

**Manitowoc County, WI
2013
Adopted
Annual Budget Book**



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Manitowoc County, WI - 2013 Adopted Budget

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This section presents the budget book in a departmental format. It is intended to provide the user with a better understanding of the county's budget and allows us to provide additional information.



Office of the County Executive

Bob Ziegelbauer, County Executive

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October 9, 2012

Ladies and Gentlemen of the Manitowoc County Board:

(As originally written for the
proposed budget book)

The Manitowoc County 2013 budget that I'm proposing to you today calls for a tax levy for operations of \$28,720,978.25 to support total spending of \$59,632,538. Since the increase in the tax levy from last year is less than the 0.66% growth in property attributable to new construction for 2012, for the **seventh year in a row** typical Manitowoc County taxpayers will see a **slight decrease** in the taxes they pay for Manitowoc County government.

This budget is tight but balanced; forward looking and fair. The budget was constructed using the two principles we have adhered to for the past 7 years: continuing to hold the line on the growth in property taxes while delivering high quality essential services to the citizens of Manitowoc County and continuing to provide job stability whenever possible to county employees. Neither is easy to achieve in this continued time of great economic uncertainty.

This budget proposal starts by accepting the reality we find in front of us. Raising taxes is not only unwise and unjustifiable, it is not an option. Costs in some areas have risen beyond our control while revenues from other sources continue to fall behind. Please keep this reality in mind as you inspect the details of my proposal. You will find that it allocates all the resources available to us in a responsible way. There are no frills included or reserves available for new or additional spending.

The past few years have been full of change and challenge. We all know about the difficult economy and its affect on our community. It also has had a severe impact on the resources available to local government. As our national and state economy remains stagnant we are reminded that we all have a stake in future economic growth, which is further illustrated in the attached pages from the miscellaneous section of the budget booklet.

Before I begin to summarize the budget proposal for 2013, I would like to express my appreciation for the willingness of the County Board over the past seven years to join me in making the difficult but necessary decisions that have allowed us to hold the line on property taxes while still providing high quality essential services. We have worked together to aggressively and continuously restructure County government in response to our changing world. We have managed within the limits of reality and we have tried to anticipate what would happen next - all while striving to deliver high quality County services that were affordable to taxpayers, and at the same time we have worked to preserve the jobs of our employees whenever possible. We have critically examined the services we provide and taken action when we found that other entities could deliver services more efficiently than we could.

Here is a partial list of the successes we have achieved together over the past seven years:

1. In 2006 we confronted the rapid growth of employee health insurance costs which threatened our long term viability as an employer by implementing a health care consumerism model in the form of a wellness based, qualified high deductible health plan. We initially subsidized health savings accounts for our employees, and while we had to cease that funding in 2011, we have built systems to assist our employees in funding their health savings accounts. Our goal in 2006 was to build a system that would provide great coverage for employees while containing the growth of costs. Our employees are now engaged as important decision makers about their own health care. Costs have leveled off at a time when other public sector employers are seeing huge increases. It has been a great success.

2. In 2008 we completed the successful sale of the County owned Health Care Center to a private operator who continues to provide high quality nursing home and rehabilitative services to the people of Manitowoc County while saving taxpayers millions of dollars each year.
3. In 2008 and 2009 the County Courthouse underwent a much needed roof restoration project along with a comprehensive rebuilding of the public entrances which were in dangerous disrepair. The Courthouse entrances now will provide safe and convenient access to a restored Courthouse for years to come.
4. In 2009 and 2010 a million dollar plus jail technology project updated the control and supervisory mechanisms necessary to operate a modern jail with capacity in excess of 150 prisoners a day.
5. In 2009 and 2010 our Highway Department was reorganized, transforming from operating as a construction company in competition with private industry and is now retooled to a sustainable size and shape that focuses on our primary responsibility to look after state and county highways.
6. In 2010 the responsibilities of the Long Term Care Division of the Human Services Department were absorbed by the newly created Lakeland Long Term Care District which delivers the State's Medicaid "Family Care" program.
7. In late 2010 we began a near total rebuilding of the County communications system. The \$15 million plus project was completed this past year and includes putting new towers into operation and a new joint dispatch center with all of the sophisticated radio equipment and information systems necessary to conform to changing federal regulations.
8. Another element of the communications project was the successful upgrade and relocation of the Information Technology infrastructure that all County departments depend upon. This operation is now housed in secure quarters in the new Communications and Technology building.
9. Beginning in 2012 we simplified overtime rules, which continue to pay overtime in excess of the Fair Labor Standards Act for time worked over 10 hours in a shift and on actual holidays. We've already realized hundreds of thousands of dollars of savings from this change with prospects for more progress in the year ahead.
10. We've continued to act collaboratively with other governmental units. In 2012 we began a partnership with Kewaunee County to deliver a wide range of long term care services via a two County Aging and Disabilities Resource Center (ADRC). This collaborative effort continues to grow, as we work with Kewaunee County to consolidate two County Aging programs into one.
11. We've focused on financial viability for the long run by keeping our debt load low and borrowing only for the major long term projects. Among local government in Wisconsin, Manitowoc County has a relatively low level of long term debt which significantly reduces financial risk going forward.

In short, we have not stood by idly while the world has changed around us. Together we've focused on our mission and made the investments necessary to position County government to be a positive factor in the life of our community. Nearly every department has undergone major changes as we have streamlined our management structure and flattened organizational charts. As a result Manitowoc County government is not only more effective, but also more sustainable, nimble, and better able to adjust to change in the future.

While the budgets for the past 7 years have been challenging, creating the budget proposal for 2013 may have been the most difficult one yet. Each year the process has started as a seemingly impossible task. However, because we have been early to respond to the need to change we have been able to meet our goals for the people of this community.

As mentioned earlier, this budget accepts reality by stretching every tax dollar entrusted to us as far as possible as we serve the people of Manitowoc County. Choices were required to get this budget where we needed it to be and expenditures we might have preferred to include were deleted.

The changes to the public sector collective bargaining laws that were passed by the State Legislature last year now allow us to manage and control the employee compensation costs that had grown beyond our ability to fund them. The modest changes that have been approved and implemented have allowed us to protect jobs and offer our employees job stability in a very challenging economic climate. The fringe benefit package for employees contained in the proposed 2013 budget remains comprehensive and very competitive. It will allow us to provide a fair and comprehensive fringe benefit package to our valued employees, will attract talented replacements as necessary, and will provide employment stability for the future.

My proposal contains several items that are necessary to make the entire budget possible that I would like to specifically draw to your attention as you deliberate:

1. We use no general fund reserves to balance the budget, and there are no excess reserves available to increase spending or further reduce the tax levy.
2. In 2013 we face a number of increased costs that are beyond our control. As the State Retirement Fund works to stay fully funded, we will be required to absorb additional pension costs next year for our employees of more than \$185,000. Employees classified as "general" employees and elected officials will be required to contribute a similar additional amount. Protective employees exempt from this requirement will continue to shoulder a partially offsetting amount of the cost of their health care until we can agree on labor contracts that accomplish an employee contribution to the retirement costs directly.
3. We also face more than \$150,000 of additional fees related to the cost of 911 phone lines.
4. We are proposing to implement the wage and salary study conducted this past year which realigns pay for similar work internally and connects our salary structure to the marketplace around us. Although there is no across the board pay increase for employees included for 2013, we do make a number of important proposals continuing the realignment of pay and updating of fringe benefits begun last year. Prior to 2012 there had been a complex, confusing, and cumbersome mix of wage schedules with a multitude of pay rates for County employees. In last year's budget we made a commitment to develop equitable and simplified wage schedules for the future that more accurately reflect the complexity of the work performed and local labor market conditions. As promised, the results of that yearlong study and the plan for implementation are included in this budget. Looking ahead toward 2014, in 2013 we will be developing a performance management tool that will allow us to make better use of this pay plan going forward as a way to reward employees for continuing good work.
5. Our change in 2007 to a consumer driven qualified high deductible health plan has been very successful in containing the growth of health care costs while providing high quality coverage to our employees. Employees share in the benefits of that success. This budget proposal for 2013 proposes to continue the current practice of paying 100% of full time employees' health insurance premiums, which is an important element of our employee fringe benefit package.

As we began to plan for 2013 we faced the reality of increasing health care costs throughout the marketplace. It became clear that maintaining the status quo in our plan design would have required nearly a million dollars of new money contributed by both taxpayers and employees. By applying our consumer based approach we've added a number of options for employees next year that will increase their responsibility to monitor costs as they make decisions for their own health care, and will allow us to provide coverage at the same cost as in 2012. The changes are modest, but the savings are significant. These plan design changes are detailed in the miscellaneous section of the budget booklet.

6. We recognize our continuing responsibility to manage the county's debt. We have used direct borrowing rarely and only when necessary for long term projects. However, one additional important element that we need to address is the growing liability for deferred employee fringe benefits. Perhaps the most important proposal contained in this 2013 budget deals with finally beginning to rein in the growing debt tied to deferred sick leave benefits which currently exceeds \$5 million, an amount that increases every year and threatens our ability to provide stable employment opportunities in the future.

We currently grant full time employees 15 days of paid sick leave each year in addition to vacation and holidays, and allow sick leave to accumulate toward annual payouts and payouts at retirement. It's a generous and expensive fringe benefit. Typically employees use about half of the sick leave days provided each year and accumulate the rest for future use or payout annually and at retirement. This budget proposes conversion of the current sick leave program into a combination of providing 5 personal days (commonly referred to as PTO) and short term disability coverage. This combination provides coverage for the unexpected events in life that may prevent an employee from being able to come into work, and assures protection against a catastrophic loss of earning power for employees who may be unable to work for an extended period because of injury or illness.

Please review the financial information on the cost of the current sick leave program that was prepared by the Comptroller and is included in the Miscellaneous Section of the budget booklet. It illustrates just how expensive the current sick leave benefit is and the financial danger posed by the rising debt. Currently over \$1 million of sick leave time is awarded annually and about half of it is used in the current year. Substituting the five personal days for the 15 paid sick days will reduce the cost of the annual leave by two thirds of its nearly million dollar annual amount while adding a valuable new benefit to protect employees against income loss from extended disability. Significant tangible savings will begin to appear in the year after implementation as the annual sick leave payouts which now average over \$150,000 cease, and the retirement payouts of the existing balances begin to recede. The \$5 million debt currently on the books will begin to melt away, thereby increasing the long term viability and reducing budget pressures in the future.

Think about how often in the past similar warnings about accumulating debt were heard locally, and nationally, but then ignored. Many wish now that they would have listened. This is a seriously important financial issue for us moving forward. I would especially appreciate your support of this change. Doing this now will help us avoid budget crises in the future.

7. My budget proposal also includes relocation of our existing Juvenile Detention Center by closing the facility located on the third floor of the County Jail, and renting space as needed from Sheboygan County under an agreement we have tentatively agreed to with them. In the past few years there has been a significant reduction in the use of secure detention of children here and around the country as alternative approaches to juvenile justice have been proven to be more effective. For the past year and a half our facility has averaged about 3 County juveniles per day. We also know that currently we use detention at a much higher level for more routine offenses - "72 hour holds" - than similar Wisconsin counties. As we more aggressively explore alternatives to detention for these cases we expect it will result in a steady decline of demand from the current low levels.

The financial impact of this is significant. Occupancy charts and financial information prepared by the Comptroller and contained in the Miscellaneous Section of the budget booklet show significant savings as over \$550,000 is freed up from the operation of the Juvenile Detention Center and made available not only for the development of alternative approaches to juvenile justice in the Human Service Department, but to help fund other general County operational needs. It's important to note that even with enactment of this proposed change secure detention will continue to be fully available to the court as it deems necessary without interruption into the future.

Relocation will result in a reduction of approximately 10 F.T.E.s in the jail, although retirements and restructuring the number of part time and full time positions can reduce the number of actual layoffs to about half that number. Additional manpower – 2.8 full time equivalent patrol officers - is provided in this budget to the Sheriff's Department along with dollars appropriated for extra hire that will help absorb transaction and transportation responsibilities associated with the relocation of the juvenile detention center. I do not propose adding any additional corrections staff to the jail as requested by the Sheriff primarily because of the dramatic reduction in the adult jail population in the past few years, and because the frequency of the need to call on the second corrections officer currently stationed in the juvenile center for emergencies has not been documented.

Additional travel dollars, miscellaneous expense money, and funds for one additional social worker in the Children and Families Division have been included in the Human Services Department budget as indicated in the Comptroller's financial summary. Ultimately the long term financial success of this proposal depends on the good faith cooperation of the Sheriff and his staff, coupled with the continuing decline in demand for secure detention of juveniles brought about by additional alternative approaches to juvenile issues and reducing the current practice of over utilizing "72 hour holds".

As you work to understand the elements of my proposal I draw your attention to the section of the budget booklet which re-states and summarizes appropriations on a department by department basis detailing the mission, resources, staffing, and tax levy necessary for each; making for an easier understanding of its impact. Other information included in the miscellaneous section is also important to help a reader get a better understanding of specific new proposals for 2013, how they fit into the entire Manitowoc County budget plan, and the challenges we all face.

This is a good plan. I look forward to your deliberations and would appreciate your support of these proposals. I will host another budget workshop for the County Board in early November, inviting you to meet with me informally to help answer your questions, help you understand details in this budget, and evaluate options under consideration as you prepare to pass it at your regular monthly meeting on the 20th.

This budget comes at an important time in our community. We value our employees and the work they do. We understand our responsibility to the taxpayers of our community. The economic downturn that began four years ago is not over. Making these decisions can be difficult, but now more than ever we need to make the right ones to help move our community forward and position county government to serve effectively years into the future. We've done this before, and can do it again this year.

As is always the case please don't hesitate to call on me if I can ever be of assistance to you. Thank you very much for your consideration of my proposal.

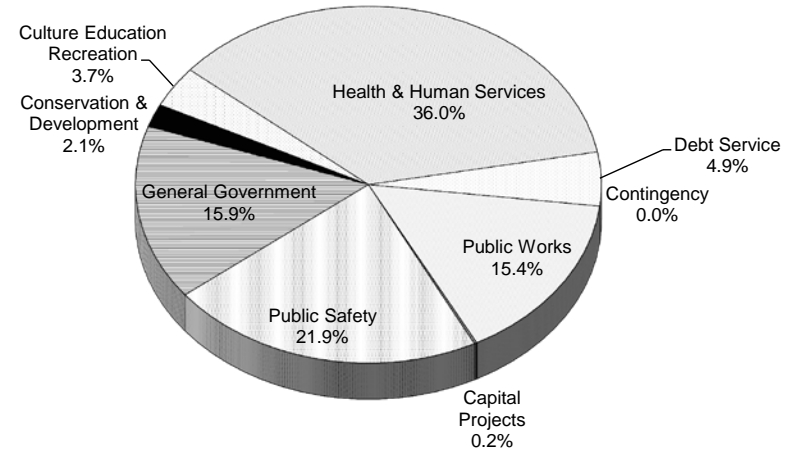
A handwritten signature in black ink, reading "Bob Ziegelbauer". The signature is fluid and cursive, with the first name "Bob" written in a slightly larger, more prominent script than the last name "Ziegelbauer".

Bob Ziegelbauer
Manitowoc County Executive

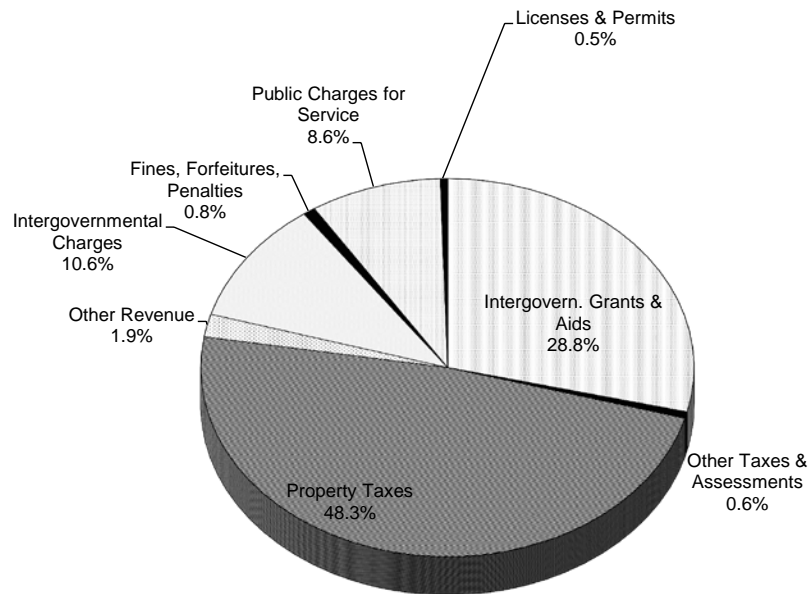
Manitowoc County 2013 Adopted Budget Graphical Representation

Total Expenses = \$59,643,216

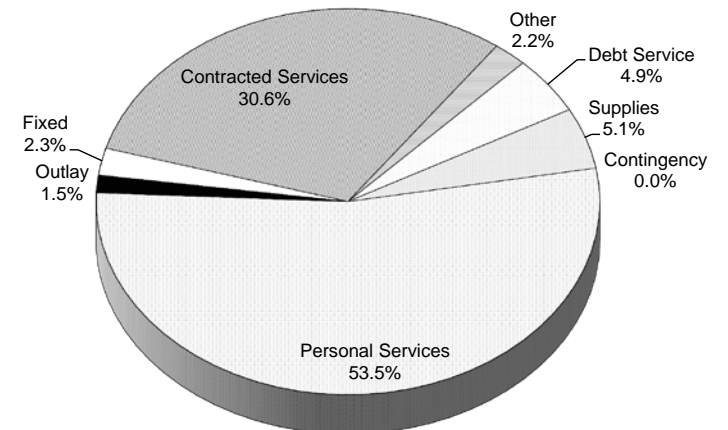
Where the Money Goes
% Expenditures by Function



Where the Money Comes From
% Source of Total Revenue



Where the Money Goes
% Expenditures by Object



Budget Summary - General Fund

	Budget 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
GENERAL FUND:				
EXPENDITURES:				
General Government	\$ 7,702,586	\$ 7,720,257	\$ 7,702,271	0.00%
Public Safety	\$ 13,243,550	\$ 13,286,079	\$ 13,072,971	-1.29%
Public Works	\$ 411,428	\$ 462,995	\$ 444,270	7.98%
Health & Human Services	\$ 3,485,051	\$ 3,224,492	\$ 2,868,721	-17.68%
Culture, Education, Recreation	\$ 1,713,472	\$ 1,694,503	\$ 1,472,368	-14.07%
Conservation/Development	\$ 661,825	\$ 680,189	\$ 685,955	3.65%
Total Expenditures	\$ 27,217,912	\$ 27,068,515	\$ 26,246,556	-3.57%
REVENUES:				
Property Taxes	\$ 15,843,705	\$ 15,843,704	\$ 16,208,702	2.30%
Other Taxes	\$ 329,142	\$ 338,352	\$ 330,165	0.31%
Intergovernment Grants & Aids	\$ 6,703,069	\$ 6,687,684	\$ 6,443,376	-3.87%
License & Permits	\$ 271,600	\$ 293,702	\$ 278,982	2.72%
Fines, Forfeitures, Penalties	\$ 298,000	\$ 298,000	\$ 299,000	0.34%
Public Charges for Service	\$ 2,825,565	\$ 2,522,598	\$ 2,034,659	-27.99%
Intergov. Chgs for Service	\$ 366,281	\$ 339,986	\$ 334,792	-8.60%
Other Revenue	\$ 331,096	\$ 354,994	\$ 334,977	1.17%
Total Revenues	\$ 26,968,458	\$ 26,679,020	\$ 26,264,653	-2.61%
OTHER FINANCING SOURCES (USES) NET:				
Transfers In (Out) or Fund				
Balance Applied/(Retained)	\$ 249,454	\$ 58,439	\$ (18,097)	
Total Revenue & Other Sources	\$ 27,217,912	\$ 26,737,459	\$ 26,246,556	

Component Parts of the Tax Levy & Rate With Comparative Figures for Last Year

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
2012 Adopted Tax Levy	\$24,800,711.03	\$935,916.00	\$146,877.00	\$2,753,002.00	\$28,636,506.03
2012 Adopted Tax Rate *	\$4.783386	\$0.180513	\$0.028329	\$0.530980	\$5.523208
2013 Proposed Tax Levy	\$25,034,879.25	\$902,390.00	\$89,178.00	\$2,694,531.00	\$28,720,978.25
2013 Proposed Tax Rate *	\$5.003857	\$0.180366	\$0.017824	\$0.538571	\$5.740618
Difference:					
2013 vs. 2012 Tax Levy	\$234,168.22	(\$33,526.00)	(\$57,699.00)	(\$58,471.00)	\$84,472.22
Levy % Change	0.94%	-3.58%	-39.28%	-2.12%	0.29%
2013 vs. 2012 Tax Rate *	\$0.220471	(\$0.000147)	(\$0.010505)	\$0.007591	\$0.217410
Rate % Change	4.61%	-0.08%	-37.08%	1.43%	3.94%

* Rate Expressed as per \$1,000 of Equalized Value (Excluding TID)

2012 / 2013 BUDGET/FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Oct. 5, 2012

	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Solid Waste Fund 203	Aging Services Fund 205	Soil & Water Con. Fund 207
Estimated Fund Balance 01/01/2013	3,456,452	135,126	74,975	140,293	303,134	693,018	14,901
Portion Estimated as Undesignated 01/01/2013	68,295						
Budgeted REVENUES	10,055,951	8,996,684	1,355,034	586,445	1,407,000	2,624,273	255,000
Required Tax Levy	16,208,702	6,858,754	* 2,160,004	485,538	10,000	0	302,007
Budgeted EXPENDITURES	26,246,556	15,855,438	3,515,038	1,044,805	1,417,000	2,717,724	557,007
Excess Revenue Over (Under) Expenditures	18,097	0	0	27,178	0	(93,451)	0
Operating Transfers In Fund Balance Applied	0	0	0	0	0	0	0
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	0
Estimated Fund Balance 12/31/2013	3,474,549	135,126	74,975	167,471	303,134	599,567	14,901
Portion Estimated as Undesignated 12/31/2013	144,831						
ω							
	Expo SRF 225	Debt Service 301	Capital Projects Various Funds	Highway Fund 607 (**)	Info Systems Fund 601 (**)	Grand Total Reported Funds	
Estimated Fund Balance (**) 01/01/2013	105,182	510,169	490,034	9,335,959	1,270,635	16,529,878	
Estimated Undesignated 01/01/2013						68,295	
Budgeted REVENUES	758,345	204,738	110,000	2,750,459	1,662,650	30,766,579	
Required Tax Levy	0	2,694,531	0	0	0 A	28,719,536	
Budgeted EXPENDITURES	754,560	2,902,421	110,000	2,750,459	1,772,208	59,643,216	
Bond Proceeds	0	0	0	0	0	0	
Excess Revenue Over (Under) Expenditures	3,785	(3,152)	0	0	(109,558)	(157,101)	
Operating Transfers In Fund Balance Applied	0	0	0	0	0	0	
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	
Estimated Fund Balance 12/31/2013 (*)	108,967	507,017	490,034	9,335,959	1,161,077	16,372,777	
Estimated Undesignated 12/31/2013						144,831	

(*) Includes \$89,178.00 in Bridge Aid Petitions

(**) For Highway #607 and Info Systems #601, the term Fund Balance is referring to Net Assets.

A = Plus \$1,442.25 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$28,720,978.25

GOVERNMENTAL FUNDS

DETAIL SUMMARIES

General Fund

Human Services Special Revenue Fund

Highway Roads & Bridges Special Revenue Fund

Solid Waste Recycling Special Revenue Fund

Waste Disposal Special Revenue Fund

Aging Resources Special Revenue Fund

Soil & Water Special Revenue Fund

Expo Special Revenue Fund

Debt Service Fund

Capital Projects Fund

Manitowoc County, WI
GENERAL FUND SUMMARY

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	15,733,260	15,843,705	15,843,705	15,843,704	16,208,702	2.30
Other Taxes	548,927	329,142	237,738	338,352	330,165	0.31
Intergovern Grants & Aids	7,547,950	6,703,069	652,825	6,687,684	6,443,376	(3.87)
License & Permits	298,779	271,600	102,293	293,702	278,982	2.72
Fines, Forfeitures, Penalties	312,127	298,000	141,102	298,000	299,000	0.34
Public Charges for Service	3,145,576	2,825,565	1,286,923	2,522,598	2,034,659	(27.99)
Intergov. Chgs for Service	371,060	366,281	156,843	339,986	334,792	(8.60)
Other Revenue	697,812	331,096	155,983	354,994	334,977	1.17
Total Revenue	28,655,492	26,968,458	18,577,411	26,679,020	26,264,653	(2.61)
EXPENDITURES:						
General Government	7,561,917	7,702,586	3,601,939	7,720,257	7,702,271	(0.00)
Public Safety	14,086,373	13,243,550	6,383,920	13,286,079	13,072,971	(1.29)
Public Works	499,356	411,428	186,012	462,995	444,270	7.98
Health & Human Services	3,665,715	3,485,051	1,688,632	3,224,492	2,868,721	(17.68)
Culture, Education, Recreation	1,646,291	1,713,472	1,250,632	1,694,503	1,472,368	(14.07)
Conservation/Development	676,043	661,825	278,900	680,189	685,955	3.65
Total Expenditures	28,135,694	27,217,912	13,390,034	27,068,515	26,246,556	(3.57)
Excess Revenue Over(Under) Expenditures	519,797	(249,454)		(389,495)	18,097	
OTHER FINANCING SOURCES (USES):						
Transfer To Human Services SRF	0	(24,685)		(24,685)	0	
Transfer To Communications CPF	(454,176)	0		0	0	
Total Other Financing Items	(454,176)	(24,685)		(24,685)	0	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	65,621	(274,139)		(414,180)	18,097	
Fund Balance - January 1	3,805,011	3,870,632		3,870,632	3,456,452	
Fund Balance - December 31	<u>3,870,632</u>	<u>3,596,494</u>		<u>3,456,452</u>	<u>3,474,549</u>	
ALLOCATION OF FUND BALANCE:						
Resrvd-Property Taxes	2,228,606	2,228,606		2,228,606	2,228,606	
Resrvd-Mortgage Receivable	99,000	99,000		99,000	99,000	
Resrvd-Prepaid Items	3,725	3,725		3,725	3,725	
Resrvd-Inventory	11,555	11,555		11,555	11,555	
Unres/Desig-Parks Outlay	4,773	4,773		4,773	4,773	
Unres/Desig-Mapping	45,771	45,771		45,771	45,771	
Unres/Desig-Area Plan PP	58,576	58,576		53,576	53,576	
Unres/Desig-PP-Silver Lake	6,990	6,990		6,990	6,990	
Unres/Desig-PP-Maribel Caves	1,105	1,105		1,105	1,105	
Unres/Desig-PP-Cato Falls	2,837	2,837		2,837	2,837	
Unres/Desig-Park Snowmobile	166,151	166,151		166,151	166,151	
Unres/Desig-Veterans Srv	30,309	30,309		30,309	30,309	
Unres/Desig-Land Records Modern	163,420	163,420		163,420	163,420	
Unres/Desig-ROD-Redaction	26,518	26,518		26,518	26,518	
Unres/Desig-Sheriff	4,817	4,817		4,817	4,817	
Unres/Desig-Vehicle	61,945	61,945		61,945	61,945	
Unres/Desig-Emergency Mgmt Training Gr	56,250	56,250		56,250	56,250	
Unres/Desig-Emgt Hazmat	157,309	157,309		157,309	157,309	
Unres/Desig-UW Extension	7,680	7,680		7,680	7,680	
Unres/Desig-Elections	68,027	68,027		68,027	9,588	
Unres/Desig-Treasurer	15,000	15,000		15,000	15,000	
Unres/Desig-JDC Project	60,098	60,098		60,098	60,098	
Unres/Desig-PW--PBX Project	36,226	36,226		36,226	36,226	
Unres/Desig-Future Cap Proj	76,469	76,469		76,469	76,469	
Unreserved/Undesigna	477,475	203,337		68,295	144,831	
Total	<u>3,870,632</u>	<u>3,596,494</u>		<u>3,456,452</u>	<u>3,474,549</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	19,854,138	18,620,327	9,173,032	18,650,230	18,267,695	(1.89)
Contracted Services	5,828,408	5,716,238	3,218,887	5,519,244	5,237,762	(8.37)
Operation & Maintenance	1,473,698	1,730,993	680,956	1,691,303	1,757,090	1.51
Fixed Charges	210,868	214,828	189,344	217,230	211,860	(1.38)
Other Expenses	91,715	100,000	0	125,000	100,000	0.00
Outlay	676,867	835,526	127,815	865,508	672,149	(19.55)
Total Expenditures	28,135,694	27,217,912	13,390,034	27,068,515	26,246,556	(3.57)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	15,733,260	15,843,705	15,843,705	15,843,704	16,208,702	2.30
Total Property Taxes	15,733,260	15,843,705	15,843,705	15,843,704	16,208,702	2.30
Other Taxes						
Occupational Taxes	163	0	0	0	0	-
Forest Crop Tax	23	12	34	34	35	191.67
Managed Forest Land	4,991	4,000	(13,188)	13,188	5,000	25.00
Sales Tax	141	130	66	130	130	0.00
Interest on Taxes	543,609	325,000	250,827	325,000	325,000	0.00
Total Other Taxes	548,927	329,142	237,738	338,352	330,165	0.31
Intergovern Grants & Aids						
Bullet Proof Vest Prgm Grant	6,824	3,000	0	3,000	3,000	0.00
State Shared Revenue	4,868,108	4,161,748	0	4,178,202	4,175,244	0.32
State Computer Aid	104,437	97,396	0	101,651	100,000	2.67
Clerk Ct Support Reimb	240,597	224,986	112,493	222,679	220,372	(2.05)
Clerk Ct GAL Reimb	40,412	40,412	0	39,852	39,288	(2.78)
Register Probate GAL Reimb	14,200	14,000	0	14,000	13,800	(1.43)
Reg Deeds Land Info Grant	300	300	0	300	300	0.00
Public Defender Discvry F	9,252	8,000	1,933	8,000	8,000	0.00
Training/Conf Reimb	24,774	30,000	21,241	30,000	30,000	0.00
Snowmobile Law Enforce	2,972	7,000	0	0	2,000	(71.43)
Water Safety Patrol	6,710	3,000	4,328	4,328	3,000	0.00
Metro Drug/OJA	26,502	26,502	24,000	24,000	24,000	(9.44)
Victim Witness Assist	32,409	32,500	15,225	31,339	32,000	(1.54)
EMPG Fund	54,916	53,492	2,393	54,958	54,958	2.74
EPCRA Grant	22,311	23,535	(1,704)	23,605	22,330	(5.12)
Emgt LEPC Equip Grant	8,790	9,563	(1)	8,605	8,605	(10.02)
Emgt Trng Grant	3,069	0	0	0	0	-
Natl School Lunch Prog	8,901	8,000	2,318	6,500	0	(100.00)
HL Sec 6 InterOp Comm Gr	64,800	0	0	0	0	-
DNA Sample Reimb Grant	1,740	0	0	0	0	-
AG Clean Sweep Program	28,800	10,000	0	30,000	30,000	200.00
Household Hazardous Waste	50,400	18,000	0	52,880	52,880	193.78
Drug Disposal Grant	11,300	3,300	0	6,300	6,300	90.91
Lead Poison Preventn Grant	12,369	10,993	3,505	11,485	11,485	4.48
Maternl Child Hlthy Start	34,363	28,811	9,465	30,897	30,897	7.24
DOH Radiation Protection	5,265	11,500	8,514	11,500	11,500	0.00
WIC Program	332,533	305,000	129,938	307,862	307,862	0.94
IAP Immunization Grant	20,780	19,236	6,049	18,526	18,526	(3.69)
PHS Radon Info Grant	10,699	9,876	3,292	9,876	0	(100.00)
Well Water Testing Contract	11,305	11,000	6,046	11,000	11,000	0.00
Cancer Control Grant	30,587	28,234	9,306	28,235	28,235	0.00
TCB Grant PHS	578	0	0	0	0	-
Prevention Block Grt PHS	7,384	0	0	0	0	-
ARRA Immunization Child&Adul	4,083	0	0	0	0	-
Bioterrorism Grant PHS	81,958	49,755	8,546	62,982	62,982	26.58
PHER Grant Revenue H1N1	24,004	0	0	0	0	-
Beach Test Grant	12,397	0	0	0	0	-
KIDS Can Grant	6,800	0	0	0	0	-
Child Suprt Program Aid	869,322	960,679	253,155	870,846	870,846	(9.35)
Veterans Srv Aid	13,000	13,000	13,000	13,000	13,000	0.00
Snowmobile Trail Aid	115,883	61,275	4,435	61,275	62,088	1.33
Stewardship Grant	166,786	254,750	0	250,000	60,000	(76.45)
UW Extension Aid	1,135	1,135	0	(1,135)	(5,713)	(603.35)
CDBG-DOC Ag Ed Center Grant	0	22,500	0	0	0	(100.00)
Cons Aids Staffing	3,181	1,591	(3,221)	13,567	1,591	0.00
DNR Grant	4,202	4,000	0	0	0	(100.00)
Shoreline Zoning Grant	0	0	0	0	10,000	-
Coastal Management Grant	18,909	0	0	0	0	-
WI Fund Grant	91,715	100,000	0	125,000	100,000	0.00
SHF-Other State Rev	15,812	15,000	0	4,000	4,000	(73.33)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	20,377	20,000	18,569	18,569	19,000	(5.00)
Total Intergovern Grants & Aids	7,547,950	6,703,069	652,825	6,687,684	6,443,376	(3.87)
License & Permits						
Marriage License Fees	16,870	16,000	6,210	16,500	16,000	0.00
Work Permit Fees	1,163	800	408	800	850	6.25
DNR License Fees	473	450	270	450	450	0.00
Passport Fees	12,000	12,000	13,975	24,000	12,000	0.00
Passport Photo Fees	2,455	1,850	2,250	4,000	1,900	2.70
Domestic Partnerships	120	0	170	170	0	-
Sanitary Permit Fees	58,185	40,000	21,210	50,000	50,000	25.00
WI Fund Application Fees	3,300	3,000	1,300	3,800	3,800	26.67
Sanitary Maint Fee	101,400	101,000	2,765	101,000	101,000	0.00
Septic Plan Review	17,855	12,000	7,485	20,000	20,000	66.67
Zoning Location/Bldg Permit	9,075	9,000	3,875	9,000	9,000	0.00
Bd Adj Variance Fees	15,938	15,000	3,150	7,500	7,500	(50.00)
Zoning Fees	6,640	9,000	3,500	6,000	6,000	(33.33)
Other Lic & Permit Fees	1,636	0	0	0	0	-
Reclamation Permit Fee	51,671	51,500	35,726	50,482	50,482	(1.98)
Total License & Permits	298,779	271,600	102,293	293,702	278,982	2.72
Fines, Forfeitures, Penalties						
Land Use Value Penalty	2,517	3,000	1,378	3,000	4,000	33.33
Co Ordinance Forfeiture	169,937	150,000	71,010	150,000	150,000	0.00
Co Share State Fines	139,672	145,000	68,714	145,000	145,000	0.00
Total Fines, Forfeitures, Penalties	312,127	298,000	141,102	298,000	299,000	0.34
Public Charges for Service						
Treas Service Fees	3,900	1,200	547	1,100	1,000	(16.67)
Computer Access Fees	1,150	1,200	476	1,200	1,200	0.00
County Clerk Revenue	16	0	17	17	0	-
ROD Official Copies	18,912	18,000	9,130	18,000	18,000	0.00
Real Estate Transfer Fees	92,074	90,000	55,344	110,000	100,000	11.11
ROD RE Recording Fees	219,595	219,000	123,210	235,000	230,000	5.02
RE Certified Copy Fees	1,357	1,500	661	1,500	1,500	0.00
Birth/Death/Mar-Copy Fees	43,275	43,000	20,636	43,000	43,000	0.00
DILHR Fees	2,240	1,600	880	1,600	1,600	0.00
Land Records Modern Fees	114,840	116,800	64,496	120,000	128,000	9.59
Electronic Access Fees	43,300	40,000	23,915	45,000	45,000	12.50
ROD RE Document Rec	6,290	4,000	2,030	4,000	4,000	0.00
ROD GIS-Product Sales	1,160	2,000	625	1,200	2,000	0.00
Domestic Prtnership ROD	26	0	20	0	0	-
SSN Redaction Fee	71,775	73,000	40,310	80,000	80,000	9.59
Court Fees County Share	175,954	182,700	80,310	181,200	181,250	(0.79)
Counseling Serv Fee	16,238	12,906	6,452	12,904	12,904	(0.02)
Mediation Fees	3,750	3,750	1,425	2,850	2,850	(24.00)
Co-Parenting Fees	763	1,100	505	1,010	1,010	(8.18)
Probate Fees-County	39,015	30,000	11,265	28,000	30,000	0.00
Probate Fees-GAL	25,458	22,500	11,328	26,000	25,000	11.11
Probate Fees-Other	38	0	0	0	0	-
Probate Fees-Counsl Fees	812	0	641	641	0	-
Probate Fees-Examination Fee	425	0	0	0	0	-
SVRS Voter Lists	50	150	210	210	0	(100.00)
Election Results Repts	0	0	75	75	0	-
Sheriffs Fees	110,788	97,000	46,906	97,000	97,000	0.00
Sheriffs Copy Fees	1,420	1,200	568	1,200	1,200	0.00
Photo Lab Sales	3,002	2,750	1,853	3,000	2,750	0.00
Inmate Phone Rev	18,242	15,000	4,408	10,000	15,000	0.00
Reserve Deputy-Non Cty Fnct	13,434	7,000	648	10,866	10,800	54.29
Prisoners Board	146,166	105,000	42,645	115,000	112,000	6.67
Prisoners Board-Other Co	409,272	156,000	59,530	140,000	146,000	(6.41)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Public Charges for Service Continued						
Juvenile Detention Charges	44,475	137,500	12,840	50,000	0	(100.00)
GPS Inmate Fees	93,447	123,000	37,957	80,000	80,000	(34.96)
Contracted Police Svcs	40,236	25,000	4,853	15,963	11,000	(56.00)
St Criminal Alien Asst Prog	31,075	22,000	0	22,000	25,000	13.64
Hazmat Team Respons Chgs	1,765	0	0	0	0	-
Nuke Plant Revenues	91,017	152,221	78,989	152,221	152,221	0.00
Nuclear Plant Persnl Serv	101,247	43,888	(41,022)	43,888	43,888	0.00
Sale of Civil Def Supp	38	0	0	0	0	-
Coroner Fees	23,903	29,000	14,945	29,000	38,250	31.90
Jail Booking Fee	16,837	15,500	6,040	15,000	15,000	(3.23)
Per Diem Jail Charge	59,950	50,000	23,433	59,000	55,000	10.00
Medical Reimbursements	10,121	2,000	3,943	9,000	5,000	150.00
Jail Transfer Fee	3,755	2,000	1,150	2,000	2,000	0.00
PHS Charges	16,102	10,000	4,500	9,000	5,000	(50.00)
PHS Environment Hlth Chgs	5,099	5,000	642	1,200	1,200	(76.00)
Interpretation	4,883	4,000	2,788	4,000	4,000	0.00
PHS License Fee DOH Agent	145,433	138,000	104,102	138,000	145,000	5.07
PHS License Fee DOA Agent	3,400	3,300	3,471	3,471	3,300	0.00
PHS School Inspection Fee	8,765	8,800	8,610	8,610	9,200	4.55
Well Water Testing Fees	3,260	3,000	1,850	3,000	3,150	5.00
PHS License Fee DATCP	25,686	24,000	24,497	24,000	29,000	20.83
Medicaid-Medical Assist	823,443	775,000	374,668	559,622	110,386	(85.76)
Child Support Fees	0	0	6,315	0	0	-
UW Ext Meeting/Trng/Pamph	5,646	3,000	400	800	3,000	0.00
UW Ext Bulletins-State	219	500	63	400	500	0.00
UW Ext Materials Testing	380	500	290	450	500	0.00
UW Ext Parenting-1st Year	400	0	400	400	0	-
PP Timber Sales	259	0	131	0	0	-
Total Public Charges for Service	3,145,576	2,825,565	1,286,923	2,522,598	2,034,659	(27.99)
Intergov. Chgs for Service						
State Reimb-Interpreters	9,601	9,200	4,354	9,000	8,600	(6.52)
State/Fed-Agencies	12,988	13,000	3,675	13,000	13,000	0.00
SVRS-Voter Registration	300	0	25	25	0	-
Local Govt Charges	951	0	0	0	0	-
Other Counties Charges	1,764	0	0	0	0	-
Phone Equip Reimbursement	10,320	10,320	5,160	10,320	10,620	2.91
Phone Service Reimbursement	131,853	129,400	65,589	129,400	127,000	(1.85)
PHS Comm Action Prog	978	0	0	0	0	-
HIV Testing	2,955	1,500	990	1,500	1,500	0.00
Dept Chgs List Dept	188,872	192,385	71,811	166,265	163,596	(14.96)
Dept Chgs Aging Servcs	10,479	10,476	5,238	10,476	10,476	0.00
Total Intergov. Chgs for Service	371,060	366,281	156,843	339,986	334,792	(8.60)
Other Revenue						
Interest Income	162,793	95,000	48,260	95,000	90,000	(5.26)
Inc/Dec in FMV of Invstmts	(30,188)	0	0	0	0	-
Un-cashed Check Cancellation	2,614	0	2,931	2,931	2,500	-
TIF Close-Out County Revenue	259,440	0	0	0	0	-
Rent	148,388	148,637	57,798	148,391	148,977	0.23
Rent-Equipment	667	800	0	0	0	(100.00)
Sale of County Equip	35,643	42,000	14,564	48,638	56,000	33.33
Gain/Loss Tax Deed Prop Sale	(33,432)	0	0	0	0	-
Donations/Contributions	4,591	6,159	70	3,920	0	(100.00)
Donations-Cato Falls	0	0	95	153	0	-
Donations-Maribel Caves	1,597	0	10,813	13,413	0	-
Donations-Silver Lk Park	0	0	57	57	0	-
Donations-Vet Transp	0	0	0	1,250	0	-
Donations-Launch Ramp	0	4,000	2,628	6,176	5,000	25.00
Insurance Litigation Reimb	18	0	0	0	0	-
Fuel Flowage Fee	13,401	17,000	4,851	12,125	13,000	(23.53)
5-cent Fuel Deicer Fee	6,946	8,000	2,578	7,000	7,500	(6.25)
Revenue Clearing	0	0	(90)	0	0	-
Other	125,335	9,500	11,428	15,940	12,000	26.32
Total Other Revenue	697,812	331,096	155,983	354,994	334,977	1.17
Total Revenues	28,655,492	26,968,458	18,577,411	26,679,020	26,264,653	(2.61)

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	8,449	1,721	3,789	5,510	1,556	(9.58)
County Board	130,624	130,192	71,622	130,284	130,036	(0.12)
Circuit Court Costs	1,423,376	1,444,595	641,317	1,435,706	1,473,961	2.03
Register in Probate	286,470	264,915	125,816	264,546	272,448	2.84
Court Commissioner	24,721	24,210	12,169	24,210	24,912	2.90
Family Court Commissioner	235,988	229,857	109,371	225,472	227,805	(0.89)
Coroner	239,044	248,108	117,184	257,953	246,030	(0.84)
District Attorney	349,982	359,207	176,859	370,096	350,333	(2.47)
Corporation Counsel	418,874	420,071	199,025	413,761	412,062	(1.91)
Executive	109,373	109,980	53,077	109,880	116,355	5.80
County Clerk	219,879	202,044	97,718	210,146	192,395	(4.78)
Central Mailing - Clerk	52,658	61,780	35,474	64,448	63,480	2.75
Central Duplicating - Clerk	89,201	75,000	33,610	69,000	76,500	2.00
Personnel	337,239	339,581	160,407	339,000	349,549	2.94
Elections - Clerk	67,592	138,007	69,000	153,096	69,824	(49.41)
Comptroller	575,164	586,122	317,247	589,714	582,685	(0.59)
Treasurer	200,903	214,729	93,336	214,594	218,836	1.91
Assessment of Property	177,479	173,026	101,445	185,677	176,397	1.95
Public Property Dept Admin	326,123	338,167	155,824	325,615	302,389	(10.58)
Maint - Phone System	128,649	129,635	61,374	129,635	131,792	1.66
Maint - Courthouse	424,104	361,442	155,888	351,510	376,024	4.03
Maint - Office Complex	158,951	187,109	60,322	191,974	140,720	(24.79)
Maint - Jail	521,415	546,055	253,431	544,061	545,440	(0.11)
Maint - University Center	69,526	70,750	13,810	70,288	83,399	17.88
Maint - Human Services	124,022	155,167	63,987	146,067	166,017	6.99
Maint - PHS Building	16,968	18,745	8,617	16,960	46,415	147.61
Maint - Admin Office Bldg	32,032	44,210	17,864	44,960	32,275	(27.00)
Maint - Other Co Buildings	58,000	84,808	35,910	76,639	75,388	(11.11)
Maint - C&T Building	126,751	92,608	55,108	121,637	135,472	46.29
Register of Deeds	361,279	358,704	165,197	344,609	360,927	0.62
ROD-Land Records Modern	205,073	232,100	82,151	231,000	255,300	10.00
Insurances - General Fund	62,009	59,941	53,989	62,209	65,549	9.36
Total General Government	7,561,917	7,702,586	3,601,939	7,720,257	7,702,271	(0.00)
Public Safety						
Sheriff - Administration	1,628,374	1,629,423	854,390	1,634,200	1,664,161	2.13
Sheriff - Training	66,491	80,185	22,346	72,900	80,185	0.00
Sheriff - Traffic Patrol	4,246,508	3,866,091	1,820,693	3,895,045	4,102,568	6.12
Sheriff - Snowmobile Patrol	3,459	1,200	0	0	1,200	0.00
Sheriff - Water Safety Patrol	8,256	2,800	5,192	10,642	2,800	0.00
Joint Dispatch Center	1,844,573	1,705,617	824,533	1,702,467	1,684,382	(1.25)
Communications Activity	355,799	391,753	212,247	488,316	563,394	43.81
Emergency Management	154,354	164,876	73,825	163,222	161,904	(1.80)
Emerg Mgmt - Nuclear Prepa	192,264	196,017	87,551	196,109	196,109	0.05
Emerg Mgmt - EPCRA / LEPC	22,311	23,515	3,839	23,605	22,330	(5.04)
Emerg Mgmt - HAZMAT	56,245	28,425	7,838	28,605	28,605	0.63
Emerg Mgmt - Home Land Secu	64,800	0	0	0	0	-
Correctional Institutions	5,195,759	4,929,670	2,349,166	4,828,176	4,333,813	(12.09)
Metro Drug	235,562	212,358	116,491	231,172	219,900	3.55
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620	0.00
Total Public Safety	14,086,373	13,243,550	6,383,920	13,286,079	13,072,971	(1.29)
Public Works						
Airport	247,733	288,225	109,993	284,480	266,445	(7.56)
Solid Waste Dept Admin	251,623	123,203	76,019	178,515	177,825	44.33
Total Public Works	499,356	411,428	186,012	462,995	444,270	7.98

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	214,112	339,359	113,706	213,535	186,257	(45.12)
Child Support-(Dedicated)	666,283	471,433	313,154	607,682	685,636	45.44
Child Support-(Mixed)	104,575	116,992	25,886	55,539	57,759	(50.63)
PHS - Older Adult Health Grant	12,371	10,476	5,389	10,476	10,476	0.00
PHS - Cancer Control (WWCCP)	30,587	28,234	13,895	28,235	28,235	0.00
PHS - Dental Clinics	731,042	700,000	344,113	450,000	0	(100.00)
PHS - Prevention Block Grant	7,376	0	97	0	0	-
PHS - GPR Lead	12,369	10,993	4,787	11,485	11,485	4.48
PHS - Healthy Start	34,363	28,811	13,803	30,897	30,897	7.24
PHS - ARRA Immunization C&A	4,083	0	0	0	0	-
PHS - IAP Immunization Grant	20,780	19,236	9,488	18,980	18,526	(3.69)
PHS - PHER Grant H1N1	29,791	0	3,504	0	0	-
PHS - Bioter/PHEP	65,652	54,094	30,621	62,982	62,982	16.43
PHS - Mercury Reduction	206	0	493	493	0	-
PHS - DNR Beach Testing	12,000	0	0	0	0	-
PHS - WIC Program Admin	308,669	304,241	29,760	97,680	112,377	(63.06)
PHS - WIC Nutrition	1,638	0	38,031	74,235	76,793	-
PHS - WIC Breast Feeding	0	0	8,478	15,409	3,952	-
PHS - WIC Client Services	(500)	0	60,754	112,180	107,847	-
PHS - WIC BF Peer Counseling	0	0	4,254	8,358	6,893	-
PHS - Prenatal Care Coord	94,229	75,000	36,125	109,622	110,386	47.18
PHS - Administrative Support	212,124	206,258	103,066	206,645	207,988	0.84
PHS - Environmental Health	242,225	246,799	112,265	244,119	250,291	1.41
PHS - General Public Health	662,641	671,318	328,670	673,503	692,779	3.20
Veterans Service Office	181,807	185,557	85,347	173,141	187,447	1.02
Veterans Service Commission	17,293	16,250	2,947	19,296	19,715	21.32
Total Health & Human Services	3,665,715	3,485,051	1,688,632	3,224,492	2,868,721	(17.68)
Culture, Education, Recreation						
Public Library Grant	1,019,613	935,916	935,916	935,916	902,390	(3.58)
Parks	154,193	190,625	84,407	200,622	194,263	1.91
Devils River State Rec Trail	90,044	250,000	30,938	250,000	60,000	(76.00)
Parks - Snowmobile Trails	136,453	61,275	79,261	61,275	62,088	1.33
University Extension	239,362	271,656	119,489	244,640	249,627	(8.11)
University Extension-State	6,227	4,000	621	1,650	4,000	0.00
UW Ext - Parenting Grant	400	0	0	400	0	-
Total Culture, Education, Recreation	1,646,291	1,713,472	1,250,632	1,694,503	1,472,368	(14.07)
Conservation/Development						
Parks - County Conservatio	3,181	9,500	13,567	13,567	1,591	(83.25)
Planning and Zoning	647,960	628,065	261,794	644,562	660,154	5.11
Board of Adjustment	24,903	24,260	3,539	22,060	24,210	(0.21)
Total Conservation/Development	676,043	661,825	278,900	680,189	685,955	3.65
Total Expenditures	28,135,694	27,217,912	13,390,034	27,068,515	26,246,556	(3.57)

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	7,125,884	6,983,862	6,961,303	6,983,862	6,858,754	(1.79)
Intergovern Grants & Aids						
Youth Indepnd Lvng ETV	2,366	1,833	(1,062)	4,183	4,183	128.21
Mental Hlth Block Grant	35,127	35,127	26,345	35,127	35,127	0.00
AODA Block Grant	140,547	140,547	105,410	140,547	140,547	0.00
Base County Allocation	3,940,750	2,909,909	1,697,551	3,858,212	3,857,374	32.56
Prior Year State Aid	364,168	50,000	(6,696)	25,000	25,000	(50.00)
Child Day Care	112,134	114,509	31,046	114,509	117,316	2.45
Youth Aids	603,626	620,339	250,448	529,994	529,994	(14.56)
Youth Aids/AODA	16,713	16,713	7,865	15,730	15,730	(5.88)
Intensive Supervision	27,010	27,010	0	0	26,130	(3.26)
Lincoln Hills Escrow	0	15,540	0	0	0	(100.00)
Youth Indepnd Lvng Ini	23,881	19,341	6,233	26,341	26,341	36.19
IMD OBRA Relocations	25,748	27,836	21,747	27,836	25,052	(10.00)
Family Support	54,541	77,626	1,861	77,626	77,626	0.00
Birth to Three	190,787	190,787	127,633	189,703	189,703	(0.57)
COP	364,149	331,197	(125,908)	336,397	331,198	0.00
IM Aid	650,786	436,002	(84,464)	444,099	448,264	2.81
LIHEAP Administration	86,677	121,854	8,566	121,854	118,463	(2.78)
Non AFDC Funeral/Cemetery	117,241	0	(6,656)	0	0	-
MA Transportation	123,884	0	(5,810)	0	0	-
HSD Grant Revenue	63,050	113,917	(21,133)	113,917	88,520	(22.29)
W-2 Revenue	47,059	66,683	(13,011)	19,216	0	(100.00)
Kinship Care	133,767	136,081	39,491	139,969	139,969	2.86
Family Preservation	56,650	56,650	44,516	56,650	56,650	0.00
CSP Wait List Rev	31,938	31,938	0	31,938	32,549	1.91
W-2 Emerg Asst Homeless	2,514	2,000	0	2,305	0	(100.00)
Foster Parent PreServices	13,677	22,320	(13,677)	22,320	22,320	0.00
Childrn LT Suppt Autism	1,173,221	124,625	(246,764)	119,383	118,747	(4.72)
CBMAC Grant Revenue	235,360	200,000	0	200,000	200,000	0.00
Early Interv Fundg DOC	10,728	10,728	773	15,100	15,100	40.75
OJA Grant (MH-AODA)	75,905	64,608	11,175	64,608	43,072	(33.33)
Foster Prnt Backgrnd Ck	1,424	2,983	631	2,983	2,983	0.00
OJA ART Grant	0	0	0	6,484	0	-
Federal Overmatch-State	467,006	542,473	(5,837)	542,473	542,473	0.00
Adult Protective Serv Rev	79,004	0	59,253	79,004	79,004	-
Total Intergovern Grants & Aids	9,271,438	6,511,176	1,909,525	7,363,508	7,309,435	12.26
Fines,Forfeitures,Penalties						
OWI Surcharge	69,067	78,500	29,187	70,000	70,000	(10.83)
Total Fines,Forfeitures,Penalties	69,067	78,500	29,187	70,000	70,000	(10.83)
Public Charges for Service						
Medicaid-Medical Assist	77,667	100,000	28,394	95,000	95,000	(5.00)
Mental Hlth Outpatient	7,700	20,000	13,140	30,000	30,000	50.00
Mental Hlth Inpatient	101,740	80,000	54,076	80,000	80,000	0.00
IDP Fees	4,542	10,000	4,140	8,000	7,000	(30.00)
AODA Outpatient	101,680	126,000	52,260	110,000	110,000	(12.70)
AODA Inpatient	41,715	40,000	26,724	40,000	40,000	0.00
Service Fees	1,477	1,000	754	1,300	1,300	30.00
Court Service Fees	57,209	72,000	40,858	72,000	70,000	(2.78)
CSP Outpatient	0	600	0	600	0	(100.00)
CSP Client Revenue	0	0	0	77	100	-
Client Revenue	36,696	39,400	13,427	26,500	26,500	(32.74)
Parental Fee	5,785	6,198	515	2,500	2,500	(59.66)
Client Self-pay MH	17,084	15,000	32,547	60,000	60,000	300.00
Lakeland Care District	6,061	5,000	1,863	5,000	5,000	0.00
Third Party Liability	13,730	10,000	4,702	10,000	10,000	0.00
Food Stamp Coll/Incentives	(10,311)	500	12,567	500	500	0.00
AFDC Collections/Incentives	(4)	1,000	0	1,000	1,000	0.00
Medical Refunds	1	8,000	8,432	8,537	8,537	6.71
Foster Home Refunds	198,496	146,778	118,031	230,000	230,000	56.70
Group Home Refunds	0	18,025	0	5,000	0	(100.00)
Lincoln Hills Reimbursement	0	150	0	0	0	(100.00)
Insurance Pmts WPS TPA	88,329	463,971	154,434	463,971	460,294	(0.79)

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Public Charges for Service Continued						
Shelter Care Refunds	739	3,000	372	500	500	(83.33)
W-2 Job Access Loan Repymt	171	0	0	0	0	-
Cost Share Rev	0	0	15	48	30	-
Rent	13,200	14,400	7,400	14,400	14,400	0.00
Total Public Charges for Service	763,704	1,181,022	574,650	1,264,933	1,252,661	6.07
Intergov. Chgs for Service						
Mental Hlth Outpnt MA	25,669	30,000	8,584	30,000	30,000	0.00
AODA Outpatient MA	115	800	399	800	800	0.00
CSP Outpatient MA	109,472	100,000	8,384	100,000	100,000	0.00
CCS MA	163,794	35,000	(1,447)	35,000	35,000	0.00
DD Case Mgmt MA	6,209	9,000	1,396	6,217	6,300	(30.00)
Birth to Three MA	56,732	60,000	22,980	60,000	60,000	0.00
COP MA	1,570	3,000	1,359	5,000	5,000	66.67
Crisis MA Revenue	110,357	107,000	37,795	90,000	90,000	(15.89)
Medicare Revenue	23,698	15,000	182	20,000	20,000	33.33
Dept Chgs Aging Svcs	57,033	35,000	17,500	35,000	0	(100.00)
Total Intergov. Chgs for Service	554,648	394,800	97,132	382,017	347,100	(12.08)
Other Revenue						
Interest Income	475	500	1,435	1,700	1,700	240.00
Donations/Contributions	9,889	1,400	1,100	1,400	1,400	0.00
Restitution Receipts	0	0	6,851	14,388	14,388	-
Revenue Clearing	(0)	0	(249,950)	0	0	-
Total Other Revenue	10,364	1,900	(240,564)	17,488	17,488	820.42
Total Revenues	17,795,106	15,151,260	9,331,232	16,081,808	15,855,438	4.65
EXPENDITURES:						
Health & Human Services						
Mental Health	1,749,698	1,801,354	681,703	1,830,546	1,730,283	(3.95)
Alcohol, Other Drug Abuse	599,779	539,165	214,230	494,960	494,985	(8.19)
Chronically Mentally Ill	3,010,012	3,098,341	1,398,833	3,041,766	3,020,867	(2.50)
Developmentally Disabled	376,025	331,836	69,910	85,941	21,543	(93.51)
Treatment Foster Care	11,774	9,000	0	0	0	(100.00)
Intoxicated Driver Program	128,828	118,686	57,279	118,021	119,416	0.62
Crisis On Call	358,519	300,729	140,023	304,671	390,019	29.69
Birth To Three	558,312	502,264	208,381	465,327	494,474	(1.55)
Adult Protective Services	(135)	286,838	129,883	287,778	291,135	1.50
Family Support	46,778	69,863	14,173	69,863	69,863	0.00
Autism, Intensive-DD	136,309	11,995	0	30,093	30,093	150.88
Autism, Post-Intnsve-DD	226,816	88,695	0	95,214	95,214	7.35
CLTS-DD-CA	80,883	102,675	12,252	101,369	101,369	(1.27)
CLTS-PD-COP	4,034	4,313	0	4,313	0	(100.00)
CLTS-DD-Family Suppt Match	47,711	43,875	0	32,480	32,480	(25.97)
CLTS-MH-CA	349,024	280,491	13,471	308,699	308,699	10.06
CLTS-MH-State Match	11,916	3,314	0	3,314	3,314	0.00
Autism, Intensive-SED	147,768	19,438	0	28,899	28,899	48.67
Autism, Post-Intnsve-SED	37,293	3,036	0	4,618	4,618	52.11
CLTS-DD-State Match	286,889	215,809	82,752	210,806	210,806	(2.32)
CLTS-PD-State Match	46,226	9,289	0	10,033	10,033	8.01
CLTS-DD-Co Match	74,801	94,705	799	112,953	112,953	19.27
CLTS-PD-Fam Suppt Match	11,197	3,820	0	3,820	3,820	0.00
Economic Support	1,171,558	1,072,899	605,756	1,114,956	1,033,786	(3.65)
Program Integrity	5,705	5,380	3,242	5,670	5,670	5.39
WHEAP Administration	139,132	121,798	39,332	121,790	118,463	(2.74)
Special ES Programs	117,241	18,000	0	18,537	18,537	2.98
MA Transportation	117,012	0	0	0	0	-
W-2	40,725	53,441	14,966	25,987	0	(100.00)
Agency Management	190,714	241,580	126,650	175,699	139,384	(42.30)
Agency Support & Overhead	1,138,443	1,071,077	657,907	1,121,944	1,143,348	6.75
Human Services	3,224,426	1,744,594	1,258,044	2,773,041	2,714,056	55.57
County Owned Home-Expo Dr	1,976	1,800	109	759	1,767	(1.83)

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Expenditures Continued						
Child Care	102,995	115,509	21,471	115,559	118,366	2.47
Youth Aids	1,204,495	1,179,914	611,310	1,186,812	1,314,228	11.38
Alternate Care	948,287	955,359	537,213	995,028	973,545	1.90
Purchase of Services	221,186	210,014	104,097	226,184	243,364	15.88
Community Options Program	305,740	335,351	169,298	351,760	333,591	(0.52)
Supportive Home Care	1,980	2,700	0	0	0	(100.00)
County Owned Home-16th St	7,072	3,800	2,630	4,555	4,752	25.05
Intensive Supervision	128,116	103,198	66,484	117,698	117,698	14.05
Total Expenditures	17,367,261	15,175,945	7,242,198	16,001,463	15,855,438	4.48
Excess Revenue Over (Under) Expenditui	427,846	(24,685)		80,345	0	
Fund Balance - January 1	(397,929)	29,916		29,916	135,126	
Transfer In From General Fund	0	24,685		24,865	0	
Fund Balance - December 31	<u>29,916</u>	<u>29,916</u>		<u>135,126</u>	<u>135,126</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Personal Services	6,796,402	7,046,451	3,467,374	6,994,182	7,137,155	1.29
Contracted Services	8,844,536	7,702,420	3,231,480	7,502,931	7,331,171	(4.82)
Operation & Maintenance	162,452	159,718	105,740	190,289	182,923	14.53
Fixed Charges	94,591	92,999	69,952	97,574	96,058	3.29
Other (Grants / Contr / HSD)	1,469,280	149,572	342,313	1,190,625	1,107,131	640.20
Outlay	0	24,785	25,340	25,862	1,000	(95.97)
Total Expenditures	17,367,261	15,175,945	7,242,198	16,001,463	15,855,438	4.48
Human Services Fund Concluded						

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	1,199,156	2,120,826	2,120,826	2,120,826	2,070,826	(2.36)
Bridge Aid Prop Taxes	213,882	146,877	146,877	146,877	89,178	(39.28)
Total Property Taxes	<u>1,413,038</u>	<u>2,267,703</u>	<u>2,267,703</u>	<u>2,267,703</u>	<u>2,160,004</u>	<u>(4.75)</u>
Intergovern Grants & Aids						
State Transportation Aid	1,603,195	1,442,875	360,719	1,442,876	1,355,034	(6.09)
Other State Aid	1,085,737	0	0	0	0	-
Intergovern Grants & Aids	<u>2,688,932</u>	<u>1,442,875</u>	<u>360,719</u>	<u>1,442,876</u>	<u>1,355,034</u>	<u>(6.09)</u>
Total Revenues	<u>4,101,970</u>	<u>3,710,578</u>	<u>2,628,422</u>	<u>3,710,579</u>	<u>3,515,038</u>	<u>(5.27)</u>
EXPENDITURES:						
Public Works						
Hwy Admin SRF	23,326	0	0	0	0	-
County Road Maintenance	1,138,294	1,626,451	1,026,700	1,626,452	1,626,452	0.00
County Road/Brdg Construction	1,755,951	1,165,500	247,761	1,165,500	1,027,658	(11.83)
County Winter Snow Removal	938,240	771,750	478,919	771,750	771,750	0.00
Town Bridge Aid	213,882	146,877	146,877	146,877	89,178	(39.28)
Total Expenditures	<u>4,069,693</u>	<u>3,710,578</u>	<u>1,900,258</u>	<u>3,710,579</u>	<u>3,515,038</u>	<u>(5.27)</u>
Excess Revenue Over (Under) Expenditures	32,277	0		0	0	
Other Financing Sources (Uses)						
Total Other Financing items	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>32,277</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Fund Balance - January 1	42,697	74,975		74,975	74,975	
Fund Balance - December 31	<u>74,975</u>	<u>74,975</u>		<u>74,975</u>	<u>74,975</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Contracted Services	147,898	173,149	95,943	184,923	171,007	(1.24)
Operation & Maintenance	2,836,058	3,537,429	1,804,314	3,525,656	3,344,031	(5.47)
Outlay	1,085,737	0	0	0	0	-
Total Expenditures	<u>4,069,693</u>	<u>3,710,578</u>	<u>1,900,258</u>	<u>3,710,579</u>	<u>3,515,038</u>	<u>(5.27)</u>

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	485,538	485,538	485,538	485,538	485,538	0.00
Public Charges for Service						
Recycling Charges	585,986	558,000	204,078	558,000	565,000	1.25
Other Revenue						
Rent	21,550	21,445	0	21,445	21,445	0.00
Sale of County Equip	1,770	0	26,387	27,000	0	-
Donations/Contributions	0	25,000	695	25,000	0	(100.00)
	<u>23,320</u>	<u>46,445</u>	<u>27,082</u>	<u>73,445</u>	<u>21,445</u>	
Total Revenue	<u>1,094,844</u>	<u>1,089,983</u>	<u>716,698</u>	<u>1,116,983</u>	<u>1,071,983</u>	<u>(1.65)</u>
EXPENDITURES:						
Public Works						
Recycling Operation	979,280	1,071,654	423,759	1,074,343	1,044,805	(2.51)
Total Expenditures	<u>979,280</u>	<u>1,071,654</u>	<u>423,759</u>	<u>1,074,343</u>	<u>1,044,805</u>	<u>(2.51)</u>
Excess Revenue Over (Under) Expenditures	<u>115,564</u>	<u>18,329</u>		<u>42,640</u>	<u>27,178</u>	
Other Financing Sources (Uses)						
Tran from Solid Waste SRF	0	0		0	0	
Fund Balance - January 1	(17,911)	97,653		97,653	140,293	
Fund Balance - December 31	<u>97,653</u>	<u>115,982</u>		<u>140,293</u>	<u>167,471</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Personal Services	258	5,507	2,764	7,620	6,869	24.73
Contracted Services	906,808	954,013	382,173	943,891	947,132	(0.72)
Operation & Maintenance	54,720	67,500	26,375	64,800	68,500	1.48
Fixed Charges	2,997	3,034	2,680	2,680	3,304	8.90
Outlay	14,497	41,600	9,767	55,352	19,000	(54.33)
Total Expenditures	<u>979,280</u>	<u>1,071,654</u>	<u>423,759</u>	<u>1,074,343</u>	<u>1,044,805</u>	<u>(2.51)</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	10,000	10,000	10,000	10,000	10,000	0.00
Intergov. Chgs for Service						
Waste Mgmt Landfill Reimb	1,381,540	1,422,000	432,021	1,385,000	1,407,000	(1.05)
Total Revenue	<u>1,391,540</u>	<u>1,432,000</u>	<u>442,021</u>	<u>1,395,000</u>	<u>1,417,000</u>	<u>(1.05)</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,389,534	1,432,000	536,410	1,392,000	1,417,000	(1.05)
Total Expenditures	<u>1,389,534</u>	<u>1,432,000</u>	<u>536,410</u>	<u>1,392,000</u>	<u>1,417,000</u>	<u>(1.05)</u>
Excess Revenue Over (Under) Expenditures	<u>2,006</u>	<u>0</u>		<u>3,000</u>	<u>0</u>	
Other Financing Sources (Uses)						
Solid Waste Disposal Operation	0	0		0	0	
Fund Balance - January 1	298,128	300,134		300,134	303,134	
Fund Balance - December 31	<u><u>300,134</u></u>	<u><u>300,134</u></u>		<u><u>303,134</u></u>	<u><u>303,134</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Contracted Services	<u>1,389,534</u>	<u>1,432,000</u>	<u>536,410</u>	<u>1,392,000</u>	<u>1,417,000</u>	<u>(1.05)</u>
Total Expenditures	<u>1,389,534</u>	<u>1,432,000</u>	<u>536,410</u>	<u>1,392,000</u>	<u>1,417,000</u>	<u>(1.05)</u>

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	79,460	46,901	69,460	46,901	0	(100.00)
Intergovern Grants & Aids						
AgeSrv Title IIIC1	124,062	230,736	121,978	230,736	296,238	28.39
AgeSrv NSIP IIIC1	135,247	20,387	(79,318)	20,387	27,274	33.78
AgeSrv Title IIIC2	65,468	65,349	10,118	65,349	78,451	20.05
AgeSrv NSIP IIIC2	29,209	37,239	27,608	37,239	41,689	11.95
AgeSrv Title IIIB	88,220	88,220	30,437	88,220	113,584	28.75
Transportation Grant	226,159	226,159	225,905	226,159	214,040	(5.36)
Senior Commun Service	12,657	10,920	2,730	10,920	16,263	48.93
Alzheimer Care Support	29,439	28,346	7,662	28,346	33,457	18.03
Benefit Advocacy	28,215	28,215	7,708	28,215	56,430	100.00
Elder Abuse Grant	35,330	35,330	8,832	35,330	50,877	44.01
Prevnl Hlth Srv IIID	6,904	6,919	2,323	6,919	9,093	31.42
Fam Caregiver IIIE	37,473	41,075	10,677	41,075	50,877	23.86
Emrg Food & Shelter FEMA	0	0	450	450	0	-
Age & Disab Resrc Cntr	482,016	696,287	128,953	696,287	718,827	3.24
New Freedom Grant	42,663	40,000	0	40,000	40,000	0.00
SHIP St Health Insr Prgm	0	5,000	0	0	0	(100.00)
MMA Part D Grant	34,766	10,000	(3)	0	0	(100.00)
SPAP St Pharm Asst Pgm	5,928	20,785	2,245	23,584	8,521	(59.00)
Caregiver Coalition LTC	1,200	0	3,603	0	0	-
Total Intergovern Grants & Aids	1,384,956	1,590,967	511,908	1,579,216	1,755,621	10.35
Charges for Service						
Medicaid-Medical Assist	383,038	412,149	111,662	412,149	427,640	3.76
Charges for Service						
Service Fees	3,077	1,200	1,199	2,500	2,500	108.33
Service Fee-Van Revenue	2,847	2,000	2,270	4,500	4,500	125.00
Other Counties Charges	0	0	0	0	76,113	-
	5,923	3,200	3,470	7,000	83,113	2497.28
Other Revenue						
Interest Income	331	0	0	0	0	-
Donations/Contributions	280,518	237,000	117,050	247,422	343,439	44.91
Other	0	9,682	0	9,682	14,460	49.35
Total Other Revenue	280,849	246,682	117,050	257,104	357,899	45.09
Total Revenue	2,134,226	2,299,899	813,549	2,302,370	2,624,273	14.10
EXPENDITURES:						
Health & Human Services						
Aging Services Management	55,725	51,304	33,980	62,368	50,643	(1.29)
Congregate Meals (IIIC1)	267,051	286,123	125,208	280,144	432,859	51.28
Home Delivered Meals (C2)	345,952	313,508	157,761	307,508	377,646	20.46
Elder Abuse Grant	35,330	35,330	3,489	35,330	50,877	44.01
Contracted Srvs (IIIB)	30,884	31,016	14,230	31,399	106,496	243.36
Aging & Disab Resource Cntr	678,246	928,982	375,228	768,828	965,161	3.89
ADRC Disab Benefit Spec	127,629	167,454	70,814	133,198	157,306	(6.06)
ADRC Prevention Grant	3,234	0	2,475	2,475	0	-
Alzheimers Care Giver Prgm	29,689	28,346	6,541	28,346	33,457	18.03
Family Care Giver Program	39,603	42,075	14,797	40,375	50,877	20.92
Specialized Transportation	252,614	275,591	36,254	282,391	267,848	(2.81)
Transp-New Freedom Grant	49,243	49,682	24,120	49,408	54,460	9.62
Benefits Advocacy	59,020	59,270	28,487	60,700	130,669	120.46
SHIP/SPAP/MMA St Health Ins	29,537	35,785	8,891	23,584	8,521	(76.19)
AGE/HSD Fam Care Conversn	57,675	31,648	9,298	0	0	(100.00)
Information & Assistance	31,856	45,068	14,403	30,329	30,904	(31.43)
Total Expenditures	2,093,289	2,381,182	925,975	2,136,383	2,717,724	14.13
Excess Revenue Over (Under) Expenditures	40,937	(81,283)		165,987	(93,451)	
Fund Balance - January 1	486,094	527,031		527,031	693,018	
Fund Balance - December 31	527,031	445,748		693,018	599,567	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	527,031	445,748		693,018	599,567	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Personal Services	951,462	1,278,217	580,903	1,152,822	1,415,880	10.77
Contracted Services	1,036,892	933,011	290,143	859,842	1,164,448	24.81
Operation & Maintenance	73,297	126,696	43,241	101,427	115,114	(9.14)
Fixed Charges	9,483	13,978	10,030	16,292	16,282	16.48
Outlay	22,156	29,280	1,659	6,000	6,000	(79.51)
Total Expenditures	2,093,289	2,381,182	925,975	2,136,383	2,717,724	14.13

Aging Services Fund Concluded

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	293,800	242,157	242,157	242,157	302,007	24.72
Intergovern Grants & Aids						
US EPA Grant S&W	104,973	0	58,679	150,000	0	-
Cons Aids Staffing	158,173	150,000	0	140,143	140,000	(6.67)
Wild Life Damage Rev	11,197	15,000	0	15,000	15,000	0.00
DATCP Revenue	7,734	25,000	8,151	30,000	25,000	0.00
DATCP Revenue	85,146	60,000	22,079	60,242	60,000	0.00
USDA/UW Ext. Grant Revenue	9,000	9,000	0	0	9,000	0.00
Total Intergovern Grants & Aids	376,223	259,000	88,909	395,385	249,000	(3.86)
License & Permits						
Animal Waste Stor Permit	1,900	3,000	850	3,000	3,000	0.00
Livestock Siting Permit	2,000	3,000	0	3,000	3,000	0.00
Total License & Permits	3,900	6,000	850	6,000	6,000	0.00
Other						
Sale of County Equip	580	0	0	0	0	-
Total Other Revenue	580	0	0	0	0	-
Total Revenue	674,503	507,157	331,916	643,542	557,007	9.83
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	465,835	453,708	224,185	452,410	448,007	(1.26)
Wild Life Damage	11,197	15,000	2,363	15,000	15,000	0.00
Nutrient Management Education	9,000	9,000	0	0	9,000	0.00
DATCP-Land/Water Cost Share	92,880	85,000	34,970	90,242	85,000	0.00
EPA Grant Activity	104,973	0	58,679	150,000	0	-
West Twin River Sediment Grant	584	0	0	547	0	-
Total Expenditures	684,469	562,708	320,197	708,199	557,007	(1.01)
Excess Revenue and other Sources Over (Under) Expenditures & Other Uses	(9,966)	(55,551)		(64,657)	0	
Fund Balance - January 1	89,524	79,558		79,558	14,901	
Fund Balance - December 31	<u>79,558</u>	<u>24,007</u>		<u>14,901</u>	<u>14,901</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>79,558</u>	<u>24,007</u>		<u>14,901</u>	<u>14,901</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Personal Services	429,418	408,833	201,878	408,833	412,599	0.92
Contracted Services	37,163	39,973	17,895	39,973	30,951	(22.57)
Operation & Maintenance	11,688	21,350	4,734	16,599	21,110	(1.12)
Operation & Maintenance	1,348	2,552	2,040	2,552	2,347	(8.03)
Other (Cost Share)	204,853	90,000	93,649	240,242	90,000	0.00
Total Expenditures	684,469	562,708	320,197	708,199	557,007	(1.01)

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	0	3,000	6,145	6,145	3,000	0.00
Public Charges for Service						
Event Revenue	33,574	34,600	16,212	29,359	33,700	(2.60)
Building/Grounds/Equip Rent	81,954	74,110	33,533	74,900	59,350	(19.92)
Concession Revenue	15,871	14,800	7,964	11,400	6,500	(56.08)
Fair Revenue	515,159	529,475	77,831	516,600	512,580	(3.19)
Ice Rental	115,220	110,625	56,081	119,492	110,340	(0.26)
Dry Floor Event	21,648	22,575	11,482	22,575	22,575	0.00
Vending Machine	1,861	2,200	1,929	2,000	1,800	(18.18)
Pro Shop Sales	4,516	4,190	3,088	3,986	3,000	(28.40)
Advertising Income	11,850	11,500	1,600	10,000	5,500	(52.17)
Total Public Charges for Service	801,654	804,075	209,721	790,312	755,345	(6.06)
Other Revenue						
Donations/Contributions	1,193	17,600	3,284	3,284	0	(100.00)
Other	0	0	94	94	0	-
Total Other Revenue	1,193	17,600	3,378	3,378	0	(100.00)
Total Revenue	802,847	824,675	219,244	799,835	758,345	(8.04)
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	159,188	158,392	65,969	150,138	141,558	(10.63)
Expo Fair	403,983	438,780	46,337	413,855	434,662	(0.94)
Ice Center	138,878	152,803	73,739	142,654	144,340	(5.54)
Expo Maintenance & Improvement	37,776	24,300	11,781	32,300	34,000	39.92
Total Expenditures	739,825	774,275	197,826	738,947	754,560	(2.55)
OTHER FINANCING SOURCES (USES):						
General Fund	0	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	63,022	50,400		60,888	3,785	
Fund Balance - January 1	(18,728)	44,294		44,294	105,182	
Fund Balance - December 31	44,294	94,694		105,182	108,967	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	44,294	94,694		105,182	108,967	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Personal Services	17,147	161,778	71,767	150,144	159,268	(1.55)
Contracted Services	585,230	478,393	69,181	444,997	453,420	(5.22)
Operation & Maintenance	97,132	106,300	40,582	103,191	101,141	(4.85)
Fixed Charges	4,868	4,804	4,615	4,615	5,731	19.30
Outlay	35,449	23,000	11,681	36,000	35,000	52.17
Total Expenditures	739,825	774,275	197,826	738,947	754,560	(2.55)

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE						
Property Taxes	3,224,466	2,753,002	2,753,002	2,753,002	2,694,531	(2.12)
Other Revenue	223,425	207,890	104,640	207,890	204,738	(1.52)
Total Revenue	<u>3,447,891</u>	<u>2,960,892</u>	<u>2,857,642</u>	<u>2,960,892</u>	<u>2,899,269</u>	<u>(2.08)</u>
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	1,976	10,000	1,089	2,000	10,000	0.00
2002 GO HCC Bonds Shf-etal	812,541	561,750	13,375	561,750	0	(100.00)
2003 Refunding Bond(02BAN)	372,918	385,088	284,537	385,088	204,900	(46.79)
2003 Refunding Bond (93)	1,482,959	0	0	0	0	-
2007 Refunding Bond(95-99-0-2)	808,362	641,400	118,200	641,400	640,200	(0.19)
2010-11 GO Refunding Com Proj.	637,803	1,283,973	988,970	1,283,973	1,279,966	(0.31)
2011 GO Refunding (2002)	49,375	94,021	38,958	94,021	624,725	564.45
2012 GO Refunding (2003)	0	0	60,375	60,375	142,630	-
Total Expenditures	<u>4,165,932</u>	<u>2,976,232</u>	<u>1,505,504</u>	<u>3,028,607</u>	<u>2,902,421</u>	<u>(2.48)</u>
Excess Revenue Over (Under) Expenditures	<u>(718,042)</u>	<u>(15,340)</u>		<u>(67,715)</u>	<u>(3,152)</u>	
OTHER FINANCING SOURCES (USES)						
Transfer in from Communications Proj CPF	385,824	0		0	0	
Transfer in from Courthouse Remodel CPF	100,000	0		0	0	
Sale of Bonds	2,865,477	0		3,785,000	0	
Pmt to Refund Bond Escrow Ag	<u>(2,812,232)</u>	<u>0</u>		<u>(3,785,682)</u>	<u>0</u>	
Total Other Financing Sources (Uses)	<u>539,069</u>	<u>0</u>		<u>(682)</u>	<u>0</u>	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	<u>(178,973)</u>	<u>(15,340)</u>		<u>(68,397)</u>	<u>(3,152)</u>	
Fund Balance - January 1	757,538	578,566		578,566	510,169	
Fund Balance - December 31	<u><u>578,566</u></u>	<u><u>563,226</u></u>		<u><u>510,169</u></u>	<u><u>507,017</u></u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Principal	2,780,000	1,830,000	870,000	1,830,000	1,935,000	5.74
Interest	1,334,582	1,136,232	574,040	1,136,232	957,421	(15.74)
Issue Fees	51,351	10,000	61,464	62,375	10,000	0.00
Total Expenditures	<u>4,165,932</u>	<u>2,976,232</u>	<u>1,505,504</u>	<u>3,028,607</u>	<u>2,902,421</u>	<u>(2.48)</u>

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUE:						
Jail Assessment Fees	130,549	110,000	66,184	115,000	110,000	0.00
Interest Income	6,838	0	172	0	0	-
Sale of Land	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total Revenue	<u>137,387</u>	<u>110,000</u>	<u>66,356</u>	<u>115,000</u>	<u>110,000</u>	<u>0.00</u>
EXPENDITURES:						
Capital Projects						
Communications Project - CPF	7,494,182	1,119,115	519,593	1,119,115	0	(100.00)
Jail Security Proj - CPF	1,945	40,832	0	25,000	0	(100.00)
Jail Assessment Fee - CPF	158,249	110,000	69,017	115,000	110,000	0.00
Courthouse Remodeling - CPF	0	30,957	4,586	30,957	0	(100.00)
Total Expenditures	<u>7,654,376</u>	<u>1,300,903</u>	<u>593,197</u>	<u>1,290,072</u>	<u>110,000</u>	<u>(91.54)</u>
Excess Revenue Over (Under) Expenditures	(7,516,989)	(1,190,903)		(1,175,072)	0	
OTHER FINANCING SOURCES (USES)						
General Fund	454,176	0		0	0	
Transfers out to Debt Service Fund	(485,824)	0		0	0	
Total Other Financing Sources (Uses)	<u>(31,648)</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Net Change in Fund Balance	(7,548,637)	(1,190,903)		(1,175,072)	0	
Fund Balance - January 1	9,213,743	1,665,106		1,665,106	490,034	
Fund Balance - December 31	<u>1,665,106</u>	<u>474,202</u>		<u>490,034</u>	<u>490,034</u>	

All project balances carry over automatically from one year to the next based upon their approved project amount and/or by operation of County Board rule or State Statute.

EXPENDITURES RESTATED BY OBJECT:

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Contracted Services	5,469,092	71,788	467,433	1,290,072	40,000	(44.28)
Operation & Maintenance	0	0	0	0	0	-
Outlay	2,185,284	1,229,115	125,764	0	70,000	(94.30)
Total Expenditures	<u>7,654,376</u>	<u>1,300,903</u>	<u>593,197</u>	<u>1,290,072</u>	<u>110,000</u>	<u>(91.54)</u>

Capital Projects Fund Concluded

PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	16,450	18,000	22,450	35,000	20,000	11.11
HWY Public Charges	56,580	67,332	16,225	38,395	48,096	(28.57)
Total Public Charges for Service	73,030	85,332	38,675	73,395	68,096	(20.20)
Intergov. Chgs for Service						
State Hwy Charges	1,959,430	1,443,998	1,062,615	1,561,046	1,519,717	5.24
Local Govt Charges	164,553	158,077	193,511	566,952	610,445	286.17
Dept Charges For Service	271,202	483,106	128,956	355,971	334,496	(30.76)
Total Intergov Chgs for Service	2,395,184	2,085,181	1,385,082	2,483,969	2,464,658	18.20
Other Revenue						
Rent	91,999	92,000	46,000	92,000	92,000	0.00
Sale of County Equip	11,182	0	470	470	0	-
Records & Reports Rev HWY	112,926	77,084	68,733	86,057	83,705	8.59
Net Gain/Loss on Sale of Equipment	(22,097)	0	(300)	2,000	2,000	-
Other	34,348	50,000	20,326	36,301	40,000	(20.00)
Total Other Revenue	228,358	219,084	135,229	216,828	217,705	(0.63)
Total Revenue	2,696,572	2,389,597	1,558,985	2,774,192	2,750,459	15.10
EXPENSES:						
Public Works						
County Charges Reimbursed	(2,793,400)	(3,563,701)	(1,753,380)	(3,563,702)	(3,425,860)	(3.87)
Administration-Hwy C/P	556,583	490,242	273,416	531,944	510,532	4.14
Patrol Supervision	247,694	234,436	135,600	225,954	226,190	(3.52)
Radio Expenses C/P	683	2,460	36	422	2,452	(0.33)
Liability Insurance C/P	15,354	14,077	7,555	15,111	16,481	17.08
Field Small Tools-Pool	0	1	9,357	(14,149)	(6,826)	(682700.00)
Shop Operations-Pool	7,403	0	(146,473)	469	1	-
Fuel Handling-Pool	(0)	0	(4,450)	0	0	-
Machinery Operations-Pool	640,536	(290,123)	120,483	(351,646)	(374,871)	29.21
Gravel Operations-Pool	(145,302)	16,525	26,342	(49,686)	(72,208)	(536.96)
Bituminous Operations-Pool	12,722	46,705	89,658	167,560	200,876	330.10
Paving - Bid Jobs	153,192	328,406	95,380	485,315	450,000	37.03
Buildings & Grounds-Pool	(10,896)	0	311,293	1	0	-
Capital Acquisition-Pool	0	0	23,453	0	0	-
Hwy P/R Clearing Accounts	(115,678)	(11,549)	(490,613)	2	0	(100.00)
County-Road Maintenance	1,083,719	1,548,551	1,014,879	1,549,002	1,549,001	0.03
County-Road Construction	660,548	1,110,000	236,452	1,107,225	978,722	(11.83)
County-Winter Snow Removal	893,545	735,000	456,107	735,000	735,000	0.00
State-Road Maint/Construct	1,841,483	1,350,052	1,017,207	1,459,367	1,417,932	5.03
Other Local Govt Road M&C	95,596	83,077	105,883	214,952	235,445	183.41
County Depts Nonroad Svcs	185,414	228,106	127,039	222,971	259,496	13.76
Non Govt (Public) Service	52,551	67,332	15,993	38,080	48,096	(28.57)
Total Expenses	3,381,748	2,389,597	1,671,217	2,774,192	2,750,459	15.10
Excess Revenues Over (Under) Expenses	(685,175)	0		0	0	
Operating Transfers In	0	0		0	0	
Capital Contributions	0	0		0	0	
Change in Net Assets	(685,175)	0		0	0	
Net Assets - January 1	10,021,134	9,335,959		9,335,959	9,335,959	
Net Assets - December 31	9,335,959	9,335,959		9,335,959	9,335,959	

EXPENSES RESTATED BY OBJECT:

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Personal Services	5,522,889	3,948,628	3,426,141	3,603,533	3,849,979	(2.50)
Contracted Services	1,434,083	676,529	505,934	764,892	681,877	0.79
Operation & Maintenance	5,344,868	3,881,203	3,640,339	4,568,671	4,123,908	6.25
Fixed Charges	836,787	810,934	386,431	753,592	818,922	0.99
Other	(9,756,880)	(6,927,697)	(6,287,628)	(6,916,496)	(6,724,227)	(2.94)
Total Expenses	3,381,748	2,389,597	1,671,217	2,774,192	2,750,459	15.10

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
IS Charges For Service	8,465	12,000	(90)	12,000	12,000	0.00
Total Public Charges for Service	8,465	12,000	(90)	12,000	12,000	0.00
Intergovernmental Chgs for Service						
New World System Chg	90,072	84,600	0	84,600	88,000	4.02
Dept Charges For Service	1,447,798	1,516,727	756,391	1,516,727	1,562,650	3.03
Total Intergov. Chgs for Service	1,537,871	1,601,327	756,391	1,601,327	1,650,650	3.08
Other Revenue						
Gain(Loss) on Sale of Assets	(3,040)	0	(231,473)	0	0	-
Total Other Revenue	(3,040)	0	(231,473)	0	0	-
Total Revenue	1,543,296	1,613,327	524,827	1,613,327	1,662,650	3.06
EXPENSES:						
General Government						
Information Systems	1,682,647	1,744,504	637,067	1,786,891	1,772,208	1.59
Total Expenses	1,682,647	1,744,504	637,067	1,786,891	1,772,208	1.59
Excess Revenues Over (Under) Expenses	(139,351)	(131,177)		(173,564)	(109,558)	
Net Assets - January 1	1,583,550	1,444,199		1,444,199	1,270,635	
Net Assets - December 31	1,444,199	1,313,022		1,270,635	1,161,077	
EXPENSES RESTATED BY OBJECT:						
	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Adopted 2013	Percent Increase or (Decrease)
Personal Services	618,798	670,127	323,324	670,127	664,230	(0.88)
Contracted Services	763,825	728,176	217,707	757,142	773,906	6.28
Operation & Maintenance	95,466	79,835	29,145	84,905	66,507	(16.69)
Fixed Charges	204,558	266,366	62,931	266,717	200,565	(24.70)
Outlay	0	0	3,960	8,000	67,000	-
Total Expenditures	1,682,647	1,744,504	637,067	1,786,891	1,772,208	1.59

Information Systems Internal Service Fund Concluded

MISCELLANEOUS

SUMMARY DATA

AND SCHEDULES

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2013 Full Time Equivalent Report (FTE) by Department

Full Time Equivalent (FTE) Authorized Positions History by Department 1997 - 2013

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2013 Adopted

Outlay Items Included in 2013 Budget with Comparison to 2012

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Adopted Expenses Revenues and Tax Levy by Department 2013, with 2012 and 2011 Levies for Comparison Purposes

Resolution Adopting 2013 Budget and Property Tax Levy

Informational Material regarding New Initiatives included in the Adopted Budget:

Juvenile Detention / Correction Officers (Map and Graphs)

Correctional Institution Personal Service Budget (Dept. request VS. Executive Proposal)

Wage & Fringe Benefit Changes Included in Proposed 2013 Budget

Sick Leave Taken By Department 2009 / 2010 / 2011

Sick Leave – Financial Information

2012 County Levy Limit Worksheet for 2013 Budget – Wisconsin Dept. of Revenue

Apportionment Worksheet of County Taxes

2013 Adopted Budget Summary by Fund

Adopted Expenditures / Revenues and Tax Levy by Fund Worksheet

Miscellaneous Comparison Page

Comparison by Year - Actual & Budgeted Amounts for Select Revenue Accounts								
	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	2013 VS. 2007
Interest Income - Treasurer	\$1,094,638	\$681,328	\$284,565	\$205,580	\$162,793	\$95,000	\$90,000	(\$1,004,638)
Jail:								
Prisoners Board Mtwc County Res.	\$199,744	\$220,867	\$131,865	\$108,111	\$146,166	\$105,000	\$112,000	(\$87,744)
Prisoners Board-Other Co /State / Fed.	\$669,854	\$626,204	\$387,654	\$457,215	\$409,272	\$156,000	\$146,000	(\$523,854)
	\$869,598	\$847,070	\$519,519	\$565,326	\$555,438	\$261,000	\$258,000	(\$611,598)
State Shared Revenue	\$4,208,763	\$4,210,683	\$4,929,488	\$4,847,684	\$4,868,108	\$4,161,748	\$4,175,244	(\$33,519)
Highway - State Transportation Aids	\$1,541,336	\$1,521,087	\$1,562,360	\$1,598,855	\$1,603,195	\$1,442,875	\$1,355,034	(\$186,302)
Co Ordinance Forfeiture	\$171,148	\$176,818	\$181,692	\$206,295	\$169,937	\$150,000	\$150,000	(\$21,148)
Co Share State Fines	\$160,855	\$161,540	\$170,951	\$168,603	\$139,672	\$145,000	\$145,000	(\$15,855)
Court Fees County Share	\$202,280	\$211,645	\$203,019	\$194,966	\$173,779	\$180,000	\$180,000	(\$22,280)
Total	\$6,707,283	\$6,289,084	\$6,289,234	\$6,188,455	\$6,069,727	\$4,992,748	\$4,998,244	(\$1,709,039)

Comparison by Year - Actual & Budgeted Amounts - Wage & Benefits (All Funds)							
	Actual 2007 *	Actual 2008 *	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013 ***
Salary & Wges	\$21,487,596	\$22,411,031	\$22,236,081	\$21,072,381	\$20,651,530	\$21,818,297	\$21,837,092
Health Insurance	\$5,972,428	\$5,435,234	\$6,574,609	\$6,900,900	\$6,446,407	\$5,756,346	\$5,606,671
WRS	\$2,484,918	\$2,571,590	\$2,567,384	\$2,577,649	\$2,288,562	\$1,713,012	\$1,895,643
All other benefits	\$2,298,204	\$2,295,907	\$2,550,047	\$2,492,493	\$2,392,759	\$2,619,687	\$2,574,269
Total	\$32,243,145.18	\$32,713,762.41	\$33,928,119.91	\$33,043,423.58	\$31,779,257.71	\$31,907,342.00	\$31,913,675.00
Full Time Equivalent Positions (FTE's)	431.69	437.60	438.47	387.45	362.81	406.35	407.25
* Manitowoc County sold it's Health Care Center February 29, 2008. The totals above for 2007 & 2008 EXCLUDE any Salary, Wages, Benefits and FTE's related to the Health Care Center.							
** Includes 19.85 contracted service employees converted to County Employees.							
*** Budget 2013 was built on implementation of the new pay plan and benefit design as recommended by the County Executive.							

Manitowoc County Average Unemployment Rate & Inflation Rate						
	2007	2008	2009	2010	2011	YTD 2012
Manitowoc County Average Unemployment Rate	5.30%	4.90%	9.80%	9.00%	8.20%	7.70%
Inflation Rate	4.08%	0.09%	2.72%	1.50%	2.96%	1.69%

Health Insurance Rate Comparison (Annual Rates Shown)		
Year	Single	Family
2006	\$7,328.88	\$18,336.96
2007	\$7,872.60	\$19,697.64
Aug-2007	\$4,485.60	\$11,227.44
2008	\$4,912.92	\$12,297.12
2009	\$6,261.60	\$15,672.84 began self-funding
2010	\$7,141.56	\$18,306.12
2011	\$7,534.08	\$19,313.28
2012	\$7,021.80	\$18,000.00
2013	\$7,021.80	\$18,000.00

Positions Included In Adopted 2013 Budget

	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
<u>Aging & Disability Resource Center</u>						
ADRC Director	1.00					
Disability Benefits Specialist	2.00					
Elderly Benefits Specialist	1.00					
Info. & Assistance Program Manager	1.00					
Information & Assistance Specialist	10.00					
Mobility Manager	1.00					
Family Caregiver/Support	1.00					
Nutrition Program Director	1.00					
Secretary Clerk	2.00					
Site Manager/Data Entry	1.00					
Transition Care Coordinator	1.00					
Department Total		22.00		0.00	0.00	22.00
<u>Child Support Agency</u>						
Account Clerk	1.00					
Case Manager	6.00					
Child Support Agency Director	1.00					
Child Support Receptionist/Secretary	1.00					
Child Support Secretary	1.00					
Department Total		10.00				10.00
<u>Clerk of Courts</u>						
Clerk of Circuit Court	1.00					
Court Clerk	8.00					
Counter Clerk	4.00					
Judicial Assistant	3.00					
Records Clerk			0.80		1.00	
Director of Business Operations	1.00					
Department Total		17.00		0.80	1.00	17.80
<u>Comptroller</u>						
Account Specialist	1.00					
Assistant Auditor/Comptroller	1.00					
Comptroller	1.00					
Payroll Administrator	1.00					
Department Total		4.00				4.00
<u>Coroner</u>						
Coroner	1.00					
Secretary Clerk			0.48		1.00	
Department Total		1.00		0.48	1.00	1.48
<u>Corporation Counsel</u>						
Assistant Corporation Counsel	1.00					
Corporation Counsel	1.00					
Paralegal	2.00					
Department Total		4.00				4.00
<u>County Clerk</u>						
Administrative Assistant	1.00					

Positions Included In Adopted 2013 Budget

	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
County Clerk	1.00					
Deputy	1.00					
Department Total		3.00				3.00
<u>District Attorney</u>						
Paralegal Secretary	2.00					
Receptionist/Secretary	1.00					
Secretary			0.75		1.00	
Victim Witness Coordinator			0.75		1.00	
Department Total		3.00		1.50	2.00	4.50
<u>Emergency Management</u>						
Administrative Assistant			0.73		1.00	
Emergency Services Coordinator	1.00					
Department Total		1.00		0.73	1.00	1.73
<u>Executive</u>						
County Executive	1.00					
Department Total		1.00				1.00
<u>Family Court</u>						
Asst Family Court Commissioner			0.50		1.00	
Family Court Commissioner			0.50		1.00	
Judicial Assistant	1.00					
Department Total		1.00		1.00	2.00	2.00
<u>Health Department</u>						
Bilingual Health Aide	1.00		0.73		1.00	
Bilingual WIC Clerk			0.63		1.00	
Nutrition Educator/Frm Mrk Coord.			0.59		1.00	
Health Officer	1.00					
Licensed Practical Nurse/Lead Insp.			0.74		1.00	
Nurse Manager	1.00					
Public Health Nurse	5.00		3.00		4.00	
Registered Dietician			0.40		1.00	
Sanitarian	2.00					
Administrative Assistant			1.60		2.00	
WIC Clerk			0.80		1.00	
WIC Director/Nutritionist			0.90		1.00	
Department Total		10.00		9.39	13.00	19.39
<u>Highway</u>						
Accounting Technician			0.75		1.00	
Highway Commissioner	1.00					
Administrative Assistant.	1.00					
Director of Financial Services	1.00					
Patrol Superintendent	1.00					
Parks/Highway Superintendent	1.00					
Road Superintendent	1.00					
Shop Superintendent	1.00					
Highway Foreman	3.00					
Mechanic	3.00					
Facility Mechanic/Janitor	1.00					

Positions Included In Adopted 2013 Budget

	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
Highway Maintenance Worker	34.00					
Department Total		48.00		0.75	1.00	48.75
Human Services						
Accounting Technician	1.00					
Administrative Assistant	1.00					
Administrative Support	6.00					
Adult Protective Service Worker	3.00		0.50		1.00	
After Hours Crisis Worker	3.00					
After Hours Crisis Wkr/Cl. Soc Wkr	1.00					
Birth to Three Teachers	5.00					
Human Services Director - Business Operations	1.00					
Human Services Director - Child & Family Services	1.00					
Child Protective Services Intake	6.00					
Child Protective Services Ongoing	6.00		1.40		2.00	
Human Services Director - Clinical Services	1.00					
Clinical Social Worker	2.00					
Clinical Team Leader	1.00					
Crisis Supervisor	1.00					
CSP Clinical Coordinator	1.00					
CSP Clinical Social Worker	4.00					
Economic Support Assistant	2.00					
Human Services Director - Economic Support	1.00					
Economic Support Specialist	14.00					
Economic Support Supervisor	1.00					
Financial Services Specialist	3.00					
Financial Services Supervisor	1.00					
Foster Care Assistant			0.60		1.00	
Foster Care Coordinator	1.00					
Kinship Care Coord/Case Manager	1.00					
Medical Billing and Coding Specialist	1.00					
Psychiatric Nurse	1.00					
Psychiatrist	1.00		0.50		1.00	
Psychologist	1.00					
Social Work Supervisor	3.00					
Staff Accountant	2.00					
Substance Abuse Counselor	2.00					
Waiver Specialist	3.00					
Waiver Specialst/Case Manager	1.00					
Youth and Family Services Social Wrk	7.00					
Department Total		90.00		3.00	5.00	93.00
Information Systems						
Aegis System Administrator	2.00					
Human Services System Administrator	1.00					
Desktop Administrator	1.00					
GIS Coordinator	1.00					
Information Systems Director	1.00					
Network Engineer	1.00					
System Support Analyst	1.00					
Department Total		8.00				8.00
Joint Dispatch Center						
Supervisor	3.00					

Positions Included In Adopted 2013 Budget

	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
Emergency Dispatcher	16.00		2.80		4.00	
Department Total		19.00		2.80	4.00	21.80
<u>Personnel</u>						
Personnel Coordinator	1.00		0.60		1.00	
Personnel Director	1.00					
Department Total		2.00		0.60	1.00	2.60
<u>Planning and Zoning</u>						
Associate Code Administrator	1.00					
Associate Planner	1.00					
Code Administrator	1.00					
Planning & Zoning Director	1.00					
Secretary/Clerk II**			0.50		1.00	
Senior Planner	1.00					
Department Total		5.00		0.50	1.00	5.50
**Full time position shared between Planning & Zoning and Soil & Water						
<u>Probate</u>						
Deputy	1.00					
Register in Probate	1.00					
Department Total		2.00				2.00
<u>Public Works</u>						
Accounting Technician	1.00					
Asst. Public Works Director	1.00					
Custodian	2.00		0.50		1.00	
Inmate Trustee Coordinator			0.50		1.00	
Maintenance II	2.00					
Maintenance Technician I	1.00					
Public Works Director	1.00					
Maintenance I	1.00					
Communication System Engineer	1.00					
Facility Manager/Expo	1.00					
Facility Mtnr Wkr/Mail Carrier	1.00					
Department Total		12.00		1.00	2.00	13.00
<u>Register of Deeds</u>						
Clerk	1.00					
Deputy	1.00					
Register of Deeds	1.00					
Vital Records Clerk	1.00					
Department Total		4.00				4.00
<u>Sheriff</u>						
Bailiff	2.00					
Business Operations Manager	1.00					
Cook			5.10		6.00	
Corrections Officer	19.00		8.50		11.00	
Deputy Inspector/Operations	1.00					
Deputy Inspector/Support	1.00					
Detective	4.00					

Positions Included In Adopted 2013 Budget

	Full	FT Sub	PT		PT FTE	Number	Dept.
	Time	Total	FTE		Sub Total	of PT EE	FTE Total
Detective Lieutenant	1.00						
Drug Enforcement Officer	1.00						
Food Service Manager	1.00						
Inspector	1.00						
Jail Administrator	1.00						
Asst. Jail Administrator	1.00						
Jail Nurse	2.00						
Jail Supervisor	11.00						
Senior Patrol Lieutenant	3.00						
Patrol Lieutenant	6.00						
Narcotics Unit Lieutenant	1.00						
Patrol Officer	23.00		3.60			4.00	
Process Server	2.00						
Account Specialist	1.00						
Administrative Specialist	5.00						
Sheriff	1.00						
Department Total		89.00			17.20	21.00	106.20
<u>Soil and Water</u>							
Director	1.00						
Secretary/Clerk**			0.50			1.00	
Soil Conservationist	3.00						
Department Total		4.00			0.50	1.00	4.50
**Full time position shared between Planning & Zoning and Soil & Water							
<u>Treasurer</u>							
County Treasurer	1.00						
Deputy Treasurer	1.00						
Real Properter Lister	1.00						
Real Property Assistant	1.00						
Department Total		4.00					4.00
<u>UW Extension</u>							
Program Assistant	1.00						
Department Total		1.00					1.00
<u>Veterans Service</u>							
Veterans Service Officer/Dept Director	1.00						
Veterans Service Officer	1.00						
Department Total		2.00					2.00
GRAND TOTALS		367.00			40.25	56.00	407.25

Manitowoc County, Wisconsin
Total Authorized Full Time Equivalent (FTE's) Report by Department

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
ADRC - Aging Resources	22.00	16.70	13.36	12.15	11.46	11.08	9.88	5.88	5.88	6.01	6.98	6.59	6.98	8.66	8.66	9.28	8.73
Child Support	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00
Clerk of Court	17.80	17.80	15.80	16.43	17.13	16.91	16.31	16.69	16.69	16.69	16.69	16.69	16.69	17.16	17.16	17.16	17.37
Comptroller	4.00	4.00	4.00	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Coroner	1.48	1.48	1.48	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.28
Corporation Counsel	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
County Clerk	3.00	3.00	3.00	3.00	3.28	3.88	3.88	3.88	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00	4.00
District Attorney	4.50	4.50	4.50	4.50	4.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.00	6.00	4.00	4.00
Emergency Management	1.73	1.73	1.73	1.73	1.73	1.73	2.23	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.69
Executive / Administrator	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.00	2.00	2.00	2.00	0.00	0.00	1.00	1.00	1.00	1.00
Family Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Care Center	0.00	0.00	0.00	0.00	0.00	158.93	155.40	161.78	164.23	171.60	179.11	203.74	204.89	212.14	212.65	222.57	238.48
Health Department	19.39	19.84	19.01	20.75	22.19	21.76	23.16	23.16	23.16	23.16	23.16	24.52	24.44	25.40	25.40	23.72	22.86
Highway Department	48.75	48.00	27.08	34.62	60.00	60.00	60.00	64.00	64.00	65.00	68.00	70.00	70.75	71.75	71.75	72.00	75.50
Human Services	93.00	92.00	79.30	93.30	104.80	103.40	104.18	106.18	106.68	105.18	106.69	107.29	105.90	105.90	106.50	111.50	108.50
Information Systems	8.00	8.00	7.00	7.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	5.00	6.00	5.00	5.00	4.00	4.00
Joint Dispatch Center	21.80	21.80	21.80	22.80	25.30	25.30	22.00	21.50	21.50	20.50	20.67	20.67	18.67	18.67	18.67	18.67	14.00
Personnel	2.60	2.60	2.60	2.60	2.90	2.90	2.90	2.90	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	3.20
Planning & Zoning	5.50	5.50	5.50	5.50	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.75
Park Department (in Hwy)	N.A.	N.A.	N.A.	N.A.	1.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Public Works / Communications	13.00	13.75	12.00	12.00	11.00	11.75	11.75	12.50	12.50	13.50	13.50	13.50	13.50	8.50	8.50	8.50	8.50
Register in Probate	2.00	2.00	2.00	2.00	2.00	2.00	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.63
Register of Deeds	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sheriff's Department	106.20	111.15	110.15	111.05	114.20	112.95	107.85	107.85	110.85	110.86	116.01	116.01	115.01	115.01	111.61	110.41	110.16
Soil & Water	4.50	4.50	4.50	4.50	5.46	5.92	7.92	7.92	7.92	7.92	8.92	8.92	8.92	8.92	8.92	8.92	8.90
Treasurer	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
UW-Extension	1.00	1.00	1.00	1.40	1.40	2.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Veterans	2.00	2.00	2.00	1.60	1.60	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total	407.25	406.35	362.81	387.45	438.47	596.53	587.09	597.10	601.47	607.48	626.79	653.99	651.81	657.67	656.78	665.69	678.05
County Board of Supervisors	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25

Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1977 TO 2012 ACTUALS
2013 Adopted Budget

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED			
				TAX LEVY & RATE AS EQUALIZED			
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	LEVY		RATE	
				TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)	TAX RATE PER \$1,000	PER-CENT INC (-DEC)
1977	1978	\$1,211,352,540	12.30%	\$4,081,326	-1.00%	(Note *) \$3.36923	N.A.
1978	1979	\$1,355,612,540	11.91%	\$4,289,943	5.11%	\$3.16458	-6.07%
1979	1980	\$1,516,316,000	11.85%	\$4,289,943	0.00%	\$2.82919	-10.60%
1980	1981	\$1,663,852,000	9.73%	\$4,415,077	2.92%	\$2.65353	-6.21%
1981	1982	\$1,688,807,800	1.50%	\$6,326,293	43.29%	\$3.74601	41.17%
1982	1983	\$1,756,318,100	4.00%	\$6,513,558	2.96%	\$3.70864	-1.00%
1983	1984	\$1,769,340,900	0.74%	\$6,904,372	6.00%	\$3.90223	5.22%
1984	1985	\$1,786,443,900	0.97%	\$6,971,988	0.98%	\$3.90272	0.01%
1985	1986	\$1,776,007,300	-0.58%	\$7,231,262	3.72%	\$4.07164	4.33%
1986	1987	\$1,730,722,700	-2.55%	\$7,759,477	7.30%	\$4.48337	10.11%
1987	1988	\$1,676,719,000	-3.12%	\$7,917,845	2.04%	\$4.72223	5.33%
1988	1989	\$1,693,668,100	1.01%	\$8,533,605	7.78%	\$5.03853	6.70%
1989	1990	\$1,717,107,600	1.38%	\$10,124,148	18.64%	\$5.89605	17.02%
1990	1991	\$1,770,603,700	3.12%	\$11,231,595	10.94%	\$6.34337	7.59%
1991	1992	\$1,876,922,700	6.00%	\$12,718,272	13.24%	\$6.77613	6.82%
1992	1993	\$1,996,027,300	6.35%	\$13,330,210	4.81%	\$6.67837	-1.44%
1993	1994	\$2,118,040,000	6.11%	\$13,469,913	1.05%	\$6.35961	-4.77%
1994	1995	\$2,323,674,500	9.71%	\$12,813,864	-4.87%	\$5.51448	-13.29%
1995	1996	\$2,521,083,800	8.50%	\$13,346,657	4.16%	\$5.29402	-4.00%
1996	1997	\$2,692,042,900	6.78%	\$13,747,057	3.00%	\$5.10655	-3.54%
1997	1998	\$2,960,655,500	9.98%	\$15,293,950	11.25%	\$5.16573	1.16%
1998	1999	\$3,113,670,000	5.17%	\$18,009,105	17.75%	\$5.78388	11.97%
1999	2000	\$3,327,573,700	6.87%	\$19,507,817	8.32%	\$5.86248	1.36%
2000	2001	\$3,505,947,400	5.36%	\$20,857,127	6.92%	\$5.94907	1.48%
2001	2002	\$3,813,024,200	8.76%	\$22,489,172	7.82%	\$5.89799	-0.86%
2002	2003	\$4,014,784,100	5.29%	\$24,355,486	8.30%	\$6.06645	2.86%
2003	2004	\$4,176,772,000	4.03%	\$25,011,915	2.70%	\$5.98834	-1.29%
2004	2005	\$4,301,111,800	2.98%	\$25,756,507	2.98%	\$5.98834	0.00%
2005	2006	\$4,432,487,500	3.05%	\$26,462,274	2.74%	\$5.97008	-0.30%
2006	2007	\$4,674,582,000	5.46%	\$26,920,541	1.73%	\$5.75892	-3.54%
2007	2008	\$4,866,468,000	4.10%	\$27,347,206	1.58%	\$5.61952	-2.42%
2008	2009	\$5,073,661,200	4.26%	\$27,741,006	1.44%	\$5.46765	-2.70%
2009	2010	\$5,254,924,000	3.57%	\$28,212,603	1.70%	\$5.36879	-1.81%
2010	2011	\$5,142,459,100	-2.14%	\$28,451,559	0.85%	\$5.53268	3.05%
2011	2012	\$5,184,760,300	-1.34%	\$28,636,506	1.50%	\$5.52321	2.88%
2012	2013	\$5,003,116,500	-3.50%	\$28,720,978	0.29%	\$5.74062	3.94%

Note * - Actual tax rates will vary by individual municipality because portions of the tax levy are allocated differently throughout the County. The levy portion supporting the library is apportioned only to towns and villages, and the levy portion for bridge construction is only apportioned to towns.

In addition to the County Tax Levy shown above, the County collects on behalf of the State of Wisconsin a forestry tax levy and other minor special assessments which are not considered as revenues to the County and are not included in the tax levy figures shown above. However, Charitable and Penal Fees issued by the State and chargeable to the County are included above.

In Levy Year 1994 for the 1995 Budget, the County no longer levied taxes for the Riverview School Special Education and Taxing District.

Outlay Items Included in the 2013 Adopted Budget

Activity Number	Activity Area	Outlay Item	2013	
			Amount	Total
General Fund				
12700	Coroner	Morgue scale Autopsy trays Vehicle replacement	2,400 1,700 1,900	6,000
13100	District Attorney	Color printer	1,200	1,200
15100	Comptroller	Misc replacement items as may be required	694	694
16100	Maintenance - Courthouse	Ballast & Lighting Carpet extractor Hi speed floor buffer Air dryer for HVAC compresor Elevator flooring Boiler waterside & fireside cleaning Branch III door - bench to chambers CCAP wing upgrades	2,000 3,500 2,500 6,000 1,000 3,000 12,000 9,000	39,000
16200	Maintenance - Office Complex	Exterior wall-pack lights to LED AHU motors - critical spare Heat cir pump pckg- critical spare Conference room tables Walk off mats	7,500 4,000 2,000 2,100 1,500	17,100
16400	Maintenance - UW Center	Roofing Flooring - rm F231 Lighting & creiling - rm F231 Window replacement	45,000 4,000 5,000 2,500	56,500
16600	Maintenance - Human Services	Ergonomic desks Tuckpointing Roof repairs Roof replacement - C&D Paint Jay St exterior façade	9,000 5,000 2,000 24,000 3,000	43,000
16750	Maintenance - Admin Office Bldg	Ballast & Lighting Basement mens bathroom sink & flushvalves Basement womens bathroom sink	1,000 1,000 1,000	3,000
16800	Maintenance - Other Co Buildings	Heritage center asphalt maint Denric- DA shelving	5,000 3,000	8,000
16900	Maintenance - C&T Building	Critical spares for HVAC Building static pressure sensor Card access lightning protection	5,000 1,800 3,000	9,800
17100	Register of Deeds	Vital records cabinets	2,000	2,000
21200	Sheriff - Traffic Patrol	Patrol vehicles (7) Body armor - tactical Body armor - soft SOS team munitions Handguns Night vision - Gen 3 Squad radar Tasers & taser supplies Rifle replacement Armory supplies Scuba Flashlights Stinger spikes Tac team / gas cartridges	189,000 4,500 5,000 4,700 3,000 7,000 5,800 2,500 6,500 4,100 1,200 1,200 1,500 3,000	239,000
21600	Joint Dispatch Center	Dispatch chairs	1,500	1,500
21650	Communications Activity	State controller connection	40,000	40,000
25100	Emergency Mgt - NUKE	Laptops Portable radios reception center	5,000 5,000	10,000
25400	Emergency Mgt - HAZMAT	SCBA tanks Misc batteries	6,750 1,855	8,605
27000	Corrections	Washing machine 35# Dryer 50# Tasers Floor scrubber Hot/cold food cart	3,750 7,500 3,000 4,000 6,750	25,000

Outlay Items Included in the 2012 Adopted Budget

Activity Number	Activity Area	Outlay Item	2012	
			Amount	Total
General Fund				
12100	Circuit Court Costs	Loop hearing system-B15 or 3rd Fl Security camera upgrade Loop hearing system for Br I & III	3,500 5,000 7,000	15,500
12700	Coroner	Morgue scale Autopsy trays Vehicle Replacement	2,400 1,600 2,812	6,812
13100	District Attorney	Courtroom Visual Evidence system	2,092	2,092
15100	Comptroller	Misc replacement items as may be required	2,250	2,250
16100	Maintenance - Courthouse	Dome Rust Jacking Riding Lawnmower Concrete & sewer	9,000 15,000 0	24,000
16200	Maintenance - Office Complex	Condensor Entry concrete replacement Replace furnace (2nd of 2) Asphalt repair & sealing HVAC controls upgrade	12,000 12,000 1,000 8,000 30,000	63,000
16400	Maintenance - UW Center	Roofing Ledgeback Sinks & Faucets Tile repair - Founders Hall	45,000 3,500 2,000	50,500
16600	Maintenance - Human Services	Tuckpointing Ergonomic Desks Ballast & Lighting Fire Escape repair & painting	5,000 7,500 2,000 5,000	19,500
16750	Maintenance - Admin Office Bldg	Ballast & Lighting Sidewalk Matting	1,000 15,000 1,000	17,000
16800	Maintenance - Other Co Buildings	Rapids-sidewalk repair Denric- DA/Comptroller shelving	1,000 1,000	2,000
17100	Register of Deeds	Office Fixtures	4,000	4,000
21200	Sheriff - Traffic Patrol	Patrol Cars (6) Transport Van Light Bars SOS team munitions Body armor - tactical Body armor - soft Squad Change over (7) Tasers Squad Radar Scuba	146,000 29,000 8,500 4,500 7,000 3,500 12,600 5,950 6,800 1,150	225,000
21600	Joint Dispatch Center	Misc replacement equipment	1,900	1,900
25000	Emergency Management	Digital Outdoor warning system	2,500	2,500
25100	Emergency Mgt - NUKE	Office Equipment	10,000	10,000
25400	Emergency Mgt - HAZMAT	Non spark tools Vehicle replacement SCBA tank replacement	1,000 5,563 3,000	9,563
27000	Corrections	Equipment - SCAAP grant	22,000	22,000

Outlay Items Included in the 2013 Adopted Budget

Activity Number	Activity Area	Outlay Item	2013	
			Amount	Total
35100	Airport	Replace mower Paint FBO roof Storage building	20,000 15,000 20,000	55,000
52000	Parks	Generator Front mount mower Playground equipment - Cato Falls Furnace - Walla Hi house Gutter & foundation repair - Walla Hi barn	2,250 9,500 4,500 4,000 3,500	23,750
52001	Devils River State Trail	Trail development	60,000	60,000
56200	UW Extension	Flat screen TV Projection unit	1,000 2,000	3,000
63000	Planning & Zoning	Passenger van replacement	20,000	20,000
General Fund Total				672,149
36300	Solid Waste Recycling SRF Recycling Operation	Reseal Selco carboard ram Hopper/conveyor to main excel baler	4,000 15,000	19,000
Solid Waste Recycling SRF Total				19,000
43060	Human Services SRF Mental Health	Misc Improvements	300	300
45163	County owned Home-16th St	Misc Improvements	700	700
Human Services SRF Total				1,000
46100	Aging SRF Congregate Meals (IIC1)	Misc replacement equipment	1,000	1,000
46400	Aging & Disability Resource Center	Misc replacement equipment	5,000	5,000
Aging SRF Total				6,000
54615	Expo SRF Ice Center	Rink AHU replacement	15,000	15,000
54620	Expo Maint & Improvements	Road repairs Farm Bureau stand countertops Holding tank - Clover Café	10,000 5,000 5,000	20,000
Expo SRF Total				35,000
72700	Jail Assessment Fee CPF Jail Assessment Fee CPF	Chiller control panel replacement Water softener system UPS replacement Canopy removal - 9th St entrance Infrared equipment survey	25,000 10,000 27,000 5,000 3,000	70,000
Jail Assessment Fee CPF Total				70,000
14500	Information Systems Information Systems	Cisco WIFI AP's (15) PCs (8) Cisco EOL switches (15)	15,000 7,000 45,000	67,000
Information Systems Total				67,000
Grand Total				870,149

0

Last Update: 10/5/2012

OUTLAY 13

Outlay Items Included in the 2012 Adopted Budget

Activity Number	Activity Area	Outlay Item	2012	
			Amount	Total
35100	Airport	Paint ramp & parking lot paint FBO roof Land acquisition-Nagle Ave Tree Cutting Gravley Mower replacement	15,000 15,000 20,000 10,000 15,000	75,000
52000	Parks	Walla-Hi Park - Garage replacement Front Mount Mower Truck w/ plow 17' Trailer	7,000 8,000 6,000 4,000	25,000
52001	Devils River State Trail	Trail development	250,000	250,000
General Fund Total				827,617
36300	Solid Waste Recycling SRF Recycling Operation	Asphalt sealcoating & stripping Unit heaters replacement Bobcat tires Two way radio (6 pc)	7,000 6,000 1,800 1,800	16,600
Solid Waste Recycling SRF Total				16,600
Human Services SRF				
45163	County owned Home-16th St	Misc Improvements	100	100
Human Services SRF Total				100
46100	Aging SRF Congregate Meals (IIC1)	Misc replacement equipment	2,000	2,000
46400	Aging & Disability Resource Center	Misc replacement equipment	17,231	17,231
46450	Specialized Transportation	Vehicle replacement	10,049	10,049
Aging SRF Total				29,280
54615	Expo SRF Ice Center	Floor/Dasher board bolt holes Exit lights Skate racks	2,000 1,000 10,000	13,000
54620	Expo Maint & Improvements	Electrical upgrades Water main repairs	5,000 5,000	10,000
Expo SRF Total				23,000
72700	Jail Assessment Fee CPF Jail Assessment Fee CPF	H.V.A.C. Equipment Entrance Canopy removal Locks Juvenile Center roof replacement UPS replacement Ballast & Lighting	10,000 15,000 8,000 48,000 27,000 2,000	110,000
Jail Assessment Fee CPF Total				110,000
Grand Total				1,006,597

MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2012

Issue Date	Interest Rate	Maturity Date	Original Principal	Paid or Refunded Through December 31, 2012	Balance Outstanding
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LONG-TERM OBLIGATIONS ACCOUNT GROUP

2002 General Purpose Bonds (use to be split with Proprietary Funds)						
HCC, Sheriff Impound/Highway Garage Bank One Capital, Inc	5/15/02	4.5662%	11/1/21	\$13,500,000	\$13,500,000	\$0
2003 Taxable General Obligation Refunding Bonds						
Refunds WRS Prior Service Costs Robert W. Baird & Co. Inc.	4/15/03	5.35%	10/1/23	\$4,835,000	\$4,635,000	\$200,000
2007 General Purpose Refunding Bonds						
(1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc.	4/10/07	4.00%	11/1/21	\$7,290,000	\$1,785,000	\$5,505,000
2010 BAB-Taxable Refunding Bonds						
Communications Project (Refunded 2009-10 NAN	9/7/10	2.98%	4/1/30	\$15,740,000	\$690,000	\$15,050,000
2011 General Purpose Refunding Bonds						
(remaining refundable portion of 2002) Robert W. Baird & Co. Inc.	10/11/11	1.48%	11/1/17	\$2,710,000	\$20,000	\$2,690,000
2012 Taxable Refunding Issue						
Refinances the callable portion of the 2003 Issue Robert W. Baird & Co. Inc.	5/8/12	2.55%	4/1/23	\$3,785,000	\$0	\$3,785,000

Total Long-term Debt				<u>\$61,160,000</u>	<u>\$33,930,000</u>	<u>\$27,230,000</u>
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Vested Employee Compensated Absences						\$883,160
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Unfunded pension liability						<u>\$0</u>
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Total Long-term Obligations Account Group						<u><u>\$28,113,160</u></u>
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PROPRIETARY FUNDS (split with long-term obligations account group)

With the sale of the Health Care Center, the following issues are part of the County's general debt above.

2002 General Purpose Bonds									
Health Care Center	5/15/02	4.57%	11/1/21	\$	-	\$	-	\$	-
Bank One Capital, Inc.									
2007 General Purpose Refunding Bonds									
HCC portion (1995, 1999, 2000, partial 2002)	4/10/07	4.00%	11/1/21		\$0		\$0		\$0
Robert W. Baird & Co. Inc.									

Vested Employee Compensated Absences						155,656
Total Proprietary Funds						<u><u>\$ 155,656</u></u>

Manitowoc County
Debt Service Outstanding
1/31/12 - 1/31/13 - 1/31/14

Highway Bldg 89.56%; UW Manty 10.44%:

Issue: 1
Amount: \$2,875,000
Type: GO County Building Bonds, Ser 1999A
Dated: October 1, 1999

Callable:	'10-'19 Callable 10/1/09 @ Par
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U.W. Manitowoc Campus Bldg. & Remodeling:

Issue: 2
Amount: \$3,770,000
Type: GO County Building Bonds, Ser 2000A
Dated: May 1, 2000

Callable:	'11-'19 Callable 11/1/10 @ Par
------------------	--------------------------------

CALENDAR YEAR	PRINCIPAL (10/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2012	\$0.00	5.15%	\$0.00	\$0.00
2013	\$0.00	5.20%	\$0.00	\$0.00
2014	\$0.00	5.25%	\$0.00	\$0.00
2015	\$0.00	5.35%	\$0.00	\$0.00
2016	\$0.00	5.40%	\$0.00	\$0.00
2017	\$0.00	5.45%	\$0.00	\$0.00
2018	\$0.00	5.50%	\$0.00	\$0.00
2019	\$0.00	5.55%	\$0.00	\$0.00
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	\$0.00		\$0.00	\$0.00

Callables *Callable Maturities*
Refunded in 2007 Refunding Issue

PRINCIPAL <i>(11/1)</i>	RATE	INTEREST <i>(5/1 & 11/1)</i>	TOTAL
\$0.00	5.20%	\$0.00	\$0.00
\$0.00	5.30%	\$0.00	\$0.00
\$0.00	5.40%	\$0.00	\$0.00
\$0.00	5.45%	\$0.00	\$0.00
\$0.00	5.50%	\$0.00	\$0.00
\$0.00	5.55%	\$0.00	\$0.00
\$0.00	5.65%	\$0.00	\$0.00
\$0.00	5.75%	\$0.00	\$0.00
\$0.00		\$0.00	\$0.00

Callable Maturities
Refunded in 2007 Refunding Issue

Manitowoc County
Debt Service Outstanding
1/31/12 - 1/31/13 - 1/31/14

HCC Construction Bonds Including Park & Sheriffs Dept. Portion

Issue: 3
Amount: \$13,500,000
Type: GO Building Bonds, Series 2002
Dated: May 15, 2002

Callable:	'13-'21 Callable 11/1/12 @ Par
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WRS Refunding Permanent Financing (Taxable)

Issue: 4
Amount: \$4,835,000
Type: Taxable General Obligation Refunding Bonds
Dated: April 15, 2003 AIC Int = 5.35%

Callable: '14-'23 Callable 4/1/13 @ Par

CALENDAR YEAR	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
2012	\$535,000.00	5.00%	\$26,750.00	\$561,750.00
2013	\$0.00	4.40%	\$0.00	\$0.00
2014	\$0.00	4.50%	\$0.00	\$0.00
2015	\$0.00	4.65%	\$0.00	\$0.00
2016	\$0.00	4.75%	\$0.00	\$0.00
2017	\$0.00	4.85%	\$0.00	\$0.00
2018	\$0.00	5.00%	\$0.00	\$0.00
2019	\$0.00	5.00%	\$0.00	\$0.00
2020	\$0.00	5.00%	\$0.00	\$0.00
2021	\$0.00	5.00%	\$0.00	\$0.00
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	\$535,000.00		\$26,750.00	\$561,750.00
		Callable Maturities		
		Partially Refunded in 2007 Refunding Issue		
		2013 thru 2017 Refunded in 2011 Refunding Issue		

[illegible]

Manitowoc County
Debt Service Outstanding
1/31/12 - 1/31/13 - 1/31/14

2003 Refunding of 1993 Callable Portion of Bonds

Issue:	5
Amount:	\$4,140,000
Type:	General Obligation Refunding Bonds
Dated:	October 1, 2003 AIC 3.1386401%

Callable:	Not Callable
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2007 Refunding Issue (1995, 1999, 2000, partial 2002)

Issue: 6
Amount: \$7,290,000
Type: GO Refunding Bonds 2007
Dated: April 10, 2007

Callable:	'18-'21 Callable 11/1/17 @ Par
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CALENDAR YEAR	PRINCIPAL (12/1)	RATE	INTEREST (6/1 & 12/1)	TOTAL
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	<u>\$0.00</u>		<u>\$0.00</u>	<u>\$0.00</u>

PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
\$405,000.00	4.00%	\$236,400.00	\$641,400.00
\$420,000.00	4.00%	\$220,200.00	\$640,200.00
\$435,000.00	4.00%	\$203,400.00	\$638,400.00
\$455,000.00	4.00%	\$186,000.00	\$641,000.00
\$475,000.00	4.00%	\$167,800.00	\$642,800.00
\$500,000.00	4.00%	\$148,800.00	\$648,800.00
\$1,065,000.00	4.00%	\$128,800.00	\$1,193,800.00
\$1,075,000.00	4.00%	\$86,200.00	\$1,161,200.00
\$545,000.00	4.00%	\$43,200.00	\$588,200.00
\$535,000.00	4.00%	\$21,400.00	\$556,400.00
<hr/>		<hr/>	
\$5,910,000.00		\$1,442,200.00	\$7,352,200.00

Our 1991 Bonds were the 3rd of 3 issues used to finance the Law Enforcement Center. In 1993 we issued an advance refunding bond to take advantage of better interest rates: The funds were invested and used to pay off the 1991 bonds when they were due. In 2003, we issued a bond to pay off the callable portion of the 1993 bonds. Once again, to take advantage of better interest rates.

Callable Maturities

The 1995 issue (\$2,140,000) was for construction of M.C. Office Complex.
The 1999 issue (\$2,875,000) was for Hwy Main Shop \$2,575,000 & U.W. Manitowoc \$300,000 for engineering and design.
The 2000 issue (\$3,770,000) for U.W. Manitowoc Addition & Remodeling.
The 2002 issue (\$13,500,000) \$13,200,000 was for the HCC and \$300,000 was for the Parks & Sheriffs' Dept. garages.

Manitowoc County
Debt Service Outstanding
1/31/12 - 1/31/13 - 1/31/14

2010 Communications Project Taxable Refunding Bonds

Issue: 7
Amount: \$15,740,000
Type: Taxable Build America Bond
Dated: Sept. 7, 2010 TIC 2.98%

CALENDAR YEAR	Callable: Callable '21-'30 on 4/1/2020 @ Par				BAB's Subsidy	Net
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL		
			Full Int. Pmt.			
2012	\$690,000.00	1.15%	\$593,972.50	\$1,283,972.50	(\$207,890.37)	\$1,076,082.13
2013	\$695,000.00	1.45%	\$584,966.25	\$1,279,966.25	(\$204,738.18)	\$1,075,228.07
2014	\$705,000.00	1.85%	\$573,406.25	\$1,278,406.25	(\$200,692.18)	\$1,077,714.07
2015	\$715,000.00	2.00%	\$559,735.00	\$1,274,735.00	(\$195,907.24)	\$1,078,827.76
2016	\$725,000.00	2.30%	\$544,247.50	\$1,269,247.50	(\$190,486.62)	\$1,078,760.88
2017	\$735,000.00	2.75%	\$525,803.75	\$1,260,803.75	(\$184,031.31)	\$1,076,772.44
2018	\$750,000.00	3.15%	\$503,885.00	\$1,253,885.00	(\$176,359.74)	\$1,077,525.26
2019	\$765,000.00	3.35%	\$479,258.75	\$1,244,258.75	(\$167,740.55)	\$1,076,518.20
2020	\$780,000.00	3.60%	\$452,405.00	\$1,232,405.00	(\$158,341.74)	\$1,074,063.26
2021	\$800,000.00	3.90%	\$422,765.00	\$1,222,765.00	(\$147,967.74)	\$1,074,797.26
2022	\$825,000.00	4.10%	\$390,252.50	\$1,215,252.50	(\$136,588.37)	\$1,078,664.13
2023	\$845,000.00	4.25%	\$355,383.75	\$1,200,383.75	(\$124,384.31)	\$1,075,999.44
2024	\$870,000.00	4.40%	\$318,287.50	\$1,188,287.50	(\$111,400.62)	\$1,076,886.88
2025	\$895,000.00	4.60%	\$278,562.50	\$1,173,562.50	(\$97,496.87)	\$1,076,065.63
2026	\$925,000.00	5.00%	\$234,852.50	\$1,159,852.50	(\$82,198.37)	\$1,077,654.13
2027	\$955,000.00	5.00%	\$187,852.50	\$1,142,852.50	(\$65,748.37)	\$1,077,104.13
2028	\$985,000.00	5.35%	\$137,628.75	\$1,122,628.75	(\$48,170.06)	\$1,074,458.69
2029	\$1,020,000.00	5.35%	\$83,995.00	\$1,103,995.00	(\$29,398.25)	\$1,074,596.75
2030	\$1,060,000.00	5.35%	\$28,355.00	\$1,088,355.00	(\$9,924.25)	\$1,078,430.75
TOTAL	\$15,740,000.00		\$7,255,615.00	\$22,995,615.00	(\$2,539,465.14)	\$20,456,149.86

(@) Capitalized interest of \$414,572 Included in this issue for 2011 payment.

Callable Maturities

In 2009 we issued \$5,000,000 in Note Anticipation Notes and in 2010 we issued \$10,085,000 in Note Anticipation Notes for the purchase/construction/and equipping our of Communications project which included the building of the Communications and Technology Building. The 2010 Communications Project Bond above is the permanent financing for this project. The proceeds of which were used to pay off the 2009 and 2010 Note Anticipation Notes. The Bond issue above is a Build America Bond.

Manitowoc County
Debt Service Outstanding
1/31/12 - 1/31/13 - 1/31/14

2011 Refunding Issue (remaining portion of callable 2002 Issue)

Issue: 8
Amount: \$2,710,000
Type: GO Refunding Bonds 2011
Dated: October 11, 2011

Callable:	Not Callable
<p>Yield to Maturity: 6.0%</p> <p>Yield to Call: 7.8%</p> <p>Current Yield: 9.0%</p> <p>Approximate Realized Return: 10.0%</p>	<p>Yield to Maturity: 6.0%</p> <p>Yield to Put: 5.2%</p> <p>Current Yield: 9.0%</p> <p>Approximate Realized Return: 10.0%</p>

2012 Taxable Refunding Issue (callable portion of 2003 Issue)

Issue: 9
Amount: \$3,785,000
Type: GO Refunding Bonds 2012
Dated: May 8, 2012 (TIC 2.5549%)

Callable: Callable '22-'23 on 4/1/2021 @ Par

**CALENDAR
YEAR**

CALENDAR YEAR	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
2012	\$20,000.00	2.00%	\$74,020.83	\$94,020.83
2013	\$555,000.00	2.00%	\$69,725.00	\$624,725.00
2014	\$545,000.00	2.50%	\$58,625.00	\$603,625.00
2015	\$540,000.00	2.50%	\$45,000.00	\$585,000.00
2016	\$530,000.00	3.00%	\$31,500.00	\$561,500.00
2017	\$520,000.00	3.00%	\$15,600.00	\$535,600.00
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	<u>\$2,710,000.00</u>		<u>\$294,470.83</u>	<u>\$3,004,470.83</u>

This issue refunded the 2013 to 2017 payments associated with our 2002 Bond Issue.

PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
		\$30,913.82	\$30,913.82
\$65,000.00	0.60%	\$77,630.00	\$142,630.00
\$285,000.00	0.75%	\$76,366.25	\$361,366.25
\$300,000.00	0.90%	\$73,947.50	\$373,947.50
\$315,000.00	1.20%	\$70,707.50	\$385,707.50
\$335,000.00	1.45%	\$66,388.75	\$401,388.75
\$355,000.00	1.80%	\$60,765.00	\$415,765.00
\$375,000.00	2.15%	\$53,538.75	\$428,538.75
\$395,000.00	2.40%	\$44,767.50	\$439,767.50
\$425,000.00	2.70%	\$34,290.00	\$459,290.00
\$450,000.00	2.95%	\$21,915.00	\$471,915.00
\$485,000.00	3.15%	\$7,638.75	\$492,638.75
\$3,785,000.00		\$618,868.82	\$4,403,868.82

Callable Maturities
The 2003 Refunding Bond was issued as a permanent financing for the payoff of our Un-funded WRS liability.

Manitowoc County
Debt Service Outstanding
1/31/12 - 1/31/13 - 1/31/14

TOTAL COMBINED DEBT SERVICE

CALENDAR YEAR		PRINCIPAL	INTEREST	TOTAL	BAB's SUBSIDY	NET TOTAL	REQUIRED TAX LEVY (*)
2012		\$1,830,000.00	\$1,071,615.90	\$2,901,615.90	(\$207,890.37)	\$2,693,725.53	\$2,678,384.97
2013		\$1,935,000.00	\$957,421.25	\$2,892,421.25	(\$204,738.18)	\$2,687,683.07	\$2,684,530.88
2014		\$1,970,000.00	\$911,797.50	\$2,881,797.50	(\$200,692.18)	\$2,681,105.32	\$2,677,059.32
2015		\$2,010,000.00	\$864,682.50	\$2,874,682.50	(\$195,907.24)	\$2,678,775.26	\$2,673,990.32
2016		\$2,045,000.00	\$814,255.00	\$2,859,255.00	(\$190,486.62)	\$2,668,768.38	\$2,663,347.76
2017		\$2,090,000.00	\$756,592.50	\$2,846,592.50	(\$184,031.31)	\$2,662,561.19	\$2,656,105.88
2018		\$2,170,000.00	\$693,450.00	\$2,863,450.00	(\$176,359.74)	\$2,687,090.26	\$2,679,418.69
2019		\$2,215,000.00	\$618,997.50	\$2,833,997.50	(\$167,740.55)	\$2,666,256.95	\$2,657,637.76
2020		\$1,720,000.00	\$540,372.50	\$2,260,372.50	(\$158,341.74)	\$2,102,030.76	\$2,092,631.95
2021		\$1,760,000.00	\$478,455.00	\$2,238,455.00	(\$147,967.74)	\$2,090,487.26	\$2,080,113.26
2022		\$1,275,000.00	\$412,167.50	\$1,687,167.50	(\$136,588.37)	\$1,550,579.13	\$1,539,199.76
2023		\$1,330,000.00	\$363,022.50	\$1,693,022.50	(\$124,384.31)	\$1,568,638.19	\$1,556,434.13
2024		\$870,000.00	\$318,287.50	\$1,188,287.50	(\$111,400.62)	\$1,076,886.88	\$1,063,903.19
2025		\$895,000.00	\$278,562.50	\$1,173,562.50	(\$97,496.87)	\$1,076,065.63	\$1,062,161.88
2026		\$925,000.00	\$234,852.50	\$1,159,852.50	(\$82,198.37)	\$1,077,654.13	\$1,062,355.63
2027		\$955,000.00	\$187,852.50	\$1,142,852.50	(\$65,748.37)	\$1,077,104.13	\$1,060,654.13
2028		\$985,000.00	\$137,628.75	\$1,122,628.75	(\$48,170.06)	\$1,074,458.69	\$1,056,880.38
2029		\$1,020,000.00	\$83,995.00	\$1,103,995.00	(\$29,398.25)	\$1,074,596.75	\$1,055,824.94
2030		\$1,060,000.00	\$28,355.00	\$1,088,355.00	(\$9,924.25)	\$1,078,430.75	\$1,058,956.75
TOTAL	January 1, 2012 Balances	<u>\$29,060,000.00</u>	<u>\$9,752,363.40</u>	<u>\$38,812,363.40</u>	<u>(\$2,539,465.14)</u>	<u>\$36,272,898.26</u>	<u>\$36,059,591.58</u>
	January 1, 2013 Balances	\$27,230,000.00	\$8,680,747.50	\$35,910,747.50	(\$2,331,574.77)	\$33,579,172.73	\$33,381,206.61
	January 1, 2014 Balances	\$25,295,000.00	\$7,723,326.25	\$33,018,326.25	(\$2,126,836.59)	\$30,891,489.66	\$30,696,675.73

(*) = Required Net Debt Service Tax Levy before any Transfers From other Funds or use of any Fund Balance.

Manitowoc County, Wisconsin
 Adopted Expenses Revenues & Tax Levy by Department
 Adopted 2013 Levy with 2012 and 2011 Levies Shown for Comparison Purposes

	Budgeted 2013 Expenses	Budgeted 2013 Revenues	2013 Fund Balance (Applied) (In) Retained Out	Proposed 2013 Tax levy	Adopted 2012 Levy	2013 Proposed VS. 2012	Adopted 2011 Levy
Aging Resources - ADRC	\$2,717,724.00	\$2,624,273.00	(\$93,451.00)	\$0.00	\$69,460.00	(\$69,460.00)	\$79,460.00
Airport	\$266,445.00	\$102,945.00	\$0.00	\$163,500.00	\$183,500.00	(\$20,000.00)	\$134,096.00
Child Support	\$929,652.00	\$870,846.00	\$0.00	\$58,806.00	(\$32,895.00)	\$91,701.00	(\$57,803.00)
Clerk of Court	\$1,473,961.00	\$752,260.00	\$0.00	\$721,701.00	\$670,697.00	\$51,004.00	\$637,905.00
Comptroller	\$648,234.00	\$0.00	\$0.00	\$648,234.00	\$646,063.00	\$2,171.00	\$686,660.00
Coroner	\$246,030.00	\$38,250.00	\$0.00	\$207,780.00	\$219,108.00	(\$11,328.00)	\$223,385.00
Corporation Counsel	\$412,062.00	\$9,000.00	\$0.00	\$403,062.00	\$408,071.00	(\$5,009.00)	\$444,198.00
County Board	\$130,036.00	\$0.00	\$0.00	\$130,036.00	\$130,192.00	(\$156.00)	\$131,557.00
County Clerk	\$402,199.00	\$31,200.00	\$0.00	\$370,999.00	\$387,142.00	(\$16,143.00)	\$408,654.00
District Attorney	\$350,333.00	\$41,250.00	\$0.00	\$309,083.00	\$316,007.00	(\$6,924.00)	\$327,783.00
Emergency Management	\$408,948.00	\$282,002.00	\$0.00	\$126,946.00	\$130,134.00	(\$3,188.00)	\$136,110.00
Executive	\$116,355.00	\$0.00	\$0.00	\$116,355.00	\$109,980.00	\$6,375.00	\$111,721.00
Family Court Commissioner	\$227,805.00	\$147,360.00	\$0.00	\$80,445.00	\$71,016.00	\$9,429.00	\$119,649.00
Health Department	\$1,731,907.00	\$804,699.00	\$0.00	\$927,208.00	\$897,979.00	\$29,229.00	\$851,293.00
Highway Department	\$6,176,319.00	\$4,105,493.00	\$0.00	\$2,070,826.00	\$2,120,826.00	(\$50,000.00)	\$1,199,156.00
Highway Bridge Aid Petitions	\$89,178.00	\$0.00	\$0.00	\$89,178.00	\$146,877.00	(\$57,699.00)	\$213,882.00
Human Services Department	\$15,855,438.00	\$8,996,684.00	\$0.00	\$6,858,754.00	\$6,961,303.00	(\$102,549.00)	\$7,125,884.00
Information Systems	\$1,772,208.00	\$1,662,650.00	(\$109,558.00)	\$0.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$1,684,382.00	\$0.00	\$0.00	\$1,684,382.00	\$1,705,617.00	(\$21,235.00)	\$1,814,334.00
Communications Activity	\$563,394.00	\$1,000.00	\$0.00	\$562,394.00	\$390,753.00	\$171,641.00	\$366,516.00
Personnel	\$349,549.00	\$0.00	\$0.00	\$349,549.00	\$339,581.00	\$9,968.00	\$339,419.00
Planning & Zoning	\$660,154.00	\$365,282.00	\$0.00	\$294,872.00	\$287,565.00	\$7,307.00	\$279,352.00
Parks	\$317,942.00	\$134,829.00	\$0.00	\$183,113.00	\$172,675.00	\$10,438.00	\$140,209.00
Public Works	\$2,035,331.00	\$217,002.00	\$18,097.00	\$1,836,426.00	\$1,809,714.00	\$26,712.00	\$1,840,581.00
Register in Probate	\$297,360.00	\$68,800.00	\$0.00	\$228,560.00	\$222,625.00	\$5,935.00	\$230,076.00
Register of Deeds	\$616,227.00	\$653,400.00	\$0.00	(\$37,173.00)	(\$18,396.00)	(\$18,777.00)	(\$604.00)
Sheriff's Department	\$10,416,247.00	\$699,750.00	\$0.00	\$9,716,497.00	\$9,837,895.00	(\$121,398.00)	\$10,268,519.00
Soil & Water	\$557,007.00	\$255,000.00	\$0.00	\$302,007.00	\$242,157.00	\$59,850.00	\$293,800.00
Treasurer	\$395,233.00	\$447,865.00	\$0.00	(\$52,632.00)	(\$61,787.00)	\$9,155.00	(\$105,165.00)
UW-Extension	\$253,627.00	(\$1,713.00)	\$0.00	\$255,340.00	\$248,021.00	\$7,319.00	\$244,420.00
Veterans	\$207,162.00	\$13,000.00	\$0.00	\$194,162.00	\$188,807.00	\$5,355.00	\$194,964.00
Non-Department	\$1,556.00	\$4,275,244.00	\$0.00	(\$4,273,688.00)	(\$4,448,438.05)	\$174,750.05	(\$5,075,858.00)
Library	\$902,390.00	\$0.00	\$0.00	\$902,390.00	\$935,916.00	(\$33,526.00)	\$1,019,613.00
Debt Service Fund	\$2,902,421.00	\$204,738.00	(\$3,152.00)	\$2,694,531.00	\$2,753,002.00	(\$58,471.00)	\$3,224,466.00
Expo	\$754,560.00	\$758,345.00	\$3,785.00	\$0.00	\$0.00	\$0.00	\$0.00
Recycling	\$1,044,805.00	\$586,445.00	\$27,178.00	\$485,538.00	\$485,538.00	\$0.00	\$485,538.00
Solid Waste Disposal	\$1,417,000.00	\$1,407,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Solid Waste Disposal GF	\$177,825.00	\$94,180.00	\$0.00	\$83,645.00	\$86,903.00	(\$3,258.00)	\$90,135.00
Board of Adj	\$24,210.00	\$7,500.00	\$0.00	\$16,710.00	\$9,260.00	\$7,450.00	\$14,047.00
Capital Project Funds	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$1,442.25			\$1,442.25	\$3,638.08	(\$2,195.83)	\$3,606.70
Total All Expenditures	<u>\$59,644,658.25</u>	<u>\$30,766,579.00</u>	<u>(\$157,101.00)</u>	<u>\$28,720,978.25</u>	<u>\$28,636,506.03</u>	<u>\$84,472.22</u>	<u>\$28,451,558.70</u>
				2013 Adopted Levy	2012 Levy		2011 Levy

RESOLUTION ADOPTING 2013 BUDGET AND PROPERTY TAX LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's Proposed 2013 Annual Budget has
2 been made available to each county supervisor and to the general public; and
3

4 WHEREAS, the Proposed 2013 Annual Budget was presented to the County Board at its
5 meeting on October 9, 2012; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public hearing
8 was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. Ch. 985 in the Manitowoc Herald
9 Times Reporter on October 14, 2012; and
10

11 WHEREAS, a public hearing on the Proposed 2013 Annual Budget was held for the purpose
12 of obtaining public input and the Proposed 2013 Annual Budget was reviewed by the County Board
13 at its Annual Meeting on October 29, 2012; and
14

15 WHEREAS, the Proposed 2013 Annual Budget is premised upon changes in employee
16 policies, fringe benefits, and wages as described on pages 46 through 48-E of the County Executive's
17 Proposed 2013 Annual Budget; and
18

19 WHEREAS, the Proposed 2013 Annual Budget is premised upon Manitowoc County entering
20 into a Secure Juvenile Detention Services Agreement with Sheboygan County and contracting with
21 other counties as necessary to provide for the secure detention of Manitowoc County juveniles as
22 authorized by Wis. Stat. §§ 66.0301 and 302.44; and
23

24 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors
25 hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for the
26 calendar year beginning January 1, 2013 as indicated in the 2013 Proposed Annual Budget for
27 Manitowoc County and any addenda, attachments, or amendments thereto; and
28

29 BE IT FURTHER RESOLVED that the Manitowoc County Board of Supervisors hereby
30 authorizes that the following sums of money be raised for the ensuing year:
31

32 State Special Charges - Charitable & Penal	\$ 1,555.89
33 County Aid Bridges (Wis. Stat. § 82.08)	\$ 89,178.00
34 Illegal Real Estate Taxes Charged Back (Prior Year)	\$ 1,442.25
35 <u>All Other County Taxes</u>	<u>\$28,628,802.11</u>
36 Gross County Tax Levy	\$28,720,978.25; and

37

38 and
39

40 BE IT FURTHER RESOLVED that the County shall apportion the tax for Bridges under Wis.

41 Stat. § 82.08 on the taxable property of the participating districts; and

42
43 BE IT FURTHER RESOLVED that the County shall enter in the Tax Apportionment, State
44 Taxes for Forestry Mill Tax, Wis. Stat. § 70.58(2), in the amount of \$880,145.23; and

45
46 BE IT FURTHER RESOLVED that the County shall enter in the Tax Apportionment, State
47 Special Charges for Charitable and Penal Purposes, as follows:

48		
49	County Mental Hospitals (Sheboygan) cost of proceedings	\$221.73
50	County Mental Hospitals (Waukesha) cost of proceedings	\$1,200.13
51	<u>State Institutions (Sheboygan) cost of proceedings</u>	<u>\$134.03</u>
52	TOTAL	\$1,555.89; and
53		

54 BE IT FURTHER RESOLVED that county officials are hereby directed to reapportion the
55 illegal real estate taxes charged back in the amount of \$1,442.25; and

56
57 BE IT FURTHER RESOLVED that the 2013 Proposed Annual Budget for Manitowoc County
58 and any addenda, attachments, or amendments thereto are made a part of the Tax Levy; and

59
60 BE IT FURTHER RESOLVED that the changes in employee policies, fringe benefits, wages,
61 and wage schedule as described on pages 46 through 48-E of the County Executive's Proposed 2013
62 Annual Budget are approved as amended by the Finance Committee; and

63
64 BE IT FURTHER RESOLVED that the change in the wage schedule will become effective
65 on December 23, 2012 and that the remaining changes in employee policies, fringe benefits, and
66 wages will become effective on January 1, 2013; and

67
68 BE IT FURTHER RESOLVED that the County Board authorizes the County Executive and
69 such other county officials as may be appropriate to execute a Secure Juvenile Detention Services
70 Agreement with Sheboygan County and to contract with other counties as may be necessary for
71 secure juvenile detention services in accordance with Wis. Stats. §§ 66.0301 and 302.44; and

72
73 BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make such
74 technical corrections to the budget as may be necessary.

Dated this 20th day of November 2012.

Respectfully submitted by the
Finance Committee



James N. Brey, Chair

FISCAL IMPACT: Requires a composite tax levy and rate, based upon the budget book as printed, as follows:

Tax Levy of \$28,720,978.25

Composite Tax Rate of \$5.74 0618 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Comptroller. _____

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. SR

APPROVED:



Bob Ziegelbauer, County Executive

11/26/12
Date



Comptroller's Office

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Manitowoc, Wisconsin 54220

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2013 Budget As Approved and Presented by the Finance Committee

The Finance Committee made the following changes to the County Executive's 2013 proposed budget at its meeting on November 14, 2012:

1. Added a 1.0 FTE Information and Assistance Specialist to the Aging Services Special Revenue Fund budget. Increased Revenue Account 46400.46521.20 Medicaid-Medical Assistance by \$12,000, increased Personnel Service Expense line items 46400.51XXX by \$66,863 and decreased Expense line item 46400.52999 by \$54,863. No tax levy impact.
2. Reduced Emergency Management EPCRA Grant Activity Revenue Account 25300.43520.09 by \$1,322 and Expense Account 25300.52999 Other Contracted Services by \$1,322 to reflect the grant amount that the department has been notified that it will receive. No tax levy impact.
3. Removed Sick Leave and Short-term Disability Program from the Budget so that the current 15 day accrual of sick days per year and annual payout would remain in effect unless the County Board takes further action.
- * 4. Contingent upon Personnel Committee approval, would designate four Human Service Department managers as a "Human Services Director" as proposed by the county executive at the November 6, 2012 Personnel Committee meeting. No tax levy impact.

Items 1 through 3 require no action by the County Board and are part of the 2013 proposed budget as approved by the Finance Committee. Item 4 will be part of the 2013 proposed budget as approved by the Finance Committee only if it is approved by the Personnel Committee at its meeting on November 20, 2012.

* The Personnel Committee at their 11/20/12 meeting approved creating four directors for the Human Services Department. Motion carried 3 to 2, with Supervisors Nickels and Hoff voting no.

MEETING OF THE COUNTY BOARD OF SUPERVISORS
MANITOWOC COUNTY, WISCONSIN

Tuesday, November 20, 2012

7:00 P.M.

Pursuant to Wis. Stats. 59.04, the County Board of Supervisors of Manitowoc County, Wisconsin convened in open session at University of Wisconsin - Manitowoc, in the City of Manitowoc, being the 20th day of November 2012, for the purpose of transacting business as a Board of Supervisors.

Chairperson Biff Hansen called the meeting to order at 7:00 p.m.

Supervisor Pat Kohlman gave the invocation which was followed by the Pledge of Allegiance to the Flag by the entire assemblage.

Roll call: 25 members present: Bauknecht, Baumann, Behnke, Brey, Burke, Cavanaugh, Dufek, Gerroll, Hansen, Henrickson, Hoff, Hoffman, Holschbach, Kohlman, Kopecky, Korinek, Maresh, Metzger, Nickels, Tittl, Vogel, Vogt, Waack, Wagner, and Weiss.

On a motion by Supervisor Behnke, seconded by Supervisor Tittl the October 15, 2012, October 29, 2012, and the October 29, 2012 Committee of the Whole meeting minutes were approved on a unanimous vote.

The Clerk announced changes to the agenda. Supervisor Brey moved, seconded by Supervisor Maresh to approve the agenda. Upon vote, the motion carried unanimously.

PUBLIC INPUT - OPPORTUNITY FOR CITIZENS TO PRESENT THEIR VIEWS

Chairperson Hansen declared public input open at 7:05 p.m.

Chip "Maura" Yost, City of Manitowoc, gave a presentation supporting the need for a Human Services Director position in order to comply with state law. Ms. Yost explained that the department experienced a greater budget deficit during the five years when there was no director. She urged the Board to approve one Human Services Director position.

Joe Keil, City of Manitowoc and a Sheriff's Department employee, addressed the Board regarding wage comparisons that were used for the recent wage study. Mr. Keil discussed personal experiences as a patrol officer which, in his opinion could not be compared to any position in the private sector. He also spoke in opposition to the removal of the current sick leave policy and asked the Board to take a close look at the budget.

James Theyerl, Town of Manitowoc, requested to speak. The Chair denied the request because Mr. Theyerl had made accusations at a prior County Board meeting, and until he could provide proof, the Chair said that Mr. Theyerl would not be allowed to speak during Public Input.

Jason Jost, City of Manitowoc and Manitowoc County Jail Administrator, requested the Board to approve an adequate the number of positions needed to staff the jail and maintain compliance with state law.

No one else present wished to speak, subsequently Chairperson Hansen closed public input at 7:24 p.m.

APPOINTMENTS BY COUNTY EXECUTIVE

Chairperson Hansen presented County Executive Ziegelbauer's appointments of Melvin Bourgeois and Mary Noah to the ADRC of the Lakeshore Board for a two year term expiring December 31, 2014. Supervisor Wagner moved, seconded by Supervisor Maresh to approve the appointments. Upon voice vote, the motion carried unanimously.

Chairperson Hansen presented County Executive Ziegelbauer's appointments of Captain JoAnn Mignon and alternate Tim Barber to the Joint Dispatch Board for a two year term expiring December 31, 2014. Supervisor Henrickson moved, seconded by Supervisor Hoff to approve the appointments. Upon voice vote, the motion carried unanimously.

Chairperson Hansen presented County Executive Ziegelbauer's appointment of Tom Hoffman to the Veterans' Service Commission for a three year term expiring December 2015. Supervisor Brey moved, seconded by Supervisor Tittl to approve the appointment. Upon voice vote, the motion carried unanimously.

COMMITTEE REPORTS ON MEETINGS, PETITIONS, RESOLUTIONS, ORDINANCES, AND FORTHCOMING EVENTS

Aging and Disability Resource Center of the Lakeshore Board: Supervisor Wagner moved, seconded by Supervisor Holschbach to adopt Resolution 1 (2012/2013-57) Amending 2012 Budget (Aging & Disability Resource Center). Upon vote, the motion carried unanimously.

Supervisor Wagner moved, seconded by Supervisor Waack to adopt Resolution 2 (2012/2013-58) Accepting Dementia Specialist Pilot Grant. Upon discussion and vote, the motion carried with 24 ayes and 1 no. Supervisor Kohlman voted no; all other supervisors voted aye.

Board of Health: Supervisor Vogel moved, seconded by Supervisor Burke to adopt Resolution 3 (2012/2013-59) Adopting Health Department Fee Schedule (07/01/2013-06/30/2014). Upon discussion and vote, the motion carried with 24 ayes and 1 no. Supervisor Kohlman voted no; all other supervisors voted aye.

Executive Committee: Chairperson Hansen gave a brief report and answered supervisors' questions.

Expo-Ice Center Board: Supervisor Cavanaugh gave a brief report. Their next meeting will be December 5.

Finance Committee: Supervisor Brey moved, seconded by Supervisor Hoffman to adopt Resolution 4 (2012/2013-60) Authorizing Sale of Tax-Deeded Property to Former Owner (1314 South 9th Street, Manitowoc). Upon vote, the motion carried unanimously.

Supervisor Brey moved, seconded by Supervisor Behnke to adopt Resolution 5 Adopting 2013 Budget and Property Tax Levy. Discussion followed. Supervisor Hoff moved, seconded by Supervisor Burke to table the resolution until the end of the meeting. Upon voice vote, the motion failed with 18 noes and 7 ayes. Discussion followed.

Amendment 1: Supervisor Burke moved, seconded by Supervisor Metzger to make the 1 FTE Personnel Coordinator a .5 FTE Personnel Coordinator. Upon discussion and vote, the motion failed with 23 noes and 2 ayes. Supervisors Burke and Metzger voted aye; all other supervisors' voted no. Discussion followed.

Amendment 2: Supervisor Nickels moved, seconded by Supervisor Hoff to amend the budget on page 46 to eliminate dental coverage in the amount of \$113,673 and place it into the Sheriff's Department budget for personnel costs. Upon discussion and vote, the motion failed with 4 ayes and 21 noes. Supervisors Burke, Henrickson, Holschbach, and Nickels voted aye; all other supervisors voted no.

Amendment 3: Supervisor Metzger moved, seconded by Supervisor Burke to amend the budget to create one Human Services Director position and pay for it with two retirements. Upon discussion and vote, the motion failed with 5 ayes and 20 noes. Supervisors Burke, Holschbach, Kopecky, Metzger, and Vogel voted aye; all other supervisors voted no.

Amendment 4: Supervisor Metzger moved, seconded by Supervisor Burke to amend the budget to create the position of Human Services Director using the undesignated fund balance. Upon discussion and vote, the motion failed with 8 ayes and 17 noes. Supervisors Burke, Hoff, Holschbach, Kopecky, Metzger, Nickels, Weiss, and Vogel voted aye; all other supervisors voted no.

Upon discussion and vote on Resolution 5 (2012/2013-61) Adopting 2013 Budget and Property Tax Levy as approved and presented by the Finance Committee, the motion carried with 22 ayes and 3 noes. Supervisors Burke, Holschbach, and Metzger voted no; all other supervisors voted aye.

Highway Committee: Supervisor Gerroll gave a brief report. Their next meeting will be December 11.

Human Services Board: Supervisor Metzger gave a brief report. Their next meeting will be November 29.

Land Conservation Committee/Natural Resources & Education Committee: Supervisor Wagner reported that the Land Conservation Committee will meet on January 17 and the Natural Resources & Education Committee will meet on December 6.

Personnel Committee: Supervisor Behnke gave a brief report. Their next meeting will be on December 4.

Planning and Park Commission: Supervisor Waack moved, seconded by Supervisor Hoffman to enact Ordinance 6 (2012/2013-62) Amending Zoning Map (David and Kristina Meneau). Upon discussion and vote, the motion carried unanimously.

Supervisor Waack reported that their next meeting will be on December 11.

Public Works Committee: Supervisor Weiss gave a brief report. Their next meeting will be December 12.

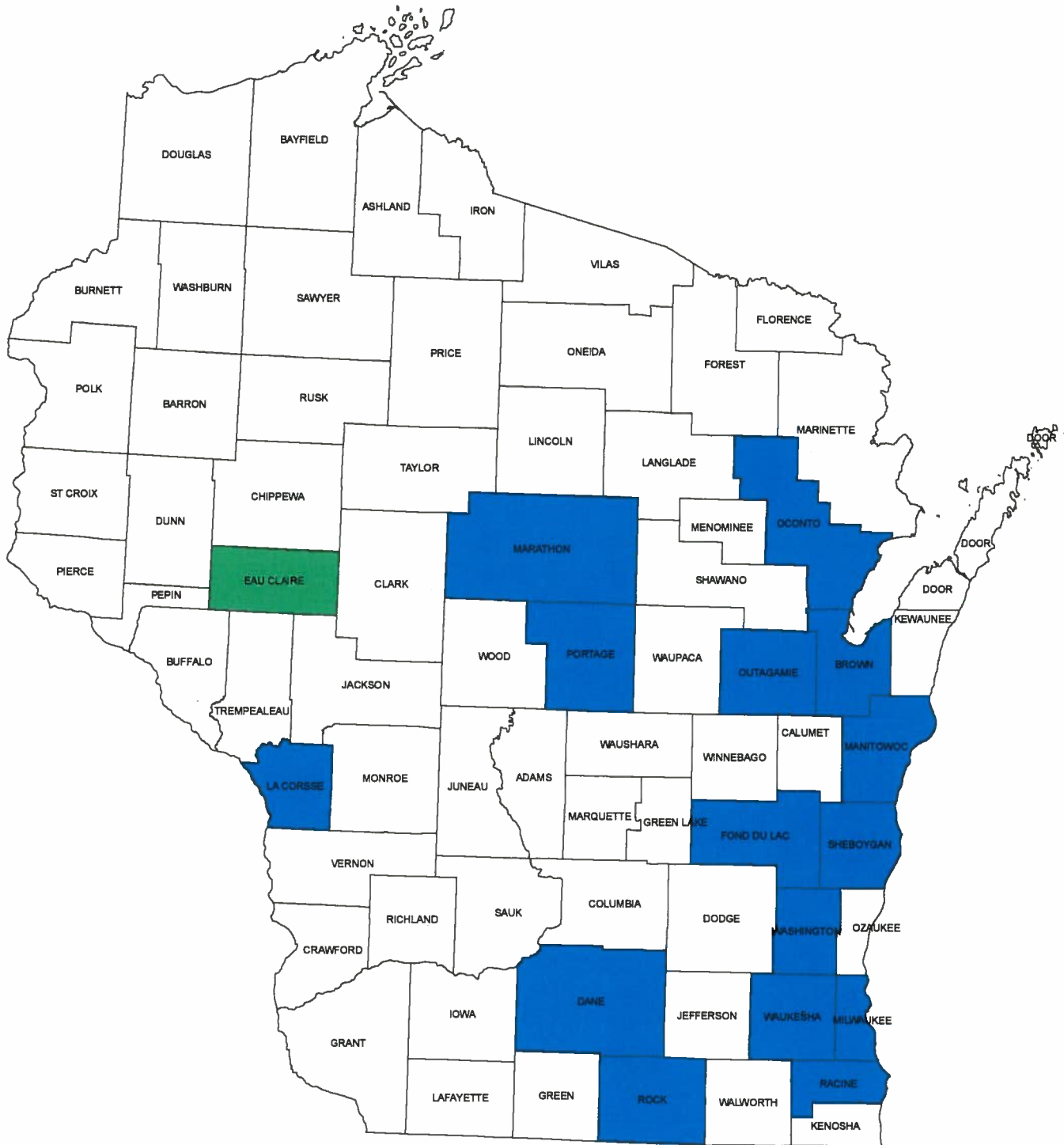
Public Safety Committee: Supervisor Henrickson gave a brief report. Their next meeting will be December 12.

Transportation Coordinating Committee: Supervisor Weiss reported that their next meeting will be on November 28.

Supervisor Gerroll moved to adjourn, seconded by Supervisor Maresh, and the motion was adopted by acclamation. The meeting adjourned at 9:44 p.m.

Respectfully submitted,
Jamie J. Aulik, County Clerk

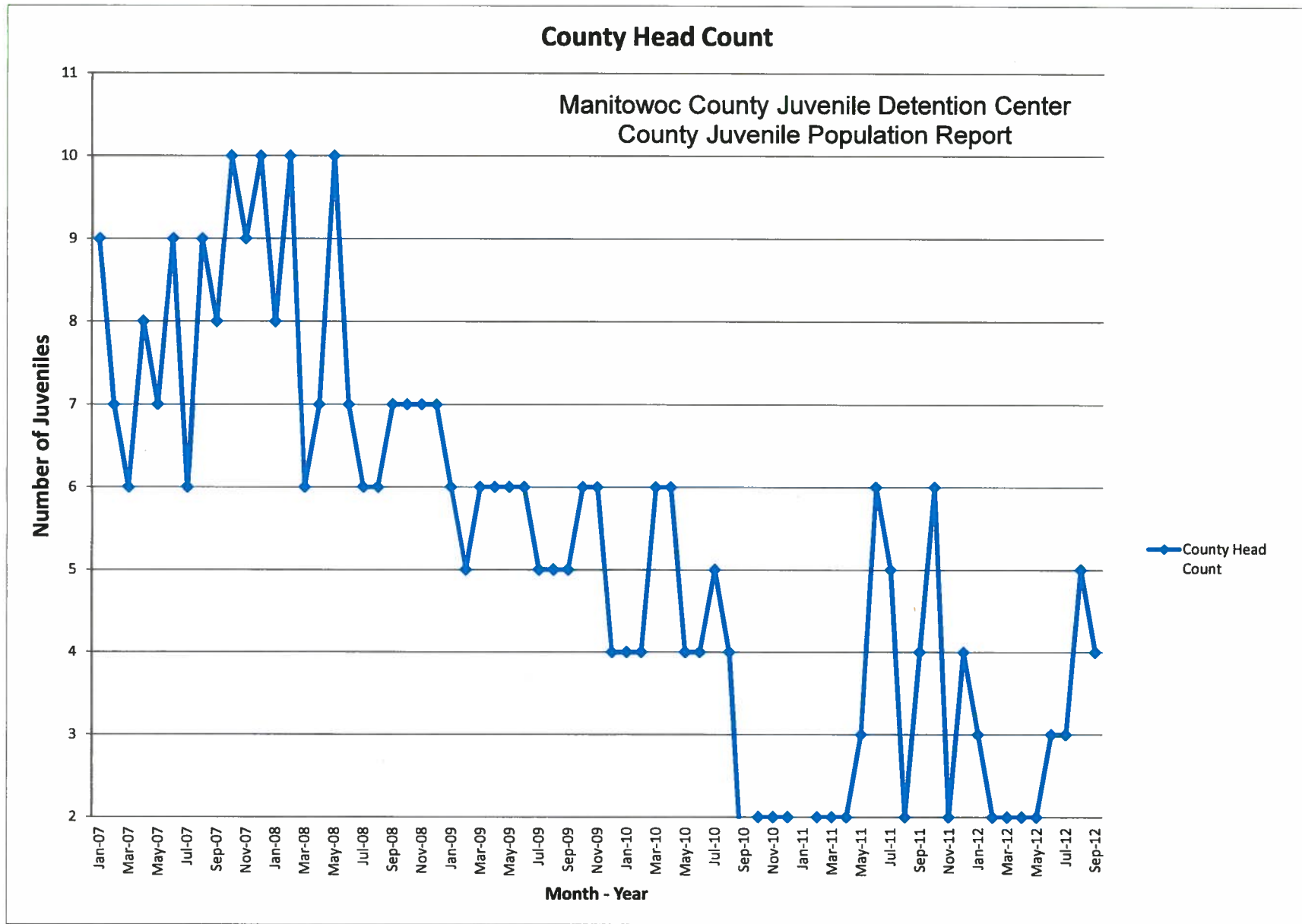
Juvenile Detention Centers in Wisconsin

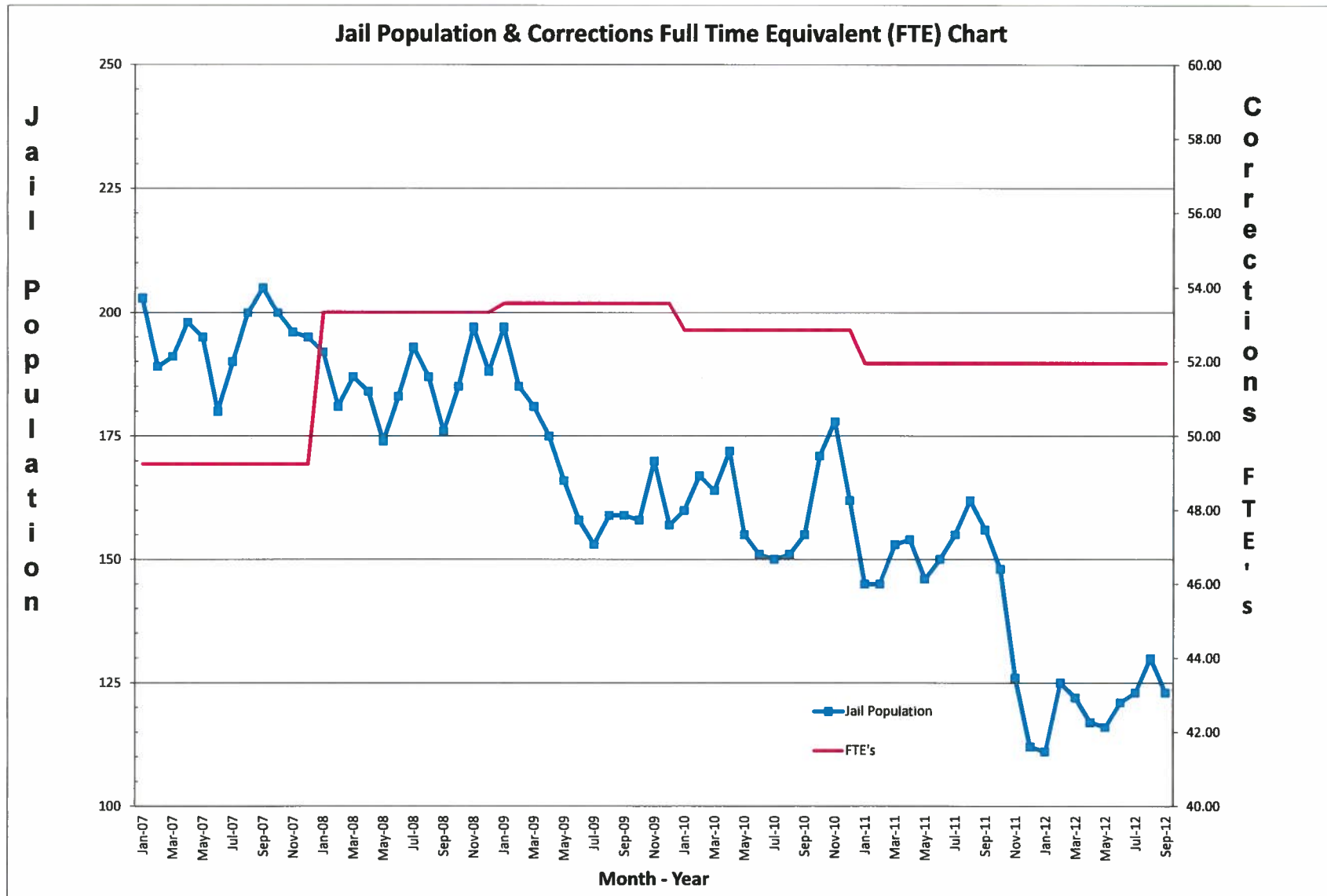


Juvenile Detention Center



Map prepared by the Manitowoc County GIS Office
August 24, 2012





Activity: 27000 - Correctional Institutions (Jail/Juvenile)

As it pertains to Staffing the Jail and Juvenile Detention Center / And Juvenile Detention Revenue

Acct. No.		Adjusted Department Request	Notes	FTE's	Executive Budget Proposal	FTE's	Notes	Variance
27000.51100	Personal Services: Salaries Non-Represented	\$965,398	Includes \$15,000 Additional \$'s not at OT.	16.00	\$965,398	16.00	Includes \$15,000 Additional \$'s not at OT.	\$0
27000.51200	Wages Represented	\$1,947,631	Includes \$60,000 Additional \$'s not at OT. - 33 FTE + 5 making up 4.35 FTE's Total	37.35	\$1,528,505	27.50	Includes \$60,000 Additional \$'s not at OT. - 19 FTE + 11 making up 8.5 FTE for a total of 27.5 FTE's.. The 11 is 10 @ .8 and 1 @ .5 FTE	\$419,126
27000.51250	Overtime	\$33,956	Cooks	5.10	\$33,956	5.10	Cooks	\$0
27000.51490	Accrued Vacation	\$9,506	Regular OT		\$9,506			\$0
27000.51491	Accrued Comp Time	\$0			\$0			\$0
27000.51493	Accrued Adjustmnt Time	\$0			\$0			\$0
27000.51551	FICA (Social Security)	\$225,444			\$193,381			\$32,063
27000.51552	WI Retirement	\$291,917			\$264,046			\$27,871
27000.51554	Health Insurance	\$847,554			\$717,120			\$130,434
27000.51555	Life Insurance	\$6,003			\$5,608			\$395
27000.51556	Dental Insurance	\$21,683			\$17,967			\$3,716
27000.51557	Long Term Disability	\$8,084			\$7,331			\$753
27000.51600	Workers Compensation	\$104,471			\$90,245			\$14,226
27000.51652	Unemployment Compensation	\$5,000			\$5,000			\$0
27000.51700	Clothing Allowance	\$22,005			\$19,400			\$2,605
	Total Personal Services	\$4,488,652			\$3,857,463			\$631,189
	Revenue:							
27000.43520.27	Natl School Lunch Program	\$6,500			\$0			\$6,500
27000.46200.10	Juvenile Detention Rev.	\$60,000			\$0			\$60,000
	Total Revenue	\$66,500			\$0			\$66,500
	Levy -----	\$4,422,152	New Levy-----		\$3,857,463		Savings -----	\$564,689

Adjusted = Includes adjustments for New Pay Plan & Benefit Plans.

Human Services Department Budget - contains \$152,173 to cover the cost for Juvenile space rental, transportation and miscellaneous costs including one additional Social Worker position assigned to the Children & Families Division.

Wage and Fringe Benefit Changes Included in Proposed 2013 Budget

Health Insurance Changes

The following changes have been included in the calculation of the 2013 deposit rates for our self-funded group health plan. Due to an existing collective bargaining agreement, none of the following changes will be implemented for Health Department employees represented by Local 5068.

1. For all employees other than those classified as “protective” under the Wisconsin Retirement System, the health insurance deductible will increase from \$1500 single/\$3000 family to \$2000 single/\$4000 family. Full-time employees will not be required to pay a premium contribution.
2. For employees classified as “protective” under the Wisconsin Retirement System, the health insurance deductible will be increased from \$3500 single/\$7000 family to \$4000 single/\$8000 family. Full-time employees will not be required to pay a premium contribution.
3. Health insurance plan design has been changed for in-patient hospitalization. Employees electing to use an in-network hospital that is not in the preferred tier will be charged an \$850.00 co-pay for each inpatient hospital stay.
4. Health insurance plan design has been changed for outpatient surgery. Employees electing to use a provider that is not in the preferred tier will be charged a \$500 co-payment.
5. Health insurance plan design has been changed for MRI coverage. Employees electing to use an MRI provider that is not in the preferred tier will be charged a \$300 co-payment.
6. The \$2000 payment provided to full-time employees who waive coverage under Manitowoc County’s group health plan will be reduced by 50% in 2013 and eliminated in 2014. Associated reduction in cost is \$43,778 in 2013 and \$92,536 in 2014.

Dental Insurance Changes

Dental insurance changes included in the 2013 budget do not affect Sheriff’s Department employees represented by WPPA.

Historically employees who have been referred to as “non-represented” and all Health Department employees have been provided with a single preventative dental plan. (This benefit was given rather than an increased longevity schedule.) The dental plan will now be provided to all full-time regular employees. Employees may purchase coverage for their spouse and children. Policy 13.02 of the Manitowoc County Employee Policy Manual has been revised to reflect this change.

The cost of providing the single preventative dental plan to all employees who currently do not have dental insurance is \$75,214. The total expense for dental coverage to all employees is \$113,673.

Longevity

This change will not affect the Health Department employees represented by Local 5068 or Sheriff’s Department employees represented by WPPA.

As approved by County Board resolution 2011/2012-70, the longevity schedule will be eliminated on December 23, 2012. The associated reduction in cost is estimated to be \$114,500.

Uniform Allowances

As detailed in the proposed policy 11.05, uniform allowances will be provided to the following job classifications:

Employees with arrest powers - \$525
Corrections officers - \$360
Administrative staff at Sheriff's Department - \$150
Food service staff at Sheriff's Department - \$150
Jail nurses - \$150
Joint Dispatch Center employees - \$150

A \$50.00 annual personal protective equipment allowance will continue to be provided to hourly Highway Department employees and Public Works employees holding a maintenance position.

The 2013 cost of providing uniform allowances will be decreased by \$5115 from 2012 costs. There is no change in cost for providing the personal protective equipment allowance.

Note: Proposed Conversion from Sick Leave Program to Short Term Disability Income Continuation was removed by the Finance Committee and not made a part of the Adopted Budget.

Conversion from Sick Leave Program to Short Term Disability Income Continuation

The proposal to change from the current sick leave policy to a short term disability income continuation benefit is fully described in the proposed policies 12.10 and 12.11. In summary, the proposed changes are as follows:

1. Employees with available sick leave will continue to use the sick leave in accordance with the current policy. Any unused sick leave remaining at the time of retirement will be paid out in accordance with the current policy.
2. Sick leave accruals will cease as of January 1.
3. There will be an annual sick leave buyback in January 2013 to reduce sick leave balances to the maximum 120 day balance.
4. Once all available paid time off is exhausted, a short term disability income continuation benefit will be provided to regular, non-probationary employees. This benefit will provide 60% of their pre-disability weekly earnings.
5. Regular full-time employees will be provided with 5 personal days each year (part-time employees will receive a pro-rated amount). Probationary employees are not eligible for personal days.
6. Any remaining personal days at the end of the year will be paid out to employees at a value of 50%.

Changing from a paid sick leave policy to a short term disability income continuation policy will reduce annual expenses and long term unfunded liabilities.

As to annual expenses, the following changes will occur:

1. ~~The last annual sick leave buyback will occur in 2013. The average cost of the annual sick leave buyback is \$153,300. This expense will not occur in future years.~~
2. ~~Employees who have exhausted their sick leave banks will remain in a paid status, but at 60% of their standard weekly wage rate rather than 100%.~~
3. ~~The personal days provided to employees will not be carried over to future years. Thus, no unfunded liability will be carried forward. We would be fully funding the personal days on a current basis.~~

~~As to long term debt, the following changes will occur:~~

1. ~~The current sick leave policy adds an annual liability of \$1,025,127. Approximately 35% of that amount is accrued as an unfunded liability to be paid out at a future date. Please remember that while the sick time is accrued in one year it is paid out in a later year at a higher rate of pay. Thus, the unfunded liability grows in value over time.~~
2. ~~Our Comprehensive Annual Financial Report shows an unfunded vested sick leave liability as of 12/11/11 equaling \$883,160. This reflects the value of the sick leave of those employees who would be eligible to retire under Wisconsin Retirement System rules. The total amount of the sick leave liability is \$5,024,544.~~
3. ~~The proposed policy requires that all available sick leave be exhausted prior to being eligible for a short term disability income continuation benefit. This will reduce the sick leave liability over time.~~

~~An important note: providing personal days does not increase the amount of wages budgeted. There is a value to personal days (the value of providing compensation for time not worked) – but there is not an increased cost to the budget of doing so. The proposed annual payout of 50% of unused personal days is an additional cost – just as the existing payout of 50% of sick leave over the 120 day maximum. However, the decreased cost of providing 60% of earnings rather than 100% of earnings mitigates this cost.~~

Implementation of Wage Schedule

The implementation strategy included in the 2013 budget is as follows:

1. Employees whose current wage is below the minimum of the new wage schedule will be brought to the minimum or receive a 5.0% wage increase – whichever is less. The increase will be implemented on the employee's date in position. Cost of implementation is \$23,085.
2. Employees whose current wage is between minimum and midpoint will be placed on the first step that provides an increase. The increase will be implemented on the employee's date in position. Cost of implementation is \$25,321
3. Implementation of working condition premium pay. The working condition pay will be phased in at 50% in 2013 and 100% in 2014. The cost of 50% of this premium pay is \$42,445.

Total cost of implementation in 2013 is estimated to be \$90,851. The cost of maintaining the current wage schedules in 2013 is estimated to be \$77,482.

5.05 Compensation

It is declared to be the policy of Manitowoc County to compensate employees ~~who are not represented by labor unions~~ in a fair, equitable, and consistent manner.

- (1) Manitowoc County has adopted a wage schedule that was developed using the Decision Band Method of job evaluation. Using this system, each position has been evaluated and assigned a decision band, grade, subgrade, and working condition rating.
- (2) Pay administration guidelines for placing and moving employees through the wage schedule are as follows:
 - a) The hiring range shall be from the range minimum for minimally acceptable qualified individuals to the midpoint for well qualified individuals;
 - b) Hiring above midpoint requires Personnel Committee approval;
 - c) An employee's progression through the salary range from the minimum to the midpoint is based on overall job performance which meets or exceeds job requirements;
 - d) An employee's progression from midpoint to maximum is based on performance that consistently exceeds proficient performance levels for incumbents in the class of positions;
 - e) Lump sum pay adjustments may be provided to employee's whose wage rate exceeds the maximum of the wage schedule in recognition of performance that consistently exceeds proficient performance levels for incumbents in the class of positions.
- (3) In order to remain competitive with the market, the wage schedule may be adjusted each year by action of the County Board.
- (4) In order to assure that the pay plan is effectively meeting the market, a comprehensive review of market compensation should be conducted every three years.

11.05 ~~Non-Wage Compensation~~

~~Employees may be compensated by additional payments other than wages. Non-wage compensation, such as car allowances or gasoline fuel allotments, shall be made only with the approval of the department director, the standing committee which supervises the department, and the Personnel Committee~~

11.05 Uniform and Personal Protective Equipment Allowances

1. Uniform allowances are accrued monthly and paid annually to the following classifications of Sheriff's Department employees:
 - a. Employees with arrest powers - \$525.00
 - b. Corrections Officers - \$360
 - c. Administrative Staff - \$150
 - d. Food Service - \$150
 - e. Nursing - \$150
2. Joint Dispatch Center employees will accrue monthly and be paid annually a \$150 uniform allowance.
3. A \$50.00 annual personal protective equipment allowance will be provided to all hourly Highway Department employees and all hourly Public Works employees holding a maintenance position.

Note: Proposed Changes to the Employee Policy Manual with respect to sick leave and related policies were removed by the Finance Committee. Sections 12.08 and 12.09 of the Employee Policy Manual are unchanged and sections 12.10 and 12.11 were not added by adoption of the budget. The Employee Policy Manual Sections, after adoption of the budget, are shown below.

12.08 Sick Leave

~~Sick leave balances as of December 31, 2012 may be used in accordance with this policy. Probationary employees who have been accruing sick leave since their date of hire will be awarded the accrued sick leave upon completion of their probationary period.~~

Manitowoc County provides a sick leave plan to all regular employees. Elected officials are not eligible for this sick leave plan.

- (1) Sick leave shall be earned by full-time regular employees at the rate of fifteen (15) days per year or one and one-fourth (1 1/4) days per month. Part-time employees accrue sick leave on a pro-rated basis, based on the percentage of full-time worked. Sick leave shall accumulate to a maximum of one hundred and twenty (120) days.
- (2) Sick leave will not accumulate during any calendar month in which an employee is unpaid.
- (3) Non-exempt employees cannot use sick leave benefits during the probationary period, although they may be accumulated on the employee's record.
- (4) Employees who transfer from one County department to another retain their accumulated sick leave.
- (5) Sick leave accumulated in excess of 120 days shall be paid to the employee on the first payday in the following year at the rate of fifty percent (50%) of the number of hours over the 120 day maximum at the rate of pay in effect in the prior year.
- (6) Sick leave shall not be used until it has been accrued.
- (7) Eligibility for Sick Leave. Sick leave may be used for any period of absence due to illness or injury, or in the event of critical illness or required attendance upon an employee's father, mother, spouse or child. Sick leave may also be used for medical, dental and optical appointments when it is not possible to schedule those appointments outside of the workday. When used for medical, dental and optical appointments, sick leave is limited to the amount of time required for travel and the actual appointment.
- (8) Regulation of sick leave
 - (a) The department director may require a medical certificate to justify the granting of sick leave in excess of three (3) days duration, or after five (5) occurrences in the calendar year.
 - (b) Sick leave may be withheld in cases where there is reasonable suspicion that sick leave fraud, deceit, or abuse is occurring. Employees will be allowed a reasonable period of time to provide medical certification to refute the suspicion prior to sick leave being withheld. Sick leave fraud, deceit, or abuse may subject

- (c) the employee to appropriate disciplinary action, up to and including termination of employment.
- (d) If the department director believes the medical excuse presented by the employee is inadequate or improper, the director shall consult with the Personnel
- (e) Department to discuss the possibility of seeking an independent medical opinion. If an independent opinion is sought, it shall be at the expense of the County.
- (f) Sick Leave on holidays or days of work suspension. In the event that a designated holiday falls on a regular work day during an employee's sick leave, the day shall be paid as holiday time, not sick leave. If an employee has been suspended from work without pay the employee is not entitled to use sick leave to offset the loss of pay.

12.09 Sick Leave Payout Upon Retirement

If an employee becomes eligible for retirement as defined by the Wisconsin Retirement System and retires from County employment, the employee shall be paid fifty-eight percent (58%) of the number of hours of accrued but unused sick leave remaining to the employee, computed using the employee's hourly rate at the time of retirement. This payment shall be made into the Manitowoc County Retiree Medical Savings Account.

If an elected official retires, he or she shall be paid for fifty-eight percent (58%) of the hours of any sick leave which was earned but not used in County employment prior to election to office. The value of this payout will be computed using the elected official's hourly rate at the time of retirement. This payment shall be made into the Manitowoc County Retiree Medical Savings Account.

Note: Because the proposed Conversion from Sick Leave Program to Short Term Disability Income Continuation was removed by the Finance Committee and not made a part of the Adopted Budget, proposed new sections 12.10 and 12.11 were also deleted.

~~12.10—Personal Days~~

- ~~(1) On January 1st all full-time regular employees will be provided with five personal days. Part-time regular employees will be provided with personal days based on their current pro-rata of full-time.~~
- ~~(2) Probationary employees receive personal days upon completion of probation. Personal days are pro-rated based on the month of the year in which probation was completed.~~
- ~~(3) The use of personal days is subject only to the scheduling policies of the department in which the employee works.~~
- ~~(4) 50% of any personal days remaining as of the end of the day on December 31st will be paid to employees in January at the employee's rate of pay in effect as of December 31st.~~

~~12.11 Short Term Disability Income Continuation~~

- ~~(1) Regular employees who become disabled for a minimum of 14 consecutive calendar days may be eligible to receive short term disability income continuation. Probationary employees are not eligible for short term disability income continuation.~~
- ~~(2) Short term disability income continuation begins on the date that all other paid time off is exhausted, or after 14 consecutive calendar days of certified disability—whichever is later.~~
- ~~(3) Short term disability income continuation may be provided for a maximum of 15 calendar weeks.~~
- ~~(4) For hourly employees, short term disability income continuation is calculated by multiplying the standard hours for the employee by the base hourly rate in effect when the employee becomes eligible for short term disability income continuation by 60%.~~
- ~~(5) For salaried employees, short term disability income continuation is calculated by multiplying the weekly salary in effect when the employee becomes eligible for short term disability income continuation by 60%.~~
- ~~(6) While receiving short term disability income continuation, health insurance will continue to be provided on the same basis as when the employee was actively at work.~~
- ~~(7) Eligibility for short term disability income continuation is contingent upon the employee providing medical certification of a condition which prevents the employee from performing the essential functions of their position. Medical certification must be updated every 30 days.~~
- ~~(8) Employees may be required to obtain a second medical opinion. Any out of pocket cost for the second opinion would be reimbursed to the employee. Short term disability income continuation would continue to be provided during the time required to obtain the second medical opinion.~~

13.02 Health Care Coverage

- (1) Manitowoc County shall offer group health and dental care coverage to its regular employees and elected officials. ~~Coverage may be provided by insured plans offered by the County. Any health or dental care plan offered by the County on a self insured basis shall be administered in accordance with the requirements of s. INS 8.11, Wisconsin Administrative Code.~~
- (2) ~~All regular employees are eligible for health care coverage.~~ If both spouses are employed by Manitowoc County they may choose either one family plan, or two single plans.
- (3) All regular employees are eligible for a single preventative dental plan. Employees may purchase coverage for their spouse and children.
- (4) Health and dental insurance benefits for part-time employees shall be pro-rated along with all other benefits.

(5) Retiree Continuation Coverage: Retiring employees may continue participation in Manitowoc County's group health and dental plan

- (a) Retirees are responsible for the entire cost of ~~health care~~ coverage.
- (b) Retirees are responsible for paying for the coverage no later than the 20th of the month preceding the month for which coverage is extended.
- (c) A retired employee, his or her spouse, and eligible dependent children may continue ~~health insurance~~ coverage at their own expense. Spouses of deceased retired employees may continue ~~health insurance~~ coverage at their own expense.

(6) Termination of Coverage. Health and dental care coverage provided by Manitowoc County ends on the last day of the month in which separation from employment occurs.

11.05 ~~Non-Wage Compensation~~

~~Employees may be compensated by additional payments other than wages. Non wage compensation, such as car allowances or gasoline fuel allotments, shall be made only with the approval of the department director, the standing committee which supervises the department, and the Personnel Committee~~

11.05 Uniform and Personal Protective Equipment Allowances

- 4. Uniform allowances are accrued monthly and paid annually to the following classifications of Sheriff's Department employees:
 - f. Employees with arrest powers - \$525
 - g. Corrections Officers - \$360
 - h. Administrative Staff - \$150
 - i. Food Service - \$150
 - j. Nursing - \$150
- 5. Joint Dispatch Center employees will accrue monthly and be paid annually a \$150 uniform allowance.
- 6. A \$50 annual personal protective equipment allowance will be provided to all hourly Highway Department employees and all hourly Public Works employees holding a maintenance position.

Sick Leave Taken During the Year by Department

	2009 Total Hours	2009 Dollars	2010 Total Hours	2010 Dollars	2011 Total Hours	2011 Dollars
AGING	893.85	\$19,134.93	886.45	\$18,802.06	731.93	\$16,469.67
COUNTY CLERK	282.00	\$5,390.77	60.00	\$1,288.94	98.50	\$2,153.01
CLERK OF COURTS	1,583.25	\$33,532.87	731.25	\$17,715.05	602.25	\$13,498.79
COMPTROLLER	0.00	\$0.00	0.00	\$0.00	0.25	\$4.66
CORONER	11.75	\$171.95	63.50	\$1,036.97	95.75	\$1,563.60
CORP COUNSEL	108.75	\$2,784.10	212.75	\$5,893.77	43.75	\$1,193.25
CHILD SUPPORT AGENCY	577.00	\$12,431.63	929.25	\$20,375.30	427.75	\$9,036.48
DISTRICT ATTORNEY	486.74	\$9,725.65	367.23	\$7,397.18	201.26	\$4,207.22
EMERGENCY MANAGEMENT	1.00	\$23.08	164.50	\$5,509.25	305.00	\$11,674.79
FAMILY COURT	23.00	\$627.29	6.75	\$195.83	18.75	\$493.34
HUMAN SERVICES	7,733.35	\$184,390.21	5,714.93	\$162,388.89	5,129.53	\$132,241.28
HIGHWAY	4,039.24	\$87,542.81	3,415.81	\$73,770.52	2,153.99	\$48,597.72
INFORMATION SYSTEMS	260.78	\$6,998.60	196.25	\$5,530.91	99.25	\$2,978.80
JOINT DISPATCH CENTER	3,072.50	\$68,875.56	1,682.50	\$39,193.77	1,873.25	\$43,767.58
PLANNING AND ZONING	632.50	\$21,052.51	243.75	\$5,995.00	78.75	\$2,120.13
PERSONNEL	7.25	\$191.80	15.50	\$417.43	12.25	\$361.35
PUBLIC HEALTH DEPARTMENT	1,234.76	\$28,628.82	1,114.54	\$27,134.78	867.94	\$20,843.47
PROBATE	158.00	\$5,108.25	149.75	\$4,973.42	90.50	\$2,554.32
PUBLIC WORKS	627.50	\$11,817.80	638.50	\$15,926.97	835.75	\$17,812.78
REGISTER OF DEEDS	207.00	\$4,068.41	236.50	\$4,863.88	130.53	\$2,614.06
SOIL AND WATER	37.00	\$873.00	65.00	\$1,380.20	4.50	\$89.42
SHERIFF-DETECTIVE	76.00	\$2,086.08	32.00	\$903.76	807.00	\$24,824.28
SHERIFF-JAIL	3,659.49	\$86,517.63	3,603.44	\$85,875.59	4,955.86	\$120,531.46
SHERIFF-KITCHEN	616.40	\$9,843.08	1,045.27	\$16,839.05	523.00	\$8,568.94
SHERIFF-METRO	56.00	\$1,643.60	32.00	\$708.41	213.25	\$6,275.86
SHERIFF-MANAGEMENT	212.27	\$3,828.93	1,719.75	\$48,808.02	21.25	\$552.02
SHERIFF-PATROL	1,694.75	\$46,968.89	433.24	\$9,819.20	2,369.92	\$72,018.31
SHERIFF-SUPPORT	866.75	\$17,178.56	151.00	\$3,148.79	406.25	\$10,182.57
TREASURER	142.75	\$2,758.81	71.00	\$1,523.87	180.00	\$3,584.19
UW EXTENSION	3.00	\$57.87	0.00	\$0.00	4.00	\$79.48
VETERANS SERVICE	122.75	\$2,848.57	0.00	\$0.00	72.25	\$1,605.25
TOTALS	29,427.38	\$677,102.06	23,982.41	\$587,416.81	23,354.21	\$582,498.08
Total Head Count	458		409		387	
SICK LEAVE:						
Average Hours Per Head Count	64.25		58.64		60.35	
Average Number of Days	8.57		7.82		8.05	

Sick Leave - Financial Information

The Following Information Excludes Nurses & WPPA unless otherwise labeled.

Proposed Policy Change:

Estimated cost of 5 Personal Days	\$341,709.00
Total Estimated Cost (New Policy)	<u>\$341,709.00</u>

Current Sick Leave Policy:

Expense Liability associated with 15 Sick Days	<u>\$1,025,127.00</u>
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Estimated Annual Savings by going to new policy is	<u><u>\$683,418.00</u></u>
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As of 9-1-2012 the Total Available Sick Leave Hours Times the Employees Current Hourly Rate creates a liability of	\$5,024,544.39
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2011 Paid Sick Leave	\$520,056.64
2011 Sick Leave Buy Back	\$151,695.86
2011 Sick Leave Paid due to Retirement	<u>\$241,648.00</u>
Total	<u>\$913,400.50</u>

12/31/2011 Vested Sick Leave Liability (GAAP Basis) CAFR	\$883,160.05	Includes Nurses & WPPA
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2010 Paid Sick Leave	\$528,144.86
2010 Sick Leave Buy Back	\$155,014.60
2010 Sick Leave Paid due to Retirement	<u>\$74,710.00</u>
Total	<u>\$757,869.46</u>

12/31/2010 Vested Sick Leave Liability (GAAP Basis) CAFR	\$857,410.59	Includes Nurses & WPPA
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Watch for these Symbols

Hold the mouse pointer over the symbol to view the message. Click on the symbol to see if more information is available.



Help is available for the field.



There is a warning or caution about the field.



Something is wrong with the field. Hold the mouse pointer over the symbol to view the message to fix the error. All error messages must be fixed before the form can be submitted.

2012 COUNTY LEVY LIMIT WORKSHEET

Wisconsin Department Of Revenue

Select the County Name from the drop down and County Code and Account Number will populate. You must be connected to the Internet while you make a selection or the form will be unable to pre-populate.

Year 2012	Report Type ORIGINAL	County Name MANITOWOC	County Code 36999	Account Number 0962
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Responsible Officer	TODD H RECKELBERG
Phone Number	(920) 683-4080
E-mail Address	TODDRECKELBERG@CO.MANITOWOC.WI.US

Determination of Allowable 2012 Payable 2013 Levy for Counties

1	2011 payable 2012 actual county levy.	27,548,354
2	Exclude prior year levy for unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats.	0
3	Exclude 2011 levy for new general obligation debt authorized after July 1, 2005.	0
4	2011 payable 2012 adjusted actual county levy (Line 1 minus lines 2 and 3).	27,548,354
5	0.00% growth plus terminated TID% (0) applied to 2011 adjusted actual levy.	27,548,354
6	Net new construction % (0.662) + terminated TID% (0) applied to 2011 adjusted actual levy.	27,730,724
7	Larger of line 5 or line 6. This is your 2012 levy limit before adjustments.	27,730,724
8	Total adjustments from page 2.	0
9	2012 payable 2013 allowable levy. (Sum of Lines 7 and 8).	27,730,724

Total County Levy Budget Book	\$28,720,978.25
Less: Library Levy	(\$902,390.00)
Bridge Aid Levy	(\$89,178.00)
County Levy for Limit Calc.	<u>\$27,729,410.25</u>

Under the Levy Limit by --- 27,729,410.25
\$1,313.75

Adjustment for previous year's unused levy (sec. 66.0602(3)(f)2., Wis. Stats.)

1	Previous year's allowable levy	27,578,702
2	Previous year's actual levy	27,548,353
3	Previous year's unused levy (Line 1 minus Line 2)	30,348
4	Previous year's actual levy <u>27,548,353</u> x .005	137,742
5	Allowable increase (Lesser of Line 3 or Line 4)	30,348

Adjustments to Levy Limit

A	Increase for unused levy from previous year (see line 5 above). This adjustment may only be taken if is approved per secs. 66.0602(3)(f)3.a., b. or c., Wis. Stats. <i>(add)</i>
B	Decrease in 2012 payable 2013 debt service levy as compared to 2011 payable 2012 debt service levy for debt authorized prior to July 1, 2005. <i>(subtract)</i> .
C	Increase in 2012 payable 2013 debt service over 2011 payable 2012 debt service for debt authorized prior to July 1, 2005. Sec. 66.0602(3)(d)1, Wis. Stats. <i>(add)</i>
D	Increase for County's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. <i>(add)</i>
E	Debt service for general obligation debt authorized after July 1, 2005. Sec. 66.0602(3)(d)2, Wis. Stats. <i>(add)</i> (Includes levy for Milwaukee County Pension Obligation Bonds issued under 59.85)
F	Increase in 2012 payable 2013 levy approved by a referendum. Sec. 66.0602(4) <i>(add)</i>
G	Amount levied in 2012 to pay unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats. <i>(add)</i>
H	<div></div> in costs associated with an intergovernmental cooperation agreement. Sec. 66.0602(3)(i)1 & 2, Wis. Stats
I	Adjustment to 2012 payable 2013 levy for transfer of services during 2012 to other governmental units. Sec. 66.0602(3)(a), Wis. Stats. <i>(subtract)</i>
J	Adjustment to 2012 payable 2013 levy for transfer of services during 2012 from other governmental units. Sec. 66.0602(3)(b), Wis. Stats. <i>(add)</i>
K	Adjustment to 2012 payable 2013 levy for consolidation of services during 2012 Sec. 66.0602(3)(g), Wis. Stats. <i>(add)</i>
L	Lease payment for lease revenue bond issued before July 1, 2005. Sec. 66.0602(3)(d)4, Wis. Stats. <i>(add)</i>
M	Levy for shortfall for debt service on revenue bond issued under sec. 66.0621 <i>(add)</i>
N	Total adjustments <i>(Sum of Lines A through M. Also enter on line 8, page 1)</i>

0

Submission

Confirmation # SL202c20120962O1353964650275

Recording Time 26 Nov 2012 15:17:30:583

11/28/2012 14:30
 Adopted 2013 Budget Levy 11/26/12 2:30 PM

MANITOWOC COUNTY TAX LEVY 2012 FOR 2013 BUDGET

EXCERPT OF STATE EQUALIZED VALUES & RATIOS				STATE TAXES		COUNTY TAXES Section B.1 PORTION OF STATE SPECIAL CHGS				LESS THAN FULL COUNTY APPORTIONMENT			FULL COUNTY APPORTIONMENT			COUNTY TAXES		D-04 Line 37 SPECIAL CHARGES TO TOWNS, CITIES & VILLAGES	Line #45 GRAND TOTAL ALL TAXES AND CHARGES	
Apportionment Sheet Section Letter and Line # of 45 -->				A-2 2012 EQUALIZED VALUES W/O TID	A-3 2012 EQUALIZED RATIO W/O TID	B-5 STATE CHARITABLE AND PENAL	B-6 OTHER STATE SPECIAL CHARGES	B-8 SUB-TOTAL FOR SECTION B LINE 1 B-1	B-11 LIBRARY	B-12 COUNTY AID BRIDGES	B-15 FULL - ILLEGAL REAL ESTATE TAX CHARGED BACK	B-17 Add to Other TAX LISTING SERVICE	B-17 Add to Other VETERANS SERVICE	B-17 Add to Other HIGHWAY	Line B 17 Total OTHER (Identify)	B-18 ALL OTHER COUNTY TAXES	B-20 SUB-TOTAL FOR LINE B-2 TO BE LEVIED	Line #27 Total County Taxes LINE 27 TOTAL NET COUNTY TAXES		
				5,003,116.500		880,145.26	1,555.92	1,555.92	902,390.00	89,178.00	1,442.25	77,186.40	19,715.00	2,070,826.00	2,167,727.40	25,558,684.68	28,719,422.33	28,720,978.25		29,001,123.51
Townships:																				
Cato				130,075,800	2.800%	22,074.86	40.45	40.45	46,584.36	5,503.67	37.50	3,690.21	512.57	53,839.31	58,042.09	664,499.09	774,086.71	774,707.16	-	796,781.82
Centerville				72,902,800	1.457%	12,372.05	22.67	22.67	26,108.86	3,084.61	21.02	2,068.23	287.28	30,175.00	32,530.51	372,427.81	434,172.81	434,195.48	-	448,567.53
Cooperstown				98,836,600	1.976%	16,773.18	30.74	30.74	35,396.59	4,181.90	28.49	2,803.96	389.47	40,909.18	44,102.61	504,911.99	588,621.58	588,652.32	-	605,425.50
Eaton				75,113,200	1.501%	12,747.17	23.36	23.36	26,900.47	3,178.13	21.65	2,130.94	295.99	31,089.89	33,516.82	383,719.74	447,336.81	447,360.17	-	460,107.34
Franklin				103,329,200	2.065%	17,535.60	32.13	32.13	37,005.54	4,371.99	29.79	2,931.42	407.17	42,768.70	46,107.29	527,862.67	615,377.28	615,409.41	-	632,945.01
Gibson				103,567,600	2.070%	17,576.06	32.21	32.21	37,090.91	4,382.07	29.86	2,938.18	408.11	42,867.38	46,213.67	529,080.54	616,797.05	616,829.28	-	634,406.32
Kosuth				158,567,400	3.189%	29,909.86	49.31	49.31	56,788.13	6,709.18	45.71	4,498.51	624.84	65,832.19	70,755.54	810,049.92	944,348.48	944,307.79	-	971,307.85
Liberty				135,306,600	2.704%	22,962.38	42.08	42.08	48,457.68	5,724.99	39.00	3,638.61	533.18	56,004.38	60,376.17	691,220.90	805,818.74	805,860.82	-	828,823.18
Manitowoc				88,462,600	1.789%	15,016.04	27.52	27.52	31,888.49	3,743.81	25.51	2,510.22	348.67	36,623.59	39,482.48	452,018.04	526,958.33	526,985.85	-	542,001.89
Manitowoc Rapids				184,557,900	3.689%	31,320.61	57.39	57.39	66,096.17	7,808.67	53.20	5,235.85	727.26	78,389.85	82,352.98	942,623.76	1,099,134.96	1,099,192.35	-	1,130,512.86
Maple Grove				65,070,000	1.301%	11,042.78	20.24	20.24	23,303.68	2,753.19	18.76	1,846.02	258.41	26,932.94	29,035.37	332,413.52	387,624.52	387,544.76	-	396,587.54
Meema				110,804,000	2.215%	18,804.12	34.46	34.46	39,682.50	4,688.25	31.94	3,143.47	436.83	45,862.58	49,442.68	566,048.09	659,893.46	659,927.92	-	678,732.04
Mishicot				85,291,300	1.705%	14,474.46	26.52	26.52	30,545.58	3,608.78	24.59	2,419.69	336.09	35,302.68	38,058.46	435,715.10	507,952.51	507,979.03	-	522,453.49
Newton				217,499,500	4.347%	38,911.00	67.64	67.64	77,893.62	9,202.68	82.70	6,170.39	857.07	90,024.61	97,052.07	1,111,107.89	1,295,318.78	1,295,366.40	-	1,332,297.40
Rockland				79,550,900	1.590%	13,500.27	24.74	24.74	28,489.76	3,365.90	22.93	2,258.83	313.47	32,926.69	35,496.99	406,389.96	473,785.54	473,790.28	-	487,290.55
Schleswig				217,237,600	4.342%	36,866.55	67.56	67.56	77,799.83	9,191.59	82.62	6,162.96	856.03	89,916.21	96,935.20	1,109,769.77	1,293,759.01	1,293,826.57	-	1,330,693.12
Two Creeks				46,240,700	0.924%	7,847.33	14.38	14.38	16,560.29	1,956.50	13.33	1,311.83	182.21	19,139.36	20,633.40	236,223.05	275,386.57	275,400.95	-	283,248.28
Two Rivers				135,233,400	2.703%	22,949.94	42.06	42.06	48,431.46	5,721.89	38.98	3,836.53	532.89	55,974.08	60,343.50	690,846.95	805,382.78	805,424.84	-	828,374.78
Township Total				2,107,867,100	42.127%	357,684.04	655.46	655.46	754,823.92	89,178.00	607.58	59,793.85	8,305.34	872,378.62	940,477.81	10,767,128.59	12,552,215.90	12,552,871.36	-	12,910,555.40
Villages:																				
Cleveland				83,359,900	1.668%	15,332.47	25.92	25.92	29,853.88	N.A.	24.03	2,364.89	328.48	34,503.26	37,198.63	425,848.45	492,922.99	492,948.91	-	508,281.38
Francis Creek				37,932,100	0.758%	6,644.40	11.80	11.80	13,584.71	N.A.	10.93	1,076.12	149.47	15,700.37	16,925.96	193,778.13	224,299.73	224,311.53	-	230,955.93
Kellnersville				11,881,900	0.237%	2,093.05	3.70	3.70	4,255.29	N.A.	3.43	337.09	48.82	4,918.00	5,301.91	60,699.32	70,259.95	70,263.65	-	72,358.70
Maribel				16,982,100	0.339%	2,881.97	5.28	5.28	6,081.84	N.A.	4.90	481.78	86.92	7,029.01	7,577.71	86,753.95	100,418.40	100,423.08	-	103,305.65
Mishicot				87,007,000	1.739%	14,765.62	27.06	27.06	31,160.03	N.A.	25.08	2,468.36	342.85	36,012.82	38,824.03	444,479.84	514,488.98	514,516.04	-	529,281.66
Reedsville				49,662,000	0.993%	8,431.34	15.45	15.45	17,792.73	N.A.	14.32	1,409.46	195.77	20,563.74	22,168.97	253,803.11	293,779.13	293,794.58	-	302,225.92
Saint Nazianz				35,088,600	0.701%	5,954.75	10.91	10.91	12,566.36	N.A.	10.12	995.45	138.27	14,523.43	15,657.15	179,251.98	207,485.61	207,496.52	-	213,451.27
Vadlers				52,207,500	1.043%	8,859.93	16.24	16.24	18,897.20	N.A.	15.05	1,481.11	205.73	21,809.06	23,295.90	266,704.77	308,712.92	308,729.16	-	317,589.09
Whitelaw				37,802,300	0.758%	6,489.48	11.79	11.79	13,574.04	N.A.	10.93	1,075.28	149.36	15,688.04	16,912.68	193,625.90	224,123.55	224,135.34	-	230,624.82
Village Total				412,043,400	8.236%	71,453.01	128.15	128.15	147,566.08	N.A.	118.79	11,689.54	1,623.67	170,547.73	183,860.94	2,104,945.45	2,436,491.26	2,436,618.41	-	2,508,072.42
Cities:																				
Kiel				201,024,400	4.018%	37,030.15	62.52	62.52	N.A.	N.A.	57.95	5,703.01	792.15	83,205.45	89,700.61	1,026,943.76	1,116,702.32	1,116,764.84	-	1,153,794.99
Manitowoc				1,784,265,600	35.663%	324,887.67	554.88	554.88	N.A.	N.A.	514.34	N.A.	7,030.99	738,520.39	745,551.38	9,115,014.98	9,861,080.70	9,861,635.58	-	10,186,523.25
Two Rivers				498,116,000	9.950%	89,090.39	154.91	154.91	N.A.	N.A.	143.59	N.A.	1,962.85	206,173.81	208,136.66	2,544,651.90	2,752,632.15	2,753,087.06	-	2,842,177.45
City Totals				2,483,406,000	49.637%	451,008.21	772.31	772.31	N.A.	N.A.	715.88	5,703.01	9,785.99	1,027,899.65	1,043,388.65	12,686,610.64	13,730,715.17	13,731,487.48	-	14,182,485.69
County Total				5,003,116,500	100.000%	880,145.26	1,555.92	1,555.92	902,390.00	89,178.00	1,442.25	77,186.40	19,715.00	2,070,826.00	2,167,727.40	25,558,684.68	28,719,422.33	28,720,978.25	-	29,001,123.51
State Forestry Tax Calculated with TID IN				Summary Page says		880,145.24	1,555.89	State was unable to correct their rounding problem												
				Difference		0.02	0.03													

2013 Adopted Budget Summary by Fund

Manitowoc County, WI
2013 Budget Summary by Fund - Adopted

	Budgeted Funds														
	General Fund	Human Services	Hwy Roads & Bridges SRF	Waste Recycling	Waste Disposal	Aging Resources	Soil & Water	Expo Fund	Debt Service	Capital Projects	Health Care Center	Info Systems	Highway ISF	Illegal Realestate Tax	Grand Total
REVENUES BY FUNCTION															
Property Tax	16,208,702	6,858,754	2,160,004	485,538	10,000	0	302,007	0	2,694,531	0	0	0	0	1,442.25	28,720,978
Other Taxes and Assessments	330,165	0	0	0	0	0	0	0	0	0	0	0	0		330,165
Intergovernmental Grants & Aids	6,443,376	7,309,435	1,355,034	0	0	1,755,621	249,000	3,000	0	0	0	0	0		17,115,466
Licenses and Permits	278,982	0	0	0	0	0	6,000	0	0	0	0	0	0		284,982
Fines, Forfeitures, Penalties	299,000	70,000	0	0	0	0	0	0	0	110,000	0	0	0		479,000
Public Charges For Services	2,034,659	1,252,661	0	565,000	0	434,640	0	755,345	0	0	0	12,000	68,096		5,122,401
Intergovernmental Charges for Services	334,792	347,100	0	0	1,407,000	76,113	0	0	0	0	0	1,650,650	2,464,658		6,280,313
Other Revenue	334,977	17,488	0	21,445	0	357,899	0	0	204,738	0	0	0	217,705		1,154,252
Total Revenues	26,264,653	15,855,438	3,515,038	1,071,983	1,417,000	2,624,273	557,007	758,345	2,899,269	110,000	0	1,662,650	2,750,459	1,442.25	59,487,557
EXPENDITURES BY CLASSIFICATION															
General Government	7,702,271											1,772,208			9,474,479
Public Safety	13,072,971														13,072,971
Public Works	444,270		3,515,038	1,044,805	1,417,000								2,750,459		9,171,572
Health And Human Services	2,868,721	15,855,438				2,717,724					0				21,441,883
Culture, Recreation And Education	1,472,368							754,560							2,226,928
Conservation And Development	685,955						557,007								1,242,962
Capital Projects										110,000					110,000
Debt Service									2,902,421						2,902,421
Contingency	0														0
Total Expenditures / Expenses	26,246,556	15,855,438	3,515,038	1,044,805	1,417,000	2,717,724	557,007	754,560	2,902,421	110,000	0	1,772,208	2,750,459	0.00	59,643,216
EXPENDITURES BY OBJECT															
Personal Services	18,267,695	7,137,155	0	6,869	0	1,415,880	412,599	159,268			0	664,230	3,849,979		31,913,675
Contractual Services	5,237,762	7,331,171	171,007	947,132	1,417,000	1,164,448	30,951	453,420	0	40,000	0	773,906	681,877		18,248,674
Supplies (Operation & Maintenance)	1,757,090	182,923	3,344,031	68,500	0	115,114	21,110	101,141	0	0	0	66,507	(2,600,319)		3,056,097
Fixed Charges	211,860	96,058	0	3,304	0	16,282	2,347	5,731	0	0	0	200,565	818,922		1,355,069
Capital Outlay	672,149	1,000	0	19,000	0	6,000	0	35,000	0	70,000	0	67,000	0		870,149
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0		0
Debt Service	0	0	0	0	0	0	0	0	2,902,421	0	0	0	0		2,902,421
Other (Grants, Contributions)	100,000	1,107,131	0	0	0	0	90,000	0	0	0	0	0	0		1,297,131
Total Expenditures / Expenses	26,246,556	15,855,438	3,515,038	1,044,805	1,417,000	2,717,724	557,007	754,560	2,902,421	110,000	0	1,772,208	2,750,459	0.00	59,643,216

Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund
Adopted Budget 2013

	General Fund	Special Revenue Funds			
	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Waste Disposal Fund 203
REVENUES Budgeted	\$ 10,055,951.00	\$ 8,996,684.00	\$ 1,355,034.00	\$ 586,445.00	\$ 1,407,000.00
EXPENDITURES Budgeted	\$ 26,246,556.00	\$ 15,855,438.00	\$ 3,515,038.00	\$ 1,044,805.00	\$ 1,417,000.00
Sub-Total	\$ (16,190,605.00)	\$ (6,858,754.00)	\$ (2,160,004.00)	\$ (458,360.00)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
(Retained) or (Transfer Out)	\$ (18,097.00)	\$ -	\$ -	\$ (27,178.00)	\$ -
Required Tax Levy	\$ (16,208,702.00)	\$ (6,858,754.00)	\$ (2,160,004.00)	\$ (485,538.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 16,208,702.00	\$ 6,858,754.00	\$ 2,160,004.00	\$ 485,538.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 15,306,312.00	\$ 6,858,754.00	\$ 2,070,826.00	\$ 485,538.00	\$ 10,000.00
Required Special Tax Levy *	\$ 902,390.00	\$ -	\$ 89,178.00	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 16,208,702.00	\$ 6,858,754.00	\$ 2,160,004.00	\$ 485,538.00	\$ 10,000.00

	Special Revenue Funds			Debt Service	Capital Projects
	Aging Services Fund 205	Soil & Water Con. Fund 207	Expo Fund 225	Debt Service Fund 301	Funds 400,402,405 406,407,408,409,410
REVENUES Budgeted	\$ 2,624,273.00	\$ 255,000.00	\$ 758,345.00	\$ 204,738.00	\$ 110,000.00
EXPENDITURES Budgeted	\$ 2,717,724.00	\$ 557,007.00	\$ 754,560.00	\$ 2,902,421.00	\$ 110,000.00
Sub-Total	\$ (93,451.00)	\$ (302,007.00)	\$ 3,785.00	\$ (2,697,683.00)	\$ -
Fund Balance:					
Applied or Transfers In	\$ 93,451.00	\$ -	\$ -	\$ 3,152.00	\$ -
(Retained) or (Transfer Out)	\$ -	\$ -	\$ (3,785.00)	\$ -	\$ -
Required Tax Levy	\$ -	\$ (302,007.00)	\$ -	\$ (2,694,531.00)	\$ -
Tax Levy Entered into Computer	\$ -	\$ 302,007.00	\$ -	\$ 2,694,531.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ -	\$ 302,007.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,694,531.00	\$ -
Total Tax Levy	\$ -	\$ 302,007.00	\$ -	\$ 2,694,531.00	\$ -

	Proprietary Funds		Internal Service Fund	Illegal Realestate Taxes Charged Back	Grand Total Reported Funds
	Health Care Center Fund 502	Highway Fund 607	Information Systems Fund 601		
REVENUES Budgeted	\$ -	\$ 2,750,459.00	\$ 1,662,650.00	\$ -	\$ 30,766,579.00
EXPENDITURES Budgeted	\$ -	\$ 2,750,459.00	\$ 1,772,208.00	\$ 1,442.25	\$ 59,643,216.00
Sub-Total	\$ -	\$ -	\$ (109,558.00)	\$ (1,442.25)	\$ (28,876,637.00)
Fund Balance:					
Applied or Transfers In	\$ -	\$ -	\$ 109,558.00	\$ -	\$ 206,161.00
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -	\$ (49,060.00)
Required Tax Levy	\$ -	\$ -	\$ -	\$ (1,442.25)	\$ (28,720,978.25)
Tax Levy Entered into Computer	\$ -	\$ -	\$ -	\$ 1,442.25	\$ 28,720,978.25
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ -	\$ -	\$ -	\$ 1,442.25	\$ 25,034,879.25
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ 991,568.00
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ 2,694,531.00
Total Tax Levy	\$ -	\$ -	\$ -	\$ 1,442.25	\$ 28,720,978.25

Budget - Departmental Presentation

Manitowoc County is required to present and adopt an annual budget pursuant to Wisconsin State Statute 65.90. The format for the budget that is prescribed is a budget by fund with information within the fund to be presented by major category. While this method is also endorsed by the Government Finance Officers Association (GFOA), it is a format the average citizen finds hard to understand. This section presents the County's Fund budget more in line by operating Department. Presenting it in this manner not only allows us to show additional information, but in a way that will be more comprehensible to the general public.

<i>Index</i>			
Department / Activity	Fund Type	Responsible Director	Page A-
Aging Services (ADRC)	Special Revenue	Judy Rank	1
Airport	General	Gary Kennedy	2
Child Support	General	Lou Hovda	3
Clerk of Courts	General	Lynn Zigmunt	4
Comptroller	General	Todd Reckelberg	5
Coroner	General	Curt Green *	6
Corporation Counsel	General	Steve Rollins	7
County Board	General	Paul Hansen (Chair) *	8
County Clerk	General	Jamie Aulik *	9
District Attorney	General	Mark Rohrer *	10
Emergency Management	General	Nancy Crowley	11
Executive	General	Bob Ziegelbauer *	12
Family Court	General	Lorene Mozinski	13
Health Department	General	Jim Blaha	14
Highway Department (County Work)	Special Revenue	Gary Kennedy	15
Highway Department (State / Local Work)	Enterprise	Gary Kennedy	16
Human Services	Special Revenue	Bob Ziegelbauer *	17
Information Systems	Internal Service	Bob Blashe	18
Joint Dispatch	General	Nancy Crowley	19
Communications Equipment Activity	General	Jeff Beyer	20
Personnel	General	Sharon Cornils	21
Planning & Zoning	General	Tim Ryan	22
Parks	General	Gary Kennedy	23
Public Works	General	Jeff Beyer	24
Register in Probate	General	Patricia Koppa	25
Register of Deeds	General	Preston Jones *	26
Sheriff	General	Robert Hermann *	27
Soil & Water	Special Revenue	Jerry Halverson	28
Treasurer	General	Cheryl Duchow *	29
UW Extension	General	Faye Malek	30
Veterans Service	General	Jane Babcock	31
Library Grant	General	Todd Reckelberg	32
Expo	Special Revenue	Jeff Beyer	33
Recycling Center	Special Revenue	Jeff Beyer	34
Solid Waste Disposal	Special Revenue	Jeff Beyer	35
Solid Waste Disposal Administration	General	Jeff Beyer	36
Board of Adjustment	General	Tim Ryan	37
Non-Department	General	Todd Reckelberg	38
Debt Service Fund	Debt Service	Todd Reckelberg	39
Capital Projects Fund	Capital Projects	Jeff Beyer / Todd Reckelberg	40
Grand Total All Budgeted Funds			41
* = Elected Official			

Manitowoc County, Wisconsin
Department: **Aging Services ADRC**
Fund: Aging Services Special Revenue Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$79,460	\$46,901	\$69,460 *	\$46,901	\$0
Intergovernmental Grants/Aid	1,384,956	1,590,967	511,908	1,579,216	1,755,621
Public Charges for Service	388,961	415,349	115,132	419,149	434,640
Other	280,849	246,682	117,050	257,104	357,899
Total Revenues	\$2,134,226	\$2,299,899	\$813,549	\$2,302,370	\$2,624,273
Expenses:					
Personal Services	\$951,462	\$1,278,217	\$580,903	\$1,152,822	\$1,415,880
Contracted Services	1,036,892	933,011	290,143	859,842	1,164,448
Operation & Maintenance	73,297	126,696	43,241	101,427	115,114
Fixed	9,483	13,978	10,030	16,292	16,282
Outlay	22,156	29,280	1,659	6,000	6,000
Total Expenses	\$2,093,289	\$2,381,182	\$925,975	\$2,136,383	\$2,717,724
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$81,283	\$0	\$0	\$93,451
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$40,937	\$0	(\$112,427)	\$165,987	\$0

* = Moved \$22,559 to Human Services for Position moved from Aging to HSD.

Authorized Full Time Equivalent Positions	13.36	16.70	22.00
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Budget Expenditures by Program / Activity					
Health & Human Services:					
Aging Services Management	\$55,725	\$51,304	\$33,980	\$62,368	\$50,643
Congregate Meals (IIIC1)	267,051	286,123	125,208	280,144	432,859
Home Delivered Meals (C2)	345,952	313,508	157,761	307,508	377,646
Elder Abuse Grant	35,330	35,330	3,489	35,330	50,877
Contracted Svcs (IIIB)	30,884	31,016	14,230	31,399	106,496
Aging & Disab Resource Cntr	678,246	928,982	375,228	768,828	965,161
ADRC Disab Benefit Spec	127,629	167,454	70,814	133,198	157,306
ADRC Prevention Grant	3,234	0	2,475	2,475	0
Alzheimers Care Giver Prgm	29,689	28,346	6,541	28,346	33,457
Family Care Giver Program	39,603	42,075	14,797	40,375	50,877
Specialized Transportation	252,614	275,591	36,254	282,391	267,848
Transp-New Freedom Grant	49,243	49,682	24,120	49,408	54,460
Benefits Advocacy	59,020	59,270	28,487	60,700	130,669
SHIP/SPAP/MMA St Health Ins	29,537	35,785	8,891	23,584	8,521
AGE/HSD Fam Care Conversn	57,675	31,648	9,298	0	0
Information & Assistance	31,856	45,068	14,403	30,329	30,904
Total	\$2,093,289	\$2,381,182	\$925,975	\$2,136,383	\$2,717,724

The Aging and Disability Resource Center (ADRC) provides information and support for individuals 60 years and older regarding: nutrition, transportation, health benefits, legal services, home chores, financial assistance, mental health, disability issues, long-term care, housing, and options counseling: Select services and general information for individuals who are disabled over the age of 18.

Manitowoc County, Wisconsin

Department: **Airport**

Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	112,794	104,725	27,128	100,980	102,945
Total Revenues	<u>\$112,794</u>	<u>\$104,725</u>	<u>\$27,128</u>	<u>\$100,980</u>	<u>\$102,945</u>
Expenses:					
Personal Services	\$0	\$0	\$9,297	\$23,630	\$17,800
Contracted Services	118,262	128,772	59,165	115,697	116,935
Operation & Maintenance	71,660	76,166	30,864	60,721	67,525
Fixed	7,383	8,287	9,332	9,432	9,185
Outlay	50,429	75,000	1,335	75,000	55,000
Total Expenses	<u>\$247,733</u>	<u>\$288,225</u>	<u>\$109,993</u>	<u>\$284,480</u>	<u>\$266,445</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$134,939)</u>	<u>(\$183,500)</u>	<u>(\$82,865)</u>	<u>(\$183,500)</u>	<u>(\$163,500)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$183,500</u>			<u>\$163,500</u>

Authorized Full Time Equivalent Positions Included within the Highway Department FTE report.

Budget Expenditures by Program / Activity

Public Works:

Airport	\$247,733	\$288,225	\$109,993	\$284,480	\$266,445
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The Manitowoc County Highway Department is responsible for the following activities at the Airport: Works with the FAA and Bureau of Aeronautics for airport funding for improvement projects; Issues NOTAMS (Notice to Airmen) for safety and security; Maintains county owned buildings; Performs maintenance on county equipment; Maintains runways, taxiways, ramps, parking lot, lights and signs; Performs snow removal and grass cutting; maintains perimeter fence and gates. - Lakeshore Aviation the fixed based operator at the County Airport provides the following services: Aircraft fueling; Aircraft maintenance; aFlight instruction; Aircraft rental; Aircraft Charter; Light sport aircraft pilot license; Aircraft sales; Aerial photography; Promote air show.

Manitowoc County, Wisconsin

Department: **Child Support**

Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$869,322	\$960,679	\$253,155	\$870,846	\$870,846
Public Charges for Service	0	0	6,315	0	0
Total Revenues	\$869,322	\$960,679	\$259,469	\$870,846	\$870,846
Expenses:					
Personal Services	\$747,804	\$692,798	\$335,260	\$630,131	\$686,331
Contracted Services	212,473	203,004	103,113	214,763	210,870
Operation & Maintenance	22,136	29,100	11,648	29,004	29,670
Fixed	2,556	2,882	2,725	2,858	2,781
Outlay	0	0	0	0	0
Total Expenses	\$984,970	\$927,784	\$452,746	\$876,756	\$929,652
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$115,648)</u>	<u>\$32,895</u>	<u>(\$193,276)</u>	<u>(\$5,910)</u>	<u>(\$58,806)</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$32,895)</u>			<u>\$58,806</u>

Authorized Full Time Equivalent Positions	10.00	10.00	10.00
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Budget Expenditures by Program / Activity					
Health & Human Services:					
Child Support	\$214,112	\$339,359	\$113,706	\$213,535	\$186,257
Child Support-Order Revi	0	0	0	0	0
Child Support-(Dedicated)	666,283	471,433	313,154	607,682	685,636
Child Support-(Mixed)	104,575	116,992	25,886	55,539	57,759
Child Support-Famil Ct	0	0	0	0	0
Total	\$984,970	\$927,784	\$452,746	\$876,756	\$929,652

The Child Support Agency provides child support enforcement and collection services and paternity establishment.

Manitowoc County, Wisconsin
Department: **Clerk of Courts**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$281,009	\$265,398	\$112,493	\$262,531	\$259,660
Fines/Forfeits/Penalties	309,609	295,000	139,724	295,000	295,000
Public Charges for Service	173,779	180,000	79,580	180,000	180,000
Intergovern Charges for Srvc	32,689	33,500	14,545	25,400	17,600
Other	0	0	2,253	0	0
Total Revenues	\$797,086	\$773,898	\$348,596	\$762,931	\$752,260
Expenses:					
Personal Services	\$1,158,237	\$1,175,767	\$551,496	\$1,165,438	\$1,198,632
Contracted Services	203,519	174,802	64,361	160,347	164,456
Operation & Maintenance	61,620	78,526	14,419	98,880	110,873
Outlay	0	15,500	11,041	11,041	0
Total Expenses	\$1,423,376	\$1,444,595	\$641,317	\$1,435,706	\$1,473,961
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$626,290)	(\$670,697)	(\$292,721)	(\$672,775)	(\$721,701)
Property Taxes of this amount support this activity within the General Fund		\$670,697			\$721,701
Authorized Full Time Equivalent Positions	15.80	17.80			17.80

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Circuit Court Costs	\$1,423,376	\$1,444,595	\$641,317	\$1,435,706	\$1,473,961

The Clerk of Courts Office maintains records management system for all court documents, records and exhibits for circuit courts. Provides support personnel for the circuit courts and court commissioners in traffic, criminal, civil, small claims, family, paternity and juvenile matters. Responsible for initiating new case filings and maintaining judgment/lien docket; collection and disbursement of various fees, fines and forfeitures; qualifying, selecting and notifying jurors for service to the three circuit courts; contracting with interpreters to provide language and/or hearing impaired interpretation service for court proceedings.

Manitowoc County, Wisconsin
Department: **Comptroller**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Other	\$21,185	\$0	\$64	\$0	\$0
Total Revenues	\$21,185	\$0	\$64	\$0	\$0
Expenses:					
Personal Services	\$375,008	\$370,356	\$182,532	\$369,871	\$370,129
Contracted Services	191,057	195,408	121,318	190,695	194,283
Operation & Maintenance	9,798	18,108	6,373	16,310	17,579
Fixed	61,309	59,941	53,989	62,209	65,549
Outlay	0	2,250	7,025	12,838	694
Total Expenses	\$637,172	\$646,063	\$371,236	\$651,923	\$648,234
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$615,987)</u>	<u>(\$646,063)</u>	<u>(\$371,172)</u>	<u>(\$651,923)</u>	<u>(\$648,234)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$646,063</u>			<u>\$648,234</u>

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Comptroller	\$575,164	\$586,122	\$317,247	\$589,714	\$582,685
Insurances - General Fund	62,009	59,941	53,989	62,209	65,549
Total	\$637,172	\$646,063	\$371,236	\$651,923	\$648,234

Provides service and support to all departments, agencies, boards and commissions of the County related to financial and accounting matters. The Comptrollers Office is responsible for the development/maintenance and administration of a central accounting system including but not limited to payroll, accounts payable, general ledger, receipting and reporting. The office also handles the County's property and liability insurances and contracts for the purchase of all office supplies. It also administers the County's copy machine contract and contract for office supplies for all departments. The Department also administers the County's Revolving Loan Fund Program available to Manitowoc County Businesses and Farms.

Manitowoc County, Wisconsin

Department: **Coroner**

Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Public Charges for Service	\$23,903	\$29,000	\$14,945	\$29,000	\$38,250
Other	0	0	0	0	0
Total Revenues	<u>\$23,903</u>	<u>\$29,000</u>	<u>\$14,945</u>	<u>\$29,000</u>	<u>\$38,250</u>
Expenses:					
Personal Services	\$163,788	\$159,606	\$77,862	\$163,014	\$160,033
Contracted Services	54,876	64,428	30,073	70,128	62,154
Operation & Maintenance	17,626	16,815	8,839	17,590	17,450
Fixed	406	447	409	409	393
Outlay	2,347	6,812	0	6,812	6,000
Total Expenses	<u>\$239,044</u>	<u>\$248,108</u>	<u>\$117,184</u>	<u>\$257,953</u>	<u>\$246,030</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$215,142)</u>	<u>(\$219,108)</u>	<u>(\$102,239)</u>	<u>(\$228,953)</u>	<u>(\$207,780)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$219,108</u>			<u>\$207,780</u>

Authorized Full Time Equivalent Positions	1.48	1.48	1.48
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Coroner	\$239,044	\$248,108	\$117,184	\$257,953	\$246,030

The Coroner's Office provides professional, accurate and legally defensible investigation into deaths. Governed by Wisconsin State Statutes Chpt. 979, the office also issues cremation permits and disinterment permits.

Manitowoc County, Wisconsin
Department: **Corporation Counsel**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovern Charges for Srvc	\$8,281	\$12,000	\$2,465	\$7,500	\$9,000
Other	90	0	1,004	1,250	0
Total Revenues	<u>\$8,371</u>	<u>\$12,000</u>	<u>\$3,469</u>	<u>\$8,750</u>	<u>\$9,000</u>
Expenses:					
Personal Services	\$380,026	\$369,494	\$178,809	\$369,416	\$371,794
Contracted Services	27,555	37,545	15,072	32,045	28,854
Operation & Maintenance	11,294	13,032	5,145	12,300	11,414
Total Expenses	<u>\$418,874</u>	<u>\$420,071</u>	<u>\$199,025</u>	<u>\$413,761</u>	<u>\$412,062</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$410,503)</u></u>	<u><u>(\$408,071)</u></u>	<u><u>(\$195,557)</u></u>	<u><u>(\$405,011)</u></u>	<u><u>(\$403,062)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$408,071</u></u>			<u><u>\$403,062</u></u>
Authorized Full Time Equivalent Positions	4.00	4.00			4.00

Budget Expenditures by Program / Activity

General Government - Legal:

Corporation Counsel	\$418,874	\$420,071	\$199,025	\$413,761	\$412,062
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Corporation Counsel provides necessary civil legal services to Manitowoc County and its agencies, boards, commissions, committees, departments, employees, officers, and officials with respect to their official duties. Corporation Counsel represents the legal interests of Manitowoc County government, but does not represent or provide legal advice to businesses, individuals, or other municipalities.

Manitowoc County, Wisconsin
 Department: **County Board**
 Fund: **Member of the General Fund**

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$81,879	\$79,284	\$41,374	\$82,678	\$83,622
Contracted Services	21,477	21,401	10,696	21,392	17,907
Operation & Maintenance	27,268	29,507	19,553	26,214	28,507
Total Expenses	\$130,624	\$130,192	\$71,622	\$130,284	\$130,036
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$130,624)</u>	<u>(\$130,192)</u>	<u>(\$71,622)</u>	<u>(\$130,284)</u>	<u>(\$130,036)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$130,192</u>			<u>\$130,036</u>
Elected County Board of Supervisors	25.00	25.00			25.00
Budget Expenditures by Program / Activity					
General Government - Legislative:					
County Board	\$130,624	\$130,192	\$71,622	\$130,284	\$130,036

The County Board is the legislative branch of County Government.

Manitowoc County, Wisconsin
Department: **County Clerk**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Licenses and Permits	\$33,080	\$31,100	\$23,282	\$45,920	\$31,200
Public Charges for Service	66	150	302	302	0
Intergovern Charges for Srvc	300	0	25	25	0
Other	11,119	0	0	0	0
Total Revenues	<u>\$44,565</u>	<u>\$31,250</u>	<u>\$23,609</u>	<u>\$46,247</u>	<u>\$31,200</u>
Expenses:					
Personal Services	\$204,976	\$194,119	\$92,612	\$202,731	\$182,525
Contracted Services	132,185	150,627	76,771	165,716	106,889
Operation & Maintenance	89,512	129,385	64,959	125,625	110,085
Fixed	2,656	2,700	1,460	2,618	2,700
Total Expenses	<u>\$429,329</u>	<u>\$476,831</u>	<u>\$235,803</u>	<u>\$496,690</u>	<u>\$402,199</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$58,439</u>	<u>\$0</u>	<u>\$58,439</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$384,764)</u></u>	<u><u>(\$387,142)</u></u>	<u><u>(\$212,194)</u></u>	<u><u>(\$392,004)</u></u>	<u><u>(\$370,999)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$387,142</u></u>			<u><u>\$370,999</u></u>
Authorized Full Time Equivalent Positions	3.00	3.00			3.00

Budget Expenditures by Program / Activity					
General Government - General Administration:					
County Clerk	\$219,879	\$202,044	\$97,718	\$210,146	\$192,395
Central Mailing - Clerk	52,658	61,780	35,474	64,448	63,480
Central Duplicating - Clerk	89,201	75,000	33,610	69,000	76,500
Elections - Clerk	67,592	138,007	69,000	153,096	69,824
Elections - SVRS	0	0	0	0	0
Total	<u>\$429,329</u>	<u>\$476,831</u>	<u>\$235,803</u>	<u>\$496,690</u>	<u>\$402,199</u>

The County Clerks Office issues marriage licenses, domestic partnerships, conservation licenses (i.e. hunting/fishing licenses), all terrain vehicle and boat registration, County Board records, election records, work permits, notary service, passports and passport photos, county department mail, printing, county parking lot permits for the public, publishes the Official County Directory, Statistical Report of Property Values, and the County Board Proceedings Book.

Manitowoc County, Wisconsin
Department: **District Attorney**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$41,661	\$40,500	\$17,158	\$39,339	\$40,000
Public Charges for Service	2,176	2,700	730	1,200	1,250
Total Revenues	<u>\$43,836</u>	<u>\$43,200</u>	<u>\$17,888</u>	<u>\$40,539</u>	<u>\$41,250</u>
Expenses:					
Personal Services	\$289,945	\$280,041	\$151,098	\$296,074	\$277,643
Contracted Services	41,401	56,362	15,853	51,585	49,978
Operation & Maintenance	18,636	20,712	9,908	20,345	21,512
Outlay	0	2,092	0	2,092	1,200
Total Expenses	<u>\$349,982</u>	<u>\$359,207</u>	<u>\$176,859</u>	<u>\$370,096</u>	<u>\$350,333</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$306,146)</u>	<u>(\$316,007)</u>	<u>(\$158,972)</u>	<u>(\$329,557)</u>	<u>(\$309,083)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$316,007</u>			<u>\$309,083</u>

Authorized Full Time Equivalent Positions	4.50	4.50	4.50
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Budget Expenditures by Program / Activity					
General Government - Legal:					
District Attorney	\$349,982	\$359,207	\$176,859	\$370,096	\$350,333

The District Attorneys Office prosecutes felony, misdemeanor and traffic crimes, prosecutes all Manitowoc County Police ordinance violations and State ordinance violations, prosecutes all juvenile delinquency matters and provides advice to law enforcement personnel of each jurisdiction within the County as well as the Department of Human Services. They also handle delinquent sales tax violations for the State of Wisconsin.

Manitowoc County, Wisconsin
Department: **Emergency Management**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$153,887	\$86,590	\$688	\$87,168	\$85,893
Public Charges for Service	194,067	196,109	37,967	196,109	196,109
Total Revenues	<u>\$347,954</u>	<u>\$282,699</u>	<u>\$38,655</u>	<u>\$283,277</u>	<u>\$282,002</u>
Expenses:					
Personal Services	\$172,672	\$165,953	\$80,778	\$165,953	\$164,700
Contracted Services	64,823	91,790	33,894	78,365	79,757
Operation & Maintenance	156,752	128,150	55,068	141,306	139,582
Fixed	5,824	4,877	3,312	4,812	6,304
Outlay	89,903	22,063	0	21,105	18,605
Total Expenses	<u>\$489,974</u>	<u>\$412,833</u>	<u>\$173,052</u>	<u>\$411,541</u>	<u>\$408,948</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$142,020)</u>	<u>(\$130,134)</u>	<u>(\$134,397)</u>	<u>(\$128,264)</u>	<u>(\$126,946)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$130,134</u>			<u>\$126,946</u>

Authorized Full Time Equivalent Positions	1.73	1.73	1.73
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Budget Expenditures by Program / Activity					
Public Safety - Emergency Government:					
Emergency Management	\$154,354	\$164,876	\$73,825	\$163,222	\$161,904
Emerg Mgmt - Nuclear Prepa	192,264	196,017	87,551	196,109	196,109
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	22,311	23,515	3,839	23,605	22,330
Emerg Mgmt - HAZMAT	56,245	28,425	7,838	28,605	28,605
Emerg Mgmt - Home Land Secu	64,800	0	0	0	0
Total	<u>\$489,974</u>	<u>\$412,833</u>	<u>\$173,052</u>	<u>\$411,541</u>	<u>\$408,948</u>

The purpose of the Manitowoc County Emergency Management program is to assist government and volunteer agencies in protecting lives, property, and the environment before, during, and after major technological or natural emergencies. Develop and maintain County emergency response plans; disaster relief information; Emergency Planning and Community Right-to-Know Act (EPCRA) facility plans; public education information; administrative office for Hazmat Team and Critical Incident Stress Management Team (CISM); headquarters for County Emergency Operations Center (EOC); speaker services; and emergency response training.

Manitowoc County, Wisconsin

Department: **Executive**

Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$90,833	\$89,847	\$43,187	\$89,847	\$99,159
Contracted Services	18,415	19,883	9,890	19,833	16,946
Operation & Maintenance	125	250	0	200	250
Total Expenses	\$109,373	\$109,980	\$53,077	\$109,880	\$116,355
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$109,373)</u>	<u>(\$109,980)</u>	<u>(\$53,077)</u>	<u>(\$109,880)</u>	<u>(\$116,355)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$109,980</u>			<u>\$116,355</u>
Authorized Full Time Equivalent Positions	1.00	1.00			1.00

Budget Expenditures by Program / Activity

General Government - Administration:

Executive	\$109,373	\$109,980	\$53,077	\$109,880	\$116,355
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The chief administrative and executive officer for the county. Coordinates and directs most administrative and management functions of the county, appoint and supervise the heads of most county departments, appoint the members of most Boards and Commissions, and submit the annual budget to the County Board. Responsible for approving or vetoing county resolutions and ordinances.

Manitowoc County, Wisconsin
Department: **Family Court**
Fund: **Member of the General Fund**

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Public Charges for Service	\$20,750	\$17,756	\$8,382	\$16,764	\$16,764
Intergovern Charges for Srvc	142,504	141,085	59,155	127,365	130,596
Other	0	0	0	0	0
Total Revenues	<u>\$163,254</u>	<u>\$158,841</u>	<u>\$67,537</u>	<u>\$144,129</u>	<u>\$147,360</u>
Expenses:					
Personal Services	\$183,960	\$174,634	\$83,961	\$170,690	\$175,131
Contracted Services	48,623	50,932	23,120	50,834	48,136
Operation & Maintenance	3,404	4,291	2,290	3,948	4,538
Total Expenses	<u>\$235,988</u>	<u>\$229,857</u>	<u>\$109,371</u>	<u>\$225,472</u>	<u>\$227,805</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$72,734)</u></u>	<u><u>(\$71,016)</u></u>	<u><u>(\$41,834)</u></u>	<u><u>(\$81,343)</u></u>	<u><u>(\$80,445)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$71,016</u></u>			<u><u>\$80,445</u></u>

Authorized Full Time Equivalent Positions	2.00	2.00			2.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Family Court Commissioner	\$235,988	\$229,857	\$109,371	\$225,472	\$227,805

As a judicial officer, the Family Court Commissioner hears and decides family, small claims and other criminal & civil cases. As Director of Family Court Counseling, the Family Court Commissioner also coordinates mediation and educational services for parties involved in family court litigation. Our goal is to promote harmony and minimize stress for both children and parents in non-intact families, by promoting cooperative communication and co-decision making between parents.

Manitowoc County, Wisconsin
Department: Health Department
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$595,104	\$474,405	\$184,661	\$492,363	\$482,487
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	1,036,071	971,100	525,127	750,903	310,236
Intergovernmental Charges for Srvc	16,175	11,976	6,228	11,976	11,976
Other	20	0	70	70	0
Total Revenues	\$1,647,370	\$1,457,481	\$716,086	\$1,255,312	\$804,699
Expenses:					
Personal Services	\$1,585,059	\$1,514,788	\$736,062	\$1,518,510	\$1,535,649
Contracted Services	805,097	755,362	376,428	512,383	64,283
Operation & Maintenance	64,494	78,906	29,606	118,002	125,194
Fixed	6,268	6,404	5,498	6,404	6,781
Other	0	0	0	0	0
Outlay	20,726	0	0	0	0
Total Expenses	\$2,481,644	\$2,355,460	\$1,147,593	\$2,155,299	\$1,731,907
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$834,274)	(\$897,979)	(\$431,507)	(\$899,987)	(\$927,208)
Property Taxes of this amount support this activity within the General Fund		\$897,979			\$927,208

Authorized Full Time Equivalent Positions	19.01	19.84	19.39
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Budget Expenditures by Program / Activity					
Health & Human Services - Public Health					
PHS - Older Adult Health Grant	\$12,371	\$10,476	\$5,389	\$10,476	\$10,476
PHS - Cancer Control (WWCCP)	30,587	28,234	13,895	28,235	28,235
PHS - Dental Clinics	731,042	700,000	344,113	450,000	0
PHS - TCB Community Coalition	(0)	0	0	0	0
PHS - Safety Coalition	0	0	0	0	0
PHS - Prevention Block Grant	7,376	0	97	0	0
PHS - GPR Lead	12,369	10,993	4,787	11,485	11,485
PHS - Healthy Start	34,363	28,811	13,803	30,897	30,897
PHS - ARRA Immunization C&A	4,083	0	0	0	0
PHS - IAP Immunization Grant	20,780	19,236	9,488	18,980	18,526
PHS - Strong Rural Communities	0	0	0	0	0
PHS - Asthma Coalition	0	0	0	0	0
PHS - PHER Grant H1N1	29,791	0	3,504	0	0
PHS - Bioter/PHEP	65,652	54,094	30,621	62,982	62,982
PHS - Mercury Reduction	206	0	493	493	0
PHS - DNR Beach Testing	12,000	0	0	0	0
PHS - WIC Program Admin	308,669	304,241	29,760	97,680	112,377
PHS - WIC Nutrition	1,638	0	38,031	74,235	76,793
PHS - WIC Breast Feeding	0	0	8,478	15,409	3,952
PHS - WIC Client Services	(500)	0	60,754	112,180	107,847
PHS - WIC BF Peer Counseling	0	0	4,254	8,358	6,893
PHS - Prenatal Care Coord	94,229	75,000	36,125	109,622	110,386
PHS - Pocan Operations Grant	0	0	0	0	0
PHS - Administrative Support	212,124	206,258	103,066	206,645	207,988
PHS - Environmental Health	242,225	246,799	112,265	244,119	250,291
PHS - General Public Health	662,641	671,318	328,670	673,503	692,779
Total	\$2,481,644	\$2,355,460	\$1,147,593	\$2,155,299	\$1,731,907

The mission of the Public Health Department is to protect and promote the health of the people of Manitowoc County. To that end, they provide the following programs and services; Women, Infant & Children (WIC), Nutrition education program, Environmental Health, Ensure safe food, water & environment, Food Stand Permits, Public Health Nursing, Communicable disease control, immunizations, maternal child health programs, access to health care, community health education and health screening.

Manitowoc County, Wisconsin
Department: **Highway Department**
Fund: Highway Department Special Revenue Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$1,199,156	\$2,120,826	\$2,120,826	\$2,120,826	\$2,070,826
Bridge Aid Prop Taxes	213,882	146,877	146,877	146,877	89,178
Intergovernmental Grants/Aid	2,688,932	1,442,875	360,719	1,442,876	1,355,034
Total Revenues	\$4,101,970	\$3,710,578	\$2,628,422	\$3,710,579	\$3,515,038
Expenses:					
Contracted Services	\$147,898	\$173,149	\$95,943	\$184,923	\$171,007
Operation & Maintenance	2,836,058	3,537,429	1,804,314	3,525,656	3,344,031
Outlay	1,085,737	0	0	0	0
Total Expenses	\$4,069,693	\$3,710,578	\$1,900,258	\$3,710,579	\$3,515,038
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Debt Service Fund	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$32,277	\$0	\$728,164	\$0	\$0

Authorized Full Time Equivalent Positions Highway FTE accounted for in Highway Department Enterprise Fund

Budget Expenditures by Program / Activity					
Public Works:					
Hwy Admin SRF (Grants)	\$23,326	\$0	\$0	\$0	\$0
County Road Maintenance	1,138,294	1,626,451	1,026,700	1,626,452	1,626,452
County Road/Brdg Construction	1,755,951	1,165,500	247,761	1,165,500	1,027,658
County Winter Snow Removal	938,240	771,750	478,919	771,750	771,750
Town Bridge Aid	213,882	146,877	146,877	146,877	89,178
Total	\$4,069,693	\$3,710,578	\$1,900,258	\$3,710,579	\$3,515,038

The Highway Department Special Revenue Fund exists to pay for work done by the Highway Department Enterprise Fund on the County trunk system. It is this Fund where State Aids and the Property Tax Levy for the County System are accounted for. The County receives State Aids for our system based upon formulas established by the State of Wisconsin. Property Taxes make up the difference for paying the Highway Department for maintaining and constructing our County trunk system. Town Bridge Aids is a program established by the State to help the Towns pay for constructing and maintaining their local bridges. All Towns participate in this program and share one-half of each others costs which is apportioned based upon their equalized value. The other half of their cost is based upon their Towns petitioned amount.

Manitowoc County, Wisconsin
Department: Highway Department
Fund: Highway Department Enterprise Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Public Charges for Service	\$73,030	\$85,332	\$38,675	\$73,395	\$68,096
Intergovern Charges for Srvc	2,395,184	2,085,181	1,385,082	2,483,969	2,464,658
Other	228,358	219,084	135,229	216,828	217,705
Total Revenues	\$2,696,572	\$2,389,597	\$1,558,985	\$2,774,192	\$2,750,459
Expenses:					
Personal Services	\$5,522,889	\$3,948,628	\$3,426,141	\$3,603,533	\$3,849,979
Contracted Services	1,434,083	676,529	505,934	764,892	681,877
Operation & Maintenance	5,344,868	3,881,203	3,640,339	4,568,671	4,123,908
Fixed	836,787	810,934	386,431	753,592	818,922
County Charges Reimbursed - (Work Performed for the Highway Special Revenue Fund)	(2,793,400)	(3,563,701)	(1,753,380)	(3,563,702)	(3,425,860)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(6,963,480)	(3,363,996)	(4,534,247)	(3,352,794)	(3,298,367)
Total Expenses	\$3,381,748	\$2,389,597	\$1,671,217	\$2,774,192	\$2,750,459
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Debt Service Fund	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$685,175)	\$0	(\$112,232)	\$0	\$0

Authorized Full Time Equivalent Positions	27.08	48.00	48.75
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Budget Expenditures by Program / Activity					
Public Works:					
Administration-Hwy C/P	\$516,152	\$434,752	\$273,416	\$475,543	\$451,501
Patrol Supervision	247,694	234,436	135,600	225,954	226,190
Cost Pool Expenses	2,542,688	3,209,131	1,766,961	3,177,277	3,123,303
Paving - Bid Jobs	153,192	328,406	95,380	485,315	450,000
County-Road Maintenance	1,083,719	1,548,551	1,014,879	1,549,002	1,549,001
County-Road Construction	660,548	1,110,000	236,452	1,107,225	978,722
County-Winter Snow Removal	893,545	735,000	456,107	735,000	735,000
State-Road Maint/Construct	1,841,483	1,350,052	1,017,207	1,459,367	1,417,932
Other Local Govt Road M&C	95,596	83,077	105,883	214,952	235,445
County Depts Nonroad Srvc	185,414	228,106	127,039	222,971	259,496
Non Govt (Public) Service	52,551	67,332	15,993	38,080	48,096
Sub-Total	8,272,582	9,328,843	5,244,918	9,690,686	9,474,686
Hwy P/R Clearing Accounts	(115,678)	(11,549)	(490,613)	2	0
County Charges Reimbursed HWY SRF	(2,793,400)	(3,563,701)	(1,753,380)	(3,563,702)	(3,425,860)
Cost Pool Revenues	(1,981,756)	(3,363,996)	(1,329,707)	(3,352,794)	(3,298,367)
Total	\$3,381,748	\$2,389,597	\$1,671,217	\$2,774,192	\$2,750,459

Our Programs, Services, and Activities: The Manitowoc County Highway Department is responsible for maintaining all of the State Trunk Highway System within Manitowoc County, including I-43. We are also responsible for all of the maintenance and construction of our County Trunk System.

County Road Summer Maintenance: This includes: patching, cracksealing, wedging/rut filling, milling, grinding bumps, sweeping pavement, traffic control, surveillance, repairing joints, punchouts/blowups, drainage, safety appurtenances, sealcoating, shoulder maintenance, mowing, roadside vegetation control, bridge inspection and repair, signing, pavement marking, litter pickup, culvert replacement, and concrete pavement repair. Our department also performs these same functions for the Department of Transportation, except for bridge inspections and pavement marking.

County Road Winter Maintenance: Winter maintenance includes drift prevention, application of sand, salt, and chlorides, plowing and blowing snow. We have one shift of employees, which works from 6:30 a.m. to 3:00 p.m. If winter weather dictates longer hours are needed, our one shift of employees will work from 4:00 a.m. to 8:00 p.m. on county trunks. The highway department also provides winter road maintenance to the Department of Transportation from 4:00 a.m. to 8:00 p.m. on all state highways, except I-43 which requires 24-hour service.

Building Maintenance: The department performs all the maintenance of it's buildings which include the main shop on STH 310 and the satellite shops located on I-43 and in the Village's of St. Nazianz, Mishicot and Reedsville.

Internal Service Fund Operations: This fund consists of work that our department performs for the Department of Transportation, cities, towns, and villages. It also consists of our cost pools, such as, asphalt, gravel, machinery, buildings and grounds, capital acquisition, fuel, fringe benefits, materials, and supplies. There is no tax levy for this operation.

County Aid Bridges: This program was implemented to help townships fund large bridge projects. All townships participate in this funding tool. Any bridge or culvert pipe over 36 inches and exceeding \$750 in cost is eligible for this funding. The Highway Department is responsible for the billing and inspection of these bridge projects.

Manitowoc County, Wisconsin
Department: **Human Services Department**
Fund: Human Services Special Revenue Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$7,125,884	\$6,983,862	\$6,961,303	\$6,983,862	\$6,858,754
Intergovernmental Grants/Aid	9,271,438	6,511,176	1,909,525	7,363,508	7,309,435
Fines/Forfeits/Penalties	69,067	78,500	29,187	70,000	70,000
Public Charges for Service	763,704	1,181,022	574,650	1,264,933	1,252,661
Intergovern Charges for Srvc	554,648	394,800	97,132	382,017	347,100
Other	10,364	1,900	(240,564)	17,488	17,488
Total Revenues	\$17,795,106	\$15,151,260	\$9,331,232	\$16,081,808	\$15,855,438
Expenses:					
Personal Services	\$6,796,402	\$7,046,451	\$3,467,374	\$6,994,182	\$7,137,155
Contracted Services	8,844,536	7,702,420	3,231,480	7,502,931	7,331,171
Operation & Maintenance	162,452	159,718	105,740	190,289	182,923
Fixed	94,591	92,999	69,952	97,574	96,058
Other	1,469,280	149,572	342,313	1,190,625	1,107,131
Outlay	0	24,785	25,340	25,862	1,000
Total Expenses	\$17,367,261	\$15,175,945	\$7,242,198	\$16,001,463	\$15,855,438
Other Sources & (Uses)					
General Fund	\$0	\$24,685	\$24,685	\$24,865	\$0
Total Revenues and Other Sources	\$427,846	\$0	\$2,113,719	\$105,210	\$0
Over (Under) Expenses & Other Uses	\$427,846	\$0	\$2,113,719	\$105,210	\$0

Authorized Full Time Equivalent Positions	79.30	92.00	93.00
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Budget Expenditures by Program / Activity					
Health & Human Services					
Management & Support	\$1,329,157	\$1,312,657	\$784,557	\$1,297,643	\$1,282,732
Developmentally Disabled	2,090,090	1,507,213	391,006	1,261,043	1,222,684
Mental Health / AODA / Chronically Mentally Ill	5,846,702	6,145,113	2,621,951	6,077,742	6,046,705
Children & Families	6,099,224	4,485,884	2,590,619	5,610,776	5,674,904
Economic Support	1,694,367	1,387,027	684,766	1,402,499	1,294,822
Long Term Support	307,720	338,051	169,298	351,760	333,591
Total	\$17,367,261	\$15,175,945	\$7,242,198	\$16,001,463	\$15,855,438

For more program financial detail, please see the Human Services Special Revenue Fund Budget Report in the Funds Section of the Budget.

The mission of the Manitowoc County Human Services Department is to promote a healthy community by providing services that strengthen and empower individuals and families. Program services include, alcohol and drug abuse services; child protective services; mental health counseling; developmental disabilities services for children 18 and younger (to 21 if they remain in school); W-2 program; food stamps; interim assistance; medical assistance; juvenile court services; adult protective services; guardianships; and protective placements.

Manitowoc County, Wisconsin
Department: **Information Systems**
Fund: Information Systems Internal Service Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	8,465	12,000	(90)	12,000	12,000
Intergovern Charges for Srv	1,537,871	1,601,327	756,391	1,601,327	1,650,650
Other	(3,040)	0	(231,473)	0	0
Total Revenues	\$1,543,296	\$1,613,327	\$524,827	\$1,613,327	\$1,662,650
Expenses:					
Personal Services	\$618,798	\$670,127	\$323,324	\$670,127	\$664,230
Contracted Services	763,825	728,176	217,707	757,142	773,906
Operation & Maintenance	95,466	79,835	29,145	84,905	66,507
Fixed	204,558	266,366	62,931	266,717	200,565
Total Expenses	\$1,682,647	\$1,744,504	\$637,067	\$1,786,891	\$1,772,208
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$131,177	\$0	\$0	\$109,558
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$139,351)	\$0	(\$112,240)	(\$173,564)	\$0

Authorized Full Time Equivalent Positions	7.00	8.00	8.00
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Budget Expenditures by Program / Activity					
General Government:					
Information Systems	\$1,682,647	\$1,744,504	\$637,067	\$1,786,891	\$1,772,208

The Information System Department provides a coordinated and standardized set of information management services to all Departments of Manitowoc county Government. Centralized purchasing and support of all County IS functions including implementing client/server systems and support of personal computer equipment and software.

Manitowoc County, Wisconsin
Department: **Joint Dispatch**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$1,723,502	\$1,556,267	\$757,654	\$1,556,267	\$1,529,851
Contracted Services	97,838	125,450	61,086	124,200	131,531
Operation & Maintenance	16,457	22,000	5,059	21,000	21,500
Outlay	6,775	1,900	733	1,000	1,500
Total Expenses	\$1,844,573	\$1,705,617	\$824,533	\$1,702,467	\$1,684,382
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$1,844,573)</u>	<u>(\$1,705,617)</u>	<u>(\$824,533)</u>	<u>(\$1,702,467)</u>	<u>(\$1,684,382)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,705,617</u>			<u>\$1,684,382</u>

Authorized Full Time Equivalent Positions	21.80	21.80			21.80
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Joint Dispatch Center	\$1,844,573	\$1,705,617	\$824,533	\$1,702,467	\$1,684,382

Provides county-wide communications for the public to police, fire and emergency medical services. Is the Public Safety Answering Point (PSAP) for 911 calls throughout Manitowoc County. Dispatching emergency and non-emergency calls for service is provided for law enforcement, fire, emergency medical services, emergency management and other public safety agencies. The Joint Dispatch Center is one of two departments in the Emergency Services Division. The Division is managed by the Emergency Services Coordinator. This activity accounts for the operations of the Joint Dispatch Center which includes its staff and their training, software costs for the specialized programs used by the system for dispatching and emergency medical dispatch(EMD).

Manitowoc County, Wisconsin
Department: **Communications Equipment Activity**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Other	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Expenses:					
Personal Services	\$88,198	\$86,727	\$57,720	\$126,421	\$78,566
Contracted Services	218,527	263,805	120,696	305,875	410,071
Operation & Maintenance	4,225	10,500	5,222	12,900	16,350
Fixed	31,582	30,721	28,609	33,270	18,407
Outlay	13,267	0	0	9,850	40,000
Total Expenses	\$355,799	\$391,753	\$212,247	\$488,316	\$563,394
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$355,799)</u>	<u>(\$390,753)</u>	<u>(\$211,247)</u>	<u>(\$487,316)</u>	<u>(\$562,394)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$390,753</u>			<u>\$562,394</u>

Authorized Full Time Equivalent Positions FTE part of Public Works Table of Organization

Budget Expenditures by Program / Activity

Public Safety - Law Enforcement:

Communications Activity	\$355,799	\$391,753	\$212,247	\$488,316	\$563,394
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The Communications Activity is part of Joint Dispatch and was established to account for all Joint Dispatch Equipment and Infrastructure within the center including the towers and antennas located throughout the County. Under the direction of the Public Works Director, this activity accounts for all equipment maintenance and upgrades including emergency 911 phone lines. One full time equivalent position within the Public Works table of organization is responsible for day-to-day operations and maintenance of the infrastructure system. Maintenance contracts on the equipment are also accounted for within this activity.

Manitowoc County, Wisconsin
Department: **Personnel Department**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovern Charges for Srvc	\$926	\$0	\$0	\$0	\$0
Other	2,507	0	0	0	0
Total Revenues	<u>\$3,434</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$271,071	\$257,425	\$126,500	\$255,531	\$264,567
Contracted Services	58,455	71,531	33,230	73,544	73,057
Operation & Maintenance	7,713	10,625	677	9,925	11,925
Total Expenses	<u>\$337,239</u>	<u>\$339,581</u>	<u>\$160,407</u>	<u>\$339,000</u>	<u>\$349,549</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$333,805)</u>	<u>(\$339,581)</u>	<u>(\$160,407)</u>	<u>(\$339,000)</u>	<u>(\$349,549)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$339,581</u>			<u>\$349,549</u>

Authorized Full Time Equivalent Positions	2.60	2.60	2.60
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Budget Expenditures by Program / Activity

General Government - General Administration:

Personnel	\$337,239	\$339,581	\$160,407	\$339,000	\$349,549
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The mission of the Manitowoc County Personnel Department is to provide effective personnel management services to the County Board of Supervisors and employees of Manitowoc County. Represents the county in all aspects of employment, including labor relations, benefit administration, affirmative action and civil rights compliance.

Manitowoc County, Wisconsin
Department: **Planning & Zoning**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$110,624	\$100,000	\$0	\$125,000	\$110,000
Licenses and Permits	249,762	225,500	75,861	240,282	240,282
Public Charges for Service	259	0	131	0	0
Intergovern Charges for Srvc	15,025	15,000	0	15,000	15,000
Other	0	0	0	0	0
Total Revenues	\$375,669	\$340,500	\$75,992	\$380,282	\$365,282
Expenses:					
Personal Services	\$457,666	\$438,212	\$213,470	\$437,286	\$442,671
Contracted Services	85,589	74,677	39,371	63,776	73,610
Operation & Maintenance	12,250	14,750	8,213	17,715	23,506
Fixed	739	426	739	785	367
Other	91,715	100,000	0	125,000	100,000
Outlay	0	0	0	0	20,000
Total Expenses	\$647,960	\$628,065	\$261,794	\$644,562	\$660,154
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$272,290)	(\$287,565)	(\$185,802)	(\$264,280)	(\$294,872)
Property Taxes of this amount support this activity within the General Fund		\$287,565			\$294,872
Authorized Full Time Equivalent Positions	5.50	5.50			5.50

Budget Expenditures by Program / Activity

Conservation & Development:

Planning and Zoning	\$647,960	\$628,065	\$261,794	\$644,562	\$660,154
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The Planning and Zoning Department is responsible for providing professional planning services necessary to promote the public health, safety, convenience and general welfare; to encourage planned and orderly land use development; to protect property values and the property tax base; and to achieve the purposes for which planning and zoning authority has been granted to the county pursuant to Wisconsin State Statute 59.69(1) and other statutes. Administers the Airport Height Limitations, General Zoning, Large Wind Energy Systems, Nonmetallic Mining Operations, Private Sewage Systems, Private Water Systems, Setbacks, Shore Land/Floodplain Zoning, Small Wind Energy Systems, Standards for Wireless Communications Facilities, and Subdivision/Certified Survey Regulations Ordinances. Wisconsin Fund applications; Rezoning applications; Conditional Use and Variance applications; Farmland Preservation certificates; physical, socio and economic data and information.

Manitowoc County, Wisconsin

Department: **Parks**

Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$290,052	\$321,616	\$1,214	\$324,842	\$123,679
Other	12,222	17,109	16,135	27,548	11,150
Total Revenues	<u>\$302,274</u>	<u>\$338,725</u>	<u>\$17,349</u>	<u>\$352,390</u>	<u>\$134,829</u>
Expenses:					
Personal Services	\$80,777	\$113,426	\$47,164	\$113,542	\$113,305
Contracted Services	171,633	86,873	89,373	85,511	85,808
Operation & Maintenance	28,503	27,166	33,164	43,234	33,166
Fixed	1,299	1,026	1,305	1,554	1,913
Outlay	101,659	282,909	37,167	281,623	83,750
Total Expenses	<u>\$383,870</u>	<u>\$511,400</u>	<u>\$208,172</u>	<u>\$525,464</u>	<u>\$317,942</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$81,596)</u>	<u>(\$172,675)</u>	<u>(\$190,824)</u>	<u>(\$173,074)</u>	<u>(\$183,113)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$172,675</u>			<u>\$183,113</u>

Authorized Full Time Equivalent Positions FTE part of Highway Department Enterprise Fund Table of Organization

Budget Expenditures by Program / Activity

Culture, Recreation & Education - Recreation:

Parks	\$154,193	\$190,625	\$84,407	\$200,622	\$194,263
Devils River State Rec Trail	90,044	250,000	30,938	250,000	60,000
Parks - Snowmobile Trails	136,453	61,275	79,261	61,275	62,088

Conservation & Development - Conservation:

Parks - County Conservatio	3,181	9,500	13,567	13,567	1,591
Total	<u>\$383,870</u>	<u>\$511,400</u>	<u>\$208,172</u>	<u>\$525,464</u>	<u>\$317,942</u>

The Parks Department mission is to provide a quality park and trail system to the citizens of Manitowoc County. The Parks Department is overseen by a Park Supervisor who is part of the Highway Department table-of-organization. Responsible for the development and maintenance of all County parks.

Manitowoc County, Wisconsin
Department: **Public Works**
Fund: **Member of the General Fund**

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovern Charges for Srvc	\$155,161	\$152,720	\$74,425	\$152,720	\$150,620
Other	66,242	66,262	40,383	68,086	66,382
Total Revenues	\$221,403	\$218,982	\$114,808	\$220,806	\$217,002
Expenses:					
Personal Services	\$777,075	\$744,945	\$357,922	\$749,503	\$740,107
Contracted Services	851,709	900,947	380,822	874,131	908,298
Operation & Maintenance	119,820	167,150	63,593	160,350	170,490
Fixed	38,146	39,654	27,013	37,925	40,036
Outlay	199,790	176,000	52,785	197,437	176,400
Total Expenses	\$1,986,540	\$2,028,696	\$882,135	\$2,019,346	\$2,035,331
Other Sources & (Uses)					
Transfer To Fund Balance	\$0	\$0	\$0	\$0	(\$18,097)
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$1,765,137)	(\$1,809,714)	(\$767,327)	(\$1,798,540)	(\$1,836,426)
Property Taxes of this amount support this activity within the General Fund		\$1,809,714			\$1,836,426

Authorized Full Time Equivalent Positions	12.00	13.75	13.00
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Budget Expenditures by Program / Activity					
General Government - General Buildings and Plant:					
Public Property Dept Admin	\$326,123	\$338,167	\$155,824	\$325,615	\$302,389
Maint - Phone System	128,649	129,635	61,374	129,635	131,792
Maint - Courthouse	424,104	361,442	155,888	351,510	376,024
Maint - Office Complex	158,951	187,109	60,322	191,974	140,720
Maint - Jail	521,415	546,055	253,431	544,061	545,440
Maint - University Center	69,526	70,750	13,810	70,288	83,399
Maint - Human Services	124,022	155,167	63,987	146,067	166,017
Maint - PHS Building	16,968	18,745	8,617	16,960	46,415
Maint - Admin Office Bldg	32,032	44,210	17,864	44,960	32,275
Maint - Other Co Buildings	58,000	84,808	35,910	76,639	75,388
Maint - C&T Building	126,751	92,608	55,108	121,637	135,472
Total	\$1,986,540	\$2,028,696	\$882,135	\$2,019,346	\$2,035,331

The County Public Works Department is responsible for: general county building maintenance; county employee parking lot permits; telephone service; county surplus equipment; federal surplus equipment; hazardous waste disposal; household waste disposal; county recycling programs; clean sweep programs; county properties; county bidding and purchasing procedures; composting; and mercury collection programs; Expo grounds, County Fair, and County Ice Center. The financial data above represents the costs associated with the Public Works Department general maintenance of buildings and grounds and administrative costs for telephone service, surplus equipment, purchasing procedures and administration of the other areas. Costs associated with Waste Disposal, Recycling, and Expo can be found in their respective fund/activity area, located on other pages within this document.

Manitowoc County, Wisconsin
Department: **Register in Probate**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$14,200	\$14,000	\$0	\$14,000	\$13,800
Public Charges for Service	65,748	52,500	23,235	54,641	55,000
Total Revenues	\$79,948	\$66,500	\$23,235	\$68,641	\$68,800
Expenses:					
Personal Services	\$182,118	\$180,479	\$86,721	\$176,046	\$182,554
Contracted Services	126,917	106,200	50,641	110,544	111,577
Operation & Maintenance	2,157	2,446	624	2,166	3,229
Total Expenses	\$311,192	\$289,125	\$137,985	\$288,756	\$297,360
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$231,244)	(\$222,625)	(\$114,751)	(\$220,115)	(\$228,560)
Property Taxes of this amount support this activity within the General Fund		\$222,625			\$228,560
Authorized Full Time Equivalent Positions	2.00	2.00			2.00

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Register in Probate	\$286,470	\$264,915	\$125,816	\$264,546	\$272,448
Court Commissioner	24,721	24,210	12,169	24,210	24,912
Total	\$311,192	\$289,125	\$137,985	\$288,756	\$297,360

The Register in Probate maintains court records of formal and informal estates; step-parent, private and agency adoptions; guardianships, conservatorships, protective placements and minor guardianships; mental, alcoholic and drug dependent civil commitments.

Manitowoc County, Wisconsin
Department: **Register of Deeds**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$300	\$300	\$0	\$300	\$300
Public Charges for Service	614,844	608,900	341,258	659,300	653,100
Other	43	0	(61)	29	0
Total Revenues	<u>\$615,187</u>	<u>\$609,200</u>	<u>\$341,197</u>	<u>\$659,629</u>	<u>\$653,400</u>
Expenses:					
Personal Services	\$296,693	\$287,617	\$137,132	\$279,647	\$289,976
Contracted Services	252,479	262,687	102,613	261,612	290,751
Operation & Maintenance	14,044	36,500	7,602	34,350	33,500
Outlay	3,135	4,000	0	0	2,000
Total Expenses	<u>\$566,352</u>	<u>\$590,804</u>	<u>\$247,347</u>	<u>\$575,609</u>	<u>\$616,227</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$48,835</u>	<u>\$18,396</u>	<u>\$93,849</u>	<u>\$84,020</u>	<u>\$37,173</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$18,396)</u>			<u>(\$37,173)</u>

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
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Budget Expenditures by Program / Activity					
General Government - Property Records and Control:					
Register of Deeds	\$361,279	\$358,704	\$165,197	\$344,609	\$360,927
ROD-Land Records Modern	205,073	232,100	82,151	231,000	255,300
Total	<u>\$566,352</u>	<u>\$590,804</u>	<u>\$247,347</u>	<u>\$575,609</u>	<u>\$616,227</u>

The Register of Deeds Office is responsible for recording deeds, mortgages, satisfactions and any documents relative to real estate. Subdivision plats, condominium plats and certified survey maps. Record Federal tax liens and weatherization agents. Record keeper of Birth, Death and marriage records and is the official supplier of certified copies of those records.

Manitowoc County, Wisconsin
Department: **Sheriff's Department**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$94,234	\$92,502	\$51,888	\$71,828	\$66,000
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	1,002,220	760,950	246,776	630,029	577,750
Other	34,501	42,000	15,801	48,000	56,000
Total Revenues	\$1,130,956	\$895,452	\$314,465	\$749,857	\$699,750
Expenses:					
Personal Services	\$9,960,982	\$9,133,500	\$4,538,943	\$9,145,574	\$8,741,941
Contracted Services	545,412	590,999	298,813	600,608	677,827
Operation & Maintenance	648,098	704,385	263,651	635,909	675,035
Fixed	52,699	57,463	54,954	54,954	57,444
Outlay	188,837	247,000	17,729	246,710	264,000
Total Expenses	\$11,396,028	\$10,733,347	\$5,174,088	\$10,683,755	\$10,416,247
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$10,265,072)	(\$9,837,895)	(\$4,859,624)	(\$9,933,898)	(\$9,716,497)
Property Taxes of this amount support this activity within the General Fund		<u>\$9,837,895</u>			<u>\$9,716,497</u>

Authorized Full Time Equivalent Positions	110.15	111.15	106.20
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Sheriff - Administration	\$1,628,374	\$1,629,423	\$854,390	\$1,634,200	\$1,664,161
Sheriff - Training	66,491	80,185	22,346	72,900	80,185
Sheriff - Traffic Patrol	4,246,508	3,866,091	1,820,693	3,895,045	4,102,568
Sheriff - Snowmobile Patrol	3,459	1,200	0	0	1,200
Sheriff - Water Safety Patrol	8,256	2,800	5,192	10,642	2,800
Correctional Institutions (Jail)	5,195,759	4,929,670	2,349,166	4,828,176	4,333,813
Metro Drug	235,562	212,358	116,491	231,172	219,900
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620
Total	\$11,396,028	\$10,733,347	\$5,174,088	\$10,683,755	\$10,416,247

Enforcement of state laws and county ordinances, supervise the county jail, traffic control, process service, court security, criminal investigations, welfare fraud, special event security, prisoner and emergency medical detention transports.

Manitowoc County, Wisconsin
Department: **Soil & Water Department**
Fund: Soil & Water Special Revenue Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$293,800	\$242,157	\$242,157	\$242,157	\$302,007
Intergovernmental Grants/Aid	376,223	259,000	88,909	395,385	249,000
Licenses and Permits	3,900	6,000	850	6,000	6,000
Total Revenues	\$674,503	\$507,157	\$331,916	\$643,542	\$557,007
Expenses:					
Personal Services	\$429,418	\$408,833	\$201,878	\$408,833	\$412,599
Contracted Services	37,163	39,973	17,895	39,973	30,951
Operation & Maintenance	11,688	21,350	4,734	16,599	21,110
Fixed	1,348	2,552	2,040	2,552	2,347
Other	204,853	90,000	93,649	240,242	90,000
Total Expenses	\$684,469	\$562,708	\$320,197	\$708,199	\$557,007
Other Sources & (Uses)					
Transfer From Fund Balance	\$3,046	\$55,551	\$0	\$55,551	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$6,921)</u></u>	<u><u>\$0</u></u>	<u><u>\$11,719</u></u>	<u><u>(\$9,106)</u></u>	<u><u>\$0</u></u>

Authorized Full Time Equivalent Positions	4.50	4.50	4.50
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Soil & Water-Conservation	\$465,835	\$453,708	\$224,185	\$452,410	\$448,007
Wild Life Damage	11,197	15,000	2,363	15,000	15,000
Nutrient Management Education	9,000	9,000	0	0	9,000
DATCP-Land/Water Cost Share	92,880	85,000	34,970	90,242	85,000
EPA Grant Activity	104,973	0	58,679	150,000	0
Watershed Administration	0	0	0	0	0
Meeme/Pigeon Wtrshd-Cost S	0	0	0	0	0
Invasive Species	0	0	0	0	0
West Twin River Sediment Grant	584	0	0	547	0
Total	\$684,469	\$562,708	\$320,197	\$708,199	\$557,007

Protecting our environment to enhance the quality of life for all County citizens. The responsibilities of the Soil & Water Conservation Department include erosion, runoff and sedimentation control and the conservation of soil, water, and related resources in Manitowoc County. The primary means of carrying out these responsibilities is by providing technical and financial assistance to landowners and land occupiers in both rural and urban areas. The Department also assists town, village, and city governments with land use planning, standards, and technical assistance. The Department also is responsible for enforcing County Ordinances protecting soil and water resources.

Manitowoc County, Wisconsin
Department: **Treasurer**
Fund: **Member of the General Fund**

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Other Taxes	\$548,927	\$329,142	\$237,738	\$338,352	\$330,165
Intergovernmental Grants/Aid	20,377	20,000	18,569	18,569	19,000
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	2,517	3,000	1,378	3,000	4,000
Public Charges for Service	5,050	2,400	1,023	2,300	2,200
Intergovern Charges for Srvc	0	0	0	0	0
Other	102,565	95,000	51,191	97,931	92,500
Total Revenues	\$679,436	\$449,542	\$309,899	\$460,152	\$447,865
Expenses:					
Personal Services	\$292,422	\$278,010	\$152,372	\$297,916	\$280,440
Contracted Services	59,930	66,850	26,855	66,850	76,458
Operation & Maintenance	26,031	42,895	15,554	35,505	38,335
Outlay	0	0	0	0	0
Total Expenses	\$378,383	\$387,755	\$194,781	\$400,271	\$395,233
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$301,054	\$61,787	\$115,118	\$59,881	\$52,632
Property Taxes of this amount support this activity within the General Fund		(\$61,787)			(\$52,632)
Authorized Full Time Equivalent Positions	4.00	4.00			4.00

Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Treasurer	\$200,903	\$214,729	\$93,336	\$214,594	\$218,836
Assessment of Property	177,479	173,026	101,445	185,677	176,397
Total	\$378,383	\$387,755	\$194,781	\$400,271	\$395,233

The mission of the Treasurers' Office is to accurately receipt and disburse all monies belonging to Manitowoc county, cash management, collection of postponed and delinquent property taxes, and tax settlements with 30 municipalities. Maintain an accurate list of eligible lottery credit parcels, and responsible for foreclosing on tax delinquent properties, maintaining delinquent real estate tax records, and for the sale of these foreclosed properties. The Treasurer is also the investment officer for the County. Included here is the Property Listing Office (Assessment of Property). Their mission is to provide maps, legal descriptions, and parcel information to the general public and agencies needing this information. They also provide services to all local municipalities which enable them to prepare the real and personal property assessment and tax rolls.

Manitowoc County, Wisconsin
Department: **UW Extension**
Fund: **Member of the General Fund**

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Public Charges for Service	\$6,644	\$4,000	\$1,153	\$2,050	\$4,000
Intergovern Charges for Srvc	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	\$7,779	\$27,635	\$1,153	\$915	(\$1,713)
Expenses:					
Personal Services	\$72,677	\$73,568	\$36,688	\$73,318	\$75,114
Contracted Services	148,445	150,888	73,300	147,022	148,213
Operation & Maintenance	24,867	51,200	10,122	26,350	27,300
Total Expenses	\$245,989	\$275,656	\$120,110	\$246,690	\$253,627
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$238,210)	(\$248,021)	(\$118,957)	(\$245,775)	(\$255,340)
Property Taxes of this amount support this activity within the General Fund		\$248,021			\$255,340

Authorized Full Time Equivalent Positions	1.00	1.00	1.00
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Education:					
University Extension	\$239,362	\$271,656	\$119,489	\$244,640	\$249,627
University Extension-State	6,227	4,000	621	1,650	4,000
UW Ext - Parenting Grant	400	0	0	400	0
Total	\$245,989	\$275,656	\$120,110	\$246,690	\$253,627

Provides research and evidence-based educational programs for youth and adults in areas focused on 4-H Youth Development, Family Living and Nutrition Education, and Agriculture. Programs are available to all residents of Manitowoc County and are tailored to meet requested needs. The mission of UW-Extension is to extend the knowledge and resources of the University of Wisconsin to people where they live and work.

Manitowoc County, Wisconsin
Department: **Veterans Service Office**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Other	0	0	0	5,100	0
Total Revenues	\$13,000	\$13,000	\$13,000	\$18,100	\$13,000
Expenses:					
Personal Services	\$151,820	\$150,769	\$71,556	\$141,662	\$156,540
Contracted Services	41,740	43,363	15,301	43,755	43,232
Operation & Maintenance	5,540	7,675	1,437	7,020	7,390
Total Expenses	\$199,101	\$201,807	\$88,294	\$192,437	\$207,162
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$186,101)</u>	<u>(\$188,807)</u>	<u>(\$75,294)</u>	<u>(\$174,337)</u>	<u>(\$194,162)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$188,807</u>			<u>\$194,162</u>
Authorized Full Time Equivalent Positions	2.00	2.00			2.00

Budget Expenditures by Program / Activity					
Health & Human Services - Veterans:					
Veterans Service Office	\$181,807	\$185,557	\$85,347	\$173,141	\$187,447
Veterans Service Commission	17,293	16,250	2,947	19,296	19,715
Total	\$199,101	\$201,807	\$88,294	\$192,437	\$207,162

The Veterans Service Office provides assistance to those who served in the U.S. Armed forces and/or their dependents regarding benefits or problems. They assist Veterans with benefit issues and help to resolve problems affecting Veterans and their families. **FEDERAL BENEFITS:** Healthcare/Hearing Aids/Glasses/VA Pharmacy - Injury/Illness compensation - Education - War Veterans Low-income Pension - Vocational Rehabilitation - Mental Health Services - Homeless Program - Burial Benefits - Widows Benefits - Drug/Alcohol Programs. **STATE BENEFITS:** Education - Loans - WI Veteran Cemeteries - WI Veteran Homes - Low income Dental Grants - Property Tax Relief -- 100% Disable Vets/Spouse.

Manitowoc County, Wisconsin
Department: **Library Grant**
Fund: **Member of the General Fund**

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$1,019,613	\$935,916	\$935,916	\$935,916	\$902,390
Total Expenses	\$1,019,613	\$935,916	\$935,916	\$935,916	\$902,390
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$1,019,613)</u>	<u>(\$935,916)</u>	<u>(\$935,916)</u>	<u>(\$935,916)</u>	<u>(\$902,390)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$935,916</u>			<u>\$902,390</u>

Authorized Full Time Equivalent Positions	This is a contract we have with the Library District. No County Employees.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Culture:					
Public Library Grant	\$1,019,613	\$935,916	\$935,916	\$935,916	\$902,390

Manitowoc County does not maintain a consolidated public library system. Therefore, under State Statute 43.12 we pay to each municipality that maintains a public library system for services provided County residents who do not live within the boundaries of a municipality that does. These payments are made annually and are calculated by contract which follows State Statute.

Manitowoc County, Wisconsin

Department: **Expo**

Fund: Expo Special Revenue Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	0	3,000	6,145	6,145	3,000
Public Charges for Service	801,654	804,075	209,721	790,312	755,345
Other	1,193	17,600	3,378	3,378	0
Total Revenues	\$802,847	\$824,675	\$219,244	\$799,835	\$758,345
Expenses:					
Personal Services	\$17,147	\$161,778	\$71,767	\$150,144	\$159,268
Contracted Services	585,230	478,393	69,181	444,997	453,420
Operation & Maintenance	97,132	106,300	40,582	103,191	101,141
Fixed	4,868	4,804	4,615	4,615	5,731
Outlay	35,449	23,000	11,681	36,000	35,000
Total Expenses	\$739,825	\$774,275	\$197,826	\$738,947	\$754,560
Other Sources & (Uses)					
General Fund	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	(\$50,400)	\$0	\$0	(\$3,785)
Total Other Sources & (Uses)	\$0	(\$50,400)	\$0	\$0	(\$3,785)
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$63,022	\$0	\$21,417	\$60,888	\$0

Authorized Full Time Equivalent Positions	Expo was run by Contract Employees through 2011. 2012 County FTE is part of the Public Works Department FTE report.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education:					
Expo Activities	\$159,188	\$158,392	\$65,969	\$150,138	\$141,558
Expo Fair	403,983	438,780	46,337	413,855	434,662
Ice Center	138,878	152,803	73,739	142,654	144,340
Expo Maintenance & Improvement	37,776	24,300	11,781	32,300	34,000
Total	\$739,825	\$774,275	\$197,826	\$738,947	\$754,560

The Manitowoc County Expo Center is the home of the Manitowoc Fair and hosts many other events including horse shows, dog shows, motorcycle shows, flea markets and bingo. The Expo Center is located at 4921 Expo Drive in Manitowoc about 1/2 mile from Interstate 43, shopping, restaurants, and hotels. Expo activities are accounted for in four distinct program areas. 1 - Expo activities which account for all events at the Expo Grounds excluding the Fair and Ice Center events; 2 - Expo Fair which accounts for the annual County Fair; 3 - Ice Center, which accounts for all ice rentals and events taking place within the ice center facility; and 4 - Maintenance & Improvement, which accounts for the basic maintenance and improvements that enhance the overall facility, and not one building or particular area.

Manitowoc County, Wisconsin
Department: **Recycling Center**
Fund: Recycling Special Revenue Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$485,538	\$485,538	\$485,538	\$485,538	\$485,538
Public Charges for Service	585,986	558,000	204,078	558,000	565,000
Other	23,320	46,445	27,082	73,445	21,445
Total Revenues	\$1,094,844	\$1,089,983	\$716,698	\$1,116,983	\$1,071,983
Expenses:					
Contracted Services	\$906,808	\$954,013	\$382,173	\$943,891	\$947,132
Operation & Maintenance	54,720	67,500	26,375	64,800	68,500
Fixed	2,997	3,034	2,680	2,680	3,304
Outlay	14,497	41,600	9,767	55,352	19,000
Total Expenses	\$979,280	\$1,071,654	\$423,759	\$1,074,343	\$1,044,805
Other Sources & (Uses)					
Transfer To Fund Balance	\$0	(\$18,329)	\$0	\$0	(\$27,178)
Tran from Solid Waste SRF	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	(\$18,329)	\$0	\$0	(\$27,178)
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$115,564	\$0	\$292,939	\$42,640	\$0

Authorized Full Time Equivalent Positions Recycling is run by Contract with Holdiay House. Supervision is provided by Public Works Dept.

Budget Expenditures by Program / Activity

Public Works:

Recycling Operation	\$979,280	\$1,071,654	\$423,759	\$1,074,343	\$1,044,805
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The Recycling Center, also referred to as the MRF (Materials Recycling Facility) is owned by Manitowoc County and operated under contract by Holiday House. The facility provides recycling and recovery services for the citizens of Manitowoc County. They also provide information about recycling to the public and on occasion sponsor special programs for collecting and processing varoius items.

Manitowoc County, Wisconsin
Department: **Solid Waste Disposal**
Fund: Solid Waste Disposal Special Revenue Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,381,540	1,422,000	432,021	1,385,000	1,407,000
Other	0	0	0	0	0
Total Revenues	\$1,391,540	\$1,432,000	\$442,021	\$1,395,000	\$1,417,000
Expenses:					
Contracted Services	\$1,389,534	\$1,432,000	\$536,410	\$1,392,000	\$1,417,000
Total Expenses	\$1,389,534	\$1,432,000	\$536,410	\$1,392,000	\$1,417,000
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Trnsfr to Recycling SRF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$2,006	\$0	(\$94,389)	\$3,000	\$0

Authorized Full Time Equivalent Positions	Ridgeview Landfill owned and operated by Waste Management. Manitowoc County Public Works Department administers to the contract.
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Budget Expenditures by Program / Activity					
Public Works:					
Solid Waste Disposal Operation	\$1,389,534	\$1,432,000	\$536,410	\$1,392,000	\$1,417,000

Manitowoc County has a master contract with Waste Management for disposal of solid waste at the Ridgeview Landfill. The master contract ensures a reduced unified price for all County Municipalities to dispose of their solid waste materials. The County is billed by Waste Management with the County then billing the Municipalities for the materials disposed of. The landfill is owned by Waste Management with the County responsible to maintain the access road (Hempton Lake Road) by contract with the Municipalities. The Solid Waste Fund accounts for this contracted service of solid waste disposal.

Manitowoc County, Wisconsin
Department: **Solid Waste Disposal Administration**
Fund: Member of the General Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Intergovernmental Grants/Aid	\$90,500	\$31,300	\$0	\$89,180	\$89,180
Other	75,083	5,000	1,014	5,000	5,000
Total Revenues	<u>\$165,582</u>	<u>\$36,300</u>	<u>\$1,014</u>	<u>\$94,180</u>	<u>\$94,180</u>
Expenses:					
Personal Services	\$53,185	\$49,435	\$23,242	\$46,274	\$45,655
Contracted Services	192,900	66,515	50,836	124,396	124,435
Operation & Maintenance	5,537	7,253	1,940	7,845	7,735
Total Expenses	<u>\$251,623</u>	<u>\$123,203</u>	<u>\$76,019</u>	<u>\$178,515</u>	<u>\$177,825</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Trnsfr to Recycling SRF	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$86,040)</u>	<u>(\$86,903)</u>	<u>(\$75,005)</u>	<u>(\$84,335)</u>	<u>(\$83,645)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$86,903</u>			<u>\$83,645</u>

Authorized Full Time Equivalent Positions Part of Public Works Department Table of Organization

Budget Expenditures by Program / Activity					
Public Works:					
Solid Waste Dept Admin	\$251,623	\$123,203	\$76,019	\$178,515	\$177,825

All administrative costs associated with County personnel for solid Waste and Recycling activities are accounted for in this General Fund activity. This activity also accounts for all costs associated with any of the special programs the County may sponsor such as Clean Sweep and the Drug Collection Program. Grant revenues for these programs are also reflected in this activity.

Manitowoc County, Wisconsin
Department: **Board of Adjustment**
Fund: **Member of the General Fund**

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Licenses and Permits	\$15,938	\$15,000	\$3,150	\$7,500	\$7,500
Other	0	0	0	0	0
Total Revenues	\$15,938	\$15,000	\$3,150	\$7,500	\$7,500
Expenses:					
Personal Services	\$3,315	\$3,260	\$1,621	\$3,260	\$3,260
Contracted Services	17,457	17,500	280	16,000	17,500
Operation & Maintenance	4,130	3,500	1,638	2,800	3,450
Total Expenses	\$24,903	\$24,260	\$3,539	\$22,060	\$24,210
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$8,965)</u>	<u>(\$9,260)</u>	<u>(\$389)</u>	<u>(\$14,560)</u>	<u>(\$16,710)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$9,260</u>			<u>\$16,710</u>

Authorized Full Time Equivalent Positions	0.00	0.00	0.00
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Budget Expenditures by Program / Activity					
Conservation & Development - County Planning:					
Board of Adjustment	\$24,903	\$24,260	\$3,539	\$22,060	\$24,210

The Board of Adjustment is a quasi-judicial body created pursuant to WI State 59.694. To hear matters arising under Manitowoc County Code that may be brought before the board, such as applications for conditional use permits, proposed revocations of conditional use permits, requests for variances, requests for zoning map interpretations, and appeals from decisions made by the zoning code administrator.

Manitowoc County, Wisconsin
 Department: **Non-Department**
 Fund: **Member of the General Fund**

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$15,733,260	\$15,843,705	\$15,843,705	\$15,843,704	\$16,208,702
Intergovernmental Grants/Aid:					
State Shared Revenue	4,868,108	4,161,748	0	4,178,202	4,175,244
State Computer Aid	104,437	97,396	0	101,651	100,000
Total Intergovernmental Grants/Aid	4,972,545	4,259,144	0	4,279,853	4,275,244
Other	259,440	0	0	0	0
Total Revenues	\$20,965,245	\$20,102,849	\$15,843,705	\$20,123,557	\$20,483,946
Expenses:					
Personal Services Unemployment Payments	\$8,449	\$0	\$0	\$0	\$0
State Special Charges	0	1,721	0	1,721	1,556
Operation & Maintenance	0	0	3,789	3,789	0
Total Expenses	\$8,449	\$1,721	\$3,789	\$5,510	\$1,556
Other Sources & (Uses)					
Transfer From Fund Balance	\$15,000	\$215,700	\$24,685	\$24,685	\$0
Human Services SRF	(454,176)	(24,685)	(24,685)	(24,685)	0
	(\$439,176)	\$191,015	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$20,517,620	\$20,292,143	\$15,839,916	\$20,118,047	\$20,482,390

Authorized Full Time Equivalent Positions	There are no FTE's accounted for in this activity.
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Budget Expenditures by Program / Activity					
General Fund - Non-Department					
Non-Department Activity	\$8,449	\$1,721	\$3,789	\$5,510	\$1,556

The Non-Department activity accounts for General State Aid payments to the County and other items of a general nature that are not specific to any one operating department within the General Fund.

Manitowoc County, Wisconsin

Department: **Debt Service**

Fund: Debt Service Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$3,224,466	\$2,753,002	\$2,753,002	\$2,753,002	\$2,694,531
Other	223,425	207,890	104,640	207,890	204,738
Total Revenues	\$3,447,891	\$2,960,892	\$2,857,642	\$2,960,892	\$2,899,269
Expenses:					
Debt Service	\$4,165,932	\$2,976,232	\$1,505,504	\$3,028,607	\$2,902,421
Total Expenses	\$4,165,932	\$2,976,232	\$1,505,504	\$3,028,607	\$2,902,421
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$15,340	\$0	\$15,340	\$3,152
Highway SRF	0	0	0	0	0
Health Care Center EF	0	0	0	0	0
Communications Proj CPF	385,824	0	0	0	0
Courthouse Remod CPF	100,000	0	0	0	0
Sales of Bonds	2,865,477	0	3,785,000	3,785,000	0
Pmt to Refund Bond Escrow Ag	(2,812,232)	0	(3,785,682)	(3,785,682)	0
Other Financing Uses	0	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
	\$539,069	\$15,340	(\$682)	\$14,658	\$3,152
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$178,973)	\$0	\$1,351,455	(\$53,057)	\$0

Authorized Full Time Equivalent Positions	There are no FTE's in this Fund.
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Budget Expenditures by Program / Activity

Debt Service:

Administrative Costs Debt Srv	\$1,976	\$10,000	\$1,089	\$2,000	\$10,000
2000 UW Manitowoc Bldg GO	0	0	0	0	0
2001 Refunding Bonds (92)	0	0	0	0	0
2002 GO HCC Bonds Shf-et al	812,541	561,750	13,375	561,750	0
2003 Refunding Bond(02BAN)	372,918	385,088	284,537	385,088	204,900
2003 Refunding Bond (93)	1,482,959	0	0	0	0
2007 Refunding Bond(95-99-0-2)	808,362	641,400	118,200	641,400	640,200
2009 BAN-1 Communications Proj	0	0	0	0	0
2010 BAN-2 Communications Proj	0	0	0	0	0
2010-11 GO Refunding Com Proj.	637,803	1,283,973	988,970	1,283,973	1,279,966
1999 Highway/UW Center Bld	0	0	0	0	0
2011 GO Refunding (2002)	49,375	94,021	38,958	94,021	624,725
2012 GO Refunding (2003)	0	0	60,375	60,375	142,630
Total	\$4,165,932	\$2,976,232	\$1,505,504	\$3,028,607	\$2,902,421

Manitowoc County, Wisconsin
Department: **Capital Projects**
Fund: Capital Projects Fund

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Fines/Forfeits/Penalties	\$130,549	\$110,000	\$66,184	\$115,000	\$110,000
Other	6,838	0	172	0	0
Total Revenues	<u>\$137,387</u>	<u>\$110,000</u>	<u>\$66,356</u>	<u>\$115,000</u>	<u>\$110,000</u>
Expenses:					
Contracted Services	5,469,092	71,788	467,433	1,290,072	40,000
Outlay	2,185,284	1,229,115	125,764	0	70,000
Total Expenses	<u>\$7,654,376</u>	<u>\$1,300,903</u>	<u>\$593,197</u>	<u>\$1,290,072</u>	<u>\$110,000</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$8,711,841	\$1,190,903	\$1,190,903	\$0	\$0
Health Care Center EF	454,176	0	0	0	0
Sales of Bonds	0	0	0	0	0
Debt Service Fund	(485,824)	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	<u>\$8,680,193</u>	<u>\$1,190,903</u>	<u>\$1,190,903</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$1,163,204</u>	<u>\$0</u>	<u>\$664,062</u>	<u>(\$1,175,072)</u>	<u>\$0</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$0</u>			<u>\$0</u>

Authorized Full Time Equivalent Positions There are no FTE's in this Fund.

Budget Expenditures by Program / Activity

Projects:					
Jail Security Project	\$1,945	\$40,832	\$0	\$25,000	\$0
Jail Assessment Fee-CPF	158,249	110,000	69,017	115,000	110,000
Courthouse Remodeling CPF	0	30,957	4,586	30,957	0
Communications Project	7,494,182	1,119,115	519,593	1,119,115	0
Total	<u>\$7,654,376</u>	<u>\$1,300,903</u>	<u>\$593,197</u>	<u>\$1,290,072</u>	<u>\$110,000</u>

Manitowoc County, Wisconsin
Department: **Grand Budget Totals**
Fund: Grand Total All Budgeted Funds

By Category	Experience 2011	Budget 2012	Six Months Experience 2012	Estimated Experience 2012	Budget 2013
Revenues:					
Property Taxes	\$28,365,446	\$28,632,868	\$28,632,868	\$28,632,867 *	\$28,719,536
Other Taxes	548,927	329,142	237,738	338,352	330,165
Intergovernmental Grants/Aid	21,269,499	16,510,087	3,530,030	17,474,814	17,115,466
Licenses and Permits	302,679	277,600	103,143	299,702	284,982
Fines/Forfeits/Penalties	511,743	486,500	236,473	483,000	479,000
Public Charges for Service	5,767,376	5,881,343	2,429,088	5,640,387	5,122,401
Intergovern Charges for Srvc	6,240,303	5,869,589	2,827,469	6,192,299	6,280,313
Other	1,469,698	1,070,697	71,495	1,131,127	1,154,252
Total Revenues	\$64,475,672	\$59,057,826	\$38,068,303	\$60,192,548	\$59,486,115
Expenses:					
Personal Services	\$34,190,510	\$32,139,868	\$17,247,184	\$31,637,491	\$31,913,675
Contracted Services	26,443,467	18,905,690	9,033,186	19,699,907	18,248,674
Operation & Maintenance	10,149,379	9,711,024	6,375,427	10,346,841	9,780,324
Fixed	1,365,501	1,409,495	728,021	1,361,252	1,355,069
Other	1,765,848	339,572	435,962	1,555,867	1,297,131
County Charges Reimbursed	(2,793,400)	(3,563,701)	(1,753,380)	(3,563,702)	(3,425,860)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(6,963,480)	(3,363,996)	(4,534,247)	(3,352,794)	(3,298,367)
Outlay	4,019,990	2,183,305	305,985	996,722	870,149
Debt Service	4,165,932	2,976,232	1,505,504	3,028,607	2,902,421
Total Expenses	\$72,343,747	\$60,737,490	\$29,343,642	\$61,710,191	\$59,643,216
Other Sources & (Uses)					
Transfer From Fund Balance	\$8,729,887	\$1,748,393	\$1,215,588	\$154,015	\$206,161
Other Sources	940,000	24,685	24,685	24,865	0
Sales of Bonds	2,865,477	0	3,785,000	3,785,000	0
Other (Uses)	(940,000)	(24,685)	(24,685)	(24,685)	0
Other (Uses)	(2,812,232)	0	(3,785,682)	(3,785,682)	0
Transfer To Fund Balance	0	(68,729)	0	0	(49,060)
	\$8,783,132	\$1,679,664	\$1,214,905	\$153,513	\$157,101
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$915,056	\$0	\$9,939,566	(\$1,364,130)	\$0

Property Taxes of this amount support
activities within the General Fund

\$15,843,705

\$16,208,702

Authorized Full Time Equivalent Positions	362.81	406.35	407.25
County Board	25.00	25.00	25.00

* The 2013 Property Tax Levy is \$28,720,978.25 which includes the amount shown above plus \$1,442.25 of Illegal Property Taxes Charged Back pursuant to SS 74.41(5).

End