learned that our equalized valuation this year only increased by 1.09%. Portage County's property values total about \$5.58 billion. Our net new growth is 1.47% which is slightly greater than our figures over the past two years (1.00% in 2016, and 1.26% in 2015). Under a state law regarding levy limits, Portage County could only increase its levy by a maximum of \$335,255 over the previous year's operating budget. The 2017 Budget does apply the maximum increase to the levy limit.

The tax rate that I have proposed in 2017 is 5.14 or \$5.14/\$1,000. This means that for every \$1,000 of equalized value, the county levy is \$5.14 of county tax. For instance, the County's property tax on a \$147,600 home, a median value for a home in Portage County now, would be \$758.66. The mill rate is 3 cents more than last year's property taxes on a median home when the tax rate was 5.11 and a median home in Portage County was \$145,300. How's that for holding taxes steady through challenging times?

I have proposed a total 2017 County budget of \$100,466,315 which is a .28% increase over 2016's amended budget. It includes our 2017 tax levy total of \$27,102,317.

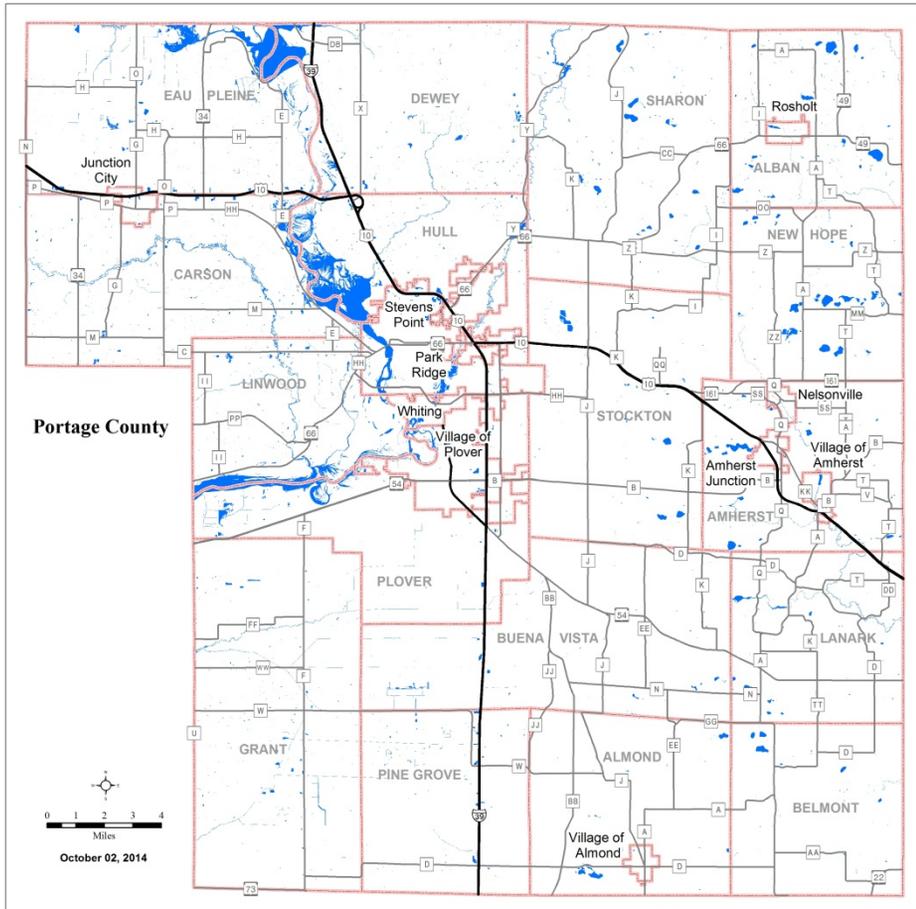
I invite you to learn more about the details of the 2017 budget by perusing the full budget book or the "budget in summary" document. I hope you will also take a look at the outline of my budget presentation which can be found at our County website, [www.co.portage.wi.us](http://www.co.portage.wi.us). Please call or email my office (715-346-1997 or [dreierp@co.portage.wi.us](mailto:dreierp@co.portage.wi.us)) or contact your County Board Supervisor to share your feedback! Together, I am sure we will create an even better way to move forward. Thank you for putting your trust in me.

A handwritten signature in black ink, appearing to read "Patty Dreier", with a long horizontal flourish extending to the right.

Patty Dreier  
Portage County Executive

## PORTAGE COUNTY, WISCONSIN – COMMUNITY PROFILE

### Portage County Map:



### Portage County Mission Statement:

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

### Portage County in Brief:

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

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

The County is governed by a County Executive and a 25-member Board of Supervisors, elected from one city, nine villages, and seventeen townships, with an estimated population of 70,408 (2015 U.S. Census 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, Nelsonville, Park Ridge, Plover, Rosholt, Whiting

## PORTAGE COUNTY, WISCONSIN – COMMUNITY PROFILE

### Largest Employers:

Sentry Insurance	McCain Foods
University of Wisconsin – Stevens Point	Donaldson Company, Inc.
St. Michael’s Hospital	H.O. Wolding, Inc.
Lands’ End	Travel Guard
County of Portage	Associated Bank
<i>Source: WI DWD, Bureau of Workforce Training, QCEW, OEA special request, Sept. 2013</i>	

### Employment by Industry:

<ul style="list-style-type: none"> <li>• Educational services, and health care and social assistance</li> <li>• Manufacturing</li> <li>• Retail trade</li> <li>• Arts, entertainment, and recreation, and accommodation and food services</li> <li>• Finance and insurance, and real estate and rental and leasing</li> <li>• Agriculture, forestry, construction, transportation, professional scientific</li> </ul>
<i>Source: U.S. Census Bureau, 2010-2014 American Community Survey</i>

### Principal Tax Payers:

Sentry Insurance	Marshfield Clinic
American Intl. Realty Corp.	Mills Properties, Inc.
NewPage Wisconsin System, Inc.	Wal-mart Real Estate
Seramur Family Ltd, Partnership	HCP SH Oakridge, LLC
Service Cold Storage, LLC	McCain Foods USA Inc.
<i>Source: Portage County Treasurers Office of Tax Year 2015</i>	

### Miles of Roads and Streets:

State	157
County	434
City, Villages, and Towns	1,309
<i>Source: Wisconsin Department of Transportation</i>	

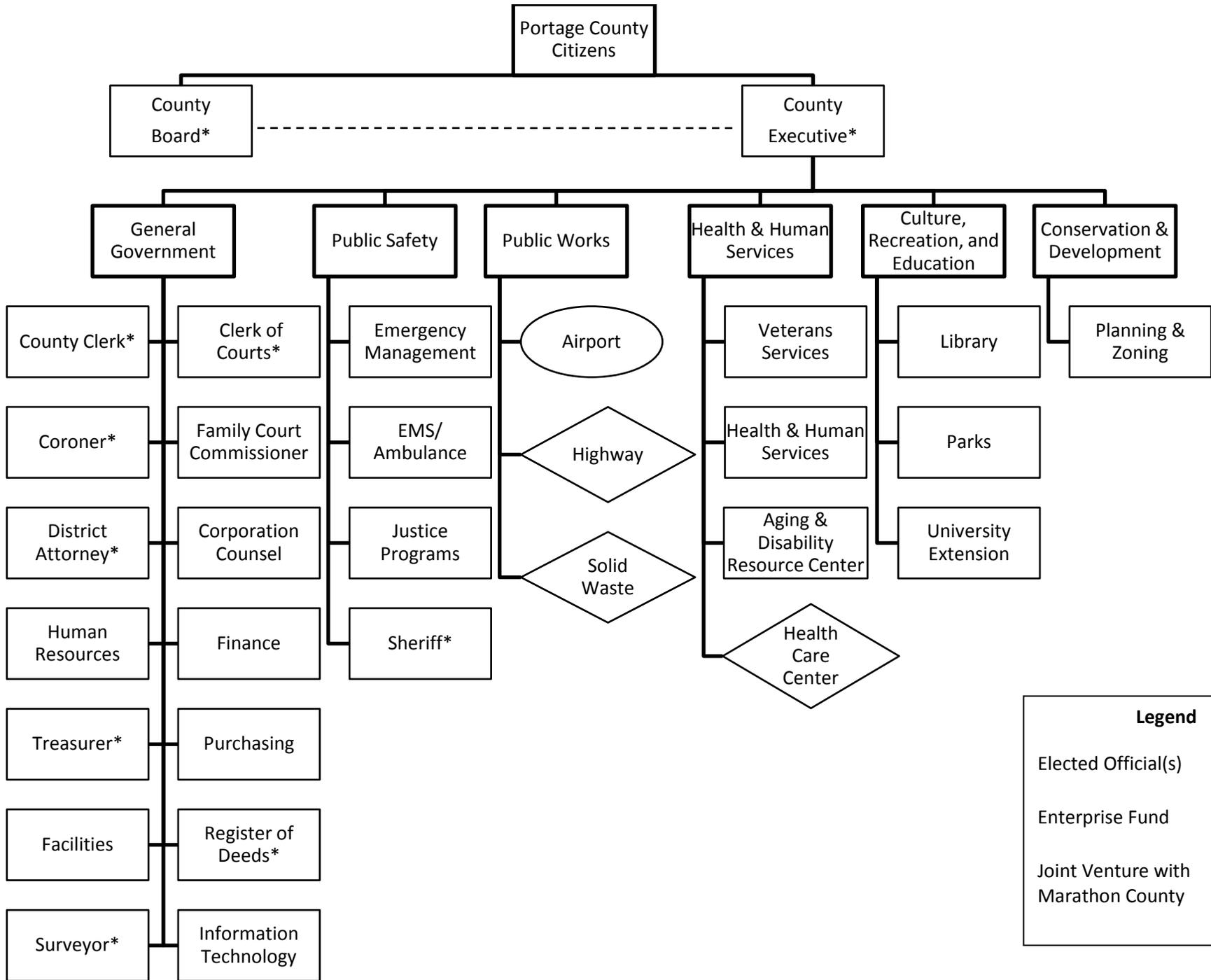
### Income, Jobs, & Unemployment:

Per Capita Income	\$25,462	Civilian Labor Force	39,045
Median Family Income	\$65,735	Portage County 2015 Annual Unemployment Rate	4.6%
Median Non-Family Income	\$27,358	Wisconsin 2015 Annual Unemployment Rate	4.6%
<i>Source: U.S. Census Bureau and Wisconsin Department of Workforce Development</i>			

### Education:

<b>Elementary/Secondary</b>	
Almond/Bancroft	Rosholt
Stevens Point – Bannach, Jefferson School for the Arts, Kennedy, Madison, McDill, McKinley, Plover-Whiting, Roosevelt I.D.E.A , & Washington	Tomorrow River/Amherst Wisconsin Rapids – Grant
<b>Junior High /High Schools</b>	
Almond/Bancroft	Stevens Point Area Senior High Senior
Ben Franklin	Charles F. Fernandez Center for Alternative Learning
P.J. Jacobs Junior High	Rosholt
Point of Discovery School	Tomorrow River/Amherst
<b>Post-Secondary</b>	
Mid-State Technical College	University of Wisconsin-Stevens Point

# PORTAGE COUNTY ORGANIZATIONAL CHART



**Legend**

- Elected Official(s)      \*
- Enterprise Fund              ◇
- Joint Venture with Marathon County      ○

## 2017 TAX LEVY SUMMARY

The Portage County Tax Levy of \$27,102,317, which is levied at a rate of \$5.14 (up from \$5.11) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$23,203,968	\$4.40
Debt Service Levy	2,364,226	0.45
Countywide EMS Levy	1,349,086	0.25
Bridge & Culvert Aid Levy	185,037	0.04
<b>TOTAL LEVY</b>	<b>\$27,102,317</b>	<b>\$5.14</b>

The general County Tax Levy of \$23,203,968, which is levied at a rate of \$4.40 (up from \$4.38) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$2,364,226, which is levied at a rate of \$0.45 (up from \$0.44) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$1,349,086, which is levied at a rate of \$0.25 (down from \$0.26) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$185,037, which is levied at a rate of \$0.04 (up from \$0.03) per \$1,000 of equalized value of all eligible property in the County.

**The tax levy for the 2017 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 \$147,600 according to the U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.14 per \$1,000 of equalized value:

$$\$147,600 \times \$5.14 / \$1,000 = \$758.66$$

This means that an owner of a \$147,600 should expect to pay \$758.66 for County services for taxes levied in 2016 for the 2017 budget.

## 2017 COUNTY WIDE BUDGET SUMMARY

	2015 Actual	2016	2016	2017 Budget	Change from 2016 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
<b>Revenue by Classification</b>						
Taxes	32,601,059	33,440,298	33,666,268	34,424,446	984,148	2.94%
Intergovernmental Revenue	16,654,112	16,949,600	16,605,907	15,522,553	(1,427,047)	-8.42%
Licenses and Permits	397,101	384,398	388,275	402,193	17,795	4.63%
Fines, Forfeits and Penalties	385,508	357,914	329,216	352,180	(5,734)	-1.60%
Public Charges for Service	13,894,660	13,829,162	13,417,770	14,477,931	648,769	4.69%
Intergovernmental Charges for Service	22,391,547	24,990,061	23,529,648	27,260,212	2,270,151	9.08%
Miscellaneous Revenue	1,691,269	2,379,835	1,679,826	2,495,553	115,718	4.86%
Note Proceeds	-	2,855,000	1,530,000	2,800,000	(55,000)	-1.93%
Other Financing Sources	390,010	4,996,590	7,574,043	3,076,678	(1,919,912)	-38.42%
<b>Total Revenue</b>	<b>\$ 88,405,266</b>	<b>\$100,182,858</b>	<b>\$ 98,720,953</b>	<b>\$100,811,746</b>	<b>\$ 628,888</b>	<b>0.63%</b>
<b>Expenditures by Classification</b>						
General Government	19,136,881	22,822,002	22,960,567	23,516,304	694,302	3.04%
Public Safety	14,478,632	15,371,958	15,823,065	16,148,006	776,048	5.05%
Public Works	17,875,757	22,672,449	20,236,284	21,831,930	(840,519)	-3.71%
Health and Human Services	25,569,078	25,867,691	25,604,887	25,710,274	(157,417)	-0.61%
Culture, Recreation & Education	3,218,108	3,424,998	3,477,199	3,487,356	62,358	1.82%
Conservation and Development	1,709,754	1,919,011	1,886,960	2,032,401	113,390	5.91%
Capital Outlay	4,119,455	4,457,051	5,749,391	4,181,441	(275,610)	-6.18%
Debt Service	2,444,538	2,575,438	2,575,438	2,609,303	33,865	1.31%
Other Financing Uses	384,941	1,072,260	1,544,327	1,294,731	222,471	20.75%
<b>Total Expenditures</b>	<b>\$ 88,937,144</b>	<b>\$100,182,858</b>	<b>\$ 99,858,118</b>	<b>\$100,811,746</b>	<b>\$ 628,888</b>	<b>0.63%</b>

2017 BUDGET SUMMARY BY FUND

	1/1/2017	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2017	
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES		TOTAL EXPENSES	PROJECTED FUND BALANCE
GENERAL FUND	20,837,603	12,467,733	14,963,951	130,602	27,562,286	345,431	27,780,722	28,126,153	(218,436)	20,273,736
SPECIAL REVENUE FUNDS										
Highway	2,600,603	4,326,201	1,839,865	-	6,166,066	-	6,357,029	6,357,029	(190,963)	2,409,640
Health & Human Services	1,762,513	5,033,582	10,357,464	-	15,391,046	102,996	15,407,046	15,510,042	(118,996)	1,643,517
Aging & Disability Resource Center	899,096	686,042	2,193,276	-	2,879,318	-	2,899,318	2,899,318	(20,000)	879,096
Land Records Modernization	50,548	-	153,112	-	153,112	-	150,224	150,224	2,888	53,436
Jail Assessment	454,517	-	55,000	-	55,000	-	100,000	100,000	(45,000)	409,517
EMS/Ambulance	579,367	1,349,086	1,690,000	-	3,039,086	-	3,173,093	3,173,093	(134,007)	445,360
Business Park	7,132,087	-	545,000	-	545,000	-	286,799	286,799	258,201	7,390,288
Community Development Block Grant	13,728	-	964	-	964	-	48	48	916	14,644
REDRLF	45,863	-	14	-	14	-	-	-	14	45,877
Total Special Revenue Funds	13,538,322	11,394,911	16,834,695	-	28,229,606	102,996	28,373,557	28,476,553	(246,947)	13,291,375
DEBT SERVICE	314,149	2,364,226	36,563	13,735	2,414,524	-	2,609,303	2,609,303	(194,779)	119,370
CAPITAL PROJECTS	7,514,214	775,447	2,916,000	-	3,691,447	-	4,181,441	4,181,441	(489,994)	7,024,220
ENTERPRISE FUNDS										
Highway	6,389,812	-	13,454,062	-	13,454,062	-	13,343,185	13,343,185	110,877	6,500,689 (A)
Health Care Center	2,969,080	100,000	6,944,835	345,431	7,390,266	6,155	7,684,111	7,690,266	(645,431)	2,669,080 (A)
Solid Waste	2,550,610	-	2,254,220	-	2,254,220	7,580	2,131,716	2,139,296	114,924	2,665,534 (A)
Total Enterprise Funds	11,909,502	100,000	22,653,117	345,431	23,098,548	13,735	23,159,012	23,172,747	(419,630)	11,835,303
INTERNAL SERVICE FUNDS										
Technology Services	416,099	-	1,833,611	-	1,833,611	-	1,855,414	1,855,414	(21,803)	394,296
Health Insurance	3,840,024	-	10,968,460	-	10,968,460	27,606	10,940,854	10,968,460	-	3,840,024
Risk Management/Workers' Compensation	873,908	-	426,354	-	426,354	-	616,712	616,712	(190,358)	683,550
Total Internal Service Funds	5,130,031	-	13,228,425	-	13,228,425	27,606	13,412,980	13,440,586	(212,161)	4,917,870
TOTALS	59,243,821	27,102,317	70,632,751	489,768	98,224,836	489,768	99,517,015	100,006,783	(1,781,947)	57,461,874
FUND BALANCE APPLIED/(USED)					2,586,910			804,963		
TOTAL COUNTY BUDGET					100,811,746			100,811,746		

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

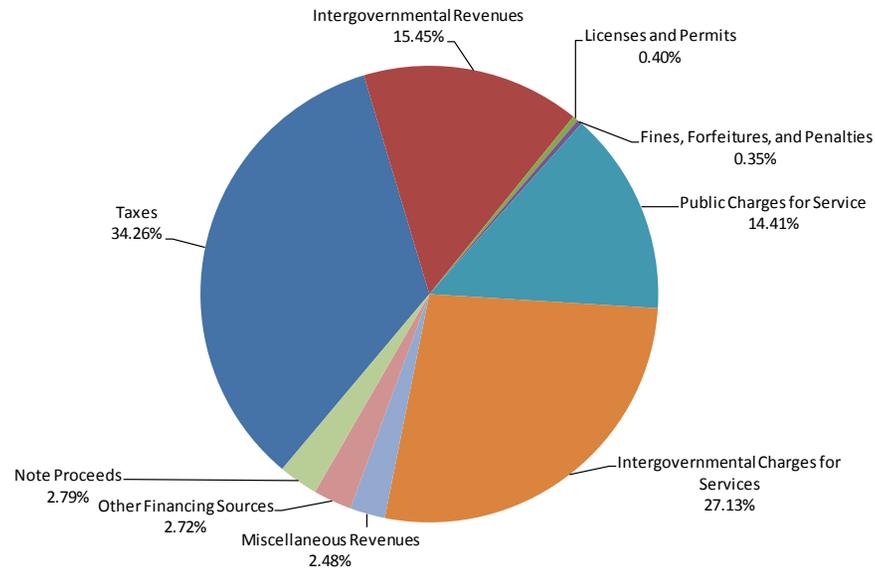
2017 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2017 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2017 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
<b>GENERAL GOVERNMENT</b>										
County Clerk	168,466	692,936	24,983	-	717,919	-	696,071	696,071	21,848	190,314
Clerk of Courts & Courts	-	637,810	952,760	-	1,590,570	-	1,590,570	1,590,570	-	-
Family Court Commissioner	-	95,363	48,730	-	144,093	-	144,093	144,093	-	-
Coroner	-	124,531	16,650	-	141,181	-	141,181	141,181	-	-
District Attorney	16,983	390,237	62,000	-	452,237	-	452,237	452,237	-	16,983
Register of Deeds	148,112	7,605	480,770	-	488,375	-	498,375	498,375	(10,000)	138,112
Surveyor	-	30,978	500	-	31,478	-	31,478	31,478	-	-
Land Records Modernization	50,548	-	153,112	-	153,112	-	150,224	150,224	2,888	53,436
Treasurer	5,542,565	110,641	1,275,042	-	1,385,683	-	326,768	326,768	1,058,915	6,601,480
County Executive	-	203,561	-	-	203,561	-	203,561	203,561	-	-
Corporation Counsel	-	544,137	63,572	102,996	710,705	-	710,705	710,705	-	-
Human Resources	-	398,577	589	27,606	426,772	-	426,772	426,772	-	-
Health Insurance	3,840,024	-	10,968,460	-	10,968,460	27,606	10,940,854	10,968,460	-	3,840,024
Finance	-	1,476,896	-	-	1,476,896	-	1,481,896	1,481,896	(5,000)	(5,000)
Risk Mgmt/Workers' Comp	873,908	-	426,354	-	426,354	-	616,712	616,712	(190,358)	683,550
Purchasing	-	237,901	1,500	-	239,401	-	239,401	239,401	-	-
Facilities	109,541	2,030,465	429,312	-	2,459,777	-	2,439,777	2,439,777	20,000	129,541
Technology Services	416,099	-	1,833,611	-	1,833,611	-	1,855,414	1,855,414	(21,803)	394,296
Non-Departmental Accounts	13,603,596	(9,333,330)	9,230,297	-	(103,033)	345,431	1,126,796	1,472,227	(1,575,260)	12,028,336
<b>Total General Government</b>	<b>24,769,842</b>	<b>(2,351,692)</b>	<b>25,968,242</b>	<b>130,602</b>	<b>23,747,152</b>	<b>373,037</b>	<b>24,072,885</b>	<b>24,445,922</b>	<b>(698,770)</b>	<b>24,071,072</b>
<b>PUBLIC SAFETY</b>										
EMS/Ambulance Services	579,367	1,349,086	1,690,000	-	3,039,086	-	3,173,093	3,173,093	(134,007)	445,360
Justice Programs	600	454,920	125,600	-	580,520	-	580,520	580,520	-	600
Sheriff	700,030	10,175,543	897,042	-	11,072,585	-	11,194,085	11,194,085	(121,500)	578,530
Emergency Management	5,864	136,603	90,091	-	226,694	-	226,694	226,694	-	5,864
Jail Assessment	454,517	-	55,000	-	55,000	-	100,000	100,000	(45,000)	409,517
<b>Total Public Safety</b>	<b>1,740,378</b>	<b>12,116,152</b>	<b>2,857,733</b>	<b>-</b>	<b>14,973,885</b>	<b>-</b>	<b>15,274,392</b>	<b>15,274,392</b>	<b>(300,507)</b>	<b>1,439,871</b>
<b>PUBLIC WORKS</b>										
Highway-Special Revenue Fund	2,600,603	4,326,201	1,839,865	-	6,166,066	-	6,357,029	6,357,029	(190,963)	2,409,640
Highway-Enterprise Fund	6,389,812	-	13,454,062	-	13,454,062	-	13,343,185	13,343,185	110,877	6,500,689
Solid Waste	2,550,610	-	2,254,220	-	2,254,220	7,580	2,131,716	2,139,296	114,924	2,665,534
<b>Total Public Works</b>	<b>11,541,025</b>	<b>4,326,201</b>	<b>17,548,147</b>	<b>-</b>	<b>21,874,348</b>	<b>7,580</b>	<b>21,831,930</b>	<b>21,839,510</b>	<b>34,838</b>	<b>11,575,863</b>
<b>HEALTH &amp; HUMAN SERVICES</b>										

2017 BUDGET SUMMARY BY CLASSIFICATION

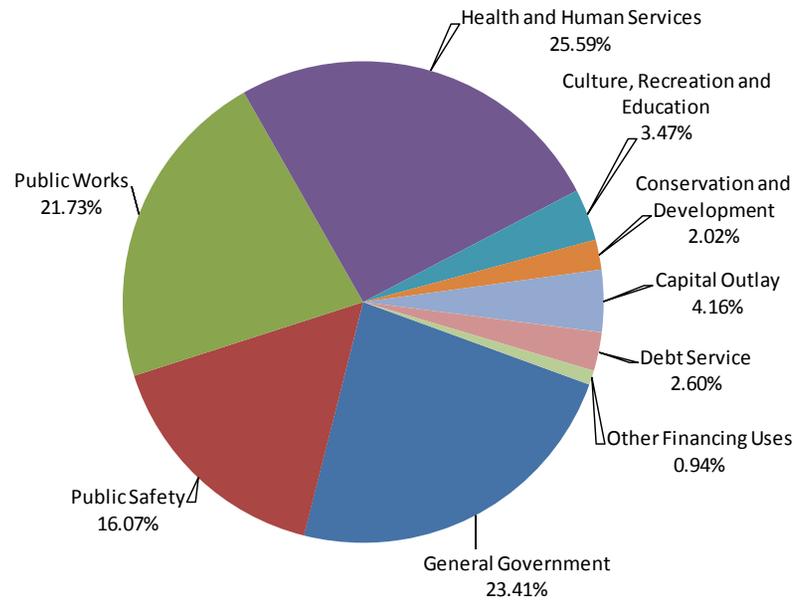
	1/1/2017 PROJECTED FUND BALANCE	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2017 PROJECTED FUND BALANCE	
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES			TOTAL EXPENSES
Veterans Service	37,458	191,542	14,790	-	206,332	-	201,332	201,332	5,000	42,458
Health & Human Services	1,762,513	5,033,582	10,357,464	-	15,391,046	102,996	15,407,046	15,510,042	(118,996)	1,643,517
Aging & Disability Resource Center	899,096	686,042	2,193,276	-	2,879,318	-	2,899,318	2,899,318	(20,000)	879,096
Health Care Center	2,969,080	100,000	6,944,835	345,431	7,390,266	6,155	7,684,111	7,690,266	(300,000)	2,669,080
<b>Total Health &amp; Human Services</b>	<b>5,668,147</b>	<b>6,011,166</b>	<b>19,510,365</b>	<b>345,431</b>	<b>25,866,962</b>	<b>109,151</b>	<b>26,191,807</b>	<b>26,300,958</b>	<b>(433,996)</b>	<b>5,234,151</b>
<b>CULTURE, RECREATION, &amp; EDUCATION</b>										
Library	53,942	1,683,225	56,640	-	1,739,865	-	1,739,865	1,739,865	-	53,942
University Extension	-	276,980	38,872	-	315,852	-	315,852	315,852	-	-
Parks	285,633	902,156	515,394	-	1,417,550	-	1,418,639	1,418,639	(1,089)	284,544
<b>Total Culture, Recreation, &amp; Education</b>	<b>339,575</b>	<b>2,862,361</b>	<b>610,906</b>	<b>-</b>	<b>3,473,267</b>	<b>-</b>	<b>3,474,356</b>	<b>3,474,356</b>	<b>(1,089)</b>	<b>338,486</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>										
Planning & Zoning	164,813	998,456	638,817	-	1,637,273	-	1,594,054	1,594,054	43,219	208,032
Community Development Block Grant	13,728	-	964	-	964	-	48	48	916	14,644
REDRLF	45,863	-	14	-	14	-	-	-	14	45,877
Portage County Business Park	7,132,087	-	545,000	-	545,000	-	286,799	286,799	258,201	7,390,288
<b>Total Conservation &amp; Development</b>	<b>7,356,491</b>	<b>998,456</b>	<b>1,184,795</b>	<b>-</b>	<b>2,183,251</b>	<b>-</b>	<b>1,880,901</b>	<b>1,880,901</b>	<b>302,350</b>	<b>7,658,841</b>
<b>DEBT SERVICE</b>	<b>314,149</b>	<b>2,364,226</b>	<b>36,563</b>	<b>13,735</b>	<b>2,414,524</b>	<b>-</b>	<b>2,609,303</b>	<b>2,609,303</b>	<b>(194,779)</b>	<b>119,370</b>
<b>CAPITAL PROJECTS</b>	<b>7,514,214</b>	<b>775,447</b>	<b>2,916,000</b>	<b>-</b>	<b>3,691,447</b>	<b>-</b>	<b>4,181,441</b>	<b>4,181,441</b>	<b>(489,994)</b>	<b>7,024,220</b>
<b>TOTALS</b>	<b>59,243,821</b>	<b>27,102,317</b>	<b>70,632,751</b>	<b>489,768</b>	<b>98,224,836</b>	<b>489,768</b>	<b>99,517,015</b>	<b>100,006,783</b>	<b>(1,781,947)</b>	<b>57,461,874</b>
FUND BALANCE APPLIED/(USED)					<u>2,586,910</u>			<u>804,963</u>		
<b>TOTAL COUNTY BUDGET</b>					<u><u>100,811,746</u></u>			<u><u>100,811,746</u></u>		

## 2017 REVENUES BY CLASSIFICATION – ALL FUNDS



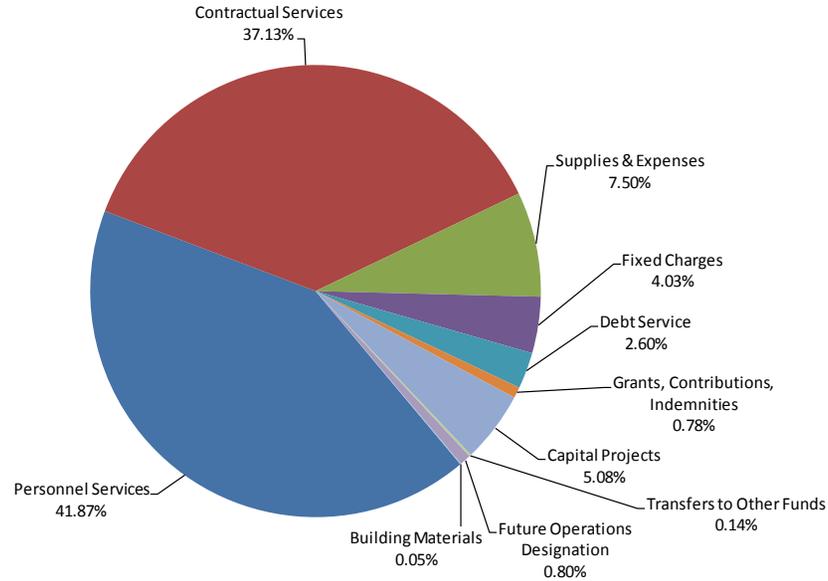
	<b>Change from 2016 Modified Budget</b>			
	<b>2016 Modified Budget</b>	<b>2017 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Taxes	33,440,298	34,424,446	984,148	2.94%
Intergovernmental Revenues	16,949,600	15,522,553	(1,427,047)	-8.42%
Licenses and Permits	384,398	402,193	17,795	4.63%
Fines, Forfeitures, and Penalties	357,914	352,180	(5,734)	-1.60%
Public Charges for Services	13,829,162	14,477,931	648,769	4.69%
Intergovernmental Charges for Services	24,990,061	27,260,212	2,270,151	9.08%
Miscellaneous Revenues	2,379,835	2,495,553	115,718	4.86%
Note Proceeds	2,855,000	2,800,000	(55,000)	-1.93%
Other Financing Sources	4,996,590	2,731,247	(2,265,343)	-45.34%
<b>Total Revenues</b>	<b>100,182,858</b>	<b>100,466,315</b>	<b>283,457</b>	<b>0.28%</b>

## 2017 EXPENDITURES BY CLASSIFICATION – ALL FUNDS



	<b>Change from 2016 Modified Budget</b>			
	<b>2016 Modified Budget</b>	<b>2017 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
General Government	22,822,002	23,516,304	694,302	3.04%
Public Safety	15,371,958	16,148,006	776,048	5.05%
Public Works	22,672,449	21,831,930	(840,519)	-3.71%
Health and Human Services	25,867,691	25,710,274	(157,417)	-0.61%
Culture, Recreation and Education	3,424,998	3,487,356	62,358	1.82%
Conservation and Development	1,919,011	2,032,401	113,390	5.91%
Capital Outlay	4,457,051	4,181,441	(275,610)	-6.18%
Debt Service	2,575,438	2,609,303	33,865	1.31%
Other Financing Uses	1,072,260	949,300	(122,960)	0.00%
<b>Total Expenses</b>	<b>100,182,858</b>	<b>100,466,315</b>	<b>283,457</b>	<b>0.28%</b>

## 2017 EXPENDITURES BY OBJECT CODE – ALL FUNDS



	Change from 2016 Modified Budget			
	2016 Modified Budget	2017 Proposed Budget	Amount Change	Percent Change
Personnel Services	41,039,416	42,068,330	1,028,914	2.51%
Contractual Services	37,774,808	37,308,031	(466,777)	-1.24%
Supplies & Expenses	7,668,166	7,534,768	(133,398)	-1.74%
Building Materials	54,913	55,169	256	0.47%
Fixed Charges	3,582,742	4,052,137	469,395	13.10%
Debt Service	2,575,438	2,609,303	33,865	1.31%
Grants, Contributions, Indemnities	790,450	781,895	(8,555)	-1.08%
Capital Projects	5,624,665	5,107,382	(517,283)	-9.20%
Transfers to Others Funds	230,660	144,337	(86,323)	0.00%
Future Operations Designation	841,600	804,963	(36,637)	-4.35%
<b>Total Expenses</b>	<b>100,182,858</b>	<b>100,466,315</b>	<b>283,457</b>	<b>0.28%</b>

**2016 ESTIMATED FUND BALANCE**

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
<b>Estimated Fund Balance 1/1/2016</b>	\$ 22,329,996	\$ 14,992,271	\$ 550,810	\$ 10,806,605	\$ 12,346,310	\$ 5,384,259		66,410,251
<b>Revenues</b>								
Property Tax	12,051,496	10,952,396	2,284,513	700,000	659,768	-		26,648,173
All Other Taxes	7,018,095	-	-	-	-	-		7,018,095
Intergovernmental Revenues	3,261,870	12,486,413	-	164,000	803,023	-		16,715,306
Licenses and Permits	173,118	213,457	-	-	1,700	-		388,275
Fines, Forfeitures and Penalties	208,952	120,264	-	-	-	-		329,216
Public Charges for Services	1,875,972	3,452,865	36,563	-	8,052,370	-		13,417,770
Intergovernmental Revenues	891,461	69,694	-	-	10,571,080	11,997,413		23,529,648
Miscellaneous Revenues	667,415	549,483	-	10,000	147,329	305,600		1,679,827
Note Proceeds	-	-	-	1,530,000	-	-		1,530,000
Transfers In	180,918	-	17,701	53,000	-	-		251,619
Revenue Subtotal	26,329,297	27,844,573	2,338,777	2,457,000	20,235,270	12,303,013		91,507,930
Fund Balance Applied	1,814,679	2,314,819	236,661	3,292,391	538,391	262,197		8,459,138
Total Revenue	\$ 28,143,976	\$ 30,159,392	\$ 2,575,438	\$ 5,749,391	\$ 20,773,661	\$ 12,565,210	\$	99,967,068
<b>Expenditures Restated by Object Group</b>								
General Government	10,341,443	85,483	-	-	-	12,533,641		22,960,567
Public Safety	12,060,616	3,762,449	-	-	-	-		15,823,065
Public Works	-	7,310,912	-	-	12,925,372	-		20,236,284
Health and Human Services	256,699	17,619,183	-	-	7,729,005	-		25,604,887
Culture, Recreation, & Education	3,477,199	-	-	-	-	-		3,477,199
Conservation and Development	1,686,183	200,777	-	-	-	-		1,886,960
Capital Outlay	-	-	-	5,749,391	-	-		5,749,391
Debt Service	-	-	2,575,438	-	-	-		2,575,438
Transfers Out	-	210,318	-	-	17,701	23,600		251,619
Expenditures Subtotal	27,822,140	29,189,122	2,575,438	5,749,391	20,672,078	12,557,241		98,565,410
Designated for Future Use	322,286	860,870	-	-	101,583	7,969		1,292,708
Total Expenditures	\$ 28,144,426	\$ 30,049,992	\$ 2,575,438	\$ 5,749,391	\$ 20,773,661	\$ 12,565,210	\$	99,858,118
<b>Estimated Fund Balance 12/31/2016</b>	\$ 20,837,603	\$ 13,538,322	\$ 314,149	\$ 7,514,214	\$ 11,909,502	\$ 5,130,031	\$	59,243,821

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
Nonspendable	5,542,564	86,152	261,949	-
Restricted	339,749	1,494,116	52,200	1,022,508
Committed	1,826,457	10,128,054	-	4,304,333
Assigned	2,534,113	1,830,000	-	2,187,373
Unassigned	10,594,720	-	-	-
<b>Estimated Fund Balance Total</b>	\$ 20,837,603	\$ 13,538,322	\$ 314,149	\$ 7,514,214

**2017 ESTIMATED FUND BALANCE**

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
<b>Estimated Fund Balance 1/1/2017</b>	\$ 20,837,603	\$ 13,538,322	\$ 314,149	\$ 7,514,214	\$ 11,909,502	\$ 5,130,031	\$ 59,243,821	
<b>Revenues</b>								
Property Tax	12,467,733	11,394,911	2,364,226	775,447	100,000	-	27,102,317	
All Other Taxes	7,322,129	-	-	-	-	-	7,322,129	
Intergovernmental Revenues	3,273,885	11,434,742	-	35,000	778,926	-	15,522,553	
Licenses and Permits	181,198	220,000	-	-	995	-	402,193	
Fines, Forfeitures and Penalties	224,180	128,000	-	-	-	-	352,180	
Public Charges for Services	2,030,845	4,189,574	36,563	-	8,220,949	-	14,477,931	
Intergovernmental Revenues	896,256	33,399	-	-	13,446,567	12,883,990	27,260,212	
Miscellaneous Revenues	1,035,458	828,980	-	81,000	205,680	344,435	2,495,553	
Note Proceeds	-	-	-	2,800,000	-	-	2,800,000	
Transfers In	130,602	-	13,735	-	345,431	-	489,768	
Revenue Subtotal	27,562,286	28,229,605	2,414,524	3,691,447	23,098,548	13,228,425	98,224,835	
Fund Balance Applied	781,408	533,003	194,779	489,994	367,016	220,710	2,586,910	
Total Revenue	\$ 28,343,694	\$ 28,762,608	\$ 2,609,303	\$ 4,181,441	\$ 23,465,564	\$ 13,449,135	\$ 100,811,745	
<b>Expenditures Restated by Object Group</b>								
General Government	9,953,100	150,224	-	-	-	13,412,980	23,516,304	
Public Safety	12,334,380	3,813,626	-	-	-	-	16,148,006	
Public Works	-	6,357,029	-	-	15,474,901	-	21,831,930	
Health and Human Services	260,332	17,765,831	-	-	7,684,111	-	25,710,274	
Culture, Recreation, & Education	3,487,356	-	-	-	-	-	3,487,356	
Conservation and Development	1,745,554	286,847	-	-	-	-	2,032,401	
Capital Outlay	-	-	-	4,181,441	-	-	4,181,441	
Debt Service	-	-	2,609,303	-	-	-	2,609,303	
Transfers Out	345,431	102,996	-	-	13,735	27,606	489,768	
Expenditures Subtotal	28,126,153	28,476,552	2,609,303	4,181,441	23,172,747	13,440,586	100,006,782	
Designated for Future Use	217,541	286,056	-	-	292,817	8,549	804,963	
Total Expenditures	\$ 28,343,694	\$ 28,762,608	\$ 2,609,303	\$ 4,181,441	\$ 23,465,564	\$ 13,449,135	\$ 100,811,745	
<b>Estimated Fund Balance 12/31/2017</b>	\$ 20,273,736	\$ 13,291,375	\$ 119,370	\$ 7,024,220	\$ 11,835,303	\$ 4,917,870	\$ 57,461,874	

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
Nonspendable	5,542,564	86,151	67,170	-
Restricted	326,957	1,228,928	52,200	1,022,508
Committed	1,706,391	10,265,292	-	4,304,333
Assigned	2,448,535	1,711,004	-	1,697,379
Unassigned	10,249,289	-	-	-
<b>Estimated Fund Balance Total</b>	\$ 20,273,736	\$ 13,291,375	\$ 119,370	\$ 7,024,220

## **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 7<sup>th</sup> 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 2013



## 2013-2016 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
6. **Relationship Builders** - We will build a 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 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 MORE FUNCTIONAL, FLEXIBLE COUNTY FACILITIES

- II. Develop a Comprehensive 10 to 20 Year County Physical Space Plan
  - II.A Define & Develop County Campus Plan; Identify Facilities That Will Not Be Part of Campus
  - 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 Consolidate Services Only When It Increases Organizational Effectiveness & Efficiency; Consolidation Must Be a Cost Effective Thing To Do
- III.F Increase Public Feedback & Awareness of County Services & Value

## 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 Improve Communications With & Feedback From Employees
- IV.D Develop a Training Plan for Our Leaders & Staff
- IV.E Develop County Policies & Reporting Tools for the Purpose of Creating a Performance Based Workplace Culture

## 2017 PROJECT LISTING

	<b>Project Phase</b>	<b>2017 Expenditure Project Budget</b>	<b>Grants &amp; Other Revenue</b>	<b>Fund Balance Applied</b>	<b>Anticipated Debt Proceeds</b>	<b>County Levy Funds Needed</b>
<b><u>General Government</u></b>						
	Design	300,000	81,000	74,994	-	144,006
	Construction	55,000	-	-	-	55,000
	Construction	50,000	-	-	-	50,000
	Construction	23,000	-	-	-	23,000
	Construction	25,000	-	-	-	25,000
	Construction	89,381	-	-	-	89,381
	Construction	42,850	-	-	-	42,850
	Construction	34,000	-	-	-	34,000
	<i>General Government Total</i>	<u>619,231</u>	<u>81,000</u>	<u>74,994</u>	<u>-</u>	<u>463,237</u>
<b><u>Public Works</u></b>						
	Design	940,800	752,640	-	-	188,160
	Construction	2,800,000	-	-	2,800,000	-
	Design	90,000	-	90,000	-	-
	Construction	325,000	-	325,000	-	-
	<i>Public Works Total</i>	<u>4,155,800</u>	<u>752,640</u>	<u>415,000</u>	<u>2,800,000</u>	<u>188,160</u>
<b><u>Health &amp; Human Services</u></b>						
	Construction	39,050	-	-	-	39,050
	<i>Health &amp; Human Services Total</i>	<u>39,050</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,050</u>
<b><u>Culture, Recreation, &amp; Education</u></b>						
	Construction	70,000	35,000	-	-	35,000
	Construction	50,000	-	-	-	50,000
	<i>Culture, Recreation, &amp; Education Total</i>	<u>120,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	<b>Total 2017 Capital Projects</b>	<u><u>4,934,081</u></u>	<u><u>868,640</u></u>	<u><u>489,994</u></u>	<u><u>2,800,000</u></u>	<u><u>775,447</u></u>

CAPITAL IMPROVEMENT PLAN 2017 - 2022

#	Project Title	Project No.	Budget Action	Department	Year	Phase	Appropriation						TOTAL	
							Prior to 2017	2017	2018	2019	2020	2021		2022
1	Gilfray Tunnel & Stairs Improvements	20-12-04	Update Scope, \$	Facilities	2012	Construction	40,000.00	23,000.00						63,000.00
2	Renewable Energy Project Analysis	20-15-04	Delay	Facilities	2015	Design	40,000.00		500,000.00					540,000.00
3	Camera System Expansion	20-16-05	As Planned	Facilities	2016	Equipment		25,000.00						25,000.00
4	Library Air Handling System Repairs (Phase 2)	20-16-06	As Planned	Facilities	2016	Construction	8,580.00							8,580.00
5	Library Boiler Replacement (Phase 3)	20-16-06	As Planned	Facilities	2016	Construction	74,800.00							74,800.00
6	Library Chiller Replacement (Phase 2)	20-16-06	As Planned	Facilities	2016	Construction	105,600.00							105,600.00
7	Library Main Street Sidewalk (Phase 5)	20-16-06	As Planned	Facilities	2016	Construction	4,400.00							4,400.00
8	Library Temperature Control Repl. (Phase 1)	20-16-06	As Planned	Facilities	2016	Construction	132,000.00							132,000.00
9	Library Lighting Replacement (Phase 1)	20-16-06	As Planned	Facilities	2016	Construction	36,300.00							36,300.00
10	Library Masonry and Concrete Work (Phase 5)	20-16-06	As Planned	Facilities	2016	Construction	27,610.00							27,610.00
11	Library Roof Repairs (Phase 2)	20-16-06	As Planned	Facilities	2016	Construction	138,490.00							138,490.00
12	Library Window Replacement (Phase 4)	20-16-06	As Planned	Facilities	2016	Construction	60,500.00							60,500.00
13	Government Facility Building	30-14-03	Update Scope, \$	Facilities	2014	Concept	125,000.00		5,200,000.00	5,100,000.00	22,700,000.00	22,700,000.00	23,800,000.00	79,625,000.00
14	HVAC - Health Care Center	20-11-03	Delete	Facilities	2012	Design								-
15	Courthouse Remodel Project	20-17-01	New	Facilities	2017	Design		300,000.00	1,000,000.00	1,000,000.00	3,000,000.00	3,000,000.00		8,300,000.00
16	Annex Building Caulk and Seal	20-17-02	New	Facilities	2017	Construction		55,000.00						55,000.00
17	Lincoln Center Carpet Replacement	20-17-03	New	Facilities	2017	Construction		50,000.00						50,000.00
18	Ruth Gilfray Carpet Replacement	20-19-01	New	Facilities	2017	Construction				70,000.00				70,000.00
19	New Portage County Health Care Center (PCHCC)	54-14-02	Delete	Health Care Center	2014	Concept								-
20	Health Care Center Project	54-17-01	New	Health Care Center	2017	Concept			10,000,000.00					10,000,000.00
21	Health Care Center Lighting Project	54-17-02	New	Health Care Center	2017	Construction		39,050.00						39,050.00
22	CTH I (CTH Z - Collins Park Rd)	40-15-01	Update	Highway	2015	Design	228,260.00		1,200,000.00	700,000.00				2,128,260.00
23	CTH J (USH 10 - STH 66)	40-15-02	Update Scope	Highway	2015	Design/ROW	473,074.00	2,800,000.00						3,273,074.00
24	CTH EE (STH 54 - CTH GG)	40-15-03	As Planned	Highway	2015	Construction	1,100,000.00							1,100,000.00
25	CTH G Bridge Replacement	40-15-04	As Planned	Highway	2015	Design	134,400.00	940,800.00						1,075,200.00
26	CTH A Bridge Replacement	40-15-05	Update	Highway	2015	Design	73,500.00		464,000.00					537,500.00
27	CTH S Bridge Replacement	40-15-06	As Planned	Highway	2015	Design	215,000.00							215,000.00
28	Wetland Mitigation Bank	40-15-07	As Planned	Highway	2015	Land	40,000.00				180,000.00	280,000.00		500,000.00
29	WI 54 - 64th Street - CTH U/80th Street	40-16-01	Delay	Highway	2016	Construction							750,000.00	750,000.00
30	CTH R (Black Oak - Porter)	40-17-01	Update \$, Delay	Highway	2017	Design	266,727.00		300,000.00	3,000,000.00	2,840,000.00			6,406,727.00
31	CTH G (CTH M - CTH P)	40-19-01	Update Scope, \$	Highway	2019	Construction				90,000.00	1,785,325.00			1,875,325.00
32	CTH T (CTH MM - CTH A)	40-19-02	Update Scope	Highway	2019	Construction						100,000.00	2,140,000.00	2,240,000.00
33	Highway Facilities Planning	30-15-02	Update Scope	Highway	2015	Design	25,000.00	90,000.00	300,000.00	235,000.00				650,000.00
34	Highway Roof Replacement	40-17-02	New	Highway	2017	Construction		325,000.00						325,000.00
35	ERP System Assessment & Planning	11-13-03	As Planned	Information Tech	2013	Implementation	1,800,000.00							1,800,000.00
36	ERP Phase II Applications	11-16-01	Delay	Information Tech	2016	Design	275,000.00							275,000.00
37	Video Conference Equipment	11-17-01	New	Information Tech	2017	Equipment		89,381.00						89,381.00
38	Wireless Network - Health Care Center	11-17-02	New	Information Tech	2017	Equipment		42,850.00						42,850.00
39	Security & Compliance Monitoring Software	11-17-03	New	Information Tech	2017	Software		34,000.00						34,000.00
40	Standing Rocks Development, Phase I & II	61-06-02	Update Scope, \$	Parks	2006	Construction	662,000.00		500,000.00					1,162,000.00
41	Shooting Range Improvements	61-14-02	As Planned	Parks	2014	Construction	27,000.00							27,000.00
43	Tomorrow River Trail Segment Resurfacing	61-16-01	Delay	Parks	2016	Construction		70,000.00	70,000.00					140,000.00
44	Collins Park Road - Paving	61-18-01	As Planned	Parks	2018	Construction			125,000.00					125,000.00
45	Pit Toilets Replacements (Jordan Campground and DuBay Picn	61-19-01	As Planned	Parks	2019	Construction				75,000.00				75,000.00
46	Chip Sealing Park Roads	61-19-02	As Planned	Parks	2019	Construction				100,000.00				100,000.00
47	Lake Emily Park Campground Expansion	61-20-01	As Planned	Parks	2020	Land Improvements					150,000.00			150,000.00
48	Pit Toilets Replacements (Lake Emily East Lodge/Sunset)	61-20-02	As Planned	Parks	2020	Construction					80,000.00			80,000.00
49	Tomorrow River Trail and Bridge	61-98-01	Delay	Parks	1998	Construction	478,000.00							478,000.00
50	Replace Outdoor Wood Boiler (Jordan Park)	61-17-01	New	Parks	2017	Construction		50,000.00						50,000.00
51	Pit Toilets Replacement (South Jordan/Emily)	61-22-01	New	Parks	2022	Construction							85,000.00	85,000.00
52	Elevation Data Improvement (LiDAR)	72-20-01	Update \$, Scope	Planning and Zoning	2020	Implementation	236,325.00							236,325.00
53	2020 Aerial Photography	72-20-02	As Planned	Planning and Zoning	2020	Implementation				80,000.00				80,000.00
54	Self-check Units, Remodeling & RFID	60-16-01	Delay	Public Library	2016	Design, Equipment			40,000.00	215,563.00				255,563.00
55	Land Records System	22-12-01	As Planned	Register of Deeds	2012	Implementation	216,423.00							216,423.00
56	Radio System Enhancement - Simulcast	30-14-01	As Planned	Sheriff's Office	2014	Construction	7,410,000.00							7,410,000.00
57	Radio Tower Construction	30-16-01	As Planned	Sheriff's Office	2016	Construction	2,805,000.00							2,805,000.00
59	MRF Roof Replacement	42-17-01	Update, Delay	Solid Waste	2017	Construction		55,000.00	55,000.00					110,000.00
<b>Gross Expenditures</b>							<b>17,258,989.00</b>	<b>4,989,081.00</b>	<b>19,754,000.00</b>	<b>10,585,563.00</b>	<b>30,815,325.00</b>	<b>26,080,000.00</b>	<b>26,775,000.00</b>	<b>136,257,958.00</b>

CAPITAL IMPROVEMENT PLAN 2017 - 2022

#	Project Title	Project No.	Budget Action	Department	Year	Phase	Appropriation Prior to 2017	2017	2018	2019	2020	2021	2022	TOTAL
<b>Less Revenue Received</b>														
15	Courthouse Remodel Project	20-17-01	New	Facilities	2017	Design		(81,000.00)	(270,000.00)	(270,000.00)	(810,000.00)	(810,000.00)		(2,241,000.00)
24	CTH EE (STH 54 - CTH GG)	40-15-03	As Planned	Highway	2015	Construction	(236,676.00)							(236,676.00)
25	CTH G Bridge Replacement	40-15-04	Update	Highway	2015	Design	(107,520.00)	(752,640.00)						(860,160.00)
26	CTH A Bridge Replacement	40-15-05	Update	Highway	2015	Design	(58,800.00)		(371,200.00)					(430,000.00)
29	WI 54 - 64th Street - CTH U/80th Street	40-16-01	Delay	Highway	2016	Construction							(625,000.00)	(625,000.00)
40	Standing Rocks Development	61-06-02	Update Scope, \$	Parks	2006	Construction	(125,000.00)		(300,000.00)					(425,000.00)
41	Shooting Range Improvements	61-14-02	Update \$, Delay	Parks	2014	Construction	(27,000.00)							(27,000.00)
43	Tomorrow River Trail Segment Resurfacing	61-16-01	Delay	Parks	2016	Construction		(35,000.00)	(35,000.00)					(70,000.00)
49	Tomorrow River Trail and Bridge	61-98-01	Delay, Update \$	Parks	1998	Construction	(239,000.00)							(239,000.00)
52	Elevation Data Improvement (LiDAR)	72-20-01	As Planned	Planning and Zoning	2020	Implementation	(217,000.00)							(217,000.00)
59	MRF Roof Replacement	42-17-01	Update, Delay	Solid Waste	2017	Construction		(55,000.00)	(55,000.00)					(110,000.00)
<b>Gross Revenues</b>							<b>(1,010,996.00)</b>	<b>(923,640.00)</b>	<b>(1,031,200.00)</b>	<b>(270,000.00)</b>	<b>(810,000.00)</b>	<b>(810,000.00)</b>	<b>(625,000.00)</b>	<b>(5,480,836.00)</b>
<b>Net County Cost</b>							<b>16,247,993.00</b>	<b>4,065,441.00</b>	<b>18,722,800.00</b>	<b>10,315,563.00</b>	<b>30,005,325.00</b>	<b>25,270,000.00</b>	<b>26,150,000.00</b>	<b>130,777,122.00</b>
<b>Potential Funding Source Estimates</b>														
								775,447.00	900,000.00	1,000,000.00	1,100,000.00	1,200,000.00	1,300,000.00	6,275,447.00
								465,441.00	4,243,409.00					4,708,850.00
								2,824,553.00	13,579,391.00	9,315,563.00	28,905,325.00	24,070,000.00	24,850,000.00	103,544,832.00
								4,065,441.00	18,722,800.00	10,315,563.00	30,005,325.00	25,270,000.00	26,150,000.00	114,529,129.00
<b>Projects on Hold</b>														
60	Lincoln Center Parking	52-14-01	On Hold	Aging & Dibly Rsrce Cntr	2014	Concept								
61	Removal of Asbestos Flooring	54-15-01	On Hold	Health Care Center	2015	Construction		80,000.00						80,000.00
<b>Projects Not Funded</b>														
	Front Whiting Avenue Entrance/Overhang			Health Care Center				43,700.00						43,700.00
	Law Enforcement Center Improvements			Sheriff's Office				50,000.00	200,000.00	25,000,000.00				25,250,000.00
42	Town of Eau Pleine Land Acquisition	61-16-02	Delay	Parks	2016	Land Purchase			240,000.00					240,000.00
58	Firearms Program Upgrades & Replacements	30-17-01	New	Sheriff's Office	2016	Implementation		37,900.00	23,200.00	34,220.00				95,320.00

## DEBT SERVICE

### FINANCIAL SUMMARY HIGHLIGHTS:

Overall the debt service budget increased 1.3% or \$33,865, due to planned debt service schedule repayments. The County has structured the debt repayment schedules to allow for and prepare for anticipated larger debt issues in the upcoming Capital Improvement Plan. (See Capital Projects Section for additional information on upcoming projects.)

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

The County is anticipating the need for future debt service for the projects outlined in the 2017 – 2022 Capital Improvement Plan. As more defined plans are made, the County will be able to forecast the need and determine a financing plan to support the projects. The County will structure repayments to allow for upcoming projects which will need to be financed over a longer period of time. The structure will maintain the integrity of the County's plan to incorporate new debt issues with the existing debt structure—a stable approach. Portage County plans to continue to strive to keep a stable tax levy for debt service while maintaining and improving the County's infrastructure. This means that the County must continue to have a strong planning effort to forecast capital projects.

### Debt Outstanding

	Date of Issue	Amount Issued	Outstanding Debt
2014 G.O. Promissory Notes A	3/5/2014	9,810,000	6,425,000
2014 G.O. Promissory Notes B AMT	3/5/2014	1,500,000	1,500,000
2016 G.O. Promissory Notes A	11/1/2016*	1,530,000	1,530,000
	Debt Outstanding 12/31/2016		\$9,455,000
	Anticipated 2017 Debt Issues *		\$2,800,000
	Total Debt Outstanding		<u>\$12,255,000</u>

### Outstanding Debt Limit

	2015 Budget Year	2016 Budget Year	2017 Budget Year*
Total County Equalized Value	\$5,194,469,700	\$5,344,210,100	\$5,428,971,000
Debt Limit	259,723,485	267,210,505	271,448,550
Outstanding Debt (*)	12,457,800	10,247,800	12,202,800
Available Debt Limit	247,265,685	256,962,705	259,245,750
Percent of Debt Limit Available	95.2%	96.2%	95.5%

\*Includes 2016 and 2017 anticipated debt issues.

## 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%
<b>Town Total</b>	<b>2,216,755,200</b>	<b>0.435246814</b>	<b>2,276,032,400</b>	<b>0.435246814</b>	<b>2.67%</b>	<b>2,321,405,500</b>	<b>0.440016471</b>	<b>1.99%</b>
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%
<b>Village Total</b>	<b>1,261,431,200</b>	<b>0.247674579</b>	<b>1,271,842,900</b>	<b>0.243707526</b>	<b>0.83%</b>	<b>1,272,389,200</b>	<b>0.241178116</b>	<b>0.04%</b>
Stevens Point	1,614,912,800	0.317078607	1,670,851,100	0.320164533	3.46%	1,681,929,400	0.318805413	0.66%
<b>City Total</b>	<b>1,614,912,800</b>	<b>0.317078607</b>	<b>1,670,851,100</b>	<b>0.320164533</b>	<b>3.46%</b>	<b>1,681,929,400</b>	<b>0.318805413</b>	<b>0.66%</b>
<b>County Total</b>	<b>5,093,099,200</b>	<b>1.000000000</b>	<b>5,218,726,400</b>	<b>0.999118873</b>	<b>2.47%</b>	<b>5,275,724,100</b>	<b>1.000000000</b>	<b>1.09%</b>

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

**POSITIONS AND FTE SUMMARY**

DEPARTMENTS BY CLASSIFICATION	2015 BUDGET		2016 BUDGET		2017 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
<b>General Government</b>						
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
<b>General Government</b>	<b>104.00</b>	<b>99.25</b>	<b>106.00</b>	<b>101.00</b>	<b>104.00</b>	<b>99.75</b>
<b>Public Safety</b>						
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>
<b>Public Safety</b>	<b>107.00</b>	<b>105.25</b>	<b>109.00</b>	<b>107.25</b>	<b>109.00</b>	<b>107.75</b>
<b>Public Works</b>						
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>
<b>Public Works</b>	<b>52.00</b>	<b>51.50</b>	<b>52.00</b>	<b>51.50</b>	<b>53.00</b>	<b>52.50</b>

**POSITIONS AND FTE SUMMARY**

DEPARTMENTS BY CLASSIFICATION	2015 BUDGET		2016 BUDGET		2017 BUDGET	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
<b>Health &amp; Human Services</b>						
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 &amp; 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
<b>Health &amp; Human Services</b>	<b>160.00</b>	<b>238.39</b>	<b>163.00</b>	<b>230.75</b>	<b>162.00</b>	<b>234.51</b>
<b>Culture, Recreation, &amp; Education</b>						
<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
<b>Culture, Recreation, &amp; Education</b>	<b>55.00</b>	<b>39.71</b>	<b>55.00</b>	<b>39.43</b>	<b>55.00</b>	<b>39.71</b>
<b>Conservation &amp; Development</b>						
Planning and Zoning	15.00	15.00	16.00	16.00	16.00	16.00
<b>Conservation &amp; Development</b>	<b>15.00</b>	<b>15.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>
Adjustment for employees who work in 2 depts	(2.00)		(2.00)		(2.00)	
<b>Total</b>	<b>491.00</b>	<b>549.10</b>	<b>499.00</b>	<b>545.93</b>	<b>497.00</b>	<b>550.22</b>

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.