

**Manitowoc County, WI  
2016  
Adopted  
Annual Budget Book**



# TABLE OF CONTENTS

## Manitowoc County, WI - 2016 Executive Adopted Budget

<i>2016 Executive's Transmittal Letter (as presented in the Proposed Budget Book Version)</i> .....	ii
<i>Manitowoc County 2016 Adopted Budget - Pie Chart</i> .....	1
<i>Budget Summary General Fund – Component Parts of the Tax Levy &amp; Rate</i> .....	2
<i>Fund Balance Summary – All Budgeted Funds</i> .....	3

### GOVERNMENTAL FUNDS SUMMARIES

<i>General Fund</i> .....	4
<i>Human Services Special Revenue Fund</i> .....	10
<i>Highway Roads &amp; Bridges Special Revenue Fund</i> .....	13
<i>Solid Waste Recycling Special Revenue Fund</i> .....	14
<i>Waste Disposal Operations Special Revenue Fund</i> .....	15
<i>Aging Resources Special Revenue Fund</i> .....	16
<i>Soil &amp; Water Conservation Special Revenue Fund</i> .....	17
<i>Expo Special Revenue Fund</i> .....	18
<i>Debt Service Fund</i> .....	19
<i>Capital Projects Fund</i> .....	20

### PROPRIETARY FUNDS SUMMARIES

<i>Highway Enterprise Fund</i> .....	21
<i>Information Systems Internal Service Fund</i> .....	22

### MISCELLANEOUS SUMMARY DATA & SCHEDULES

<i>2016 Full Time Equivalent Report (FTE) by Department</i> .....	23
<i>FTE Changes Included in the 2016 Budget including Reconciliation to 2015 Budget</i> .....	28
<i>FTE Authorized Positions History by Department 1997 through 2016</i> .....	29
<i>Equalized Value – Tax Levy &amp; Tax Rate History</i> .....	30
<i>Outlay Items Included in the 2016 Budget with Comparison to 2015</i> .....	31
<i>Combined Schedule of Outstanding Long Term Obligations</i> .....	33
<i>Combined Schedule of Debt Service By Issue</i> .....	34
<i>Adopted Expenses Revenues and Tax Levy by Department 2016 with 2015 and 2014 Levy</i> .	39
<i>2016 Adopted Budget Summary by Fund</i> .....	40
<b><i>Pay Plan – What's taking place with the County's pay plan in the 2016 Budget</i></b> .....	41
<b><i>Health Insurance – What's taking place with the County's Health Insurance in the 2016 Budget</i></b> .....	42
<b><i>Public Works – Capital Projects Report (Five Year Plan)</i></b> .....	43
<b><i>Highway Commission – Tentative Five Year Construction Schedule</i></b> .....	44
<i>Resolution Adopting 2016 Budget and Property Tax Levy</i> .....	45
<i>State Levy Limit Worksheet – Form SL-202C</i> .....	46
<i>Apportionment of County Taxes to Municipalities</i> .....	47
<i>Adopted Expenditures / Revenues and Tax Levy By Fund Worksheet</i> .....	48

### BUDGET SUMMARY BY DEPARTMENT (Index)..... 49

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

<i>Abbreviations / Acronyms used within this document</i> .....	50
---	----



## 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*

October 13, 2015

*(as originally presented in the Proposed Budget Book)*

Ladies and Gentlemen of the Manitowoc County Board,

The Manitowoc County 2016 budget that I am proposing today, calls for a tax levy for operations of \$29,263,972.27 to support total spending of \$63,292,706. Since the increase in the tax levy from last year is less than the 0.76% growth in property attributable to new construction for 2015, for the tenth 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 continued good news for taxpayers.

County Government is in strong financial shape. Throughout these years 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 facility maintenance program.

We work hard to hold the line on taxes. The County Board has made difficult decisions over the years to contain our 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.

Our theme for 2016 is to continue the preparation for the big expenditures in 2017 and 2018. In those years we will be constructing a major bridge on County Trunk "R", proceeding with a University of Wisconsin facility renovation, and proceeding with a major project in the Courthouse. In the meantime we will be embarking on a five year plan for major maintenance on our facilities and preparing for the future.

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 2016 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 2016 holds the line on property taxes, is within the limits of state law, and provides the typical county property taxpayer with a slight tax decrease.

2. Our performance management plan is in its third year. Employees can advance according to plan up to three percent for their continuing good work. Due to the low inflation an adjustment of the base level of the pay plan was not necessary. (See more on this in the miscellaneous section.)
3. Health Insurance costs are increasing due to the aging work forces and the requirements of the Affordable Care Act. We will make some modifications to the plan design but will hold the premium costs constant. (See more on this in the miscellaneous section.)
4. My budget proposal for 2016 includes the additional resources for road construction in the Highway Department first implemented in 2014. (See the 5 year plan for road construction in the miscellaneous section.)
5. The Highway Department is working the Lakeshore Natural Resource Partnership to contribute to their effort to deal with invasive species on the highway system.
6. I am recommending the appropriation of \$360,000 to the Public Works Department to begin our five year program on major maintenance to our facilities. (See more on this in the miscellaneous section.)
7. My budget proposal includes \$210,000 for modifications to room B-15 in the Courthouse. That room serves three Court Commissioners and functions as the county's family, paternity, probate, small claims, juvenile, intake and bail hearing courtroom. The upgrade will enhance security and workflow. I am appropriating the funds necessary to do this from the "Reserve for Capital Projects Fund".
8. 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 annually. I am recommending that a limited term position be made permanent.
9. I am recommending that a .75 part time position be made into a full time position in the District Attorney's office.
10. I am recommending that 2.5 positions be added to the ADRC. One is a new position fully funded, and the others are Kewaunee County positions converted in our partnership to provide services with that County.
11. I am recommending that a part time position in the Clerk of Courts office (.8) be made full time.
12. I am recommending an increase of the Nutrition Educator in the Health Department from .45 to .65.
13. I am recommending an increase in the part time position Public Relations Coordinator from .5 to .6 in the Soil and Water Departments.



14. In the Veteran's Service Office I am recommending a reclassification of the Administrative Specialist to become a full Veteran Service Officer.
15. I am recommending discontinuing an Administrative Assistant part time position (.73) and replacing it with a full time Deputy Emergency Services Coordinator in the Emergency Services Department.
16. In the Joint Dispatch Center I am adding 1.2 Full Time Equivalent positions by increasing a variety of part time assignments.
17. Our Human Services Department has needs for additional Foster Care services, Child Protective Services, and Mental Health services. We added 2.5 positions at midyear. I am recommending that a B-3 teacher be elevated to supervisor, one part time foster care worker be authorized to work additional time (.1), and one position in Restorative Justice be converted from contract services to our employment.
18. I am recommending that we appropriate \$330,000 at the Human Services Department to support in excess of half a million dollars in family and mental health services.
19. I am recommending a major item for the Sheriff's Department. Thirty year ago they instituted a select team of officers to respond to high risk calls in the community. Since that time violent crimes involving dangerous weapons have risen in Northeast Wisconsin. Tactical vehicles allow officers to evaluate and react when immersed in a high threat environment. This type of vehicle allows a team to place the vehicle in direct proximity to high threat sources while providing a high degree of protection. The Lenco BearCat is such a vehicle. It will cost \$226,338. I am recommending that \$85,000 be appropriated to supplement \$18,650 in donations, \$10,000 from the sale of a motorcycle, and \$112,688 from joint law enforcement forfeiture funds in the purchase of this vehicle.
20. The County Board Chairman requested money in the County Board budget for the purchase of 25 "iPad" personal computers for use by the County Board. I deleted that request in my budget recommendation.
21. We currently estimate that we will generate \$500,000 in countywide budget surplus in 2015 due to the decisions we made previously, and the discipline in our departments to spend wisely. We will use this excess to fund the budget for 2016 in the amount of \$350,000. When we have closed our books for 2015 we will appropriate the excess amount to the debt service fund.

We welcome Peter Conrad, our new Corporation Counsel, Todd Brehmer, as our Manitowoc County Veteran's Service officer, and Bridget Brennan as the new Director of our Child Support agency. Also, Gary Kennedy is retiring later this year. He provided valuable service to our County throughout his career and we wish him well. We look forward to the contributions that Marc Holsen, our new Highway Commissioner will make in the future.

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 2016, 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,

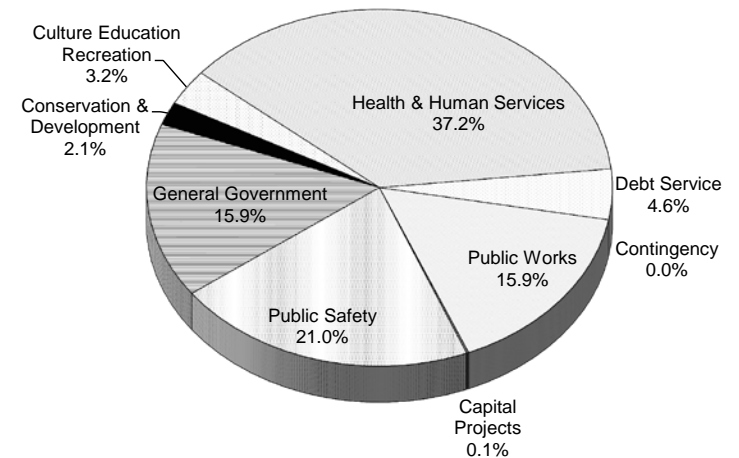
A handwritten signature in black ink, reading "Bob Ziegelbauer". The signature is fluid and cursive, with the first name "Bob" written in a slightly larger, more prominent script than the last name "Ziegelbauer".

Bob Ziegelbauer  
Manitowoc County Executive

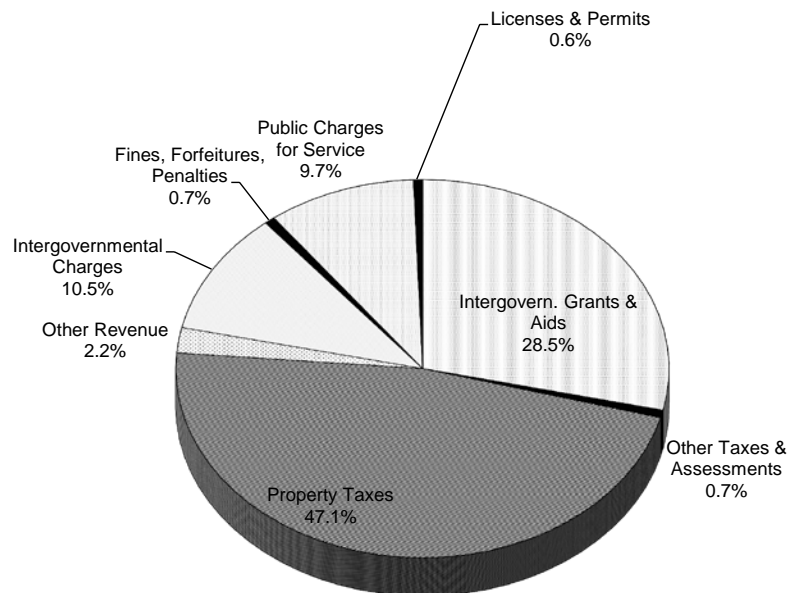
# Manitowoc County 2016 Adopted Budget Graphical Representation

Total Expenses = \$63,292,705

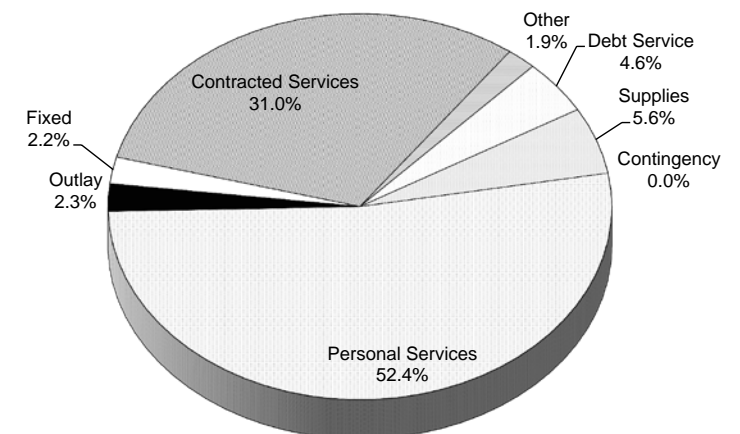
**Where the Money Goes**  
% Expenditures by Function



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



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



## Budget Summary - General Fund

	Budget 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
<b>GENERAL FUND:</b>				
<b>EXPENDITURES:</b>				
General Government	\$ 7,922,784	\$ 7,425,388	\$ 8,420,862	6.29%
Public Safety	\$ 13,327,507	\$ 13,021,243	\$ 13,298,326	-0.22%
Public Works	\$ 605,042	\$ 564,963	\$ 571,559	-5.53%
Health & Human Services	\$ 2,983,285	\$ 2,862,315	\$ 3,061,765	2.63%
Culture, Education, Recreation	\$ 1,388,200	\$ 1,186,754	\$ 1,338,999	-3.54%
Conservation/Development	\$ 716,031	\$ 689,517	\$ 732,648	2.32%
<b>Total Expenditures</b>	<u>\$ 26,942,849</u>	<u>\$ 25,750,180</u>	<u>\$ 27,424,159</u>	1.79%
<b>REVENUES:</b>				
Property Taxes	\$ 15,828,545	\$ 15,829,794	\$ 16,338,509	3.22%
Other Taxes	\$ 428,735	\$ 403,274	\$ 403,730	-5.83%
Intergovern Grants & Aids	\$ 6,740,049	\$ 6,898,630	\$ 6,848,549	1.61%
License & Permits	\$ 330,525	\$ 368,367	\$ 366,667	10.93%
Fines, Forfeitures, Penalties	\$ 293,000	\$ 263,004	\$ 273,000	-6.83%
Public Charges for Service	\$ 1,939,222	\$ 2,016,172	\$ 1,978,645	2.03%
Intergov. Chgs for Service	\$ 314,611	\$ 304,940	\$ 323,904	2.95%
Other Revenue	\$ 493,207	\$ 564,321	\$ 499,998	1.38%
<b>Total Revenues</b>	<u>\$ 26,367,893</u>	<u>\$ 26,648,502</u>	<u>\$ 27,033,002</u>	2.52%
<b>OTHER FINANCING SOURCES (USES) NET:</b>				
Transfers In (Out) or Fund Balance Applied/(Retained) Net	\$ 574,954	\$ -	\$ 391,157	
<b>Total Revenue &amp; Other Sources</b>	<u>\$ 26,942,847</u>	<u>\$ 26,648,502</u>	<u>\$ 27,424,159</u>	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
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
2016 Adopted Tax Levy	\$25,826,920.60	\$804,462.00	\$170,169.67	\$2,462,420.00	\$29,263,972.27
2016 Adopted Tax Rate *	\$5.138675	\$0.160060	\$0.033858	\$0.489937	\$5.822530
Difference:					
2016 vs. 2015 Tax Levy	\$518,400.60	(\$40,878.00)	\$43,138.67	(\$308,771.00)	\$211,890.27
Levy % Change	2.05%	-4.84%	33.96%	-11.14%	0.73%
2016 vs. 2015 Tax Rate *	\$0.064047	(\$0.009440)	\$0.008387	(\$0.065716)	(\$0.002722)
Rate % Change	1.26%	-5.57%	32.93%	-11.83%	-0.05%

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

## 2015 / 2016 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Oct. 1, 2015

	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 01/01/2016	5,605,901	314,944	186,636	53,626	304,564	589,513	59,533
Portion Estimated as Undesignated 01/01/2016	1,582,995						
Budgeted REVENUES	10,694,493	10,474,490	1,214,169	571,987	1,275,000	2,694,949	299,625
Required Tax Levy	16,338,509	6,896,441	* 2,744,082	485,538	10,000	25,000	288,577
Budgeted EXPENDITURES	27,424,159	17,704,050	4,108,251	1,057,525	1,302,000	2,782,956	588,202
Excess Revenue Over (Under) Expenditures	(391,157)	(333,119)	(150,000)	0	(17,000)	(63,007)	0
Operating Transfers In Fund Balance Applied	215,000	150,000	150,000	0	17,000	63,007	0
Operating Transfers (Out) Fund Bal. (Retained)	(150,000)	0	0	0	0	0	0
Estimated Fund Balance 12/31/2016	5,279,744	131,825	36,636	53,626	304,564	526,506	59,533
Portion Estimated as Undesignated 12/31/2016	1,315,277						
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 (**) 01/01/2016	44,927	827,557	519,175	8,442,060	1,385,767	18,334,203	
Estimated Undesignated 01/01/2016						1,582,995	
Budgeted REVENUES	718,152	176,771	110,000	2,995,070	1,598,136	32,822,842	
Required Tax Levy	0	2,462,420	0	0	0 A	29,250,567	
Budgeted EXPENDITURES	715,507	2,894,222	93,000	2,995,070	1,627,764	63,292,706	
Bond Proceeds	0	0	0	0	0	0	
Excess Revenue Over (Under) Expenditures	2,645	(255,031)	17,000	0	(29,628)	(1,219,297)	
Operating Transfers In Fund Balance Applied	0	255,031	0	0	29,628	879,666	
Operating Transfers (Out) Fund Bal. (Retained)	(2,645)	0	(232,000)	0	0	(384,645)	
Estimated Fund Balance 12/31/2016 (*)	47,572	572,526	304,175	8,442,060	1,356,139	17,114,906	
Estimated Undesignated 12/31/2016						1,315,277	

(\*) Includes \$170,169.67 in Bridge Aid Petitions

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

A = Plus \$13,406.01 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$29,263,972.27

# **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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Property Taxes	15,995,388	15,828,545	15,829,794	15,829,794	16,338,509	3.22
Other Taxes	508,403	428,735	206,318	403,274	403,730	(5.83)
Intergovern Grants & Aids	6,641,788	6,740,049	772,082	6,898,630	6,848,549	1.61
License & Permits	368,388	330,525	179,407	368,367	366,667	10.93
Fines, Forfeitures, Penalties	265,701	293,000	112,454	263,004	273,000	(6.83)
Public Charges for Service	2,133,577	1,939,222	968,143	2,016,172	1,978,645	2.03
Intergov. Chgs for Service	314,485	314,611	139,205	304,940	323,904	2.95
Other Revenue	1,015,284	493,207	218,686	564,321	499,998	1.38
Total Revenue	27,243,014	26,367,893	18,426,087	26,648,502	27,033,002	2.52
<b>EXPENDITURES:</b>						
General Government	7,568,960	7,922,784	3,521,231	7,425,388	8,420,862	6.29
Public Safety	12,647,374	13,327,507	6,870,138	13,021,243	13,298,326	(0.22)
Public Works	690,231	605,042	319,805	564,963	571,559	(5.53)
Health & Human Services	2,784,827	2,983,285	1,381,956	2,862,315	3,061,765	2.63
Culture, Education, Recreation	1,507,194	1,388,200	1,135,933	1,186,754	1,338,999	(3.54)
Conservation/Development	731,516	716,031	285,757	689,517	732,648	2.32
Total Expenditures	25,930,102	26,942,849	13,514,820	25,750,180	27,424,159	1.79
Excess Revenue Over(Under) Expenditures	1,312,912	(574,956)		898,322	(391,157)	
<b>OTHER FINANCING SOURCES (USES):</b>						
Human Services SRF	(3,933)	(94,526)		(94,526)	(150,000)	
Aging & Disab SRF	(1,003)	(20,307)		(20,307)	0	
Soil & Water Cons SRF	0	(5,020)		(5,018)	0	
Debt Service Fund	0	(1,000,000)		(1,000,000)	0	
New Public Health Bldg CPF	0	(121,469)		(121,469)	0	
Information Systems ISF	(308)	(9,322)		(9,322)	0	
Highway ISF	(3,828)	(14,232)		(14,232)	0	
Economic Dev CPF	0	0		0	215,000	
Transfer To CPF-Communication Project	0	0		0	0	
Total Other Financing Items	(9,072)	(1,264,876)		(1,264,874)	65,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	1,303,840	(1,839,831)		(366,552)	(326,157)	
Fund Balance - January 1	4,645,957	5,949,797		5,949,797	5,583,245	
Fund Balance - December 31	<u>5,949,797</u>	<u>4,109,966</u>		<u>5,583,245</u>	<u>5,257,088</u>	
<b>ALLOCATION OF FUND BALANCE:</b>						
<b>Nonspendable for:</b>						
Resrvd-Property Taxes	1,797,381	1,797,381		1,797,381	1,797,381	
Resrvd-Mortgage Receivable	99,000	99,000		99,000	99,000	
Resrvd-Prepaid Items	25,414	25,414		25,414	25,414	
Resrvd-Inventory	40,325	40,325		40,325	40,325	
<b>Restricted for:</b>						
Unres/Desig-PP-Silver Lake	0	0		0	0	
Unres/Desig-PP-Maribel Caves	6,442	6,442		6,442	6,442	
Unres/Desig-PP-Cato Falls	0	0		0	0	
Unres/Desig-Public Health	7,500	7,500		7,500	7,500	
Unres/Desig-Park Snowmobile	0	0		0	0	
Unres/Desig-Park Boat Launch	0	0		0	0	
Unres/Desig-Veterans Srv	30,746	30,746		30,746	30,746	
Unres/Desig-Land Records Modern	181,222	181,222		64,809	64,809	
Unres/Desig-ROD-Redaction	105,197	105,197		56,197	56,197	
Unres/Desig-UW Extension	2,941	2,941		2,941	2,941	
<b>Committed for:</b>						
Unres/Desig-Mapping	62,046	62,046		77,046	77,046	
Unres/Desig-Area Plan PP	78,576	78,576		88,576	88,576	
Unres/Desig-Park Dept.	68,133	68,133		68,133	68,133	
Unres/Desig-Sheriff	40,000	40,000		40,000	40,000	
Unres/Desig-Vehicle	94,178	94,178		94,178	94,178	
Unres/Desig-Emergency Mgmt Training Gr	0	0		0	0	
Unres/Desig-Sheriffs IS AEGIS Proj	0	0		0	0	
Unres/Desig-Emgt Hazmat	162,669	162,669		165,169	165,169	
Unres/Desig-Personnel	5,000	5,000		5,000	5,000	
Unres/Desig-Elections	88,003	88,003		70,368	11,929	
Unres/Desig-Treasurer	12,200	12,200		12,200	12,200	
Unres/Desig-JDC Project	164,839	164,839		76,456	76,456	
Unres/Desig-PW--PBX Project	145,614	145,614		145,614	145,614	
Unres/Desig-Future Cap Proj	76,469	76,469		0	0	
Designated for Debt Service	500,000	0		0	0	
<b>Assigned for:</b>						
Subsequent year's budget	1,491,740	0		549,411	549,411	
<b>Unreserved/Undesigna</b>	<u>164,162</u>	<u>316,070</u>		<u>1,560,339</u>	<u>1,292,621</u>	
Total	<u>5,949,797</u>	<u>4,109,966</u>		<u>5,583,245</u>	<u>5,257,088</u>	
<b>EXPENDITURES RESTATED BY OBJECT:</b>						
	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	17,583,786	18,014,988	8,606,372	17,460,909	18,279,710	1.47
Contracted Services	5,337,460	5,876,373	3,263,930	5,263,734	5,712,293	(2.79)
Operation & Maintenance	1,660,016	1,759,504	709,209	1,701,046	1,741,373	(1.03)
Fixed Charges	489,250	230,313	198,532	229,751	257,638	11.86
Other Expenses	135,018	125,000	17,838	124,200	65,000	(48.00)
Outlay	724,572	936,671	718,937	970,540	1,368,145	46.06
Total Expenditures	25,930,102	26,942,849	13,514,820	25,750,180	27,424,159	1.79

General Fund Continued

Manitowoc County, WI  
GENERAL FUND REVENUE

	Revenues 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	15,995,388	15,828,545	15,829,794	15,829,794	16,338,509	3.22
Total Property Taxes	15,995,388	15,828,545	15,829,794	15,829,794	16,338,509	3.22
Other Taxes						
Occupational Taxes	0	0	0	0	0	-
Forest Crop Tax	9	10	7	10	10	0.00
Managed Forest Land	3,911	3,600	3,204	3,204	3,600	0.00
Sales Tax	121	125	60	60	120	(4.00)
Interest on Taxes	504,362	425,000	203,047	400,000	400,000	(5.88)
Total Other Taxes	508,403	428,735	206,318	403,274	403,730	(5.83)
Intergovern Grants & Aids						
Bullet Proof Vest Prgm Grant	3,475	1,500	600	2,569	2,500	66.67
State Shared Revenue	4,170,099	4,166,251	0	4,410,996	4,407,209	5.78
State Computer Aid	102,252	100,000	0	90,622	90,500	(9.50)
Clerk Ct Support Reimb	220,078	208,915	124,687	249,175	248,975	19.18
Clerk Ct GAL Reimb	42,016	37,813	0	46,754	46,754	23.65
Register Probate GAL Reimb	14,760	14,000	0	16,425	15,000	7.14
Reg Deeds Land Info Grant	1,000	1,000	1,000	1,000	1,000	0.00
Public Defender Discvry F	9,615	8,000	4,289	8,000	8,000	0.00
ROD LiDar Grant	0	116,413	0	0	0	(100.00)
Training/Conf Reimb	17,700	16,000	17,402	17,420	16,000	0.00
Snowmobile Law Enforce	3,623	2,000	0	5,000	2,000	0.00
Water Safety Patrol	4,800	3,000	4,211	4,211	3,000	0.00
Metro Drug/OJA	24,743	24,000	24,743	24,743	24,000	0.00
Victim Witness Assist	33,661	32,500	17,912	32,500	32,500	0.00
EMPG Fund	57,128	55,778	0	55,712	55,712	(0.12)
EPCRA Grant	24,034	24,034	0	24,034	24,174	0.58
Emgt LEPC Equip Grant	9,245	9,266	0	9,266	9,000	(2.87)
Metro CEASE Grant	602	0	0	0	0	-
PZ-FEMA Plan Grant	26,878	0	0	0	0	-
DNA Sample Reimb Grant	1,100	0	0	970	0	-
AG Clean Sweep Program	22,950	30,000	0	19,200	19,200	(36.00)
Household Hazardous Waste	77,155	52,880	0	21,115	21,115	(60.07)
Drug Disposal Grant	6,400	6,300	0	8,100	8,100	28.57
Lead Poison Preventn Grant	11,411	11,411	4,224	11,411	11,411	0.00
Maternl Child Hlthy Start	32,761	30,639	14,597	30,639	35,034	14.34
DOH Radiation Protection	11,153	11,500	8,591	11,536	11,500	0.00
WIC Program	264,329	313,463	142,145	302,414	300,040	(4.28)
IAP Immunization Grant	18,526	17,220	9,043	18,027	18,027	4.69
PHS Radon Info Grant	9,876	9,876	7,407	9,876	9,876	0.00
Well Water Testing Contract	12,391	12,250	6,635	12,200	12,200	(0.41)
Cancer Control Grant	27,670	15,500	12,124	12,175	0	(100.00)
Prevention Block Grt PHS	3,372	0	1,579	8,014	8,014	-
Bioterrorism Grant PHS	44,697	62,982	28,520	53,169	62,982	0.00
MIECHV Grant Revenue	193,812	209,138	75,462	209,138	209,138	0.00
PPHF-HPV Immun DHS	0	0	2,787	5,000	0	-
WI Cancer-HPV Immun UWH	2,000	0	0	0	0	-
Child Suprt Program Aid	824,719	900,000	230,029	900,000	954,000	6.00
Veterans Srv Aid	13,000	13,000	13,000	13,000	13,000	0.00
Snowmobile Trail Aid	72,375	62,088	(7,625)	42,028	62,088	0.00
Stewardship Grant	(9,200)	0	0	0	0	-
UW Extension Aid	3,098	2,241	0	2,241	0	(100.00)
CDBG-DOC Ag Ed Center Grant	0	0	0	0	0	-
Cons Aids Staffing	(363)	1,591	0	1,591	0	(100.00)
Ag Pres Plan Grant	30,000	0	0	30,000	0	-
DNR Grant	16,723	0	(15,148)	17,441	13,000	-
WI Fund Grant	137,669	125,000	18,515	125,000	65,000	(48.00)
SHF-Other State Rev	24,060	15,000	4,723	7,500	10,000	(33.33)

General Fund Continued



Manitowoc County, WI  
**GENERAL FUND REVENUE**

	Revenues 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	17,444	17,500	18,630	18,630	18,500	5.71
Total Intergovern Grants & Aids	6,641,788	6,740,049	772,082	6,898,630	6,848,549	1.61
License & Permits						
Marriage License Fees	16,910	16,000	5,605	16,000	16,000	0.00
Work Permit Fees	1,538	800	523	1,300	1,100	37.50
DNR License Fees	166	225	97	200	200	(11.11)
Passport Fees	14,500	15,000	8,250	14,500	15,000	0.00
Passport Photo Fees	3,170	2,500	1,761	2,700	2,700	8.00
Sanitary Permit Fees	77,500	60,000	37,675	70,000	70,000	16.67
WI Fund Application Fees	4,000	3,000	400	3,000	3,000	0.00
Sanitary Maint Fee	103,222	103,000	2,661	103,000	103,000	0.00
Septic Plan Review	30,080	25,000	12,515	25,000	25,000	0.00
Zoning Location/Bldg Permit	39,425	30,000	16,175	30,000	30,000	0.00
Soil Review Fee	3,425	2,000	1,965	3,000	3,000	50.00
Bd Adj Variance Fees	14,025	11,000	13,200	15,000	13,000	18.18
Zoning Fees	15,027	12,000	8,914	15,000	15,000	25.00
Reclamation Permit Fee	45,401	50,000	69,667	69,667	69,667	39.33
Total License & Permits	368,388	330,525	179,407	368,367	366,667	10.93
Fines,Forfeitures,Penalties						
Land Use Value Penalty	2,601	3,000	205	3,000	3,000	0.00
Lottery Cr Penalty	179	0	4	4	0	-
Parking Violation	15	0	0	0	0	-
Co Ordinance Forfeiture	139,269	145,000	60,205	140,000	140,000	(3.45)
Co Share State Fines	123,637	145,000	52,039	120,000	130,000	(10.34)
Total Fines,Forfeitures,Penalties	265,701	293,000	112,454	263,004	273,000	(6.83)
Public Charges for Service						
Treas Service Fees	2,630	1,000	419	1,000	1,000	0.00
Computer Access Fees	850	800	750	1,175	1,200	50.00
County Clerk Revenue	41	0	4	4	0	-
ROD Official Copies	18,091	18,000	8,982	18,000	18,000	0.00
Real Estate Transfer Fees	114,707	105,000	73,175	120,000	112,000	6.67
ROD RE Recording Fees	173,980	200,000	89,090	180,000	200,000	0.00
RE Certified Copy Fees	668	1,000	235	500	1,000	0.00
Birth/Death/Mar-Copy Fees	47,639	48,000	24,929	48,000	48,000	0.00
DILHR Fees	2,120	2,000	1,280	2,000	2,000	0.00
Land Records Modern Fees	91,360	112,000	47,040	94,000	96,000	(14.29)
Electronic Access Fees	57,220	56,000	29,409	58,000	60,000	7.14
ROD RE Document Rec	3,640	4,000	2,680	4,000	4,000	0.00
ROD GIS-Product Sales	44	0	572	0	0	-
SSN Redaction Fee	57,100	0	0	0	0	-
Court Fees County Share	181,356	186,100	72,788	176,100	186,100	0.00
Counseling Serv Fee	17,360	15,190	6,185	12,370	12,370	(18.56)
Mediation Fees	4,837	4,500	1,838	4,500	4,500	0.00
Co-Parenting Fees	611	425	146	425	425	0.00
Probate Fees-County	35,962	30,000	12,212	28,000	30,000	0.00
Probate Fees-GAL	31,386	23,000	10,675	26,000	26,000	13.04
Parents Forever Divorce Edu	2,360	6,000	1,140	3,000	3,000	(50.00)
Probate Fees-Counsl Fees	729	2,000	1,985	4,000	2,000	0.00
SVRS Voter Lists	380	80	85	85	150	87.50
Sheriffs Fees	82,612	82,000	29,654	63,000	65,000	(20.73)
Sheriffs Copy Fees	1,238	1,200	848	1,500	1,200	0.00
Photo Lab Sales	3,496	2,800	1,509	3,200	3,250	16.07
Inmate Phone Rev	1,738	4,000	0	0	0	(100.00)
Reserve Deputy-Non Cty Fnct	11,652	10,500	1,176	11,000	11,000	4.76
Prisoners Board	242,067	175,000	140,092	310,000	265,000	51.43
Prisoners Board-Other Co	227,996	235,000	74,678	200,000	200,000	(14.89)

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND REVENUE**

	Revenues 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Contracted Police Svcs	10,487	10,000	292	8,000	8,000	(20.00)
St Criminal Alien Asst Prog	8,042	8,000	0	8,000	8,000	0.00
Nuke Plant Revenues	156,384	160,143	24,189	160,087	154,528	(3.51)
Nuclear Plant Persnl Serv	46,683	43,888	10,987	43,944	60,944	38.86
Sale of Civil Def Supp	42	0	0	0	0	-
Coroner Fees	61,457	45,000	29,031	45,000	50,000	11.11
Jail Booking Fee	13,791	11,000	4,971	10,000	11,000	0.00
Per Diem Jail Charge	78,401	45,000	35,069	75,000	50,000	11.11
Medical Reimbursements	14,287	5,000	7,381	13,000	5,500	10.00
Jail Transfer Fee	2,182	1,500	450	1,000	1,000	(33.33)
PHS Charges	3,208	3,200	1,474	3,000	3,000	(6.25)
PHS Environment Hlth Chgs	1,432	1,200	1,120	1,500	1,400	16.67
Interpretation	4,532	6,000	4,436	5,000	1,000	(83.33)
PHS License Fee DOH Agent	152,214	147,000	118,409	137,000	137,000	(6.80)
PHS License Fee DOA Agent	3,151	3,100	4,312	3,700	3,800	22.58
PHS School Inspection Fee	8,865	8,800	8,500	8,500	8,500	(3.41)
Well Water Testing Fees	3,375	3,200	315	3,300	3,200	0.00
PHS License Fee DATCP	35,961	32,000	31,686	32,400	32,000	0.00
Medicaid-Prior Years	28,270	0	0	0	0	-
Medicaid-Medical Assist	16,755	57,096	28,035	51,916	59,608	4.40
Child Support Fees	18,940	18,000	11,235	22,470	22,470	24.83
UW Ext Meeting/Trng/Pamph	2,843	3,000	10,620	10,620	3,000	0.00
UW Ext Bulletins-State	176	500	0	500	500	0.00
UW Ext Materials Testing	651	500	180	500	500	0.00
UW Ext Parenting-1st Year	500	500	500	500	500	0.00
PP Timber Sales	1,052	0	206	206	0	-
Timber Sales-Maribel Caves	44,022	0	0	0	0	-
Total Public Charges for Service	2,133,577	1,939,222	968,143	2,016,172	1,978,645	2.03
Intergov. Chgs for Service						
State Reimb-Interpreters	10,759	10,000	5,079	10,000	10,000	0.00
TB Dispensary	0	0	847	1,000	1,000	-
State/Fed-Agencies	13,852	10,000	4,268	10,000	13,500	35.00
SVRS-Voter Registration	150	300	500	0	0	(100.00)
Local Govt Charges	0	0	0	0	7,100	-
Services for Brown County	0	0	0	187	200	-
Phone Equip Reimbursement	10,620	10,620	5,310	10,620	10,620	0.00
Phone Service Reimbursement	131,812	134,125	65,536	134,125	137,850	2.78
HIV Testing	1,383	1,000	0	1,000	1,000	0.00
Dept Chgs List Dept	140,209	138,090	57,665	130,492	132,489	(4.06)
Dept Chgs Aging Svcs	5,700	10,476	0	7,516	10,145	(3.16)
Total Intergov. Chgs for Service	314,485	314,611	139,205	304,940	323,904	2.95
Other Revenue						
Interest Income	83,589	75,000	(5,921)	26,500	50,000	(33.33)
Inc/Dec in FMV of Invstmts	(3,221)	0	0	0	0	-
Un-cashed Check Cancellation	(72)	2,500	0	0	2,500	0.00
Rent	150,820	142,307	74,264	161,244	154,078	8.27
Rent	18,629	16,500	9,420	17,000	10,800	(34.55)
Sale of County Equip	35,162	56,000	19,473	58,530	72,000	28.57
Gain/Loss Tax Deed Prop Sale	123,415	0	0	0	0	-
Donations/Contributions	305	0	525	525	0	-
Donations-Cato Falls	68	0	27	165	70	-
Donations-Maribel Caves	1,440	1,000	58	537	300	(70.00)
Donations-Launch Ramp	11,819	8,000	6,714	12,500	9,000	12.50
Insurance Proceeds Reimb	92,334	0	8,602	8,602	0	-
Insurance Reimb-Storm	263,843	0	0	0	0	-
Fuel-Sales	292,975	300,000	95,275	220,000	220,000	(26.67)
Fuel-Sales	(220,272)	(246,000)	(64,085)	(145,000)	(145,000)	(41.06)
Other FBO Sales	121,436	110,000	58,538	109,000	110,000	0.00
Revenue Clearing	30	0	0	0	0	-
Other	42,984	27,900	14,796	89,158	14,250	(48.92)
Total Other Revenue	1,015,284	493,207	218,686	564,321	499,998	1.38
Total Revenues	<u>27,243,014</u>	<u>26,367,893</u>	<u>18,426,087</u>	<u>26,648,502</u>	<u>27,033,002</u>	<u>2.52</u>

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND EXPENDITURES**

	Expenses 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	1,077	70,913	216	887	1,144	(98.39)
County Board	121,965	129,537	69,048	124,459	123,127	(4.95)
Circuit Court Costs	1,287,423	1,398,823	609,633	1,349,814	1,414,081	1.09
Register in Probate	262,683	266,157	129,124	279,944	277,703	4.34
Court Commissioner	25,823	28,183	13,832	29,199	30,852	9.47
Family Court Commissioner	234,319	229,790	104,156	216,523	221,458	(3.63)
Coroner	295,157	257,501	122,682	262,256	274,735	6.69
District Attorney	314,133	346,623	164,237	341,132	371,547	7.19
Corporation Counsel	442,272	492,949	243,980	463,332	483,830	(1.85)
Executive	113,743	117,149	55,377	117,034	115,941	(1.03)
County Clerk	188,448	193,175	90,592	192,925	194,032	0.44
Central Mailing - Clerk	58,228	64,200	7,076	62,055	62,100	(3.27)
Central Duplicating - Clerk	63,705	61,000	21,476	64,500	68,000	11.48
Personnel	335,420	351,378	176,282	341,327	353,978	0.74
Elections - Clerk	103,441	99,283	33,907	65,644	110,392	11.19
Comptroller	615,070	608,832	316,582	586,800	629,238	3.35
Treasurer	197,251	203,897	91,563	203,299	216,081	5.98
Assessment of Property	150,856	168,879	66,728	151,765	175,933	4.18
Public Property Dept Admin	277,079	277,266	120,644	253,882	261,113	(5.83)
Maint - Phone System	109,458	126,571	67,047	132,796	125,344	(0.97)
Maint - Courthouse	318,018	351,613	135,194	358,296	596,876	69.75
Maint - Office Complex	148,733	129,282	51,710	134,716	152,617	18.05
Maint - Jail	519,844	564,290	259,466	568,638	604,052	7.05
Maint - UW-Manitowoc	103,018	69,899	39,424	78,501	75,049	7.37
Maint - Human Services	167,085	163,280	96,201	171,275	523,459	220.59
Maint - PHS Building	58,771	49,709	24,739	50,270	55,052	10.75
Maint - Admin Office Bldg	29,682	30,908	15,740	31,487	68,707	122.30
Maint - Other Co Buildings	56,099	84,721	36,496	80,928	83,835	(1.05)
Maint - C&T Building	112,963	128,544	73,161	125,579	108,732	(15.41)
Register of Deeds	338,430	343,410	148,701	331,008	361,488	5.26
ROD-Land Records Modern	188,352	450,825	76,849	187,000	206,000	(54.31)
Insurances - General Fund	330,414	64,197	59,368	68,117	74,366	15.84
Total General Government	7,568,960	7,922,784	3,521,231	7,425,388	8,420,862	6.29
Public Safety						
Sheriff - Administration	1,619,070	1,708,628	934,233	1,739,242	1,689,684	(1.11)
Sheriff - Training	87,165	70,000	26,960	70,850	70,250	0.36
Sheriff - Traffic Patrol	3,905,898	3,951,100	1,930,480	3,743,663	4,006,942	1.41
Sheriff - Snowmobile Patrol	2,327	1,200	0	300	1,200	0.00
Sheriff - Water Safety Patrol	3,994	2,800	2,935	4,125	2,800	0.00
Joint Dispatch Center	1,612,271	1,567,728	814,416	1,575,778	1,611,055	2.76
Communications Activity	542,269	1,118,424	792,484	1,021,164	880,428	(21.28)
Emergency Management	144,663	158,745	69,633	124,029	173,590	9.35
Emerg Mgmt - Nuclear Prepa	203,067	204,031	66,452	204,031	215,472	5.61
Emerg Mgmt - EPCRA / LEPC	22,831	24,034	5,194	24,034	24,174	0.58
Emerg Mgmt - HAZMAT	20,534	29,266	17,449	29,656	29,000	(0.91)
Correctional Institutions	4,151,487	4,158,268	2,046,500	4,170,133	4,259,781	2.44
Metro Drug	320,179	321,663	157,592	302,618	322,330	0.21
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620	0.00
Total Public Safety	12,647,374	13,327,507	6,870,138	13,021,243	13,298,326	(0.22)
Public Works						
Airport	487,854	421,911	249,263	435,945	434,277	2.93
Solid Waste Dept Admin	202,377	183,131	70,542	129,018	137,282	(25.04)
Total Public Works	690,231	605,042	319,805	564,963	571,559	(5.53)

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND EXPENDITURES**

	Expenses 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	146,019	167,162	93,140	189,431	282,758	69.15
Child Support-(Dedicated)	609,172	648,315	277,478	604,514	616,004	(4.98)
Child Support-(Mixed)	29,715	50,500	21,069	43,506	59,515	17.85
PHS - Older Adult Health Grant	10,674	10,379	3,756	7,516	10,145	(2.25)
PHS - Cancer Control (WWCCP)	27,670	15,500	13,581	13,581	0	(100.00)
PHS - Prevention Block Grant	3,372	0	5,579	8,463	8,014	-
PHS - GPR Lead	11,411	11,411	4,898	11,411	11,411	0.00
PHS - Healthy Start	32,761	30,639	14,208	30,639	35,034	14.34
PHS - IAP Immunization Grant	20,526	18,174	13,017	23,027	18,027	(0.81)
PHS - Bioter/PHEP	61,931	62,982	28,320	53,169	62,982	0.00
PHS - Mercury Reduction	85	0	876	876	0	-
PHS - WIC Program Admin	36,253	80,234	22,828	75,306	68,990	(14.01)
PHS - WIC Nutrition	78,711	78,061	38,581	83,378	91,539	17.27
PHS - WIC Breast Feeding	15,504	24,294	7,025	18,476	16,947	(30.24)
PHS - WIC Client Services	125,242	132,699	55,499	120,029	122,564	(7.64)
PHS - WIC BF Peer Counseling	8,615	0	2,869	2,851	0	-
PHS - Prenatal Care Coord	56,345	57,492	25,959	51,916	59,608	3.68
PHS - MIECHV-Family Foundation	192,009	209,138	91,968	209,138	207,338	(0.86)
PHS - Administrative Support	191,242	138,297	85,795	136,700	137,032	(0.91)
PHS - Environmental Health	247,176	250,585	110,255	222,425	272,897	8.90
PHS - General Public Health	655,719	752,918	340,611	702,874	724,471	(3.78)
Veterans Service Office	207,441	225,505	117,984	234,339	236,989	5.09
Veterans Service Commission	17,233	19,000	6,660	18,750	19,500	2.63
Total Health & Human Services	2,784,827	2,983,285	1,381,956	2,862,315	3,061,765	2.63
Culture, Education, Recreation						
Public Library Grant	868,233	845,340	845,340	545,340	804,462	(4.84)
Parks	293,673	198,639	119,505	304,475	225,544	13.54
Devils River State Rec Trail	1,993	0	0	0	0	-
Parks - Snowmobile Trails	95,984	62,088	41,773	52,168	62,088	0.00
University Extension	243,261	277,633	121,358	275,979	250,405	(9.81)
University Extension-State	3,551	4,000	7,457	8,292	(4,000)	(200.00)
UW Ext - Parenting Grant	500	500	500	500	500	0.00
Total Culture, Education, Recreation	1,507,194	1,388,200	1,135,933	1,186,754	1,338,999	(3.54)
Conservation/Development						
Parks - County Conservatio	2,100	3,182	4,543	4,543	0	(100.00)
Planning and Zoning	709,117	690,612	277,663	662,987	710,161	2.83
Board of Adjustment	20,299	22,237	3,551	21,987	22,487	1.12
Total Conservation/Development	731,516	716,031	285,757	689,517	732,648	2.32
Total Expenditures	25,930,102	26,942,849	13,514,820	25,750,180	27,424,159	1.79

General Fund Concluded

Manitowoc County, WI  
**HUMAN SERVICES SPECIAL REVENUE FUND**

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	6,757,761	6,896,441	6,896,441	6,896,441	6,896,441	0.00
Intergovern Grants & Aids						
Youth Indepnd Lvng ETV	3,180	3,180	359	3,180	0	(100.00)
Mental Hlth Block Grant	35,127	35,127	35,127	35,127	35,127	0.00
AODA Block Grant	140,547	140,547	105,410	140,547	140,547	0.00
Base County Allocation	3,917,039	3,917,302	883,419	3,940,912	3,947,894	0.78
Prior Year State Aid	107,875	10,000	24,094	100,000	165,000	1550.00
Child Day Care	109,249	107,146	37,008	107,146	101,789	(5.00)
Youth Aids	582,466	581,927	297,020	594,348	594,348	2.13
Youth Aids/AODA	12,739	12,739	6,129	12,258	12,258	(3.78)
Youth Indepnd Lvng Ini	24,961	26,252	5,738	26,252	0	(100.00)
IMD OBRA Relocations	25,052	25,052	(18,789)	25,052	25,052	0.00
Family Support	64,659	77,626	(1,954)	77,626	77,626	0.00
Birth to Three	189,703	189,703	94,852	189,703	189,703	0.00
COP	331,198	331,198	110,399	331,198	331,198	0.00
IM Aid	598,463	542,006	304,348	723,678	675,322	24.60
Program Integrity	2,067	2,091	2,066	2,066	2,066	(1.20)
LIHEAP Administration	141,537	112,843	58,127	112,843	116,711	3.43
HSD Grant Revenue	43,520	58,520	(1,020)	58,520	58,520	0.00
W-2 Revenue	7,804	9,500	993	993	0	(100.00)
Kinship Care	151,406	152,678	52,061	162,838	156,173	2.29
Family Preservation	52,345	52,345	33,266	52,345	52,345	0.00
Children/Families Incentive	200	0	0	0	0	-
CSP Wait List Rev	32,549	32,549	8,137	32,549	32,549	0.00
Coordinated Svcs Team	62,123	60,000	24,759	68,664	60,000	0.00
Foster Parent PreServices	3,893	14,230	(2,040)	18,407	18,407	29.35
Childrn LT Suppt Autism	101,157	55,962	2,219	105,901	124,018	121.61
CBMAC Grant Revenue	48,187	85,000	0	75,000	75,000	(11.76)
Reimb Legal Svcs IV-E	0	0	0	2,983	2,983	-
Foster Prnt Backgrnd Ck	1,602	2,983	513	0	0	(100.00)
Federal Overmatch-State	383,792	482,940	0	394,040	442,831	(8.31)
Adult Protective Serv Rev	79,004	79,004	39,502	79,004	79,004	0.00
Foodshare	34,523	34,523	0	0	0	(100.00)
YA Grant#1	38,580	38,580	0	21,383	26,908	(30.25)
YA Grant#2	0	30,228	0	0	0	(100.00)
YA Grant#5	32,133	0	0	0	0	-
YA Grant#6	36,000	25,000	0	12,500	0	(100.00)
YA Grant#7	37,305	0	4,097	4,097	0	-
YA Grant#8	537	0	958	958	0	-
YA Grant#9	4,166	0	0	0	0	-
YA Grant#10	0	0	15,517	30,228	0	-
YA Grant#11	0	0	0	1,500	0	-
Total Intergovern Grants & Aids	7,436,687	7,328,781	2,122,314	7,543,846	7,543,379	2.93
Fines,Forfeitures,Penalties						
OWI Surcharge	39,424	45,000	21,277	47,000	44,000	(2.22)
Total Fines,Forfeitures,Penalties	39,424	45,000	21,277	47,000	44,000	(2.22)
Public Charges for Service						
Medicaid-Medical Assist	(629)	30,000	2,722	12,000	15,000	(50.00)
Mental Hlth Outpatient	16,785	25,000	12,725	30,000	30,000	20.00
Mental Hlth Inpatient	57,122	70,000	61,063	90,000	90,000	28.57
IDP Fees	73,650	85,000	35,210	75,000	75,000	(11.76)
AODA Outpatient	162	1,000	1,352	2,000	1,500	50.00
AODA Inpatient	21,560	23,000	17,615	30,000	30,000	30.43
Service Fees	538	200	184	300	300	50.00
Court Service Fees	61,719	70,000	38,395	70,000	70,000	0.00
Client Revenue	5,590	6,500	2,225	6,500	6,500	0.00
Parental Fee-State Match	4,394	2,900	2,924	4,425	4,425	52.59
Client Self-pay MH	47,180	50,000	32,518	67,000	60,000	20.00
Lakeland Care District	0	1,000	0	1,000	1,000	0.00
Food Stamp Coll-Takebacks	8,331	1,900	5,207	4,525	4,525	138.16
AFDC Collections/Incentives	334	1,000	(35)	1,000	1,000	0.00
Medical Refunds	2,000	6,000	500	3,000	3,000	(50.00)
Foster Home Refunds	204,025	193,000	101,363	210,000	220,000	13.99
Group Home Refunds	0	0	1,646	3,200	3,200	-
Insurance Pmts WPS TPA	1,257,518	791,628	553,821	1,378,576	1,636,047	106.67

Human Services SRF Continued

Manitowoc County, WI  
**HUMAN SERVICES SPECIAL REVENUE FUND**

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Public Charges for Service Continued						
Shelter Care Refunds	875	900	433	900	900	0.00
MA Collections-Takebacks	4,870	6,000	2,705	5,000	5,000	(16.67)
Cost Share Rev	373	300	15	300	300	0.00
Rent	11,100	14,400	9,250	13,994	6,000	(58.33)
Total Public Charges for Service	1,777,495	1,379,728	881,837	2,008,720	2,263,697	64.07
Intergov. Chgs for Service						
Case Mgmt-CCS MA	0	31,000	0	0	0	(100.00)
Mental Hlth Outptnt MA	50,979	35,000	19,526	54,368	54,000	54.29
AODA Outpatient MA	261	400	30	400	400	0.00
CSP Outpatient MA	85,550	100,000	4,475	92,803	93,000	(7.00)
CCS MA	121,826	186,899	(56,385)	170,000	262,407	40.40
DD Case Mgmt MA	2,722	39,000	839	19,000	18,500	(52.56)
Birth to Three MA	60,184	61,000	12,615	61,000	61,000	0.00
COP MA	6,237	5,000	2,178	5,000	5,000	0.00
Crisis MA Revenue	89,779	80,000	18,835	60,000	60,000	(25.00)
Medicare Revenue	78,890	60,000	23,910	63,803	65,000	8.33
Health Check-Facility	1,360	1,500	0	1,500	1,500	0.00
Dept Chgs Aging Svcs	32,774	0	0	0	0	-
Total Intergov. Chgs for Service	530,562	599,799	26,023	527,874	620,807	3.50
Other Revenue						
Interest Income	22	400	247	400	400	0.00
Donations/Contributions	0	0	100	100	0	-
Other	2,979	1,100	1,361	2,204	2,207	100.64
Total Other Revenue	3,002	1,500	1,708	2,704	2,607	73.80
Total Revenues	16,544,931	16,251,249	9,949,601	17,026,585	17,370,931	6.89

**EXPENDITURES:**

Health & Human Services						
Mental Health	1,907,973	2,027,843	744,282	1,864,686	1,702,635	(16.04)
Alcohol, Other Drug Abuse	483,532	518,478	239,640	480,922	502,040	(3.17)
Chronically Mentally Ill	2,951,503	2,952,377	1,594,820	3,230,470	3,167,265	7.28
Developmentally Disabled	2,338	2,670	770	2,670	2,600	(2.62)
Intoxicated Driver Program	99,103	108,587	50,324	106,316	112,861	3.94
Crisis On Call	354,701	369,730	190,324	392,087	391,779	5.96
Birth To Three	498,683	498,659	227,027	487,843	505,084	1.29
Adult Protective Services	335,196	413,142	190,620	402,281	399,517	(3.30)
Family Support	56,564	69,963	20,114	70,163	70,163	0.29
Autism, Intensive-DD	256,835	248,467	143,475	439,104	532,054	114.13
Autism, Post-Intnsve-DD	236,967	192,981	116,211	227,667	279,460	44.81
CLTS-DD-CA	41,139	26,062	0	0	0	(100.00)
CLTS-DD-Family Suppt Match	44,401	50,668	16,274	113,169	133,744	163.96
CLTS-MH-Local Match	327,874	100,920	115,967	280,528	342,869	239.74
CLTS-MH-State Match	952	0	11,306	27,858	27,858	-
CLTS-MH-Fam Supt Match	0	0	0	2,433	2,433	-
Autism, Intensive-SED	9,018	18,393	0	26,863	26,863	46.05
Autism, Post-Intnsve-SED	23,990	23,096	13,395	30,834	30,834	33.50
CLTS-DD-State Match	249,871	154,433	66,056	261,506	317,895	105.85
CLTS-PD-State Match	109,955	34,025	21,881	80,424	80,424	136.37
CLTS-DD-Co Match	164,755	87,023	85,291	172,338	204,787	135.33
CLTS-PD-Fam Suppt Match	8,876	11,217	3,584	14,977	14,977	33.52
CLTS-PD-Local Match	0	0	2,873	1,148	1,148	-
CLTS-TPA	13,132	0	5,836	8,755	8,755	-
Juvenile Therapy Services	166,118	173,141	82,302	154,446	89,070	(48.56)
CCS-Comprehensive Commun Srv.	0	0	0	0	394,985	-
Economic Support	961,895	1,021,137	444,615	945,216	1,002,689	(1.81)
Program Integrity	5,580	2,358	9,051	13,140	13,128	456.74
WHEAP Administration	133,596	121,893	51,311	110,886	113,922	(6.54)
Special ES Programs	1,452	12,000	1,643	3,000	3,000	(75.00)
IM-Affordable Care Act	117,836	79,941	127,970	232,131	159,354	99.34
W-2 / FSET	7,045	7,066	511	1,103	0	(100.00)
HSD Agency Management	172,021	177,682	82,276	165,323	172,245	(3.06)
HSD Agency Support & Overhead	1,087,523	1,248,440	655,370	1,196,109	1,158,371	(7.21)
Human Services	2,604,347	2,789,607	1,055,308	2,550,513	2,707,831	(2.93)
County Owned Home-Expo Dr	185	1,667	221	221	0	(100.00)

Human Services SRF Continued

Manitowoc County, WI  
**HUMAN SERVICES SPECIAL REVENUE FUND**

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Expenditures Continued						
Child Care	36,986	52,531	16,797	43,689	44,879	(14.57)
Youth Aids	1,073,725	1,003,330	541,711	1,098,773	1,047,630	4.42
Alternate Care	792,191	825,375	422,867	986,761	1,047,087	26.86
Purchase of Services	300,815	306,392	132,014	288,592	251,496	(17.92)
Community Options Program	467,276	479,827	259,107	505,154	505,154	5.28
County Owned Home-16th St	3,821	3,600	5,031	10,461	4,110	14.17
Intensive Supervision	89,866	131,054	65,868	131,054	131,054	0.00
Personal Care	0	0	(150)	0	0	-
Total Expenditures	16,199,638	16,345,775	7,813,891	17,161,614	17,704,050	8.31
Excess Revenue Over (Under) Expenditu	345,293	(94,526)		(135,029)	(333,119)	
Fund Balance - January 1	21,009	370,236		370,236	314,944	
Transfer In From General Fund	3,933	94,526		79,737	150,000	
Fund Balance - December 31	370,236	370,236		314,944	131,825	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Personal Services	7,034,235	7,549,769	3,545,051	7,433,221	8,013,763	6.15
Contracted Services	7,661,230	7,402,290	3,771,531	8,339,777	8,361,887	12.96
Operation & Maintenance	217,349	212,564	92,781	204,473	200,274	(5.78)
Fixed Charges	95,364	97,498	65,229	103,304	106,914	9.66
Other (Grants / Contr / HSD)	1,189,090	1,083,654	335,798	1,077,339	1,021,212	(5.76)
Outlay	2,369	0	3,500	3,500	0	-
Total Expenditures	16,199,638	16,345,775	7,813,891	17,161,614	17,704,050	8.31

Human Services Fund Concluded

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

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	2,509,059	2,623,912	2,623,912	2,623,912	2,573,912	(1.91)
Bridge Aid Prop Taxes	100,712	127,031	127,031	127,031	170,170	33.96
Total Property Taxes	2,609,771	2,750,943	2,750,943	2,750,943	2,744,082	(0.25)
Intergovern Grants & Aids						
State Transportation Aid	1,230,064	1,255,034	302,728	1,210,914	1,214,169	(3.26)
Intergovern Grants & Aids	1,230,064	1,255,034	302,728	1,210,914	1,214,169	(3.26)
Total Revenues	3,839,835	4,005,977	3,053,671	3,961,857	3,958,251	(1.19)
EXPENDITURES:						
Public Works						
County Road Maintenance	1,447,205	1,627,455	584,220	1,683,335	1,586,590	(2.51)
County Road/Brdg Construction	1,160,275	1,226,333	557,743	1,366,333	1,426,333	16.31
County Winter Snow Removal	1,018,182	1,025,158	484,469	785,158	925,158	(9.75)
Town Bridge Aid	100,915	127,031	126,357	127,031	170,170	33.96
Total Expenditures	3,726,576	4,005,977	1,752,788	3,961,857	4,108,251	2.55
Excess Revenue Over (Under) Expenditures	113,259	0		0	(150,000)	
Other Financing Sources (Uses)						
Transfer From Fund Balance	0	0		0	150,000	
Total Other Financing items	0	0		0	150,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	113,259	0		0	0	
Fund Balance - January 1	73,378	186,636		186,636	36,636	
Fund Balance - December 31	186,636	186,636		186,636	36,636	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Contracted Services	181,563	195,691	87,759	193,589	236,443	20.82
Operation & Maintenance	3,545,013	3,810,286	1,665,029	3,768,268	3,871,808	1.61
Total Expenditures	3,726,576	4,005,977	1,752,788	3,961,857	4,108,251	2.55

Highway Roads & Bridges Special Revenue Fund Concluded



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

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	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	532,083	540,000	159,879	520,000	531,500	(1.57)
Recycling-Shingles	1,740	1,800	0	0	0	(100.00)
	<u>533,822</u>	<u>541,800</u>	<u>159,879</u>	<u>520,000</u>	<u>531,500</u>	<u>(1.90)</u>
Other Revenue						
Rent	22,520	20,400	23,268	23,268	26,487	29.84
Sale of County Equip	22,121	0	4,468	5,194	0	-
Donations/Contributions	27	0	57	110	0	-
Special Projects Revenue	15,811	13,000	852	18,300	14,000	7.69
	<u>60,479</u>	<u>33,400</u>	<u>28,645</u>	<u>46,872</u>	<u>40,487</u>	
Total Revenue	<u>1,079,840</u>	<u>1,060,738</u>	<u>674,061</u>	<u>1,052,410</u>	<u>1,057,525</u>	<u>(0.30)</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,101,221	1,060,738	461,017	1,052,216	1,057,525	(0.30)
Total Expenditures	<u>1,101,221</u>	<u>1,060,738</u>	<u>461,017</u>	<u>1,052,216</u>	<u>1,057,525</u>	<u>(0.30)</u>
Excess Revenue Over (Under) Expenditures	<u>(21,381)</u>	<u>0</u>		<u>194</u>	<u>0</u>	
Other Financing Sources (Uses)						
Recycling SRF	0	0		0	0	
Fund Balance - January 1	74,810	53,429		53,429	53,623	
Fund Balance - December 31	<u>53,429</u>	<u>53,429</u>		<u>53,623</u>	<u>53,623</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Personal Services	8,202	8,629	2,385	6,526	8,629	0.00
Contracted Services	946,564	958,716	417,833	961,527	958,385	(0.03)
Operation & Maintenance	52,998	69,500	26,502	60,650	66,230	(4.71)
Fixed Charges	2,523	2,793	2,413	2,413	3,531	26.42
Outlay	90,935	21,100	11,884	21,100	20,750	(1.66)
Total Expenditures	<u>1,101,221</u>	<u>1,060,738</u>	<u>461,017</u>	<u>1,052,216</u>	<u>1,057,525</u>	<u>(0.30)</u>

Solid Waste Recycling Fund Concluded

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

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	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	1,260,874	1,336,000	391,707	1,225,000	1,275,000	(4.57)
Total Revenue	<u>1,270,874</u>	<u>1,346,000</u>	<u>401,707</u>	<u>1,235,000</u>	<u>1,285,000</u>	<u>(4.53)</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,260,846	1,362,500	582,428	1,225,000	1,302,000	(4.44)
Total Expenditures	<u>1,260,846</u>	<u>1,362,500</u>	<u>582,428</u>	<u>1,225,000</u>	<u>1,302,000</u>	<u>(4.44)</u>
Excess Revenue Over (Under) Expenditures	<u>10,028</u>	<u>(16,500)</u>		<u>10,000</u>	<u>(17,000)</u>	
Other Financing Sources (Uses)						
Jail Assessment Fee CPF	16,750	16,500		16,500	17,000	
Trnsfr to Recycling SRF	0	0		0	0	
Jail Assessment Fee Fund CPF	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
	16,750	16,500		16,500	17,000	
Fund Balance - January 1	251,286	278,064		278,064	304,564	
Fund Balance - December 31	<u><u>278,064</u></u>	<u><u>278,064</u></u>		<u><u>304,564</u></u>	<u><u>304,564</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Contracted Services	<u>1,260,846</u>	<u>1,362,500</u>	<u>582,428</u>	<u>1,225,000</u>	<u>1,302,000</u>	<u>(4.44)</u>
Total Expenditures	<u>1,260,846</u>	<u>1,362,500</u>	<u>582,428</u>	<u>1,225,000</u>	<u>1,302,000</u>	<u>(4.44)</u>

Solid Waste Disposal Fund Concluded

**AGING SERVICES SPECIAL REVENUE FUND**

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Property Taxes	4,950	0	0	0	25,000	-
Intergovern Grants & Aids						
HSD Grant Revenue	2,500	0	0	6,240	0	-
AgeSrv Title IIIC1	283,421	278,285	38,771	276,425	276,336	(0.70)
AgeSrv NSIP IIIC1	32,412	27,274	27,826	27,826	27,826	2.02
AgeSrv Title IIIC2	46,945	71,997	0	71,997	72,187	0.26
AgeSrv NSIP IIIC2	44,522	49,660	30,255	75,176	47,350	(4.65)
AgeSrv Title IIIB	101,644	102,245	14,387	102,245	102,487	0.24
Transportation Grant	214,816	214,816	209,513	214,816	214,816	0.00
Senior Commun Service	16,263	16,263	0	17,293	16,263	0.00
Alzheimer Care Support	28,482	25,843	892	25,483	33,456	29.46
Benefit Advocacy	60,386	56,430	20,010	56,430	56,430	0.00
Elder Abuse Grant	45,230	45,230	0	45,230	35,330	(21.89)
Prevn Hlth Srv IIID	8,167	8,167	0	8,167	8,167	0.00
Fam Caregiver IIIE	44,741	43,241	4,706	43,239	43,009	(0.54)
Emrg Food & Shelter FEMA	950	475	475	475	950	100.00
Age & Disab Resrc Cntr	685,566	718,827	138,304	721,327	761,227	5.90
New Freedom Grant	46,336	48,500	0	48,500	48,500	0.00
SHIP St Health Insr Prgm	6,000	8,000	2,000	8,000	9,000	12.50
MIPPA Part D Grant	23,510	0	0	0	0	-
SPAP St Pharm Asst Pgm	3,407	2,918	635	5,898	5,898	102.12
Dementia Specialist Pilot Gr	29,118	53,500	6,520	53,500	53,500	0.00
CDSME Grant Chronic Disease	1,068	0	0	0	0	-
Care Transitions Grant	0	0	17,204	44,996	0	-
Total Intergovern Grants & Aids	1,725,484	1,771,671	511,498	1,853,263	1,812,732	2.32
Charges for Service						
Medicaid-Medical Assist	511,526	347,092	115,424	367,333	415,000	19.56
Charges for Service						
Service Fees	4,042	6,000	2,451	6,000	6,000	0.00
Service Fee-Van Revenue	10,175	10,000	5,892	10,000	10,000	0.00
Other Counties Charges	33,565	89,823	(33,565)	89,823	87,506	(2.58)
	47,782	105,823	(25,222)	105,823	103,506	(2.19)
Other Revenue						
Interest Income	283	0	0	0	0	-
Sale of County Equip	0	0	5,100	5,100	0	-
Donations/Contributions	355,334	345,011	168,698	353,670	347,636	0.76
Donations-Vet Transp	75	0	37	37	0	-
Donations-Family Care-IRIS	0	0	190	0	0	-
Other	0	16,075	0	16,075	16,075	0.00
Total Other Revenue	355,691	361,086	174,025	374,882	363,711	0.73
Total Revenue	2,645,433	2,585,672	775,725	2,701,301	2,719,949	5.19
<b>EXPENDITURES:</b>						
Health & Human Services						
Aging Services Management	77,008	43,431	21,492	45,378	45,044	3.71
Congregate Meals (IIIC1)	445,209	423,259	184,822	400,798	417,329	(1.40)
Chronic Disease Self Mgt CDSM	6,960	0	129	7,002	0	-
Care Transitions Grant	0	0	33,240	44,996	0	-
Home Delivered Meals (C2)	395,688	371,239	176,942	416,764	369,594	(0.44)
Elder Abuse Grant	45,480	67,011	1,657	67,211	35,330	(47.28)
Contracted Srvs (IIIB)	42,259	109,026	21,534	109,026	102,457	(6.03)
Aging & Disab Resource Cntr	879,292	861,095	329,537	876,523	920,227	6.87
ADRC Disab Benefit Spec	150,192	158,850	82,940	158,000	178,000	12.06
ADRC Prevention Grant	825	0	347	0	0	-
ADRC Dementia Care Spec Pilot	78,857	86,333	35,821	86,333	87,500	1.35
Alzheimers Care Giver Prgm	28,481	25,843	6,048	25,483	33,456	29.46
Family Care Giver Program	45,559	44,470	16,945	43,567	67,709	52.26
Specialized Transportation	285,824	273,779	137,047	278,976	273,779	0.00
Transp-New Freedom Grant	45,613	65,715	22,532	64,575	64,575	(1.73)
Benefits Advocacy	100,642	118,273	59,945	120,919	127,432	7.74
SHIP/SPAP/MMA St Health Ins	32,916	10,918	8,091	13,898	14,898	36.45
Information & Assistance	22,054	30,189	18,091	33,487	45,626	51.13
Total Expenditures	2,682,859	2,689,431	1,157,160	2,792,936	2,782,956	3.48
Excess Revenue Over (Under) Expenditures	(37,426)	(103,759)		(91,635)	(63,007)	
Other Financing Sources (Uses)						
General Fund	1,003	20,307		19,457	0	(100.00)
Fund Balance - January 1	698,114	661,691		661,691	589,513	
Fund Balance - December 31	661,691	578,239		589,513	526,506	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	661,691	578,239		589,513	526,506	
<b>EXPENDITURES RESTATED BY OBJECT:</b>						
	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Personal Services	1,530,156	1,511,166	698,713	1,561,393	1,659,259	9.80
Contracted Services	954,355	1,036,837	382,307	1,065,485	993,635	(4.17)
Operation & Maintenance	111,537	129,520	43,744	131,494	109,359	(15.57)
Fixed Charges	10,962	11,408	9,597	11,765	11,873	4.08
Outlay	75,849	500	22,799	22,799	8,830	1666.00
Total Expenditures	2,682,859	2,689,431	1,157,160	2,792,936	2,782,956	3.48

Aging Services Fund Concluded

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

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Property Taxes	282,836	288,350	288,350	288,350	288,577	0.08
Intergovern Grants & Aids						
US EPA Grant S&W	115,351	0	0	0	0	-
Cons Aids Staffing	159,911	157,000	0	157,039	154,625	(1.51)
Wild Life Damage Rev	18,128	20,000	0	20,000	20,000	0.00
DATCP Revenue	55,864	56,000	8,088	56,000	50,500	(9.82)
DATCP Revenue	63,250	60,000	0	60,000	67,500	12.50
USDA/UW Ext. Grant Revenue	1,864	2,000	0	2,000	2,000	0.00
Total Intergovern Grants & Aids	414,369	295,000	8,088	295,039	294,625	(0.13)
License & Permits						
Animal Waste Stor Permit	4,350	2,000	2,250	3,000	2,000	0.00
Livestock Siting Permit	6,000	3,000	0	2,000	3,000	0.00
Total License & Permits	10,350	5,000	2,250	5,000	5,000	0.00
<b>Total Revenue</b>	<b>707,555</b>	<b>588,350</b>	<b>299,193</b>	<b>588,894</b>	<b>588,202</b>	<b>(0.03)</b>
<b>EXPENDITURES:</b>						
Conservation/Development						
Soil & Water-Conservation	444,509	455,368	203,679	450,308	448,702	(1.46)
Wild Life Damage	17,878	20,000	3,037	20,000	20,000	0.00
Nutrient Management Education	1,389	2,000	0	2,000	2,000	0.00
DATCP-Land/Water Cost Share	119,115	116,000	21,206	116,000	117,500	1.29
EPA Grant Activity	115,351	0	0	0	0	-
Total Expenditures	698,241	593,368	227,921	588,308	588,202	(0.87)
<b>OTHER FINANCING SOURCES(USES):</b>						
Operating Transfers From General Fund	0	5,020	2,213	0	0	(100.00)
Excess Revenue and other Sources Over (Under) Expenditures & Other Uses	9,313	2		586	0	
Fund Balance - January 1	49,633	58,947		58,947	59,533	
Fund Balance - December 31	<u>58,947</u>	<u>58,949</u>		<u>59,533</u>	<u>59,533</u>	
<b>ALLOCATION OF FUND BALANCE:</b>						
Designated for Subsequent years	<u>58,947</u>	<u>58,949</u>		<u>59,533</u>	<u>59,533</u>	
<b>EXPENDITURES RESTATED BY OBJECT:</b>						
	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Personal Services	407,217	414,201	180,888	411,396	411,501	(0.65)
Contracted Services	39,320	41,456	16,115	41,456	38,041	(8.24)
Operation & Maintenance	15,326	19,872	7,872	17,550	19,288	(2.94)
Operation & Maintenance	1,913	1,839	1,841	1,906	1,872	1.79
Other (Cost Share)	234,465	116,000	21,206	116,000	117,500	1.29
Total Expenditures	698,241	593,368	227,921	588,308	588,202	(0.87)

Soil & Water Fund Concluded

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

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	7,034	6,000	7,154	7,154	6,000	0.00
Public Charges for Service						
Event Revenue	30,874	28,700	12,274	27,500	27,700	(3.48)
Building/Grounds/Equip Rent	60,180	66,375	54,140	75,755	65,125	(1.88)
Concession Revenue	0	0	0	0	0	-
Fair Revenue	492,168	510,915	83,388	482,954	502,900	(1.57)
Ice Rental	113,237	113,000	43,200	105,600	104,000	(7.96)
Dry Floor Event	19,499	20,000	23,526	25,000	11,827	(40.87)
Vending Machine	735	900	397	600	600	(33.33)
Advertising Income	750	0	0	0	0	-
Total Public Charges for Service	717,444	739,890	216,924	717,409	712,152	(3.75)
Other Revenue						
Sale of County Equip	3,862	0	0	660	0	-
Donations/Contributions	2,100	0	0	0	0	-
Insurance Proceeds Reimb	4,730	0	0	9,449	0	-
Other	0	0	49	49	0	-
Total Other Revenue	10,692	0	49	10,158	0	-
Total Revenue	735,169	745,890	224,128	734,721	718,152	(3.72)
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	139,815	160,134	73,357	149,606	149,257	(6.79)
Expo Fair	407,676	424,305	47,102	409,398	421,845	(0.58)
Ice Center	114,129	126,425	48,313	138,479	116,427	(7.91)
Expo Maintenance & Improvement	51,499	34,078	17,857	63,027	27,978	(17.90)
Total Expenditures	713,118	744,942	186,630	760,510	715,507	(3.95)
OTHER FINANCING SOURCES (USES):						
General Fund	0	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	22,051	948		(25,789)	2,645	
Fund Balance - January 1	48,665	70,716		70,716	44,927	
Fund Balance - December 31	70,716	71,664		44,927	47,572	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	70,716	71,664		44,927	47,572	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Personal Services	163,016	189,372	71,406	179,794	188,706	(0.35)
Contracted Services	427,521	436,296	73,682	428,661	419,703	(3.80)
Operation & Maintenance	81,303	86,100	21,701	78,845	76,875	(10.71)
Fixed Charges	6,006	6,674	6,710	6,710	9,908	48.46
Outlay	35,272	26,500	13,130	66,500	20,315	(23.34)
Total Expenditures	713,118	744,942	186,630	760,510	715,507	(3.95)

Expo Fund Concluded

Manitowoc County, WI  
**DEBT SERVICE FUND**

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
<b>REVENUE</b>						
Property Taxes	2,769,860	2,771,191	2,771,191	2,771,191	2,462,420	(11.14)
Other Revenue	186,242	181,802	91,963	181,802	176,771	(2.77)
<b>Total Revenue</b>	<u>2,956,102</u>	<u>2,952,993</u>	<u>2,863,154</u>	<u>2,952,993</u>	<u>2,639,191</u>	<u>(10.63)</u>
<b>EXPENDITURES</b>						
Debt Service						
Administrative Costs Debt Srv	1,552	10,000	726	1,552	10,000	0.00
2007 Refunding Bond(95-99-0-2)	638,400	641,000	93,000	641,000	642,800	0.28
2010-11 GO Refunding Com Proj.	1,278,406	1,274,735	998,443	1,274,735	1,269,248	(0.43)
2011 GO Refunding (2002)	603,625	585,000	22,500	585,000	561,500	(4.02)
2012 GO Refunding (2003)	361,366	373,948	337,649	373,948	385,708	3.14
2013 GO Note	68,320	822,750	500,000	818,237	24,966	(96.97)
<b>Total Expenditures</b>	<u>2,951,670</u>	<u>3,707,433</u>	<u>1,952,317</u>	<u>3,694,472</u>	<u>2,894,222</u>	<u>(21.93)</u>
Excess Revenue Over (Under) Expenditures	4,433	(754,440)		(741,479)	(255,031)	
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in from General Fund	0	1,000,000		1,000,000	0	
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>750,000</u>		<u>1,000,000</u>	<u>0</u>	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	4,433	(4,440)		258,521	(255,031)	
Fund Balance - January 1	564,603	569,036		569,036	827,557	
<b>Fund Balance - December 31</b>	<u><u>569,036</u></u>	<u><u>564,596</u></u>		<u><u>827,557</u></u>	<u><u>572,526</u></u>	
<b>EXPENDITURES RESTATED BY OBJECT:</b>						
	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Principal	1,995,000	2,790,000	1,490,063	2,790,000	2,045,000	(26.70)
Interest	955,118	907,433	461,529	902,920	839,222	(7.52)
Issue Fees	1,552	10,000	726	1,552	10,000	0.00
<b>Total Expenditures</b>	<u>2,951,670</u>	<u>3,707,433</u>	<u>1,952,317</u>	<u>3,694,472</u>	<u>2,894,222</u>	<u>(21.93)</u>

Debt Service Fund Concluded

Manitowoc County, WI  
**CAPITAL PROJECTS FUND**

	Experience 2014	Budget (**) 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
<b>REVENUE:</b>						
Jail Assessment Fees	110,832	110,000	49,013	110,000	110,000	0.00
Total Revenue	110,832	110,000	49,013	110,000	110,000	0.00
<b>EXPENDITURES:</b>						
Capital Projects						
Jail Assessment Fee - CPF	144,027	93,500	30,320	93,500	93,000	(0.53)
Courthouse Remodeling - CPF	111,849	0	0	0	0	-
New Public Health Bldg - CPF	49,729	211,412	126,972	0	0	(100.00)
Total Expenditures	305,605	304,912	157,292	93,500	93,000	(69.50)
Excess Revenue Over (Under) Expenditures	(194,773)	(194,912)		16,500	17,000	
<b>OTHER FINANCING SOURCES (USES)</b>						
General Fund	0	121,469		0	(215,000)	
Transfer To Solid Waste Fund	(16,750)	(16,500)		(16,500)	(17,000)	
Total Other Financing Sources (Uses)	(16,750)	104,969		(16,500)	(232,000)	
Net Change in Fund Balance	(211,523)	(89,943)		0	(215,000)	
Fund Balance - January 1	730,698	519,175		519,175	519,175	
Fund Balance - December 31	519,175	429,232		519,175	304,175	

(\*\*) 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Contracted Services	220,561	304,912	157,292	93,500	93,000	(69.50)
Outlay	85,044	0	0	0	0	-
Total Expenditures	305,605	304,912	157,292	93,500	93,000	(69.50)

Capital Projects Fund Concluded

# **PROPRIETARY FUNDS**

## **DETAIL SUMMARIES**

*Highway Enterprise Fund*

*Information Systems Internal Service Fund*



Manitowoc County, WI  
**HIGHWAY ENTERPRISE FUND**

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
<b>REVENUES:</b>						
Public Charges for Service						
Recycling-Shingles	73,225	50,000	0	0	0	(100.00)
HWY Fees & Permits	31,650	25,000	11,850	40,000	50,000	100.00
HWY Public Charges	61,057	52,805	45,047	47,000	47,000	(10.99)
Total Public Charges for Service	165,931	127,805	56,897	87,000	97,000	(24.10)
Intergov. Chgs for Service						
State Hwy Charges	1,955,773	1,738,028	740,396	1,821,551	1,696,953	(2.36)
Local Govt Charges	1,097,150	325,000	242,792	645,000	645,000	98.46
Dept Charges For Service	264,928	284,978	166,299	300,000	300,000	5.27
Total Intergov Chgs for Service	3,317,851	2,348,006	1,149,487	2,766,551	2,641,953	12.52
Other Revenue						
Rent	91,999	92,000	46,000	92,000	92,000	0.00
Sale of County Equip	7,335	0	0	691	0	-
Records & Reports Rev HWY	135,411	92,808	50,348	121,169	120,017	29.32
Net Gain/Loss on Sale of Equipment	5,090	(5,400)	(11,212)	(21,138)	(900)	(83.33)
Insurance Proceeds Reimb	224	0	32,613	35,000	20,000	-
Other	27,396	39,000	37,501	44,000	25,000	(35.90)
Total Other Revenue	267,454	218,408	155,250	271,722	256,117	17.27
Total Revenue	3,751,237	2,694,219	1,361,634	3,125,273	2,995,070	11.17
<b>EXPENSES:</b>						
Public Works						
County Charges Reimbursed	(3,625,661)	(3,878,946)	(1,626,431)	(3,834,826)	(3,938,081)	1.52
Administration-Hwy C/P	471,893	550,522	211,223	509,943	517,488	(6.00)
Shingle Recycling C/P	82,942	40,000	51	0	0	(100.00)
Patrol Supervision	190,801	231,287	92,772	227,078	220,553	(4.64)
Radio Expenses C/P	7,518	1,075	198	2,422	2,912	170.88
Liability Insurance C/P	16,608	15,173	7,314	14,627	14,706	(3.08)
Field Small Tools-Pool	0	(8,705)	(6,804)	(3,027)	(3,473)	(60.10)
Shop Operations-Pool	7,335	0	(62,548)	691	0	-
Fuel Handling-Pool	(0)	0	(1,515)	0	0	-
Machinery Operations-Pool	(80,802)	(130,190)	(232,250)	(137,488)	(149,160)	14.57
Gravel Operations-Pool	(157,017)	(133,362)	72,228	(59,982)	(11,099)	(91.68)
Bituminous Operations-Pool	(39,267)	12,800	12,442	24,751	12,750	(0.39)
Paving - Bid Jobs	190,067	237,239	89,701	302,750	227,000	(4.32)
Buildings & Grounds-Pool	2,971	3,600	264,757	0	3,599	(0.03)
Capital Acquisition-Pool	0	0	43,615	35,000	20,000	-
Hwy P/R Clearing Accounts	6,086	14,231	255,612	0	0	(100.00)
County-Road Maintenance	1,378,287	1,549,957	649,530	1,603,176	1,496,783	(3.43)
County-Road Construction	1,105,023	1,167,936	868,974	1,301,270	1,345,597	15.21
County-Winter Snow Removal	969,694	976,341	461,397	747,770	872,791	(10.61)
State-Road Maint/Construct	1,797,295	1,526,710	756,412	1,543,617	1,497,704	(1.90)
Other Local Govt Road M&C	998,194	225,000	189,864	545,000	545,000	142.22
County Depts Nonroad Svcs	240,962	259,978	195,397	275,001	275,000	5.78
Non Govt (Public) Service	59,987	47,805	30,850	45,000	45,000	(5.87)
Total Expenses	3,622,915	2,708,451	2,272,790	3,142,773	2,995,070	10.58
Excess Revenues Over (Under) Expenses	128,322	(14,232)		(17,500)	0	
Operating Transfers In	3,828	14,232		17,500	0	
Change in Net Assets	132,150	0		0	0	
Net Assets - January 1	8,309,910	8,442,060		8,442,060	8,442,060	
Net Assets - December 31	8,442,060	8,442,060		8,442,060	8,442,060	
<b>EXPENSES RESTATED BY OBJECT:</b>						
	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Personal Services	6,007,261	3,779,550	2,988,817	3,773,821	3,876,945	2.58
Contracted Services	1,568,486	790,441	1,264,970	1,004,994	860,116	8.81
Operation & Maintenance	9,600,568	4,234,165	3,850,178	4,364,296	4,386,085	3.59
Fixed Charges	826,083	853,583	350,787	821,144	849,843	(0.44)
Other	(14,379,482)	(6,949,288)	(6,181,962)	(6,821,482)	(6,977,919)	0.41
Total Expenses	3,622,915	2,708,451	2,272,790	3,142,773	2,995,070	10.58

Highway Enterprise Fund Concluded

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

	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
REVENUES:						
Intergovernmental Grants						
IS-WIJS Grant	0	0	0	0	0	-
Total Intergovernmental Grants	0	0	0	0	0	-
Public Charges for Service						
IS Charges For Service	31,977	15,000	2,700	15,000	15,000	0.00
Total Public Charges for Service	31,977	15,000	2,700	15,000	15,000	0.00
Intergovernmental Chgs for Service						
New World System Chg	84,396	88,000	5,160	88,000	88,000	0.00
IS Charges-Tech Acct	206,714	228,600	222,700	228,600	187,000	(18.20)
Dept Charges For Service	1,276,323	1,279,417	639,707	1,279,417	1,308,136	2.24
Total Intergov. Chgs for Service	1,567,433	1,596,017	867,567	1,596,017	1,583,136	(0.81)
Other Revenue						
Gain(Loss) on Sale of Assets	790	0	0	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	790	0	0	0	0	-
Total Revenue	1,600,200	1,611,017	870,267	1,611,017	1,598,136	(0.80)
EXPENSES:						
General Government						
Information Systems	1,562,172	1,637,992	852,630	1,752,801	1,627,764	(0.62)
Total Expenses	1,562,172	1,637,992	852,630	1,752,801	1,627,764	(0.62)
Excess Revenues Over (Under) Expenses	38,028	(26,975)		(141,784)	(29,628)	
OTHER FINANCING SOURCES (USES):						
General Fund	308	9,322	6,962	0	0	(100.00)
Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses)	37,720	(36,297)		(141,784)	(29,628)	
Net Assets - January 1	1,489,831	1,527,551		1,527,551	1,385,767	
Net Assets - December 31	1,527,551	1,491,254		1,385,767	1,356,139	
EXPENSES RESTATED BY OBJECT:						
	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Adopted 2016	Percent Increase or (Decrease)
Personal Services	669,636	689,642	331,440	689,783	715,751	3.79
Contracted Services	593,096	643,300	322,951	737,264	652,446	1.42
Operation & Maintenance	46,971	55,490	21,903	56,990	55,826	0.61
Fixed Charges	162,488	167,060	95,543	186,264	171,741	2.80
Outlay	89,982	82,500	80,794	82,500	32,000	(61.21)
Total Expenditures	1,562,172	1,637,992	852,630	1,752,801	1,627,764	(0.62)

Information Systems Internal Service Fund Concluded

# **MISCELLANEOUS**

## **SUMMARY DATA**

## **AND SCHEDULES**

*2016 Full Time Equivalent Report (FTE) by Department*

*Full Time Equivalent (FTE) Changes Included in the 2016 Budget including Reconciliation to 2015 Budget*

*Full Time Equivalent (FTE) Authorized Positions History by Department 1997 - 2016*

*Equalized Value, Tax Levy, & Tax Rate History 1977 through 2016 Adopted*

*Outlay Items Included in 2016 Budget with Comparison to 2015*

*Combined Schedule of Outstanding Long Term Obligations*

*Combined Schedule of Debt Service By Issue*

*Adopted Expenses Revenues and Tax Levy by Department 2016, with 2015 and 2014 Levies for Comparison Purposes*

*2016 Adopted Budget Summary by Fund*

*Pay Plan – What's taking place with the County's pay plan in the 2016 Budget*

*Health Insurance – What's taking place with the County's health insurance in the 2016 Budget*

*Public Works Department – Capital Projects Report (5 Year Plan)*

*Highway Commission – Tentative Five Year Construction Schedule*

*Resolution Adopting 2016 Budget and Property Tax Levy*

*State Levy Limit Worksheet – Form SL-202C*

*Apportionment of County Taxes to Municipalities*

*Adopted Expenditures / Revenues and Tax Levy by Fund Worksheet*

## Positions Included In 2016 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					
Business Manager	1.00					
Dementia Care Specialist	1.00					
Disability Benefits Specialist	2.00					
Elderly Benefits Specialist	2.00					
Family Caregiver/Support	1.00		0.50		1.00	
Info.& Assistance Program Manager	1.00					
Information & Assistance Specialist	8.00					
Mobility Manager	1.00					
Nutrition Program Director	1.00					
Receptionist/Clerk	3.00					
Site Manager/Data Entry	1.00					
Older American Program Manager	1.00					
Department Total		24.00		0.50	1.00	24.50
<b><u>Child Support Agency</u></b>						
Account Clerk	1.00					
Case Manager	5.00					
Director	1.00					
Receptionist/Secretary	1.00					
Secretary	1.00					
Department Total		9.00				9.00
<b><u>Clerk of Courts</u></b>						
Clerk of Circuit Court	1.00					
Counter Clerk	5.00					
Court Clerk	8.00					
Director of Business Operations	1.00					
Judicial Assistant*	4.00					
Department Total		19.00		0.00	0.00	19.00
*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	2.00					
Corporation Counsel	1.00					
Paralegal	2.00					
Department Total		5.00				5.00

## Positions Included In 2016 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	1.00					
Victim Witness Coordinator	1.00		0.00		0.00	
Department Total		5.00		0.00	0.00	5.00
<b><u>Emergency Management</u></b>						
Deputy Emergency Services Coordinator	1.00					
Emergency Services Coordinator	1.00					
Department Total		2.00		0.00	0.00	2.00
<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	2.00					
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	
Nutrition Educator			0.65		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		12.00		7.86	10.00	19.86
<b><u>Highway</u></b>						
Accounting Technician	1.00					
Administrative Assistant.	1.00					
Airport Attendant	1.00					
Commissioner	1.00					
Director of Financial Services	1.00					
Engineer	1.00					
Facility Mechanic/Janitor	1.00					
Foreman	5.00					
Grant Writer/Public Relations	1.00					

## Positions Included In 2016 Budget

	Full	FT Sub	PT	PT FTE	Number	Dept.
	Time	Total	FTE	Sub Total	of PT EE	FTE Total
Maintenance Worker	29.00					
Mechanic	4.00					
Operations Manager	1.00					
Superintendent	2.00					
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 Worker	3.00					
After Hours Crisis Worker	3.00					
Benefit Specialist	1.00					
Birth to Three Teachers	4.00					
Birth to Three Program Supervisor	1.00					
Child Protective Services Intake	7.00					
Child Protective Services Ongoing	9.00					
Clinical Services Supervisor	1.00					
Community Services Program Aide	1.00					
Community Services Program Manager	1.00					
CCS Service Facilitator	3.00					
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	16.00					
Economic Support Supervisor	2.00					
Financial Services Specialist	3.00					
Financial Services Supervisor	1.00					
Admin. Support Foster/Kinship Care			0.70		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					
Restorative Justice Worker	1.00					
Staff Accountant	2.00					
Substance Abuse Counselor	2.00					
Waiver Specialist	5.00					
Youth and Family Services Social Wrk	7.00					
Youth and Family Services Supervisor	1.00					
Department Total		106.00		2.05	3.00	108.05
<b>Information Systems</b>						

## Positions Included In 2016 Budget

	Full	FT Sub	PT	PT FTE	Number	Dept.
	Time	Total	FTE	Sub Total	of PT EE	FTE Total
Aegis System Administrator	2.00					
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	16.00		4.00		5.00	
Supervisor	3.00					
Department Total		19.00		4.00	5.00	23.00
<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>						
Administrative Assistant	1.00					
Associate Code Administrator	1.00					
Associate Planner	1.00					
Code Administrator	1.00					
Planning & Zoning Director	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 2016 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 Supervisor	1.00					
Drug Enforcement Officer	2.00					
Food Service Manager	1.00					
Huber Officer	1.00					
Inspector	1.00					
Jail Administrator	1.00					
Jail Nurse	2.00					
Jail Supervisor	9.00					
LPN			0.2		1.00	
Narcotics Unit Supervisor	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					
Public Relations/Education Coordinator			0.60		1.00	
Department Total		4.00		0.60	1.00	4.60
<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>						
Veterans Service Officer	2.00					
Veterans Service Officer/Dept Director	1.00					
Department Total		3.00				3.00
<b>GRAND TOTALS</b>		394.00		37.48	48.00	431.48



FTE Changes Included in Adopted 2016 Budget				
Department	Position Title	FTE Change	Net Change	Comments
ADRC	Business Manager	1.00		
	Family Caregiver/Support	0.50		Kewaunee County position converted to Mtwc Cty
	Information and Assistance Spec.	1.00		
	Receptionist/Clerk	1.00		Kewaunee County position converted to Mtwc Cty
	Transition Care Coordinator	-1.00		
			<b>2.50</b>	
Clerk of Courts	Records Clerk	-0.80		Reclass of position and increase to full-time
	Counter Clerk	1.00		
			<b>0.20</b>	
District Attorney				
	Secretary	0.25		Increase from .75 to full-time
			<b>0.25</b>	
Emergency Services				
	Deputy Emergency Serv. Coord.	1.00		
	Administrative Assistant	-0.73		
			<b>0.27</b>	
Health Department	Nutrition Educator	0.20		Increase from .45 to .65
			<b>0.20</b>	
Highway				
	Airport Attendant	1.00		
	Engineer	1.00		converted Foreman to Engineer
	Maintenance Worker	-1.00		
	Operations Manager	1.00		Reclass of Superintendent position
	Superintendent	-1.00		
			<b>1.00</b>	
Human Services				
	Birth to Three Teacher	-1.00		
	Birth to Three Supervisor	1.00		converted B-3 Teacher to B-3 Supervisor
	CCS Service Facilitator	0.00		Removed from 2016 Budget
	Clinical Services Supervisor	1.00		
	Economic Support Specialist	-1.00		converted to Economic Support Supervisor
	Economic Support Supervisor	1.00		
	Administrative Support- Foster Care	0.10		
	Restorative Justice Worker	1.00		converted from contracted service
	Waiver Specialist/Care Worker	-1.00		converted to Youth and Family Social Worker
	Youth and Family Serv Social Wrk	1.00		
			<b>2.10</b>	
Joint Dispatch Center	Emergency Dispatchers	1.20		Increase all part-time dispatchers to .80
			<b>1.20</b>	Increase one position from .7 to full-time
Soil & Water				
	Public Relations/Education Coord.	0.10		Increase from .50 to .60
			<b>0.10</b>	
Veterans Service				
	Administrative Specialist	-1.00		
	Veterans Service Officer	1.00		Reclassification
			<b>0.00</b>	
	<b>Total Changes</b>		<b>7.82</b>	
<b>FTE Reconciliation 2015 / 2016 Budgets</b>				
Total FTE's Reported in Adopted 2015 Budget			423.07	
FTE Changes during 2015			0.59	
FTE Additions in 2016 Proposed Budget			7.82	
Total FTE's Reported in Adopted 2015 Budget			431.48	

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
ADRC - Aging Resources	24.50	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	9.00	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	19.00	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	4.00	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	1.48	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 *	5.00	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	4.00
County Clerk	3.00	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	5.00	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	2.00	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	1.00	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	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	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	19.86	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	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	108.05	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	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	23.00	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	2.60	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	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.	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	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	2.00	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	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	105.90	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	4.60	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	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	1.40	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	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	431.48	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	25	25
----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

\* = Corporation Counsel's Office assumed 1 FTE position for the Attorney position that performs work and is budgeted for in the Child Support Office.

\*\* = 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 2016 ACTUALS**  
**2016 Adopted Budget**

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED			
				TAX LEVY & RATE AS EQUALIZED			
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	LEVY		RATE	
				TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)	TAX RATE PER \$1,000	PER-CENT INC (-DEC)
1977	1978	\$1,211,352,540	12.30%	\$4,081,326	-1.00%	(Note *) \$3.36923	N.A.
1978	1979	\$1,355,612,540	11.91%	\$4,289,943	5.11%	\$3.16458	-6.07%
1979	1980	\$1,516,316,000	11.85%	\$4,289,943	0.00%	\$2.82919	-10.60%
1980	1981	\$1,663,852,000	9.73%	\$4,415,077	2.92%	\$2.65353	-6.21%
1981	1982	\$1,688,807,800	1.50%	\$6,326,293	43.29%	\$3.74601	41.17%
1982	1983	\$1,756,318,100	4.00%	\$6,513,558	2.96%	\$3.70864	-1.00%
1983	1984	\$1,769,340,900	0.74%	\$6,904,372	6.00%	\$3.90223	5.22%
1984	1985	\$1,786,443,900	0.97%	\$6,971,988	0.98%	\$3.90272	0.01%
1985	1986	\$1,776,007,300	-0.58%	\$7,231,262	3.72%	\$4.07164	4.33%
1986	1987	\$1,730,722,700	-2.55%	\$7,759,477	7.30%	\$4.48337	10.11%
1987	1988	\$1,676,719,000	-3.12%	\$7,917,845	2.04%	\$4.72223	5.33%
1988	1989	\$1,693,668,100	1.01%	\$8,533,605	7.78%	\$5.03853	6.70%
1989	1990	\$1,717,107,600	1.38%	\$10,124,148	18.64%	\$5.89605	17.02%
1990	1991	\$1,770,603,700	3.12%	\$11,231,595	10.94%	\$6.34337	7.59%
1991	1992	\$1,876,922,700	6.00%	\$12,718,272	13.24%	\$6.77613	6.82%
1992	1993	\$1,996,027,300	6.35%	\$13,330,210	4.81%	\$6.67837	-1.44%
1993	1994	\$2,118,040,000	6.11%	\$13,469,913	1.05%	\$6.35961	-4.77%
1994	1995	\$2,323,674,500	9.71%	\$12,813,864	-4.87%	\$5.51448	-13.29%
1995	1996	\$2,521,083,800	8.50%	\$13,346,657	4.16%	\$5.29402	-4.00%
1996	1997	\$2,692,042,900	6.78%	\$13,747,057	3.00%	\$5.10655	-3.54%
1997	1998	\$2,960,655,500	9.98%	\$15,293,950	11.25%	\$5.16573	1.16%
1998	1999	\$3,113,670,000	5.17%	\$18,009,105	17.75%	\$5.78388	11.97%
1999	2000	\$3,327,573,700	6.87%	\$19,507,817	8.32%	\$5.86248	1.36%
2000	2001	\$3,505,947,400	5.36%	\$20,857,127	6.92%	\$5.94907	1.48%
2001	2002	\$3,813,024,200	8.76%	\$22,489,172	7.82%	\$5.89799	-0.86%
2002	2003	\$4,014,784,100	5.29%	\$24,355,486	8.30%	\$6.06645	2.86%
2003	2004	\$4,176,772,000	4.03%	\$25,011,915	2.70%	\$5.98834	-1.29%
2004	2005	\$4,301,111,800	2.98%	\$25,756,507	2.98%	\$5.98834	0.00%
2005	2006	\$4,432,487,500	3.05%	\$26,462,274	2.74%	\$5.97008	-0.30%
2006	2007	\$4,674,582,000	5.46%	\$26,920,541	1.73%	\$5.75892	-3.54%
2007	2008	\$4,866,468,000	4.10%	\$27,347,206	1.58%	\$5.61952	-2.42%
2008	2009	\$5,073,661,200	4.26%	\$27,741,006	1.44%	\$5.46765	-2.70%
2009	2010	\$5,254,924,000	3.57%	\$28,212,603	1.70%	\$5.36879	-1.81%
2010	2011	\$5,142,459,100	-2.14%	\$28,451,559	0.85%	\$5.53268	3.05%
2011	2012	\$5,184,760,300	-1.34%	\$28,636,506	1.50%	\$5.52321	2.88%
2012	2013	\$5,003,116,500	-3.50%	\$28,720,978	0.29%	\$5.74062	3.94%
2013	2014	\$4,950,247,400	-1.06%	\$28,859,333	0.48%	\$5.82988	1.55%
2014	2015	\$4,987,266,200	0.75%	\$29,052,082	0.67%	\$5.82525	-0.08%
2015	2016	\$5,025,988,600	0.78%	\$29,263,972	0.73%	\$5.82253	-0.05%

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 2016 Adopted Budget

Activity Number	Object Number	Activity Area	Outlay Item	2016	
				Amount	Total
12100		General Fund			
		Clerk of Court	Access Control Switch and Monitor for Judge Branches 1 & 2	3,000	18,000
			Sound System Upgrade - Branch 1	15,000	
12700		Coroner	Miscellaneous	3,000	3,000
13100		District Attorney	Office/Fax Machine (Requested \$1,200)	0	0
16100		Maintenance - Courthouse	Auto Scrubber (LEC)	4,500	273,500
			Grasshopper - Riding Lawn Mower	12,250	
			Elevator Door Protection Sensor	3,000	
			Parking Lot repairs, sealcoating, Crack-filling, striping	12,000	
			Branch I Door Hardware Replacement	3,500	
			Repair Judge Bendix (BR I) Bench	3,500	
			South Exterior Doors - Refinishing	1,250	
			Clerk of Court Office Air Conditioning	23,000	
			B-15 Remodel (Estimate Only)	200,000	
			B-15 Remodel (Remaining Architects Phase I Cost)	10,500	
16200		Maintenance - Office Complex	Condensing Unit #3	30,000	36,800
			Toilet Paper Dispenser Replacement	1,800	
			Electrical Equipment Thermal Imaging	3,000	
			Exterior Doors to Mechanical Room	2,000	
16300		Maintenance - Jail	Infrared Equip Survey	3,000	64,000
			Elevators (3) Door Protect Sensors	9,000	
			Ballast & Lighting	2,000	
			Main Elevator Power Unit Replacement	20,000	
			Cooling Tower Rebuild	30,000	
16400		Maintenance - UW Center	Parking lot repairs,sealcoat,restripe	19,000	37,000
			Loading Dock Garage Door	2,000	
			Sand and Repaint Gym Floor	16,000	
16600		Maintenance - Human Services	Elevator Door Protection Sensor	3,000	394,000
			Repl Leaking Thermopane 8th St	1,000	
			Drinking Fountain	2,000	
			Roof F Replacement	40,000	
			Lighting 1st Fl Women's Bathroom	1,000	
			Window Blinds - 1992 Addition	4,000	
			Roof Repairs	1,000	
			Ergonomic Desks (3x)	12,000	
			Boiler Replacements	120,000	
			Air Handling Unit #2 and Condenser Replacement	60,000	
			ACC #1 and ACC #3 Replacement	150,000	
16700		Maintenance - PHD Building	Elevator Door Protection Sensor	3,000	4,500
			Ballast & Lighting	1,500	
16750		Maintenance - Admin Office Bldg	Condensing Unit (Equip Survey 2012)	30,000	37,345
			Ballast and Lighting	1,000	
			IP Phone Conversion	6,345	
16800		Maintenance - Other Co Buildings	Denric Building Shelving	3,000	15,000
			Veterans Park - Stump Removal	1,000	
			Potters Field - Broken Headstone Replacement	1,000	
			Facilities Study - Heritage Center	10,000	
16900		Maintenance - C&T Building	Roof Drain	1,500	3,500
			HVAC System - Critical Spares	2,000	
17100		Register of Deeds	Office Fixtures	7,500	7,500
21200		Sheriff - Traffic Patrol	Patrol Vehicles (6)	140,000	309,000
			Transport Van	30,000	
			Lenco Rescue Vehicle	85,000	
			Tactical Body Armor	5,600	
			Soft Body Armor	7,000	
			SOS Team Munitions	5,800	
			Taser/Taser supplies	8,100	
			Armory Supplies	4,800	
			Tack Team / Gas Cartridges	3,700	
			Squad Radar / Laser	11,100	
			Scuba Suits / Supplies	2,400	
			Rifle Replacement	4,050	
			EMS/AED supplies	1,450	
21600		Joint Dispatch Center	None		0

Outlay Items Included in the 2015 Adopted Budget

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

Outlay Items Included in the 2016 Adopted Budget

Activity Number	Object Number	Activity Area	Outlay Item	2016	
				Amount	Total
21650		Communications Activity	Console Updates-Kiel Tower for Sheb Repeater Touch Screens Planned Rep Ca12 CDs Planned Replacement Hot Standby Maribel	14,000 4,045 2,955 40,000	61,000
25000		Emergency Management	Miscellaneous	500	500
25100		Emergency Mgt - NUKE	Miscellaneous	10,000	10,000
25400		Emergency Mgt - HAZMAT	Miscellaneous	9,000	9,000
27000		Corrections	Miscellaneous	8,000	8,000
35100		Airport	Second Runway Construction	30,000	30,000
52000		Parks	Frount Mount Mower 18' Heavy Duty Trailer	6,500 10,000	16,500
63000		Planning and Zoning	Private Sewage Inspection Truck	30,000	30,000
<b>General Fund Total</b>					<b>1,368,145</b>
36300		<b>Solid Waste Recycling SRF</b> Recycling Operation	Loader Tires Electronics Carts Office Chairs Window Replacement Forklift Tires Excel Baler Door Brush Sweeper - Bobcat Attachment	3,400 750 1,000 6,500 800 5,000 3,300	20,750
<b>Solid Waste Recycling SRF Total</b>					<b>20,750</b>
46400		<b>Aging SRF</b> ADRC	3 Computers and 1 Copy Machine	8,830	8,830
<b>Aging SRF Total</b>					<b>8,830</b>
54615		<b>Expo SRF</b> Ice Center	Parking Lot Repairs/stripping Arena Area RTU (FurnaceUnit)	1,915 8,000	9,915
54620		Expo Maint & Improvements	Event Tables Roof Coating - Milk Parlor Roof Coating - Bathroom Bldg	2,400 4,000 4,000	10,400
<b>Expo SRF Total</b>					<b>20,315</b>
14500		<b>Information Systems</b> Information Systems	iSERIES - O/S UPGRADE TO 7.2 iSERIES - JDE UPGRADE KRONOS UPGRADE GIS WORKSTATION (PC) REPLACED MOVE IS DEPT FROM O365 GOV CLOUD G1 TO G3 TEAMVIEWER MANAGEMENT SOFTWARE IMS/21 PAY PROJECTS ? IMS/21 PER PAY PROJECTS ? UNKNOWN	3,000 3,000 3,000 3,000 2,000 3,000 5,000 5,000 5,000	32,000
<b>Information Systems Total</b>					<b>32,000</b>
<b>Grand Total</b>					<b>1,450,040</b>

All Outlay:	1,450,040
Last Update: 10/5/2015	0

Outlay Items Included in the 2015 Adopted Budget

Activity Number	Activity Area	Outlay Item	2015	
			Amount	Total
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
25400	Emergency Mgt - HAZMAT	Future Vehicle Replacement	9,266	9,266
27000	Corrections	Equipment - SCAAP grant	8,000	8,000
35100	Airport	Mower Fuel truck Secondary runway lights design	6,000 8,500 5,000	19,500
52000	Parks	Mowers (2) Pier	16,000 4,000	20,000
<b>General Fund Total</b>				<b>648,289</b>
36300	<b>Solid Waste Recycling SRF</b> Recycling Operation	Tier unit repair-main baler Baler-critical spares Dump truck tires	16,000 2,000 1,500 1,600	21,100
<b>Solid Waste Recycling SRF Total</b>				<b>21,100</b>
46405	<b>Aging SRF</b> ADRC-DBS	Misc replacement equipment	500	500
<b>Aging SRF Total</b>				<b>500</b>
54615	<b>Expo SRF</b> Ice Center	Main rink AHU	10,000	10,000
54620	Expo Maint & Improvements	Plumbing-Walters, Lester, Horse Arena Walk behind floor scrubber	12,000 4,500	16,500
<b>Expo SRF Total</b>				<b>26,500</b>
14500	<b>Information Systems</b> Information Systems	TRPD T1 D-Mark to C & T (Move Line) Juniper VPN Appliance Replacement JDC Switch Replacements Switch Replacement Project MS Exchange E-mail / data conversion	2,500 6,000 14,000 20,000 40,000	82,500
<b>Information Systems Total</b>				<b>82,500</b>
<b>Grand Total</b>				<b>978,889</b>

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

**MANITOWOC COUNTY, WISCONSIN**  
All Funds and Account Group  
Combined Statement of Outstanding Long-term Obligations  
Estimated - 12/31/2015

	Issue Date	Interest Rate	Maturity Date	Original Principal	Paid or Refunded Through December 31, 2015	Balance Outstanding
<b>LONG-TERM OBLIGATIONS ACCOUNT GROUP</b>						
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	\$3,095,000	\$4,195,000
2010 BAB-Taxable Refunding Bonds Communications Project (Refunded 2009-10 NAN	9/7/10	2.98%	4/1/30	\$15,740,000	\$2,805,000	\$12,935,000
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	\$1,660,000	\$1,050,000
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	\$650,000	\$3,135,000
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	\$805,000	\$1,095,000
Total Long-term Debt				<u>\$36,260,000</u>	<u>\$13,850,000</u>	\$22,410,000
Vested Employee Compensated Absences						\$710,548
Unfunded pension liability						<u>\$0</u>
Total Long-term Obligations Account Group						<u><u>\$23,120,548</u></u>
<b>PROPRIETARY FUNDS (split with long-term obligations account group)</b>						
<b>With the sale of the Health Care Center, the following issues are part of the County's general debt above.</b>						
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>\$166,720</u>
Total Proprietary Funds						<u><u>\$166,720</u></u>

**Manitowoc County  
Debt Service Outstanding  
1/31/15 - 1/31/16 - 1/31/17**

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
------------------	--------------------------------

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

CALENDAR YEAR	PRINCIPAL (10/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
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**

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

**Callable Maturities**  
**Refunded in 2007 Refunding Issue**

**Manitowoc County**  
**Debt Service Outstanding**  
**1/31/15 - 1/31/16 - 1/31/17**

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)		
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**  
**1/31/15 - 1/31/16 - 1/31/17**

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
2015	\$455,000.00	4.00%	\$186,000.00	\$641,000.00
2016	<b>\$475,000.00</b>	<b>4.00%</b>	<b>\$167,800.00</b>	<b>\$642,800.00</b>
2017	\$500,000.00	4.00%	\$148,800.00	\$648,800.00
2018	<b>\$1,065,000.00</b>	4.00%	\$128,800.00	\$1,193,800.00
2019	<b>\$1,075,000.00</b>	4.00%	\$86,200.00	\$1,161,200.00
2020	<b>\$545,000.00</b>	4.00%	\$43,200.00	\$588,200.00
2021	<b>\$535,000.00</b>	4.00%	\$21,400.00	\$556,400.00
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
<b>TOTAL</b>	<b>\$4,650,000.00</b>		<b>\$782,200.00</b>	<b>\$5,432,200.00</b>

**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 (*)	
\$715,000.00	2.00%	\$559,735.00	\$1,274,735.00	(\$195,907.24)	\$1,078,827.76
<b>\$725,000.00</b>	<b>2.30%</b>	<b>\$544,247.50</b>	<b>\$1,269,247.50</b>	<b>(\$190,486.62)</b>	<b>\$1,078,760.88</b>
\$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
<b>\$800,000.00</b>	3.90%	\$422,765.00	\$1,222,765.00	(\$147,967.74)	\$1,074,797.26
<b>\$825,000.00</b>	4.10%	\$390,252.50	\$1,215,252.50	(\$136,588.37)	\$1,078,664.13
<b>\$845,000.00</b>	4.25%	\$355,383.75	\$1,200,383.75	(\$124,384.31)	\$1,075,999.44
<b>\$870,000.00</b>	4.40%	\$318,287.50	\$1,188,287.50	(\$111,400.62)	\$1,076,886.88
<b>\$895,000.00</b>	4.60%	\$278,562.50	\$1,173,562.50	(\$97,496.87)	\$1,076,065.63
<b>\$925,000.00</b>	5.00%	\$234,852.50	\$1,159,852.50	(\$82,198.37)	\$1,077,654.13
<b>\$955,000.00</b>	5.00%	\$187,852.50	\$1,142,852.50	(\$65,748.37)	\$1,077,104.13
<b>\$985,000.00</b>	5.35%	\$137,628.75	\$1,122,628.75	(\$48,170.06)	\$1,074,458.69
<b>\$1,020,000.00</b>	5.35%	\$83,995.00	\$1,103,995.00	(\$29,398.25)	\$1,074,596.75
<b>\$1,060,000.00</b>	5.35%	\$28,355.00	\$1,088,355.00	(\$9,924.25)	\$1,078,430.75
<b>\$13,650,000.00</b>		<b>\$5,503,270.00</b>	<b>\$19,153,270.00</b>	<b>(\$1,926,144.41)</b>	<b>\$17,227,125.59</b>

(@) 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**  
**1/31/15 - 1/31/16 - 1/31/17**

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>				
CALENDAR YEAR	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	
2015	\$540,000.00	2.50%	\$45,000.00	\$585,000.00	\$300,000.00	0.90%	\$73,947.50	\$373,947.50	
<b>2016</b>	<b>\$530,000.00</b>	<b>3.00%</b>	<b>\$31,500.00</b>	<b>\$561,500.00</b>	<b>\$315,000.00</b>	<b>1.20%</b>	<b>\$70,707.50</b>	<b>\$385,707.50</b>	
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>\$1,590,000.00</b>		<b>\$92,100.00</b>	<b>\$1,682,100.00</b>	<b>\$3,435,000.00</b>		<b>\$433,958.75</b>	<b>\$3,868,958.75</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**  
**1/31/15 - 1/31/16 - 1/31/17**

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

CALENDAR YEAR	PRINCIPAL (7/1)	RATE	INTEREST (7/1)	TOTAL
	* \$500,000 advance payment 2/1/15 (New Amort. Schedule)			
	* \$250,000 additional Principal payment 7/1/15			
2015	\$780,000.00	2.28%	\$38,236.91	\$818,236.91
2016	\$0.00	2.28%	\$24,966.00	\$24,966.00
2017	\$0.00	2.28%	\$24,966.00	\$24,966.00
2018	\$30,000.00	2.28%	\$24,966.00	\$54,966.00
2019	\$50,000.00	2.28%	\$24,282.00	\$74,282.00
2020	\$350,000.00	2.28%	\$23,142.00	\$373,142.00
2021	\$300,000.00	2.28%	\$15,162.00	\$315,162.00
2022	\$300,000.00	2.28%	\$8,322.00	\$308,322.00
2023	\$65,000.00	2.28%	\$1,482.00	\$66,482.00
2024				
2025				
2026				
2027				
2028				
2029				
2030				
<b>TOTAL</b>	<b>\$1,875,000.00</b>		<b>\$185,524.91</b>	<b>\$2,060,524.91</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, 2015 Balances

January 1, 2016 Balances

January 1, 2017 Balances

TOTAL COMBINED DEBT SERVICE					
PRINCIPAL	INTEREST	TOTAL	BAB's SUBSIDY	NET TOTAL	REQUIRED TAX LEVY (*)
\$2,790,000.00	\$902,919.41	\$3,692,919.41	(\$195,907.24)	\$3,497,012.17	\$3,492,227.23
<b>\$2,045,000.00</b>	<b>\$839,221.00</b>	<b>\$2,884,221.00</b>	<b>(\$190,486.62)</b>	<b>\$2,693,734.38</b>	<b>\$2,688,313.76</b>
\$2,090,000.00	\$781,558.50	\$2,871,558.50	(\$184,031.31)	\$2,687,527.19	\$2,681,071.88
\$2,200,000.00	\$718,416.00	\$2,918,416.00	(\$176,359.74)	\$2,742,056.26	\$2,734,384.69
\$2,265,000.00	\$643,279.50	\$2,908,279.50	(\$167,740.55)	\$2,740,538.95	\$2,731,919.76
\$2,070,000.00	\$563,514.50	\$2,633,514.50	(\$158,341.74)	\$2,475,172.76	\$2,465,773.95
\$2,060,000.00	\$493,617.00	\$2,553,617.00	(\$147,967.74)	\$2,405,649.26	\$2,395,275.26
\$1,575,000.00	\$420,489.50	\$1,995,489.50	(\$136,588.37)	\$1,858,901.13	\$1,847,521.76
\$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>\$25,200,000.00</b>	<b>\$6,997,053.66</b>	<b>\$32,197,053.66</b>	<b>(\$1,926,144.41)</b>	<b>\$30,270,909.25</b>	<b>\$30,080,141.32</b>
\$22,410,000.00	\$6,094,134.25	\$28,504,134.25	(\$1,730,237.17)	\$26,773,897.08	\$26,587,914.09
\$20,365,000.00	\$5,254,913.25	\$25,619,913.25	(\$1,539,750.55)	\$24,080,162.70	\$23,899,600.33

(\*) = 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 2016 Levy with 2015 and 2014 Levies Shown for Comparison Purposes

	Budgeted 2016 Expenses	Budgeted 2016 Revenues	2015 Fund Balance (Applied) (In) Retained Out	Adopted 2016 Tax levy	Adopted 2015	2016 Proposed VS. 2015	Adopted 2014
Aging Resources - ADRC	\$2,782,956.00	\$2,694,949.00	(\$63,007.00)	\$25,000.00	\$0.00	\$25,000.00	\$4,950.00
Airport	\$434,277.00	\$271,278.00	\$0.00	\$162,999.00	\$157,698.00	\$5,301.00	\$163,500.00
Child Support	\$958,277.00	\$976,470.00	\$0.00	(\$18,193.00)	(\$55,920.00)	\$37,727.00	(\$42,711.00)
Clerk of Court	\$1,414,081.00	\$772,729.00	\$0.00	\$641,352.00	\$643,113.00	(\$1,761.00)	\$643,501.00
Comptroller	\$703,604.00	\$2,250.00	\$0.00	\$701,354.00	\$664,734.00	\$36,620.00	\$696,827.00
Coroner	\$274,735.00	\$50,000.00	\$0.00	\$224,735.00	\$212,501.00	\$12,234.00	\$198,831.00
Corporation Counsel	\$483,830.00	\$0.00	\$0.00	\$483,830.00	\$487,314.00	(\$3,484.00)	\$444,893.00
County Board	\$123,127.00	\$0.00	\$0.00	\$123,127.00	\$129,537.00	(\$6,410.00)	\$126,961.00
County Clerk	\$434,524.00	\$35,150.00	(\$17,635.00)	\$381,739.00	\$381,739.00	\$0.00	\$383,453.00
District Attorney	\$371,547.00	\$41,600.00	\$0.00	\$329,947.00	\$302,185.00	\$27,762.00	\$305,638.00
Emergency Management	\$442,236.00	\$304,358.00	\$0.00	\$137,878.00	120104	\$17,774.00	\$113,740.00
Executive	\$115,941.00	\$0.00	\$0.00	\$115,941.00	\$117,149.00	(\$1,208.00)	\$114,077.00
Family Court Commissioner	\$221,458.00	\$121,284.00	\$0.00	\$100,174.00	\$98,189.00	\$1,985.00	\$86,757.00
Health Department	\$1,846,999.00	\$939,875.00	\$0.00	\$907,124.00	\$888,651.00	\$18,473.00	\$873,753.00
Highway Department	\$6,933,151.00	\$4,209,239.00	(\$150,000.00)	\$2,573,912.00	\$2,623,912.00	(\$50,000.00)	\$2,509,059.00
Highway Bridge Aid Petitions	\$170,169.67	\$0.00	\$0.00	\$170,169.67	\$127,031.00	\$43,138.67	\$100,712.00
Human Services Department	\$17,704,050.00	\$10,474,490.00	(\$333,119.00)	\$6,896,441.00	\$6,896,441.00	\$0.00	\$6,757,761.00
Information Systems	\$1,627,764.00	\$1,598,136.00	(\$29,628.00)	\$0.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$1,611,055.00	\$0.00	\$0.00	\$1,611,055.00	\$1,551,099.00	\$59,956.00	\$1,549,383.00
Communications Activity	\$880,428.00	\$9,900.00	\$0.00	\$870,528.00	\$1,024,566.00	(\$154,038.00)	\$583,124.00
Personnel	\$353,978.00	\$0.00	\$0.00	\$353,978.00	\$348,574.00	\$5,404.00	\$337,372.00
Planning & Zoning	\$710,161.00	\$413,667.00	\$0.00	\$296,494.00	\$259,156.00	\$37,338.00	\$212,207.00
Parks	\$287,632.00	\$89,858.00	\$0.00	\$197,774.00	\$187,030.00	\$10,744.00	\$185,545.00
Public Works	\$2,654,836.00	\$238,070.00	\$36,627.00	\$2,453,393.00	\$1,779,457.00	\$673,936.00	\$1,783,828.00
Register in Probate	\$308,555.00	\$73,000.00	\$0.00	\$235,555.00	\$222,812.00	\$12,743.00	\$212,712.00
Register of Deeds	\$567,488.00	\$542,000.00	(\$49,000.00)	(\$23,512.00)	(\$36,984.00)	\$13,472.00	(\$70,142.00)
Sheriff's Department	\$10,364,607.00	\$748,450.00	\$0.00	\$9,616,157.00	\$9,440,500.00	\$175,657.00	\$9,291,631.00
Soil & Water	\$588,202.00	\$299,625.00	\$0.00	\$288,577.00	\$288,350.00	\$227.00	\$282,836.00
Treasurer	\$392,014.00	\$479,930.00	\$0.00	(\$87,916.00)	(\$158,167.00)	\$70,251.00	(\$70,129.00)
UW-Extension	\$246,905.00	\$7,500.00	\$0.00	\$239,405.00	\$268,452.00	(\$29,047.00)	\$240,365.00
Veterans	\$256,489.00	\$13,000.00	\$0.00	\$243,489.00	\$229,202.00	\$14,287.00	\$215,448.00
Non-Department	\$1,143.59	\$4,497,709.00	(\$361,149.00)	(\$4,857,714.41)	(\$4,379,674.24)	(\$478,040.17)	(\$3,630,120.35)
Library	\$804,462.00	\$0.00	\$0.00	\$804,462.00	\$845,340.00	(\$40,878.00)	\$868,233.00
Debt Service Fund	\$2,894,222.00	\$176,771.00	(\$255,031.00)	\$2,462,420.00	\$2,771,191.00	(\$308,771.00)	\$2,769,860.00
Expo	\$715,507.00	\$718,152.00	\$2,645.00	\$0.00	\$0.00	\$0.00	\$0.00
Recycling	\$1,057,525.00	\$571,987.00	\$0.00	\$485,538.00	\$485,538.00	\$0.00	\$485,538.00
Solid Waste Disposal	\$1,302,000.00	\$1,275,000.00	(\$17,000.00)	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Solid Waste Disposal GF	\$137,282.00	\$53,415.00	\$0.00	\$83,867.00	\$88,951.00	(\$5,084.00)	\$83,989.00
Board of Adj	\$22,487.00	\$13,000.00	\$0.00	\$9,487.00	\$11,237.00	(\$1,750.00)	\$12,987.00
Capital Project Funds	\$93,000.00	\$110,000.00	\$17,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$13,406.01			\$13,406.01	\$21,074.24	(\$7,668.23)	\$22,964.18
Total All Expenditures	<u>\$63,306,111.27</u>	<u>\$32,822,842.00</u>	<u>(\$1,219,297.00)</u>	<u>\$29,263,972.27</u>	<u>\$29,052,082.00</u>	<u>\$211,890.27</u>	<u>\$28,859,332.83</u>
				2016 Adopted Levy	2015 Levy		2014 Levy

## 2016 Adopted Budget Summary by Fund

Manitowoc County, WI  
Budget Summary by Fund - 2016 Adopted

	Budgeted Funds														
	General Fund	Human Services	Hwy Roads & Bridges SRF	Waste Recycling	Waste Disposal	Aging Resources	Soil & Water	Expo Fund	Debt Service	Capital Projects	Health Care Center	Info Systems	Highway ISF	Illegal Realestate Tax	Grand Total
REVENUES BY FUNCTION															
Property Tax	16,338,509	6,896,441	2,744,082	485,538	10,000	25,000	288,577	0	2,462,420	0	0	0	0	13,406	29,263,972
Other Taxes and Assessments	403,730	0	0	0	0	0	0	0	0	0	0	0	0		403,730
Intergovernmental Grants & Aids	6,848,549	7,543,379	1,214,169	0	0	1,812,732	294,625	6,000	0	0	0	0	0		17,719,454
Licenses and Permits	366,667	0	0	0	0	0	5,000	0	0	0	0	0	0		371,667
Fines, Forfeitures, Penalties	273,000	44,000	0	0	0	0	0	0	0	110,000	0	0	0		427,000
Public Charges For Services	1,978,645	2,263,697	0	531,500	0	431,000	0	712,152	0	0	0	15,000	97,000		6,028,994
Intergovernmental Charges for Services	323,904	620,807	0	0	1,275,000	87,506	0	0	0	0	0	1,583,136	2,641,953		6,532,306
Other Revenue	499,998	2,607	0	40,487	0	363,711	0	0	176,771	0	0	0	256,117		1,339,691
Total Revenues	27,033,002	17,370,931	3,958,251	1,057,525	1,285,000	2,719,949	588,202	718,152	2,639,191	110,000	0	1,598,136	2,995,070	13,406.01	62,086,814
EXPENDITURES BY CLASSIFICATION															
General Government	8,420,862											1,627,764			10,048,626
Public Safety	13,298,326														13,298,326
Public Works	571,559		4,108,251	1,057,525	1,302,000								2,995,070		10,034,405
Health And Human Services	3,061,765	17,704,050				2,782,956					0				23,548,771
Culture, Recreation And Education	1,338,999							715,507							2,054,506
Conservation And Development	732,648						588,202								1,320,850
Capital Projects										93,000					93,000
Debt Service									2,894,222						2,894,222
Contingency	0														0
Total Expenditures / Expenses	27,424,159	17,704,050	4,108,251	1,057,525	1,302,000	2,782,956	588,202	715,507	2,894,222	93,000	0	1,627,764	2,995,070	0.00	63,292,705
EXPENDITURES BY OBJECT															
Personal Services	18,279,710	8,013,763	0	8,629	0	1,659,259	411,501	188,706			0	715,751	3,876,945		33,154,264
Contractual Services	5,712,293	8,361,887	236,443	958,385	1,302,000	993,635	38,041	419,703	0	93,000	0	652,446	860,116		19,627,949
Supplies (Operation & Maintenance)	1,741,373	200,274	3,871,808	66,230	0	109,359	19,288	76,875	0	0	0	55,826	(2,591,834)		3,549,199
Fixed Charges	257,638	106,914	0	3,531	0	11,873	1,872	9,908	0	0	0	171,741	849,843		1,413,320
Capital Outlay	1,368,145	0	0	20,750	0	8,830	0	20,315	0	0	0	32,000	0		1,450,040
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	2,894,222	0	0	0	0		2,894,222
Other (Grants, Contributions)	65,000	1,021,212	0	0	0	0	117,500	0	0	0	0	0			1,203,712
Total Expenditures / Expenses	27,424,159	17,704,050	4,108,251	1,057,525	1,302,000	2,782,956	588,202	715,507	2,894,222	93,000	0	1,627,764	2,995,070	0.00	63,292,705

# Pay Plan

## Pay Plan

- No general wage increase included in 2016 budget
- A 3.0% performance based increase has been included for all regular non-represented employees
- As of January 1, 2016 no employees will be below minimum

### **The pay plan will be administered according to the following guidelines:**

- Employees below midpoint who receive a cumulative score of at least 1.75 are eligible for a step increase
- Employees between midpoint and maximum who receive a cumulative score of between 2.01 – 2.74 will receive a 1.50% increase *(new for 2016 – under the current administrative rules these employees would not have received an increase)*
- Employees between midpoint and maximum who receive a cumulative score of 2.75 or greater will receive a 3.0% increase
- Employees at or above maximum who receive a cumulative score of between 2.01 – 2.74 will receive a 1.50% increase, paid to them per pay period for the following year *(new for 2016 – under the current administrative rules these employees would not have received an increase)*
- Employees at or above maximum who receive a cumulative score of 2.75 or greater will receive a 3.0% increase, paid to them per pay period for the following year.

## Health Insurance

Maintaining a comprehensive health plan at an affordable cost to both employees and taxpayers grows increasingly important with the implementation of the Affordable Care Act's "Cadillac Tax" in 2018. This 40% tax is imposed on the employer sponsoring the health plan any time the cost of the health plan exceeds the established limits of \$10,200 for a single plan and \$27,500 for all plans other than a single plan. The 40% tax is levied on the amounts exceeding these limits. In determining the annual cost of health insurance an employer has to take into account the monthly premium, any employer contributions to a health savings account, health reimbursement account or flexible benefit plan, as well as the cost of any on-site medical clinics.

Effective January 1, 2016 the Affordable Care Act requires the implementation of an embedded deductible for plans other than individual plans. This will limit the maximum out of pocket expense for an individual to \$6550 per year. The potential impact of implementing the embedded deductible for the current \$2000/\$4000 deductible plan is estimated as a 3.14 % increase in costs. For the \$4000/\$8000 plan the potential impact is estimated at a 7.7% increase in costs.

We continue to pro-actively control the costs of services through the Focus Health Program and the implementation of programs to control the ever increasing costs of prescription drugs. We have aggressively marketed our stop loss insurance and will be able to renew that contract at the same cost in 2016.

We cannot control the need for services and we have seen the number of claims exceeding \$55,000 more than double, increasing from 4 at this time last year to 9 this year. This has resulted in a \$245,943 increase in costs attributed to high cost claims. Maintaining our current plan design would require a 17.84% increase in premium rates for 2016. A premium increase of that amount is not only unaffordable at a cost of over \$825,000 – it would also put us very close to the Cadillac Tax limits.

Plan design changes are necessary to control the cost of the plan. We will be able to maintain our current costs with the implementation of the following plan design changes:

For the current \$2000/\$4000 plan:

- No increase in employee premium contribution
- Increase deductible to \$2500/\$5000
- Services will be paid at 90% after deductible is met
- The imbedded deductible will limit the out of pocket costs for any individual to \$6550.

For the protective employees hired prior to July 1, 2011 who are currently on the \$4000/\$8000 plan:

- No increase in employee premium contribution
- Increase deductible to \$4500/\$9000
- Services will be paid at 80% after deductible is met
- The imbedded deductible will limit the out of pocket costs for any individual to \$6550. At present an individual with a family plan could incur up to \$8000 in charges before the plan begins to pay.

Public Works Department - Capital Projects Reports  
August 2015 (Updated five year Report)

\* This list does not include the Expo Buildings & Grounds or Recycling Center

Items that should be done within the next 5 years.

		Five Year Plan				
		2016 **	2017	2018	2019	2020
<b>Law Enforcement Center:</b>						
	Replacement of HVAC Systems Digital Controls		\$ 350,000			
	Replacement of CCTV System Servers & Storage Units			\$ 350,000		
	Replacement of Air Handling Unit #5 & ACC-1 Condenser				\$ 200,000	
	Replacement of 1992 addition's roofs					\$ 120,000
	Cooling Tower Rebuild	\$ 30,000				
	Replacement of the cylinder for the 1962 elevator					
	District Heat, heat exchanger replacement					
	Hot water tanks and heat exchanger bundles replacement					
	<b>Law Enforcement Center Total</b>	<b>\$ 30,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 200,000</b>	<b>\$ 120,000</b>
<b>Courthouse:</b>						
	Exterior dome, copper repairs					
	2 <sup>nd</sup> floor air handling unit replacement					
	2 <sup>nd</sup> floor grand courtroom repainting					
	Fire Alarm System installation					
	Asbestos abatement survey and abatement work					
	District Heat, heat exchanger replacement					
	Branch III Courtroom Remodel					
	Windows replacement					
	Interior dome in rotunda;					
	ceiling painting, mural restoration, light fixture repair/replacement					
	<b>Courthouse Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Human Services Building:</b>						
	Boiler replacements	\$ 120,000				
	Air Handling Unit #2 and Condenser replacement	\$ 60,000				
	ACC #1 and #3	\$ 150,000				
	1 <sup>st</sup> floor south booster heaters replacement				\$ 20,000	
	Fire Alarm System replacement					
	<b>Human Services Building Total</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Office Complex:</b>						
	Boilers replacement					\$ 80,000
	<b>Office Complex Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>Public Health Building:</b>						
	Rooftop air handling units and system controls replacements					\$ 100,000
	<b>Public Health Building Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>UW Manitowoc:</b>						
	1962 Mechanical Systems updates					
	Science Labs Remodeling project					
	North parking lot rebuild					
	South access road relocation					
	<b>UW Manitowoc Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>All Public Works Building Total</b>		<b>\$ 360,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 220,000</b>	<b>\$ 300,000</b>

\*\* Items in the 2016 column have been included in the County Executive's 2016 Budget proposal for the Public Works Department.



**MANITOWOC COUNTY HIGHWAY COMMISSION  
TENTATIVE FIVE YEAR CONSTRUCTION SCHEDULE  
2016 – 2020**

**2016 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS**

CTH “LS” from CTH CL to South 26<sup>th</sup> Street  
CTH “K” from Zeman Road to CTH J  
CTH “R” Bridge Design in Rapids  
CTH “R” Road Design in Rapids  
CTH “X” Bridge Design  
CTH “B” from Goodwin Road to STH 310  
CTH “BB” from Saxonburg Road to STH 42  
CTH “DD” From Albert Drive to STH 310  
CTH “K” from CTH G to CTH W

**2017 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS**

CTH “VV” from Tannery Road to STH 42  
CTH “CS” from Alverno Road to STH 151  
CTH “LS” from CTH C to South 26<sup>th</sup> Street  
CTH “U” from CTH CR to CTH LS  
CTH “BB” from Brown County Line to CTH Q  
CTH “XX” from CTH M to STH 42  
CTH “K” from CTH G to CTH J

**2018 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS**

CTH “R” from STH 310 to CTH V  
CTH “R” Bridge Construction on CTH R  
CTH “R” from Broadway Street to Custer Street  
CTH “K” from CTH W to CTH G  
CTH “W” from Taus Road to County Line  
CTH “M” from County Line to CTH X  
CTH “X” from CTH A to Lax Chapel Road  
CTH “LS” from CTH C to CTH F

**2019 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS**

CTH “JJ” from I-43 to CTH S  
CTH “CR” from CTH C to CTH U  
CTH “LS” from CTH F to CTH X  
CTH “A” from Bartel Road to CTH XX  
CTH “XX” from CTH M to STH 67  
CTH “X” from Lax Chapel Road to Meggers Road  
CTH “X” from CTH A to STH 42  
CTH “X” from STH 42 to CTH LS

**2020 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS**

CTH “JJ” from CTH S to CTH J  
CTH “CR” from CTH C to CTH U  
CTH “LS” from CTH XX to CTH X  
CTH “CL” from South 26<sup>th</sup> to CTH LS  
CTH “R” from CTH V to CTH Y  
CTH “Q” from Rockwood Road to CTH Y  
CTH “X” Bridge Construction on CTH

**RESOLUTION ADOPTING 2016 BUDGET AND PROPERTY LEVY**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1       WHEREAS, a detailed copy of the County Executive's proposed 2016 annual budget has  
2 been made available to each county supervisor and to the general public; and  
3

4       WHEREAS, the proposed 2016 annual budget was presented to the Manitowoc County  
5 Board of Supervisors at its meeting on October 13, 2015; and  
6

7       WHEREAS, formal publication of a budget summary and announcement of a public hearing  
8 was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc Herald  
9 Times Reporter on October 11, 2015; and  
10

11       WHEREAS, a public hearing on the proposed 2016 annual budget was held for the purpose  
12 of obtaining public input and the proposed 2016 annual budget was reviewed by the Manitowoc  
13 County Board of Supervisors at its annual meeting on October 26, 2015; and  
14

15       WHEREAS, under Manitowoc County Code §§ 5.02(3)(c), (d) and (e) Manitowoc County  
16 has adopted a compensation plan under which an employee's pay progression up to the midpoint  
17 of the pay range is based on overall job performance that meets or exceeds job requirements; an  
18 employee's progression from midpoint to maximum is based on performance that consistently  
19 exceeds proficient performance levels for incumbents in the class of positions; and a lump sum pay  
20 adjustment may be provided to employees whose wage rates exceed the maximum of the wage  
21 schedule in recognition of performance that consistently exceeds proficient performance levels for  
22 incumbents in the class of positions; and  
23

24       WHEREAS, changes in the Manitowoc County pay plan are included in the proposed 2016  
25 annual budget which will allow for performance based wage increases for employees above  
26 midpoint who do not meet the current requirements for such an increase; and  
27

28       WHEREAS, an actuarial analysis of Manitowoc County's group health plan indicates that  
29 an additional \$827,592 in funding would be required to maintain the status quo for the health plan;  
30 and  
31

32       WHEREAS, the projected increase in health insurance is due to a multitude of factors  
33 including an increase in the number of high cost claims, as well as the Affordable Care Act's  
34 requirement of an "imbedded deductible" limiting maximum out of pocket expenses for an  
35 individual to \$6,550 per year; and  
36

37       WHEREAS, changes in the Manitowoc County group health plan are included in the  
38 proposed 2016 annual budget which allow Manitowoc County to maintain the current cost of the  
39 group health plan, including no increase in employee premium contribution. and help to ensure  
40 that Manitowoc County will not be subject to a "Cadillac Tax" in 2018;

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, 2016 as indicated in the attached 2016 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	\$	1,143.59
County Aid Bridges (Wis. Stat. § 82.08)	\$	170,169.67
Illegal Real Estate Taxes Charged Back (Prior Year)	\$	13,406.01
<u>All Other County Taxes</u>	<u>\$</u>	<u>29,079,253.00</u>
Gross County Tax Levy	\$	29,263,972.27;

and

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

BE IT FURTHER RESOLVED that Manitowoc County shall enter in the Tax Apportionment State Taxes for Forestry Mill Tax, Wis. Stat. § 70.58(2), the amount of \$882,943.41; and

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

<u>Dane County Proceedings, Mendota Commitments</u>	<u>\$1,143.59</u>
Total	\$1,143.59;

and

BE IT FURTHER RESOLVED that Manitowoc County Officials are hereby directed to reapportion the illegal real estate taxes charged back in the amount of \$13,406.01; and

BE IT FURTHER RESOLVED that the 2016 annual budget in detail hereto attached shall be made a part of the Tax Levy; and

BE IT FURTHER RESOLVED that under the Manitowoc County pay plan pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e) for 2016:

1. Employees below midpoint who meet or exceed job requirements (*i.e.* receive a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase

2. Employees between midpoint and maximum who exceed job requirements (*i.e.* receive a cumulative score of between 2.01 and 2.74 employee evaluation) will receive a 1.50% increase
3. Employees between midpoint and maximum whose performance exceeds the proficient performance level for incumbents (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 3.0% increase
4. Employees at or above maximum who exceed job requirements (*i.e.* receive a cumulative score of between 2.01 and 2.74 employee evaluation) will receive a 1.50% increase, paid to them per pay period for the following year
5. Employees at or above maximum whose performance exceeds the proficient performance level for incumbents (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 3.0% increase, paid to them per pay period for the following year;

and

BE IT FURTHER RESOLVED that effective January 1, 2016, the plan design of Manitowoc County's group health plan will be changed as follows:

1. For employees and elected officials, except those employees classified as a "protective occupation participant" pursuant to Wis. Stat. § 40.02 who were hired prior to July 1, 2011:
  - a. The deductible shall be increased to \$2,500 for a single plan, and \$5,000 for either an employee plus children or family plan
  - b. Services will be paid at 90% after the deductible is met (*i.e.* a 10% co-pay after the deductible is met)
  - c. Services will be paid at 100% after an employee meets the imbedded deductible, \$6,550 for an individual, and \$13,100 for a family
2. For employees classified as a "protective occupation participant" pursuant to Wis. Stat. § 40.02 who were hired prior to July 1, 2011:
  - a. The deductible shall be increased to \$4,500 for a single plan, and \$9,000 for either an employee plus children or family plan
  - b. Services will be paid at 80% after the deductible is met (*i.e.* a 20% co-pay after the deductible is met)

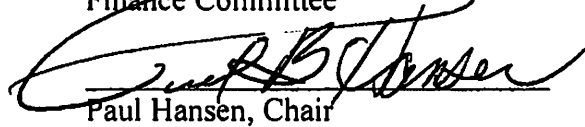
130 c. Services will be paid at 100% after an employee meets the imbedded  
131 deductible, \$6,550 for an individual, and \$13,100 for a family;  
132

133 and  
134

135 BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make any  
136 technical corrections to the budget that are necessary.  
137

Dated this 3rd day of November 2015.


Respectfully submitted by the  
Finance Committee

  
Paul Hansen, Chair

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

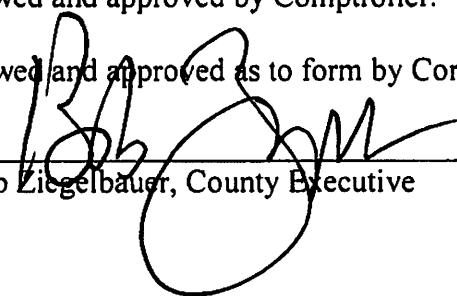
Tax Levy of \$29,263,972.27

Composite Tax Rate of \$5.822530 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Comptroller. 

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

APPROVED:

  
Bob Liegelbauer, County Executive

  
Date 11/4/15

No. 2015/2016 - 48  
Manitowoc Voting System  
Vote Summary Report  
11-03-2015

All Reports

Report , 1 , 1/2 Majority Based on Attendance

1. Resolution Adopting 2016 Budget and Property Tax Levy.

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	[ ]	[ ]	[ ]
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	[X]	[ ]	[ ]
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 3 day of November 2015 by a vote of:  
Aye = 20    Nay = 4    Abs = 0    Absent = 1

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

# 2015 COUNTY LEVY LIMIT WORKSHEET

## Form SL-202C

### Wisconsin Department Of Revenue

This form is due to the Wisconsin Department of Revenue (DOR) by **December 15, 2015**




#### Filing Instructions:

1. Please review the [Form Instructions](#) before completing this form
2. Select your county name and your county code and account number will auto-fill. If valid, several fields on the form will auto-fill with data
3. Complete the form and check for accuracy
4. Attach documents, if required
5. Select **Yes**, click **Submit** on the last page, and print a copy for your records. A confirmation number will print on your copy

If you have any questions:

- Email: [lgs@revenue.wi.gov](mailto:lgs@revenue.wi.gov)
- Call: (608) 266-8618

#### 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.

Year	Report Type	County Name	County Code	Account Number
2015	ORIGINAL	MANITOWOC	36999	0962

Responsible Officer	TODD H RECKELBERG
Phone Number	(920) 683-4080
Email Address	TODDRECKELBERG@CO.MANITOWOC.WI.US

Total 2015 Levy for 2016 Budget	\$29,263,972.27
Less: Library Levy	(804,462.00)
Bridge Aid	(170,169.67)
State Special Charges	(1,143.59)
Sub-total	\$28,288,197.01
Allowable Levy before adjustments	\$28,294,340.00
Under Levy Limit	(\$6,142.99)



**Section A: Determination of 2015 Payable 2016 Allowable Levy Limit**

1	2014 payable 2015 actual county levy	28,078,974
2	Exclude prior year levy for unreimbursed expenses related to an emergency	0
3	Exclude 2014 levy for new general obligation debt authorized <b>after</b> July 1, 2005	0
4	2014 payable 2015 adjusted actual county levy. <i>Line 1 minus Lines 2 and 3.</i>	28,078,974
5	0.00% growth plus terminated TID% ( .01 ) applied to 2014 adjusted actual levy	28,081,782
6	Net new construction % ( .757 ) + terminated TID% ( .01 ) applied to 2014 adjusted actual levy	28,294,340
7	2015 levy limit before adjustments. <i>Greater of Line 5 or Line 6.</i>	28,294,340
8	Total adjustments from Sec. D, Line P	0
9	2015 payable 2016 allowable levy. <i>Sum of Lines 7 and 8.</i>	28,294,340

**Section B: Adjustment for Previous Year's Unused Levy (Sec. 66.0602(3)(f), Wis. Stats.)**

1	Previous year's allowable levy	28,081,034
2	Previous year's actual levy	28,078,974
3	Previous year's unused levy. <i>Line 1 minus Line 2</i>	2,060
4	Previous year's actual levy      28,078,974      x 0.015	421,185
5	Allowable increase. <i>Lesser of Line 3 or Line 4</i>	2,060

**Section C: Adjustment for Prior Year's Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)**

1	2014 Unused percentage	0.007 %
2	PY Unused percentage	
3	PY Unused percentage	
4	PY Unused percentage	
5	PY Unused percentage	
6	Total unused percentage	0.007 %
7	Previous year actual levy due to valuation factor	28,078,974
8	Allowable increase	1,966



## Section D: Adjustments to Levy Limit

A	Increase for unused levy from previous year (see Sec. B, Line 5) (add)
B	Decrease in 2016 debt service levy as compared to 2015 debt service levy for debt authorized prior to July 1, 2005. (subtract)
C	Increase in 2016 debt service levy over 2015 debt service levy for debt authorized prior to July 1, 2005. (add)
D	Increase for County's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. (add)
E	Debt service for general obligation debt authorized after July 1, 2005. (add) Includes levy for Milwaukee County Pension Obligation Bonds issued under 59.85 Wis. Stats.
F	Increase in 2015 payable 2016 levy approved by a referendum. (add)
G	Amount levied in 2015 to pay unreimbursed expenses related to an emergency under sec. 323.10, Wis. Stats. (add)
H	<input type="text"/> in costs associated with an intergovernmental cooperation agreement
I	Adjustment to 2015 payable 2016 levy for transfer of services during 2015 to other governmental units. (subtract)
J	Adjustment to 2015 payable 2016 levy for transfer of services during 2015 from other governmental units. (add)
K	Adjustment to 2015 payable 2016 levy for consolidation of services during 2015. (add)
L	Lease payment for lease revenue bond issued before July 1, 2005. (add)
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 2015 payable 2016 levy for the adoption of a new fee or fee increase for covered services that were partly or wholly funded by levy in 2013. (subtract)
O	Increase for unused levy carryforward from prior years (see Sec. C, Line 8) (add)
P	Total adjustments. Sum of Lines A through O. <span style="float: right;">0</span>

## Submission

Confirmation #

Filing Date :

## MANITOWOC COUNTY TAX LEVY 2015 FOR 2016 BUDGET

Adopted 2016 Budget Levy 11/04/15 9:15 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
			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	Total County Taxes LINE 27 TOTAL NET COUNTRY TAXES	SPECIAL CHARGES TO TOWNS, CITIES & VILLAGES	GRAND TOTAL ALL TAXES AND CHARGES
MUNICIPALITIES	2015 EQUALIZED VALUES W/O TID	2015 EQUALIZED RATIO W/O TID												
	5,025,988.600		882,943.41	1,143.59	-	1,143.59	804,462.00	170,169.67	76,030.53		28,212,166.48	29,262,828.68	-	30,146,915.68
Townships:														
Cato	141,122,500	2.808%	23,949.33	32.11	-	32.11	44,520.85	11,223.62	3,884.27		792,156.90	851,785.64	-	875,767.08
Centerville	69,671,800	1.386%	11,823.72	15.85	-	15.85	21,979.83	5,541.07	1,917.66		391,085.74	420,524.30	-	432,363.87
Cooperstown	101,768,200	2.025%	17,270.67	23.16	-	23.16	32,105.49	8,093.73	2,801.08		571,251.09	614,251.39	-	631,545.22
Eaton	75,391,400	1.500%	12,794.37	17.15	-	17.15	23,784.23	5,995.96	2,075.08		423,191.33	455,046.60	-	467,858.12
Franklin	104,519,000	2.080%	17,737.50	23.78	-	23.78	32,973.30	8,312.50	2,876.79		586,692.03	630,854.62	-	648,615.90
Gibson	104,967,200	2.088%	17,813.56	23.88	-	23.88	33,114.70	8,348.15	2,889.13		589,207.88	633,559.86	-	651,397.30
Kossuth	160,186,000	3.187%	27,184.53	36.45	-	36.45	50,534.94	12,739.76	4,408.98		899,165.22	966,848.90	-	994,069.88
Liberty	139,467,700	2.775%	23,668.51	31.73	-	31.73	43,998.80	11,092.01	3,838.73		782,868.07	841,797.61	-	865,497.85
Manitowoc	88,428,800	1.759%	15,006.90	20.12	-	20.12	27,897.22	7,032.83	2,433.93		496,373.60	533,737.58	-	548,764.60
Manitowoc Rapids	198,263,000	3.945%	33,646.42	45.11	-	45.11	62,547.35	15,768.06	5,457.02		1,112,901.21	1,196,673.64	-	1,230,365.17
Maple Grove	66,904,800	1.331%	11,354.15	15.22	-	15.22	21,106.90	5,321.01	1,841.50		375,553.84	403,823.25	-	415,192.62
Meeme	107,740,700	2.144%	18,284.24	24.51	-	24.51	33,989.67	8,568.73	2,965.47		604,776.26	650,300.13	-	668,608.88
Mishicot	92,995,200	1.850%	15,781.84	21.16	-	21.16	29,337.81	7,396.00	2,559.61		522,005.96	561,299.38	-	577,102.38
Newton	211,540,400	4.209%	35,899.68	48.13	-	48.13	66,736.06	16,824.02	5,822.47		1,187,430.68	1,276,813.23	-	1,312,761.04
Rockland	83,156,500	1.655%	14,112.16	18.92	-	18.92	26,233.93	6,613.52	2,288.81		466,778.81	501,915.07	-	516,046.15
Schleswig	222,488,100	4.427%	37,757.57	50.63	-	50.63	70,189.81	17,694.70	6,123.79		1,248,882.93	1,342,891.23	-	1,380,699.43
Two Creeks	43,905,500	0.874%	7,451.03	9.99	-	9.99	13,851.16	3,491.85	1,208.46		246,452.85	265,004.32	-	272,465.34
Two Rivers	127,147,200	2.530%	21,577.64	28.93	-	28.93	40,111.97	10,112.15	3,499.62		713,709.92	767,433.66	-	789,040.23
Township Total	2,139,664,000	42.572%	363,113.82	486.83	-	486.83	675,014.02	170,169.67	58,892.40		12,010,484.32	12,914,560.41	-	13,278,161.06
Villages:														
Cleveland	81,751,200	1.627%	14,878.53	18.60	-	18.60	25,790.59	N.A.	2,250.13		458,890.50	486,931.22	-	501,828.35
Francis Creek	37,542,900	0.747%	6,569.61	8.54	-	8.54	11,843.91	N.A.	1,033.34		210,737.94	223,615.19	-	230,193.34
Kellnersville	12,137,200	0.241%	2,134.22	2.76	-	2.76	3,829.00	N.A.	334.07		68,129.22	72,292.29	-	74,429.27
Maribel	16,173,100	0.322%	2,744.67	3.68	-	3.68	5,102.24	N.A.	445.15		90,783.76	96,331.15	-	99,079.50
Mishicot	82,172,800	1.635%	13,945.22	18.70	-	18.70	25,923.60	N.A.	2,261.73		461,257.04	489,442.37	-	503,406.29
Reedsville	50,254,000	1.000%	8,528.41	11.43	-	11.43	15,853.96	N.A.	1,383.20		282,088.63	299,325.79	-	307,865.63
Saint Nazianz	38,583,400	0.768%	6,547.83	8.78	-	8.78	12,172.16	N.A.	1,061.97		216,578.54	229,812.67	-	236,369.28
Valders	53,256,100	1.060%	9,037.88	12.12	-	12.12	16,801.06	N.A.	1,465.83		298,940.18	317,207.07	-	326,257.07
Whitelaw	38,454,400	0.765%	6,684.06	8.75	-	8.75	12,131.46	N.A.	1,058.42		215,854.45	229,044.33	-	235,737.14
Village Total	410,325,100	8.164%	71,070.43	93.36	-	93.36	129,447.98	N.A.	11,293.84		2,303,260.26	2,444,002.08	-	2,515,165.87
Cities:														
Kiel	212,333,700	4.225%	39,576.53	48.32	-	48.32	N.A.	N.A.	5,844.29		1,191,883.66	1,197,727.95	-	1,237,352.80
Manitowoc	1,789,853,500	35.612%	324,435.54	407.26	-	407.26	N.A.	N.A.	N.A.		10,046,907.96	10,047,315.22	-	10,371,750.76
Two Rivers	473,812,300	9.427%	84,747.09	107.82	-	107.82	N.A.	N.A.	N.A.		2,659,630.28	2,659,630.28	-	2,744,485.19
City Totals	2,475,999,500	49.264%	448,759.16	563.40	-	563.40	N.A.	N.A.	5,844.29		13,898,421.90	13,904,266.19	-	14,353,588.75
County Total	5,025,988.600	100.000%	882,943.41	1,143.59	-	1,143.59	804,462.00	170,169.67	76,030.53		28,212,166.48	29,262,828.68	-	30,146,915.68

State Forestry Tax Calculated with TID IN.

**Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund**  
**Adopted Budget 2016**

	General Fund General Fund Fund 100	Human Services Fund 200	Special Revenue Funds Highway Fund 201	Recycling Fund 202	Waste Disposal Fund 203
REVENUES Budgeted	\$ 10,694,493.00	\$ 10,474,490.00	\$ 1,214,169.00	\$ 571,987.00	\$ 1,275,000.00
EXPENDITURES Budgeted	\$ 27,424,158.59	\$ 17,704,050.00	\$ 4,108,250.67	\$ 1,057,525.00	\$ 1,302,000.00
Sub-Total	\$ (16,729,665.59)	\$ (7,229,560.00)	\$ (2,894,081.67)	\$ (485,538.00)	\$ (27,000.00)
Fund Balance:					
Applied or Transfers In	\$ 577,784.00	\$ 333,119.00	\$ 150,000.00	\$ -	\$ 17,000.00
(Retained) or (Transfer Out)	\$ (186,627.00)	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ (16,338,508.59)	\$ (6,896,441.00)	\$ (2,744,081.67)	\$ (485,538.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 16,338,508.59	\$ 6,896,441.00	\$ 2,744,081.67	\$ 485,538.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 15,534,046.59	\$ 6,896,441.00	\$ 2,573,912.00	\$ 485,538.00	\$ 10,000.00
Required Special Tax Levy *	\$ 804,462.00	\$ -	\$ 170,169.67	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 16,338,508.59	\$ 6,896,441.00	\$ 2,744,081.67	\$ 485,538.00	\$ 10,000.00

	Special Revenue Funds Aging Services Fund 205	Soil & Water Con. Fund 207	Expo Fund 225	Debt Service Debt Service Fund 301	Capital Projects Funds 400,402,405 406,407,408,409,410
REVENUES Budgeted	\$ 2,694,949.00	\$ 299,625.00	\$ 718,152.00	\$ 176,771.00	\$ 110,000.00
EXPENDITURES Budgeted	\$ 2,782,956.00	\$ 588,202.00	\$ 715,507.00	\$ 2,894,222.00	\$ 93,000.00
Sub-Total	\$ (88,007.00)	\$ (288,577.00)	\$ 2,645.00	\$ (2,717,451.00)	\$ 17,000.00
Fund Balance:					
Applied or Transfers In	\$ 63,007.00	\$ -	\$ -	\$ 255,031.00	\$ 215,000.00
(Retained) or (Transfer Out)	\$ -	\$ -	\$ (2,645.00)	\$ -	\$ (232,000.00)
Required Tax Levy	\$ (25,000.00)	\$ (288,577.00)	\$ -	\$ (2,462,420.00)	\$ -
Tax Levy Entered into Computer	\$ 25,000.00	\$ 288,577.00	\$ -	\$ 2,462,420.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 25,000.00	\$ 288,577.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,462,420.00	\$ -
Total Tax Levy	\$ 25,000.00	\$ 288,577.00	\$ -	\$ 2,462,420.00	\$ -

	Proprietary Funds Highway Fund 607	Internal Service Fund Information Systems Fund 601	Illegal Realestate Taxes Charged Back	Grand Total Reported Funds
REVENUES Budgeted	\$ 2,995,070.00	\$ 1,598,136.00	\$ -	\$ 32,822,842.00
EXPENDITURES Budgeted	\$ 2,995,070.00	\$ 1,627,764.00	\$ 13,406.01	\$ 63,292,705.26
Sub-Total	\$ -	\$ (29,628.00)	\$ (13,406.01)	\$ (30,469,863.26)
Fund Balance:				
Applied or Transfers In	\$ -	\$ 29,628.00	\$ -	\$ 1,640,569.00
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ (421,272.00)
Required Tax Levy	\$ -	\$ -	\$ (13,406.01)	\$ (29,263,972.27)
Tax Levy Entered into Computer	\$ -	\$ -	\$ 13,406.01	\$ 29,263,972.27
Total Levy Distributed as follows:				
Required Operational Tax Levy	\$ -	\$ -	\$ 13,406.01	\$ 25,826,920.60
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ 974,631.67
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,462,420.00
Total Tax Levy	\$ -	\$ -	\$ 13,406.01	\$ 29,263,972.27

## 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	Bridget Brennan	4
Clerk of Courts	General	Lynn Zigmunt	5
Comptroller	General	Todd Reckelberg	6
Coroner	General	Curt Green *	7
Corporation Counsel	General	Peter Conrad	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
		Co-Directors: Patricia Dodge, Lori Garceau, Jeff Jenswold,	
Human Services	Special Revenue	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	Todd Brehmer	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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
<b>Revenues:</b>					
Property Taxes	\$4,950 *	\$0	\$0	\$0	\$25,000
Intergovernmental Grants/Aid	1,725,484	1,771,671	511,498	1,853,263	1,812,732
Public Charges for Service	525,743	363,092	123,767	383,333	431,000
Other	355,691	361,086	174,025	374,882	363,711
<b>Total Revenues</b>	<b>\$2,645,433</b>	<b>\$2,585,672</b>	<b>\$775,725</b>	<b>\$2,701,301</b>	<b>\$2,719,949</b>
<b>Expenses:</b>					
Personal Services	\$1,530,156	\$1,511,166	\$698,713	\$1,561,393	\$1,659,259
Contracted Services	954,355	1,036,837	382,307	1,065,485	993,635
Operation & Maintenance	111,537	129,520	43,744	131,494	109,359
Fixed	10,962	11,408	9,597	11,765	11,873
Outlay	75,849	500	22,799	22,799	8,830
<b>Total Expenses</b>	<b>\$2,682,859</b>	<b>\$2,689,431</b>	<b>\$1,157,160</b>	<b>\$2,792,936</b>	<b>\$2,782,956</b>
<b>Other Sources &amp; (Uses)</b>					
Transfer From Fund Balance	\$0	\$83,452	\$0	\$0	\$63,007
General Fund	1,003	20,307	14,412	19,457	0
<b>Total Other Sources &amp; (Uses)</b>	<b>\$1,003</b>	<b>\$103,759</b>	<b>\$14,412</b>	<b>\$19,457</b>	<b>\$63,007</b>
<b>Total Revenues and Other Sources</b>					
<b>Over (Under) Expenses &amp; Other Uses</b>	<b>(\$36,423)</b>	<b>\$0</b>	<b>(\$367,023)</b>	<b>(\$72,178)</b>	<b>\$0</b>

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

Authorized Full Time Equivalent Positions	23.00	23.00	24.50
---	-------	-------	-------

<b>Budget Expenditures by Program / Activity</b>					
<b>Health &amp; Human Services:</b>					
Aging Services Management	\$77,008	\$43,431	\$21,492	\$45,378	\$45,044
Congregate Meals (IIC1)	445,209	423,259	184,822	400,798	417,329
Chronic Disease Self Mgt CDSM	6,960	0	129	7,002	0
Care Transitions Grant	0	0	33,240	44,996	0
Home Delivered Meals (C2)	395,688	371,239	176,942	416,764	369,594
Elder Abuse Grant	45,480	67,011	1,657	67,211	35,330
Contracted Svcs (IIIB)	42,259	109,026	21,534	109,026	102,457
Aging & Disab Resource Cntr	879,292	861,095	329,537	876,523	920,227
ADRC Disab Benefit Spec	150,192	158,850	82,940	158,000	178,000
ADRC Prevention Grant	825	0	347	0	0
ADRC Dementia Care Spec Pilot	78,857	86,333	35,821	86,333	87,500
Alzheimers Care Giver Prgm	28,481	25,843	6,048	25,483	33,456
Family Care Giver Program	45,559	44,470	16,945	43,567	67,709
Specialized Transportation	285,824	273,779	137,047	278,976	273,779
Transp-New Freedom Grant	45,613	65,715	22,532	64,575	64,575
Benefits Advocacy	100,642	118,273	59,945	120,919	127,432
SHIP/SPAP/MMA St Health Ins	32,916	10,918	8,091	13,898	14,898
Information & Assistance	22,054	30,189	18,091	33,487	45,626
<b>Total</b>	<b>\$2,682,859</b>	<b>\$2,689,431</b>	<b>\$1,157,160</b>	<b>\$2,792,936</b>	<b>\$2,782,956</b>

The Aging and Disability Resource Center provides information and support to individuals age 60 and older. 69,082 meals were delivered in 2014 to individuals who are homebound, while over 30,000 meals were served in the 11 congregate meals sites in the county. 668 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 \$780,000 in 2014. The disability benefit specialists worked with 539 individuals who received recurring benefits over a twelve month period exceeding \$2,400,000. The transportation program assisted in providing 25,246 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 587 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	84,921	71,713	17,177	76,129	72,978
Total Revenues	<u>\$84,921</u>	<u>\$71,713</u>	<u>\$17,177</u>	<u>\$76,129</u>	<u>\$72,978</u>
Expenses:					
Personal Services	\$58,671	\$65,128	\$22,136	\$35,454	\$30,612
Contracted Services	111,258	131,965	62,099	109,215	127,964
Operation & Maintenance	50,753	33,429	37,305	70,633	67,414
Fixed	12,096	9,548	12,948	12,948	15,430
Outlay	25,520	11,000	10,859	28,643	30,000
Total Expenses	<u>\$258,297</u>	<u>\$251,070</u>	<u>\$145,348</u>	<u>\$256,893</u>	<u>\$271,420</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>(\$173,376)</u>	<u>(\$179,357)</u>	<u>(\$128,170)</u>	<u>(\$180,764)</u>	<u>(\$198,442)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$179,357</u>			<u>\$198,442</u>

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

Budget Expenditures by Program / Activity

**Public Works:**

Airport	\$258,297	\$251,070	\$145,348	\$256,893	\$271,420
---------	-----------	-----------	-----------	-----------	-----------

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	214,768	192,500	99,268	203,120	198,300
Total Revenues	<u>\$214,768</u>	<u>\$192,500</u>	<u>\$99,268</u>	<u>\$203,120</u>	<u>\$198,300</u>
Expenses:					
Personal Services	\$94,708	\$95,814	\$47,089	\$87,697	\$90,937
Contracted Services	9,383	10,636	3,605	8,890	4,500
Operation & Maintenance	96,840	51,050	32,873	62,117	67,420
Fixed	12,400	4,841	0	0	0
Outlay	16,225	8,500	20,348	20,348	0
Total Expenses	<u>\$229,557</u>	<u>\$170,841</u>	<u>\$103,915</u>	<u>\$179,052</u>	<u>\$162,857</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>(\$14,788)</u></u>	<u><u>\$21,659</u></u>	<u><u>(\$4,647)</u></u>	<u><u>\$24,068</u></u>	<u><u>\$35,443</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>(\$21,659)</u></u>			<u><u>(\$35,443)</u></u>

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

Budget Expenditures by Program / Activity
---

**Public Works:**

Airport	\$229,557	\$170,841	\$103,915	\$179,052	\$162,857
---------	-----------	-----------	-----------	-----------	-----------

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$824,719	\$900,000	\$230,029	\$900,000	\$954,000
Public Charges for Service	18,940	18,000	11,235	22,470	22,470
Total Revenues	<u>\$843,659</u>	<u>\$918,000</u>	<u>\$241,264</u>	<u>\$922,470</u>	<u>\$976,470</u>
Expenses:					
Personal Services	\$576,730	\$610,450	\$295,706	\$591,894	\$724,558
Contracted Services	174,811	211,431	80,283	204,566	188,857
Operation & Maintenance	30,879	41,650	13,208	38,500	42,370
Fixed	2,486	2,446	2,491	2,491	2,492
Outlay	0	0	0	0	0
Total Expenses	<u>\$784,906</u>	<u>\$865,977</u>	<u>\$391,688</u>	<u>\$837,451</u>	<u>\$958,277</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>\$58,753</u>	<u>\$52,023</u>	<u>(\$150,424)</u>	<u>\$85,019</u>	<u>\$18,193</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$52,023)</u>			<u>(\$18,193)</u>

Authorized Full Time Equivalent Positions	10.00	9.00 *	9.00
---	-------	--------	------

\* Corporation Counsel's Office dedicates 1 attorney to this program which is accounted for in their FTE report. Funds for the position however are included in this budget.

Budget Expenditures by Program / Activity					
<b>Health &amp; Human Services:</b>					
Child Support	\$146,019	\$167,162	\$93,140	\$189,431	\$282,758
Child Support-(Dedicated)	609,172	648,315	277,478	604,514	616,004
Child Support-(Mixed)	29,715	50,500	21,069	43,506	59,515
Total	<u>\$784,906</u>	<u>\$865,977</u>	<u>\$391,688</u>	<u>\$837,451</u>	<u>\$958,277</u>

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There were 4,004 active enforcement cases in our office at the end of 2014. 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$262,094	\$246,728	\$124,687	\$295,929	\$295,729
Fines/Forfeits/Penalties	262,906	290,000	112,244	260,000	270,000
Public Charges for Service	180,239	185,000	72,407	175,000	185,000
Intergovern Charges for Srvc	24,744	24,000	11,208	21,530	22,000
Other	0	0	0	0	0
Total Revenues	\$729,983	\$745,728	\$320,546	\$752,459	\$772,729
Expenses:					
Personal Services	\$1,079,804	\$1,132,178	\$508,630	\$1,116,297	\$1,142,056
Contracted Services	134,930	168,124	69,392	156,414	168,336
Operation & Maintenance	72,689	83,521	18,593	60,918	85,689
Outlay	0	15,000	13,019	16,185	18,000
Total Expenses	\$1,287,423	\$1,398,823	\$609,633	\$1,349,814	\$1,414,081
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$557,440)</u>	<u>(\$653,095)</u>	<u>(\$289,087)</u>	<u>(\$597,355)</u>	<u>(\$641,352)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$653,095</u>			<u>\$641,352</u>

Authorized Full Time Equivalent Positions	17.80	18.80	*	19.00
---	-------	-------	---	-------

\* 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. Reclassed a .8 FTE Records Clerk position to 1.0 FTE County Clerks position.

Budget Expenditures by Program / Activity					
<b>General Government - Judicial:</b>					
Circuit Court Costs	\$1,287,423	\$1,398,823	\$609,633	\$1,349,814	\$1,414,081

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 2014: Civil – 553; Criminal – 1,249; Family/Paternity – 622; Juvenile – 346; Small Claims – 1,820; Traffic/Criminal Traffic/Forfeiture – 6,049. Jury Trial days for 2014 - 14; Jurors Reporting – 522; Jurors Serving – 297; Interpreter Expense - \$13,764 (\$10,759 state reimbursement); Tax Intercept Revenue - \$188,895.

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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Other	\$275,887	\$2,400	\$665	\$750	\$750
Total Revenues	\$275,887	\$2,400	\$1,542	\$2,250	\$2,250
Expenses:					
Personal Services	\$378,940	\$388,044	\$170,563	\$369,089	\$367,791
Contracted Services	192,009	203,983	138,661	203,446	244,603
Operation & Maintenance	10,527	16,805	7,357	14,265	16,844
Fixed	330,414	64,197	59,368	68,117	74,366
Outlay	33,595	0	0	0	0
Total Expenses	\$945,484	\$673,029	\$375,949	\$654,917	\$703,604
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$669,597)</u>	<u>(\$670,629)</u>	<u>(\$374,407)</u>	<u>(\$652,667)</u>	<u>(\$701,354)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$670,629</u>			<u>\$701,354</u>
Authorized Full Time Equivalent Positions	4.00	4.00			4.00

Budget Expenditures by Program / Activity

**General Government - Financial Administration:**

Comptroller	\$615,070	\$608,832	\$316,582	\$586,800	\$629,238
Insurances - General Fund	330,414	64,197	59,368	68,117	74,366
Total	\$945,484	\$673,029	\$375,949	\$654,917	\$703,604

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.



## Manitowoc County, Wisconsin

Department: **Coroner**

Fund: Member of the General Fund

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Public Charges for Service	\$61,457	\$45,000	\$29,031	\$45,000	\$50,000
Other	0	0	0	0	0
Total Revenues	\$61,457	\$45,000	\$29,031	\$45,000	\$50,000
Expenses:					
Personal Services	\$171,063	\$163,565	\$81,780	\$163,565	\$177,863
Contracted Services	69,861	70,671	25,841	74,681	71,990
Operation & Maintenance	14,803	18,710	12,490	21,510	21,510
Fixed	349	355	344	0	372
Outlay	39,082	4,200	2,227	2,500	3,000
Total Expenses	\$295,157	\$257,501	\$122,682	\$262,256	\$274,735
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$233,700)</u>	<u>(\$212,501)</u>	<u>(\$93,651)</u>	<u>(\$217,256)</u>	<u>(\$224,735)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$212,501</u>			<u>\$224,735</u>
Authorized Full Time Equivalent Positions	1.48	1.48			1.48
Budget Expenditures by Program / Activity					
<b>General Government - Judicial:</b>					
Coroner	\$295,157	\$257,501	\$122,682	\$262,256	\$274,735

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 2014, the Coroner's Office responded to 307 death investigations and performed 419 cremation exams. There were also 28 autopsies ordered.

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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovern Charges for Srvc	\$4,165	\$0	\$430	\$860	\$0
Other	165	0	40	40	0
Total Revenues	<u>\$4,330</u>	<u>\$0</u>	<u>\$470</u>	<u>\$900</u>	<u>\$0</u>
Expenses:					
Personal Services	\$390,526	\$458,746	\$218,272	\$421,623	\$440,639
Contracted Services	39,440	23,300	19,881	31,050	33,141
Operation & Maintenance	12,306	10,903	5,827	10,659	10,050
Total Expenses	<u>\$442,272</u>	<u>\$492,949</u>	<u>\$243,980</u>	<u>\$463,332</u>	<u>\$483,830</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>(\$437,942)</u></u>	<u><u>(\$492,949)</u></u>	<u><u>(\$243,511)</u></u>	<u><u>(\$462,432)</u></u>	<u><u>(\$483,830)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$492,949</u></u>			<u><u>\$483,830</u></u>

Authorized Full Time Equivalent Positions	4.00	5.00	5.00
---	------	------	------

One attorney's position is funded in the Child Support budget.

**Budget Expenditures by Program / Activity**

**General Government - Legal:**

Corporation Counsel	\$442,272	\$492,949	\$243,980	\$463,332	\$483,830
---------------------	-----------	-----------	-----------	-----------	-----------

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 (2014), Corporation Counsel opened 513 files on matters related to the operation of Manitowoc County government, represented Manitowoc County in 361 civil matters filed in State and Federal Court, and represented the public interest in an additional 236 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$82,512	\$83,628	\$41,256	\$82,512	\$82,516
Contracted Services	14,816	17,472	8,732	17,467	15,856
Operation & Maintenance	24,637	28,437	19,061	24,480	24,755
Total Expenses	\$121,965	\$129,537	\$69,048	\$124,459	\$123,127
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$121,965)</u>	<u>(\$129,537)</u>	<u>(\$69,048)</u>	<u>(\$124,459)</u>	<u>(\$123,127)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$129,537</u>			<u>\$123,127</u>

Elected County Board of Supervisors	25.00	25.00			25.00
-------------------------------------	-------	-------	--	--	-------

Budget Expenditures by Program / Activity					
<b>General Government - Legislative:</b>					
County Board	\$121,965	\$129,537	\$69,048	\$124,459	\$123,127

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Licenses and Permits	\$36,283	\$34,525	\$16,235	\$34,700	\$35,000
Public Charges for Service	428	80	89	89	150
Intergovern Charges for Srvc	150	300	500	0	0
Other	(110)	0	0	0	0
Total Revenues	\$36,751	\$34,905	\$16,824	\$34,789	\$35,150
Expenses:					
Personal Services	\$184,020	\$185,628	\$87,627	\$185,283	\$189,560
Contracted Services	112,488	96,025	50,545	95,301	119,129
Operation & Maintenance	115,433	132,255	11,660	99,935	121,185
Fixed	1,882	3,750	3,219	4,605	4,650
Total Expenses	\$413,822	\$417,658	\$153,050	\$385,124	\$434,524
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$17,635
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$377,071)	(\$382,753)	(\$136,226)	(\$350,335)	(\$381,739)
Property Taxes of this amount support this activity within the General Fund		\$382,753			\$381,739

Authorized Full Time Equivalent Positions	3.00	3.00	3.00
---	------	------	------

Budget Expenditures by Program / Activity					
<b>General Government - General Administration:</b>					
County Clerk	\$188,448	\$193,175	\$90,592	\$192,925	\$194,032
Central Mailing - Clerk	58,228	64,200	7,076	62,055	62,100
Central Duplicating - Clerk	63,705	61,000	21,476	64,500	68,000
Elections - Clerk	103,441	99,283	33,907	65,644	110,392
Elections - SVRS	0	0	0	0	0
Total	\$413,822	\$417,658	\$153,050	\$385,124	\$434,524

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 440 marriage licenses, spends \$100,000 in postage for outgoing mail, processes over 575 passports, and takes over 325 photos. It also administers two 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$43,276	\$40,500	\$22,201	\$40,500	\$40,500
Public Charges for Service	1,117	1,100	381	1,100	1,100
Total Revenues	<u>\$44,394</u>	<u>\$41,600</u>	<u>\$22,582</u>	<u>\$41,600</u>	<u>\$41,600</u>
Expenses:					
Personal Services	\$273,400	\$283,372	\$141,213	\$284,943	\$309,295
Contracted Services	19,576	41,306	9,939	33,806	38,807
Operation & Maintenance	21,157	20,745	13,086	21,183	23,445
Outlay	0	1,200	0	1,200	0
Total Expenses	<u>\$314,133</u>	<u>\$346,623</u>	<u>\$164,237</u>	<u>\$341,132</u>	<u>\$371,547</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>(\$269,739)</u>	<u>(\$305,023)</u>	<u>(\$141,655)</u>	<u>(\$299,532)</u>	<u>(\$329,947)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$305,023</u>			<u>\$329,947</u>

Authorized Full Time Equivalent Positions	4.75	4.75			5.00
---	------	------	--	--	------

Budget Expenditures by Program / Activity					
<b>General Government - Legal:</b>					
District Attorney	\$314,133	\$346,623	\$164,237	\$341,132	\$371,547

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 2014, the DA's Office filed 449 criminal traffic complaints, 202 juvenile petitions, 672 misdemeanor complaints, 546 felonies, and had staff assist with approximately 1,700 victim contacts.



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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$90,407	\$89,078	\$0	\$89,012	\$88,886
Public Charges for Service	203,109	204,031	36,345	205,201	215,472
Total Revenues	\$293,515	\$293,109	\$36,345	\$294,213	\$304,358
Expenses:					
Personal Services	\$166,359	\$184,490	\$80,384	\$147,479	\$228,736
Contracted Services	83,544	64,303	28,414	86,410	50,164
Operation & Maintenance	111,075	141,472	44,082	122,247	137,148
Fixed	6,379	5,845	5,848	5,848	6,688
Outlay	23,738	19,966	0	19,766	19,500
Total Expenses	\$391,094	\$416,076	\$158,728	\$381,750	\$442,236
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$97,579)</u>	<u>(\$122,967)</u>	<u>(\$122,383)</u>	<u>(\$87,537)</u>	<u>(\$137,878)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$122,967</u>			<u>\$137,878</u>

Authorized Full Time Equivalent Positions	1.73	1.73			2.00
---	------	------	--	--	------

Budget Expenditures by Program / Activity					
<b>Public Safety - Emergency Government:</b>					
Emergency Management	\$144,663	\$158,745	\$69,633	\$124,029	\$173,590
Emerg Mgmt - Nuclear Prepa	203,067	204,031	66,452	204,031	215,472
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	22,831	24,034	5,194	24,034	24,174
Emerg Mgmt - HAZMAT	20,534	29,266	17,449	29,656	29,000
Emerg Mgmt - Home Land Secu	0	0	0	0	0
Total	\$391,094	\$416,076	\$158,728	\$381,750	\$442,236

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$99,502	\$100,026	\$46,941	\$100,026	\$100,128
Contracted Services	14,083	16,873	8,413	16,838	15,563
Operation & Maintenance	158	250	23	170	250
Total Expenses	\$113,743	\$117,149	\$55,377	\$117,034	\$115,941
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$113,743)</u>	<u>(\$117,149)</u>	<u>(\$55,377)</u>	<u>(\$117,034)</u>	<u>(\$115,941)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$117,149</u>			<u>\$115,941</u>

Authorized Full Time Equivalent Positions	1.00	1.00			1.00
---	------	------	--	--	------

Budget Expenditures by Program / Activity					
<b>General Government - Administration:</b>					
Executive	\$113,743	\$117,149	\$55,377	\$117,034	\$115,941

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Public Charges for Service	\$22,808	\$20,115	\$8,169	\$17,295	\$17,295
Intergovern Charges for Srvc	107,060	109,090	50,229	101,602	103,989
Other	0	0	0	0	0
Total Revenues	\$129,868	\$129,205	\$58,398	\$118,897	\$121,284
Expenses:					
Personal Services	\$182,738	\$174,446	\$77,705	\$162,385	\$171,861
Contracted Services	47,439	50,139	24,218	49,213	44,299
Operation & Maintenance	4,142	5,205	2,233	4,925	5,298
Total Expenses	\$234,319	\$229,790	\$104,156	\$216,523	\$221,458
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$104,451)	(\$100,585)	(\$45,758)	(\$97,626)	(\$100,174)
Property Taxes of this amount support this activity within the General Fund		\$100,585			\$100,174

Authorized Full Time Equivalent Positions	2.00	1.00	*	1.00
---	------	------	---	------

\* 1 Position was moved in the table of organization to the Clerk of Courts Office, but is fully funded in this activity.

Budget Expenditures by Program / Activity					
<b>General Government - Judicial:</b>					
Family Court Commissioner	\$234,319	\$229,790	\$104,156	\$216,523	\$221,458

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$631,998	\$693,979	\$315,114	\$685,599	\$678,222
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	257,763	261,596	198,286	246,316	249,508
Intergovern Charges for Srvc	7,083	11,476	847	9,516	12,145
Other	0	0	0	0	0
Total Revenues	<u>\$896,844</u>	<u>\$967,051</u>	<u>\$514,247</u>	<u>\$941,431</u>	<u>\$939,875</u>
Expenses:					
Personal Services	\$1,435,846	\$1,470,919	\$693,364	\$1,385,414	\$1,503,246
Contracted Services	255,335	272,783	127,222	271,270	262,828
Operation & Maintenance	79,256	119,483	40,142	105,386	75,922
Fixed	4,809	9,618	4,896	9,705	5,003
Other	0	0	0	0	0
Outlay	0	0	0	0	0
Total Expenses	<u>\$1,775,247</u>	<u>\$1,872,803</u>	<u>\$865,624</u>	<u>\$1,771,775</u>	<u>\$1,846,999</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>(\$878,403)</u>	<u>(\$905,752)</u>	<u>(\$351,377)</u>	<u>(\$830,344)</u>	<u>(\$907,124)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$905,752</u>			<u>\$907,124</u>

Authorized Full Time Equivalent Positions	19.75	19.57	19.86
---	-------	-------	-------

<b>Budget Expenditures by Program / Activity</b>					
<b>Health &amp; Human Services - Public Health</b>					
PHS - Older Adult Health Grant	\$10,674	\$10,379	\$3,756	\$7,516	\$10,145
PHS - Cancer Control (WWCCP)	27,670	15,500	13,581	13,581	0
PHS - Prevention Block Grant	3,372	0	5,579	8,463	8,014
PHS - GPR Lead	11,411	11,411	4,898	11,411	11,411
PHS - Healthy Start	32,761	30,639	14,208	30,639	35,034
PHS - IAP Immunization Grant	20,526	18,174	13,017	23,027	18,027
PHS - Bioter/PHEP	61,931	62,982	28,320	53,169	62,982
PHS - Mercury Reduction	85	0	876	876	0
PHS - WIC Program Admin	36,253	80,234	22,828	75,306	68,990
PHS - WIC Nutrition	78,711	78,061	38,581	83,378	91,539
PHS - WIC Breast Feeding	15,504	24,294	7,025	18,476	16,947
PHS - WIC Client Services	125,242	132,699	55,499	120,029	122,564
PHS - WIC BF Peer Counseling	8,615	0	2,869	2,851	0
PHS - Prenatal Care Coord	56,345	57,492	25,959	51,916	59,608
PHS - MIECHV-Family Foundation	192,009	209,138	91,968	209,138	207,338
PHS - Administrative Support	191,242	138,297	85,795	136,700	137,032
PHS - Environmental Health	247,176	250,585	110,255	222,425	272,897
PHS - General Public Health	655,719	752,918	340,611	702,874	724,471
Total	<u>\$1,775,247</u>	<u>\$1,872,803</u>	<u>\$865,624</u>	<u>\$1,771,775</u>	<u>\$1,846,999</u>

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
<b>Revenues:</b>					
Property Taxes	\$2,509,059	\$2,623,912	\$2,623,912	\$2,623,912	\$2,573,912
Bridge Aid Prop Taxes	100,712	127,031	127,031	127,031	170,170
Intergovernmental Grants/Aid	1,230,064	1,255,034	302,728	1,210,914	1,214,169
<b>Total Revenues</b>	<b>\$3,839,835</b>	<b>\$4,005,977</b>	<b>\$3,053,671</b>	<b>\$3,961,857</b>	<b>\$3,958,251</b>
<b>Expenses:</b>					
Contracted Services	\$181,563	\$195,691	\$87,759	\$193,589	\$236,443
Operation & Maintenance	3,545,013	3,810,286	1,665,029	3,768,268	3,871,808
Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$3,726,576</b>	<b>\$4,005,977</b>	<b>\$1,752,788</b>	<b>\$3,961,857</b>	<b>\$4,108,251</b>
<b>Other Sources &amp; (Uses)</b>					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$150,000
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>\$150,000</b>
<b>Total Revenues and Other Sources Over (Under) Expenses &amp; Other Uses</b>	<b>\$113,259</b>	<b>\$0</b>	<b>\$1,300,883</b>	<b>\$0</b>	<b>\$0</b>

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

<b>Budget Expenditures by Program / Activity</b>					
<b>Public Works:</b>					
Hwy Admin SRF (Grants)	\$0	\$0	\$0	\$0	\$0
County Road Maintenance	1,447,205	1,627,455	584,220	1,683,335	1,586,590
County Road/Brdg Construction	1,160,275	1,226,333	557,743	1,366,333	1,426,333
County Winter Snow Removal	1,018,182	1,025,158	484,469	785,158	925,158
Town Bridge Aid	100,915	127,031	126,357	127,031	170,170
<b>Total</b>	<b>\$3,726,576</b>	<b>\$4,005,977</b>	<b>\$1,752,788</b>	<b>\$3,961,857</b>	<b>\$4,108,251</b>

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
<b>Revenues:</b>					
Public Charges for Service	\$165,931	\$127,805	\$56,897	\$87,000	\$97,000
Intergovern Charges for Srvc	3,317,851	2,348,006	1,149,487	2,766,551	2,641,953
Other	267,454	218,408	155,250	271,722	256,117
<b>Total Revenues</b>	<b>\$3,751,237</b>	<b>\$2,694,219</b>	<b>\$1,361,634</b>	<b>\$3,125,273</b>	<b>\$2,995,070</b>
<b>Expenses:</b>					
Personal Services	\$6,007,261	\$3,779,550	\$2,988,817	\$3,773,821	\$3,876,945
Contracted Services	1,568,486	790,441	1,264,970	1,004,994	860,116
Operation & Maintenance	9,600,568	4,234,165	3,850,178	4,364,296	4,386,085
Fixed	826,083	853,583	350,787	821,144	849,843
County Charges Reimbursed - (Work Performed for the Highway Special Revenue Fund)	(3,625,661)	(3,878,946)	(1,626,431)	(3,834,826)	(3,938,081)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(10,753,821)	(3,070,342)	(4,555,531)	(2,986,656)	(3,039,838)
<b>Total Expenses</b>	<b>\$3,622,915</b>	<b>\$2,708,451</b>	<b>\$2,272,790</b>	<b>\$3,142,773</b>	<b>\$2,995,070</b>
<b>Other Sources &amp; (Uses)</b>					
Transfer From Fund Balance	\$3,828	\$14,232	\$6,255	\$17,500	\$0
Debt Service Fund	0	0	0	0	0
<b>Total Other Sources &amp; (Uses)</b>	<b>\$3,828</b>	<b>\$14,232</b>	<b>\$6,255</b>	<b>\$17,500</b>	<b>\$0</b>
<b>Total Revenues and Other Sources Over (Under) Expenses &amp; Other Uses</b>	<b>\$132,150</b>	<b>\$0</b>	<b>(\$904,902)</b>	<b>\$0</b>	<b>\$0</b>

Authorized Full Time Equivalent Positions	49.00	50.00	50.00
---	-------	-------	-------

<b>Budget Expenditures by Program / Activity</b>					
<b>Public Works:</b>					
Administration-Hwy C/P	\$429,301	\$491,002	\$211,223	\$451,952	\$459,526
Shingle Recycling C/P	\$82,942	\$40,000	\$51	\$0	\$0
Patrol Supervision	190,801	231,287	92,772	227,078	220,553
Cost Pool Expenses	3,330,096	2,890,253	1,318,070	2,921,641	2,988,035
Paving - Bid Jobs	190,067	237,239	89,701	302,750	227,000
County-Road Maintenance	1,378,287	1,549,957	649,530	1,603,176	1,496,783
County-Road Construction	1,105,023	1,167,936	868,974	1,301,270	1,345,597
County-Winter Snow Removal	969,694	976,341	461,397	747,770	872,791
State-Road Maint/Construct	1,797,295	1,526,710	756,412	1,543,617	1,497,704
Other Local Govt Road M&C	998,194	225,000	189,864	545,000	545,000
County Depts Nonroad Srvc	240,962	259,978	195,397	275,001	275,000
Non Govt (Public) Service	59,987	47,805	30,850	45,000	45,000
<b>Sub-Total</b>	<b>10,772,649</b>	<b>9,643,508</b>	<b>4,864,242</b>	<b>9,964,255</b>	<b>9,972,989</b>
Hwy P/R Clearing Accounts	6,086	14,231	255,612	0	0
County Charges Reimbursed HWY SRF	(3,625,661)	(3,878,946)	(1,626,431)	(3,834,826)	(3,938,081)
Cost Pool Revenues	(3,530,159)	(3,070,342)	(1,220,633)	(2,986,656)	(3,039,838)
<b>Total</b>	<b>\$3,622,915</b>	<b>\$2,708,451</b>	<b>\$2,272,790</b>	<b>\$3,142,773</b>	<b>\$2,995,070</b>

The Highway Department is prepared to work with the Lakeshore Natural Resource Partnership group regarding phragmites control in the County. According to an email from the group, they are looking forward to these new partnerships. Not only with the county, but the towns, villages and cities as well.

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 its' buildings which include the main shop on STH 310 and the satellite shops located on I-43 and in the Villages' 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/find.asp?DeptID=15&ID=1384>



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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
<b>Revenues:</b>					
Property Taxes	\$6,757,761	\$6,896,441	\$6,896,441	\$6,896,441	\$6,896,441
Intergovernmental Grants/Aid	7,436,687	7,328,781	2,122,314	7,543,846	7,543,379
Fines/Forfeits/Penalties	39,424	45,000	21,277	47,000	44,000
Public Charges for Service	1,777,495	1,379,728	881,837	2,008,720	2,263,697
Intergovernmental Charges for Srvc	530,562	599,799	26,023	527,874	620,807
Other	3,002	1,500	1,708	2,704	2,607
<b>Total Revenues</b>	<b>\$16,544,931</b>	<b>\$16,251,249</b>	<b>\$9,949,601</b>	<b>\$17,026,585</b>	<b>\$17,370,931</b>
<b>Expenses:</b>					
Personal Services	\$7,034,235	\$7,549,769	\$3,545,051	\$7,433,221	\$8,013,763
Contracted Services	7,661,230	7,402,290	3,771,531	8,339,777	8,361,887
Operation & Maintenance	217,349	212,564	92,781	204,473	200,274
Fixed	95,364	97,498	65,229	103,304	106,914
Other	1,189,090	1,083,654	335,798	1,077,339	1,021,212
Outlay	2,369	0	3,500	3,500	0
<b>Total Expenses</b>	<b>\$16,199,638</b>	<b>\$16,345,775</b>	<b>\$7,813,891</b>	<b>\$17,161,614</b>	<b>\$17,704,050</b>
<b>Other Sources &amp; (Uses)</b>					
General Fund	\$3,933	\$94,526	\$41,183	\$79,737	\$333,119
<b>Total Revenues and Other Sources</b>					
<b>Over (Under) Expenses &amp; Other Uses</b>	<b>\$349,226</b>	<b>\$0</b>	<b>\$2,176,893</b>	<b>(\$55,292)</b>	<b>\$0</b>

Authorized Full Time Equivalent Positions	97.05	103.45	108.05
---	-------	--------	--------

<b>Budget Expenditures by Program / Activity</b>					
<b>Health &amp; Human Services</b>					
Management & Support	\$1,259,544	\$1,426,122	\$737,646	\$1,361,432	\$1,330,616
Developmentally Disabled	1,720,531	1,422,924	728,038	1,950,576	2,215,331
Mental Health / AODA / Chronically Mentally Ill	6,132,008	6,390,157	3,010,010	6,476,762	6,671,082
Children & Families	5,355,889	5,329,819	2,427,342	5,518,525	5,644,895
Economic Support	1,264,389	1,296,926	651,898	1,349,165	1,336,972
Long Term Support	467,276	479,827	258,957	505,154	505,154
<b>Total</b>	<b>\$16,199,638</b>	<b>\$16,345,775</b>	<b>\$7,813,891</b>	<b>\$17,161,614</b>	<b>\$17,704,050</b>

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	31,977	15,000	2,700	15,000	15,000
Intergovern Charges for Srvc	1,567,433	1,596,017	867,567	1,596,017	1,583,136
Other	790	0	0	0	0
Total Revenues	<u>\$1,600,200</u>	<u>\$1,611,017</u>	<u>\$870,267</u>	<u>\$1,611,017</u>	<u>\$1,598,136</u>
Expenses:					
Personal Services	\$669,636	\$689,642	\$331,440	\$689,783	\$715,751
Contracted Services	593,096	643,300	322,951	737,264	652,446
Operation & Maintenance	46,971	55,490	21,903	56,990	55,826
Fixed	162,488	167,060	95,543	186,264	171,741
Total Expenses	<u>\$1,562,172</u>	<u>\$1,637,992</u>	<u>\$852,630</u>	<u>\$1,752,801</u>	<u>\$1,627,764</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$308</u>	<u>\$26,975</u>	<u>\$6,962</u>	<u>\$17,653</u>	<u>\$29,628</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$38,336</u>	<u>\$0</u>	<u>\$24,599</u>	<u>(\$124,131)</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions	8.00	8.00	8.00
---	------	------	------

Budget Expenditures by Program / Activity					
<b>General Government:</b>					
Information Systems	\$1,562,172	\$1,637,992	\$852,630	\$1,752,801	\$1,627,764

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

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

381 PC's, 228 Printers, 104 Laptops, 410 Unique Desktop Applications, 47 Wi-Fi Access Points  
 5 Virtual Host Servers, 47 Virtual Servers, 2 Physical Servers, 27 TB of Data Storage, 4 SANS, 67 Switches, 5 Routers  
 10 TB of Mainframe Storage, 500+ active jobs run concurrently on the iSeries each day  
 4.4 Million Records in Aegis, 185+ 911 Calls for Service Daily, 59 Thousand Arrest jackets, 471 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
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	\$1,493,359	\$1,455,287	\$762,508	\$1,468,664	\$1,500,579
Contracted Services	99,061	92,941	43,781	89,914	95,076
Operation & Maintenance	18,351	18,500	8,127	17,200	15,400
Outlay	1,500	1,000	0	0	0
Total Expenses	\$1,612,271	\$1,567,728	\$814,416	\$1,575,778	\$1,611,055
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$1,612,271)</u>	<u>(\$1,567,728)</u>	<u>(\$814,416)</u>	<u>(\$1,575,778)</u>	<u>(\$1,611,055)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,567,728</u>			<u>\$1,611,055</u>

Authorized Full Time Equivalent Positions	21.80	21.80			23.00
---	-------	-------	--	--	-------

Budget Expenditures by Program / Activity					
<b>Public Safety - Law Enforcement:</b>					
Joint Dispatch Center	\$1,612,271	\$1,567,728	\$814,416	\$1,575,778	\$1,611,055

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 104,292 incoming telephone calls in 2014; 37,978 outgoing calls; 13,348 wireless 911 calls; 4,915 enhanced 911 calls; 4,023 emergency medical dispatch calls; and 67,861 calls for service.

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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Other	\$2,886	\$3,450	\$1,813	\$3,450	\$2,800
Total Revenues	\$2,886	\$3,450	\$1,813	\$3,450	\$9,900
Expenses:					
Personal Services	\$80,233	\$84,689	\$34,363	\$73,859	\$75,504
Contracted Services	403,722	556,510	378,118	547,608	706,949
Operation & Maintenance	5,701	9,470	1,366	6,525	8,075
Fixed	18,956	24,173	18,511	19,846	28,900
Outlay	33,657	443,582	360,127	373,326	61,000
Total Expenses	\$542,269	\$1,118,424	\$792,484	\$1,021,164	\$880,428
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$539,383)</u>	<u>(\$1,114,974)</u>	<u>(\$790,671)</u>	<u>(\$1,017,714)</u>	<u>(\$870,528)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,114,974</u>			<u>\$870,528</u>

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

Budget Expenditures by Program / Activity
---

<b>Public Safety - Law Enforcement:</b>
---

Communications Activity	\$542,269	\$1,118,424	\$792,484	\$1,021,164	\$880,428
-------------------------	-----------	-------------	-----------	-------------	-----------

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	127	0	4	0	0
Total Revenues	<u>\$127</u>	<u>\$0</u>	<u>\$4</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$257,509	\$260,842	\$121,717	\$258,477	\$264,710
Contracted Services	70,752	87,161	53,197	79,675	85,793
Operation & Maintenance	7,159	3,375	1,368	3,175	3,475
Total Expenses	<u>\$335,420</u>	<u>\$351,378</u>	<u>\$176,282</u>	<u>\$341,327</u>	<u>\$353,978</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>(\$335,292)</u>	<u>(\$351,378)</u>	<u>(\$176,278)</u>	<u>(\$341,327)</u>	<u>(\$353,978)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$351,378</u>			<u>\$353,978</u>
Authorized Full Time Equivalent Positions	2.60	2.60			2.60

Budget Expenditures by Program / Activity

**General Government - General Administration:**

Personnel	\$335,420	\$351,378	\$176,282	\$341,327	\$353,978
-----------	-----------	-----------	-----------	-----------	-----------

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 2014 calendar year: 2938 employment applications were received, 546 written tests were administered, 248 interviews were conducted and 28 regular employees were hired. The performance management system became effective on October 1, 2014 and training was provided to all employees in advance of their first performance review.



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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$194,547	\$125,000	\$18,515	\$155,000	\$65,000
Licenses and Permits	318,080	285,000	149,972	318,667	318,667
Public Charges for Service	1,052	0	206	206	0
Intergovernmental Charges for Srvc	15,000	15,000	0	15,000	15,000
Other	0	0	5	0	15,000
Total Revenues	<u>\$528,679</u>	<u>\$425,000</u>	<u>\$168,698</u>	<u>\$488,873</u>	<u>\$413,667</u>
Expenses:					
Personal Services	\$444,473	\$462,700	\$210,599	\$454,938	\$497,018
Contracted Services	112,845	81,543	42,382	66,831	96,681
Operation & Maintenance	13,142	20,370	5,247	15,175	20,506
Fixed	988	999	920	1,043	956
Other	137,669	125,000	18,515	125,000	65,000
Outlay	0	0	0	0	30,000
Total Expenses	<u>\$709,117</u>	<u>\$690,612</u>	<u>\$277,663</u>	<u>\$662,987</u>	<u>\$710,161</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>(\$180,438)</u>	<u>(\$265,612)</u>	<u>(\$108,965)</u>	<u>(\$174,114)</u>	<u>(\$296,494)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$265,612</u>			<u>\$296,494</u>
Authorized Full Time Equivalent Positions	5.50	6.00			6.00

Budget Expenditures by Program / Activity

**Conservation & Development:**

Planning and Zoning	\$709,117	\$690,612	\$277,663	\$662,987	\$710,161
---------------------	-----------	-----------	-----------	-----------	-----------

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 15 zoning amendments, issued 440 zoning/building permits and 193 private on-site wastewater treatment system permits (POWTS), which represents approximately \$39,645,000 in construction related activity. Staff reviewed and approved 63 property surveys, enabling recording of the survey at the Register of Deeds Office. In addition, 225 on-site construction inspections were conducted. Staff investigated 251 complaints/violations; as a result, 155 citations were issued and 3 violations were forwarded to Corporation Counsel for enforcement. The department actively monitors 54 sand and gravel operations and receives \$46,725 from the pit operators for reclamation fees. The department qualified 29 individuals for the Wisconsin Fund Program, who collectively received \$162,000 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's Agricultural Preservation Plan was revised and approved by the Department of Agriculture Trade and Consumer Protection on December 23, 2014.

Manitowoc County, Wisconsin

Department: **Parks**

Fund: Member of the General Fund

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$86,485	\$63,679	(\$22,774)	\$68,848	\$75,088
Other	98,354	13,200	8,898	87,792	14,570
Total Revenues	\$228,862	\$76,879	(\$13,875)	\$156,827	\$89,858
Expenses:					
Personal Services	\$89,704	\$69,231	\$23,299	\$32,188	\$36,040
Contracted Services	170,209	126,872	102,318	181,205	187,883
Operation & Maintenance	62,637	45,757	35,523	115,748	45,030
Fixed	2,021	2,049	2,024	2,501	2,179
Outlay	69,179	20,000	2,656	29,544	16,500
Total Expenses	\$393,750	\$263,909	\$165,821	\$361,186	\$287,632
Other Sources & (Uses)					
Transfer From Fund Balance	\$23,527	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$141,361)	(\$187,030)	(\$179,696)	(\$204,359)	(\$197,774)
Property Taxes of this amount support this activity within the General Fund		\$187,030			\$197,774

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	\$293,673	\$198,639	\$119,505	\$304,475	\$225,544
Devils River State Rec Trail	1,993	0	0	0	0
Parks - Snowmobile Trails	95,984	62,088	41,773	52,168	62,088
<b>Conservation &amp; Development - Conservation:</b>					
Parks - County Conservatio	2,100	3,182	4,543	4,543	0
Total	\$393,750	\$263,909	\$165,821	\$361,186	\$287,632

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 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovern Charges for Srvc	\$156,284	\$154,745	\$75,114	\$154,745	\$161,970
Other	83,126	65,444	61,891	91,455	76,100
Total Revenues	<u>\$239,410</u>	<u>\$220,189</u>	<u>\$137,004</u>	<u>\$246,200</u>	<u>\$238,070</u>
Expenses:					
Personal Services	\$684,915	\$696,558	\$299,131	\$650,774	\$685,138
Contracted Services	841,091	911,283	414,141	912,383	898,755
Operation & Maintenance	144,333	177,120	66,202	160,422	156,690
Fixed	42,033	43,399	32,165	43,341	48,608
Other	(2,651)	0	(677)	(800)	0
Outlay	191,028	147,723	108,861	220,248	865,645
Total Expenses	<u>\$1,900,751</u>	<u>\$1,976,083</u>	<u>\$919,822</u>	<u>\$1,986,368</u>	<u>\$2,654,836</u>
Other Sources & (Uses)					
Transfer To Fund Balance	\$0	(\$28,174)	\$0	\$0	(\$36,627)
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$1,661,340)</u>	<u>(\$1,784,068)</u>	<u>(\$782,818)</u>	<u>(\$1,740,168)</u>	<u>(\$2,453,393)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,784,068</u>			<u>\$2,453,393</u>

Authorized Full Time Equivalent Positions	13.25	14.09	14.09
---	-------	-------	-------

Budget Expenditures by Program / Activity					
<b>General Government - General Buildings and Plant:</b>					
Public Property Dept Admin	\$277,079	\$277,266	\$120,644	\$253,882	\$261,113
Maint - Phone System	109,458	126,571	67,047	132,796	125,344
Maint - Courthouse	318,018	351,613	135,194	358,296	596,876
Maint - Office Complex	148,733	129,282	51,710	134,716	152,617
Maint - Jail	519,844	564,290	259,466	568,638	604,052
Maint - UW-Manitowoc	103,018	69,899	39,424	78,501	75,049
Maint - Human Services	167,085	163,280	96,201	171,275	523,459
Maint - PHS Building	58,771	49,709	24,739	50,270	55,052
Maint - Admin Office Bldg	29,682	30,908	15,740	31,487	68,707
Maint - Other Co Buildings	56,099	84,721	36,496	80,928	83,835
Maint - C&T Building	112,963	128,544	73,161	125,579	108,732
Total	<u>\$1,900,751</u>	<u>\$1,976,083</u>	<u>\$919,822</u>	<u>\$1,986,368</u>	<u>\$2,654,836</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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$14,760	\$14,000	\$0	\$16,425	\$15,000
Public Charges for Service	68,077	55,000	24,872	58,000	58,000
Total Revenues	<u>\$82,837</u>	<u>\$69,000</u>	<u>\$24,872</u>	<u>\$74,425</u>	<u>\$73,000</u>
Expenses:					
Personal Services	\$164,877	\$174,300	\$85,627	\$175,734	\$187,298
Contracted Services	121,733	117,161	56,910	131,278	118,638
Operation & Maintenance	1,896	2,879	419	2,131	2,619
Total Expenses	<u>\$288,506</u>	<u>\$294,340</u>	<u>\$142,956</u>	<u>\$309,143</u>	<u>\$308,555</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$205,669)</u>	<u>(\$225,340)</u>	<u>(\$118,084)</u>	<u>(\$234,718)</u>	<u>(\$235,555)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$225,340</u>			<u>\$235,555</u>
Authorized Full Time Equivalent Positions	2.00	2.00			2.00

Budget Expenditures by Program / Activity					
<b>General Government - Judicial:</b>					
Register in Probate	\$262,683	\$266,157	\$129,124	\$279,944	\$277,703
Court Commissioner	25,823	28,183	13,832	29,199	30,852
Total	<u>\$288,506</u>	<u>\$294,340</u>	<u>\$142,956</u>	<u>\$309,143</u>	<u>\$308,555</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 2014, new filings were as follows: 203 probate cases requiring administration; 211 wills or other probate documents requiring no administration; 78 new guardianships; 2 protective placements of persons under guardianship; 145 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$1,000	\$117,413	\$1,000	\$1,000	\$1,000
Public Charges for Service	566,569	546,000	277,392	524,500	541,000
Other	45	0	2	2	0
Total Revenues	<u>\$567,614</u>	<u>\$663,413</u>	<u>\$278,394</u>	<u>\$525,502</u>	<u>\$542,000</u>
Expenses:					
Personal Services	\$268,308	\$285,787	\$132,695	\$273,585	\$301,430
Contracted Services	238,524	485,298	89,450	221,473	242,408
Operation & Maintenance	13,818	15,650	3,406	15,450	16,150
Outlay	6,131	7,500	0	7,500	7,500
Total Expenses	<u>\$526,782</u>	<u>\$794,235</u>	<u>\$225,550</u>	<u>\$518,008</u>	<u>\$567,488</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$166,413</u>	<u>\$116,413</u>	<u>\$0</u>	<u>\$49,000</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>\$40,832</u></u>	<u><u>\$35,590</u></u>	<u><u>\$169,256</u></u>	<u><u>\$7,494</u></u>	<u><u>\$23,512</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>(\$35,590)</u></u>			<u><u>(\$23,512)</u></u>

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
---	------	------	------

Budget Expenditures by Program / Activity					
<b>General Government - Property Records and Control:</b>					
Register of Deeds	\$338,430	\$343,410	\$148,701	\$331,008	\$361,488
ROD-Land Records Modern	<u>188,352</u>	<u>450,825</u>	<u>76,849</u>	<u>187,000</u>	<u>206,000</u>
Total	<u>\$526,782</u>	<u>\$794,235</u>	<u>\$225,550</u>	<u>\$518,008</u>	<u>\$567,488</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 11,600 real estate documents in 2014 and issued just over 12,350 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$80,103	\$61,500	\$51,679	\$62,413	\$57,500
Fines/Forfeits/Penalties	15	0	0	0	0
Public Charges for Service	697,988	591,000	296,122	703,700	628,950
Other	42,783	62,000	27,351	65,029	62,000
Total Revenues	<u>\$820,889</u>	<u>\$714,500</u>	<u>\$375,151</u>	<u>\$831,142</u>	<u>\$748,450</u>
Expenses:					
Personal Services	\$8,335,256	\$8,432,804	\$4,129,640	\$8,324,223	\$8,549,115
Contracted Services	742,468	803,782	410,155	783,582	741,465
Operation & Maintenance	692,461	672,600	308,075	624,160	689,033
Fixed	54,438	59,093	55,799	59,306	67,994
Outlay	277,118	257,000	200,842	251,280	317,000
Total Expenses	<u>\$10,101,740</u>	<u>\$10,225,279</u>	<u>\$5,104,511</u>	<u>\$10,042,551</u>	<u>\$10,364,607</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>(\$9,280,851)</u>	<u>(\$9,510,779)</u>	<u>(\$4,729,360)</u>	<u>(\$9,211,409)</u>	<u>(\$9,616,157)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$9,510,779</u>			<u>\$9,616,157</u>
Authorized Full Time Equivalent Positions	105.92	105.90			105.90

<b>Budget Expenditures by Program / Activity</b>					
<b>Public Safety - Law Enforcement:</b>					
Sheriff - Administration	\$1,619,070	\$1,708,628	\$934,233	\$1,739,242	\$1,689,684
Sheriff - Training	87,165	70,000	26,960	70,850	70,250
Sheriff - Traffic Patrol	3,905,898	3,951,100	1,930,480	3,743,663	4,006,942
Sheriff - Snowmobile Patrol	2,327	1,200	0	300	1,200
Sheriff - Water Safety Patrol	3,994	2,800	2,935	4,125	2,800
Correctional Institutions (Jail)	4,151,487	4,158,268	2,046,500	4,170,133	4,259,781
Metro Drug	320,179	321,663	157,592	302,618	322,330
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620
Total	<u>\$10,101,740</u>	<u>\$10,225,279</u>	<u>\$5,104,511</u>	<u>\$10,042,551</u>	<u>\$10,364,607</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 Statute (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 statutes 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 2014 the Sheriff's Office responded to 9,267 calls for service and issued 2,780 traffic citations. The 215 bed jail facility had an average daily population of 151 inmates.

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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Property Taxes	\$282,836	\$288,350	\$288,350	\$288,350	\$288,577
Intergovernmental Grants/Aid	414,369	295,000	8,088	295,039	294,625
Licenses and Permits	10,350	5,000	2,250	5,000	5,000
Total Revenues	<u>\$707,555</u>	<u>\$588,350</u>	<u>\$299,193</u>	<u>\$588,894</u>	<u>\$588,202</u>
Expenses:					
Personal Services	\$407,217	\$414,201	\$180,888	\$411,396	\$411,501
Contracted Services	39,320	41,456	16,115	41,456	38,041
Operation & Maintenance	15,326	19,872	7,872	17,550	19,288
Fixed	1,913	1,839	1,841	1,906	1,872
Other	234,465	116,000	21,206	116,000	117,500
Total Expenses	<u>\$698,241</u>	<u>\$593,368</u>	<u>\$227,921</u>	<u>\$588,308</u>	<u>\$588,202</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$5,123</u>	<u>\$5,020</u>	<u>\$2,213</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$14,436</u>	<u>\$2</u>	<u>\$73,485</u>	<u>\$586</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions	4.50	4.50			4.60
---	------	------	--	--	------

<b>Budget Expenditures by Program / Activity</b>					
<b>Conservation &amp; Development:</b>					
Soil & Water-Conservation	\$444,509	\$455,368	\$203,679	\$450,308	\$448,702
Wild Life Damage	17,878	20,000	3,037	20,000	20,000
Nutrient Management Education	1,389	2,000	0	2,000	2,000
DATCP-Land/Water Cost Share	119,115	116,000	21,206	116,000	117,500
EPA Grant Activity	115,351	0	0	0	0
Total	<u>\$698,241</u>	<u>\$593,368</u>	<u>\$227,921</u>	<u>\$588,308</u>	<u>\$588,202</u>

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. DATCP also provides \$155,000 in grant funds to offset the cost of staff.

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Other Taxes	\$508,403	\$428,735	\$206,318	\$403,274	\$403,730
Intergovernmental Grants/Aid	17,444	17,500	18,630	18,630	18,500
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	2,780	3,000	209	3,004	3,000
Public Charges for Service	3,480	1,800	1,169	2,175	2,200
Intergovern Charges for Srvc	0	0	0	0	0
Other	203,726	77,500	(5,921)	25,000	52,500
Total Revenues	\$735,833	\$528,535	\$220,405	\$452,083	\$479,930
Expenses:					
Personal Services	\$269,531	\$282,158	\$128,223	\$266,277	\$290,676
Contracted Services	55,123	55,088	22,917	53,838	65,908
Operation & Maintenance	15,655	35,530	7,150	34,949	35,430
Outlay	7,799	0	0	0	0
Total Expenses	\$348,107	\$372,776	\$158,291	\$355,064	\$392,014
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$387,726	\$155,759	\$62,114	\$97,019	\$87,916
Property Taxes of this amount support this activity within the General Fund		(\$155,759)			(\$87,916)

Authorized Full Time Equivalent Positions	4.00	4.00	4.00
---	------	------	------

Budget Expenditures by Program / Activity					
<b>General Government - Financial Administration:</b>					
Treasurer	\$197,251	\$203,897	\$91,563	\$203,299	\$216,081
Assessment of Property	150,856	168,879	66,728	151,765	175,933
Total	\$348,107	\$372,776	\$158,291	\$355,064	\$392,014

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Public Charges for Service	\$6,530	\$10,500	\$12,440	\$15,120	\$7,500
Intergovern Charges for Srvc	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	<u>\$9,628</u>	<u>\$12,741</u>	<u>\$12,440</u>	<u>\$17,361</u>	<u>\$7,500</u>
Expenses:					
Personal Services	\$75,771	\$94,400	\$40,183	\$95,746	\$70,698
Contracted Services	142,310	151,133	80,807	155,425	141,457
Operation & Maintenance	29,230	36,600	8,325	33,600	34,750
Total Expenses	<u>\$247,312</u>	<u>\$282,133</u>	<u>\$129,315</u>	<u>\$284,771</u>	<u>\$246,905</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>(\$237,684)</u></u>	<u><u>(\$269,392)</u></u>	<u><u>(\$116,875)</u></u>	<u><u>(\$267,410)</u></u>	<u><u>(\$239,405)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$269,392</u></u>			<u><u>\$239,405</u></u>

Authorized Full Time Equivalent Positions	1.00	1.40	1.40
---	------	------	------

Budget Expenditures by Program / Activity					
<b>Culture, Recreation &amp; Education - Education:</b>					
University Extension	\$243,261	\$277,633	\$121,358	\$275,979	\$250,405
University Extension-State	3,551	4,000	7,457	8,292	(4,000)
UW Ext - Parenting Grant	500	500	500	500	500
Total	<u>\$247,312</u>	<u>\$282,133</u>	<u>\$129,315</u>	<u>\$284,771</u>	<u>\$246,905</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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Other	305	0	525	525	0
Total Revenues	<u>\$13,305</u>	<u>\$13,000</u>	<u>\$13,525</u>	<u>\$13,525</u>	<u>\$13,000</u>
Expenses:					
Personal Services	\$183,448	\$195,745	\$100,624	\$200,985	\$208,524
Contracted Services	37,361	42,192	20,640	44,550	40,165
Operation & Maintenance	3,866	6,568	3,380	7,554	7,800
Total Expenses	<u>\$224,675</u>	<u>\$244,505</u>	<u>\$124,644</u>	<u>\$253,089</u>	<u>\$256,489</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>(\$211,370)</u>	<u>(\$231,505)</u>	<u>(\$111,119)</u>	<u>(\$239,564)</u>	<u>(\$243,489)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$231,505</u>			<u>\$243,489</u>
Authorized Full Time Equivalent Positions	3.00	3.00			3.00

Budget Expenditures by Program / Activity					
<b>Health &amp; Human Services - Veterans:</b>					
Veterans Service Office	\$207,441	\$225,505	\$117,984	\$234,339	\$236,989
Veterans Service Commission	17,233	19,000	6,660	18,750	19,500
Total	<u>\$224,675</u>	<u>\$244,505</u>	<u>\$124,644</u>	<u>\$253,089</u>	<u>\$256,489</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. 2014 numbers were not available at time of printing.

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$868,233	\$845,340	\$845,340	\$545,340	\$804,462
Total Expenses	\$868,233	\$845,340	\$845,340	\$545,340	\$804,462
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$868,233)</u>	<u>(\$845,340)</u>	<u>(\$845,340)</u>	<u>(\$545,340)</u>	<u>(\$804,462)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$845,340</u>			<u>\$804,462</u>

Authorized Full Time Equivalent Positions	This is a contract we have with the Library District. No County Employees.
---	--

Budget Expenditures by Program / Activity					
<b>Culture, Recreation &amp; Education - Culture:</b>					
Public Library Grant	\$868,233	\$845,340	\$845,340	\$545,340	\$804,462

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	7,034	6,000	7,154	7,154	6,000
Public Charges for Service	717,444	739,890	216,924	717,409	712,152
Other	10,692	0	49	10,158	0
Total Revenues	<u>\$735,169</u>	<u>\$745,890</u>	<u>\$224,128</u>	<u>\$734,721</u>	<u>\$718,152</u>
Expenses:					
Personal Services	\$163,016	\$189,372	\$71,406	\$179,794	\$188,706
Contracted Services	427,521	436,296	73,682	428,661	419,703
Operation & Maintenance	81,303	86,100	21,701	78,845	76,875
Fixed	6,006	6,674	6,710	6,710	9,908
Outlay	35,272	26,500	13,130	66,500	20,315
Total Expenses	<u>\$713,118</u>	<u>\$744,942</u>	<u>\$186,630</u>	<u>\$760,510</u>	<u>\$715,507</u>
Other Sources & (Uses)					
General Fund	\$0	\$1,807	\$1,807	\$0	\$0
Transfer To Fund Balance	0	(2,755)	0	0	(2,645)
Total Other Sources & (Uses)	<u>\$0</u>	<u>(\$948)</u>	<u>\$1,807</u>	<u>\$0</u>	<u>(\$2,645)</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$22,051</u>	<u>\$0</u>	<u>\$39,305</u>	<u>(\$25,789)</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions	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	\$139,815	\$160,134	\$73,357	\$149,606	\$149,257
Expo Fair	407,676	424,305	47,102	409,398	421,845
Ice Center	114,129	126,425	48,313	138,479	116,427
Expo Maintenance & Improvement	51,499	34,078	17,857	63,027	27,978
Total	<u>\$713,118</u>	<u>\$744,942</u>	<u>\$186,630</u>	<u>\$760,510</u>	<u>\$715,507</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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
<b>Revenues:</b>					
Property Taxes	\$485,538	\$485,538	\$485,538	\$485,538	\$485,538
Public Charges for Service	533,822	541,800	159,879	520,000	531,500
Other	60,479	33,400	28,645	46,872	40,487
<b>Total Revenues</b>	<b>\$1,079,840</b>	<b>\$1,060,738</b>	<b>\$674,061</b>	<b>\$1,052,410</b>	<b>\$1,057,525</b>
<b>Expenses:</b>					
Contracted Services	\$946,564	\$958,716	\$417,833	\$961,527	\$958,385
Operation & Maintenance	52,998	69,500	26,502	60,650	66,230
Fixed	2,523	2,793	2,413	2,413	3,531
Outlay	90,935	21,100	11,884	21,100	20,750
<b>Total Expenses</b>	<b>\$1,101,221</b>	<b>\$1,060,738</b>	<b>\$461,017</b>	<b>\$1,052,216</b>	<b>\$1,057,525</b>
<b>Other Sources &amp; (Uses)</b>					
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
Recycling SRF	56,000	0	0	0	0
<b>Total Other Sources &amp; (Uses)</b>	<b>\$56,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues and Other Sources</b>					
<b>Over (Under) Expenses &amp; Other Uses</b>	<b>\$34,619</b>	<b>\$0</b>	<b>\$213,044</b>	<b>\$194</b>	<b>\$0</b>

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

<b>Budget Expenditures by Program / Activity</b>					
<b>Public Works:</b>					
Recycling Operation	\$1,101,221	\$1,060,738	\$461,017	\$1,052,216	\$1,057,525

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 2014 the County processed and marketed over 3,880 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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,260,874	1,336,000	391,707	1,225,000	1,275,000
Other	0	0	0	0	0
Total Revenues	\$1,270,874	\$1,346,000	\$401,707	\$1,235,000	\$1,285,000
Expenses:					
Contracted Services	\$1,260,846	\$1,362,500	\$582,428	\$1,225,000	\$1,302,000
Total Expenses	\$1,260,846	\$1,362,500	\$582,428	\$1,225,000	\$1,302,000
Other Sources & (Uses)					
Transfer From Fund Balance Jail Assess C	\$16,750	\$16,500	\$0	\$16,500	\$17,000
Jail Assessment Fee Fund CPF	0	0	0	0	0
Total Other Sources & (Uses)	\$16,750	\$16,500	\$0	\$16,500	\$17,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$26,778	\$0	(\$180,721)	\$26,500	\$0

Authorized Full Time Equivalent Positions	Ridgeview Landfill owned and operated by Waste Management. Manitowoc County Public Works Department administers to the contract.
---	--

Budget Expenditures by Program / Activity					
<b>Public Works:</b>					
Solid Waste Disposal Operation	\$1,260,846	\$1,362,500	\$582,428	\$1,225,000	\$1,302,000

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

In 2014 over 33,900 tons were processed through the master contract with a savings of over \$666,000 to the users of this contract. The yearly savings is due to the County Master contract price verses the standard gate rate for disposal at the Ridgeview Landfill site.

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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Intergovernmental Grants/Aid	\$106,505	\$89,180	\$0	\$48,415	\$48,415
Other	8,300	5,000	5,969	5,969	5,000
Total Revenues	<u>\$114,804</u>	<u>\$94,180</u>	<u>\$5,969</u>	<u>\$54,384</u>	<u>\$53,415</u>
Expenses:					
Personal Services	\$59,239	\$50,640	\$23,459	\$48,990	\$49,945
Contracted Services	138,671	124,321	45,783	75,328	83,472
Operation & Maintenance	4,467	8,170	1,300	4,700	3,865
Total Expenses	<u>\$202,377</u>	<u>\$183,131</u>	<u>\$70,542</u>	<u>\$129,018</u>	<u>\$137,282</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Trnsfr to Recycling SRF	0	0	0	0	0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$87,572)</u>	<u>(\$88,951)</u>	<u>(\$64,573)</u>	<u>(\$74,634)</u>	<u>(\$83,867)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$88,951</u>			<u>\$83,867</u>

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

Budget Expenditures by Program / Activity

**Public Works:**

Solid Waste Dept Admin	\$202,377	\$183,131	\$70,542	\$129,018	\$137,282
------------------------	-----------	-----------	----------	-----------	-----------

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Licenses and Permits	\$14,025	\$11,000	\$13,200	\$15,000	\$13,000
Other	0	0	0	0	0
Total Revenues	\$14,025	\$11,000	\$13,200	\$15,000	\$13,000
Expenses:					
Personal Services	\$2,346	\$3,237	\$1,710	\$2,737	\$3,237
Contracted Services	15,708	16,000	465	16,000	16,000
Operation & Maintenance	2,246	3,000	1,376	3,250	3,250
Total Expenses	\$20,299	\$22,237	\$3,551	\$21,987	\$22,487
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$6,274)	(\$11,237)	\$9,649	(\$6,987)	(\$9,487)
Property Taxes of this amount support this activity within the General Fund		\$11,237			\$9,487
Authorized Full Time Equivalent Positions	0.00			0.00	0.00

Budget Expenditures by Program / Activity					
<b>Conservation &amp; Development - County Planning:</b>					
Board of Adjustment	\$20,299	\$22,237	\$3,551	\$21,987	\$22,487

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



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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Property Taxes	\$15,995,388	\$15,828,545	\$15,829,794	\$15,829,794	\$16,338,509
Intergovernmental Grants/Aid:					
State Shared Revenue	4,170,099	4,166,251	0	4,410,996	4,407,209
State Computer Aid	102,252	100,000	0	90,622	90,500
Total Intergovernmental Grants/Aid	4,272,351	4,266,251	0	4,501,618	4,497,709
Other	0	0	1,000	5,060	0
Total Revenues	\$20,267,739	\$20,094,796	\$15,830,794	\$20,336,472	\$20,836,218
Expenses:					
Personal Services Clearing	\$0	\$70,176	(\$71)	\$71	\$0
State Special Charges	677	737	283	737	1,144
Operation & Maintenance	400	0	4	79	0
Total Expenses	\$1,077	\$70,913	\$216	\$887	\$1,144
Other Sources & (Uses)					
Transfer From Fund Balance	\$48,183	\$1,701,591	\$164,851	\$0	\$511,149
Debt Service Fund	(9,072)	(1,264,876)	(147,494)	0	(150,000)
	\$39,111	\$436,715	\$17,357	\$0	\$361,149
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$20,305,774</u>	<u>\$20,460,598</u>	<u>\$15,847,935</u>	<u>\$20,335,585</u>	<u>\$21,196,223</u>

Authorized Full Time Equivalent Positions	There are no FTE's accounted for in this activity.
---	--

Budget Expenditures by Program / Activity

**General Fund - Non-Department**

Non-Department Activity	\$1,077	\$70,913	\$216	\$887	\$1,144
-------------------------	---------	----------	-------	-------	---------

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 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Property Taxes	\$2,769,860	\$2,771,191	\$2,771,191	\$2,771,191	\$2,462,420
Other	186,242	181,802	91,963	181,802	176,771
Total Revenues	<u>\$2,956,102</u>	<u>\$2,952,993</u>	<u>\$2,863,154</u>	<u>\$2,952,993</u>	<u>\$2,639,191</u>
Expenses:					
Debt Service	\$2,951,670	\$3,707,433	\$1,952,317	\$3,694,472	\$2,894,222
Total Expenses	<u>\$2,951,670</u>	<u>\$3,707,433</u>	<u>\$1,952,317</u>	<u>\$3,694,472</u>	<u>\$2,894,222</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$4,440	\$0	\$4,440	\$255,031
General Fund	0	1,000,000	0	1,000,000	0
	<u>\$0</u>	<u>\$1,004,440</u>	<u>\$0</u>	<u>\$1,004,440</u>	<u>\$255,031</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$4,433</u>	<u>\$250,000</u>	<u>\$910,837</u>	<u>\$262,961</u>	<u>\$0</u>

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

**Budget Expenditures by Program / Activity**

<b>Debt Service:</b>					
Administrative Costs Debt Srv	\$1,552	\$10,000	\$726	\$1,552	\$10,000
2003 Refunding Bond(02BAN)	0	0	0	0	0
2007 Refunding Bond(95-99-0-2)	638,400	641,000	93,000	641,000	642,800
2010-11 GO Refunding Com Proj.	1,278,406	1,274,735	998,443	1,274,735	1,269,248
2013 GO Note	68,320	822,750	500,000	818,237	24,966
2011 GO Refunding (2002)	603,625	585,000	22,500	585,000	561,500
2012 GO Refunding (2003)	361,366	373,948	337,649	373,948	385,708
Total	<u>\$2,951,670</u>	<u>\$3,707,433</u>	<u>\$1,952,317</u>	<u>\$3,694,472</u>	<u>\$2,894,222</u>

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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Fines/Forfeits/Penalties	\$110,832	\$110,000	\$49,013	\$110,000	\$110,000
Other	0	0	0	0	0
Total Revenues	\$110,832	\$110,000	\$49,013	\$110,000	\$110,000
Expenses:					
Contracted Services	\$220,561	\$304,912	\$157,292	\$93,500	\$93,000
Outlay	85,044	0	0	0	0
Total Expenses	\$305,605	\$304,912	\$157,292	\$93,500	\$93,000
Other Sources & (Uses)					
Transfer From Fund Balance	\$251,521	\$89,943	\$89,943	\$0	\$215,000
Solid Waste Disposal SRF and General Fund	106,952	121,469	76,469	0	0
Sales of Note	0	0	0	0	0
Jail Assessment Fee Fund CPF	(123,702)	(16,500)	0	(16,500)	(232,000)
Total Other Sources & (Uses)	\$234,771	\$194,912	\$166,412	(\$16,500)	(\$17,000)
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$39,998	\$0	\$58,132	\$0	\$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					
<b>Projects:</b>					
New Public Health Dept Bld CPF	49,729	211,412	126,972	0	0
Jail Assessment Fee-CPF	144,027	93,500	30,320	93,500	93,000
Courthouse Remodeling CPF	111,849	0	0	0	0
Communications Project	0	0	0	0	0
Total	\$305,605	\$304,912	\$157,292	\$93,500	\$93,000



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

By Category	Experience 2014	Budget 2015	Six Months Experience 2015	Estimated Experience 2015	Budget 2016
Revenues:					
Property Taxes	\$28,916,104	\$29,031,008	\$29,032,257	\$29,032,257 *	\$29,250,566
Other Taxes	508,403	428,735	206,318	403,274	403,730
Intergovernmental Grants/Aid	17,455,425	17,396,535	3,723,865	17,808,846	17,719,454
Licenses and Permits	378,738	335,525	181,657	373,367	371,667
Fines/Forfeits/Penalties	415,957	448,000	182,744	420,004	427,000
Public Charges for Service	5,885,990	5,106,537	2,410,147	5,747,634	6,028,994
Intergovern Charges for Srvc	7,024,770	6,284,256	2,540,423	6,510,205	6,532,306
Other	1,899,635	1,289,403	670,831	1,452,966	1,339,691
Total Revenues	\$62,485,022	\$60,319,998	\$38,948,240	\$61,748,553	\$62,073,408
Expenses:					
Personal Services	\$33,403,508	\$32,157,317	\$16,425,073	\$31,516,843	\$33,154,264
Contracted Services	19,191,003	19,048,812	10,340,798	19,354,987	19,627,949
Operation & Maintenance	15,331,079	10,377,001	6,438,921	10,383,612	10,527,118
Fixed	1,594,589	1,371,168	730,651	1,363,257	1,413,320
Other	1,558,574	1,324,654	374,842	1,317,539	1,203,712
County Charges Reimbursed	(3,625,661)	(3,878,946)	(1,626,431)	(3,834,826)	(3,938,081)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(10,753,821)	(3,070,342)	(4,555,531)	(2,986,656)	(3,039,838)
Outlay	1,104,023	1,067,271	851,044	1,166,939	1,450,040
Debt Service	2,951,670	3,707,433	1,952,317	3,694,472	2,894,222
Total Expenses	\$60,754,964	\$62,104,368	\$30,931,685	\$61,976,167	\$63,292,705
Other Sources & (Uses)					
Transfer From Fund Balance	\$405,240	\$2,108,565	\$386,636	\$56,093	\$1,307,450
Other Sources	111,888	1,236,302	132,064	1,099,194	333,119
Sales of Bonds	0	0	0	0	0
Sales of Note	0	0	0	0	0
Other (Uses)	(132,774)	(1,281,376)	(147,494)	(16,500)	(382,000)
Transfer To Fund Balance	0	(29,122)	1,807	0	(39,272)
	\$384,354	\$2,034,369	\$373,013	\$1,138,787	\$1,219,297
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$2,114,413	\$250,000	\$8,389,569	\$911,173	\$0
Property Taxes of this amount support activities within the General Fund		\$15,828,547			\$16,338,509
Authorized Full Time Equivalent Positions	414.13	423.07			431.48
County Board	25.00	25.00			25.00

\* The 2016 Adopted Property Tax Levy is \$29,263,972.27 which includes the amount shown above plus \$13,406.01 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**