

Manitowoc County

Manitowoc, Wisconsin



COMPREHENSIVE ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2013

MANITOWOC COUNTY, WISCONSIN
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

Prepared by: Manitowoc County Comptroller's Office

MANITOWOC COUNTY, WISCONSIN
For the Year Ended December 31, 2013

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Annual Financial Report

Introductory Section

Manitowoc County, Wisconsin



Manitowoc County

Comptroller's Office

1110 South Ninth Street, Manitowoc, WI 54220

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June 18, 2014

To the Executive, County Board of Supervisors and the Citizens of Manitowoc County, WI:

State Statute, Administrative Rule Tax 16, and the Securities and Exchange Commission (SEC) require counties to submit audited financial statements within certain time frames based upon their individual rules and regulations. Major federal and state programs impose additional audit requirements. Pursuant to the above, I hereby respectfully submit the comprehensive annual financial report (CAFR) of Manitowoc County, Wisconsin for the fiscal year ended December 31, 2013.

The CAFR is presented in three sections: introductory, financial, and statistical. The **introductory section** includes this transmittal letter, Certificate of Achievement for Excellence in Financial Reporting for 2012, our organization chart, list of elected County Board Members, and list of Department Directors for the county. The **financial section** includes the Independent Auditor's Report on Basic Financial Statements, Management's Discussion and Analysis, and the basic financial statements. The required supplementary information includes the combining and individual fund financial statements and schedules. The **statistical section** includes selected financial and demographics information, generally presented on a multi-year basis.

This report consists of management's representations concerning the finances of Manitowoc County. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of Manitowoc County has established an internal control framework that is designed both to protect the county's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, Manitowoc County's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. To the best of my knowledge and belief, the financial report is complete and reliable in all material respects.

Schenck SC has audited Manitowoc County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of Manitowoc County are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Manitowoc County's financial statements for the fiscal year ended December 31, 2013 are fairly presented in conformity with GAAP. Their report is presented as the first component of the financial section of this report.

The County is required to undergo a federally mandated “Single Audit” designed to meet special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statement, but also on the internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. This report is available in the County’s separately issued Federal Awards and State Financial Assistance Report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County’s MD&A can be found immediately following the report of the independent auditors.

Profile of Manitowoc County:

Manitowoc County was established by act of the territorial legislature in 1836 and has local, legislative and administrative powers conferred by the Wisconsin Legislature. It serves an area encompassing 590 square miles and includes within its boundaries three cities, nine villages and eighteen townships. Nicely located approximately 80 miles north of Milwaukee and 38 miles south of Green Bay along the I-43 corridor, Manitowoc County is home to a population of 81,352 based upon the Wisconsin Department of Administration’s 2013 population estimate.

A non-partisan twenty-five member Board of Supervisors elected by district to two-year terms and a County Executive elected to a four-year term governs the County. From its members, the Board elects a Chairman responsible for conducting the proceedings at its Board meetings. The entire board also elects two vice-chairs. At their organizational meeting held in April following election and selection of Chair and Vice-chairs, these individuals then assign members to various standing committees. The Board exercises legislative control and the County Executive exercises administrative control over all County operations. Department heads are appointed by the County Executive and confirmed by the County Board, except those departments headed by elected officials or appointed by other statutory authority.

Manitowoc County provides a full range of services to its citizens. Some mandated by State Statute, some voluntary. Those services include general government activities; public safety activities; solid waste and recycling activities; health and human service activities; cultural-educational and recreational activities; planning, conservation and zoning activities; highway maintenance and other road and bridge work activities.

The annual budget serves as the foundation for financial planning and control. All departments and agencies are required to submit requests to the County Executive in early August of each year. The Executive budget is presented to the County Board in early October. The Finance Committee of the County Board reviews the County Executive Budget and a legally required public hearing is held in late October. At the County Board’s November meeting, the budget is formally adopted. The appropriated budget is adopted by fund and activity (i.e., Sheriff Administration, Sheriff Traffic Patrol, County Clerk, etc.), but is prepared by department and program with line item detail during the deliberation stage. Budget-to-actual comparisons are provided in this report for each governmental fund for which an appropriated annual budget has been adopted.

Information useful in assessing economic condition:

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Manitowoc County operates.

Local economy - Manitowoc County enjoys some of the benefits of being located 35 minutes south of Green Bay (Brown County), 45 minutes east of Appleton (Outagamie County), and about an hour north of Milwaukee (Milwaukee County). Manitowoc County's eastern border is beautiful Lake Michigan. On the building front, within the City of Manitowoc, Manitowoc County's largest city, building permits were up in 2013 from 2012. A hail storm in July in Manitowoc accounted for approximately half of the \$657,123 in permit fees collected. The City issued 6,498 permits valued at \$74,792,266. Nine new single family and three new two family dwellings were started in 2013 with a total construction value exceeding \$2,024,000. A listing of the top ten Commercial projects within the City provided by the building inspection department included the new Carmike Cinema on 44th Street (movie theater), Jagemann Stamping Co on W. Custer St. (manufacturing), McDonalds on Calumet Avenue (restaurant), Waukegan 1.0 LLC Dewey Street (multi-tenant structure), JVKV Properties Dewey Street (a 26 Bed CBRF), PH Manitowoc on Calumet Ave (multi-tenant retail structure), Buffalo Wild Wings on Harbor Town Lane (restaurant), City Centre on Wollmer Street (warehouse), The Cawley Co. on N. 8th Street (manufacturing addition), and the Capitol Civic Centre on S. 8th Street (alteration) .

Preliminary numbers for 2014 indicate a stable outlook for 2014 and provide an optimistic outlook for the building trades. Commercial projects, mostly in the remodeling area, and repair work area from last July's storm are expected to increase as we move into the spring and summer months.

Overall, retail trade during 2013 was pretty stable after seeing a flatting trend line in sales during previous years. Areas that maintained or improved their 2012 numbers again were in the categories of general merchandise stores and food and beverage stores.

Manitowoc County has faced a number of harsh economic challenges in the past. Part of the recovery process was an effort to position ourselves in such a way that future downturns in the economy hopefully would not hit home as hard as it had in the past. While a number of our businesses produce products for the auto industry, there are those businesses that are on the forefront of the green technology era. There is also an understanding that some projects may require partnerships between the private sector and government. These private sector/government partnerships through the formation of TIF districts and Wisconsin Department of Commerce business and economic development loan programs, and now with the Wisconsin Economic Development Corporation bring a sense of optimism. One of the more exciting partnerships was the formation of an Economic Development Corporation (EDC) in Manitowoc County. The project is spearheaded by private business, and the budget for the enterprise is currently a partnership between private business and government (cities of Manitowoc, Two Rivers, and Kiel), all of whom make an annual commitment to this group. This enterprise has far-reaching implications for our County: Not only does it represent a vote of confidence from our private businesses and municipalities', it is a major step in addressing the issue of economic development from a positive, county-wide - and even regional - perspective. Manitowoc is a county with great potential, skilled labor, and we have made a pledge to invest in that future.

Long-term financial planning - As part of the annual budget process, each department completes a six-year capital outlay / capital projects form. This form is used to analyze and help predict

and plan what capital outlay and capital project needs exist for the current year and for the next five years. By having this information, we have been able to even out the tax levy impact to the budget. Previously, we had big swings from year-to-year, which were having negative impacts on other programs because of the tax levy rate and tax levy limits put in place by the State. The Public Works Director prepares the County's five year capital outlay / capital projects report from the information provided by the departments on this form. The Comptroller then reviews this information and provides the overall funding mechanisms that would be required to accomplish the plan. The County Executive and County Board then review the plan. Changes may occur at this level before becoming approved for implementation.

Relevant financial policies - Manitowoc County employs many financial policy techniques in an effort to maintain a strong financial position. Its pooled cash and investment policy is a major one that helps to insure a high rate of return on its investments, yet safeguards the principal. Cash temporarily idle during the year was invested in various collateralized investments including Associated Banks' repurchase account and an Investment Agency account, certificates of deposit (CD's), the Wisconsin Local Government investment pool, and Associated Bank Trust. These investment vehicles have mixed maturities with none longer than thirty-six months, except the Associated Bank Investment Agency account. The average yield on investments in 2013 was 0.44%, up 0.04% from the previous year. Investment income includes appreciation or depreciation in the fair value of investments. Increases in fair value however do not necessarily represent trends that will continue. Fair value adjustments to the investment portfolio are realized only if sold. Since the County typically holds its investments to maturity, the fair value adjustments, be it write up to market or write down, are not usually realized.

Another policy, although not formally adopted, is the County Board's goal of maintaining a General Fund Unassigned fund balance (formerly called, Undesignated/Unreserved fund balance) of approximately 10% of the current annual budgeted expenditures or two months expenditures. This has proven to be crucial for handling the County's cash flow needs. Without it, the County would have to borrow on a short term basis to meet its operating needs. With respect to an upper limit, any amount over 15% would be applied against the next available tax levy to reduce property taxes. With County and State revenue resources declining the past few years, and the goal of keeping the property tax levy from increasing, the Unassigned fund balance had been decreasing, but this year shows a rather significant increase.

The County is exposed to various risks ranging from torts, theft, damage, or destruction of assets, errors or omissions, injuries to employees, or acts of God. In an effort to cover our risk of loss to these occurrences at a cost affordable to the taxpayers, the County in 1987, together with certain other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC). Under the WMMIC umbrella, our Liability/Errors and Omissions coverage consists of a deductible of \$125,000 per occurrence, \$400,000 aggregate, with a limit of \$10,000,000 and \$30,000,000 respectfully. In 2011 we returned to a Worker's Compensation insurance self-insured plan with Willis of Wisconsin, Inc. providing the claims handling, Safety National providing the excess insurance coverage all put together by M3 (Mortenson, Matzelle & Meldrum) as broker. Worker's Comp. coverage for 2012 and 2013 remain the same. The Local Government Property Insurance Fund provides us with our Property/Equipment/and Auto comprehensive coverage which for our Highway Department vehicles include collision coverage. The remainder of the County's risk has been transferred to the commercial insurance market.

Comprehensive safety and loss control programs have been implemented to manage exposures on a countywide basis and have been successful in controlling losses. These programs are aimed at protecting both the general public and County resources. Additional information on the County's risk management activities can be found in Note D 2 on page 59 in the notes to the basic financial statements and Schedule 17 in the statistical section.

Awards and Acknowledgements:

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2012. This was the twenty-second consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United State of America and applicable legal requirements.

The preparation of this report on a timely basis would not have been possible without the dedicated efforts of the entire staff of the Comptrollers Office, the many department directors and their financial staff, our Information Systems Department, and our external auditors. Each and every one of these individuals has my sincere appreciation for the contributions made in the preparation of this report.

In closing, without the leadership and support of the government body of the County Board, preparation of this report would not have been possible.

Respectfully submitted,



Todd H. Reckelberg, CGFM
Comptroller/Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Manitowoc County
Wisconsin**

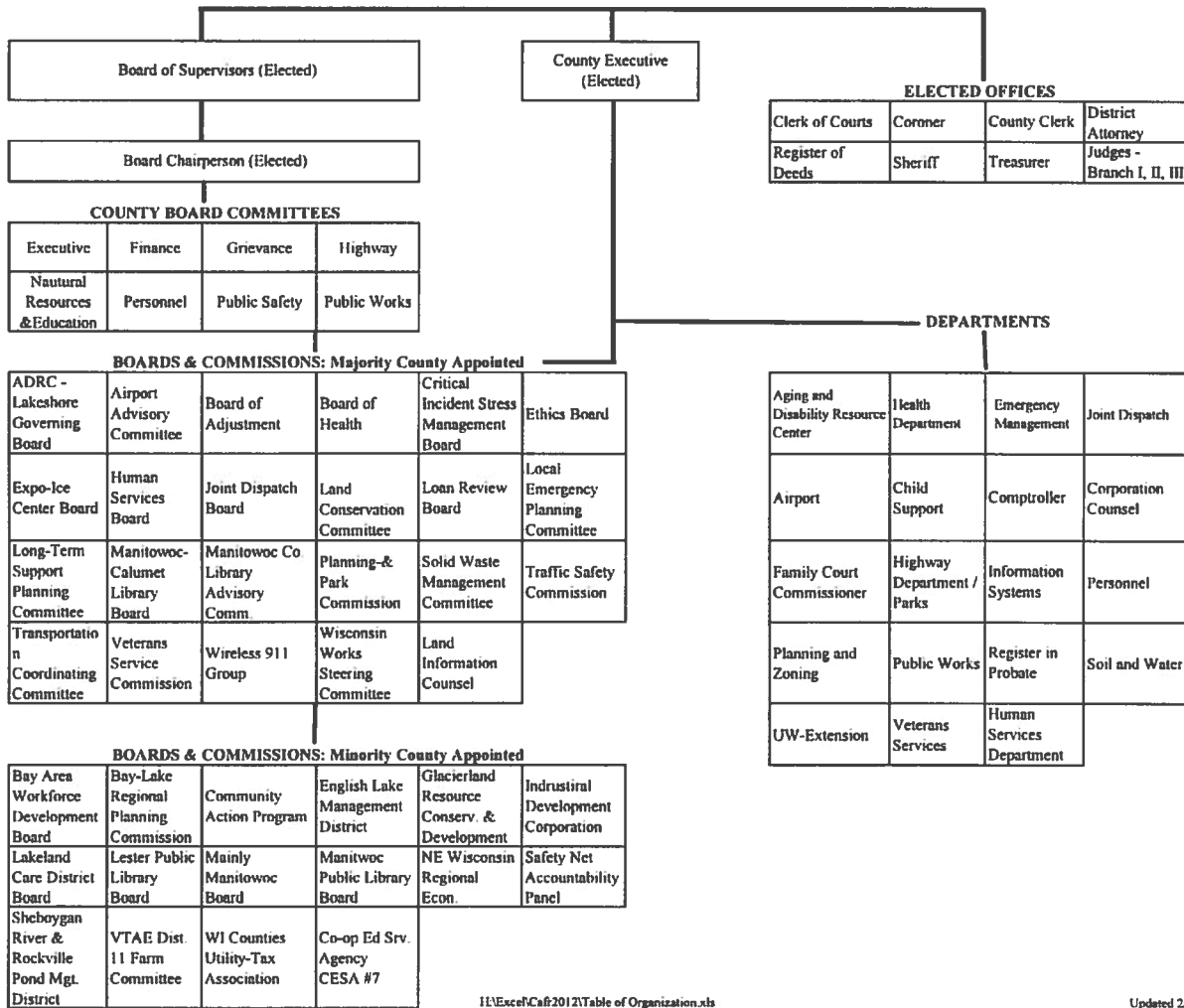
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

Organization of Manitowoc County WI Government

CITIZENS



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Updated 2/28/13 - Comptroller

**County Board – Board of Supervisors
2012-2014**

District	Supervisor
1	Todd R. Holschback
2	Dave Nickels
3	Rita M. Metzger
4	James N. Brey
5	Gregory J. Dufek
6	Paul B. Hansen (Chair)
7	Norbert A. Vogt
8	Martha Rasmus
9	Mark L. Kopecky
10	Phillip L. Hoff
11	Randall S. Vogel
12	Kevin L. Behnke (1 st Vice-Chair)
13	Melvin R. Waack
14	James M. Baumann
15	Catherine E. Wagner
16	Robert V. Cavanaugh
17	Susie L. Maresh
18	Pat Kohlman
19	David A. Korinek
20	Chuck Hoffman
21	Rick L. Gerroll (2 nd Vice-Chair)
22	Michael J. Bauknecht
23	Ricky L. Henrickson
24	Donald E. Weiss
25	Laurie B. Burke

DEPARTMENT DIRECTORS OF MANITOWOC COUNTY

Aging Resource Director	Judy Rank
Clerk of Circuit Courts	Lynn Zigmunt *
Comptroller/Auditor	Todd Reckelberg
Cooperative Extension Service - U.W. Extension.....	Faye Malek
Coroner	Curt Green *
Corporation Counsel.....	Steve Rollins
County Clerk.....	Jamie Aulik *
County Executive.....	Bob Ziegelbauer *
County Public Health	Jim Blaha
Child Support IV-D Coordinator	Louis Hovda
District Attorney	Mark Rohrer *
Emergency Management Director	Nancy Crowley
Family Court Commissioner.....	Lorene Mozinski
Highway Department Commissioner	Gary Kennedy
Information Systems Director.....	Robert Blashe
Personnel Department	Sharon Cornils
Human Services Department (Co-Directors)	
Business Operations Manager	Patricia Dodge
Economic Support Manager	Lori Garceau
Child Family Services Manager	Nancy Randolph
Clinical Services Manager	Jeff Jenswold
Planning & Zoning Director	Timothy Ryan
Joint Dispatch Center (JDC) (E-911)	Nancy Crowley
Public Works (Property) Director	Jeffery Beyer
Register in Probate / Court Commissioner	Patricia Koppa
Register of Deeds.....	Preston Jones *
Sheriff	Robert Hermann *
Soil & Water Conservation Director	Jerry Halverson
Solid Waste Management Director.....	Jeffery Beyer
Treasurer	Cheryl Duchow *
Veterans Service Director.....	Jane Babcock

* Elected at Large

Revised 3/12/14

Annual Financial Report

Financial Section

Manitowoc County, Wisconsin

INDEPENDENT AUDITORS' REPORT

To the County Board
Manitowoc County, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Manitowoc County, Wisconsin ("the County") as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund, the human services fund, and the county roads and bridges fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of funding progress and the schedule of employer contributions on pages 12 through 22 and 63 through 64 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The financial information listed in the table of contents as supplementary information, and the other information, such as the introductory and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants
Green Bay, Wisconsin
May 19, 2014



Manitowoc County Comptrollers Office

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Management's Discussion and Analysis December 31, 2013

As management of Manitowoc County, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2013.

Financial Highlights

- The assets of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2013 by \$88,351,530 (*net position*). Of this amount, \$10,976,992 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$1,071,901. Factors that contributed to this decrease are as follows:
 - With the State of Wisconsin continually facing a financial crisis and freezing or reducing its support of County operations, the County's budget did not allow for any mistakes. While most of our departments were able to come in under budget, others were not.
 - The County's approach has been to stabilize its reliance on property taxes. To this end, expense increases have been limited and programs have been monitored for effectiveness. If a program has not been effective for the dollars invested, other options are explored and implemented.
- Investment in net capital assets decreased \$2,653,029. This can be explained as depreciation expensed for the year in excess of the amount invested by the County in new capital assets or infrastructure. There are a few major projects slated to start in 2015 or 2016 which will reverse this occurrence.
- The governmental activities decrease in net position of \$804,461 combined with the decrease in net position in the county's business-type activities of \$267,440 total the \$1,071,901 in total net position decreases for the county. Major item affecting both the governmental funds and proprietary funds decrease can be attributed to the depreciation expense reflected in the County wide statements in relation to the new investment in capital assets or infrastructure.
- The property tax levy was increased \$84,472 over 2012, which equated to a 0.29 per-cent tax levy increase for the year ended December 31, 2013. This increase in the levy followed what can be termed new growth of the County, thereby keeping property taxes almost the same for those that did not make any improvements to their property. With what has been taking place at the Federal and State level, the County took action to not increase taxes for the average citizen.
- As of December 31, 2013, the County's governmental funds reported combined ending fund balances of \$8,745,689 an increase of \$1,432,352 in comparison to the prior year. The increase is mainly due to the surplus generated in the General Fund and the borrowing that took place in our new Health Department Capital Projects Fund.
- As of December 31, 2013, unassigned fund balance in the general fund was \$1,230,978 or approximately 4.68% of total general fund expenditures.
- The County's total general-obligation debt decreased by \$35,000 or by (0.129%) during 2013.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to Manitowoc County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Manitowoc County's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of Manitowoc County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, public works, health and human services, culture, education and recreation, and conservation and development. The business-type activity of the County is our highway operations.

The government-wide financial statements can be found on pages 23 through 25 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Manitowoc County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Manitowoc County maintains 18 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, human services special revenue fund, county roads and bridges special revenue fund, debt service fund and communication capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for all its governmental funds except for the Forestry Tree Planting, Sheriff K-9 Unit, Revolving Loan Fund, Economic Development Projects, and the Park Acquisition and Development fund. A formal budget for the New Public Health Department Building will be established during 2013. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 26 - 32 of this report.

Proprietary funds. Manitowoc County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Highway Department Operations. *Internal service funds* are accounting devices used to accumulate and allocate costs internally among the County's various functions. Manitowoc County uses internal service funds to account for its various insurance activities and Information Systems department. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statement provides information for the Highway Department, which is considered to be a major fund of the County.

The basic proprietary fund financial statements can be found on pages 33 - 36 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 37 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 38 - 62 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor internal service funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 65 - 101.

Government-wide Financial Analysis

Net position: As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$88,351,530 at the close of 2013.

Manitowoc County's Net Position						
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$52,654,565	\$50,274,570	\$1,256,483	\$1,371,961	\$53,911,048	\$51,646,531
Capital assets	93,724,190	96,293,780	8,446,854	8,581,933	102,171,044	104,875,713
Total assets	146,378,755	146,568,350	9,703,337	9,953,894	156,082,092	156,522,244
Long-term liabilities outstanding	26,598,441	26,494,070	242,382	229,896	26,840,823	26,723,966
Other liabilities	10,838,504	10,443,616	1,108,954	1,104,557	11,947,458	11,548,173
Total liabilities	37,436,945	36,937,686	1,351,336	1,334,453	38,788,281	38,272,139
Deferred inflows of resources						
Property taxes	28,836,369	28,719,536	-	-	28,836,369	28,719,536
Special assessments	105,912	107,138	-	-	105,912	107,138
Total deferred	28,942,281	28,826,674	-	-	28,942,281	28,826,674
Net position:						
Net investment in capital assets	66,669,059	69,187,009	8,446,854	8,581,933	75,115,913	77,768,942
Restricted	2,258,625	2,150,817	-	-	2,258,625	2,150,817
Unrestricted	11,071,845	9,466,164	(94,853)	37,508	10,976,992	9,503,672
Total net position	\$79,999,529	\$80,803,990	\$8,352,001	\$8,619,441	\$88,351,530	\$89,423,431

By far the largest portion of the County's net position (87%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any outstanding related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (2.6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$10,976,992) may be used to meet the County's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities decreased the County's net position by \$804,461 with business-type activities decreasing our net position by \$267,440 accounting for 100% of the total decrease in net position of the County. Major elements of this change were as follows:

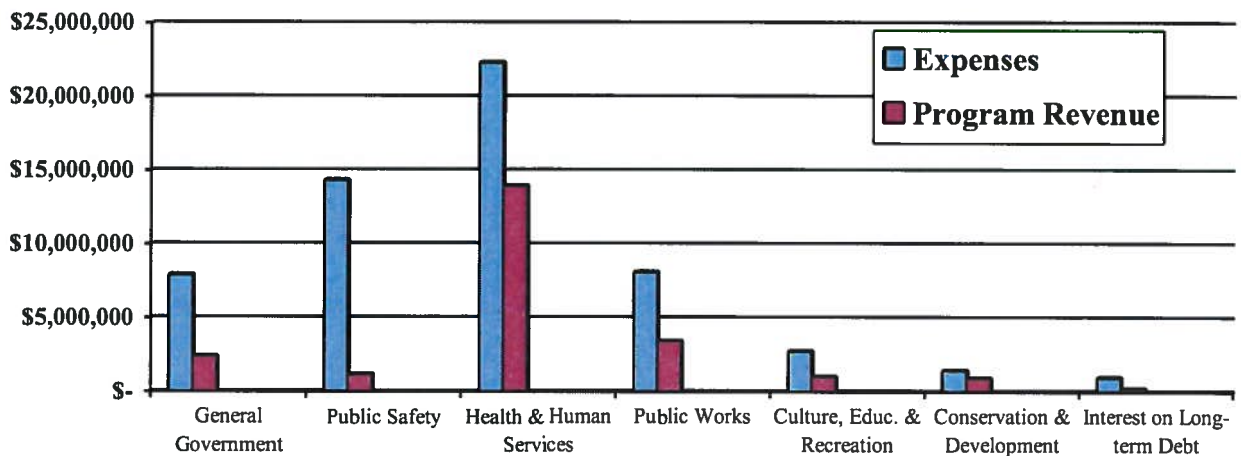
- The majority of the change in governmental net position can be attributed to depreciation expense. While outlay expenditures are reflected in the fund statements, they are added back in and depreciation expense is recorded for the statement of activities on the entity wide statement. Depreciation expense far exceeded the amount of outlay in 2013. For a more detailed review, please see page 29, reconciliation to the statement of activities.
- Our Highway Department operating loss of (\$291,173) accounted for the biggest portion of the decrease in net position in our proprietary funds. Here too, depreciation played a big part of this operating loss. For more detail on the proprietary funds, please see pages 33 - 36.

Manitowoc County's Statement of Activities						
	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$7,963,727	\$8,234,681	\$3,087,256	\$3,265,607	\$11,050,983	\$11,500,288
Operating grants and contributions	14,957,336	15,062,642	-	-	14,957,336	15,062,642
Capital grants and contributions	28,277	-	-	-	28,277	-
General revenues:						
Property taxes	28,719,536	28,632,868	-	-	28,719,536	28,632,868
Other taxes	651,413	538,361	-	-	651,413	538,361
Grants/contributions not restricted	4,279,710	4,279,854	-	-	4,279,710	4,279,854
Other	382,732	239,139	122,276	-	505,008	239,139
Total revenues	56,982,731	56,987,545	3,209,532	3,265,607	60,192,263	60,253,152
Expenses:						
General government	7,918,308	7,275,071	-	-	7,918,308	7,275,071
Public safety	14,339,451	14,131,078	-	-	14,339,451	14,131,078
Public works	8,113,571	7,977,934	-	-	8,113,571	7,977,934
Health and human services	22,304,383	21,784,173	-	-	22,304,383	21,784,173
Culture, recreation, and education	2,729,112	3,474,734	-	-	2,729,112	3,474,734
Conservation and development	1,436,685	1,322,432	-	-	1,436,685	1,322,432
Interest on long-term debt	945,682	1,302,680	-	-	945,682	1,302,680
Highway operations	-	-	3,476,972	4,132,431	3,476,972	4,132,431
Total expenses	57,787,192	57,268,102	3,476,972	4,132,431	61,264,164	61,400,533
Increase(decrease) in net position	(804,461)	(280,557)	(267,440)	(866,824)	(1,071,901)	(1,147,381)
Cumulative effect of change in accounting principle (Note D7)	-	(286,076)	-	-	-	(286,076)
Cumulative effect of change in accounting principle (Note D8)	-	(413,571)	-	-	-	(413,571)
Net position - January 1	80,803,990	81,784,194	8,619,441	9,486,265	89,423,431	91,270,459
Net position - December 31	79,999,529	80,803,990	8,352,001	8,619,441	88,351,530	89,423,431

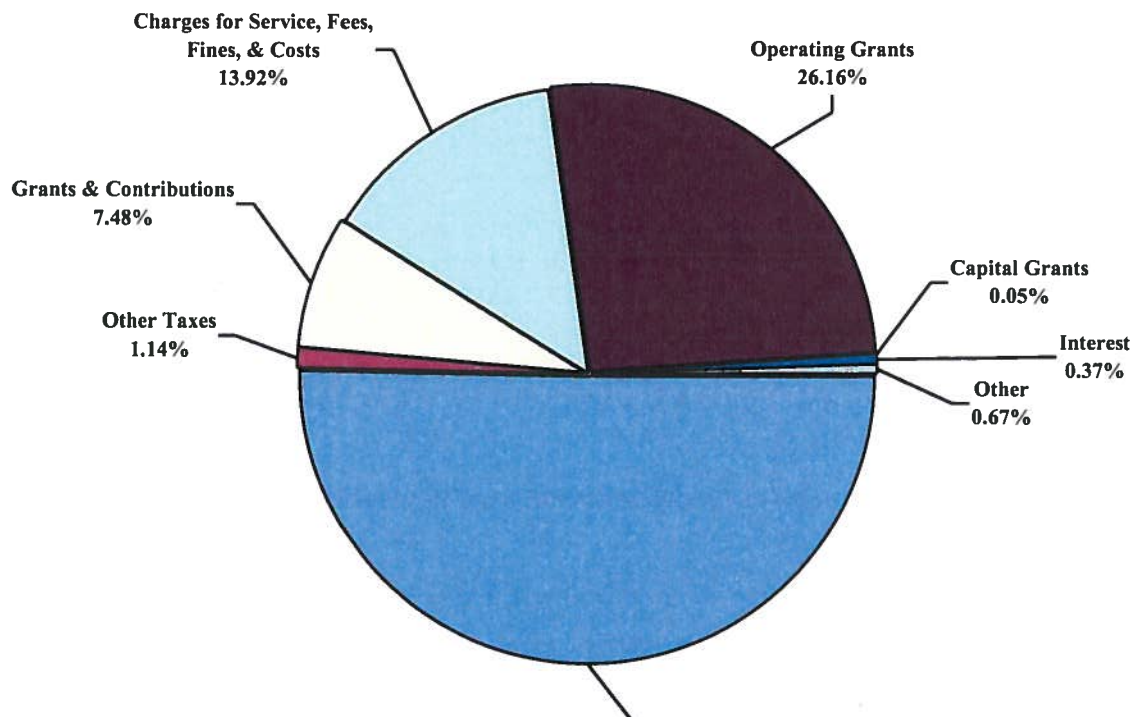
Governmental Activities

- Property tax revenue shown above increased by \$86,668 (0.30%) during the year. The increase in the actual levy for budget year 2013 was \$84,472. The difference is due to the basis of accounting for financial reporting purposes and budget purposes.
- Investment earnings in the General Fund continue to be a sore spot. Although we budgeted for \$90,000 this year and \$103,957 was actually earned. Compare that with the year 2008 and prior where our interest earnings were \$850,000 plus. When applying GASB # 31, write up/down to market, we incurred a market loss of \$46,323 for 2013 compared to a loss of \$19,545 for 2012. As the County holds most of its investments to maturity, this write up or in the case of a write down, generally never materializes.

Expenses & Program Revenues - Governmental Activities



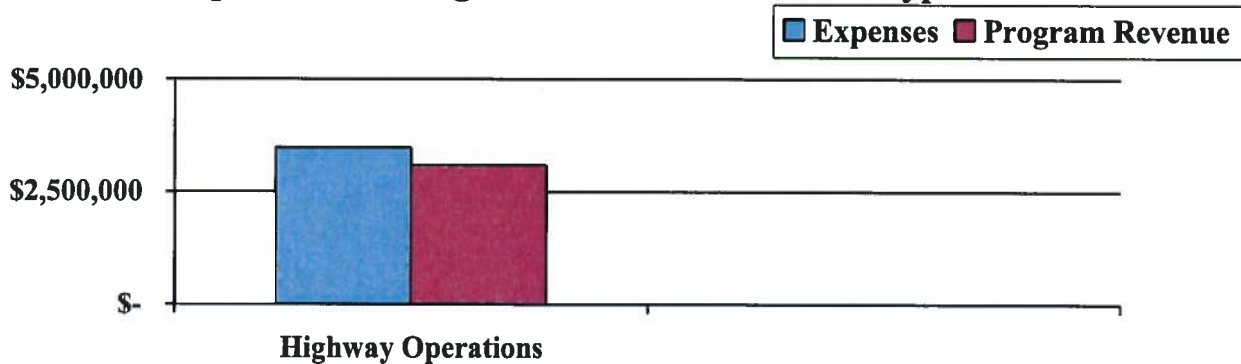
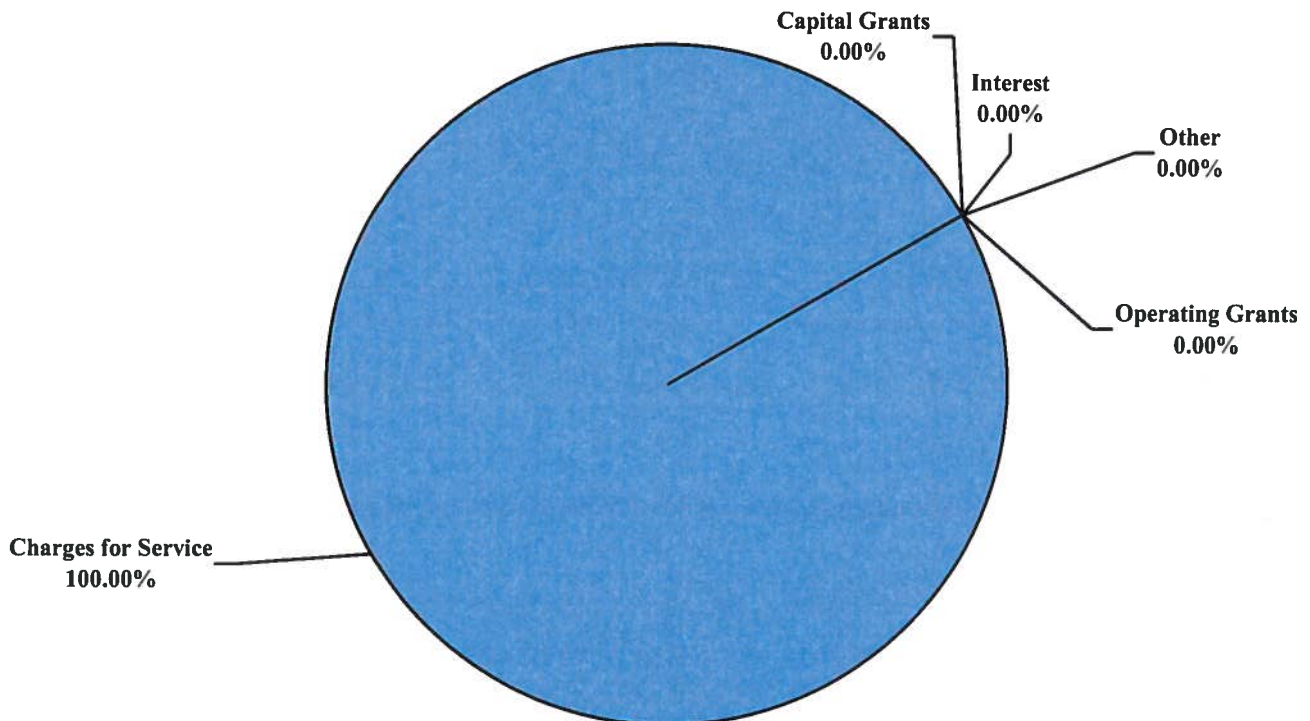
Revenues by Source - Governmental Activities



Business-type Activities:

Business-type activities net position decreased by \$267,440. Key elements of this decrease are as follows:

- The operating loss within our Highway Enterprise Fund of over \$290,000. Our main Highway facility was originally built with the idea that its operation would be expanding. Including our satellite shops, the cost of upkeep, utilities, and depreciation exceeded \$729,000 in 2013. With State and County resources at a premium, our highway operation has been down sized. Our 2010 Highway Department was down sized by 25 positions. Moving from 2010 into the 2011 budget cycle, it was further reduced by 7 positions. As 2011 moved on, and with the implementation of Act 10, the county was able to call back almost 21 positions. For 2013, the County Highway operation had a staff of 48.75 FTE's. While the county no longer provides snow plowing services to local municipalities, with our current staffing level, we will be able to provide a more comprehensive maintenance program for the State and County road system.

Expenses and Program Revenues - Business Type Activities**Revenue by Source - Business Type Activities**

Financial Analysis of Manitowoc County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of Manitowoc County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of December 31, 2013, the County's governmental funds reported combined ending fund balances of \$8,745,689 an increase of \$1,432,352 in comparison with the prior year. With the implementation of GASB #54 the breakdown of fund balance is: Nonspendable \$3,444,595, Restricted \$1,771,380, Committed \$2,335,410, Assigned \$-0- and Unassigned General Fund of \$1,230,978 and Unassigned in our Human Services Special Revenue Fund of \$(56,674). The Nonspendable portion of fund balance includes Inventories and prepaid items, Delinquent property taxes, and Notes receivable (amounts that are not in cash and not available for current expenditure or are legally or contractually required to be maintained intact). Restricted fund balance represents resources that have constraints placed on their use imposed by external sources such as creditors, grantors, contributors, or laws or regulations of other governmental bodies. Committed fund balance represents resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. In contrast to a fund balance that is restricted by enabling legislation, amounts in the committed fund balance classification may be redeployed for other purposes with appropriate due process. Assigned fund balance represents amounts constrained by the government with the intent that the funds be used for specific purposes within the fund. Unassigned fund balance represents the residual classification (amount) that has not been assigned, committed, or restricted.

The general fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the general fund was \$1,230,978 (an increase of \$1,087,192 from last year) while total fund balance was \$4,645,962 (an increase of \$806,700). As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 4.66% of total general fund expenditures, while total fund balance represents 17.60% of that same amount, which is a significant increase over 2012.

Manitowoc County's general fund balance increased by \$806,700 during the year: Key factors in this increase are as follows:

- All but two revenue categories saw actual revenue exceed the final budgeted amount, Fines and Forfeits and Public Charges for Services revenue fell short but by only \$8,068 in total. Interest on Taxes exceeded budget by \$211,597 as people paid their back taxes which can also be seen on the balance sheet as a \$270,950 reduction in Delinquent Property Taxes. Two items that stand out not meeting budget were GPS Inmate Fees \$79,188 and Medicaid Medical Assistance \$61,620. In the case of GPS Inmate Fees, there was a significant drop in the number of prisoners eligible for this program. Also, overcrowding in our jail was not a problem as our census was well within the jail capacity. Medicaid Medical Assistance reimbursements in our Public Health area lagged this year. The uncertainty as to what we will actually be able to collect for the services provided precluded us from booking a receivable.
- In the expense category areas we only had a few that are reflected as being over budget although in total, the County was \$1,630 under budget. The areas which were negative were General Government, Public Works, Recreation Facilities and Capital Outlay. In General Government, Insurance was over budget by \$200,988. The cause of this was a hail storm followed by a major wind storm that did damage to County property. Insurance reimbursement proceeds actually covered this overage. In Public Works, we were forced to take over being a fixed based operator at our Airport. These additional costs too have been covered by additional revenues we are now receiving. Recreation Facilities overage is mainly due to a timing difference caused by multi-year projects and the difference in accounting years between the County and the State. Capital Outlay appears over budget but in fact funds from other areas of the budget were available to cover these expenses. Also, items that were budgeted for in a departments operating account small equipment under \$500 per item more properly should have been included instead in the departments outlay account.

The human services special revenue fund ended the year with a total fund balance of \$21,008. This amount is made up of \$77,682 in inventory and prepaid items and a negative \$56,674 in assigned fund balance. Key factors leading to the overall reduction in fund balance this year were:

- Mental Health, Autism, Alternate care, and the Community options programs all required additional expenditures over that which was budgeted. While the County did receive additional revenues from the State that were passed through from the Federal Government, we only recover approximately 50% of those additional expenditures. The County is responsible for the remaining amount. Since the County relies on the property tax levy to make the budget balance, and the tax levy is set in November of the previous year, there is no way to make up the difference other than to use the previous years' fund balance to make up the difference.
- On a more positive note, Manitowoc County entered into a contract with Sheboygan County to use their Secure Juvenile Detention Center when needed. The amount budgeted in the Human Services Department Special Revenue Fund for this service for 2013 was more than sufficient to cover our costs. The General Fund also benefited from this move as we closed our Secure Juvenile Detention which was a part of our Sheriff's Department. This move allowed the County to utilize a little over \$200,000 in other areas of the budget.

The county roads and bridges special revenue fund has a closing total fund balance of \$73,378. Leveling off the number of highway maintenance and road projects taken on during 2012 and 2013 along with settling in on a new set of priorities of work performed by our Highway Department was a contributing factor in this fund ending up with a small increase in fund balance.

The fund balance of the county roads and bridges special revenue fund increased by \$28,158 during the current year. Key factors leading to this minor increase were:

- All road maintenance, repair work, and snow budget came in on budget.
- The County having changed direction the previous year by getting out the road maintenance and construction work for towns and villages. The County also had stopped plowing snow for towns and villages. This change not only had an effect on the special revenue fund, but impacted the enterprise fund as well.

Capital Projects Funds: Our Communications project came to a close in 2013. A need to comply with changing federal communication rules and regulations, particularly their narrow banding mandate, we undertook a \$15.4 million dollar total upgrade to our joint dispatch center, including all equipment, towers, antenna's and dishes. It also included a new combination joint dispatch / information systems technology building. Our policy is to budget for the total project in the year the project is authorized and carry over the remaining balance from year to year until the project is complete. You'll see that the ending fund balance for 2013 is \$-0-.

Proprietary Funds. Manitowoc County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Unrestricted net position of the highway department enterprise fund at the end of the year amounted to (\$136,946). The total decrease in unrestricted net position for the highway department for 2013 was \$70,637 due mainly to the County not fully recovering the cost of depreciation through its charges.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget amount to a \$227,562 increase in appropriations and can be briefly summarized as follows:

- A combination of new grant and program funds that became available after the budget had been originally adopted.
- Carryover of funds from 2012 to 2013 activities.
- There were a few smaller amounts in a number of areas where budgeted revenues were increased based upon final grant expenditure approvals.
- On the expenditure side, a number of departments slightly exceeded their adopted budget amounts. This was offset by other departments that were able to come in under budget. A review by activity area of these items can be found on pages 73 through 76 of this document.

For the year, actual revenues exceeded budgeted revenues by \$973,097. Three primary factors for this variance are Miscellaneous revenues being \$357,269 more than budgeted mainly due to insurance recoveries. Under the heading of Taxes which came in \$298,524 over budget primarily due to the increased interest on taxes amount, and increased collections under the Intergovernmental Revenue category which exceeded budget by \$185,972.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2013 amounts to \$102,171,044 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress. The decrease in the County's investment in capital assets for the current year was \$2,704,669 or 2.6%.

Major capital assets acquired, constructed, started or completed during the year include:

Governmental:

- New Public Health Building (Public Health Project) \$882,231.
- Airport – Fuel System & Tanks \$704,508.
- IS – iSeries computer replacement \$53,127.

Business Type:

- Highway Department – Storage Building, Main Shop site \$140,439.
- Highway Department – Storage Building site prep \$121,712.
- Highway Department - #52 Triaxle Truck \$158,021.
- Highway Department - #180 Excavator \$181,004.

Manitowoc County's Capital Assets (net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$ 6,403,124	\$ 6,403,124	\$ 1,450,403	\$ 1,450,403	\$ 7,853,527	\$ 7,853,527
Land Improvements	4,752,789	5,301,271	-	-	4,752,789	5,301,271
Buildings	27,284,325	27,361,710	3,319,399	3,351,419	30,603,724	30,713,129
Machinery & Equipment	12,877,314	13,359,547	3,675,597	3,598,919	16,552,911	16,958,466
Infrastructure	42,406,638	43,868,127	-	-	42,406,638	43,868,127
Construction in Progress	-	-	1,455	181,192	1,455	181,192
Total	\$ 93,724,190	\$ 96,293,779	\$ 8,446,854	\$ 8,581,933	\$ 102,171,044	\$ 104,875,712

Additional information on Manitowoc County's capital assets can be found in Note C.5 on pages 52 - 53 of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$27,195,000. All of this debt is backed by the full faith and credit of the County.

Manitowoc County's Outstanding Debt						
General Obligation Debt						
	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
General Obligation debt:						
Bonds	\$27,195,000	\$27,230,000	\$ -	\$ -	\$27,195,000	\$27,230,000

The County's total general obligation debt decreased by \$35,000 or (0.13%) during the current calendar year.

July 2013, the County borrowed \$1,900,000 to finance the purchase and remodeling of a building to house its' Health Department. The third floor of this building also now houses the administrative offices of our Public Works Department. In 2012, the County refinanced the remaining callable portion of its' 2003 issue by issuing \$3,785,000 in Taxable GO Refunding Bonds. This issue provided us gross savings of \$538,724 over the ten remaining years of the issue and provided us a net present value savings of \$459,010 (or 12.75%). The County also has a Build America Bond that it issued in 2010. Build America Bonds are fully taxable to the holder of the bond, and come with a higher interest rate than that of a tax exempt bond. The incentive for the County to issue this kind of debt came from the Build America Bond Subsidy offered by the Federal Government. While the County pays a higher interest rate on the bonds, it is offset by the Federal BAB's Subsidy which lowered the total cost to the County over that of a straight tax exempt bond. With the Federal sequestration, the interest subsidy has been reduced 7.2%. Even with this reduction, the County is still further ahead with the BAB Bond than it would have been under conventional tax-exempt financing.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$255,794,810, which is significantly in excess of the County's \$27,195,000 in outstanding general obligation debt. This outstanding debt amount represents only 10.63% of what the state statute allows the County to borrow in total affording the County plenty of flexibility. Additional information on Manitowoc County's long-term debt can be found in Note C.7 on pages 54 and 55 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Manitowoc County for December 2013 was 6.4%, down 1.1% from the previous December. This compares to the State of Wisconsin's average unemployment rate of 6.3% at that time and a National unemployment rate of 6.7%.
- The economic condition and outlook of the County appears to be on target with what's happening on the national front. While we do have industry that is tied to the auto industry, we also have two businesses that are on the forefront of the green energy industry. Our tourism industry has always been fairly stable compared to the nation and is actually one of the bright spots even when fuel prices increase. Farming, a staple of this County also helps to support our tax base.
- Inflationary, and now-days deflationary, trends in our region compare favorably to national indices. We have also noticed a slight lag in various economic down turns, such as the housing market crash and housing foreclosures. While we are not immune to these happenings, it does appear that down turns of that nature take six months or more to show up here. Because of the home prices here in comparison to other areas, our decline of home values was nowhere near that being seen in other areas of the country. The rebound that's starting to take place is slow but appears to be steady without much of an inflationary impact.
- With the passage of Act 10 in the State of Wisconsin, as of January 2014, Manitowoc County now has only one Local union and a non-represented work force. The lone union is in the Sheriff's Department WPPA which is working under an expired December 31, 2010 contract.

All of these factors were considered in preparing the County's budget for the 2013 and 2014 fiscal year.

Limits have been imposed on the property tax levy and levy rates for Wisconsin counties which I will refer to as the 1992 law, 2007, and 2011 law. The 1992 law created a separate rate limit for the operating levy and the debt service levy. The baseline for those limits were the actual 1992 tax rate adopted for the 1993 budget. The operating levy rate and the debt levy rate cannot exceed the baseline rates unless the County qualifies for one of the exceptions allowed under the statute. The statute does allow for exceptions for bridge aid petitions of the townships and library aid. The statute also establishes specific penalties for failure to meet the levy rate freeze requirements. Among the penalties for exceeding the limits is the reduction of state shared revenues and transportation aids. In 2007, the State of Wisconsin passed legislation (2007 Wisconsin Act 20) imposing an additional limit on the County's property taxing ability. This limit pertains to the actual levy, and not the rate. The calculation under this new law basically said, for the upcoming years, 2009 and 2010 levy year, you get your prior years levy plus an increase based upon the percentage of new growth in equalized value in your county or 2% for 2009, and 3% for 2010, whichever is higher. An adjustment for the prior year unused levy was also included in the calculation for the 2010 levy 2011 budget year. Bridge aids and library levy adjustments are excluded under this method. In 2011 (Act 32), slightly modified the 2007 law for calculating the levy limit moving forward. While much the same as the 2007 law, it did temporarily suspend the 1992 law calculation, mainly due to declining equalized values. Finally, after completing both methods for property tax limits, rate and levy, (with the exception of the rate limit calculation for 2011 and 2012 levy years) the lower amount of the levy between the two is your new limit. The 1992 law still remains in effect although temporarily suspended for budget years 2012 and 2013.

Upon adoption of the budget for the calendar year 2013, the County was \$1,313.75 under its levy limit as prescribed by the 2011 law. Our calendar year 2014 budget is \$42,586 under the levy limit.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of Manitowoc County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to "Comptroller, Manitowoc County, 1110 S 9th Street, Manitowoc, WI 54220. The Comptroller's Office may also be contacted via the internet. Please visit us on our County home page at www.manitowoc-county.com or www.co.manitowoc.wi.us.

MANITOWOC COUNTY, WISCONSIN

Statement of Net Position

December 31, 2013

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 13,242,084	\$ -	\$ 13,242,084
Receivables			
Taxes	32,827,524	-	32,827,524
Special assessments	575,360	-	575,360
Accounts, net	3,264,870	41,522	3,306,392
Interest	764,792	-	764,792
Loans	1,183,762	-	1,183,762
Internal balances	24,657	(24,657)	-
Due from other governments	132,362	645,622	777,984
Inventories and prepaid items	215,015	593,996	809,011
Restricted assets - cash and investments	424,139	-	424,139
Capital assets, nondepreciable			
Land	6,403,124	1,450,403	7,853,527
Construction in progress	-	1,455	1,455
Capital assets, depreciable			
Land improvements	9,940,059	-	9,940,059
Buildings and improvements	44,019,420	7,290,009	51,309,429
Machinery and equipment	21,053,406	11,187,230	32,240,636
Infrastructure	87,406,853	-	87,406,853
Less: Accumulated depreciation	(75,098,672)	(11,482,243)	(86,580,915)
TOTAL ASSETS	146,378,755	9,703,337	156,082,092
LIABILITIES			
Accounts payable	3,603,421	174,140	3,777,561
Accrued and other current liabilities	3,578,297	225,792	3,804,089
Accrued interest payable	144,704	-	144,704
Due to other governments	1,463,681	-	1,463,681
Unearned revenue	30,767	709,022	739,789
Long-term obligations			
Due within one year	2,017,634	-	2,017,634
Due in more than one year	26,598,441	242,382	26,840,823
TOTAL LIABILITIES	37,436,945	1,351,336	38,788,281
DEFERRED INFLOWS OF RESOURCES			
Property taxes	28,836,369	-	28,836,369
Other local district assessments	105,912	-	105,912
TOTAL DEFERRED INFLOWS OF RESOURCES	28,942,281	-	28,942,281
NET POSITION			
Net investment in capital assets	66,669,059	8,446,854	75,115,913
Restricted for			
Debt service	564,603	-	564,603
Conservation	49,633	-	49,633
Jail operations	70,941	-	70,941
Public safety	58,678	-	58,678
Revolving loan program	1,514,770	-	1,514,770
Unrestricted	11,071,845	(94,853)	10,976,992
TOTAL NET POSITION	\$ 79,999,529	\$ 8,352,001	\$ 88,351,530

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 7,918,308	\$ 2,009,202	\$ 366,140	\$ -
Public safety	14,339,451	969,637	165,241	-
Public works	8,113,571	1,923,894	1,464,768	28,277
Health and human services	22,304,384	1,994,177	11,941,500	-
Culture, recreation and education	2,729,112	759,996	235,976	-
Conservation and development	1,436,685	306,821	587,802	-
Interest on debt	945,682	-	195,909	-
Total Governmental Activities	57,787,193	7,963,727	14,957,336	28,277
Business-type Activities				
Highway operations	3,476,972	3,087,256	-	-
Total	\$ 61,264,165	\$ 11,050,983	\$ 14,957,336	\$ 28,277

General revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Other taxes and franchise fees

Federal and state grants and other contributions
not restricted to specific functions

Interest and investment earnings

Miscellaneous

Total general revenues

Change in net position

Net position - January 1

Net position - December 31

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total

\$ (5,542,966)	\$ -	\$ (5,542,966)
(13,204,573)	-	(13,204,573)
(4,696,632)	-	(4,696,632)
(8,368,707)	-	(8,368,707)
(1,733,140)	-	(1,733,140)
(542,062)	-	(542,062)
(749,773)	-	(749,773)
<u>(34,837,853)</u>	<u>-</u>	<u>(34,837,853)</u>

-	(389,716)	(389,716)
<u>(34,837,853)</u>	<u>(389,716)</u>	<u>(35,227,569)</u>

26,025,005	-	26,025,005
2,694,531	-	2,694,531
651,413	-	651,413
4,279,710	-	4,279,710
213,071	-	213,071
169,662	122,276	291,938
<u>34,033,392</u>	<u>122,276</u>	<u>34,155,668</u>

(804,461)	(267,440)	(1,071,901)
<u>80,803,990</u>	<u>8,619,441</u>	<u>89,423,431</u>
<u>\$ 79,999,529</u>	<u>\$ 8,352,001</u>	<u>\$ 88,351,530</u>

MANITOWOC COUNTY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2013

	General	Human Services	County Roads and Bridges	Debt Service	Communication Project	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments	\$ 3,334,904	\$ 1,154,747	\$ 73,378	\$ 564,603	\$ -	\$ 2,249,908	\$ 7,377,540
Receivables							
Taxes	19,906,808	6,757,761	2,609,771	2,769,860	-	783,324	32,827,524
Special assessments	575,360	-	-	-	-	-	575,360
Accounts	1,441,304	953,633	-	-	-	721,111	3,116,048
Interest	732,286	-	-	-	-	-	732,286
Notes and loans	99,000	-	-	-	-	1,084,762	1,183,762
Due from other funds	66,750	-	-	-	-	-	66,750
Due from other governments	-	-	-	-	-	123,089	123,089
Inventories and prepaid items	102,435	77,682	-	-	-	30,650	210,767
TOTAL ASSETS	\$ 26,258,847	\$ 8,943,823	\$ 2,683,149	\$ 3,334,463	\$ -	\$ 4,992,844	\$ 46,213,126
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 556,509	\$ 1,606,280	\$ -	\$ -	\$ -	\$ 604,188	\$ 2,766,977
Accrued and other current liabilities	1,913,441	541,131	-	-	-	140,744	2,595,316
Due to other governments	1,463,681	-	-	-	-	-	1,463,681
Unearned revenue	268,741	17,643	-	-	-	23,850	310,234
Total Liabilities	4,202,372	2,165,054	-	-	-	768,782	7,136,208
Deferred Inflows of Resources							
Property taxes	17,304,601	6,757,761	2,609,771	2,769,860	-	783,324	30,225,317
Other local district special assessments	105,912	-	-	-	-	-	105,912
Total Deferred Inflows of Resources	17,410,513	6,757,761	2,609,771	2,769,860	-	783,324	30,331,229
Fund Balances							
Nonspendable for							
Inventories and prepaid items	102,435	77,682	-	-	-	30,650	210,767
Delinquent property taxes	2,050,066	-	-	-	-	-	2,050,066
Notes and loans receivable	99,000	-	-	-	-	1,084,762	1,183,762
Restricted for							
 Subsequent years' expenditures							
General fund	345,997	-	-	-	-	-	345,997
Debt service	-	-	-	564,603	-	-	564,603
Capital projects	-	-	-	-	-	251,520	251,520
Conservation	-	-	-	-	-	49,633	49,633
Jail operations	-	-	-	-	-	70,941	70,941
Public safety	-	-	-	-	-	58,678	58,678
Revolving loan program	-	-	-	-	-	430,008	430,008
Committed for							
 Subsequent years' expenditures							
General fund	817,486	-	-	-	-	-	817,486
Special revenue funds	-	-	73,378	-	-	1,084,384	1,157,762
Capital outlay	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	380,162	380,162
Unassigned, reported in							
General fund	1,230,978	-	-	-	-	-	1,230,978
Special revenue funds	-	(56,674)	-	-	-	-	(56,674)
Total Fund Balances	4,645,962	21,008	73,378	564,603	-	3,440,738	8,745,689
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 26,258,847	\$ 8,943,823	\$ 2,683,149	\$ 3,334,463	\$ -	\$ 4,992,844	\$ 46,213,126

(Continued)

MANITOWOC COUNTY, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2013

Reconciliation to the Statement of Net Position

Total Fund Balances as shown on previous page \$ 8,745,689

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 93,724,190

Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.
Interest receivable on long-term mortgage note 32,506

Internal service funds are used by management to allocate the costs of insurance to individual funds. The assets of the internal service funds are included in governmental activities in the statement of net position. 4,600,758

Unearned revenue from taxes and fines are deferred revenues of the funds but are not considered liabilities of the governmental activities. 1,657,165

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and notes payable	\$(27,195,000)	
Compensated absences	(809,971)	
Post-employment health benefits payable	(499,453)	
Bond premium	(111,651)	
Accrued interest on long-term obligations	(144,704)	(28,760,779)

Net position of Governmental Activities as Reported on the Statement of Net Position (see page 23) \$ 79,999,529

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Human Services	County Roads and Bridges	Debt Service	Communication Project	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 16,841,391	\$ 6,858,754	\$ 2,160,004	\$ 2,694,531	\$ -	\$ 797,545	\$ 29,352,225
Intergovernmental	6,642,450	8,461,323	1,357,726	195,909	-	2,310,159	18,967,567
Licenses and permits	333,602	-	-	-	-	11,150	344,752
Fines and forfeits	291,724	53,601	-	-	-	121,065	466,390
Public charges for services	1,858,867	1,087,258	-	-	-	1,798,334	4,744,459
Intergovernmental charges for services	590,572	34,915	-	-	-	1,288,097	1,913,584
Miscellaneous	637,644	1,783	-	-	-	374,743	1,014,170
Total Revenues	27,196,250	16,497,634	3,517,730	2,890,440	-	6,701,093	56,803,147
Expenditures							
Current							
General government	7,519,573	-	-	-	-	-	7,519,573
Public safety	12,693,037	-	-	-	-	2,377	12,695,414
Public works	463,101	-	3,489,572	-	-	2,312,939	6,265,612
Health and human services	2,806,117	16,756,785	-	-	-	2,530,399	22,093,301
Culture, recreation and education	1,431,702	-	-	-	-	665,915	2,097,617
Conservation and development	667,044	-	-	-	-	766,741	1,433,785
Debt service							
Principal	-	-	-	1,935,000	-	-	1,935,000
Interest and fiscal charges	-	-	-	965,617	-	-	965,617
Capital outlay	816,362	349	-	-	161,768	1,333,777	2,312,256
Total Expenditures	26,396,936	16,757,134	3,489,572	2,900,617	161,768	7,612,148	57,318,175
Excess of Revenues Over (Under) Expenditures	799,314	(259,500)	28,158	(10,177)	(161,768)	(911,055)	(515,028)
Other Financing Sources (Uses)							
Long-term debt issued	-	-	-	-	-	1,900,000	1,900,000
Sale of capital assets	45,925	-	-	-	-	1,455	47,380
Transfers in	-	-	-	-	38,539	67,000	105,539
Transfers out	(38,539)	-	-	-	-	(67,000)	(105,539)
Total Other Financing Sources (Uses)	7,386	-	-	-	38,539	1,901,455	1,947,380
Net Change in Fund Balances	806,700	(259,500)	28,158	(10,177)	(123,229)	990,400	1,432,352
Fund Balances - January 1	3,839,262	280,508	45,220	574,780	123,229	2,450,338	7,313,337
Fund Balances - December 31	\$ 4,645,962	\$ 21,008	\$ 73,378	\$ 564,603	\$ -	\$ 3,440,738	\$ 8,745,689

(Continued)

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2013

Reconciliation to the Statement of Activities

Net Change in Fund Balances as shown on previous page \$ 1,432,352

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets reported as capital outlay in governmental fund statements	\$ 1,857,557	
Depreciation expense reported in the statement of activities	<u>(4,331,365)</u>	
Amount by which capital outlays are less than depreciation in current period		(2,473,808)

In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.

Proceeds from the disposition of capital assets as reported on the governmental funds operating statement	\$ (47,380)	
Loss on disposition reported on the statement of activities	<u>(79,586)</u>	
Book value of capital assets disposed of		(126,966)

Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits decreased by:		(99,370)
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Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.		(25,040)
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The issuance of long-term debt provides current financial resources to governmental funds, but is reported as an increase in long-term debt in the statement of net position and does not affect the statement of activities. The amount of debt issued in the current year is:		(1,900,000)
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Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt principal reduction in the current year is:		1,935,000
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Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues.		(10,822)
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The County's internal service fund is reported with governmental activities, with a portion allocated to business-type activities.		
Current year expenses exceeded revenues by:	\$ 371,732	
Allocation to business-type activities	<u>61,704</u>	433,436

Bond premiums and discounts on long-term debt are reported in the governmental funds as funds as an expenditures and revenues, respectively. In the statement of activities these costs are capitalized or deferred and amortized over the life of the bonds.		<u>30,757</u>
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Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 24 - 25)		<u>\$ (804,461)</u>
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The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 16,542,867	\$ 16,542,867	\$ 16,841,391	\$ 298,524
Intergovernmental	6,443,376	6,460,980	6,642,450	181,470
Licenses and permits	278,982	278,982	333,602	54,620
Fines and forfeits	295,000	295,000	291,724	(3,276)
Public charges for services	1,863,659	1,863,659	1,858,867	(4,792)
Intergovernmental charges for services	505,792	505,792	590,572	84,780
Miscellaneous	278,977	280,375	637,644	357,269
Total Revenues	26,208,653	26,227,655	27,196,250	968,595
Expenditures				
Current				
General government	7,472,536	7,472,536	7,519,573	(47,037)
Public safety	12,748,866	12,748,866	12,693,037	55,829
Public works	389,270	389,270	463,101	(73,831)
Health and human services	2,836,609	3,053,773	2,806,117	247,656
Culture, recreation and education	1,385,618	1,390,618	1,431,702	(41,084)
Conservation and development	665,955	665,955	667,044	(1,089)
Capital outlay	672,149	677,547	816,362	(138,815)
Total Expenditures	26,171,003	26,398,565	26,396,936	1,629
Excess of Revenues Over (Under) Expenditures	37,650	(170,910)	799,314	970,224
Other Financing Sources (Uses)				
Sale of capital assets	56,000	56,000	45,925	(10,075)
Transfers out	-	(38,539)	(38,539)	-
Total Other Financing Sources (Uses)	56,000	17,461	7,386	(10,075)
Net Change in Fund Balance	93,650	(153,449)	806,700	960,149
Fund Balance - January 1	3,839,262	3,839,262	3,839,262	-
Fund Balance - December 31	\$ 3,932,912	\$ 3,685,813	\$ 4,645,962	\$ 960,149

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Human Services Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 6,858,754	\$ 6,858,754	\$ 6,858,754	\$ -
Intergovernmental	7,769,729	7,812,074	8,461,323	649,249
Fines and forfeits	70,000	70,000	53,601	(16,399)
Public charges for services	1,153,855	1,153,855	1,087,258	(66,597)
Intergovernmental charges for services	-	-	34,915	34,915
Miscellaneous	3,100	3,100	1,783	(1,317)
Total Revenues	15,855,438	15,897,783	16,497,634	599,851
Expenditures				
Current				
Health and human services	15,705,121	15,747,466	16,756,785	(1,009,319)
Capital outlay	1,000	1,000	349	651
Total Expenditures	15,706,121	15,748,466	16,757,134	(1,008,668)
Net Change in Fund Balance	149,317	149,317	(259,500)	(408,817)
Fund Balance - January 1	280,508	280,508	280,508	-
Fund Balance - December 31	<u>\$ 429,825</u>	<u>\$ 429,825</u>	<u>\$ 21,008</u>	<u>\$ (408,817)</u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
County Roads and Bridges Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,160,004	\$ 2,160,004	\$ 2,160,004	\$ -
Intergovernmental	1,355,034	1,355,034	1,357,726	2,692
Total Revenues	<u>3,515,038</u>	<u>3,515,038</u>	<u>3,517,730</u>	<u>2,692</u>
Expenditures				
Current				
Public works	3,515,038	3,515,038	3,489,572	25,466
Net Change in Fund Balance	-	-	28,158	28,158
Fund Balance - January 1	<u>45,220</u>	<u>45,220</u>	<u>45,220</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 45,220</u>	<u>\$ 45,220</u>	<u>\$ 73,378</u>	<u>\$ 28,158</u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2013

	Enterprise Fund Highway	Total Internal Service Funds
ASSETS		
Current assets		
Cash and investments	\$ -	\$ 4,499,453
Receivables		
Accounts	41,522	148,822
Due from other governments	645,622	9,273
Inventories and prepaid expenses	593,996	4,248
Total Current Assets	<u>1,281,140</u>	<u>4,661,796</u>
Noncurrent assets		
Restricted assets - cash and investments	-	424,139
Deposit with WMMIC	-	1,365,091
Capital assets		
Nondepreciable		
Land	1,450,403	-
Construction in progress	1,455	-
Depreciable		
Land improvements	-	-
Buildings and improvements	7,290,009	-
Machinery and equipment	11,187,230	1,390,366
Less: accumulated depreciation	(11,482,243)	(971,861)
Total Noncurrent Assets	<u>8,446,854</u>	<u>2,207,735</u>
TOTAL ASSETS	<u>9,727,994</u>	<u>6,869,531</u>
LIABILITIES		
Current liabilities		
Accounts payable	174,140	836,444
Accrued payroll liabilities	225,792	11,384
Accrued insurance claims	-	929,064
Due to other funds	66,750	-
Unearned revenue	709,022	-
Total Current Liabilities	<u>1,175,704</u>	<u>1,776,892</u>
Noncurrent liabilities		
Unfunded OPEB liability	59,532	-
Compensated absences	182,850	31,283
Total Noncurrent Liabilities	<u>242,382</u>	<u>31,283</u>
TOTAL LIABILITIES	<u>1,418,086</u>	<u>1,808,175</u>
NET POSITION		
Net investment in capital assets	8,446,854	418,505
Unrestricted	(136,946)	4,642,851
TOTAL NET POSITION	<u>8,309,908</u>	<u>\$ 5,061,356</u>
Allocation of internal service funds to business-type activities	<u>42,093</u>	
Net position of Business-type Activities as Reported on the Statement of Net Position (see page 23)	<u>\$ 8,352,001</u>	

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise Fund Highway	Total Internal Service Funds
Operating Revenues		
Public charges for services	\$ 202,785	\$ 31,863
Intergovernmental charges for services	2,891,048	-
Interdepartmental charges for services	-	8,006,767
Other	23,700	-
Total Operating Revenues	<u>3,117,533</u>	<u>8,038,630</u>
Operating Expenses		
Personnel	2,766,352	626,013
Purchased services	326,832	727,756
Supplies and materials	2,928,369	136,027
Depreciation	729,170	141,052
Other	58,378	6,194,822
County charges reimbursed	(3,400,395)	-
Total Operating Expenses	<u>3,408,706</u>	<u>7,825,670</u>
Operating Income (Loss)	<u>(291,173)</u>	<u>212,960</u>
Nonoperating Revenues (Expenses)		
Interest income	-	8,880
Distribution from WMMIC	-	115,404
Insurance refunds	-	34,488
Rental income	91,999	-
Gain (loss) on disposal of assets	(6,562)	-
Total Nonoperating Revenues (Expenses)	<u>85,437</u>	<u>158,772</u>
Change in Net Position	(205,736)	371,732
Net Position - January 1	<u>8,515,644</u>	<u>4,689,624</u>
Net Position - December 31	<u>\$ 8,309,908</u>	<u>\$ 5,061,356</u>
Net Change of Enterprise Funds as shown above	\$ (205,736)	
Allocation of internal service funds change in net position to business-type activities	<u>(61,704)</u>	
Change in net position of Business-type Activities as reported in the Statement of Activities (see pages 24-25)	<u>\$ (267,440)</u>	

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise Fund Highway	Total Internal Service Funds
Cash Flows from Operating Activities		
Cash received from user charges	\$ 3,063,496	\$ 8,089,894
Cash received from interfund services provided	3,400,395	-
Other cash payments received	23,700	-
Cash payments to employees and for employee benefits	(2,764,060)	(628,351)
Cash payments to suppliers	(3,276,563)	(6,776,201)
Net Cash Provided by Operating Activities	<u>446,968</u>	<u>685,342</u>
Cash Flows from Noncapital Financing Activities		
Changes in assets and liabilities		
Due to other funds	<u>61,636</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(613,250)	(172,235)
Proceeds from sale of capital assets	12,597	-
Net Cash Used by Capital and Related Financing Activities	<u>(600,653)</u>	<u>(172,235)</u>
Cash Flows Provided by Investing Activities		
Interest from investments	-	8,880
Distribution from WMMIC	-	115,404
Rental income	91,999	-
Insurance rebates	-	34,488
Net Cash Provided by Investing Activities	<u>91,999</u>	<u>158,772</u>
Change in Cash and Cash Equivalents	(50)	671,879
Cash and Cash Equivalents - January 1	<u>50</u>	<u>4,251,713</u>
Cash and Cash Equivalents - December 31	<u>\$ -</u>	<u>\$ 4,923,592</u>
Reconciliation of cash and cash equivalents to the statement of net position		
Cash and investments	\$ -	\$ 4,499,453
Restricted assets - cash and investments	-	424,139
Total Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 4,923,592</u>

(Continued)

MANITOWOC COUNTY, WISCONSIN
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise Fund Highway	Total Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating loss	\$ (291,173)	\$ 212,960
Adjustments to reconcile operating loss to net cash provided by operating activities		
Depreciation	729,170	141,052
Changes in assets and liabilities		
Accounts receivable	49,767	60,556
Due from other governmental units	51,073	(9,273)
Inventories	(100,694)	-
Prepaid items	(8,058)	(3,796)
Accounts payable	94,695	78,514
Accrued payroll liabilities	4,750	(4,809)
Accrued liabilities for insurance claims	-	214,649
Unearned revenues - other	(80,104)	(6,982)
Unfunded OPEB liability	3,305	-
Compensated absences	(5,763)	2,471
Net Cash Provided by Operating Activities	<u>\$ 446,968</u>	<u>\$ 685,342</u>
Noncash Investing, Capital and Financing Activities		
Trade in of equipment	\$ 19,084	\$ -
Total Noncash Investing, Capital and Financing Activities	<u>\$ 19,084</u>	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Net Position
Fiduciary Funds
December 31, 2013

	<div style="border: 1px solid black; padding: 2px;">Agency Funds</div>
ASSETS	
Cash and investments	\$ 491,501
Receivables	
Accounts	<u> 334</u>
 TOTAL ASSETS	 <u><u>\$ 491,835</u></u>
 LIABILITIES	
Accounts payable	\$ 334
Other liabilities and deposits	<u> 491,501</u>
 TOTAL LIABILITIES	 <u><u>\$ 491,835</u></u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Manitowoc County, Wisconsin, ("the County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

1. Reporting Entity

Manitowoc County is a municipal corporation governed by an elected 25 member board. In accordance with GAAP, the basic financial statements are required to include the County (the primary government) and any separate component units that have a significant operational or financial relationship with the County. The County has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

GENERAL FUND

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

HUMAN SERVICES FUND

This fund is used to account for social services and community board programs directed by state statutes.

COUNTY ROADS AND BRIDGES FUND

This fund is used to account for County highway, trunk, and road maintenance as well as town bridge construction.

DEBT SERVICE FUND

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

COMMUNICATION PROJECT FUND

This fund is used to account for financial resources to be used for the acquisition and construction of capital facilities and related assets for joint dispatch, emergency management and information services.

The County reports the following major enterprise funds:

HIGHWAY FUND

The highway fund is used to support the maintenance of County, State and Federal highways on a cost reimbursement basis.

Additionally, the government reports the following fund types:

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. Non-major special revenue funds consist of the following:

Recycling	Solid Waste Disposal
Aging	Soil and Water Conservation
Forestry Tree Planting	Sheriff K-9 Unit
Expo	Revolving Loan

Capital project funds are used to account for financial resources to be used for the acquisition of equipment or construction of major capital facilities. The County reports the following non-major capital project funds:

Economic Development Projects	Park Acquisition Development Projects
Jail Assessment Project	New Public Health Department Building
Courthouse Remodeling	

Internal service funds account for services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County reports the following internal service funds:

Information Systems	Workers Compensation Self Insurance
WMMIC Liability Insurance	Dental Self Insurance
Health Self Insurance	

Agency funds account for assets held for individuals by various departments and funds held for other governmental agencies. The County maintains agency funds for personal accounts of inmates of the County jail and crime prevention.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Agency funds have no measurement focus and use the accrual basis of accounting.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, other fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are internal services between governmental activities and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources, as they are needed.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The fair value of investments in U.S. Government securities is calculated by amortizing any premium or discount from the face value of the security. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents. In addition, cash deposits held in trust for health care center residents and deposits in insurance escrow accounts are not reported as cash equivalents, but are reported as restricted assets.

b. Accounts Receivable

Accounts receivable have been shown net of allowance for uncollectible accounts of \$337,230.

c. Property Taxes Levied for the 2014 Budget

Property taxes are recorded in the year levied as taxes receivable and as deferred inflow of resources. They are recognized as revenue in full in the succeeding year when services financed by the levy are being provided except for the General Fund. The General Fund makes all other funds whole for their tax levies and accounts for any deferred, uncollected, or delinquent amounts.

d. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

e. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

f. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	Governmental Activities	Business-type Activities
	Years	
<u>Assets</u>		
Land improvements	10 - 20	-
Buildings	10 - 50	15 - 60
Improvements other than buildings	10 - 50	4 - 40
Machinery and equipment	3 - 10	4 - 30
Infrastructure	15 - 70	-

h. Compensated Absences

On January 1, 2013 the County changed its' compensated absence policy for all employees except Sheriff's Deputies represented by a bargaining unit. The new short term disability (sick leave) policy provides five sick leave days per year for a full-time employee. Part-time employees receive pro-rated days based upon their percentage of full time equivalent. Days that are not taken go into a family medical leave bank up to a maximum of 25 days. At separation of employment with the County, these days lapse and go unpaid. Prior balances that employees had under the previous plan remain with the employee but must be used first when taking time off for sick leave.

All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

i. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this category, property taxes and other local district assessments. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied or assessed. The County also has additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from source, special assessments. This amount is deferred and recognized as an inflow of resources in the period the amount becomes available.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

k. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action (resolution) of the County Board. These constraints can only be removed or changed by the County Board using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of County management. The County Board has not authorized a County position to assign fund balance.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as invested in capital assets, net of related debt.

5. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. On the fourth Monday of October, the County Executive submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, certain special revenue and debt service funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the general fund, certain special revenue funds and debt service funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions. Budgets are adopted for capital project funds that are not financed with debt issues.

The County did not adopt an annual budget for the Revolving Loan, Forestry Tree Planting, Sheriff K-9 Unit, Economic Development Projects, and Park Acquisition Development Projects Funds.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the general and special revenue funds of the County. Expenditures may not exceed appropriations at the total fund level for the debt service funds. All amendments to the budget during the year require initial approval by management and are subsequently authorized by the County Board. This is also the legal level of budgetary control as authorized by the County Board. No changes to the budget may be made by management without standing Committee or County Board approval.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2013.

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the budgeted governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2013 as follows:

Fund	Function	Excess Expenditures
General	General government	
	Register in probate	\$ 11,722
	Court commissioner	11,043
	Family court commissioner	6,837
	Coroner	2,917
	Corporation counsel	8,444
	Public property administration	41,327
	Public health building	21,125
	Other facilities	9,173
	Insurance	200,988
	Public safety	
	Snowmobile patrol	1,137
	Water safety patrol	4,489
	Radio dispatch center	30,582
	Metro drug unit	61,779
	Nuclear preparedness	792
	EPCRA	505
	Public works	
	Airport	55,581
	Solid waste administration	18,250
	Health and human services	
	Dental clinics	148
	Prevention	578
	Healthy start	1
	Bioter/PHEP	829
	Mercury reduction	395
	WIC nutrition	14,672
	WIC breast feeding	9,105
	WIC Client Services	10,150
	WIC immunization	1,679
	Prenatal care	10,240
	Administrative support	1,886
	Child support	3,223

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations (Continued)

Fund	Function	Excess Expenditures
General (Continued)	Culture Recreation and Education	
	Snowmobile trails and areas	44,608
	Parks	7,224
	Conservation and Development	
	County planning	4,636
	Capital Outlay	
	General government	113,297
	Public works	33,399
	Health and human services	12,642
	Conservation and development	993
Human services	Health and human services	
	Mental health	179,730
	Alcohol and other drug abuse	30,213
	Chronically mentally ill	22,154
	Intoxicated driver	60,800
	Crisis on call	30,711
	Autism - intensive/DD	60,166
	Autism - post-intensive/DD	249,918
	Community long-term support	43,231
	Autism - post-intensive/SED	56,135
	LIHEAP administration	23,736
	Error reduction program	24,326
	W-2	5,342
	Agency management	32,260
	Agency support and overhead	48,258
	Youth aids	64,332
	Alternate care	151,382
	Purchase of services	3,320
	Community options program	189,789
	County owned home 16th Street	46
Debt service	Debt service	
	2012 refunding bonds	65,000
Recycling	Capital outlay	6,279
Aging	Capital outlay	10,038
Soil and water conservation	Conservation and development	207,721
Expo	Capital outlay	67,210

The above excess expenditures were funded using favorable revenue variances and available fund balance in the funds.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The County maintains various cash and investment accounts, including pooled funds, which are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

The County is authorized by Wisconsin Statute 66.04(2) to invest in the following instruments:

- a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than three years.
- b. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
- c. Bonds or securities of any county, County, drainage district, vocational, technical and adult education district, village, town or school district of this state.
- d. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
- e. The Local Government Pooled Investment Fund and the Wisconsin Investment Trust.
- f. Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
- g. Securities of open-end management investment companies or investment trusts (mutual funds) if the portfolio is limited to (a) bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government, (b) bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government, and (c) repurchase agreements that are fully collateralized by these bonds or securities.

The carrying amount of the County's cash and investments totaled \$14,157,724 on December 31, 2013 as summarized below:

Petty cash funds	\$ 429
Deposits with financial institutions	6,364,923
Deposits with escrow agents	424,139
Deposits with insurance company	1,365,091
Investments	6,003,142
	<u>\$ 14,157,724</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 13,242,084
Restricted cash and investments	424,139
Fiduciary fund Statement of Net Position	
Agency funds	491,501
	<u>\$ 14,157,724</u>

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the specific risks and the County's policy related to the risk.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The County does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2013, \$4,693,888 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits. The entire amount was collateralized with securities held by the pledging financial institution but not in the County's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The County does not have an additional credit risk policy. Presented below is the actual rating as of year-end for each investment type.

Investment Type	Amount	Exempt From Disclosure	Rating as of Year End			
			Moody's AAA	Moody's AA	Moody's A	Not Rated
Federal National Mortgage Association Pool	\$ 34,726	\$ -	\$ 34,726	\$ -	\$ -	\$ -
Federal Home Loan Bank	428,568	-	428,568	-	-	-
Federal Farm Credit Bank	378,645	-	378,645	-	-	-
Freddie Mac	400,472	-	400,472	-	-	-
Fannie Mae	225,133	-	225,133	-	-	-
Federal National MTG Association	222,451	-	222,451	-	-	-
U.S. Treasury note	768,835	768,835	-	-	-	-
Goldman Sachs Treasury	184,321	-	-	-	-	184,321
Municipal Bonds	3,359,623	-	377,422	2,251,086	-	731,115
Wisconsin Local Government Investment Pool	368	-	-	-	-	368
Totals	\$ 6,003,142	\$ 768,835	\$ 2,067,417	\$ 2,251,086	\$ -	\$ 915,804

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments are as follows:

Issuer	Reported Amount	Percent of Total
Federal Home Loan Mortgage Corporation	\$ 400,472	7%
Federal Home Loan Bank	428,568	7%
Federal Farm Credit Bank	378,645	6%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal National Mortgage Association Pool	\$ 34,726	\$ -	\$ -	\$ 34,726	\$ -
Federal Home Loan Bank	428,568	154,509	-	274,059	-
Federal Farm Credit Bank	378,645	-	-	378,645	-
Freddie Mac	400,472	-	-	400,472	-
Fannie Mae	225,133	-	124,983	100,150	-
Federal National Mortgage Association	222,451	-	-	222,451	-
U.S. Treasury note	768,835	-	-	768,835	-
Goldman Sachs Treasury	184,321	184,321	-	-	-
Municipal Bonds	3,359,623	776,970	1,397,909	935,232	249,512
Wisconsin Local Government Investment Pool	368	368	-	-	-
Totals	\$ 6,003,142	\$ 1,116,168	\$ 1,522,892	\$ 3,114,570	\$ 249,512

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The County's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year End
Federal National Mortgage Association Pool	\$ 34,726
Federal Home Loan Bank	428,568
Federal Farm Credit Bank	378,645
Freddie Mac	400,472
Fannie Mae	225,133
Federal National Mortgage Association	222,451

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of \$368 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2013, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

2. Restricted Assets

Restricted assets on December 31, 2013 totaled \$424,139 and consisted of cash and investments held for the following purposes:

Fund	Amount	Purpose
Escrow deposits	<u>\$ 424,139</u>	Funds held in escrow for the payment of insurance claims

3. Property Tax Apportionments

Property taxes are apportioned annually in November to local taxing units within the County for financing state charges and the subsequent year's operations of the County. Since the November apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as a deferred inflow of resources at year-end. Property tax payments from individual property owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by September 1 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's general fund in accordance with state statutes in order to provide the County with a statutory lien.

Property taxes recorded on December 31, 2013 for collection in 2014 are for the following:

State apportionment	\$ 868,199
County apportionment	28,859,333
Total	<u>\$ 29,727,532</u>

The above County apportionment of \$29,727,532 is for financing 2014 operations and will be transferred in 2014 from deferred inflows of resources to current revenues of the County's governmental and proprietary funds.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Delinquent Property Taxes - General Fund

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government equities therein. Under state statutes, the County annually reimburses the state and local governments for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties. Delinquent property taxes purchased from other taxing authorities are reported as nonspendable fund balance at year-end. Delinquent property taxes levied by the County are shown as a deferred inflow of resources and are excluded from the fund balance until collected.

On December 31, 2013, the County's general fund showed an investment of \$3,099,992 in delinquent taxes as follows:

Tax certificates	\$ 3,092,431
Tax deeds	7,561
Total	<u>\$ 3,099,992</u>

An aging of the total delinquent taxes of \$3,099,992 on December 31, 2013 follows:

	Total	County Share	County Purchased
<u>Year Acquired</u>			
Prior to 2005	\$ 30,078	\$ 7,959	\$ 22,119
2005	16,344	4,408	11,936
2006	16,771	4,521	12,250
2007	16,530	4,357	12,173
2008	23,427	6,054	17,373
2009	104,592	25,029	79,563
2010	189,806	45,743	144,063
2011	455,830	110,857	344,973
2012	807,483	195,088	612,395
2013	1,431,570	345,679	1,085,891
Tax Deeds	<u>7,561</u>	<u>1,928</u>	<u>5,633</u>
Delinquent property taxes at December 31, 2013	<u>\$ 3,099,992</u>	751,623	2,348,369
Less 60 day collections after December 31, 2013		94,961	298,303
Deferred Inflow of Property Taxes		<u>\$ 656,662</u>	
Nonspendable Fund Balance (purchased equities of state and local governments)			<u>\$ 2,050,066</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

5. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,403,124	\$ -	\$ -	\$ 6,403,124
Capital assets, being depreciated:				
Land improvements	9,910,965	29,094	-	9,940,059
Buildings and improvements	43,111,943	907,477	-	44,019,420
Machinery and equipment	20,707,757	644,669	299,020	21,053,406
Infrastructure	87,206,457	448,555	248,159	87,406,853
Subtotals	160,937,122	2,029,795	547,179	162,419,738
Less accumulated depreciation for:				
Land improvements	4,609,694	577,576	-	5,187,270
Buildings and improvements	15,750,233	984,862	-	16,735,095
Machinery and equipment	7,348,209	1,121,807	293,924	8,176,092
Infrastructure	43,338,330	1,788,173	126,288	45,000,215
Subtotals	71,046,466	4,472,418	420,212	75,098,672
Total capital assets, being depreciated, net	89,890,656	(2,442,623)	126,967	87,321,066
Governmental activities capital assets, net	<u>\$ 96,293,780</u>	<u>\$ (2,442,623)</u>	<u>\$ 126,967</u>	93,724,190
Less related long-term debt outstanding (net of remaining debt proceeds of \$251,520)				<u>27,055,131</u>
Net investment in capital assets				<u>\$ 66,669,059</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,450,403	\$ -	\$ -	\$ 1,450,403
Construction in progress	181,192	1,455	181,192	1,455
Total capital assets, not being depreciated	1,631,595	1,455	181,192	1,451,858
Capital assets, being depreciated:				
Buildings and improvements	6,943,183	346,826	-	7,290,009
Machinery and equipment	10,991,512	438,036	242,318	11,187,230
Subtotals	17,934,695	784,862	242,318	18,477,239
Less accumulated depreciation for:				
Buildings and improvements	3,341,908	273,334	-	3,615,242
Machinery and equipment	7,642,449	455,836	231,284	7,867,001
Subtotals	10,984,357	729,170	231,284	11,482,243
Total capital assets, being depreciated, net	6,950,338	55,692	11,034	6,994,996
Business-type activities capital assets, net	<u>\$ 8,581,933</u>	<u>\$ 57,147</u>	<u>\$ 192,226</u>	8,446,854
Less related long-term debt outstanding				<u>-</u>
Net investment in capital assets				<u>\$ 8,446,854</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation expense was charged to functions of the County as follows:

Governmental activities	
General government	\$ 394,858
Public safety	1,149,653
Public works	2,284,990
Health and human services	115,746
Culture, recreation and education	520,633
Conservation and development	6,538
Total depreciation expense - governmental activities	<u>\$ 4,472,418</u>
Business-type activities	
Highway operations	<u>\$ 729,170</u>

6. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2013 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance Operating Cash		
Deficits of Other Funds		
General Fund	\$ 66,750	\$ -
Enterprise funds		
Highway	-	66,750
Totals	<u>\$ 66,750</u>	<u>\$ 66,750</u>

Interfund transfers for the year ended December 31, 2013 were as follows:

	Transfers to:		Total
	Communication Project	Jail Assessment Project	
Transfers from:			
General Fund	\$ 38,539	\$ -	\$ 38,539
Special Revenue Fund			
Solid Waste Disposal	-	67,000	67,000
	<u>\$ 38,539</u>	<u>\$ 67,000</u>	<u>\$ 105,539</u>

Transfers are used to move unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

7. Long-term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2013:

	Outstanding 1/1/13	Issued	Retired	Outstanding 12/31/13	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 27,230,000	\$ 1,900,000	\$ 1,935,000	\$ 27,195,000	\$ 1,995,000
Post-employment health					
benefits payable	419,751	91,005	11,304	499,452	-
Bond premium	142,408	-	30,757	111,651	-
Compensated absences	790,303	610,812	591,143	809,972	22,634
Governmental activities					
Long-term obligations	<u>\$ 28,582,462</u>	<u>\$ 2,601,817</u>	<u>\$ 2,568,204</u>	<u>\$ 28,616,075</u>	<u>\$ 2,017,634</u>
Business-type activities:					
Post-employment health					
benefits payable	\$ 56,227	\$ 4,652	\$ 1,347	\$ 59,532	\$ -
Compensated absences	188,613	38,607	44,370	182,850	-
Business-type activities					
Long-term obligations	<u>\$ 244,840</u>	<u>\$ 43,259</u>	<u>\$ 45,717</u>	<u>\$ 242,382</u>	<u>\$ -</u>

Total interest paid during the year on long-term debt totaled \$754,425.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds

\$7,290,000 issued 4/10/07; \$435,000 to \$1,075,000 due annually through 2021; interest 4%	\$ 5,085,000
\$15,740,000 issued 9/7/10; \$705,000 to \$1,060,000 due annually through 2030; interest 1.15% to 5.35%	14,355,000
\$2,710,000 issued 10/11/11; \$520,000 to \$545,000 due annually through 2017; interest 2.0% to 3.0%	2,135,000
\$3,785,000 issued 5/8/12; \$285,000 to \$485,000 due annually through 2023; interest 0.785% to 3.15%	3,720,000
\$1,900,000 issued 7/01/13; \$25,000 to \$550,000 due annually through 2023; interest 2.28%	<u>1,900,000</u>

Total Outstanding General Obligation Debt	<u><u>\$ 27,195,000</u></u>
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MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation bonds of \$27,195,000 on December 31, 2013 are detailed below:

Year Ended December 31	Governmental Activities	
	Principal	Interest
2014	\$ 1,995,000	\$ 754,425
2015	2,040,000	711,525
2016	2,085,000	665,834
2017	2,135,000	613,715
2018	2,200,000	557,218
2019-2023	10,030,000	1,799,972
2024-2028	4,630,000	752,180
2029-2030	2,080,000	73,029
	<u>\$ 27,195,000</u>	<u>\$ 5,927,898</u>

For governmental activities, other long-term liabilities are generally funded by the general fund.

Build America Bonds

The taxable general obligation bonds issued on September 7, 2010 totaling \$15,740,000 qualify as Build America Bonds, as described in Section 54AA of the Internal Revenue Code. The interest on the debt is taxable as set forth in the regulations. The County is eligible to receive a 35% subsidy of the annual interest payment from the Federal government. In order to receive this subsidy it is necessary for the County to file a claim form annually.

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2013 was \$229,164,413 as follows:

Equalized valuation of the County		\$ 5,115,896,200
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		<u>255,794,810</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 27,195,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	<u>564,603</u>	
Net outstanding general obligation debt applicable to debt limitation		<u>26,630,397</u>
Legal Margin for New Debt		<u><u>\$ 229,164,413</u></u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

8. Fund Equity

In the fund financial statements, portions of governmental fund balances are restricted by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation. At December 31, 2013 fund balance was restricted as follows:

General Fund

Restricted for subsequent years' expenditures

Silver Lake donations	\$ 6,743
Maribel Caves	11,021
Cato Falls	1,237
Public Health	7,585
Park Snow Mobile	10,968
Boat Launch Parks	7,301
Veterans service	29,759
Land record modernization	197,630
Register of deeds redaction	70,417
UW Extension	3,336
Total	<u><u>\$ 345,997</u></u>

Capital Projects Funds

Restricted debt proceeds for capital projects

Courthouse remodeling	218,800
New public health department building	32,720
Total	<u><u>\$ 251,520</u></u>

Also in the fund financial statements, portions of governmental fund balances are committed by County Board action. At December 31, 2013, fund balance was committed as follows:

General Fund

Committed for subsequent years' expenditures

Aerial mapping	\$ 53,909
Area wide planning	68,576
Park department	31,933
Sherriff department	40,000
Vehicle replacement	77,261
Emergency management HAZMAT	153,957
Personnel	5,000
Elections	70,494
Treasurer outlay	20,000
Communications E-911	121,098
PW-PBX Phone systems	98,789
Future capital projects	76,469
Total	<u><u>\$ 817,486</u></u>

(Continued)

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Special Revenue Funds

Committed for subsequent years' expenditures

Recycling	\$ 73,059
Solid waste disposal	251,286
Aging	697,289
Soil and water conservation	49,633
Forestry tree planting	14,085
Sheriff K-9 unit	58,678
Expo	48,665
Revolving loan	430,008
County roads and bridges	73,378
Total	<u>\$ 1,696,081</u>

Capital Projects Funds

Committed for capital outlay

Economic development projects	\$ 369,935
Park acquisition development projects	10,227
Jail assessment project	70,941
Total	<u>\$ 451,103</u>

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible County employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. All employees initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

Effective the first day of the first pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for employees in the General category, including Teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates are as follows:

	2013	
	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	6.65%	6.65%
Executives & Elected Officials	7.0%	7.0%
Protective with Social Security	6.65%	9.75%
Protective without Social Security	6.65%	12.35%

The payroll for County employees covered by the WRS for the year ended December 31, 2013 was \$21,159,309; the employer's total payroll was \$21,829,447,. The total required contribution for the year ended December 31, 2013 was \$2,936,214, which consisted of \$1,527,819 or 7.2% of covered payroll from the employer, and \$1,408,395, or 6.7% of covered payroll from employees. Total contributions for the years ended December 31, 2012 and 2011 were \$2,640,388 and \$2,573,743, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

2. Other Post-employment Benefits

Plan Description - The County provides health care insurance coverage for employees who retire until they reach the age of 65. The retired employee contribution is 100%. There are 422 active and 21 retired employees in the plan as of December 31, 2012, the date of the most recent actuarial valuation. The plan is a single employer defined benefit plan.

Annual OPEB Cost and Net OPEB Obligation - The County's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), and the amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligations.

Component	Amount
Annual required contribution	\$ 100,292
Interest on net OPEB	23,800
Adjustment to annual required contribution	(28,434)
Annual OPEB cost (expense)	95,658
Contributions made	12,652
Change in net OPEB obligation	83,006
OPEB obligation - beginning of year	475,978
OPEB obligation - end of year	<u>\$ 558,984</u>

The annual required contribution for the current year was determined as part of the most recent actuarial valuation using the projected unit credit method. The actuarial assumptions included (a) 4.5% discount rate, (b) projected salary increases at 3.0% and (c) an inflation rate of 4.0%.

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as an open level percentage of projected payrolls. The remaining amortization period at December 31, 2012, the date of the most recent actuarial valuation, is 20 years, and the remaining amount is \$866,816.

Trend Information - The County's OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 through 2013 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2008	\$ 150,751	11.3%	\$ 133,349
12/31/2009	157,418	7.3%	279,241
12/31/2010	92,535	39.5%	335,237
12/31/2011	95,335	30.6%	401,144
12/31/2012	89,910	16.8%	475,978
12/31/2013	95,658	13.2%	558,984

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

Funded Status and Funding Progress - As of the most recent actuarial valuation date, the County's unfunded actuarial accrued liability (UAAL) was \$866,816. The annual payroll for active employees covered by the plan for the 2012 fiscal year was \$21,236,936 for a ratio of the UAAL to covered payroll of 4.08%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future, such as assumptions about future terminations, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actual results are compared with past experience and new estimates are made about the future.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the most recent actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a rate of 4.5% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 10%, reduced by decrements to an ultimate rate of 5% after five years. The UAAL is being amortized as an open level percentage of projected payrolls. The remaining amortization period at December 31, 2013 was 20 years.

3 Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County has chosen to retain a portion of the risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. The past three years the County did not incur any settlements that exceeded insurance coverage purchased. A description of the County's self-insured risk management is presented below:

4. Property and Liability Insurance

During 1987, the County became a member of the Wisconsin Municipal Mutual Insurance Company (WMMIC). WMMIC was created by several governmental units within the State of Wisconsin to provide liability insurance services to its members. The County is partially self-insured for liability insurance and pays premiums to WMMIC for its excess liability insurance coverage. The actuary for WMMIC determines charges to its members for the expected losses and loss adjustment expenses on which premiums are based. WMMIC provides general and police professional liability, errors and omissions, and vehicle liability coverage for the County. The County's self-insured retention limit is \$125,000 for each occurrence with a maximum limit of \$400,000 annually. A separate financial report is issued annually by WMMIC.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

Financing for the self-insurance internal service fund is provided by payments from other County funds based on their portion of WMMIC's charges to the County and claim expenses incurred by the County. On December 31, 2013, the fund has designated unrestricted net position of \$1,823,795 for future catastrophic losses. The claims liability of \$540,519 reported in the fund at December 31, 2013, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2012 and 2013 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2012	\$ 496,501	\$ 222,099	\$ 153,507	\$ 565,093
2013	565,093	31,726	56,300	540,519

Workers Compensation

The County has established a workers compensation fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program also is supplemented by stop loss protection, which limits the County's annual liability. The claims liability of \$388,545 reported in the fund at December 31, 2013, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for 2012 and 2013 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2012	\$ 159,671	\$ 125,968	\$ 136,317	\$ 149,322
2013	149,322	429,787	190,564	388,545

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

5. Contingencies

- a. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under OMB Circular A-133 has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.
- b. From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the Corporation Counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

6. Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2013 and 2014 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the County's January 1 equalized value as a result of net new construction. The actual limit for the County for the 2013 budget was .66%. The actual limit for the County for the 2014 budget was 0.59%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

REQUIRED SUPPLEMENTARY INFORMATION

MANITOWOC COUNTY, WISCONSIN

Schedule of Funding Progress
Other Post-Employment Benefit Plan
December 31, 2013

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Projected Unit Credit	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2012	\$ -	\$ 866,816	0.00%	\$ 866,816	\$ 21,236,628	4.08%
2010	-	700,166	0.00%	700,166	19,973,827	3.51%
2008	-	1,252,227	0.00%	1,252,227	20,791,386	6.02%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008.
Information for prior years is not available.

The reduction in the Actuarial Accrued Liability and the Unfunded Actuarial Accrued Liability between the 2008 and 2010 actuarial valuations is due in part to the decrease in the number of active employees and also the decrease in the number of retirees that participate in the plan.

MANITOWOC COUNTY, WISCONSIN
Schedule of Employer Contributions
Other Post-Employment Benefit Plan
December 31, 2013

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2013	\$ 12,652	\$ 100,292	12.62%
2012	15,076	95,821	15.73%
2011	29,428	96,180	30.60%
2010	36,539	93,239	39.19%
2009	11,526	150,751	7.65%
2008	17,402	150,751	11.54%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.

SUPPLEMENTARY INFORMATION

MANITOWOC COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue Funds					
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit
ASSETS						
Cash and investments	\$ 187,178	\$ 137,999	\$ 562,144	\$ 54,375	\$ 14,085	\$ 59,188
Receivables						
Taxes	485,538	10,000	4,950	282,836	-	-
Accounts	66,530	206,855	213,004	225,873	-	-
Notes and loans	-	-	-	-	-	-
Due from other governments	-	-	123,089	-	-	-
Inventories and prepaid items	1,750	-	825	-	-	-
TOTAL ASSETS	\$ 740,996	\$ 354,854	\$ 904,012	\$ 563,084	\$ 14,085	\$ 59,188
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 179,929	\$ 93,568	\$ 99,375	\$ 184,657	\$ -	\$ 510
Accrued and other current liabilities	720	-	89,867	45,958	-	-
Deposits	-	-	-	-	-	-
Unearned revenue	-	-	11,706	-	-	-
Total Liabilities	180,649	93,568	200,948	230,615	-	510
Deferred Inflows of Resources						
Property taxes	485,538	10,000	4,950	282,836	-	-
Fund Balances						
Nonspendable for						
Inventories and prepaid items	1,750	-	825	-	-	-
Notes and loans receivable	-	-	-	-	-	-
Restricted for						
Debt proceeds	-	-	-	-	-	-
Conservation	-	-	-	49,633	-	-
Jail operations	-	-	-	-	-	-
Public safety	-	-	-	-	-	58,678
Revolving loan program	-	-	-	-	-	-
Committed for						
Subsequent years' expenditures	73,059	251,286	697,289	-	14,085	-
Capital outlay	-	-	-	-	-	-
Total Fund Balances	74,809	251,286	698,114	49,633	14,085	58,678
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 740,996	\$ 354,854	\$ 904,012	\$ 563,084	\$ 14,085	\$ 59,188

		Capital Projects Funds					Total Nonmajor Governmental Funds
Expo	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Courthouse Remodeling	New Public Health Department Building	
\$ 80,411	\$ 430,008	\$ 369,935	\$ 10,227	\$ 92,838	\$ 218,800	\$ 32,720	\$ 2,249,908
-	-	-	-	-	-	-	783,324
-	-	-	-	8,849	-	-	721,111
-	1,084,762	-	-	-	-	-	1,084,762
-	-	-	-	-	-	-	123,089
-	-	-	-	28,075	-	-	30,650
<u>\$ 80,411</u>	<u>\$ 1,514,770</u>	<u>\$ 369,935</u>	<u>\$ 10,227</u>	<u>\$ 129,762</u>	<u>\$ 218,800</u>	<u>\$ 32,720</u>	<u>\$ 4,992,844</u>
\$ 15,403	\$ -	\$ -	\$ -	\$ 30,746	\$ -	\$ -	\$ 604,188
3,257	-	-	-	-	-	-	139,802
942	-	-	-	-	-	-	942
12,144	-	-	-	-	-	-	23,850
31,746	-	-	-	30,746	-	-	768,782
-	-	-	-	-	-	-	783,324
-	-	-	-	28,075	-	-	30,650
-	1,084,762	-	-	-	-	-	1,084,762
-	-	-	-	-	218,800	32,720	251,520
-	-	-	-	-	-	-	49,633
-	-	-	-	70,941	-	-	70,941
-	-	-	-	-	-	-	58,678
-	430,008	-	-	-	-	-	430,008
48,665	-	-	-	-	-	-	1,084,384
-	-	369,935	10,227	-	-	-	380,162
48,665	1,514,770	369,935	10,227	99,016	218,800	32,720	3,440,738
<u>\$ 80,411</u>	<u>\$ 1,514,770</u>	<u>\$ 369,935</u>	<u>\$ 10,227</u>	<u>\$ 129,762</u>	<u>\$ 218,800</u>	<u>\$ 32,720</u>	<u>\$ 4,992,844</u>

MANITOWOC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Special Revenue Funds					
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit
Revenues						
Taxes	\$ 485,538	\$ 10,000	\$ -	\$ 302,007	\$ -	\$ -
Intergovernmental	-	-	1,828,368	475,746	-	-
Licenses and permits	-	-	-	11,150	-	-
Fines and forfeits	-	-	-	-	-	-
Public charges for services	527,123	-	522,377	-	-	-
Intergovernmental charges for services	-	1,288,097	-	-	-	-
Miscellaneous	21,487	-	319,072	-	420	245
Total Revenues	1,034,148	1,298,097	2,669,817	788,903	420	245
Expenditures						
Current						
Public safety	-	-	-	-	-	2,377
Public works	1,024,891	1,288,048	-	-	-	-
Health and human services	-	-	2,530,399	-	-	-
Culture, recreation and education	-	-	-	-	-	-
Conservation and development	-	-	-	764,728	114	-
Capital outlay	25,279	-	16,038	-	-	-
Total Expenditures	1,050,170	1,288,048	2,546,437	764,728	114	2,377
Excess of Revenues Over (Under)						
Expenditures	(16,022)	10,049	123,380	24,175	306	(2,132)
Other Financing Sources (Uses)						
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	1,455	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(67,000)	-	-	-	-
Total Other Financing Sources (Uses)	1,455	(67,000)	-	-	-	-
Net Change in Fund Balances	(14,567)	(56,951)	123,380	24,175	306	(2,132)
Fund Balances - January 1	89,376	308,237	574,734	25,458	13,779	60,810
Fund Balances - December 31	\$ 74,809	\$ 251,286	\$ 698,114	\$ 49,633	\$ 14,085	\$ 58,678

		Capital Projects Funds					Total Nonmajor Governmental Funds
Expo	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Courthouse Remodeling	New Public Health Department Building	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797,545
6,045	-	-	-	-	-	-	2,310,159
-	-	-	-	-	-	-	11,150
-	-	-	-	121,065	-	-	121,065
748,834	-	-	-	-	-	-	1,798,334
-	-	-	-	-	-	-	1,288,097
1,624	26,900	-	-	-	-	4,995	374,743
756,503	26,900	-	-	121,065	-	4,995	6,701,093
-	-	-	-	-	-	-	2,377
-	-	-	-	-	-	-	2,312,939
-	-	-	-	-	-	-	2,530,399
665,915	-	-	-	-	-	-	665,915
-	1,899	-	-	-	-	-	766,741
102,210	-	-	-	146,752	141,430	902,068	1,333,777
768,125	1,899	-	-	146,752	141,430	902,068	7,612,148
(11,622)	25,001	-	-	(25,687)	(141,430)	(897,073)	(911,055)
-	-	-	-	-	335,000	1,565,000	1,900,000
-	-	-	-	-	-	-	1,455
-	-	-	-	67,000	-	-	67,000
-	-	-	-	-	-	-	(67,000)
-	-	-	-	67,000	335,000	1,565,000	1,901,455
(11,622)	25,001	-	-	41,313	193,570	667,927	990,400
60,287	1,489,769	369,935	10,227	57,703	25,230	(635,207)	2,450,338
\$ 48,665	\$ 1,514,770	\$ 369,935	\$ 10,227	\$ 99,016	\$ 218,800	\$ 32,720	\$ 3,440,738

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 16,208,702	\$ 16,208,702	\$ 16,296,917	\$ 88,215
Occupation taxes	-	-	463	463
Forest crop tax	35	35	128	93
Managed forest land taxes	5,000	5,000	3,033	(1,967)
Sales tax	130	130	120	(10)
Land use value penalty	4,000	4,000	4,133	133
Interest on taxes	325,000	325,000	536,597	211,597
Total Taxes	16,542,867	16,542,867	16,841,391	298,524

Intergovernmental

Bulletproof vest program	3,000	3,000	4,416	1,416
State shared taxes	4,175,244	4,175,244	4,170,462	(4,782)
Exempt computer aid	100,000	100,000	109,248	9,248
Clerk of courts support reimbursement	220,372	220,372	220,310	(62)
Clerk of courts GAL reimbursement	39,288	39,288	39,750	462
Register of probate GAL reimbursement	13,800	13,800	13,970	170
Register of deeds land information grant	300	300	300	-
Public defender discovery	8,000	8,000	8,108	108
Training/conference reimbursement	30,000	30,000	16,097	(13,903)
Snowmobile law enforcement	2,000	2,000	5,038	3,038
Water safety patrol	3,000	3,000	7,119	4,119
Metro drug	24,000	24,000	24,743	743
Victim witness assistance	32,000	32,000	30,723	(1,277)
Emergency management planning	54,958	54,958	53,512	(1,446)
Emergency management EPCRA	22,330	22,330	22,330	-
Emergency management LEPC	8,605	8,605	9,544	939
DNA sample reimbursement	-	-	1,020	1,020
Airport project aid	-	-	28,277	28,277
AG clean sweep program	30,000	30,000	30,139	139
Household hazardous waste	59,180	59,180	76,861	17,681
Lead poison prevention	11,485	12,369	10,460	(1,909)
Maternal child healthy start	30,897	32,736	30,008	(2,728)
DOH radiation protection	11,500	11,500	12,186	686
WIC program	307,862	298,064	274,932	(23,132)
IAP immunization grants	18,526	18,526	16,982	(1,544)
Radon information grant	-	9,876	9,876	-
Environmental mini grant	11,000	11,000	12,580	1,580
Cancer control grant	28,235	28,235	25,881	(2,354)
Prevention block grant	-	5,803	5,803	-
Bioterrorism grant	62,982	62,982	81,729	18,747

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Intergovernmental (Continued)				
Child support program aid	870,846	870,846	883,102	12,256
Veterans service aid	13,000	13,000	13,000	-
Snowmobile trail aid	62,088	62,088	128,122	66,034
Stewardship grant	60,000	60,000	73,391	13,391
WI Fund grant	100,000	100,000	100,897	897
Conservation aids	11,591	11,591	10,739	(852)
DNR grant	-	5,000	5,634	634
Other sheriff state payments	(1,713)	2,287	62,017	59,730
State payment in lieu of taxes	19,000	19,000	17,646	(1,354)
Total Intergovernmental	6,443,376	6,460,980	6,646,952	185,972
License and Permits				
Marriage license fees	16,000	16,000	14,942	(1,058)
Work permit fees	850	850	1,393	543
Conservation license fees	450	450	1,546	1,096
Passport fees	13,900	13,900	20,832	6,932
Sanitary permit fees	171,000	171,000	195,502	24,502
WI fund application fees	3,800	3,800	2,900	(900)
Building permits	9,000	9,000	20,125	11,125
Board of adjustment variance fees	7,500	7,500	10,554	3,054
Zoning fees	6,000	6,000	16,075	10,075
Reclamation fees	50,482	50,482	49,733	(749)
Total License and Permits	278,982	278,982	333,602	54,620
Fines and Forfeits				
Parking violations	-	-	10	10
Ordinance forfeitures	150,000	150,000	147,391	(2,609)
County share of state fines	145,000	145,000	144,323	(677)
Total Fines and Forfeits	295,000	295,000	291,724	(3,276)
Public Charges for Services				
Treasurer service fees	1,000	1,000	2,829	1,829
Computer access fees	1,200	1,200	1,175	(25)
County clerk fees	-	-	47	47
Family court fees	3,860	3,860	4,818	958
Register of deeds official copies	18,000	18,000	18,209	209
Real estate transfer fees	100,000	100,000	121,726	21,726
Register of deeds real estate recording fees	230,000	230,000	219,525	(10,475)
Real estate certified copy fees	1,500	1,500	1,128	(372)
Birth, death and marriage copy fees	43,000	43,000	47,350	4,350
DILHR fees	1,600	1,600	2,840	1,240
Land records modernization fees	253,000	253,000	241,834	(11,166)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Public Charges for Services (Continued)				
Register of deeds document records	4,000	4,000	6,015	2,015
Register of deeds GIS product sales	2,000	2,000	321	(1,679)
Court fees	181,250	181,250	188,178	6,928
Counseling service fee	12,904	12,904	15,740	2,836
Probate fees - County	30,000	30,000	29,262	(738)
Probate fees - GAL	25,000	25,000	22,540	(2,460)
Sheriff fees	97,000	97,000	105,262	8,262
Sheriff copy fees	1,200	1,200	1,140	(60)
Photo lab sales	2,750	2,750	3,572	822
Inmate phone revenue	15,000	15,000	10,575	(4,425)
Reserve duty	10,800	10,800	14,643	3,843
Prisoners board	112,000	112,000	162,443	50,443
GPS inmate fees	80,000	80,000	812	(79,188)
Contracted police services	11,000	11,000	11,407	407
Nuclear plant revenues	152,221	152,221	149,558	(2,663)
Nuclear plant personnel safety	43,888	43,888	45,668	1,780
Coroner fees	38,250	38,250	42,125	3,875
Jail booking fees	17,000	17,000	14,249	(2,751)
Jail per diem charges	55,000	55,000	46,580	(8,420)
Jail medical reimbursements	5,000	5,000	9,785	4,785
PHS charges	5,000	5,000	4,355	(645)
PHS environmental health charges	4,350	4,350	4,970	620
PHS Interpretation	4,000	4,000	5,637	1,637
PHS DOH agent license fees	174,000	174,000	183,089	9,089
PHS DOA agent license fees	3,300	3,300	3,665	365
PHS school inspection fees	9,200	9,200	8,450	(750)
Medicaid medical assistance	110,386	110,386	48,766	(61,620)
Child support fees	-	-	21,380	21,380
UW extension meeting fees	3,000	3,000	4,120	1,120
UW extension bulletins	500	500	30	(470)
UW extension materials testing	500	500	334	(166)
Timber sales	-	-	32,715	32,715
Total Public Charges for Services	1,863,659	1,863,659	1,858,867	(4,792)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Intergovernmental Charges for Services				
SVRS voter registration	-	-	385	385
Interpreter reimbursement	8,600	8,600	9,597	997
TB dispensary	-	-	(178)	(178)
Phone equipment reimbursement	150,620	150,620	151,087	467
PHS HIV testing	1,500	1,500	375	(1,125)
Board of adjustment charges	33,000	33,000	36,744	3,744
Aging services charges	10,476	10,476	10,476	-
Prisoners board - other	171,000	171,000	270,082	99,082
Other departmental service charges	130,596	130,596	112,004	(18,592)
Total Intergovernmental Charges for Services	505,792	505,792	590,572	84,780
Miscellaneous				
Interest on investments	90,000	90,000	103,957	13,957
Change in fair market value of investments	-	-	(46,323)	(46,323)
Uncashed check cancellation	2,500	2,500	18,369	15,869
Rent	148,977	148,977	149,857	880
Gain on tax deed property sales	-	-	67,874	67,874
Donations and contributions	5,000	6,398	23,324	16,926
Fuel flowage fee	13,000	13,000	1,106	(11,894)
Other	19,500	19,500	319,480	299,980
Total Miscellaneous	278,977	280,375	637,644	357,269
Total Revenues	26,208,653	26,227,655	27,200,752	973,097
Other Financing Sources				
Sale of capital assets	56,000	56,000	45,925	(10,075)
Total Revenues and Other Financing Sources	<u>\$ 26,264,653</u>	<u>\$ 26,283,655</u>	<u>\$ 27,246,677</u>	<u>\$ 963,022</u>

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government				
Legislative				
County Board	\$ 130,036	\$ 130,036	\$ 125,767	\$ 4,269
Judicial				
Circuit court	1,473,961	1,473,961	1,428,537	45,424
Register in probate	272,448	272,448	284,170	(11,722)
Court commissioner	24,912	24,912	35,955	(11,043)
Family court commissioner	227,805	227,805	234,642	(6,837)
Coroner	240,030	240,030	242,947	(2,917)
Total Judicial	2,239,156	2,239,156	2,226,251	12,905
Legal				
District attorney	347,356	347,356	325,661	21,695
Corporation counsel	412,062	412,062	420,506	(8,444)
Total Legal	759,418	759,418	746,167	13,251
General Administration				
County executive	116,355	116,355	116,090	265
County clerk	332,375	332,375	328,179	4,196
Personnel	349,549	349,549	345,157	4,392
Elections	69,824	69,824	69,819	5
Total General Administration	868,103	868,103	859,245	8,858
Financial Administration				
Comptroller	581,991	581,991	576,485	5,506
Assessment of property	175,705	175,705	158,722	16,983
County treasurer	218,836	218,836	207,578	11,258
Total Financial Administration	976,532	976,532	942,785	33,747
General Buildings and Plant				
Public property administration	302,389	302,389	343,716	(41,327)
Courthouse	336,418	336,418	290,459	45,959
County office building	123,620	123,620	122,809	811
Jail and safety building	545,440	545,440	464,669	80,771
Administration office building	29,275	29,275	19,918	9,357
Human service building	122,549	122,549	119,998	2,551
Public health building	26,533	26,533	47,658	(21,125)
University center	26,899	26,899	20,983	5,916
Other facilities	304,836	304,836	314,009	(9,173)
Total General Buildings and Plant	1,817,959	1,817,959	1,744,219	73,740
Property Records and Control				
Register of deeds	614,227	614,227	607,046	7,181

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government (Continued)				
Insurance and Bonds				
Insurance	65,549	65,549	266,537	(200,988)
Other General Government				
Other special charges	1,556	1,556	1,556	-
Total General Government	7,472,536	7,472,536	7,519,573	(47,037)
Public Safety				
Law Enforcement				
Sheriff	1,664,161	1,664,161	1,618,422	45,739
Training	80,185	80,185	75,552	4,633
Traffic patrol	3,863,568	3,863,568	3,856,217	7,351
Snowmobile patrol	1,200	1,200	2,337	(1,137)
Water safety patrol	2,800	2,800	7,289	(4,489)
Radio dispatch center	1,682,882	1,682,882	1,713,464	(30,582)
Communications activity	523,394	523,394	493,368	30,026
Metro drug unit	219,900	219,900	281,679	(61,779)
Retiree benefits	11,620	11,620	11,620	-
Total Law Enforcement	8,049,710	8,049,710	8,059,948	(10,238)
Correction and Detention				
Correctional institution	4,308,813	4,308,813	4,250,865	57,948
Emergency Government				
Emergency management	161,904	161,904	155,739	6,165
Nuclear preparedness	186,109	186,109	186,901	(792)
EPCRA	22,330	22,330	22,835	(505)
HAZMAT	20,000	20,000	16,749	3,251
Total Emergency Government	390,343	390,343	382,224	8,119
Total Public Safety	12,748,866	12,748,866	12,693,037	55,829
Public Works				
Other Transportation				
Airport	211,445	211,445	267,026	(55,581)
Sanitation				
Solid waste administration	177,825	177,825	196,075	(18,250)
Total Public Works	389,270	389,270	463,101	(73,831)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health and Human Services				
Public Health Services				
Older adult health	10,303	10,303	9,542	761
Cancer control	28,235	28,235	28,234	1
Dental clinics	-	-	148	(148)
Prevention	-	5,225	5,803	(578)
GPR lead	11,485	12,369	11,411	958
Healthy start	30,897	32,736	32,737	(1)
Immunizations	18,526	18,526	18,526	-
Bioter/PHEP	62,982	62,982	63,811	(829)
Mercury reduction	-	-	395	(395)
WIC program administration	112,377	102,579	35,467	67,112
WIC nutrition	76,793	76,793	91,465	(14,672)
WIC breast feeding	3,952	3,952	13,057	(9,105)
WIC client services	107,847	107,847	117,997	(10,150)
WIC immunization	6,893	6,893	8,572	(1,679)
Prenatal care	110,386	110,386	120,626	(10,240)
Pocan operations	-	209,138	17,684	191,454
Administrative support	207,988	207,988	209,874	(1,886)
Environmental health	250,291	260,167	243,988	16,179
General public health	692,779	692,779	672,862	19,917
Total Public Health Services	1,731,734	1,948,898	1,702,199	246,699
Child Support	897,713	897,713	900,936	(3,223)
Veterans	207,162	207,162	202,981	4,181
Total Health and Human Services	2,836,609	3,053,773	2,806,116	247,657
Culture, Recreation and Education				
Culture				
Grants to public libraries	902,390	902,390	902,390	-
Recreation Facilities				
Snowmobile trails and areas	62,088	62,088	106,696	(44,608)
Parks	170,513	175,513	182,737	(7,224)
Total Recreation Facilities	232,601	237,601	289,433	(51,832)
Education				
University extension	250,627	250,627	239,879	10,748
Total Culture, Recreation and Education	1,385,618	1,390,618	1,431,702	(41,084)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Conservation and Development				
County Planning				
County planning	641,745	641,745	646,381	(4,636)
Board of adjustment	24,210	24,210	20,663	3,547
Total County Planning	665,955	665,955	667,044	(1,089)
Total Conservation and Development	665,955	665,955	667,044	(1,089)
Capital Outlay				
General government	186,294	186,294	299,591	(113,297)
Public safety	324,105	329,503	313,121	16,382
Public works	55,000	55,000	88,399	(33,399)
Health and human services	-	-	12,642	(12,642)
Culture, recreation and education	86,750	86,750	81,616	5,134
Conservation and development	20,000	20,000	20,993	(993)
Total Capital Outlay	672,149	677,547	816,362	(138,815)
Total Expenditures	26,171,003	26,398,565	26,396,935	1,630
Other Financing Uses				
Transfers Out				
Capital projects fund				
Communications project	-	38,539	38,539	-
Total Expenditures and Other Financing Uses	\$ 26,171,003	\$ 26,437,104	\$ 26,435,474	\$ 1,630

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 6,858,754	\$ 6,858,754	\$ 6,858,754	\$ -
Intergovernmental				
Mental health block grant	78,647	78,647	78,647	-
AODA block grant	140,547	140,547	140,547	-
Base county allocation	3,857,374	3,857,374	3,936,378	79,004
Prior year state aid	25,000	25,000	17,076	(7,924)
Youth aids	545,724	545,724	710,308	164,584
Intensive supervision	26,130	26,130	-	(26,130)
Youth independent living initiative	30,524	30,524	22,357	(8,167)
IMD OBRA relocations	25,052	25,052	25,052	-
Family support	77,626	77,626	67,022	(10,604)
Birth to three	189,703	189,703	189,703	-
COP	331,198	331,198	345,908	14,710
IM aid	990,737	1,033,082	984,642	(48,440)
Program integrity	-	-	2,091	2,091
LIHEAP administration	118,463	118,463	128,682	10,219
HSD grant	45,000	45,000	16,056	(28,944)
W-2	-	-	6,173	6,173
Kinship care	139,969	139,969	148,684	8,715
Family preservation	56,650	56,650	52,345	(4,305)
W-2 day care	117,316	117,316	109,045	(8,271)
CSP wait list	32,549	32,549	32,549	-
Foster parent services	25,303	25,303	16,144	(9,159)
Autism long-term support	118,747	118,747	74,720	(44,027)
CBMAC grant	200,000	200,000	183,353	(16,647)
Early intervention	15,100	15,100	-	(15,100)
Wrap around high risk OJA	43,072	43,072	2,867	(40,205)
Adult protective services	79,004	79,004	79,004	-
Insurance payments WPS TPA	460,294	460,294	1,049,625	589,331
Other	-	-	42,345	42,345
Total Intergovernmental	7,769,729	7,812,074	8,461,323	649,249
Fines and Forfeits				
OWI assessments	70,000	70,000	53,601	(16,399)
Public Charges for Services	1,153,855	1,153,855	1,087,258	(66,597)
Intergovernmental Charges for Services	-	-	34,915	34,915
Miscellaneous				
Interest	1,700	1,700	596	(1,104)
Donations and contributions	1,400	1,400	125	(1,275)
Other	-	-	1,062	1,062
Total Miscellaneous	3,100	3,100	1,783	(1,317)
Total Revenues	15,855,438	15,897,783	16,497,634	599,851

(Continued)

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund (Continued)
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Health and Human Services				
Mental health	1,729,983	1,729,983	1,909,713	(179,730)
Alcohol and other drug abuse	436,512	436,512	466,725	(30,213)
Chronically mentally ill	3,020,867	3,020,867	3,043,021	(22,154)
Developmentally disabled	21,543	21,543	4,064	17,479
Intoxicated driver	59,913	59,913	120,713	(60,800)
Crisis on call	390,019	390,019	420,730	(30,711)
Birth to three	494,474	494,474	491,154	3,320
Adult protective services	291,135	291,135	268,826	22,309
Family support	69,863	69,863	59,259	10,604
Autism - intensive/DD	30,093	30,093	90,259	(60,166)
Autism - post-intensive/DD	95,214	95,214	345,132	(249,918)
Community long-term support	572,668	572,668	615,899	(43,231)
Autism - intensive/SED	28,899	28,899	18,031	10,868
Autism - post-intensive/SED	215,424	215,424	271,559	(56,135)
Economic support	1,033,786	1,076,131	1,055,383	20,748
Program integrity	5,670	5,670	2,565	3,105
LIHEAP administration	118,463	118,463	142,199	(23,736)
Special ES	18,537	18,537	16,163	2,374
Error Reduction Program	-	-	24,326	(24,326)
W-2	-	-	5,342	(5,342)
Agency management	139,384	139,384	171,644	(32,260)
Agency support and overhead	1,139,232	1,139,232	1,187,490	(48,258)
Human services	2,714,056	2,714,056	2,626,558	87,498
County owned home Expo Drive	1,767	1,767	1,730	37
Child care	118,366	118,366	49,539	68,827
Youth aids	1,297,228	1,297,228	1,361,560	(64,332)
Alternate care	963,320	963,320	1,114,702	(151,382)
Purchase of services	243,364	243,364	246,684	(3,320)
Community options program	333,591	333,591	523,380	(189,789)
County owned home 16th Street	4,052	4,052	4,098	(46)
Intensive supervision	117,698	117,698	98,337	19,361
Total Expenditures	15,705,121	15,747,466	16,756,785	(1,009,319)
Capital Outlay	1,000	1,000	349	651
Net Change in Fund Balance	\$ 149,317	\$ 149,317	\$ (259,500)	\$ (408,817)

MANITOWOC COUNTY, WISCONSIN
County Roads and Bridges Special Revenue Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 2,070,826	\$ 2,070,826	\$ 2,070,826	\$ -
Bridge aid assessments	89,178	89,178	89,178	-
Total Taxes	<u>2,160,004</u>	<u>2,160,004</u>	<u>2,160,004</u>	<u>-</u>
Intergovernmental				
State transportation aid	<u>1,355,034</u>	<u>1,355,034</u>	<u>1,357,726</u>	<u>2,692</u>
Total Revenues	<u>3,515,038</u>	<u>3,515,038</u>	<u>3,517,730</u>	<u>2,692</u>
Expenditures				
Public Works				
County highway maintenance	1,626,452	1,626,452	1,561,371	65,081
County winter snow removal	771,750	771,750	1,216,624	(444,874)
Town bridge construction	89,178	89,178	89,176	2
County road and bridge construction	<u>1,027,658</u>	<u>1,027,658</u>	<u>622,401</u>	<u>405,257</u>
Total Expenditures	<u>3,515,038</u>	<u>3,515,038</u>	<u>3,489,572</u>	<u>25,466</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,158</u>	<u>\$ 28,158</u>

MANITOWOC COUNTY, WISCONSIN
Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 2,551,901	\$ 2,551,901	\$ 2,694,531	\$ 142,630
Intergovernmental charges for services				
Build America bonds subsidy	204,738	204,738	195,909	(8,829)
Total Revenues	2,756,639	2,756,639	2,890,440	133,801
Expenditures				
Debt Service				
2003 refunding bonds of 2002 BAN	204,900	204,900	204,900	-
2007 refunding bonds	640,200	640,200	640,200	-
2010-11 refunding communications project	1,279,966	1,279,966	1,279,966	-
2011 refunding bonds	624,725	624,725	624,725	-
2012 refunding bonds	77,630	77,630	142,630	(65,000)
Administrative costs	10,000	10,000	8,196	1,804
Total Expenditures	2,837,421	2,837,421	2,900,617	(63,196)
Net Change in Fund Balance	(80,782)	(80,782)	(10,177)	70,605
Fund Balance - January 1	574,780	574,780	574,780	-
Fund Balance - December 31	\$ 493,998	\$ 493,998	\$ 564,603	\$ 70,605

MANITOWOC COUNTY, WISCONSIN
Communication Project Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Capital outlay	\$ -	\$ 161,769	\$ 161,768	\$ 1
Excess of Revenues Under Expenditures	-	(161,769)	(161,768)	1
Other Financing Sources				
Transfers in	-	38,539	38,539	-
Net Change in Fund Balance	-	(123,230)	(123,229)	1
Fund Balance - January 1	123,229	123,229	123,229	-
Fund Balance - December 31	\$ 123,229	\$ (1)	\$ -	\$ 1

MANITOWOC COUNTY, WISCONSIN
 Recycling Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 485,538	\$ 485,538	\$ 485,538	\$ -
Public charges for services	565,000	565,000	527,123	(37,877)
Miscellaneous	21,445	21,445	21,487	42
Total Revenues	1,071,983	1,071,983	1,034,148	(37,835)
Expenditures				
Current				
Public works	1,025,805	1,025,805	1,024,891	914
Capital outlay	19,000	19,000	25,279	(6,279)
Total Expenditures	1,044,805	1,044,805	1,050,170	(5,365)
Excess of Revenues Over (Under) Expenditures	27,178	27,178	(16,022)	(43,200)
Other Financing Sources				
Sale of capital assets	-	-	1,455	1,455
Net Change in Fund Balance	27,178	27,178	(14,567)	(41,745)
Fund Balance - January 1	89,376	89,376	89,376	-
Fund Balance - December 31	\$ 116,554	\$ 116,554	\$ 74,809	\$ (41,745)

MANITOWOC COUNTY, WISCONSIN
Solid Waste Disposal Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Intergovernmental charges for services	1,407,000	1,407,000	1,288,097	(118,903)
Total Revenues	1,417,000	1,417,000	1,298,097	(118,903)
Expenditures				
Current				
Public works	1,417,000	1,417,000	1,288,048	128,952
Excess of Revenues Over Expenditures	-	-	10,049	10,049
Other Financing Uses				
Transfers out	-	-	(67,000)	(67,000)
Net Change in Fund Balance	-	-	(56,951)	(56,951)
Fund Balance - January 1	308,237	308,237	308,237	-
Fund Balance - December 31	\$ 308,237	\$ 308,237	\$ 251,286	\$ (56,951)

MANITOWOC COUNTY, WISCONSIN
Aging Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 1,755,621	\$ 1,996,520	\$ 1,828,368	\$ (168,152)
Public charges for services	434,640	434,640	522,377	87,737
Miscellaneous	357,899	357,899	319,072	(38,827)
Total Revenues	2,548,160	2,789,059	2,669,817	(119,242)
Expenditures				
Current				
Health and human services	2,710,625	2,938,014	2,530,399	407,615
Capital outlay	6,000	6,000	16,038	(10,038)
Total Expenditures	2,716,625	2,944,014	2,546,437	397,577
Net Change in Fund Balance	(168,465)	(154,955)	123,380	278,335
Fund Balance - January 1	574,734	574,734	574,734	-
Fund Balance - December 31	\$ 406,269	\$ 419,779	\$ 698,114	\$ 278,335

MANITOWOC COUNTY, WISCONSIN
Soil and Water Conservation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 302,007	\$ 302,007	\$ 302,007	\$ -
Intergovernmental	249,000	249,000	475,746	226,746
Licenses and permits	6,000	6,000	11,150	5,150
Total Revenues	<u>557,007</u>	<u>557,007</u>	<u>788,903</u>	<u>231,896</u>
Expenditures				
Current				
Conservation and development	<u>557,007</u>	<u>557,007</u>	<u>764,728</u>	<u>(207,721)</u>
Net Change in Fund Balance	-	-	24,175	24,175
Fund Balance - January 1	<u>25,458</u>	<u>25,458</u>	<u>25,458</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 25,458</u>	<u>\$ 25,458</u>	<u>\$ 49,633</u>	<u>\$ 24,175</u>

MANITOWOC COUNTY, WISCONSIN
Expo Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 3,000	\$ 3,000	\$ 6,045	\$ 3,045
Public charges for services	754,995	754,995	748,834	(6,161)
Miscellaneous	350	350	1,624	1,274
Total Revenues	758,345	758,345	756,503	(1,842)
Expenditures				
Current				
Culture, recreation and education	719,279	719,279	665,915	53,364
Capital outlay	35,000	35,000	102,210	(67,210)
Total Expenditures	754,279	754,279	768,125	(13,846)
Net Change in Fund Balance	4,066	4,066	(11,622)	(15,688)
Fund Balance - January 1	60,287	60,287	60,287	-
Fund Balance - December 31	\$ 64,353	\$ 64,353	\$ 48,665	\$ (15,688)

MANITOWOC COUNTY, WISCONSIN
Jail Assessment Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeits	\$ 110,000	\$ 110,000	\$ 121,065	\$ 11,065
Expenditures				
Capital outlay	110,000	217,000	146,752	70,248
Excess of Revenues Over (Under) Expenditures	-	(107,000)	(25,687)	81,313
Other Financing Sources				
Transfers in	-	-	67,000	67,000
Net Change in Fund Balance	-	(107,000)	41,313	148,313
Fund Balance - January 1	57,703	57,703	57,703	-
Fund Balance - December 31	\$ 57,703	\$ (49,297)	\$ 99,016	\$ 148,313

MANITOWOC COUNTY, WISCONSIN
 Courthouse Remodeling Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Capital outlay	\$ -	\$ 360,230	\$ 141,430	\$ 218,800
Excess of Revenues Under Expenditures	-	(360,230)	(141,430)	218,800
Other Financing Sources				
Long-term debt issued	-	335,000	335,000	-
Net Change in Fund Balance	-	(25,230)	193,570	218,800
Fund Balance - January 1	25,230	25,230	25,230	-
Fund Balance - December 31	\$ 25,230	\$ -	\$ 218,800	\$ 218,800

MANITOWOC COUNTY, WISCONSIN
Highway Enterprise Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Public charges for services				
Fees and permits	\$ 68,096	\$ 68,096	\$ 202,785	\$ 134,689
Intergovernmental charges for services				
State highway charges	1,519,717	1,519,717	2,003,816	484,099
Local government charges	610,445	610,445	470,898	(139,547)
Departmental charges	334,496	334,496	294,430	(40,066)
Records and report fees	83,705	83,705	121,904	38,199
Total Intergovernmental Charges for Services	2,548,363	2,548,363	2,891,048	342,685
Miscellaneous	40,000	40,000	23,700	(16,300)
Total Operating Revenues	2,656,459	2,656,459	3,117,533	461,074
Operating Expenses				
Public works				
Administration	510,432	510,432	461,387	49,045
Patrol supervision	226,190	226,190	189,422	36,768
Radio expense	2,452	2,452	233	2,219
Liability insurance	16,481	16,481	14,817	1,664
Cost pools	138,183	138,183	245,278	(107,095)
County road maintenance	1,539,751	1,539,751	1,487,109	52,642
County road construction	976,722	976,722	592,762	383,960
Winter snow removal	735,000	735,000	1,158,783	(423,783)
State road maintenance and construction	1,407,432	1,407,432	1,918,773	(511,341)
Local government road projects	235,345	235,345	425,807	(190,462)
Departmental non-road services	258,496	258,496	270,051	(11,555)
Public road services	47,971	47,971	44,679	3,292
County charges reimbursed	(3,425,860)	(3,425,860)	(3,400,395)	(25,465)
Total Operating Expenses	2,668,595	2,668,595	3,408,706	(740,111)
Operating Loss	(12,136)	(12,136)	(291,173)	(279,037)
Nonoperating Revenues (Expenses)				
Rental income	92,000	92,000	91,999	(1)
Gain (loss) on disposal of capital assets	2,000	2,000	(6,562)	(8,562)
Total Nonoperating Revenues (Expenses)	94,000	94,000	85,437	(8,563)
Change in Net Position	\$ 81,864	\$ 81,864	\$ (205,736)	\$ (287,600)

MANITOWOC COUNTY, WISCONSIN

Internal Service Funds

Combining Statement of Net Position

December 31, 2013

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total Internal Service Funds
ASSETS						
Current assets						
Cash and investments	\$ 1,035,120	\$ 600,337	\$ 1,611,475	\$ 1,224,720	\$ 27,801	\$ 4,499,453
Receivables						
Accounts	139,849	7,411	1,667	-	(105)	148,822
Due from other governments	-	-	-	9,273	-	9,273
Inventories and prepaid expenses	4,248	-	-	-	-	4,248
Total Current Assets	1,179,217	607,748	1,613,142	1,233,993	27,696	4,661,796
Noncurrent assets						
Restricted assets - cash and investments	-	392,819	-	28,720	2,600	424,139
Deposit with WMMIC	-	1,365,091	-	-	-	1,365,091
Total Noncurrent Assets	-	1,757,910	-	28,720	2,600	1,789,230
Capital assets						
Depreciable						
Machinery and equipment	1,390,366	-	-	-	-	1,390,366
Less: accumulated depreciation	(971,861)	-	-	-	-	(971,861)
Total Capital Assets	418,505	-	-	-	-	418,505
TOTAL ASSETS	1,597,722	2,365,658	1,613,142	1,262,713	30,296	6,869,531
LIABILITIES						
Current liabilities						
Accounts payable	65,222	1,344	763,105	-	6,773	836,444
Accrued payroll liabilities	11,384	-	-	-	-	11,384
Accrued insurance claims	-	540,519	-	388,545	-	929,064
Total Current Liabilities	76,606	541,863	763,105	388,545	6,773	1,776,892
Noncurrent liabilities						
Compensated absences	31,283	-	-	-	-	31,283
TOTAL LIABILITIES	107,889	541,863	763,105	388,545	6,773	1,808,175
NET POSITION						
Net investment in capital assets	418,505	-	-	-	-	418,505
Unrestricted	1,071,328	1,823,795	850,037	874,168	23,523	4,642,851
TOTAL NET POSITION	\$ 1,489,833	\$ 1,823,795	\$ 850,037	\$ 874,168	\$ 23,523	\$ 5,061,356

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2013

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total Internal Service Funds
Operating Revenues						
Public charges for services	\$ 31,863	\$ -	\$ -	\$ -	\$ -	\$ 31,863
Interdepartmental charges for services	1,700,589	-	5,506,408	564,620	235,150	8,006,767
Total Operating Revenues	1,732,452	-	5,506,408	564,620	235,150	8,038,630
Operating Expenses						
Personnel	626,013	-	-	-	-	626,013
Purchased services	727,756	-	-	-	-	727,756
Supplies and materials	136,027	-	-	-	-	136,027
Depreciation	141,052	-	-	-	-	141,052
Other	320	48,465	5,432,329	477,039	236,669	6,194,822
Total Operating Expenses	1,631,168	48,465	5,432,329	477,039	236,669	7,825,670
Operating Income (Loss)	101,284	(48,465)	74,079	87,581	(1,519)	212,960
Nonoperating Revenues						
Interest income	-	8,880	-	-	-	8,880
Distribution from WMMIC	-	115,404	-	-	-	115,404
Insurance refunds	-	14,635	-	19,853	-	34,488
Total Nonoperating Revenues	-	138,919	-	19,853	-	158,772
Change in Net Position	101,284	90,454	74,079	107,434	(1,519)	371,732
Net Position - January 1	1,388,549	1,733,341	775,958	766,734	25,042	4,689,624
Net Position - December 31	\$ 1,489,833	\$ 1,823,795	\$ 850,037	\$ 874,168	\$ 23,523	\$ 5,061,356

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2013

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total Internal Service Funds
Cash Flows from Operating Activities						
Cash received from user charges	\$ 1,763,916	\$ -	\$ 5,535,413	\$ 555,351	\$ 235,214	\$ 8,089,894
Cash payments to employees and for employee benefits	(628,351)	-	-	-	-	(628,351)
Cash payments to suppliers	(819,225)	(72,311)	(5,405,121)	(245,247)	(234,297)	(6,776,201)
Net Cash Provided (Used) by Operating Activities	316,340	(72,311)	130,292	310,104	917	685,342
Cash Flows from Capital and Related Financing Activities						
Acquisition of capital assets	(172,235)	-	-	-	-	(172,235)
Cash Flows Provided by Investing Activities						
Interest from investments	-	8,880	-	-	-	8,880
Distribution from WMMIC	-	115,404	-	-	-	115,404
Insurance rebates	-	14,635	-	19,853	-	34,488
Net Cash Provided by Investing Activities	-	138,919	-	19,853	-	158,772
Change in Cash and Cash Equivalents	144,105	66,608	130,292	329,957	917	671,879
Cash and Cash Equivalents - January 1	891,015	926,548	1,481,183	923,483	29,484	4,251,713
Cash and Cash Equivalents - December 31	\$ 1,035,120	\$ 993,156	\$ 1,611,475	\$ 1,253,440	\$ 30,401	\$ 4,923,592
Reconciliation of cash and cash equivalents to the Statement of Net Position:						
Cash and investments in current assets	\$ 1,035,120	\$ 600,337	\$ 1,611,475	\$ 1,224,720	\$ 27,801	\$ 4,499,453
Restricted cash and investments	-	392,819	-	28,720	2,600	424,139
Total Cash and Cash Equivalents	\$ 1,035,120	\$ 993,156	\$ 1,611,475	\$ 1,253,440	\$ 30,401	\$ 4,923,592

(Continued)

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows (Continued)
For the Year Ended December 31, 2013

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total Internal Service Funds
Reconciliation of Operating Income (Loss) to						
Net Cash Provided (Used) by Operating Activities						
Operating income (loss)	\$ 101,284	\$ (48,465)	\$ 74,079	\$ 87,581	\$ (1,519)	\$ 212,960
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities						
Depreciation	141,052	-	-	-	-	141,052
Changes in assets and liabilities						
Accounts receivable	31,464	19	29,005	4	64	60,556
Due from other governmental units	-	-	-	(9,273)	-	(9,273)
Prepaid items	(3,796)	-	-	-	-	(3,796)
Accounts payable	48,674	709	27,208	(449)	2,372	78,514
Accrued payroll liabilities	(4,809)	-	-	-	-	(4,809)
Accrued liabilities	-	(24,574)	-	239,223	-	214,649
Unearned revenue	-	-	-	(6,982)	-	(6,982)
Compensated absences	2,471	-	-	-	-	2,471
Net Cash Provided (Used) by Operating Activities	<u>\$ 316,340</u>	<u>\$ (72,311)</u>	<u>\$ 130,292</u>	<u>\$ 310,104</u>	<u>\$ 917</u>	<u>\$ 685,342</u>

MANITOWOC COUNTY, WISCONSIN
Information Systems Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental grants	\$ -	\$ -	\$ -	\$ -
Public charges for services				
Data processing fees	12,000	12,000	31,863	19,863
Intergovernmental charges for services				
Departmental service charges	1,650,650	1,650,650	1,700,589	49,939
Total Operating Revenues	1,662,650	1,662,650	1,732,452	69,802
Operating Expenses				
General government				
Information systems services	1,662,650	1,662,650	1,631,168	31,482
Operating Income	-	-	101,284	101,284
Nonoperating Revenues				
Gain on sale of capital assets	-	-	-	-
Change in Net Position	\$ -	\$ -	\$ 101,284	\$ 101,284

MANITOWOC COUNTY, WISCONSIN
WWMIC Liability Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Expenses				
General government				
Administration fees and other expenses	\$ -	\$ -	\$ 16,015	\$ (16,015)
Claim payments	-	-	57,023	(57,023)
Actuarial claims adjustment	-	-	(24,573)	24,573
Total Operating Expenses	-	-	48,465	(48,465)
Operating Loss	-	-	(48,465)	(48,465)
Nonoperating Revenues				
Investment income	-	-	8,880	8,880
Distribution from WWMIC	-	-	115,404	115,404
Insurance refunds	-	-	14,635	14,635
Total Nonoperating Revenues	-	-	138,919	138,919
Change in Net Position	\$ -	\$ -	\$ 90,454	\$ 90,454

MANITOWOC COUNTY, WISCONSIN
Health Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental grants	\$ -	\$ -	\$ -	\$ -
Intergovernmental charges for services				
Departmental service charges	-	-	5,506,408	5,506,408
Total Operating Revenues	-	-	5,506,408	5,506,408
Operating Expenses				
General government				
Administration fees and other expenses	-	-	87,820	(87,820)
Claim payments	-	-	5,344,509	(5,344,509)
Total Operating Expenses	-	-	5,432,329	(5,432,329)
Change in Net Position	\$ -	\$ -	\$ 74,079	\$ 74,079

MANITOWOC COUNTY, WISCONSIN
Workers Compensation Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	\$ -	\$ -	\$ 564,620	\$ 564,620
Operating Expenses				
General government				
Administration fees and other expenses	-	-	47,252	(47,252)
Claim payments	-	-	190,564	(190,564)
Actuarial claims adjustment	-	-	239,223	(239,223)
Total Operating Expenses	-	-	477,039	(477,039)
Operating Income	-	-	87,581	87,581
Nonoperating Revenues				
Insurance refunds	-	-	19,853	19,853
Change in Net Position	\$ -	\$ -	\$ 107,434	\$ 107,434

MANITOWOC COUNTY, WISCONSIN
Dental Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	\$ -	\$ -	\$ 235,150	\$ 235,150
Operating Expenses				
General government				
Administration fees and other expenses	-	-	13,144	(13,144)
Claim payments	-	-	223,525	(223,525)
Total Operating Expenses	-	-	236,669	(236,669)
Change in Net Position	\$ -	\$ -	\$ (1,519)	\$ (1,519)

MANITOWOC COUNTY, WISCONSIN
 Agency Funds
 Combining Statement of Net Position
 December 31, 2013

	Clerk of Courts and Huber	Sheriff Crime Prevention	Total Agency Funds
ASSETS			
Cash and investments	\$ 483,869	\$ 7,632	\$ 491,501
Receivables			
Accounts	-	334	334
TOTAL ASSETS	<u>\$ 483,869</u>	<u>\$ 7,966</u>	<u>\$ 491,835</u>
LIABILITIES			
Accounts payable	\$ -	\$ 334	\$ 334
Other liabilities and deposits	483,869	7,632	491,501
TOTAL LIABILITIES	<u>\$ 483,869</u>	<u>\$ 7,966</u>	<u>\$ 491,835</u>

MANITOWOC COUNTY, WISCONSIN
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2013

	Balance January 1	Additions	Deductions	Balance December 31
Clerk of Courts and Huber Fund				
Assets				
Cash and investments	\$ 361,244	\$ 2,970,923	\$ 2,848,298	\$ 483,869
Liabilities				
Other liabilities and deposits	\$ 361,244	\$ 2,970,923	\$ 2,848,298	\$ 483,869
Sheriff Crime Prevention Fund				
Assets				
Cash and investments	\$ 6,230	\$ 3,450	\$ 2,048	\$ 7,632
Receivables				
Accounts	407	334	407	334
	\$ 6,637	\$ 3,784	\$ 2,455	\$ 7,966
Liabilities				
Accounts payable	\$ 407	\$ 334	\$ 407	\$ 334
Other liabilities and deposits	6,230	3,450	2,048	7,632
	\$ 6,637	\$ 3,784	\$ 2,455	\$ 7,966
Total - All Agency Funds				
Assets				
Cash and investments	\$ 367,474	\$ 2,974,373	\$ 2,850,346	\$ 491,501
Receivables				
Accounts	407	334	407	334
Total Assets	\$ 367,881	\$ 2,974,707	\$ 2,850,753	\$ 491,835
Liabilities				
Accounts payable	\$ 407	\$ 334	\$ 407	\$ 334
Other liabilities and deposits	367,474	2,974,373	2,850,346	491,501
Total Liabilities	\$ 367,881	\$ 2,974,707	\$ 2,850,753	\$ 491,835

Annual Financial Report

Statistical Section

Manitowoc County, Wisconsin

Statistical Section

The statistical section should be viewed as having five categories of reports: 1- Financial Trend Information, which is intended to assist users in understanding and assessing how our financial position has changed over time. 2- Revenue Capacity Information, which will assist the users in understanding and assessing our ability to generate its own revenues. 3- Debt Capacity Information, which is intended to provide you with an understanding of our debt burden and our ability to issue additional debt. 4- Demographic and Economic Information, which is intended to assist users in understanding the socioeconomic environment within which we as a government operate, and also to provide information that facilitates comparisons of financial statement information over time and among governments. 5- Operating Information, which will provide a basic overview about our operations and resources to assist readers is using financial statement information to understand and assess our economic condition. A last schedule is provided under additional information which is a recap of the County's Insurance policies in effect that help protect the county's assets against loss.

Financial Trend Information:

- Schedule 1 - Net Position by Component
- Schedule 2 - Changes in Net Position
- Schedule 3 - Fund Balances, Governmental Funds
- Schedule 4 - Changes in Fund Balance, Governmental Funds

Revenue Capacity Information:

- Schedule 5 - Property Values as Equalized by the State of Wisconsin
- Schedule 6 - Property Tax Rates by Unit of Government
- Schedule 7 - Equalized & Assessed Values and Taxes Paid - Top Ten Property Tax Payers
- Schedule 8 - All Property Tax Levies & Current Year Collection Comparisons as of the Annual Tax Sale Date

Debt Capacity Information:

- Schedule 9 - Ratios of Outstanding Debt by Type and General Bonded Debt
- Schedule 10 - Underlying / Overlapping Debt by Taxing Jurisdiction
- Schedule 11 - Legal Debt Margin Information

Demographic and Economic Information:

- Schedule 12 - Population / Per Capital Personal Income / Median Age / Schooling / Unemployment Rate %
- Schedule 13 - Principal Employers

Operating Information:

- Schedule 14 - Full Time Equivalent County Employees by Department
- Schedule 15 - Selected Operating Indicators by Function / Program
- Schedule 16 - Capital Asset Statistics by Function / Program

Additional Information:

- Schedule 17 - Manitowoc County Insurance Coverages

Schedule 1

MANITOWOC COUNTY, WISCONSIN

Net Position by Component

Last Ten Calendar Years

(This schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities:										
Invested in capital assets, net of related debt	\$ 70,655,256	\$ 66,456,021	\$ 68,764,923	\$ 69,680,980	\$ 63,293,670	\$ 67,130,206	\$ 68,610,755	\$ 69,521,115	\$ 69,187,009	\$ 66,669,059
Restricted:										
Debt Service	220,349	231,579	244,734	301,978	1,110,037	416,780	757,538	578,566	574,780	564,603
Capital Projects	57,485	74,419	59,324	92,089	79,159	1,115,662	295,474	165,830	-	-
Other	1,471,117	1,731,078	1,815,329	1,862,445	1,606,981	1,615,924	1,622,863	1,619,840	1,576,037	1,694,022
Unrestricted	11,568,322	15,139,784	14,890,635	13,141,477	8,553,480	9,516,144	9,131,513	9,898,843	9,395,186	11,071,845
Total Governmental Activities Net Position	\$ 83,972,529	\$ 83,632,881	\$ 85,774,945	\$ 85,078,969	\$ 74,643,327	\$ 79,794,716	\$ 80,418,143	\$ 81,784,194	\$ 80,733,012	\$ 79,999,529
Business-type Activities:										
Invested in capital assets, net of related debt	\$ 14,273,365	\$ 14,222,791	\$ 14,310,715	\$ 14,236,984	\$ 10,062,139	\$ 9,913,569	\$ 9,368,374	\$ 8,649,430	\$ 8,581,933	\$ 8,446,854
Unrestricted	1,998,952	1,265,424	696,153	674,840	6,251,343	869,673	891,819	836,835	37,508	(94,853)
Total Business-type Activities Net Position	\$ 16,272,317	\$ 15,488,215	\$ 15,006,868	\$ 14,911,824	\$ 16,313,482	\$ 10,783,242	\$ 10,260,193	\$ 9,486,265	\$ 8,619,441	\$ 8,352,001
Primary Government:										
Invested in capital assets, net of related debt	\$ 84,928,621	\$ 80,678,812	\$ 83,075,638	\$ 83,917,964	\$ 73,355,809	\$ 77,043,775	\$ 77,979,129	\$ 78,170,545	\$ 77,768,942	\$ 75,115,913
Restricted:										
Debt Service	220,349	231,579	244,734	301,978	1,110,037	416,780	757,538	578,566	574,780	564,603
Capital Projects	57,485	74,419	59,324	92,089	79,159	5,552,625	295,474	165,830	-	-
Other	1,471,117	1,731,078	1,815,329	1,862,445	1,606,981	1,615,924	1,622,863	1,619,840	1,576,037	1,694,022
Unrestricted	13,567,274	16,405,208	15,586,788	13,816,317	14,804,823	10,385,817	10,023,332	10,735,678	9,432,694	10,976,992
Total Primary Government Net Position	\$100,244,846	\$ 99,121,096	\$100,781,813	\$ 99,990,793	\$ 90,956,809	\$ 95,014,921	\$ 90,678,336	\$ 91,270,459	\$ 89,352,453	\$ 88,351,530

Schedule 2
MANITOWOC COUNTY, WISCONSIN
Changes in Net Position
Last Ten Calendar Years

(This schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses:										
Governmental Activities:										
General Government	\$ 7,320,125	\$ 7,527,140	\$ 8,499,102	\$ 8,563,808	\$ 8,058,065	\$ 10,211,481	\$ 8,529,704	\$ 7,568,835	\$ 7,275,071	\$ 7,918,308
Public Safety	11,179,239	12,531,267	12,071,032	12,920,129	13,291,510	14,868,407	13,575,772	14,767,889	14,131,078	14,339,451
Public Works	6,734,123	6,722,987	7,116,330	6,738,008	8,708,159	4,167,964	8,125,129	6,574,995	7,977,934	8,113,571
Health and Human Services	28,049,047	29,579,599	33,589,288	36,969,802	39,459,710	40,775,409	27,709,010	23,164,683	21,784,173	22,304,384
Culture, Recreation and Education	1,630,310	2,507,986	2,569,425	2,626,008	2,617,530	2,574,123	2,756,321	2,731,864	3,474,734	2,729,112
Conservation and Development	1,248,422	1,640,752	1,702,123	1,838,139	2,374,232	1,955,257	1,460,520	1,378,778	1,322,432	1,436,685
Interest on Long-Term Debt	964,712	912,447	858,333	933,085	931,126	889,579	1,012,620	1,502,135	1,302,680	945,682
Total Governmental Activities Expenses	<u>57,125,978</u>	<u>61,422,178</u>	<u>66,405,633</u>	<u>70,588,979</u>	<u>75,440,332</u>	<u>75,442,220</u>	<u>63,169,076</u>	<u>57,689,179</u>	<u>57,268,102</u>	<u>57,787,193</u>
Business-type Activities:										
Nursing Home	11,987,294	12,291,133	12,188,495	12,757,428	3,175,236	111,437	2,240	-	-	-
Highway Operations	4,002,753	5,396,268	7,257,815	4,961,388	4,704,355	3,512,204	2,531,329	3,481,417	4,132,431	3,476,972
Total Business-type Activities	<u>15,990,047</u>	<u>17,687,401</u>	<u>19,446,310</u>	<u>17,718,816</u>	<u>7,879,591</u>	<u>3,623,641</u>	<u>2,533,569</u>	<u>3,481,417</u>	<u>4,132,431</u>	<u>3,476,972</u>
Total Primary Government Expenses	<u>\$ 73,116,025</u>	<u>\$ 79,109,579</u>	<u>\$ 85,851,943</u>	<u>\$ 88,307,795</u>	<u>\$ 83,319,923</u>	<u>\$ 79,065,861</u>	<u>\$ 65,702,645</u>	<u>\$ 61,170,596</u>	<u>\$ 61,400,533</u>	<u>\$ 61,264,165</u>
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government	\$ 872,616	\$ 801,591	\$ 1,232,266	\$ 1,723,654	\$ 1,602,141	\$ 1,550,093	\$ 1,939,448	\$ 1,360,255	\$ 1,758,509	\$ 2,009,202
Public Safety	2,040,129	2,149,621	1,751,200	1,545,415	1,622,187	1,301,441	1,386,870	1,326,836	1,073,477	969,637
Public Works	1,651,830	1,269,035	1,385,001	1,400,723	1,581,172	1,769,835	1,973,664	2,087,237	1,977,513	1,923,894
Health and Human Services	3,211,087	3,454,321	3,524,321	3,608,687	4,208,222	4,942,317	2,638,413	2,761,116	2,414,878	1,994,177
Culture, Recreation and Education	7,131	510,646	718,606	811,252	843,082	803,312	802,981	815,272	747,953	759,996
Conservation and Development	188,981	194,047	225,686	350,623	374,408	334,438	289,022	269,884	262,351	306,821
Operating Grants and Contributions:										
General Government	485,540	415,748	586,407	411,619	436,369	453,603	399,431	388,505	334,208	366,140
Public Safety	235,190	321,792	695,906	397,053	604,931	309,008	483,429	248,121	157,122	165,241
Public Works	1,601,219	1,792,752	2,079,578	1,585,336	1,880,580	1,587,298	1,945,960	1,717,021	1,557,768	1,464,768
Health and Human Services	18,093,261	18,715,905	22,219,933	24,917,004	25,157,369	27,421,940	16,535,607	12,424,226	11,662,283	11,941,500
Culture, Recreation and Education	97,501	171,989	150,368	193,349	100,378	172,300	353,455	293,646	669,522	235,976
Conservation and Development	485,707	598,126	640,415	638,023	972,592	1,075,879	587,214	491,516	473,849	587,802
Interest on Debt	-	-	-	-	-	-	-	223,231	207,890	195,909
Capital Grants and Contributions:										
Public Safety	339,823	133,524	-	-	-	-	-	-	-	-
Public Works	460,987	350,097	2,357,051	720,548	541,925	19,902	-	-	-	28,277
Conservation and Development	1,000,000	101,950	84,218	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>30,770,982</u>	<u>30,981,144</u>	<u>37,650,956</u>	<u>38,303,286</u>	<u>39,925,356</u>	<u>41,741,366</u>	<u>29,335,494</u>	<u>24,406,866</u>	<u>23,297,323</u>	<u>22,949,340</u>
Business-type Activities:										
Charges for Services:										
Nursing Home Revenue	8,533,392	8,701,919	8,903,367	9,805,839	1,548,217	-	-	-	-	-
Highway Operations Revenue	3,683,932	4,762,453	6,748,324	4,924,054	4,460,482	3,204,256	2,279,885	2,707,489	3,265,607	3,087,256
Operating Grants and Contributions:										
Nursing Home Revenue	1,346,916	1,230,574	878,083	897,571	506,239	-	-	-	-	-
Capital Grants and Contributions:										
Highway Operations Revenue	81,501	-	101,562	-	-	-	-	-	-	-
Total Business-type Activities Program Revenues	<u>13,645,741</u>	<u>14,694,946</u>	<u>16,631,336</u>	<u>15,627,464</u>	<u>6,514,938</u>	<u>3,204,256</u>	<u>2,279,885</u>	<u>2,707,489</u>	<u>3,265,607</u>	<u>3,087,256</u>
Total Primary Government Program Revenues	<u>\$ 44,416,723</u>	<u>\$ 45,676,090</u>	<u>\$ 54,282,292</u>	<u>\$ 53,930,750</u>	<u>\$ 46,440,294</u>	<u>\$ 44,945,622</u>	<u>\$ 31,615,379</u>	<u>\$ 27,114,355</u>	<u>\$ 26,562,930</u>	<u>\$ 26,036,596</u>
Net (Expense) / Revenue										
Governmental Activities	\$ (26,354,996)	\$ (30,441,034)	\$ (28,754,677)	\$ (32,285,693)	\$ (35,514,976)	\$ (33,700,854)	\$ (33,833,582)	\$ (33,282,313)	\$ (33,970,779)	\$ (34,837,853)
Business-type Activities	(2,344,306)	(2,992,455)	(2,814,974)	(2,091,352)	(1,364,653)	(419,385)	(253,684)	(773,928)	(866,824)	(389,716)
Total Primary Government Net (Expense) Revenue	<u>\$ (28,699,302)</u>	<u>\$ (33,433,489)</u>	<u>\$ (31,569,651)</u>	<u>\$ (34,377,045)</u>	<u>\$ (36,879,629)</u>	<u>\$ (34,120,239)</u>	<u>\$ (34,087,266)</u>	<u>\$ (34,056,241)</u>	<u>\$ (34,837,603)</u>	<u>\$ (35,227,569)</u>

General Revenues and Other Changes in Net Position:
Governmental Activities:

Property Taxes	\$ 22,766,799	\$ 24,042,512	\$ 24,304,658	\$ 25,006,070	\$ 27,048,792	\$ 27,737,014	\$ 28,212,335	\$ 28,447,952	\$ 28,632,868	\$ 28,719,536
Other Taxes	453,920	391,765	408,516	422,190	439,703	498,567	539,802	565,402	538,361	651,413
Grants and Contributions Not Reestricted to Specific Program	4,300,211	4,302,520	4,311,167	4,333,275	4,326,447	5,034,861	4,939,268	4,972,545	4,279,854	4,279,710
Unrestricted Investments Earnings	531,566	638,098	1,253,822	1,420,622	882,537	406,316	385,535	310,463	226,900	213,071
Gain on Sale of Capital Assets	455	-	-	-	-	-	-	-	-	-
Miscellaneous	234,721	726,491	618,578	407,560	511,343	47,092	108,512	352,002	12,239	169,662
Transfers	(1,873,195)	-	-	-	(8,129,488)	5,128,393	271,557	-	-	-
Total General Revenues and Transfers Governmental Activities	<u>26,414,477</u>	<u>30,101,386</u>	<u>30,896,741</u>	<u>31,589,717</u>	<u>25,079,334</u>	<u>38,852,243</u>	<u>34,457,009</u>	<u>34,648,364</u>	<u>33,690,222</u>	<u>34,033,392</u>

Business-type Activities:

Property Taxes	2,247,089	2,148,989	2,157,617	1,909,378	286,050	-	-	-	-	-
Unrestricted Investments Earnings	1,748	1,100	1,009	1,096	4,427	4,235	-	-	-	-
Miscellaneous	56,930	58,264	64,117	54,236	155,510	8,017	5,785	-	-	122,276
Gain on sale of asset	-	-	110,884	31,598	24,616	5,286	(3,593)	-	-	-
Transfers	1,873,195	-	-	-	8,129,488	(5,128,393)	(271,557)	-	-	-
Special Item -Loss on Sale of Health Care Center	-	-	-	-	(5,833,780)	-	-	-	-	-
Total General Revenues and Transfers Business-type Activities	<u>4,178,962</u>	<u>2,208,353</u>	<u>2,333,627</u>	<u>1,996,308</u>	<u>2,766,311</u>	<u>(5,110,855)</u>	<u>(269,365)</u>	<u>-</u>	<u>-</u>	<u>122,276</u>
Total Primary Government	<u>\$ 30,593,439</u>	<u>\$ 32,309,739</u>	<u>\$ 33,230,368</u>	<u>\$ 33,586,025</u>	<u>\$ 27,845,645</u>	<u>\$ 33,741,388</u>	<u>\$ 34,187,644</u>	<u>\$ 34,648,364</u>	<u>\$ 33,690,222</u>	<u>\$ 34,155,668</u>

Change in Net Position

Governmental Activities	\$ 59,461	\$ (339,648)	\$ 2,142,064	\$ (695,976)	\$ (10,435,642)	\$ 5,151,389	\$ 623,427	\$ 1,366,051	\$ (280,557)	\$ (804,461)
Business-type Activities	1,834,656	(784,102)	(481,347)	(95,044)	1,401,658	(5,530,240)	(523,049)	(773,928)	(866,824)	(267,440)
Total Primary Government	<u>\$ 1,894,117</u>	<u>\$ (1,123,750)</u>	<u>\$ 1,660,717</u>	<u>\$ (791,020)</u>	<u>\$ (9,033,984)</u>	<u>\$ (378,851)</u>	<u>\$ 100,378</u>	<u>\$ 592,123</u>	<u>\$ (1,147,381)</u>	<u>\$ (1,071,901)</u>

Schedule 3

MANITOWOC COUNTY, WISCONSIN
Fund Balances, Governmental Funds
Last Three Calendar Years *

(This schedule was prepared using the current financial resource measurement focus and modified accrual basis of accounting)

	2011	2012	2013
General Fund			
Nonspendable for			
Inventories and prepaid items	\$ 25,159	\$ 48,577	\$ 102,435
Delinquent property taxes	2,228,606	2,321,016	2,050,066
Notes receivable	99,000	99,000	99,000
Restricted for			
Subsequent years' expenditures	466,112	442,106	345,997
Committed for			
Subsequent years' expenditures	645,261	719,778	817,486
Assigned for			
Subsequent years' expenditures	191,015	65,000	-
Unassigned	215,477	143,786	1,230,978
Total General Fund	<u><u>\$ 3,870,630</u></u>	<u><u>\$ 3,839,263</u></u>	<u><u>\$ 4,645,962</u></u>
Human Services Special Revenue Fund			
Nonspendable for			
Inventories and prepaid items	\$ 88,335	\$ 77,713	\$ 77,682
Assigned for			
Special Revenue Funds	-	202,795	-
Unassigned	(69,930)	-	(56,674)
Total Human Services Special Revenue Fund	<u><u>\$ 18,405</u></u>	<u><u>\$ 280,508</u></u>	<u><u>\$ 21,008</u></u>
County Roads and Bridges Special Revenue Fund			
Committed for			
Special Revenue Funds	<u><u>\$ 74,975</u></u>	<u><u>\$ 45,220</u></u>	<u><u>\$ 73,378</u></u>
Debt Service Fund			
Restricted for			
Debt Service	<u><u>\$ 578,566</u></u>	<u><u>\$ 574,780</u></u>	<u><u>\$ 564,603</u></u>
All Other Governmental Funds			
Nonspendable for			
Inventories and prepaid items	\$ 825	\$ 38,258	\$ 30,650
Notes receivable	846,888	863,052	1,084,762
Restricted for			
Special Revenue Funds	-	-	538,319
Capital Projects Funds	-	-	322,461
Committed for			
Special Revenue Funds	1,754,208	1,758,573	1,084,384
Capital Projects Funds	1,665,107	548,891	380,162
Unassigned			
Total All Other Governmental Funds	-	(635,207)	-
Total All Other Governmental Funds	<u><u>\$ 4,267,028</u></u>	<u><u>\$ 2,573,567</u></u>	<u><u>\$ 3,440,738</u></u>

* Not practical to restate fund balances for years prior to 2011 before implementation of GASB #54.

Schedule 4

MANITOWOC COUNTY, WISCONSIN
Changes in Fund Balance, Governmental Funds
Last Ten Calendar Years

(This schedule was prepared using the current financial resource measurement focus and modified accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	\$ 23,273,755	\$ 23,994,295	\$ 24,643,152	\$ 25,415,797	\$ 27,439,439	\$ 28,036,949	\$ 28,677,054	\$ 28,916,890	\$ 29,117,637	\$ 29,352,225
Intergovernmental	26,760,985	26,595,948	32,830,190	32,818,866	33,787,585	35,535,000	24,820,085	20,207,089	18,987,790	18,967,567
Licenses and permits	184,767	193,491	248,716	333,174	346,729	316,289	322,421	302,560	306,480	344,752
Fines and forfeits	539,382	565,277	530,000	533,238	553,417	565,723	603,604	509,225	491,699	466,390
Public charges for services	4,083,621	4,405,274	4,679,970	4,067,138	7,322,271	7,731,182	5,787,525	5,742,849	5,336,465	4,744,459
Intergovernmental charges for services	3,338,361	3,409,224	3,513,609	4,403,885	2,047,557	1,995,273	2,157,296	2,473,236	1,949,032	1,913,584
Miscellaneous	852,857	1,480,894	1,898,171	2,042,597	1,568,811	931,870	1,106,248	1,019,517	786,590	1,014,170
Total Revenues	59,033,728	60,644,403	68,343,808	69,614,695	73,065,809	75,112,286	63,474,233	59,171,366	56,975,693	56,803,147
Expenditures										
General government	6,167,550	6,491,256	6,511,695	7,118,792	7,318,968	7,359,498	7,281,245	7,356,648	7,270,368	7,519,573
Public safety	10,319,589	11,100,380	11,200,682	12,032,468	12,439,405	13,148,350	13,735,516	13,801,214	12,927,224	12,695,414
Public works	4,180,985	4,335,876	4,205,718	4,542,599	5,421,415	4,968,146	5,119,196	4,879,778	6,498,984	6,265,612
Health and human services	28,127,079	29,391,958	33,481,415	36,851,408	39,261,627	41,197,203	27,966,501	23,083,380	21,946,999	22,093,301
Culture, recreation and education	1,319,348	2,090,261	2,036,797	2,305,141	2,361,221	2,187,985	2,283,646	2,249,004	2,385,261	2,097,617
Conservation and development	1,257,595	1,578,554	1,710,794	1,852,876	2,380,804	2,035,197	1,474,811	1,375,166	1,332,297	1,433,785
Debt service										
Principal	1,488,287	1,585,675	1,819,515	1,551,815	2,435,000	2,545,000	17,745,000	2,780,000	1,830,000	1,935,000
Interest and fiscal charges	978,872	905,000	853,441	740,721	890,263	915,579	964,237	1,385,932	1,133,996	965,617
Capital outlay	4,158,183	4,277,718	6,829,104	4,226,470	4,042,082	6,432,457	10,138,354	9,334,093	3,235,046	2,312,256
Total Expenditures	57,997,488	61,756,678	68,649,161	71,222,290	76,550,785	80,789,415	86,708,506	66,245,215	58,560,175	57,318,175
Excess of Revenues Over (Under) Expenditures	1,036,240	(1,112,275)	(305,353)	(1,607,595)	(3,484,976)	(5,677,129)	(23,234,273)	(7,073,849)	(1,584,482)	(515,028)
Other Financing Sources (Uses)										
Long-term debt issued	-	168,270	-	5,165,330	-	5,000,000	25,597,609	-	3,785,000	1,900,000
Proceeds of refunding bonds	-	-	-	-	-	-	-	2,710,000	-	-
Premium on long-term debt	-	-	-	-	-	40,300	-	155,477	-	-
Sale of capital assets	63,456	97,411	182,675	56,196	47,656	52,902	124,856	37,993	88,898	47,380
Payment to refunded bond escrow agent	-	-	-	(5,338,059)	-	-	-	(2,812,232)	(3,785,682)	-
Transfers in	145,906	115,186	299,337	1,045,225	5,168,782	6,020,893	674,081	940,000	24,685	105,539
Transfers out	(2,019,101)	(115,186)	(299,337)	(1,045,225)	(5,582,620)	(892,500)	(385,824)	(940,000)	(24,685)	(105,539)
Total Other Financing Sources (Uses)	(1,809,739)	265,681	182,675	(116,533)	(366,182)	10,221,595	26,010,722	91,238	88,216	1,947,380
Net change in fund balances	\$ (773,499)	\$ (846,594)	\$ (122,678)	\$ (1,724,128)	\$ (3,851,158)	\$ 4,544,466	\$ 2,776,449	\$ (6,982,611)	\$ (1,496,266)	\$ 1,432,352
Debt service as a percentage of noncapital expenditures	4.59%	4.30%	4.19%	3.42%	4.59%	4.65%	24.43%	7.32%	5.36%	5.23%

Schedule 5 - 2004
MANITOWOC COUNTY, WISCONSIN
 PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2004
 AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2004 - Copy of Full Report Available From Manitowoc County Clerks Office

	2004			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$99,329,000	\$1,406,000	\$100,735,000	2.342%
Centerville	\$50,480,700	\$348,200	\$50,828,900	1.182%
Cooperstown	\$84,662,200	\$533,800	\$85,196,000	1.981%
Eaton	\$55,026,400	\$569,300	\$55,595,700	1.293%
Franklin	\$82,060,800	\$1,443,200	\$83,504,000	1.941%
Gibson	\$76,750,900	\$1,518,300	\$78,269,200	1.820%
Kossuth	\$131,665,200	\$1,392,500	\$133,057,700	3.094%
Liberty	\$100,743,100	\$845,900	\$101,589,000	2.362%
Manitowoc	\$75,903,100	\$415,200	\$76,318,300	1.774%
Manitowoc Rapids	\$161,840,100	\$4,692,900	\$166,533,000	3.872%
Maple Grove	\$46,358,600	\$639,700	\$46,998,300	1.093%
Meeme	\$97,469,900	\$844,400	\$98,314,300	2.286%
Mishicot	\$72,172,300	\$538,500	\$72,710,800	1.691%
Newton	\$157,315,400	\$2,361,900	\$159,677,300	3.712%
Rockland	\$54,189,800	\$598,400	\$54,788,200	1.274%
Schleswig	\$154,327,800	\$1,527,800	\$155,855,600	3.624%
Two Creeks	\$34,253,600	\$185,000	\$34,438,600	0.801%
Two Rivers	\$121,362,000	\$564,900	\$121,926,900	2.835%
Town Totals	\$1,655,910,900	\$20,425,900	\$1,676,336,800	38.977%
Villages:				
Cleveland	\$73,189,200	\$720,600	\$73,909,800	1.718%
Francis Creek	\$32,792,000	\$399,800	\$33,191,800	0.772%
Kellnersville	\$10,924,500	\$60,200	\$10,984,700	0.255%
Maribel	\$15,549,900	\$431,100	\$15,981,000	0.372%
Mishicot	\$80,422,200	\$1,662,000	\$82,084,200	1.908%
Reedsville	\$41,249,700	\$825,900	\$42,075,600	0.978%
St. Nazianz	\$27,972,700	\$1,200,000	\$29,172,700	0.678%
Valders	\$44,923,500	\$1,580,400	\$46,503,900	1.081%
Whitelaw	\$32,668,300	\$199,400	\$32,867,700	0.764%
Village Totals	\$359,692,000	\$7,079,400	\$366,771,400	8.526%
Cities:				
Kiel	\$117,410,900	\$2,079,200	\$119,490,100	2.778%
Manitowoc	\$1,596,229,800	\$45,982,800	\$1,642,212,600	38.180%
Two Rivers	\$485,391,000	\$10,909,900	\$496,300,900	11.539%
City Totals	\$2,199,031,700	\$58,971,900	\$2,258,003,600	52.497%
Total County	\$4,214,634,600	\$86,477,200	\$4,301,111,800	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2004	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$4,034,700	\$2,641,800	C. Manitowoc #16 2003	\$18,984,000	\$18,962,000	\$0
C. Kiel #01	1988	\$12,400	\$12,673,300	\$12,660,900	Francis Creek #1 1994	\$72,900	\$2,514,000	\$2,441,100
C. Kiel #02	1990	\$334,900	\$3,243,500	\$2,908,600	C. Two Rivers #3 1992	\$1,717,700	\$2,888,400	\$1,170,700
C. Kiel #03	1992	\$171,800	\$33,618,600	\$33,446,800	C. Two Rivers #4 1994	\$172,300	\$1,293,900	\$1,121,600
C. Manitowoc #02	1981	\$2,098,900	\$9,039,800	\$6,940,900	C. Two Rivers #5 1999	\$2,731,900	\$5,672,900	\$2,941,000
C. Manitowoc #07	1989	\$204,200	\$16,757,100	\$16,552,900	C. Two Rivers #6 2000	\$0	\$416,600	\$416,600
C. Manitowoc #08	1994	\$603,400	\$1,968,700	\$1,365,300	C. Two Rivers #7 2001	\$0	\$1,958,000	\$1,958,000
C. Manitowoc #09	1995	\$164,700	\$6,749,900	\$6,585,200	C. Two Rivers #8 2002	\$0	\$1,300,000	\$1,300,000
C. Manitowoc #10	1997	\$239,900	\$3,760,800	\$3,520,900	C. Two Rivers #9 2003	\$10,800	\$4,425,500	\$4,414,700
C. Manitowoc #11	1997	\$7,211,500	\$12,346,300	\$5,134,800	V. Cleveland #01 1996	\$931,300	\$5,885,900	\$4,954,600
C. Manitowoc #12	1999	\$225,400	\$7,673,600	\$7,448,200	V. Reedsville #1 2000	\$56,800	\$0	\$0
C. Manitowoc #13	2000	\$4,719,800	\$11,422,700	\$6,702,900	V. Kellnersville #1 2003	\$783,600	\$866,100	\$82,500
C. Manitowoc #14	2002	\$7,467,200	\$8,130,000	\$662,800	2004 Table			
C. Manitowoc #15	2002	\$14,254,600	\$33,212,000	\$18,957,400	* has a zero or negative value increment, no increment shown.			

Schedule 5 - 2005
MANITOWOC COUNTY, WISCONSIN
 PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2005
 AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2005 - Copy of Full Report Available From Manitowoc County Clerks Office

2005								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$103,433,400	\$1,006,200	\$104,439,600	2.356%				
Centerville	\$50,920,400	\$364,000	\$51,284,400	1.157%				
Cooperstown	\$85,275,300	\$360,100	\$85,635,400	1.932%				
Eaton	\$55,988,100	\$553,300	\$56,541,400	1.276%				
Franklin	\$86,921,900	\$1,580,800	\$88,502,700	1.997%				
Gibson	\$82,680,900	\$1,719,300	\$84,400,200	1.904%				
Kossuth	\$133,652,400	\$1,454,100	\$135,106,500	3.048%				
Liberty	\$110,010,000	\$730,000	\$110,740,000	2.498%				
Manitowoc	\$80,508,800	\$511,100	\$81,019,900	1.828%				
Manitowoc Rapids	\$170,525,700	\$4,243,100	\$174,768,800	3.943%				
Maple Grove	\$48,664,800	\$449,200	\$49,114,000	1.108%				
Meeme	\$98,539,300	\$861,200	\$99,400,500	2.243%				
Mishicot	\$75,648,900	\$431,800	\$76,080,700	1.716%				
Newton	\$170,644,100	\$3,193,800	\$173,837,900	3.922%				
Rockland	\$60,290,700	\$655,300	\$60,946,000	1.375%				
Schleswig	\$167,085,500	\$1,496,600	\$168,582,100	3.803%				
Two Creeks	\$35,555,900	\$219,100	\$35,775,000	0.807%				
Two Rivers	\$120,269,200	\$541,000	\$120,810,200	2.726%				
Town Totals	\$1,736,615,300	\$20,370,000	\$1,756,985,300	39.639%				
Villages:								
Cleveland	\$77,614,200	\$676,900	\$78,291,100	1.766%				
Francis Creek	\$35,152,100	\$445,500	\$35,597,600	0.803%				
Kellnersville	\$10,965,300	\$56,500	\$11,021,800	0.249%				
Maribel	\$16,882,100	\$484,800	\$17,366,900	0.392%				
Mishicot	\$81,681,000	\$1,098,100	\$82,779,100	1.868%				
Reedsville	\$44,552,900	\$1,152,000	\$45,704,900	1.031%				
St. Nazianz	\$33,082,700	\$1,423,000	\$34,505,700	0.778%				
Valders	\$47,699,500	\$1,541,200	\$49,240,700	1.111%				
Whitelaw	\$33,431,000	\$245,900	\$33,676,900	0.760%				
Village Totals	\$381,060,800	\$7,123,900	\$388,184,700	8.758%				
Cities:								
Kiel	\$123,747,000	\$2,457,900	\$126,204,900	2.847%				
Manitowoc	\$1,618,583,100	\$47,579,900	\$1,666,163,000	37.590%				
Two Rivers	\$483,941,800	\$11,007,800	\$494,949,600	11.166%				
City Totals	\$2,226,271,900	\$61,045,600	\$2,287,317,500	51.603%				
Total County	\$4,343,948,000	\$88,539,500	\$4,432,487,500	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	2005	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$4,090,500	\$2,697,600	C. Manitowoc #16 2003	\$21,484,000	\$25,843,100	\$4,359,100
C. Kiel #01	1988	\$12,400	\$12,817,100	\$12,804,700	Francis Creek #2 2004	\$219,600	\$1,462,900	\$1,243,300
C. Kiel #02	1990	\$334,900	\$4,675,500	\$4,340,600	C. Two Rivers #3 1992	\$1,717,700	\$2,876,800	\$1,159,100
C. Kiel #03	1992	\$171,800	\$40,656,300	\$40,484,500	C. Two Rivers #4 1994	\$172,300	\$1,270,300	\$1,098,000
C. Manitowoc #02	1981	\$2,098,900	\$9,000,100	\$6,901,200	C. Two Rivers #5 1999	\$2,731,900	\$5,508,700	\$2,776,800
C. Manitowoc #07	1989	\$204,200	\$16,789,400	\$16,585,200	C. Two Rivers #6 2000	\$0	\$804,000	\$804,000
C. Manitowoc #08	1994	\$603,400	\$2,038,600	\$1,435,200	C. Two Rivers #7 2001	\$0	\$2,415,600	\$2,415,600
C. Manitowoc #09	1995	\$164,700	\$6,783,300	\$6,618,600	C. Two Rivers #8 2002	\$0	\$2,357,800	\$2,357,800
C. Manitowoc #10	1997	\$239,900	\$3,765,100	\$3,525,200	C. Two Rivers #9 2003	\$10,800	\$10,472,900	\$10,462,100
C. Manitowoc #11	1997	\$7,211,500	\$12,369,300	\$5,157,800	V. Cleveland #01 1996	\$931,300	\$6,385,500	\$5,454,200
C. Manitowoc #12	1999	\$225,400	\$7,257,000	\$7,031,600	V. Reedsville #1 2000	\$56,800	\$0	\$0
C. Manitowoc #13	2000	\$4,719,800	\$11,235,900	\$6,516,100	V. Kellnersville #1 2003	\$783,600	\$1,128,400	\$344,800
C. Manitowoc #14	2002	\$7,467,200	\$5,233,400	(\$2,233,800)	2005 Table			
C. Manitowoc #15	2002	\$14,254,600	\$35,205,700	\$20,951,100	* has a zero or negative value increment, no increment shown.			

Schedule 5 - 2006
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2006
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2006 - Copy of Full Report Available From Manitowoc County Clerks Office

	2006			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$114,803,600	\$3,202,900	\$118,006,500	2.524%
Centerville	\$56,433,400	\$276,100	\$56,709,500	1.213%
Cooperstown	\$88,506,100	\$356,400	\$88,862,500	1.901%
Eaton	\$62,584,500	\$544,400	\$63,128,900	1.350%
Franklin	\$90,540,300	\$1,585,600	\$92,125,900	1.971%
Gibson	\$86,354,700	\$1,234,200	\$87,588,900	1.874%
Kossuth	\$145,617,900	\$1,381,500	\$146,999,400	3.145%
Liberty	\$113,073,400	\$1,054,800	\$114,128,200	2.441%
Manitowoc	\$85,115,100	\$491,300	\$85,606,400	1.831%
Manitowoc Rapids	\$179,193,700	\$3,900,400	\$183,094,100	3.917%
Maple Grove	\$50,160,100	\$473,100	\$50,633,200	1.083%
Meeme	\$108,458,200	\$1,043,000	\$109,501,200	2.342%
Mishicot	\$79,961,200	\$479,600	\$80,440,800	1.721%
Newton	\$188,997,300	\$3,331,800	\$192,329,100	4.114%
Rockland	\$65,473,100	\$1,106,100	\$66,579,200	1.424%
Schleswig	\$186,256,500	\$1,583,200	\$187,839,700	4.018%
Two Creeks	\$37,875,700	\$138,100	\$38,013,800	0.813%
Two Rivers	\$128,961,100	\$496,500	\$129,457,600	2.769%
Town Totals	\$1,868,365,900	\$22,679,000	\$1,891,044,900	40.451%
Villages:				
Cleveland	\$78,281,500	\$420,700	\$78,702,200	1.684%
Francis Creek	\$35,959,300	\$460,400	\$36,419,700	0.779%
Kellnersville	\$11,282,400	\$44,200	\$11,326,600	0.242%
Maribel	\$17,579,500	\$867,700	\$18,447,200	0.395%
Mishicot	\$84,082,800	\$1,562,600	\$85,645,400	1.832%
Reedsville	\$46,246,600	\$1,013,100	\$47,259,700	1.011%
St. Nazianz	\$33,636,400	\$1,585,800	\$35,222,200	0.753%
Valders	\$47,976,700	\$1,708,600	\$49,685,300	1.063%
Whitelaw	\$34,665,300	\$331,100	\$34,996,400	0.749%
Village Totals	\$389,710,500	\$7,994,200	\$397,704,700	8.508%
Cities:				
Kiel	\$146,055,100	\$3,440,400	\$149,495,500	3.198%
Manitowoc	\$1,674,666,800	\$50,865,100	\$1,725,531,900	36.916%
Two Rivers	\$500,834,800	\$9,970,200	\$510,805,000	10.927%
City Totals	\$2,321,556,700	\$64,275,700	\$2,385,832,400	51.041%
Total County	\$4,579,633,100	\$94,948,900	\$4,674,582,000	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2006	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$3,785,400	\$2,392,500	C. Manitowoc #16 2003	\$20,671,100	\$26,959,700	\$6,288,600
C. Kiel #01 E	2,005	\$249,900	\$254,500	\$4,600	Francis Creek #2 2004	\$219,600	\$1,398,500	\$1,178,900
C. Kiel #02	1990	\$334,900	\$5,657,400	\$5,322,500	C. Two Rivers #3 1992	\$1,717,700	\$2,856,100	\$1,138,400
C. Kiel #03	1992	\$171,800	\$46,652,100	\$46,480,300	C. Two Rivers #4 1994	\$172,300	\$1,277,900	\$1,105,600
C. Manitowoc #02	1981	\$2,098,900	\$9,205,500	\$7,106,600	C. Two Rivers #5 1999	\$2,731,900	\$5,560,300	\$2,828,400
C. Manitowoc #07	1989	\$204,200	\$16,895,800	\$16,691,600	C. Two Rivers #6 2000	\$0	\$804,000	\$804,000
C. Manitowoc #08	1994	\$603,400	\$1,874,400	\$1,271,000	C. Two Rivers #7 2001	\$0	\$6,169,500	\$6,169,500
C. Manitowoc #09	1995	\$164,700	\$6,594,000	\$6,429,300	C. Two Rivers #8 2002	\$0	\$4,131,900	\$4,131,900
C. Manitowoc #10	1997	\$239,900	\$2,575,600	\$2,335,700	C. Two Rivers #9 2003	\$10,800	\$10,558,100	\$10,547,300
C. Manitowoc #11	1997	\$7,211,500	\$12,713,500	\$5,502,000	V. Cleveland #01 1996	\$931,300	\$6,803,500	\$5,872,200
C. Manitowoc #12	1999	\$225,400	\$7,255,600	\$7,030,200	V. Reedsville #1 2000	\$56,800	\$0	\$0
C. Manitowoc #13	2000	\$4,719,800	\$11,627,000	\$6,907,200	V. Kellnersville #1 2003	\$783,600	\$1,128,900	\$345,300
C. Manitowoc #14	2002	\$7,467,200	\$9,494,500	\$2,027,300	2006 Table			
C. Manitowoc #15	2002	\$14,254,600	\$57,136,600	\$42,882,000	* has a zero or negative value increment, no increment shown.			

Schedule 5 - 2007
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2007
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2007 - Copy of Full Report Available From Manitowoc County Clerks Office

TID EXCLUDED VALUES	2007			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$120,350,900	\$3,984,600	\$124,335,500	2.555%
Centerville	\$62,552,700	\$309,400	\$62,862,100	1.292%
Cooperstown	\$92,561,000	\$208,400	\$92,769,400	1.906%
Eaton	\$63,968,600	\$415,100	\$64,383,700	1.323%
Franklin	\$95,928,600	\$1,922,800	\$97,851,400	2.011%
Gibson	\$91,627,800	\$1,492,800	\$93,120,600	1.914%
Kossuth	\$149,165,600	\$1,145,000	\$150,310,600	3.089%
Liberty	\$122,703,400	\$1,052,900	\$123,756,300	2.543%
Manitowoc	\$87,656,700	\$473,600	\$88,130,300	1.811%
Manitowoc Rapids	\$186,752,900	\$4,014,100	\$190,767,000	3.920%
Maple Grove	\$52,533,900	\$435,600	\$52,969,500	1.088%
Meeme	\$118,413,800	\$990,800	\$119,404,600	2.454%
Mishicot	\$81,379,500	\$399,700	\$81,779,200	1.680%
Newton	\$203,010,700	\$5,441,600	\$208,452,300	4.283%
Rockland	\$69,527,400	\$1,109,000	\$70,636,400	1.451%
Schleswig	\$205,031,200	\$2,088,200	\$207,119,400	4.256%
Two Creeks	\$39,926,800	\$149,000	\$40,075,800	0.824%
Two Rivers	\$131,458,800	\$491,300	\$131,950,100	2.711%
Town Totals	\$1,974,550,300	\$26,123,900	\$2,000,674,200	41.111%
Villages:				
Cleveland	\$88,010,100	\$592,900	\$88,603,000	1.821%
Francis Creek	\$36,160,600	\$384,700	\$36,545,300	0.751%
Kellnersville	\$11,904,300	\$43,800	\$11,948,100	0.246%
Maribel	\$18,184,300	\$624,900	\$18,809,200	0.387%
Mishicot	\$83,659,400	\$1,753,700	\$85,413,100	1.755%
Reedsville	\$48,021,000	\$1,046,500	\$49,067,500	1.008%
St. Nazianz	\$33,860,600	\$1,742,900	\$35,603,500	0.732%
Valders	\$48,490,400	\$1,865,100	\$50,355,500	1.035%
Whitelaw	\$36,941,800	\$303,000	\$37,244,800	0.765%
Village Totals	\$405,232,500	\$8,357,500	\$413,590,000	8.500%
Cities:				
Kiel	\$150,847,100	\$3,831,200	\$154,678,300	3.178%
Manitowoc	\$1,723,940,600	\$54,604,700	\$1,778,545,300	36.547%
Two Rivers	\$507,999,900	\$10,980,300	\$518,980,200	10.664%
City Totals	\$2,382,787,600	\$69,416,200	\$2,452,203,800	50.389%
Total County	\$4,762,570,400	\$103,897,600	\$4,866,468,000	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2007	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$3,785,400	\$2,392,500	C. Manitowoc #16 2003	\$20,671,100	\$24,889,300	\$4,218,200
C. Kiel #01 E	2,005	\$249,900	\$260,600	\$10,700	V. Francis Creek #2 2004	\$219,600	\$1,365,600	\$1,146,000
C. Kiel #02	1990	\$334,900	\$9,040,000	\$8,705,100	C. Two Rivers #3 1992	\$1,717,700	\$2,776,300	\$1,058,600
C. Kiel #03	1992	\$171,800	\$52,046,000	\$51,874,200	C. Two Rivers #4 1994	\$172,300	\$447,000	\$274,700
C. Manitowoc #02	1981	\$2,098,900	\$9,402,600	\$7,303,700	C. Two Rivers #5 1999	\$2,731,900	\$5,805,600	\$3,073,700
C. Manitowoc #07	1989	\$204,200	\$16,706,900	\$16,502,700	C. Two Rivers #6 2000	\$0	\$845,600	\$845,600
C. Manitowoc #08	1994	\$603,400	\$1,894,800	\$1,291,400	C. Two Rivers #7 2001	\$0	\$6,270,700	\$6,270,700
C. Manitowoc #09	1995	\$164,700	\$8,834,100	\$8,669,400	C. Two Rivers #8 2002	\$0	\$4,418,700	\$4,418,700
C. Manitowoc #10	1997	\$239,900	\$3,597,800	\$3,357,900	C. Two Rivers #9 2003	\$10,800	\$10,775,000	\$10,764,200
C. Manitowoc #11	1997	\$7,211,500	\$12,793,000	\$5,581,500	V. Cleveland #01 1996	\$931,300	\$7,232,600	\$6,301,300
C. Manitowoc #12	1999	\$225,400	\$7,162,200	\$6,936,800	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #13	2000	\$4,719,800	\$12,395,100	\$7,675,300	V. Kellnersville #1 2003	\$783,600	\$1,127,900	\$344,300
C. Manitowoc #14	2002	\$7,467,200	\$10,068,300	\$2,601,100	2007 Table			
C. Manitowoc #15	2002	\$14,254,600	\$65,588,800	\$51,334,200	* has a zero or negative value increment, no increment shown.			

Schedule 5 - 2008
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2008
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2008 - Copy of Full Report Available From Manitowoc County Clerks Office

	2008			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$129,496,700	\$3,777,300	\$133,274,000	2.627%
Centerville	\$68,646,300	\$270,300	\$68,916,600	1.358%
Cooperstown	\$97,255,600	\$280,000	\$97,535,600	1.922%
Eaton	\$68,638,400	\$582,100	\$69,220,500	1.364%
Franklin	\$104,938,400	\$1,906,200	\$106,844,600	2.106%
Gibson	\$100,115,300	\$1,473,200	\$101,588,500	2.002%
Kossuth	\$152,715,400	\$1,062,800	\$153,778,200	3.031%
Liberty	\$133,895,500	\$1,414,900	\$135,310,400	2.667%
Manitowoc	\$93,596,000	\$475,700	\$94,071,700	1.854%
Manitowoc Rapids	\$197,471,900	\$4,040,400	\$201,512,300	3.972%
Maple Grove	\$56,918,200	\$449,500	\$57,367,700	1.131%
Meeme	\$123,406,000	\$923,800	\$124,329,800	2.450%
Mishicot	\$87,554,900	\$513,700	\$88,068,600	1.736%
Newton	\$204,068,500	\$3,509,400	\$207,577,900	4.091%
Rockland	\$73,118,800	\$1,109,300	\$74,228,100	1.463%
Schleswig	\$219,338,300	\$2,989,500	\$222,327,800	4.382%
Two Creeks	\$42,358,100	\$260,600	\$42,618,700	0.840%
Two Rivers	\$141,230,300	\$478,400	\$141,708,700	2.793%
Town Totals	\$2,094,762,600	\$25,517,100	\$2,120,279,700	41.789%
Villages:				
Cleveland	\$88,649,700	\$640,200	\$89,289,900	1.760%
Francis Creek	\$38,640,100	\$382,300	\$39,022,400	0.769%
Kellnersville	\$12,571,000	\$58,500	\$12,629,500	0.249%
Maribel	\$18,229,800	\$607,000	\$18,836,800	0.371%
Mishicot	\$87,137,700	\$1,883,500	\$89,021,200	1.755%
Reedsville	\$50,315,200	\$1,180,600	\$51,495,800	1.015%
St. Nazianz	\$36,232,100	\$2,066,700	\$38,298,800	0.755%
Valders	\$47,063,400	\$1,365,700	\$48,429,100	0.955%
Whitelaw	\$37,001,300	\$373,900	\$37,375,200	0.737%
Village Totals	\$415,840,300	\$8,558,400	\$424,398,700	8.366%
Cities:				
Kiel	\$151,966,800	\$4,266,500	\$156,233,300	3.079%
Manitowoc	\$1,782,679,100	\$53,549,100	\$1,836,228,200	36.191%
Two Rivers	\$525,433,000	\$11,088,300	\$536,521,300	10.575%
City Totals	\$2,460,078,900	\$68,903,900	\$2,528,982,800	49.845%
Total County	\$4,970,681,800	\$102,979,400	\$5,073,661,200	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2008	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$6,266,000	\$4,873,100	C. Manitowoc #16 2003	\$20,671,100	\$26,589,400	\$5,918,300
C. Kiel #01 E	2005	\$249,900	\$267,900	\$18,000	V. Francis Creek #2 2004	\$219,600	\$1,395,400	\$1,175,800
C. Kiel #02	1990	\$334,900	\$13,536,800	\$13,201,900	C. Two Rivers #3 1992	\$1,717,700	\$2,522,600	\$804,900
C. Kiel #03	1992	\$171,800	\$53,435,400	\$53,263,600	C. Two Rivers #4 1994	\$1,146,900	\$1,881,200	\$734,300
C. Manitowoc #17	2007	\$192,200	\$1,104,600	\$912,400	C. Two Rivers #5 1999	\$2,731,900	\$6,120,900	\$3,389,000
C. Manitowoc #07	1989	\$204,200	\$16,712,900	\$16,508,700	C. Two Rivers #6 2000	\$0	\$860,600	\$860,600
C. Manitowoc #08	1994	\$603,400	\$1,873,200	\$1,269,800	C. Two Rivers #7 2001	\$0	\$7,470,400	\$7,470,400
C. Manitowoc #09	1995	\$164,700	\$10,186,500	\$10,021,800	C. Two Rivers #8 2002	\$0	\$5,360,400	\$5,360,400
C. Manitowoc #10	1997	\$239,900	\$3,641,300	\$3,401,400	C. Two Rivers #9 2003	\$10,800	\$10,666,400	\$10,655,600
C. Manitowoc #11	1997	\$7,211,500	\$12,828,400	\$5,616,900	V. Cleveland #01 1996	\$931,300	\$7,381,400	\$6,450,100
C. Manitowoc #12	1999	\$225,400	\$7,163,300	\$6,937,900	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #13	2000	\$4,719,800	\$14,116,000	\$9,396,200	V. Kellnersville #1 2003	\$783,600	\$1,132,900	\$349,300
C. Manitowoc #14	2002	\$7,467,200	\$9,349,600	\$1,882,400	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #15	2002	\$14,254,600	\$59,703,500	\$45,448,900	2008 Table			

Schedule 5 - 2009
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2009
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2009 - Copy of Full Report Available From Manitowoc County Clerks Office

	2009			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$135,409,200	\$3,466,900	\$138,876,100	2.643%
Centerville	\$76,235,100	\$268,000	\$76,503,100	1.456%
Cooperstown	\$101,417,100	\$308,000	\$101,725,100	1.936%
Eaton	\$74,455,700	\$589,200	\$75,044,900	1.428%
Franklin	\$106,597,300	\$1,701,400	\$108,298,700	2.061%
Gibson	\$107,391,600	\$898,300	\$108,289,900	2.061%
Kossuth	\$169,510,700	\$1,492,500	\$171,003,200	3.254%
Liberty	\$139,163,900	\$1,055,700	\$140,219,600	2.668%
Manitowoc	\$100,117,800	\$439,800	\$100,557,600	1.914%
Manitowoc Rapids	\$189,209,100	\$4,997,600	\$194,206,700	3.696%
Maple Grove	\$68,159,800	\$466,400	\$68,626,200	1.306%
Meeme	\$117,621,700	\$1,212,500	\$118,834,200	2.261%
Mishicot	\$95,199,000	\$509,900	\$95,708,900	1.821%
Newton	\$201,752,000	\$3,725,500	\$205,477,500	3.910%
Rockland	\$84,461,400	\$1,173,700	\$85,635,100	1.630%
Schleswig	\$218,826,300	\$2,735,200	\$221,561,500	4.216%
Two Creeks	\$49,124,700	\$298,800	\$49,423,500	0.941%
Two Rivers	\$143,119,900	\$485,700	\$143,605,600	2.733%
Town Totals	\$2,177,772,300	\$25,825,100	\$2,203,597,400	41.935%
Villages:				
Cleveland	\$88,316,600	\$698,300	\$89,014,900	1.694%
Francis Creek	\$40,678,300	\$403,300	\$41,081,600	0.782%
Kellnersville	\$13,018,400	\$75,300	\$13,093,700	0.249%
Maribel	\$18,018,600	\$1,006,700	\$19,025,300	0.362%
Mishicot	\$92,389,900	\$1,827,800	\$94,217,700	1.793%
Reedsville	\$52,550,300	\$1,317,300	\$53,867,600	1.025%
St. Nazianz	\$37,131,500	\$2,408,400	\$39,539,900	0.752%
Valders	\$47,728,200	\$1,772,700	\$49,500,900	0.942%
Whitelaw	\$38,626,600	\$403,100	\$39,029,700	0.743%
Village Totals	\$428,458,400	\$9,912,900	\$438,371,300	8.342%
Cities:				
Kiel	\$152,899,300	\$5,655,100	\$158,554,400	3.017%
Manitowoc	\$1,837,989,300	\$62,007,600	\$1,899,996,900	36.156%
Two Rivers	\$543,701,400	\$10,702,600	\$554,404,000	10.550%
City Totals	\$2,534,590,000	\$78,365,300	\$2,612,955,300	49.723%
Total County	\$5,140,820,700	\$114,103,300	\$5,254,924,000	100.000%

T.I.D./District	Year	Base Value	Current Value	Increment	2009	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$6,455,100	\$5,062,200	C. Manitowoc #16 2003	\$20,671,100	\$33,641,000	\$12,969,900
C. Kiel #01 E	2005	\$249,900	\$303,600	\$53,700	V. Francis Creek #2 2004	\$219,600	\$1,470,400	\$1,250,800
C. Kiel #02	1990	\$334,900	\$13,780,900	\$13,446,000	C. Two Rivers #3 1992	\$1,717,700	\$2,518,800	\$801,100
C. Kiel #03	1992	\$171,800	\$63,222,900	\$63,051,100	C. Two Rivers #4 1994	\$1,146,900	\$1,973,900	\$827,000
C. Manitowoc #17	2007	\$192,200	\$7,923,100	\$7,730,900	C. Two Rivers #5 1999	\$2,731,900	\$5,995,400	\$3,263,500
C. Manitowoc #07	1989	\$204,200	\$16,876,600	\$16,672,400	C. Two Rivers #6 2000	\$0	\$943,500	\$943,500
C. Manitowoc #08	1994	\$603,400	\$1,994,700	\$1,391,300	C. Two Rivers #7 2001	\$0	\$7,581,700	\$7,581,700
C. Manitowoc #09	1995	\$164,700	\$10,720,800	\$10,556,100	C. Two Rivers #8 2002	\$0	\$5,974,600	\$5,974,600
C. Manitowoc #10	1997	\$239,900	\$4,440,900	\$4,201,000	C. Two Rivers #9 2003	\$10,800	\$10,291,700	\$10,280,900
C. Manitowoc #11	1997	\$7,211,500	\$13,719,600	\$6,508,100	V. Cleveland #01 1996	\$931,300	\$7,378,400	\$6,447,100
C. Manitowoc #12	1999	\$225,400	\$6,765,800	\$6,540,400	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #13	2000	\$4,719,800	\$15,549,400	\$10,829,600	V. Kellnersville #1 2003	\$783,600	\$1,226,900	\$443,300
C. Manitowoc #14	2002	\$7,467,200	\$11,011,000	\$3,543,800	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #15	2002	\$19,468,800	\$95,675,800	\$76,207,000	2009 Table			

Schedule 5 - 2010
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2010
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2010 - Copy of Full Report Available From Manitowoc County Clerks Office

	2010			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$133,832,300	\$2,051,600	\$135,883,900	2.642%
Centerville	\$77,781,500	\$253,400	\$78,034,900	1.517%
Cooperstown	\$101,656,500	\$255,600	\$101,912,100	1.982%
Eaton	\$75,057,000	\$539,800	\$75,596,800	1.470%
Franklin	\$104,229,600	\$1,945,500	\$106,175,100	2.065%
Gibson	\$105,682,800	\$806,800	\$106,489,600	2.071%
Kossuth	\$163,055,600	\$1,517,300	\$164,572,900	3.200%
Liberty	\$141,068,800	\$1,203,900	\$142,272,700	2.767%
Manitowoc	\$95,644,100	\$559,800	\$96,203,900	1.871%
Manitowoc Rapids	\$191,241,800	\$4,778,400	\$196,020,200	3.812%
Maple Grove	\$66,146,200	\$499,400	\$66,645,600	1.296%
Meeme	\$116,282,800	\$1,188,900	\$117,471,700	2.284%
Mishicot	\$92,687,300	\$481,100	\$93,168,400	1.812%
Newton	\$208,370,200	\$3,811,300	\$212,181,500	4.126%
Rockland	\$81,968,500	\$1,310,500	\$83,279,000	1.619%
Schleswig	\$211,716,600	\$2,632,500	\$214,349,100	4.168%
Two Creeks	\$47,072,400	\$261,800	\$47,334,200	0.920%
Two Rivers	\$139,139,000	\$484,700	\$139,623,700	2.715%
Town Totals	\$2,152,633,000	\$24,582,300	\$2,177,215,300	42.337%
Villages:				
Cleveland	\$89,605,100	\$820,100	\$90,425,200	1.758%
Francis Creek	\$39,844,000	\$464,200	\$40,308,200	0.784%
Kellnersville	\$12,563,200	\$132,500	\$12,695,700	0.247%
Maribel	\$17,137,400	\$795,400	\$17,932,800	0.349%
Mishicot	\$88,642,100	\$2,025,100	\$90,667,200	1.763%
Reedsville	\$50,611,000	\$2,112,300	\$52,723,300	1.025%
St. Nazianz	\$36,259,200	\$1,886,600	\$38,145,800	0.742%
Valders	\$50,900,300	\$2,003,600	\$52,903,900	1.029%
Whitelaw	\$38,351,957	\$347,043	\$38,699,000	0.753%
Village Totals	\$423,914,257	\$10,586,843	\$434,501,100	8.450%
Cities:				
Kiel	\$145,287,700	\$9,499,200	\$154,786,900	3.010%
Manitowoc	\$1,764,326,800	\$83,063,800	\$1,847,390,600	35.925%
Two Rivers	\$516,567,000	\$11,998,200	\$528,565,200	10.278%
City Totals	\$2,426,181,500	\$104,561,200	\$2,530,742,700	49.213%
Total County	\$5,002,728,757	\$139,730,343	\$5,142,459,100	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2010	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$296,300	\$46,400	C. Manitowoc #16 2003	\$20,671,100	\$32,323,200	\$11,652,100
C. Kiel #02	1990	\$334,900	\$14,773,100	\$14,438,200	V. Francis Creek #2 2004	\$219,600	\$1,551,000	\$1,331,400
C. Kiel #03	1992	\$171,800	\$61,453,800	\$61,282,000	C. Two Rivers #3 1992	\$1,717,700	\$2,313,600	\$595,900
C. Manitowoc #17	2007	\$192,200	\$7,356,900	\$7,164,700	C. Two Rivers #4 1994	\$1,146,900	\$1,699,000	\$552,100
C. Manitowoc #07	1989	\$204,200	\$17,398,500	\$17,194,300	C. Two Rivers #5 1999	\$2,736,000	\$5,758,800	\$3,022,800
C. Manitowoc #08	1994	\$603,400	\$1,900,700	\$1,297,300	C. Two Rivers #6 2000	\$0	\$769,600	\$769,600
C. Manitowoc #09	1995	\$164,700	\$10,372,200	\$10,207,500	C. Two Rivers #7 2001	\$0	\$6,651,700	\$6,651,700
C. Manitowoc #10	1997	\$239,900	\$4,523,200	\$4,283,300	C. Two Rivers #8 2002	\$0	\$6,553,400	\$6,553,400
C. Manitowoc #11	1997	\$7,211,500	\$12,230,700	\$5,019,200	C. Two Rivers #9 2003	\$10,800	\$10,106,000	\$10,095,200
C. Manitowoc #12	1999	\$225,400	\$6,691,300	\$6,465,900	V. Cleveland #01 1996	\$931,300	\$6,487,600	\$5,556,300
C. Manitowoc #13	2000	\$4,719,800	\$13,589,800	\$8,870,000	V. Kellnersville #1 2003	\$783,600	\$1,205,600	\$422,000
C. Manitowoc #14	2002	\$7,467,200	\$10,476,100	\$3,008,900	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #15	2002	\$19,468,800	\$88,240,300	\$68,771,500	2010 Table			

Schedule 5 - 2011
MANITOWOC COUNTY, WISCONSIN
 PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2011
 AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2011 - Copy of Full Report Available From Manitowoc County Clerks Office

2011				
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$138,705,600	\$1,735,100	\$140,440,700	2.709%
Centerville	\$77,663,400	\$221,400	\$77,884,800	1.502%
Cooperstown	\$99,884,600	\$232,700	\$100,117,300	1.931%
Eaton	\$76,597,000	\$752,400	\$77,349,400	1.492%
Franklin	\$105,270,400	\$1,447,900	\$106,718,300	2.058%
Gibson	\$103,868,500	\$1,099,900	\$104,968,400	2.025%
Kossuth	\$167,020,600	\$1,126,000	\$168,146,600	3.243%
Liberty	\$145,578,600	\$1,208,700	\$146,787,300	2.831%
Manitowoc	\$89,204,300	\$533,000	\$89,737,300	1.731%
Manitowoc Rapids	\$190,278,100	\$4,631,000	\$194,909,100	3.759%
Maple Grove	\$68,120,200	\$335,300	\$68,455,500	1.320%
Meeme	\$120,086,300	\$1,090,200	\$121,176,500	2.337%
Mishicot	\$88,839,100	\$396,700	\$89,235,800	1.721%
Newton	\$211,512,900	\$4,040,300	\$215,553,200	4.157%
Rockland	\$80,510,500	\$1,177,900	\$81,688,400	1.576%
Schleswig	\$219,910,200	\$2,748,600	\$222,658,800	4.294%
Two Creeks	\$46,550,700	\$225,000	\$46,775,700	0.902%
Two Rivers	\$138,084,200	\$448,500	\$138,532,700	2.672%
Town Totals	\$2,167,685,200	\$23,450,600	\$2,191,135,800	42.260%
Villages:				
Cleveland	\$83,505,200	\$927,400	\$84,432,600	1.628%
Francis Creek	\$39,714,600	\$432,800	\$40,147,400	0.774%
Kellnersville	\$12,469,500	\$127,700	\$12,597,200	0.243%
Maribel	\$17,141,700	\$771,800	\$17,913,500	0.346%
Mishicot	\$88,043,700	\$1,843,000	\$89,886,700	1.734%
Reedsville	\$51,195,000	\$1,386,500	\$52,581,500	1.014%
St. Nazianz	\$35,701,500	\$1,594,200	\$37,295,700	0.719%
Valders	\$50,816,800	\$1,676,500	\$52,493,300	1.012%
Whitelaw	\$38,169,800	\$444,200	\$38,614,000	0.745%
Village Totals	\$416,757,800	\$9,204,100	\$425,961,900	8.215%
Cities:				
Kiel	\$201,849,100	\$9,180,300	\$211,029,400	4.070%
Manitowoc	\$1,755,235,800	\$81,168,700	\$1,836,404,500	35.418%
Two Rivers	\$508,412,000	\$11,816,700	\$520,228,700	10.034%
City Totals	\$2,465,496,900	\$102,165,700	\$2,567,662,600	49.522%
Total County	\$5,049,939,900	\$134,820,400	\$5,184,760,300	99.997%

T.I.D. District	Year	Base Value	Current Value	Increment	2011	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$280,100	\$30,200	V.Cleveland #01 1996	\$931,300	\$5,919,400	\$4,988,100
C. Kiel #02	1990	\$334,900	\$14,866,600	\$14,531,700	V.Francis Creek #2 2004	\$219,600	\$1,511,200	\$1,291,600
					V. Kellnersville #1 2003	\$783,600	\$1,280,100	\$496,500
C. Manitowoc #07	1989	\$201,300	\$15,274,400	\$15,073,100	V. Whitelaw #002 2010	\$2,290,100	\$2,516,800	\$226,700
C. Manitowoc #08	1994	\$603,400	\$1,879,800	\$1,276,400	C. Two Rivers #3 1992	\$1,717,700	\$2,263,300	\$545,600
C. Manitowoc #09	1995	\$1,975,800	\$9,565,900	\$7,590,100	C. Two Rivers #4 1994	\$1,146,900	\$1,652,900	\$506,000
C. Manitowoc #10	1997	\$2,694,400	\$7,103,100	\$4,408,700	C. Two Rivers #5 1999	\$2,736,000	\$5,708,700	\$2,972,700
C. Manitowoc #11	1997	\$7,211,500	\$11,955,700	\$4,744,200	C. Two Rivers #6 2000	\$0	\$752,400	\$752,400
C. Manitowoc #12	1999	\$225,400	\$6,621,900	\$6,396,500	C. Two Rivers #7 2001	\$0	\$6,489,700	\$6,489,700
C. Manitowoc #13	2000	\$4,719,800	\$12,547,300	\$7,827,500	C. Two Rivers #8 2002	\$0	\$6,504,200	\$6,504,200
C. Manitowoc #14	2002	\$7,467,200	\$10,385,400	\$2,918,200	C. Two Rivers #9 2003	\$10,800	\$9,908,500	\$9,897,700
C. Manitowoc #15	2002	\$19,468,800	\$87,440,600	\$67,971,800				
C. Manitowoc #16	2003	\$23,530,400	\$38,520,600	\$14,990,200	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,270,300	\$7,078,100	2011 Table			

Schedule 5 - 2012
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2012
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2012 - Copy of Full Report Available From Manitowoc County Clerks Office

	2012							
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$127,576,500	\$2,499,300	\$130,075,800	2.600%				
Centerville	\$72,695,400	\$207,400	\$72,902,800	1.457%				
Cooperstown	\$98,605,600	\$231,000	\$98,836,600	1.976%				
Eaton	\$74,365,900	\$747,300	\$75,113,200	1.501%				
Franklin	\$102,044,700	\$1,284,500	\$103,329,200	2.065%				
Gibson	\$102,638,900	\$928,700	\$103,567,600	2.070%				
Kossuth	\$157,408,700	\$1,158,700	\$158,567,400	3.169%				
Liberty	\$134,088,000	\$1,218,600	\$135,306,600	2.704%				
Manitowoc	\$87,913,000	\$569,600	\$88,482,600	1.769%				
Manitowoc Rapids	\$179,432,500	\$5,125,400	\$184,557,900	3.689%				
Maple Grove	\$64,746,700	\$323,300	\$65,070,000	1.301%				
Meeme	\$109,531,300	\$1,272,700	\$110,804,000	2.215%				
Mishicot	\$84,802,000	\$489,300	\$85,291,300	1.705%				
Newton	\$214,013,200	\$3,486,300	\$217,499,500	4.347%				
Rockland	\$78,375,800	\$1,175,100	\$79,550,900	1.590%				
Schleswig	\$214,399,600	\$2,838,000	\$217,237,600	4.342%				
Two Creeks	\$45,272,100	\$968,600	\$46,240,700	0.924%				
Two Rivers	\$134,755,400	\$478,000	\$135,233,400	2.703%				
Town Totals	\$2,082,665,300	\$25,001,800	\$2,107,667,100	42.127%				
Villages:								
Cleveland	\$81,849,800	\$1,510,100	\$83,359,900	1.666%				
Francis Creek	\$37,538,500	\$393,600	\$37,932,100	0.758%				
Kellnersville	\$11,768,400	\$113,500	\$11,881,900	0.237%				
Maribel	\$16,289,900	\$692,200	\$16,982,100	0.339%				
Mishicot	\$85,051,300	\$1,955,700	\$87,007,000	1.739%				
Reedsville	\$48,106,200	\$1,575,800	\$49,682,000	0.993%				
St. Nazianz	\$33,908,000	\$1,180,600	\$35,088,600	0.701%				
Valders	\$50,334,100	\$1,873,400	\$52,207,500	1.043%				
Whitelaw	\$37,466,100	\$436,200	\$37,902,300	0.758%				
Village Totals	\$402,312,300	\$9,731,100	\$412,043,400	8.234%				
Cities:								
Kiel	\$192,152,500	\$8,871,900	\$201,024,400	4.018%				
Manitowoc	\$1,709,244,700	\$75,020,900	\$1,784,265,600	35.662%				
Two Rivers	\$487,774,600	\$10,341,400	\$498,116,000	9.956%				
City Totals	\$2,389,171,800	\$94,234,200	\$2,483,406,000	49.636%				
Total County	\$4,874,149,400	\$128,967,100	\$5,003,116,500	99.997%				
T.I.D. District	Year	Base Value	Current Value	Increment	2012	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$190,100	*	V.Cleveland #01 1996	\$931,300	\$7,918,600	\$6,987,300
C. Kiel #02	1990	\$334,900	\$14,280,900	\$13,946,000	V.Francis Creek #2 2004	\$219,600	\$1,439,900	\$1,220,300
C. Kiel #03	2011	\$251,200	\$3,482,400	\$3,231,200	V. Kellnersville #1 2003	\$783,600	\$1,235,100	\$451,500
C. Manitowoc #07	1989	\$201,300	\$16,548,200	\$16,346,900	V. Whitelaw #002 2010	\$2,290,100	\$2,627,300	\$337,200
C. Manitowoc #08	1994	\$603,400	\$1,628,400	\$1,025,000	C. Two Rivers #3 1992	\$1,717,700	\$2,569,700	\$852,000
C. Manitowoc #09	1995	\$1,975,800	\$9,671,700	\$7,695,900	C. Two Rivers #4 1994	\$1,146,900	\$1,604,200	\$457,300
C. Manitowoc #10	1997	\$2,694,400	\$7,108,600	\$4,414,200	C. Two Rivers #5 1999	\$2,736,000	\$5,611,400	\$2,875,400
C. Manitowoc #11	1997	\$7,211,500	\$11,259,800	\$4,048,300	C. Two Rivers #6 2000	\$0	\$720,700	\$720,700
C. Manitowoc #12	1999	\$225,400	\$4,557,000	\$4,331,600	C. Two Rivers #7 2001	\$0	\$6,191,000	\$6,191,000
C. Manitowoc #13	2000	\$4,719,800	\$12,419,400	\$7,699,600	C. Two Rivers #8 2002	\$0	\$6,237,000	\$6,237,000
C. Manitowoc #14	2002	\$7,467,200	\$9,436,200	\$1,969,000	C. Two Rivers #9 2003	\$10,800	\$9,530,000	\$9,519,200
C. Manitowoc #15	2002	\$19,468,800	\$82,557,500	\$63,088,700				
C. Manitowoc #16	2003	\$23,530,400	\$36,176,800	\$12,646,400	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,074,300	\$6,882,100	2012 Table			

Schedule 5 - 2013
MANITOWOC COUNTY, WISCONSIN
 PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2013
 AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2013 - Copy of Full Report Available From Manitowoc County Clerks Office

2013								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$125,784,300	\$2,290,600	\$128,074,900	2.587%				
Centerville	\$72,542,900	\$231,500	\$72,774,400	1.470%				
Cooperstown	\$95,107,700	\$330,400	\$95,438,100	1.928%				
Eaton	\$73,515,500	\$796,600	\$74,312,100	1.501%				
Franklin	\$100,245,500	\$1,352,600	\$101,598,100	2.052%				
Gibson	\$97,817,900	\$767,700	\$98,585,600	1.992%				
Kossuth	\$156,474,600	\$1,542,900	\$158,017,500	3.192%				
Liberty	\$132,287,100	\$975,800	\$133,262,900	2.692%				
Manitowoc	\$85,808,600	\$526,300	\$86,334,900	1.744%				
Manitowoc Rapids	\$186,193,400	\$6,396,300	\$192,589,700	3.891%				
Maple Grove	\$62,855,900	\$319,800	\$63,175,700	1.276%				
Meeme	\$108,501,100	\$1,356,500	\$109,857,600	2.219%				
Mishicot	\$84,978,800	\$628,400	\$85,607,200	1.729%				
Newton	\$212,596,900	\$3,198,700	\$215,795,600	4.359%				
Rockland	\$76,461,400	\$1,602,700	\$78,064,100	1.577%				
Schleswig	\$222,940,700	\$2,858,900	\$225,799,600	4.561%				
Two Creeks	\$43,782,800	\$778,600	\$44,561,400	0.900%				
Two Rivers	\$130,668,100	\$451,900	\$131,120,000	2.649%				
Town Totals	\$2,068,563,200	\$26,406,200	\$2,094,969,400	42.319%				
Villages:								
Cleveland	\$79,232,700	\$1,375,200	\$80,607,900	1.628%				
Francis Creek	\$37,081,800	\$354,900	\$37,436,700	0.756%				
Kellnersville	\$11,719,200	\$96,000	\$11,815,200	0.239%				
Maribel	\$15,790,600	\$599,100	\$16,389,700	0.331%				
Mishicot	\$81,692,400	\$1,965,000	\$83,657,400	1.690%				
Reedsville	\$45,938,700	\$1,674,900	\$47,613,600	0.962%				
St. Nazianz	\$34,905,100	\$1,394,800	\$36,299,900	0.733%				
Valders	\$49,725,100	\$2,292,300	\$52,017,400	1.051%				
Whitelaw	\$38,499,100	\$536,600	\$39,035,700	0.789%				
Village Totals	\$394,584,700	\$10,288,800	\$404,873,500	8.179%				
Cities:								
Kiel	\$198,634,600	\$8,536,100	\$207,170,700	4.185%				
Manitowoc	\$1,680,926,200	\$74,882,600	\$1,755,808,800	35.470%				
Two Rivers	\$476,560,400	\$10,864,600	\$487,425,000	9.847%				
City Totals	\$2,356,121,200	\$94,283,300	\$2,450,404,500	49.502%				
Total County	\$4,819,269,100	\$130,978,300	\$4,950,247,400	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	2012	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$196,900	*	V. Cleveland #01 1996	\$931,300	\$6,104,800	\$5,173,500
C. Kiel #02	1990	\$334,900	\$15,121,400	\$14,786,500	V. Francis Creek #2 2004	\$219,600	\$1,258,700	\$1,039,100
C. Kiel #04	2011	\$3,158,700	\$7,376,400	\$4,217,700	V. Kellnersville #1 2003	\$783,600	\$1,176,800	\$393,200
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,045,200	\$755,100
C. Manitowoc #08	1994	\$603,400	\$1,606,100	\$1,002,700	C. Two Rivers #3 1992	\$2,305,500	\$3,018,200	\$712,700
C. Manitowoc #09	1995	\$1,975,800	\$9,574,900	\$7,599,100	C. Two Rivers #4 1994	\$1,146,900	\$1,590,300	\$443,400
C. Manitowoc #10	1997	\$2,694,400	\$7,348,500	\$4,654,100	C. Two Rivers #5 1999	\$2,736,000	\$5,235,600	\$2,499,600
C. Manitowoc #11	1997	\$7,211,500	\$10,958,600	\$3,747,100	C. Two Rivers #6 2000	\$0	\$711,000	\$711,000
C. Manitowoc #12	1999	\$225,400	\$5,635,500	\$5,410,100	C. Two Rivers #7 2001	\$0	\$6,232,200	\$6,232,200
C. Manitowoc #13	2000	\$4,719,800	\$12,620,000	\$7,900,200	C. Two Rivers #8 2002	\$0	\$6,105,300	\$6,105,300
C. Manitowoc #14	2002	\$7,467,200	\$9,131,000	\$1,663,800	C. Two Rivers #9 2003	\$10,800	\$9,411,400	\$9,400,600
C. Manitowoc #15	2002	\$19,468,800	\$81,640,400	\$62,171,600				
C. Manitowoc #16	2003	\$23,530,400	\$35,121,900	\$11,591,500				
C. Manitowoc #17	2007	\$192,200	\$7,630,900	\$7,438,700				

* has a zero or negative value increment, no increment shown.

2013 Table

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2004)
Direct and Overlapping Governments
For 2004 Levy Collected in 2005

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)		Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	11.14	8.24	4.20		2.13	0.26	(A)	25.97
	Valders	12.86	8.24	4.20		2.13	0.26	(A)	27.69
	Valders 1	12.86	8.24	4.20	1.25	2.13	0.26	(A)	28.94
Centerville	Kiel	9.81	7.27	3.69		1.88	0.23	(A)	22.88
	Manitowoc	8.36	7.27	3.69		1.88	0.23	(A)	21.43
	Sheboygan	11.50	7.27	3.69		1.88	0.23	(A)	24.57
Cooperstown	Denmark	10.80	8.07	3.75		1.98	0.26	(A)	24.86
	Mishicot	9.61	8.07	3.75		2.08	0.26	(A)	23.77
	Reedsville	11.38	8.07	3.75		2.08	0.26	(A)	25.54
Eaton	Chilton	11.96	7.57	4.10		2.09	0.24	(A)	25.96
	Kiel	10.04	7.57	4.10		1.96	0.24	(A)	23.91
	Valders	11.87	7.57	4.10		1.96	0.24	(A)	25.74
Franklin	Reedsville Fire Dist 1,2,3	8.64	6.17	(2.86)	1.49	1.59	0.20	(A)	15.23
	Reedsville Fire Dist 4	8.64	6.17	(2.86)	1.49	1.59	0.20	(A)	15.23
Gibson	Mishicot Fire Dist 1	9.44	7.84	3.26	1.26	2.03	0.25	(A)	24.08
	Mishicot Fire Dist 2	9.44	7.84	3.26	1.26	2.03	0.25	(A)	24.08
	Mishicot Fire Dist 3	9.44	7.84	3.26	0.94	2.03	0.25	(A)	23.76
	Denmark Fire Dist 2	10.59	7.84	3.26	1.26	1.92	0.25	(A)	25.12
	Denmark Fire Dist 3	10.59	7.84	3.26	0.94	1.92	0.25	(A)	24.80
	Manitowoc	8.35	7.00	1.28		1.81	0.22	(A)	18.66
Kossuth	Mishicot	8.44	7.00	1.28		1.81	0.22	(A)	18.75
	Reedsville	9.98	7.00	1.28		1.81	0.22	(A)	20.29
	Kiel	11.88	8.89	3.19		2.30	0.28	(A)	26.54
Liberty	Valders	14.03	8.89	3.19		2.30	0.28	(A)	28.69
	Valders Sanit Dist 1	14.03	8.89	3.19	0.50	2.30	0.28	(A)	29.19
	Manitowoc	7.85	6.57	1.75	0.77	1.70	0.21	(A)	18.85
Manitowoc	Manitowoc Fire Dept	7.85	6.57	1.75	0.67	1.70	0.21	(A)	18.75
	Manitowoc Fire Dept	7.85	6.57	1.75	0.67	1.70	0.21	(A)	18.75
	Manitowoc Fire Dept	7.85	6.57	1.75	0.67	1.70	0.21	(A)	18.75
Mtwa Rapids	Manitowoc Fire Dept	9.69	8.22	1.66	1.19	2.13	0.26	(A)	23.15
	Valders Fire Dept	13.32	8.22	1.66	1.19	2.13	0.26	(A)	26.78
Maple Grove	Brillion/FD Wayside	8.29	6.12	2.15	1.70	1.69	0.20	(A)	20.15
	Reedsville/FD Wayside	8.50	6.12	2.15	1.70	1.58	0.20	(A)	20.25
	Brillion/FD Brillion	8.29	6.12	2.15	1.02	1.69	0.20	(A)	19.47
	Reedsville/FD Brillion	8.50	6.12	2.15	1.02	1.58	0.20	(A)	19.57
	Reedsville/FD Reedsv	8.50	6.12	2.15	1.45	1.58	0.20	(A)	20.00
	Reedsville/FD Reedsv	8.50	6.12	2.15	1.45	1.58	0.20	(A)	20.00
Meeme	Howards Grove	12.30	8.34	2.52		2.16	0.26	(A)	25.58
	Kiel	11.24	8.34	2.52		2.16	0.26	(A)	24.52
Mishicot	Mishicot	9.18	7.68	2.59		1.99	0.25	(A)	21.69
Newton	Manitowoc	8.00	6.80	2.42		1.76	0.22	(A)	19.20
	Manitowoc Sanit Dist 1	8.00	6.80	2.42		1.76	0.22	(A)	19.20
	Valders	11.00	6.80	2.42		1.76	0.22	(A)	22.20
	Valders Sanit Dist 1	11.00	6.80	2.42	0.65	1.76	0.22	(A)	22.85
Rockland	Reedsville	10.26	7.45	4.00	1.94	1.92	0.24	(A)	25.81
	Valders	11.81	7.45	4.00	1.94	1.92	0.24	(A)	27.36
	Brillion	10.00	7.45	4.00	1.94	2.06	0.24	(A)	25.69
Schleswig	Kiel	9.29	6.84	1.91		1.77	0.21	(A)	20.02
	Kiel Sanit Dist 1	9.29	6.84	1.91	1.37	1.77	0.21	(A)	21.39
	Kiel Sanit Dist 2	9.29	6.84	1.91	1.00	1.77	0.21	(A)	21.02
Two Creeks	Kewaunee	10.93	7.15	0.00		1.85	0.23	(A)	20.16
	Mishicot	9.82	7.15	0.00		1.85	0.23	(A)	19.05
Two Rivers	Manitowoc Sanit Dist 1	7.45	6.52	2.00		1.69	0.21	(A)	17.87
	Mishicot Sanit Dist 2	7.54	6.52	2.00		1.69	0.21	(A)	17.96
	Two Rivers Sanit Dist 1	9.45	6.52	2.00		1.69	0.21	(A)	19.87
Villages									
Cleveland	Sheboygan	12.58	8.00	6.64		2.08	0.25	(A)	29.55
Francis Creek	Mishicot	8.40	6.89	3.93		1.79	0.21	(A)	21.22
Kellnersville	Reedsville	8.95	6.44	2.46		1.68	0.20	(A)	19.73
Maribel	Denmark	9.97	7.36	1.75		1.81	0.23	(A)	21.12
Mishicot	Mishicot	8.11	6.67	5.39		1.74	0.21	(A)	22.12
Reedsville	Reedsville	8.30	5.99	9.54		1.56	0.19	(A)	25.58
St. Nazianz	Valders	9.59	5.94	4.60		1.55	0.19	(A)	21.87
Valders	Valders	10.93	6.83	4.99		1.78	0.22	(A)	24.75
Whitelaw	Valders	9.86	6.26	2.63		1.63	0.20	(A)	20.58
Cities									
Kiel	Kiel	8.74	5.79	4.10	0.16	1.61	0.20	(A)	20.60
Two Rivers	Two Rivers Library & TIF	9.93	6.43	8.35		1.80	0.22	(A)	26.73
	Manitowoc Library & TIF	7.81	6.43	8.35		1.80	0.22	(A)	24.61
Manitowoc	Manitowoc	9.30	7.24	7.40		2.02	0.25	(A)	26.21

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2005)

Direct and Overlapping Governments

For 2005 Levy Collected in 2006

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Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	6.82	6.17	3.09		1.54	0.19 (A)	17.81
	Valders	8.85	6.17	3.09		1.54	0.19 (A)	19.84
	Valders I	8.85	6.17	3.09	1.25	1.54	0.19 (A)	21.09
Centerville	Kiel	8.84	7.32	3.75		1.83	0.22 (A)	21.96
	Manitowoc	7.99	7.32	3.75		1.83	0.22 (A)	21.11
	Sheboygan	10.06	7.32	3.75		1.83	0.22 (A)	23.18
Cooperstown	Denmark	9.57	8.09	3.60		1.94	0.24 (A)	23.44
	Mishicot	8.90	8.09	3.60		2.02	0.24 (A)	22.85
	Reedsville	9.30	8.09	3.60		2.02	0.24 (A)	23.25
Eaton	Chilton	9.83	7.71	4.10		2.10	0.23 (A)	23.97
	Kiel	9.10	7.71	4.10		1.92	0.23 (A)	23.06
	Valders	11.08	7.71	4.10		1.92	0.23 (A)	25.04
Franklin	Reedsville Fire Dist 1,2,3	7.49	6.48	(3.42)	1.56	1.62	0.19 (A)	13.92
	Reedsville Fire Dist 4	7.49	6.48	(3.42)	1.56	1.62	0.19 (A)	13.92
Gibson	Mishicot Fire Dist 1	7.55	6.66	2.56	1.07	1.67	0.20 (A)	19.71
	Mishicot Fire Dist 2	7.55	6.66	2.56	1.07	1.67	0.20 (A)	19.71
	Mishicot Fire Dist 3	7.55	6.66	2.56	0.80	1.67	0.20 (A)	19.44
	Denmark Fire Dist 2	7.80	6.66	2.56	1.07	1.55	0.20 (A)	19.84
	Denmark Fire Dist 3	7.80	6.66	2.56	0.80	1.55	0.20 (A)	19.57
Kossuth	Manitowoc	7.90	7.02	1.29		1.75	0.21 (A)	18.17
	Mishicot	7.87	7.02	1.29		1.75	0.21 (A)	18.14
	Reedsville	8.22	7.02	1.29		1.75	0.21 (A)	18.49
Liberty	Kiel	8.02	6.46	2.18		1.61	0.19 (A)	18.46
	Valders	9.37	6.46	2.18		1.61	0.19 (A)	19.81
	Valders Sanit Dist 1	9.37	6.46	2.18	0.25	1.61	0.19 (A)	20.06
Manitowoc	Manty/Rockwood Fire Dept	7.80	6.89	1.76	0.78	1.72	0.21 (A)	19.16
	Manty/Silv San & Fire	7.80	6.89	1.76	0.66	1.72	0.21 (A)	19.04
	Manty/Val fire dept	7.80	6.89	1.76	0.66	1.72	0.21 (A)	19.04
Mtwe Rapids	Manty Branch Reedsvo Silv FD	6.99	6.23	1.18	0.87	1.55	0.19 (A)	17.01
	Vald/Brech/Silv FD	9.12	6.23	1.18	0.87	1.55	0.19 (A)	19.14
Maple Grove	Brillion/FD Wayside	7.86	6.42	2.21	1.80	1.75	0.19 (A)	20.23
	Reedsville/FD Wayside	7.34	6.42	2.21	1.80	1.60	0.19 (A)	19.56
	Brillion/FD Brillion	7.86	6.42	2.21	1.03	1.75	0.19 (A)	19.46
	Reedsville/FD Brillion	7.35	6.42	2.21	1.03	1.60	0.19 (A)	18.80
	Reedsville/FD Reedsv	7.35	6.42	2.21	1.54	1.60	0.19 (A)	19.31
Meeme	Howards Grove	8.31	6.27	1.91		1.56	0.19 (A)	18.24
	Kiel	7.56	6.27	1.91		1.56	0.19 (A)	17.49
Mishicot	Mishicot	7.42	6.63	2.18		1.65	0.19 (A)	18.07
Newton	Manitowoc	7.93	7.08	2.37		1.76	0.21 (A)	19.35
	Manty Sanit Dist 1	7.93	7.08	2.37		1.76	0.21 (A)	19.35
	Valders	10.57	7.08	2.37		1.76	0.21 (A)	21.99
	Valders Sanit Dist 1	10.57	7.08	2.37	0.65	1.76	0.21 (A)	22.64
Rockland	Reedsville	7.07	6.32	3.50	1.64	1.57	0.19 (A)	20.29
	Valders	9.50	6.32	3.50	1.53	1.57	0.19 (A)	22.61
	Brillion	7.84	6.32	3.50	1.64	1.74	0.19 (A)	21.23
Schleswig	Kiel	8.83	7.20	1.92		1.80	0.21 (A)	19.96
	Kiel Sanit Dist 1	8.83	7.20	1.92	1.31	1.80	0.21 (A)	21.27
	Kiel Sanit Dist 2	8.83	7.20	1.92	0.81	1.80	0.21 (A)	20.77
Two Creeks	Kewaunee	10.74	7.36	0.00		1.84	0.22 (A)	20.16
	Mishicot	9.49	7.36	0.00		1.84	0.22 (A)	18.91
Two Rivers	Manty & Sanit Dist 1	6.94	6.44	2.03		1.61	0.19 (A)	17.21
	Mish&SanitDist 2	6.91	6.44	2.03		1.61	0.19 (A)	17.18
	Two Rivers & Sanit Dist 1	8.62	6.44	2.03		1.61	0.19 (A)	18.89
Villages								
Cleveland	Sheboygan	10.67	7.77	6.93		1.97	0.25 (A)	27.59
Francis Creek	Mishicot	7.81	6.79	3.74		1.72	0.21 (A)	20.27
Kellnersville	Reedsville	7.44	6.45	2.52		1.63	0.20 (A)	18.24
Maribel	Denmark	9.31	7.64	2.02		1.86	0.23 (A)	21.06
Mishicot	Mishicot	7.57	6.64	5.47		1.68	0.20 (A)	21.56
Reedsville	Reedsville	7.33	6.32	9.56		1.60	0.19 (A)	25.00
St. Nazianz	Valders	9.86	6.55	4.53		1.66	0.20 (A)	22.80
Valders	Valders	10.63	7.18	5.44		1.82	0.22 (A)	25.29
Whitelaw	Valders	9.05	6.21	2.62		1.57	0.20 (A)	19.65
Cities								
Kiel	Kiel	8.38	6.07	4.20	0.13	1.64	0.20 (A)	20.62
Two Rivers	Two Rivers Library & TIF	9.19	6.32	8.45		1.72	0.20 (A)	25.88
	Manty Library & TIF	7.38	6.32	8.45		1.72	0.20 (A)	24.07
Manitowoc	Manitowoc	8.85	7.20	7.84		1.96	0.24 (A)	26.09

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Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2006)
Direct and Overlapping Governments
For 2006 Levy Collected in 2007

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	6.93	6.30	3.02	1.57	0.18	(A)	18.00
	Valders	8.12	6.30	3.02	1.57	0.18	(A)	19.19
	Valders 1	8.12	6.30	3.02 1.25	1.57	0.18	(A)	20.44
Centerville	Kiel	6.47	5.72	2.83	1.43	0.17	(A)	16.62
	Manitowoc	5.69	5.72	2.83	1.43	0.17	(A)	15.84
	Sheboygan	7.94	5.72	2.83	1.43	0.17	(A)	18.09
Cooperstown	Denmark	6.78	6.01	2.72	1.47	0.17	(A)	17.15
	Mishicot	7.07	6.01	2.72	1.27	0.17	(A)	17.24
	Reedsville	5.12	6.01	2.72	1.27	0.17	(A)	15.29
Eaton	Chilton	10.16	8.11	4.10	2.25	0.24	(A)	24.86
	Kiel	8.97	8.11	4.10	2.02	0.24	(A)	23.44
	Valders	10.48	8.11	4.10	2.02	0.24	(A)	24.95
Franklin	Reedsville Fire Dist 1,2,3	7.28	6.34	(4.21) 1.57	1.58	0.18	(A)	12.74
	Reedsville Fire Dist 4	7.28	6.34	(4.21) 1.47	1.58	0.18	(A)	12.64
	Mishicot Fire Dist 1	7.26	6.56	2.54 1.10	1.64	0.19	(A)	19.29
Gibson	Mishicot Fire Dist 2	7.26	6.56	2.54 1.10	1.64	0.19	(A)	19.29
	Mishicot Fire Dist 3	7.26	6.56	2.54 0.82	1.64	0.19	(A)	19.01
	Denmark Fire Dist 2	7.49	6.56	2.54 1.10	1.59	0.19	(A)	19.47
Kossuth	Denmark Fire Dist 3	7.49	6.56	2.54 0.82	1.59	0.19	(A)	19.19
	Manitowoc	7.41	7.25	1.29	1.81	0.21	(A)	17.97
	Mishicot	8.05	7.25	1.29	1.81	0.21	(A)	18.61
Liberty	Reedsville	8.39	7.25	1.29	1.81	0.21	(A)	18.95
	Kiel	6.85	6.29	2.17	1.57	0.18	(A)	17.06
	Valders	8.03	6.29	2.17	1.57	0.18	(A)	18.24
Manitowoc	Valders Sanit Dist 1	8.03	6.29	2.18 0.49	1.57	0.18	(A)	18.74
	Manly/Rockwood Fire Dept	7.05	6.90	1.76 0.80	1.72	0.20	(A)	18.43
	Manly/Silv San & Fire	7.05	6.90	1.76 0.67	1.72	0.20	(A)	18.30
Mtwa Rapids	Manly fire dept	7.05	6.90	1.76 0.67	1.72	0.20	(A)	18.30
	Manly Branch Rockwood Silv FD	6.21	6.21	1.12 0.87	1.55	0.18	(A)	16.14
	Vald/Bmch/Silv FD	8.21	6.21	1.12 0.87	1.55	0.18	(A)	18.14
Maple Grove	Brillion/FD Wayside	7.44	6.34	2.23 1.83	1.76	0.18	(A)	19.78
	Reedsville/FD Wayside	7.10	6.34	2.23 1.83	1.58	0.18	(A)	19.26
	Brillion/FD Brillion	7.44	6.34	2.23 1.01	1.76	0.18	(A)	18.96
Meeme	Reedsville/FD Brillion	7.10	6.34	2.23 1.01	1.58	0.18	(A)	18.44
	Reedsville/FD Reedsv	7.10	6.34	2.23 1.47	1.58	0.18	(A)	18.90
	Howards Grove	8.07	6.60	1.92	1.65	0.19	(A)	18.43
Mishicot	Kiel	7.45	6.60	1.92	1.65	0.19	(A)	17.81
Newton	Mishicot	7.39	6.68	2.19	1.67	0.19	(A)	18.12
	Manitowoc	7.49	7.36	2.37	1.84	0.21	(A)	19.27
	Manly Sanit Dist 1	7.49	7.36	2.37	1.84	0.21	(A)	19.27
Rockland	Valders	9.86	7.36	2.37	1.84	0.21	(A)	21.64
	Valders Sanit Dist 1	9.86	7.36	2.37 0.64	1.84	0.21	(A)	22.28
	Reedsville	7.30	6.47	3.11 1.43	1.61	0.19	(A)	20.11
Schleswig	Valders	8.50	6.47	3.11 1.43	1.61	0.19	(A)	21.31
	Brillion	7.65	6.47	3.11 1.43	1.79	0.19	(A)	20.64
	Kiel	8.65	7.55	1.92	1.88	0.22	(A)	20.22
Two Creeks	Kiel Sanit Dist 1	8.65	7.55	1.92 1.22	1.88	0.22	(A)	21.44
	Kiel Sanit Dist 2	8.65	7.55	1.92 0.87	1.88	0.22	(A)	21.09
	Kewaunee	7.85	5.88	0.00	1.46	0.17	(A)	15.36
Two Rivers	Mishicot	7.73	5.88	0.00	1.46	0.17	(A)	15.24
	Manly & Sanit Dist 1	6.48	6.65	2.00	1.66	0.19	(A)	16.98
	Mish/Sanit Dist 2	7.07	6.65	2.00	1.66	0.19	(A)	17.57
Villages	Two Rivers & Sanit Dist 1	9.00	6.65	2.00	1.66	0.19	(A)	19.50
	Cleveland	7.84	5.66	5.31	1.44	0.17	(A)	20.42
	Francis Creek	7.42	6.55	4.81	1.67	0.19	(A)	20.64
Maribel	Kellnersville	7.23	6.30	2.54	1.60	0.19	(A)	17.86
	Denmark	8.39	7.26	1.58	1.80	0.22	(A)	19.25
	Mishicot	7.32	6.51	5.92	1.65	0.19	(A)	21.59
St. Nazianz	Reedsville	7.23	6.30	9.77	1.60	0.19	(A)	25.09
	Valders	8.33	6.33	4.54	1.61	0.18	(A)	20.99
	Valders	8.98	6.92	5.51	1.76	0.20	(A)	23.37
Whitelaw	Valders	7.91	6.15	2.65	1.56	0.18	(A)	18.45
Cities								
Kiel	Kiel	8.03	6.12	4.00 0.14	1.67	0.19	(A)	20.15
Two Rivers	Two Rivers Library & TIF	9.01	6.11	8.45	1.67	0.19	(A)	25.43
	Manly Library & TIF	6.47	6.11	8.45	1.67	0.19	(A)	22.89
Manitowoc	Manitowoc	7.95	7.10	8.15	1.94	0.23	(A)	25.37

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2007)
Direct and Overlapping Governments
For 2007 Levy Collected in 2008

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	7.11	6.34	3.02		1.58	0.18 (A)	18.23
	Valders	8.51	6.34	3.02		1.58	0.18 (A)	19.63
	Valders 1	8.51	6.34	3.02	1.25	1.58	0.18 (A)	20.88
Centerville	Kiel	6.86	5.92	2.77		1.47	0.17 (A)	17.19
	Manitowoc	6.08	5.92	2.77		1.47	0.17 (A)	16.41
	Sheboygan	8.34	5.92	2.77		1.47	0.17 (A)	18.67
Cooperstown	Denmark	7.11	6.12	2.75		1.51	0.18 (A)	17.67
	Mishicot	6.68	6.12	2.75		1.51	0.18 (A)	17.24
	Reedsville	6.98	6.12	2.75		1.52	0.18 (A)	17.55
Eaton	Chilton	7.31	5.53	2.90		1.56	0.16 (A)	17.46
	Kiel	6.19	5.53	2.90		1.37	0.16 (A)	16.15
	Valders	7.40	5.53	2.90		1.37	0.16 (A)	17.36
Franklin	Reedsville Fire Dist 1,2,3	7.54	6.42	(2.88)	1.62	1.60	0.18 (A)	14.48
	Reedsville Fire Dist 4	7.54	6.42	(2.88)	0.99	1.60	0.18 (A)	13.85
Gibson	Mishicot Fire Dist 1	7.58	6.81	2.61	1.15	1.69	0.19 (A)	20.03
	Mishicot Fire Dist 2	7.58	6.81	2.61	1.15	1.69	0.19 (A)	20.03
	Mishicot Fire Dist 3	7.58	6.81	2.61	0.86	1.69	0.19 (A)	19.74
	Denmark Fire Dist 2	8.07	6.81	2.61	1.15	1.68	0.19 (A)	20.51
	Denmark Fire Dist 3	8.07	6.81	2.61	0.86	1.68	0.19 (A)	20.22
	Manitowoc	7.38	7.15	1.32		1.78	0.20 (A)	17.83
Kossuth	Mishicot	7.94	7.15	1.32		1.78	0.20 (A)	18.39
	Reedsville	8.30	7.15	1.32		1.78	0.20 (A)	18.75
	Kiel	7.31	6.56	2.20		1.63	0.19 (A)	17.89
Liberty	Valders	8.74	6.56	2.20		1.63	0.19 (A)	19.32
	Valders Sanit Dist 1	8.74	6.56	2.20	0.49	1.63	0.19 (A)	19.81
	Manitowoc	7.10	6.85	1.80	0.80	1.70	0.20 (A)	18.45
Manitowoc	Manly/Silv San & Fire	7.10	6.85	1.80	0.67	1.70	0.20 (A)	18.32
	Manly/silv fire dept	7.10	6.85	1.80	0.67	1.70	0.20 (A)	18.32
	Mtwe Rapids	6.40	6.26	1.14	0.88	1.56	0.18 (A)	16.42
Maple Grove	Vald/Brich Silv FD	8.59	6.26	1.14	0.88	1.56	0.18 (A)	18.61
	Brillion/FD Wayside	8.26	6.43	2.24	1.90	1.81	0.18 (A)	20.82
	Reedsville/FD Wayside	7.32	6.43	2.24	1.90	1.60	0.18 (A)	19.67
	Brillion/FD Brillion	8.26	6.43	2.24	1.06	1.81	0.18 (A)	19.98
	Reedsville/FD Brillion	7.32	6.43	2.24	1.06	1.60	0.18 (A)	18.83
	Reedsville/FD Reedsv	7.32	6.43	2.24	1.52	1.60	0.18 (A)	19.29
	Meeme	9.04	7.05	1.99		1.75	0.20 (A)	20.03
Meeme	Kiel	8.16	7.05	1.99		1.75	0.20 (A)	19.15
	Mishicot	7.33	6.63	2.26		1.65	0.19 (A)	18.06
Newton	Manitowoc	6.29	6.03	1.86		1.50	0.17 (A)	15.85
	Manly Sanit Dist 1	6.29	6.03	1.86		1.50	0.17 (A)	15.85
	Valders	8.39	6.03	1.86		1.50	0.17 (A)	17.95
	Valders Sanit Dist 1	8.39	6.03	1.86	0.47	1.50	0.17 (A)	18.42
Rockland	Reedsville	7.67	6.70	3.17	1.63	1.67	0.19 (A)	21.03
	Valders	9.25	6.70	3.17	1.63	1.67	0.19 (A)	22.61
	Brillion	8.65	6.70	3.17	1.63	1.88	0.19 (A)	22.22
Schleswig	Kiel	9.38	8.03	1.91		2.00	0.23 (A)	21.55
	Kiel Sanit Dist 1	9.38	8.03	1.91	1.21	2.00	0.23 (A)	22.76
	Kiel Sanit Dist 2	9.38	8.03	1.91	0.86	2.00	0.23 (A)	22.41
Two Creeks	Kewaunee	8.58	5.87	0.00		1.46	0.17 (A)	16.08
	Mishicot	7.87	5.87	0.00		1.46	0.17 (A)	15.37
Two Rivers	Manly & Sanit Dist 1	6.54	6.62	2.00		1.65	0.19 (A)	17.00
	Mish&SanitDist 2	7.06	6.62	2.00		1.65	0.19 (A)	17.52
	Two Rivers & Sanit Dist 1	8.99	6.62	2.00		1.65	0.19 (A)	19.45
Villages								
Cleveland	Sheboygan	8.60	6.01	5.35		1.54	0.18 (A)	21.68
Francis Creek	Mishicot	6.29	5.51	3.29		1.41	0.16 (A)	16.66
Kellnersville	Reedsville	7.36	6.25	2.50		1.60	0.18 (A)	17.89
Maribel	Denmark	8.75	7.28	1.88		1.85	0.21 (A)	19.97
Mishicot	Mishicot	7.09	6.28	6.18		1.61	0.19 (A)	21.35
Reedsville	Reedsville	7.41	6.29	9.80		1.61	0.19 (A)	25.30
St. Nazianz	Valders	8.31	6.17	5.87		1.58	0.18 (A)	22.11
Valders	Valders	9.05	6.66	5.49		1.70	0.20 (A)	23.10
Whitelaw	Valders	8.52	6.25	2.70		1.60	0.18 (A)	19.25
Cities								
Kiel	Kiel / Millpond	8.26	6.08	4.14	0.17	1.67	0.19 (A)	20.51
	Kiel	8.26	6.08	4.14		1.67	0.19 (A)	20.34
Two Rivers	Two Rivers Library & TIF	8.86	5.88	8.55		1.63	0.19 (A)	25.11
	Manly Library & TIF	6.43	5.88	8.55		1.63	0.19 (A)	22.68
Manitowoc	Manitowoc	6.14	5.29	6.48		1.46	0.17 (A)	19.54

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2008)
Direct and Overlapping Governments
2008 Taxes Collected in 2009

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and/or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)			Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	7.73	6.41	3.04			1.66	0.19	(A)	19.03
	Valders	8.93	6.41	3.04			1.66	0.19	(A)	20.23
	Valders I	8.93	6.41	3.04	3.00		1.66	0.19	(A)	23.23
Centerville	Kiel	7.28	5.98	2.78			1.55	0.18	(A)	17.77
	Manitowoc	6.44	5.98	2.78			1.55	0.18	(A)	16.93
	Sheboygan	8.32	5.98	2.78			1.55	0.18	(A)	18.81
Cooperstown	Denmark	7.42	6.09	2.78			1.59	0.18	(A)	18.06
	Mishicot	7.28	6.09	2.78			1.58	0.18	(A)	17.91
	Reedsville	7.50	6.09	2.78			1.58	0.18	(A)	18.13
Eaton	Chilton	8.07	5.59	2.90			1.66	0.16	(A)	18.38
	Kiel	6.60	5.59	2.90			1.45	0.16	(A)	16.70
	Valders	7.80	5.59	2.90			1.45	0.16	(A)	17.90
Franklin	Reedsville Fire Dist 1,2,3	8.10	6.36	(2.84)	1.68		1.65	0.19	(A)	15.14
	Reedsville Fire Dist 4	8.10	6.36	(2.84)	1.35		1.65	0.19	(A)	14.81
Gibson	Mishicot Fire Dist 1	8.49	6.97	2.54	1.23		1.81	0.21	(A)	21.25
	Mishicot Fire Dist 2	8.49	6.97	2.54	1.23		1.81	0.21	(A)	21.25
	Mishicot Fire Dist 3	8.49	6.97	2.54	0.92		1.81	0.21	(A)	20.94
	Denmark Fire Dist 2	8.64	6.97	2.54	1.23		1.82	0.21	(A)	21.41
	Denmark Fire Dist 3	8.64	6.97	2.54	0.92		1.82	0.21	(A)	21.10
Kossuth	Manitowoc	7.24	6.88	1.32			1.79	0.21	(A)	17.44
	Mishicot	8.38	6.88	1.32			1.79	0.21	(A)	18.58
	Reedsville	8.75	6.88	1.32			1.79	0.21	(A)	18.95
Liberty	Kiel	7.86	6.68	2.20			1.73	0.20	(A)	18.67
	Valders	9.30	6.68	2.20			1.73	0.20	(A)	20.11
	Valders Sanit Dist 1	9.30	6.68	2.20	0.60		1.73	0.20	(A)	20.71
Manitowoc	Manty/Rockwood Fire Dept	7.52	6.93	1.80	0.81		1.80	0.21	(A)	19.07
	Manty/Silv San & Fire	7.52	6.93	1.80	0.68		1.80	0.21	(A)	18.94
	Manty/val fire dept	7.52	6.93	1.80	0.68		1.80	0.21	(A)	18.94
Mtwc Rapids	Manty Branch Rockwo Silv FD	6.69	6.26	1.15	0.89		1.62	0.19	(A)	16.80
	Vald/Brnch/Silv FD	8.93	6.26	1.15	0.89		1.62	0.19	(A)	19.04
Maple Grove	Brillion/FD Wayside	8.38	6.61	2.27	2.03		1.96	0.20	(A)	21.45
	Reedsville/FD Wayside	8.15	6.61	2.27	2.04		1.71	0.20	(A)	20.98
	Brillion/FD Brillion	8.38	6.61	2.27	1.31		1.95	0.20	(A)	20.72
	Reedsville/FD Brillion	8.15	6.61	2.27	1.31		1.71	0.20	(A)	20.25
	Reedsville/FD Reedsv	8.15	6.61	2.27	1.63		1.71	0.20	(A)	20.57
Meeme	Howards Grove	9.32	6.91	1.99			1.79	0.21	(A)	20.22
	Kiel	8.35	6.91	1.99			1.79	0.21	(A)	19.25
Mishicot	Mishicot	8.16	6.75	2.28			1.75	0.20	(A)	19.14
Newton	Manitowoc	6.04	5.66	1.87			1.47	0.17	(A)	15.21
	Manty Sanit Dist 1	6.04	5.66	1.87			1.47	0.17	(A)	15.21
	Valders	8.06	5.66	1.87			1.47	0.17	(A)	17.23
Rockland	Valders Sanit Dist 1	8.06	5.66	1.87	0.47		1.47	0.17	(A)	17.70
	Reedsville	8.04	6.58	3.17	1.60		1.71	0.20	(A)	21.30
	Valders	9.27	6.58	3.17	1.60		1.71	0.20	(A)	22.53
Schleswig	Brillion	8.27	6.58	3.17	1.60		1.95	0.20	(A)	21.77
	Kiel	9.84	8.07	1.91			2.09	0.24	(A)	22.15
	Kiel Sanit Dist 1	9.84	8.07	1.91	1.20		2.09	0.24	(A)	23.35
Two Creeks	Kiel Sanit Dist 2	9.84	8.07	1.91	1.00		2.09	0.24	(A)	23.15
	Kewaunee	8.19	5.86	0.00			1.52	0.18	(A)	15.75
	Mishicot	8.55	5.86	0.00			1.52	0.18	(A)	16.11
Two Rivers	Manty & Sanit Dist 1	7.01	6.75	2.00			1.75	0.20	(A)	17.71
	Mish&SanitDist 2	7.92	6.75	2.00			1.75	0.20	(A)	18.62
	Two Rivers & Sanit Dis 1	9.37	6.75	2.00			1.75	0.20	(A)	20.07
Villages										
Cleveland	Sheboygan	7.99	5.88	5.50			1.54	0.18	(A)	21.09
Francis Creek	Mishicot	6.95	5.71	3.32			1.49	0.17	(A)	17.64
Kellnersville	Reedsville	8.05	6.44	2.54			1.68	0.19	(A)	18.90
Maribel	Denmark	6.97	5.75	2.03			1.51	0.17	(A)	16.43
Mishicot	Mishicot	7.61	6.33	6.43			1.65	0.19	(A)	22.21
Reedsville	Reedsville	7.91	6.39	9.88			1.67	0.19	(A)	26.04
St. Nazianz	Valders	8.68	6.29	5.75			1.64	0.19	(A)	22.55
Valders	Valders	7.34	5.34	4.89			1.40	0.16	(A)	19.13
Whitelaw	Valders	8.39	6.12	2.75			1.60	0.18	(A)	19.04
Cities										
Kiel	Kiel / Millpond	8.25	6.02	4.35	0.17		1.68	0.19	(A)	20.66
	Kiel	8.25	6.02	4.35			1.68	0.19	(A)	20.49
Two Rivers	Two Rivers Library & TIF	8.90	6.00	8.80			1.68	0.19	(A)	25.57
	Manty Library & TIF	6.66	6.00	8.80			1.68	0.19	(A)	23.33
Manitowoc	Manitowoc	6.25	5.32	6.75			1.49	0.17	(A)	19.98

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

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MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2009)
Direct and Overlapping Governments
2009 Taxes Collected in 2010

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and/or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	9.79	6.48	3.08	1.73	0.19	(A)	21.27
	Valders	9.50	6.48	3.08	1.73	0.19	(A)	20.98
	Valders I	9.50	6.48	3.08 3.00	1.73	0.19	(A)	23.98
Centerville	Kiel	8.38	6.42	2.80	1.71	0.19	(A)	19.50
	Manitowoc	7.15	6.42	2.80	1.71	0.19	(A)	18.27
	Sheboygan	10.26	6.42	2.80	1.71	0.19	(A)	21.38
Cooperstown	Denmark	8.86	6.22	2.83	1.70	0.19	(A)	19.80
	Mishicot	7.99	6.22	2.83	1.65	0.19	(A)	18.88
	Reedsville	9.57	6.22	2.83	1.65	0.19	(A)	20.46
Eaton	Chilton	9.26	5.88	2.94	1.80	0.18	(A)	20.06
	Kiel	7.49	5.88	2.94	1.57	0.18	(A)	18.06
	Valders	8.71	5.88	2.94	1.57	0.18	(A)	19.28
Franklin	Reedsville Fire Dist 1,2,3	9.89	6.32	(2.61) 1.69	1.68	0.19	(A)	17.16
	Reedsville Fire Dist 4	9.89	6.32	(2.61) 1.35	1.68	0.19	(A)	16.82
Gibson	Mishicot Fire Dist 1	9.55	7.32	2.57 1.31	1.95	0.22	(A)	22.92
	Mishicot Fire Dist 2	9.55	7.32	2.57 1.31	1.95	0.22	(A)	22.92
	Mishicot Fire Dist 3	9.55	7.32	2.57 0.98	1.95	0.22	(A)	22.59
	Denmark Fire Dist 2	10.58	7.32	2.57 1.31	2.01	0.22	(A)	24.01
	Denmark Fire Dist 3	10.58	7.32	2.57 0.98	2.01	0.22	(A)	23.68
Kossuth	Manitowoc	6.68	5.98	1.08	1.59	0.18	(A)	15.51
	Mishicot	7.83	5.98	1.08	1.59	0.18	(A)	16.66
	Reedsville	9.35	5.98	1.08	1.59	0.18	(A)	18.18
Liberty	Kiel	8.54	6.78	2.44	1.81	0.20	(A)	19.77
	Valders	9.95	6.78	2.44	1.81	0.20	(A)	21.18
	Valders Sanit Dist 1	9.95	6.78	2.44 0.62	1.81	0.20	(A)	21.80
Manitowoc	Manty/Reedsville Fire Dept	8.18	7.28	1.80 0.82	1.94	0.22	(A)	20.24
	Manty/Silv San & Fire	8.18	7.28	1.80 0.70	1.94	0.22	(A)	20.12
	Manty/val fire dept	8.18	7.28	1.80 0.70	1.94	0.22	(A)	20.12
Mtwc Rapids	Manty Branch Reedsville Silv FD	6.32	5.82	1.17 0.87	1.55	0.18	(A)	15.91
	Vald/Brill/FD Silv FD	8.64	5.82	1.17 0.87	1.55	0.18	(A)	18.23
Maple Grove	Brillion/FD Wayside	10.97	7.66	2.27 2.00	2.35	0.23	(A)	25.48
	Reedsville/FD Wayside	12.04	7.66	2.27 2.00	2.04	0.23	(A)	26.24
	Brillion/FD Brillion	10.97	7.66	2.27 1.28	2.35	0.23	(A)	24.76
	Reedsville/FD Brillion	12.04	7.66	2.27 1.28	2.04	0.23	(A)	25.52
	Reedsville/FD Reedsv	12.04	7.66	2.27 1.61	2.04	0.23	(A)	25.85
Meeme	Howards Grove	9.20	6.44	2.03	1.71	0.20	(A)	19.58
	Kiel	8.15	6.44	2.03	1.71	0.20	(A)	18.53
Mishicot	Mishicot	9.34	7.16	2.32	1.91	0.22	(A)	20.95
Newton	Manitowoc	5.88	5.42	1.87	1.44	0.16	(A)	14.77
	Manty Sanit Dist 1	5.88	5.42	1.87	1.44	0.16	(A)	14.77
	Valders	8.04	5.42	1.87	1.44	0.16	(A)	16.93
	Valders Sanit Dist 1	8.04	5.42	1.87 0.47	1.44	0.16	(A)	17.40
Rockland	Reedsville	11.39	7.34	3.24 1.60	1.95	0.22	(A)	25.74
	Valders	11.05	7.34	3.24 1.60	1.95	0.22	(A)	25.40
	Brillion	10.37	7.34	3.24 1.60	2.25	0.22	(A)	25.02
Schleswig	Kiel	10.00	7.80	2.07	2.07	0.24	(A)	22.18
	Kiel Sanit Dist 1	10.00	7.80	2.07 1.18	2.07	0.24	(A)	23.36
	Kiel Sanit Dist 2	10.00	7.80	2.07 1.02	2.07	0.24	(A)	23.20
Two Creeks	Kewaunee	10.41	6.61	0.00	1.76	0.20	(A)	18.98
	Mishicot	10.14	6.61	0.00	1.76	0.20	(A)	18.71
Two Rivers	Manty & Sanit Dist 1	7.11	6.69	2.00	1.78	0.20	(A)	17.78
	Mish & Sanit Dist 2	8.39	6.69	2.00	1.78	0.20	(A)	19.06
	Two Rivers & Sanit Dist 1	9.69	6.69	2.00	1.78	0.20	(A)	20.36
Villages								
Cleveland	Sheboygan	8.94	5.69	5.46	1.54	0.17	(A)	21.80
Francis Creek	Mishicot	7.72	5.84	3.40	1.58	0.18	(A)	18.72
Kellnersville	Reedsville	10.29	6.54	2.63	1.77	0.20	(A)	21.43
Maribel	Denmark	8.05	5.62	2.14	1.57	0.17	(A)	17.55
Mishicot	Mishicot	8.52	6.49	6.76	1.76	0.20	(A)	23.73
Reedsville	Reedsville	10.20	6.52	10.09	1.76	0.20	(A)	28.77
St. Nazianz	Valders	9.49	6.41	5.79	1.73	0.20	(A)	23.62
Valders	Valders	7.87	5.30	4.95	1.44	0.16	(A)	19.72
Whitelaw	Valders	9.14	6.20	2.81	1.68	0.19	(A)	20.02
Cities								
Kiel	Kiel / Millpond	8.64	5.88	4.46 0.17	1.70	0.19	(A)	21.04
	Kiel	8.64	5.88	4.46	1.70	0.19	(A)	20.87
Two Rivers	Two Rivers Library & TIF	9.56	6.06	9.13	1.75	0.20	(A)	26.70
	Manty Library & TIF	7.01	6.06	9.13	1.75	0.20	(A)	24.15
Manitowoc	Manitowoc	7.86	5.38	6.76	1.56	0.17	(A)	21.73

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2010)
Direct and Overlapping Governments
2010 Taxes Collected in 2011

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	11.58	6.53	3.12		1.75	0.19	23.17
	Valders	9.98	6.53	3.12		1.75	0.19	21.57
	Valders 1	9.98	6.53	3.12	3.00	1.75	0.19	24.57
Centerville	Kiel	9.63	6.64	2.80		1.79	0.19	21.05
	Manitowoc	7.80	6.64	2.80		1.79	0.19	19.22
	Sheboygan	11.16	6.64	2.80		1.79	0.19	22.58
Cooperstown	Denmark	9.06	6.37	2.93		1.77	0.19	20.32
	Mishicot	8.15	6.37	2.93		1.71	0.19	19.35
	Reedsville	11.48	6.37	2.93		1.71	0.19	22.68
Eaton	Chilton	9.67	6.00	2.96		1.88	0.18	20.69
	Kiel	8.75	6.00	2.96		1.61	0.18	19.50
	Valders	9.21	6.00	2.96		1.61	0.18	19.96
Franklin	Reedsville Fire Dist 1,2,3	11.50	6.36	(2.69)	1.65	1.71	0.18	18.71
	Reedsville Fire Dist 4	11.50	6.36	(2.69)	1.65	1.68	0.19	18.69
	Mishicot Fire Dist 1	7.51	5.81	2.11	1.00	1.56	0.17	18.16
	Mishicot Fire Dist 2	7.51	5.81	2.11	1.00	1.56	0.17	18.16
Gibson	Mishicot Fire Dist 3	7.51	5.81	2.11	0.75	1.56	0.17	17.91
	Denmark Fire Dist 2	8.34	5.81	2.11	1.00	1.62	0.17	19.05
	Denmark Fire Dist 3	8.34	5.81	2.11	0.75	1.62	0.17	18.80
Kossuth	Manitowoc	6.90	5.90	1.09		1.59	0.17	15.65
	Mishicot	7.69	5.90	1.09		1.59	0.17	16.44
	Reedsville	10.68	5.90	1.09		1.59	0.17	19.43
Liberty	Kiel	10.00	7.04	2.61		0.40	0.21	20.26
	Valders	10.83	7.04	2.61		0.40	0.21	21.09
	Valders Sanit Dis 1	10.83	7.04	2.61	0.65	0.40	0.21	21.74
Manitowoc	Manty/Rockwood Fire Dept	8.48	7.18	1.80	0.87	1.93	0.21	20.47
	Manty/Silv San & Fire	8.48	7.18	1.80	0.75	1.93	0.21	20.35
	Manty/silv fire dept	8.48	7.18	1.80	0.75	1.93	0.21	20.35
Mtwc Rapids	Manty Branch Rekow Silv FD	7.06	6.08	1.27	0.87	1.63	0.18	17.09
	Vald/Dmch/Silv FD	9.54	6.08	1.27	0.87	1.63	0.18	19.57
Maple Grove	Brillion/FD Wayside	11.28	7.62	2.30	1.97	2.34	0.22	25.73
	Reedsville/FD Wayside	13.81	7.62	2.30	1.97	2.05	0.22	27.97
	Brillion/FD Brillion	11.28	7.62	2.30	1.27	2.34	0.22	25.03
	Reedsville/FD Brillion	13.81	7.62	2.30	1.27	2.05	0.22	27.27
	Reedsville/FD Reedsv	13.81	7.62	2.30	1.56	2.05	0.22	27.56
Meeme	Howards Grove	10.94	6.53	2.07		1.75	0.19	21.48
	Kiel	9.26	6.53	2.07		1.75	0.19	19.80
Mishicot	Mishicot	8.21	6.34	2.10		1.71	0.19	18.55
Newton	Manitowoc	6.72	5.73	1.87		1.54	0.17	16.03
	Manty Sanit Dist 1	6.72	5.73	1.87		1.54	0.17	16.03
	Valders	8.91	5.73	1.87		1.54	0.17	18.22
	Valders Sanit Dist 1	8.91	5.73	1.87	0.46	1.54	0.17	18.68
Rockland	Reedsville	13.10	7.28	3.24	1.47	1.96	0.21	27.26
	Valders	11.32	7.28	3.24	1.47	1.96	0.21	25.48
	Brillion	10.69	7.28	3.24	1.47	2.23	0.21	25.12
Schleswig	Kiel	8.34	5.86	1.52		1.57	0.17	17.46
	Kiel Sanit Dist 1	8.34	5.86	1.52	0.42	1.57	0.17	17.88
	Kiel Sanit Dist 2	8.34	5.86	1.52	0.71	1.57	0.17	18.17
Two Creeks	Kewaunee	0.00	5.91	0.00		1.59	0.17	7.67
	Mishicot	0.00	5.91	0.00		1.59	0.17	7.67
Two Rivers	Manty & Sanit Dist 1	6.53	5.70	1.85		1.53	0.17	15.78
	Mish & Sanit Dist 2	7.04	5.70	1.85		1.53	0.17	16.29
	Two Rivers & Sanit Dis 1	8.20	5.70	1.85		1.53	0.17	17.45
Villages								
Cleveland	Sheboygan	9.82	5.90	5.38		1.61	0.18	22.89
Francis Creek	Mishicot	7.72	5.84	3.52		1.60	0.17	18.85
Kellnersville	Reedsville	11.99	6.56	2.75		1.79	0.20	23.29
Maribel	Denmark	8.06	5.68	2.33		1.61	0.17	17.85
Mishicot	Mishicot	8.40	6.42	6.66		1.76	0.19	23.43
Reedsville	Reedsville	11.81	6.48	10.20		1.77	0.19	30.45
St. Nazianz	Valders	10.06	6.50	6.75		1.78	0.19	25.28
Valders	Valders	8.31	5.30	4.85		1.45	0.16	20.07
Whitelaw	Valders	9.72	6.27	2.85		1.71	0.19	20.74
Cities								
Kiel	Kiel / Millpond	9.78	5.94	4.56	0.18	1.74	0.19	22.39
	Kiel	9.78	5.94	4.56		1.74	0.18	22.20
	Two Rivers Library & TIF	9.28	5.87	9.32		1.73	0.19	26.39
	Manty Library & TIF	7.28	5.87	9.32		1.73	0.19	24.39
Manitowoc	Manitowoc	6.93	5.29	6.86		1.56	0.17	20.81

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

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MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2011)

Direct and Overlapping Governments

For 2011 Levy Collected in 2012

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	14.18	6.63	3.14		1.80	0.20	25.95
	Valders	9.88	6.63	3.14		1.80	0.20	21.65
	Valders 1	9.88	6.63	3.14	3.00	1.80	0.20	24.65
Centerville	Kiel	8.58	5.95	2.56		1.62	0.18	18.89
	Manitowoc	7.16	5.95	2.56		1.62	0.18	17.47
	Sheboygan	10.28	5.95	2.56		1.62	0.18	20.59
Cooperstown	Denmark	9.26	6.17	2.94		1.75	0.18	20.30
	Mishicot	8.08	6.17	2.94		1.68	0.18	19.05
	Reedsville	13.27	6.17	2.94		1.68	0.18	24.24
Eaton	Chilton	10.03	6.08	2.96		1.89	0.18	21.14
	Kiel	8.66	6.08	2.96		1.65	0.18	19.53
	Valders	9.16	6.08	2.96		1.65	0.18	20.03
Franklin	Reedsville Fire Dist 1,2,3	13.49	6.31	(2.67)	1.64	1.71	0.19	20.67
	Reedsville Fire Dist 4	13.49	6.31	(2.67)	1.43	1.71	0.19	20.46
Gibson	Mishicot Fire Dist 1	7.50	5.66	2.14	0.98	1.54	0.17	17.99
	Mishicot Fire Dist 2	7.50	5.66	2.14	0.98	1.54	0.17	17.99
	Mishicot Fire Dist 3	7.50	5.66	2.14	0.74	1.54	0.17	17.75
	Denmark Fire Dist 2	8.59	5.66	2.14	0.98	1.60	0.17	19.14
	Denmark Fire Dist 3	8.59	5.66	2.14	0.74	1.60	0.17	18.90
	Manitowoc	7.24	5.96	1.10		1.62	0.18	16.10
Kossuth	Mishicot	8.00	5.96	1.10		1.62	0.18	16.86
	Reedsville	13.01	5.96	1.10		1.62	0.18	21.87
Liberty	Kiel	10.09	7.13	2.61		3.41	0.21	23.45
	Valders	10.67	7.13	2.61		3.41	0.21	24.03
	Valders Sanit Dist 1	10.67	7.13	2.61	0.64	3.41	0.21	24.67
Manitowoc	Manly/Rockwood Fire Dept	7.94	6.58	1.49	0.81	1.79	0.19	18.80
	Manly Silv San & Fire	7.94	6.58	1.49	0.70	1.79	0.19	18.69
	Manly sil fire dept	7.94	6.58	1.49	0.70	1.79	0.19	18.69
Mtwa Rapids	Manly Branch Rockwood Silv FD	7.20	5.97	1.28	0.86	1.62	0.18	17.11
	Vald Branch Silv FD	9.11	5.97	1.28	0.86	1.62	0.18	19.02
Maple Grove	Brillion/FD Wayside	9.04	5.95	1.71	1.55	1.91	0.18	20.34
	Reedsville/FD Wayside	12.56	5.95	1.71	1.55	1.59	0.18	23.54
	Brillion/FD Brillion	9.04	5.95	1.71	1.07	1.91	0.18	19.86
	Reedsville/FD Brillion	12.56	5.95	1.71	1.07	1.59	0.18	23.06
	Reedsville/FD Reedsv	12.56	5.95	1.71	1.17	1.59	0.18	23.16
Meeme	Howards Grove	10.07	6.64	2.07		1.81	0.20	20.79
	Kiel	9.51	6.64	2.07		1.81	0.20	20.23
Mishicot	Mishicot	7.89	5.98	2.09		1.63	0.18	17.77
Newton	Manitowoc	6.99	5.74	1.87		1.56	0.17	16.33
	Manly Sanit Dist 1	6.99	5.74	1.87		1.56	0.17	16.33
	Valders	8.83	5.74	1.87		1.56	0.17	18.17
	Valders Sanit Dist 1	8.83	5.74	1.87	0.45	1.56	0.17	18.62
Rockland	Reedsville	14.99	7.02	3.24	1.49	1.91	0.21	28.86
	Valders	10.43	7.02	3.24	1.49	1.91	0.21	24.30
	Brillion	10.20	7.02	3.24	1.49	2.19	0.21	24.35
Schleswig	Kiel	8.55	5.96	1.52		1.62	0.18	17.83
	Kiel Sanit Dist 1	8.55	5.96	1.52	0.36	1.62	0.18	18.19
	Kiel Sanit Dist 2	8.55	5.96	1.52	0.70	1.62	0.18	18.53
Two Creeks	Kewaunee	9.29	5.80	(9.29)		1.58	0.17	7.55
	Mishicot	8.90	5.80	(9.29)		1.58	0.17	7.16
Two Rivers	Manly & Sanit Dist 1	6.58	5.61	1.85		1.52	0.17	15.73
	MishicSanitDist 2	7.30	5.61	1.85		1.52	0.17	16.45
	Two Rivers & Sanit Dist 1	8.13	5.61	1.85		1.52	0.17	17.28
Villages								
Cleveland	Sheboygan	9.26	5.46	6.15		1.50	0.16	22.53
Francis Creek	Mishicot	7.75	5.74	3.51		1.58	0.17	18.75
Kellnersville	Reedsville	12.45	5.77	2.85		1.59	0.17	22.83
Maribel	Denmark	8.53	5.65	2.55		1.62	0.17	18.52
Mishicot	Mishicot	8.48	6.33	6.70		1.74	0.19	23.44
Reedsville	Reedsville	13.94	6.49	9.21		1.78	0.19	31.61
St. Nazianz	Valders	9.41	6.33	7.36		1.73	0.19	25.02
Valders	Valders	7.94	5.26	5.27		1.45	0.16	20.08
Whitelaw	Valders	9.33	6.21	3.61		1.71	0.19	21.05
Cities								
Kiel	Kiel / Millpond	9.44	5.80	4.54	0.17	1.70	0.18	21.83
	Kiel	9.44	5.80	4.54		1.70	0.18	21.66
Two Rivers	Two Rivers Library & TIF	9.10	5.78	9.61		1.71	0.19	26.39
	Manly Library & TIF	7.36	5.78	9.61		1.71	0.19	24.65
Manitowoc	Manitowoc	8.27	5.27	7.59		1.55	0.17	22.85

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(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2012)

Direct and Overlapping Governments

For 2012 Levy Collected in 2013

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.62	6.27	3.12		1.69	0.18	23.88
	Valders	9.39	6.27	3.12		1.69	0.18	20.65
	Valders 1	9.39	6.27	3.12		1.69	0.18	20.65
Centerville	Kiel	8.06	5.75	2.55		1.55	0.16	18.07
	Manitowoc	6.75	5.75	2.55		1.55	0.16	16.76
	Sheboygan	9.31	5.75	2.55		1.55	0.16	19.32
Cooperstown	Denmark	8.33	6.27	2.95		1.74	0.18	19.47
	Mishicot	9.09	6.27	2.95		1.69	0.18	20.18
	Reedsville	12.77	6.27	2.95		1.69	0.18	23.86
Eaton	Chilton	10.09	6.06	2.95		2.00	0.17	21.27
	Kiel	8.49	6.06	2.95		1.64	0.17	19.31
	Valders	9.25	6.06	2.95		1.64	0.17	20.07
Franklin	Reedsville Fire Dist 1,2,3	12.22	6.14	(0.64)		1.66	0.17	19.55
	Reedsville Fire Dist 4	12.22	6.14	(0.64)		1.66	0.17	19.55
Gibson	Mishicot Fire Dist 1	8.48	5.75	3.00		1.55	0.16	18.94
	Mishicot Fire Dist 2	8.48	5.75	3.00		1.55	0.16	18.94
	Mishicot Fire Dist 3	8.48	5.75	3.00		1.55	0.16	18.94
	Denmark Fire Dist 2	7.78	5.75	3.00		1.60	0.16	18.29
	Denmark Fire Dist 3	7.78	5.75	3.00		1.60	0.16	18.29
Kossuth	Manitowoc	6.90	5.79	1.10		1.56	0.16	15.51
	Mishicot	8.54	5.79	1.10		1.56	0.16	17.15
	Reedsville	11.93	5.79	1.10		1.56	0.16	20.54
Liberty	Kiel	8.31	5.95	2.28		1.61	0.17	18.32
	Valders	8.96	5.95	2.28		1.61	0.17	18.97
	Valders Sanit Dis 1	8.96	5.95	2.28	0.68	1.61	0.17	19.65
Manitowoc	Manty Rockwood Fire Dept	7.60	6.29	1.95		1.69	0.18	17.71
	Manty Silv San & Fire	7.60	6.29	1.95		1.69	0.18	17.71
	Manty silv fire dept	7.60	6.29	1.95		1.69	0.18	17.71
Mtwc Rapids	Manty Branch Rockwood Silv FD	6.96	5.81	2.13		1.57	0.16	16.63
	Vald Branch Silv FD	9.02	5.81	2.13		1.57	0.16	18.69
Maple Grove	Brillion/FD Wayside	8.38	5.85	2.87		1.93	0.16	19.19
	Reedsville/FD Wayside	11.66	5.85	2.87		1.58	0.16	22.12
	Brillion/FD Brillion	8.38	5.85	2.87		1.93	0.16	19.19
	Reedsville/FD Brillion	11.66	5.85	2.87		1.57	0.16	22.11
	Reedsville/FD Reedsv	11.66	5.85	2.87		1.57	0.16	22.11
Meeme	Howards Grove	9.02	6.06	2.02		1.63	0.17	18.90
	Kiel	8.47	6.06	2.02		1.63	0.17	18.35
Mishicot	Mishicot	8.60	5.87	2.09		1.58	0.17	18.31
Newton	Manitowoc	7.12	5.84	1.88		1.57	0.17	16.58
	Manty Sanit Dist 1	7.12	5.84	1.88		1.57	0.17	16.58
	Valders	9.18	5.84	1.88		1.57	0.17	18.64
	Valders Sanit Dist 1	9.18	5.84	1.88	0.45	1.57	0.17	19.09
Rockland	Reedsville	11.94	6.10	4.13		1.62	0.17	23.96
	Valders	8.98	6.10	4.13		1.62	0.17	21.00
	Brillion	9.18	6.10	4.13		2.09	0.17	21.67
Schleswig	Kiel	8.42	5.95	1.52		1.60	0.17	17.66
	Kiel Sanit Dist 1	8.42	5.95	1.52	0.36	1.60	0.17	18.02
	Kiel Sanit Dist 2	8.42	5.95	1.52	0.69	1.60	0.17	18.35
Two Creeks	Kewaunee	9.75	5.77	(10.04)		1.55	0.16	7.19
	Mishicot	9.51	5.77	(10.04)		1.55	0.16	6.95
Two Rivers	Manty & Sanit Dist 1	6.68	5.67	1.86		1.53	0.16	15.90
	Mishic & Sanit Dist 2	8.29	5.67	1.86		1.53	0.16	17.51
	Two Rivers & Sanit Dis 1	8.40	5.67	1.86		1.53	0.16	17.62
Villages								
Cleveland	Sheboygan	9.14	5.67	6.40		1.54	0.16	22.91
Francis Creek	Mishicot	8.43	5.67	3.73		1.54	0.16	19.53
Kelnersville	Reedsville	11.28	5.66	2.85		1.54	0.16	21.49
Maribel	Denmark	7.42	5.59	2.54		1.56	0.16	17.27
Mishicot	Mishicot	9.42	6.34	7.00		1.73	0.18	24.67
Reedsville	Reedsville	12.59	6.35	9.24		1.73	0.18	30.09
St. Nazianz	Valders	9.40	6.24	7.41		1.70	0.18	24.93
Valders	Valders	8.22	5.36	5.22		1.46	0.15	20.41
Whitelaw	Valders	9.63	6.30	3.62		1.71	0.18	21.44
Cities								
Kiel	Kiel / Millpond	9.00	5.72	4.87	0.19	1.66	0.17	21.61
	Kiel	9.00	5.72	4.87		1.66	0.17	21.42
Two Rivers	Two Rivers Library & TIF	9.27	5.84	9.95		1.70	0.18	26.94
	Manty Library & TIF	7.37	5.84	9.95		1.70	0.18	25.04
Manitowoc	Manitowoc	8.27	5.32	6.38		1.55	0.16	21.68

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2013)
Direct and Overlapping Governments
For 2013 Levy Collected in 2014

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.28	6.22	3.13		1.69	0.17 (A)	23.49
	Valders	9.81	6.22	3.13		1.69	0.17 (A)	21.02
	Valders 1	9.81	6.22	3.13	3.00	1.69	0.17 (A)	24.02
Centerville	Kiel	7.57	5.76	2.56		1.56	0.16 (A)	17.61
	Manitowoc	6.22	5.76	2.56		1.56	0.16 (A)	16.26
	Sheboygan	9.25	5.76	2.56		1.56	0.16 (A)	19.29
Cooperstown	Denmark	6.76	5.80	2.80		1.61	0.16 (A)	17.13
	Mishicot	8.85	5.80	2.80		1.41	0.16 (A)	19.02
	Reedsville	9.87	5.80	2.80		1.41	0.16 (A)	20.04
Eaton	Chilton	9.60	6.05	2.96		1.98	0.17 (A)	20.76
	Kiel	7.89	6.05	2.96		1.63	0.17 (A)	18.70
	Valders	9.68	6.05	2.96		1.63	0.17 (A)	20.49
Franklin	Reedsville Fire Dist 1,2,3	11.57	6.00	(1.24)		1.63	0.17 (A)	18.13
	Reedsville Fire Dist 4	11.57	6.00	(1.24)		1.63	0.17 (A)	18.13
	Mishicot Fire Dist 1	8.19	5.53	3.00		1.50	0.16 (A)	18.38
Gibson	Mishicot Fire Dist 2	8.19	5.53	3.00		1.50	0.16 (A)	18.38
	Mishicot Fire Dist 3	8.19	5.53	3.00		1.50	0.16 (A)	18.38
	Denmark Fire Dist 2	6.44	5.53	3.00		1.52	0.16 (A)	16.65
	Denmark Fire Dist 3	6.44	5.53	3.00		1.52	0.16 (A)	16.65
	Manitowoc	6.41	5.84	1.62		1.58	0.16 (A)	15.61
Kossuth	Mishicot	8.74	5.84	1.62		1.58	0.16 (A)	17.94
	Reedsville	11.82	5.84	1.62		1.58	0.16 (A)	21.02
	Kiel	7.66	5.94	2.28		1.61	0.17 (A)	17.66
Liberty	Valders	9.42	5.94	2.28		1.61	0.17 (A)	19.42
	Valders Sanit Dis 1	9.42	5.94	2.28	0.91	1.61	0.17 (A)	20.33
	Manitowoc	6.90	6.18	1.94		1.68	0.17 (A)	16.87
Manitowoc	Manty Rockwood Fire Dept	6.90	6.18	1.94		1.68	0.17 (A)	16.87
	Manty Silv San & Fire	6.90	6.18	1.94		1.68	0.17 (A)	16.87
	Manty all fire dept	6.90	6.18	1.94		1.68	0.17 (A)	16.87
Mtwc Rapids	Manty Branch Rockwood Silv FD	6.80	6.09	2.33		1.65	0.17 (A)	17.04
	Vald Branch Silv FD	10.02	6.09	2.33		1.65	0.17 (A)	20.26
	Maple Grove	8.04	5.77	2.93		1.89	0.16 (A)	18.79
Maple Grove	Reedsville/FD Wayside	11.16	5.77	2.93		1.56	0.16 (A)	21.58
	Brillion/FD Brillion	8.04	5.77	2.93		1.89	0.16 (A)	18.79
	Reedsville/FD Brillion	11.16	5.77	2.93		1.56	0.16 (A)	21.58
	Reedsville/FD Reedsv	11.16	5.77	2.93		1.56	0.16 (A)	21.58
	Howards Grove	9.15	6.06	2.24		1.64	0.17 (A)	19.26
Meeme	Kiel	7.92	6.06	2.24		1.64	0.17 (A)	18.03
	Mishicot	8.82	5.92	2.09		1.61	0.17 (A)	18.61
	Manitowoc	6.48	5.81	1.88		1.57	0.16 (A)	15.90
Newton	Manty Sanit Dist 1	6.48	5.81	1.88		1.57	0.16 (A)	15.90
	Valders	9.55	5.81	1.88		1.57	0.16 (A)	18.97
	Valders Sanit Dist 1	9.55	5.81	1.88	0.76	1.57	0.16 (A)	19.73
Rockland	Reedsville	11.76	6.02	4.10		1.63	0.17 (A)	23.68
	Valders	9.37	6.02	4.10		1.63	0.17 (A)	21.29
	Brillion	8.51	6.02	4.10		1.97	0.17 (A)	20.77
Schleswig	Kiel	8.30	6.23	1.52		1.69	0.18 (A)	17.92
	Kiel Sanit Dist 1	8.30	6.23	1.52	0.25	1.69	0.18 (A)	18.17
	Kiel Sanit Dist 2	8.30	6.23	1.52	0.69	1.69	0.18 (A)	18.61
Two Creeks	Kewaunee	8.71	5.68	0.00		1.54	0.16 (A)	16.09
	Mishicot	9.27	5.68	0.00		1.54	0.16 (A)	16.65
Two Rivers	Manty & Sanit Dist 1	5.99	5.56	1.86		1.51	0.16 (A)	15.08
	Mish & Sanit Dist 2	8.21	5.56	1.86		1.51	0.16 (A)	17.30
	Two Rivers & Sanit Dis 1	7.87	5.56	1.86		1.51	0.16 (A)	16.96
Villages								
Cleveland	Sheboygan	8.68	5.46	6.37		1.49	0.15 (A)	22.15
Francis Creek	Mishicot	8.55	5.68	3.74		1.55	0.16 (A)	19.68
Kellnersville	Reedsville	10.91	5.64	2.81		1.54	0.16 (A)	21.06
Maribel	Denmark	6.37	5.48	2.76		1.52	0.15 (A)	16.28
Mishicot	Mishicot	9.29	6.21	7.22		1.70	0.17 (A)	24.59
Reedsville	Reedsville	11.70	6.12	9.19		1.67	0.17 (A)	28.85
St. Nazianz	Valders	10.40	6.46	7.31		1.76	0.18 (A)	26.11
Valders	Valders	8.63	5.35	5.60		1.46	0.15 (A)	21.19
Whitelaw	Valders	10.64	6.55	4.01		1.79	0.18 (A)	23.17
Cities								
Kiel	Kiel / Millpond	8.73	5.97	4.92	0.20	1.73	0.18 (A)	21.73
	Kiel	8.73	5.97	4.92		1.73	0.18 (A)	21.53
Two Rivers	Two Rivers Library & TIF	10.47	5.79	10.11		1.69	0.17 (A)	28.23
	Manty Library & TIF	8.58	5.78	10.11		1.69	0.17 (A)	26.33
Manitowoc	Manitowoc	7.63	5.26	7.73		1.54	0.16 (A)	22.32

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(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

Schedule 7

MANITOWOC COUNTY, WISCONSIN

Top Ten Property Tax Payers

2012 Levy for 2013 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Manitowoc Company Inc.	\$31,255,040.00	\$32,418,500.00	\$702,653.80	0.59%
2	Holy Family Memorial	\$19,734,870.00	\$20,469,500.00	\$443,504.25	0.37%
3	ARHC Amtrw101 LLC	\$16,528,700.00	\$15,652,500.00	\$391,804.92	0.33%
4	Fox Hills Resort	\$16,256,400.00	\$15,163,400.00	\$365,232.15	0.31%
5	Sargento Cheese Co.	\$13,680,300.00	\$13,279,400.00	\$284,389.57	0.24%
6	Great Lakes Energy	\$10,258,620.00	\$10,640,500.00	\$230,663.42	0.19%
7	Aurora Medical Group	\$9,703,640.00	\$9,955,700.00	\$222,625.21	0.19%
8	Eggers Industries	\$8,530,900.00	\$8,078,700.00	\$217,556.03	0.18%
9	Dewey Properties	\$9,646,230.00	\$10,005,300.00	\$216,776.91	0.18%
10	Menard's	\$8,416,500.00	\$8,729,800.00	\$189,233.33	0.16%
	All Other	\$4,859,105,300.00	\$5,088,019,060.00	\$115,678,505.54	97.26%
	Totals	\$5,003,116,500.00	\$5,232,412,360.00	\$118,942,945.13	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2012 for budget and collection during 2013.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

2002 Levy for 2003 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	DONEFF, NICK & BOB	\$29,385,505.00	\$24,079,852.00	\$603,232.11	0.66%
2	MANITOWOC COMPANIES	\$18,169,578.00	\$14,888,999.00	\$373,045.37	0.41%
3	ANCHOR HOCKING	\$14,821,204.00	\$12,145,485.00	\$304,298.83	0.33%
4	JAGEMANN STAMPING	\$10,569,938.00	\$8,661,500.00	\$217,014.75	0.24%
5	HOLY FAMILY MEMORIAL, INC.	\$10,302,021.00	\$8,441,956.00	\$211,514.05	0.23%
6	BUSCH AGRICULTURAL	\$9,560,737.00	\$7,834,514.00	\$196,294.53	0.22%
7	PARKER HANNIFIN	\$9,119,813.00	\$7,473,199.00	\$187,241.76	0.21%
8	MENARDS	\$8,318,736.00	\$6,816,760.00	\$170,794.60	0.19%
9	WAL-MART	\$8,316,900.00	\$6,815,255.00	\$170,756.90	0.19%
10	LAKESIDE FOODS	\$8,303,411.00	\$6,804,202.00	\$170,479.96	0.19%
	All Other	\$4,011,365,457.00	\$3,397,882,327.00	\$88,454,446.41	97.13%
	Totals	\$4,138,233,300.00	\$3,501,844,049.00	\$91,059,119.27	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2002 for budget and collection during 2003</p> <p>All Amounts Rounded to Nearest Whole Dollar.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

Schedule 8

MANITOWOC COUNTY, WISCONSIN
 Twentyfive Year Historical Data
 All Property Tax Levies & Current Year Collection Comparisons
 As of the Annual Tax Sale Date

	Total Levies All Districts *									County Only		
Budget Year	Total Tax Levy *	Municipality Collections	Returned to County for Collections	Collections Before Annual Tax Sale Date	Amount of Annual Tax Sale **	Percentage Uncollected As of Tax Sale Date	Collections in Subsequent Years	****		County Tax Levy	Total Tax Collections ***	Ratio of Total Tax Collections to County Levy
								Total Collections to Date				
								***** Amount	Percentage of Total Levy*			
1989	\$45,388,019	\$37,319,163	\$8,068,856	\$6,874,453	\$1,194,403	2.63%	*****	*****	*****	\$8,533,605	\$8,309,040	97.37%
1990	\$50,827,782	\$41,921,372	\$8,906,410	\$7,251,378	\$1,655,032	3.26%	*****	*****	*****	\$10,124,148	\$9,794,490	96.74%
1991	\$52,154,567	\$44,217,744	\$7,936,823	\$6,137,093	\$1,799,730	3.45%	*****	*****	*****	\$11,231,595	\$10,844,019	96.55%
1992	\$57,179,307	\$46,205,343	\$10,973,964	\$9,337,018	\$1,636,946	2.86%	*****	*****	*****	\$12,718,272	\$12,354,170	97.14%
1993	\$58,970,042	\$49,241,052	\$9,728,990	\$8,114,272	\$1,614,718	2.74%	*****	*****	*****	\$13,330,210	\$12,964,962	97.26%
1994	\$61,555,791	\$53,036,748	\$8,519,043	\$6,981,279	\$1,537,764	2.50%	*****	*****	*****	\$13,469,913	\$13,133,165	97.50%
1995	\$66,945,044	\$50,487,228	\$16,457,816	\$14,701,932	\$1,755,884	2.62%	*****	*****	*****	\$12,813,864	\$12,478,140	97.38%
1996	\$66,331,654	\$40,852,790	\$25,478,864	\$23,778,243	\$1,700,621	2.56%	*****	*****	*****	\$13,346,657	\$13,008,209	97.44%
1997	\$61,626,083	\$37,290,512	\$24,335,571	\$22,836,554	\$1,499,017	2.43%	*****	*****	*****	\$13,747,057	\$13,413,003	97.57%
1998	\$66,659,557	\$28,067,349	\$38,592,208	\$37,029,495	\$1,562,713	2.34%	*****	*****	*****	\$15,293,950	\$14,936,072	97.66%
1999	\$71,453,497	\$43,500,320	\$27,953,177	\$26,289,064	\$1,664,113	2.33%	*****	*****	*****	\$18,009,105	\$17,589,492	97.67%
2000	\$75,546,352	\$53,018,733	\$22,527,619	\$20,812,945	\$1,714,674	2.27%	*****	*****	*****	\$19,507,817	\$19,104,005	97.73%
2001	\$80,288,447	\$49,276,775	\$31,011,672	\$29,393,152	\$1,618,520	2.02%	*****	*****	*****	\$20,857,127	\$20,435,813	97.98%
2002	\$86,170,021	\$53,389,300	\$32,780,720	\$30,770,712	\$2,010,008	2.33%	\$2,005,999	\$86,166,011	99.9953%	\$22,503,245	\$21,978,333	97.67%
2003	\$91,059,120	\$57,031,908	\$34,027,212	\$31,972,566	\$2,054,646	2.26%	\$2,045,286	\$91,049,760	99.9897%	\$24,353,486	\$23,803,431	97.74%
2004	\$94,329,676	\$59,841,951	\$34,487,725	\$32,311,842	\$2,175,883	2.31%	\$2,159,173	\$94,312,966	99.9823%	\$25,011,915	\$24,434,140	97.69%
2005	\$97,739,792	\$61,787,526	\$35,952,266	\$33,817,347	\$2,134,919	2.18%	\$2,118,575	\$97,723,448	99.9833%	\$25,758,917	\$25,197,374	97.82%
2006	\$98,136,252	\$61,975,999	\$36,160,253	\$33,831,509	\$2,328,744	2.37%	\$2,311,974	\$98,119,482	99.9829%	\$26,462,274	\$25,838,390	97.63%
2007	\$99,842,951	\$61,225,859	\$38,617,092	\$36,329,942	\$2,287,150	2.29%	\$2,270,620	\$99,826,421	99.9834%	\$26,920,541	\$27,478,207	97.71%
2008	\$103,754,070	\$66,874,708	\$36,879,362	\$34,380,792	\$2,498,570	2.41%	\$2,475,143	\$103,730,643	99.9774%	\$27,347,207	\$25,210,770	97.59%
2009	\$107,366,081	\$67,119,499	\$40,246,582	\$37,230,582	\$3,016,000	2.81%	\$2,911,408	\$107,261,489	99.9026%	\$27,741,006	\$26,747,243	97.19%
2010	\$112,720,962	\$70,496,334	\$42,224,628	\$39,282,516	\$2,942,112	2.61%	\$2,752,306	\$112,531,156	99.8316%	\$28,212,603	\$28,206,608	97.39%
2011	\$115,707,471	\$73,615,782	\$42,091,689	\$39,132,124	\$2,959,565	2.56%	\$2,503,735	\$115,251,641	99.6060%	\$28,451,558	\$27,723,824	97.44%
2012	\$118,516,688	\$75,811,427	\$42,705,261	\$40,182,385	\$2,522,876	2.13%	\$1,715,393	\$117,709,205	97.8713%	\$28,636,506	\$28,026,918	97.87%
2013	\$118,942,945	\$76,097,624	\$42,845,321	\$40,340,407	\$2,504,914	2.11%	N.A.	\$76,097,624	97.8940%	\$29,601,123	\$28,977,729	97.89%

* Note, Total Tax Levy includes all taxing jurisdictions, County, School, VTAE, State, Local, etc. These figures are reduced by the State and School Credits and do not reflect Gross Tax Levy.

** Wisconsin Statutes (74.57) specify annually on August 15th the County Treasurer shall issue a Tax Certificate for property on which taxes remain unpaid. Manitowoc County under statute 74.29 settles in full with its municipalities by this date. This process is called the "Tax Sale". Previous to taxes levied for 1989, the tax sale date was the third Tuesday in October. Since the levies for all jurisdictions are combined at the "Tax Sale", subsequent collections are not available for individual levies after that date.

*** Computed by taking the County Tax Levy an its average percentage of all districts tax levy proportion and multiplying by the reciprocal of the percentage of uncollected taxes.

**** Small amounts that may be remaining as uncollected reflect property that was deemed not in the best interest of the County to not foreclose on. Otherwise the County takes as tax deeded property when available to do so.

***** Any balance that remained was written off or reflected a balance of taxes due on property that the County did not want to take in foreclosure.

The amount of annual tax sale represents the total of delinquent taxes for that particular year at that particular point in time and is useful in analyzing and forecasting fluctuations in delinquent taxes.

Schedule 9

MANITOWOC COUNTY, WISCONSIN
Ratios of Outstanding Debt by Type and General Bonded Debt
Last Ten Calendar Years

Year End 12/31	Governmental Activities General Obligation Bonds *	Business-Type Activities General Obligation Bonds *	Total Primary Government *	Population	Per Capita Income \$	Equalized Value Including TID	Percentage of Personal Income #	Per Capita
2004	\$20,544,315	\$9,350,685	\$29,895,000	84,264	\$30,129	\$4,447,460,000	1.18%	\$354.78
2005	\$19,126,910	\$8,816,360	\$27,943,270	84,480	\$31,010	\$4,600,011,700	1.07%	\$330.77
2006	\$17,307,395	\$8,262,605	\$25,570,000	84,640	\$32,443	\$4,867,411,100	0.93%	\$302.10
2007	\$15,819,350	\$7,715,650	\$23,535,000	84,603	\$34,096	\$5,079,420,500	0.82%	\$278.18
2008	\$21,100,000	\$0	\$21,100,000	84,830	\$35,656	\$5,289,582,900	0.70%	\$248.73
2009	\$18,555,000	\$0	\$18,555,000	85,065	\$34,969	\$5,531,501,000	0.62%	\$218.13
2010	\$31,635,000	\$0	\$31,635,000	81,442	\$36,391	\$5,397,710,800	1.07%	\$388.44
2011	\$28,875,000	\$0	\$28,875,000	81,406	\$38,519	\$5,374,268,200	0.92%	\$354.70
2012	\$27,230,000	\$0	\$27,230,000	81,437	\$40,394	\$5,186,290,300	0.83%	\$334.37
2013	\$27,195,000	\$0	\$27,195,000	81,352	\$40,394 **	\$5,003,116,500	0.83%	\$334.29

Year End 12/31	Total Gross Bonded Debt of Primary Government *	Less Debt Service Fund * @	Total Net Bonded Debt Primary Government *	Percentage of Personal Income #	Net Per Capita	Net Debt as a Percentage of Equalized Value
2004	\$29,895,000	\$220,349	\$29,674,651	1.17%	\$352.16	0.67%
2005	\$27,943,270	\$231,579	\$27,711,691	1.06%	\$328.03	0.60%
2006	\$25,570,000	\$244,734	\$25,325,266	0.92%	\$299.21	0.52%
2007	\$23,535,000	\$301,978	\$23,233,022	0.81%	\$274.61	0.46%
2008	\$21,100,000	\$1,110,037	\$19,989,963	0.66%	\$235.65	0.38%
2009	\$18,555,000	\$416,780	\$18,138,220	0.61%	\$213.23	0.33%
2010	\$31,635,000	\$757,538	\$30,877,462	1.04%	\$379.13	0.57%
2011	\$28,875,000	\$578,566	\$28,296,434	0.90%	\$347.60	0.53%
2012	\$27,230,000	\$574,780	\$26,655,220	0.81%	\$327.31	0.51%
2013	\$27,195,000	\$564,603	\$26,630,397	0.81%	\$327.35	0.53%

* Amounts rounded to nearest whole dollar.

** Information for 2013 was unavailable at time of printing.

Calculated by dividing total primary government debt by the product of population times per capita income.

@ Amount available for repayment of governmental general obligation bonds.

Schedule 10
MANITOWOC COUNTY, WISCONSIN
Underlying / Overlapping Debt by Taxing Jurisdiction

Municipality/School District			Total		
	Percent Overlap	Overlap / Direct	Outstanding Principal as of 12/31/13	Principal Payments Scheduled During 2014	Anticipated New Debt During 2014
Town of Cato	100%	Overlap	\$0	\$0	\$0
Town of Centerville	100%	Overlap	\$0	\$0	\$0
Town of Cooperstown	100%	Overlap	\$0	\$0	\$0
Town of Eaton	100%	Overlap	\$0	\$0	\$0
Town of Franklin	100%	Overlap	\$0	\$0	\$0
Town of Gibson	100%	Overlap	\$0	\$0	\$0
Town of Kossuth	100%	Overlap	\$0	\$0	\$0
Town of Liberty	100%	Overlap	\$187,249	\$35,918	\$0
Town of Manitowoc	100%	Overlap	\$0	\$0	\$0
Town of Manitowoc Rapids	100%	Overlap	\$0	\$0	\$0
Town of Maple Grove	100%	Overlap	\$0	\$0	\$0
Town of Meeme	100%	Overlap	\$0	\$0	\$0
Town of Mishicot	100%	Overlap	\$0	\$0	\$0
Town of Newton	100%	Overlap	\$0	\$0	\$0
Town of Rockland	100%	Overlap	\$0	\$0	\$0
Town of Schleswig	100%	Overlap	\$0	\$0	\$0
Town of Two Creeks	100%	Overlap	\$0	\$0	\$0
Town of Two Rivers	100%	Overlap	\$61,912	\$19,982	\$0
Village of Cleveland	100%	Overlap	\$3,232,202	\$570,823	\$0
Village of Francis Creek	100%	Overlap	\$905,000	\$95,000	\$0
Village of Kellnersville	100%	Overlap	\$37,540	\$8,438	\$0
Village of Maribel	100%	Overlap	\$135,691	\$5,000	\$0
Village of Mishicot	100%	Overlap	\$495,338	\$81,893	\$0
Village of Reedsville	100%	Overlap	\$2,928,184	\$265,305	\$1,200,000
Village of St Nazianz	100%	Overlap	\$1,465,682	\$59,103	\$0
Village of Valders	100%	Overlap	\$821,507	\$49,767	\$0
Village of Whitelaw	100%	Overlap	\$520,434	\$45,491	\$0
City of Kiel	84%	Overlap	\$7,906,173	\$587,672	\$500,000
City of Manitowoc	100%	Overlap	\$63,095,000	\$8,165,000	\$2,500,000
City of Two Rivers	100%	Overlap	\$16,726,862	\$5,020,424	\$4,525,000
School District of Manitowoc	100%	Overlap	\$6,185,000	\$850,000	\$0
School District of Denmark	21%	Overlap	\$4,265,597	\$853,808	\$0
School District of Brillion	12.74%	Overlap	\$12,355,000	\$1,365,000	Referendum Pend
School District of Kewaunee	3.76%	Overlap	\$2,755,000	\$890,000	\$0
School District of Mishicot	100%	Overlap	\$2,790,000	\$695,000	\$0
School District of Reedsville	87.35%	Overlap	\$11,655,000	\$1,130,000	\$0
School District of Valders	100%	Overlap	\$4,870,000	\$525,000	\$0
School District of Two Rivers	100%	Overlap	\$19,140,000	\$5,585,000	\$3,675,000
School District of Kiel	84%	Overlap	\$9,770,000	\$955,000	\$0
School District of Sheboygan	16%	Overlap	\$42,153,000	\$3,415,000	\$0
School District of Howards Grove	1%	Overlap	\$8,939,333	\$410,810	\$0
Lakeshore VTAE District	37.71%	Overlap	\$25,225,000	\$3,675,000	\$5,000,000
Total Overlapping Debt			\$248,621,704	\$35,359,434	\$17,400,000
County of Manitowoc	100%	Direct	\$27,195,000	\$1,995,000	\$0
Total Overlapping & Direct			\$275,816,704	\$37,354,434	\$17,400,000

Percent overlap based upon equalized value located within County. Levies apportioned based upon equalized value.

Schedule 11

MANITOWOC COUNTY, WISCONSIN

Legal Debt Margin Information

Last Ten Calendar Years

Budget Year	State Equalized Value of Manitowoc County Including TID	State Statute § 67.03 5% Max	Maximum Principal Debt Ceiling Limit \$	Outstanding Principal Balance of General Obligation Debt	Less Amount Available for Repayment of General Obligation Debt	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2004	\$4,447,460,000	5.00%	\$222,373,000	\$29,895,000	(\$220,349)	\$29,674,651	\$192,698,349	13.34%
2005	\$4,600,011,700	5.00%	\$230,000,585	\$27,943,270	(\$231,579)	\$27,711,691	\$202,288,894	12.05%
2006	\$4,867,411,100	5.00%	\$243,370,555	\$25,570,000	(\$244,734)	\$25,325,266	\$218,045,289	10.41%
2007	\$5,079,420,500	5.00%	\$253,971,025	\$23,535,000	(\$301,978)	\$23,233,022	\$230,738,003	9.15%
2008	\$5,289,582,900	5.00%	\$264,479,145	\$21,100,000	(\$1,110,037)	\$19,989,963	\$244,489,182	7.56%
2009	\$5,531,501,000	5.00%	\$276,575,050	\$18,555,000	(\$416,780)	\$18,138,220	\$258,436,830	6.56%
2010	\$5,397,710,800	5.00%	\$269,885,540	\$31,635,000	(\$757,538)	\$30,877,462	\$239,008,078	11.44%
2011	\$5,374,268,200	5.00%	\$268,713,410	\$28,875,000	(\$578,566)	\$28,296,434	\$240,416,976	10.53%
2012	\$5,186,290,300	5.00%	\$259,314,515	\$27,230,000	(\$574,780)	\$26,655,220	\$232,659,295	10.28%
2013	\$5,003,116,500	5.00%	\$250,155,825	\$29,130,000	\$564,603	\$29,694,603	\$220,461,222	11.87%

All dollar amounts rounded to the nearest whole dollar.

Schedule 12

MANITOWOC COUNTY, WISCONSIN
Demographic and Economic Statistics
Last Ten Calendar Years

Year	(1) Population	(2) Per Capita Personal Income *	(3) Personal Income	(4) Median Age **	(4) Education Level in Years of Schooling **	(4) School Enrollment **	(5) Unemployment Rate %
2004	84,264	\$30,129	\$2,538,790,056	40.1	13.7	21,929	6.0%
2005	84,480	\$31,010	\$2,619,724,800	40.7	13.9	19,269	5.0%
2006	84,640	\$32,443	\$2,745,975,520	41.0	14.1	18,292	4.9%
2007	84,603	\$34,096	\$2,884,623,888	40.9	14.1	18,841	5.2%
2008	84,830	\$35,656	\$3,024,698,480	41.7	14.2	18,798	4.9%
2009	85,065	\$34,969	\$2,974,637,985	43.3	14.2	18,078	9.8%
2010	81,442	\$36,391	\$2,963,755,822	43.3	14.3	18,846	8.9%
2011	81,406	\$38,519	\$3,135,677,714	43.9	14.3	17,733	8.2%
2012	81,437	\$40,394	\$3,289,566,178	44.0	14.3	17,688	7.6%
2013	81,352	\$40,394	\$3,286,132,688	44.0	14.3	17,688	7.3%

(1) Wisconsin Department of Administration, Official Population Estimates - 2013 Final Population Estimates.

(2) U.S. Department of Commerce, Bureau of Economic Analysis.

(3) Personal Income is the result of multiplying the population column times the per capita income column.

(4) U.S. Census Bureau, 2012 American Community Survey, Detailed Tables; and
Manitowoc Planning Department.

(5) Wisconsin Department of Workforce Development.

(*) 2013 data not currently available from U S Department of Commerce.

(**) 2013 data not currently available from US. Census Bureau.

Prepared by the Manitowoc County Planning Department, February 2014.

Mr. Tim Ryan - Director

Reprinted by Comptrollers Office

Schedule 13

MANITOWOC COUNTY, WISCONSIN

Principal Employers
In 2013

Rank	Employer
1	Holy Family Memorial Inc.
2	Manitowoc Public School District
3	Manitowoc Cranes
4	Nextera Energy Point Beach LLC
5	Lakeside Foods, Inc.
6	County of Manitowoc
7	Sargento Foods Inc.
8	Lakeshore Technical College
9	Federal-Mogul Powertrain Systems
10	Manitowoc FSG Operations, Inc.

MANITOWOC COUNTY, WISCONSIN

Principal Employers
In 2004

Rank	Employer
1	Holy Family Memorial Group
2	Fisher Hamilton LLC
3	Manitowoc Public School District
4	County of Manitowoc
5	Lakeside Foods Inc.
6	Federal Mogul Piston Rings Inc.
7	Wisconsin Power Constructors LLC
8	Manitowoc Cranes Inc.
9	Parker Hannifin Corp.
10	Manitowoc Ice Inc.

The number of employees each employer has is not readily available. Ranges are used on the State's system as the State has given employers confidentiality with respect to releasing that information. For further information regarding Manitowoc County's largest employers, please visit the State of Wisconsin's web site at: <http://worknet.wisconsin.gov/worknet/> then click on "Business", then "County Summary", then select Manitowoc County.

Information regarding Principal Employers from nine years ago is unavailable.

Information above obtained from the following State Web Site:
<http://worknet.wisconsin.gov/worknet/largemp.aspx>

and selecting the following options:

- 1 - County
- 2 - Manitowoc
- 3 - Both
- 4 - All Sectors

Schedule 14
MANITOWOC COUNTY, WISCONSIN
 Full-time Equivalent County Employees by Department
 Last Ten Calendar Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government:										
County Board	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
County Clerk	3.60	3.60	3.88	3.88	3.88	3.28	3.00	3.00	3.00	3.00
Clerk of Courts	16.69	16.69	16.31	16.91	16.91	17.13	16.43	15.80	17.80	17.80
Comptroller	5.00	5.00	5.00	5.00	5.00	5.00	4.50	4.00	4.00	4.00
Coroner	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.48	1.48	1.48
Corporation Counsel	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
District Attorney	5.50	5.50	5.50	5.50	5.50	4.50	4.50	4.50	4.50	4.50
Executive	2.00	2.00	1.50	1.00	1.00	1.00	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
Information Systems	5.00	6.00	7.00	8.00	8.00	8.00	7.00	7.00	8.00	8.00
Personnel	2.60	2.60	2.90	2.90	2.90	2.90	2.60	2.60	2.60	2.60
Public Property	13.50	12.50	11.75	11.75	11.75	11.00	12.00	12.00	13.75	13.00
Register in Probate/Court Commissioner	2.61	2.61	2.61	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Register of Deeds	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00
Treasurer	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00
Classification total	73.52	73.52	73.47	73.96	73.96	71.83	68.05	67.38	72.13	71.38
Public Safety:										
Emergency Management	1.73	1.73	2.23	1.73	1.73	1.73	1.73	1.73	1.73	1.73
Sheriff's Department & Jail	110.86	110.85	108.85	112.95	112.95	114.20	111.05	110.15	116.15	107.20
Joint Communications/E911 PSJS	20.50	21.50	22.00	25.80	25.80	25.80	22.80	21.80	21.80	21.80
Classification total	133.09	134.08	133.08	140.48	140.48	141.73	135.58	133.68	139.68	130.73
Public Works:										
Airport (*)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Department	65.00	64.00	60.00	60.00	60.00	60.00	34.62	27.08	48.00	48.75
Classification total	65.00	64.00	60.00	60.00	60.00	60.00	34.62	27.08	48.00	48.75
Health & Human Services:										
Aging Services	6.01	5.88	9.88	11.08	11.08	11.46	12.15	13.36	16.70	22.00
Child Support	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Health Care Center	171.60	164.23	155.40	158.93	158.93	0.00	0.00	0.00	0.00	0.00
Human Services Dept.	105.18	106.68	104.18	103.40	103.40	104.80	93.30	@ 79.30	@ 92.00	@# 93.00
Public Health Department	23.16	23.16	22.16	21.76	21.76	22.19	21.49	19.01	19.84	19.39
Veterans Service Office	2.00	2.00	1.00	1.00	1.00	1.60	1.60	2.00	2.00	2.00
Classification total	316.95	310.95	301.62	306.17	306.17	150.05	138.54	123.67	140.54	146.39
Culture / Recreation & Education:										
University Extension	3.00	3.00	3.00	2.00	2.00	1.40	1.40	1.00	1.00	1.00
Classification total	3.00	3.00	3.00	2.00	2.00	1.40	1.40	1.00	1.00	1.00
Conservation & Development:										
Planning & Zoning (B)	8.00	8.00	8.00	8.00	8.00	8.00	5.50	5.50	5.50	5.50
Soil & Water Conservation	7.92	7.92	7.92	5.92	5.92	5.46	4.50	4.50	4.50	4.50
Classification total	15.92	15.92	15.92	13.92	13.92	13.46	10.00	10.00	10.00	10.00
Grand Total	607.48	601.47	587.09	596.53	596.53	438.47	388.19	362.81	411.35	408.25

(A) County Board is made up of 25 members. Not counted or included as Full Time Equivalents for employment purposes.

(B) Prior to the 2010 Budget FTE column, Planning & Zoning was called Planning & Parks. Parks consisted of 1 FTE which is now assigned to Highway.

(*) Airport is overseen by the Highway Department.

@ 10 Positions were vacated due to Family Care program taken over by the State, 1 position vacated due to retirement, 1 position vacated and eliminated, 2 positions due to budget constraints. @# Increase due to conversion of Contracted positions to Employee status.

Source: Manitowoc County Budget

Schedule 15

MANITOWOC COUNTY, WISCONSIN
Selected Operating Indicators by Function / Program (*)
Last Ten Calendar Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government:										
County Clerk										
Work permits issued	617	667	707	649	672	350	387	465	531	557
Passports issued	161	330	439	577	593	514	577	487	918	689
Clerk of Courts										
Cases filed - Civil	613	634	679	805	846	951	1,092	829	751	650
Criminal	1,476	1,428	1,544	1,530	1,277	1,261	1,267	1,266	1,197	1,260
Famil, Paternity	578	611	563	622	634	644	633	602	643	585
Juvenile	521	506	431	414	375	368	209	276	225	259
Small Claims Filings (Total)	1,661	1,582	1,792	2,058	1,828	1,973	1,831	1,805	2,015	2,048
Traffic / Criminal Traffic / Forfeitures (Total)	7,417	6,184	5,783	6,241	7,137	7,259	7,537	5,509	5,907	5,431
Small Claims (contested)	192	209	171	175	179	170	130	56	145	116
Traffic / Criminal Traffic / Forfeitures (contested)	1,997	1,499	1,421	1,573	1,676	1,755	1,932	1,639	1,596	1,535
Coroner										
Number of cases	535	543	568	396	478	504	536	527	548	610
District Attorney										
Filed complaints - criminal traffic	818	818	633	772	940	742	858	622	476	498
Juvenile petitions	270	269	220	196	142	151	111	131	142	169
Misdemeanor complaints	999	919	952	905	744	742	760	745	709	674
Felonies	434	452	529	544	489	477	477	472	443	575
Victim/Witness staff assisted individuals (estimate)	1,544	1,964	1,920	1,900	1,900	1,900	1,900	1,700	1,500	1,500
Register in Probate/Court Commissioner										
Number of probate cases filed	565	402	360	378	401	391	390	342	392	426
New guardianship petitions filed	84	85	59	89	86	67	79	82	76	76
Register of Deeds										
Number of documents recorded, land related	22,210	21,121	18,767	18,682	17,797	19,116	17,244	14,697	16,364	14,810
Number of vital records issued, birth/death/marriage	10,494	10,709	11,549	12,149	11,214	10,646	11,014	11,052	10,699	11,945
Public Safety:										
Sheriff's Department & Jail										
Number of incident reports for service	11,763	10,504	9,870	9,962	9,943	9,478	9,648	9,191	9,177	9,548
Traffic citations	3,187	3,371	3,049	3,046	3,160	3,419	4,108	3,124	2,937	2,350
Average adult jail population	186	192	195	195	186	185	161	146	122	138
Average juvenile detention population	11	13	12	11	10	8	6	5	5	N.A.
Accidents investigated	1,498	1,426	1,343	1,320	1,232	1,126	1,133	1,186	1,224	1,354
Public Works:										
Airport										
Estimated number of take offs & landings	30,000	32,000	30,000	38,000	40,000	25,000	35,000	38,000	35,000	32,500
Health & Human Services:										
Aging Services										
Home delivered meals served under title IIIC2 prog.	69,869	65,931	58,019	59,525	67,304	61,257	79,471	73,011	77,047	70,848
Number of individuals served under title IIIC2 prog.	656	673	627	726	502	591	725	654	679	623

(N.A.) Manitowoc County ceased operating its' own juvenile detention center December 29, 2012. It now contracts with Sheboygan County for the use of their facility when one is needed.

(*) Manitowoc County had published a report titled, "Mandates / Annual Report", for a number of years. The report contains a wealth of information on each of the County's operating departments. This report is available for down load off the County's web site located at: <http://www.manitowoc-county.com>
Other reports are also available for down loading from the Comptrollers Office home page under the tab "forms/documents". To get to the Comptrollers home page from the County's main home page, click on 'Departments' located on the left side, then on 'Comptroller'.

Schedule 16

MANITOWOC COUNTY, WISCONSIN
Capital Asset Statistics by Function / Program
Last Ten Calendar Years

Function / Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government (A):										
Courthouse	1	1	1	1	1	1	1	1	1	1
Administration Building	1	1	1	1	1	1	1	1	1	1
County Office Building (B)	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Sheriff's Dept. / Jail / Juvenile Detention	1	1	1	1	1	1	1	1	1	1
Communications & Technology Building	0	0	0	0	0	0	1	1	1	1
Public Works:										
Airport	1	1	1	1	1	1	1	1	1	1
Highway Office & Main Shop	1	1	1	1	1	1	1	1	1	1
Highway Dept. Satellite Shops	4	4	4	4	4	4	4	4	4	4
County Trunk Highway Miles	288	288	288	288	288	288	288	288	285	284
Material Recycling Facility (MRF)	1	1	1	1	1	1	1	1	1	1
Health & Human Services:										
Health Care Center (Nursing Home)	1	1	1	1	1 (C)	0	0	0	0	0
Human Services Building	1	1	1	1	1	1	1	1	1	1
Public Health Building (D)	1	1	1	1	1	1	1	1	1	1
Culture / Recreation & Education:										
County Parks with picnic tables, play ground equip., toilets, & well.	3	3	3	3	3	3	3	3	3	3
County Parks, special purpose	16	16	16	16	16	16	16	16	16	16
County Parks Shop	1	1	0	0	0	0	0	0	0	0
County Expo	1	1	1	1	1	1	1	1	1	1
Univeristy of Wisconsin Manitowoc Campus	1	1	1	1	1	1	1	1	1	1

Notes:

(A) Includes buildings and other capital assets shared by multiple departments providing functions other than general government.

(B) Houses Aging Disability & Resource Center Dept., U.W. Extension, Planning & Zoning Office, Soil & Water Conservation Dept. and Veterans Service Office.

(C) Manitowoc County sold its Health Care Center to a private provider on February 29, 2008.

(D) A new Public Health Department building was established during 2013.

Manitowoc County was established by act of the territorial legislature in 1838 and incorporated as Manitowoc County in 1839. Manitowoc County encompasses 589 square miles.

Source: Manitowoc County Comptroller's Office

Schedule 17

MANITOWOC COUNTY, WISCONSIN

MANITOWOC COUNTY INSURANCE COVERAGES - 2013 / 2014

Prepared by Comptrollers Office

Insurance / Coverage Provider	Policy Number	Effective Date	Premium	Limits
Property / Equipment / Auto Comprehensive Local Government Property Insurance Fund	120036	3/1/12 to 3/1/13 3/1/13 to 3/1/14 3/1/14 to 3/1/15	\$109,531 \$118,065 \$131,249	Deductible and Limits Vary
Workers Compensation Self Insured for \$500,000 per Claim				
Third Party Administrator - Willis	SP 4045223	1/1/13 to 1/1/14	Based upon	Statutory
Excess Coverage Provider - Safety National	SP 4045223	1/1/14 to 1/1/15	% of Payroll	
M3-Insurance Adviser				
Liability / Errors and Omissions / Auto Liab. WI Municipal Mutual Insurance Co. (WMMIC) SIR \$125,000 / \$400,000 aggregate	WI2013LP04A WI2014LP04A	1/1/13 to 1/1/14 1/1/14 to 1/1/15	\$201,395 \$200,383	\$125,000 / \$400,000 Ret. \$10,000,000 Per Occurrence \$30,000,000 Aggreg.
Cyber & Privacy Liability WI Municipal Mutual Insurance Co. (WMMIC)	WI2014CL04A	1/1/14 to 12/31/14	\$10,000	\$1,000,000 Aggregate with \$250,000 Aggregate sub-limits
Jail Nursing Professional Liability Insurance Wisconsin Health Care Liability Insurance Plan	4325-00-020647 4325-00-020647	1/1/13 to 12/31/13 1/1/14 to 12/31/14	\$4,078 \$3,057	\$400,000 each occurrence \$1,000,000 aggregate
Airport Liability ACE USA Robertson Ryan & Associates - Broker	AAPN00977433008 AAPN00977433008	6/1/12 to 6/1/13 6/1/13 to 6/1/14	\$5,760 \$7,146	\$5,000,000 each occurrence. \$50,000 Rented premises, \$1,000 medical
Boiler & Machinery Cincinnati Insurance Company Robertson Ryan & Associates - Broker	BEP2664178 BEP2664178	11/6/10 to 11/6/13 11/6/13 to 11/6/16 *	\$8,220 \$8,872	\$10,000,000 \$10,000,000 \$5,000 Deductible
	* 3 year policy renewable each year @ \$8,872			
Blanket Crime Policy Liberty Mutual Underwriters - Ohio Casualty Robertson Ryan & Associates - Broker	4026323 4026323 4026323	1/1/12 to 1/1/13 1/1/13 to 1/1/14 1/1/14 to 1/1/15	\$4,971 \$4,971 \$5,290	\$200,000 \$200,000 \$200,000 \$2,000 Deductible
Elected Officials Bond Liberty Mutual Underwriters - Ohio Casualty Robertson Ryan & Associates - Broker	40414(74-79) 40414(74-79) 40414(74-79)	1/1/12 to 1/1/13 1/1/13 to 1/1/14 1/1/14 to 1/1/15	\$2,061 \$1,100 \$1,100	Varies Varies Varies

End