

**Manitowoc County, WI
2014
Adopted
Annual Budget Book**



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

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Office of the County Executive

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October 8, 2013

(As appeared in the Proposed Budget Book)

Ladies and Gentlemen of the Manitowoc County Board:

The Manitowoc County 2014 budget that I am proposing today, calls for a tax levy for operations of \$28,859,332.83, to support total spending of \$59,814,824. Since the increase in the tax levy from last year is less than the 0.587% growth in property attributable to new construction for 2013, for the eighth year in a row typical Manitowoc County property owners will see a slight decrease in the taxes they pay for Manitowoc County government. This is important good news for taxpayers.

As in the previous 7 years, this budget is tight but balanced; forward looking and fair. It was put together following the two core principles we have adhered to for the past 8 years: continuing to hold the line on the growth in property taxes while delivering high quality essential services to the citizens of Manitowoc County, and providing job stability whenever possible to county employees. Neither is easy to achieve in this time of great economic uncertainty.

This proposal accepts the reality we find in front of us. Raising taxes is not an option. It is unwise, unjustifiable and limited by state law. Our national and local economy continues to grow slowly as it rebounds from the economic turndown of 2009. Costs in some areas have risen beyond our control while revenues from some other sources continue to fall behind. Please keep this in mind as you inspect this proposal. You will find that it allocates available resources in a responsible way. There are no frills included or reserves available for new or additional spending.

Before summarizing the budget proposal for 2014, I would like to express my appreciation for the willingness of the County Board over the past eight years to join me in making difficult but necessary decisions that have allowed us to successfully hold the line on property taxes while providing high quality essential services. We have worked well together aggressively and continuously restructuring County government in a positive way that serves our community well. We have managed within the limits of reality and have tried to anticipate change when possible - all while striving to deliver high quality County services that were affordable to taxpayers, as we have also worked to preserve the jobs of our employees whenever possible.

Prior to discussing 2014 let's recap our recent budget history and look at a partial list of the successes we have achieved together over the past eight years:

1. In 2006 we confronted the rapid growth of employee health insurance costs which threatened our long term viability as an employer by implementing a health care consumerism model in the form of a wellness based, qualified high deductible health plan utilizing Health Savings Accounts. Our employees are now fully engaged as important decision makers about their own health care. This has been very successful.
2. In 2008 we completed the successful sale of the County owned Health Care Center to a private operator who continues to provide high quality nursing home and rehabilitation services to the people of Manitowoc County saving taxpayers millions of dollars each year.

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3. In 2008 and 2009 the County Courthouse underwent a much needed multi-million dollar roof restoration project. The public entrances, which were in a dangerous state of disrepair, were rebuilt and now provide safe and convenient access to a restored Courthouse. Tuck pointing in 2013 and 2014 continues important preventative maintenance aimed at preserving this important taxpayer investment.
4. In 2010 a million dollar jail technology project was completed updating the control mechanisms necessary to operate a modern jail with capacity in excess of 150 prisoners a day.
5. In 2009 and 2010 our Highway Department was transformed from operating as a construction company competing with private industry to a sustainable size and shape that focuses on our primary responsibility to look after state and county highways.
6. In 2010 the responsibilities of the Long Term Care Division of the Human Services Department were absorbed by the newly created Lakeland Long Term Care District which delivers the State's Medicaid based "Family Care" program. In 2013 Manitowoc County reached "full entitlement" as waiting lists have been eliminated and more services are available to county residents.
7. In late 2010 we began a total rebuild of the County communications system. The \$15 million project is complete and includes a new modern dispatch center, new radio towers, and the sophisticated radio and information systems equipment conforming to new federal regulations.
8. An important element of the communications project was the relocation of the Information Technology infrastructure that all County departments depend upon. This department is now housed in secure quarters in the new Communications and Technology building.
9. As a direct result of 2011 Wisconsin Act 10, beginning in 2011, we simplified overtime rules, while continuing to pay overtime in excess of the Fair Labor Standards Act. We've already realized over half a million dollars of savings annually with prospects for more progress in the years ahead.
10. We continue to act in concert with other governmental units. In 2012 we began a partnership with Kewaunee County to deliver long term care services via a two county Aging and Disabilities Resource Center (ADRC). This collaboration continues to grow, as we have worked with Kewaunee County to consolidate the two separate county Aging programs into one. In the year ahead we expect to embark on similar joint efforts with neighboring counties expanding mental health services in conjunction with new programs enacted by the Legislature in the most recent State budget.
11. In 2013 we updated sick leave and began providing short term disability benefits for employees, bringing our fringe benefit package more in line with the marketplace and reducing the growing unfunded long term liability for sick leave that was accruing. In the first year we have seen a significant decrease in the use of sick leave and have offered employees a valuable new benefit at a cost less than projected.
12. During this past year we purchased a building and completed the move of the County Health Department to new quarters replacing a facility that had outlived its usefulness, and in doing so provided space for that department to serve the people of our community for years to come.
13. Early in 2013 we closed our local Juvenile Detention Center and switched to renting space for juvenile detention as needed in the Sheboygan County facility as we continue to experience decreased demand for incarcerating juveniles. In doing so we freed up nearly half a million dollars annually allowing us to commit resources to alternative approaches to juvenile justice and meet our other budget priorities. This has worked very smoothly operationally in its first year and bodes well for the future.

We have continuously focused on long run financial viability by keeping our debt load low, borrowing only for the major long term projects. Among local government in Wisconsin, Manitowoc County has a very low level of long term debt significantly reducing financial risk going forward.

Together we've kept focused on our mission and made the investments necessary to position County government to be a positive factor in the life of our community. In these past eight years nearly every department has undergone major changes as we have streamlined our management structure and flattened organizational charts. Thanks to you, Manitowoc County government is not only more effective, but also more sustainable, nimble, and better able to adjust to change in the future.

Now to the 2014 budget:

My budget proposal contains several key items that I would like to specifically draw to your attention as you deliberate:

1. The proposed tax levy for next year holds the line on property taxes, is narrowly within the limits of state law, and provides the typical county property taxpayer with a slight tax decrease.
2. We use no general fund reserves to balance the budget, and there are no excess reserves available to increase spending or further reduce the tax levy.
3. Although there have been no general wage increases since 2010, this budget proposal contains a general increase in the base wage level of our pay plan of 1% at the beginning of the year and an additional 1% at midyear. This is in addition to the increases described below which are already scheduled as a result of adopting the pay plan for 2013.
4. We are continuing to implement the wage and salary study which was proposed and approved in the 2013 budget. The pay plan realigns pay for similar work internally and connects our salary structure to the marketplace around us. In 2014, the second year of the plan, more than 190 employees will be getting scheduled pay adjustments separate from the general salary proposal as their salaries are being brought in sync with the plan. Looking ahead toward 2014, we will be implementing the performance management tool that allows us to use this plan as a way to reward employees for continuing good work.
5. Health Insurance costs are increasing at least partly due to the implementation of the new national health insurance law. The Affordable Care Act requires that if we provide health insurance to our employees we must also provide health insurance to their dependents. The Affordable Care Act does not include spouses in the definition of dependent. As a result we are making changes to our plan to take this into account. We will be implementing a working spouse provision that will require the spouses of employees who have access to health insurance through their employer to enroll in that employer's health insurance plan, unless the premium contribution for that coverage exceeds \$250 per month.

Our actuarial consultants project that our health care costs would increase by 10%-12% next year if we maintain the status quo, amounting to well over \$500,000 in new costs. Because these dollars are not easily available we are proposing modest employee contributions to the cost of coverage. For 2014 we are proposing that coverage be separated into three tiers; single employee, employee plus dependents, and employee family including spouse, with contributions rates of 2%, 4%, and 7% of coverage respectively.

6. My budget proposal also contains \$400,000 in additional road construction and rehabilitation funding for the highway department, \$350,000 of which will allow us to capture an additional \$1,600,000 of state and federal money targeted for county highway projects. These additional resources will allow us to begin to catch up on county highway rehabilitation that had been put off due to the budget pressures of the past few years.

As you work to understand the elements of my proposal I draw your attention to the section of the budget booklet which re-states and summarizes appropriations on a department by department basis. This section provides important information on the mission, resources, staffing, and tax levy necessary for each department; making for an easier understanding of its impact. You'll find that employment levels remain stable. Other information included in the miscellaneous section is also important to help a reader get a better understanding of specific new proposals for 2014, how they fit into the entire Manitowoc County budget plan, and the challenges we all face.

I believe that this is a good plan. I look forward to your deliberations over the next few weeks and would appreciate your support of these proposals. I invite you to meet with me as needed, informally or at the committee level, to help answer your questions, help you understand details in this budget, and evaluate options under consideration as you prepare to pass it at your regular monthly meeting on the November 19th.

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

As is always the case please don't hesitate to call on me if I can ever be of assistance to you on this or any other issue of importance to you. Thank you very much for your consideration.

Sincerely,

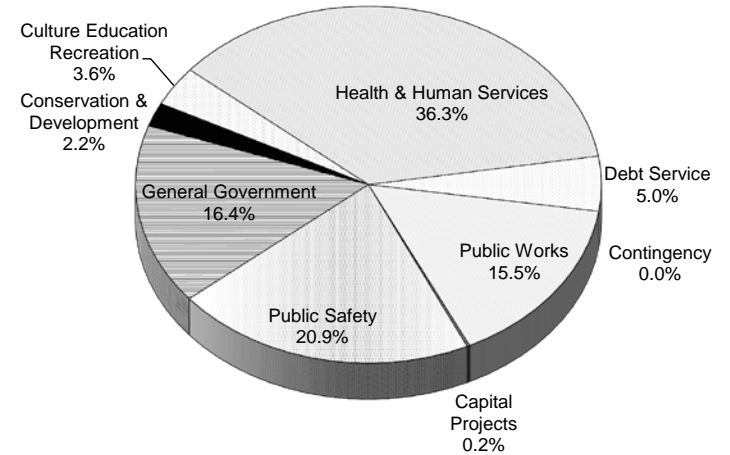
A handwritten signature in black ink, reading "Bob Ziegelbauer". The signature is fluid and cursive, with the first name "Bob" written in a slightly larger, more prominent script than the last name.

Bob Ziegelbauer
Manitowoc County Executive

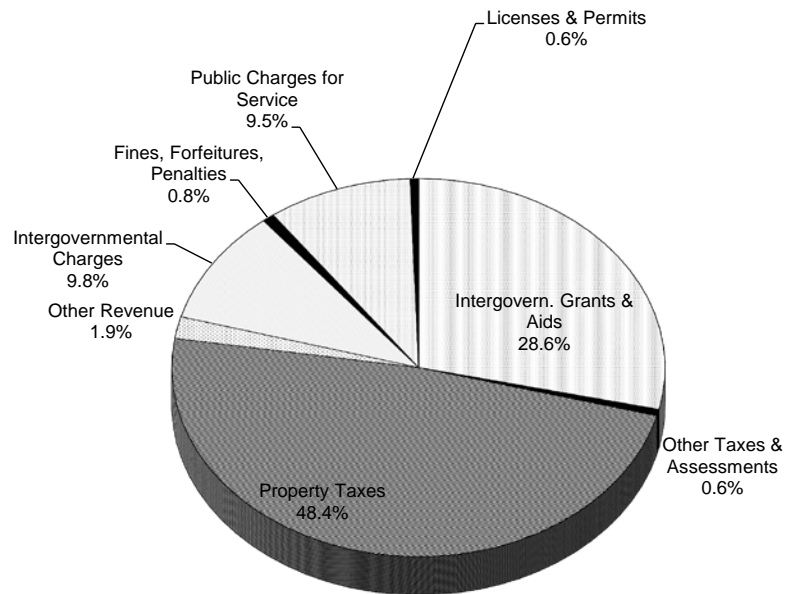
Manitowoc County 2014 Adopted Budget Graphical Representation

Total Expenses = \$59,729,220

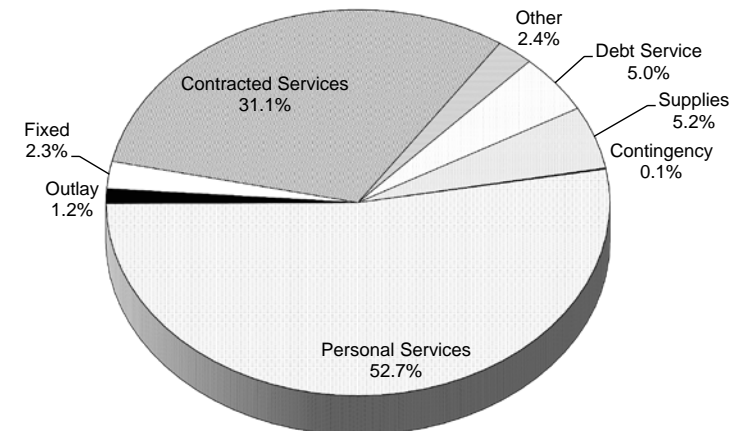
Where the Money Goes
% Expenditures by Function



Where the Money Comes From
% Source of Total Revenue



Where the Money Goes
% Expenditures by Object



Budget Summary - General Fund

	Budget 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
GENERAL FUND:				
EXPENDITURES:				
General Government	\$ 7,702,271	\$ 7,717,238	\$ 8,249,468	7.10%
Public Safety	\$ 13,078,369	\$ 13,051,804	\$ 12,496,051	-4.45%
Public Works	\$ 444,270	\$ 435,019	\$ 430,769	-3.04%
Health & Human Services	\$ 3,077,859	\$ 2,828,524	\$ 2,740,608	-10.96%
Culture, Education, Recreation	\$ 1,477,368	\$ 1,508,389	\$ 1,426,068	-3.47%
Conservation/Development	\$ 766,843	\$ 695,979	\$ 712,031	-7.15%
Total Expenditures	\$ 26,546,980	\$ 26,236,953	\$ 26,054,995	-1.85%
REVENUES:				
Property Taxes	\$ 16,208,702	\$ 16,208,702	\$ 15,915,653	-1.81%
Other Taxes	\$ 330,165	\$ 329,423	\$ 329,360	-0.24%
Intergovernment Grants & Aids	\$ 6,742,402	\$ 6,559,175	\$ 6,490,518	-3.74%
License & Permits	\$ 278,982	\$ 288,558	\$ 329,058	17.95%
Fines, Forfeitures, Penalties	\$ 299,000	\$ 308,000	\$ 303,000	1.34%
Public Charges for Service	\$ 2,034,659	\$ 2,055,842	\$ 2,040,131	0.27%
Intergov. Chgs for Service	\$ 334,792	\$ 334,774	\$ 328,025	-2.02%
Other Revenue	\$ 336,375	\$ 399,270	\$ 318,657	-5.27%
Total Revenues	\$ 26,565,077	\$ 26,483,744	\$ 26,054,402	-1.92%
OTHER FINANCING SOURCES (USES) NET:				
Transfers In (Out) or Fund				
Balance Applied/(Retained) Net	\$ (18,097)	\$ -	\$ 593	
Total Revenue & Other Sources	\$ 26,546,980	\$ 26,483,744	\$ 26,054,995	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
2013 Adopted Tax Levy	\$25,034,879.25	\$902,390.00	\$89,178.00	\$2,694,531.00	\$28,720,978.25
2013 Adopted Tax Rate *	\$5.003857	\$0.180366	\$0.017824	\$0.538571	\$5.740618
2014 Adopted Tax Levy	\$25,120,527.83	\$868,233.00	\$100,712.00	\$2,769,860.00	\$28,859,332.83
2014 Adopted Tax Rate *	\$5.074600	\$0.175392	\$0.020345	\$0.559540	\$5.829877
Difference:					
2014 vs. 2013 Tax Levy	\$85,648.58	(\$34,157.00)	\$11,534.00	\$75,329.00	\$138,354.58
Levy % Change	0.34%	-3.79%	12.93%	2.80%	0.48%
2014 vs. 2013 Tax Rate *	\$0.070743	(\$0.004974)	\$0.002521	\$0.020969	\$0.089259
Rate % Change	1.41%	-2.76%	14.14%	3.89%	1.55%

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

2013 / 2014 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Oct. 4, 2013

	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Solid Waste Fund 203	Aging Services Fund 205	Soil & Water Con. Fund 207
Estimated Fund Balance 01/01/2014	4,086,053	6,184	45,220	125,304	308,236	480,524	41,400
Portion Estimated as Undesignated 01/01/2014	573,445						
Budgeted REVENUES	10,138,749	9,404,980	1,255,034	571,445	1,353,500	2,707,630	295,000
Required Tax Levy	15,915,653	6,757,761	* 2,609,771	485,538	10,000	4,950	282,836
Budgeted EXPENDITURES	26,054,995	16,162,741	3,864,805	1,036,542	1,363,500	2,797,253	577,836
Excess Revenue Over (Under) Expenditures	(593)	0	0	20,441	0	(84,673)	0
Operating Transfers In Fund Balance Applied	0	0	0	0	0	0	0
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	0
Estimated Fund Balance 12/31/2014	4,085,460	6,184	45,220	145,745	308,236	395,851	41,400
Portion Estimated as Undesignated 12/31/2014	631,291						
ω							
	Expo SRF 225	Debt Service 301	Capital Projects Various Funds	Highway Fund 607 (**)	Info Systems Fund 601 (**)	Grand Total Reported Funds	
Estimated Fund Balance (**) 01/01/2014	40,351	608,765	798,130	8,515,644	1,333,274	16,389,085	
Estimated Undesignated 01/01/2014						573,445	
Budgeted REVENUES	736,305	186,242	110,000	2,535,090	1,525,929	30,819,904	
Required Tax Levy	0	2,769,860	0	0	0 A	28,836,369	
Budgeted EXPENDITURES	730,184	2,960,118	110,000	2,535,090	1,536,156	59,729,220	
Bond Proceeds	0	0	0	0	0	0	
Excess Revenue Over (Under) Expenditures	6,121	(4,016)	0	0	(10,227)	(72,947)	
Operating Transfers In Fund Balance Applied	0	0	0	0	0	0	
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	
Estimated Fund Balance 12/31/2014 (*)	46,472	604,749	798,130	8,515,644	1,323,047	16,316,138	
Estimated Undesignated 12/31/2014						631,291	

(*) Includes \$100,712.00 in Bridge Aid Petitions

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

A = Plus \$22,964.18 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$28,859,332.83

GOVERNMENTAL FUNDS

DETAIL SUMMARIES

General Fund

Human Services Special Revenue Fund

Highway Roads & Bridges Special Revenue Fund

Solid Waste Recycling Special Revenue Fund

Waste Disposal Special Revenue Fund

Aging Resources Special Revenue Fund

Soil & Water Special Revenue Fund

Expo Special Revenue Fund

Debt Service Fund

Capital Projects Fund

Manitowoc County, WI
GENERAL FUND SUMMARY

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	15,815,959	16,208,702	16,208,702	16,208,702	15,915,653	(1.81)
Other Taxes	500,655	330,165	258,087	329,423	329,360	(0.24)
Intergovern Grants & Aids	6,975,834	6,742,402	422,131	6,559,175	6,490,518	(3.74)
License & Permits	300,200	278,982	119,537	288,558	329,058	17.95
Fines, Forfeitures, Penalties	313,312	299,000	155,722	308,000	303,000	1.34
Public Charges for Service	2,574,989	2,034,659	981,664	2,055,842	2,040,131	0.27
Intergov. Chgs for Service	337,579	334,792	155,369	334,774	328,025	(2.02)
Other Revenue	372,750	336,375	180,434	399,270	318,657	(5.27)
Total Revenue	27,191,277	26,565,077	18,481,645	26,483,744	26,054,402	(1.92)
EXPENDITURES:						
General Government	7,517,155	7,702,271	3,800,596	7,717,238	8,249,468	7.10
Public Safety	13,222,794	13,078,369	6,450,587	13,051,804	12,496,051	(4.45)
Public Works	459,709	444,270	248,088	435,019	430,769	(3.04)
Health & Human Services	3,116,111	3,077,859	1,382,476	2,828,524	2,740,608	(10.96)
Culture, Education, Recreation	2,221,806	1,477,368	1,179,259	1,508,389	1,426,068	(3.47)
Conservation/Development	660,387	766,843	270,572	695,979	712,031	(7.15)
Total Expenditures	27,197,963	26,546,980	13,331,578	26,236,953	26,054,995	(1.85)
Excess Revenue Over(Under) Expenditures	(6,686)	18,097		246,791	(593)	
OTHER FINANCING SOURCES (USES):						
Transfer To Human Services SRF	(24,685)	0		0	0	
Transfer To Communications CPF	0	0		0	0	
Total Other Financing Items	(24,685)	0		0	0	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(31,370)	18,097		246,791	(593)	
Fund Balance - January 1	3,870,632	3,839,262		3,839,262	4,086,053	
Fund Balance - December 31	<u>3,839,262</u>	<u>3,857,359</u>		<u>4,086,053</u>	<u>4,085,460</u>	
ALLOCATION OF FUND BALANCE:						
Resrvd-Property Taxes	2,321,016	2,321,016		2,321,016	2,321,016	
Resrvd-Mortgage Receivable	99,000	99,000		99,000	99,000	
Resrvd-Prepaid Items	30,582	30,582		30,582	30,582	
Resrvd-Inventory	9,992	9,992		9,992	9,992	
Unres/Desig-Parks Outlay	0	0		0	0	
Unres/Desig-Mapping	50,771	50,771		50,771	50,771	
Unres/Desig-Area Plan PP	63,576	63,576		53,576	53,576	
Unres/Desig-PP-Silver Lake	6,657	6,657		6,657	6,657	
Unres/Desig-PP-Maribel Caves	12,660	12,660		12,660	12,660	
Unres/Desig-PP-Cato Falls	1,465	1,465		1,465	1,465	
Unres/Desig-Park Snowmobile	11,299	11,299		11,299	11,299	
Unres/Desig-Veterans Srv	26,765	26,765		26,765	26,765	
Unres/Desig-Land Records Modern	203,751	203,751		203,751	203,751	
Unres/Desig-ROD-Redaction	77,478	77,478		77,478	77,478	
Unres/Desig-Sheriff	34,817	34,817		34,817	34,817	
Unres/Desig-Vehicle	62,261	62,261		62,261	62,261	
Unres/Desig-Emergency Mgmt Training Gr	56,250	56,250		56,250	56,250	
Unres/Desig-Emgt Hazmat	153,957	153,957		153,957	153,957	
Unres/Desig-UW Extension	5,700	5,700		5,700	5,700	
Unres/Desig-Elections	70,494	70,494		70,494	12,055	
Unres/Desig-Treasurer	15,000	15,000		15,000	15,000	
Unres/Desig-JDC Project	60,098	60,098		60,098	60,098	
Unres/Desig-PW--PBX Project	72,548	72,548		72,548	72,548	
Unres/Desig-Future Cap Proj	76,469	76,469		76,469	76,469	
Unreserved/Undesigna	316,654	334,751		573,445	631,291	
Total	<u>3,839,262</u>	<u>3,857,359</u>		<u>4,086,053</u>	<u>4,085,460</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	18,584,115	18,267,695	8,999,772	18,343,207	18,129,464	(0.76)
Contracted Services	5,566,716	5,532,788	3,252,705	5,239,730	5,287,995	(4.42)
Operation & Maintenance	1,540,876	1,757,090	687,316	1,589,239	1,658,502	(5.61)
Fixed Charges	216,620	211,860	185,940	208,581	218,713	3.23
Other Expenses	114,110	100,000	0	124,551	115,000	15.00
Outlay	1,175,526	677,547	205,844	731,645	645,321	(4.76)
Total Expenditures	27,197,963	26,546,980	13,331,578	26,236,953	26,054,995	(1.85)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	15,815,959	16,208,702	16,208,702	16,208,702	15,915,653	(1.81)
Total Property Taxes	15,815,959	16,208,702	16,208,702	16,208,702	15,915,653	(1.81)
Other Taxes						
Occupational Taxes	100	0	263	263	200	-
Forest Crop Tax	34	35	8	35	35	0.00
Managed Forest Land	4,097	5,000	233	4,000	4,000	(20.00)
Sales Tax	128	130	60	125	125	(3.85)
Interest on Taxes	496,296	325,000	257,524	325,000	325,000	0.00
Total Other Taxes	500,655	330,165	258,087	329,423	329,360	(0.24)
Intergovern Grants & Aids						
Bullet Proof Vest Prgm Grant	1,063	3,000	0	1,500	1,500	(50.00)
State Shared Revenue	4,178,203	4,175,244	0	4,170,461	4,166,599	(0.21)
State Computer Aid	101,651	100,000	0	100,000	100,000	0.00
Clerk Ct Support Reimb	222,679	220,372	110,186	220,310	210,956	(4.27)
Clerk Ct GAL Reimb	39,852	39,288	0	39,750	39,290	0.01
Register Probate GAL Reimb	14,000	13,800	0	13,970	12,400	(10.14)
Reg Deeds Land Info Grant	300	300	0	300	1,000	233.33
Public Defender Discvry F	7,476	8,000	3,094	8,000	8,000	0.00
Training/Conf Reimb	21,241	30,000	16,097	16,097	16,000	(46.67)
Snowmobile Law Enforce	0	2,000	0	4,500	2,000	0.00
Water Safety Patrol	4,328	3,000	7,116	7,116	3,000	0.00
Metro Drug/OJA	24,743	24,000	10,119	24,743	24,000	0.00
Victim Witness Assist	31,339	32,000	16,601	32,000	32,000	0.00
EMPG Fund	57,350	54,958	119	54,958	51,000	(7.20)
EPCRA Grant	21,901	22,330	0	22,330	24,034	7.63
Emgt LEPC Equip Grant	8,490	8,605	(1)	8,605	8,605	0.00
Natl School Lunch Prog	8,016	0	0	0	0	-
PZ-FEMA Plan Grant	0	50,888	0	50,888	50,888	0.00
DNA Sample Reimb Grant	700	0	0	1,020	0	-
AG Clean Sweep Program	30,000	30,000	0	30,000	30,000	0.00
Household Hazardous Waste	52,880	52,880	0	52,880	52,880	0.00
Drug Disposal Grant	6,300	6,300	0	6,300	6,300	0.00
Lead Poison Preventn Grant	10,528	11,485	4,224	11,411	11,411	(0.64)
Maternl Child Hlthy Start	28,322	30,897	12,571	32,736	32,736	5.95
DOH Radiation Protection	11,560	11,500	9,084	11,500	11,500	0.00
WIC Program	270,720	307,862	141,999	283,508	283,508	(7.91)
IAP Immunization Grant	16,982	18,526	7,763	18,526	18,526	0.00
PHS Radon Info Grant	9,053	0	3,704	7,408	0	-
Well Water Testing Contract	9,069	11,000	6,534	11,000	11,000	0.00
Cancer Control Grant	25,882	28,235	9,897	28,234	28,234	(0.00)
Prevention Block Grt PHS	0	0	870	5,803	0	-
Bioterrorism Grant PHS	46,166	62,982	32,523	66,607	62,982	0.00
MIECHV Grant Revenue	0	209,138	0	0	0	(100.00)
Child Suprt Program Aid	926,438	870,846	244,625	870,846	887,853	1.95
Veterans Srv Aid	13,000	13,000	13,000	13,000	13,000	0.00
Snowmobile Trail Aid	195,555	62,088	(9,355)	90,986	62,088	0.00
Stewardship Grant	441,389	60,000	(237,034)	63,132	50,000	(16.67)
UW Extension Aid	0	(5,713)	0	5,713	3,637	(163.66)
Cons Aids Staffing	1,980	1,591	(3,221)	9,871	1,591	0.00
WI Fund Plan Grant	0	30,000	0	0	0	(100.00)
DNR Grant	0	5,000	0	5,000	0	(100.00)
Shoreline Zoning Grant	0	10,000	0	10,000	10,000	0.00
WI Fund Grant	114,110	100,000	0	125,551	115,000	15.00
SHF-Other State Rev	4,000	8,000	4,069	5,069	30,000	275.00

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	18,569	19,000	17,546	17,546	17,000	(10.53)
Total Intergovern Grants & Aids	6,975,834	6,742,402	422,131	6,559,175	6,490,518	(3.74)
 License & Permits						
Marriage License Fees	16,115	16,000	5,350	16,000	16,000	0.00
Work Permit Fees	1,328	850	380	850	850	0.00
DNR License Fees	408	450	156	350	350	(22.22)
Passport Fees	23,075	12,000	10,575	16,000	15,000	25.00
Passport Photo Fees	3,940	1,900	2,127	3,000	2,500	31.58
Domestic Partnerships	120	0	0	0	0	-
Sanitary Permit Fees	55,935	50,000	24,350	50,000	60,000	20.00
WI Fund Application Fees	2,400	3,800	1,800	3,000	3,000	(21.05)
Sanitary Maint Fee	101,616	101,000	3,588	101,000	102,000	0.99
Septic Plan Review	18,185	20,000	7,540	20,000	30,000	50.00
Zoning Location/Bldg Permit	9,775	9,000	5,825	11,000	25,000	177.78
Bd Adj Variance Fees	7,350	7,500	4,900	7,500	9,500	26.67
Zoning Fees	9,152	6,000	6,888	10,000	15,000	150.00
Reclamation Permit Fee	50,801	50,482	46,058	49,858	49,858	(1.24)
Total License & Permits	300,200	278,982	119,537	288,558	329,058	17.95
 Fines,Forfeitures,Penalties						
Land Use Value Penalty	11,860	4,000	0	3,000	3,000	(25.00)
Co Ordinance Forfeiture	150,907	150,000	78,276	153,000	150,000	0.00
Co Share State Fines	150,545	145,000	77,446	152,000	150,000	3.45
Total Fines,Forfeitures,Penalties	313,312	299,000	155,722	308,000	303,000	1.34
 Public Charges for Service						
Open Records Req Fees	5	0	0	0	0	-
Treas Service Fees	2,101	1,000	794	1,000	1,000	0.00
Computer Access Fees	1,550	1,200	450	900	900	(25.00)
County Clerk Revenue	21	0	36	36	0	-
ROD Official Copies	18,873	18,000	8,756	18,000	18,000	0.00
Real Estate Transfer Fees	124,426	100,000	53,741	108,000	105,000	5.00
ROD RE Recording Fees	244,990	230,000	118,935	235,000	235,000	2.17
RE Certified Copy Fees	1,366	1,500	713	1,500	1,500	0.00
Birth/Death/Mar-Copy Fees	42,123	43,000	23,431	44,000	44,000	2.33
DILHR Fees	1,900	1,600	1,620	2,200	2,000	25.00
Land Records Modern Fees	128,416	128,000	62,632	126,000	132,000	3.13
Electronic Access Fees	44,495	45,000	25,805	50,000	50,000	11.11
ROD RE Document Rec	3,710	4,000	3,110	4,000	4,000	0.00
ROD GIS-Product Sales	675	2,000	221	500	500	(75.00)
Domestic Prtnership ROD	20	0	0	0	0	-
SSN Redaction Fee	80,260	80,000	39,145	80,000	80,000	0.00
Court Fees County Share	178,966	181,250	87,600	185,250	185,000	2.07
Counseling Serv Fee	15,642	12,904	6,140	12,280	12,280	(4.84)
Mediation Fees	2,963	2,850	1,875	3,750	3,750	31.58
Co-Parenting Fees	658	1,010	367	400	400	(60.40)
Probate Fees-County	24,062	30,000	12,183	28,500	29,000	(3.33)
Probate Fees-GAL	21,085	25,000	10,178	24,150	23,200	(7.20)
Probate Fees-Counsl Fees	891	0	170	2,100	2,000	-
SVRS Voter Lists	210	0	45	45	150	-
Election Results Repts	325	0	0	0	0	-
Sheriffs Fees	99,366	97,000	51,630	102,000	97,000	0.00
Sheriffs Copy Fees	1,020	1,200	461	1,100	1,200	0.00
Photo Lab Sales	3,224	2,750	1,600	3,500	2,750	0.00
Inmate Phone Rev	12,343	15,000	8,530	15,000	15,000	0.00
Reserve Deputy-Non Cty Fnct	14,280	10,800	1,044	9,324	10,000	(7.41)
Prisoners Board	121,302	112,000	46,064	115,000	112,000	0.00
Prisoners Board-Other Co	234,947	146,000	64,556	235,000	235,000	60.96

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Public Charges for Service Continued						
Juvenile Detention Charges	69,960	0	0	0	0	-
GPS Inmate Fees	66,824	80,000	595	1,000	2,000	(97.50)
Contracted Police Svcs	16,249	11,000	3,137	11,000	11,000	0.00
St Criminal Alien Asst Prog	15,090	25,000	0	15,000	15,000	(40.00)
Nuke Plant Revenues	149,561	152,221	86,560	152,221	152,221	0.00
Nuclear Plant Persnl Serv	46,548	43,888	20,721	43,888	43,888	0.00
Sale of Civil Def Supp	0	0	9	9	0	-
Coroner Fees	42,585	38,250	25,533	45,000	45,000	17.65
Jail Booking Fee	14,097	15,000	4,660	11,200	11,000	(26.67)
Per Diem Jail Charge	64,439	55,000	11,931	30,000	25,000	(54.55)
Medical Reimbursements	10,840	5,000	4,020	8,400	5,000	0.00
Jail Transfer Fee	2,175	2,000	450	1,500	1,500	(25.00)
PHS Charges	8,799	5,000	2,212	4,400	4,000	(20.00)
PHS Environment Hlth Chgs	1,023	1,200	730	1,200	1,200	0.00
Interpretation	5,523	4,000	3,147	5,500	5,000	25.00
PHS License Fee DOH Agent	150,319	145,000	106,222	145,000	147,000	1.38
PHS License Fee DOA Agent	3,540	3,300	3,828	3,300	3,300	0.00
PHS School Inspection Fee	8,610	9,200	8,450	8,450	9,000	(2.17)
Well Water Testing Fees	3,420	3,150	1,335	3,150	3,200	1.59
PHS License Fee DATCP	25,688	29,000	26,043	27,500	32,000	10.34
Medicaid-Medical Assist	425,870	110,386	28,184	110,976	102,192	(7.42)
Child Support Fees	13,808	0	10,209	14,500	15,000	-
UW Ext Meeting/Trng/Pamph	1,962	3,000	1,595	3,000	3,000	0.00
UW Ext Bulletins-State	201	500	28	500	500	0.00
UW Ext Materials Testing	510	500	120	500	500	0.00
UW Ext Parenting-1st Year	400	0	0	0	0	-
PP Timber Sales	732	0	113	113	0	-
Total Public Charges for Service	2,574,989	2,034,659	981,664	2,055,842	2,040,131	0.27
Intergov. Chgs for Service						
State Reimb-Interpreters	8,501	8,600	4,192	9,100	8,600	0.00
TB Dispensary	0	0	(99)	0	0	-
State/Fed-Agencies	13,214	13,000	4,197	13,000	13,000	0.00
SVRS-Voter Registration	325	0	125	0	0	-
Local Govt Charges	5	0	0	0	0	-
Phone Equip Reimbursement	10,320	10,620	5,310	10,620	10,620	0.00
Phone Service Reimbursement	130,466	127,000	63,145	127,000	125,000	(1.57)
HIV Testing	1,665	1,500	315	1,000	1,000	(33.33)
Dept Chgs List Dept	162,606	163,596	72,946	163,578	159,329	(2.61)
Dept Chgs Aging Svcs	10,476	10,476	5,238	10,476	10,476	0.00
Total Intergov. Chgs for Service	337,579	334,792	155,369	334,774	328,025	(2.02)
Other Revenue						
Interest Income	92,878	90,000	37,478	85,000	85,000	(5.56)
Inc/Dec in FMV of Invstmts	(19,545)	0	0	0	0	-
Un-cashed Check Cancellation	2,931	2,500	2,136	2,500	2,500	0.00
Rent	147,395	148,977	59,221	150,442	149,407	0.29
Sale of County Equip	52,704	56,000	8,612	60,437	56,000	0.00
Gain/Loss Tax Deed Prop Sale	(24,589)	0	0	0	0	-
Donations/Contributions	8,510	1,398	1,050	1,050	0	(100.00)
Donations-Cato Falls	185	0	1,000	1,313	0	-
Donations-Maribel Caves	13,624	0	6,744	8,839	0	-
Donations-Silver Lk Park	57	0	0	0	0	-
Donations-Launch Ramp	8,703	5,000	4,151	9,273	8,000	60.00
Insurance Proceeds Reimb	37,212	0	46,887	46,600	0	-
Insurance Litigation Reimb	6	0	0	0	0	-
Fuel Flowage Fee	11,455	13,000	2,861	6,868	3,795	(70.81)
5-cent Fuel Deicer Fee	5,548	7,500	1,451	3,302	1,955	(73.93)
Revenue Clearing	100	0	(110)	11	0	-
Other	35,576	12,000	8,953	23,635	12,000	0.00
Total Other Revenue	372,750	336,375	180,434	399,270	318,657	(5.27)
Total Revenues	<u>27,191,277</u>	<u>26,565,077</u>	<u>18,481,645</u>	<u>26,483,744</u>	<u>26,054,402</u>	<u>(1.92)</u>

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	8,769	1,556	1,023	0	636,479	40804.80
County Board	129,175	130,036	70,063	129,464	126,961	(2.36)
Circuit Court Costs	1,391,642	1,473,961	675,915	1,468,973	1,402,347	(4.86)
Register in Probate	276,643	272,448	127,145	272,038	253,326	(7.02)
Court Commissioner	24,514	24,912	13,492	32,617	25,986	4.31
Family Court Commissioner	228,570	227,805	109,502	225,743	223,516	(1.88)
Coroner	247,690	246,030	118,952	244,283	243,831	(0.89)
District Attorney	347,905	350,333	160,399	338,708	345,638	(1.34)
Corporation Counsel	407,960	412,062	205,233	423,939	453,893	10.15
Executive	110,138	116,355	56,215	116,176	114,077	(1.96)
County Clerk	202,799	192,395	96,591	191,502	187,871	(2.35)
Central Mailing - Clerk	63,056	63,480	34,333	63,060	71,362	12.42
Central Duplicating - Clerk	66,557	76,500	32,318	74,732	61,000	(20.26)
Personnel	336,052	349,549	179,577	339,393	337,372	(3.48)
Elections - Clerk	133,445	69,824	56,783	70,385	120,570	72.68
Comptroller	582,151	582,685	334,408	573,407	631,237	8.33
Treasurer	198,542	218,836	104,260	211,507	199,956	(8.63)
Assessment of Property	196,031	176,397	76,007	173,642	168,675	(4.38)
Public Property Dept Admin	342,306	302,389	200,887	341,815	283,468	(6.26)
Maint - Phone System	117,678	131,792	68,589	131,819	126,712	(3.85)
Maint - Courthouse	369,070	376,024	168,037	361,421	372,691	(0.89)
Maint - Office Complex	194,100	140,720	60,266	152,775	140,647	(0.05)
Maint - Jail	505,247	545,440	236,884	534,380	536,656	(1.61)
Maint - University Center	73,767	83,399	53,564	93,884	90,780	8.85
Maint - Human Services	135,984	166,017	68,808	172,355	149,039	(10.23)
Maint - PHS Building	42,766	46,415	5,904	57,034	51,807	11.62
Maint - Admin Office Bldg	30,411	32,275	10,737	32,175	31,009	(3.92)
Maint - Other Co Buildings	73,454	75,388	36,575	71,863	77,202	2.41
Maint - C&T Building	107,821	135,472	62,361	115,337	116,912	(13.70)
Register of Deeds	347,988	360,927	174,851	354,852	340,358	(5.70)
ROD-Land Records Modern	162,855	255,300	143,371	282,400	262,500	2.82
Insurances - General Fund	62,069	65,549	57,546	65,559	65,590	0.06
Total General Government	7,517,155	7,702,271	3,800,596	7,717,238	8,249,468	7.10
Public Safety						
Sheriff - Administration	1,600,033	1,664,161	855,604	1,629,261	1,589,270	(4.50)
Sheriff - Training	61,033	80,185	36,368	77,013	76,685	(4.36)
Sheriff - Traffic Patrol	3,998,803	4,107,966	1,914,381	4,059,530	3,968,140	(3.40)
Sheriff - Snowmobile Patrol	492	1,200	1,738	1,915	1,200	0.00
Sheriff - Water Safety Patrol	10,644	2,800	1,829	2,149	2,800	0.00
Joint Dispatch Center	1,703,474	1,684,382	867,066	1,670,932	1,549,383	(8.01)
Communications Activity	448,751	563,394	298,513	563,625	585,599	3.94
Emergency Management	151,102	161,904	85,090	164,111	144,740	(10.60)
Emerg Mgmt - Nuclear Prepa	196,109	196,109	112,339	196,109	196,109	0.00
Emerg Mgmt - EPCRA / LEPC	23,702	22,330	4,198	22,330	24,034	7.63
Emerg Mgmt - HAZMAT	22,212	28,605	11,296	28,605	28,605	0.00
Correctional Institutions	4,752,515	4,333,813	2,133,452	4,378,568	4,015,535	(7.34)
Metro Drug	242,304	219,900	122,904	246,036	302,331	37.49
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620	0.00
Total Public Safety	13,222,794	13,078,369	6,450,587	13,051,804	12,496,051	(4.45)
Public Works						
Airport	282,722	266,445	168,943	256,964	252,600	(5.20)
Solid Waste Dept Admin	176,987	177,825	79,145	178,055	178,169	0.19
Total Public Works	459,709	444,270	248,088	435,019	430,769	(3.04)

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	211,054	186,257	94,203	190,501	162,841	(12.57)
Child Support-(Dedicated)	656,785	685,636	343,382	674,101	649,166	(5.32)
Child Support-(Mixed)	57,912	57,759	26,240	54,090	48,135	(16.66)
PHS - Older Adult Health Grant	10,326	10,476	4,651	10,303	10,459	(0.16)
PHS - Cancer Control (WWCCP)	28,234	28,235	13,330	28,234	28,234	(0.00)
PHS - Dental Clinics	371,606	0	148	148	0	-
PHS - Prevention Block Grant	0	0	578	5,803	0	-
PHS - GPR Lead	11,485	11,485	5,163	11,411	11,411	(0.64)
PHS - Healthy Start	30,897	30,897	13,579	32,736	32,736	5.95
PHS - IAP Immunization Grant	18,526	18,526	8,989	18,526	18,526	0.00
PHS - Bioter/PHEP	62,038	62,982	32,763	66,607	62,982	0.00
PHS - Mercury Reduction	484	0	394	0	0	-
PHS - WIC Program Admin	41,734	112,377	16,785	73,031	77,779	(30.79)
PHS - WIC Nutrition	82,554	76,793	43,404	77,593	75,351	(1.88)
PHS - WIC Breast Feeding	16,747	3,952	7,926	13,644	16,549	318.75
PHS - WIC Client Services	137,480	107,847	54,573	112,347	111,344	3.24
PHS - WIC BF Peer Counseling	8,677	6,893	4,137	6,893	2,485	(63.95)
PHS - Prenatal Care Coord	92,582	110,386	55,837	110,532	102,192	(7.42)
PHS - Administrative Support	208,042	207,988	108,370	207,988	209,536	0.74
PHS - Environmental Health	215,720	250,291	114,910	243,929	259,930	3.85
PHS - General Public Health	658,443	692,779	334,997	693,438	632,504	(8.70)
Veterans Service Office	175,241	187,447	90,858	179,339	210,533	12.32
Veterans Service Commission	19,544	19,715	7,261	17,330	17,915	(9.13)
Total Health & Human Services	3,116,111	3,077,859	1,382,476	2,828,524	2,740,608	(10.96)
Culture, Education, Recreation						
Public Library Grant	935,916	902,390	902,390	902,390	868,233	(3.79)
Parks	185,620	199,263	93,540	211,951	197,745	(0.76)
Devils River State Rec Trail	498,346	60,000	6,756	63,133	50,000	(16.67)
Parks - Snowmobile Trails	354,046	62,088	56,388	90,985	62,088	0.00
University Extension	244,807	249,627	118,505	235,930	244,002	(2.25)
University Extension-State	2,671	4,000	1,680	4,000	4,000	0.00
UW Ext - Parenting Grant	400	0	0	0	0	-
Total Culture, Education, Recreation	2,221,806	1,477,368	1,179,259	1,508,389	1,426,068	(3.47)
Conservation/Development						
Parks - County Conservatio	13,651	1,591	106	1,697	1,591	0.00
Planning and Zoning	624,866	741,042	267,833	672,282	687,953	(7.16)
Board of Adjustment	21,870	24,210	2,633	22,000	22,487	(7.12)
Total Conservation/Development	660,387	766,843	270,572	695,979	712,031	(7.15)
Total Expenditures	27,197,963	26,546,980	13,331,578	26,236,953	26,054,995	(1.85)

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	6,983,862	6,858,754	6,858,754	6,858,754	6,757,761	(1.47)
Intergovern Grants & Aids						
Youth Independ Lvng ETV	4,183	4,183	878	1,883	2,460	(41.19)
Mental Hlth Block Grant	35,127	35,127	35,127	35,127	35,127	0.00
AODA Block Grant	140,547	140,547	101,161	140,547	140,547	0.00
Base County Allocation	4,018,103	3,857,374	791,554	3,857,374	3,857,374	0.00
Prior Year State Aid	(165,078)	25,000	17,989	25,000	20,000	(20.00)
Child Day Care	92,124	117,316	24,812	75,000	110,438	(5.86)
Youth Aids	529,994	529,994	271,033	542,065	542,065	2.28
Youth Aids/AODA	15,730	15,730	6,939	13,877	13,877	(11.78)
Intensive Supervision	26,130	26,130	0	26,130	32,340	23.77
Youth Independ Lvng Ini	26,341	26,341	4,990	26,341	22,272	(15.45)
IMD OBRA Relocations	25,052	25,052	6,263	25,052	25,052	0.00
Family Support	68,830	77,626	3,310	81,701	77,626	0.00
Birth to Three	189,703	189,703	94,852	189,703	189,703	0.00
COP	374,783	331,198	110,399	331,198	331,198	0.00
IM Aid	457,274	750,728	262,372	537,700	520,471	(30.67)
LIHEAP Administration	125,457	118,463	55,360	118,463	105,855	(10.64)
HSD Grant Revenue	116,537	88,520	(6,968)	63,520	58,520	(33.89)
W-2 Revenue	43,928	0	3,197	11,000	11,000	-
Kinship Care	133,495	139,969	26,562	139,969	139,969	0.00
Family Preservation	56,650	56,650	27,386	52,345	52,345	(7.60)
Locally Matched CCDF	0	0	0	42,345	0	-
CSP Wait List Rev	32,549	32,549	8,137	32,549	32,549	0.00
W-2 Emerg Asst Homeless	516	0	0	0	0	-
Foster Parent PreServices	13,089	22,320	(13,089)	22,320	20,000	(10.39)
Childrn LT Suppt Autism	845,021	118,747	0	88,897	88,897	(25.14)
CBMAC Grant Revenue	80,027	200,000	0	100,000	85,000	(57.50)
Early Interv Fundg DOC	15,100	15,100	0	0	0	(100.00)
OJA Grant (MH-AODA)	50,418	43,072	2,867	2,867	0	(100.00)
Foster Prnt Backgrnd Ck	2,329	2,983	407	2,983	2,983	0.00
OJA ART Grant	6,484	0	0	0	0	-
Federal Overmatch-State	561,512	542,473	0	542,473	472,784	(12.85)
Adult Protective Serv Rev	79,004	79,004	39,502	79,004	79,004	0.00
YA Grant#3	0	0	11,678	27,151	27,151	-
YA Grant#4	0	0	0	47,858	47,858	-
YA Grant#5	0	0	0	9,075	9,075	-
YA Grant#6	0	0	0	23,499	26,501	-
YA Grant#7	0	0	0	0	50,000	-
YA Grant#8	0	0	0	0	4,999	-
Total Intergovern Grants & Aids	8,000,960	7,611,899	1,886,719	7,315,016	7,235,040	(4.95)
Fines,Forfeitures,Penalties						
OWI Surcharge	60,034	70,000	28,200	65,000	60,000	(14.29)
Total Fines,Forfeitures,Penalties	60,034	70,000	28,200	65,000	60,000	(14.29)
Public Charges for Service						
Medicaid-Medical Assist	98,396	95,000	(509)	85,000	85,000	(10.53)
Mental Hlth Outpatient	37,514	30,000	14,362	30,000	30,000	0.00
Mental Hlth Inpatient	88,161	80,000	47,914	85,000	85,000	6.25
IDP Fees	4,408	7,000	367	4,000	1,000	(85.71)
AODA Outpatient	87,010	110,000	44,590	90,000	85,000	(22.73)
AODA Inpatient	32,207	40,000	14,470	30,000	20,000	(50.00)
Service Fees	1,234	1,300	777	1,600	800	(38.46)
Court Service Fees	55,077	70,000	40,842	70,000	70,000	0.00
CSP Client Revenue	146	100	0	100	0	(100.00)
Client Revenue	17,507	26,500	4,010	8,500	8,500	(67.92)
Parental Fee	2,483	2,500	652	1,100	1,100	(56.00)
Client Self-pay MH	74,053	60,000	30,594	50,000	50,000	(16.67)
Lakeland Care District	3,241	5,000	6,279	10,000	8,000	60.00
Third Party Liability	7,294	10,000	3,009	6,000	6,000	(40.00)
Food Stamp Coll/Incentives	1,639	500	1,309	1,900	1,900	280.00
AFDC Collections/Incentives	0	1,000	0	1,000	1,000	0.00
Medical Refunds	3,300	8,537	9,611	10,000	12,000	40.56
Foster Home Refunds	231,074	230,000	115,259	190,000	145,000	(36.96)
Insurance Pmts WPS TPA	500,678	460,294	129,823	1,074,598	1,074,598	133.46

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Public Charges for Service Continued						
Shelter Care Refunds	372	500	188	500	400	(20.00)
Cost Share Rev	92	30	366	600	200	566.67
Rent	15,000	14,400	7,500	14,400	14,400	0.00
Total Public Charges for Service	1,260,888	1,252,661	471,414	1,764,298	1,699,898	35.70
Intergov. Chgs for Service						
State Reimbursement	0	0	0	1,500	0	-
Mental Hlth Outpnt MA	26,723	30,000	13,581	30,000	30,000	0.00
AODA Outpatient MA	995	800	105	800	400	(50.00)
CSP Outpatient MA	91,263	100,000	28,564	100,000	100,000	0.00
CCS MA	160,000	35,000	2,460	35,000	40,000	14.29
DD Case Mgmt MA	6,153	6,300	2,693	8,000	8,000	26.98
Birth to Three MA	63,908	60,000	16,046	60,000	70,000	16.67
COP MA	4,770	5,000	1,871	5,000	5,000	0.00
Crisis MA Revenue	83,765	90,000	24,763	90,000	90,000	0.00
Medicare Revenue	51,674	20,000	24,077	50,000	50,000	150.00
Dept Chgs Aging Servcs	52,307	0	0	0	0	-
Total Intergov. Chgs for Service	541,558	347,100	114,162	380,300	393,400	13.34
Other Revenue						
Interest Income	2,315	1,700	570	1,700	1,100	(35.29)
Donations/Contributions	1,101	1,400	25	525	0	(100.00)
Restitution Receipts	0	14,388	14,391	15,442	15,442	7.33
Revenue Clearing	(0)	0	185,552	0	0	-
Other	0	0	59	500	100	-
Total Other Revenue	3,416	17,488	200,597	18,167	16,642	(4.84)
Total Revenues	16,850,717	16,157,902	9,559,845	16,401,535	16,162,741	0.03
EXPENDITURES:						
Health & Human Services						
Mental Health	1,551,191	1,730,283	678,460	1,754,501	1,779,082	2.82
Alcohol, Other Drug Abuse	467,986	494,985	216,388	484,286	509,591	2.95
Chronically Mentally Ill	3,021,606	3,020,867	1,490,519	2,934,017	2,887,408	(4.42)
Developmentally Disabled	79,197	21,543	1,776	3,643	3,643	(83.09)
Intoxicated Driver Program	117,730	119,416	58,742	120,016	106,267	(11.01)
Crisis On Call	331,057	390,019	198,766	440,908	355,392	(8.88)
Birth To Three	457,392	494,474	221,980	479,929	486,699	(1.57)
Adult Protective Services	311,147	291,135	127,998	289,063	346,912	19.16
Family Support	66,907	69,863	10,155	74,063	69,963	0.14
Autism, Intensive-DD	29,094	30,093	2,990	203,651	203,651	576.74
Autism, Post-Intnsve-DD	81,823	95,214	12,201	293,294	293,294	208.04
CLTS-DD-CA	130,162	101,369	20,673	97,675	97,675	(3.64)
CLTS-DD-Family Suppt Match	27,360	32,480	4,623	70,904	70,904	118.30
CLTS-MH-CA	297,298	308,699	48,881	150,718	150,718	(51.18)
CLTS-MH-State Match	33	3,314	0	0	0	(100.00)
Autism, Intensive-SED	25,547	28,899	1,695	29,866	29,866	3.35
Autism, Post-Intnsve-SED	3,482	4,618	247	27,921	27,921	504.61
CLTS-DD-State Match	206,942	210,806	96,118	224,087	224,087	6.30
CLTS-PD-State Match	9,934	10,033	1,943	36,682	36,682	265.61
CLTS-DD-Co Match	46,892	112,953	26,941	281,836	281,836	149.52
CLTS-PD-Fam Suppt Match	3,111	3,820	154	6,818	6,818	78.48
CLTS-TPA	796,506	0	0	0	0	-
Economic Support	1,178,578	1,076,131	520,159	1,019,597	934,025	(13.21)
Program Integrity	4,028	5,670	2,091	5,296	2,100	(62.96)
WHEAP Administration	94,973	118,463	75,771	139,646	107,955	(8.87)
Special ES Programs	9,500	18,537	4,107	16,000	18,000	(2.90)
IM-Affordable Care Act	0	260,119	0	89,436	77,942	(70.04)
W-2 / FSET	28,286	0	3,440	6,228	8,327	-
Agency Management	185,975	139,384	88,999	165,054	165,730	18.90
Agency Support & Overhead	1,154,232	1,143,348	702,360	1,146,782	1,160,937	1.54
Human Services	2,840,776	2,714,056	1,103,913	2,660,187	2,569,551	(5.32)
County Owned Home-Expo Dr	109	1,767	1,457	1,785	1,882	6.51

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Expenditures Continued						
Child Care	45,898	118,366	21,481	44,307	81,058	(31.52)
Youth Aids	1,199,127	1,314,228	673,723	1,374,756	1,302,553	(0.89)
Alternate Care	970,394	973,545	549,367	1,095,089	847,253	(12.97)
Purchase of Services	221,835	243,364	114,505	231,024	240,252	(1.28)
Community Options Program	472,396	333,591	246,790	541,263	541,263	62.25
County Owned Home-16th St	4,236	4,752	2,022	4,478	4,450	(6.36)
Intensive Supervision	140,557	117,698	63,659	131,054	131,054	11.35
Total Expenditures	16,613,297	16,157,902	7,395,095	16,675,860	16,162,741	0.03
Excess Revenue Over (Under) Expenditu	237,420	0		(274,325)	0	
Fund Balance - January 1	18,404	280,509		280,509	6,184	
Transfer In From General Fund	24,685	0		0	0	
Fund Balance - December 31	<u>280,509</u>	<u>280,509</u>		<u>6,184</u>	<u>6,184</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Personal Services	7,177,523	7,439,619	3,391,382	7,118,614	6,923,692	(6.93)
Contracted Services	7,905,354	7,331,171	3,454,303	8,049,171	7,745,112	5.65
Operation & Maintenance	213,086	182,923	84,959	198,101	194,828	6.51
Fixed Charges	98,972	96,058	68,564	93,176	97,722	1.73
Other (Grants / Contr / HSD)	1,192,725	1,107,131	395,590	1,215,302	1,199,887	8.38
Outlay	25,636	1,000	296	1,496	1,500	50.00
Total Expenditures	16,613,297	16,157,902	7,395,095	16,675,860	16,162,741	0.03

Human Services Fund Concluded

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	2,120,826	2,070,826	2,070,826	2,070,826	2,509,059	21.16
Bridge Aid Prop Taxes	146,877	89,178	89,178	89,178	100,712	12.93
Total Property Taxes	<u>2,267,703</u>	<u>2,160,004</u>	<u>2,160,004</u>	<u>2,160,004</u>	<u>2,609,771</u>	<u>20.82</u>
Intergovern Grants & Aids						
State Transportation Aid	1,442,876	1,355,034	339,432	1,357,726	1,255,034	(7.38)
Other State Aid	0	0	0	0	0	-
Intergovern Grants & Aids	<u>1,442,876</u>	<u>1,355,034</u>	<u>339,432</u>	<u>1,357,726</u>	<u>1,255,034</u>	<u>(7.38)</u>
Total Revenues	<u>3,710,579</u>	<u>3,515,038</u>	<u>2,499,436</u>	<u>3,517,730</u>	<u>3,864,805</u>	<u>9.95</u>
EXPENDITURES:						
Public Works						
Hwy Admin SRF	0	0	0	0	58,802	-
County Road Maintenance	1,737,850	1,626,452	604,583	1,471,644	1,586,577	(2.45)
County Road/Brdg Construction	1,055,438	1,027,658	24,321	922,658	1,136,112	10.55
County Winter Snow Removal	800,168	771,750	821,077	1,034,250	982,602	27.32
Town Bridge Aid	146,877	89,178	89,178	89,178	100,712	12.93
Total Expenditures	<u>3,740,333</u>	<u>3,515,038</u>	<u>1,539,158</u>	<u>3,517,730</u>	<u>3,864,805</u>	<u>9.95</u>
Excess Revenue Over (Under) Expenditures	(29,755)	0		0	0	
Other Financing Sources (Uses)						
Total Other Financing items	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(29,755)</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Fund Balance - January 1	74,975	45,220		45,220	45,220	
Fund Balance - December 31	<u>45,220</u>	<u>45,220</u>		<u>45,220</u>	<u>45,220</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Hwy Admin SRF Contingency	0	0	0	0	58,802	-
Contracted Services	183,569	171,007	76,921	171,135	185,147	8.27
Operation & Maintenance	3,556,764	3,344,031	1,462,237	3,346,595	3,620,856	8.28
Outlay	0	0	0	0	0	-
Total Expenditures	<u>3,740,333</u>	<u>3,515,038</u>	<u>1,539,158</u>	<u>3,517,730</u>	<u>3,864,805</u>	<u>9.95</u>

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	485,538	485,538	485,538	485,538	485,538	0.00
Public Charges for Service						
Recycling Charges	554,276	565,000	169,134	545,000	550,000	(2.65)
Recycling-Shingles	0	0	0	0	0	-
	<u>554,276</u>	<u>565,000</u>	<u>169,134</u>	<u>545,000</u>	<u>550,000</u>	<u>(2.65)</u>
Other Revenue						
Rent	21,445	21,445	0	21,445	21,445	0.00
Sale of County Equip	36,193	0	0	0	0	-
Donations/Contributions	25,712	0	22	50	0	-
	<u>83,350</u>	<u>21,445</u>	<u>22</u>	<u>21,495</u>	<u>21,445</u>	
Total Revenue	<u>1,123,164</u>	<u>1,071,983</u>	<u>654,694</u>	<u>1,052,033</u>	<u>1,056,983</u>	<u>(1.40)</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,131,441	1,044,805	432,424	1,016,105	1,036,542	(0.79)
Total Expenditures	<u>1,131,441</u>	<u>1,044,805</u>	<u>432,424</u>	<u>1,016,105</u>	<u>1,036,542</u>	<u>(0.79)</u>
Excess Revenue Over (Under) Expenditures	<u>(8,277)</u>	<u>27,178</u>		<u>35,928</u>	<u>20,441</u>	
Other Financing Sources (Uses)						
Recycling SRF	0	0		0	0	
Fund Balance - January 1	97,653	89,376		89,376	125,304	
Fund Balance - December 31	<u>89,376</u>	<u>116,554</u>		<u>125,304</u>	<u>145,745</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Personal Services	6,463	6,869	4,367	6,869	8,629	25.62
Contracted Services	946,307	947,132	385,538	929,827	927,736	(2.05)
Operation & Maintenance	63,967	68,500	21,622	49,435	68,500	0.00
Fixed Charges	2,680	3,304	2,274	2,274	2,677	(18.98)
Outlay	112,023	19,000	18,624	27,700	29,000	52.63
Total Expenditures	<u>1,131,441</u>	<u>1,044,805</u>	<u>432,424</u>	<u>1,016,105</u>	<u>1,036,542</u>	<u>(0.79)</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	10,000	10,000	10,000	10,000	10,000	0.00
Intergov. Chgs for Service						
Waste Mgmt Landfill Reimb	1,308,899	1,407,000	410,152	1,260,000	1,353,500	(3.80)
Total Revenue	<u>1,318,899</u>	<u>1,417,000</u>	<u>420,152</u>	<u>1,270,000</u>	<u>1,363,500</u>	<u>(3.78)</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,310,796	1,417,000	513,408	1,270,000	1,363,500	(3.78)
Total Expenditures	<u>1,310,796</u>	<u>1,417,000</u>	<u>513,408</u>	<u>1,270,000</u>	<u>1,363,500</u>	<u>(3.78)</u>
Excess Revenue Over (Under) Expenditures	<u>8,102</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Other Financing Sources (Uses)						
Jail Assessment Fee Fund CPF	0	(67,000)		0	0	
Fund Balance - January 1	300,134	308,236		308,236	308,236	
Fund Balance - December 31	<u><u>308,236</u></u>	<u><u>241,236</u></u>		<u><u>308,236</u></u>	<u><u>308,236</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Contracted Services	<u>1,310,796</u>	<u>1,417,000</u>	<u>513,408</u>	<u>1,270,000</u>	<u>1,363,500</u>	<u>(3.78)</u>
Total Expenditures	<u>1,310,796</u>	<u>1,417,000</u>	<u>513,408</u>	<u>1,270,000</u>	<u>1,363,500</u>	<u>(3.78)</u>

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	46,901	0	0	0	4,950	-
Intergovern Grants & Aids						
HSD Grant Revenue	0	2,500	0	0	0	(100.00)
AgeSrv Title IIIC1	229,849	303,682	22,555	303,682	280,610	(7.60)
AgeSrv NSIP IIIC1	9,389	27,274	17,806	27,274	27,274	0.00
AgeSrv Title IIIC2	63,347	79,960	1,716	79,960	70,158	(12.26)
AgeSrv NSIP IIIC2	50,986	49,701	36,532	41,689	41,689	(16.12)
AgeSrv Title IIIB	86,644	115,464	6,210	115,364	105,746	(8.42)
Transportation Grant	225,905	214,040	0	214,040	214,040	0.00
Senior Commun Service	10,920	16,263	0	16,263	16,263	0.00
Alzheimer Care Support	25,455	25,484	555	33,457	25,484	0.00
Benefit Advocacy	28,215	56,430	14,109	56,430	56,430	0.00
Elder Abuse Grant	35,330	45,230	155	45,230	45,230	0.00
Prevnt Hlth Srv IIID	6,891	10,334	1,746	9,202	7,904	(23.51)
Fam Caregiver IIIE	41,089	51,864	3,835	51,864	43,416	(16.29)
Emrg Food & Shelter FEMA	450	0	500	749	0	-
Age & Disab Resrc Cntr	602,869	905,692	174,376	718,827	718,827	(20.63)
New Freedom Grant	44,075	40,000	0	40,000	40,000	0.00
SHIP St Health Insr Prgm	14,349	0	733	0	0	-
MMA Part D Grant	9,789	0	0	0	23,510	-
SPAP St Pharm Asst Pgm	11,971	55,102	1,313	8,521	8,000	(85.48)
Caregiver Coalition LTC	0	0	3,603	0	0	-
Dementia Specialist Pilot Gr	0	51,000	2,366	40,224	33,457	(34.40)
CDSME Grant Chronic Disease	0	7,800	0	5,800	7,800	0.00
Total Intergovern Grants & Aids	1,497,523	2,057,820	288,110	1,808,576	1,765,838	(14.19)
Charges for Service						
Medicaid-Medical Assist	442,034	427,640	107,594	442,640	463,573	8.40
Charges for Service						
Service Fees	3,940	2,500	2,775	6,000	6,000	140.00
Service Fee-Van Revenue	7,416	4,500	2,683	6,000	6,000	33.33
Other Counties Charges	0	76,113	0	97,894	97,894	28.62
	11,355	83,113	5,458	109,894	109,894	32.22
Other Revenue						
Interest Income	288	0	0	0	0	-
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	289,911	343,439	132,903	299,460	352,250	2.57
Donations-Vet Transp	1,250	0	0	0	0	-
Other	299	14,460	556	14,433	16,075	11.17
Total Other Revenue	291,748	357,899	133,459	313,893	368,325	2.91
Total Revenue	2,289,561	2,926,472	534,621	2,675,003	2,712,580	(7.31)
EXPENDITURES:						
Health & Human Services						
Aging Services Management	38,431	50,643	29,699	56,567	52,308	3.29
Congregate Meals (IIIC1)	276,466	440,303	160,519	421,076	423,401	(3.84)
Chronic Disease Self Mgm CDSME	0	10,300	1,769	5,800	7,800	(24.27)
Home Delivered Meals (C2)	369,822	387,167	172,028	356,724	374,744	(3.21)
Elder Abuse Grant	35,330	45,230	1,108	67,011	67,011	48.16
Contracted Srvs (IIIB)	33,026	107,737	18,056	100,840	98,384	(8.68)
Aging & Disab Resource Cntr	822,978	1,152,026	405,098	960,649	965,161	(16.22)
ADRC Disab Benefit Spec	145,662	157,306	73,942	148,481	157,306	0.00
ADRC Prevention Grant	2,475	0	735	735	0	-
ADRC Dementia Care Spec Pilot	0	51,000	26,080	55,224	69,390	36.06
Alzheimers Care Giver Prgm	25,854	25,484	5,719	33,457	25,484	0.00
Family Care Giver Program	41,958	51,864	14,629	52,464	43,916	(15.32)
Specialized Transportation	286,826	267,848	96,556	268,932	259,900	(2.97)
Transp-New Freedom Grant	51,124	54,460	26,575	54,433	56,075	2.97
Benefits Advocacy	57,633	132,549	72,152	138,454	135,605	2.31
SHIP/SPAP/MMA St Health Ins	36,109	55,102	8,670	17,461	31,510	(42.82)
Information & Assistance	18,165	30,904	14,404	30,904	29,258	(5.33)
Total Expenditures	2,241,859	3,019,923	1,127,743	2,769,212	2,797,253	(7.37)
Excess Revenue Over (Under) Expenditures	47,702	(93,451)		(94,209)	(84,673)	
Other Financing Sources (Uses)						
Transfer From Fund Balance						
Fund Balance - January 1	527,031	574,733		574,733	480,524	
Fund Balance - December 31	574,733	481,282		480,524	395,851	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	574,733	481,282		480,524	395,851	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Personal Services	1,205,710	1,632,031	681,408	1,519,855	1,501,123	(8.02)
Contracted Services	895,937	1,234,486	378,993	1,107,707	1,169,224	(5.29)
Operation & Maintenance	121,730	131,124	48,763	111,965	109,494	(16.50)
Fixed Charges	10,855	16,282	11,577	15,103	16,912	3.87
Outlay	7,627	6,000	7,001	14,582	500	(91.67)
Total Expenditures	2,241,859	3,019,923	1,127,743	2,769,212	2,797,253	(7.37)

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	242,157	302,007	302,007	302,007	282,836	(6.35)
Intergovern Grants & Aids						
US EPA Grant S&W	91,193	0	0	0	0	-
Cons Aids Staffing	140,143	140,000	0	155,147	155,000	10.71
Wild Life Damage Rev	11,045	15,000	0	15,000	15,000	0.00
DATCP Revenue	31,181	25,000	19,561	40,000	56,000	124.00
DATCP Revenue	82,321	60,000	0	61,741	62,500	4.17
NOI/NOD Project - DNR	0	150,000	0	0	0	(100.00)
USDA/UW Ext. Grant Revenue	0	9,000	0	9,000	2,000	(77.78)
Total Intergovern Grants & Aids	355,884	399,000	19,561	280,888	290,500	(27.19)
License & Permits						
Animal Waste Stor Permit	4,400	3,000	100	1,500	1,500	(50.00)
Livestock Siting Permit	2,000	3,000	5,000	6,000	3,000	0.00
Total License & Permits	6,400	6,000	5,100	7,500	4,500	(25.00)
Total Revenue	604,441	707,007	326,668	590,395	577,836	(18.27)
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	442,252	448,007	217,526	448,713	442,336	(1.27)
Wild Life Damage	11,045	15,000	1,404	15,000	15,000	0.00
Nutrient Management Education	0	9,000	4,000	9,000	2,000	(77.78)
DATCP-Land/Water Cost Share	113,502	235,000	29,170	101,741	118,500	(49.57)
EPA Grant Activity	91,193	0	0	0	0	-
West Twin River Sediment Grant	547	0	(500)	0	0	-
Total Expenditures	658,540	707,007	251,601	574,454	577,836	(18.27)
Excess Revenue and other Sources						
Over (Under) Expenditures & Other Uses	(54,099)	0		15,941	0	
Fund Balance - January 1	79,558	25,459		25,459	41,400	
Fund Balance - December 31	25,459	25,459		41,400	41,400	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	25,459	25,459		41,400	41,400	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Personal Services	404,124	412,599	198,939	412,599	403,839	(2.12)
Contracted Services	39,264	30,951	11,831	30,951	33,309	7.62
Operation & Maintenance	8,416	21,110	5,605	21,816	20,110	(4.74)
Operation & Maintenance	2,040	2,347	2,055	2,347	2,078	(11.46)
Other (Cost Share)	204,696	240,000	33,170	106,741	118,500	(50.63)
Outlay	0	0	0	0	0	-
Total Expenditures	658,540	707,007	251,601	574,454	577,836	(18.27)

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	6,145	3,000	6,045	6,045	6,000	100.00
Public Charges for Service						
Event Revenue	31,546	33,700	13,661	29,100	31,100	(7.72)
Building/Grounds/Equip Rent	56,955	59,350	33,190	61,140	63,525	7.03
Concession Revenue	9,331	6,500	1,872	1,872	0	(100.00)
Fair Revenue	490,837	512,580	88,699	516,720	506,180	(1.25)
Ice Rental	127,380	110,340	45,529	107,685	108,000	(2.12)
Dry Floor Event	10,407	22,575	19,098	20,000	20,000	(11.41)
Vending Machine	2,279	1,800	1,268	1,800	1,500	(16.67)
Pro Shop Sales	3,973	3,000	2,482	2,482	0	(100.00)
Advertising Income	6,050	5,500	300	300	0	(100.00)
Total Public Charges for Service	738,759	755,345	206,098	741,099	730,305	(3.32)
Other Revenue						
Donations/Contributions	3,784	0	0	0	0	-
Other	184	0	178	178	0	-
Total Other Revenue	3,968	0	178	178	0	-
Total Revenue	748,871	758,345	212,320	747,322	736,305	(2.91)
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	135,907	141,558	64,318	133,759	154,650	9.25
Expo Fair	395,106	434,662	44,325	426,001	441,893	1.66
Ice Center	161,010	144,340	74,582	139,998	102,041	(29.31)
Expo Maintenance & Improvement	40,855	34,000	34,810	67,500	31,600	(7.06)
Total Expenditures	732,878	754,560	218,036	767,258	730,184	(3.23)
OTHER FINANCING SOURCES (USES):						
General Fund	0	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	15,993	3,785		(19,936)	6,121	
Fund Balance - January 1	44,294	60,287		60,287	40,351	
Fund Balance - December 31	60,287	64,072		40,351	46,472	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	60,287	64,072		40,351	46,472	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Personal Services	149,468	159,268	73,156	160,601	166,171	4.33
Contracted Services	417,134	453,420	74,567	438,965	451,760	(0.37)
Operation & Maintenance	98,318	101,141	32,467	94,468	90,065	(10.95)
Fixed Charges	4,615	5,731	5,223	5,224	6,188	7.97
Outlay	63,343	35,000	32,623	68,000	16,000	(54.29)
Total Expenditures	732,878	754,560	218,036	767,258	730,184	(3.23)

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE						
Property Taxes	2,753,002	2,694,531	2,694,531	2,762,851	2,769,860	2.80
Other Revenue	207,890	204,738	103,251	195,908	186,242	(9.03)
Total Revenue	<u>2,960,892</u>	<u>2,899,269</u>	<u>2,797,782</u>	<u>2,958,759</u>	<u>2,956,102</u>	<u>1.96</u>
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	2,127	10,000	756	2,750	10,000	0.00
2002 GO HCC Bonds Shf-et al	561,750	0	0	0	0	-
2003 Refunding Bond(02BAN)	289,437	204,900	204,900	204,900	0	(100.00)
2007 Refunding Bond(95-99-0-2)	641,400	640,200	110,100	640,200	638,400	(0.28)
2010-11 GO Refunding Com Proj.	1,283,972	1,279,966	990,003	1,279,966	1,278,407	(0.12)
2011 GO Refunding (2002)	94,021	624,725	34,863	624,725	603,625	(3.38)
2012 GO Refunding (2003)	91,289	142,630	103,913	103,913	361,366	153.36
2013 GO Note	0	0	0	68,320	68,320	-
Total Expenditures	<u>2,963,996</u>	<u>2,902,421</u>	<u>1,444,534</u>	<u>2,924,774</u>	<u>2,960,118</u>	<u>1.99</u>
Excess Revenue Over (Under) Expenditures	(3,104)	(3,152)		33,985	(4,016)	
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3,785,000	0		0	0	
Pmt to Refund Bond Escrow Ag	(3,785,682)	0		0	0	
Total Other Financing Sources (Uses)	(682)	0		0	0	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	(3,786)	(3,152)		33,985	(4,016)	
Fund Balance - January 1	578,566	574,780		574,780	608,765	
Fund Balance - December 31	<u>574,780</u>	<u>571,628</u>		<u>608,765</u>	<u>604,749</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Principal	1,830,000	1,935,000	960,000	1,960,000	1,995,000	3.10
Interest	1,071,494	957,421	483,778	962,024	955,118	(0.24)
Issue Fees	62,502	10,000	756	2,750	10,000	0.00
Total Expenditures	<u>2,963,996</u>	<u>2,902,421</u>	<u>1,444,534</u>	<u>2,924,774</u>	<u>2,960,118</u>	<u>1.99</u>

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

	Experience 2012	Budget (**) 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUE:						
Jail Assessment Fees	130,213	110,000	62,338	100,000	110,000	0.00
Interest Income	172	0	0	0	0	-
Rent Income	3,730	0	4,600	5,000	0	-
Sale of Land	0	0	0	0	0	-
Other	87,792	0	0	0	0	-
Total Revenue	<u>221,907</u>	<u>110,000</u>	<u>66,938</u>	<u>105,000</u>	<u>110,000</u>	<u>0.00</u>
EXPENDITURES:						
Capital Projects						
Communications Project - CPF	1,083,849	123,230	102,981	140,486	0	(100.00)
Jail Security Proj - CPF	40,832	0	0	0	0	-
Jail Assessment Fee - CPF	166,551	217,000	78,454	105,556	110,000	(49.31)
Courthouse Remodeling - CPF	5,726	360,230	24,370	59,085	0	(100.00)
New Public Health Bldg - CPF	638,937	929,793	488,700	852,860	0	(100.00)
Total Expenditures	<u>1,935,895</u>	<u>1,630,253</u>	<u>694,505</u>	<u>1,157,987</u>	<u>110,000</u>	<u>(93.25)</u>
Excess Revenue Over (Under) Expenditures	(1,713,988)	(1,520,253)		(1,052,987)	0	
OTHER FINANCING SOURCES (USES)						
General Fund	0	67,000		0	0	
Transfers in from HCC - Courthouse Remod CI	0	0		0	0	
Sale of Notes	0	1,900,000		1,900,000	0	
Transfers out to Debt Service Fund	0	0		0	0	
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,967,000</u>		<u>1,900,000</u>	<u>0</u>	
Net Change in Fund Balance	(1,713,988)	446,747		847,013	0	
Fund Balance - January 1	1,665,106	(48,883)		(48,883)	798,130	
Fund Balance - December 31	<u>(48,883)</u>	<u>397,864</u>		<u>798,130</u>	<u>798,130</u>	

(**) All project balances carry over automatically from one year to the next based upon their approved project amount and/or by operation of County Board rule or State Statute. As of this printing, not all budgeted amounts were brought forward from 2012.

EXPENDITURES RESTATED BY OBJECT:

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Contracted Services	1,104,425	1,330,024	468,207	199,571	69,500	(94.77)
Operation & Maintenance	0	0	0	0	0	-
Outlay	831,470	300,230	226,298	958,416	40,500	(86.51)
Total Expenditures	<u>1,935,895</u>	<u>1,630,253</u>	<u>694,505</u>	<u>1,157,987</u>	<u>110,000</u>	<u>(93.25)</u>

Capital Projects Fund Concluded

PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
Recycling-Shingles	0	0	0	25,730	60,032	-
HWY Fees & Permits	29,200	20,000	19,300	29,000	22,300	11.50
HWY Public Charges	37,867	48,096	25,595	61,680	68,534	42.49
Total Public Charges for Service	67,067	68,096	44,895	116,410	150,866	121.55
Intergov. Chgs for Service						
State Hwy Charges	1,965,029	1,519,717	1,107,349	1,538,050	1,602,235	5.43
Local Govt Charges	567,423	610,445	159,946	278,505	312,942	(48.74)
Dept Charges For Service	435,895	334,496	107,123	237,971	268,748	(19.66)
Total Intergov Chgs for Service	2,968,347	2,464,658	1,374,418	2,054,526	2,183,925	(11.39)
Other Revenue						
Rent	91,999	92,000	38,333	92,000	92,000	0.00
Sale of County Equip	470	0	0	0	0	-
Records & Reports Rev HWY	118,270	83,705	67,174	83,374	82,299	(1.68)
Net Gain/Loss on Sale of Equipment	(4,804)	2,000	1,966	1,966	(4,000)	(300.00)
Other	19,924	40,000	30,967	50,000	30,000	(25.00)
Total Other Revenue	225,859	217,705	138,439	227,340	200,299	(8.00)
Total Revenue	3,261,273	2,750,459	1,557,752	2,398,276	2,535,090	(7.83)
EXPENSES:						
Public Works						
County Charges Reimbursed	(3,593,456)	(3,425,860)	(1,449,981)	(3,428,552)	(3,705,291)	8.16
Administration-Hwy C/P	585,657	510,532	220,515	490,322	482,693	(5.45)
Patrol Supervision	250,778	226,190	103,657	226,188	230,807	2.04
Radio Expenses C/P	21,301	2,452	78	463	1,078	(56.04)
Liability Insurance C/P	15,111	16,481	8,082	16,481	16,551	0.42
Field Small Tools-Pool	(0)	(6,826)	(6,147)	(55,521)	(6,958)	1.93
Shop Operations-Pool	470	1	(82,697)	(1)	0	(100.00)
Fuel Handling-Pool	0	0	(6,434)	0	0	-
Machinery Operations-Pool	469,531	(374,871)	(82,575)	2,725	(100,325)	(73.24)
Gravel Operations-Pool	(153,840)	(72,208)	(19,298)	(70,081)	(71,799)	(0.57)
Bituminous Operations-Pool	149,914	200,876	13,382	(63,459)	12,300	(93.88)
Paving - Bid Jobs	480,114	450,000	7,921	99,999	133,153	(70.41)
Buildings & Grounds-Pool	0	0	314,932	2	0	-
Capital Acquisition-Pool	0	0	348,635	0	0	-
Hwy P/R Clearing Accounts	18,640	0	(68,637)	0	1	-
County-Road Maintenance	1,655,547	1,549,001	627,561	1,401,566	1,511,025	(2.45)
County-Road Construction	1,005,348	978,722	37,384	878,722	1,082,010	10.55
County-Winter Snow Removal	762,070	735,000	782,074	985,000	935,811	27.32
State-Road Maint/Construct	1,852,500	1,417,932	1,077,922	1,436,266	1,498,372	5.67
Other Local Govt Road M&C	221,414	235,445	154,343	213,505	218,259	(7.30)
County Depts Nonroad Svcs	302,935	259,496	109,029	222,971	248,808	(4.12)
Non Govt (Public) Service	37,552	48,096	25,456	41,680	48,595	1.04
Total Expenses	4,081,587	2,750,459	2,115,202	2,398,276	2,535,090	(7.83)
Excess Revenues Over (Under) Expenses	(820,314)	0		0	0	
Operating Transfers In	0	0		0	0	
Capital Contributions	0	0		0	0	
Change in Net Assets	(820,314)	0		0	0	
Net Assets - January 1	9,335,959	8,515,644		8,515,644	8,515,644	
Net Assets - December 31	8,515,644	8,515,644		8,515,644	8,515,644	
EXPENSES RESTATED BY OBJECT:						
	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Personal Services	6,758,911	3,849,979	3,119,549	3,714,992	3,669,881	(4.68)
Contracted Services	(239,454)	681,877	397,238	689,380	707,862	3.81
Operation & Maintenance	8,976,686	4,123,908	3,959,539	4,731,576	4,029,105	(2.30)
Fixed Charges	832,027	818,922	382,857	851,753	850,057	3.80
Other	(12,246,584)	(6,724,227)	(5,743,981)	(7,589,425)	(6,721,815)	(0.04)
Total Expenses	4,081,587	2,750,459	2,115,202	2,398,276	2,535,090	(7.83)

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
REVENUES:						
Intergovernmental Grants						
IS-WIJS Grant	0	0	0	0	0	-
Total Intergovernmental Grants	0	0	0	0	0	-
Public Charges for Service						
IS Charges For Service	28,392	12,000	0	12,000	12,000	0.00
Total Public Charges for Service	28,392	12,000	0	12,000	12,000	0.00
Intergovernmental Chgs for Service						
New World System Chg	95,126	88,000	0	88,000	88,000	0.00
IS Charges-Tech Acct	0	0	333,721	362,700	183,200	-
Dept Charges For Service	1,513,768	1,562,650	612,075	1,221,083	1,242,729	(20.47)
Total Intergov. Chgs for Service	1,608,894	1,650,650	945,796	1,671,783	1,513,929	(8.28)
Other Revenue						
Gain(Loss) on Sale of Assets	(231,473)	0	0	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	(231,473)	0	0	0	0	-
Total Revenue	1,405,812	1,662,650	945,796	1,683,783	1,525,929	(8.22)
EXPENSES:						
General Government						
Information Systems	1,461,462	1,772,208	669,209	1,739,058	1,536,156	(13.32)
Total Expenses	1,461,462	1,772,208	669,209	1,739,058	1,536,156	(13.32)
Excess Revenues Over (Under) Expenses	(55,650)	(109,558)		(55,275)	(10,227)	
Net Assets - January 1	1,444,199	1,388,549		1,388,549	1,333,274	
Net Assets - December 31	1,388,549	1,278,991		1,333,274	1,323,047	
EXPENSES RESTATED BY OBJECT:						
	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Adopted 2014	Percent Increase or (Decrease)
Personal Services	673,590	664,230	321,512	664,230	667,297	0.46
Contracted Services	568,793	773,906	227,215	779,870	630,140	(18.58)
Operation & Maintenance	72,561	66,507	31,423	81,657	64,235	(3.42)
Fixed Charges	123,601	200,565	66,914	146,301	169,484	(15.50)
Outlay	22,916	67,000	22,146	67,000	5,000	(92.54)
Total Expenditures	1,461,462	1,772,208	669,209	1,739,058	1,536,156	(13.32)

Information Systems Internal Service Fund Concluded

MISCELLANEOUS

SUMMARY DATA

AND SCHEDULES

2014 Full Time Equivalent Report (FTE) by Department

Full Time Equivalent (FTE) Authorized Positions History by Department 1997 - 2014

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2014 Proposed

Outlay Items Included in 2014 Budget with Comparison to 2013

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Adopted Expenses Revenues and Tax Levy by Department 2014, with 2013 and 2012 Levies for Comparison Purposes

Resolution(s) Adopting 2014 Budget and Property Tax Levy including Executive Veto message and Meeting Minutes of Nov. 7, Nov. 19, Dec. 2, and Dec. 7, 2013.

2013 County Levy Limit Worksheets for 2014 Budget – Wisconsin Dept. of Revenue

Apportionment Worksheet of County Taxes

2014 Adopted Budget Summary by Fund

Adopted Expenditures / Revenues and Tax Levy by Fund Worksheet

Positions Included In Adopted 2014 Budget

	Full	FT Sub	PT		PT FTE	Number	Dept.
	Time	Total	FTE		Sub Total	of PT EE	FTE Total
<u>Aging & Disability Resource Center</u>							
ADRC Director	1.00						
Dementia Care Specialist	1.00						
Disability Benefits Specialist	2.00						
Elderly Benefits Specialist	2.00						
Family Caregiver/Support	1.00						
Info.& Assistance Program Manager	1.00						
Information & Assistance Specialist	8.00						
Mobility Manager	1.00						
Nutrition Program Director	1.00						
Secretary Clerk	2.00						
Site Manager/Data Entry	1.00						
Transition Care Coordinator	1.00						
Transition Care Program Coordinator	1.00						
Department Total		23.00			0.00	0.00	23.00
<u>Child Support Agency</u>							
Account Clerk	1.00						
Case Manager	6.00						
Child Support Agency Director	1.00						
Child Support Receptionist/Secretary	1.00						
Child Support Secretary	1.00						
Department Total		10.00					10.00
<u>Clerk of Courts</u>							
Clerk of Circuit Court	1.00						
Counter Clerk	4.00						
Court Clerk	8.00						
Director of Business Operations	1.00						
Judicial Assistant	3.00						
Records Clerk			0.80			1.00	
Department Total		17.00			0.80	1.00	17.80
<u>Comptroller</u>							
Account Specialist	1.00						
Assistant Auditor/Comptroller	1.00						
Comptroller	1.00						
Payroll Administrator	1.00						
Department Total		4.00					4.00
<u>Coroner</u>							
Coroner	1.00						
Secretary Clerk			0.48			1.00	
Department Total		1.00			0.48	1.00	1.48
<u>Corporation Counsel</u>							
Assistant Corporation Counsel	1.00						
Corporation Counsel	1.00						
Paralegal	2.00						
Department Total		4.00					4.00

Positions Included In Adopted 2014 Budget

	Full	FT Sub	PT		PT FTE	Number	Dept.
	Time	Total	FTE		Sub Total	of PT EE	FTE Total
<u>County Clerk</u>							
Administrative Assistant	1.00						
County Clerk	1.00						
Deputy	1.00						
Department Total		3.00					3.00
<u>District Attorney</u>							
Paralegal Secretary	2.00						
Receptionist/Secretary	1.00						
Secretary			0.75			1.00	
Victim Witness Coordinator	1.00		0.00			0.00	
Department Total		4.00			0.75	1.00	4.75
<u>Emergency Management</u>							
Administrative Assistant			0.73			1.00	
Emergency Services Coordinator	1.00						
Department Total		1.00			0.73	1.00	1.73
<u>Executive</u>							
County Executive	1.00						
Department Total		1.00					1.00
<u>Family Court</u>							
Asst Family Court Commissioner			0.50			1.00	
Court Commissioner			0.50			1.00	
Judicial Assistant	1.00						
Department Total		1.00			1.00	2.00	2.00
<u>Health Department</u>							
Administrative Assistant			1.60			2.00	
Bilingual Health Aide	1.00		0.73			1.00	
Bilingual WIC Clerk			0.63			1.00	
Health Officer	1.00						
Licensed Practical Nurse/Lead Insp.			0.74			1.00	
Nurse Manager	1.00						
Nutrition Educator/Frm Mrk Coord.			0.80			1.00	
Public Health Nurse	5.00		3.15			4.00	
Registered Dietician			0.45			1.00	
Sanitarian	2.00						
WIC Clerk			0.80			1.00	
WIC Director/Nutritionist			0.85			1.00	
Department Total		10.00			9.75	13.00	19.75
<u>Highway</u>							
Accounting Technician	1.00		0.00			0.00	
Administrative Assistant.	1.00						
Director of Financial Services	1.00						
Facility Mechanic/Janitor	1.00						
Highway Commissioner	1.00						
Highway Foreman	3.00						
Highway Maintenance Worker	33.00						
Mechanic	4.00						
Parks/Highway Superintendent	1.00						

Positions Included In Adopted 2014 Budget

	Full	FT Sub	PT		PT FTE	Number	Dept.
	Time	Total	FTE		Sub Total	of PT EE	FTE Total
Patrol Superintendent	1.00						
Road Superintendent	1.00						
Shop Superintendent	1.00						
Department Total		49.00			0.00	0.00	49.00
Human Services							
Accounting Technician	1.00						
Administrative Assistant	1.00						
Administrative Support	6.00						
Adult Protective Service Worker	4.00						
After Hours Crisis Wkr/Cl. Soc Wkr	1.00						
After Hours Crisis Worker	2.00		0.60			1.00	
Billing Specialist	1.00						
Birth to Three Teachers	5.00						
Child Protective Services Intake	7.00						
Child Protective Services Ongoing	7.00		0.50			1.00	
Clinical Services Supervisor	1.00						
Clinical Social Worker	3.00						
CPS Supervisor - Intake	1.00						
CPS Supervisor - Ongoing	1.00						
Crisis Supervisor	1.00						
CSP Clinical Coordinator	1.00						
CSP Clinical Social Worker	4.00		0.00			0.00	
Economic Support Assistant	0.00		0.85			1.00	
Economic Support Specialist	17.00						
Economic Support Supervisor	1.00						
Financial Services Specialist	3.00						
Financial Services Supervisor	1.00						
Foster Care Assistant			0.60			1.00	
Foster Care Coordinator	1.00						
Human Services Director - Business Operations	1.00						
Human Services Director - Child & Family Services	1.00						
Human Services Director - Clinical Services	1.00						
Human Services Director - Economic Support	1.00						
Kinship Care Coord/Case Manager	1.00						
Medical Billing and Coding Specialist	1.00						
Monitoring & Supervisor Coordinator	0.00						
Psychiatric Nurse	1.00						
Psychiatrist	1.00		0.50			1.00	
Psychologist	1.00						
Staff Accountant	2.00						
Substance Abuse Counselor	2.00						
Waiver Specialist	3.00						
Waiver Specialist/Case Manager	1.00						
Youth and Family Services Social Wrk	6.00						
Youth and Family Services Supervisor	1.00						
Department Total		94.00			3.05	5.00	97.05
Information Systems							
Aegis System Administrator	2.00						
Desktop Administrator	1.00						
GIS Coordinator	1.00						
Human Services System Administrator	1.00						

Positions Included In Adopted 2014 Budget

	Full	FT Sub	PT		PT FTE	Number	Dept.
	Time	Total	FTE		Sub Total	of PT EE	FTE Total
Information Systems Director	1.00						
Network Engineer	1.00						
System Support Analyst	1.00						
Department Total		8.00					8.00
<u>Joint Dispatch Center</u>							
Emergency Dispatcher	15.00		3.80			6.00	
Supervisor	3.00						
Department Total		18.00			3.80	6.00	21.80
<u>Personnel</u>							
Personnel Coordinator	1.00		0.60			1.00	
Personnel Director	1.00						
Department Total		2.00			0.60	1.00	2.60
<u>Planning and Zoning</u>							
Associate Code Administrator	1.00						
Associate Planner	1.00						
Code Administrator	1.00						
Planning & Zoning Director	1.00						
Secretary/Clerk II**			0.50			1.00	
Senior Planner	1.00						
Department Total		5.00			0.50	1.00	5.50
**Full time position shared between Planning & Zoning and Soil & Water							
<u>Probate</u>							
Deputy	1.00						
Register in Probate	1.00						
Department Total		2.00					2.00
<u>Public Works</u>							
Accounting Technician	1.00						
Asst. Public Works Director	1.00						
Communication System Engineer	1.00						
Custodial Supervisor	1.00						
Custodian	2.00		1.25			2.00	
Facility Manager/Expo	1.00						
Facility Mtnc Wkr/Mail Carrier	1.00						
Maintenance I	1.00						
Maintenance II	1.00						
Maintenance Technician I	1.00						
Public Works Director	1.00						
Department Total		12.00			1.25	2.00	13.25
<u>Register of Deeds</u>							
Clerk	1.00						
Deputy	1.00						
Register of Deeds	1.00						
Vital Records Clerk	1.00						
Department Total		4.00					4.00
<u>Sheriff</u>							

Positions Included In Adopted 2014 Budget

	Full	FT Sub	PT		PT FTE	Number	Dept.
	Time	Total	FTE		Sub Total	of PT EE	FTE Total
Account Specialist	1.00						
Administrative Specialist	5.00						
Asst. Jail Administrator	1.00						
Bailiff	2.00						
Business Operations Manager	1.00						
Cook			5.10			6.00	
Corrections Officer	19.00		9.17			12.00	
Court Officer	1.00						
Deputy Inspector/Operations	1.00						
Deputy Inspector/Support	1.00						
Detective	4.00						
Detective Lieutenant	1.00						
Drug Enforcement Officer	2.00						
Food Service Manager	1.00						
Huber Supervisor	1.00						
Inspector	1.00						
Jail Administrator	1.00						
Jail Nurse	1.00		0.85			1.00	
Jail Supervisor	9.00						
LPN			0.2			1.00	
Narcotics Unit Lieutenant	1.00						
Patrol Lieutenant	6.00						
Patrol Officer	21.00		3.60			4.00	
Process Server	2.00						
Senior Patrol Lieutenant	3.00						
Sheriff	1.00						
Department Total		87.00			18.92	24.00	105.92
<u>Soil and Water</u>							
Director	1.00						
Resource Conservationist	3.00						
Secretary/Clerk**			0.50			1.00	
Department Total		4.00			0.50	1.00	4.50
**Full time position shared between Planning & Zoning and Soil & Water							
<u>Treasurer</u>							
County Treasurer	1.00						
Deputy Treasurer	1.00						
Real Properter Lister	1.00						
Real Property Assistant	1.00						
Department Total		4.00					4.00
<u>UW Extension</u>							
Program Assistant	1.00						
Department Total		1.00					1.00
<u>Veterans Service</u>							
Administrative Specialist	1.00						
Veterans Service Officer	1.00						
Veterans Service Officer/Dept Director	1.00						
Department Total		3.00					3.00
GRAND TOTALS		372.00			42.13	59.00	414.13

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
ADRC - Aging Resources	23.00	21.00	16.70	13.36	12.15	11.46	11.08	9.88	5.88	5.88	6.01	6.98	6.59	6.98	8.66	8.66	9.28	8.73
Child Support	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00
Clerk of Court	17.80	17.80	17.80	15.80	16.43	17.13	16.91	16.31	16.69	16.69	16.69	16.69	16.69	16.69	17.16	17.16	17.16	17.37
Comptroller	4.00	4.00	4.00	4.00	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Coroner	1.48	1.48	1.48	1.48	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.28
Corporation Counsel	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
County Clerk	3.00	3.00	3.00	3.00	3.00	3.28	3.88	3.88	3.88	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00	4.00
District Attorney	4.75	4.50	4.50	4.50	4.50	4.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.00	6.00	4.00	4.00
Emergency Management	1.73	1.73	1.73	1.73	1.73	1.73	1.73	2.23	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.69
Executive / Administrator	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.00	2.00	2.00	2.00	0.00	0.00	1.00	1.00	1.00	1.00
Family Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Care Center	0.00	0.00	0.00	0.00	0.00	0.00	158.93	155.40	161.78	164.23	171.60	179.11	203.74	204.89	212.14	212.65	222.57	238.48
Health Department	19.75	19.39	19.84	19.01	20.75	22.19	21.76	23.16	23.16	23.16	23.16	23.16	24.52	24.44	25.40	25.40	23.72	22.86
Highway Department	49.00	48.75	48.00	27.08	34.62	60.00	60.00	60.00	64.00	64.00	65.00	68.00	70.00	70.75	71.75	71.75	72.00	75.50
Human Services	97.05	94.00	92.00	79.30	93.30	104.80	103.40	104.18	106.18	106.68	105.18	106.69	107.29	105.90	105.90	106.50	111.50	108.50
Information Systems	8.00	8.00	8.00	7.00	7.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	5.00	6.00	5.00	5.00	4.00	4.00
Joint Dispatch Center	21.80	21.80	21.80	21.80	22.80	25.30	25.30	22.00	21.50	21.50	20.50	20.67	20.67	18.67	18.67	18.67	18.67	14.00
Personnel	2.60	2.60	2.60	2.60	2.60	2.90	2.90	2.90	2.90	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	3.20
Planning & Zoning	5.50	5.50	5.50	5.50	5.50	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.75
Park Department (in Hwy)	N.A.	N.A.	N.A.	N.A.	N.A.	1.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Public Works / Communications	13.25	13.00	13.75	12.00	12.00	11.00	11.75	11.75	12.50	12.50	13.50	13.50	13.50	13.50	8.50	8.50	8.50	8.50
Register in Probate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.63
Register of Deeds	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sheriff's Department	105.92	107.20	111.15	110.15	111.05	114.20	112.95	107.85	107.85	110.85	110.86	116.01	116.01	115.01	115.01	111.61	110.41	110.16
Soil & Water	4.50	4.50	4.50	4.50	4.50	5.46	5.92	7.92	7.92	7.92	7.92	8.92	8.92	8.92	8.92	8.92	8.92	8.90
Treasurer	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
UW-Extension	1.00	1.00	1.00	1.00	1.40	1.40	2.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Veterans	3.00	2.00	2.00	2.00	1.60	1.60	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total	414.13	408.25	406.35	362.81	387.45	438.47	596.53	587.09	597.10	601.47	607.48	626.79	653.99	651.81	657.67	656.78	665.69	678.05
County Board of Supervisors	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25

Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1977 TO 2013 ACTUALS
2014 Adopted Budget

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED			
				TAX LEVY & RATE AS EQUALIZED			
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	LEVY		RATE	
				TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)	TAX RATE PER \$1,000	PER-CENT INC (-DEC)
1977	1978	\$1,211,352,540	12.30%	\$4,081,326	-1.00%	(Note *) \$3.36923	N.A.
1978	1979	\$1,355,612,540	11.91%	\$4,289,943	5.11%	\$3.16458	-6.07%
1979	1980	\$1,516,316,000	11.85%	\$4,289,943	0.00%	\$2.82919	-10.60%
1980	1981	\$1,663,852,000	9.73%	\$4,415,077	2.92%	\$2.65353	-6.21%
1981	1982	\$1,688,807,800	1.50%	\$6,326,293	43.29%	\$3.74601	41.17%
1982	1983	\$1,756,318,100	4.00%	\$6,513,558	2.96%	\$3.70864	-1.00%
1983	1984	\$1,769,340,900	0.74%	\$6,904,372	6.00%	\$3.90223	5.22%
1984	1985	\$1,786,443,900	0.97%	\$6,971,988	0.98%	\$3.90272	0.01%
1985	1986	\$1,776,007,300	-0.58%	\$7,231,262	3.72%	\$4.07164	4.33%
1986	1987	\$1,730,722,700	-2.55%	\$7,759,477	7.30%	\$4.48337	10.11%
1987	1988	\$1,676,719,000	-3.12%	\$7,917,845	2.04%	\$4.72223	5.33%
1988	1989	\$1,693,668,100	1.01%	\$8,533,605	7.78%	\$5.03853	6.70%
1989	1990	\$1,717,107,600	1.38%	\$10,124,148	18.64%	\$5.89605	17.02%
1990	1991	\$1,770,603,700	3.12%	\$11,231,595	10.94%	\$6.34337	7.59%
1991	1992	\$1,876,922,700	6.00%	\$12,718,272	13.24%	\$6.77613	6.82%
1992	1993	\$1,996,027,300	6.35%	\$13,330,210	4.81%	\$6.67837	-1.44%
1993	1994	\$2,118,040,000	6.11%	\$13,469,913	1.05%	\$6.35961	-4.77%
1994	1995	\$2,323,674,500	9.71%	\$12,813,864	-4.87%	\$5.51448	-13.29%
1995	1996	\$2,521,083,800	8.50%	\$13,346,657	4.16%	\$5.29402	-4.00%
1996	1997	\$2,692,042,900	6.78%	\$13,747,057	3.00%	\$5.10655	-3.54%
1997	1998	\$2,960,655,500	9.98%	\$15,293,950	11.25%	\$5.16573	1.16%
1998	1999	\$3,113,670,000	5.17%	\$18,009,105	17.75%	\$5.78388	11.97%
1999	2000	\$3,327,573,700	6.87%	\$19,507,817	8.32%	\$5.86248	1.36%
2000	2001	\$3,505,947,400	5.36%	\$20,857,127	6.92%	\$5.94907	1.48%
2001	2002	\$3,813,024,200	8.76%	\$22,489,172	7.82%	\$5.89799	-0.86%
2002	2003	\$4,014,784,100	5.29%	\$24,355,486	8.30%	\$6.06645	2.86%
2003	2004	\$4,176,772,000	4.03%	\$25,011,915	2.70%	\$5.98834	-1.29%
2004	2005	\$4,301,111,800	2.98%	\$25,756,507	2.98%	\$5.98834	0.00%
2005	2006	\$4,432,487,500	3.05%	\$26,462,274	2.74%	\$5.97008	-0.30%
2006	2007	\$4,674,582,000	5.46%	\$26,920,541	1.73%	\$5.75892	-3.54%
2007	2008	\$4,866,468,000	4.10%	\$27,347,206	1.58%	\$5.61952	-2.42%
2008	2009	\$5,073,661,200	4.26%	\$27,741,006	1.44%	\$5.46765	-2.70%
2009	2010	\$5,254,924,000	3.57%	\$28,212,603	1.70%	\$5.36879	-1.81%
2010	2011	\$5,142,459,100	-2.14%	\$28,451,559	0.85%	\$5.53268	3.05%
2011	2012	\$5,184,760,300	-1.34%	\$28,636,506	1.50%	\$5.52321	2.88%
2012	2013	\$5,003,116,500	-3.50%	\$28,720,978	0.29%	\$5.74062	3.94%
2013	2014	\$4,950,247,400	-1.06%	\$28,859,333	0.48%	\$5.82988	1.55%

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

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

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

Outlay Items Included in the 2014 Adopted Budget

Activity Number	Activity Area	Outlay Item	2014	
			Amount	Total
12700	General Fund Coroner	Vehicle replacement	6,000	6,000
13100	District Attorney	Fax/Copier/Printer/Scanner	1,200	1,200
14210	County Clerk-Central Mail	Mail Meter	7,882	7,882
15100	Comptroller	Scanning system	45,000	45,000
16100	Maintenance - Courthouse	Carpet extractor Truck Replace vault lighting Relamp exterior dome fixtures Dome copper culpolra repairs Replace wire windows - ROD vault Ballast & Lighting	3,500 20,000 8,500 2,500 6,000 1,000 1,500	43,000
16200	Maintenance - Office Complex	Desk mats Condensing unit #3	1,500 26,134	27,634
16300	Maintenance - Jail	Tree replacement New gutters on PCSG	1,500 2,000	3,500
16400	Maintenance - UW Center	AC#4 compressor replacement Roof #7 replacement	12,500 50,000	62,500
16600	Maintenance - Human Services	AHU motors Replace front lobby window lettering Replace 2 AHU - 1 NCR Roof maintenance Ergonomic desks Ballast & Lighting	4,000 1,000 10,000 1,000 7,500 2,000	25,500
16700	Maintenance - PHD Building	Ballast & Lighting	1,500	1,500
16750	Maintenance - Admin Office Bldg	Ballast & Lighting	1,000	1,000
16800	Maintenance - Other Co Buildings	none		0
16900	Maintenance - C&T Building	UPS battery replacement	11,000	11,000
17100	Register of Deeds	Vital records counter revamp & access	6,500	6,500
21200	Sheriff - Traffic Patrol	Patrol vehicles (7) Body armor - tactical Body armor - soft SOS team munitions Handguns Squad radar Tasers & taser supplies Rifle replacement Armory supplies Scuba Tac team / gas cartridges	195,000 5,000 5,600 5,400 4,800 10,500 3,000 12,000 4,200 500 3,000	249,000
21600	Joint Dispatch Center	Dispatch chair Fax machine	800 700	1,500
21650	Communications Activity	Planned replacement equipment Planned replacement equipment Motorola upgrade Cato tower repaint	30,000 10,000	40,000
25000	Emergency Management	Minitor pagers	1,000	1,000
25100	Emergency Mgt - NUKE	Laptops - EOC Misc replacement items as may be required	6,500 3,500	10,000
25400	Emergency Mgt - HAZMAT		8,605	8,605

Outlay Items Included in the 2013 Adopted Budget

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

Outlay Items Included in the 2014 Adopted Budget

Activity Number	Activity Area	Outlay Item	2014	
			Amount	Total
27000	Corrections	Equipment - SCAAP grant	5,000	5,000
35100	Airport	Storage building Paint FBO roof Realign fence by FBO	20,000 15,000 30,000	65,000
52000	Parks	Truck - 3/4 ton	23,000	23,000
General Fund Total				645,321
36300	Solid Waste Recycling SRF Recycling Operation	Dump truck load cover Window replacement Bins Filled tires	3,000 12,000 10,000 4,000	29,000
Solid Waste Recycling SRF Total				29,000
44274	Human Services SRF	Computer & related equipment	1,500	1,500
45163	County owned Home-16th St			0
Human Services SRF Total				1,500
46405	Aging SRF ADRC-DBS	Misc replacement equipment	500	500
Aging SRF Total				500
54615	Expo SRF Ice Center	none		0
54620	Expo Maint & Improvements	Clover Café water heater replacement Blacktopping Exhibition building exit lights Plumbing & feed Expo sound	1,000 5,000 1,000 6,000 3,000	16,000
Expo SRF Total				16,000
72700	Jail Assessment Fee CPF Jail Assessment Fee CPF	Generator repair(hoses) HVAC equipment CCTV equipment Security equipment Carpeting 1st floor Video conferencing equipment	3,500 10,000 5,000 5,000 7,000 10,000	40,500
Jail Assessment Fee CPF Total				40,500
14500	Information Systems Information Systems	Misc replacement equipment	5,000	5,000
Information Systems Total				5,000
Grand Total				737,821

All Outlay: 737,821
Last Update: 11/21/2013 0

Outlay Items Included in the 2013 Adopted Budget

Activity Number	Activity Area	Outlay Item	2013	
			Amount	Total
27000	Corrections	Misc batteries Washing machine 35# Dryer 50# Tasers Floor scrubber Hot/cold food cart	1,855 3,750 7,500 3,000 4,000 6,750	25,000
35100	Airport	Replace mower Paint FBO roof Storage building	20,000 15,000 20,000	55,000
52000	Parks	Generator Front mount mower Playground equipment - Cato Falls Furnace - Walla Hi house Gutter & foundation repair - Walla Hi barn	2,250 9,500 4,500 4,000 3,500	23,750
52001	Devils River State Trail	Trail development	60,000	60,000
56200	UW Extension	Flat screen TV Projection unit	1,000 2,000	3,000
63000	Planning & Zoning	Passenger van replacement	20,000	20,000
General Fund Total				672,149
36300	Solid Waste Recycling SRF Recycling Operation	Reseal Selco cardboard ram Hopper/conveyor to main excel baler	4,000 15,000	19,000
Solid Waste Recycling SRF Total				19,000
43060	Human Services SRF Mental Health	Misc Improvements	300	300
45163	County owned Home-16th St	Misc Improvements	700	700
Human Services SRF Total				1,000
46100	Aging SRF Congregate Meals (IIC1)	Misc replacement equipment	1,000	1,000
46400	Aging & Disability Resource Center	Misc replacement equipment	5,000	5,000
Aging SRF Total				6,000
54615	Expo SRF Ice Center	Rink AHU replacement	15,000	15,000
54620	Expo Maint & Improvements	Road repairs Farm Bureau stand countertops Holding tank - Clover Café	10,000 5,000 5,000	20,000
Expo SRF Total				35,000
72700	Jail Assessment Fee CPF Jail Assessment Fee CPF	Chiller control panel replacement Water softener system UPS replacement Canopy removal - 9th St entrance Infrared equipment survey	25,000 10,000 27,000 5,000 3,000	70,000
Jail Assessment Fee CPF Total				70,000
14500	Information Systems Information Systems	Cisco WIFI AP's (15) PC's (8) Cisco EOL switches (15)	15,000 7,000 45,000	67,000
Information Systems Total				67,000
Grand Total				870,149

MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2013

Issue Date	Interest Rate	Maturity Date	Original Principal	Paid or Refunded Through December 31, 2013	Balance Outstanding
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LONG-TERM OBLIGATIONS ACCOUNT GROUP

2003 Taxable General Obligation Refunding Bonds Refunds WRS Prior Service Costs Robert W. Baird & Co. Inc.	4/15/03	5.35%	10/1/23	\$4,835,000	\$4,835,000	\$0
2007 General Purpose Refunding Bonds (1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc.	4/10/07	4.00%	11/1/21	\$7,290,000	\$2,205,000	\$5,085,000
2010 BAB-Taxable Refunding Bonds Communications Project (Refunded 2009-10 NAN)	9/7/10	2.98%	4/1/30	\$15,740,000	\$1,385,000	\$14,355,000
2011 General Purpose Refunding Bonds (remaining refundable portion of 2002) Robert W. Baird & Co. Inc.	10/11/11	1.48%	11/1/17	\$2,710,000	\$575,000	\$2,135,000
2012 Taxable Refunding Issue Refinances the callable portion of the 2003 Issue Robert W. Baird & Co. Inc.	5/8/12	2.55%	4/1/23	\$3,785,000	\$65,000	\$3,720,000
2013 General Obligation Note Finances the Health Department Building Project Financing Completed by Manitowoc County	7/1/13	2.28%	7/1/23	\$1,900,000	\$0	\$1,900,000

Total Long-term Debt	<u>\$36,260,000</u>	<u>\$9,065,000</u>	<u>\$27,195,000</u>
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Vested Employee Compensated Absences			\$790,303
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Unfunded pension liability			<u>\$0</u>
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Total Long-term Obligations Account Group			<u><u>\$27,985,303</u></u>
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PROPRIETARY FUNDS (split with long-term obligations account group)

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

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

Vested Employee Compensated Absences			\$188,613
Total Proprietary Funds			<u><u>\$188,613</u></u>

**Manitowoc County
Debt Service Outstanding
1/31/13 - 1/31/14 - 1/31/15**

Issue:	Highway Bldg 89.56%; UW Manty 10.44%:
Amount:	1
Type:	\$2,875,000
Dated:	GO County Building Bonds, Ser 1999A
	October 1, 1999

Callable: '10-'19 Callable 10/1/09 @ Par

U.W. Manitowoc Campus Bldg. & Remodeling:
Issue: 2
Amount: \$3,770,000
Type: GO County Building Bonds, Ser 2000A
Dated: May 1, 2000

Callable:	'11-'19 Callable 11/1/10 @ Par
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CALENDAR YEAR	PRINCIPAL (10/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2013	\$0.00	5.20%	\$0.00	\$0.00
2014	\$0.00	5.25%	\$0.00	\$0.00
2015	\$0.00	5.35%	\$0.00	\$0.00
2016	\$0.00	5.40%	\$0.00	\$0.00
2017	\$0.00	5.45%	\$0.00	\$0.00
2018	\$0.00	5.50%	\$0.00	\$0.00
2019	\$0.00	5.55%	\$0.00	\$0.00
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	\$0.00		\$0.00	\$0.00

Callable Maturities
Refunded in 2007 Refunding Issue

[illegible]

Callable Maturities
Refunded in 2007 Refunding Issue

Manitowoc County
Debt Service Outstanding
1/31/13 - 1/31/14 - 1/31/15

HCC Construction Bonds Including Park & Sheriffs Dept. Portion

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

Callable: '13-'21 Callable 11/1/12 @ Par

WRS Refunding Permanent Financing (Taxable)

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

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

CALENDAR YEAR	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2013	\$0.00	4.40%	\$0.00	\$0.00	\$200,000.00	4.900%	\$4,900.00	\$204,900.00
2014	\$0.00	4.50%	\$0.00	\$0.00	\$0.00	5.000%	\$0.00	\$0.00
2015	\$0.00	4.65%	\$0.00	\$0.00	\$0.00	5.000%	\$0.00	\$0.00
2016	\$0.00	4.75%	\$0.00	\$0.00	\$0.00	5.050%	\$0.00	\$0.00
2017	\$0.00	4.85%	\$0.00	\$0.00	\$0.00	5.100%	\$0.00	\$0.00
2018	\$0.00	5.00%	\$0.00	\$0.00	\$0.00	5.200%	\$0.00	\$0.00
2019	\$0.00	5.00%	\$0.00	\$0.00	\$0.00	5.450%	\$0.00	\$0.00
2020	\$0.00	5.00%	\$0.00	\$0.00	\$0.00	5.450%	\$0.00	\$0.00
2021	\$0.00	5.00%	\$0.00	\$0.00	\$0.00	5.450%	\$0.00	\$0.00
2022					\$0.00	5.450%	\$0.00	\$0.00
2023					\$0.00	5.450%	\$0.00	\$0.00
2024								
2025								
2026								
2027								
2028								
2029								
2030								
TOTAL	\$0.00		\$0.00	\$0.00	\$200,000.00		\$4,900.00	\$204,900.00
		Callable Maturities				Callable Maturities		
		Partially Refunded in 2007 Refunding Issue				Refunded with 2012 Refunding Issue		
		2013 thru 2017 Refunded in 2011 Refunding Issue						

Manitowoc County
Debt Service Outstanding
1/31/13 - 1/31/14 - 1/31/15

2007 Refunding Issue (1995, 1999, 2000, partial 2002)

Issue: 5

Amount: \$7,290,000

Type: GO Refunding Bonds 2007

Dated: April 10, 2007

Callable: '18-'21 Callable 11/1/17 @ Par

CALENDAR YEAR	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
2013	\$420,000.00	4.00%	\$220,200.00	\$640,200.00
2014	\$435,000.00	4.00%	\$203,400.00	\$638,400.00
2015	\$455,000.00	4.00%	\$186,000.00	\$641,000.00
2016	\$475,000.00	4.00%	\$167,800.00	\$642,800.00
2017	\$500,000.00	4.00%	\$148,800.00	\$648,800.00
2018	\$1,065,000.00	4.00%	\$128,800.00	\$1,193,800.00
2019	\$1,075,000.00	4.00%	\$86,200.00	\$1,161,200.00
2020	\$545,000.00	4.00%	\$43,200.00	\$588,200.00
2021	\$535,000.00	4.00%	\$21,400.00	\$556,400.00
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	\$5,505,000.00		\$1,205,800.00	\$6,710,800.00

Callable Maturities

The 1995 issue (\$2,140,000) was for construction of M.C. Office

The 1999 issue (\$2,875,000) was for Hwy Main Shop \$2,575,000 & U.W. Manitowoc \$300,000 for engineering and design.

The 2000 issue (\$3,770,000) for U.W. Manitowoc Addition &

The 2002 issue (\$13,500,000) \$13,200,000 was for the HCC and \$300,000 was for the Parks & Sheriffs' Dept. garages.

2010 Communications Project Taxable Refunding Bonds

Issue: 6

Amount: \$15,740,000

Type: Taxable Build America Bond

Dated: Sept. 7, 2010 TIC 2.98%

Callable: Callable '21-'30 on 4/1/2020 @ Par

PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	BAB's Subsidy	Net
		Full Int. Pmt.			
\$695,000.00	1.45%	\$584,966.25	\$1,279,966.25	(\$204,738.18)	\$1,075,228.07
\$705,000.00	1.85%	\$573,406.25	\$1,278,406.25	(\$200,692.18)	\$1,077,714.07
\$715,000.00	2.00%	\$559,735.00	\$1,274,735.00	(\$195,907.24)	\$1,078,827.76
\$725,000.00	2.30%	\$544,247.50	\$1,269,247.50	(\$190,486.62)	\$1,078,760.88
\$735,000.00	2.75%	\$525,803.75	\$1,260,803.75	(\$184,031.31)	\$1,076,772.44
\$750,000.00	3.15%	\$503,885.00	\$1,253,885.00	(\$176,359.74)	\$1,077,525.26
\$765,000.00	3.35%	\$479,258.75	\$1,244,258.75	(\$167,740.55)	\$1,076,518.20
\$780,000.00	3.60%	\$452,405.00	\$1,232,405.00	(\$158,341.74)	\$1,074,063.26
\$800,000.00	3.90%	\$422,765.00	\$1,222,765.00	(\$147,967.74)	\$1,074,797.26
\$825,000.00	4.10%	\$390,252.50	\$1,215,252.50	(\$136,588.37)	\$1,078,664.13
\$845,000.00	4.25%	\$355,383.75	\$1,200,383.75	(\$124,384.31)	\$1,075,999.44
\$870,000.00	4.40%	\$318,287.50	\$1,188,287.50	(\$111,400.62)	\$1,076,886.88
\$895,000.00	4.60%	\$278,562.50	\$1,173,562.50	(\$97,496.87)	\$1,076,065.63
\$925,000.00	5.00%	\$234,852.50	\$1,159,852.50	(\$82,198.37)	\$1,077,654.13
\$955,000.00	5.00%	\$187,852.50	\$1,142,852.50	(\$65,748.37)	\$1,077,104.13
\$985,000.00	5.35%	\$137,628.75	\$1,122,628.75	(\$48,170.06)	\$1,074,458.69
\$1,020,000.00	5.35%	\$83,995.00	\$1,103,995.00	(\$29,398.25)	\$1,074,596.75
\$1,060,000.00	5.35%	\$28,355.00	\$1,088,355.00	(\$9,924.25)	\$1,078,430.75
\$15,050,000.00		\$6,661,642.50	\$21,711,642.50	(\$2,331,574.77)	\$19,380,067.73

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

Callable Maturities

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

Manitowoc County
Debt Service Outstanding
1/31/13 - 1/31/14 - 1/31/15

2011 Refunding Issue (remaining portion of callable 2002 Issue)					2012 Taxable Refunding Issue (callable portion of 2003 Issue)				
Issue: 7					Issue: 8				
Amount: \$2,710,000					Amount: \$3,785,000				
Type: GO Refunding Bonds 2011					Type: GO Refunding Bonds 2012				
Dated: October 11, 2011					Dated: May 8, 2012 (TIC 2.5549%)				
Callable: Not Callable					Callable: Callable '22-'23 on 4/1/2021 @ Par				
CALENDAR YEAR	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	
2013	\$555,000.00	2.00%	\$69,725.00	\$624,725.00	\$65,000.00	0.60%	\$77,630.00	\$142,630.00	
2014	\$545,000.00	2.50%	\$58,625.00	\$603,625.00	\$285,000.00	0.75%	\$76,366.25	\$361,366.25	
2015	\$540,000.00	2.50%	\$45,000.00	\$585,000.00	\$300,000.00	0.90%	\$73,947.50	\$373,947.50	
2016	\$530,000.00	3.00%	\$31,500.00	\$561,500.00	\$315,000.00	1.20%	\$70,707.50	\$385,707.50	
2017	\$520,000.00	3.00%	\$15,600.00	\$535,600.00	\$335,000.00	1.45%	\$66,388.75	\$401,388.75	
2018					\$355,000.00	1.80%	\$60,765.00	\$415,765.00	
2019					\$375,000.00	2.15%	\$53,538.75	\$428,538.75	
2020					\$395,000.00	2.40%	\$44,767.50	\$439,767.50	
2021					\$425,000.00	2.70%	\$34,290.00	\$459,290.00	
2022					\$450,000.00	2.95%	\$21,915.00	\$471,915.00	
2023					\$485,000.00	3.15%	\$7,638.75	\$492,638.75	
2024									
2025									
2026									
2027									
2028									
2029									
2030									
TOTAL	\$2,690,000.00		\$220,450.00	\$2,910,450.00	\$3,785,000.00		\$587,955.00	\$4,372,955.00	

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

Callable Maturities

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

Manitowoc County
Debt Service Outstanding
1/31/13 - 1/31/14 - 1/31/15

2013 General Obligation Note
Issue: 9
Amount: \$1,900,000
Type: GO Note 2013
Dated: July 1, 2013 (TIC 2.28%)
Callable: Not Callable

CALENDAR YEAR	PRINCIPAL (7/1)	RATE	INTEREST (7/1)	TOTAL
2013				
2014	\$25,000.00	2.28%	\$43,320.00	\$68,320.00
2015	\$30,000.00	2.28%	\$42,750.00	\$72,750.00
2016	\$40,000.00	2.28%	\$42,066.00	\$82,066.00
2017	\$45,000.00	2.28%	\$41,154.00	\$86,154.00
2018	\$30,000.00	2.28%	\$40,128.00	\$70,128.00
2019	\$50,000.00	2.28%	\$39,444.00	\$89,444.00
2020	\$500,000.00	2.28%	\$38,304.00	\$538,304.00
2021	\$525,000.00	2.28%	\$26,904.00	\$551,904.00
2022	\$550,000.00	2.28%	\$14,934.00	\$564,934.00
2023	\$105,000.00	2.28%	\$2,394.00	\$107,394.00
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL				

Callable - Prepayment of P & I any time.
The 2013 GO Note was issued to finance the Health Dept. Project and the Courthouse Tuck-pointing Project. Associated Bank originally purchased the Note.

January 1, 2013 Balances

January 1, 2014 Balances

January 1, 2015 Balances

TOTAL COMBINED DEBT SERVICE

PRINCIPAL	INTEREST	TOTAL	BAB's SUBSIDY	NET TOTAL	REQUIRED TAX LEVY (*)
\$1,935,000.00	\$957,421.25	\$2,892,421.25	(\$204,738.18)	\$2,687,683.07	\$2,684,530.88
\$1,995,000.00	\$955,117.50	\$2,950,117.50	(\$200,692.18)	\$2,749,425.32	\$2,745,379.32
\$2,040,000.00	\$907,432.50	\$2,947,432.50	(\$195,907.24)	\$2,751,525.26	\$2,746,740.32
\$2,085,000.00	\$856,321.00	\$2,941,321.00	(\$190,486.62)	\$2,750,834.38	\$2,745,413.76
\$2,135,000.00	\$797,746.50	\$2,932,746.50	(\$184,031.31)	\$2,748,715.19	\$2,742,259.88
\$2,200,000.00	\$733,578.00	\$2,933,578.00	(\$176,359.74)	\$2,757,218.26	\$2,749,546.69
\$2,265,000.00	\$658,441.50	\$2,923,441.50	(\$167,740.55)	\$2,755,700.95	\$2,747,081.76
\$2,220,000.00	\$578,676.50	\$2,798,676.50	(\$158,341.74)	\$2,640,334.76	\$2,630,935.95
\$2,285,000.00	\$505,359.00	\$2,790,359.00	(\$147,967.74)	\$2,642,391.26	\$2,632,017.26
\$1,825,000.00	\$427,101.50	\$2,252,101.50	(\$136,588.37)	\$2,115,513.13	\$2,104,133.76
\$1,435,000.00	\$365,416.50	\$1,800,416.50	(\$124,384.31)	\$1,676,032.19	\$1,663,828.13
\$870,000.00	\$318,287.50	\$1,188,287.50	(\$111,400.62)	\$1,076,886.88	\$1,063,903.19
\$895,000.00	\$278,562.50	\$1,173,562.50	(\$97,496.87)	\$1,076,065.63	\$1,062,161.88
\$925,000.00	\$234,852.50	\$1,159,852.50	(\$82,198.37)	\$1,077,654.13	\$1,062,355.63
\$955,000.00	\$187,852.50	\$1,142,852.50	(\$65,748.37)	\$1,077,104.13	\$1,060,654.13
\$985,000.00	\$137,628.75	\$1,122,628.75	(\$48,170.06)	\$1,074,458.69	\$1,056,880.38
\$1,020,000.00	\$83,995.00	\$1,103,995.00	(\$29,398.25)	\$1,074,596.75	\$1,055,824.94
\$1,060,000.00	\$28,355.00	\$1,088,355.00	(\$9,924.25)	\$1,078,430.75	\$1,058,956.75
\$29,130,000.00	\$9,012,145.50	\$38,142,145.50	(\$2,331,574.77)	\$35,810,570.73	\$35,612,604.61
\$27,195,000.00	\$8,054,724.25	\$35,249,724.25	(\$2,126,836.59)	\$33,122,887.66	\$32,928,073.73
\$25,200,000.00	\$7,099,606.75	\$32,299,606.75	(\$1,926,144.41)	\$30,373,462.34	\$30,182,694.41

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

Manitowoc County, Wisconsin
 Adopted Expenses Revenues & Tax Levy by Department
 Adopted 2014 Levy with 2013 and 2012 Levies Shown for Comparison Purposes

	Budgeted 2014 Expenses	Budgeted 2014 Revenues	2013 Fund Balance (Applied) (In) Retained Out	Adopted 2014 Tax levy	Adopted 2013 Levy	2014 Adopted VS. 2013	Adopted 2012 Levy
Aging Resources - ADRC	\$2,797,253.00	\$2,707,630.00	(\$84,673.00)	\$4,950.00	\$0.00	\$4,950.00	\$69,460.00
Airport	\$252,600.00	\$89,100.00	\$0.00	\$163,500.00	\$163,500.00	\$0.00	\$183,500.00
Child Support	\$860,142.00	\$902,853.00	\$0.00	(\$42,711.00)	\$58,806.00	(\$101,517.00)	(\$32,895.00)
Clerk of Court	\$1,402,347.00	\$758,846.00	\$0.00	\$643,501.00	\$721,701.00	(\$78,200.00)	\$670,697.00
Comptroller	\$696,827.00	\$0.00	\$0.00	\$696,827.00	\$648,234.00	\$48,593.00	\$646,063.00
Coroner	\$243,831.00	\$45,000.00	\$0.00	\$198,831.00	\$207,780.00	(\$8,949.00)	\$219,108.00
Corporation Counsel	\$453,893.00	\$9,000.00	\$0.00	\$444,893.00	\$403,062.00	\$41,831.00	\$408,071.00
County Board	\$126,961.00	\$0.00	\$0.00	\$126,961.00	\$130,036.00	(\$3,075.00)	\$130,192.00
County Clerk	\$440,803.00	\$34,850.00	(\$22,500.00)	\$383,453.00	\$370,999.00	\$12,454.00	\$387,142.00
District Attorney	\$345,638.00	\$40,000.00	\$0.00	\$305,638.00	\$309,083.00	(\$3,445.00)	\$316,007.00
Emergency Management	\$393,488.00	\$279,748.00	\$0.00	\$113,740.00	\$126,946.00	(\$13,206.00)	\$130,134.00
Executive	\$114,077.00	\$0.00	\$0.00	\$114,077.00	\$116,355.00	(\$2,278.00)	\$109,980.00
Family Court Commissioner	\$223,516.00	\$136,759.00	\$0.00	\$86,757.00	\$80,445.00	\$6,312.00	\$71,016.00
Health Care Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Center (Debt P + I)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Department	\$1,652,018.00	\$778,265.00	\$0.00	\$873,753.00	\$927,208.00	(\$53,455.00)	\$897,979.00
Highway Department	\$6,299,183.00	\$3,790,124.00	\$0.00	\$2,509,059.00	\$2,070,826.00	\$438,233.00	\$2,120,826.00
Highway Bridge Aid Petitions	\$100,712.00	\$0.00	\$0.00	\$100,712.00	\$89,178.00	\$11,534.00	\$146,877.00
Human Services Department	\$16,162,741.00	\$9,404,980.00	\$0.00	\$6,757,761.00	\$6,858,754.00	(\$100,993.00)	\$6,961,303.00
Information Systems	\$1,536,156.00	\$1,525,929.00	(\$10,227.00)	\$0.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$1,549,383.00	\$0.00	\$0.00	\$1,549,383.00	\$1,684,382.00	(\$134,999.00)	\$1,705,617.00
Communications Activity	\$585,599.00	\$2,475.00	\$0.00	\$583,124.00	\$562,394.00	\$20,730.00	\$390,753.00
Personnel	\$337,372.00	\$0.00	\$0.00	\$337,372.00	\$349,549.00	(\$12,177.00)	\$339,581.00
Planning & Zoning	\$687,953.00	\$475,746.00	\$0.00	\$212,207.00	\$294,872.00	(\$82,665.00)	\$287,565.00
Parks	\$311,424.00	\$125,879.00	\$0.00	\$185,545.00	\$183,113.00	\$2,432.00	\$172,675.00
Public Works	\$1,976,923.00	\$215,002.00	\$21,907.00	\$1,783,828.00	\$1,836,426.00	(\$52,598.00)	\$1,809,714.00
Register in Probate	\$279,312.00	\$66,600.00	\$0.00	\$212,712.00	\$228,560.00	(\$15,848.00)	\$222,625.00
Register of Deeds	\$602,858.00	\$673,000.00	\$0.00	(\$70,142.00)	(\$37,173.00)	(\$32,969.00)	(\$18,396.00)
Sheriff's Department	\$9,967,581.00	\$675,950.00	\$0.00	\$9,291,631.00	\$9,716,497.00	(\$424,866.00)	\$9,837,895.00
Soil & Water	\$577,836.00	\$295,000.00	\$0.00	\$282,836.00	\$302,007.00	(\$19,171.00)	\$242,157.00
Treasurer	\$368,631.00	\$438,760.00	\$0.00	(\$70,129.00)	(\$52,632.00)	(\$17,497.00)	(\$61,787.00)
UW-Extension	\$248,002.00	\$7,637.00	\$0.00	\$240,365.00	\$255,340.00	(\$14,975.00)	\$248,021.00
Veterans	\$228,448.00	\$13,000.00	\$0.00	\$215,448.00	\$194,162.00	\$21,286.00	\$188,807.00
Non-Department	\$636,478.65	\$4,266,599.00	\$0.00	(\$3,630,120.35)	(\$4,273,688.00)	\$643,567.65	(\$4,448,438.05)
Library	\$868,233.00	\$0.00	\$0.00	\$868,233.00	\$902,390.00	(\$34,157.00)	\$935,916.00
Debt Service Fund	\$2,960,118.00	\$186,242.00	(\$4,016.00)	\$2,769,860.00	\$2,694,531.00	\$75,329.00	\$2,753,002.00
Expo	\$730,184.00	\$736,305.00	\$6,121.00	\$0.00	\$0.00	\$0.00	\$0.00
Recycling	\$1,036,542.00	\$571,445.00	\$20,441.00	\$485,538.00	\$485,538.00	\$0.00	\$485,538.00
Solid Waste Disposal	\$1,363,500.00	\$1,353,500.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Solid Waste Disposal GF	\$178,169.00	\$94,180.00	\$0.00	\$83,989.00	\$83,645.00	\$344.00	\$86,903.00
Board of Adj	\$22,487.00	\$9,500.00	\$0.00	\$12,987.00	\$16,710.00	(\$3,723.00)	\$9,260.00
Capital Project Funds	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$22,964.18			\$22,964.18	\$1,442.25	\$21,521.93	\$3,638.08
Total All Expenditures	<u>\$59,752,183.83</u>	<u>\$30,819,904.00</u>	<u>(\$72,947.00)</u>	<u>\$28,859,332.83</u>	<u>\$28,720,978.25</u>	<u>\$138,354.58</u>	<u>#####</u>
				2014 Proposed Levy	2013 Levy		2012 Levy

**SECOND SUBSTITUTE RESOLUTION
ADOPTING 2014 BUDGET AND PROPERTY TAX LEVY**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's Proposed 2014 Annual Budget has
2 been made available to each county supervisor and to the general public; and
3

4 WHEREAS, the Proposed 2014 Annual Budget was presented to the County Board at its
5 meeting on October 8, 2013; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public hearing
8 was made in the Manitowoc Herald Times Reporter on October 13, 2013 in accordance with Wis.
9 Stat. § 65.90 and Wis. Stat. Ch. 985; and
10

11 WHEREAS, a public hearing on the Proposed 2014 Annual Budget was held for the purpose
12 of obtaining public input and the Proposed 2014 Annual Budget was reviewed by the County Board
13 at its Annual Meeting on October 28, 2013; and
14

15 WHEREAS, the Finance Committee reviewed the proposed budget at its November 11, 2013
16 meeting, made certain adjustments, and has recommended a 2014 Annual Budget for Manitowoc
17 County operations; and
18

19 WHEREAS, Manitowoc County implemented a new wage schedule on December 23, 2013
20 that included a recommendation that the schedule be adjusted by a structure movement trend factor
21 each year to remain competitive with the market, and Manitowoc County Code § 5.05(3) provides
22 that the wage schedule may be adjusted each year by action of the county board in order to remain
23 competitive with the market; and
24

25 WHEREAS, the Wisconsin Department of Revenue has advised the Wisconsin Employment
26 Relations Commission that the CPI-U increase applicable to collective bargaining agreements with
27 a term beginning January 1, 2014 is 1.66%; and
28

29 WHEREAS, employees who are above the maximum of the wage band for their position are
30 frozen at that rate and will not be eligible for a wage schedule adjustment until their salary no longer
31 exceeds the maximum of the wage band, and employees still serving their probationary period at the
32 time of a wage schedule adjustment are not eligible for the wage schedule adjustment until they have
33 successfully completed their probationary period; and
34

35 WHEREAS, the county has adopted a compensation plan under which an employee's pay
36 progression up to the midpoint of the pay range is based on overall job performance that meets or
37 exceeds job requirements; an employee's progression from midpoint to maximum is based on
38 performance that consistently exceeds proficient performance levels for incumbents in the class of
39 positions; and a lump sum pay adjustment may be provided to employees whose wage rates exceeds
40 the maximum of the wage schedule in recognition of performance that consistently exceeds

41 proficient performance levels for incumbents in the class of positions; and

42
43 WHEREAS, the amount necessary to fund the compensation plan county-wide is determined
44 based on assumptions about the overall performance of the workforce, but the specific amount
45 needed for each individual activity area is contingent on the results of individual employee
46 performance reviews that take place at different times throughout the year; and

47
48 WHEREAS, employees will make their annual health insurance election during open
49 enrollment that begins on November 4, 2013 and closes on December 6, 2013; and

50
51 WHEREAS, an actuarial analysis of Manitowoc County's group health plan indicates that an
52 additional \$535,000 in funding would be required to maintain the status quo for the health plan; and

53
54 WHEREAS, changing the design of the health plan will reduce its cost of the plan, but will
55 not eliminate the need for additional funding; and

56
57 WHEREAS, adding employee contributions to the health insurance deposit rates will reduce
58 the amount of additional funding required; and

59
60 WHEREAS, effective January 1, 2014, the following plan design changes for all employees
61 and elected officials, including those employees represented by the Wisconsin Professional Police
62 Association, are recommended:

- 63
64 1. Employees with a single health insurance plan will be required to contribute 2.0%
65 of the cost of the health insurance deposit rate;
66
67 2. Employees with a health plan covering the employee and their children will be
68 required to contribute 4.0% of the cost of the health insurance deposit rate;
69
70 3. Employees with a health plan covering the employee, spouse, and children will
71 be required to contribute 7.0% of the cost of the health insurance deposit rate; and
72
73 4. Spouses of employees who have access to health insurance coverage through their
74 employer will be ineligible to be covered under Manitowoc County's group health
75 plan unless the spouse's cost of coverage through their employer exceeds \$250 per
76 month; and
77

78 WHEREAS, the Wisconsin Professional Police Association is willing to enter into a side
79 agreement for the 2014 calendar year under which deputy sheriffs hired prior to July 1, 2011 would
80 receive the same health insurance benefits and pay the same health insurance premiums as
81 nonrepresented protective employees; deputy sheriffs hired after July 1, 2011 would receive the same
82 health insurance benefits and pay the same health insurance premiums as general employees; and
83 all deputy sheriffs would be subject to the same working spouse provision as all other county
84 employees; and

85
86 WHEREAS, the amounts appropriated for health insurance in each activity area are contingent
87 upon assumptions about the cost of insurance and the elections that will be made by employees

during their annual enrollment period, but the annual enrollment period will not close until after the budget has been approved and technical corrections to the approved budget will be required in order for each activity area to correctly reflect actual health insurance costs; and

WHEREAS, the Finance Committee's recommended budget was predicated on the enactment of a one-half percent sales tax; and

WHEREAS, the County Board has rejected the Finance Committee's proposed ordinance enacting a one-half percent sales tax;

NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for the calendar year beginning January 1, 2014 as indicated in the County Executive's Proposed 2014 Annual Budget for Manitowoc County and any attachments or addenda thereto; and

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

State Special Charges Charitable & Penal	\$ 676.65
County Aid Bridges (Wis. Stat. § 82.08)	\$ 100,712.00
Illegal Real Estate Taxes Charged Back (Prior Year)	\$ 22,964.18
All Other County Taxes	\$28,734,980.00
Gross County Tax Levy	\$28,859,332.83; and

BE IT FURTHER RESOLVED that the County shall apportion the tax for Bridges under Wis. Stat. § 82.08 on the taxable property of the participating districts; and

BE IT FURTHER RESOLVED that the County shall enter in the Tax Apportionment State Taxes for Forestry Mill Tax, Wis. Stat. § 70.58-2, in the amount of \$868,198.28; and

BE IT FURTHER RESOLVED that the County shall enter in the Tax Apportionment, State Special Charges for charitable and penal purposes, as follows:

County Mental Hospitals, Sheboygan Co. Proceeding	\$ 491.93
County Mental Hospitals, Shawano Co. Proceeding	\$ 184.72
Total State Special Charge	\$ 676.65; and

BE IT FURTHER RESOLVED the County Officials are hereby directed to reapportion the illegal real estate taxes charged back in the amount of \$22,964.18; and

BE IT FURTHER RESOLVED that the budget in detail hereto attached shall be made a part of the Tax Levy; and

BE IT FURTHER RESOLVED that the wage schedule is increased by 1.0% effective January 1, 2014 and by 1.0% effective July 1, 2014; and

BE IT FURTHER RESOLVED that the salary paid to non-probationary employees whose

current salary is below the maximum of their wage band will be increased by 1.0% effective with the hours paid on the paycheck dated January 10, 2014 and be increased by 1.0% effective with the hours paid on the July 11, 2014 paycheck; and

BE IT FURTHER RESOLVED that employees who are still serving their probationary period on January 1, 2014 will receive the 1.0% wage schedule adjustment upon the successful completion of their probationary period and employees who are still serving their probationary period on July 1, 2014 will receive the 1.0% wage schedule adjustment upon the successful completion of their probationary period; and

BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make such technical corrections as may be necessary by transferring funds from the Personal Services Clearing Account to the appropriate Personal Services line items within each activity area to correctly reflect the funding necessary to make the wage progression and lump sum payments that are required as a result of employee performance reviews, provided that the total of all such transfers does not exceed the amount appropriated to the Performance Wage Account and that the Comptroller/Auditor reports all such corrections to the county board within 60 days following the close of each quarter in which any transfer is made; and

BE IT FURTHER RESOLVED that effective January 1, 2014, the plan design of Manitowoc County's group health plan will be changed as follows for all employees and elected officials, including those represented by the Wisconsin Professional Police Association, so that:

1. Employees with a single health insurance plan will be required to contribute 2.0% of the cost of the health insurance deposit rate;
2. Employees with a health plan covering the employee and their children will be required to contribute 4.0% of the cost of the health insurance deposit rate;
3. Employees with a health plan covering the employee, spouse, and children will be required to contribute 7.0% of the cost of the health insurance deposit rate;
4. Spouses of employees who have access to health insurance coverage through their employer will be ineligible to be covered under Manitowoc County's group health plan unless the spouse's cost of coverage through their employer exceeds \$250 per month; and

BE IT FURTHER RESOLVED that the Personnel Director and such other county officials as may be appropriate are authorized to sign a side agreement with the Wisconsin Professional Police Association for the 2014 calendar year under which deputy sheriffs hired prior to July 1, 2011 would receive the same health insurance benefits and pay the same health insurance premiums as nonrepresented protective employees; deputy sheriffs hired after July 1, 2011 would receive the same health insurance benefits and pay the same health insurance premiums as general employees; and all deputy sheriffs would be subject to the same working spouse provision as all other county employees; and

BE IT FURTHER RESOLVED that the tax levy is increased by \$50,000, that the \$50,000 is

placed in a new account entitled "EDC of Manitowoc County Membership Dues" with the condition that the Wisconsin Open Meetings Law does not apply to Manitowoc County membership, that the Economic Development Corporation of Manitowoc County (EDCMC) enter into a yearly agreement with Manitowoc County, that the County Executive is an ex officio member of the EDCMC Board of Directors, and that a representative from the Manitowoc County Board who is appointed by the County Board Chair will serve on the EDCMC Board of Directors; and

BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make such technical corrections as may be necessary to adjust the health insurance line item within each activity area to correctly reflect the actual cost of insurance and employee elections, provided that the net effect of all such changes does not increase the total amount appropriated for health insurance and that the Comptroller/Auditor reports all such changes to the county board within 60 days following the close of any enrollment period; and

BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make any such additional technical corrections to the budget as may be necessary provided that the Comptroller/Auditor reports all such corrections to the county board within 60 days following the close of each quarter in which any correction is made.

Dated this 2nd day of December 2013.

Respectfully submitted by

Kevin Behnke

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

Tax Levy of ~~\$28,909,332.83~~ \$28,859,332
Composite Tax Rate of ~~\$5.829877~~ \$5.83997737 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Comptroller. _____

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

APPROVED:

Bob Ziegelbauer, County Executive

Date



Office of the County Executive

Bob Ziegelbauer, County Executive

Manitowoc County Courthouse • 1010 S. 8th Street • Manitowoc WI 54220

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bobziegelbauer@co.manitowoc.wi.us • www.bobziegelbauer.com

Accountability • Respect • Customer Service

December 5, 2013

Members of the Manitowoc County Board:

The Manitowoc County 2014 budget that I proposed called for a tax levy for operations of \$28,859,332.83 to support total spending of \$59,814,824. Adoption of this Budget would have resulted in the typical Manitowoc County property owner seeing a slight decrease in the taxes paid for Manitowoc County government for the eighth year in a row. This would have been good news for taxpayers, especially in time of continuing economic uncertainty.

I would like to express my appreciation, once again, for the willingness of the County Board over the past eight years to join me in making difficult but necessary decisions that have allowed us to hold the line on property taxes while providing high quality essential services. We have worked well together to aggressively and continuously restructure County government in a positive way that serves our community well. We have delivered high quality services that are affordable to taxpayers, while preserving the jobs of our employees whenever possible.

Together we've kept focused on our mission and made the investments necessary to position County government as a positive factor in the life of our community. Manitowoc County has provided millions of dollars to build the infrastructure necessary for economic development. We provide such things as roads, bridges, an airport, and communication facilities for police, fire, and other emergency services. At the same time, during the past eight years nearly every department has undergone major changes as we have streamlined our management structure and flattened organizational charts. Thanks to you, Manitowoc County government is not only more effective, but also more sustainable, nimble, and better able to adjust to change in the future.

I want to particularly commend Supervisor Behnke for his most recent amendment to the budget regarding bringing our union Sheriff's deputies under the same general insurance plan as the rest of us. While this move will not be 'budget neutral', we feel after the individual insurance selections are made, the effect should be manageable. In the spirit of compromise, I am willing and happy to accept that.

I have previously shared with you my concerns regarding both the accountability of the Economic Development Corporation and its refusal to comply with the open records laws. For these reasons I must veto the action taken by the County Board to fund the Economic Development Corporation and raise taxes by \$50,000 in the process.

Therefore, I am issuing a line item veto of lines 181 -187 of the Second Substitute Resolution Adopting 2014 Budget and Property Tax Levy, County Board Resolution No. 2013/2014 – 73. I am also reducing the tax levy from \$28,909,332.83 to \$28,859,332.83 and reducing the composite tax rate from \$5.83997737 to \$5.829877.

I would appreciate and ask for your support of this veto to finalize our budget process. I want to thank the Board as we have worked together long and hard over the past eight years, and this will help keep us on course for the future.

Sincerely,

A handwritten signature in blue ink that reads 'Bob Ziegelbauer'.

Bob Ziegelbauer
Manitowoc County Executive

**SECOND SUBSTITUTE RESOLUTION
ADOPTING 2014 BUDGET AND PROPERTY TAX LEVY**

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21 each year to remain competitive with the market, and Manitowoc County Code § 5.05(3) provides
22 that the wage schedule may be adjusted each year by action of the county board in order to remain
23 competitive with the market; and
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26 Relations Commission that the CPI-U increase applicable to collective bargaining agreements with
27 a term beginning January 1, 2014 is 1.66%; and
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31 exceeds the maximum of the wage band, and employees still serving their probationary period at the
32 time of a wage schedule adjustment are not eligible for the wage schedule adjustment until they have
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34

35 WHEREAS, the county has adopted a compensation plan under which an employee's pay
36 progression up to the midpoint of the pay range is based on overall job performance that meets or
37 exceeds job requirements; an employee's progression from midpoint to maximum is based on
38 performance that consistently exceeds proficient performance levels for incumbents in the class of
39 positions; and a lump sum pay adjustment may be provided to employees whose wage rates exceeds
40 the maximum of the wage schedule in recognition of performance that consistently exceeds

proficient performance levels for incumbents in the class of positions; and

WHEREAS, the amount necessary to fund the compensation plan county-wide is determined based on assumptions about the overall performance of the workforce, but the specific amount needed for each individual activity area is contingent on the results of individual employee performance reviews that take place at different times throughout the year; and

WHEREAS, employees will make their annual health insurance election during open enrollment that begins on November 4, 2013 and closes on December 6, 2013; and

WHEREAS, an actuarial analysis of Manitowoc County's group health plan indicates that an additional \$535,000 in funding would be required to maintain the status quo for the health plan; and

WHEREAS, changing the design of the health plan will reduce its cost of the plan, but will not eliminate the need for additional funding; and

WHEREAS, adding employee contributions to the health insurance deposit rates will reduce the amount of additional funding required; and

WHEREAS, effective January 1, 2014, the following plan design changes for all employees and elected officials, including those employees represented by the Wisconsin Professional Police Association, are recommended:

1. Employees with a single health insurance plan will be required to contribute 2.0% of the cost of the health insurance deposit rate;
2. Employees with a health plan covering the employee and their children will be required to contribute 4.0% of the cost of the health insurance deposit rate;
3. Employees with a health plan covering the employee, spouse, and children will be required to contribute 7.0% of the cost of the health insurance deposit rate; and
4. Spouses of employees who have access to health insurance coverage through their employer will be ineligible to be covered under Manitowoc County's group health plan unless the spouse's cost of coverage through their employer exceeds \$250 per month; and

WHEREAS, the Wisconsin Professional Police Association is willing to enter into a side agreement for the 2014 calendar year under which deputy sheriffs hired prior to July 1, 2011 would receive the same health insurance benefits and pay the same health insurance premiums as nonrepresented protective employees; deputy sheriffs hired after July 1, 2011 would receive the same health insurance benefits and pay the same health insurance premiums as general employees; and all deputy sheriffs would be subject to the same working spouse provision as all other county employees; and

WHEREAS, the amounts appropriated for health insurance in each activity area are contingent upon assumptions about the cost of insurance and the elections that will be made by employees

during their annual enrollment period, but the annual enrollment period will not close until after the budget has been approved and technical corrections to the approved budget will be required in order for each activity area to correctly reflect actual health insurance costs; and

WHEREAS, the Finance Committee's recommended budget was predicated on the enactment of a one-half percent sales tax; and

WHEREAS, the County Board has rejected the Finance Committee's proposed ordinance enacting a one-half percent sales tax;

NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for the calendar year beginning January 1, 2014 as indicated in the County Executive's Proposed 2014 Annual Budget for Manitowoc County and any attachments or addenda thereto; and

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

State Special Charges Charitable & Penal	\$ 676.65
County Aid Bridges (Wis. Stat. § 82.08)	\$ 100,712.00
Illegal Real Estate Taxes Charged Back (Prior Year)	\$ 22,964.18
All Other County Taxes	\$28,734,980.00
Gross County Tax Levy	\$28,859,332.83; and

BE IT FURTHER RESOLVED that the County shall apportion the tax for Bridges under Wis. Stat. § 82.08 on the taxable property of the participating districts; and

BE IT FURTHER RESOLVED that the County shall enter in the Tax Apportionment State Taxes for Forestry Mill Tax, Wis. Stat. § 70.58-2, in the amount of \$868,198.28; and

BE IT FURTHER RESOLVED that the County shall enter in the Tax Apportionment, State Special Charges for charitable and penal purposes, as follows:

County Mental Hospitals, Sheboygan Co. Proceeding	\$ 491.93
County Mental Hospitals, Shawano Co. Proceeding	\$ 184.72
Total State Special Charge	\$ 676.65; and

BE IT FURTHER RESOLVED the County Officials are hereby directed to reapportion the illegal real estate taxes charged back in the amount of \$22,964.18; and

BE IT FURTHER RESOLVED that the budget in detail hereto attached shall be made a part of the Tax Levy; and

BE IT FURTHER RESOLVED that the wage schedule is increased by 1.0% effective January 1, 2014 and by 1.0% effective July 1, 2014; and

BE IT FURTHER RESOLVED that the salary paid to non-probationary employees whose

current salary is below the maximum of their wage band will be increased by 1.0% effective with the hours paid on the paycheck dated January 10, 2014 and be increased by 1.0% effective with the hours paid on the July 11, 2014 paycheck; and

BE IT FURTHER RESOLVED that employees who are still serving their probationary period on January 1, 2014 will receive the 1.0% wage schedule adjustment upon the successful completion of their probationary period and employees who are still serving their probationary period on July 1, 2014 will receive the 1.0% wage schedule adjustment upon the successful completion of their probationary period; and

BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make such technical corrections as may be necessary by transferring funds from the Personal Services Clearing Account to the appropriate Personal Services line items within each activity area to correctly reflect the funding necessary to make the wage progression and lump sum payments that are required as a result of employee performance reviews, provided that the total of all such transfers does not exceed the amount appropriated to the Performance Wage Account and that the Comptroller/Auditor reports all such corrections to the county board within 60 days following the close of each quarter in which any transfer is made; and

BE IT FURTHER RESOLVED that effective January 1, 2014, the plan design of Manitowoc County's group health plan will be changed as follows for all employees and elected officials, including those represented by the Wisconsin Professional Police Association, so that:

1. Employees with a single health insurance plan will be required to contribute 2.0% of the cost of the health insurance deposit rate;
2. Employees with a health plan covering the employee and their children will be required to contribute 4.0% of the cost of the health insurance deposit rate;
3. Employees with a health plan covering the employee, spouse, and children will be required to contribute 7.0% of the cost of the health insurance deposit rate;
4. Spouses of employees who have access to health insurance coverage through their employer will be ineligible to be covered under Manitowoc County's group health plan unless the spouse's cost of coverage through their employer exceeds \$250 per month; and

BE IT FURTHER RESOLVED that the Personnel Director and such other county officials as may be appropriate are authorized to sign a side agreement with the Wisconsin Professional Police Association for the 2014 calendar year under which deputy sheriffs hired prior to July 1, 2011 would receive the same health insurance benefits and pay the same health insurance premiums as nonrepresented protective employees; deputy sheriffs hired after July 1, 2011 would receive the same health insurance benefits and pay the same health insurance premiums as general employees; and all deputy sheriffs would be subject to the same working spouse provision as all other county employees; and

BE IT FURTHER RESOLVED that the tax levy is increased by \$50,000, that the \$50,000 is

placed in a new account entitled "EDC of Manitowoc County Membership Dues" with the condition that the Wisconsin Open Meetings Law does not apply to Manitowoc County membership, that the Economic Development Corporation of Manitowoc County (EDCMC) enter into a yearly agreement with Manitowoc County, that the County Executive is an ex-officio member of the EDCMC Board of Directors, and that a representative from the Manitowoc County Board who is appointed by the County Board Chair will serve on the EDCMC Board of Directors; and

BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make such technical corrections as may be necessary to adjust the health insurance line item within each activity area to correctly reflect the actual cost of insurance and employee elections, provided that the net effect of all such changes does not increase the total amount appropriated for health insurance and that the Comptroller/Auditor reports all such changes to the county board within 60 days following the close of any enrollment period; and

BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make any such additional technical corrections to the budget as may be necessary provided that the Comptroller/Auditor reports all such corrections to the county board within 60 days following the close of each quarter in which any correction is made.

Dated this 2nd day of December 2013.

Respectfully submitted by

Kevin Behnke

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

Tax Levy of ~~\$28,859,332.83~~ ~~\$28,909,332.83~~ \$28,859,332.83
Composite Tax Rate of ~~\$5.829877~~ ~~\$5.83997737~~ \$5.829877
per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Comptroller. _____

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

APPROVED:

Bob Ziegelbauer, County Executive

Date

Manitowoc County
Committee of the Whole
UW-Manitowoc, 705 Viebahn St., Manitowoc, WI
November 7, 2013

Chairperson Hansen called the meeting to order at 6:00 p.m.

Attendance: Chairperson Hansen and Supervisors Bauknecht, Baumann, Behnke, Brey, Burke, Cavanaugh, Dufek, Gerroll, Henrickson, Hoff (6:16 p.m.), Hoffman, Holschbach, Kohlman (6:17 p.m.), Kopecky, Korinek, Maresh, Metzger, Nickels, Rasmus, Vogel, Vogt, Waack, Wagner (6:10 p.m.), and Weiss.

Discussion on the proposed 2014 Budget:

County Executive Bob Ziegelbauer explained each change he proposed in the 2014 Sheriff's Budget. Mr. Ziegelbauer cited a staffing issue that occurred in the jail when the Juvenile Detention Center was closed in 2012. In 2012, the staff time in the jail was less one FTE 75% of the time when compared to the staff time that occurred in most of 2013. Discussion followed.

A question was asked regarding the addition of a donation in the 2014 budget to Painting Pathways. Mr. Ziegelbauer's response was that the county uses Painting Pathways as a vendor and therefore it would not be appropriate to donate to them.

Mr. Ziegelbauer presented a handout and compared the proposed 2014 health insurance changes to current health insurance plan. He explained that general employees' deductibles will remain at \$2,000 for a single plan and \$4,000 for a single plus dependents, and \$4,000 for the 2014 newly created employee plus spouse and dependents plan. However, in 2014, general employees will be required to contribute 2% of the plan cost for a single plan, 4% for an employee plus dependents plan, and 7% for an employee plus spouse and dependents plan.

Mr. Ziegelbauer went on to explain that nonunion protective employees' deductibles will remain at the 2013 rate of \$4,000 for a single plan and \$8,000 for a single plus dependents, and \$8,000 for the 2014 newly created employee plus spouse and dependents plan. However, they will also be required to contribute 2% of the plan cost for a single plan, 4% for an employee plus dependents plan, and 7% for an employee plus spouse and dependents plan.

Protective WPPA employees are not subject to a premium contribution due to contract restraints and bargaining issues. Their deductibles will be \$4,000 for a single plan, \$8,000 for a single plus dependents. A plan that provided for spousal coverage was not offered. However, if the WPPA agreed to contribute the employee portion of their WRS retirement contribution (7%, same as a general employee), the general employee health insurance plan described above would be offered to WPPA employees.

General employees and nonunion protective employees' insurance plans will include a working spouse provision where the spouse will not be eligible to be included in the Manitowoc County health insurance plan when the working spouse has access to employer coverage for a cost of less than \$250 per month.

Mr. Ziegelbauer explained that general employees pay 7% of the WRS contribution, and the county is required to pay 7% WRS contribution for protective nonunion and WPPA employees. The increased deductibles for those employees attempts to level the playing field and capture approximately 85% of what is paid to the WRS for protective employees. He also noted that if the health insurance plans remain the same in 2014, it will cost the county an additional \$500,000 due to the new health care law.

Mr. Ziegelbauer said that there is an opportunity to close the 10-15% gap between the general and protective employees through bargaining. He noted that due to a current court case, there have been no negotiations, but there have been conversations.

Supervisor Nickels remarked that if the county cannot come to an agreement with the WPPA, we could end up in binding arbitration. The arbitrator will be looking at surrounding areas and it will then be an increased cost to the county. He also noted that he would expect that the county is looking at other health insurance plans. Mr. Ziegelbauer replied that the county is self-funded and he feels this is a very good plan. Discussion continued on the proposed health insurance plan.

Supervisor Holschbach talked about a probable \$5 million in deferred Capital Outlay and Capital Improvement projects, and questioned how the county is going to deal with the roads and bridges that require maintenance. He remarked that we could do what 62 other counties are doing, and that is to designate a one-half cent sales tax which could give the county funding for the road and bridge repair. Discussion followed.

Supervisor Hoff discussed a potential monetary proposal for Painting Pathways Clubhouse and questioned why the County Executive chose to not put it in the budget. Mr. Ziegelbauer responded that the county purchases services from the clubhouse and it was not a good idea to earmark a donation in the budget. He went on to say that they will do well as more mental health dollars come from the state.

Supervisor Holschbach explained that Painting Pathways Clubhouse assists those diagnosed with mental illness enabling them to become employable, and this is the cutting edge of what is to come in the future. Mentally ill diagnosed people who would cost thousands of dollars in institutions are now employable through this clubhouse.

Supervisor Rasmus commented that among the state clubhouses that are like Painting Pathways, Manitowoc County is the only one who doesn't give a direct grant.

Supervisor Gerroll asked what was driving the request.

Supervisor Holschbach proposed \$15,000 for Painting Pathways Clubhouse with the requirement of a yearly report. He remarked that these volunteers are doing something exceptional and this relates directly to county dollars. Discussion continued on Painting Pathways Clubhouse.

Supervisor Brey will be looking at options to fund a proposed \$50,000 for the Economic Development Corporation.

Supervisor Burke commented that it was difficult to understand that we cannot find a way to support the insurance plan in 2014 when the Highway Department received \$500,000 funding in 2013 and \$2 million were designated to the department in 2012.

Supervisor Metzger noted that she will request and support a single Human Services Director in the 2014 budget.

Chairperson Hansen announced that the Finance meeting will be on Monday, November 11 at 4:00 p.m.

Adjournment: Supervisor Gerroll moved, seconded by Supervisor Kopecky to adjourn the meeting. Upon vote, the motion passed unanimously and the meeting adjourned at 8:20 p.m.

Respectfully submitted,

Jamie J. Aulik, Manitowoc County Clerk

MEETING OF THE COUNTY BOARD OF SUPERVISORS
MANITOWOC COUNTY, WISCONSIN

Tuesday, November 19, 2013

7:00 P.M.

Pursuant to Wis. Stats. 59.04, the County Board of Supervisors of Manitowoc County, Wisconsin convened in open session at University of Wisconsin - Manitowoc, in the City of Manitowoc, being the 19th day of November 2013, for the purpose of transacting business as a Board of Supervisors.

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

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

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

On a motion by Supervisor Behnke, seconded by Supervisor Brey the October 28, 2013 meeting minutes and the November 7, 2013 Committee of the Whole meeting minutes were approved on a unanimous vote.

The Clerk announced changes to the agenda. Supervisor Maresh moved, seconded by Supervisor Bauknecht to approve the agenda. Discussion followed on the order of the agenda. Upon vote, the motion carried unanimously.

APPOINTMENT BY GOVERNOR

County Clerk Aulik administered the Oath of Office to Jacalyn LaBre, Manitowoc County District Attorney.

REPORTS OF SUPERVISORS, OFFICERS, AND DEPARTMENT DIRECTORS

Chairperson read a Certificate of Appreciation for retiree Michele Kohlbeck for 39 years of service, and Lynn Skarvan for more than 23 years of service.

PUBLIC INPUT – OPPORTUNITY FOR CITIZENS TO PRESENT THEIR VIEWS

Chairperson Hansen declared public input open at 7:08 p.m.

Tom Spear, City of Manitowoc and a member of the TEA party gave an overview of the taxation. Mr. Spear noted that people must be working in order to pay taxes. He was opposed to the proposed sales tax.

Don Goeke, City of Manitowoc, spoke in opposition to the proposed sales tax. Mr. Goeke supported the spousal carve-out of the health insurance plan.

Emily Matthews, Town of Schleswig, referred to a press release that announced employers were not required to provide health insurance for spouses. Ms. Matthews commented that more businesses may leave Manitowoc County if a one half percent sales tax would be imposed upon them.

Dennis Jacobs, Town of Kossuth and an employee of the Sheriff's Office, noted that the County Executive controls what information is given to the media and to the Board. Mr. Jacobs expressed concern that the County Executive has compared Sheriff's officers to the private sector when there can be no comparison and urged the Board to do the right thing when voting on the proposed budget.

Catherine Shallue, City of Manitowoc, commented that most employees in the private sector pay at least 20% to 25% for their health insurance premium. Ms. Shallue noted that the proposed one half percent sales tax is not acceptable.

Joe Keil, City of Manitowoc, asked where in the private sector are employees terminated and then hired back at a lower pay rate, and where in the private sector must one work ten hours before they receive overtime. Mr. Keil implored the Board to not pass this proposed budget with the spousal carve-out.

Bob Dewane, City of Manitowoc and an attorney in the District Attorney's office, talked about the well-trained deputies who help him do his job. He explained that law enforcement officers sense that they are being challenged to leave Manitowoc County employment and this would create a large pool of well-trained employees for other counties.

Joann Fleck, City of Two Rivers, asked whether the unemployment rate in the county was considered when this proposed budget was put together. Ms. Fleck noted that taxpayers do appreciate what employees do for the county, but everyone must live within their budget.

Chip Maura Yost, Town of Centerville, commented that the Employee Retirement Income Security Act deems spouses as qualified dependents for health insurance but noted that the county was exempt as a self-insured unit of government. Ms. Yost also petitioned the Board to fund a single Human Services Director position.

Jim Leist, City of Manitowoc, opposed the proposed tax increase. Mr. Leist commented that more taxes mean more money for the government to waste, and it is time to learn how to live within our means.

Jack Lechler, City of Kiel, addressed the Board regarding the proposed one half percent sales tax. Mr. Lechler referenced a statement made by the Mayor of the City of Kiel who said that the tax is the last thing to implement at this time. Mr. Lechler was concerned that employees want to retire at 52 or 55 and asked, what happened to working for a living.

Joe Kosek, City of Manitowoc, spoke in opposition to the one half percent sales tax.

Jeff Horneck, Village of Mishicot and an employee of the Sheriff's Office talked about a link

that the Y100 radio station where the County Executive was explaining how the health insurance is free to the employees. Mr. Horneck said it is not free because their insurance plan is an \$8,000 deductible and he felt that the media is being fed false facts. He also was opposed to the spousal carve-out.

Deb Keil, City of Manitowoc, spoke to the Board in support of the one half percent sales tax. Ms. Keil remarked that the county needs to be audited. She expressed concern that the county does not have good leadership and asked the Board to be strong, ask questions, and not to be bullied into passing this budget.

Dustin Wernli, Town of Newton, commented that he does not want to pay more taxes. Mr. Wernli expressed that he does not think there is a money problem, but there is a management problem. He noted that the Sheriff's Department employees should pay their fair share and they are willing to do so.

Edward Kakes Jr., Town of Kossuth, addressed the Board regarding the one half percent sales tax that he is willing to pay. Mr. Kakes noted that employees were told that there would be a modest increase in health insurance and then there was a modest decrease in wages.

Theresa Fessler, City of Manitowoc, spoke in opposition to the one half percent sales tax.

Ken Olive, City of Manitowoc, who is a health care field said that when he approaches 40 hours during a work week, his employer sends him home in order to avoid paying overtime. He also noted that public employees should pay the same health insurance premiums as those in the private sector.

Andy Beck, City of Manitowoc and an employee of the Sheriff's Office, said that he is one of the younger employees and his wife is no longer covered under his health insurance. Mr. Beck pointed out that their job is unique in that they deal with the drug dealers, syringes in drug houses, fatal crashes, and pulling dead bodies out of water. He requested that they be paid fairly for their job.

No one else present wished to speak, subsequently Chairperson Hansen closed public input at 8:26 p.m.

APPOINTMENTS BY COUNTY EXECUTIVE

Chairperson Hansen presented County Executive Ziegelbauer's appointments of Nancy Crowley, Supervisor Rick Henrickson and alternate Randy Vogel, Chris Meyer, Randy Neils, Amy Wergin, and Gerald Wiesner to the Local Emergency Planning Committee for a two year term expiring December 31, 2015. Supervisor Vogt moved, seconded by Supervisor Kopecky to approve the appointments. Upon vote, the motion carried unanimously.

Chairperson Hansen presented County Executive Ziegelbauer's appointment of Peggy Turnbull to complete a vacancy expiring January 2016 on the Manitowoc-Calumet Library System Board of Trustees. Supervisor Henrickson moved, seconded by Supervisor Weiss to approve the appointment. Upon vote, the motion carried unanimously.

Chairperson Hansen presented County Executive Ziegelbauer's appointment of Allen Karl to the Veterans Service Commission for a three year term expiring December 2016. Supervisor Brey moved, seconded by Supervisor Korinek. Upon vote, the motion carried unanimously.

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

Personnel Committee: Supervisor Brey moved, seconded by Supervisor Vogt to take Resolution 1 Establishing County Executive Compensation off the table. Upon vote, the motion carried with 16 ayes and 9 noes. Supervisors Baumann, Burke, Henrickson, Hoff, Holschbach, Kohlman, Kopecky, Metzger, and Vogel voted no; all other supervisors vote aye. Discussion followed.

Upon vote, on Resolution 1 Establishing County Executive Compensation, the motion failed with 9 ayes and 16 noes. Supervisors Behnke, Dufek, Gerroll, Hansen, Kopecky, Maresh, Rasmus, Vogt, and Waack voted aye; all other supervisors voted no.

Aging & Disability Resource Center of the Lakeshore Board: Supervisor Wagner gave a brief. Supervisor Wagner moved, seconded by Supervisor Cavanaugh to adopt Resolution 2 (2013/2014-61) Amending 2013 Budget (Aging and Disability Resource Center). Upon vote, the motion carried unanimously.

Board of Health: Supervisor Vogel gave a brief report and noted that their next meeting will be December 12.

Supervisor Vogel moved, seconded by Supervisor Kopecky to adopt Resolution 3 (2013/2014-62) Adopting Health Department Fee Schedule (07/01/2014-06/30/2015). Upon discussion and vote, the motion carried unanimously.

Expo-Ice Center Board: Supervisor Cavanaugh gave a brief report. The next meeting will be December 4.

Chairperson Hansen called for a recess at 8:55 p.m. and the meeting reconvened at 9:04 p.m.

Finance Committee: Supervisor Brey gave a brief report.

Supervisor Brey moved, seconded by Supervisor Kopecky to adopt Resolution 4 (2013/2014-63) Denying Claim (Barbara A. Wright). Upon vote the motion carried unanimously.

Supervisor Brey moved, seconded by Supervisor Holschbach to enact Ordinance 5 Adopting Sales and Use Tax. Upon discussion and vote, the motion failed with 2 ayes and 23 noes. Supervisors Holschbach and Weiss voted aye; all other supervisors voted no.

Supervisor Brey moved, seconded by Supervisor Behnke, Resolution 6 Adopting 2014 Budget and Property Tax Levy. Discussion followed.

Supervisor Behnke moved, seconded by Supervisor Gerroll, to Substitute Resolution 6 Adopting

2014 Budget and Property Tax Levy. Upon discussion and vote, the motion carried with 24 ayes and 1 no. Supervisor Nickels voted no; all other supervisors voted aye.

Discussion followed on the substitute budget resolution. Supervisor Hoff moved, seconded by Supervisor Weiss to amend Substitute Resolution Adopting 2014 Budget and Property Tax Levy by eliminating the second 1% increase and raise employees who are below minimum to the minimum of their wage band on the their anniversary date. Upon discussion and vote, the motion failed with 12 ayes and 13 noes. Supervisors Burke, Henrickson, Hoff, Hoffman, Holschbach, Kopecky, Korinek, Metzger, Nickels, Rasmus, Vogel, and Weiss voted aye; all other supervisors voted no.

Upon vote on Substitute Resolution 6 Adopting 2014 Budget and Property Tax Levy, the motion failed with 11 ayes and 14 noes. Supervisors Bauknecht, Baumann, Behnke, Cavanaugh, Gerroll, Hoffman, Kohlman, Korinek, Maresh, Vogt, and Waack vote aye. All other supervisors voted no.

Corporation Counsel advised supervisors that according to county code, November 23 was the deadline to have an adopted 2014 budget.

Chairperson Hansen called for a recess at 11:55 p.m. and the meeting reconvened at 12:05 a.m.

Supervisor Kopecky moved, seconded by Supervisor Gerroll to reconsider Substitute Resolution 6 Adopting 2014 Budget and Property Tax Levy. Upon discussion and vote, the motion carried with 13 ayes and 12 noes. Supervisors Brey, Burke, Cavanaugh, Hansen, Hoff, Holschbach, Metzger, Nickels, Rasmus, Vogel, Wagner, and Weiss voted no; all other supervisors voted aye.

Upon discussion and vote on Substitute Resolution 6 (2013/2014-64) Adopting 2014 Budget and Property tax Levy, the motion carried 13 ayes and 12 noes. Supervisors Brey, Burke, Dufek, Hansen, Hoff, Holschbach, Metzger, Nickels, Rasmus, Vogel, Wagner, and Weiss voted no; all other supervisors voted aye.

Human Services Board: Supervisor Henrickson reported the next meeting will be December 20.

Lakeland Care District Board: Supervisor Brey reported the next meeting will be November 20.

Land Conservation Committee/Natural Resources & Education Committee: Supervisor Wagner gave a brief report. The next LCC meeting will be November 21 and the NREC meeting will be December 12.

Planning and Park Commission: Supervisor Waack moved, seconded by Supervisor Hoffman to adopt Resolution 7 (2013/2014-65) Authorizing Application for and Acceptance of Farmland Preservation Program Planning Grant. Upon vote, the motion carried with 24 ayes and 1 no. Supervisor Kohlman voted no; all other supervisors voted aye.

Supervisor Waack moved, seconded by Supervisor Brey to enact Ordinance 8 (2013/2014-66) Amending Zoning Map (Thomas Dirkman Jr.). Upon vote, the motion carried unanimously.

Supervisor Waack moved, seconded by Supervisor Baumann to enact Ordinance 9 (2013/2014-67) Amending Zoning Map (David Klunker). Upon vote, the motion carried unanimously.

Supervisor Waack moved, seconded by Supervisor Bauknecht to enact Ordinance 10 (2013/2014-68) Amending Zoning Map (John Reynolds and Daniel Miller). Upon vote, the motion carried unanimously.

Supervisor Waack moved, seconded by Supervisor Korinek to enact Ordinance 11 (2013/2014-69) Amending Manitowoc County Code Ch. 8 (General Zoning – Community Living Arrangements). Upon vote, the motion carried with 24 ayes and 1 no. Supervisor Kohlman voted no; all other supervisors voted aye.

Supervisor Waack moved, seconded by Supervisor Hoffman to enact Ordinance 12 (2013/2014-70) Amending Manitowoc County Code Ch. 12 (Subdivision Regulations). Upon vote, the motion carried unanimously.

Supervisor Waack reported the next meeting will be December 2.

Public Safety Committee: Supervisor Henrickson gave a brief report.

Supervisor Henrickson moved, seconded by Supervisor Nickels to adopt Resolution 13 (2013/2014-71) Accepting Cash donation for Generator and Enclosure. Upon vote, the motion carried unanimously.

Public Works Committee: Supervisor Weiss gave a brief report. The next meeting will be December 2.

Transportation Coordinating Committee: Supervisor Weiss gave a brief report.

Miscellaneous: Supervisor Behnke moved, seconded by Supervisor Maresh to adopt Resolution 14 (2013/2014-72) Approving Town of Newton Zoning Ordinance. Upon vote, the motion carried with 24 ayes and 1 no. Supervisor Kohlman voted no; all other supervisors voted aye.

Supervisor Gerroll moved to adjourn, seconded by Supervisor Maresh, and the motion was adopted by acclamation. The meeting adjourned at 12:40 a.m. on November 20, 2013.

Respectfully submitted,
Jamie J. Aulik, County Clerk

**AMENDED MEETING OF THE COUNTY BOARD OF SUPERVISORS
MANITOWOC COUNTY, WISCONSIN**

Monday, December 2, 2013

5:30 P.M.

Pursuant to Wis. Stats. 59.04, the County Board of Supervisors of Manitowoc County, Wisconsin convened in open session at University of Wisconsin - Manitowoc, in the City of Manitowoc, being the 2nd day of December, 2013, for the purpose of transacting business as a Board of Supervisors.

Chairperson Biff Hansen called the meeting to order at 5:30 p.m.

Chairperson Hansen gave the invocation which was followed by the Pledge of Allegiance to the Flag by the entire assemblage.

Roll call: 25 members present: Bauknecht, Baumann, Behnke, Brey, Burke, Cavanaugh, Dufek, Gerroll, Hansen, Henrickson, Hoff (5:40 p.m.), Hoffman, Holschbach, Kohlman, Kopecky, Korinek, Maresh, Metzger, Nickels, Rasmus, Vogel, Vogt, Waack, Wagner, and Weiss.

On a motion by Supervisor Brey, seconded by Supervisor Behnke the November 19, 2013 meeting minutes were approved on a unanimous vote.

The Clerk announced that there were no changes to the agenda. Supervisor Henrickson moved, seconded by Supervisor Baumann to approve the agenda. Upon vote, the motion carried unanimously.

RESOLUTIONS

Corporation Counsel Rollins explained his communication to the board regarding the motion to reconsider the 2014 budget.

Supervisor Burke raised a point of order regarding the motion to reconsider the budget that was made at the November 19, 2013 county board meeting. She stated that the motion violated County Board Rule 3(d) and that the point of order should be sustained in light of the concerns raised by Supervisor Kopecky and other members of the board. The chair sustained the point of order.

Corporation Counsel Rollins explained that the effect of the chair's ruling on the point of order was to invalidate the action on the motion to reconsider and the board's subsequent action in approving the Substitute Resolution. As a result, the county did not have an approved budget, the budget issue was back before the board, and a motion to adopt a budget would be in order. Such a motion could renew the Finance Committee's recommended budget, renew the Substitute Resolution, or offer a new resolution or substitute resolution.

Supervisor Behnke moved, seconded by Supervisor Maresh to adopt the Second Substitute Resolution Adopting 2014 Budget and Property Tax Levy. Discussion followed.

Supervisor Metzger moved to eliminate the spousal carve out and working spouse provision for all county employees, transfer \$400,000 in funding from the airport to pay for the insurance change, and privatize the airport. There was no second to the motion.

Supervisor Brey moved, seconded by Supervisor Baumann to delete after “January 1, 2014” in line 132, line 136 after “January 10, 2014” through line 137; eliminate line 141 after the first “probationary period” through line 143, transfer \$50,000 from July 1, 2014, 1.0 percent wage adjustment and to place the allocation in a new account entitled EDC of Manitowoc County membership dues, with the conditions that the Wisconsin open meetings law does not apply to Manitowoc County membership, that the EDC of Manitowoc county enter into a yearly agreement with Manitowoc County, and that the County Executive is an ex officio member and a representative from the Manitowoc county Board who is appointed by the county Board chair will serve on the EDCMC Board of Directors. Upon discussion and vote, the motion failed 4-21 with Supervisors Baumann, Brey, Nickels, and Weiss voting aye, and all other supervisors voting no.

Supervisor Brey moved, seconded by Supervisor Holschbach to increase the tax levy by \$50,000, and to place the allocation in a new account entitled EDC of Manitowoc County membership dues, with the conditions that the Wisconsin open meetings law does not apply to Manitowoc County membership, that the EDC of Manitowoc County enter into a yearly agreement with Manitowoc County, and that the County Executive is an ex officio member and a representative from the Manitowoc county Board who is appointed by the county Board chair will serve on the EDCMC Board of Directors. Upon discussion and vote, the motion passed 13-12 with Supervisors Bauknecht, Behnke, Cavanaugh, Dufek, Gerroll, Hansen, Henrickson, Kohlman, Kopecky, Korinek, Vogel, and Vogt voting no, and all other supervisors voting aye.

Supervisor Hoff moved, seconded by Supervisor Holschbach to delete after “January 1, 2014” in line 132, line 136 after “January 10, 2014” through 137; eliminate line 141 after the first “probationary period” through line 143; bring all individuals below minimum wage in their wage band up to the minimum by their anniversary date. Upon discussion and vote, the motion failed 9-16 with Supervisors Brey, Burke, Hoff, Holschbach, Metzger, Nickels, Rasmus, Vogel, and Weiss voting aye, and all other Supervisors voting no.

Upon discussion and vote on the Second Substitute Resolution Adopting 2014 Budget and Property Tax Levy as amended, the motion passed 20-5 with Supervisors Burke, Dufek, Hoff, Kopecky, and Metzger voting no, and all other supervisors voting aye.

Supervisor Gerroll moved to adjourn, seconded by Supervisor Hoffman, and the motion was adopted by acclamation. The meeting adjourned at 7:40 p.m.

Respectfully submitted,
Jamie J. Aulik, County Clerk

MEETING OF THE COUNTY BOARD OF SUPERVISORS
MANITOWOC COUNTY, WISCONSIN

Saturday, December 7, 2013

5:30 P.M.

Pursuant to Wis. Stats. 59.04, the County Board of Supervisors of Manitowoc County, Wisconsin convened in open session at University of Wisconsin - Manitowoc, in the City of Manitowoc, being the 7th day of December, 2013, for the purpose of transacting business as a Board of Supervisors.

Chairperson Biff Hansen called the meeting to order at 10:30 a.m.

Chairperson Hansen gave the invocation which was followed by the Pledge of Allegiance to the Flag by the entire assemblage.

Roll call: 21 members present: Bauknecht, Baumann, Behnke, Brey, Burke, Cavanaugh, Dufek, Gerroll, Hansen, Hoff, Hoffman, Holschbach, Kohlman, Kopecky, Korinek, Maresh, Nickels, Vogt, Waack, Wagner, and Weiss. Supervisors Henrickson, Metzger, Rasmus, and Vogel were excused.

On a motion by Supervisor Vogt, seconded by Supervisor Behnke the December 2, 2013 meeting minutes were approved on a unanimous vote.

The Clerk announced that there were no changes to the agenda. Supervisor Bauknecht moved, seconded by Supervisor Holschbach to approve the agenda. Upon vote, the motion carried unanimously.

RESOLUTIONS

Corporation Counsel Rollins explained the County Executive's veto letter and the process to override the veto which required a two thirds aye vote of the entire Board.

Supervisor Brey moved, seconded by Supervisor Baumann to override the partial veto of Resolution No. 2013/2014-73 Second Substitute Resolution Adopting 2014 Budget and Property tax Levy as amended.

Upon discussion and vote to override the Second Substitute Resolution Adopting 2014 Budget and Property Tax Levy as amended, the motion failed with 11 ayes and 10 noes. Supervisors Bauknecht, Behnke, Cavanaugh, Gerroll, Hansen, Kopecky, Kohlman, Korinek, Vogt, and Wagner voted no; all other supervisors voted aye.

Supervisor Brey moved to adjourn, seconded by Supervisor Maresh, and the motion was adopted by acclamation. The meeting adjourned at 10:43 a.m.

Respectfully submitted,
Jamie J. Aulik, County Clerk

Watch for Help and Error Messages

Help is available for the field. Hold the mouse over the symbol to see the help message. Further information may be available if you click on the symbol.



There is an error in the field. Hold the mouse over the symbol to see the error message. All errors must be fixed before you submit the form.



Review what has been entered in the field. Hold the mouse over the symbol to see the message.

2013 COUNTY LEVY LIMIT WORKSHEET

Wisconsin Department Of Revenue

Year 2013	Report Type ORIGINAL	County Name MANITOWOC	County Code 36999	Account Number 0962
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Responsible Officer	TODD H RECKELBERG
Phone Number	(920) 683-4080
E-mail Address	TODDRECKELBERG@CO.MANITOWOC.WI.US

Determination of Allowable 2013 Payable 2014 Levy for Counties

1	2012 payable 2013 actual county levy.	27,726,412
2	Exclude prior year levy for unreimbursed expenses related to an emergency.	0
3	Exclude 2012 levy for new general obligation debt authorized after July 1, 2005.	0
4	2012 payable 2013 adjusted actual county levy. <i>Line 1 minus Lines 2 and 3.</i>	27,726,412
5	0.00% growth plus terminated TID% (.158) applied to 2012 adjusted actual levy.	27,770,220
6	Net new construction % (.587) plus terminated TID% (.158) applied to 2012 adjusted actual levy.	27,932,974
7	2013 levy limit before adjustments. <i>Larger of Line 5 or Line 6.</i>	27,932,974
8	Total adjustments from page 2, Line O.	0
9	2013 payable 2014 allowable levy. <i>Sum of Lines 7 and 8.</i>	27,932,974

2013 COUNTY LEVY LIMIT WORKSHEET

Form SL-202C

Wisconsin Department Of Revenue

This form is due to the Wisconsin Department of Revenue (DOR) by **December 15, 2013**

Filing Instructions:

1. Review the form instructions.
2. Select your county name and your county code and account number will populate. If valid, several fields on the form will pre-populate with data.
3. Complete the form and check for accuracy.
4. Attach documents, if required.
5. Select **Yes** and click **Submit** on the last page and print a copy for your records. A confirmation number will print on your copy.

Form Instructions:

Section I - Determination of Allowable Levy

Lines 1 through 7 are prepopulated by DOR.

Line 8 is the total adjustments from page 2, line O.

Line 9 is the 2013 payable 2014 allowable county levy (sum of line 7 and line 8).

For 2013, the allowable levy does **not** include amounts levied for:

- library services under sec. 43.12, Wis. Stats.
- bridge or culvert aid under sec. 82.08(2), Wis. Stats.
- countywide EMS
- developmentally disabled education

These amounts can be levied in addition to the levy limit calculated on line 9.

Section II - Adjustment for Previous Year's Unused Levy

Lines 1 through 5 are prepopulated by DOR.

The "Increase for unused levy" adjustment may only be taken if approved as stated in sec. 66.0602(3)(f)3.a., b. or c., Wis. Stats.

Section III - Adjustments to Levy Limit

Review each line and enter the amount of each adjustment that applies to your county for line A through N.

Line O will automatically calculate the total amount of adjustments. This amount will be automatically entered on page 1, line 8.

Any supporting documentation should be submitted to DOR using one of the following options:

- Attach it to this form before you Submit
- Fax to (608) 264-6887
- Mail to Wisconsin Department of Revenue, Local Government Services MS 6-97, PO Box 8971, Madison WI 53708-8971

If you e-file this form, do not mail or fax a copy to DOR.

If you have any questions, contact us at (608) 266-8618 or lgs@revenue.wi.gov.

Adjustment for Previous Year's Unused Levy

1	Previous year's allowable levy	27,730,724
2	Previous year's actual levy	27,726,412
3	Previous year's unused levy. <i>Line 1 minus Line 2</i>	4,312
4	Previous year's actual levy <u>27,726,412</u> x <u>0.015</u>	415,896
5	Allowable increase. <i>Lesser of Line 3 or Line 4</i>	4,312

Adjustments to Levy Limit

A	Increase for unused levy from previous year (see Line 5 above). <i>(add)</i>	
B	Decrease in 2014 debt service levy as compared to 2013 debt service levy for debt authorized prior to July 1, 2005. <i>(subtract)</i>	
C	Increase in 2014 debt service over 2013 debt service for debt authorized prior to July 1, 2005. <i>(add)</i>	
D	Increase for County's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. <i>(add)</i>	
E	Debt service for general obligation debt authorized after July 1, 2005. <i>(add)</i> This includes levy for Milwaukee County Pension Obligation Bonds issued under 59.85 Wis. Stats.	
F	Increase in 2013 payable 2014 levy approved by a referendum. <i>(add)</i>	
G	Amount levied in 2013 to pay unreimbursed expenses related to an emergency under sec. 323.10, Wis. Stats. <i>(add)</i>	
H	<input type="text"/> in costs associated with an intergovernmental cooperation agreement.	
I	Adjustment to 2013 payable 2014 levy for transfer of services during 2013 to other governmental units. <i>(subtract)</i>	
J	Adjustment to 2013 payable 2014 levy for transfer of services during 2013 from other governmental units. <i>(add)</i>	
K	Adjustment to 2013 payable 2014 levy for consolidation of services during 2013. <i>(add)</i>	
L	Lease payment for lease revenue bond issued before July 1, 2005. <i>(add)</i>	
M	Levy for shortfall for debt service on revenue bond issued under sec. 66.0621 Wis. Stats. <i>(add)</i>	
N	Adjustment to 2013 payable 2014 levy for the adoption of a new fee or fee increase for covered services which were partly or wholly funded by levy in 2013. <i>(subtract)</i>	
O	Total adjustments. <i>Sum of Lines A through N.</i>	0

Submission

Confirmation # SL202c201336999O1384979185791

Filing Date : 20 NOV 2013

1/14/2014 12:09

MANITOWOC COUNTY TAX LEVY 2013 FOR 2014 BUDGET

Adopted 2014 Budget Levy 11/20/13 9:20 AM

EXCERPT OF STATE EQUALIZED VALUES & RATIOS			STATE TAXES	COUNTY TAXES Section B.1 PORTION OF STATE SPECIAL CHGS			LESS THAN FULL COUNTY APPORTIONMENT			FULL COUNTY APPORTIONMENT	COUNTY TAXES			
Apportionment Sheet Section Letter and Line # of 45 -->			A-2 TID IN STATE FORESTRY TAX	B-5 STATE CHARITABLE AND PENAL	B-6 OTHER STATE SPECIAL CHARGES	B-8 SUB-TOTAL FOR SECTION B LINE 1 B-1	B-11 LIBRARY	B-12 COUNTY AID BRIDGES	B-17 (LIST) TAX LISTING SERVICE	B-18 ALL OTHER COUNTY TAXES	B-20 SUB-TOTAL FOR LINE B-2 TO BE LEVIED	Line #27 Total County Taxes LINE 27 TOTAL NET COUNTY TAXES	D-04 Line 37 SPECIAL CHARGES TO TOWNS, CITIES & VILLAGES	Line #45 GRAND TOTAL ALL TAXES AND CHARGES
2013 EQUALIZED VALUES W/O TID	2013 EQUALIZED RATIO W/O TID													
MUNICIPALITIES	4,950,247,400		868,198.28	676.65	-	676.65	868,233.00	100,712.00	71,396.91	27,818,314.27	28,858,656.18	28,859,332.83	-	29,727,531.11
Townships:														
Cato	128,074,900	2.587%	21,735.08	17.51	-	17.51	44,482.34	6,156.98	3,377.95	719,727.22	773,744.49	773,762.00	-	795,497.08
Centerville	72,774,400	1.470%	12,350.25	9.95	-	9.95	25,275.64	3,498.50	1,919.41	408,961.60	439,655.15	439,665.10	-	452,015.35
Cooperstown	95,438,100	1.928%	16,196.42	13.05	-	13.05	33,147.09	4,588.02	2,517.16	536,322.11	576,574.38	576,587.43	-	592,783.85
Eaton	74,312,100	1.501%	12,611.21	10.16	-	10.16	25,809.71	3,572.42	1,959.97	417,602.83	448,944.93	448,955.09	-	461,566.30
Franklin	101,598,100	2.052%	17,241.81	13.89	-	13.89	35,286.55	4,884.15	2,679.63	570,938.71	613,789.04	613,802.93	-	631,044.74
Gibson	98,585,600	1.992%	16,730.57	13.48	-	13.48	34,240.26	4,739.33	2,600.17	554,009.71	595,589.47	595,602.95	-	612,333.52
Kossuth	158,017,500	3.192%	26,816.52	21.60	-	21.60	54,881.85	7,596.42	4,167.68	887,992.08	954,638.03	954,659.63	-	981,476.15
Liberty	133,262,900	2.692%	22,615.51	18.22	-	18.22	46,284.21	6,406.38	3,514.78	748,881.62	805,086.99	805,105.21	-	827,720.72
Manitowoc	86,334,900	1.744%	14,651.55	11.80	-	11.80	29,985.41	4,150.40	2,277.06	485,165.92	521,578.79	521,590.59	-	536,242.14
Manitowoc Rapids	192,589,700	3.891%	32,683.63	26.33	-	26.33	66,889.30	9,258.41	5,079.51	1,082,273.35	1,163,500.57	1,163,526.90	-	1,196,210.53
Maple Grove	63,175,700	1.276%	10,721.30	8.64	-	8.64	21,941.87	3,037.06	1,666.25	355,020.94	381,666.12	381,674.76	-	392,396.06
Meeme	109,857,600	2.219%	18,643.49	15.02	-	15.02	38,155.20	5,281.21	2,897.47	617,353.63	663,687.51	663,702.53	-	682,346.02
Mishicot	85,607,200	1.729%	14,528.06	11.70	-	11.70	29,732.67	4,115.42	2,257.87	481,076.57	517,182.53	517,194.23	-	531,722.29
Newton	215,795,600	4.358%	36,621.81	29.50	-	29.50	74,949.05	10,374.00	5,681.56	1,212,680.77	1,303,695.38	1,303,724.88	-	1,340,346.69
Rockland	78,064,100	1.577%	13,247.95	10.67	-	10.67	27,112.83	3,752.80	2,058.92	438,687.50	471,612.05	471,622.72	-	484,870.67
Schleswig	225,799,600	4.561%	38,319.55	30.86	-	30.86	78,423.59	10,854.92	5,955.42	1,268,899.05	1,364,132.98	1,364,163.84	-	1,402,483.39
Two Creeks	44,561,400	0.900%	7,562.34	6.09	-	6.09	15,476.84	2,142.21	1,175.30	250,416.38	269,210.73	269,216.82	-	276,779.16
Two Rivers	131,120,000	2.649%	22,251.85	17.92	-	17.92	45,539.95	6,303.37	3,458.26	736,839.41	792,140.99	792,158.91	-	814,410.76
Township Total	2,094,969,400	42.320%	355,528.90	286.39	-	286.39	727,614.36	100,712.00	55,254.37	11,772,849.40	12,656,430.13	12,656,716.52	-	13,012,245.42
Villages:														
Cleveland	80,607,900	1.628%	14,557.62	11.02	-	11.02	27,996.33	N.A.	2,126.02	452,982.58	483,104.93	483,115.95	-	497,673.57
Francis Creek	37,436,700	0.756%	6,529.57	5.12	-	5.12	13,002.33	N.A.	987.38	210,378.56	224,368.27	224,373.39	-	230,902.96
Kellnersville	11,815,200	0.239%	2,071.84	1.62	-	1.62	4,103.60	N.A.	311.62	66,396.47	70,811.69	70,813.31	-	72,885.15
Maribel	16,389,700	0.331%	2,781.43	2.24	-	2.24	5,692.39	N.A.	432.27	92,103.24	98,227.90	98,230.14	-	101,011.57
Mishicot	83,657,400	1.890%	14,197.16	11.44	-	11.44	29,055.47	N.A.	2,206.45	470,119.50	501,381.42	501,392.86	-	515,590.02
Reedsville	47,613,600	0.962%	8,080.31	6.51	-	6.51	16,536.92	N.A.	1,255.80	267,568.45	285,361.17	285,367.68	-	293,447.99
Saint Nazianz	36,299,900	0.733%	6,160.31	4.96	-	4.96	12,607.50	N.A.	957.40	203,990.22	217,555.12	217,560.08	-	223,720.39
Valders	52,017,400	1.051%	8,827.66	7.11	-	7.11	18,066.42	N.A.	1,371.95	292,315.96	311,754.33	311,761.44	-	320,589.10
Whitefish	39,035,700	0.789%	6,752.74	5.34	-	5.34	13,557.68	N.A.	1,029.56	219,364.27	233,951.51	233,956.85	-	240,709.59
Village Total	404,873,500	8.179%	69,958.64	55.36	-	55.36	140,618.64	N.A.	10,678.45	2,275,219.25	2,426,516.34	2,426,571.70	-	2,496,530.34
Cities:														
Kiel	207,170,700	4.185%	38,383.24	28.31	-	28.31	N.A.	N.A.	5,464.09	1,164,212.45	1,169,676.54	1,169,704.85	-	1,208,088.09
Manitowoc	1,755,808,800	35.469%	317,178.42	239.98	-	239.98	N.A.	N.A.	N.A.	9,866,909.08	9,866,909.08	9,867,149.06	-	10,184,327.48
Two Rivers	487,425,000	9.846%	87,149.08	66.61	-	66.61	N.A.	N.A.	N.A.	2,739,124.09	2,739,124.09	2,739,190.70	-	2,826,339.78
City Totals	2,450,404,500	49.501%	442,710.74	334.90	-	334.90	N.A.	N.A.	5,464.09	13,770,245.62	13,775,709.71	13,776,044.61	-	14,218,755.35
County Total	4,950,247,400	100.000%	868,198.28	676.65	-	676.65	868,233.00	100,712.00	71,396.91	27,818,314.27	28,858,656.18	28,859,332.83	-	29,727,531.11
State Forestry Tax Calculated with TID IN.														

Watch for Help and Error Messages. Hold the mouse over the symbol to see the message.

Help is available for the field.

Review the field

There is an error in the field.

Certification of the Apportionment of State and County Property Taxes and Charges

Year 2013

☐ Amended

Select County MANITOWOC

County Code 36999

Acct Num 0962

1	A. STATE TAXES (Apportioned TID IN)			1
2	1. Aggregate amount of state tax (use this amount for calculating state tax rate)		868,198.28	2
3	B. COUNTY TAXES (Apportioned TID OUT)			3
4	1. Portion of state special charges upon county:			4
5	Charitable and penal		676.65	5
6	Other state special charges		0.00	6
7				7
8	SUBTOTAL - Section B1 (also enter on line B1 on Statement of Taxes (SOT))		676.65	8
9	2. Other county taxes to be levied over entire town, village, or city			9
10	Health		0.00	10
11	Library (sec. 43.12, Wis. Stats.)		868,233.00	11
12	County Bridge Aid (sec. 82.08(2), Wis. Stats.)		100,712.00	12
13	Sanitation		0.00	13
14	Children with Disabilities Education Boards (over entire town, village or city) (sec. 121.135, Wis. Stats.)		0.00	14
15	Property taxes charged back (sec. 74.41 & 74.42, Wis. Stats.)		0.00	15
16	Countywide EMS		0.00	16
17	Other (describe) : Tax Listing Service		71,396.91	17
18	All other county taxes (including levy for State Trust Fund Loans)		27,818,314.27	18
19	County sales tax credit	<	0.00>	19
20	SUBTOTAL - Section B2 Taxes to be levied over entire municipality (enter on line B2 on SOT)		28,858,656.18	20
21	3. County taxes to be levied over part of town, village or city			21
22	Children with Disabilities Education Boards (also enter on line B3 on SOT)		0.00	22
23			0.00	23
24			0.00	24
25			0.00	25
26			0.00	26
27	TOTAL NET COUNTY TAXES (8, 20, 22, 23, 24, 25 and 26) (for county tax rate)		28,859,332.83	27
28	C. SPECIAL DISTRICT TAXES			28
29	Special district code: NA	Amount levied	0.00	29
30	Special district code: NA	Amount levied	0.00	30
31	D. TOWN, VILLAGE OR CITY TAXES			31
32	4. Other state special charges			32
33	Describe :		0.00	33
34	Describe :		0.00	34
35	SUBTOTAL - Section D4 (also enter on line D4 on SOT)		0.00	35
36	5. County special charges:			36
37	Illegal real estate charged back (sec. 70.74(2), Wis. Stats.)		0.00	37
38	Highways and bridges (sec. 83.03, Wis. Stats.)		0.00	38
39	Highway aid (sec. 83.14, Wis. Stats.)		0.00	39
40			0.00	40
41			0.00	41
42			0.00	42
43			0.00	43
44	SUBTOTAL - Section D5 (also enter on line D5 on SOT)		0.00	44
45	TOTAL - ALL TAXES AND CHARGES - sum of lines 2, 27, 29, 30, 35 and 44		28,727,531.11	45

Report has been generated. Please scroll down to view the report.

Select "YES", if this form is accurate, complete and ready to submitted. Click on SUBMIT button.

TIP: You can check for errors by selecting "NO" and clicking on the SUBMIT button.

☒ YES ☐ NO

Submission Information

Your form submission was successful. Please make sure that you save and/or the form for your reference.
You either Print Form or Save Form using the buttons.

Confirmation # **PC40020133699901385050740677**

Recording Time **21 NOV 2013 10:19:00:590**

2014 Adopted Budget Summary by Fund

Manitowoc County, WI
2014 Budget Summary by Fund - Adopted

	Budgeted Funds														
	General Fund	Human Services	Hwy Roads & Bridges SRF	Waste Recycling	Waste Disposal	Aging Resources	Soil & Water	Expo Fund	Debt Service	Capital Projects	Health Care Center	Info Systems	Highway ISF	Illegal Realestate Tax	Grand Total
REVENUES BY FUNCTION															
Property Tax	15,915,653	6,757,761	2,609,771	485,538	10,000	4,950	282,836	0	2,769,860	0	0	0	0	22,964.18	28,859,333
Other Taxes and Assessments	329,360	0	0	0	0	0	0	0	0	0	0	0	0		329,360
Intergovernmental Grants & Aids	6,490,518	7,235,040	1,255,034	0	0	1,765,838	290,500	6,000	0	0	0	0	0		17,042,930
Licenses and Permits	329,058	0	0	0	0	0	4,500	0	0	0	0	0	0		333,558
Fines, Forfeitures, Penalties	303,000	60,000	0	0	0	0	0	0	0	110,000	0	0	0		473,000
Public Charges For Services	2,040,131	1,699,898	0	550,000	0	475,573	0	730,305	0	0	0	12,000	150,866		5,658,773
Intergovernmental Charges for Services	328,025	393,400	0	0	1,353,500	97,894	0	0	0	0	0	1,513,929	2,183,925		5,870,673
Other Revenue	318,657	16,642	0	21,445	0	368,325	0	0	186,242	0	0	0	200,299		1,111,610
Total Revenues	26,054,402	16,162,741	3,864,805	1,056,983	1,363,500	2,712,580	577,836	736,305	2,956,102	110,000	0	1,525,929	2,535,090	22,964.18	59,679,237
EXPENDITURES BY CLASSIFICATION															
General Government	8,249,468											1,536,156			9,785,624
Public Safety	12,496,051														12,496,051
Public Works	430,769		3,864,805	1,036,542	1,363,500								2,535,090		9,230,706
Health And Human Services	2,740,608	16,162,741				2,797,253					0				21,700,602
Culture, Recreation And Education	1,426,068							730,184							2,156,252
Conservation And Development	712,031						577,836								1,289,867
Capital Projects										110,000					110,000
Debt Service									2,960,118						2,960,118
Contingency	0														0
Total Expenditures / Expenses	26,054,995	16,162,741	3,864,805	1,036,542	1,363,500	2,797,253	577,836	730,184	2,960,118	110,000	0	1,536,156	2,535,090	0.00	59,729,220
EXPENDITURES BY OBJECT															
Personal Services	18,129,464	6,923,692	0	8,629	0	1,501,123	403,839	166,171			0	667,297	3,669,881		31,470,096
Contractual Services	5,287,995	7,745,112	185,147	927,736	1,363,500	1,169,224	33,309	451,760	0	69,500	0	630,140	707,862		18,571,285
Supplies (Operation & Maintenance)	1,658,502	194,828	3,620,856	68,500	0	109,494	20,110	90,065	0	0	0	64,235	(2,692,710)		3,133,880
Fixed Charges	218,713	97,722	0	2,677	0	16,912	2,078	6,188	0	0	0	169,484	850,057		1,363,831
Capital Outlay	645,321	1,500	0	29,000	0	500	0	16,000	0	40,500	0	5,000	0		737,821
Contingency	0	0	58,802	0	0	0	0	0	0	0	0	0	0		58,802
Debt Service	0	0	0	0	0	0	0	0	2,960,118	0	0	0	0		2,960,118
Other (Grants, Contributions)	115,000	1,199,887	0	0	0	0	118,500	0	0	0	0	0	0		1,433,387
Total Expenditures / Expenses	26,054,995	16,162,741	3,864,805	1,036,542	1,363,500	2,797,253	577,836	730,184	2,960,118	110,000	0	1,536,156	2,535,090	0.00	59,729,220

	General Fund	Special Revenue Funds			
	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Waste Disposal Fund 203
	\$ 10,138,749.00	\$ 9,404,980.00	\$ 1,255,034.00	\$ 571,445.00	\$ 1,353,500.00
	\$ 26,054,994.65	\$ 16,162,741.00	\$ 3,864,805.00	\$ 1,036,542.00	\$ 1,363,500.00
	\$ (15,916,245.65)	\$ (6,757,761.00)	\$ (2,609,771.00)	\$ (465,097.00)	\$ (10,000.00)
	\$ 22,500.00	\$ -	\$ -	\$ -	\$ -
	\$ (21,907.00)	\$ -	\$ -	\$ (20,441.00)	\$ -
	\$ (15,915,652.65)	\$ (6,757,761.00)	\$ (2,609,771.00)	\$ (485,538.00)	\$ (10,000.00)
	\$ 15,915,652.65	\$ 6,757,761.00	\$ 2,609,771.00	\$ 485,538.00	\$ 10,000.00
WS:					
evy	\$ 15,047,419.65	\$ 6,757,761.00	\$ 2,509,059.00	\$ 485,538.00	\$ 10,000.00
	\$ 868,233.00	\$ -	\$ 100,712.00	\$ -	\$ -
evy	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 15,915,652.65	\$ 6,757,761.00	\$ 2,609,771.00	\$ 485,538.00	\$ 10,000.00

	Special Revenue Funds			Debt Service	Capital Projects
	Aging Services Fund 205	Soil & Water Con. Fund 207	Expo Fund 225	Debt Service Fund 301	Funds 400,402,405 406,407,408,409,410
REVENUES Budgeted	\$ 2,707,630.00	\$ 295,000.00	\$ 736,305.00	\$ 186,242.00	\$ 110,000.00
EXPENDITURES Budgeted	\$ 2,797,253.00	\$ 577,836.00	\$ 730,184.00	\$ 2,960,118.00	\$ 110,000.00
Sub-Total	\$ (89,623.00)	\$ (282,836.00)	\$ 6,121.00	\$ (2,773,876.00)	\$ -
Fund Balance:					
Applied or Transfers In	\$ 84,673.00	\$ -	\$ -	\$ 4,016.00	\$ -
(Retained) or (Transfer Out)	\$ -	\$ -	\$ (6,121.00)	\$ -	\$ -
Required Tax Levy	\$ (4,950.00)	\$ (282,836.00)	\$ -	\$ (2,769,860.00)	\$ -
Tax Levy Entered into Computer	\$ 4,950.00	\$ 282,836.00	\$ -	\$ 2,769,860.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 4,950.00	\$ 282,836.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,769,860.00	\$ -
Total Tax Levy	\$ 4,950.00	\$ 282,836.00	\$ -	\$ 2,769,860.00	\$ -

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Budget - Departmental Presentation

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

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

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$46,901	\$0	\$0 *	\$0	\$4,950
Intergovernmental Grants/Aid	1,497,523	2,057,820	288,110	1,808,576	1,765,838
Public Charges for Service	453,389	434,640	113,052	454,640	475,573
Other	291,748	357,899	133,459	313,893	368,325
Total Revenues	\$2,289,561	\$2,926,472	\$534,621	\$2,675,003	\$2,712,580
Expenses:					
Personal Services	\$1,205,710	\$1,632,031	\$681,408	\$1,519,855	\$1,501,123
Contracted Services	895,937	1,234,486	378,993	1,107,707	1,169,224
Operation & Maintenance	121,730	131,124	48,763	111,965	109,494
Fixed	10,855	16,282	11,577	15,103	16,912
Outlay	7,627	6,000	7,001	14,582	500
Total Expenses	\$2,241,859	\$3,019,923	\$1,127,743	\$2,769,212	\$2,797,253
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$93,451	\$0	\$93,451	\$84,673
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$47,702	\$0	(\$593,123)	(\$758)	\$0

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

Authorized Full Time Equivalent Positions	16.70	21.00	23.00
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Budget Expenditures by Program / Activity					
Health & Human Services:					
Aging Services Management	\$38,431	\$50,643	\$29,699	\$56,567	\$52,308
Congregate Meals (IIIC1)	276,466	440,303	160,519	421,076	423,401
Chronic Disease Self Mgm CDSME	0	10,300	1,769	5,800	7,800
Home Delivered Meals (C2)	369,822	387,167	172,028	356,724	374,744
Elder Abuse Grant	35,330	45,230	1,108	67,011	67,011
Contracted Svcs (IIIB)	33,026	107,737	18,056	100,840	98,384
Aging & Disab Resource Cntr	822,978	1,152,026	405,098	960,649	965,161
ADRC Disab Benefit Spec	145,662	157,306	73,942	148,481	157,306
ADRC Prevention Grant	2,475	0	735	735	0
ADRC Dementia Care Spec Pilot	0	51,000	26,080	55,224	69,390
Alzheimers Care Giver Prgm	25,854	25,484	5,719	33,457	25,484
Family Care Giver Program	41,958	51,864	14,629	52,464	43,916
Specialized Transportation	286,826	267,848	96,556	268,932	259,900
Transp-New Freedom Grant	51,124	54,460	26,575	54,433	56,075
Benefits Advocacy	57,633	132,549	72,152	138,454	135,605
SHIP/SPAP/MMA St Health Ins	36,109	55,102	8,670	17,461	31,510
AGE/HSD Fam Care Conversn	0	0	0	0	0
Information & Assistance	18,165	30,904	14,404	30,904	29,258
Total	\$2,241,859	\$3,019,923	\$1,127,743	\$2,769,212	\$2,797,253

The Aging and Disability Resource Center provides information and support to individuals age 60 and older. 77,000 meals were delivered in 2012 to individuals who are homebound, while 30,000 meals were served in the 11 congregate meals sites in the county. 432 elderly sought support from the elder benefit specialist, which resulted in these individuals receiving recurring benefits and medical insurance benefits over a twelve month period of \$884,082 in 2012. The disability benefit specialists worked with 654 individuals who received recurring benefits over a twelve month period of \$3,709,824. The transportation program assisted in providing 26,772 one-way rides for the elderly and disabled to medical appointments, nutrition programs and supported employment opportunities. Information and Assistance specialist provide information and assistance to individuals with an intellectual development disability or physical disability ages 18 and older, along with the elderly population and average 400 calls or face to face visits each month.

Manitowoc County, Wisconsin

Department: **Airport**

Fund: **Member of the General Fund**

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	100,922	102,945	24,196	93,464	89,100
Total Revenues	\$100,922	\$102,945	\$24,196	\$93,464	\$89,100
Expenses:					
Personal Services	\$23,746	\$17,800	\$6,365	\$12,311	\$12,225
Contracted Services	158,942	116,935	66,622	122,695	107,447
Operation & Maintenance	59,326	67,525	30,177	53,552	58,380
Fixed	9,432	9,185	8,776	8,776	9,548
Outlay	31,276	55,000	57,002	59,630	65,000
Total Expenses	\$282,722	\$266,445	\$168,943	\$256,964	\$252,600
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$181,800)	(\$163,500)	(\$144,747)	(\$163,500)	(\$163,500)
Property Taxes of this amount support this activity within the General Fund		\$163,500			\$163,500

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity

Public Works:

Airport	\$282,722	\$266,445	\$168,943	\$256,964	\$252,600
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The Manitowoc County Highway Department is responsible for the following activities at the Airport: Works with the FAA and Bureau of Aeronautics for airport funding for improvement projects; Issues NOTAMS (Notice to Airmen) for safety and security; Maintains county owned buildings; Performs maintenance on county equipment; Maintains runways, taxiways, ramps, parking lot, lights and signs; Performs snow removal and grass cutting; maintains perimeter fence and gates. - Lakeshore Aviation the fixed based operator at the County Airport provides the following services: Aircraft fueling; Aircraft maintenance; Flight instruction; Aircraft rental; Aircraft Charter; Light sport aircraft pilot license; Aircraft sales; Aerial photography; Promote air show.

The Manitowoc County Airport plays a critical role in fostering business growth and economic development. The airport provides facilities for emergency medical flight, law enforcement, agricultural spraying and many other important community services. The County Airport also provided \$3.3 million in economic output, supported 47 jobs and contributed \$1.4 million in personal income to the local area.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$926,438	\$870,846	\$244,625	\$870,846	\$887,853
Public Charges for Service	13,808	0	10,209	14,500	15,000
Total Revenues	\$940,246	\$870,846	\$254,834	\$885,346	\$902,853
Expenses:					
Personal Services	\$688,085	\$686,331	\$334,911	\$671,243	\$616,557
Contracted Services	211,174	210,870	104,324	213,143	205,905
Operation & Maintenance	23,767	29,670	12,225	31,397	34,800
Fixed	2,725	2,781	2,787	2,909	2,880
Outlay	0	0	9,578	0	0
Total Expenses	\$925,751	\$929,652	\$463,825	\$918,692	\$860,142
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$14,495	(\$58,806)	(\$208,991)	(\$33,346)	\$42,711
Property Taxes of this amount support this activity within the General Fund		\$58,806			(\$42,711)

Authorized Full Time Equivalent Positions	10.00	10.00	10.00
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Budget Expenditures by Program / Activity					
Health & Human Services:					
Child Support	\$211,054	\$186,257	\$94,203	\$190,501	\$162,841
Child Support-Order Revi	0	0	0	0	0
Child Support-(Dedicated)	656,785	685,636	343,382	674,101	649,166
Child Support-(Mixed)	57,912	57,759	26,240	54,090	48,135
Child Support-Famil Ct	0	0	0	0	0
Total	\$925,751	\$929,652	\$463,825	\$918,692	\$860,142

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There are 4,166 active enforcement cases in our office. One of the primary objectives of our office is to enforce child support orders which lessen the amount of public benefits and therefore lessen the burden on taxpayers.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$262,531	\$259,660	\$110,186	\$260,060	\$250,246
Fines/Forfeits/Penalties	301,452	295,000	155,722	305,000	300,000
Public Charges for Service	177,440	180,000	86,749	184,000	185,000
Intergovern Charges for Srvc	27,190	17,600	12,149	24,100	23,600
Other	2,253	0	0	0	0
Total Revenues	\$770,867	\$752,260	\$364,805	\$773,160	\$758,846
Expenses:					
Personal Services	\$1,141,546	\$1,198,632	\$573,117	\$1,199,987	\$1,128,541
Contracted Services	143,466	164,456	85,913	169,603	179,818
Operation & Maintenance	95,588	110,873	16,885	99,383	93,988
Outlay	11,041	0	0	0	0
Total Expenses	\$1,391,642	\$1,473,961	\$675,915	\$1,468,973	\$1,402,347
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$620,775)	(\$721,701)	(\$311,110)	(\$695,813)	(\$643,501)
Property Taxes of this amount support this activity within the General Fund		\$721,701			\$643,501
Authorized Full Time Equivalent Positions	17.80	17.80			17.80

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Circuit Court Costs	\$1,391,642	\$1,473,961	\$675,915	\$1,468,973	\$1,402,347

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

Case

filings for 2012: Civil – 751; Criminal – 1197; Family/Paternity – 643; Juvenile – 225; Small Claims – 2015; Traffic/Criminal Traffic/Forfeiture – 5,907. Jury Trials for 2012 - 11; Jurors Reporting – 596; Jurors Serving – 330; Interpreter Expense - \$11,527 (\$8,501 state reimbursement); Tax Intercept Revenue - \$219,073.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Other	\$125	\$0	\$20	\$0	\$0
Total Revenues	\$125	\$0	\$20	\$0	\$0
Expenses:					
Personal Services	\$367,565	\$370,129	\$181,601	\$370,614	\$374,393
Contracted Services	199,447	194,283	147,414	189,193	194,085
Operation & Maintenance	11,139	17,579	5,392	13,600	17,759
Fixed	62,069	65,549	57,546	65,559	65,590
Outlay	4,000	694	0	0	45,000
Total Expenses	\$644,220	\$648,234	\$391,954	\$638,966	\$696,827
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$644,095)	(\$648,234)	(\$391,934)	(\$638,966)	(\$696,827)
Property Taxes of this amount support this activity within the General Fund		\$648,234			\$696,827

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Comptroller	\$582,151	\$582,685	\$334,408	\$573,407	\$631,237
Insurances - General Fund	62,069	65,549	57,546	65,559	65,590
Total	\$644,220	\$648,234	\$391,954	\$638,966	\$696,827

Provides service and support to all departments, agencies, boards and commissions of the County related to financial and accounting matters. The Comptrollers Office is responsible for the development/maintenance and administration of a central accounting system including but not limited to payroll, accounts payable, general ledger, receipting and reporting. The office also handles the County's property and liability insurances and contracts for the purchase of all office supplies. It also administers the County's copy machine contract and contract for office supplies for all departments. The Department also administers the County's Revolving Loan Fund Program available to Manitowoc County Businesses and Farms. During the course of a year, we process in excess of 20,000 accounts payable checks, 10,600 direct deposit payroll transactions, maintain a chart-of-accounts in excess of 25,000 accounts to account for all the activities of the County, and have 9 active revolving loan fund loans with 2 more in process.

Manitowoc County, Wisconsin

Department: **Coroner**

Fund: **Member of the General Fund**

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Public Charges for Service	\$42,585	\$38,250	\$25,533	\$45,000	\$45,000
Other	0	0	0	0	0
Total Revenues	<u>\$42,585</u>	<u>\$38,250</u>	<u>\$25,533</u>	<u>\$45,000</u>	<u>\$45,000</u>
Expenses:					
Personal Services	\$162,351	\$160,033	\$81,387	\$159,750	\$158,424
Contracted Services	67,434	62,154	33,483	60,397	60,915
Operation & Maintenance	17,495	17,450	3,705	17,744	18,100
Fixed	409	393	377	392	392
Outlay	0	6,000	0	6,000	6,000
Total Expenses	<u>\$247,690</u>	<u>\$246,030</u>	<u>\$118,952</u>	<u>\$244,283</u>	<u>\$243,831</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$205,105)</u>	<u>(\$207,780)</u>	<u>(\$93,419)</u>	<u>(\$199,283)</u>	<u>(\$198,831)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$207,780</u>			<u>\$198,831</u>
Authorized Full Time Equivalent Positions	1.48	1.48			1.48
Budget Expenditures by Program / Activity					
General Government - Judicial:					
Coroner	\$247,690	\$246,030	\$118,952	\$244,283	\$243,831

The Coroner's Office provides professional, accurate and legally defensible investigation into deaths. Governed by Wisconsin State Statutes Chpt. 979, the office also issues cremation permits and disinterment permits. In 2012, the Coroner's Office responded to 255 death investigations and performed 323 cremation exams. There were also 32 autopsies ordered.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovern Charges for Srvc	\$4,803	\$9,000	\$2,457	\$7,500	\$9,000
Other	886	0	666	0	0
Total Revenues	<u>\$5,689</u>	<u>\$9,000</u>	<u>\$3,123</u>	<u>\$7,500</u>	<u>\$9,000</u>
Expenses:					
Personal Services	\$366,457	\$371,794	\$185,862	\$387,195	\$420,413
Contracted Services	29,453	28,854	14,240	25,829	22,587
Operation & Maintenance	12,051	11,414	5,130	10,915	10,893
Total Expenses	<u>\$407,960</u>	<u>\$412,062</u>	<u>\$205,233</u>	<u>\$423,939</u>	<u>\$453,893</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$402,272)</u>	<u>(\$403,062)</u>	<u>(\$202,110)</u>	<u>(\$416,439)</u>	<u>(\$444,893)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$403,062</u>			<u>\$444,893</u>

Authorized Full Time Equivalent Positions	4.00	4.00			4.00
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Budget Expenditures by Program / Activity					
General Government - Legal:					
Corporation Counsel	\$407,960	\$412,062	\$205,233	\$423,939	\$453,893

Corporation Counsel provides necessary civil legal services to Manitowoc County government and its boards, commissions, committees, councils, departments, employees, officers, offices, and officials with respect to their official duties. It also represents the public interest in cases involving children in need of protection and services, involuntary terminations of parental rights, some guardianships, mental and alcohol commitments, and protective placements.

During the last fiscal year, Corporation Counsel opened 717 files on matters related to the operation of Manitowoc County government, represented Manitowoc County in 143 civil matters filed in State and Federal Court, and represented the public interest in an additional 352 cases in State court. While Corporation Counsel represents the legal interests of Manitowoc County government and the public, it does not represent or provide legal advice to businesses, individuals, or other municipalities.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$82,671	\$83,622	\$41,293	\$83,640	\$83,628
Contracted Services	21,391	17,907	9,346	17,892	14,826
Operation & Maintenance	25,113	28,507	19,425	27,932	28,507
Total Expenses	\$129,175	\$130,036	\$70,063	\$129,464	\$126,961
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$129,175)	(\$130,036)	(\$70,063)	(\$129,464)	(\$126,961)
Property Taxes of this amount support this activity within the General Fund		\$130,036			\$126,961
Elected County Board of Supervisors	25.00	25.00			25.00
Budget Expenditures by Program / Activity					
General Government - Legislative:					
County Board	\$129,175	\$130,036	\$70,063	\$129,464	\$126,961

The County Board is the legislative branch of County Government. It has a monthly meeting during the course of the year with the month of October and sometimes November having multiple meetings as they address the up coming years budget. Each supervisor is assigned to one or more standing committees of the county board along with appointment to one or more other boards or commissions.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Licenses and Permits	\$44,986	\$31,200	\$18,588	\$36,200	\$34,700
Public Charges for Service	561	0	81	81	150
Intergovern Charges for Srvc	325	0	125	0	0
Other	760	0	(110)	0	0
Total Revenues	\$46,632	\$31,200	\$18,685	\$36,281	\$34,850
Expenses:					
Personal Services	\$191,940	\$182,525	\$88,991	\$183,256	\$182,356
Contracted Services	154,968	106,889	73,802	109,621	134,025
Operation & Maintenance	116,333	110,085	55,688	104,102	113,840
Fixed	2,618	2,700	1,545	2,700	2,700
Total Expenses	\$465,859	\$402,199	\$220,026	\$399,679	\$440,803
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$22,500
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$419,227)</u>	<u>(\$370,999)</u>	<u>(\$201,341)</u>	<u>(\$363,398)</u>	<u>(\$383,453)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$370,999</u>			<u>\$383,453</u>

Authorized Full Time Equivalent Positions	3.00	3.00	3.00
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Budget Expenditures by Program / Activity					
General Government - General Administration:					
County Clerk	\$202,799	\$192,395	\$96,591	\$191,502	\$187,871
Central Mailing - Clerk	63,056	63,480	34,333	63,060	71,362
Central Duplicating - Clerk	66,557	76,500	32,318	74,732	61,000
Elections - Clerk	133,445	69,824	56,783	70,385	120,570
Elections - SVRS	2	0	0	0	0
Total	\$465,859	\$402,199	\$220,026	\$399,679	\$440,803

The County Clerks Office issues marriage licenses, domestic partnerships, conservation licenses (i.e. hunting/fishing licenses), all terrain vehicle and boat registration, County Board records, election records, work permits, notary service, passports and passport photos, county department mail, printing, county parking lot permits for the public, publishes the Official County Directory, Statistical Report of Property Values, and the County Board Proceedings Book. On an annual basis, the County Clerk's Office issues approximately 425 marriage licenses, spends \$100,000 in postage for outgoing mail, processes 650 passports, and takes 250 photos. It also administers tow to four elections per year, provides clerical services to thirteen County Board meetings, and has three official publications.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$38,815	\$40,000	\$19,695	\$40,000	\$40,000
Public Charges for Service	1,526	1,250	851	1,250	0
Total Revenues	<u>\$40,341</u>	<u>\$41,250</u>	<u>\$20,545</u>	<u>\$41,250</u>	<u>\$40,000</u>
Expenses:					
Personal Services	\$293,343	\$277,643	\$131,034	\$277,643	\$275,303
Contracted Services	35,168	49,978	18,743	39,853	49,123
Operation & Maintenance	19,393	21,512	10,622	20,012	20,012
Outlay	0	1,200	0	1,200	1,200
Total Expenses	<u>\$347,905</u>	<u>\$350,333</u>	<u>\$160,399</u>	<u>\$338,708</u>	<u>\$345,638</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$307,564)</u>	<u>(\$309,083)</u>	<u>(\$139,854)</u>	<u>(\$297,458)</u>	<u>(\$305,638)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$309,083</u>			<u>\$305,638</u>

Authorized Full Time Equivalent Positions	4.50	4.50	4.75
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Budget Expenditures by Program / Activity					
General Government - Legal:					
District Attorney	\$347,905	\$350,333	\$160,399	\$338,708	\$345,638

The District Attorneys Office prosecutes felony, misdemeanor and traffic crimes, prosecutes all Manitowoc County Police ordinance violations and State ordinance violations, prosecutes all juvenile delinquency matters and provides advice to law enforcement personnel of each jurisdiction within the County as well as the Department of Human Services. They also handle delinquent sales tax violations for the State of Wisconsin. During 2012, the DA's Office filed 476 criminal traffic complaints, 142 juvenile petitions, 709 misdemeanor complaints, 443 felonies, and had staff assist with approximately 1,500 victim contacts.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$87,742	\$85,893	\$119	\$85,893	\$83,639
Public Charges for Service	196,109	196,109	107,289	196,118	196,109
Total Revenues	<u>\$283,851</u>	<u>\$282,002</u>	<u>\$107,408</u>	<u>\$282,011</u>	<u>\$279,748</u>
Expenses:					
Personal Services	\$160,256	\$164,700	\$79,333	\$165,357	\$165,395
Contracted Services	74,452	79,757	39,976	79,315	64,984
Operation & Maintenance	135,805	139,582	87,523	139,547	136,441
Fixed	3,312	6,304	6,091	6,131	7,063
Outlay	19,300	18,605	0	20,805	19,605
Total Expenses	<u>\$393,125</u>	<u>\$408,948</u>	<u>\$212,923</u>	<u>\$411,155</u>	<u>\$393,488</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$109,274)</u>	<u>(\$126,946)</u>	<u>(\$105,515)</u>	<u>(\$129,144)</u>	<u>(\$113,740)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$126,946</u>			<u>\$113,740</u>

Authorized Full Time Equivalent Positions	1.73	1.73	1.73
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Budget Expenditures by Program / Activity					
Public Safety - Emergency Government:					
Emergency Management	\$151,102	\$161,904	\$85,090	\$164,111	\$144,740
Emerg Mgmt - Nuclear Prepa	196,109	196,109	112,339	196,109	196,109
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	23,702	22,330	4,198	22,330	24,034
Emerg Mgmt - HAZMAT	22,212	28,605	11,296	28,605	28,605
Emerg Mgmt - Home Land Secu	0	0	0	0	0
Total	<u>\$393,125</u>	<u>\$408,948</u>	<u>\$212,923</u>	<u>\$411,155</u>	<u>\$393,488</u>

The purpose of the Manitowoc County Emergency Management program is to assist government and volunteer agencies in protecting lives, property, and the environment before, during, and after major technological or natural emergencies. Develop and maintain County emergency response plans; disaster relief information; Emergency Planning and Community Right-to-Know Act (EPCRA) facility plans; public education information; administrative office for Hazmat Team and Critical Incident Stress Management Team (CISM); headquarters for County Emergency Operations Center (EOC); speaker services; and emergency response training. The Department participates in monthly communications drill with the Kewaunee Power Station and Point Beach Nuclear Plant; and annual full scale nuclear plant exercise evaluated by the Federal Emergency Management Agency; either a table top or functional exercise with one of our EPCRA facilities; and annual tornado awareness exercises.

Manitowoc County, Wisconsin

Department: **Executive**

Fund: Member of the General Fund

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$90,233	\$99,159	\$47,301	\$99,145	\$99,622
Contracted Services	19,780	16,946	8,814	16,831	14,205
Operation & Maintenance	125	250	101	200	250
Total Expenses	\$110,138	\$116,355	\$56,215	\$116,176	\$114,077
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$110,138)</u>	<u>(\$116,355)</u>	<u>(\$56,215)</u>	<u>(\$116,176)</u>	<u>(\$114,077)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$116,355</u>			<u>\$114,077</u>
Authorized Full Time Equivalent Positions	1.00	1.00			1.00

Budget Expenditures by Program / Activity

General Government - Administration:

Executive	\$110,138	\$116,355	\$56,215	\$116,176	\$114,077
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The chief administrative and executive officer for the county. Coordinates and directs most administrative and management functions of the county, appoints and supervises the heads of most county departments, appoints the members of most Boards and Commissions, and submits the annual budget to the County Board. Responsible for approving or vetoing county resolutions and ordinances.

The Budget process begins in late summer with consultation with the various county operating departments ending in submission of the Executive's formal budget proposal to the County Board in early October followed by a public hearing at the annual Board meeting on the last Monday in October. Typically the County Board deliberates on the budget throughout October and November with final passage of the tax levy and budget for the following year occurring prior to December 1st.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Public Charges for Service	\$19,262	\$16,764	\$8,382	\$16,430	\$16,430
Intergovern Charges for Srvc	124,115	130,596	62,533	126,078	120,329
Other	0	0	0	0	0
Total Revenues	<u>\$143,377</u>	<u>\$147,360</u>	<u>\$70,915</u>	<u>\$142,508</u>	<u>\$136,759</u>
Expenses:					
Personal Services	\$174,870	\$175,131	\$83,074	\$172,951	\$172,162
Contracted Services	49,571	48,136	23,534	48,136	45,883
Operation & Maintenance	4,128	4,538	2,895	4,656	5,471
Total Expenses	<u>\$228,570</u>	<u>\$227,805</u>	<u>\$109,502</u>	<u>\$225,743</u>	<u>\$223,516</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$85,193)</u>	<u>(\$80,445)</u>	<u>(\$38,587)</u>	<u>(\$83,235)</u>	<u>(\$86,757)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$80,445</u>			<u>\$86,757</u>

Authorized Full Time Equivalent Positions	2.00	2.00			2.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Family Court Commissioner	\$228,570	\$227,805	\$109,502	\$225,743	\$223,516

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

In 2012, contested hearings in family court numbered approximately 1,130; civil injunction hearings (domestic violence and harassment) numbered 148. Divorce and paternity cases filed totaled 800. Guardian ad Litem appointments required in contested custody disputes have increased correspondingly with the increase hearing caseload.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$428,282	\$691,625	\$229,169	\$476,733	\$459,897
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	632,792	310,236	180,150	309,476	306,892
Intergovernmental Charges for Srvc	12,141	11,976	5,454	11,476	11,476
Other	70	0	0	0	0
Total Revenues	\$1,073,284	\$1,013,837	\$414,773	\$797,685	\$778,265
Expenses:					
Personal Services	\$1,475,180	\$1,535,649	\$748,878	\$1,544,629	\$1,481,647
Contracted Services	436,673	273,421	37,285	68,835	62,888
Operation & Maintenance	69,832	125,194	25,177	92,913	102,024
Fixed	6,145	6,781	6,128	6,786	5,459
Other	0	0	0	0	0
Outlay	7,746	0	3,064	0	0
Total Expenses	\$1,995,575	\$1,941,045	\$820,533	\$1,713,163	\$1,652,018
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$922,291)	(\$927,208)	(\$405,759)	(\$915,478)	(\$873,753)
Property Taxes of this amount support this activity within the General Fund		\$927,208			\$873,753

Authorized Full Time Equivalent Positions	19.84	19.39	19.75
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Budget Expenditures by Program / Activity					
Health & Human Services - Public Health					
PHS - Older Adult Health Grant	\$10,326	\$10,476	\$4,651	\$10,303	\$10,459
PHS - Cancer Control (WWCCP)	28,234	28,235	13,330	28,234	28,234
PHS - Dental Clinics	371,606	0	148	148	0
PHS - TCB Community Coalition	0	0	0	0	0
PHS - Safety Coalition	0	0	0	0	0
PHS - Prevention Block Grant	0	0	578	5,803	0
PHS - GPR Lead	11,485	11,485	5,163	11,411	11,411
PHS - Healthy Start	30,897	30,897	13,579	32,736	32,736
PHS - ARRA Immunization C&A	0	0	0	0	0
PHS - IAP Immunization Grant	18,526	18,526	8,989	18,526	18,526
PHS - Strong Rural Communities	0	0	0	0	0
PHS - Asthma Coalition	0	0	0	0	0
PHS - PHER Grant H1N1	0	0	0	0	0
PHS - Bioter/PHEP	62,038	62,982	32,763	66,607	62,982
PHS - Mercury Reduction	484	0	394	0	0
PHS - DNR Beach Testing	0	0	0	0	0
PHS - WIC Program Admin	41,734	112,377	16,785	73,031	77,779
PHS - WIC Nutrition	82,554	76,793	43,404	77,593	75,351
PHS - WIC Breast Feeding	16,747	3,952	7,926	13,644	16,549
PHS - WIC Client Services	137,480	107,847	54,573	112,347	111,344
PHS - WIC BF Peer Counseling	8,677	6,893	4,137	6,893	2,485
PHS - Prenatal Care Coord	92,582	110,386	55,837	110,532	102,192
PHS - MIECHV-Family Foundation	0	209,138	0	0	0
PHS - Administrative Support	208,042	207,988	108,370	207,988	209,536
PHS - Environmental Health	215,720	250,291	114,910	243,929	259,930
PHS - General Public Health	658,443	692,779	334,997	693,438	632,504
Total	\$1,995,575	\$1,941,045	\$820,533	\$1,713,163	\$1,652,018

The Health Department exists to promote and protect the health of the residents. The WIC program sees 1400 clients monthly. The Sanitarians regulate 579 licensed establishments and over 100 wells. The nursing program provides immunizations, prenatal care coordination, communicable disease prevention and control and community health promotion.

For additional information on programs and services of the Health Department please go to the County web page, <http://www.manitowoc-county.com> to find our annual report.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$2,120,826	\$2,070,826	\$2,070,826	\$2,070,826	\$2,509,059
Bridge Aid Prop Taxes	146,877	89,178	89,178	89,178	100,712
Intergovernmental Grants/Aid	1,442,876	1,355,034	339,432	1,357,726	1,255,034
Total Revenues	\$3,710,579	\$3,515,038	\$2,499,436	\$3,517,730	\$3,864,805
Expenses:					
Contracted Services	\$183,569	\$171,007	\$76,921	\$171,135	\$185,147
Operation & Maintenance	3,556,764	3,344,031	1,462,237	3,346,595	3,620,856
Outlay	0	0	0	0	0
Total Expenses	\$3,740,333	\$3,515,038	\$1,539,158	\$3,517,730	\$3,864,805
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Debt Service Fund	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$29,755)	\$0	\$960,277	\$0	\$0

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

Budget Expenditures by Program / Activity					
Public Works:					
Hwy Admin SRF (Contingency)	\$0	\$0	\$0	\$0	\$58,802
County Road Maintenance	1,737,850	1,626,452	604,583	1,471,644	1,586,577
County Road/Brdg Construction	1,055,438	1,027,658	24,321	922,658	1,136,112
County Winter Snow Removal	800,168	771,750	821,077	1,034,250	982,602
Town Bridge Aid	146,877	89,178	89,178	89,178	100,712
Total	\$3,740,333	\$3,515,038	\$1,539,158	\$3,517,730	\$3,864,805

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

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Public Charges for Service	\$67,067	\$68,096	\$44,895	\$116,410	\$150,866
Intergovern Charges for Svc	2,968,347	2,464,658	1,374,418	2,054,526	2,183,925
Other	225,859	217,705	138,439	227,340	200,299
Total Revenues	\$3,261,273	\$2,750,459	\$1,557,752	\$2,398,276	\$2,535,090
Expenses:					
Personal Services	\$6,758,911	\$3,849,979	\$3,119,549	\$3,714,992	\$3,669,881
Contracted Services	(239,454)	681,877	397,238	689,380	707,862
Operation & Maintenance	8,976,686	4,123,908	3,959,539	4,731,576	4,029,105
Fixed	832,027	818,922	382,857	851,753	850,057
County Charges Reimbursed - (Work Performed for the Highway Special Revenue Fund)	(3,593,456)	(3,425,860)	(1,449,981)	(3,428,552)	(3,705,291)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(8,653,128)	(3,298,367)	(4,294,001)	(4,160,873)	(3,016,524)
Total Expenses	\$4,081,587	\$2,750,459	\$2,115,202	\$2,398,276	\$2,535,090
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Debt Service Fund	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$820,314)	\$0	(\$557,450)	\$0	\$0

Authorized Full Time Equivalent Positions	48.00	48.75	49.00
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Budget Expenditures by Program / Activity					
Public Works:					
Administration-Hwy C/P	\$537,282	\$451,501	\$220,515	\$431,153	\$423,608
Patrol Supervision	250,778	226,190	103,657	226,188	230,807
Cost Pool Expenses	3,529,999	3,123,303	1,856,611	4,050,651	2,926,456
Paving - Bid Jobs	480,114	450,000	7,921	99,999	133,153
County-Road Maintenance	1,655,547	1,549,001	627,561	1,401,566	1,511,025
County-Road Construction	1,005,348	978,722	37,384	878,722	1,082,010
County-Winter Snow Removal	762,070	735,000	782,074	985,000	935,811
State-Road Maint/Construct	1,852,500	1,417,932	1,077,922	1,436,266	1,498,372
Other Local Govt Road M&C	221,414	235,445	154,343	213,505	218,259
County Depts Nonroad Svcs	302,935	259,496	109,029	222,971	248,808
Non Govt (Public) Service	37,552	48,096	25,456	41,680	48,595
Sub-Total	10,635,539	9,474,686	5,002,473	9,987,701	9,256,904
Hwy P/R Clearing Accounts	18,640	0	(68,637)	0	1
County Charges Reimbursed HWY SRF	(3,593,456)	(3,425,860)	(1,449,981)	(3,428,552)	(3,705,291)
Cost Pool Revenues	(2,979,137)	(3,298,367)	(1,368,654)	(4,160,873)	(3,016,524)
Total	\$4,081,587	\$2,750,459	\$2,115,202	\$2,398,276	\$2,535,090

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

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

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

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

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

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

The department is responsible for maintaining 136 centerline miles of state highways and 287 centerline miles of county highways. The department is also responsible for maintaining 50 county bridges. Due to the slowing of the economy and budget constraints, the department is constructing or paving approximately 5 miles of roads per year which equates to a 57 year cycle. The standard under normal circumstances would be approximately 15 miles per year or a 30 year life cycle.

Additional information about the Highway Department can be found on the County's web site at:
<http://www.manitowoc-county.com/announcements/ind.asp?DepartID=15&ID=1384>

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$6,983,862	\$6,858,754	\$6,858,754	\$6,858,754	\$6,757,761
Intergovernmental Grants/Aid	8,000,960	7,611,899	1,886,719	7,315,016	7,235,040
Fines/Forfeits/Penalties	60,034	70,000	28,200	65,000	60,000
Public Charges for Service	1,260,888	1,252,661	471,414	1,764,298	1,699,898
Intergovern Charges for Srvc	541,558	347,100	114,162	380,300	393,400
Other	3,416	17,488	200,597	18,167	16,642
Total Revenues	\$16,850,717	\$16,157,902	\$9,559,845	\$16,401,535	\$16,162,741
Expenses:					
Personal Services	\$7,177,523	\$7,439,619	\$3,391,382	\$7,118,614	\$6,923,692
Contracted Services	7,905,354	7,331,171	3,454,303	8,049,171	7,745,112
Operation & Maintenance	213,086	182,923	84,959	198,101	194,828
Fixed	98,972	96,058	68,564	93,176	97,722
Other	1,192,725	1,107,131	395,590	1,215,302	1,199,887
Outlay	25,636	1,000	296	1,496	1,500
Total Expenses	\$16,613,297	\$16,157,902	\$7,395,095	\$16,675,860	\$16,162,741
Other Sources & (Uses)					
General Fund	\$24,685	\$0	\$0	\$0	\$0
Total Revenues and Other Sources	\$262,104	\$0	\$2,164,750	(\$274,325)	\$0

Authorized Full Time Equivalent Positions	92.00	94.00	97.05
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Budget Expenditures by Program / Activity					
Health & Human Services					
Management & Support	\$1,340,207	\$1,282,732	\$791,359	\$1,311,836	\$1,326,667
Developmentally Disabled	1,968,694	1,222,684	404,974	1,836,632	1,839,371
Mental Health / AODA / Chronically Mentally Ill	5,800,718	6,046,705	2,770,873	6,022,791	5,984,652
Children & Families	5,670,021	5,674,904	2,554,049	5,642,828	5,241,381
Economic Support	1,361,262	1,597,286	627,049	1,320,510	1,229,407
Long Term Support	472,396	333,591	246,790	541,263	541,263
Total	\$16,613,297	\$16,157,902	\$7,395,095	\$16,675,860	\$16,162,741

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

The Clinical Services Division provides outpatient mental health and AODA services primarily to adults but also serves children, youth and families with provided and purchased services. Contracted services include: inpatient mental health, detoxification, sheltered and supported employment, and CBRFs. The Mental Health and AODA outpatient programs assist individuals in need of short and intermediate term counseling and case management services.

The Child and Family Services Division provides Child Protective Services, Child and Family Services, Youth and Family Services, and Family Resource services including foster care, Kinship Care, Children's Long Term Support, Family Support, Birth to 3 services, Independent Living, Wraparound support for families, and case management and social work services to children who have significant mental health issues.

The Business Division provides a wide range of services to the clients, staff members, board and committee members of the Human Services Department. The Division is responsible for financial, administrative, and coordination of information technology services. These include budgeting, finance, record maintenance, reception, facility management, contract processing and negotiations, developing policies and procedures, and meeting state and federal requirements for clients and funding.

The Economic Support Division provides public assistance programs including Child Care, Children First, Food Share, Wisconsin Home Energy Assistance, Social Security Income Interim Assistance, Food Stamp Employment and Training, Front End Verification of information, Collection and Recovery of overpayments, and burial services. There are 12,000 Food Share recipients, 13,000 Medicaid recipients, 350 Child Care Families and 2,300 Wisconsin Home Energy Assistance households served each year.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	28,392	12,000	0	12,000	12,000
Intergovern Charges for Srvc	1,608,894	1,650,650	945,796	1,671,783	1,513,929
Other	(231,473)	0	0	0	0
Total Revenues	\$1,405,812	\$1,662,650	\$945,796	\$1,683,783	\$1,525,929
Expenses:					
Personal Services	\$673,590	\$664,230	\$321,512	\$664,230	\$667,297
Contracted Services	568,793	773,906	227,215	779,870	630,140
Operation & Maintenance	72,561	66,507	31,423	81,657	64,235
Fixed	123,601	200,565	66,914	146,301	169,484
Total Expenses	\$1,461,462	\$1,772,208	\$669,209	\$1,739,058	\$1,536,156
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$109,558	\$0	\$109,558	\$10,227
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$55,650)	\$0	\$276,587	\$54,283	\$0

Authorized Full Time Equivalent Positions	8.00	8.00	8.00
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Budget Expenditures by Program / Activity					
General Government:					
Information Systems	\$1,461,462	\$1,772,208	\$669,209	\$1,739,058	\$1,536,156

The Information Systems Department was created in 2000 by Resolution of the Manitowoc County Board to provide a centralized and independent Department as a source of data processing support services for all Departments of Manitowoc County Government. An Information Systems Director, Mr. Robert D. Blashe, was appointed effective March 27, 2000. The Information Systems Director has responsibility for all Operational and Financial aspects of the Department.

Information Systems Operations is funded as an Internal Services Account with Budget allocations derived from each Department within Manitowoc County Government. Information Systems also provides Law Enforcement related billable Services to the Cities of Manitowoc, Two Rivers and Kiel.

Information Systems is Staffed with 8 County Employees.

Information Systems provides support on a 7 days per week x 24 hours per day x 365 days per year schedule.

Information Systems is made up of 6 Support Groups:

1. Geographic Information Systems Support
2. Networks & Servers Support
3. iSeries Mainframe Support
4. Aegis Law Enforcement Systems Support
5. Desktop Systems Support
6. CMHC Systems Support for the Human Services Department

Some Quantifiable Data concerning the Support that Information Systems provides to the County:

373 PC's, 256 Printers, 149 Laptops, 410 Unique Desktop Applications
4 Virtual Host Servers, 31 Virtual Servers, 17 Physical Servers, 31TB of Data Storage, 4 SANS, 87 Switches
1TB of Mainframe Storage, 425 active jobs run concurrently on the iSeries each day
2.4 Million Records in Aegis, 50 911 Calls for Service Daily, 48 Thousand Arrest jackets, 372 Thousand Incidents
Maintain 36,000 Parcels, 450 Parcel Changes Each Year, Print 600 Large Maps Annually, Support 4 GIS Websites

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$1,564,660	\$1,529,851	\$779,251	\$1,514,851	\$1,414,045
Contracted Services	119,379	131,531	82,358	134,481	115,238
Operation & Maintenance	18,038	21,500	5,457	20,100	18,600
Outlay	1,397	1,500	0	1,500	1,500
Total Expenses	\$1,703,474	\$1,684,382	\$867,066	\$1,670,932	\$1,549,383
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$1,703,474)	(\$1,684,382)	(\$867,066)	(\$1,670,932)	(\$1,549,383)
Property Taxes of this amount support this activity within the General Fund		\$1,684,382			\$1,549,383

Authorized Full Time Equivalent Positions	21.80	21.80			21.80
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Joint Dispatch Center	\$1,703,474	\$1,684,382	\$867,066	\$1,670,932	\$1,549,383

The Joint Dispatch Center (JDC) is the county-wide 9-1-1 center, dispatching emergency and non-emergency calls for service provided by law enforcement, fire, emergency medical services, emergency management and other public agencies. The JDC is one of two departments in the Emergency Services Division comprised of: (1) Emergency Management and (2) Joint Dispatch. The Center handled 109,002 incoming telephone calls in 2012; 39,852 outgoing calls; 12,180 wireless 911 calls; 5,171 enhanced 911 calls; 3,779 emergency medical dispatch calls; and 69,573 calls for service.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Other	\$1,000	\$1,000	\$1,687	\$2,400	\$2,475
Total Revenues	\$1,000	\$1,000	\$1,687	\$2,400	\$2,475
Expenses:					
Personal Services	\$100,490	\$78,566	\$38,929	\$78,677	\$81,003
Contracted Services	255,953	410,071	237,737	410,084	430,550
Operation & Maintenance	9,613	16,350	5,115	16,350	11,050
Fixed	35,052	18,407	17,277	18,514	22,996
Outlay	47,642	40,000	(545)	40,000	40,000
Total Expenses	\$448,751	\$563,394	\$298,513	\$563,625	\$585,599
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$447,751)	(\$562,394)	(\$296,825)	(\$561,225)	(\$583,124)
Property Taxes of this amount support this activity within the General Fund		\$562,394			\$583,124

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

Budget Expenditures by Program / Activity

Public Safety - Law Enforcement:

Communications Activity	\$448,751	\$563,394	\$298,513	\$563,625	\$585,599
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The Communications Activity is part of Joint Dispatch and was established to account for all Joint Dispatch Equipment and Infrastructure within the center including the towers and antennas located throughout the County. Under the direction of the Public Works Director, this activity accounts for all equipment maintenance and upgrades including emergency 911 phone lines. One full time equivalent position within the Public Works table of organization is responsible for day-to-day operations and maintenance of the infrastructure system. Maintenance contracts on the equipment are also accounted for within this activity.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	7	0	0	0	0
Total Revenues	<u>\$7</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$258,940	\$264,567	\$128,136	\$260,211	\$255,405
Contracted Services	68,868	73,057	50,635	75,957	77,642
Operation & Maintenance	8,245	11,925	806	3,225	4,325
Total Expenses	<u>\$336,052</u>	<u>\$349,549</u>	<u>\$179,577</u>	<u>\$339,393</u>	<u>\$337,372</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$336,045)</u>	<u>(\$349,549)</u>	<u>(\$179,577)</u>	<u>(\$339,393)</u>	<u>(\$337,372)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$349,549</u>			<u>\$337,372</u>

Authorized Full Time Equivalent Positions	2.60	2.60	2.60
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Budget Expenditures by Program / Activity					
General Government - General Administration:					
Personnel	\$336,052	\$349,549	\$179,577	\$339,393	\$337,372

The services provided by the Personnel Department include but are not limited to: position control and recruitment, benefit administration, compliance with all federal and state employment laws, collective bargaining and labor relations services, proposing and administering personnel policies, and training. In the 2012 calendar year: 2,967 employment applications were received and 55 employees were hired; A new compensation plan was implemented for 423 employees; New job descriptions were created for 185 positions; 7 new or revised personnel policies were approved by the County Board of Supervisors.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$114,110	\$190,888	\$0	\$186,439	\$175,888
Licenses and Permits	247,864	240,282	96,048	244,858	284,858
Public Charges for Service	732	0	113	113	0
Intergovern Charges for Srvc	15,005	15,000	0	15,000	15,000
Other	0	0	0	0	0
Total Revenues	\$377,712	\$446,170	\$96,161	\$446,410	\$475,746
Expenses:					
Personal Services	\$438,364	\$442,671	\$216,330	\$442,671	\$427,744
Contracted Services	54,040	154,498	43,668	65,310	122,057
Operation & Maintenance	17,613	23,506	7,117	16,993	22,456
Fixed	739	367	718	764	696
Other	114,110	100,000	0	125,551	115,000
Outlay	0	20,000	0	20,993	0
Total Expenses	\$624,866	\$741,042	\$267,833	\$672,282	\$687,953
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$247,155)	(\$294,872)	(\$171,672)	(\$225,872)	(\$212,207)
Property Taxes of this amount support this activity within the General Fund		\$294,872			\$212,207
Authorized Full Time Equivalent Positions	5.50	5.50			5.50

Budget Expenditures by Program / Activity

Conservation & Development:

Planning and Zoning	\$624,866	\$741,042	\$267,833	\$672,282	\$687,953
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The Manitowoc County Planning and Zoning Department, created in 1959 by resolution of the Manitowoc County Board of Supervisors, is responsible for providing the professional planning services necessary to promote the public health, safety, convenience and general welfare; to encourage planned and orderly land use development; to protect property values and the property tax base; and to achieve the purposes for which planning and zoning authority has been granted to the county pursuant to Wis. State Statute 59.69(1) and other statutes. The department is responsible for administering the following county ordinances: Airport Height Limitations and Approach Protection, Comprehensive Plan, Floodplain Zoning, General Zoning, Large Wind Energy Systems, Nonmetallic Mining Operations, Police, Private Sewage Systems, Private Water Systems, Setbacks, Shoreland Zoning, Small Wind Energy Systems, Standards for Wireless Communication Facilities, Subdivision/Certified Survey Regulations, and Use of Citations for Certain Ordinance Violations. In addition, the department assists Emergency Management in the development of the county's Hazard Mitigation Plan and assists the County Clerk with redistricting.

During the last fiscal year, Planning and Zoning issued 303 zoning/building permits and 214 private on-site wastewater treatment system permits (POWTS), which represents approximately \$25,000,000 in construction related activity. Staff reviewed and approved 103 property surveys, enabling recording of the survey at the Register of Deeds Office. In addition, 225 on-site construction inspections were conducted. Staff investigated 125 complaints/violations; as a result, 85 citations were issued and 25 violations were forwarded to Corporation Counsel for enforcement. The department qualified 37 individuals for the Wisconsin Fund Program, who collectively received \$125,000 in state grants to assist in the replacement of their failing POWTS. As mandated by state law, the department notified 3,500 property owners of the requirement to maintain their POWTS once every three years. The county's Floodplain Zoning Ordinance, General Zoning Ordinance, Large Wind Energy Systems Ordinance and Small Wind Energy Systems Ordinance were recently re-written and adopted by County Board Resolution.

Manitowoc County, Wisconsin

Department: **Parks**

Fund: Member of the General Fund

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$638,923	\$128,679	(\$249,610)	\$168,989	\$113,679
Other	30,118	11,150	13,295	25,428	12,200
Total Revenues	\$669,041	\$139,829	(\$236,315)	\$194,417	\$125,879
Expenses:					
Personal Services	\$117,475	\$113,305	\$49,246	\$113,332	\$116,794
Contracted Services	293,956	90,808	68,131	118,731	133,903
Operation & Maintenance	48,685	33,166	6,432	37,470	36,157
Fixed	1,305	1,913	1,503	1,913	1,570
Outlay	590,242	83,750	31,477	96,320	23,000
Total Expenses	\$1,051,663	\$322,942	\$156,790	\$367,766	\$311,424
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$382,622)	(\$183,113)	(\$393,106)	(\$173,349)	(\$185,545)
Property Taxes of this amount support this activity within the General Fund		\$183,113			\$185,545

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

Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Recreation:					
Parks	\$185,620	\$199,263	\$93,540	\$211,951	\$197,745
Devils River State Rec Trail	498,346	60,000	6,756	63,133	50,000
Parks - Snowmobile Trails	354,046	62,088	56,388	90,985	62,088
Conservation & Development - Conservation:					
Parks - County Conservatio	13,651	1,591	106	1,697	1,591
Total	\$1,051,663	\$322,942	\$156,790	\$367,766	\$311,424

The Parks Department mission is to provide a quality park and trail system to the citizens of Manitowoc County. The Parks Department is responsible for the development and maintenance of 5 major parks, 3 special purpose parks, 15 lake or river accesses spanning approximately 510 acres along with a 14 mile State recreation trail. With the cooperation of local snowmobile clubs, the department manages 248.35 miles of State funded snowmobile trails and approximately 150 miles of club funded snowmobile trails. The Parks Department is overseen by a Park Superintendent who is part of the Highway Department table-of-organization.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovern Charges for Srvc	\$154,000	\$150,620	\$72,652	\$150,620	\$148,620
Other	108,821	66,382	86,412	116,782	66,382
Total Revenues	\$262,821	\$217,002	\$159,064	\$267,402	\$215,002
Expenses:					
Personal Services	\$719,066	\$740,107	\$352,174	\$737,833	\$680,574
Contracted Services	878,180	908,298	445,940	894,704	911,025
Operation & Maintenance	126,432	170,490	78,671	148,840	168,800
Fixed	37,860	40,036	28,104	39,047	40,890
Outlay	231,065	176,400	67,724	245,434	175,634
Total Expenses	\$1,992,602	\$2,035,331	\$972,613	\$2,064,858	\$1,976,923
Other Sources & (Uses)					
Transfer To Fund Balance	\$0	(\$18,097)	\$0	\$0	(\$21,907)
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$1,729,781)	(\$1,836,426)	(\$813,549)	(\$1,797,456)	(\$1,783,828)
Property Taxes of this amount support this activity within the General Fund		\$1,836,426			\$1,783,828

Authorized Full Time Equivalent Positions	13.75	13.00	13.25
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Budget Expenditures by Program / Activity					
General Government - General Buildings and Plant:					
Public Property Dept Admin	\$342,306	\$302,389	\$200,887	\$341,815	\$283,468
Maint - Phone System	117,678	131,792	68,589	131,819	126,712
Maint - Courthouse	369,070	376,024	168,037	361,421	372,691
Maint - Office Complex	194,100	140,720	60,266	152,775	140,647
Maint - Jail	505,247	545,440	236,884	534,380	536,656
Maint - University Center	73,767	83,399	53,564	93,884	90,780
Maint - Human Services	135,984	166,017	68,808	172,355	149,039
Maint - PHS Building	42,766	46,415	5,904	57,034	51,807
Maint - Admin Office Bldg	30,411	32,275	10,737	32,175	31,009
Maint - Other Co Buildings	73,454	75,388	36,575	71,863	77,202
Maint - C&T Building	107,821	135,472	62,361	115,337	116,912
Total	\$1,992,602	\$2,035,331	\$972,613	\$2,064,858	\$1,976,923

The Public Works Department provides a variety of housekeeping, maintenance, and management of capital outlay, and improvements for over 42 buildings. The Phone system the Public Works Department manages has over 629 phone numbers and at least an equal number of voice mail boxes. There are over 28 different financial accounts and ledger activities that make up the Public Works Department budget and operational accounts that are managed by the departments staff. The following are general divisions of the Public Works Department:

- General Housekeeping and Maintenance of most County facilities
- Capital Outlay and Improvements Management
- Radio Systems
- Phone System; Cell Phones; Video Conferencing
- Expo Grounds & Buildings; Ice Center
- Solid Waste & Recycling Programs
- Sale, procurement and bidding for equipment, supplies, services, etc.
- Property Management - Tax Properties; County Commercial Park; Land Leases; Land purchases and sales; etc.
- Technology Management
- Community Service and Trustee Programs

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$14,000	\$13,800	\$0	\$13,970	\$12,400
Public Charges for Service	46,039	55,000	22,531	54,750	54,200
Total Revenues	<u>\$60,039</u>	<u>\$68,800</u>	<u>\$22,531</u>	<u>\$68,720</u>	<u>\$66,600</u>
Expenses:					
Personal Services	\$179,329	\$182,554	\$89,162	\$187,614	\$163,783
Contracted Services	120,635	111,577	50,882	114,863	112,450
Operation & Maintenance	1,194	3,229	593	2,178	3,079
Total Expenses	<u>\$301,157</u>	<u>\$297,360</u>	<u>\$140,637</u>	<u>\$304,655</u>	<u>\$279,312</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$241,118)</u>	<u>(\$228,560)</u>	<u>(\$118,106)</u>	<u>(\$235,935)</u>	<u>(\$212,712)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$228,560</u>			<u>\$212,712</u>

Authorized Full Time Equivalent Positions	2.00	2.00	2.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Register in Probate	\$276,643	\$272,448	\$127,145	\$272,038	\$253,326
Court Commissioner	24,514	24,912	13,492	32,617	25,986
Total	<u>\$301,157</u>	<u>\$297,360</u>	<u>\$140,637</u>	<u>\$304,655</u>	<u>\$279,312</u>

The Register in Probate is the keeper of court records for all estate proceedings (both administrative and court cases involving property interests of persons after death where there is no beneficiary designation that takes effect outside probate); step-parent, private and agency adoptions; guardianships, conservatorships, protective placements and minor guardianships; mental health, drug dependency and alcohol civil commitments. In addition, the office monitors long-term filing requirement compliance in all guardianship and protective placement matters and for every testamentary trust. In 2012, new filings were as follows: 166 probate cases requiring administration; 227 wills or other probate documents requiring no administration; 76 new guardianships; 7 new protective placements of persons under guardianship; 197 commitment proceedings involving 171 individuals plus 21 extension of commitment requests resulting in 19 extensions; and 30 adoption petitions. In addition, the Register in Probate is appointed as a Circuit Court Commissioner assisting the Circuit Court in a broad range of case types.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$300	\$300	\$0	\$300	\$1,000
Public Charges for Service	691,254	653,100	338,109	669,200	672,000
Other	47	0	12	0	0
Total Revenues	\$691,601	\$653,400	\$338,121	\$669,500	\$673,000
Expenses:					
Personal Services	\$283,853	\$289,976	\$137,702	\$287,776	\$267,665
Contracted Services	213,082	290,751	171,821	319,676	295,493
Operation & Maintenance	13,908	33,500	8,700	29,800	33,200
Outlay	0	2,000	0	0	6,500
Total Expenses	\$510,843	\$616,227	\$318,222	\$637,252	\$602,858
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$180,758	\$37,173	\$19,899	\$32,248	\$70,142
Property Taxes of this amount support this activity within the General Fund		<u>(\$37,173)</u>			<u>(\$70,142)</u>

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
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Budget Expenditures by Program / Activity					
General Government - Property Records and Control:					
Register of Deeds	\$347,988	\$360,927	\$174,851	\$354,852	\$340,358
ROD-Land Records Modern	162,855	255,300	143,371	282,400	262,500
Total	\$510,843	\$616,227	\$318,222	\$637,252	\$602,858

The Register of Deeds Office is responsible for recording deeds, mortgages, satisfactions and any documents relative to real estate. Subdivision plats, condominium plats and certified survey maps. Record Federal tax liens and weatherization agents. Record keeper of Birth, Death and marriage records and is the official supplier of certified copies of those records. Our office will record on average 17,000 real estate documents in a year and issue an average of 11,000 birth, marriage and death records annually. We also work with the Geographic Information System (GIS) Coordinator in operating the Manitowoc County Land Records Modernization program.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$64,091	\$70,000	\$37,401	\$60,045	\$76,500
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	746,157	577,750	198,679	559,024	543,450
Other	64,060	57,398	12,357	66,400	56,000
Total Revenues	\$874,307	\$705,148	\$248,437	\$685,469	\$675,950
Expenses:					
Personal Services	\$9,141,772	\$8,741,941	\$4,358,642	\$8,841,769	\$8,337,071
Contracted Services	616,687	677,827	350,914	647,627	678,796
Operation & Maintenance	633,737	675,035	269,896	621,843	638,785
Fixed	54,954	57,444	55,090	55,090	58,929
Outlay	230,295	269,398	37,544	239,763	254,000
Total Expenses	\$10,677,445	\$10,421,645	\$5,072,086	\$10,406,092	\$9,967,581
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$9,803,138)</u>	<u>(\$9,716,497)</u>	<u>(\$4,823,649)</u>	<u>(\$9,720,623)</u>	<u>(\$9,291,631)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$9,716,497</u>			<u>\$9,291,631</u>
Authorized Full Time Equivalent Positions	111.15	107.20			105.92

Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Sheriff - Administration	\$1,600,033	\$1,664,161	\$855,604	\$1,629,261	\$1,589,270
Sheriff - Training	61,033	80,185	36,368	77,013	76,685
Sheriff - Traffic Patrol	3,998,803	4,107,966	1,914,381	4,059,530	3,968,140
Sheriff - Snowmobile Patrol	492	1,200	1,738	1,915	1,200
Sheriff - Water Safety Patrol	10,644	2,800	1,829	2,149	2,800
Correctional Institutions (Jail)	4,752,515	4,333,813	2,133,452	4,378,568	4,015,535
Metro Drug	242,304	219,900	122,904	246,036	302,331
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620
Total	\$10,677,445	\$10,421,645	\$5,072,086	\$10,406,092	\$9,967,581

The Office of the Sheriff is created by the Wisconsin Constitution (Article 6, Section 4). The duties of the Sheriff are set forth by the State of Wisconsin Statue (Section 59.26 -59.33). It is an elected office of which a sheriff's term is 4 years. The Sheriff is the chief law enforcement officer in the county and has the power and duty to enforce state statues and local ordinances. It is the Sheriff's sole responsibility to manage and operate the county jail, serve civil process, attend upon the circuit court and perform all other duties required by law. In 2012 the Sheriff's Office responded to 9,177 calls for service and issued 2937 traffic citations. The 215 bed jail facility had an average daily population of 122 inmates.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$242,157	\$302,007	\$302,007	\$302,007	\$282,836
Intergovernmental Grants/Aid	355,884	399,000	19,561	280,888	290,500
Licenses and Permits	6,400	6,000	5,100	7,500	4,500
Total Revenues	\$604,441	\$707,007	\$326,668	\$590,395	\$577,836
Expenses:					
Personal Services	\$404,124	\$412,599	\$198,939	\$412,599	\$403,839
Contracted Services	39,264	30,951	11,831	30,951	33,309
Operation & Maintenance	8,416	21,110	5,605	21,816	20,110
Fixed	2,040	2,347	2,055	2,347	2,078
Other	204,696	240,000	33,170	106,741	118,500
Total Expenses	\$658,540	\$707,007	\$251,601	\$574,454	\$577,836
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$54,099)	\$0	\$75,067	\$15,941	\$0

Authorized Full Time Equivalent Positions	4.50	4.50	4.50
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Soil & Water-Conservation	\$442,252	\$448,007	\$217,526	\$448,713	\$442,336
Wild Life Damage	11,045	15,000	1,404	15,000	15,000
Nutrient Management Education	0	9,000	4,000	9,000	2,000
DATCP-Land/Water Cost Share	113,502	235,000	29,170	101,741	118,500
EPA Grant Activity	91,193	0	0	0	0
Watershed Administration	0	0	0	0	0
Meeme/Pigeon Wtrshd-Cost S	0	0	0	0	0
Invasive Species	0	0	0	0	0
West Twin River Sediment Grant	547	0	(500)	0	0
Total	\$658,540	\$707,007	\$251,601	\$574,454	\$577,836

Mission: Protecting our environment to enhance the quality of life for all County citizens.

The responsibilities of the Soil & Water Conservation Department include conservation of soil, surface and groundwater and related natural resources in Manitowoc County.

Staff provides technical assistance to landowners, land occupiers, towns, villages, and city governments.

\$200,000 of State grant funding provides financial assistance to landowners for installation of conservation practices.

The Department administers and enforces State Conservation Standard compliance for 700 County landowners participating in the Wisconsin Farmland Preservation Program. Participants collect \$850,000 of tax credit annually.

The Department administers and enforces the State's Livestock Facility Siting Law which provides farmers the opportunity to grow while meeting required standards to protect the environment. The ability to expand and site new livestock operations is essential to keep Manitowoc County agriculture economy growing in a responsible manner.

The Department is also responsible for enforcing County Ordinances (County Code) Chapter 19 -Animal Waste Management, 26 -Animal Waste Storage, 27-Agricultural Shoreland Management and 28-Livestock Facility Licensing which can be found on the Manitowoc County website (www.manitowoccounty.com).

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Other Taxes	\$500,655	\$330,165	\$258,087	\$329,423	\$329,360
Intergovernmental Grants/Aid	18,569	19,000	17,546	17,546	17,000
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	11,860	4,000	0	3,000	3,000
Public Charges for Service	3,651	2,200	1,244	1,900	1,900
Intergovern Charges for Srvc	0	0	0	0	0
Other	51,665	92,500	39,722	87,619	87,500
Total Revenues	\$586,399	\$447,865	\$316,600	\$439,488	\$438,760
Expenses:					
Personal Services	\$289,819	\$280,440	\$132,933	\$275,480	\$271,116
Contracted Services	72,604	76,458	35,338	75,447	62,190
Operation & Maintenance	30,629	38,335	11,996	34,222	35,325
Outlay	1,522	0	0	0	0
Total Expenses	\$394,573	\$395,233	\$180,267	\$385,149	\$368,631
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources	\$191,826	\$52,632	\$136,333	\$54,339	\$70,129
Over (Under) Expenses & Other Uses					
Property Taxes of this amount support this activity within the General Fund		<u>(\$52,632)</u>			<u>(\$70,129)</u>

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Treasurer	\$198,542	\$218,836	\$104,260	\$211,507	\$199,956
Assessment of Property	196,031	176,397	76,007	173,642	168,675
Total	\$394,573	\$395,233	\$180,267	\$385,149	\$368,631

The mission of the Treasurers' Office is to accurately receipt and disburse all monies belonging to Manitowoc county, cash management, collection of postponed and delinquent property taxes, and tax settlements with 30 municipalities. They maintain an accurate record of parcels eligible for the lottery credit, foreclose on tax delinquent parcels, maintain delinquent real estate tax records, and prepare state and federal tax reports. The Treasurer is the investment officer for the County. The Treasurer's Office also is the home of the Property Listing Department (Assessment of Property) which provides maps, legal descriptions and parcel information to the general public and other agencies that request the information. They also coordinate with all local municipalities, which enables them to prepare the real and personal property assessment and tax rolls. The Treasurer's Office issues approximately 1,000 general receipts and 12,000 tax receipts per year. The Treasurer's Office with the help of their Assessment of Property area prepares 31,000 real estate tax bills and 1,000 personal property tax bills. The Property Listing Department records nearly 4,000 land transfers and 100 certified surveys a year.

Manitowoc County, Wisconsin

Department: **UW Extension**

Fund: **Member of the General Fund**

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Public Charges for Service	\$3,073	\$4,000	\$1,743	\$4,000	\$4,000
Intergovern Charges for Srvc	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	\$3,073	(\$1,713)	\$1,743	\$9,713	\$7,637
Expenses:					
Personal Services	\$72,739	\$75,114	\$36,856	\$74,606	\$74,333
Contracted Services	147,557	148,213	71,875	138,624	144,769
Operation & Maintenance	27,581	27,300	11,455	26,700	28,900
Total Expenses	\$247,878	\$253,627	\$120,185	\$239,930	\$248,002
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$244,805)	(\$255,340)	(\$118,442)	(\$230,217)	(\$240,365)
Property Taxes of this amount support this activity within the General Fund		\$255,340			\$240,365

Authorized Full Time Equivalent Positions	1.00	1.00	1.00
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Education:					
University Extension	\$244,807	\$249,627	\$118,505	\$235,930	\$244,002
University Extension-State	2,671	4,000	1,680	4,000	4,000
UW Ext - Parenting Grant	400	0	0	0	0
Total	\$247,878	\$253,627	\$120,185	\$239,930	\$248,002

UW-Extension provides research and evidence-based educational programs for youth and adults in areas focused on 4-H Youth Development, Family Living, Nutrition, and Agriculture. Every year UW-Extension education programs touch the lives of approximately 16,000 county residents. That's one in five county residents. UW-Extension volunteers annually donate over 56,141 hours to county residents, and the dollar value of their service is \$1,002,117. UW-Extension programs are created to meet identified needs and are available to all residents of Manitowoc County.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Other	3,070	0	1,050	1,050	0
Total Revenues	\$16,070	\$13,000	\$14,050	\$14,050	\$13,000
Expenses:					
Personal Services	\$145,106	\$156,540	\$75,499	\$151,911	\$184,413
Contracted Services	44,695	43,232	21,097	40,058	38,000
Operation & Maintenance	4,983	7,390	1,523	4,700	6,035
Total Expenses	\$194,785	\$207,162	\$98,119	\$196,669	\$228,448
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$178,715)	(\$194,162)	(\$84,069)	(\$182,619)	(\$215,448)
Property Taxes of this amount support this activity within the General Fund		\$194,162			\$215,448

Authorized Full Time Equivalent Positions	2.00	2.00	3.00
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Budget Expenditures by Program / Activity					
Health & Human Services - Veterans:					
Veterans Service Office	\$175,241	\$187,447	\$90,858	\$179,339	\$210,533
Veterans Service Commission	19,544	19,715	7,261	17,330	17,915
Total	\$194,785	\$207,162	\$98,119	\$196,669	\$228,448

The Manitowoc County Veteran Services Office assists with understanding, applying for and helping to resolve problems affecting state and all federal benefits for the Veterans, Military Retirees, Active Duty Service Members, Active Reserve & National Guard Members, and their families.

According to the National Center for Veterans Analysis and Statistics, Manitowoc County had approximately 6,877 veterans, 30% of which now receive VA healthcare benefits. In 2012 there were over \$25.1 million dollars in VA benefits received by our veterans.

This does not reflect the assistance provided to our Military Retirees, Active Duty, Reserve & National Guard, & family members who are not receiving benefits directly from the VA but other agencies such as the Department of Defense (DOD), Defense Finance & Accounting System (DFAS), or their individual branch of service.

FEDERAL BENEFITS: Healthcare (Hearing Aids/Glasses/VA Pharmacy...) - Injury/Illness Compensation - Education - War Veterans Low-income Pension - Vocational Rehab - Mental Health Services - Homeless Programs - Burial Benefits - Widows Benefits - Drug/Alcohol Programs - Retirement Pay problems - TriCare Retiree Insurance - Discharge upgrades...

STATE BENEFITS: Education programs - Veteran Cemeteries - Veteran Homes - Low-income Dental Grants - Property Tax Relief for 100% Disabled Vets/Spouse

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$935,916	\$902,390	\$902,390	\$902,390	\$868,233
Total Expenses	\$935,916	\$902,390	\$902,390	\$902,390	\$868,233
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$935,916)</u>	<u>(\$902,390)</u>	<u>(\$902,390)</u>	<u>(\$902,390)</u>	<u>(\$868,233)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$902,390</u>			<u>\$868,233</u>

Authorized Full Time Equivalent Positions	This is a contract we have with the Library District. No County Employees.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Culture:					
Public Library Grant	\$935,916	\$902,390	\$902,390	\$902,390	\$868,233

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

Manitowoc County, Wisconsin

Department: **Expo**

Fund: Expo Special Revenue Fund

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	6,145	3,000	6,045	6,045	6,000
Public Charges for Service	738,759	755,345	206,098	741,099	730,305
Other	3,968	0	178	178	0
Total Revenues	\$748,871	\$758,345	\$212,320	\$747,322	\$736,305
Expenses:					
Personal Services	\$149,468	\$159,268	\$73,156	\$160,601	\$166,171
Contracted Services	417,134	453,420	74,567	438,965	451,760
Operation & Maintenance	98,318	101,141	32,467	94,468	90,065
Fixed	4,615	5,731	5,223	5,224	6,188
Outlay	63,343	35,000	32,623	68,000	16,000
Total Expenses	\$732,878	\$754,560	\$218,036	\$767,258	\$730,184
Other Sources & (Uses)					
General Fund	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	(\$3,785)	\$0	\$0	(\$6,121)
Total Other Sources & (Uses)	\$0	(\$3,785)	\$0	\$0	(\$6,121)
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$15,993	\$0	(\$5,716)	(\$19,936)	\$0

Expo was run by Contract Employees through 2011. 2012 County FTE is part of the Public Authorized Full Time Equivalent Positions Works Department FTE report.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education:					
Expo Activities	\$135,907	\$141,558	\$64,318	\$133,759	\$154,650
Expo Fair	395,106	434,662	44,325	426,001	441,893
Ice Center	161,010	144,340	74,582	139,998	102,041
Expo Maintenance & Improvement	40,855	34,000	34,810	67,500	31,600
Total	\$732,878	\$754,560	\$218,036	\$767,258	\$730,184

The Manitowoc County Expo Center is the home of the Manitowoc County Fair and hosts many other events including horse shows, dog shows, motorcycle shows, car shows, receptions, graduation parties, company picnics, and rummage sales. The Expo Center is located at 4921 Expo Drive in Manitowoc about ½ mile from Interstate 43, shopping, restaurants, and hotels. Expo activities are accounted for in four distinct program areas. 1. Expo Activities which account for all events at the Expo Grounds excluding the Fair and Ice Center Events; 2. Expo Fair which accounts for the annual County Fair; 3. Ice Center which accounts for all ice rentals and events taking place within the Ice Center facility; and 4. Maintenance and Improvement which accounts for the basic maintenance and improvements that enhance the overall facility, and not one building or particular area.

Based on analyses that was done in 2009 by the City of Manitowoc, the impact of the Expo grounds is significant County wide with over 156,000 visitors to the Expo grounds each year and the positive economic impact to the area from these same visitors being over \$6,900,000 each year according to the report.

For more information on the events on the ground, race track and in the buildings at Expo and the Ice Center go on line at <http://www.manitowoccountyexpo.com/>

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$485,538	\$485,538	\$485,538	\$485,538	\$485,538
Public Charges for Service	554,276	565,000	169,134	545,000	550,000
Other	83,350	21,445	22	21,495	21,445
Total Revenues	\$1,123,164	\$1,071,983	\$654,694	\$1,052,033	\$1,056,983
Expenses:					
Contracted Services	\$946,307	\$947,132	\$385,538	\$929,827	\$927,736
Operation & Maintenance	63,967	68,500	21,622	49,435	68,500
Fixed	2,680	3,304	2,274	2,274	2,677
Outlay	112,023	19,000	18,624	27,700	29,000
Total Expenses	\$1,131,441	\$1,044,805	\$432,424	\$1,016,105	\$1,036,542
Other Sources & (Uses)					
Transfer To Fund Balance	\$0	(\$27,178)	\$0	\$0	(\$20,441)
Recycling SRF	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	(\$27,178)	\$0	\$0	(\$20,441)
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$8,277)	\$0	\$222,270	\$35,928	\$0

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

Budget Expenditures by Program / Activity

Public Works:

Recycling Operation	\$1,131,441	\$1,044,805	\$432,424	\$1,016,105	\$1,036,542
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The Recycling Center, also referred to as the MRF (Materials Recycling Facility) is owned by Manitowoc County and operated under contract by Holiday House. The facility provides recycling and recovery services for the citizens of Manitowoc County. They also provide information about recycling to the public and on occasion sponsor special programs for collecting and processing varoius items.

In 2012 the County processed and marketed over 4300 tons of recyclables and composted over 14,000 tons of organic materials which were delivered by the users of the programs. These materials were diverted from the landfill site where the cost would have been over 1 million dollars to the users of the County programs based on previous practices prior to the recycling program.

For more information on Solid Waste and Recycling Programs in Manitowoc County go on line at www.manitowocrecycles.org

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,308,899	1,407,000	410,152	1,260,000	1,353,500
Other	0	0	0	0	0
Total Revenues	<u>\$1,318,899</u>	<u>\$1,417,000</u>	<u>\$420,152</u>	<u>\$1,270,000</u>	<u>\$1,363,500</u>
Expenses:					
Contracted Services	\$1,310,796	\$1,417,000	\$513,408	\$1,270,000	\$1,363,500
Total Expenses	<u>\$1,310,796</u>	<u>\$1,417,000</u>	<u>\$513,408</u>	<u>\$1,270,000</u>	<u>\$1,363,500</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$67,000	\$0	\$0	\$0
Trnsfr to Recycling SRF	0	(67,000)	0	0	0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$8,102</u>	<u>\$0</u>	<u>(\$93,256)</u>	<u>\$0</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions	Ridgeview Landfill owned and operated by Waste Management. Manitowoc County Public Works Department administers to the contract.
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Budget Expenditures by Program / Activity

Public Works:

Solid Waste Disposal Operation	\$1,310,796	\$1,417,000	\$513,408	\$1,270,000	\$1,363,500
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Manitowoc County has a master contract with Waste Management for disposal of solid waste at the Ridgeview Landfill. The master contract ensures a reduced unified price for all County Municipalities to dispose of their solid waste materials. The County is billed by Waste Management with the County then billing the Municipalities for the materials disposed of. The landfill is owned by Waste Management with the County responsible to maintain the access road (Hempton Lake Road) by contract with the Municipalities. The Solid Waste Fund accounts for this contracted service of solid waste disposal.

In 2012

over 36400 tons were processed through the master contract with a savings of over \$690,000 to the users of this contract. The yearly savings is due to the County Master contract price verses the standard gate rate for disposal at the Ridgeview Landfill site.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Intergovernmental Grants/Aid	\$89,180	\$89,180	\$0	\$89,180	\$89,180
Other	8,946	5,000	1,127	6,127	5,000
Total Revenues	\$98,126	\$94,180	\$1,127	\$95,307	\$94,180
Expenses:					
Personal Services	\$47,997	\$45,655	\$20,522	\$45,755	\$45,813
Contracted Services	125,698	124,435	55,101	124,435	124,281
Operation & Maintenance	3,291	7,735	3,521	7,865	8,075
Total Expenses	\$176,987	\$177,825	\$79,145	\$178,055	\$178,169
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Trnsfr to Recycling SRF	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$78,861)	(\$83,645)	(\$78,018)	(\$82,748)	(\$83,989)
 Property Taxes of this amount support this activity within the General Fund		 \$83,645			 \$83,989

Authorized Full Time Equivalent Positions Part of Public Works Department Table of Organization
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Budget Expenditures by Program / Activity
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Public Works:

Solid Waste Dept Admin	\$176,987	\$177,825	\$79,145	\$178,055	\$178,169
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All administrative costs associated with County personnel for solid Waste and Recycling activities are accounted for in this General Fund activity. This activity also accounts for all costs associated with any of the special programs the County may sponsor such as Clean Sweep and the Drug Collection Program. Grant revenues for these programs are also reflected in this activity.

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Licenses and Permits	\$7,350	\$7,500	\$4,900	\$7,500	\$9,500
Other	0	0	0	0	0
Total Revenues	\$7,350	\$7,500	\$4,900	\$7,500	\$9,500
Expenses:					
Personal Services	\$3,002	\$3,260	\$1,244	\$3,000	\$3,237
Contracted Services	15,826	17,500	300	16,000	16,000
Operation & Maintenance	3,042	3,450	1,089	3,000	3,250
Total Expenses	\$21,870	\$24,210	\$2,633	\$22,000	\$22,487
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$14,520)</u>	<u>(\$16,710)</u>	<u>\$2,268</u>	<u>(\$14,500)</u>	<u>(\$12,987)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$16,710</u>			<u>\$12,987</u>

Authorized Full Time Equivalent Positions	0.00			0.00	0.00
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Budget Expenditures by Program / Activity					
Conservation & Development - County Planning:					
Board of Adjustment	\$21,870	\$24,210	\$2,633	\$22,000	\$22,487

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

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$15,815,959	\$16,208,702	\$16,208,702	\$16,208,702	\$15,915,653
Intergovernmental Grants/Aid:					
State Shared Revenue	4,178,203	4,175,244	0	4,170,461	4,166,599
State Computer Aid	101,651	100,000	0	100,000	100,000
Total Intergovernmental Grants/Aid	4,279,854	4,275,244	0	4,270,461	4,266,599
Other	0	0	0	0	0
Total Revenues	\$20,095,812	\$20,483,946	\$16,208,702	\$20,479,163	\$20,182,252
Expenses:					
Personal Services Clearing	\$3,259	\$0	\$0	\$0	\$635,802
State Special Charges	1,721	1,556	1,023	0	677
Operation & Maintenance	3,789	0	0	0	0
Total Expenses	\$8,769	\$1,556	\$1,023	\$0	\$636,479
Other Sources & (Uses)					
Transfer From Fund Balance	\$189,557	\$0	\$0	\$0	\$0
Human Services SRF	(24,685)	0	0	0	0
	\$164,873	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$20,251,916	\$20,482,390	\$16,207,679	\$20,479,163	\$19,545,773

Authorized Full Time Equivalent Positions	There are no FTE's accounted for in this activity.
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Budget Expenditures by Program / Activity					
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General Fund - Non-Department					
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Non-Department Activity	\$8,769	\$1,556	\$1,023	\$0	\$636,479
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The Non-Department activity accounts for General State Aid payments to the County and other items of a general nature that are not specific to any one operating department within the General Fund.

Manitowoc County, Wisconsin

Department: **Debt Service**

Fund: Debt Service Fund

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$2,753,002	\$2,694,531	\$2,694,531	\$2,762,851	\$2,769,860
Other	207,890	204,738	103,251	195,908	186,242
Total Revenues	\$2,960,892	\$2,899,269	\$2,797,782	\$2,958,759	\$2,956,102
Expenses:					
Debt Service	\$2,963,996	\$2,902,421	\$1,444,534	\$2,924,774	\$2,960,118
Total Expenses	\$2,963,996	\$2,902,421	\$1,444,534	\$2,924,774	\$2,960,118
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$3,152	\$0	\$3,152	\$4,016
Highway SRF	0	0	0	0	0
Health Care Center EF	0	0	0	0	0
Communications Proj CPF	0	0	0	0	0
Courthouse Remod CPF	0	0	0	0	0
Sales of Bonds	3,785,000	0	0	0	0
Pmt to Refund Bond Escrow Ag	(3,785,682)	0	0	0	0
Other Financing Uses	0	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
	(\$682)	\$3,152	\$0	\$3,152	\$4,016
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$3,786)	\$0	\$1,353,248	\$37,137	\$0

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

Budget Expenditures by Program / Activity					
Debt Service:					
Administrative Costs Debt Srv	\$2,127	\$10,000	\$756	\$2,750	\$10,000
2000 UW Manitowoc Bldg GO	0	0	0	0	0
2001 Refunding Bonds (92)	0	0	0	0	0
2002 GO HCC Bonds Shf-et al	561,750	0	0	0	0
2003 Refunding Bond(02BAN)	289,437	204,900	204,900	204,900	0
2003 Refunding Bond (93)	0	0	0	0	0
2007 Refunding Bond(95-99-0-2)	641,400	640,200	110,100	640,200	638,400
2009 BAN-1 Communications Proj	0	0	0	0	0
2010 BAN-2 Communications Proj	0	0	0	0	0
2010-11 GO Refunding Com Proj.	1,283,972	1,279,966	990,003	1,279,966	1,278,407
2013 GO Note	0	0	0	68,320	68,320
1999 Highway/UW Center Bld	0	0	0	0	0
2011 GO Refunding (2002)	94,021	624,725	34,863	624,725	603,625
2012 GO Refunding (2003)	91,289	142,630	103,913	103,913	361,366
Total	\$2,963,996	\$2,902,421	\$1,444,534	\$2,924,774	\$2,960,118

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Fines/Forfeits/Penalties	\$130,213	\$110,000	\$62,338	\$100,000	\$110,000
Other	91,694	0	4,600	5,000	0
Total Revenues	\$221,907	\$110,000	\$66,938	\$105,000	\$110,000
Expenses:					
Contracted Services	1,104,425	1,330,024	468,207	199,571	69,500
Outlay	831,470	300,230	226,298	958,416	40,500
Total Expenses	\$1,935,895	\$1,630,253	\$694,505	\$1,157,987	\$110,000
Other Sources & (Uses)					
Transfer From Fund Balance	\$1,190,903	\$188,460	\$0	\$0	\$0
Health Care Center EF	0	67,000	0	0	0
Sales of Bonds	0	0	0	0	0
Sales of Note	0	1,900,000	0	1,900,000	0
Debt Service Fund	0	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	\$1,190,903	\$2,155,460	\$0	\$1,900,000	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$523,085)</u>	<u>\$635,207</u>	<u>(\$627,567)</u>	<u>\$847,013</u>	<u>\$0</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$635,207)</u>			<u>\$0</u>

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

Budget Expenditures by Program / Activity

Projects:					
Jail Security Project	\$40,832	\$0	\$0	\$0	\$0
New Public Health Dept Bld CPF	638,937	929,793	488,700	852,860	0
Jail Assessment Fee-CPF	166,551	217,000	78,454	105,556	110,000
Courthouse Remodeling CPF	5,726	360,230	24,370	59,085	0
Communications Project	1,083,849	123,230	102,981	140,486	0
Total	\$1,935,895	\$1,630,253	\$694,505	\$1,157,987	\$110,000

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

By Category	Experience 2012	Budget 2013	Six Months Experience 2013	Estimated Experience 2013	Budget 2014
Revenues:					
Property Taxes	\$28,605,122	\$28,719,536	\$28,719,536	\$28,787,856 *	\$28,836,369
Other Taxes	500,655	330,165	258,087	329,423	329,360
Intergovernmental Grants/Aid	18,279,221	18,169,155	2,961,996	17,327,426	17,042,930
Licenses and Permits	306,600	284,982	124,637	296,058	333,558
Fines/Forfeits/Penalties	503,559	479,000	246,260	473,000	473,000
Public Charges for Service	5,677,760	5,122,401	1,986,256	5,689,289	5,658,773
Intergovern Charges for Srvc	6,765,276	6,280,313	2,999,897	5,799,277	5,870,673
Other	1,049,200	1,155,650	760,979	1,181,251	1,111,610
Total Revenues	\$61,687,392	\$60,541,202	\$38,057,649	\$59,883,580	\$59,656,273
Expenses:					
Personal Services	\$34,959,905	\$32,432,290	\$16,790,085	\$31,940,967	\$31,470,096
Contracted Services	18,698,843	19,903,762	9,240,927	18,906,307	18,571,285
Operation & Maintenance	14,652,404	9,796,334	6,333,931	10,224,852	9,855,695
Fixed	1,291,410	1,355,069	725,405	1,324,759	1,363,831
Other	1,511,531	1,447,131	428,761	1,446,594	1,433,387
County Charges Reimbursed	(3,593,456)	(3,425,860)	(1,449,981)	(3,428,552)	(3,705,291)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(8,653,128)	(3,298,367)	(4,294,001)	(4,160,873)	(3,016,524)
Hwy Admin SRF (Contingency)	0	0	0	0	58,802
Outlay	2,238,541	1,105,777	512,832	1,868,839	737,821
Debt Service	2,963,996	2,902,421	1,444,534	2,924,774	2,960,118
Total Expenses	\$64,070,046	\$62,218,556	\$29,732,493	\$61,047,667	\$59,729,220
Other Sources & (Uses)					
Transfer From Fund Balance	\$1,380,461	\$461,621	\$0	\$206,161	\$121,416
Other Sources	24,685	67,000	0	0	0
Sales of Bonds	3,785,000	0	0	0	0
Sales of Note	0	1,900,000	0	1,900,000	0
Other (Uses)	(24,685)	(67,000)	0	0	0
Other (Uses)	(3,785,682)	0	0	0	0
Transfer To Fund Balance	0	(49,060)	0	0	(48,469)
	\$1,379,778	\$2,312,561	\$0	\$2,106,161	\$72,947
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$1,002,877)	\$635,207	\$8,325,156	\$942,074	\$0

Property Taxes of this amount support
activities within the General Fund

\$16,208,702

\$15,915,653

Authorized Full Time Equivalent Positions	406.35	408.25	414.13
County Board	25.00	25.00	25.00

* The 2014 Property Tax Levy is \$28,859,332.83 which includes the amount shown above plus \$22,964.18 of Illegal Property Taxes Charged Back pursuant to SS 74.41(5).

ABBREVIATIONS / ACRONYMS

AFDC	Aid to Families with Dependent Children
AODA	Alcohol & Other Drug Abuse
CA	Case Management
CLTS	Children's Long-Term Support (In our Human Services Department Special Revenue Fund - programs that are for children with mental health, autism, are developmentally delayed and/or have physical disabilities.)
COP	Community Options Program
CSP	Community Service Program
DD	Developmental Disabilities
DOC	Department of Corrections
ES	Economic Support
ETV	Education & Training Voucher
IDP	Intoxicated Driver Program
IM	Income Maintenance
IMD	Institute for Mental Disease
LIHEAP	Low Income Home Energy Assistance Program
MA	Medical Assistance
MH	Mental Health
OBRA	Omnibus Budget Reconciliation Act
OJA	Office of Justice Assistance
OWI	Operating While Intoxicated
PD	Physical Disabilities
SED	Serious Emotional and Behavioral Disabilities
TPA	Third Party Administrator
WHEAP	Wisconsin Home Energy Assistance Program
YA	Youth Aids

End