

**Manitowoc County, WI  
2015  
Adopted  
Annual Budget Book**



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## Office of the County Executive

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*Accountability • Respect • Customer Service*

October 14, 2014

Ladies and Gentlemen of the Manitowoc County Board,

The Manitowoc County 2015 budget that I am proposing today, calls for a tax levy for operations of \$29,055,339, to support total spending of \$61,323,199. Since the increase in the tax levy from last year is less than the 0.686% growth in property attributable to new construction for 2014, for the ninth 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 good news for taxpayers.

County Government is in strong shape. We have been working together with the County Board to make decisions to hold to two important priorities: continuing to hold the line on property taxes while delivering high quality services.

Raising taxes is not option. It is unwise, unjustifiable, is limited by state law, and most importantly, it is not necessary. We have kept government affordable and have modernized daily operations, while always staying focused on the future. While keeping our debt low we have a robust capital improvement plan and program.

We work hard to hold the line on taxes. The County Board has made difficult decisions over the years to contain our personnel costs setting the stage for continued progress. I am grateful to the County Board for their willingness to join me in making difficult but necessary decisions that have allowed us to be successful.

Here are some of the things we have recently accomplished.

- In 2013 due to decreased demand for incarcerating juveniles we closed our expensively inefficient local Juvenile Detention Center and switched to renting space as needed in the fine Sheboygan County facility. In doing so we freed up nearly \$500,000 annually, allowing us to commit resources to more pro-active alternative approaches to juvenile justice and meet our other priorities.

Our cost for the Juvenile Detention Centers for the past two years is now less than \$50,000 a year and the cost of placements in group homes and residential care centers is dramatically lower as well as is the placement of kids in out of home care. Credit goes to the staff of the Children and Families Division of the Human Services Department.

- Late in 2013 we completed the move of the County Health Department to new quarters, and in doing so provided space for that department to serve the community for years of evolving needs in the future. The old Health Department quarters will be demolished soon to make room for additional parking at the Courthouse.

- Our local Airport is vital for our community. In December of 2013, when the previous Fixed Base Operator (F.B.O.) couldn't continue we stepped in to temporarily operate the Airport with full services while exploring the best long term solution. Through proper planning I'm proud to report that no tax levy is required to support operations. In 2015 we will operate the F.B.O. at a surplus, and we will reevaluate this going into 2016.

Together we've kept focused on the mission and made the smart and careful investments necessary to position county government to be a positive factor in the life of our broad community. My budget proposal for 2015 contains several key items that I would like to specifically draw to your attention as you consider this plan.

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. This budget proposal contains a general increase in the base wage level of our pay plan of 1/2% at the beginning of the year and an additional 1/2% at midyear. This is in addition to the increases described below which are already scheduled as a result of adopting the pay plan for 2015.
3. The pay plan realigns pay for similar work internally and connects our salary structure to the marketplace around us. We will raise those with pay rates below the minimum rates as part of a comprehensive plan by the end the 2015. In the second year of the pay plan 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.
4. Health Insurance costs are increasing, adding 6% to our rates, at a cost of \$261,000 in 2015.
5. My budget proposal also adds \$100,000 in addition to the extra \$400,000 we added in 2014 for additional road construction for the highway department.
6. In 2015 we have unusual onetime expenses. In the Sheriff's department there is a shooting range repair for \$77,000 and the upgrade to their computer lines for encryption of \$46,000. In the communications area there is a program upgrade for \$332,000 and maintenance for \$113,000.
7. I am recommending an increase in the cost of housing a prisoner (Jail housing fees) from \$18/day to \$25/day.
8. I am recommending a half time position in the Planning and Zoning office due to increased demand there.
9. I am recommending four positions be added in the Human Services Department partially funded with state money as part of the Mental Health outreach for children and adults. We are expanding the programs for "CCS" (Comprehensive Community Services) and "CLTS" (Children's Long Term Support Waivers).
10. At the Manitowoc County Airport we are now operating the Fixed Base Operator function, at a surplus. We will continue to operate it and reevaluate this for 2016.
11. We had a number of retirements of department directors this year. Jim Blaha, Judy Rank, Jeff Beyer, and soon to be retired Steven Rollins. All provided important service to our County. We wish them well and look forward to the contributions that Amy Wergin, Cathy Ley, and Gerry Neuser can deliver in their place.

12. We estimate that we will generate \$1,200,000 in countywide budget surplus in 2014 due to the decisions we made previously on health insurance, interest on taxes, and the discipline in our departments to spend wisely. We will use this excess to fund the budget for 2015 in the amount of \$492,000.
13. Looking ahead to 2017 and 2018 we will have a number of expensive construction projects notably, the “County R” bridge in Manitowoc Rapids and the University of Wisconsin Manitowoc facility upgrade. To make room for these upcoming projects in our debt service schedule we will pay off an additional debt service of \$500,000 in 2015 to create additional capacity when needed.

Our county is in good financial shape. We have made good decisions in the past and we will keep government affordable for years to come. I am grateful to all of the employees of Manitowoc County for the good work they do. Thanks to the support of the County Board, and the citizens of our county, Manitowoc County government is not only more effective, but also more sustainable, nimble, and better able to adjust to change in the future.

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. Other information included in the miscellaneous section is also important to help a reader get a better understanding of specific new proposals for 2015, how they fit into the entire Manitowoc County budget plan.

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 in November.

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 "Ziegelbauer".

Bob Ziegelbauer  
Manitowoc County Executive

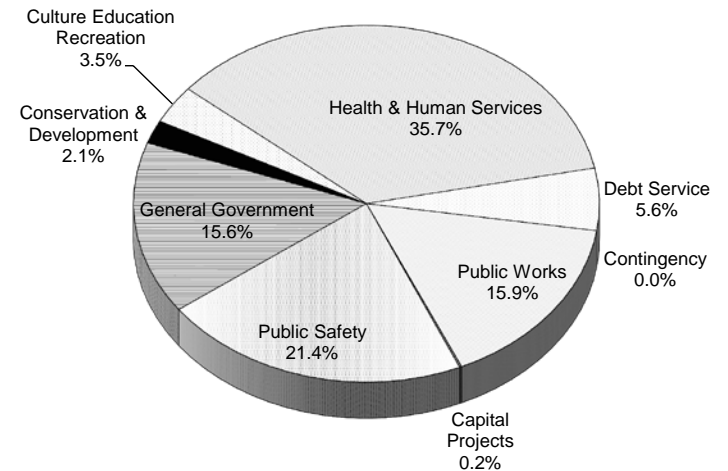
# Manitowoc County

## 2015 Adopted Budget

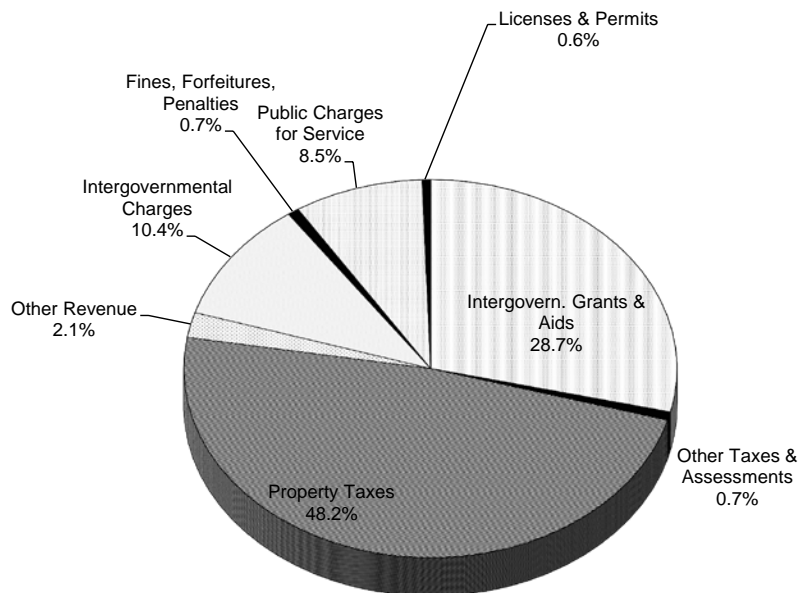
### Graphical Representation

Total Expenses = \$61,319,942

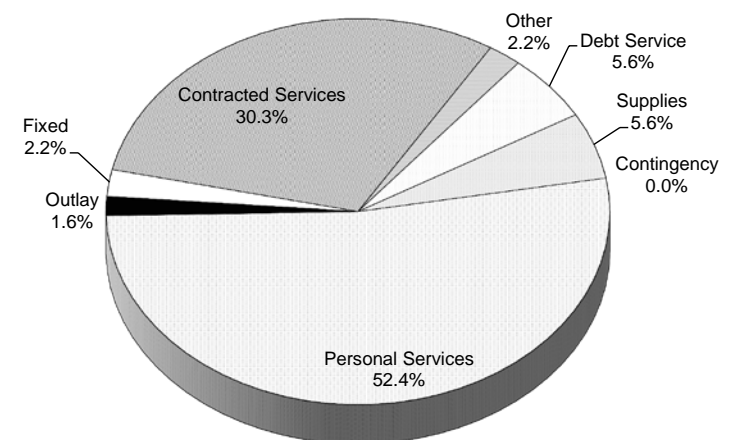
**Where the Money Goes**  
% Expenditures by Function



**Where the Money Comes From**  
% Source of Total Revenue



**Where the Money Goes**  
% Expenditures by Object



## Budget Summary - General Fund

	Budget 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>GENERAL FUND:</b>				
<b>EXPENDITURES:</b>				
General Government	\$ 8,290,350	\$ 7,658,880	\$ 7,955,858	-4.03%
Public Safety	\$ 12,503,973	\$ 12,431,065	\$ 13,147,328	5.15%
Public Works	\$ 430,769	\$ 615,026	\$ 605,042	40.46%
Health & Human Services	\$ 2,949,746	\$ 2,752,635	\$ 2,959,984	0.35%
Culture, Education, Recreation	\$ 1,468,417	\$ 1,405,643	\$ 1,387,260	-5.53%
Conservation/Development	\$ 783,258	\$ 725,321	\$ 709,575	-9.41%
<b>Total Expenditures</b>	<b>\$ 26,426,513</b>	<b>\$ 25,588,570</b>	<b>\$ 26,765,047</b>	<b>1.28%</b>
<b>REVENUES:</b>				
Property Taxes	\$ 15,915,653	\$ 15,915,653	\$ 15,828,545	-0.55%
Other Taxes	\$ 329,360	\$ 428,734	\$ 428,735	30.17%
Intergovern Grants & Aids	\$ 6,803,308	\$ 6,601,361	\$ 6,623,636	-2.64%
License & Permits	\$ 329,058	\$ 328,758	\$ 330,525	0.45%
Fines, Forfeitures, Penalties	\$ 303,000	\$ 270,881	\$ 293,000	-3.30%
Public Charges for Service	\$ 2,048,053	\$ 2,034,825	\$ 1,939,222	-5.31%
Intergov. Chgs for Service	\$ 328,025	\$ 309,472	\$ 314,611	-4.09%
Other Revenue	\$ 321,280	\$ 863,870	\$ 493,207	53.51%
<b>Total Revenues</b>	<b>\$ 26,377,737</b>	<b>\$ 26,753,554</b>	<b>\$ 26,251,481</b>	<b>-0.48%</b>
<b>OTHER FINANCING SOURCES (USES) NET:</b>				
Transfers In (Out) or Fund				
Balance Applied/(Retained) Net	\$ 48,776	\$ 22,500	\$ 513,566	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 26,426,513</b>	<b>\$ 26,776,054</b>	<b>\$ 26,765,047</b>	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
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
2015 Adopted Tax Levy	\$25,308,520.00	\$845,340.00	\$127,031.00	\$2,771,191.00	\$29,052,082.00
2015 Adopted Tax Rate *	\$5.074628	\$0.169500	\$0.025471	\$0.555653	\$5.825252
Difference:					
2015 vs. 2014 Tax Levy	\$187,992.17	(\$22,893.00)	\$26,319.00	\$1,331.00	\$192,749.17
Levy % Change	0.75%	-2.64%	26.13%	0.05%	0.67%
2015 vs. 2014 Tax Rate *	\$0.000028	(\$0.005892)	\$0.005126	(\$0.003887)	(\$0.004625)
Rate % Change	0.00%	-3.36%	25.20%	-0.69%	-0.08%

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

## 2014 / 2015 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Oct. 3, 2014

	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 01/01/2015	5,810,941	61,780	73,378	75,040	251,286	544,087	50,994
Portion Estimated as Undesignated 01/01/2015	2,250,765						
Budgeted REVENUES	10,422,936	9,354,808	1,255,034	575,200	1,336,000	2,585,672	300,000
Required Tax Levy	15,828,544	6,896,441	* 2,750,943	485,538	10,000	0	288,350
Budgeted EXPENDITURES	26,765,046	16,251,249	4,005,977	1,060,738	1,362,500	2,669,124	588,350
Excess Revenue Over (Under) Expenditures	(513,566)	0	0	0	(16,500)	(83,452)	0
Operating Transfers In Fund Balance Applied	0	0	0	0	16,500	83,452	0
Operating Transfers (Out) Fund Bal. (Retained)	(500,000)	0	0	0	0	0	0
Estimated Fund Balance 12/31/2015	4,797,375	61,780	73,378	75,040	251,286	460,635	50,994
Portion Estimated as Undesignated 12/31/2015	1,295,638						
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 (**) 01/01/2015	39,976	562,587	503,671	8,309,908	1,445,347	17,728,995	
Estimated Undesignated 01/01/2015						2,250,765	
Budgeted REVENUES	745,890	181,802	110,000	2,694,219	1,611,017	31,172,578	
Required Tax Levy	0	2,771,191	0	0	0 A	29,031,007	
Budgeted EXPENDITURES	743,135	3,457,433	93,500	2,694,219	1,628,670	61,319,941	
Bond Proceeds	0	0	0	0	0	0	
Excess Revenue Over (Under) Expenditures	2,755	(504,440)	16,500	0	(17,653)	(1,116,356)	
Operating Transfers In Fund Balance Applied	0	504,440	0	0	17,653	622,045	
Operating Transfers (Out) Fund Bal. (Retained)	(2,755)	0	(16,500)	0	0	(519,255)	
Estimated Fund Balance 12/31/2015 (*)	42,731	558,147	503,671	8,309,908	1,427,694	16,612,639	
Estimated Undesignated 12/31/2015						1,295,638	

(\*) Includes \$127,031.00 in Bridge Aid Petitions

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

A = Plus \$21,074.24 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$29,052,082.00



# 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Property Taxes	16,296,917	15,915,653	15,915,653	15,915,653	15,828,545	(0.55)
Other Taxes	540,341	329,360	248,320	428,734	428,735	30.17
Intergovern Grants & Aids	6,642,449	6,803,308	443,069	6,601,361	6,623,636	(2.64)
License & Permits	333,789	329,058	140,994	328,758	330,525	0.45
Fines,Forfeitures,Penalties	295,858	303,000	128,043	270,881	293,000	(3.30)
Public Charges for Service	2,128,855	2,048,053	948,273	2,034,825	1,939,222	(5.31)
Intergov. Chgs for Service	320,405	328,025	143,792	309,472	314,611	(4.09)
Other Revenue	683,560	321,280	590,312	863,870	493,207	53.51
<b>Total Revenue</b>	<b>27,242,173</b>	<b>26,377,737</b>	<b>18,558,456</b>	<b>26,753,554</b>	<b>26,251,481</b>	<b>(0.48)</b>

<b>EXPENDITURES:</b>						
General Government	7,819,154	8,290,350	3,748,628	7,658,880	7,955,858	(4.03)
Public Saftey	13,006,152	12,503,973	6,208,562	12,431,065	13,147,328	5.15
Public Works	551,501	430,769	323,939	615,026	605,042	40.46
Health & Human Services	2,818,782	2,949,746	1,327,210	2,752,635	2,959,984	0.35
Culture,Education,Recreation	1,513,316	1,468,417	1,168,559	1,405,643	1,387,260	(5.53)
Conservation/Development	688,035	783,258	286,293	725,321	709,575	(9.41)
<b>Total Expenditures</b>	<b>26,396,940</b>	<b>26,426,513</b>	<b>13,063,192</b>	<b>25,588,570</b>	<b>26,765,047</b>	<b>1.28</b>

Excess Revenue Over(Under) Expenditures	845,233	(48,776)		1,164,984	(513,566)	
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**OTHER FINANCING SOURCES (USES):**

Transfer To Debt Service Fund	0	0		0	(500,000)	
Transfer To Communications CPF	(38,539)	0		0	0	
<b>Total Other Financing Items</b>	<b>(38,539)</b>	<b>0</b>		<b>0</b>	<b>(500,000)</b>	

Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	806,695	(48,776)		1,164,984	(1,013,566)	
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Fund Balance - January 1	3,839,262	4,645,957		4,645,957	5,810,941	
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Fund Balance - December 31	<u>4,645,957</u>	<u>4,597,181</u>		<u>5,810,941</u>	<u>4,797,375</u>	
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**ALLOCATION OF FUND BALANCE:**

Resrsvd-Property Taxes	2,050,066	2,050,066		2,050,066	2,050,066	
Resrsvd-Mortgage Receivable	99,000	99,000		99,000	99,000	
Resrsvd-Prepaid Items	22,557	22,557		22,557	22,557	
Resrsvd-Inventory	66,163	66,163		66,163	66,163	
Unres/Desig-Mapping	53,909	53,909		63,909	63,909	
Unres/Desig-Area Plan PP	68,576	68,576		78,576	78,576	
Unres/Desig-PP-Silver Lake	6,743	6,743		6,743	6,743	
Unres/Desig-PP-Maribel Caves	11,021	11,021		135,000	135,000	
Unres/Desig-PP-Cato Falls	1,237	1,237		1,237	1,237	
Unres/Desig-Public Health	7,585	7,585		7,585	7,585	
Unres/Desig-Park Snowmobile	10,969	10,969		10,969	10,969	
Unres/Desig-Park Boat Launch	7,301	7,301		7,301	7,301	
Unres/Desig-Veterans Srv	29,759	29,759		29,759	29,759	
Unres/Desig-Land Records Modern	197,630	197,630		200,559	200,559	
Unres/Desig-ROD-Redaction	70,417	70,417		70,417	70,417	
Unres/Desig-Park Dept.	31,933	31,933		31,933	31,933	
Unres/Desig-Sheriff	40,000	40,000		40,000	40,000	
Unres/Desig-Vehicle	77,261	77,261		99,261	99,261	
Unres/Desig-Emgt Hazmat	153,957	153,957		153,957	153,957	
Unres/Desig-Personnel	5,000	5,000		5,000	5,000	
Unres/Desig-UW Extension	3,336	3,336		3,336	3,336	
Unres/Desig-Elections	70,494	70,494		70,494	12,055	
Unres/Desig-Treasurer	20,000	20,000		10,000	10,000	
Unres/Desig-JDC Project	121,098	121,098		121,098	121,098	
Unres/Desig-PW--PBX Project	98,789	98,789		98,789	98,789	
Unres/Desig-Future Cap Proj	76,469	76,469		76,469	76,469	
Unreserved/Undesigna	1,244,689	1,195,912		2,250,765	1,295,638	
<b>Total</b>	<b>4,645,957</b>	<b>4,597,181</b>		<b>5,810,941</b>	<b>4,797,375</b>	

**EXPENDITURES RESTATED BY OBJECT:**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	18,286,000	18,133,964	8,475,792	17,417,514	18,158,393	0.13
Contracted Services	5,225,947	5,577,712	3,140,882	5,341,908	5,643,548	1.18
Operation & Maintenance	1,550,050	1,694,921	692,979	1,617,983	1,759,504	3.81
Fixed Charges	415,688	218,713	364,357	399,318	230,313	5.30
Other Expenses	97,556	115,000	3,478	155,987	125,000	8.70
Outlay	821,699	686,203	385,705	655,860	848,289	23.62
<b>Total Expenditures</b>	<b>26,396,940</b>	<b>26,426,513</b>	<b>13,063,192</b>	<b>25,588,570</b>	<b>26,765,047</b>	<b>1.28</b>

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND REVENUE**

	Revenues 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	16,296,917	15,915,653	15,915,653	15,915,653	15,828,545	(0.55)
Total Property Taxes	16,296,917	15,915,653	15,915,653	15,915,653	15,828,545	(0.55)
Other Taxes						
Occupational Taxes	463	200	0	0	0	(100.00)
Forest Crop Tax	128	35	3	9	10	(71.43)
Managed Forest Land	3,033	4,000	2,735	3,600	3,600	(10.00)
Sales Tax	120	125	61	125	125	0.00
Interest on Taxes	536,597	325,000	245,521	425,000	425,000	30.77
Total Other Taxes	540,341	329,360	248,320	428,734	428,735	30.17
Intergovern Grants & Aids						
Bullet Proof Vest Prgm Grant	4,416	1,500	1,288	3,000	1,500	0.00
State Shared Revenue	4,170,462	4,166,599	0	4,170,098	4,166,251	(0.01)
State Computer Aid	109,248	100,000	0	100,000	100,000	0.00
Clerk Ct Support Reimb	220,310	210,956	110,123	220,078	208,915	(0.97)
Clerk Ct GAL Reimb	39,750	39,290	0	42,016	37,813	(3.76)
Register Probate GAL Reimb	13,970	12,400	0	14,760	14,000	12.90
Reg Deeds Land Info Grant	300	1,000	1,000	1,000	1,000	0.00
Public Defender Discvry F	8,108	8,000	2,316	8,000	8,000	0.00
Training/Conf Reimb	16,097	16,000	14,400	17,700	16,000	0.00
Snowmobile Law Enforce	5,038	2,000	0	3,800	2,000	0.00
Water Safety Patrol	7,119	3,000	4,800	4,800	3,000	0.00
Metro Drug/OJA	24,743	24,000	19,689	24,743	24,000	0.00
Victim Witness Assist	30,723	32,000	17,413	33,661	32,500	1.56
EMPG Fund	53,512	51,000	1,349	55,778	55,778	9.37
EPCRA Grant	22,330	24,034	0	24,034	24,034	0.00
Emgt LEPC Equip Grant	9,544	8,605	0	9,266	9,266	7.68
Metro CEASE Grant	0	0	602	0	0	-
PZ-FEMA Plan Grant	17,649	81,606	11,183	44,527	0	(100.00)
DNA Sample Reimb Grant	1,020	0	0	1,100	0	-
State Project Aid	28,277	0	0	0	0	-
AG Clean Sweep Program	30,139	30,000	1,450	21,500	30,000	0.00
Household Hazardous Waste	69,861	52,880	0	77,150	52,880	0.00
Drug Disposal Grant	7,000	6,300	0	6,300	6,300	0.00
Lead Poison Preventn Grant	10,460	11,411	5,369	11,411	11,411	0.00
Maternl Child Hlthy Start	30,008	32,736	14,994	32,761	30,639	(6.41)
DOH Radiation Protection	12,186	11,500	8,570	12,000	11,500	0.00
WIC Program	274,932	283,508	148,593	239,260	313,463	10.57
IAP Immunization Grant	16,982	18,526	8,886	18,526	17,220	(7.05)
PHS Radon Info Grant	9,876	0	9,876	9,876	9,876	-
Well Water Testing Contract	12,580	11,000	6,281	11,000	12,250	11.36
Cancer Control Grant	25,881	28,234	13,695	27,670	15,500	(45.10)
Prevention Block Grt PHS	5,803	0	1,265	3,372	0	-
Bioterrorism Grant PHS	81,729	62,982	13,890	62,982	62,982	0.00
MIECHV Grant Revenue	17,684	209,138	77,234	152,666	209,138	0.00
Child Suprt Program Aid	883,102	887,853	231,602	887,853	900,000	1.37
Veterans Srv Aid	13,000	13,000	0	13,000	13,000	0.00
Snowmobile Trail Aid	128,122	62,088	(3,955)	52,168	62,088	0.00
Stewardship Grant	73,391	50,000	(310,425)	(9,200)	0	(100.00)
UW Extension Aid	2,158	3,637	0	3,637	2,241	(38.38)
CDBG-DOC Ag Ed Center Grant	0	22,500	0	0	0	(100.00)
Cons Aids Staffing	10,739	2,100	(363)	(363)	1,591	(24.24)
Ag Pres Plan Grant	0	30,000	0	0	0	(100.00)
DNR Grant	5,634	9,925	0	0	0	(100.00)
Shoreline Zoning Grant	0	20,000	0	0	0	(100.00)
WI Fund Grant	100,897	115,000	4,048	156,987	125,000	8.70
SHF-Other State Rev	20,024	30,000	10,453	15,000	15,000	(50.00)

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND REVENUE**

	Revenues 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	17,646	17,000	17,444	17,444	17,500	2.94
Total Intergovern Grants & Aids	6,642,449	6,803,308	443,069	6,601,361	6,623,636	(2.64)
 License & Permits						
Marriage License Fees	14,880	16,000	7,000	16,500	16,000	0.00
Work Permit Fees	1,393	850	508	900	800	(5.88)
DNR License Fees	271	350	97	250	225	(35.71)
Passport Fees	17,200	15,000	7,425	15,000	15,000	0.00
Passport Photo Fees	3,632	2,500	1,685	2,750	2,500	0.00
Domestic Partnerships	195	0	0	0	0	-
Domstc Ptnrshp Disslvd	55	0	0	0	0	-
Sanitary Permit Fees	68,980	60,000	29,335	60,000	60,000	0.00
WI Fund Application Fees	2,900	3,000	1,300	3,000	3,000	0.00
Sanitary Maint Fee	102,942	102,000	2,911	102,000	103,000	0.98
Septic Plan Review	23,580	30,000	12,205	25,000	25,000	(16.67)
Zoning Location/Bldg Permit	20,125	25,000	19,250	30,000	30,000	20.00
Soil Review Fee	1,275	0	1,175	2,000	2,000	-
Bd Adj Variance Fees	10,554	9,500	7,225	9,500	11,000	15.79
Zoning Fees	16,075	15,000	5,477	12,000	12,000	(20.00)
Reclamation Permit Fee	49,733	49,858	45,401	49,858	50,000	0.28
Total License & Permits	333,789	329,058	140,994	328,758	330,525	0.45
 Fines,Forfeitures,Penalties						
Land Use Value Penalty	4,133	3,000	0	2,000	3,000	0.00
Lottery Cr Penalty	0	0	366	366	0	-
Parking Violation	10	0	15	15	0	-
Co Ordinance Forfeiture	147,391	150,000	67,235	138,500	145,000	(3.33)
Co Share State Fines	144,323	150,000	60,427	130,000	145,000	(3.33)
Total Fines,Forfeitures,Penalties	295,858	303,000	128,043	270,881	293,000	(3.30)
 Public Charges for Service						
Treas Service Fees	2,829	1,000	449	1,000	1,000	0.00
Computer Access Fees	1,175	900	425	800	800	(11.11)
County Clerk Revenue	47	0	30	30	0	-
ROD Official Copies	18,185	18,000	9,236	18,000	18,000	0.00
Real Estate Transfer Fees	121,726	105,000	46,308	100,000	105,000	0.00
ROD RE Recording Fees	219,525	235,000	82,580	170,000	200,000	(14.89)
RE Certified Copy Fees	1,128	1,500	342	800	1,000	(33.33)
Birth/Death/Mar-Copy Fees	47,350	44,000	23,952	48,000	48,000	9.09
DILHR Fees	2,840	2,000	980	2,000	2,000	0.00
Land Records Modern Fees	115,864	132,000	43,296	96,000	112,000	(15.15)
Electronic Access Fees	53,555	50,000	28,850	56,000	56,000	12.00
ROD RE Document Rec	6,015	4,000	1,980	4,000	4,000	0.00
ROD GIS-Product Sales	321	500	0	0	0	(100.00)
Domestic Ptnrshp ROD	24	0	0	0	0	-
Domstc Ptnrshp Term ROD	7	0	0	0	0	-
SSN Redaction Fee	72,415	80,000	27,060	55,000	0	(100.00)
Court Fees County Share	188,177	185,000	94,019	188,150	186,100	0.59
Counseling Serv Fee	15,740	12,280	7,595	15,190	15,190	23.70
Mediation Fees	4,238	3,750	2,250	4,500	4,500	20.00
Co-Parenting Fees	580	400	325	425	425	6.25
Probate Fees-County	27,860	29,000	16,870	30,000	30,000	3.45
Probate Fees-GAL	22,540	23,200	12,675	24,000	23,000	(0.86)
Parents Forever Divorce Edu	0	0	320	2,100	6,000	-
Probate Fees-Counsl Fees	1,402	2,000	323	2,000	2,000	0.00
SVRS Voter Lists	85	150	380	380	80	(46.67)
Sheriffs Fees	105,262	97,000	39,498	82,000	82,000	(15.46)
Sheriffs Copy Fees	1,140	1,200	815	1,200	1,200	0.00
Photo Lab Sales	3,572	2,750	1,630	2,750	2,800	1.82
Inmate Phone Rev	10,575	15,000	1,438	4,000	4,000	(73.33)
Reserve Deputy-Non Cty Fnct	14,643	10,000	1,482	11,273	10,500	5.00
Prisoners Board	162,443	112,000	89,176	210,000	175,000	56.25
Prisoners Board-Other Co	255,662	235,000	79,257	240,000	235,000	0.00

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND REVENUE**

	Revenues 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Public Charges for Service Continued						
GPS Inmate Fees	812	2,000	0	0	0	(100.00)
Contracted Police Svcs	11,407	11,000	1,083	8,728	10,000	(9.09)
St Criminal Alien Asst Prog	14,420	15,000	0	8,042	8,000	(46.67)
Nuke Plant Revenues	149,558	160,143	9,590	160,143	160,143	0.00
Nuclear Plant Persnl Serv	45,668	43,888	10,324	43,888	43,888	0.00
Sale of Civil Def Supp	9	0	42	42	0	-
Coroner Fees	42,125	45,000	28,569	45,000	45,000	0.00
Jail Booking Fee	12,499	11,000	6,152	12,000	11,000	0.00
Per Diem Jail Charge	46,580	25,000	29,844	60,000	45,000	80.00
Medical Reimbursements	9,785	5,000	4,887	11,000	5,000	0.00
Jail Transfer Fee	1,750	1,500	1,132	1,600	1,500	0.00
PHS Charges	4,160	4,000	1,580	3,200	3,200	(20.00)
PHS Environment Hlth Chgs	1,400	1,200	942	1,200	1,200	0.00
Interpretation	5,637	5,000	3,232	6,000	6,000	20.00
PHS License Fee DOH Agent	154,594	147,000	117,005	145,000	147,000	0.00
PHS License Fee DOA Agent	3,665	3,300	3,298	3,300	3,100	(6.06)
PHS School Inspection Fee	8,450	9,000	8,865	9,000	8,800	(2.22)
Well Water Testing Fees	3,570	3,200	1,610	3,200	3,200	0.00
PHS License Fee DATCP	28,495	32,000	31,957	32,000	32,000	0.00
Medicaid-Medical Assist	48,766	102,192	16,755	48,362	57,096	(44.13)
Child Support Fees	21,380	15,000	11,344	15,000	18,000	20.00
UW Ext Meeting/Trng/Pamph	4,120	3,000	1,403	3,000	3,000	0.00
UW Ext Bulletins-State	30	500	100	500	500	0.00
UW Ext Materials Testing	334	500	451	500	500	0.00
UW Ext Parenting-1st Year	0	0	500	500	500	-
PP Timber Sales	782	0	49	0	0	-
Timber Sales-Maribel Caves	31,933	0	44,022	44,022	0	-
Total Public Charges for Service	2,128,855	2,048,053	948,273	2,034,825	1,939,222	(5.31)
Intergov. Chgs for Service						
State Reimb-Interpreters	9,597	8,600	5,288	11,000	10,000	16.28
TB Dispensary	(178)	0	0	0	0	-
State/Fed-Agencies	13,359	13,000	4,310	13,000	10,000	(23.08)
SVRS-Voter Registration	300	0	25	25	300	-
Phone Equip Reimbursement	10,620	10,620	5,310	10,620	10,620	0.00
Phone Service Reimbursement	127,108	125,000	66,010	125,000	134,125	7.30
HIV Testing	375	1,000	1,259	1,500	1,000	0.00
Dept Chgs List Dept	148,748	159,329	60,486	137,851	138,090	(13.33)
Dept Chgs Aging Svcs	10,476	10,476	1,104	10,476	10,476	0.00
Total Intergov. Chgs for Service	320,405	328,025	143,792	309,472	314,611	(4.09)
Other Revenue						
Interest Income	103,957	85,000	42,013	85,000	75,000	(11.76)
Inc/Dec in FMV of Invstmts	(46,323)	0	0	0	0	-
Un-cashed Check Cancellation	18,369	2,500	(65)	75	2,500	0.00
TIF Close-Out County Revenue	38,141	0	0	0	0	-
Rent	149,857	149,407	61,140	144,873	142,307	(4.75)
Rent	0	0	8,144	15,346	16,500	-
Sale of County Equip	45,925	56,000	15,307	63,102	56,000	0.00
Gain/Loss Tax Deed Prop Sale	67,874	0	0	0	0	-
Donations/Contributions	2,698	2,623	305	325	0	(100.00)
Donations-Cato Falls	1,353	0	0	0	0	-
Donations-Maribel Caves	9,264	0	1,440	1,440	1,000	-
Donations-Launch Ramp	10,009	8,000	5,327	10,750	8,000	0.00
Insurance Proceeds Reimb	48,660	0	0	0	0	-
Insurance Reimb-Storm	199,120	0	347,860	347,860	0	-
Fuel Flowage Fee	6,962	3,795	0	0	0	(100.00)
5-cent Fuel Deicer Fee	2,938	1,955	0	0	0	(100.00)
Fuel-Sales	12,116	0	126,836	278,028	300,000	-
Fuel-Sales	(17,972)	0	(89,497)	(228,000)	(246,000)	-
Other FBO Sales	0	0	43,741	110,000	110,000	-
Revenue Clearing	0	0	30	0	0	-
Other	30,613	12,000	27,732	35,071	27,900	132.50
Total Other Revenue	683,560	321,280	590,312	863,870	493,207	53.51
Total Revenues	27,242,173	26,377,737	18,558,456	26,753,554	26,251,481	(0.48)

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND EXPENDITURES**

	Expenses 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	1,556	636,479	449	677	378,317	(40.56)
County Board	125,768	126,961	65,559	123,966	129,537	2.03
Circuit Court Costs	1,428,540	1,402,347	595,863	1,304,798	1,388,841	(0.96)
Register in Probate	284,171	253,326	118,016	253,309	263,629	4.07
Court Commissioner	35,955	25,986	12,229	25,721	28,183	8.45
Family Court Commissioner	234,640	223,516	104,258	225,537	227,394	1.73
Coroner	242,945	276,913	112,358	284,593	257,501	(7.01)
District Attorney	325,659	345,638	147,470	333,246	343,785	(0.54)
Corporation Counsel	420,507	453,893	204,122	451,640	487,314	7.36
Executive	116,090	114,077	54,111	113,852	117,149	2.69
County Clerk	191,032	187,871	89,622	188,106	192,161	2.28
Central Mailing - Clerk	61,569	71,362	34,392	64,130	64,200	(10.04)
Central Duplicating - Clerk	75,576	61,000	31,055	60,573	61,000	0.00
Personnel	345,158	337,372	174,688	337,272	348,574	3.32
Elections - Clerk	69,818	120,570	40,157	113,070	99,283	(17.66)
Comptroller	576,484	631,237	312,352	627,487	602,937	(4.48)
Treasurer	207,576	207,756	92,198	205,458	202,377	(2.59)
Assessment of Property	158,722	168,675	68,024	167,174	167,991	(0.41)
Public Property Dept Admin	343,713	283,468	143,109	282,532	277,266	(2.19)
Maint - Phone System	124,846	126,712	61,847	126,712	126,571	(0.11)
Maint - Courthouse	379,006	372,691	181,158	358,299	350,612	(5.92)
Maint - Office Complex	151,040	140,647	66,808	149,197	129,282	(8.08)
Maint - Jail	494,426	536,656	273,148	549,602	561,905	4.70
Maint - University Center	92,680	90,780	71,034	90,879	69,899	(23.00)
Maint - Human Services	170,140	149,039	77,195	150,740	162,816	9.24
Maint - PHS Building	56,311	51,807	29,476	54,757	49,709	(4.05)
Maint - Admin Office Bldg	26,554	31,009	13,884	29,632	30,908	(0.33)
Maint - Other Co Buildings	66,604	77,202	29,599	70,763	84,721	9.74
Maint - C&T Building	138,486	116,912	65,815	120,453	127,783	9.30
Register of Deeds	351,409	340,358	160,740	339,871	342,016	0.49
ROD-Land Records Modern	255,637	262,500	92,008	220,350	218,000	(16.95)
Insurances - General Fund	266,537	65,590	225,884	234,484	64,197	(2.12)
Total General Government	7,819,154	8,290,350	3,748,628	7,658,880	7,955,858	(4.03)
Public Safety						
Sheriff - Administration	1,618,421	1,589,270	837,020	1,571,117	1,698,610	6.88
Sheriff - Training	75,552	76,685	21,864	69,580	70,000	(8.72)
Sheriff - Traffic Patrol	4,099,871	3,968,140	1,984,638	3,892,455	3,931,022	(0.94)
Sheriff - Snowmobile Patrol	2,338	1,200	1,568	1,618	1,200	0.00
Sheriff - Water Safety Patrol	7,287	2,800	120	4,641	2,800	0.00
Joint Dispatch Center	1,714,228	1,549,383	785,065	1,594,928	1,551,099	0.11
Communications Activity	539,594	585,599	295,518	577,983	1,028,016	75.55
Emergency Management	155,737	144,740	72,619	143,410	155,882	7.70
Emerg Mgmt - Nuclear Prepa	195,996	204,031	44,304	204,031	204,031	0.00
Emerg Mgmt - EPCRA / LEPC	22,834	24,034	5,932	24,034	24,034	0.00
Emerg Mgmt - HAZMAT	26,311	28,605	10,220	29,266	29,266	2.31
Correctional Institutions	4,254,683	4,015,535	1,982,692	4,004,320	4,120,639	2.62
Metro Drug	281,681	302,331	161,191	302,062	319,109	5.55
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620	0.00
Total Public Safety	13,006,152	12,503,973	6,208,562	12,431,065	13,147,328	5.15
Public Works						
Airport	355,424	252,600	252,175	420,562	421,911	67.03
Solid Waste Dept Admin	196,077	178,169	71,765	194,464	183,131	2.78
Total Public Works	551,501	430,769	323,939	615,026	605,042	40.46

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND EXPENDITURES**

	Expenses 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	177,675	162,841	75,023	158,771	165,574	1.68
Child Support-(Dedicated)	674,330	649,166	294,238	652,243	647,544	(0.25)
Child Support-(Mixed)	58,510	48,135	13,490	48,324	48,962	1.72
PHS - Older Adult Health Grant	9,541	10,459	5,037	10,476	10,379	(0.76)
PHS - Cancer Control (WWCCP)	28,234	28,234	13,307	27,670	15,500	(45.10)
PHS - Dental Clinics	148	0	0	0	0	-
PHS - Prevention Block Grant	5,803	0	3,372	3,372	0	-
PHS - GPR Lead	11,411	11,411	4,680	11,411	11,411	0.00
PHS - Healthy Start	32,737	32,736	13,388	32,761	30,639	(6.41)
PHS - IAP Immunization Grant	18,526	18,526	8,715	18,526	17,220	(7.05)
PHS - Bioter/PHEP	66,107	62,982	25,981	62,982	62,982	0.00
PHS - Mercury Reduction	394	0	85	85	0	-
PHS - WIC Program Admin	36,235	73,279	16,986	36,168	80,234	9.49
PHS - WIC Nutrition	91,467	78,499	33,859	67,334	76,236	(2.88)
PHS - WIC Breast Feeding	13,078	16,997	6,891	13,782	24,294	42.93
PHS - WIC Client Services	117,996	112,248	56,360	112,720	132,699	18.22
PHS - WIC BF Peer Counseling	8,573	2,485	4,628	9,256	0	(100.00)
PHS - Prenatal Care Coord	120,626	102,192	24,455	48,362	57,096	(44.13)
PHS - MIECHV-Family Foundation	17,684	209,138	75,433	152,666	209,138	0.00
PHS - Administrative Support	209,873	209,536	120,408	193,911	135,558	(35.31)
PHS - Environmental Health	243,987	259,930	109,028	253,053	246,161	(5.30)
PHS - General Public Health	672,862	632,504	314,429	615,704	746,155	17.97
Veterans Service Office	184,963	210,533	96,116	204,288	223,202	6.02
Veterans Service Commission	18,021	17,915	11,299	18,770	19,000	6.06
Total Health & Human Services	<u>2,818,782</u>	<u>2,949,746</u>	<u>1,327,210</u>	<u>2,752,635</u>	<u>2,959,984</u>	<u>0.35</u>
Culture, Education, Recreation						
Public Library Grant	902,390	868,233	868,233	868,233	845,340	(2.64)
Parks	212,391	217,594	128,793	237,779	198,639	(8.71)
Devils River State Rec Trail	51,961	50,000	1,600	1,993	0	(100.00)
Parks - Snowmobile Trails	106,697	62,088	52,088	52,168	62,088	0.00
University Extension	235,392	266,502	117,436	241,970	276,693	3.82
University Extension-State	4,484	4,000	409	3,500	4,000	0.00
UW Ext - Parenting Grant	0	0	0	0	500	-
Total Culture, Education, Recreation	<u>1,513,316</u>	<u>1,468,417</u>	<u>1,168,559</u>	<u>1,405,643</u>	<u>1,387,260</u>	<u>(5.53)</u>
Conservation/Development						
Parks - County Conservatio	7,015	2,100	2,100	2,100	3,182	51.52
Planning and Zoning	660,357	758,671	281,614	700,984	684,156	(9.82)
Economic Development Corp Contribution	0	0	0	0	0	-
Board of Adjustment	20,663	22,487	2,579	22,237	22,237	(1.11)
Total Conservation/Development	<u>688,035</u>	<u>783,258</u>	<u>286,293</u>	<u>725,321</u>	<u>709,575</u>	<u>(9.41)</u>
Total Expenditures	<u><u>26,396,940</u></u>	<u><u>26,426,513</u></u>	<u><u>13,063,192</u></u>	<u><u>25,588,570</u></u>	<u><u>26,765,047</u></u>	<u><u>1.28</u></u>

General Fund Concluded

Manitowoc County, WI  
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	6,858,754	6,757,761	6,757,761	6,757,761	6,896,441	2.05
Intergovern Grants & Aids						
Youth Indepnd Lvng ETV	2,883	2,460	439	3,180	3,180	29.27
Mental Hlth Block Grant	35,127	35,127	5,854	35,127	35,127	0.00
AODA Block Grant	140,547	140,547	64,724	140,547	140,547	0.00
Base County Allocation	3,936,378	3,857,374	602,192	3,917,302	3,917,302	1.55
Prior Year State Aid	17,076	20,000	5,077	10,000	10,000	(50.00)
Child Day Care	109,045	110,438	34,850	110,438	107,146	(2.98)
Youth Aids	542,065	542,065	290,964	582,466	581,927	7.35
Youth Aids/AODA	13,877	13,877	4,209	12,739	12,739	(8.20)
Intensive Supervision	0	32,340	0	0	0	(100.00)
Youth Indepnd Lvng Ini	19,474	22,272	7,195	26,252	26,252	17.87
IMD OBRA Relocations	25,052	25,052	(14,614)	25,052	25,052	0.00
Family Support	67,022	77,626	(5,151)	77,626	77,626	0.00
Birth to Three	189,703	189,703	32,675	189,703	189,703	0.00
COP	345,908	331,198	55,200	331,198	331,198	0.00
IM Aid	488,498	520,471	237,112	540,747	542,006	4.14
Program Integrity	2,091	0	2,417	2,417	2,091	-
LIHEAP Administration	128,682	105,855	40,979	105,855	112,843	6.60
HSD Grant Revenue	59,576	58,520	2,060	43,520	58,520	0.00
W-2 Revenue	6,173	11,000	3,965	9,500	9,500	(13.64)
Kinship Care	148,684	139,969	49,174	152,678	152,678	9.08
Family Preservation	52,345	52,345	31,470	52,345	52,345	0.00
CSP Wait List Rev	32,549	32,549	5,425	32,549	32,549	0.00
Coordinated Svcs Team	0	62,123	0	62,123	60,000	(3.42)
Foster Parent PreServices	14,096	20,000	(11,426)	14,230	14,230	(28.85)
Childrn LT Suppt Autism	74,720	88,897	6,247	61,419	55,962	(37.05)
CBMAC Grant Revenue	183,353	85,000	0	85,000	85,000	0.00
OJA Grant (MH-AODA)	2,867	0	0	0	0	-
Foster Prnt Backgrnd Ck	2,048	2,983	613	2,983	2,983	0.00
Federal Overmatch-State	496,144	472,784	0	473,645	482,940	2.15
Adult Protective Serv Rev	79,004	79,004	18,394	79,004	79,004	0.00
Foodshare	42,345	0	0	34,523	34,523	-
YA Grant#1	32,340	0	0	32,340	38,580	-
YA Grant#2	0	0	0	0	30,228	-
YA Grant#3	27,152	27,151	0	0	0	(100.00)
YA Grant#4	43,072	47,858	0	0	0	(100.00)
YA Grant#5	23,871	9,075	8,674	32,133	0	(100.00)
YA Grant#6	23,500	26,501	11,750	23,500	25,000	(5.66)
YA Grant#7	3,598	50,000	637	41,402	0	(100.00)
YA Grant#8	0	4,999	0	363	0	(100.00)
YA Grant#9	833	0	1,666	4,166	0	-
Total Intergovern Grants & Aids	7,411,699	7,297,163	1,492,770	7,348,072	7,328,781	0.43
Fines,Forfeitures,Penalties						
OWI Surcharge	53,601	60,000	18,264	45,000	45,000	(25.00)
Total Fines,Forfeitures,Penalties	53,601	60,000	18,264	45,000	45,000	(25.00)
Public Charges for Service						
Medicaid-Medical Assist	52,984	85,000	(10,859)	20,000	30,000	(64.71)
Mental Hlth Outpatient	26,526	30,000	8,912	25,000	25,000	(16.67)
Mental Hlth Inpatient	67,360	85,000	35,684	70,000	70,000	(17.65)
IDP Fees	81,930	85,000	43,790	85,000	85,000	0.00
AODA Outpatient	1,799	1,000	78	1,000	1,000	0.00
AODA Inpatient	16,553	20,000	16,959	23,000	23,000	15.00
Service Fees	852	800	30	200	200	(75.00)
Court Service Fees	54,560	70,000	50,367	70,000	70,000	0.00
Client Revenue	6,565	8,500	3,620	6,500	6,500	(23.53)
Parental Fee-State Match	1,650	1,100	2,227	2,894	2,900	163.64
Client Self-pay MH	58,696	50,000	23,211	50,000	50,000	0.00
Lakeland Care District	6,279	8,000	0	1,000	1,000	(87.50)
Third Party Liability	4,182	6,000	0	0	0	(100.00)
Food Stamp Coll-Takebacks	2,237	1,900	5,634	1,900	1,900	0.00
AFDC Collections/Incentives	101	1,000	242	1,000	1,000	0.00
Medical Refunds	10,808	12,000	1,500	6,000	6,000	(50.00)
Foster Home Refunds	227,524	145,000	120,605	190,000	193,000	33.10
Insurance Pmts WPS TPA	1,049,625	1,074,598	157,802	869,293	791,628	(26.33)

Human Services SRF Continued



Manitowoc County, WI  
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Public Charges for Service Continued						
Shelter Care Refunds	188	400	875	900	900	125.00
MA Collections-Takebacks	0	0	4,198	6,000	6,000	-
Cost Share Rev	912	200	266	350	300	50.00
Rent	14,400	14,400	5,700	14,400	14,400	0.00
Total Public Charges for Service	1,685,730	1,699,898	470,841	1,444,437	1,379,728	(18.83)
Intergov. Chgs for Service						
State Reimbursement	1,500	0	0	0	0	-
Case Mgmt-CCS MA	0	0	0	0	31,000	-
Mental Hlth Outprnt MA	36,283	30,000	17,406	35,000	35,000	16.67
AODA Outpatient MA	444	400	19	400	400	0.00
CSP Outpatient MA	98,608	100,000	(5,109)	100,000	100,000	0.00
CCS MA	86,644	40,000	(36,574)	60,000	186,899	367.25
DD Case Mgmt MA	6,742	8,000	964	7,000	39,000	387.50
Birth to Three MA	60,819	70,000	18,886	61,000	61,000	(12.86)
COP MA	4,719	5,000	2,657	5,000	5,000	0.00
Crisis MA Revenue	79,699	90,000	26,675	80,000	80,000	(11.11)
Medicare Revenue	70,931	50,000	29,267	60,000	60,000	20.00
Health Check-Facility	1,787	0	378	1,500	1,500	-
Dept Chgs Aging Servcs	31,628	0	0	0	0	-
Total Intergov. Chgs for Service	479,805	393,400	54,569	409,900	599,799	52.47
Other Revenue						
Interest Income	596	1,100	22	400	400	(63.64)
Donations/Contributions	125	0	0	0	0	-
Restitution Receipts	6,231	15,442	0	0	0	(100.00)
Revenue Clearing	(0)	0	(17,695)	0	0	-
Other	1,094	100	1,753	2,150	1,100	1000.00
Total Other Revenue	8,046	16,642	(15,920)	2,550	1,500	(90.99)
Total Revenues	16,497,634	16,224,864	8,778,286	16,007,720	16,251,249	0.16
EXPENDITURES:						
Health & Human Services						
Mental Health	1,909,713	1,779,082	724,970	1,857,987	2,021,808	13.64
Alcohol, Other Drug Abuse	466,726	509,591	263,596	515,127	516,727	1.40
Chronically Mentally Ill	3,043,020	2,887,408	1,428,362	2,879,321	2,940,435	1.84
Developmentally Disabled	4,064	3,643	1,474	2,670	2,670	(26.71)
Intoxicated Driver Program	120,712	106,267	42,547	106,679	108,587	2.18
Crisis On Call	420,731	342,887	164,153	347,857	368,353	7.43
Birth To Three	491,153	486,699	240,346	486,711	491,348	0.96
Adult Protective Services	268,827	346,912	129,529	351,883	409,274	17.98
Family Support	59,259	69,963	15,587	69,963	69,963	0.00
Autism, Intensive-DD	90,259	203,651	10,041	227,760	248,467	22.01
Autism, Post-Intnsve-DD	345,132	293,294	19,647	181,735	192,981	(34.20)
CLTS-DD-CA	83,487	97,675	7,943	24,820	26,062	(73.32)
CLTS-DD-Family Suppt Match	78,992	70,904	9,373	52,871	50,668	(28.54)
CLTS-MH-CA	151,739	150,718	44,838	156,406	100,920	(33.04)
Autism, Intensive-SED	18,031	29,866	1,913	17,518	18,393	(38.41)
Autism, Post-Intnsve-SED	45,347	27,921	2,955	21,996	23,096	(17.28)
CLTS-DD-State Match	226,212	224,087	88,879	189,267	154,433	(31.08)
CLTS-PD-State Match	57,147	36,682	3,052	32,406	34,025	(7.24)
CLTS-DD-Co Match	233,853	281,836	15,841	169,301	87,023	(69.12)
CLTS-PD-Fam Suppt Match	10,681	6,818	45	10,682	11,217	64.52
Juvenile Therapy Services	0	184,995	63,459	141,428	171,039	(7.54)
Economic Support	1,055,689	934,025	499,040	1,008,406	1,008,177	7.94
Program Integrity	2,564	2,100	2,343	4,384	2,358	12.29
WHEAP Administration	142,223	107,955	45,353	106,860	121,893	12.91
Special ES Programs	16,163	18,000	1,884	12,000	12,000	(33.33)
IM-Affordable Care Act	24,332	77,942	39,831	77,734	79,941	2.56
W-2 / FSET	5,343	8,327	3,687	7,509	7,066	(15.14)
HSD Agency Management	171,644	165,730	82,970	167,876	175,360	5.81
HSD Agency Support & Overhead	1,187,491	1,160,937	608,312	1,151,357	1,239,839	6.80
Human Services	2,626,559	2,569,551	1,091,809	2,690,077	2,768,175	7.73
County Owned Home-Expo Dr	1,730	1,882	161	1,311	1,667	(11.42)

Human Services SRF Continued

Manitowoc County, WI  
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Expenditures Continued						
Child Care	49,551	81,058	13,211	52,003	52,531	(35.19)
Youth Aids	1,361,559	1,130,063	492,526	1,018,699	992,546	(12.17)
Alternate Care	1,114,702	847,253	433,113	886,109	821,334	(3.06)
Purchase of Services	246,683	302,375	135,198	324,785	306,392	1.33
Community Options Program	523,380	541,263	219,744	478,490	479,827	(11.35)
County Owned Home-16th St	4,098	4,450	2,166	3,907	3,600	(19.10)
Intensive Supervision	98,338	131,054	63,306	131,054	131,054	0.00
Total Expenditures	16,757,133	16,224,864	7,013,204	15,966,949	16,251,249	0.16
Excess Revenue Over (Under) Expenditu	(259,499)	0		40,771	0	
Fund Balance - January 1	280,509	21,009		21,009	61,780	
Transfer In From General Fund	0	0		0	0	
Transfer In From Workers Comp ISF	0	0		0	0	
Fund Balance - December 31	<u>21,009</u>	<u>21,009</u>		<u>61,780</u>	<u>61,780</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Personal Services	7,088,797	7,083,692	3,305,496	7,092,059	7,455,243	5.25
Contracted Services	8,067,187	7,647,235	3,166,505	7,426,121	7,402,290	(3.20)
Operation & Maintenance	218,271	194,828	90,099	202,836	212,564	9.10
Fixed Charges	100,069	97,722	62,935	95,728	97,498	(0.23)
Other (Grants / Contr / HSD)	1,282,460	1,199,887	386,310	1,148,093	1,083,654	(9.69)
Outlay	349	1,500	1,859	2,112	0	(100.00)
Total Expenditures	16,757,133	16,224,864	7,013,204	15,966,949	16,251,249	0.16

Human Services Fund Concluded

Manitowoc County, WI  
**HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	2,070,826	2,509,059	2,509,059	2,509,059	2,623,912	4.58
Bridge Aid Prop Taxes	89,178	100,712	100,712	100,712	127,031	26.13
Total Property Taxes	2,160,004	2,609,771	2,609,771	2,609,771	2,750,943	5.41
Intergovern Grants & Aids						
State Transportation Aid	1,357,726	1,255,034	307,516	1,255,034	1,255,034	0.00
State Project Aid	0	0	0	0	0	-
Other State Aid	0	0	0	0	0	-
Intergovern Grants & Aids	1,357,726	1,255,034	307,516	1,255,034	1,255,034	0.00
Total Revenues	3,517,730	3,864,805	2,917,287	3,864,805	4,005,977	3.65
EXPENDITURES:						
Public Works						
Hwy Admin SRF	0	58,802	0	0	0	(100.00)
County Road Maintenance	1,561,371	1,586,577	333,666	1,618,939	1,627,455	2.58
County Road/Brdg Construction	622,400	1,136,112	13,380	1,145,956	1,226,333	7.94
County Winter Snow Removal	1,216,623	982,602	789,263	999,198	1,025,158	4.33
Town Bridge Aid	89,178	100,712	108,868	100,712	127,031	26.13
Total Expenditures	3,489,572	3,864,805	1,245,177	3,864,805	4,005,977	3.65
Excess Revenue Over (Under) Expenditures	28,158	0		0	0	
Other Financing Sources (Uses)						
Sales of Note	0	0		0	0	
Debt Service Fund	0	0		0	0	
Health Care Center EF	0	0		0	0	
Transfer From Fund Balance	0	0		0	0	
Total Other Financing items	0	0		0	0	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	28,158	0		0	0	
Fund Balance - January 1	45,220	73,378		73,378	73,378	
Fund Balance - December 31	73,378	73,378		73,378	73,378	

EXPENDITURES RESTATED BY OBJECT:						
	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Contracted Services	169,801	185,147	63,861	187,946	195,691	5.69
Operation & Maintenance	3,319,771	3,620,856	1,181,316	3,676,859	3,810,286	5.23
Outlay	0	0	0	0	0	-
Contingency	0	58,802	0	0	0	(100.00)
Total Expenditures	3,489,572	3,864,805	1,245,177	3,864,805	4,005,977	3.65

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI  
**SOLID WASTE RECYCLING SPECIAL REVENUE FUND**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	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	524,428	550,000	182,228	530,000	540,000	(1.82)
Recycling-Shingles	2,695	0	814	1,800	1,800	-
	<u>527,123</u>	<u>550,000</u>	<u>183,042</u>	<u>531,800</u>	<u>541,800</u>	<u>(1.49)</u>
Other Revenue						
Rent	21,445	21,445	0	19,300	20,400	(4.87)
Sale of County Equip	1,455	0	7,690	7,690	0	-
Donations/Contributions	42	0	27	50	0	-
Special Projects Revenue	0	0	8,505	13,100	13,000	-
	<u>22,942</u>	<u>21,445</u>	<u>16,223</u>	<u>40,140</u>	<u>33,400</u>	
Total Revenue	<u>1,035,602</u>	<u>1,056,983</u>	<u>684,803</u>	<u>1,057,478</u>	<u>1,060,738</u>	<u>0.36</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,050,169	1,036,542	461,522	1,057,248	1,060,738	2.33
Total Expenditures	<u>1,050,169</u>	<u>1,036,542</u>	<u>461,522</u>	<u>1,057,248</u>	<u>1,060,738</u>	<u>2.33</u>
Excess Revenue Over (Under) Expenditures	<u>(14,566)</u>	<u>20,441</u>		<u>230</u>	<u>0</u>	
Other Financing Sources (Uses)						
Recycling SRF	0	0		0	0	
Fund Balance - January 1	89,376	74,810		74,810	75,040	
Fund Balance - December 31	<u>74,810</u>	<u>95,251</u>		<u>75,040</u>	<u>75,040</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Personal Services	9,703	8,629	3,846	8,629	8,629	0.00
Contracted Services	968,452	927,736	394,439	922,736	958,716	3.34
Operation & Maintenance	44,462	68,500	25,779	67,250	69,500	1.46
Fixed Charges	2,274	2,677	2,523	2,523	2,793	4.33
Outlay	25,279	29,000	34,935	56,110	21,100	(27.24)
Total Expenditures	<u>1,050,169</u>	<u>1,036,542</u>	<u>461,522</u>	<u>1,057,248</u>	<u>1,060,738</u>	<u>2.33</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI  
**SOLID WASTE DISPOSAL SPECIAL REVENUE FUND**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	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	1,288,097	1,353,500	425,776	1,248,500	1,336,000	(1.29)
Total Revenue	<u>1,298,097</u>	<u>1,363,500</u>	<u>435,776</u>	<u>1,258,500</u>	<u>1,346,000</u>	<u>(1.28)</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,288,047	1,363,500	495,205	1,258,500	1,362,500	(0.07)
Total Expenditures	<u>1,288,047</u>	<u>1,363,500</u>	<u>495,205</u>	<u>1,258,500</u>	<u>1,362,500</u>	<u>(0.07)</u>
Excess Revenue Over (Under) Expenditures	<u>10,050</u>	<u>0</u>		<u>0</u>	<u>(16,500)</u>	
Other Financing Sources (Uses)						
Jail Assessment Fee CPF	0	0		0	16,500	
Trnsfr to Recycling SRF	0	0		0	0	
Jail Assessment Fee Fund CPF	<u>(67,000)</u>	<u>0</u>		<u>0</u>	<u>0</u>	
	<u>(67,000)</u>	<u>0</u>		<u>0</u>	<u>16,500</u>	
Fund Balance - January 1	308,236	251,286		251,286	251,286	
Fund Balance - December 31	<u><u>251,286</u></u>	<u><u>251,286</u></u>		<u><u>251,286</u></u>	<u><u>251,286</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Contracted Services	<u>1,288,047</u>	<u>1,363,500</u>	<u>495,205</u>	<u>1,258,500</u>	<u>1,362,500</u>	<u>(0.07)</u>
Total Expenditures	<u>1,288,047</u>	<u>1,363,500</u>	<u>495,205</u>	<u>1,258,500</u>	<u>1,362,500</u>	<u>(0.07)</u>

Solid Waste Disposal Fund Concluded

**AGING SERVICES SPECIAL REVENUE FUND**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Property Taxes	0	4,950	4,950	4,950	0	(100.00)
Intergovern Grants & Aids						
HSD Grant Revenue	0	0	1,250	2,500	0	-
AgeSrv Title IIIC1	303,682	280,610	0	278,285	278,285	(0.83)
AgeSrv NSIP IIIC1	17,806	27,274	20,058	27,274	27,274	0.00
AgeSrv Title IIIC2	79,960	70,158	0	71,997	71,997	2.62
AgeSrv NSIP IIIC2	59,169	41,689	4,887	49,660	49,660	19.12
AgeSrv Title IIIB	116,065	105,746	1,827	102,245	102,245	(3.31)
Transportation Grant	214,040	214,040	214,816	214,816	214,816	0.36
Senior Commun Service	16,263	16,263	0	16,263	16,263	0.00
Alzheimer Care Support	25,484	25,484	17	25,843	25,843	1.41
Benefit Advocacy	52,474	56,430	9,061	56,430	56,430	0.00
Elder Abuse Grant	45,230	45,230	146	45,230	45,230	0.00
Prevtn Hlth Srv IIID	9,202	7,904	0	8,167	8,167	3.33
Fam Caregiver IIIE	51,864	43,416	3,176	43,241	43,241	(0.40)
Emrg Food & Shelter FEMA	759	0	475	475	475	-
Age & Disab Resrc Cntr	732,959	718,827	172,905	867,028	718,827	0.00
New Freedom Grant	48,500	40,000	0	48,500	48,500	21.25
SHIP St Health Insr Prgm	8,000	0	0	8,000	8,000	-
MMA Part D Grant	0	23,510	0	23,510	0	(100.00)
SPAP St Pharm Asst Pgm	19,487	8,000	1,115	8,982	2,918	(63.53)
Caregiver Coalition LTC	3,603	0	0	0	0	-
Dementia Specialist Pilot Gr	11,239	33,457	1,471	33,457	53,500	59.91
CDSME Grant Chronic Disease	12,582	7,800	970	5,300	0	(100.00)
Total Intergovern Grants & Aids	1,828,368	1,765,838	432,174	1,937,203	1,771,671	0.33
Charges for Service						
Medicaid-Medical Assist	507,966	463,573	130,438	347,519	347,092	(25.13)
Charges for Service						
Service Fees	5,786	6,000	2,846	6,000	6,000	0.00
Service Fee-Van Revenue	8,625	6,000	5,397	10,000	10,000	66.67
Other Counties Charges	0	97,894	0	89,823	89,823	(8.24)
	14,411	109,894	8,243	105,823	105,823	(3.70)
Other Revenue						
Interest Income	482	0	0	0	0	-
Donations/Contributions	316,291	352,250	155,226	343,729	345,011	(2.06)
Donations-Restricted Use	1,744	0	0	0	0	-
Other	556	16,075	0	16,075	16,075	0.00
Total Other Revenue	319,073	368,325	155,226	359,804	361,086	(1.97)
Total Revenue	2,669,818	2,712,580	731,031	2,755,299	2,585,672	(4.68)
<b>EXPENDITURES:</b>						
Health & Human Services						
Aging Services Management	54,998	52,308	26,696	33,172	40,489	(22.60)
Congregate Meals (IIIC1)	385,108	423,401	195,887	434,430	421,076	(0.55)
Chronic Disease Self Mgm CDSME	12,582	7,800	4,543	7,800	0	(100.00)
Home Delivered Meals (C2)	404,296	374,744	164,206	377,228	371,239	(0.94)
Elder Abuse Grant	45,230	67,011	6,893	67,011	67,011	0.00
Contracted Srvs (IIIB)	51,713	98,384	11,685	88,287	109,026	10.82
Aging & Disab Resource Cntr	879,316	965,161	438,695	990,135	851,086	(11.82)
ADRC Disab Benefit Spec	150,681	157,306	69,028	157,306	158,000	0.44
ADRC Prevention Grant	735	0	825	0	0	-
ADRC Dementia Care Spec Pilot	55,956	69,390	33,973	71,421	86,333	24.42
Alzheimers Care Giver Prgm	25,484	25,484	13,129	25,843	25,843	1.41
Family Care Giver Program	56,378	43,916	16,102	43,241	43,241	(1.54)
Specialized Transportation	173,757	259,900	136,990	335,138	273,779	(5.34)
Transp-New Freedom Grant	54,511	56,075	21,607	64,575	64,575	15.16
Benefits Advocacy	151,752	135,605	49,133	143,309	116,319	(14.22)
SHIP/SPAP/MMA St Health Ins	28,347	31,510	13,320	40,492	10,918	(65.35)
Information & Assistance	15,592	29,258	13,687	29,938	30,189	3.18
Total Expenditures	2,546,437	2,797,253	1,216,398	2,909,326	2,669,124	(4.58)
Excess Revenue Over (Under) Expenditures	123,381	(84,673)		(154,027)	(83,452)	
Other Financing Sources (Uses)						
Transfer From Fund Balance						
Fund Balance - January 1	574,733	698,114		698,114	544,087	
Fund Balance - December 31	698,114	613,441		544,087	460,635	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	698,114	613,441		544,087	460,635	
<b>EXPENDITURES RESTATED BY OBJECT:</b>						
	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Personal Services	1,472,959	1,501,123	732,026	1,566,965	1,490,859	(0.68)
Contracted Services	928,315	1,169,224	356,828	1,083,264	1,036,837	(11.32)
Operation & Maintenance	116,723	109,494	41,769	141,722	129,520	18.29
Fixed Charges	12,402	16,912	10,587	13,687	11,408	(32.54)
Outlay	16,037	500	75,188	103,688	500	0.00
Total Expenditures	2,546,437	2,797,253	1,216,398	2,909,326	2,669,124	(4.58)

Aging Services Fund Concluded

Manitowoc County, WI  
**SOIL & WATER SPECIAL REVENUE FUND**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Property Taxes	302,007	282,836	282,836	282,836	288,350	1.95
Intergovern Grants & Aids						
US EPA Grant S&W	195,285	133,548	0	133,548	0	(100.00)
Cons Aids Staffing	155,147	155,000	0	159,911	157,000	1.29
Great Lakes Com Sediment Grn	500	0	0	0	0	-
Wild Life Damage Rev	15,593	15,000	0	15,000	20,000	33.33
DATCP Revenue	42,230	56,000	25,404	56,000	56,000	0.00
DATCP Revenue	60,991	62,500	15,534	62,500	60,000	(4.00)
NOI/NOD Project - DNR	0	150,000	0	0	0	(100.00)
USDA/UW Ext. Grant Revenue	6,000	2,000	0	2,000	2,000	0.00
Total Intergovern Grants & Aids	475,747	574,048	40,939	428,959	295,000	(48.61)
License & Permits						
Animal Waste Stor Permit	3,150	1,500	1,250	2,750	2,000	33.33
Livestock Siting Permit	8,000	3,000	6,000	6,000	3,000	0.00
Total License & Permits	11,150	4,500	7,250	8,750	5,000	11.11
Total Revenue	788,904	861,384	331,025	720,545	588,350	(31.70)
<b>EXPENDITURES:</b>						
Conservation/Development						
Soil & Water-Conservation	445,082	442,336	208,594	450,136	450,350	1.81
Wild Life Damage	15,593	15,000	0	15,000	20,000	33.33
Nutrient Management Education	5,000	2,000	0	2,000	2,000	0.00
DATCP-Land/Water Cost Share	103,248	268,500	45,249	118,500	116,000	(56.80)
EPA Grant Activity	195,285	133,548	0	133,548	0	(100.00)
West Twin River Sediment Grant	520	0	0	0	0	-
Total Expenditures	764,729	861,384	253,843	719,184	588,350	(31.70)
Excess Revenue and other Sources						
Over (Under) Expenditures & Other Uses	24,175	0		1,361	0	
Fund Balance - January 1	25,459	49,633		49,633	50,994	
Fund Balance - December 31	49,633	49,633		50,994	50,994	
<b>ALLOCATION OF FUND BALANCE:</b>						
Designated for Subsequent years	49,633	49,633		50,994	50,994	

**EXPENDITURES RESTATED BY OBJECT:**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Personal Services	406,133	403,839	188,993	411,639	409,183	1.32
Contracted Services	36,117	33,309	13,846	33,309	41,456	24.46
Operation & Maintenance	16,891	20,110	3,843	20,110	19,872	(1.18)
Operation & Maintenance	2,055	2,078	1,913	2,078	1,839	(11.50)
Other (Cost Share)	303,534	402,048	45,249	252,048	116,000	(71.15)
Outlay	0	0	0	0	0	-
Total Expenditures	764,729	861,384	253,843	719,184	588,350	(31.70)

Soil & Water Fund Concluded

Manitowoc County, WI  
**EXPO SPECIAL REVENUE FUND**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	6,045	6,000	7,034	7,034	6,000	0.00
Public Charges for Service						
Event Revenue	28,335	31,100	16,452	31,019	28,700	(7.72)
Building/Grounds/Equip Rent	63,821	63,525	28,091	58,125	66,375	4.49
Concession Revenue	1,872	0	0	0	0	-
Fair Revenue	523,089	506,180	80,446	494,450	510,915	0.94
Ice Rental	107,685	108,000	43,200	113,000	113,000	4.63
Dry Floor Event	19,402	20,000	18,753	30,474	20,000	0.00
Vending Machine	1,603	1,500	735	900	900	(40.00)
Pro Shop Sales	2,482	0	0	0	0	-
Advertising Income	1,850	0	0	0	0	-
Total Public Charges for Service	750,139	730,305	187,676	727,968	739,890	1.31
Other Revenue						
Sale of County Equip	0	0	3,290	0	0	-
Donations/Contributions	0	0	2,100	2,100	0	-
Insurance Proceeds Reimb	0	0	1,364	1,364	0	-
Other	315	0	0	0	0	-
Total Other Revenue	315	0	6,754	3,464	0	-
<b>Total Revenue</b>	<b>756,499</b>	<b>736,305</b>	<b>201,464</b>	<b>738,466</b>	<b>745,890</b>	<b>1.30</b>
<b>EXPENDITURES:</b>						
Culture, Education, Recreation						
Expo Activities	120,028	154,650	76,164	148,580	160,134	3.55
Expo Fair	411,841	441,893	45,069	438,054	422,498	(4.39)
Ice Center	158,619	102,041	59,032	111,571	126,425	23.90
Expo Maintenance & Improvement	77,633	31,600	11,619	48,950	34,078	7.84
Total Expenditures	768,121	730,184	191,884	747,155	743,135	1.77
<b>OTHER FINANCING SOURCES (USES):</b>						
General Fund	0	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	(11,622)	6,121		(8,689)	2,755	
Fund Balance - January 1	60,287	48,665		48,665	39,976	
Fund Balance - December 31	48,665	54,786		39,976	42,731	
<b>ALLOCATION OF FUND BALANCE:</b>						
Designated for Subsequent years	48,665	54,786		39,976	42,731	

**EXPENDITURES RESTATED BY OBJECT:**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Personal Services	167,831	166,171	65,215	174,033	187,565	12.87
Contracted Services	412,464	451,760	91,911	453,933	436,296	(3.42)
Operation & Maintenance	80,392	90,065	22,682	74,833	86,100	(4.40)
Fixed Charges	5,223	6,188	6,006	6,006	6,674	7.85
Outlay	102,210	16,000	6,069	38,350	26,500	65.63
Total Expenditures	768,121	730,184	191,884	747,155	743,135	1.77

Expo Fund Concluded



Manitowoc County, WI  
DEBT SERVICE FUND

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>REVENUE</b>						
Property Taxes	2,694,531	2,769,860	2,769,860	2,769,860	2,771,191	0.05
Other Revenue	195,909	186,242	94,180	186,242	181,802	(2.38)
Total Revenue	<u>2,890,440</u>	<u>2,956,102</u>	<u>2,864,040</u>	<u>2,956,102</u>	<u>2,952,993</u>	<u>(0.11)</u>
<b>EXPENDITURES</b>						
Debt Service						
Administrative Costs Debt Srv	8,195	10,000	726	8,000	10,000	0.00
2003 Refunding Bond(02BAN)	204,900	0	0	0	0	-
2007 Refunding Bond(95-99-0-2)	640,200	638,400	101,700	638,400	641,000	0.41
2010-11 GO Refunding Com Proj.	1,279,966	1,278,407	994,964	1,278,407	1,274,735	(0.29)
2011 GO Refunding (2002)	624,725	603,625	29,313	603,625	585,000	(3.09)
2012 GO Refunding (2003)	142,630	361,366	323,718	361,366	373,948	3.48
2013 GO Note	0	68,320	68,320	68,320	572,750	738.33
Total Expenditures	<u>2,900,617</u>	<u>2,960,118</u>	<u>1,518,740</u>	<u>2,958,118</u>	<u>3,457,433</u>	<u>16.80</u>
Excess Revenue Over (Under) Expenditures	<u>(10,177)</u>	<u>(4,016)</u>		<u>(2,016)</u>	<u>(504,440)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in from General Fund	0	0		0	500,000	
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>		<u>0</u>	<u>500,000</u>	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	<u>(10,177)</u>	<u>(4,016)</u>		<u>(2,016)</u>	<u>(4,440)</u>	
Fund Balance - January 1	574,780	564,603		564,603	562,587	
Fund Balance - December 31	<u><u>564,603</u></u>	<u><u>560,587</u></u>		<u><u>562,587</u></u>	<u><u>558,147</u></u>	
<b>EXPENDITURES RESTATED BY OBJECT:</b>						
	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Principal	1,935,000	1,995,000	1,015,000	1,995,000	2,540,000	27.32
Interest	957,421	955,118	503,014	955,118	907,433	(4.99)
Issue Fees	8,195	10,000	726	8,000	10,000	0.00
Total Expenditures	<u>2,900,617</u>	<u>2,960,118</u>	<u>1,518,740</u>	<u>2,958,118</u>	<u>3,457,433</u>	<u>16.80</u>

Debt Service Fund Concluded

Manitowoc County, WI  
**CAPITAL PROJECTS FUND**

	Experience 2013	Budget (**) 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Jail Assessment Fees	121,064	110,000	56,024	112,000	110,000	0.00
Rent Income	4,995	0	0	0	0	-
Total Revenue	<u>126,060</u>	<u>110,000</u>	<u>56,024</u>	<u>112,000</u>	<u>110,000</u>	<u>0.00</u>
<b>EXPENDITURES:</b>						
Capital Projects						
Communications Project - CPF	161,768	0	0	0	0	-
Jail Assessment Fee - CPF	146,751	110,000	115,582	115,582	93,500	(15.00)
Courthouse Remodeling - CPF	141,430	218,800	47,712	218,800	0	(100.00)
New Public Health Bldg - CPF	902,068	32,720	4,645	4,645	0	(100.00)
Total Expenditures	<u>1,352,018</u>	<u>361,521</u>	<u>167,939</u>	<u>339,027</u>	<u>93,500</u>	<u>(74.14)</u>
Excess Revenue Over (Under) Expenditures	(1,225,958)	(251,521)		(227,027)	16,500	
<b>OTHER FINANCING SOURCES (USES)</b>						
General Fund	105,539	0		0	0	
Sale of Notes	1,900,000	0		0	0	
Transfer To Solid Waste Fund	0	0		0	(16,500)	
Total Other Financing Sources (Uses)	<u>2,005,539</u>	<u>0</u>		<u>0</u>	<u>(16,500)</u>	
Net Change in Fund Balance	779,581	(251,521)		(227,027)	0	
Fund Balance - January 1	(48,883)	730,698		730,698	503,671	
Fund Balance - December 31	<u><u>730,698</u></u>	<u><u>479,177</u></u>		<u><u>503,671</u></u>	<u><u>503,671</u></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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Contracted Services	874,814	321,021	83,535	254,428	93,500	(70.87)
Operation & Maintenance	0	0	0	0	0	-
Outlay	477,204	40,500	84,404	84,599	0	(100.00)
Total Expenditures	<u>1,352,018</u>	<u>361,521</u>	<u>167,939</u>	<u>339,027</u>	<u>93,500</u>	<u>(74.14)</u>

Capital Projects Fund Concluded

# **PROPRIETARY FUNDS**

## **DETAIL SUMMARIES**

*Highway Enterprise Fund*

*Information Systems Internal Service Fund*

Manitowoc County, WI  
**HIGHWAY ENTERPRISE FUND**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>REVENUES:</b>						
Public Charges for Service						
Recycling-Shingles	122,276	60,032	34,490	85,348	50,000	(16.71)
HWY Fees & Permits	35,450	22,300	13,550	25,000	25,000	12.11
HWY Public Charges	45,059	68,534	25,364	47,000	52,805	(22.95)
HWY Damage Claims	0	0	0	0	0	-
Total Public Charges for Service	202,785	150,866	73,403	157,348	127,805	(15.29)
Intergov. Chgs for Service						
State Hwy Charges	2,003,816	1,602,235	920,465	1,802,188	1,738,028	8.48
Local Govt Charges	470,898	312,942	120,832	705,000	325,000	3.85
Dept Charges For Service	294,430	268,748	82,703	225,300	284,978	6.04
Total Intergov Chgs for Service	2,769,144	2,183,925	1,124,000	2,732,488	2,348,006	7.51
Other Revenue						
Rent	91,999	92,000	46,000	92,000	92,000	0.00
Sale of County Equip	0	0	0	0	0	-
Records & Reports Rev HWY	121,904	82,299	56,630	110,568	92,808	12.77
Net Gain/Loss on Sale of Equipment	(6,562)	(4,000)	2,971	4,971	(5,400)	35.00
Insurance Proceeds Reimb	0	0	224	0	0	-
Other	23,700	30,000	31,586	44,000	39,000	30.00
Total Other Revenue	231,041	200,299	137,410	251,539	218,408	9.04
Total Revenue	3,202,971	2,535,090	1,334,813	3,141,375	2,694,219	6.28
<b>EXPENSES:</b>						
Public Works						
County Charges Reimbursed	(3,400,395)	(3,705,291)	(1,136,309)	(3,764,093)	(3,878,946)	4.69
Administration-Hwy C/P	461,386	482,693	206,980	501,078	550,522	14.05
Shingle Recycling C/P	0	0	36,826	86,172	40,000	-
Patrol Supervision	189,422	230,807	93,786	226,818	231,287	0.21
Radio Expenses C/P	233	1,078	291	773	1,075	(0.28)
Liability Insurance C/P	14,817	16,551	8,978	15,262	15,173	(8.33)
Union Activities C/P	0	0	0	0	0	-
Other Highway-Cost Pool	0	0	0	0	0	-
Field Small Tools-Pool	0	(6,958)	(9,280)	(17,623)	(8,705)	25.11
Shop Operations-Pool	(0)	0	(37,425)	1	0	-
Fuel Handling-Pool	(0)	0	(3,578)	0	0	-
Machinery Operations-Pool	123,385	(100,325)	(254,046)	(73,444)	(130,190)	29.77
Gravel Operations-Pool	(117,046)	(71,799)	9,665	(135,490)	(133,362)	85.74
Bituminous Operations-Pool	(19,856)	12,300	(38,327)	36,678	12,800	4.07
Paving - Bid Jobs	194,825	133,153	76,269	229,244	237,239	78.17
Buildings & Grounds-Pool	0	0	298,838	2,972	3,600	-
Capital Acquisition-Pool	0	0	91,619	0	0	-
Hwy P/R Clearing Accounts	63,970	1	186,792	2	(1)	(200.00)
County-Road Maintenance	1,487,109	1,511,025	464,737	1,541,847	1,549,957	2.58
County-Road Construction	592,762	1,082,010	24,125	1,091,387	1,167,936	7.94
County-Aided Bridge Constr	0	0	0	0	0	-
County-Winter Snow Removal	1,158,783	935,811	754,030	951,617	976,341	4.33
State-Road Maint/Construct	1,918,773	1,498,372	1,010,907	1,592,876	1,526,710	1.89
Other Local Govt Road M&C	425,807	218,259	205,090	610,000	225,000	3.09
County Depts Nonroad Svcs	270,050	248,808	96,230	200,300	259,978	4.49
Non Govt (Public) Service	44,680	48,595	37,404	45,000	47,805	(1.63)
Total Expenses	3,408,705	2,535,090	2,123,598	3,141,377	2,694,219	6.28
Excess Revenues Over (Under) Expenses	(205,734)	0		(2)	0	
Operating Transfers In	0	0		0	0	
Capital Contributions	0	0		0	0	
Change in Net Assets	(205,734)	0		(2)	0	
Net Assets - January 1	8,515,644	8,309,910		8,309,910	8,309,908	
Net Assets - December 31	8,309,910	8,309,910		8,309,908	8,309,908	
<b>EXPENSES RESTATED BY OBJECT:</b>						
	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Personal Services	6,088,759	3,669,881	2,910,743	3,647,901	3,765,318	2.60
Contracted Services	994,660	707,862	395,552	975,881	790,441	11.67
Operation & Maintenance	8,416,058	4,029,105	3,783,910	4,913,645	4,234,165	5.09
Fixed Charges	817,804	850,057	336,808	851,412	853,583	0.41
Other	(12,908,576)	(6,721,815)	(5,303,414)	(7,247,462)	(6,949,288)	3.38
Total Expenses	3,408,705	2,535,090	2,123,598	3,141,377	2,694,219	6.28

Highway Enterprise Fund Concluded

Manitowoc County, WI  
**INFORMATION SYSTEMS INTERNAL SERVICE FUND**

	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
<b>REVENUES:</b>						
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	31,863	12,000	0	15,000	15,000	25.00
Total Public Charges for Service	31,863	12,000	0	15,000	15,000	25.00
Intergovernmental Chgs for Service						
New World System Chg	139,175	88,000	2,850	88,000	88,000	0.00
IS Charges-Tech Acct	337,264	183,200	201,957	183,400	228,600	24.78
Dept Charges For Service	1,224,150	1,242,729	621,364	1,242,729	1,279,417	2.95
Total Intergov. Chgs for Service	1,700,589	1,513,929	826,171	1,514,129	1,596,017	5.42
Other Revenue						
Gain(Loss) on Sale of Assets	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	0	0	0	0	0	-
Total Revenue	1,732,451	1,525,929	826,171	1,529,129	1,611,017	5.58
<b>EXPENSES:</b>						
General Government						
Information Systems	1,631,168	1,536,156	681,054	1,573,613	1,628,670	6.02
Total Expenses	1,631,168	1,536,156	681,054	1,573,613	1,628,670	6.02
Excess Revenues Over (Under) Expenses	101,283	(10,227)		(44,484)	(17,653)	
Net Assets - January 1	1,388,549	1,489,831		1,489,831	1,445,347	
Net Assets - December 31	1,489,831	1,479,604		1,445,347	1,427,694	
<b>EXPENSES RESTATED BY OBJECT:</b>						
	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Adopted 2015	Percent Increase or (Decrease)
Personal Services	626,013	667,297	310,023	677,986	680,320	1.95
Contracted Services	727,757	630,140	236,866	639,304	643,300	2.09
Operation & Maintenance	78,621	64,235	28,607	67,285	55,490	(13.61)
Fixed Charges	141,373	169,484	86,150	154,038	167,060	(1.43)
Outlay	57,405	5,000	19,408	35,000	82,500	1550.00
Total Expenditures	1,631,168	1,536,156	681,054	1,573,613	1,628,670	6.02

Information Systems Internal Service Fund Concluded

## Positions Included In Adopted 2015 Budget

	Full	FT Sub	PT	PT FTE	Number	Dept.
	Time	Total	FTE	Sub Total	of PT EE	FTE Total
<b><u>Aging &amp; Disability Resource Center</u></b>						
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					
Older American Program Manager	1.00					
Department Total		23.00		0.00	0.00	23.00
<b><u>Child Support Agency</u></b>						
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
<b><u>Clerk of Courts</u></b>						
Clerk of Circuit Court	1.00					
Counter Clerk	4.00					
Court Clerk	8.00					
Director of Business Operations	1.00					
Judicial Assistant*	4.00					
Records Clerk			0.80		1.00	
Department Total		18.00		0.80	1.00	18.80
*One Judicial Assistant position is funded in the Family Court budget and primarily works in that office.						
<b><u>Comptroller</u></b>						
Account Specialist	1.00					
Assistant Auditor/Comptroller	1.00					
Comptroller	1.00					
Payroll Administrator	1.00					
Department Total		4.00				4.00
<b><u>Coroner</u></b>						
Coroner	1.00					
Secretary Clerk			0.48		1.00	
Department Total		1.00		0.48	1.00	1.48
<b><u>Corporation Counsel</u></b>						
Assistant Corporation Counsel	1.00					
Corporation Counsel	1.00					
Paralegal	2.00					
Department Total		4.00				4.00

## Positions Included In Adopted 2015 Budget

	Full	FT Sub	PT	PT FTE	Number	Dept.
	Time	Total	FTE	Sub Total	of PT EE	FTE Total
<b><u>County Clerk</u></b>						
Administrative Assistant	1.00					
County Clerk	1.00					
Deputy	1.00					
Department Total		3.00				3.00
<b><u>District Attorney</u></b>						
Senior Paralegal Office Supervisor	1.00					
Paralegal Secretary	1.00					
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
<b><u>Emergency Management</u></b>						
Administrative Assistant			0.73		1.00	
Emergency Services Coordinator	1.00					
Department Total		1.00		0.73	1.00	1.73
<b><u>Executive</u></b>						
County Executive	1.00					
Department Total		1.00				1.00
<b><u>Family Court</u></b>						
Court Commissioner			0.50		1.00	
Family Court Commissioner			0.50		1.00	
Department Total		0.00		1.00	2.00	1.00
<b><u>Health Department</u></b>						
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/Environmental Health			0.86		1.00	
Nurse Manager	1.00					
Nutrition Educator/Frm Mrk Coord.			0.90		1.00	
Public Health Nurse	6.00		1.65		2.00	
Registered Dietician			0.45		1.00	
Environmental Health Manager	1.00					
Sanitarian	1.00					
WIC Clerk			0.80		1.00	
WIC Director/Nutritionist			0.95		1.00	
Department Total		11.00		8.57	11.00	19.57
<b><u>Highway</u></b>						
Accounting Technician	1.00		0.00		0.00	
Administrative Assistant.	1.00					
Administrative Support	1.00					
Director of Financial Services	1.00					
Facility Mechanic/Janitor	1.00					
Highway Commissioner	1.00					
Highway Foreman	5.00					
Highway Maintenance Worker	31.00					

## Positions Included In Adopted 2015 Budget

	Full	FT Sub	PT		PT FTE	Number	Dept.
	Time	Total	FTE		Sub Total	of PT EE	FTE Total
Mechanic	4.00						
Highway Superintendent	3.00						
Shop Superintendent	1.00						
Department Total		50.00			0.00	0.00	50.00
<b>Human Services</b>							
Accounting Technician	1.00						
Administrative Assistant	1.00						
Administrative Support	6.00						
Adult Protective Service Case Aide	1.00						
Adult Protective Service Worker	3.00						
After Hours Crisis Wkr/Cl. Soc Wkr	1.00						
After Hours Crisis Worker	3.00						
Benefit 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	
Community Services Program Manager	1.00						
CCS Service Facilitator	2.00						
CLTS Service Facilitator	1.00						
Clinical Social Worker	4.00						
CPS Supervisor - Intake	1.00						
CPS Supervisor - Ongoing	1.00						
Crisis Supervisor	1.00						
CSP Clinical Coordinator	1.00						
CSP Clinical Social Worker	5.00						
Community Liaison Worker	1.00						
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						
Admin. Support Foster/Kinship Care			0.60			1.00	
Foster Care Program Administrator	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						
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		101.00			2.45	4.00	103.45
<b>Information Systems</b>							
Aegis System Administrator	2.00						



## Positions Included In Adopted 2015 Budget

	Full	FT Sub	PT	PT FTE	Number	Dept.
	Time	Total	FTE	Sub Total	of PT EE	FTE Total
Desktop Administrator	1.00					
GIS Coordinator	1.00					
Human Services System Administrator	1.00					
Information Systems Director	1.00					
Network Engineer	1.00					
System Support Analyst	1.00					
Department Total		8.00				8.00
<b><u>Joint Dispatch Center</u></b>						
Emergency Dispatcher	15.00		3.80		6.00	
Supervisor	3.00					
Department Total		18.00		3.80	6.00	21.80
<b><u>Personnel</u></b>						
Personnel Coordinator	1.00		0.60		1.00	
Personnel Director	1.00					
Department Total		2.00		0.60	1.00	2.60
<b><u>Planning and Zoning</u></b>						
Associate Code Administrator	1.00					
Associate Planner	1.00					
Code Administrator	1.00					
Planning & Zoning Director	1.00					
Secretary/Clerk	1.00					
Senior Planner	1.00					
Department Total		6.00		0.00	0.00	6.00
<b><u>Probate</u></b>						
Deputy	1.00					
Register in Probate	1.00					
Department Total		2.00				2.00
<b><u>Public Works</u></b>						
Business Manager	1.00					
Building & Grounds Supervisor	1.00					
Communication System Engineer	1.00					
Custodial Supervisor	1.00					
Custodian	2.00		1.42		2.00	
Facility Manager/Expo	1.00					
Facility Maintenance Wkr/Expo			0.67		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		2.09	3.00	14.09
<b><u>Register of Deeds</u></b>						
Clerk	1.00					
Deputy	1.00					
Register of Deeds	1.00					
Vital Records Clerk	1.00					
Department Total		4.00				4.00

## Positions Included In Adopted 2015 Budget

	Full	FT Sub	PT	PT FTE	Number	Dept.
	Time	Total	FTE	Sub Total	of PT EE	FTE Total
<b><u>Sheriff</u></b>						
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		9.00		10.00	
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	2.00					
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		88.00		17.90	21.00	105.90
<b><u>Soil and Water</u></b>						
Director	1.00					
Resource Conservationist	3.00					
Secretary/Clerk			0.50		1.00	
Department Total		4.00		0.50	1.00	4.50
<b><u>Treasurer</u></b>						
County Treasurer	1.00					
Deputy Treasurer	1.00					
Real Properter Lister	1.00					
Real Property Assistant	1.00					
Department Total		4.00				4.00
<b><u>UW Extension</u></b>						
Program Assistant	1.00		0.40			
Department Total		1.00		0.40		1.40
<b><u>Veterans Service</u></b>						
Administrative Specialist	1.00					
Veterans Service Officer	1.00					
Veterans Service Officer/Dept Director	1.00					
Department Total		3.00				3.00
<b>GRAND TOTALS</b>		383.00		40.07	53.00	423.07

FTE Changes Included in Adopted 2015 Budget				
Department	Position Title	FTE Change	Net Change	Comments
District Attorney	Paralegal/Secretary	-1.00		
	Sr. Paralegal Office Supervisor	1.00		
			<b>0.00</b>	
Health Department	LPN/Environmental Health	0.12		Name Change - was LPN/Lead Inspector
	Nutrition Educ/Farmer Market	0.10		
			<b>0.22</b>	
Highway	Administrative Support	1.00		
			<b>1.00</b>	
Human Services	Adult Protective Service Case Aide	1.00		
	CCS Service Facilitator	2.00		
	CLTS Service Facilitator	1.00		
			<b>4.00</b>	
Planning & Zoning	Secretary/Clerk	0.50		
			<b>0.50</b>	
Public Works	Facility Maintenance Wkr. (Expo)	0.67		
	Custodian	0.17		
			<b>0.84</b>	
UW-Extension	Program Assistant	0.40		
			<b>0.40</b>	
	<b>Total Changes</b>		<b>6.96</b>	
<b>FTE Reconciliation 2014 / 2015 Budgets</b>				
Total FTE's Reported in Adopted 2014 Budget			414.13	
FTE Changes during 2014 prior to 2015 Budget			1.98	
FTE Additions in 2015 Adopted Budget			6.96	
Total FTE's Reported in Adopted 2015 Budget			423.07	

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
ADRC - Aging Resources	23.00	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	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	18.80	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	4.00	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	1.48	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	4.00
County Clerk	3.00	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	4.75	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	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	1.00	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 *	1.00	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	2.00
Health Care Center	0.00	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	19.57	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	50.00	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	103.45	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	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	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	2.60	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	6.00	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.	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	14.09	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	2.00	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	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	105.90	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	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	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	1.40	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	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	423.07	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	25

\* = Clerk of Courts Office assumed 1 FTE position from the Family Court Commissioner's Office although the Family Courts Office budgets for the position.

**Manitowoc County, Wisconsin**  
**EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY**  
**1977 TO 2014 ACTUALS**  
**2015 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 *)	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%
2014	2015	\$4,987,266,200	0.75%	\$29,052,082	0.67%	\$5.82525	-0.08%

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 2015 Adopted Budget

Activity Number	Activity Area	Outlay Item	2015	
			Amount	Total
General Fund				
12100	Clerk of Court	Sound system upgrade - Br III	15,000	15,000
12700	Coroner	Stretcher for vehicle	4,200	4,200
13100	District Attorney	Misc replacement equipment	1,200	1,200
14400	County Clerk-Elections		0	0
15100	Comptroller		0	0
16100	Maintenance - Courthouse	Ballast & lighting Switch load & decommission inverter Plow for F250 Basement bathroom wall repair	2,000 1,400 5,800 2,000	11,200
16200	Maintenance - Office Complex	Exterior door to elec rooms Heat tape install Bathroom urinal privacy panels Tree removal	1,000 13,000 1,000 700	15,700
16300	Maintenance - Jail	Sealcoat/crackfill/stripe parking lots Employee entrance flooring replacement Admin entrance flooring replacement Kaivacmachine-jail showers Cooling tower motor critical spare	5,986 2,000 2,000 2,000 4,500	16,486
16400	Maintenance - UW Center	Ledgeback sinks & faucet Hillside Tile repair Founders Hall Water heater(s) Hillside hall AC - IT server room DDC upgrade	3,500 2,000 15,000 14,000 3,000	37,500
16600	Maintenance - Human Services	Roof replacement (Roof A) Pnumatic system air dryer	35,000 2,000	37,000
16700	Maintenance - PHD Building	Ballast & lighting	1,500	1,500
16750	Maintenance - Admin Office Bldg		0	0
16800	Maintenance - Other Co Buildings	Herritage Center-parking lot & lighting Hancock parking lot - seacoat/crackfill/stripe Veterans Memorial Park -planting bed update	7,933	7,933
16900	Maintenance - C&T Building	FM-200 fire systems repair/service Server room fire supression system Sealcoat/crackfill/stripe parking lot	4,500 13,000 2,904	20,404
17100	Register of Deeds	Workstations	7,500	7,500
21200	Sheriff - Traffic Patrol	Patrol vehicles (7) Body armor - tactical Body armor - soft SOS team munitions Tasers & taser supplies Armory supplies Tac team / gas cartridges Scuba Squad radar Rifle replacement EMS/AED equipment supplies Handguns	195,000 5,100 5,600 5,400 5,400 4,500 3,500 2,250 7,000 6,750 4,000 4,500	249,000
21600	Joint Dispatch Center	Misc replacement equipment	1,000	1,000
21650	Communications Activity	Planned replacement equipment Motorola equipment upgrade UPS - critical spare Console upgrades - Kiel tower	145,000 193,000 3,200 14,000	355,200
25000	Emergency Management	Outdoor antennae satellite phone	700	700
25100	Emergency Mgt - NUKE	Laptops(6) - EOC Phones	6,500 3,500	10,000

Outlay Items Included in the 2014 Adopted Budget

Activity Number	Activity Area	Outlay Item	2014	
			Amount	Total
General Fund				
12100	Clerk of Court		0	0
12700	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 culpola 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 Motorola upgrade Cato tower repaint	30,000 0 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

# Outlay Items Included in the 2015 Adopted Budget

Activity Number	Activity Area	Outlay Item	2015	
			Amount	Total
25400	Emergency Mgt - HAZMAT	Future Vehicle Replacement	9,266	9,266
27000	Corrections	Equipment - SCAAP grant	8,000	8,000
35100	Airport	Mower	6,000	19,500
		Fuel truck	8,500	
		Secondary runway lights design	5,000	
52000	Parks	Mowers (2)	16,000	20,000
		Pier	4,000	
General Fund Total				848,289
Human Services SRF				
44274	IM-Affordable Care Act		0	0
45163	County owned Home-16th St		0	0
Human Services SRF Total				0
Solid Waste Recycling SRF				
36300	Recycling Operation		16,000	21,100
		Tier unit repair-main baler	2,000	
		Baler-critical spares	1,500	
		Dump truck tires	1,600	
Solid Waste Recycling SRF Total				21,100
Aging SRF				
46405	ADRC-DBS	Misc replacement equipment	500	500
Aging SRF Total				500
Expo SRF				
54615	Ice Center	Main rink AHU	10,000	10,000
54620	Expo Maint & Improvements	Plumbing-Walters, Lester, Horse Arena	12,000	16,500
		Walk behind floor scrubber	4,500	
Expo SRF Total				26,500
Jail Assessment Fee CPF				
72700	Jail Assessment Fee CPF		0	0
Jail Assessment Fee CPF Total				0
Information Systems				
14500	Information Systems	TRPD T1 D-Mark to C & T (Move Line)	2,500	82,500
		Juniper VPN Appliance Replacement	6,000	
		JDC Switch Replacements	14,000	
		Switch Replacement Project	20,000	
		MS Exchange E-mail / data conversion	40,000	
Information Systems Total				82,500
Grand Total				978,889

All Outlay:	978,889
Last Update: 9/30/2014	0

# Outlay Items Included in the 2014 Adopted Budget

Activity Number	Activity Area	Outlay Item	2014	
			Amount	Total
25400	Emergency Mgt - HAZMAT	Future Vehicle Replacement	8,605	8,605
27000	Corrections	Equipment - SCAAP grant	5,000	5,000
35100	Airport	Storage building	20,000	65,000
		Paint FBO roof	15,000	
		Realign fence by FBO	30,000	
52000	Parks	Truck - 3/4 ton	23,000	23,000
General Fund Total				645,321
Human Services SRF				
44274	IM-Affordable Care Act	Computer & related equipment	1,500	1,500
45163	County owned Home-16th St			0
Human Services SRF Total				1,500
Solid Waste Recycling SRF				
36300	Recycling Operation		3,000	29,000
		Dump truck load cover	12,000	
		Window replacement	10,000	
		Bins	4,000	
		Filled tires		
Solid Waste Recycling SRF Total				29,000
Aging SRF				
46405	ADRC-DBS	Misc replacement equipment	500	500
Aging SRF Total				500
Expo SRF				
54615	Ice Center	none		0
54620	Expo Maint & Improvements	Clover Café water heater replacement	1,000	16,000
		Blacktopping	5,000	
		Exhibition building exit lights	1,000	
		Plumbing & feed	6,000	
		Expo sound	3,000	
Expo SRF Total				16,000
Jail Assessment Fee CPF				
72700	Jail Assessment Fee CPF		3,500	40,500
		Generator repair(hoses)	10,000	
		HVAC equipment	5,000	
		CCTV equipment	5,000	
		Security equipment	7,000	
		Carpeting 1st floor	10,000	
		Video conferencing equipment		
Jail Assessment Fee CPF Total				40,500
Information Systems				
14500	Information Systems	Misc replacement equipment	5,000	5,000
Information Systems Total				5,000
Grand Total				737,821

737,821
0

**MANITOWOC COUNTY, WISCONSIN**  
All Funds and Account Group  
Combined Statement of Outstanding Long-term Obligations  
Estimated - 12/31/2014

Issue Date	Interest Rate	Maturity Date	Original Principal	Paid or Refunded Through December 31, 2014	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	\$2,640,000	\$4,650,000
2010 BAB-Taxable Refunding Bonds Communications Project (Refunded 2009-10 NAN	9/7/10	2.98%	4/1/30	\$15,740,000	\$2,090,000	\$13,650,000
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	\$1,120,000	\$1,590,000
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	\$350,000	\$3,435,000
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	\$25,000	\$1,875,000

Total Long-term Debt				<u>\$36,260,000</u>	<u>\$11,060,000</u>	<u>\$25,200,000</u>
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Vested Employee Compensated Absences						\$809,972
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Unfunded pension liability						<u>\$0</u>
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Total Long-term Obligations Account Group						<u>\$26,009,972</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						<u>\$182,850</u>
Total Proprietary Funds						<u>\$182,850</u>



**Manitowoc County  
Debt Service Outstanding  
1/31/14 - 1/31/15 - 1/31/16**

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

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

<b>Callable:</b>	'10-'19 Callable 10/1/09 @ Par
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Callable:	'11-'19 Callable 11/1/10 @ Par
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CALENDAR YEAR	PRINCIPAL (10/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
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		

<b>PRINCIPAL</b> <i>(11/1)</i>	<b>RATE</b>	<b>INTEREST</b> <i>(5/1 &amp; 11/1)</i>	<b>TOTAL</b>
\$0.00	5.40%	\$0.00	\$0.00
\$0.00	5.45%	\$0.00	\$0.00
\$0.00	5.50%	\$0.00	\$0.00
\$0.00	5.55%	\$0.00	\$0.00
\$0.00	5.65%	\$0.00	\$0.00
\$0.00	5.75%	\$0.00	\$0.00
<hr/>		<hr/>	<hr/>
\$0.00		\$0.00	\$0.00
<hr/>		<hr/>	<hr/>
<div style="background-color: yellow; width: 15%;"></div> <b>Callable Maturities</b> <i>Refunded in 2007 Refunding Issue</i>			

**Manitowoc County**  
**Debt Service Outstanding**  
**1/31/14 - 1/31/15 - 1/31/16**

HCC Construction Bonds Including Park & Sheriffs Dept. Portion					WRS Refunding Permanent Financing (Taxable)				
Issue: 3					Issue: 4				
Amount: \$13,500,000					Amount: \$4,835,000				
Type: GO Building Bonds, Series 2002					Type: Taxable General Obligation Refunding Bonds				
Dated: May 15, 2002					Dated: April 15, 2003 AIC Int = 5.35%				
<b>Callable: '13-'21 Callable 11/1/12 @ Par</b>					<b>Callable: '14-'23 Callable 4/1/13 @ Par</b>				
<b>CALENDAR</b>	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL	
<b>YEAR</b>	(11/1)		(5/1 & 11/1)		(4/1)		(4/1 & 10/1)		
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	\$0.00		\$0.00	\$0.00	
		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**  
**1/31/14 - 1/31/15 - 1/31/16**

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
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	\$5,085,000.00		\$985,600.00	\$6,070,600.00

**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.		Gross Subsidy prior to (*)	
\$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
\$14,355,000.00		\$6,076,676.25	\$20,431,676.25	(\$2,126,836.59)	\$18,304,839.66

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

**Callable Maturities**

**With the Federal budget sequester in 2013, our BAB subsidy has been reduced 7.2% starting in 2014.**

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**  
**1/31/14 - 1/31/15 - 1/31/16**

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%)				
<b>Callable: Not Callable</b>					<b>Callable: Callable '22-'23 on 4/1/2021 @ Par</b>				
<b>CALENDAR</b>	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL	
<b>YEAR</b>	(11/1)		(5/1 & 11/1)		(4/1)		(4/1 & 10/1)		
2014	\$545,000.00	2.50%	\$58,625.00	\$603,625.00	\$285,000.00	0.75%	\$76,366.25	\$361,366.25	
<b>2015</b>	\$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									
<b>TOTAL</b>	<b>\$2,135,000.00</b>		<b>\$150,725.00</b>	<b>\$2,285,725.00</b>	<b>\$3,720,000.00</b>		<b>\$510,325.00</b>	<b>\$4,230,325.00</b>	

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**  
**1/31/14 - 1/31/15 - 1/31/16**

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
	* \$500,000 advance payment 7/1/15 (New Amort. Schedule)			
2014	\$25,000.00	2.28%	\$43,320.00	\$68,320.00
2015	\$530,000.00	2.28%	\$42,750.00	\$572,750.00
2016	\$0.00	2.28%	\$30,666.00	\$30,666.00
2017	\$0.00	2.28%	\$30,666.00	\$30,666.00
2018	\$30,000.00	2.28%	\$30,666.00	\$60,666.00
2019	\$50,000.00	2.28%	\$29,982.00	\$79,982.00
2020	\$400,000.00	2.28%	\$28,842.00	\$428,842.00
2021	\$400,000.00	2.28%	\$19,722.00	\$419,722.00
2022	\$400,000.00	2.28%	\$10,602.00	\$410,602.00
2023	\$65,000.00	2.28%	\$1,482.00	\$66,482.00
2024				
2025				
2026				
2027				
2028				
2029				
2030				
<b>TOTAL</b>	<b>\$1,900,000.00</b>		<b>\$268,698.00</b>	<b>\$2,168,698.00</b>

**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, 2014 Balances

January 1, 2015 Balances

January 1, 2016 Balances

TOTAL COMBINED DEBT SERVICE					
PRINCIPAL	INTEREST	TOTAL	BAB's SUBSIDY	NET TOTAL	REQUIRED TAX LEVY (*)
\$1,995,000.00	\$955,117.50	\$2,950,117.50	(\$200,692.18)	\$2,749,425.32	\$2,745,379.32
<b>\$2,540,000.00</b>	<b>\$907,432.50</b>	<b>\$3,447,432.50</b>	<b>(\$195,907.24)</b>	<b>\$3,251,525.26</b>	<b>\$3,246,740.32</b>
\$2,045,000.00	\$844,921.00	\$2,889,921.00	(\$190,486.62)	\$2,699,434.38	\$2,694,013.76
\$2,090,000.00	\$787,258.50	\$2,877,258.50	(\$184,031.31)	\$2,693,227.19	\$2,686,771.88
\$2,200,000.00	\$724,116.00	\$2,924,116.00	(\$176,359.74)	\$2,747,756.26	\$2,740,084.69
\$2,265,000.00	\$648,979.50	\$2,913,979.50	(\$167,740.55)	\$2,746,238.95	\$2,737,619.76
\$2,120,000.00	\$569,214.50	\$2,689,214.50	(\$158,341.74)	\$2,530,872.76	\$2,521,473.95
\$2,160,000.00	\$498,177.00	\$2,658,177.00	(\$147,967.74)	\$2,510,209.26	\$2,499,835.26
\$1,675,000.00	\$422,769.50	\$2,097,769.50	(\$136,588.37)	\$1,961,181.13	\$1,949,801.76
\$1,395,000.00	\$364,504.50	\$1,759,504.50	(\$124,384.31)	\$1,635,120.19	\$1,622,916.13
\$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
<b>\$27,195,000.00</b>	<b>\$7,992,024.25</b>	<b>\$35,187,024.25</b>	<b>(\$2,126,836.59)</b>	<b>\$33,060,187.66</b>	<b>\$32,865,373.73</b>
\$25,200,000.00	\$7,036,906.75	\$32,236,906.75	(\$1,926,144.41)	\$30,310,762.34	\$30,119,994.41
\$22,660,000.00	\$6,129,474.25	\$28,789,474.25	(\$1,730,237.17)	\$27,059,237.08	\$26,873,254.09

(\*) = Required Debt Service Tax Levy before any Transfers From other Funds, use of any Fund Balance, administration fees, and increase due to Federal BAB subsidy reduction.

Manitowoc County, Wisconsin  
 Adopted Expenses Revenues & Tax Levy by Department  
 Adopted 2015 Levy with 2014 and 2013 Levies Shown for Comparison Purposes

	Budgeted 2015 Expenses	Budgeted 2015 Revenues	2014 Fund Balance (Applied) (In) Retained Out	Proposed 2015 Tax levy	Adopted 2014	2015 Proposed VS. 2014	Adopted 2013 Levy
Aging Resources - ADRC	\$2,669,124.00	\$2,585,672.00	(\$83,452.00)	\$0.00	\$4,950.00	(\$4,950.00)	\$0.00
Airport	\$421,911.00	\$264,213.00	\$0.00	\$157,698.00	\$163,500.00	(\$5,802.00)	\$163,500.00
Child Support	\$862,080.00	\$918,000.00	\$0.00	(\$55,920.00)	(\$42,711.00)	(\$13,209.00)	\$58,806.00
Clerk of Court	\$1,388,841.00	\$745,728.00	\$0.00	\$643,113.00	\$643,501.00	(\$388.00)	\$721,701.00
Comptroller	\$667,134.00	\$2,400.00	\$0.00	\$664,734.00	\$696,827.00	(\$32,093.00)	\$648,234.00
Coroner	\$257,501.00	\$45,000.00	\$0.00	\$212,501.00	\$198,831.00	\$13,670.00	\$207,780.00
Corporation Counsel	\$487,314.00	\$0.00	\$0.00	\$487,314.00	\$444,893.00	\$42,421.00	\$403,062.00
County Board	\$129,537.00	\$0.00	\$0.00	\$129,537.00	\$126,961.00	\$2,576.00	\$130,036.00
County Clerk	\$416,644.00	\$34,905.00	\$0.00	\$381,739.00	\$383,453.00	(\$1,714.00)	\$370,999.00
District Attorney	\$343,785.00	\$41,600.00	\$0.00	\$302,185.00	\$305,638.00	(\$3,453.00)	\$309,083.00
Emergency Management	\$413,213.00	\$293,109.00	\$0.00	\$120,104.00	\$113,740.00	\$6,364.00	\$126,946.00
Executive	\$117,149.00	\$0.00	\$0.00	\$117,149.00	\$114,077.00	\$3,072.00	\$116,355.00
Family Court Commissioner	\$227,394.00	\$129,205.00	\$0.00	\$98,189.00	\$86,757.00	\$11,432.00	\$80,445.00
Health Department	\$1,855,702.00	\$967,051.00	\$0.00	\$888,651.00	\$873,753.00	\$14,898.00	\$927,208.00
Highway Department	\$6,573,165.00	\$3,949,253.00	\$0.00	\$2,623,912.00	\$2,509,059.00	\$114,853.00	\$2,070,826.00
Highway Bridge Aid Petitions	\$127,031.00	\$0.00	\$0.00	\$127,031.00	\$100,712.00	\$26,319.00	\$89,178.00
Human Services Department	\$16,251,249.00	\$9,354,808.00	\$0.00	\$6,896,441.00	\$6,757,761.00	\$138,680.00	\$6,858,754.00
Information Systems	\$1,628,670.00	\$1,611,017.00	(\$17,653.00)	\$0.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$1,551,099.00	\$0.00	\$0.00	\$1,551,099.00	\$1,549,383.00	\$1,716.00	\$1,684,382.00
Communications Activity	\$1,028,016.00	\$3,450.00	\$0.00	\$1,024,566.00	\$583,124.00	\$441,442.00	\$562,394.00
Personnel	\$348,574.00	\$0.00	\$0.00	\$348,574.00	\$337,372.00	\$11,202.00	\$349,549.00
Planning & Zoning	\$684,156.00	\$425,000.00	\$0.00	\$259,156.00	\$212,207.00	\$46,949.00	\$294,872.00
Parks	\$263,909.00	\$76,879.00	\$0.00	\$187,030.00	\$185,545.00	\$1,485.00	\$183,113.00
Public Works	\$1,971,472.00	\$220,189.00	\$28,174.00	\$1,779,457.00	\$1,783,828.00	(\$4,371.00)	\$1,836,426.00
Register in Probate	\$291,812.00	\$69,000.00	\$0.00	\$222,812.00	\$212,712.00	\$10,100.00	\$228,560.00
Register of Deeds	\$560,016.00	\$547,000.00	(\$50,000.00)	(\$36,984.00)	(\$70,142.00)	\$33,158.00	(\$37,173.00)
Sheriff's Department	\$10,155,000.00	\$714,500.00	\$0.00	\$9,440,500.00	\$9,291,631.00	\$148,869.00	\$9,716,497.00
Soil & Water	\$588,350.00	\$300,000.00	\$0.00	\$288,350.00	\$282,836.00	\$5,514.00	\$302,007.00
Treasurer	\$370,368.00	\$528,535.00	\$0.00	(\$158,167.00)	(\$70,129.00)	(\$88,038.00)	(\$52,632.00)
UW-Extension	\$281,193.00	\$12,741.00	\$0.00	\$268,452.00	\$240,365.00	\$28,087.00	\$255,340.00
Veterans	\$242,202.00	\$13,000.00	\$0.00	\$229,202.00	\$215,448.00	\$13,754.00	\$194,162.00
Non-Department	\$378,316.87	\$4,266,251.00	(\$491,740.11)	(\$4,379,674.24)	(\$3,630,120.35)	(\$749,553.89)	(\$4,273,688.00)
Library	\$845,340.00	\$0.00	\$0.00	\$845,340.00	\$868,233.00	(\$22,893.00)	\$902,390.00
Debt Service Fund	\$3,457,433.00	\$181,802.00	(\$504,440.00)	\$2,771,191.00	\$2,769,860.00	\$1,331.00	\$2,694,531.00
Expo	\$743,135.00	\$745,890.00	\$2,755.00	\$0.00	\$0.00	\$0.00	\$0.00
Recycling	\$1,060,738.00	\$575,200.00	\$0.00	\$485,538.00	\$485,538.00	\$0.00	\$485,538.00
Solid Waste Disposal	\$1,362,500.00	\$1,336,000.00	(\$16,500.00)	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Solid Waste Disposal GF	\$183,131.00	\$94,180.00	\$0.00	\$88,951.00	\$83,989.00	\$4,962.00	\$83,645.00
Board of Adj	\$22,237.00	\$11,000.00	\$0.00	\$11,237.00	\$12,987.00	(\$1,750.00)	\$16,710.00
Capital Project Funds	\$93,500.00	\$110,000.00	\$16,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$21,074.24			\$21,074.24	\$22,964.18	(\$1,889.94)	\$1,442.25
Total All Expenditures	<u>\$61,341,016.11</u>	<u>\$31,172,578.00</u>	<u>(\$1,116,356.11)</u>	<u>\$29,052,082.00</u>	<u>\$28,859,332.83</u>	<u>\$192,749.17</u>	<u>\$28,720,978.25</u>
				2015 Proposed Levy	2014 Levy		2013 Levy

**RESOLUTION ADOPTING 2015 BUDGET AND PROPERTY TAX LEVY**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

WHEREAS, a detailed copy of the county executive's proposed 2015 annual budget has been made available to each county supervisor and to the general public; and

WHEREAS, the proposed 2015 annual budget was presented to the county board at its meeting on October 14, 2014; and

WHEREAS, formal publication of a budget summary and announcement of a public hearing was made in the Manitowoc Herald Times Reporter on October 15, 2014 in accordance with Wis. Stat. § 65.90 and Wis. Stat. Ch. 985; and

WHEREAS, a public hearing on the proposed 2015 annual budget was held for the purpose of obtaining public comment and the proposed 2015 annual budget was reviewed by the county board at its annual meeting on October 30, 2014; and

WHEREAS, Manitowoc County Code § 5.05(3) provides that the wage schedule may be adjusted each year by action of the county board in order to remain competitive with the market and such adjustments are included in the proposed 2015 annual budget; and

WHEREAS, the current administrative process for bringing all employees to the minimum rate of pay for their respective positions has not worked as intended and approximately 48 employees in the administrative and fiscal support and health and human services professionals occupational groups remain below minimum rate of pay for their respective positions; and

WHEREAS, changes to the pay plan are included in the proposed 2015 annual budget in order to bring all employees who are below the minimum rate of pay for their respective positions up to the minimum by January 1, 2016;

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, 2015 as shown in the 2015 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	\$ 736.87
County Aid Bridges (Wis. Stat. § 82.08)	\$ 127,031.00
Illegal Real Estate Taxes Charged Back (Prior Year)	\$ 21,074.24
<u>All Other County Taxes</u>	<u>\$28,903,239.89</u>
Gross County Tax Levy	\$29,052,082.00; and

41  
42 BE IT FURTHER RESOLVED that the County shall apportion the tax for Bridges under Wis.  
43 Stat. § 82.08 on the taxable property of the participating districts; and  
44

45 BE IT FURTHER RESOLVED that the County shall enter the Tax Apportionment State Taxes  
46 for Forestry Mill Tax, Wis. Stat. § 70.58(2), in the amount of \$876,094.14; and  
47

48 BE IT FURTHER RESOLVED that the County shall enter the Tax Apportionment, State  
49 Special Charges for Charitable and Penal Purposes, in the following amounts:  
50

51	Dane County Proceeding, Mendota Commitments	\$ 46.56
52	<u>Sheboygan County Proceeding, Mental Health Commitments</u>	<u>\$ 690.31</u>
53	Total State Special Charges	\$ 736.87; and

54  
55 BE IT FURTHER RESOLVED that the County Officials are hereby directed to reapportion  
56 the illegal real estate taxes charged back in the amount of \$21,074.24; and  
57

58 BE IT FURTHER RESOLVED that the budget in detail hereto attached shall be made a part  
59 of the Tax Levy; and  
60

61 BE IT FURTHER RESOLVED that the wage schedule is increased by .5% effective January 1,  
62 2015 and by .5% effective July 1, 2015; and  
63

64 BE IT FURTHER RESOLVED that the wage or salary paid to each employee who is below  
65 maximum for his or her wage band will be increased by .5% effective with the hours paid on the  
66 paycheck dated January 9, 2015; and  
67

68 BE IT FURTHER RESOLVED that the wage or salary paid to each employee who is below  
69 the maximum for his or her wage band will be increased by .5% effective with the hours paid on the  
70 paycheck dated July 10, 2015; and  
71

72 BE IT FURTHER RESOLVED that the following changes are made to the pay plan:  
73

- 74 1. A new minimum starting rate is established for each wage band at 3% below the  
75 existing starting rate and the existing starting rate will become Step 1, with  
76 subsequent steps renumbered accordingly;  
77
- 78 2. Each regular employee who is more than 10% below the minimum for the  
79 employee's wage band will receive a 10% increase on January 1, 2015 and an  
80 additional increase on the employee's anniversary date in the position that will bring  
81 the employee up to the minimum provided that his or her composite performance  
82 evaluation score is at least 1.75;  
83
- 84 3. Each probationary employee who is more than 10% below the minimum for the  
85 employee's wage band will receive a 10% increase upon successful completion of  
86 probation and an additional increase on the employee's anniversary date in the



position that will bring the employee up to the minimum provided that his or her composite performance evaluation score is at least 1.75;

4. Each regular employee who is 5% to 10% below the minimum for the employee's wage band will receive one-half of the increase necessary to bring the employee up to the minimum on January 1, 2015 and an additional increase on the employee's anniversary date in the position that will bring the employee up to the minimum provided that his or her composite performance evaluation score is at least 1.75;
5. Each probationary employee who is 5% to 10% below the minimum for the employee's wage band will receive one-half of the increase necessary to bring the employee up to the minimum upon successful completion of probation and an additional increase on the employee's anniversary date in the position that will bring the employee up to the minimum provided that his or her composite performance evaluation score is at least 1.75;
6. Each employee who is less than 5% below the minimum of the employee's wage band will receive the increase necessary to bring the employee up to the minimum on the employee's anniversary date in the position so long as his or her composite performance evaluation score is at least 1.75;
7. Each employee who is hired in 2015 below minimum of the employee's wage band will be brought up to minimum no later than January 1, 2016; and

BE IT FURTHER RESOLVED that the Comptroller/Auditor is directed to increase the appropriate line item in the budget for the Park Department by \$10,000 and that the Park Department Director is authorized to expend up to \$10,000 by awarding, on a competitive basis, one or more equal match grants to organizations or private landowners for the purpose of managing or eliminating, or both, an invasive species on county land and water or land adjacent to county land; and

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

Dated this 6th day of November 2014.

Respectfully submitted by the  
Finance Committee

  
Paul B. Hansen, Chair

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

Tax Levy of \$29,052,082.00

Composite Tax Rate of \$5.825252 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Comptroller. 

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

APPROVED: \_\_\_\_\_  
Bob Ziegelbauer, County Executive Date

No. 2014/2015 - 59  
Manitowoc Voting System  
Vote Summary Report  
11-06-2014

All Reports  
Report , 6a , 1/2 Majority Based on Attendance

Motion to amend budget by striking line 111 through line 117

Seat	Dist	Attn	Name	Aye	Nay	Abs
1	20	*	Hoffman, Chuck	[ ]	[X]	[ ]
2	11	*	Vogel, Randy S.	[ ]	[X]	[ ]
3	15	*	Wagner, Catherine	[ ]	[X]	[ ]
4	24	*	Weiss, Don	[ ]	[X]	[ ]
5	6	*	Hansen, Paul Biff	[ ]	[X]	[ ]
6	10	*	Zimmer, Don	[X]	[ ]	[ ]
7	14	*	Baumann, James	[ ]	[X]	[ ]
8	8	*	Williams, Mike	[ ]	[X]	[ ]
9	3	*	Metzger, Rita	[ ]	[X]	[ ]
10	1	*	Holschbach, Todd	[ ]	[X]	[ ]
11	16		Cavanaugh, Robert	[ ]	[ ]	[ ]
12	7	*	Vogt, Norbert	[X]	[ ]	[ ]
13	5	*	Dufek, Gregory	[ ]	[X]	[ ]
14	13	*	Waack, Melvin	[X]	[ ]	[ ]
15	22	*	Dyzak, David	[X]	[ ]	[ ]
16	18		Kohlman, Pat	[ ]	[ ]	[ ]
17	17	*	Maresh, Susie	[X]	[ ]	[ ]
18	12	*	Behnke, Kevin	[X]	[ ]	[ ]
19	21	*	Gerroll, Rick	[X]	[ ]	[ ]
20	9	*	Kopecky, Mark	[X]	[ ]	[ ]
21	23	*	Henrickson, Rick	[X]	[ ]	[ ]
22	19	*	Falkowski, James J.	[X]	[ ]	[ ]
23	25	*	Burke, Laurie	[ ]	[X]	[ ]
24	2	*	Nickels, Dave	[ ]	[X]	[ ]
30	4	Chair	Brey, Jim	[ ]	[X]	[ ]

Fail

On this 6 day of November 2014 by a vote of:  
Aye = 10    Nay = 13    Abs = 0    Absent = 2

Attest: \_\_\_\_\_  
Jamie Aulik, County Clerk

No. 2014/2015 - 59  
Manitowoc Voting System  
Vote Summary Report  
11-06-2014

All Reports  
Report , 6b , 1/2 Majority Based on Attendance

Motion to reconsider the vote on the amendment

Seat	Dist	Attn	Name	Aye	Nay	Abs
1	20	*	Hoffman, Chuck	[ ]	[X]	[ ]
2	11	*	Vogel, Randy S.	[ ]	[X]	[ ]
3	15	*	Wagner, Catherine	[ ]	[X]	[ ]
4	24	*	Weiss, Don	[ ]	[X]	[ ]
5	6	*	Hansen, Paul Biff	[X]	[ ]	[ ]
6	10	*	Zimmer, Don	[X]	[ ]	[ ]
7	14	*	Baumann, James	[X]	[ ]	[ ]
8	8	*	Williams, Mike	[X]	[ ]	[ ]
9	3	*	Metzger, Rita	[ ]	[X]	[ ]
10	1	*	Holschbach, Todd	[ ]	[X]	[ ]
11	16		Cavanaugh, Robert	[ ]	[ ]	[ ]
12	7	*	Vogt, Norbert	[X]	[ ]	[ ]
13	5	*	Dufek, Gregory	[X]	[ ]	[ ]
14	13	*	Waack, Melvin	[X]	[ ]	[ ]
15	22	*	Dyzak, David	[X]	[ ]	[ ]
16	18		Kohlman, Pat	[ ]	[ ]	[ ]
17	17	*	Maresh, Susie	[X]	[ ]	[ ]
18	12	*	Behnke, Kevin	[X]	[ ]	[ ]
19	21	*	Gerroll, Rick	[X]	[ ]	[ ]
20	9	*	Kopecky, Mark	[X]	[ ]	[ ]
21	23	*	Henrickson, Rick	[X]	[ ]	[ ]
22	19	*	Falkowski, James J.	[X]	[ ]	[ ]
23	25	*	Burke, Laurie	[ ]	[X]	[ ]
24	2	*	Nickels, Dave	[ ]	[X]	[ ]
30	4	Chair	Brey, Jim	[ ]	[X]	[ ]

Pass

On this 6 day of November 2014 by a vote of:  
Aye = 14    Nay = 9    Abs = 0    Absent = 2

Attest: \_\_\_\_\_  
Jamie Aulik, County Clerk

No. 2014/2015 - 59  
Manitowoc Voting System  
Vote Summary Report  
11-06-2014

All Reports  
Report , 6c , 1/2 Majority Based on Attendance

Motion to amend budget by striking line 111 through line 117

Seat	Dist	Attn	Name	Aye	Nay	Abs
1	20	*	Hoffman, Chuck	[ ]	[X]	[ ]
2	11	*	Vogel, Randy S.	[ ]	[X]	[ ]
3	15	*	Wagner, Catherine	[ ]	[X]	[ ]
4	24	*	Weiss, Don	[ ]	[X]	[ ]
5	6	*	Hansen, Paul Biff	[ ]	[X]	[ ]
6	10	*	Zimmer, Don	[X]	[ ]	[ ]
7	14	*	Baumann, James	[X]	[ ]	[ ]
8	8	*	Williams, Mike	[X]	[ ]	[ ]
9	3	*	Metzger, Rita	[ ]	[X]	[ ]
10	1	*	Holschbach, Todd	[ ]	[X]	[ ]
11	16		Cavanaugh, Robert	[ ]	[ ]	[ ]
12	7	*	Vogt, Norbert	[X]	[ ]	[ ]
13	5	*	Dufek, Gregory	[ ]	[X]	[ ]
14	13	*	Waack, Melvin	[X]	[ ]	[ ]
15	22	*	Dyzak, David	[X]	[ ]	[ ]
16	18		Kohlman, Pat	[ ]	[ ]	[ ]
17	17	*	Maresh, Susie	[X]	[ ]	[ ]
18	12	*	Behnke, Kevin	[X]	[ ]	[ ]
19	21	*	Gerroll, Rick	[X]	[ ]	[ ]
20	9	*	Kopecky, Mark	[ ]	[X]	[ ]
21	23	*	Henrickson, Rick	[X]	[ ]	[ ]
22	19	*	Falkowski, James J.	[X]	[ ]	[ ]
23	25	*	Burke, Laurie	[ ]	[X]	[ ]
24	2	*	Nickels, Dave	[ ]	[X]	[ ]
30	4	Chair	Brey, Jim	[ ]	[X]	[ ]

Fail

On this 6 day of November 2014 by a vote of:  
Aye = 11    Nay = 12    Abs = 0    Absent = 2

Attest:

  
\_\_\_\_\_  
Jamie Aulik, County Clerk

No. 2014/2015 - 59  
Manitowoc Voting System  
Vote Summary Report  
11-06-2014

All Reports  
Report , 6 , 1/2 Majority Based on Attendance

6. Resolution Adopting 2015 Budget and Property Tax Levy.

Seat	Dist	Attnd	Name	Aye	Nay	Abs
1	20	*	Hoffman, Chuck	[X]	[ ]	[ ]
2	11	*	Vogel, Randy S.	[X]	[ ]	[ ]
3	15	*	Wagner, Catherine	[X]	[ ]	[ ]
4	24	*	Weiss, Don	[X]	[ ]	[ ]
5	6	*	Hansen, Paul Biff	[X]	[ ]	[ ]
6	10	*	Zimmer, Don	[X]	[ ]	[ ]
7	14	*	Baumann, James	[X]	[ ]	[ ]
8	8	*	Williams, Mike	[X]	[ ]	[ ]
9	3	*	Metzger, Rita	[ ]	[X]	[ ]
10	1	*	Holschbach, Todd	[X]	[ ]	[ ]
11	16		Cavanaugh, Robert	[ ]	[ ]	[ ]
12	7	*	Vogt, Norbert	[X]	[ ]	[ ]
13	5	*	Dufek, Gregory	[X]	[ ]	[ ]
14	13	*	Waack, Melvin	[X]	[ ]	[ ]
15	22	*	Dyzak, David	[X]	[ ]	[ ]
16	18		Kohlman, Pat	[ ]	[ ]	[ ]
17	17	*	Maresh, Susie	[X]	[ ]	[ ]
18	12	*	Behnke, Kevin	[X]	[ ]	[ ]
19	21	*	Gerroll, Rick	[X]	[ ]	[ ]
20	9	*	Kopecky, Mark	[X]	[ ]	[ ]
21	23	*	Henrickson, Rick	[X]	[ ]	[ ]
22	19	*	Falkowski, James J.	[X]	[ ]	[ ]
23	25	*	Burke, Laurie	[ ]	[X]	[ ]
24	2	*	Nickels, Dave	[ ]	[X]	[ ]
30	4	Chair	Brey, Jim	[X]	[ ]	[ ]

Pass

On this 6 day of November 2014 by a vote of:  
Aye = 20    Nay = 3    Abs = 0    Absent = 2

Attest:

Jamie Aulik, County Clerk

EFFECT OF FINANCE COMMITTEE AMENDMENT  
ON PRINTED BUDGET BOOK

(This was Vetoed by the County Executive)

Amends the budget book at page 4 as follows:

EXPENDITURES	Proposed 2015	
Culture, Education, Recreation	<del>1,387,260</del>	1,397,260
and adjusts Percent Increase or (Decrease) accordingly		
Excess Revenue Over (Under) Expenditures	<del>(513,566)</del>	(523,566)
EXPENDITURES RESTATED BY OBJECT:	Proposed 2015	
Other Expenses	<del>125,000</del>	135,000
and adjust Percent Increase or (Decrease) accordingly		
Outlay, Total Expenditures	<del>26,765,047</del>	26,775,047
and adjusts Percent Increase or (Decrease) accordingly		

Amends the budget book at page 9 as follows:

GENERAL FUND EXPENDITURES	Proposed 2015	
Parks	<del>198,639</del>	208,639
and adjusts Percent Increase or (Decrease) accordingly		

Amends the budget book at page 47 as follows:

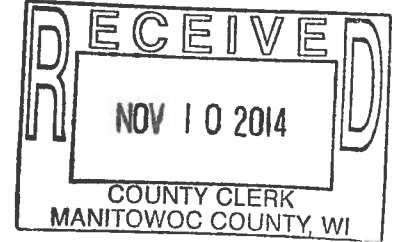
Fund Balance:	General Fund, Fund 100	
Applied or Transfers In	<del>1,041,740.11</del>	1,051,740.11



## Office of the County Executive

Bob Ziegelbauer, County Executive  
Manitowoc County Courthouse • 1010 S. 8<sup>th</sup> Street • Manitowoc WI 54220  
Office: 920.683.5107 • Cell: 920.323.7497  
bobziegelbauer@co.manitowoc.wi.us • www.bobziegelbauer.com

*Accountability • Respect • Customer Service*



November 10, 2014

Members of the Manitowoc County Board:

The Manitowoc County 2015 budget that I proposed called for a tax levy for operations of \$29,052,082 to support total spending of \$61,319,942. Adoption of this Budget will result in the typical Manitowoc County property owner seeing a slight decrease in the taxes paid for Manitowoc County government for the ninth year in a row. This is good news for taxpayers.

I would like to express my appreciation, once again, for the willingness of the County Board over the past nine 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. Manitowoc County is in strong shape.

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.

There was one amendment to the budget as presented to the Finance Committee. I am partial vetoing this provision.

*I am exercising a partial veto of Resolution No. 2014/2015-59, the Resolution Adopting 2015 Budget and Property Tax Levy, by striking lines 111 through 117 from the resolution.*

This amendment is a careless attempt to spend more money. It's wasteful spending and we have other important priorities.

The amendment is "pork". It wasn't requested and just throws money at a problem. The Highway and Parks Departments already treat invasive species as part of its regular routine. We have plenty of money in the budget already for that. The State and the Wisconsin Department of Natural Resources is the logical place to give out these grants. They are already doing that with a statewide focus.



We have little experience in giving out grants to private organizations. There are many unanswered questions from this proposal. What are the priorities? What are the standards? What will be the administration costs? Who decides? What will be the local match? Etc. Etc.

This is tax money, not something we can just give away. We fought long and hard to get our fiscal house in order. If this is an important priority it should be funded with cuts to other programs, not spending from reserves, one time money.

We shouldn't waste tax money, and we are held accountable for its use. We have a special duty to taxpayers to use their money wisely. We shouldn't use it for pet projects. We are not a philanthropic non-profit foundation.

I want to thank the Board as we have worked together long and hard over the past nine years, and this budget will help keep us on course for the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Bob Ziegelbauer". The signature is fluid and cursive, with the first name "Bob" written in a stylized, abbreviated form.

Bob Ziegelbauer  
Manitowoc County Executive



## Office of the County Executive

Bob Ziegelbauer, County Executive

Manitowoc County Courthouse • 1010 S. 8<sup>th</sup> Street • Manitowoc WI 54220

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

---

*Accountability • Respect • Customer Service*

October 10, 2014

Jail Housing Fee – Prisoner reimbursement to a county.

Wisconsin State Statute provides counties with only a small handful of areas where they are allowed to establish a fee to recoup their cost of providing a service. Housing a prisoner in its jail is one of those areas. Statute §302.372 Prisoner reimbursement to a county, allows a county the option to charge and collect from a prisoner the expenses associated with housing the individual. With few exceptions, "... a county may seek reimbursement for any expenses incurred by the county in relation to the crime for which a person was sentenced to a county jail, or for which the person was placed on probation and confined in jail ..." §302.372(2(a)).

A simple and quick review of our operational costs of running the jail show us since 2012, our per prisoner cost per day ranged from a low of \$75.42 to a high of \$106.18. Factors that affect our cost per day are the daily population counts and how closely expenses are monitored and controlled based upon that population.

Currently we charge prisoners \$18 per day towards their housing. My budget includes funds that raise this fee to \$25 per day. You'll note that Prisoners Board revenue is listed at \$150,000 in my budget proposal, up \$25,000 from that originally proposed by the Sheriff (see page 6 Prisoners Board). Contracting with a new collection agency whose specialty is collecting unpaid jail debt along with the modest fee increase, this amount should be easily attainable.

**ORDINANCE AMENDING MANITOWOC COUNTY CODE § 4.13(3)  
(Sheriff's Department Fees - Jail Expense Reimbursement)**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, Wis. Stat. § 302.372 authorizes a county to seek reimbursement for any expenses  
2 incurred by the county in relation to a crime for which a person is sentenced to a county jail,  
3 provided it does not exceed the actual per-day cost of maintaining that prisoner; and  
4

5 WHEREAS, the county's operational cost to house a prisoner was \$106.18 per day in 2012,  
6 \$87.52 per day in 2013, and \$76.16 per day through August 2014; and  
7

8 WHEREAS, Manitowoc County Code § 4.13(3d)(c)1 authorizes the Sheriff to seek and secure  
9 reimbursement of \$18 per day, tax included, for room, board, and utilities, from prisoners who are  
10 incarcerated in the county jail for state criminal law violations or Manitowoc County Code  
11 violations: and  
12

13 WHEREAS, Manitowoc County Code § 4.13(3g)(a) requires the Sheriff to charge a fee of \$18  
14 per day, tax included, for board to each inmate of the Manitowoc County Jail who is granted  
15 privileges under Wis. Stat. § 303.08 and who is gainfully employed for wages or salary, gainfully  
16 self-employed, or receiving unemployment insurance or employment training benefits while in  
17 custody in the jail; and  
18

19 WHEREAS, the amount charged prisoners for room, board, and utilities has not been adjusted  
20 since August 1, 2008;  
21

22 NOW, THEREFORE, the county board of supervisors of the county of Manitowoc does ordain  
23 as follows:  
24

25 Manitowoc County Code § 4.13(3d)(c)1. is repealed.  
26

27 Manitowoc County Code § 4.13(3d)(cm) is created to read as follows:  
28

29 (cm) The Sheriff shall charge a fee of \$22 per day for room, board, and utilities to each  
30 person who is incarcerated in the county jail for a state criminal law violation, a Manitowoc County  
31 Code violation, or as a sanction for contempt.  
32

33 Manitowoc County Code § 4.13(3g)(a) is amended by striking the last sentence, which reads  
34 as follows: "The Sheriff shall charge a fee of \$18 per day for board to each such inmate."  
35

36 This ordinance is effective January 1, 2015.

Dated this 30th day of October 2014.

Respectfully submitted by

  
\_\_\_\_\_  
Jim Brey, County Board Chair

FISCAL IMPACT: \$25,000 additional revenue, which is included in the 2015 budget proposal.

FISCAL NOTE: Reviewed and approved by Comptroller. 

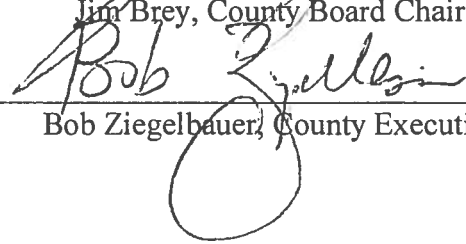
LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. SR

COUNTERSIGNED:

  
\_\_\_\_\_  
Jim Brey, County Board Chair

10/31/14  
Date

APPROVED:

  
\_\_\_\_\_  
Bob Ziegelbauer, County Executive

10/31/14  
Date

No. 2014/2015 - 52  
Manitowoc Voting System  
Vote Summary Report  
10-30-2014

All Reports

Report , 1 , 1/2 Majority Based on Attendance

1. Ordinance Amending Manitowoc County Code § 4.13(3).  
(Sheriff's Department Fees - Jail Expense Reimbursement)

Seat	Dist	Attnd	Name	Aye	Nay	Abs
1	20	*	Hoffman, Chuck	[X]	[ ]	[ ]
2	11		Vogel, Randy S.	[ ]	[ ]	[ ]
3	15	*	Wagner, Catherine	[X]	[ ]	[ ]
4	24	*	Weiss, Don	[X]	[ ]	[ ]
5	6	*	Hansen, Paul Biff	[X]	[ ]	[ ]
6	10	*	Zimmer, Don	[X]	[ ]	[ ]
7	14	*	Baumann, James	[ ]	[X]	[ ]
8	8	*	Williams, Mike	[X]	[ ]	[ ]
9	3	*	Metzger, Rita	[ ]	[X]	[ ]
10	1	*	Holschbach, Todd	[ ]	[X]	[ ]
11	16	*	Cavanaugh, Robert	[X]	[ ]	[ ]
12	7	*	Vogt, Norbert	[X]	[ ]	[ ]
13	5	*	Dufek, Gregory	[ ]	[X]	[ ]
14	13	*	Waack, Melvin	[X]	[ ]	[ ]
15	22	*	Dyzak, David	[X]	[ ]	[ ]
16	18		Kohlman, Pat	[ ]	[ ]	[ ]
17	17		Maresh, Susie	[ ]	[ ]	[ ]
18	12		Behnke, Kevin	[ ]	[ ]	[ ]
19	21	*	Gerroll, Rick	[X]	[ ]	[ ]
20	9	*	Kopecky, Mark	[X]	[ ]	[ ]
21	23		Henrickson, Rick	[ ]	[ ]	[ ]
22	19	*	Falkowski, James J.	[X]	[ ]	[ ]
23	25	*	Burke, Laurie	[ ]	[X]	[ ]
24	2	*	Nickels, Dave	[ ]	[X]	[ ]
30	4	Chair	Brey, Jim	[X]	[ ]	[ ]

Pass

On this 30 day of October 2014 by a vote of:  
Aye = 14    Nay = 6    Abs = 0    Absent = 5

Attest:

  
Jamie Aulik, County Clerk

## 2015 Adopted Budget Summary by Fund

Manitowoc County, WI  
Budget Summary by Fund - 2015 Adopted

	Budgeted Funds														Grand Total
	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	
REVENUES BY FUNCTION															
Property Tax	15,828,545	6,896,441	2,750,943	485,538	10,000	0	288,350	0	2,771,191	0	0	0	0	21,074.24	29,052,082
Other Taxes and Assessments	428,735	0	0	0	0	0	0	0	0	0	0	0	0		428,735
Intergovernmental Grants & Aids	6,623,636	7,328,781	1,255,034	0	0	1,771,671	295,000	6,000	0	0	0	0	0		17,280,122
Licenses and Permits	330,525	0	0	0	0	0	5,000	0	0	0	0	0	0		335,525
Fines, Forfeitures, Penalties	293,000	45,000	0	0	0	0	0	0	0	110,000	0	0	0		448,000
Public Charges For Services	1,939,222	1,379,728	0	541,800	0	363,092	0	739,890	0	0	0	15,000	127,805		5,106,537
Intergovernmental Charges for Services	314,611	599,799	0	0	1,336,000	89,823	0	0	0	0	0	1,596,017	2,348,006		6,284,256
Other Revenue	493,207	1,500	0	33,400	0	361,086	0	0	181,802	0	0	0	218,408		1,289,403
Total Revenues	26,251,481	16,251,249	4,005,977	1,060,738	1,346,000	2,585,672	588,350	745,890	2,952,993	110,000	0	1,611,017	2,694,219	21,074.24	60,224,660
EXPENDITURES BY CLASSIFICATION															
General Government	7,955,858											1,628,670			9,584,528
Public Safety	13,147,328														13,147,328
Public Works	605,042		4,005,977	1,060,738	1,362,500								2,694,219		9,728,476
Health And Human Services	2,959,984	16,251,249				2,669,124					0				21,880,357
Culture, Recreation And Education	1,387,260							743,135							2,130,395
Conservation And Development	709,575						588,350								1,297,925
Capital Projects										93,500					93,500
Debt Service									3,457,433						3,457,433
Contingency	0														0
Total Expenditures / Expenses	26,765,047	16,251,249	4,005,977	1,060,738	1,362,500	2,669,124	588,350	743,135	3,457,433	93,500	0	1,628,670	2,694,219	0.00	61,319,942
EXPENDITURES BY OBJECT															
Personal Services	18,158,393	7,455,243	0	8,629	0	1,490,859	409,183	187,565			0	680,320	3,765,318		32,155,510
Contractual Services	5,643,548	7,402,290	195,691	958,716	1,362,500	1,036,837	41,456	436,296	0	93,500	0	643,300	790,441		18,604,575
Supplies (Operation & Maintenance)	1,759,504	212,564	3,810,286	69,500	0	129,520	19,872	86,100	0	0	0	55,490	(2,715,123)		3,427,713
Fixed Charges	230,313	97,498	0	2,793	0	11,408	1,839	6,674	0	0	0	167,060	853,583		1,371,168
Capital Outlay	848,289	0	0	21,100	0	500	0	26,500	0	0	0	82,500	0		978,889
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	3,457,433	0	0	0	0		3,457,433
Other (Grants, Contributions)	125,000	1,083,654	0	0	0	0	116,000	0	0	0	0	0	0		1,324,654
Total Expenditures / Expenses	26,765,047	16,251,249	4,005,977	1,060,738	1,362,500	2,669,124	588,350	743,135	3,457,433	93,500	0	1,628,670	2,694,219	0.00	61,319,942

11/12/2014 11:09

## MANITOWOC COUNTY TAX LEVY 2014 FOR 2015 BUDGET

Adopted 2015 Budget Levy 11/06/14 11:06 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	B-5	B-6	B-8	B-11	B-12	B-17 (LIST)	B-18	B-20	Line #27	D-04 Line 37	Line #45
2014 EQUALIZED VALUES W/O TID			TID IN STATE FORESTRY TAX	STATE CHARITABLE AND PENAL	OTHER STATE SPECIAL CHARGES	SUB-TOTAL FOR SECTION B LINE 1 B-1	LIBRARY	COUNTY AID BRIDGES	TAX LISTING SERVICE	ALL OTHER COUNTY TAXES	SUB-TOTAL FOR LINE B-2 TO BE LEVIED	Total County Taxes LINE 27 TOTAL NET COUNTY TAXES	SPECIAL CHARGES TO TOWNS, CITIES & VILLAGES	GRAND TOTAL ALL TAXES AND CHARGES
2014 EQUALIZED VALUES W/O TID	2014 EQUALIZED RATIO W/O TID													
MUNICIPALITIES	4,987,266,200		876,094.14	736.87	-	736.87	845,340.00	127,031.00	73,746.07	28,005,228.06	29,051,345.13	29,052,082.00	-	29,928,176.14
Townships:														
Cato	133,708,000	2.681%	22,691.05	19.76	-	19.76	44,823.52	8,016.71	3,615.85	750,816.75	807,272.83	807,292.59	-	829,983.64
Centerville	72,935,400	1.462%	12,377.58	10.78	-	10.78	24,450.46	4,372.98	1,972.38	409,557.56	440,353.38	440,364.16	-	452,741.74
Cooperstown	100,021,500	2.006%	16,974.25	14.78	-	14.78	33,530.65	5,996.97	2,704.87	561,655.38	603,887.87	603,902.65	-	620,876.90
Eaton	76,837,900	1.541%	13,039.85	11.35	-	11.35	25,758.71	4,606.96	2,077.92	431,471.42	463,915.01	463,926.36	-	476,966.21
Franklin	102,843,600	2.062%	17,453.18	15.20	-	15.20	34,476.72	6,166.18	2,781.18	577,502.45	620,926.53	620,941.73	-	638,394.91
Gibson	102,495,400	2.055%	17,394.08	15.14	-	15.14	34,359.99	6,145.30	2,771.77	575,547.20	618,824.26	618,839.40	-	636,233.48
Kossuth	156,902,800	3.146%	26,627.35	23.18	-	23.18	52,599.22	9,407.40	4,243.10	881,063.60	947,313.32	947,336.50	-	973,963.85
Liberty	137,914,200	2.765%	23,404.87	20.38	-	20.38	46,233.59	8,268.90	3,729.59	774,436.02	832,668.10	832,688.48	-	856,093.35
Manitowoc	86,425,500	1.733%	14,666.93	12.77	-	12.77	28,972.80	5,181.80	2,337.19	485,309.12	521,800.91	521,813.68	-	536,480.61
Manitowoc Rapids	197,359,500	3.957%	33,493.09	29.16	-	29.16	66,161.70	11,833.05	5,337.16	1,108,241.98	1,191,573.89	1,191,603.05	-	1,225,096.14
Maple Grove	65,860,100	1.321%	11,176.85	9.73	-	9.73	22,078.57	3,948.76	1,781.04	369,827.30	397,635.67	397,645.40	-	408,822.25
Meeme	110,203,100	2.210%	18,702.13	16.28	-	16.28	36,943.87	6,607.43	2,980.21	618,828.58	665,360.09	665,376.37	-	684,078.50
Mishicot	92,066,700	1.846%	15,624.27	13.60	-	13.60	30,863.93	5,520.03	2,489.75	516,986.42	555,860.13	555,873.73	-	571,498.00
Newton	207,565,200	4.162%	35,225.06	30.67	-	30.67	69,582.99	12,444.96	5,613.15	1,165,550.54	1,253,191.64	1,253,222.31	-	1,288,447.37
* Rockland	82,354,900	1.651%	13,976.12	12.17	-	12.17	27,608.20	4,937.74	2,227.11	462,451.31	497,224.36	497,236.53	-	511,212.65
Schleswig	224,648,700	4.504%	38,124.23	33.19	-	33.19	75,309.98	13,469.23	6,075.14	1,261,480.29	1,356,334.64	1,356,367.83	-	1,394,492.06
Two Creeks	43,456,000	0.871%	7,374.74	6.42	-	6.42	14,567.95	2,605.49	1,175.17	244,020.50	262,369.11	262,375.53	-	269,750.27
Two Rivers	125,108,400	2.509%	21,231.65	18.48	-	18.48	41,940.64	7,501.11	3,383.29	702,527.02	755,352.06	755,370.54	-	776,602.19
Township Total	2,118,706,900	42.482%	359,557.28	313.04	-	313.04	710,263.49	127,031.00	57,295.87	11,897,273.44	12,791,863.80	12,792,176.84	-	13,151,734.12
Villages:														
Cleveland	80,354,100	1.611%	14,677.09	11.87	-	11.87	26,937.46	N.A.	2,173.00	451,216.12	480,326.58	480,338.45	-	495,015.54
Francis Creek	37,156,300	0.745%	6,480.65	5.49	-	5.49	12,456.07	N.A.	1,004.81	208,645.50	222,106.38	222,111.87	-	228,592.52
Kellnersville	11,874,200	0.238%	2,088.03	1.75	-	1.75	3,980.64	N.A.	321.11	66,677.76	70,979.51	70,981.26	-	73,069.29
Maribel	16,274,500	0.326%	2,761.88	2.40	-	2.40	5,455.77	N.A.	440.11	91,386.97	97,282.85	97,285.25	-	100,047.13
Mishicot	80,251,000	1.609%	13,619.08	11.86	-	11.86	26,902.90	N.A.	2,170.22	450,637.17	479,710.29	479,722.15	-	493,341.23
Reedsville	49,605,800	0.995%	8,418.40	7.33	-	7.33	16,629.57	N.A.	1,341.48	278,553.75	296,524.80	296,532.13	-	304,950.53
Saint Nazianz	37,011,300	0.742%	6,281.04	5.47	-	5.47	12,407.46	N.A.	1,000.89	207,831.28	221,239.63	221,245.10	-	227,526.14
Valders	51,797,800	1.039%	8,790.40	7.65	-	7.65	17,364.41	N.A.	1,400.76	290,862.61	309,627.78	309,635.43	-	318,425.83
Whitelaw	38,606,500	0.774%	6,674.52	5.70	-	5.70	12,942.23	N.A.	1,044.03	216,788.89	230,775.15	230,780.85	-	237,455.37
Village Total	402,931,500	8.079%	69,791.09	59.52	-	59.52	135,076.51	N.A.	10,896.41	2,262,600.05	2,408,572.97	2,408,632.49	-	2,478,423.58
Cities:														
Kiel	205,369,700	4.118%	38,724.97	30.34	-	30.34	N.A.	N.A.	5,553.79	1,153,222.05	1,158,775.84	1,158,806.18	-	1,197,531.15
Manitowoc	1,775,254,700	35.596%	321,397.56	262.31	-	262.31	N.A.	N.A.	N.A.	9,968,670.36	9,968,670.36	9,968,932.67	-	10,290,330.23
Two Rivers	485,003,400	9.725%	86,623.24	71.66	-	71.66	N.A.	N.A.	N.A.	2,723,462.16	2,723,462.16	2,723,533.82	-	2,810,157.06
City Totals	2,465,627,800	49.438%	446,745.77	364.31	-	364.31	N.A.	N.A.	5,553.79	13,845,354.57	13,850,908.36	13,851,272.67	-	14,298,018.44
County Total	4,987,266,200	100.000%	876,094.14	736.87	-	736.87	845,340.00	127,031.00	73,746.07	28,005,228.06	29,051,345.13	29,052,082.00	-	29,928,176.14

State Forestry Tax Calculated with TID IN.

**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.

# 2014 COUNTY LEVY LIMIT WORKSHEET

## Wisconsin Department Of Revenue

Year

2014

Report Type

ORIGINAL

County Name

MANITOWOC

County Code

36999

Account Number

0962

Responsible Officer TODD H RECKELBERG CGFM COMPTROLLER AUDITOR

Phone Number (920) 683-4080

E-mail Address TODDRECKELBERG@CO.MANITOWOC.WI.US

**Determination of Allowable 2014 Payable 2015 Levy for Counties**

1	2013 payable 2014 actual county levy.	27,889,711
2	Exclude prior year levy for unreimbursed expenses related to an emergency.	0
3	Exclude 2013 levy for new general obligation debt authorized after July 1, 2005.	0
4	2013 payable 2014 adjusted actual county levy. Line 1 minus Lines 2 and 3.	27,889,711
5	0.00% growth plus terminated TID% ( 0 ) applied to 2013 adjusted actual levy.	27,889,711
6	Net new construction % ( .686 ) plus terminated TID% ( 0 ) applied to 2013 adjusted actual levy.	28,081,034
7	2014 levy limit before adjustments. Larger of Line 5 or Line 6.	28,081,034
8	Total adjustments from page 2, Line O.	0
9	2014 payable 2015 allowable levy. Sum of Lines 7 and 8.	28,081,034

Adopted Total Levy	\$29,052,082.00
Exclude Pass Through Levies:	
Library Levy	(845,340.00)
Bridge Aid Levy	(127,031.00)
Sub-Total	28,079,711.00
2014 Payable 2015 Allowable	28,081,034.00
Under Allowable	\$1,323.00



**Adjustment for Previous Year's Unused Levy**

1	Previous year's allowable levy	27,932,974
2	Previous year's actual levy	27,889,711
3	Previous year's unused levy. <i>Line 1 minus Line 2</i>	43,263
4	Previous year's actual levy <u>27,889,711</u> x <u>0.015</u>	418,346
5	Allowable increase. <i>Lesser of Line 3 or Line 4</i>	43,263

**Adjustments to Levy Limit**

A	Increase for unused levy from previous year (see Line 5 above). <i>(add)</i>	
B	Decrease in 2015 debt service levy as compared to 2014 debt service levy for debt authorized prior to July 1, 2005. <i>(subtract)</i>	
C	Increase in 2015 debt service over 2014 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 2014 payable 2015 levy approved by a referendum. <i>(add)</i>	
G	Amount levied in 2014 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 2014 payable 2015 levy for transfer of services during 2014 to other governmental units. <i>(subtract)</i>	
J	Adjustment to 2014 payable 2015 levy for transfer of services during 2014 from other governmental units. <i>(add)</i>	
K	Adjustment to 2014 payable 2015 levy for consolidation of services during 2014. <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., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	
N	Adjustment to 2014 payable 2015 levy for the adoption of a new fee or fee increase for covered services which were partly or wholly funded by levy in 2014. <i>(subtract)</i>	
O	Total adjustments. <i>Sum of Lines A through N.</i>	0

**Submission**Confirmation # Filing Date :

General Fund		Special Revenue Funds			
General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Waste Disposal Fund 203	
\$ 10,422,936.00	\$ 9,354,808.00	\$ 1,255,034.00	\$ 575,200.00	\$ 1,336,000.00	
\$ 26,765,046.87	\$ 16,251,249.00	\$ 4,005,977.00	\$ 1,060,738.00	\$ 1,362,500.00	
\$ (16,342,110.87)	\$ (6,896,441.00)	\$ (2,750,943.00)	\$ (485,538.00)	\$ (26,500.00)	
\$ 1,041,740.11	\$ -	\$ -	\$ -	\$ 16,500.00	
\$ (528,174.00)	\$ -	\$ -	\$ -	\$ -	
\$ (15,828,544.76)	\$ (6,896,441.00)	\$ (2,750,943.00)	\$ (485,538.00)	\$ (10,000.00)	
\$ 15,828,544.76	\$ 6,896,441.00	\$ 2,750,943.00	\$ 485,538.00	\$ 10,000.00	
WS:					
evy \$ 14,983,204.76	\$ 6,896,441.00	\$ 2,623,912.00	\$ 485,538.00	\$ 10,000.00	
\$ 845,340.00	\$ -	\$ 127,031.00	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 15,828,544.76	\$ 6,896,441.00	\$ 2,750,943.00	\$ 485,538.00	\$ 10,000.00	

	Proprietary Funds	Internal Service Fund	Illegal Realestate	Grand Total
	Highway Fund 607	Information Systems Fund 601	Taxes Charged Back	Reported Funds
REVENUES Budgeted	\$ 2,694,219.00	\$ 1,611,017.00	\$ -	\$ 31,172,578.00
EXPENDITURES Budgeted	\$ 2,694,219.00	\$ 1,628,670.00	\$ 21,074.24	\$ 61,319,941.87
Sub-Total	\$ -	\$ (17,653.00)	\$ (21,074.24)	\$ (30,147,363.87)
Fund Balance:				
Applied or Transfers In	\$ -	\$ 17,653.00	\$ -	\$ 1,663,785.11
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ (547,429.00)
Required Tax Levy	\$ -	\$ -	\$ (21,074.24)	\$ (29,052,082.00)
Tax Levy Entered into Computer	\$ -	\$ -	\$ 21,074.24	\$ 29,052,082.00
Total Levy Distributed as follows:				
Required Operational Tax Levy	\$ -	\$ -	\$ 21,074.24	\$ 25,308,520.00
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ 972,371.00
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,771,191.00
Total Tax Levy	\$ -	\$ -	\$ 21,074.24	\$ 29,052,082.00

## 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>			
<b>Department / Activity</b>	<b>Fund Type</b>	<b>Responsible Director</b>	<b>Page A-</b>
Aging Services (ADRC)	Special Revenue	Cathy Ley	1
Airport - Non-FBO	General	Gary Kennedy	2
Airport FBO	General	Gary Kennedy	3
Child Support	General	Lou Hovda	4
Clerk of Courts	General	Lynn Zigmunt	5
Comptroller	General	Todd Reckelberg	6
Coroner	General	Curt Green *	7
Corporation Counsel	General	Steve Rollins	8
County Board	General	Paul Hansen (Chair) *	9
County Clerk	General	Jamie Aulik *	10
District Attorney	General	Jacalyn LaBre *	11
Emergency Management	General	Nancy Crowley	12
Executive	General	Bob Ziegelbauer *	13
Family Court	General	Lorene Mozinski	14
Health Department	General	Amy Wergin	15
Highway Department (County Work)	Special Revenue	Gary Kennedy	16
Highway Department (State / Local Work)	Enterprise	Gary Kennedy	17
Human Services	Special Revenue	Co-Directors: Patricia Dodge, Lori Garceau, Jeff Jenswold, Nancy Randolph	18
Information Systems	Internal Service	Bob Blashe	19
Joint Dispatch	General	Nancy Crowley	20
Communications Equipment Activity	General	Gerry Neuser	21
Personnel	General	Sharon Cornils	22
Planning & Zoning	General	Tim Ryan	23
Parks	General	Gary Kennedy	24
Public Works	General	Gerry Neuser	25
Register in Probate	General	Patricia Koppa	26
Register of Deeds	General	Preston Jones *	27
Sheriff	General	Robert Hermann *	28
Soil & Water	Special Revenue	Jerry Halverson	29
Treasurer	General	Cheryl Duchow *	30
UW Extension	General	Kevin Palmer	31
Veterans Service	General	Jane Babcock	32
Library Grant	General	Todd Reckelberg	33
Expo	Special Revenue	Gerry Neuser	34
Recycling Center	Special Revenue	Gerry Neuser	35
Solid Waste Disposal	Special Revenue	Gerry Neuser	36
Solid Waste Disposal Administration	General	Gerry Neuser	37
Board of Adjustment	General	Tim Ryan	38
Non-Department	General	Todd Reckelberg	39
Debt Service Fund	Debt Service	Todd Reckelberg	40
Capital Projects Fund	Capital Projects	Gerry Neuser / Todd Reckelberg	41
Grand Total All Budgeted Funds			42
* = Elected Official			

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$0 *	\$4,950	\$4,950	\$4,950	\$0
Intergovernmental Grants/Aid	1,828,368	1,765,838	432,174	1,937,203	1,771,671
Public Charges for Service	522,377	475,573	138,681	363,519	363,092
Other	319,073	368,325	155,226	359,804	361,086
Total Revenues	<u>\$2,669,818</u>	<u>\$2,712,580</u>	<u>\$731,031</u>	<u>\$2,755,299</u>	<u>\$2,585,672</u>
Expenses:					
Personal Services	\$1,472,959	\$1,501,123	\$732,026	\$1,566,965	\$1,490,859
Contracted Services	928,315	1,169,224	356,828	1,083,264	1,036,837
Operation & Maintenance	116,723	109,494	41,769	141,722	129,520
Fixed	12,402	16,912	10,587	13,687	11,408
Outlay	16,037	500	75,188	103,688	500
Total Expenses	<u>\$2,546,437</u>	<u>\$2,797,253</u>	<u>\$1,216,398</u>	<u>\$2,909,326</u>	<u>\$2,669,124</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$84,673</u>	<u>\$0</u>	<u>\$61,234</u>	<u>\$83,452</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$123,381</u>	<u>\$0</u>	<u>(\$485,368)</u>	<u>(\$92,793)</u>	<u>\$0</u>

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

Authorized Full Time Equivalent Positions	21.00	23.00	23.00
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Budget Expenditures by Program / Activity					
<b>Health &amp; Human Services:</b>					
Aging Services Management	\$54,998	\$52,308	\$26,696	\$33,172	\$40,489
Congregate Meals (IIIC1)	385,108	423,401	195,887	434,430	421,076
Chronic Disease Self Mgm CDSME	12,582	7,800	4,543	7,800	0
Home Delivered Meals (C2)	404,296	374,744	164,206	377,228	371,239
Elder Abuse Grant	45,230	67,011	6,893	67,011	67,011
Contracted Svcs (IIIB)	51,713	98,384	11,685	88,287	109,026
Aging & Disab Resource Cntr	879,316	965,161	438,695	990,135	851,086
ADRC Disab Benefit Spec	150,681	157,306	69,028	157,306	158,000
ADRC Prevention Grant	735	0	825	0	0
ADRC Dementia Care Spec Pilot	55,956	69,390	33,973	71,421	86,333
Alzheimers Care Giver Prgm	25,484	25,484	13,129	25,843	25,843
Family Care Giver Program	56,378	43,916	16,102	43,241	43,241
Specialized Transportation	173,757	259,900	136,990	335,138	273,779
Transp-New Freedom Grant	54,511	56,075	21,607	64,575	64,575
Benefits Advocacy	151,752	135,605	49,133	143,309	116,319
SHIP/SPAP/MMA St Health Ins	28,347	31,510	13,320	40,492	10,918
AGE/HSD Fam Care Conversn	0	0	0	0	0
Information & Assistance	15,592	29,258	13,687	29,938	30,189
Total	<u>\$2,546,437</u>	<u>\$2,797,253</u>	<u>\$1,216,398</u>	<u>\$2,909,326</u>	<u>\$2,669,124</u>

The Aging and Disability Resource Center provides information and support to individuals age 60 and older. 70,848 meals were delivered in 2013 to individuals who are homebound, while over 30,000 meals were served in the 11 congregate meals sites in the county. 644 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 exceeding \$779,000 in 2013. The disability benefit specialists worked with 537 individuals who received recurring benefits over a twelve month period of \$2,457,494. The transportation program assisted in providing 25,941 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 496 calls or face to face visits each month.

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$28,277	\$0	\$0	\$0	\$0
Other	93,774	89,100	24,821	79,686	71,713
Total Revenues	<u>\$122,051</u>	<u>\$89,100</u>	<u>\$24,821</u>	<u>\$79,686</u>	<u>\$71,713</u>
Expenses:					
Personal Services	\$12,309	\$12,225	\$23,894	\$95,714	\$65,128
Contracted Services	137,676	107,447	71,219	103,413	131,965
Operation & Maintenance	76,813	58,380	15,586	27,943	33,429
Fixed	8,992	9,548	12,096	12,096	9,548
Outlay	66,268	65,000	8,428	8,428	11,000
Total Expenses	<u>\$302,059</u>	<u>\$252,600</u>	<u>\$131,222</u>	<u>\$247,594</u>	<u>\$251,070</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$180,008)</u></u>	<u><u>(\$163,500)</u></u>	<u><u>(\$106,401)</u></u>	<u><u>(\$167,908)</u></u>	<u><u>(\$179,357)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$163,500</u></u>			<u><u>\$179,357</u></u>

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

Airport	\$302,059	\$252,600	\$131,222	\$247,594	\$251,070
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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.

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: **Airport - FBO Functions**  
Fund: Member of the General Fund

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	(6,472)	0	89,813	177,374	192,500
Total Revenues	(6,472)	\$0	\$89,813	\$177,374	\$192,500
Expenses:					
Personal Services	\$6,606	\$0	\$41,797	\$63,492	\$95,814
Contracted Services	1,890	0	5,792	9,938	10,636
Operation & Maintenance	19,152	0	62,639	70,913	51,050
Fixed	3,586	0	7,000	12,400	4,841
Outlay	22,131	0	3,725	16,225	8,500
Total Expenses	\$53,365	\$0	\$120,953	\$172,968	\$170,841
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(59,837)	\$0	(31,140)	\$4,406	\$21,659
Property Taxes of this amount support this activity within the General Fund		\$0			(21,659)

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

Airport	\$53,365	\$0	\$120,953	\$172,968	\$170,841
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Beginning December 1, of 2013, Manitowoc County became the fixed based operator at the County Airport after Lakeshore Aviation closed its doors. As the fixed based operator, Manitowoc County provides for the following services either directly or by contract: Aircraft fueling; Aircraft maintenance; Flight instruction; Aircraft rental; Aircraft Charter; Light sport aircraft pilot license; Aircraft sales; Aerial photography.

Manitowoc County, Wisconsin

Department: **Child Support**

Fund: Member of the General Fund

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$883,102	\$887,853	\$231,602	\$887,853	\$900,000
Public Charges for Service	21,380	15,000	11,344	15,000	18,000
Total Revenues	<u>\$904,482</u>	<u>\$902,853</u>	<u>\$242,945</u>	<u>\$902,853</u>	<u>\$918,000</u>
Expenses:					
Personal Services	\$679,771	\$616,557	\$282,979	\$618,801	\$606,553
Contracted Services	191,836	205,905	82,188	201,451	211,431
Operation & Maintenance	26,543	34,800	15,098	36,600	41,650
Fixed	2,787	2,880	2,486	2,486	2,446
Outlay	9,578	0	0	0	0
Total Expenses	<u>\$910,515</u>	<u>\$860,142</u>	<u>\$382,751</u>	<u>\$859,338</u>	<u>\$862,080</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$6,034)</u></u>	<u><u>\$42,711</u></u>	<u><u>(\$139,806)</u></u>	<u><u>\$43,515</u></u>	<u><u>\$55,920</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>(\$42,711)</u></u>			<u><u>(\$55,920)</u></u>

Authorized Full Time Equivalent Positions	10.00	10.00	10.00
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Budget Expenditures by Program / Activity					
<b>Health &amp; Human Services:</b>					
Child Support	\$177,675	\$162,841	\$75,023	\$158,771	\$165,574
Child Support-Order Revi	0	0	0	0	0
Child Support-(Dedicated)	674,330	649,166	294,238	652,243	647,544
Child Support-(Mixed)	58,510	48,135	13,490	48,324	48,962
Child Support-Famil Ct	0	0	0	0	0
Total	<u>\$910,515</u>	<u>\$860,142</u>	<u>\$382,751</u>	<u>\$859,338</u>	<u>\$862,080</u>

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There were 4,120 active enforcement cases in our office at the end of 2013. 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$260,060	\$250,246	\$110,123	\$262,094	\$246,728
Fines/Forfeits/Penalties	291,714	300,000	127,662	268,500	290,000
Public Charges for Service	186,902	185,000	93,560	187,000	185,000
Intergovern Charges for Srvc	25,539	23,600	12,868	24,800	24,000
Other	0	0	0	0	0
Total Revenues	<u>\$764,215</u>	<u>\$758,846</u>	<u>\$344,213</u>	<u>\$742,394</u>	<u>\$745,728</u>
Expenses:					
Personal Services	\$1,184,327	\$1,128,541	\$514,544	\$1,088,569	\$1,122,196
Contracted Services	151,118	179,818	65,837	140,933	168,124
Operation & Maintenance	93,095	93,988	15,482	75,296	83,521
Outlay	0	0	0	0	15,000
Total Expenses	<u>\$1,428,540</u>	<u>\$1,402,347</u>	<u>\$595,863</u>	<u>\$1,304,798</u>	<u>\$1,388,841</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>(\$664,325)</u>	<u>(\$643,501)</u>	<u>(\$251,650)</u>	<u>(\$562,404)</u>	<u>(\$643,113)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$643,501</u>			<u>\$643,113</u>

Authorized Full Time Equivalent Positions	17.80	17.80	*	18.80
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\* One Judicial Assistant position was moved from the Family court budget where it is funded to the Clerk of Courts table of organization for 2015.

Budget Expenditures by Program / Activity					
<b>General Government - Judicial:</b>					
Circuit Court Costs	\$1,428,540	\$1,402,347	\$595,863	\$1,304,798	\$1,388,841

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 2013: Civil – 640; Criminal – 1,260; Family/Paternity – 585; Juvenile – 321; Small Claims – 2,048; Traffic/Criminal Traffic/Forfeiture – 5,431. Jury Trials for 2013 - 16; Jurors Reporting – 517; Jurors Serving – 321; Interpreter Expense - \$16,602 (\$9,597 state reimbursement); Tax Intercept Revenue - \$224,848.



Manitowoc County, Wisconsin

Department: **Comptroller**

Fund: Member of the General Fund

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Other	\$199,884	\$0	\$359,839	\$359,860	\$2,400
Total Revenues	\$199,884	\$0	\$359,839	\$359,860	\$2,400
Expenses:					
Personal Services	\$372,711	\$374,393	\$176,567	\$373,391	\$382,149
Contracted Services	194,575	194,085	123,261	196,033	203,983
Operation & Maintenance	9,197	17,759	5,738	13,063	16,805
Fixed	266,537	65,590	225,884	234,484	64,197
Outlay	0	45,000	6,786	45,000	0
Total Expenses	\$843,021	\$696,827	\$538,236	\$861,971	\$667,134
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$643,137)</u>	<u>(\$696,827)</u>	<u>(\$178,397)</u>	<u>(\$502,111)</u>	<u>(\$664,734)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$696,827</u>			<u>\$664,734</u>

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
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Budget Expenditures by Program / Activity

**General Government - Financial Administration:**

Comptroller	\$576,484	\$631,237	\$312,352	\$627,487	\$602,937
Insurances - General Fund	266,537	65,590	225,884	234,484	64,197
Total	\$843,021	\$696,827	\$538,236	\$861,971	\$667,134

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 10 active revolving loan fund loans with 3 more in the final phase of the closing process.

Manitowoc County, Wisconsin

Department: **Coroner**

Fund: Member of the General Fund

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Public Charges for Service	\$42,125	\$45,000	\$28,569	\$45,000	\$45,000
Other	0	0	0	0	0
Total Revenues	\$42,125	\$45,000	\$28,569	\$45,000	\$45,000
Expenses:					
Personal Services	\$170,701	\$158,424	\$82,096	\$160,622	\$163,565
Contracted Services	54,189	60,915	21,937	65,569	70,671
Operation & Maintenance	17,678	18,100	7,977	18,905	18,710
Fixed	377	392	349	415	355
Outlay	0	39,082	0	39,082	4,200
Total Expenses	\$242,945	\$276,913	\$112,358	\$284,593	\$257,501
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$200,821)</u>	<u>(\$231,913)</u>	<u>(\$83,789)</u>	<u>(\$239,593)</u>	<u>(\$212,501)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$231,913</u>			<u>\$212,501</u>

Authorized Full Time Equivalent Positions	1.48	1.48			1.48
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Budget Expenditures by Program / Activity					
<b>General Government - Judicial:</b>					
Coroner	\$242,945	\$276,913	\$112,358	\$284,593	\$257,501

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 2013, the Coroner's Office responded to 283 death investigations and performed 354 cremation exams. There were also 24 autopsies ordered.

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovern Charges for Srvc	\$5,801	\$9,000	\$1,463	\$0	\$0
Other	914	0	165	0	0
Total Revenues	<u>\$6,716</u>	<u>\$9,000</u>	<u>\$1,628</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$384,738	\$420,413	\$190,394	\$420,313	\$453,111
Contracted Services	25,222	22,587	9,009	18,837	23,300
Operation & Maintenance	10,547	10,893	4,719	12,490	10,903
Total Expenses	<u>\$420,507</u>	<u>\$453,893</u>	<u>\$204,122</u>	<u>\$451,640</u>	<u>\$487,314</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$413,791)</u></u>	<u><u>(\$444,893)</u></u>	<u><u>(\$202,495)</u></u>	<u><u>(\$451,640)</u></u>	<u><u>(\$487,314)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$444,893</u></u>			<u><u>\$487,314</u></u>
Authorized Full Time Equivalent Positions	4.00	4.00			4.00

Budget Expenditures by Program / Activity

**General Government - Legal:**

Corporation Counsel	\$420,507	\$453,893	\$204,122	\$451,640	\$487,314
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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 (2013), Corporation Counsel opened 770 files on matters related to the operation of Manitowoc County government, represented Manitowoc County in 199 civil matters filed in State and Federal Court, and represented the public interest in an additional 318 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$82,574	\$83,628	\$41,281	\$82,620	\$83,628
Contracted Services	17,891	14,826	7,608	14,821	17,472
Operation & Maintenance	25,303	28,507	16,670	26,525	28,437
Total Expenses	\$125,768	\$126,961	\$65,559	\$123,966	\$129,537
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$125,768)</u>	<u>(\$126,961)</u>	<u>(\$65,559)</u>	<u>(\$123,966)</u>	<u>(\$129,537)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$126,961</u>			<u>\$129,537</u>

Elected County Board of Supervisors	25.00	25.00	25.00
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Budget Expenditures by Program / Activity					
<b>General Government - Legislative:</b>					
County Board	\$125,768	\$126,961	\$65,559	\$123,966	\$129,537

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Licenses and Permits	\$37,626	\$34,700	\$16,715	\$35,400	\$34,525
Public Charges for Service	132	150	410	410	80
Intergovern Charges for Srvc	300	0	25	25	300
Other	0	0	(110)	(110)	0
Total Revenues	\$38,058	\$34,850	\$17,039	\$35,725	\$34,905
Expenses:					
Personal Services	\$182,314	\$182,356	\$86,445	\$182,356	\$184,614
Contracted Services	109,721	134,025	47,554	124,275	96,025
Operation & Maintenance	103,226	113,840	61,227	116,548	132,255
Fixed	2,733	2,700	0	2,700	3,750
Total Expenses	\$397,995	\$440,803	\$195,226	\$425,879	\$416,644
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$22,500	\$0	\$22,500	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$359,937)</u>	<u>(\$383,453)</u>	<u>(\$178,187)</u>	<u>(\$367,654)</u>	<u>(\$381,739)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$383,453</u>			<u>\$381,739</u>
Authorized Full Time Equivalent Positions	3.00	3.00			3.00

Budget Expenditures by Program / Activity

**General Government - General Administration:**

County Clerk	\$191,032	\$187,871	\$89,622	\$188,106	\$192,161
Central Mailing - Clerk	61,569	71,362	34,392	64,130	64,200
Central Duplicating - Clerk	75,576	61,000	31,055	60,573	61,000
Elections - Clerk	69,818	120,570	40,157	113,070	99,283
Elections - SVRS	0	0	0	0	0
Total	\$397,995	\$440,803	\$195,226	\$425,879	\$416,644

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 over 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$38,831	\$40,000	\$19,730	\$41,661	\$40,500
Public Charges for Service	1,276	0	459	1,150	1,100
Total Revenues	<u>\$40,107</u>	<u>\$40,000</u>	<u>\$20,188</u>	<u>\$42,811</u>	<u>\$41,600</u>
Expenses:					
Personal Services	\$273,385	\$275,303	\$128,896	\$274,903	\$280,534
Contracted Services	31,309	49,123	8,294	36,948	41,306
Operation & Maintenance	20,964	20,012	10,280	20,195	20,745
Outlay	0	1,200	0	1,200	1,200
Total Expenses	<u>\$325,659</u>	<u>\$345,638</u>	<u>\$147,470</u>	<u>\$333,246</u>	<u>\$343,785</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$285,552)</u></u>	<u><u>(\$305,638)</u></u>	<u><u>(\$127,282)</u></u>	<u><u>(\$290,435)</u></u>	<u><u>(\$302,185)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$305,638</u></u>			<u><u>\$302,185</u></u>

Authorized Full Time Equivalent Positions	4.50	4.75	4.75
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Budget Expenditures by Program / Activity					
<b>General Government - Legal:</b>					
District Attorney	\$325,659	\$345,638	\$147,470	\$333,246	\$343,785

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 2013, the DA's Office filed 496 criminal traffic complaints, 169 juvenile petitions, 674 misdemeanor complaints, 575 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$85,386	\$83,639	\$1,349	\$89,078	\$89,078
Public Charges for Service	195,235	204,031	19,956	204,073	204,031
Total Revenues	<u>\$280,621</u>	<u>\$287,670</u>	<u>\$21,304</u>	<u>\$293,151</u>	<u>\$293,109</u>
Expenses:					
Personal Services	\$166,330	\$165,395	\$77,178	\$165,455	\$181,627
Contracted Services	71,170	64,984	34,504	66,293	64,303
Operation & Maintenance	138,631	144,363	13,559	141,963	141,472
Fixed	6,091	7,063	6,379	7,064	5,845
Outlay	18,655	19,605	1,454	19,966	19,966
Total Expenses	<u>\$400,878</u>	<u>\$401,410</u>	<u>\$133,075</u>	<u>\$400,741</u>	<u>\$413,213</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>(\$120,256)</u>	<u>(\$113,740)</u>	<u>(\$111,770)</u>	<u>(\$107,590)</u>	<u>(\$120,104)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$113,740</u>			<u>\$120,104</u>

Authorized Full Time Equivalent Positions	1.73	1.73	1.73
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Budget Expenditures by Program / Activity					
<b>Public Safety - Emergency Government:</b>					
Emergency Management	\$155,737	\$144,740	\$72,619	\$143,410	\$155,882
Emerg Mgmt - Nuclear Prepa	195,996	204,031	44,304	204,031	204,031
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	22,834	24,034	5,932	24,034	24,034
Emerg Mgmt - HAZMAT	26,311	28,605	10,220	29,266	29,266
Emerg Mgmt - Home Land Secu	0	0	0	0	0
Total	<u>\$400,878</u>	<u>\$401,410</u>	<u>\$133,075</u>	<u>\$400,741</u>	<u>\$413,213</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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$99,165	\$99,622	\$47,004	\$99,622	\$100,026
Contracted Services	16,824	14,205	7,042	14,090	16,873
Operation & Maintenance	101	250	65	140	250
Total Expenses	\$116,090	\$114,077	\$54,111	\$113,852	\$117,149
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$116,090)</u>	<u>(\$114,077)</u>	<u>(\$54,111)</u>	<u>(\$113,852)</u>	<u>(\$117,149)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$114,077</u>			<u>\$117,149</u>

Authorized Full Time Equivalent Positions	1.00	1.00			1.00
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Budget Expenditures by Program / Activity					
<b>General Government - Administration:</b>					
Executive	\$116,090	\$114,077	\$54,111	\$113,852	\$117,149

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Public Charges for Service	\$20,557	\$16,430	\$10,170	\$20,115	\$20,115
Intergovern Charges for Srvc	112,004	120,329	51,443	109,051	109,090
Other	0	0	0	0	0
Total Revenues	<u>\$132,561</u>	<u>\$136,759</u>	<u>\$61,613</u>	<u>\$129,166</u>	<u>\$129,205</u>
Expenses:					
Personal Services	\$181,683	\$172,162	\$79,415	\$174,576	\$172,050
Contracted Services	48,472	45,883	22,221	46,742	50,139
Operation & Maintenance	4,486	5,471	2,622	4,219	5,205
Total Expenses	<u>\$234,640</u>	<u>\$223,516</u>	<u>\$104,258</u>	<u>\$225,537</u>	<u>\$227,394</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$102,079)</u></u>	<u><u>(\$86,757)</u></u>	<u><u>(\$42,645)</u></u>	<u><u>(\$96,371)</u></u>	<u><u>(\$98,189)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$86,757</u></u>			<u><u>\$98,189</u></u>

Authorized Full Time Equivalent Positions	2.00	2.00	*	1.00
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\* 1 Position was moved in the table of organization to the Clerk of Courts Office, but is mainly funded in this activity.

Budget Expenditures by Program / Activity				
<b>General Government - Judicial:</b>				
Family Court Commissioner	\$234,640	\$223,516	\$104,258	\$225,537
				\$227,394

As judicial officers, the Family Court Commissioners hear and decide family, small claims and other criminal & civil cases. As Director of Family Court Counseling, the Family Court Commissioners coordinate mediation and educational services for parties involved in family court litigation, and appoint Guardians ad Litem to represent the best interests of the children. Our goal is to promote harmony for both children and parents in non-intact families and render decisions in accordance with custody and support laws. Every year there are approximately 1,200 contested family hearings and 150 domestic violence and harassment injunction hearings held, in addition to the other civil and criminal matters heard. 800 new divorce and paternity cases are generally filed each year.

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
<b>Revenues:</b>					
Intergovernmental Grants/Aid	\$498,121	\$669,035	\$308,653	\$581,524	\$693,979
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	258,737	306,892	185,244	251,262	261,596
Intergovern Charges for Srvc	10,673	11,476	2,363	11,976	11,476
Other	0	0	0	0	0
<b>Total Revenues</b>	<b>\$767,531</b>	<b>\$987,403</b>	<b>\$496,260</b>	<b>\$844,762</b>	<b>\$967,051</b>
<b>Expenses:</b>					
Personal Services	\$1,549,778	\$1,486,147	\$685,734	\$1,379,318	\$1,453,818
Contracted Services	86,768	272,026	114,085	212,055	272,783
Operation & Maintenance	59,007	97,524	32,415	68,598	119,483
Fixed	6,666	5,459	4,809	10,268	9,618
Other	0	0	0	0	0
Outlay	3,064	0	0	0	0
<b>Total Expenses</b>	<b>\$1,705,283</b>	<b>\$1,861,156</b>	<b>\$837,043</b>	<b>\$1,670,239</b>	<b>\$1,855,702</b>
<b>Other Sources &amp; (Uses)</b>					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues and Other Sources Over (Under) Expenses &amp; Other Uses</b>	<b>(\$937,752)</b>	<b>(\$873,753)</b>	<b>(\$340,783)</b>	<b>(\$825,477)</b>	<b>(\$888,651)</b>
Property Taxes of this amount support this activity within the General Fund		\$873,753			\$888,651
<b>Authorized Full Time Equivalent Positions</b>	<b>19.39</b>	<b>19.75</b>			<b>19.57</b>

<b>Budget Expenditures by Program / Activity</b>					
<b>Health &amp; Human Services - Public Health</b>					
PHS - Older Adult Health Grant	\$9,541	\$10,459	\$5,037	\$10,476	\$10,379
PHS - Cancer Control (WWCCP)	28,234	28,234	13,307	27,670	15,500
PHS - Dental Clinics	148	0	0	0	0
PHS - TCB Community Coalition	0	0	0	0	0
PHS - Safety Coalition	0	0	0	0	0
PHS - Prevention Block Grant	5,803	0	3,372	3,372	0
PHS - GPR Lead	11,411	11,411	4,680	11,411	11,411
PHS - Healthy Start	32,737	32,736	13,388	32,761	30,639
PHS - ARRA Immunization C&A	0	0	0	0	0
PHS - IAP Immunization Grant	18,526	18,526	8,715	18,526	17,220
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	66,107	62,982	25,981	62,982	62,982
PHS - Mercury Reduction	394	0	85	85	0
PHS - DNR Beach Testing	0	0	0	0	0
PHS - WIC Program Admin	36,235	73,279	16,986	36,168	80,234
PHS - WIC Nutrition	91,467	78,499	33,859	67,334	76,236
PHS - WIC Breast Feeding	13,078	16,997	6,891	13,782	24,294
PHS - WIC Client Services	117,996	112,248	56,360	112,720	132,699
PHS - WIC BF Peer Counseling	8,573	2,485	4,628	9,256	0
PHS - Prenatal Care Coord	120,626	102,192	24,455	48,362	57,096
PHS - MIECHV-Family Foundation	17,684	209,138	75,433	152,666	209,138
PHS - Administrative Support	209,873	209,536	120,408	193,911	135,558
PHS - Environmental Health	243,987	259,930	109,028	253,053	246,161
PHS - General Public Health	672,862	632,504	314,429	615,704	746,155
<b>Total</b>	<b>\$1,705,283</b>	<b>\$1,861,156</b>	<b>\$837,043</b>	<b>\$1,670,239</b>	<b>\$1,855,702</b>

The Health Department exists to promote and protect the health of the residents. The WIC program sees 1,400 clients monthly. The Sanitarians regulate 625 licensed establishments and 94 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$2,070,826	\$2,509,059	\$2,509,059	\$2,509,059	\$2,623,912
Bridge Aid Prop Taxes	89,178	100,712	100,712	100,712	127,031
Intergovernmental Grants/Aid	1,357,726	1,255,034	307,516	1,255,034	1,255,034
Total Revenues	<u>\$3,517,730</u>	<u>\$3,864,805</u>	<u>\$2,917,287</u>	<u>\$3,864,805</u>	<u>\$4,005,977</u>
Expenses:					
Contracted Services	\$169,801	\$185,147	\$63,861	\$187,946	\$195,691
Operation & Maintenance	3,319,771	3,620,856	1,181,316	3,676,859	3,810,286
Outlay	0	0	0	0	0
Total Expenses	<u>\$3,489,572</u>	<u>\$3,864,805</u>	<u>\$1,245,177</u>	<u>\$3,864,805</u>	<u>\$4,005,977</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Debt Service Fund	0	0	0	0	0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$28,158</u>	<u>\$0</u>	<u>\$1,672,110</u>	<u>\$0</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions    Highway FTE accounted for in Highway Department Enterprise Fund
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Budget Expenditures by Program / Activity					
<b>Public Works:</b>					
Hwy Admin SRF (Grants)	\$0	\$58,802	\$0	\$0	\$0
County Road Maintenance	1,561,371	1,586,577	333,666	1,618,939	1,627,455
County Road/Brdg Construction	622,400	1,136,112	13,380	1,145,956	1,226,333
County Winter Snow Removal	1,216,623	982,602	789,263	999,198	1,025,158
Town Bridge Aid	89,178	100,712	108,868	100,712	127,031
Total	<u>\$3,489,572</u>	<u>\$3,864,805</u>	<u>\$1,245,177</u>	<u>\$3,864,805</u>	<u>\$4,005,977</u>

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
<b>Revenues:</b>					
Public Charges for Service	\$202,785	\$150,866	\$73,403	\$157,348	\$127,805
Intergovern Charges for Srvc	2,769,144	2,183,925	1,124,000	2,732,488	2,348,006
Other	231,041	200,299	137,410	251,539	218,408
<b>Total Revenues</b>	<b>\$3,202,971</b>	<b>\$2,535,090</b>	<b>\$1,334,813</b>	<b>\$3,141,375</b>	<b>\$2,694,219</b>
<b>Expenses:</b>					
Personal Services	\$6,088,759	\$3,669,881	\$2,910,743	\$3,647,901	\$3,765,318
Contracted Services	994,660	707,862	395,552	975,881	790,441
Operation & Maintenance	8,416,058	4,029,105	3,783,910	4,913,645	4,234,165
Fixed	817,804	850,057	336,808	851,412	853,583
County Charges Reimbursed - (Work Performed for the Highway Special Revenue Fund)	(3,400,395)	(3,705,291)	(1,136,309)	(3,764,093)	(3,878,946)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(9,508,181)	(3,016,524)	(4,167,105)	(3,483,369)	(3,070,342)
<b>Total Expenses</b>	<b>\$3,408,705</b>	<b>\$2,535,090</b>	<b>\$2,123,598</b>	<b>\$3,141,377</b>	<b>\$2,694,219</b>
<b>Other Sources &amp; (Uses)</b>					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Debt Service Fund	0	0	0	0	0
<b>Total Other Sources &amp; (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues and Other Sources Over (Under) Expenses &amp; Other Uses</b>	<b>(\$205,734)</b>	<b>\$0</b>	<b>(\$788,785)</b>	<b>(\$2)</b>	<b>\$0</b>

Authorized Full Time Equivalent Positions	48.75	49.00			50.00
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<b>Budget Expenditures by Program / Activity</b>					
<b>Public Works:</b>					
Administration-Hwy C/P	\$417,825	\$423,608	\$206,980	\$441,874	\$491,002
Shingle Recycling C/P	\$0	\$0	\$36,826	\$86,172	\$40,000
Patrol Supervision	189,422	230,807	93,786	226,818	231,287
Cost Pool Expenses	3,190,961	2,926,456	1,471,308	3,371,702	2,890,253
Paving - Bid Jobs	194,825	133,153	76,269	229,244	237,239
County-Road Maintenance	1,487,109	1,511,025	464,737	1,541,847	1,549,957
County-Road Construction	592,762	1,082,010	24,125	1,091,387	1,167,936
County-Winter Snow Removal	1,158,783	935,811	754,030	951,617	976,341
State-Road Maint/Construct	1,918,773	1,498,372	1,010,907	1,592,876	1,526,710
Other Local Govt Road M&C	425,807	218,259	205,090	610,000	225,000
County Depts Nonroad Srvc	270,050	248,808	96,230	200,300	259,978
Non Govt (Public) Service	44,680	48,595	37,404	45,000	47,805
Sub-Total	9,890,997	9,256,904	4,477,690	10,388,837	9,643,508
Hwy P/R Clearing Accounts	63,970	1	186,792	2	(1)
County Charges Reimbursed HWY SRF	(3,400,395)	(3,705,291)	(1,136,309)	(3,764,093)	(3,878,946)
Cost Pool Revenues	(3,145,867)	(3,016,524)	(1,404,574)	(3,483,369)	(3,070,342)
<b>Total</b>	<b>\$3,408,705</b>	<b>\$2,535,090</b>	<b>\$2,123,598</b>	<b>\$3,141,377</b>	<b>\$2,694,219</b>

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$6,858,754	\$6,757,761	\$6,757,761	\$6,757,761	\$6,896,441
Intergovernmental Grants/Aid	7,411,699	7,297,163	1,492,770	7,348,072	7,328,781
Fines/Forfeits/Penalties	53,601	60,000	18,264	45,000	45,000
Public Charges for Service	1,685,730	1,699,898	470,841	1,444,437	1,379,728
Intergovern Charges for Srvc	479,805	393,400	54,569	409,900	599,799
Other	8,046	16,642	(15,920)	2,550	1,500
Total Revenues	\$16,497,634	\$16,224,864	\$8,778,286	\$16,007,720	\$16,251,249
Expenses:					
Personal Services	\$7,088,797	\$7,083,692	\$3,305,496	\$7,092,059	\$7,455,243
Contracted Services	8,067,187	7,647,235	3,166,505	7,426,121	7,402,290
Operation & Maintenance	218,271	194,828	90,099	202,836	212,564
Fixed	100,069	97,722	62,935	95,728	97,498
Other	1,282,460	1,199,887	386,310	1,148,093	1,083,654
Outlay	349	1,500	1,859	2,112	0
Total Expenses	\$16,757,133	\$16,224,864	\$7,013,204	\$15,966,949	\$16,251,249
Other Sources & (Uses)					
General Fund	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$259,499)	\$0	\$1,765,083	\$40,771	\$0

Authorized Full Time Equivalent Positions	94.00	97.05	103.45
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<b>Budget Expenditures by Program / Activity</b>					
<b>Health &amp; Human Services</b>					
Management & Support	\$1,359,134	\$1,326,667	\$691,283	\$1,319,233	\$1,415,199
Developmentally Disabled	1,749,446	1,839,371	419,424	1,492,918	1,415,613
Mental Health / AODA / Chronically Mentally Ill	6,229,728	5,972,147	2,753,157	6,058,854	6,365,184
Children & Families	5,599,580	5,316,009	2,324,248	5,348,558	5,291,460
Economic Support	1,295,865	1,229,407	605,348	1,268,896	1,283,966
Long Term Support	523,380	541,263	219,744	478,490	479,827
Total	\$16,757,133	\$16,224,864	\$7,013,204	\$15,966,949	\$16,251,249

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 approximately 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	31,863	12,000	0	15,000	15,000
Intergovern Charges for Srvc	1,700,589	1,513,929	826,171	1,514,129	1,596,017
Other	0	0	0	0	0
Total Revenues	<u>\$1,732,451</u>	<u>\$1,525,929</u>	<u>\$826,171</u>	<u>\$1,529,129</u>	<u>\$1,611,017</u>
Expenses:					
Personal Services	\$626,013	\$667,297	\$310,023	\$677,986	\$680,320
Contracted Services	727,757	630,140	236,866	639,304	643,300
Operation & Maintenance	78,621	64,235	28,607	67,285	55,490
Fixed	141,373	169,484	86,150	154,038	167,060
Total Expenses	<u>\$1,631,168</u>	<u>\$1,536,156</u>	<u>\$681,054</u>	<u>\$1,573,613</u>	<u>\$1,628,670</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$10,227</u>	<u>\$0</u>	<u>\$10,227</u>	<u>\$17,653</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$101,283</u>	<u>\$0</u>	<u>\$145,117</u>	<u>(\$34,257)</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions	8.00	8.00	8.00
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Budget Expenditures by Program / Activity					
<b>General Government:</b>					
Information Systems	\$1,631,168	\$1,536,156	\$681,054	\$1,573,613	\$1,628,670

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, 45 Wi-Fi Access Points  
6 Virtual Host Servers, 48 Virtual Servers, 17 Physical Servers, 10 TB of Data Storage, 5 SANS, 70 Switches, 5 Routers  
1TB of Mainframe Storage, 500+ active jobs run concurrently on the iSeries each day  
3.7 Million Records in Aegis, 100+ 911 Calls for Service Daily, 54 Thousand Arrest jackets, 398 Thousand Incidents  
Maintain 36,200 Parcels, 450 Parcel Changes Each Year, Print 400 Large Maps Annually, Support 5 GIS Websites

Manitowoc County, Wisconsin

Department: **Joint Dispatch**

Fund: Member of the General Fund

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
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	\$1,564,174	\$1,414,045	\$722,538	\$1,459,765	\$1,438,658
Contracted Services	134,727	115,238	54,337	113,138	92,941
Operation & Maintenance	14,563	18,600	8,190	20,525	18,500
Outlay	764	1,500	0	1,500	1,000
Total Expenses	\$1,714,228	\$1,549,383	\$785,065	\$1,594,928	\$1,551,099
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$1,714,228)</u>	<u>(\$1,549,383)</u>	<u>(\$785,065)</u>	<u>(\$1,594,928)</u>	<u>(\$1,551,099)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,549,383</u>			<u>\$1,551,099</u>

Authorized Full Time Equivalent Positions	21.80	21.80	21.80
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Budget Expenditures by Program / Activity					
<b>Public Safety - Law Enforcement:</b>					
Joint Dispatch Center	\$1,714,228	\$1,549,383	\$785,065	\$1,594,928	\$1,551,099

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 120,516 incoming telephone calls in 2013; 38,116 outgoing calls; 13,461 wireless 911 calls; 5,115 enhanced 911 calls; 3,602 emergency medical dispatch calls; and 67,964 calls for service.

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Other	\$2,777	\$2,475	\$2,039	\$3,050	\$3,450
Total Revenues	\$2,777	\$2,475	\$2,039	\$3,050	\$3,450
Expenses:					
Personal Services	\$80,342	\$81,003	\$39,011	\$81,003	\$82,663
Contracted Services	385,702	430,550	228,883	430,080	556,510
Operation & Maintenance	8,807	11,050	3,491	7,955	9,470
Fixed	18,513	22,996	17,683	18,945	24,173
Outlay	46,230	40,000	6,450	40,000	355,200
Total Expenses	\$539,594	\$585,599	\$295,518	\$577,983	\$1,028,016
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$536,817)</u>	<u>(\$583,124)</u>	<u>(\$293,479)</u>	<u>(\$574,933)</u>	<u>(\$1,024,566)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$583,124</u>			<u>\$1,024,566</u>

Authorized Full Time Equivalent Positions    FTE part of Public Works Table of Organization
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Budget Expenditures by Program / Activity
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**Public Safety - Law Enforcement:**

Communications Activity	\$539,594	\$585,599	\$295,518	\$577,983	\$1,028,016
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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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	3	0	6	0	0
Total Revenues	\$3	\$0	\$6	\$0	\$0
Expenses:					
Personal Services	\$262,423	\$255,405	\$122,092	\$255,405	\$258,038
Contracted Services	75,609	77,642	46,885	74,855	87,161
Operation & Maintenance	7,126	4,325	5,711	7,012	3,375
Total Expenses	\$345,158	\$337,372	\$174,688	\$337,272	\$348,574
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$345,155)</u>	<u>(\$337,372)</u>	<u>(\$174,682)</u>	<u>(\$337,272)</u>	<u>(\$348,574)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$337,372</u>			<u>\$348,574</u>
Authorized Full Time Equivalent Positions	2.60	2.60			2.60

Budget Expenditures by Program / Activity					
<b>General Government - General Administration:</b>					
Personnel	\$345,158	\$337,372	\$174,688	\$337,272	\$348,574

The services provided by the Personnel Department include but are not limited to: recruitment, benefit administration, compliance with federal and state employment laws, collective bargaining, employee communications, creation and administration of personnel policies, and employee training. During the 2013 calendar year: 1702 employment applications were received and 53 employees were hired. A performance management plan was created for 431 regular employees, and training on this program was provided to all employees. A comprehensive performance management training program was provided to all supervisory employees. The new short term disability income continuation plan was implemented and administered.

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$118,546	\$246,606	\$15,231	\$201,514	\$125,000
Licenses and Permits	285,609	284,858	117,054	283,858	285,000
Public Charges for Service	782	0	49	0	0
Intergovern Charges for Srvc	15,000	15,000	0	15,000	15,000
Other	7,275	0	0	0	0
Total Revenues	<u>\$427,212</u>	<u>\$546,464</u>	<u>\$132,334</u>	<u>\$500,372</u>	<u>\$425,000</u>
Expenses:					
Personal Services	\$447,383	\$427,744	\$200,784	\$427,869	\$456,244
Contracted Services	77,326	192,775	70,935	98,055	81,543
Operation & Maintenance	13,039	22,456	4,860	17,377	20,370
Fixed	718	696	988	696	999
Other	100,897	115,000	4,048	156,987	125,000
Outlay	20,993	0	0	0	0
Total Expenses	<u>\$660,357</u>	<u>\$758,671</u>	<u>\$281,614</u>	<u>\$700,984</u>	<u>\$684,156</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>(\$233,144)</u>	<u>(\$212,207)</u>	<u>(\$149,280)</u>	<u>(\$200,612)</u>	<u>(\$259,156)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$212,207</u>			<u>\$259,156</u>

Authorized Full Time Equivalent Positions	5.50	5.50	6.00
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Budget Expenditures by Program / Activity					
<b>Conservation &amp; Development:</b>					
Planning and Zoning	\$660,357	\$758,671	\$281,614	\$700,984	\$684,156

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 conducted 30 zoning amendments, issued 333 zoning/building permits and 232 private on-site wastewater treatment system permits (POWTS), which represents approximately \$28,000,000 in construction related activity. Staff reviewed and approved 79 property surveys, enabling recording of the survey at the Register of Deeds Office. In addition, 192 on-site construction inspections were conducted. Staff investigated 237 complaints/violations; as a result, 142 citations were issued and 8 violations were forwarded to Corporation Counsel for enforcement. The department actively monitors 55 sand and gravel operations and receives \$50,000 from the pit operators for reclamation fees. The department qualified 25 individuals for the Wisconsin Fund Program, who collectively received \$116,000 in state grants to assist in the replacement of their failing POWTS. As mandated by state law, the department notified 3,600 property owners of the requirement to maintain their POWTS once every three years. The County is in the process of adopting a new agricultural preservation plan.

Manitowoc County, Wisconsin

Department: **Parks**

Fund: Member of the General Fund

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$217,887	\$124,113	(\$314,743)	\$42,605	\$63,679
Other	27,767	14,823	9,892	17,415	13,200
Total Revenues	\$277,587	\$138,936	(\$260,828)	\$104,042	\$76,879
Expenses:					
Personal Services	\$111,967	\$116,794	\$57,534	\$97,468	\$69,231
Contracted Services	137,786	143,764	70,847	110,224	126,872
Operation & Maintenance	43,611	46,654	14,141	42,196	45,757
Fixed	1,503	1,570	2,021	2,021	2,049
Outlay	83,198	23,000	40,038	42,131	20,000
Total Expenses	\$378,065	\$331,782	\$184,581	\$294,040	\$263,909
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$100,478)	(\$192,846)	(\$445,410)	(\$189,998)	(\$187,030)
Property Taxes of this amount support this activity within the General Fund		\$192,846			\$187,030

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

Budget Expenditures by Program / Activity					
<b>Culture, Recreation &amp; Education - Recreation:</b>					
Parks	\$212,391	\$217,594	\$128,793	\$237,779	\$198,639
Devils River State Rec Trail	51,961	50,000	1,600	1,993	0
Parks - Snowmobile Trails	106,697	62,088	52,088	52,168	62,088
<b>Conservation &amp; Development - Conservation:</b>					
Parks - County Conservatio	7,015	2,100	2,100	2,100	3,182
Total	\$378,065	\$331,782	\$184,581	\$294,040	\$263,909

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovern Charges for Srvc	\$151,087	\$148,620	\$75,630	\$148,620	\$154,745
Other	117,190	66,382	37,765	67,957	65,444
Total Revenues	<u>\$268,277</u>	<u>\$215,002</u>	<u>\$113,395</u>	<u>\$216,577</u>	<u>\$220,189</u>
Expenses:					
Personal Services	\$734,160	\$680,574	\$328,717	\$680,834	\$691,947
Contracted Services	827,477	911,025	472,109	920,496	911,283
Operation & Maintenance	143,127	168,800	71,736	163,665	177,120
Fixed	39,038	40,890	31,009	42,089	43,399
Other	(3,341)	0	(570)	(1,000)	0
Outlay	303,345	175,634	110,072	177,482	147,723
Total Expenses	<u>\$2,043,806</u>	<u>\$1,976,923</u>	<u>\$1,013,073</u>	<u>\$1,983,566</u>	<u>\$1,971,472</u>
Other Sources & (Uses)					
Transfer To Fund Balance	\$0	(\$21,907)	\$0	\$0	(\$28,174)
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$1,775,529)</u>	<u>(\$1,783,828)</u>	<u>(\$899,678)</u>	<u>(\$1,766,989)</u>	<u>(\$1,779,457)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,783,828</u>			<u>\$1,779,457</u>

Authorized Full Time Equivalent Positions	13.00	13.25	14.09
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<b>Budget Expenditures by Program / Activity</b>					
<b>General Government - General Buildings and Plant:</b>					
Public Property Dept Admin	\$343,713	\$283,468	\$143,109	\$282,532	\$277,266
Maint - Phone System	124,846	126,712	61,847	126,712	126,571
Maint - Courthouse	379,006	372,691	181,158	358,299	350,612
Maint - Office Complex	151,040	140,647	66,808	149,197	129,282
Maint - Jail	494,426	536,656	273,148	549,602	561,905
Maint - University Center	92,680	90,780	71,034	90,879	69,899
Maint - Human Services	170,140	149,039	77,195	150,740	162,816
Maint - PHS Building	56,311	51,807	29,476	54,757	49,709
Maint - Admin Office Bldg	26,554	31,009	13,884	29,632	30,908
Maint - Other Co Buildings	66,604	77,202	29,599	70,763	84,721
Maint - C&T Building	138,486	116,912	65,815	120,453	127,783
Total	<u>\$2,043,806</u>	<u>\$1,976,923</u>	<u>\$1,013,073</u>	<u>\$1,983,566</u>	<u>\$1,971,472</u>

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$13,970	\$12,400	\$0	\$14,760	\$14,000
Public Charges for Service	51,802	54,200	29,867	56,000	55,000
Total Revenues	<u>\$65,772</u>	<u>\$66,600</u>	<u>\$29,867</u>	<u>\$70,760</u>	<u>\$69,000</u>
Expenses:					
Personal Services	\$187,419	\$163,783	\$76,686	\$162,407	\$171,772
Contracted Services	131,679	112,450	52,967	114,083	117,161
Operation & Maintenance	1,028	3,079	592	2,540	2,879
Total Expenses	<u>\$320,126</u>	<u>\$279,312</u>	<u>\$130,245</u>	<u>\$279,030</u>	<u>\$291,812</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$254,353)</u></u>	<u><u>(\$212,712)</u></u>	<u><u>(\$100,378)</u></u>	<u><u>(\$208,270)</u></u>	<u><u>(\$222,812)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$212,712</u></u>			<u><u>\$222,812</u></u>

Authorized Full Time Equivalent Positions	2.00	2.00	2.00
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Budget Expenditures by Program / Activity					
<b>General Government - Judicial:</b>					
Register in Probate	\$284,171	\$253,326	\$118,016	\$253,309	\$263,629
Court Commissioner	35,955	25,986	12,229	25,721	28,183
Total	<u>\$320,126</u>	<u>\$279,312</u>	<u>\$130,245</u>	<u>\$279,030</u>	<u>\$291,812</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 2013, new filings were as follows: 185 probate cases requiring administration; 244 wills or other probate documents requiring no administration; 89 new guardianships; 4 protective placements of persons under guardianship; 182 commitment proceedings. 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$300	\$1,000	\$1,000	\$1,000	\$1,000
Public Charges for Service	658,955	672,000	264,584	549,800	546,000
Other	30	0	35	0	0
Total Revenues	<u>\$659,285</u>	<u>\$673,000</u>	<u>\$265,619</u>	<u>\$550,800</u>	<u>\$547,000</u>
Expenses:					
Personal Services	\$285,546	\$267,665	\$123,911	\$267,747	\$284,393
Contracted Services	307,843	295,493	115,942	270,693	252,473
Operation & Maintenance	13,657	33,200	6,764	15,650	15,650
Outlay	0	6,500	6,131	6,131	7,500
Total Expenses	<u>\$607,046</u>	<u>\$602,858</u>	<u>\$252,748</u>	<u>\$560,221</u>	<u>\$560,016</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50,000</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$52,239</u>	<u>\$70,142</u>	<u>\$12,871</u>	<u>(\$9,421)</u>	<u>\$36,984</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$70,142)</u>			<u>(\$36,984)</u>

Authorized Full Time Equivalent Positions	4.00	4.00			4.00
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Budget Expenditures by Program / Activity					
<b>General Government - Property Records and Control:</b>					
Register of Deeds	\$351,409	\$340,358	\$160,740	\$339,871	\$342,016
ROD-Land Records Modern	<u>255,637</u>	<u>262,500</u>	<u>92,008</u>	<u>220,350</u>	<u>218,000</u>
Total	<u>\$607,046</u>	<u>\$602,858</u>	<u>\$252,748</u>	<u>\$560,221</u>	<u>\$560,016</u>

The Register of Deeds Office is responsible for recording deeds, mortgages, satisfactions and any documents relative to real estate. Subdivision plats, condominium plats and certified survey maps. Record Federal tax liens and weatherization agents. Record keeper of Birth, Death and marriage records and is the official supplier of certified copies of those records. Our office recorded over 14,000 real estate documents in 2013 and issued just over 11,850 birth, marriage and death records. 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$78,457	\$76,500	\$51,231	\$70,143	\$61,500
Fines/Forfeits/Penalties	10	0	15	15	0
Public Charges for Service	650,551	543,450	256,393	652,593	591,000
Other	47,813	56,000	18,031	67,476	62,000
Total Revenues	<u>\$776,830</u>	<u>\$675,950</u>	<u>\$325,670</u>	<u>\$790,227</u>	<u>\$714,500</u>
Expenses:					
Personal Services	\$8,712,101	\$8,337,071	\$4,073,762	\$8,232,334	\$8,362,525
Contracted Services	690,731	678,796	370,472	692,746	803,782
Operation & Maintenance	643,001	638,785	294,395	627,764	672,600
Fixed	58,147	58,929	53,654	53,654	59,093
Outlay	247,472	254,000	202,621	250,915	257,000
Total Expenses	<u>\$10,351,452</u>	<u>\$9,967,581</u>	<u>\$4,994,904</u>	<u>\$9,857,413</u>	<u>\$10,155,000</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>(\$9,574,622)</u>	<u>(\$9,291,631)</u>	<u>(\$4,669,234)</u>	<u>(\$9,067,186)</u>	<u>(\$9,440,500)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$9,291,631</u>			<u>\$9,440,500</u>

Authorized Full Time Equivalent Positions	107.20	105.92	105.90
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**Budget Expenditures by Program / Activity**

**Public Safety - Law Enforcement:**

Sheriff - Administration	\$1,618,421	\$1,589,270	\$837,020	\$1,571,117	\$1,698,610
Sheriff - Training	75,552	76,685	21,864	69,580	70,000
Sheriff - Traffic Patrol	4,099,871	3,968,140	1,984,638	3,892,455	3,931,022
Sheriff - Snowmobile Patrol	2,338	1,200	1,568	1,618	1,200
Sheriff - Water Safety Patrol	7,287	2,800	120	4,641	2,800
Correctional Institutions (Jail)	4,254,683	4,015,535	1,982,692	4,004,320	4,120,639
Metro Drug	281,681	302,331	161,191	302,062	319,109
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620
Total	<u>\$10,351,452</u>	<u>\$9,967,581</u>	<u>\$4,994,904</u>	<u>\$9,857,413</u>	<u>\$10,155,000</u>

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 2013 the Sheriff's Office responded to 9,548 calls for service and issued 2,350 traffic citations. The 215 bed jail facility had an average daily population of 138 inmates.

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$302,007	\$282,836	\$282,836	\$282,836	\$288,350
Intergovernmental Grants/Aid	475,747	574,048	40,939	428,959	295,000
Licenses and Permits	11,150	4,500	7,250	8,750	5,000
Total Revenues	\$788,904	\$861,384	\$331,025	\$720,545	\$588,350
Expenses:					
Personal Services	\$406,133	\$403,839	\$188,993	\$411,639	\$409,183
Contracted Services	36,117	33,309	13,846	33,309	41,456
Operation & Maintenance	16,891	20,110	3,843	20,110	19,872
Fixed	2,055	2,078	1,913	2,078	1,839
Other	303,534	402,048	45,249	252,048	116,000
Total Expenses	\$764,729	\$861,384	\$253,843	\$719,184	\$588,350
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$5,123	\$5,123	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$24,175	\$5,123	\$82,305	\$1,361	\$0

Authorized Full Time Equivalent Positions	4.50	4.50	4.50
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Budget Expenditures by Program / Activity					
<b>Conservation &amp; Development:</b>					
Soil & Water-Conservation	\$445,082	\$442,336	\$208,594	\$450,136	\$450,350
Wild Life Damage	15,593	15,000	0	15,000	20,000
Nutrient Management Education	5,000	2,000	0	2,000	2,000
DATCP-Land/Water Cost Share	103,248	268,500	45,249	118,500	116,000
EPA Grant Activity	195,285	133,548	0	133,548	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	520	0	0	0	0
Total	\$764,729	\$861,384	\$253,843	\$719,184	\$588,350

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.

\$150,000 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 approximately \$900,000 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](http://www.manitowoccounty.com)).



Manitowoc County, Wisconsin

Department: **Treasurer**

Fund: Member of the General Fund

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Other Taxes	\$540,341	\$329,360	\$248,320	\$428,734	\$428,735
Intergovernmental Grants/Aid	17,646	17,000	17,444	17,444	17,500
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	4,133	3,000	366	2,366	3,000
Public Charges for Service	4,004	1,900	874	1,800	1,800
Intergovern Charges for Srvc	0	0	0	0	0
Other	143,985	87,500	41,948	85,075	77,500
Total Revenues	<u>\$710,108</u>	<u>\$438,760</u>	<u>\$308,952</u>	<u>\$535,419</u>	<u>\$528,535</u>
Expenses:					
Personal Services	\$275,772	\$271,116	\$127,530	\$270,012	\$279,750
Contracted Services	73,454	62,190	28,341	60,190	55,088
Operation & Maintenance	17,072	35,325	4,352	34,630	35,530
Outlay	0	7,800	0	7,800	0
Total Expenses	<u>\$366,298</u>	<u>\$376,431</u>	<u>\$160,222</u>	<u>\$372,632</u>	<u>\$370,368</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>\$343,810</u></u>	<u><u>\$62,329</u></u>	<u><u>\$148,730</u></u>	<u><u>\$162,787</u></u>	<u><u>\$158,167</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>(\$62,329)</u></u>			<u><u>(\$158,167)</u></u>

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
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Budget Expenditures by Program / Activity					
<b>General Government - Financial Administration:</b>					
Treasurer	\$207,576	\$207,756	\$92,198	\$205,458	\$202,377
Assessment of Property	<u>158,722</u>	<u>168,675</u>	<u>68,024</u>	<u>167,174</u>	<u>167,991</u>
Total	<u>\$366,298</u>	<u>\$376,431</u>	<u>\$160,222</u>	<u>\$372,632</u>	<u>\$370,368</u>

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Public Charges for Service	\$4,484	\$4,000	\$2,774	\$6,600	\$10,500
Intergovern Charges for Srvc	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	<u>\$6,642</u>	<u>\$30,137</u>	<u>\$2,774</u>	<u>\$10,237</u>	<u>\$12,741</u>
Expenses:					
Personal Services	\$74,957	\$74,333	\$39,170	\$74,522	\$93,460
Contracted Services	138,229	144,769	69,531	143,048	151,133
Operation & Maintenance	26,690	51,400	9,144	27,900	36,600
Total Expenses	<u>\$239,876</u>	<u>\$270,502</u>	<u>\$117,845</u>	<u>\$245,470</u>	<u>\$281,193</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$233,234)</u></u>	<u><u>(\$240,365)</u></u>	<u><u>(\$115,071)</u></u>	<u><u>(\$235,233)</u></u>	<u><u>(\$268,452)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$240,365</u></u>			<u><u>\$268,452</u></u>

Authorized Full Time Equivalent Positions	1.00	1.00	1.40
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Budget Expenditures by Program / Activity					
<b>Culture, Recreation &amp; Education - Education:</b>					
University Extension	\$235,392	\$266,502	\$117,436	\$241,970	\$276,693
University Extension-State	4,484	4,000	409	3,500	4,000
UW Ext - Parenting Grant	0	0	0	0	500
Total	<u>\$239,876</u>	<u>\$270,502</u>	<u>\$117,845</u>	<u>\$245,470</u>	<u>\$281,193</u>

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 56,000 hours to county residents, and the dollar value of their service exceeds \$1,000,000. 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$13,000	\$13,000	\$0	\$13,000	\$13,000
Other	1,300	0	305	325	0
Total Revenues	<u>\$14,300</u>	<u>\$13,000</u>	<u>\$305</u>	<u>\$13,325</u>	<u>\$13,000</u>
Expenses:					
Personal Services	\$156,636	\$184,413	\$82,829	\$179,509	\$193,442
Contracted Services	40,906	38,000	22,844	37,192	42,192
Operation & Maintenance	5,441	6,035	1,743	6,357	6,568
Total Expenses	<u>\$202,984</u>	<u>\$228,448</u>	<u>\$107,416</u>	<u>\$223,058</u>	<u>\$242,202</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$188,684)</u></u>	<u><u>(\$215,448)</u></u>	<u><u>(\$107,111)</u></u>	<u><u>(\$209,733)</u></u>	<u><u>(\$229,202)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$215,448</u></u>			<u><u>\$229,202</u></u>

Authorized Full Time Equivalent Positions	2.00	3.00	3.00
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Budget Expenditures by Program / Activity					
<b>Health &amp; Human Services - Veterans:</b>					
Veterans Service Office	\$184,963	\$210,533	\$96,116	\$204,288	\$223,202
Veterans Service Commission	18,021	17,915	11,299	18,770	19,000
Total	<u>\$202,984</u>	<u>\$228,448</u>	<u>\$107,416</u>	<u>\$223,058</u>	<u>\$242,202</u>

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 6,737 veterans, 31% of which now receive VA healthcare benefits. In 2013 there were over \$29.2 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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$902,390	\$868,233	\$868,233	\$868,233	\$845,340
Total Expenses	\$902,390	\$868,233	\$868,233	\$868,233	\$845,340
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$902,390)</u>	<u>(\$868,233)</u>	<u>(\$868,233)</u>	<u>(\$868,233)</u>	<u>(\$845,340)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$868,233</u>			<u>\$845,340</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					
<b>Culture, Recreation &amp; Education - Culture:</b>					
Public Library Grant	\$902,390	\$868,233	\$868,233	\$868,233	\$845,340

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	6,045	6,000	7,034	7,034	6,000
Public Charges for Service	750,139	730,305	187,676	727,968	739,890
Other	315	0	6,754	3,464	0
Total Revenues	<u>\$756,499</u>	<u>\$736,305</u>	<u>\$201,464</u>	<u>\$738,466</u>	<u>\$745,890</u>
Expenses:					
Personal Services	\$167,831	\$166,171	\$65,215	\$174,033	\$187,565
Contracted Services	412,464	451,760	91,911	453,933	436,296
Operation & Maintenance	80,392	90,065	22,682	74,833	86,100
Fixed	5,223	6,188	6,006	6,006	6,674
Outlay	102,210	16,000	6,069	38,350	26,500
Total Expenses	<u>\$768,121</u>	<u>\$730,184</u>	<u>\$191,884</u>	<u>\$747,155</u>	<u>\$743,135</u>
Other Sources & (Uses)					
General Fund	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	(\$6,121)	\$0	\$0	(\$2,755)
Total Other Sources & (Uses)	<u>\$0</u>	<u>(\$6,121)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$2,755)</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$11,622)</u>	<u>\$0</u>	<u>\$9,580</u>	<u>(\$8,689)</u>	<u>\$0</u>

Expo was run by Contract Employees through 2011. Starting in 2012 County FTE's are a part of the Public Works Department FTE report.

Budget Expenditures by Program / Activity					
<b>Culture, Recreation &amp; Education:</b>					
Expo Activities	\$120,028	\$154,650	\$76,164	\$148,580	\$160,134
Expo Fair	411,841	441,893	45,069	438,054	422,498
Ice Center	158,619	102,041	59,032	111,571	126,425
Expo Maintenance & Improvement	77,633	31,600	11,619	48,950	34,078
Total	<u>\$768,121</u>	<u>\$730,184</u>	<u>\$191,884</u>	<u>\$747,155</u>	<u>\$743,135</u>

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.manitowocountyexpo.com/>

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$485,538	\$485,538	\$485,538	\$485,538	\$485,538
Public Charges for Service	527,123	550,000	183,042	531,800	541,800
Other	22,942	21,445	16,223	40,140	33,400
Total Revenues	<u>\$1,035,602</u>	<u>\$1,056,983</u>	<u>\$684,803</u>	<u>\$1,057,478</u>	<u>\$1,060,738</u>
Expenses:					
Contracted Services	\$968,452	\$927,736	\$394,439	\$922,736	\$958,716
Operation & Maintenance	44,462	68,500	25,779	67,250	69,500
Fixed	2,274	2,677	2,523	2,523	2,793
Outlay	25,279	29,000	34,935	56,110	21,100
Total Expenses	<u>\$1,050,169</u>	<u>\$1,036,542</u>	<u>\$461,522</u>	<u>\$1,057,248</u>	<u>\$1,060,738</u>
Other Sources & (Uses)					
Transfer To Fund Balance	\$0	(\$20,441)	\$0	\$0	\$0
Recycling SRF	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	<u>\$0</u>	<u>(\$20,441)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$14,566)</u>	<u>\$0</u>	<u>\$223,281</u>	<u>\$230</u>	<u>\$0</u>

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	\$1,050,169	\$1,036,542	\$461,522	\$1,057,248	\$1,060,738
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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 2013 the County processed and marketed over 3,920 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](http://www.manitowocrecycles.org)

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,288,097	1,353,500	425,776	1,248,500	1,336,000
Other	0	0	0	0	0
Total Revenues	<u>\$1,298,097</u>	<u>\$1,363,500</u>	<u>\$435,776</u>	<u>\$1,258,500</u>	<u>\$1,346,000</u>
Expenses:					
Contracted Services	\$1,288,047	\$1,363,500	\$495,205	\$1,258,500	\$1,362,500
Total Expenses	<u>\$1,288,047</u>	<u>\$1,363,500</u>	<u>\$495,205</u>	<u>\$1,258,500</u>	<u>\$1,362,500</u>
Other Sources & (Uses)					
Transfer From Fund Balance Jail Assess CF	\$67,000	\$0	\$0	\$0	\$16,500
Jail Assessment Fee Fund CPF	(67,000)	0	0	0	0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,500</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$10,050</u>	<u>\$0</u>	<u>(\$59,429)</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					
<b>Public Works:</b>					
Solid Waste Disposal Operation	\$1,288,047	\$1,363,500	\$495,205	\$1,258,500	\$1,362,500

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.

over 35,115 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.

In 2013

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Intergovernmental Grants/Aid	\$107,000	\$89,180	\$1,450	\$104,950	\$89,180
Other	9,179	5,000	5,762	5,762	5,000
Total Revenues	<u>\$116,179</u>	<u>\$94,180</u>	<u>\$7,212</u>	<u>\$110,712</u>	<u>\$94,180</u>
Expenses:					
Personal Services	\$44,268	\$45,813	\$21,790	\$45,650	\$50,640
Contracted Services	145,874	124,281	47,230	140,800	124,321
Operation & Maintenance	5,935	8,075	2,744	8,014	8,170
Total Expenses	<u>\$196,077</u>	<u>\$178,169</u>	<u>\$71,765</u>	<u>\$194,464</u>	<u>\$183,131</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Trnsfr to Recycling SRF	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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><u>(\$79,898)</u></u>	<u><u>(\$83,989)</u></u>	<u><u>(\$64,553)</u></u>	<u><u>(\$83,752)</u></u>	<u><u>(\$88,951)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$83,989</u></u>			<u><u>\$88,951</u></u>

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	\$196,077	\$178,169	\$71,765	\$194,464	\$183,131
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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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Licenses and Permits	\$10,554	\$9,500	\$7,225	\$9,500	\$11,000
Other	0	0	0	0	0
Total Revenues	<u>\$10,554</u>	<u>\$9,500</u>	<u>\$7,225</u>	<u>\$9,500</u>	<u>\$11,000</u>
Expenses:					
Personal Services	\$2,458	\$3,237	\$1,213	\$3,237	\$3,237
Contracted Services	15,995	16,000	328	16,000	16,000
Operation & Maintenance	2,210	3,250	1,038	3,000	3,000
Total Expenses	<u>\$20,663</u>	<u>\$22,487</u>	<u>\$2,579</u>	<u>\$22,237</u>	<u>\$22,237</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$10,108)</u></u>	<u><u>(\$12,987)</u></u>	<u><u>\$4,646</u></u>	<u><u>(\$12,737)</u></u>	<u><u>(\$11,237)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$12,987</u></u>			<u><u>\$11,237</u></u>

Authorized Full Time Equivalent Positions	0.00	0.00	0.00
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Budget Expenditures by Program / Activity					
<b>Conservation &amp; Development - County Planning:</b>					
Board of Adjustment	\$20,663	\$22,487	\$2,579	\$22,237	\$22,237

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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$16,296,917	\$15,915,653	\$15,915,653	\$15,915,653	\$15,828,545
Intergovernmental Grants/Aid:					
State Shared Revenue	4,170,462	4,166,599	0	4,170,098	4,166,251
State Computer Aid	109,248	100,000	0	100,000	100,000
Total Intergovernmental Grants/Aid	4,279,710	4,266,599	0	4,270,098	4,266,251
Other	38,141	0	0	0	0
Total Revenues	\$20,614,768	\$20,182,252	\$15,915,653	\$20,185,751	\$20,094,796
Expenses:					
Personal Services Clearing	\$0	\$635,802	\$0	\$0	\$377,580
State Special Charges	1,556	677	449	677	737
Operation & Maintenance	0	0	0	0	0
Total Expenses	\$1,556	\$636,479	\$449	\$677	\$378,317
Other Sources & (Uses)					
Transfer From Fund Balance	\$38,539	\$48,183	\$15,101	\$0	\$991,740
Debt Service Fund	(38,539)	0	0	0	(500,000)
	\$0	\$48,183	\$15,101	\$0	\$491,740
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$20,613,212	\$19,593,956	\$15,930,305	\$20,185,074	\$20,208,219

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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<b>General Fund - Non-Department</b>					
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Non-Department Activity	\$1,556	\$636,479	\$449	\$677	\$378,317
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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 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$2,694,531	\$2,769,860	\$2,769,860	\$2,769,860	\$2,771,191
Other	195,909	186,242	94,180	186,242	181,802
Total Revenues	<u>\$2,890,440</u>	<u>\$2,956,102</u>	<u>\$2,864,040</u>	<u>\$2,956,102</u>	<u>\$2,952,993</u>
Expenses:					
Debt Service	\$2,900,617	\$2,960,118	\$1,518,740	\$2,958,118	\$3,457,433
Total Expenses	<u>\$2,900,617</u>	<u>\$2,960,118</u>	<u>\$1,518,740</u>	<u>\$2,958,118</u>	<u>\$3,457,433</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$4,016	\$0	\$4,016	\$4,440
General Fund	0	0	0	0	500,000
	<u>\$0</u>	<u>\$4,016</u>	<u>\$0</u>	<u>\$4,016</u>	<u>\$504,440</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$10,177)</u></u>	<u><u>\$0</u></u>	<u><u>\$1,345,300</u></u>	<u><u>\$2,000</u></u>	<u><u>\$0</u></u>

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

Budget Expenditures by Program / Activity

**Debt Service:**

Administrative Costs Debt Srv	\$8,195	\$10,000	\$726	\$8,000	\$10,000
2003 Refunding Bond(02BAN)	204,900	0	0	0	0
2007 Refunding Bond(95-99-0-2)	640,200	638,400	101,700	638,400	641,000
2010-11 GO Refunding Com Proj.	1,279,966	1,278,407	994,964	1,278,407	1,274,735
2013 GO Note	0	68,320	68,320	68,320	572,750
2011 GO Refunding (2002)	624,725	603,625	29,313	603,625	585,000
2012 GO Refunding (2003)	142,630	361,366	323,718	361,366	373,948
Total	<u>\$2,900,617</u>	<u>\$2,960,118</u>	<u>\$1,518,740</u>	<u>\$2,958,118</u>	<u>\$3,457,433</u>

Manitowoc County, Wisconsin

Department: **Capital Projects**

Fund: Capital Projects Fund

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Fines/Forfeits/Penalties	\$121,064	\$110,000	\$56,024	\$112,000	\$110,000
Other	4,995	0	0	0	0
Total Revenues	\$126,060	\$110,000	\$56,024	\$112,000	\$110,000
Expenses:					
Contracted Services	874,814	321,021	83,535	254,428	93,500
Outlay	477,204	40,500	84,404	84,599	0
Total Expenses	\$1,352,018	\$361,521	\$167,939	\$339,027	\$93,500
Other Sources & (Uses)					
Transfer From Fund Balance	\$188,460	\$251,521	\$251,521	\$251,520	\$0
Solid Waste Disposal SRF and General Fund	105,539	0	0	0	0
Sales of Note	1,900,000	0	0	0	0
Jail Assessment Fee Fund CPF	0	0	0	0	(16,500)
Total Other Sources & (Uses)	\$2,193,999	\$251,521	\$251,521	\$251,520	(\$16,500)
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$968,041	\$0	\$139,606	\$24,493	\$0
Property Taxes of this amount support this activity within the General Fund		\$0			\$0

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

Budget Expenditures by Program / Activity

**Projects:**

New Public Health Dept Bld CPF	902,068	32,720	4,645	4,645	0
Jail Assessment Fee-CPF	146,751	110,000	115,582	115,582	93,500
Courthouse Remodeling CPF	141,430	218,800	47,712	218,800	0
Communications Project	161,768	0	0	0	0
Total	\$1,352,018	\$361,521	\$167,939	\$339,027	\$93,500

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

By Category	Experience 2013	Budget 2014	Six Months Experience 2014	Estimated Experience 2014	Budget 2015
Revenues:					
Property Taxes	\$28,807,751	\$28,836,369	\$28,836,369	\$28,836,369 *	\$29,031,008
Other Taxes	540,341	329,360	248,320	428,734	428,735
Intergovernmental Grants/Aid	17,722,033	17,701,391	2,723,501	17,577,663	17,280,122
Licenses and Permits	344,939	333,558	148,244	337,508	335,525
Fines/Forfeits/Penalties	470,523	473,000	202,331	427,881	448,000
Public Charges for Service	5,848,871	5,666,695	2,001,916	5,274,897	5,106,537
Intergovern Charges for Srvc	6,558,039	5,870,673	2,574,309	6,304,312	6,284,256
Other	1,465,881	1,114,233	984,186	1,707,609	1,289,403
Total Revenues	<u>\$61,758,379</u>	<u>\$60,325,279</u>	<u>\$37,719,177</u>	<u>\$60,894,973</u>	<u>\$60,203,586</u>
Expenses:					
Personal Services	\$34,146,196	\$31,634,596	\$15,992,134	\$30,996,726	\$32,155,510
Contracted Services	19,693,560	19,014,646	8,439,429	18,577,330	18,604,575
Operation & Maintenance	13,841,240	9,892,114	5,870,984	10,782,523	10,377,001
Fixed	1,496,888	1,363,831	871,278	1,524,790	1,371,168
Other	1,683,550	1,716,935	435,036	1,556,128	1,324,654
County Charges Reimbursed	(3,400,395)	(3,705,291)	(1,136,309)	(3,764,093)	(3,878,946)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(9,508,181)	(3,016,524)	(4,167,105)	(3,483,369)	(3,070,342)
Outlay	1,500,182	778,703	607,569	975,719	978,889
Debt Service	2,900,617	2,960,118	1,518,740	2,958,118	3,457,433
Total Expenses	<u>\$62,353,656</u>	<u>\$60,639,128</u>	<u>\$28,431,756</u>	<u>\$60,123,872</u>	<u>\$61,319,942</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$293,999	\$426,243	\$271,745	\$349,497	\$1,163,785
Other Sources	105,539	0	0	0	500,000
Sales of Bonds	0	0	0	0	0
Sales of Note	1,900,000	0	0	0	0
Other (Uses)	(105,539)	0	0	0	(516,500)
Transfer To Fund Balance	0	(48,469)	0	0	(30,929)
	<u>\$2,193,999</u>	<u>\$377,774</u>	<u>\$271,745</u>	<u>\$349,497</u>	<u>\$1,116,356</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$1,598,721</u>	<u>\$63,925</u>	<u>\$9,559,166</u>	<u>\$1,120,598</u>	<u>(\$0)</u>
Property Taxes of this amount support activities within the General Fund		\$15,915,652			\$15,828,545
Authorized Full Time Equivalent Positions	408.25	414.13			423.07
County Board	25.00	25.00			25.00

\* The 2015 Property Tax Levy is \$29,052,082.00 which includes the amount shown above plus \$21,074.24 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**