

Manitowoc County

Manitowoc, Wisconsin



COMPREHENSIVE ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2016

MANITOWOC COUNTY, WISCONSIN
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

Prepared by: Manitowoc County Comptroller's Office

MANITOWOC COUNTY, WISCONSIN

For the Year Ended December 31, 2016

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Annual Financial Report

Introductory Section

Manitowoc County, Wisconsin



Manitowoc County

Comptroller's Office

1110 South Ninth Street, Manitowoc, WI 54220

Phone: (920) 683-4080 Fax: (920) 683-2727

June 2, 2017

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

State Statute, Administrative Rule Tax 16, and the Securities and Exchange Commission (SEC) require counties to submit audited financial statements within certain time frames based upon their individual rules and regulations. Major federal and state programs impose additional audit requirements. Pursuant to the above, I hereby respectfully submit the comprehensive annual financial report (CAFR) of Manitowoc County, Wisconsin for the fiscal year ended December 31, 2016.

The CAFR is presented in three sections: introductory, financial, and statistical. The **introductory section** includes this transmittal letter, Certificate of Achievement for Excellence in Financial Reporting for 2015, our organization chart, list of elected County Board Members, and list of Department Directors for the county. The **financial section** includes the Independent Auditors' Report on Basic Financial Statements, Management's Discussion and Analysis, and the basic financial statements. The required supplementary information includes schedules relating to other post-employment and pension benefits. The supplementary information includes the combining and individual fund financial statements and schedules. The **statistical section** includes selected financial and demographics information, generally presented on a multi-year basis.

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

Schenck SC has audited Manitowoc County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of Manitowoc County are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Manitowoc

County's financial statements for the fiscal year ended December 31, 2016 are fairly presented in conformity with GAAP. Their report is presented as the first component of the financial section of this report.

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

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

Profile of Manitowoc County:

Manitowoc County was established by act of the territorial legislature in 1836 and has local, legislative and administrative powers conferred by the Wisconsin Legislature. It serves an area encompassing 590 square miles and includes within its boundaries three cities, nine villages and eighteen townships. Nicely located approximately 80 miles north of Milwaukee and 38 miles south of Green Bay along the I-43 corridor, Manitowoc County is home to a population of 81,404 based upon the Wisconsin Department of Administration's 2016 population estimate.

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

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

The annual budget serves as the foundation for financial planning and control. All departments and agencies are required to submit requests to the County Executive in early August of each year. The Executive budget is presented to the County Board in early October. The Finance Committee of the County Board reviews the County Executive Budget and a legally required public hearing is held in late October. At the County Board's November meeting, the budget is formally adopted. The appropriated budget is adopted by fund and activity (i.e., Sheriff Administration, Sheriff Traffic Patrol, County Clerk, etc.), but is prepared by department and

program with line item detail during the deliberation stage. Budget-to-actual comparisons are provided in this report for each governmental fund for which an appropriated annual budget has been adopted.

Information useful in assessing economic condition:

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

Local economy - Manitowoc County enjoys the benefits of being located 35 minutes south of Green Bay (Brown County), 45 minutes east of Appleton (Outagamie County), and about an hour north of Milwaukee (Milwaukee County). Manitowoc County's eastern border is beautiful Lake Michigan. On the building front, within the City of Manitowoc, Manitowoc County's largest city, building permits added 23 new residential construction projects that created 38 dwelling units in 2016. Of the units created, 14 were single family, 8 were two-family, and 1 was an eight unit family dwelling. The City issued 597 permits valued at \$23,073,677 in 2016. A listing of the top ten Commercial projects within the City provided by the building inspection department included the Shady Lane, a 35,000 Sq. Ft. CBRF addition, Prevea Health , 10,625 Sq. Ft. Clinic Facility, R2H Flavoring, 50,625 Sq. Ft. Manufacturing Facility, Silver Lake College, 9,463 Sq. Ft. Nursing Classroom Alteration, Forefront Dermatology, First Floor Office Build Out, Manitou Manor, window replacement project, East Pointe Plaza, 9,516 Sq. Ft. Multi-Tenant Building, Wisconsin Aluminum Foundry, office space expansion, Magic Car Wash, 4,133 Sq. Ft. Car Wash, Country Visions Cooperative, 2,880 Sq. Ft. Addition, Hope House Family Shelter, 8,667 Sq. Ft. Alteration, and Novak's Service Center, 1,872 Sq. Ft. Service Garage Addition. These ten projects alone account for over \$10,000,000 in additions and improvements that took place during 2016.

Preliminary numbers for 2017 indicate a stable outlook for this coming year and provide an optimistic outlook for the building trades. Commercial projects, mostly in the area of remodeling and repair are expected to increase as we move into the spring and summer months.

Overall, retail trade during 2016 was again pretty stable. Areas that maintained or improved their 2015 numbers were in the categories of general merchandise stores and food and beverage stores.

Manitowoc County has faced a number of harsh economic challenges in the past, this past year was no exception. Part of our recovery process was an effort to position ourselves in such a way that future downturns in the economy hopefully would not hit home as hard as it had in the past. While a number of our businesses produce products for the auto industry, there are those businesses that are on the forefront of the green technology era. There is also an understanding that some projects may require partnerships between the private sector and government. These private sector/government partnerships through the formation of TIF districts and Wisconsin Department of Commerce business and economic development loan programs, and with the Wisconsin Economic Development Corporation bring a sense of optimism. One of the more exciting partnerships was the formation of an Economic Development Corporation (EDC) in Manitowoc County, now called Progress Lakeshore. The project is spearheaded by private business, and the budget for the enterprise is currently a partnership between private business and government (cities of Manitowoc, Two Rivers, and Kiel), all of whom make an annual commitment to this group. This enterprise has far-reaching implications for our County: Not

only does it represent a vote of confidence from our private businesses and municipalities', it is a major step in addressing the issue of economic development from a positive, county-wide - and even regional - perspective. Manitowoc is a county with great potential, skilled labor, and we have made a pledge to invest in that future.

Long-term financial planning - As part of the annual budget process, each department completes a six-year capital outlay / capital projects form. This form is used to analyze and help predict and plan what capital outlay and capital project needs exist for the current year and for the next five years. By having this information, we have been able to even out the tax levy impact to the budget. Previously, we had big swings from year-to-year which was causing negative impacts on other programs because of the tax levy rate and tax levy limits put in place by the State. The Public Works Director uses these reports to prepare the County's five year capital outlay / capital projects report. The Comptroller then reviews this information and provides the overall funding mechanisms that would be required to accomplish the plan. The County Executive and County Board then review the plan. Changes may occur at this level before becoming approved for implementation.

Relevant financial policies - Manitowoc County employs many financial policy techniques in an effort to maintain a strong financial position. Its pooled cash and investment policy is a major one that helps to insure a high rate of return on its investments, yet safeguards the principal. Cash temporarily idle during the year was invested in various collateralized investments including Associated Banks' repurchase account and an Investment Agency account, certificates of deposit (CD's), the Wisconsin Local Government investment pool, and Associated Bank Trust. These investment vehicles have mixed maturities with none longer than thirty-six months, except the Associated Bank Investment Agency account. The average yield on investments in 2016 was 0.39%, up 0.24% from the previous year. Investment income includes appreciation or depreciation in the fair value of investments. Increases in fair value however do not necessarily represent trends that will continue. Fair value adjustments to the investment portfolio are realized only if sold. Since the County typically holds its investments to maturity, the fair value adjustments, be it write up to market or write down, are not usually realized.

Another policy, although not formally adopted, is the County Board's goal of maintaining a General Fund Unassigned fund balance (formerly called, Undesignated/Unreserved fund balance) of approximately 10% of the current annual budgeted expenditures or two months expenditures. This has proven to be crucial for handling the County's cash flow needs. Without it, the County would have to borrow on a short term basis to meet its operating needs. With respect to an upper limit, any amount over 15% would be applied against the next available tax levy to reduce property taxes. With County and State revenue resources continually declining and the goal of keeping the property tax levy stable, the Unassigned fund balance is a critical component in the formula of maintaining our financial health.

The County is exposed to various risks ranging from torts, theft, damage, or destruction of assets, errors or omissions, injuries to employees, or acts of God. In an effort to cover our risk of loss to these occurrences at a cost affordable to the taxpayers, the County in 1987, together with certain other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC). Under the WMMIC umbrella, our Liability/Errors and Omissions coverage consists of a deductible of \$125,000 per occurrence, \$400,000 aggregate, with a limit of \$10,000,000 and \$30,000,000 respectfully. In 2011 we returned to a self-insured Worker's Compensation plan with Willis of Wisconsin, Inc. providing the claims handling,

Safety National providing the excess insurance coverage through WI Municipal Mutual Insurance Co. all put together by M3 (Mortenson, Matzelle & Meldrum) as broker. Worker's Compensation coverage for 2015 and 2016 remained the same. The Local Government Property Insurance Fund provides us with our Property/Equipment/and Auto comprehensive coverage which for our Highway Department vehicles include collision coverage. With the uncertainty that was taking place with the LGPIF, the County, started March 1, 2016 covering its' property with the Municipal Property Insurance Company (MPIC), a Cooperative Corporation between WMMIC, Cities and Villages Mutual Insurance Company (CVMIC), and League of Wisconsin Municipalities Mutual Insurance Company (LWMMI). As of March 1, 2016, the County's property insurance coverage is provided by MPIC and our vehicle coverage, comprehensive and physical damage by Integrity Insurance Company. The remainder of the County's risk has been transferred to the commercial insurance market.

Comprehensive safety and loss control programs have been implemented to manage exposures on a countywide basis and have been successful in controlling losses. These programs are aimed at protecting both the general public and county resources. Additional information on the County's risk management activities can be found in Note D 2 on page 64 in the notes to the basic financial statements and Schedule 17 in the statistical section.

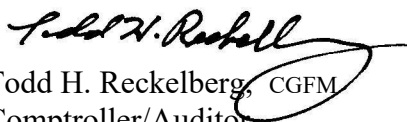
Awards and Acknowledgements:

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2015. This was the twenty-fifth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United State of America and applicable legal requirements.

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

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

Respectfully submitted,


Todd H. Reckelberg, CGFM
Comptroller/Auditor



Government Finance Officers Association

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

Presented to

**Manitowoc County
Wisconsin**

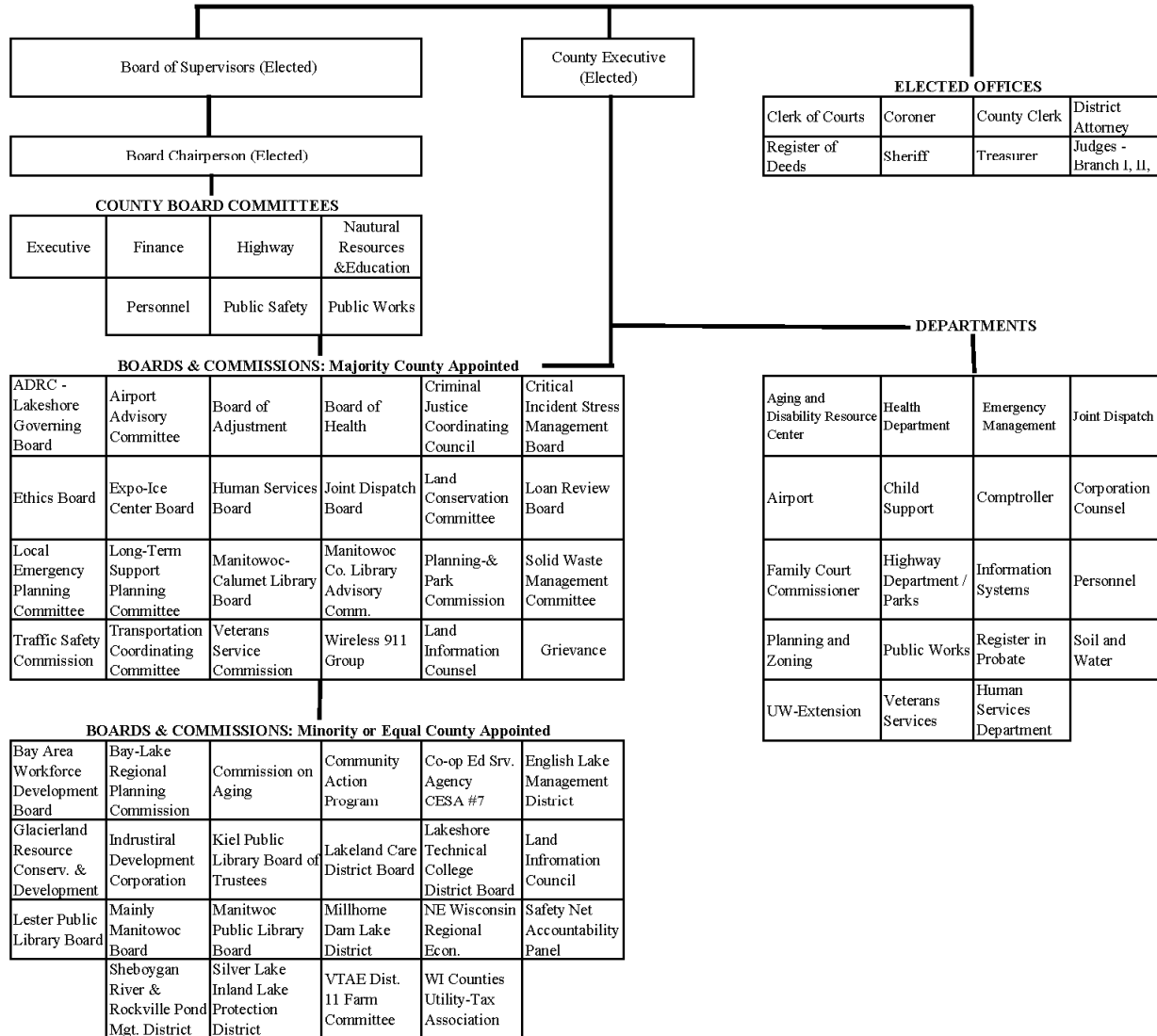
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is written in a cursive, flowing style.

Executive Director/CEO

Organization of Manitowoc County WI Government
CITIZENS



**County Board – Board of Supervisors
2016-2018**

District	Supervisor
1	Todd R. Holschback
2	Dave Nickels
3	Rita M. Metzger
4	James N. Brey (Chair)
5	Jack R. Nasep
6	Paul B. Hansen
7	Norbert A. Vogt
8	Michael Q. Williams
9	Dave Gauger
10	Donald W. Zimmer
11	Randall S. Vogel
12	Kevin L. Behnke (1 st Vice-Chair)
13	Melvin R. Waack
14	James M. Baumann
15	Catherine E. Wagner
16	Robert V. Cavanaugh
17	Susie L. Maresh
18	Nicholas Muench
19	James J. Falkowski
20	Chuck J. Hoffman
21	Rick L. Gerroll (2 nd Vice-Chair)
22	David G. Dyzak
23	Ricky L. Henrickson
24	Donald E. Weiss
25	Kenneth Swade

DEPARTMENT DIRECTORS OF MANITOWOC COUNTY

Aging Resource Director.....Cathy Ley
Clerk of Circuit Courts.....Lynn Zigmunt *
Comptroller/Auditor.....Todd Reckelberg
Cooperative Extension Service - U.W. ExtensionKevin Palmer
Coroner.....Curt Green *
Corporation Counsel.....Peter Conrad
County ClerkLois Kiel *
County ExecutiveBob Ziegelbauer *
County Public HealthAmy Wergin
Child Support IV-D Coordinator.....Bridget Brennan
District Attorney.....Jacalyn Labre *
Emergency Management Director.....Jamie Aulik
Family Court CommissionerLorene Mozinski
Highway Department CommissionerMarc Holsen
Information Systems DirectorRobert Blashe
Personnel DepartmentSharon Cornils
Human Services Department (Co-Directors)
 Business Operations ManagerPatricia Dodge
 Economic Support Manager.....Lori Garceau
 Child Family Services Manager.....Nancy Randolph
 Clinical Services Manager.....Lori Fure
Planning & Zoning Director.....Timothy Ryan
Joint Dispatch Center (JDC) (E-911)Nancy Crowley
Public Works (Property) DirectorGerry Neuser
Register in Probate / Court Commissioner.....Patricia Koppa
Register of DeedsKristi Tuesburg *
Sheriff.....Robert Hermann *
Soil & Water Conservation DirectorJerry Halverson
Solid Waste Management DirectorGerry Neuser
Treasurer.....Nancy Saueressig *
Veterans Service DirectorTodd Brehmer

* Elected at Large

Revised 3/28/17

Annual Financial Report

Financial Section

Manitowoc County, Wisconsin

INDEPENDENT AUDITORS' REPORT

To the County Board
Manitowoc County, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Manitowoc County, Wisconsin ("the County") as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Human Services fund, and the County Road and Bridges fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note C.1 to the financial statements, in 2016 the County adopted new accounting guidance, GASB Statement No. 72, *Fair Value Measurement and Application*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 through 24 and the schedules relating to pensions and other post-employment benefits on pages 69 through 71 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Schenck SC

Certified Public Accountants
Sheboygan, Wisconsin
June 2, 2017



Manitowoc County Comptrollers Office

1110 S. Ninth Street
Manitowoc, Wisconsin 54220

Phone (920) 683-4080 Fax (920) 683-2727

Todd H. Reckelberg CGFM, Comptroller/Auditor

E-mail: toddreckelberg@co.manitowoc.wi.us

Management's Discussion and Analysis December 31, 2016

As management of Manitowoc County, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2016.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2016 by \$101,342,597 (*net position*). Of this amount, \$21,091,288 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2,834,071. Factors that contributed to this increase are as follows:
 - With the State of Wisconsin continually freezing or reducing its support of County operations, the County's budget did not allow for any mistakes. Most of our departments were able to come in under budget based upon amount of tax levy dollars allotted to their activities. Additional program revenues in some cases also helped.
 - The County's approach has been to stabilize its reliance on property taxes. To this end, expense increases have been limited and programs have been monitored for effectiveness. If a program has not been effective for the dollars invested, other options are explored and implemented.
 - The requirement to record Pension benefits under GASB #68 added \$8,344,452 to our net position in 2015. The 2015 to 2016 net change for the governmental activities of (\$1,306,424) reflects the change in the net pension asset/liability, deferred inflows, and deferred outflows as actuarially determined by the Wisconsin Retirement System.
- Investment in net capital assets increased \$1,522,019. While depreciation expense exceeded the County's investment into new capital assets during the current year the County also reduced the related outstanding debt. The County is planning a couple major projects slated to start in 2017 and another in 2018, 2019 which will also increase the County's investment into capital assets.
- The governmental activities increase in net position of \$2,817,771 combined with the increase in net position in the county's business-type activities of \$16,300 total the \$2,834,071 in total net position increases for the county. Major item(s) affecting the governmental funds was the sale of approximately 27 acres of land at our Expo location for over \$3.4 million. A combination of the Pension Benefit adjustment along with the net profit in our Highway Department helped the business type activities increase its equity section of the statement of net position.
- The property tax levy was increased \$211,890 over 2015, which equated to a 0.73 per-cent tax levy increase for the year ended December 31, 2016. This increase in the levy followed what can be termed new growth of the County, thereby keeping property taxes almost the same for those that did not make any improvements to their property. With what has been taking place at the Federal and State level, the County took action to not increase taxes for the average citizen.
- As of December 31, 2016, the County's governmental funds reported combined ending fund balances of \$11,593,818 an increase of \$1,771,670 in comparison to the prior year. The increase is mainly due to the sale of property within our Expo Special Revenue Fund. A portion, approximately 27 acres of our Expo property, was sold to a major retailer. Manitowoc County has enough property at that location to maintain operations of the County fair and other activities that are held there.

- As of December 31, 2016, unassigned fund balance in the general fund was \$225,284 or approximately 0.78% of total general fund expenditures.
- The County's total general-obligation debt decreased by \$2,045,000 or by 9.13% during 2016.

Overview of the Basic Financial Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 25 through 27 of this report.

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

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

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

Manitowoc County maintains 19 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, human services special revenue fund, county roads and bridges special revenue fund, and debt service fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 28 - 34 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 35 - 38 of this report.

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

The basic fiduciary fund financial statements can be found on page 39 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 40 - 68 of this report.

Other information. The required supplementary information related to other post-employment and pension benefits and the combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor internal service funds are presented immediately following the notes to the basic financial statements. These statements and schedules can be found on pages 69 - 106.

Government-wide Financial Analysis

Net position: As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$101,342,597 at the close of 2016.

Manitowoc County's Net Position						
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$55,938,032	\$56,105,207	\$1,623,447	\$1,931,388	\$57,561,479	\$58,036,595
Capital assets	89,464,129	90,136,017	8,138,339	8,020,189	97,602,468	98,156,206
Total assets	145,402,161	146,241,224	9,761,786	9,951,577	155,163,947	156,192,801
Deferred outflows of resources						
Deferred outflows related to pension	14,191,723	4,031,637	1,422,666	448,042	15,614,389	4,479,679
Long-term liabilities outstanding	22,244,140	21,773,284	439,373	211,224	22,683,513	21,984,508
Other liabilities	11,057,508	10,418,270	409,552	398,683	11,467,060	10,816,953
Total liabilities	33,301,648	32,191,554	848,925	609,907	34,150,573	32,801,461
Deferred inflows of resources						
Deferred inflows related to pension	5,208,189	6,094	530,241	726	5,738,430	6,820
Property taxes	29,546,735	29,355,673	-	-	29,546,735	29,355,673
Total deferred inflows of resources	34,754,924	29,361,767	530,241	726	35,285,165	29,362,493
Net position:						
Net investment in capital assets	69,079,749	67,675,880	8,138,339	8,020,189	77,218,088	75,696,069
Restricted for Debt Service	962,236	7,817,422	-	825,918	962,236	8,643,340
Restricted All Other	2,070,985	2,874,996	-	-	2,070,985	2,874,996
Unrestricted (deficit)	19,424,341	10,351,242	1,666,947	942,879	21,091,288	11,294,121
Total net position	\$91,537,311	\$88,719,540	\$9,805,286	\$9,788,986	\$101,342,597	\$98,508,526

By far the largest portion of the County's net position (76%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any outstanding related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (3.0%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$21,091,288) may be used to meet the County's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities increased the County's net position by \$2,817,771 with business-type activities increasing our net position by \$16,300 accounting for 100% of the total increase in net position of the County. Major elements of this change were as follows:

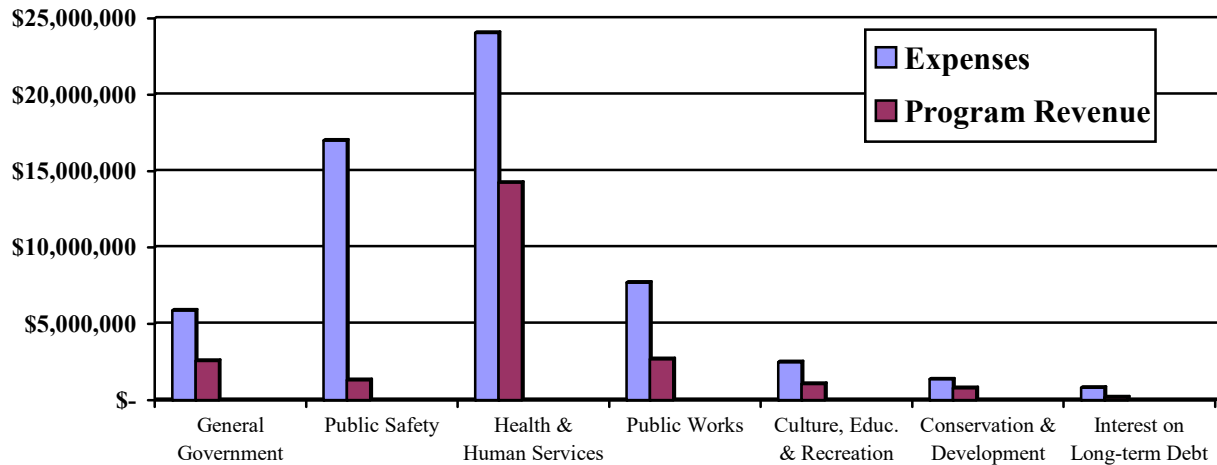
- The majority of the change in governmental net position can be attributed to the County's sale of a portion of its Expo property to a major retailer. The additional requirement of GASB #68 for the County to record its portion of the State of Wisconsin Pension Benefit on its books also contributed to the increase. Also, while outlay expenditures are reflected in the fund statements, they are added back in and depreciation expense is recorded for the statement of activities on the entity wide statement. Depreciation expense exceeded capital outlay for 2016 by \$586,163. In addition, the County repaid \$2,045,000 of principal on long-term general obligation debt. For a more detailed review, please see page 31, reconciliation to the statement of activities.
- Our Highway Department surplus of \$167,391 for 2016 was part of the reason for the increase in net position in our proprietary funds. Here too, depreciation plays a roll which for 2016 totaled \$651,459. For more detail on the proprietary funds, please see pages 36 - 38.

Manitowoc County's Statement of Activities						
	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$7,809,855	\$7,456,897	\$3,890,216	\$3,631,911	\$11,700,071	\$11,088,808
Operating grants and contributions	15,205,925	15,084,267	-	-	15,205,925	15,084,267
General revenues:						
Property taxes	29,250,567	29,032,257	-	-	29,250,567	29,032,257
Other taxes	350,816	369,892	-	-	350,816	369,892
Grants/contributions not restricted	4,508,342	4,501,619	-	-	4,508,342	4,501,619
Other	5,002,329	559,326	14,160	123,412	5,016,489	682,738
Total revenues	62,127,834	57,004,258	3,904,376	3,755,323	66,032,210	60,759,581
Expenses:						
General government	5,875,498	9,695,603	-	-	5,875,498	9,695,603
Public safety	17,003,965	13,545,830	-	-	17,003,965	13,545,830
Public works	7,709,432	7,081,889	-	-	7,709,432	7,081,889
Health and human services	24,060,488	22,895,438	-	-	24,060,488	22,895,438
Culture, recreation, and education	2,482,440	2,641,712	-	-	2,482,440	2,641,712
Conservation and development	1,366,714	1,209,842	-	-	1,366,714	1,209,842
Interest on long-term debt	811,526	856,234	-	-	811,526	856,234
Highway operations	-	-	3,888,076	3,385,443	3,888,076	3,385,443
Total expenses	59,310,063	57,926,548	3,888,076	3,385,443	63,198,139	61,311,991
Increase(decrease) in net position before transfers	2,817,771	(922,290)	16,300	369,880	2,834,071	(552,410)
Transfers	-	(27,207)	-	27,207	-	-
Increase(decrease) in net position	2,817,771	(949,497)	16,300	397,087	2,834,071	(552,410)
Net position - January 1	88,719,540	89,669,037	9,788,986	9,391,899	98,508,526	99,060,936
Net position - December 31	91,537,311	88,719,540	9,805,286	9,788,986	101,342,597	98,508,526

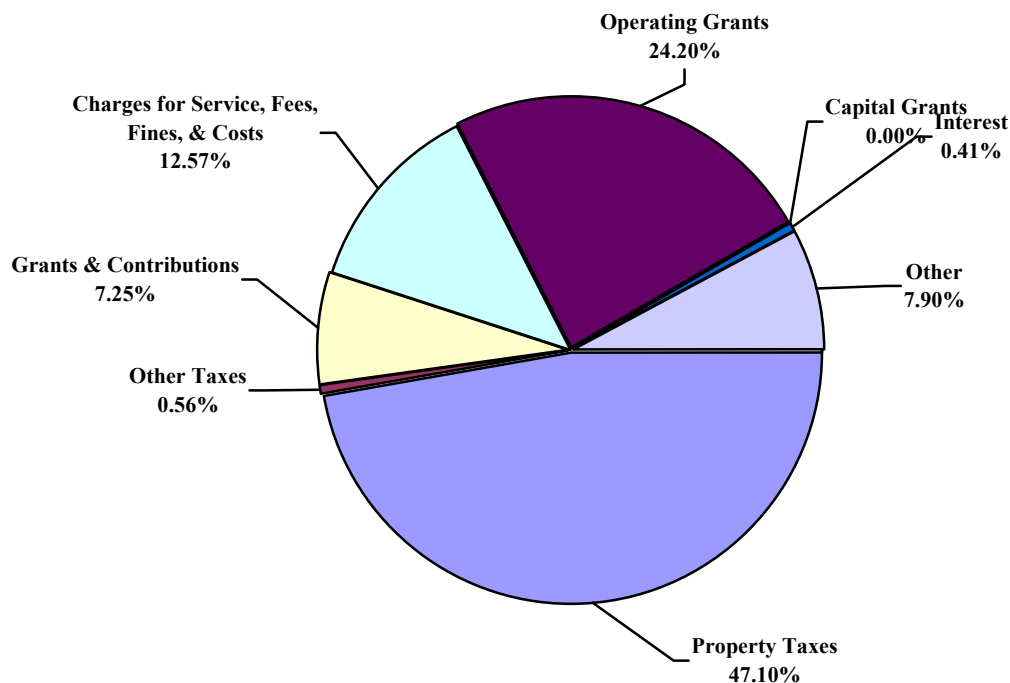
Governmental Activities:

- Property tax revenue shown above increased by \$218,310 (0.75%) during the year. The increase in the actual levy for budget year 2016 was \$211,890. The difference is due to the basis of accounting for financial reporting purposes and budget purposes.
- Investment earnings in the General Fund which has been a sore spot for quite some time has shown a little improvement this year. We budgeted for \$50,000 this year and were able to actually earn \$85,160. However, comparing that with the hay-days of 2008 and prior where our interest earnings were \$850,000 plus. When applying GASB # 31, write up/down to market, we incurred a market loss of \$1,086 for 2016 compared to a gain of \$35,662 for 2015. As the County holds most of its investments to maturity, this write up or write down generally never materializes.

Expenses & Program Revenues - Governmental Activities



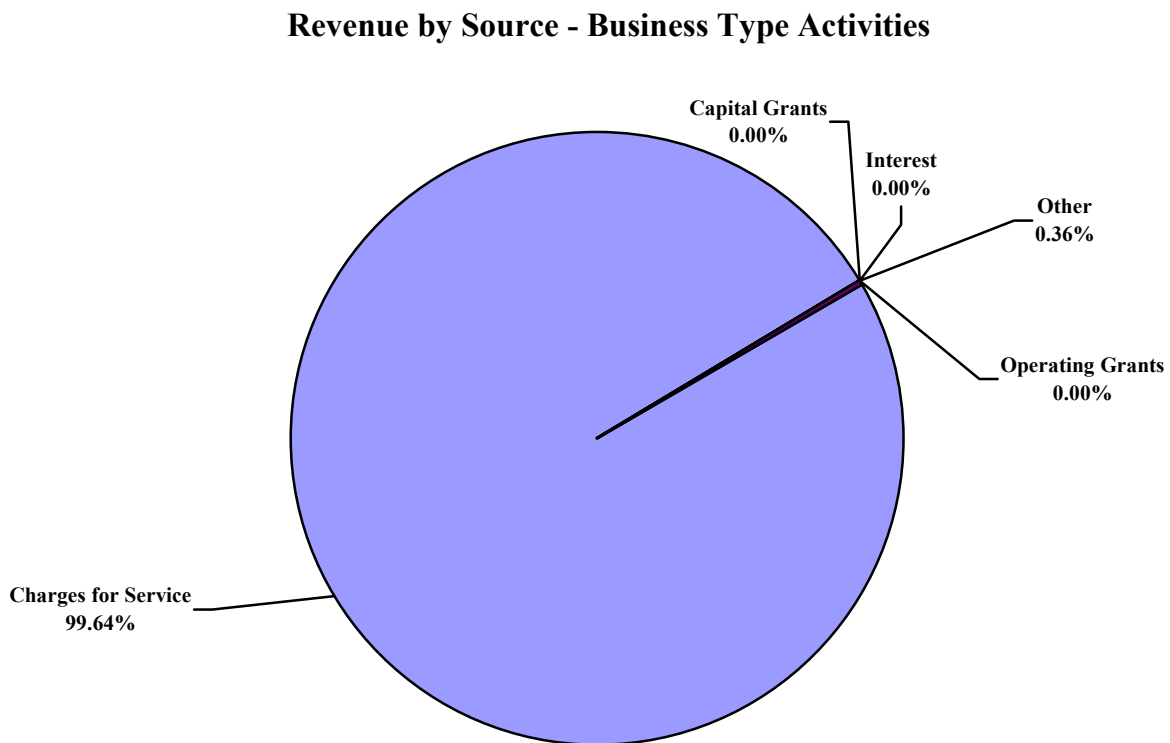
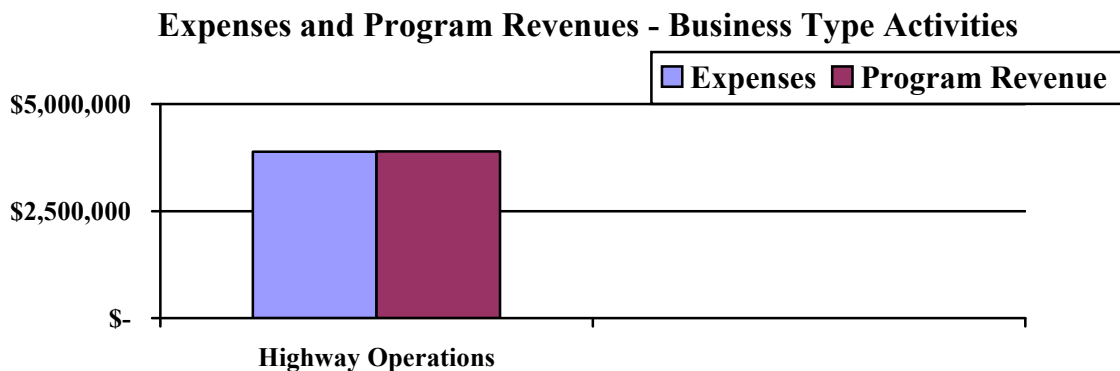
Revenues by Source - Governmental Activities



Business-type Activities:

Business-type activities net position increased by \$16,300. Key elements of this increase are as follows:

- This years' surplus within our Highway Enterprise Fund of over \$167,000. The allocation of the internal revenue service fund change in net position reduced what otherwise would have been a nice increase to net assets by \$151,000 thus leaving us a net \$16,300 increase in proprietary net position. With State and County resources at a premium, our highway operation was down sized a few years ago. Our 2010 Highway Department was down sized by 25 positions. Moving from 2010 into the 2011 budget cycle, it was further reduced by 7 positions. As 2011 moved on, and with the implementation of Act 10, the County was able to call back almost 21 positions. For 2014, the County Highway operation had a staff of 49 FTE's and by the end of 2015 its FTE count was 50. For 2017 the count is back down to 49 however, operation of the Parks is now shared with our Planning and Zoning Department. When the County down sized in 2010 we no longer provided snow plowing services and other road service to local municipalities. With our current staffing level, we are now able to provide some road maintenance services to the local municipalities. Even during our 2010 down-sizing, we've always maintained and provided comprehensive maintenance programs for the State and County road system.



Financial Analysis of Manitowoc County's Funds

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

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

As of December 31, 2016, the County's governmental funds reported combined ending fund balances of \$11,593,818 an increase of \$1,771,670 in comparison with the prior year. The breakdown of fund balance is: Nonspendable \$1,872,103, Restricted \$3,152,527, Committed \$6,624,802, Assigned \$13,320, Unassigned deficits of (\$294,218), and Unassigned General Fund of \$225,284. The Nonspendable portion of fund balance includes Inventories and prepaid items, Delinquent property taxes, and Notes receivable (amounts that are not in cash and not available for current expenditure or are legally or contractually required to be maintained intact). Restricted fund balance represents resources that have constraints placed on their use imposed by external sources such as creditors, grantors, contributors, or laws or regulations of other governmental bodies. Committed fund balance represents resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. In contrast to a fund balance that is restricted by enabling legislation, amounts in the committed fund balance classification may be redeployed for other purposes with appropriate due process. Assigned fund balance represents amounts constrained by the government with the intent that the funds be used for specific purposes within the fund. Unassigned fund balance represents the residual classification (amount) that has not been assigned, committed, or restricted.

The general fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the general fund was \$225,284 (a decrease of \$1,140,253 from last year) while total fund balance was \$3,209,558 (a decrease of \$1,943,669). As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 0.78% of total general fund expenditures, while total fund balance represents 11.14% of that same amount.

Manitowoc County's general fund balance overall decrease of \$1,943,669 during the year: Key factors in this decrease are as follows:

- The revenue side of the General Fund again provided us with a positive gain in the governmental funds category where actual results exceeded budget by \$162,445. Total taxes collected were slightly under the budgeted amount by \$25,669. Intergovernmental Revenues also came in under budget by \$73,409 mainly due to a timing issue with a DNR grant, and Child Support Aid was again short of budget by \$184,480. While some of the reported shortages are simply due to the timing difference associated with the County's calendar year vs. that of the Federal and State fiscal year, a portion is simply due to the fact that less funds are being made available to us to carry out the mandates from those levels of government. A small positive variance in the License and Permits category came about because of the sanitary permits fees and building permits which is a function of an upturn in the overall economy. The Fines and Forfeits category of revenues on the other hand was off by a over \$34,000 which makes you wonder if the economy is really picking up as people are not paying their fines or were people just behaving better. From the statistics from the Sheriff's Department, the latter doesn't appear to be the case. Public Charges was up over \$286,000 over that budgeted. The unfortunate thing here is where a majority of the surplus came from, Jail revenue. The Miscellaneous Revenue category was down a bit from budget by \$18,070 mainly in the Donations and Contributions category. Timing is the cause of this as donations and contributions are budget for at the time a project is authorized, while the receipt of the contribution may not take place until the project is complete, which in some cases is the next calendar year.
- In the expense category we only had two categories that were recorded as being over budget although in total, the County was \$804,825 over budget. The areas which were negative included Law enforcement under the Public Safety function, and Parks within the Culture, Recreation and Education area. The deficit reflected in the Recreation Facilities area was due to continued rebuilding of a couple of the Parks that were heavily damaged during the 2013 hail storm. Picnic areas and bathrooms all needed to be reconstructed. The deficit in the law enforcement area was due to the multi-year contract settlement with the Professional Police Association Union.

Capital Outlay was under budget mainly due to the appropriation for engineering and architectural work on the U.W. Manitowoc remodeling project.

The human services special revenue fund ended the year with a total fund balance of a negative \$208,690. This amount is made up of \$82,038 that is nonspendable for inventory and prepaid items and \$290,728 in unassigned fund balance. Key factors that lead to the \$293,898 decrease Change in Fund Balance were:

- An aggressive approach to identifying mental health issues and addressing them in a timely fashion. This led to over a \$518,000 deficit in this program area (Chronically mentally ill). A \$477,000 surplus in the Community Options program helped offset this big expenditure deficit. In fact, overall, actual expenses were under the budgeted amount by \$384,811. The real culprit was on the revenue side. With a shortfall of almost \$500,000 from budgeted revenues, Insurance and Third Party payments came in way short of projections. In fact, it accounts for 85% of total revenue shortfall. County relies on the property tax levy to make the budget balance each year. The tax levy is set in November of the previous year, so there is no way to make up the difference other than to use the previous years' fund balance if there is a run on services. The surplus from 2015 gave us some cushion for 2016, but as you can see, we ended up short. While we're in the early stages of 2017, demand for child protective services and foster care appear to be the hot areas of demand this year.
- Manitowoc County entered into a contract with Sheboygan County to use their Secure Juvenile Detention Center when needed in 2013. We signed a three year contract for this service that we renewed for three years during our 2016 budget process. The amount budgeted in the Human Services Department Special Revenue Fund for this service for 2016 was more than sufficient to cover our costs. The General Fund also benefited from this move as we closed our Secure Juvenile Detention which was a part of our Sheriff's Department. This move allowed the County to once again utilize a little over \$200,000 in other areas of the budget.

The county roads and bridges special revenue fund has a closing total fund balance of \$17,566; down \$294,027 over the previous year. Having leveled off the number of highway maintenance and road projects taken on during 2012 and 2013, 2014 saw a \$450,000 increase in tax levy funding for additional infrastructure work. The 2015 budget also provided an additional \$141,000 for road work and 2016 added yet another \$100,000 plus.

The fund balance of the county roads and bridges special revenue fund decreased by \$294,027 during the current year. Key factors leading to this minor increase were:

- All road maintenance and repair work came in at or under budget, an additional project that would have been done in 2017 needed to be moved up to 2016. Using the fund balance that was available in this fund, the project was authorized and done in 2016.
- The County having changed its' policy direction by getting out of the road maintenance and construction work for towns and villages, except as time and labor may permit with its' reduced labor force. The County also had stopped plowing snow for towns and villages. This change not only had an effect on the special revenue fund, but impacted the enterprise fund as well.

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

Unrestricted net position of the highway department enterprise fund at the end of the year amounted to \$1,524,835. The total increase in unrestricted net position for the highway department for 2016 over 2015 was \$427,843 due mainly to a combination of their operating profit offset by the requirement of GASB #68 to record their portion of the Wisconsin Retirement System pension surplus/liability.

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

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget amount to a \$598,359 increase in appropriations and can be briefly summarized as follows:

- A combination of new grant and program funds that became available after the budget had been originally adopted.
- Carryover of funds from 2015 to 2016 activities.
- There were a few smaller amounts in a number of areas where budgeted revenues were increased based upon final grant expenditure approvals.
- On the expenditure side, a number of departments slightly exceeded their adopted budget amounts. This was offset by other departments that were able to come in under budget. A review by activity area of these items can be found on pages 80 through 83 of this document.

For the year, actual revenues exceeded budgeted revenues by \$162,445. The two primary factors for this variance are Public Charges for Service revenues being \$285,747 more than budgeted mainly due to prisoners board revenue in the jail. Secondly, under the category of Expenditures for General Government, coming in under the final budget amount mainly due to our Public Works Department able to save money on utilities and other maintenance items.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2016 amounts to \$97,602,468 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress. The decrease in the County's investment in capital assets for the current year was \$553,738 or 0.56%.

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

Governmental:

- Expo – major improvements totaling \$439,363 which included a new multi-purpose building.
- Courthouse basement, B-15 remodel for Courtroom \$220,000.
- Sheriff-Jail – upgrade security \$145,428.
- Aging (Aging Disability Resource Center) 2 new vehicles for transportation program \$50,046

Business Type:

- Highway Department – Quad-axle Dump truck \$208,580.
- Highway Department – Grader \$161,922
- Highway Department - Quad-axel Dump with multiple attachments \$249,338

Manitowoc County's Capital Assets (net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 6,406,628	\$ 6,406,628	\$ 1,449,474	\$ 1,449,474	\$ 7,856,102	\$ 7,856,102
Land Improvements	3,397,509	3,655,588	-	-	3,397,509	3,655,588
Buildings	25,495,426	25,721,925	2,546,361	3,117,848	28,041,787	28,839,773
Machinery & Equipment	12,222,085	12,696,001	4,142,504	3,241,755	16,364,589	15,937,756
Infrastructure	40,913,715	41,655,875	-	-	40,913,715	41,655,875
Construction in Progress	1,028,766	-	-	211,112	1,028,766	211,112
Total	<u>\$ 89,464,129</u>	<u>\$ 90,136,017</u>	<u>\$ 8,138,339</u>	<u>\$ 8,020,189</u>	<u>\$ 97,602,468</u>	<u>\$ 98,156,206</u>

Additional information on Manitowoc County's capital assets can be found in Note C.5 on pages 54 - 55 of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$20,365,000. All of this debt is backed by the full faith and credit of the County.

Manitowoc County's Outstanding Debt						
General Obligation Debt						
	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
General Obligation debt:						
Bonds	\$20,365,000	\$22,410,000	\$ -	\$ -	\$20,365,000	\$22,410,000

The County's total general obligation debt decreased by \$2,045,000 or (9.13%) during the current calendar year.

July 2013, the County borrowed \$1,900,000 to finance the purchase and remodeling of a building to house its' Health Department. The third floor of this building also now houses the administrative offices of our Public Works Department. In 2012, the County refinanced the remaining callable portion of its' 2003 issue by issuing \$3,785,000 in Taxable GO Refunding Bonds. This issue provided us gross savings of \$538,724 over the ten remaining years of the issue and provided us a net present value savings of \$459,010 (or 12.75%). The County also has a Build America Bond that it issued in 2010. Build America Bonds are fully taxable to the holder of the bond, and come with a higher interest rate than that of a tax exempt bond. The incentive for the County to issue this kind of debt came from the Build America Bond Subsidy offered by the Federal Government. While the County pays a higher interest rate on the bonds, it is offset by the Federal BAB's Subsidy which lowered the total cost to the County over that of a straight tax exempt bond. With the Federal sequestration, the interest subsidy has been reduced 7.2%. Even with this reduction, the County is still further ahead with the BAB Bond than it would have been under conventional tax-exempt financing. In February of 2017 we borrowed \$7,110,000 to fund a \$5,000,000 U.W. Manitowoc renovation project along with a number of smaller projects. Even with this current borrowing our outstanding principal balance at years end will be less than it was back in 2005. We borrow sparingly and only for what is really needed.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$263,786,790, which is significantly in excess of the County's \$20,365,000 in outstanding general obligation debt. This outstanding debt amount represents only 7.3% of what the state statute allows the County to borrow in total affording the County plenty of flexibility.

Additional information on Manitowoc County's long-term debt can be found in Note C.7 on pages 56 - 58 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Manitowoc County for December 2016 was 4.5%, down 0.3% from the previous December. This compares to the State of Wisconsin's unemployment rate of 4.0% at that time and a National unemployment rate of 4.7%.
- The economic condition and outlook of the County appears to be on target and perhaps a little ahead of what's happening on the national front. While we do have industry that is tied to the auto industry, we also have two businesses that are on the forefront of the green energy industry. Our tourism industry has always been fairly stable compared to the nation and is actually one of the bright spots even when fuel prices increase. Farming, a staple of this County also helps to support our tax base.
- Inflationary and even the deflationary past few years in our region compare favorably to national indices. We have also noticed a slight lag in various economic down turns, such as the housing market crash and housing foreclosures. While we are not immune to these happenings, it does appear that down turns of that nature take almost six months or more to show up here. Because of the home prices here in comparison to other areas, our decline of home values was nowhere near that being seen in other areas of the country, which with the current uptick in the market, prices are now on par with before the big crash.
- With the passage of Act 10 in the State of Wisconsin, as of January 2014, Manitowoc County now has only one Local union and a non-represented work force. The lone union is in the Sheriff's Department WPPA which is working under a contract that will expire December 31, 2017.

All of these factors were considered in preparing the County's budget for the 2016 and 2017 fiscal year.

Limits have been imposed on the property tax levy and levy rates for Wisconsin counties which I will refer to as the 1992 law, 2007, and 2011 law. The 1992 law created a separate rate limit for the operating levy and the debt service levy. The baselines for those limits were the actual 1992 tax rate adopted for the 1993 budget. The operating levy rate and the debt levy rate cannot exceed the baseline rates unless the County qualifies for one of the exceptions allowed under the statute. The statute does allow for exceptions for bridge aid petitions of the townships and library aid. The statute also establishes specific penalties for failure to meet the levy rate freeze requirements. Among the penalties for exceeding the limits is the reduction of state shared revenues and transportation aids.

In 2007, the State of Wisconsin passed legislation (2007 Wisconsin Act 20) imposing an additional limit on the County's property taxing ability. This limit pertains to the actual levy, and not the rate. The calculation under this new law basically said, for the upcoming years, you get your prior years levy plus an increase based upon the percentage of new growth in equalized value in your county or a set fixed per-centage that was stated in the law, which ever number is higher. An adjustment for the prior years' unused levy was also included in the calculation. Bridge aids and library levy adjustments are excluded under this method and are considered a pass through. In 2011 (Act 32), slightly modified the 2007 law for calculating the levy limit moving forward. While much the same as the 2007 law, it did temporarily suspend the 1992 law calculation, mainly due to declining equalized values. Finally, after completing both methods for property tax limits, rate and levy, (with the exception of the rate limit calculation for 2011 and 2012 levy years) the lower amount of the levy between the two is your new limit. The 1992 law calculations have since disappeared with the legislature continuing every two years simply updating their levy limit calculation that measures new growth and unused prior year levy.

Upon adoption of the budget for the calendar year 2016, the County was \$6,142 under its levy limit as prescribed by law. Our calendar year 2017 budget is \$720 under the levy limit.

Contacting the County's Financial Management

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

This and previous Comprehensive Annual Financial Reports (CAFR's) and Annual Budgets may be down loaded from the County's web site at the following location:

<http://www.co.manitowoc.wi.us/departments/a-c/comptroller/financial-documents/>

Also visit the Comptrollers home page on the internet at:

<http://www.co.manitowoc.wi.us/departments/a-c/comptroller/>

MANITOWOC COUNTY, WISCONSIN
Statement of Net Position
December 31, 2016

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 17,791,561	\$ 176,826	\$ 17,968,387
Receivables			
Taxes	32,771,858	-	32,771,858
Accounts, net	2,730,723	152,125	2,882,848
Interest	438,042	-	438,042
Notes and loans	1,048,737	-	1,048,737
Other	494,684	-	494,684
Internal balances	(142,112)	142,112	-
Due from other governments	204,923	700,541	905,464
Inventories and prepaid items	177,016	451,843	628,859
Restricted assets - cash and investments	422,600	-	422,600
Capital assets, nondepreciable			
Land	6,406,628	1,449,474	7,856,102
Construction in progress	1,028,766	-	1,028,766
Capital assets, depreciable			
Land improvements	10,037,782	-	10,037,782
Buildings	45,278,236	6,734,598	52,012,834
Improvements other than buildings	-	555,411	555,411
Machinery and equipment	22,269,148	11,386,935	33,656,083
Infrastructure	87,733,317	-	87,733,317
Less: Accumulated depreciation	(83,289,748)	(11,988,079)	(95,277,827)
Total capital assets, net of accumulated depreciation	82,028,735	6,688,865	88,717,600
TOTAL ASSETS	145,402,161	9,761,786	155,163,947
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	14,191,723	1,422,666	15,614,389
LIABILITIES			
Accounts payable	2,837,190	144,628	2,981,818
Accrued and other current liabilities	4,570,941	264,924	4,835,865
Accrued interest payable	119,306	-	119,306
Due to other governments	1,404,228	-	1,404,228
Unearned revenue	17,598	-	17,598
Long-term obligations			
Due within one year	2,108,246	-	2,108,246
Due in more than one year	18,987,066	99,214	19,086,280
Other post-employment benefits	784,538	88,432	872,970
Net pension liability	2,472,536	251,727	2,724,263
TOTAL LIABILITIES	33,301,649	848,925	34,150,574
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	5,208,189	530,241	5,738,430
Property taxes	29,546,735	-	29,546,735
TOTAL DEFERRED INFLOWS OF RESOURCES	34,754,924	530,241	35,285,165
NET POSITION			
Net investment in capital assets	69,079,749	8,138,339	77,218,088
Restricted for			
Debt service	962,236	-	962,236
Capital projects	5,508	-	5,508
Conservation	94,834	-	94,834
Jail operations	15,059	-	15,059
Public safety	42,660	-	42,660
Revolving loan program	1,606,654	-	1,606,654
Other purposes	306,270	-	306,270
Unrestricted	19,424,341	1,666,947	21,091,288
TOTAL NET POSITION	\$ 91,537,311	\$ 9,805,286	\$ 101,342,597

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

MANITOWOC COUNTY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2016

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental Activities			
General government	\$ 5,875,498	\$ 1,750,511	\$ 813,641
Public safety	17,003,965	1,127,641	185,766
Public works	7,709,432	1,529,451	1,161,281
Health and human services	24,060,488	2,271,640	11,979,050
Culture, recreation and education	2,482,440	759,076	472,825
Conservation and development	1,366,714	371,536	415,828
Interest on debt	811,526	-	177,534
Total Governmental Activities	59,310,063	7,809,855	15,205,925
Business-type Activities			
Highway operations	3,888,076	3,890,216	-
Total	\$ 63,198,139	\$ 11,700,071	\$ 15,205,925

General revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Other taxes and franchise fees

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

Interest and investment earnings

Miscellaneous

Gain on sale of assets

Total general revenues

Change in net position

Net position - January 1

Net position - December 31

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

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

\$ (3,311,346)	\$ -	\$ (3,311,346)
(15,690,558)	-	(15,690,558)
(5,018,700)	-	(5,018,700)
(9,809,798)	-	(9,809,798)
(1,250,539)	-	(1,250,539)
(579,350)	-	(579,350)
(633,992)	-	(633,992)
(36,294,283)	-	(36,294,283)

-	2,140	2,140
(36,294,283)	2,140	(36,292,143)

26,788,147	-	26,788,147
2,462,420	-	2,462,420
350,816	-	350,816
4,508,342	-	4,508,342
257,891	-	257,891
295,591	8,104	303,695
4,448,847	6,056	4,454,903
39,112,054	14,160	39,126,214

2,817,771	16,300	2,834,071
88,719,540	9,788,986	98,508,526
\$ 91,537,311	\$ 9,805,286	\$ 101,342,597

MANITOWOC COUNTY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2016

	General	Human Services	County Roads and Bridges	Debt Service	Other Governmental Funds	Total
ASSETS						
Cash and investments	\$ 3,352,080	\$ 1,401,326	\$ 17,566	\$ 1,081,542	\$ 6,132,206	\$ 11,984,720
Receivables						
Taxes	19,428,342	7,122,797	2,657,187	2,704,788	858,744	32,771,858
Accounts	1,067,368	765,115	-	-	716,753	2,549,236
Interest	396,618	-	-	-	-	396,618
Notes and loans	99,000	-	-	-	949,737	1,048,737
Other	494,684	-	-	-	-	494,684
Due from other funds	85,452	-	-	-	-	85,452
Due from other governments	-	-	-	-	131,765	131,765
Inventories and prepaid items	89,550	82,038	-	-	2,344	173,932
TOTAL ASSETS	\$ 25,013,094	\$ 9,371,276	\$ 2,674,753	\$ 3,786,330	\$ 8,791,549	\$ 49,637,002
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 646,274	\$ 1,737,717	\$ -	\$ -	\$ 170,287	\$ 2,554,278
Accrued and other current liabilities	2,350,404	718,392	-	-	167,056	3,235,852
Due to other funds	-	-	-	-	85,452	85,452
Due to other governments	1,404,228	-	-	-	-	1,404,228
Unearned revenue	370	1,060	-	-	16,168	17,598
Total Liabilities	4,401,276	2,457,169	-	-	438,963	7,297,408
Deferred Inflows of Resources						
Property taxes	17,128,420	7,122,797	2,657,187	2,704,788	858,744	30,471,936
Fines	273,840	-	-	-	-	273,840
Total Deferred Inflows of Resources	17,402,260	7,122,797	2,657,187	2,704,788	858,744	30,745,776
Fund Balances						
Nonspendable for						
Inventories and prepaid items	89,550	82,038	-	-	2,344	173,932
Delinquent property taxes	1,599,171	-	-	-	-	1,599,171
Notes and loans receivable	99,000	-	-	-	-	99,000
Restricted for						
 Subsequent years' expenditures						
General fund	306,270	-	-	-	-	306,270
Debt service	-	-	-	1,081,542	-	1,081,542
Capital projects	-	-	-	-	5,508	5,508
Conservation	-	-	-	-	94,834	94,834
Jail operations	-	-	-	-	15,059	15,059
Notes and loans receivable	-	-	-	-	949,737	949,737
Public safety	-	-	-	-	42,660	42,660
Revolving loan program	-	-	-	-	656,917	656,917
Committed for						
 Subsequent years' expenditures						
General fund	876,963	-	-	-	-	876,963
Special revenue funds	-	-	17,566	-	5,483,074	5,500,640
Capital outlay	-	-	-	-	247,199	247,199
Capital projects funds	-	-	-	-	-	-
Assigned for						
Subsequent year's budget	13,320	-	-	-	-	13,320
Unassigned (Deficit), reported in						
General fund	225,284	-	-	-	-	225,284
Special revenue funds	-	(290,728)	-	-	-	(290,728)
Capital projects funds	-	-	-	-	(3,490)	(3,490)
Total Fund Balances	3,209,558	(208,690)	17,566	1,081,542	7,493,842	11,593,818
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 25,013,094	\$ 9,371,276	\$ 2,674,753	\$ 3,786,330	\$ 8,791,549	\$ 49,637,002

(Continued)

MANITOWOC COUNTY, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2016

Reconciliation to the Statement of Net Position

Total Fund Balances as shown on previous page \$ 11,593,818

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 89,464,129

The County's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:

Deferred outflows related to pension	14,191,723
Deferred inflow related to pension	(5,208,189)
Net pension liability	(2,472,536)

Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.

Interest receivable on long-term mortgage note	41,424
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Internal service funds are used by management to allocate the costs of insurance to individual funds. The assets of the internal service funds are included in governmental activities in the statement of net position.

4,727,057

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

1,199,041

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

Bonds and notes payable	\$ (20,365,000)	
Compensated absences	(710,932)	
Post-employment health benefits payable	(784,538)	
Bond premium	(19,380)	
Accrued interest on long-term obligations	(119,306)	(21,999,156)

Net Position of Governmental Activities as Reported on the Statement of Net Position
(see page 25)

\$ 91,537,311

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

MANITOWOC COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2016

	General	Human Services	County Roads and Bridges	Debt Service	Other Governmental Funds	Total
Revenues						
Taxes	\$ 16,719,570	\$ 6,896,441	\$ 2,744,082	\$ 2,462,420	\$ 809,115	\$ 29,631,628
Intergovernmental	7,110,057	8,796,626	1,127,410	177,534	2,085,230	19,296,857
Licenses and permits	408,120	-	-	-	5,100	413,220
Fines and forfeits	235,385	43,566	-	-	93,725	372,676
Public charges for services	2,056,242	1,136,813	-	-	1,728,901	4,921,956
Intergovernmental charges for services	519,062	200	-	-	1,058,265	1,577,527
Miscellaneous	564,928	1,695	-	-	651,616	1,218,239
Total Revenues	27,613,364	16,875,341	3,871,492	2,639,954	6,431,952	57,432,103
Expenditures						
Current						
General government	7,130,768	-	-	-	-	7,130,768
Public safety	14,532,638	-	-	-	9,308	14,541,946
Public works	457,463	-	4,165,519	-	1,987,191	6,610,173
Health and human services	3,074,724	17,318,696	-	-	2,575,734	22,969,154
Culture, recreation and education	1,411,932	-	-	-	687,857	2,099,789
Conservation and development	652,034	-	-	-	622,508	1,274,542
Debt service						
Principal	-	-	-	2,045,000	-	2,045,000
Interest and fiscal charges	-	-	-	840,774	-	840,774
Capital outlay	1,567,784	9,043	-	-	1,020,307	2,597,134
Total Expenditures	28,827,343	17,327,739	4,165,519	2,885,774	6,902,905	60,109,280
Excess of Revenues Under Expenditures	(1,213,979)	(452,398)	(294,027)	(245,820)	(470,953)	(2,677,177)
Other Financing Sources (Uses)						
Sale of capital assets	73,810	-	-	-	4,375,037	4,448,847
Transfers in	335,000	158,500	-	500,000	521,000	1,514,500
Transfers out	(1,138,500)	-	-	-	(376,000)	(1,514,500)
Total Other Financing Sources (Uses)	(729,690)	158,500	-	500,000	4,520,037	4,448,847
Net Change in Fund Balances	(1,943,669)	(293,898)	(294,027)	254,180	4,049,084	1,771,670
Fund Balances - January 1	5,153,227	85,208	311,593	827,362	3,444,758	9,822,148
Fund Balances (Deficit) - December 31	\$ 3,209,558	\$ (208,690)	\$ 17,566	\$ 1,081,542	\$ 7,493,842	\$ 11,593,818

(Continued)

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2016

Reconciliation to the Statement of Activities

Net Change in Fund Balances as shown on previous page \$ 1,771,670

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

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

Capital assets reported as capital outlay in governmental fund statements	\$ 3,743,680	
Depreciation expense reported in the statement of activities	<u>(4,329,843)</u>	
Amount by which capital outlays are less than depreciation in current period		(586,163)

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

Proceeds from the disposition of capital assets as reported on the governmental funds operating statement	\$ 4,301,816	
Gain on disposition reported on the statement of activities	<u>(4,448,847)</u>	
Book value of capital assets disposed of		(147,031)

Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits increased by:	(120,491)
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Changes in the net pension liability (asset) and related deferred inflows and outflows of resources as a result of employer contributions, changes in assumptions and proportionate share and the difference between the expected and actual experience of the pension plan.	(1,306,424)
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Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	37,730
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Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt principal reduction in the current year is:	2,045,000
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Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues.	(1,509)
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The County's internal service fund is reported with governmental activities, with a portion allocated to business-type activities. Current year expenses exceeded revenues by:	\$ 943,141	
Allocation to business-type activities	<u>151,091</u>	1,094,232

Bond premiums and discounts on long-term debt are reported in the governmental funds as an expenditures and revenues, respectively. In the statement of activities these costs are capitalized or deferred and amortized over the life of the bonds.	<u>30,757</u>
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Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 26 - 27)	<u><u>\$ 2,817,771</u></u>
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The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 16,745,239	\$ 16,745,239	\$ 16,719,570	\$ (25,669)
Intergovernmental	6,848,549	7,183,466	7,110,057	(73,409)
Licenses and permits	366,667	366,667	408,120	41,453
Fines and forfeits	270,000	270,000	235,385	(34,615)
Public charges for services	1,770,495	1,770,495	2,056,242	285,747
Intergovernmental charges for services	532,054	532,054	519,062	(12,992)
Miscellaneous	427,998	582,998	564,928	(18,070)
Total Revenues	26,961,002	27,450,919	27,613,364	162,445
Expenditures				
Current				
General government	7,526,717	7,627,552	7,130,768	496,784
Public safety	12,900,826	12,928,426	14,532,638	(1,604,212)
Public works	541,559	541,559	457,463	84,096
Health and human services	3,061,765	3,123,247	3,074,724	48,523
Culture, recreation and education	1,322,499	1,330,499	1,411,932	(81,433)
Conservation and development	702,648	717,398	652,034	65,364
Capital outlay	1,368,145	1,753,837	1,567,784	186,053
Total Expenditures	27,424,159	28,022,518	28,827,343	(804,825)
Deficiency of Revenues Under Expenditures	(463,157)	(571,599)	(1,213,979)	(642,380)
Other Financing Sources (Uses)				
Sale of capital assets	72,000	76,000	73,810	(2,190)
Transfers in	215,000	215,000	335,000	120,000
Transfers out	(150,000)	(1,138,500)	(1,138,500)	-
Total Other Financing Sources (Uses)	137,000	(847,500)	(729,690)	117,810
Net Change in Fund Balance	(326,157)	(1,419,099)	(1,943,669)	(524,570)
Fund Balance - January 1	5,153,227	5,153,227	5,153,227	-
Fund Balance - December 31	\$ 4,827,070	\$ 3,734,128	\$ 3,209,558	\$ (524,570)

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

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Human Services Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 6,896,441	\$ 6,896,441	\$ 6,896,441	\$ -
Intergovernmental	9,199,426	9,199,426	8,796,626	(402,800)
Fines and forfeits	44,000	44,000	43,566	(434)
Public charges for services	1,227,257	1,227,257	1,136,813	(90,444)
Intergovernmental charges for services	1,500	1,500	200	(1,300)
Miscellaneous	2,307	2,307	1,695	(612)
Total Revenues	<u>17,370,931</u>	<u>17,370,931</u>	<u>16,875,341</u>	<u>(495,590)</u>
Expenditures				
Current				
Health and human services	17,704,050	17,704,050	17,318,696	385,354
Capital outlay	-	8,500	9,043	(543)
Total Expenditures	<u>17,704,050</u>	<u>17,712,550</u>	<u>17,327,739</u>	<u>384,811</u>
Deficiency of Revenues Under Expenditures	(333,119)	(341,619)	(452,398)	(110,779)
Other Financing Sources				
Transfers in	<u>150,000</u>	<u>158,500</u>	<u>158,500</u>	<u>-</u>
Net Change in Fund Balance	(183,119)	(183,119)	(293,898)	(110,779)
Fund Balance - January 1	<u>85,208</u>	<u>85,208</u>	<u>85,208</u>	<u>-</u>
Fund Balance (Deficit) - December 31	<u>\$ (97,911)</u>	<u>\$ (97,911)</u>	<u>\$ (208,690)</u>	<u>\$ (110,779)</u>

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

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
County Roads and Bridges Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,744,082	\$ 2,744,082	\$ 2,744,082	\$ -
Intergovernmental	1,214,169	1,214,169	1,127,410	(86,759)
Total Revenues	<u>3,958,251</u>	<u>3,958,251</u>	<u>3,871,492</u>	<u>(86,759)</u>
Expenditures				
Current				
Public works	4,108,251	4,373,251	4,165,519	207,732
Net Change in Fund Balance	(150,000)	(415,000)	(294,027)	120,973
Fund Balance - January 1	<u>311,593</u>	<u>311,593</u>	<u>311,593</u>	<u>-</u>
Fund Balance (Deficit) - December 31	<u>\$ 161,593</u>	<u>\$ (103,407)</u>	<u>\$ 17,566</u>	<u>\$ 120,973</u>

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

MANITOWOC COUNTY, WISCONSIN

Statement of Net Position

Proprietary Funds

December 31, 2016

	Enterprise Fund Highway	Total Internal Service Funds
ASSETS		
Current assets		
Cash and investments	\$ 176,826	\$ 4,441,750
Receivables		
Accounts	152,125	181,487
Due from other governments	700,541	73,158
Inventories and prepaid expenses	451,843	3,084
Total Current Assets	<u>1,481,335</u>	<u>4,699,479</u>
Noncurrent assets		
Restricted assets - cash and investments	-	422,600
Deposit with WMMIC	-	1,365,091
Capital assets		
Nondepreciable		
Land	1,449,474	-
Depreciable		
Buildings	6,734,598	-
Improvements other than buildings	555,411	-
Machinery and equipment	11,386,935	1,546,726
Less: accumulated depreciation	(11,988,079)	(854,471)
Total Noncurrent Assets	<u>8,138,339</u>	<u>2,479,946</u>
TOTAL ASSETS	<u>9,619,674</u>	<u>7,179,425</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pension	<u>1,422,666</u>	<u>-</u>
LIABILITIES		
Current liabilities		
Accounts payable	144,628	282,912
Accrued payroll liabilities	264,924	25,002
Accrued insurance claims	-	1,270,439
Total Current Liabilities	<u>409,552</u>	<u>1,578,353</u>
Noncurrent liabilities		
Unfunded OPEB liability	88,432	-
Compensated absences	99,214	39,648
Net pension liability	251,727	-
Total Noncurrent Liabilities	<u>439,373</u>	<u>39,648</u>
TOTAL LIABILITIES	<u>848,925</u>	<u>1,618,001</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pension	<u>530,241</u>	<u>-</u>
NET POSITION		
Investment in capital assets	8,138,339	692,255
Unrestricted	<u>1,524,835</u>	<u>4,869,169</u>
TOTAL NET POSITION	<u>9,663,174</u>	<u>\$ 5,561,424</u>
Allocation of internal service funds to business-type activities	<u>142,112</u>	
Net position of Business-type Activities as Reported on the Statement of Net Position (see page 24)	<u>\$ 9,805,286</u>	

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

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2016

	Enterprise Fund Highway	Total Internal Service Funds
Operating Revenues		
Public charges for services	\$ 174,923	\$ 31,675
Intergovernmental charges for services	3,577,375	-
Interdepartmental charges for services	3,995,349	7,027,112
Other	41,585	-
Total Operating Revenues	<u>7,789,232</u>	<u>7,058,787</u>
Operating Expenses		
Personnel	3,161,699	712,406
Purchased services	384,911	639,384
Supplies and materials	3,477,390	62,828
Depreciation	651,459	209,776
Other	56,875	4,658,265
Total Operating Expenses	<u>7,732,334</u>	<u>6,282,659</u>
Operating Income	<u>56,898</u>	<u>776,128</u>
Nonoperating Revenues (Expense)		
Interest income	-	8,900
Insurance refunds	8,104	169,291
Rental income	96,333	-
Gain (loss) on disposal of assets	6,056	(11,178)
Total Nonoperating Revenues (Expense)	<u>110,493</u>	<u>167,013</u>
Change in Net Position	167,391	943,141
Net Position - January 1	<u>9,495,783</u>	<u>4,618,283</u>
Net Position - December 31	<u>\$ 9,663,174</u>	<u>\$ 5,561,424</u>
Net Change of Enterprise Funds as shown above	\$ 167,391	
Allocation of internal service funds change in net position to business-type activities	<u>(151,091)</u>	
Change in net position of Business-type Activities as reported in the Statement of Activities (see pages 26 - 27)	<u>\$ 16,300</u>	

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

MANITOWOC COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	Enterprise Fund Highway	Total Internal Service Funds
Cash Flows from Operating Activities		
Cash received from user charges	\$ 7,676,496	\$ 6,894,192
Other cash payments received	41,585	-
Cash payments to employees and for employee benefits	(2,988,958)	(841,003)
Cash payments to suppliers	(3,774,155)	(5,423,612)
Net Cash Provided by Operating Activities	954,968	629,577
Cash Flows from Noncapital Financing Activities		
Changes in assets and liabilities		
Due to other funds	(119,026)	-
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(817,893)	(282,260)
Proceeds from sale of capital assets	54,340	-
Net Cash Used by Capital and Related Financing Activities	(763,553)	(282,260)
Cash Flows Provided by Investing Activities		
Interest from investments	-	8,900
Rental income	96,333	-
Insurance rebates	8,104	169,291
Net Cash Provided by Investing Activities	104,437	178,191
Change in Cash and Cash Equivalents	176,826	525,508
Cash and Cash Equivalents - January 1	-	4,338,842
Cash and Cash Equivalents - December 31	\$ 176,826	\$ 4,864,350
Reconciliation of cash and cash equivalents to the statement of net position		
Cash and investments	\$ 176,826	\$ 4,441,750
Restricted assets - cash and investments	-	422,600
Total Cash and Cash Equivalents	\$ 176,826	\$ 4,864,350

(Continued)

MANITOWOC COUNTY, WISCONSIN
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2016

	Enterprise Fund Highway	Total Internal Service Funds
Reconciliation of Operating Income to Net Cash		
Provided by Operating Activities		
Operating income	\$ 56,898	\$ 776,128
Adjustments to reconcile operating income		
to net cash provided by operating activities		
Depreciation	651,459	209,776
Change in pension related liability (asset) and deferred		
outflows and inflows of resources related to pension	185,220	-
Changes in assets and liabilities		
Accounts receivable	(71,151)	(143,803)
Due from other governments	(20,225)	(20,642)
Inventories	165,476	-
Prepaid expenses	-	3,205
Accounts payable	(230)	(163,741)
Accrued payroll liabilities	11,099	(131,199)
Accrued insurance claims	-	97,251
Unfunded OPEB liability	3,345	-
Compensated absences	(26,923)	2,602
Net Cash Provided by Operating Activities	<u>\$ 954,968</u>	<u>\$ 629,577</u>
Noncash Investing, Capital and Financing Activities		
None	<u>\$ -</u>	<u>\$ -</u>

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

MANITOWOC COUNTY, WISCONSIN

Statement of Net Position

Fiduciary Funds

December 31, 2016

	Agency Funds
ASSETS	
Cash and investments	<u>\$ 455,718</u>
LIABILITIES	
Accounts payable	\$ 180
Other liabilities and deposits	<u> 455,538</u>
TOTAL LIABILITIES	<u>\$ 455,718</u>

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

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

2. Government-Wide and Fund Financial Statements

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

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

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

The County reports the following major governmental funds:

GENERAL FUND

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

HUMAN SERVICES FUND

This fund is used to account for social services and community board programs directed by state statutes. The fund's primary revenue sources are state and federal aids.

COUNTY ROADS AND BRIDGES FUND

This fund is used to account for County highway, trunk, and road maintenance as well as town bridge construction. The primary revenue sources taxes that have been levied and state aid.

DEBT SERVICE FUND

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

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County reports the following major enterprise funds:

HIGHWAY FUND

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

Additionally, the government reports the following fund types:

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

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

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

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

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

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

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

3. Measurement Focus and Basis of Accounting

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

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents. In addition, cash deposits held in trust for health care center residents and deposits in insurance escrow accounts are not reported as cash equivalents, but are reported as restricted assets.

b. Accounts Receivable

Accounts receivable have been shown net of allowance for uncollectible accounts of \$382,251.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Property Taxes Levied for the 2017 Budget

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

d. Interfund Receivables and Payables

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

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

e. Inventories

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

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

f. Prepaid Items

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

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

g. Capital Assets

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

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

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

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

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Compensated Absences

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

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

i. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualifies for reporting in this category in the government-wide statement of net position. The item is related to the County's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this category in the government-wide statement of net position. The first is property taxes, which will be recognized as an inflow of resources in the subsequent year for which it was levied. The second is related to the County's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants. The County also has an additional type of item, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from fines. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

j. Long-term Obligations

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

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

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

l. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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

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

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

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

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

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

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Use of Estimates

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

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

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

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

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

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

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2016.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the budgeted governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2016 as follows:

Fund	Function	Excess Expenditures
General	General government	
	County board	\$ 813
	Register in probate	10,433
	Court commissioner	33
	Elections	42,158
	County office building	7,822
	Public health building	4,626
	University center	10,489
	Insurance	669
	Other special charges	19,875
	Public safety	
	Sheriff	180,484
	Traffic patrol	1,102,190
	Snowmobile patrol	280
	Water safety patrol	8,220
	Radio dispatch center	43,213
	Metro drug unit	50,018
	Retiree benefits	447
	Correctional institution	248,055
	Nuclear preparedness	17,239
	HAZMAT	16,334
	Health and human services	
	GPR lead	167
	Immunizations	623
	Mercury reduction	116
	WIC nutrition	6,468
	WIC breast feeding	5,096
	WIC Client Services	4,591
	Pocan operations	6,554
	Administrative support	7,038
	Environmental health	4,623
	Culture Recreation and Education	
	Parks	88,741
	Capital Outlay	
	General government	35,264
	Public safety	114,367
	Conservation and Development	379

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations (Continued)

Fund	Function	Excess Expenditures
Human services	Health and human services	
	Chronically mentally ill	518,774
	Intoxicated driver	4,610
	Crisis on call	37,344
	Birth to three	25,144
	CLTS - Autism	7,758
	Juvenile therapy services	11,103
	Economic support	95,903
	LIHEAP administration	14,868
	Agency management	12,007
	Agency support and overhead	85,260
	Human services	128,474
	County owned home Expo Drive	206
	Child care	6,941
	Youth aids	39,355
	Purchase of services	13,107
	Capital outlay	543
County roads and bridges	Public works	
	Highway administration	
	County highway maintenance	5,240
	County winter snow removal	119,239
Recycling	Capital outlay	5,615
Aging	Capital outlay	47,748
Soil and water conservation	Conservation and development	5,042
	Capital outlay	52
Expo	Capital outlay	287,683
Jail assessment project	Capital outlay	34,242
Courthouse remodeling capital projects	Capital outlay	3,490

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

3. Deficit Fund Balance

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end. As of December 31, 2016:

Fund	Deficit Fund Equity
Courthouse remodeling	\$ 3,490
Human Services	208,690

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

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

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

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

The carrying amount of the County's cash and investments totaled \$18,846,705 on December 31, 2016 as summarized below:

Petty cash funds	\$ 6,767
Deposits with financial institutions	6,913,764
Deposits with escrow agents	422,600
Deposits with insurance company	1,365,091
Investments	10,138,483
	<u>\$ 18,846,705</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 17,968,387
Restricted cash and investments	422,600
Fiduciary fund Statement of Net Position	
Agency funds	455,718
	<u>\$ 18,846,705</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Fair Value Measurements

The County implemented GASB Statement No. 72, *Fair Value Measurement and Application*, for the year ending December 31, 2016. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs.

The County has the following fair value measurements as of December 31, 2016:

Fair Value Measurements Using:				
	Level 1	Level 2	Level 3	
Federal Home Loan Bank	\$ -	\$ 408,419	\$ -	
Federal Farm Credit Bank	-	271,602	-	
Freddie Mac	-	447,453	-	
Federal National Mortgage Association	-	377,471	-	
U.S. Treasury notes	-	1,910,640	-	
Goldman Sachs Treasury	23,946	-	-	
Municipal bonds	-	2,683,279	-	
Total investments by fair value level	\$ 23,946	\$ 6,098,864	\$ -	

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

Custodial Credit Risk

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

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

As of December 31, 2016, \$4,528,679 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits. The entire amount was collateralized with securities held by the pledging financial institution but not in the County's name.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Credit Risk

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

Investment Type	Amount	Exempt From Disclosure	Rating as of Year End		
			Moody's AAA	Moody's AA	Not Rated
Federal Home Loan Bank	\$ 408,419	\$ -	\$ 408,419	\$ -	\$ -
Federal Farm Credit Bank	271,602	-	271,602	-	-
Freddie Mac	447,453	-	447,453	-	-
Federal National Mortgage Association	377,471	-	377,471	-	-
U.S. Treasury notes	1,910,640	1,910,640	-	-	-
Goldman Sachs Treasury	23,946	-	-	-	23,946
Municipal bonds	2,683,279	-	693,193	1,333,784	656,302
Wisconsin Local Government Investment Pool	4,015,673	-	-	-	4,015,673
Totals	\$10,138,483	\$ 1,910,640	\$ 2,198,138	\$ 1,333,784	\$ 4,695,921

Interest Rate Risk

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

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal Home Loan Bank	\$ 408,419	\$ 149,556	\$ -	\$ 258,863	\$ -
Federal Farm Credit Bank	271,602	271,602	-	-	-
Freddie Mac	447,453	-	298,769	148,684	-
Federal National Mortgage Association	377,471	99,897	5,188	272,386	-
U.S. Treasury notes	1,910,640	150,024	628,648	1,131,968	-
Goldman Sachs Treasury	23,946	23,946	-	-	-
Municipal bonds	2,683,279	1,047,354	1,354,093	281,832	-
Wisconsin Local Government Investment Pool	4,015,673	4,015,673	-	-	-
Totals	\$10,138,483	\$5,758,052	\$ 2,286,698	\$ 2,093,733	\$ -

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

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

Highly Sensitive Investments	Fair Value at Year End
Federal Home Loan Bank	\$ 408,419
Federal Farm Credit Bank	271,602
Freddie Mac	447,453
Federal National Mortgage Association	377,471

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of \$4,015,673 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2016, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

2. Restricted Assets

Restricted assets on December 31, 2016 totaled \$422,600 and consisted of cash and investments held for the following purposes:

Fund	Amount	Purpose
Escrow deposits	\$ 422,600	Funds held in escrow for the payment of insurance claims

3. Property Tax Apportionments

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

Property taxes recorded on December 31, 2016 for collection in 2017 are for the following:

State apportionment	\$ 895,324
County apportionment	29,454,919
Total	<u>\$ 30,350,243</u>

The above County apportionment of \$29,454,919 is for financing 2017 operations and will be transferred in 2017 from deferred inflows of resources to current revenues of the County's governmental and proprietary funds.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Delinquent Property Taxes - General Fund

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

On December 31, 2016, the County's general fund showed an investment of \$2,434,214 in delinquent taxes as follows:

Tax certificates	<u>\$ 2,434,214</u>
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An aging of the total delinquent taxes of \$2,434,214 on December 31, 2016 follows:

	Total	County Share	County Purchased
<u>Year Acquired</u>			
Prior to 2007	\$ 31,950	\$ 8,615	\$ 23,335
2007	15,146	3,992	11,154
2008	13,003	3,360	9,643
2009	47,333	11,327	36,006
2010	49,088	11,830	37,258
2011	82,654	20,101	62,553
2012	85,031	20,544	64,487
2013	124,454	30,056	94,398
2014	254,073	61,638	192,435
2015	564,209	142,463	421,746
2016	1,107,869	275,964	831,905
Tax Deeds	59,404	15,031	44,373
Delinquent property taxes at December 31, 2016	<u>\$ 2,434,214</u>	604,921	1,829,293
Less 60 day collections after December 31, 2016		76,337	230,122
Deferred Inflow of Property Taxes		<u>\$ 528,584</u>	
Nonspendable Fund Balance (purchased equities of state and local governments)			<u>\$ 1,599,171</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

5. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,406,628	\$ -	\$ -	\$ 6,406,628
Construction in progress	-	1,028,766	-	1,028,766
Total capital assets, not being depreciated	6,406,628	1,028,766	-	7,435,394
Capital assets, being depreciated:				
Land improvements	9,954,859	87,023	4,100	10,037,782
Buildings	44,465,111	844,438	31,313	45,278,236
Machinery and equipment	22,043,767	908,086	682,705	22,269,148
Infrastructure	87,756,339	1,157,627	1,180,649	87,733,317
Subtotals	164,220,076	2,997,174	1,898,767	165,318,483
Less accumulated depreciation for:				
Land improvements	6,299,271	345,102	4,100	6,640,273
Buildings	18,743,186	1,060,630	21,006	19,782,810
Machinery and equipment	9,347,766	1,352,164	652,867	10,047,063
Infrastructure	46,100,464	1,781,723	1,062,585	46,819,602
Subtotals	80,490,687	4,539,619	1,740,558	83,289,748
Total capital assets, being depreciated, net	83,729,389	(1,542,445)	158,209	82,028,735
Governmental activities capital assets, net	\$ 90,136,017	\$ (513,679)	\$ 158,209	89,464,129
Less related long-term debt outstanding				20,384,380
Net investment in capital assets				\$ 69,079,749
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,449,474	\$ -	\$ -	\$ 1,449,474
Construction in progress	211,112	-	211,112	-
Total capital assets, not being depreciated	1,660,586	-	211,112	1,449,474
Capital assets, being depreciated:				
Buildings	6,734,598	-	-	6,734,598
Improvement other than buildings	555,411	-	-	555,411
Machinery and equipment	10,724,671	1,037,619	375,355	11,386,935
Subtotals	18,014,680	1,037,619	375,355	18,676,944
Less accumulated depreciation for:				
Buildings	3,931,987	256,251	-	4,188,238
Improvements other than buildings	240,174	20,121	-	260,295
Machinery and equipment	7,482,916	375,087	318,457	7,539,546
Subtotals	11,655,077	651,459	318,457	11,988,079
Total capital assets, being depreciated, net	6,359,603	386,160	56,898	6,688,865
Business-type activities capital assets, net	\$ 8,020,189	\$ 386,160	\$ 268,010	8,138,339
Less related long-term debt outstanding				-
Investment in capital assets				\$ 8,138,339

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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

Governmental activities	
General government	\$ 476,300
Public safety	1,238,240
Public works	2,221,210
Health and human services	230,823
Culture, recreation and education	361,681
Conservation and development	11,365
Total depreciation expense - governmental activities	<u>\$ 4,539,619</u>
Business-type activities	
Highway operations	<u>\$ 651,459</u>

6. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2016 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance Operating Cash		
Deficits of Other Funds		
General Fund	\$ 85,452	\$ -
Special Revenue Funds		
Recycling	-	67,140
Soil and Water Conservation	-	14,822
Capital Projects Fund		
Courthouse Remodeling	-	3,490
Totals	<u>\$ 85,452</u>	<u>\$ 85,452</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2016 were as follows:

	Transfer to:					
	General Fund	Human Services	Solid Waste Disposal	Recycling	Expo	New Public Health Dept. Building
Transfers from:						
General Fund	\$ -	\$ 158,500	\$ -	\$ -	\$ 120,000	\$ 38,000
Capital Projects Fund						
Economic development	215,000	-	-	-	-	-
Jail assessment project	-	-	17,000	-	-	-
Special Revenue Fund						
Expo	120,000	-	-	-	-	-
Solid Waste Disposal	-	-	-	24,000	-	-
	<u>\$ 335,000</u>	<u>\$ 158,500</u>	<u>\$ 17,000</u>	<u>\$ 24,000</u>	<u>\$ 120,000</u>	<u>\$ 38,000</u>

	Transfer to - (Continued):					Total
	General Fund	Human Services	Debt Service	Jail Security Project	Information Systems	
Transfers from:						
General Fund	\$ -	\$ -	\$ 500,000	\$ 322,000	\$ -	\$ 1,138,500
Capital Projects Fund						
Economic Development	-	-	-	-	-	215,000
Jail assessment project	-	-	-	-	-	17,000
Special Revenue Fund						
Expo	-	-	-	-	-	120,000
Solid Waste Disposal	-	-	-	-	-	24,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 322,000</u>	<u>\$ -</u>	<u>\$ 1,514,500</u>

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

7. Long-term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2016:

	Outstanding 1/1/16	Issued	Retired	Outstanding 12/31/16	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$22,410,000	\$ -	\$ 2,045,000	\$20,365,000	\$ 2,090,000
Bond premium	50,137	-	30,757	19,380	-
Compensated absences	687,252	121,063	97,383	710,932	18,246
Governmental activities					
Long-term obligations	<u>\$23,147,389</u>	<u>\$ 121,063</u>	<u>\$ 2,173,140</u>	<u>\$21,095,312</u>	<u>\$ 2,108,246</u>
Business-type activities:					
Compensated absences	<u>\$ 126,137</u>	<u>\$ -</u>	<u>\$ 26,923</u>	<u>\$ 99,214</u>	<u>\$ -</u>

Total interest paid during the year on long-term debt totaled \$839,221.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds

\$7,290,000 issued 4/10/07; \$500,000 to \$1,075,000 due annually through 2021; interest 4%	\$ 3,720,000
\$15,740,000 issued 9/7/10; \$735,000 to \$1,060,000 due annually through 2030; interest 2.75% to 5.35%	12,210,000
\$2,710,000 issued 10/11/11; \$520,000 due in 2017; interest 3.0%	520,000
\$3,785,000 issued 5/8/12; \$335,000 to \$485,000 due annually through 2023; interest 1.45% to 3.15%	2,820,000
\$1,900,000 issued 7/01/13; \$30,000 to \$350,000 due annually through 2023; interest 2.28%	1,095,000

Total Outstanding General Obligation Debt	\$ 20,365,000
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Annual principal and interest maturities of the outstanding general obligation bonds of \$20,365,000 on December 31, 2016 are detailed below:

Year Ended December 31,	Governmental Activities	
	Principal	Interest
2016	\$ 2,090,000	\$ 597,527
2017	2,200,000	542,056
2018	2,265,000	475,539
2019	2,020,000	405,173
2020	2,060,000	345,649
2021-2025	5,710,000	1,064,628
2029-2030	4,020,000	284,600
	\$ 20,365,000	\$ 3,715,172

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

Build America Bonds

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

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2016 was \$244,503,332 as follows:

Equalized valuation of the County		\$ 5,275,735,800
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		263,786,790
Total outstanding general obligation debt applicable to debt limitation	\$ 20,365,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	1,081,542	
Net outstanding general obligation debt applicable to debt limitation		19,283,458
Legal Margin for New Debt		<u>\$ 244,503,332</u>

8. Pension Plan

a. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

b. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2006	0.8%	3%
2007	3.0%	10%
2008	6.6%	0%
2009	(2.1)%	(42)%
2010	(1.3)%	22%
2011	(1.2)%	11%
2012	(7.0)%	(7)%
2013	(9.6)%	9%
2014	4.7%	25%
2015	2.9%	2%

c. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$1,618,187 in contributions from the County.

Contribution rates as of December 31, 2016 are:

Employee Category	Employee	Employer
General (including teachers)	6.6%	6.6%
Executives & Elected Officials	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

- d. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2016, the County reported a liability of \$2,724,263 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2015, the County's proportion was 0.16764895%, which was a decrease of 0.00213998% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the County recognized pension expense of \$3,298,804.

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 460,868	\$ 5,733,165
Changes in assumptions	1,906,013	-
Net differences between projected and actual earnings on pension plan investments	11,153,912	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	65,560	5,265
Employer contributions subsequent to the measurement date	2,028,036	-
Total	<u>\$ 15,614,389</u>	<u>\$ 5,738,430</u>

\$2,026,036 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31,	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	\$ 3,526,392	\$ 1,388,991
2017	3,526,392	1,388,991
2018	3,526,392	1,388,991
2019	2,944,102	1,388,037
2020	63,075	183,420
Total	<u>\$ 13,586,353</u>	<u>\$ 5,738,430</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

e. Actuarial Assumption

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability:	December 31, 2015
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 - 2011. The total pension liability for December 31, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund Asset Class				
U.S. Equities	27%	23%	7.6%	4.7%
International Equities	24.5%	22%	8.5%	5.6%
Fixed Income	27.5%	37%	4.4%	1.6%
Inflation Sensitive Assets	10%	20%	4.2%	1.4%
Real Estate	7%	7%	6.5%	3.6%
Private Equity/Debt	7%	7%	9.4%	6.5%
Multi-Asset	4%	4%	6.7%	3.8%
Total Core Fund	107%	120%	7.4%	4.5%
Variable Fund Asset Class				
U.S. Equities	70%	70%	7.6%	4.7%
International Equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	100%	7.9%	5.0%

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.57%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension liability(asset) to changes in the discount rate. The following presents the County's proportionate share of the net pension liability(asset) calculated using the discount rate of 7.20 percent, as well as what the County's proportionate share of the net pension liability(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
County's proportionate share of the net pension liability (asset)	\$ 19,108,032	\$ 2,724,263	\$ (10,071,753)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

f. Payable to the WRS

At December 31, 2016 the County reported a payable of \$276,241 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2016.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

9. Fund Equity

In the fund financial statements, portions of governmental fund balances are restricted by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation. At December 31, 2016 fund balance was restricted as follows:

General Fund

Restricted for subsequent years' expenditures

Public Health	\$ 6,508
Veterans service	39,403
Land record modernization	172,587
Register of deeds redaction	85,812
UW Extension	1,960
Total	<u>\$ 306,270</u>

Debt Service Funds

Restricted for subsequent years' debt payments

\$ 1,081,542

Capital Projects Funds

Restricted debt proceeds for capital projects

New public health department building	<u>\$ 5,508</u>
---------------------------------------	-----------------

Special Revenue Funds

Restricted for subsequent years' expenditures

Conservation	\$ 94,834
Jail operations	15,059
Public safety	42,660
Revolving loan program	1,606,654
Total	<u>\$ 1,759,207</u>

Also in the fund financial statements, portions of governmental fund balances are committed by County Board action. At December 31, 2016, fund balance was committed as follows:

General Fund

Committed for subsequent years' expenditures

Aerial mapping	\$ 52,620
Area wide planning	103,576
Parks tree planting	4,000
Vehicle replacement	119,679
D.A. Office	5,000
Emergency management HAZMAT	158,014
Personnel	4,000
Elections	96,232
Treasurer outlay	25,000
Communications E-911	87,642
PW-PBX Phone systems	221,200
Total	<u>\$ 876,963</u>

(Continued)

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Special Revenue Funds

Committed for subsequent years' expenditures

Recycling	\$ 395
Solid waste disposal	300,809
Aging	869,045
Forestry tree planting	16,051
Expo	4,296,774
County roads and bridges	17,566
Total	<u>\$ 5,500,640</u>

Capital Projects Funds

Committed for capital outlay

Economic development projects	\$ 179,112
Park acquisition development projects	10,227
Jail security project	57,860
Total	<u>\$ 247,199</u>

NOTE D - OTHER INFORMATION

1. Other Post-employment Benefits

Plan Description - The County provides health care insurance coverage for employees who retire until they reach the age of 65. The retired employee contribution is 100%. There are 334 active and 10 retired employees in the plan as of December 31, 2016, the date of the most recent actuarial valuation. The plan is a single employer defined benefit plan.

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

Component	Amount
Annual required contribution	\$ 107,591
Interest on net OPEB	30,913
Adjustment to annual required contribution	(30,712)
Annual OPEB cost (expense)	<u>107,792</u>
Contributions made	7,636
Change in net OPEB obligation	<u>100,156</u>
OPEB obligation - beginning of year	772,814
OPEB obligation - end of year	<u>\$ 872,970</u>

The annual required contribution for the current year was determined as part of the most recent actuarial valuation using the projected entry age normal – level percentage of salary method. The actuarial assumptions included (a) 4.0% discount rate, (b) projected salary increases at 3.0% and (c) an inflation rate of 2.50%.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE D - OTHER INFORMATION (Continued)

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as an open level percentage of projected payrolls. The remaining amortization period at December 31, 2016, the date of the most recent actuarial valuation, is 30 years, and the remaining amount is \$1,128,550.

Trend Information - The County's OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 through 2016 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2014	\$ 91,015	1.3%	\$ 648,826
12/31/2015	126,423	1.9%	772,814
12/31/2016	107,792	7.1%	872,970

Additional multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits over time can be seen in the schedule of funding progress for the other post-employment benefit plan in the required supplementary information section.

Funded Status and Funding Progress - As of the most recent actuarial valuation date, the County's unfunded actuarial accrued liability (UAAL) was \$1,128,550. The annual payroll for active employees covered by the plan for the 2016 fiscal year was \$23,997,309 for a ratio of the UAAL to covered payroll of 4.70%.

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

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

In the most recent actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a rate of 4.0% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 7.5% decreasing by 0.5% per year down to 6.50%, then by 0.1% per year down to 5.0%, and level thereafter. The UAAL is being amortized as an open level percentage of projected payrolls. The remaining amortization period at December 31, 2016 was 30 years.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE D - OTHER INFORMATION (Continued)

2. Risk Management

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

3. Property and Liability Insurance

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

Financing for the self-insurance internal service fund is provided by payments from other County funds based on their portion of WMMIC's charges to the County and claim expenses incurred by the County. On December 31, 2016, the fund has unrestricted net position of \$1,802,679 for future catastrophic losses. The claims liability of \$474,542 reported in the fund at December 31, 2016, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2015 and 2016 follows:

		Liability January 1,	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31,
2015	\$	360,664	\$ 295,171	\$ 164,828	\$ 491,007
2016		491,007	24,127	40,592	474,542

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE D - OTHER INFORMATION (Continued)

Workers Compensation

The County has established a workers compensation fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program also is supplemented by stop loss protection, which limits the County's annual liability. The claims liability of \$795,897 reported in the fund at December 31, 2016, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for 2015 and 2016 follows:

	Liability January 1,	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31,
2015	\$ 383,401	\$ 563,344	\$ 264,564	\$ 682,181
2016	682,181	497,778	384,062	795,897

4. Contingencies

- a. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under Title 2 U.S. Code of Federal Regulations (CFR) 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.
- b. From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

5. Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2016 and 2017 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the County's January 1 equalized value as a result of net new construction. The actual limit for the County for the 2016 budget was .76%. The actual limit for the County for the 2017 budget was 0.88%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2016

NOTE D - OTHER INFORMATION (Continued)

6. Upcoming Pronouncements

In June 2015, the GASB issued two new standards addressing accounting and financial reporting for post-employment benefits other than pensions (OPEB). GASB Statement No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans whereas GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, addresses accounting and reporting by employer governments that provide OPEB benefits to their employees. The County will, after adoption of GASB No. 75, recognize on the face of the financial statements its net OPEB liability. GASB No. 74 is effective for fiscal years beginning after June 15, 2016 whereas GASB No. 75 is effective one year later. The County is currently evaluating the impact these standards will have on the financial statements when adopted.

7. Subsequent Events

On February 7, 2017, the County issued \$7,110,000 of note anticipation notes for the purpose of financing capital projects. The note anticipation notes mature on November 1, 2017 and bear interest at 3%.

REQUIRED SUPPLEMENTARY INFORMATION

MANITOWOC COUNTY, WISCONSIN

Schedule of Funding Progress
Other Post-Employment Benefit Plan
December 31, 2016

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2016	\$ -	\$ 1,128,550	0.00%	\$ 1,128,550	\$ 23,997,309	4.70%
2014	-	915,311	0.00%	915,311	21,414,142	4.27%
2012	-	866,816	0.00%	866,816	21,236,628	4.08%
2010	-	700,166	0.00%	700,166	19,973,827	3.51%
2008	-	1,252,227	0.00%	1,252,227	20,791,386	6.02%

See Notes to Required Supplementary Information.

MANITOWOC COUNTY, WISCONSIN

Schedule of Employer Contributions

Other Post-Employment Benefit Plan

December 31, 2016

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2016	\$ 7,636	\$ 107,591	7.10%
2015	2,435	137,399	1.77%
2014	1,173	100,471	1.17%
2013	12,652	100,292	12.62%
2012	15,076	95,821	15.73%
2011	29,428	96,180	30.60%
2010	36,539	93,239	39.19%
2009	11,526	150,751	7.65%
2008	17,402	150,751	11.54%

See Notes to Required Supplementary Information.

MANITOWOC COUNTY, WISCONSIN

Schedule of Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Last 10 Fiscal Years

<u>Fiscal Year Ending</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll (plan year)</u>	<u>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
12/31/15	0.16978893%	\$ (4,170,481)	\$ 21,537,221	19.36%	102.74%
12/31/16	0.16764895%	2,724,263	22,129,259	12.31%	98.20%

Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll (fiscal year)</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/15	\$ 1,632,119	\$ 1,632,119	\$ -	\$ 22,129,259	7.38%
12/31/16	1,618,187	1,618,187	-	23,997,309	6.74%

See Notes to Required Supplementary Information.

MANITOWOC COUNTY, WISCONSIN
Notes to Required Supplementary Information
December 31, 2016

NOTE A - SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS

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

NOTE B - WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms for any participating employer in the WRS.

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the prior fiscal year. The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

SUPPLEMENTARY INFORMATION

MANITOWOC COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

Special Revenue Funds						
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit
ASSETS						
Cash and investments	\$ -	\$ 226,233	\$ 546,766	\$ -	\$ 16,051	\$ 43,226
Receivables						
Taxes	533,538	10,000	25,000	290,206	-	-
Accounts	68,934	154,303	335,846	151,933	-	-
Notes and loans	-	-	-	-	-	-
Due from other governments	-	-	131,765	-	-	-
Inventories and prepaid items	-	-	504	-	-	-
TOTAL ASSETS	\$ 602,472	\$ 390,536	\$ 1,039,881	\$ 442,139	\$ 16,051	\$ 43,226
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 1,399	\$ 79,727	\$ 26,267	\$ 2,246	\$ -	\$ 566
Accrued and other current liabilities	-	-	119,065	40,031	-	-
Due to other funds	67,140	-	-	14,822	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	68,539	79,727	145,332	57,099	-	566
Deferred Inflows of Resources						
Property taxes	533,538	10,000	25,000	290,206	-	-
Fund Balances						
Nonspendable for						
Inventories and prepaid items	-	-	504	-	-	-
Restricted for						
Capital projects	-	-	-	-	-	-
Conservation	-	-	-	94,834	-	-
Jail operations	-	-	-	-	-	-
Notes and loans receivable	-	-	-	-	-	-
Public safety	-	-	-	-	-	42,660
Revolving loan program	-	-	-	-	-	-
Committed for						
Subsequent years' expenditures	395	300,809	869,045	-	16,051	-
Capital outlay	-	-	-	-	-	-
Unassigned (Deficit), reported in						
Capital projects fund	-	-	-	-	-	-
Total Fund Balances	395	300,809	869,549	94,834	16,051	42,660
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 602,472	\$ 390,536	\$ 1,039,881	\$ 442,139	\$ 16,051	\$ 43,226

(Continued)

Special Revenue Funds		Capital Projects Funds						Total
Expo	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Jail Security Project	Courthouse Remodeling	New Public Health Department Building	
\$ 4,333,542	\$ 656,917	\$ 179,112	\$ 10,227	\$ 25,264	\$ 89,360	\$ -	\$ 5,508	\$ 6,132,206
-	-	-	-	-	-	-	-	858,744
-	-	-	-	5,737	-	-	-	716,753
-	949,737	-	-	-	-	-	-	949,737
-	-	-	-	-	-	-	-	131,765
1,840	-	-	-	-	-	-	-	2,344
<u>\$ 4,335,382</u>	<u>\$ 1,606,654</u>	<u>\$ 179,112</u>	<u>\$ 10,227</u>	<u>\$ 31,001</u>	<u>\$ 89,360</u>	<u>\$ -</u>	<u>\$ 5,508</u>	<u>\$ 8,791,549</u>
\$ 12,640	\$ -	\$ -	\$ -	\$ 15,942	\$ 31,500	\$ -	\$ -	\$ 170,287
7,960	-	-	-	-	-	-	-	167,056
-	-	-	-	-	-	3,490	-	85,452
16,168	-	-	-	-	-	-	-	16,168
<u>36,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,942</u>	<u>31,500</u>	<u>3,490</u>	<u>-</u>	<u>438,963</u>
-	-	-	-	-	-	-	-	858,744
1,840	-	-	-	-	-	-	-	2,344
-	-	-	-	-	-	-	5,508	5,508
-	-	-	-	-	-	-	-	94,834
-	-	-	-	15,059	-	-	-	15,059
-	949,737	-	-	-	-	-	-	949,737
-	-	-	-	-	-	-	-	42,660
-	656,917	-	-	-	-	-	-	656,917
4,296,774	-	-	-	-	-	-	-	5,483,074
-	-	179,112	10,227	-	57,860	-	-	247,199
-	-	-	-	-	-	(3,490)	-	(3,490)
<u>4,298,614</u>	<u>1,606,654</u>	<u>179,112</u>	<u>10,227</u>	<u>15,059</u>	<u>57,860</u>	<u>(3,490)</u>	<u>5,508</u>	<u>7,493,842</u>
<u>\$ 4,335,382</u>	<u>\$ 1,606,654</u>	<u>\$ 179,112</u>	<u>\$ 10,227</u>	<u>\$ 31,001</u>	<u>\$ 89,360</u>	<u>\$ -</u>	<u>\$ 5,508</u>	<u>\$ 8,791,549</u>

MANITOWOC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2016

Special Revenue Funds						
Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit	
Revenues						
Taxes	\$ 485,538	\$ 10,000	\$ 25,000	\$ 288,577	\$ -	\$ -
Intergovernmental	-	-	1,724,056	354,011	-	-
Licenses and permits	-	-	-	5,100	-	-
Fines and forfeits	-	-	-	-	-	-
Public charges for services	463,848	-	520,050	-	-	-
Intergovernmental charges for services	-	966,956	91,309	-	-	-
Miscellaneous	38,387	-	346,020	-	569	235
Total Revenues	987,773	976,956	2,706,435	647,688	569	235
Expenditures						
Current						
Public safety	-	-	-	-	-	9,308
Public works	1,013,355	973,836	-	-	-	-
Health and human services	-	-	2,575,734	-	-	-
Culture, recreation and education	-	-	-	-	-	-
Conservation and development	-	-	-	620,744	207	-
Capital outlay	26,365	-	56,578	2,552	-	-
Total Expenditures	1,039,720	973,836	2,632,312	623,296	207	9,308
Excess of Revenues Over (Under)						
Expenditures	(51,947)	3,120	74,123	24,392	362	(9,073)
Other Financing Sources (Uses)						
Sale of capital assets	-	-	1,250	-	1,388	-
Transfers in	24,000	17,000	-	-	-	-
Transfers out	-	(24,000)	-	-	-	-
Total Other Financing Sources (Uses)	24,000	(7,000)	1,250	-	1,388	-
Net Change in Fund Balances	(27,947)	(3,880)	75,373	24,392	1,750	(9,073)
Fund Balances - January 1	28,342	304,689	794,176	70,442	14,301	51,733
Fund Balances (Deficit) - December 31	\$ 395	\$ 300,809	\$ 869,549	\$ 94,834	\$ 16,051	\$ 42,660

(Continued)

Special Revenue Funds		Capital Projects Funds						Total
Expo	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Jail Security Project	Courthouse Remodeling	New Public Health Department Building	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 809,115
7,163	-	-	-	-	-	-	-	2,085,230
-	-	-	-	-	-	-	-	5,100
-	-	-	-	93,725	-	-	-	93,725
745,003	-	-	-	-	-	-	-	1,728,901
-	-	-	-	-	-	-	-	1,058,265
233,967	27,899	4,539	-	-	-	-	-	651,616
986,133	27,899	4,539	-	93,725	-	-	-	6,431,952
-	-	-	-	-	-	-	-	9,308
-	-	-	-	-	-	-	-	1,987,191
-	-	-	-	-	-	-	-	2,575,734
687,857	-	-	-	-	-	-	-	687,857
-	1,557	-	-	-	-	-	-	622,508
427,998	-	-	-	127,242	264,140	3,490	111,942	1,020,307
1,115,855	1,557	-	-	127,242	264,140	3,490	111,942	6,902,905
(129,722)	26,342	4,539	-	(33,517)	(264,140)	(3,490)	(111,942)	(470,953)
4,361,668	-	10,731	-	-	-	-	-	4,375,037
120,000	-	-	-	-	322,000	-	38,000	521,000
(120,000)	-	(215,000)	-	(17,000)	-	-	-	(376,000)
4,361,668	-	(204,269)	-	(17,000)	322,000	-	38,000	4,520,037
4,231,946	26,342	(199,730)	-	(50,517)	57,860	(3,490)	(73,942)	4,049,084
66,668	1,580,312	378,842	10,227	65,576	-	-	79,450	3,444,758
\$ 4,298,614	\$ 1,606,654	\$ 179,112	\$ 10,227	\$ 15,059	\$ 57,860	\$ (3,490)	\$ 5,508	\$ 7,493,842

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 16,338,509	\$ 16,338,509	\$ 16,336,717	\$ (1,792)
Forest crop tax	10	10	3	(7)
Managed forest land taxes	3,600	3,600	7,083	3,483
Sales tax	120	120	148	28
Land use value penalty	3,000	3,000	5,800	2,800
Interest on taxes	400,000	400,000	369,819	(30,181)
Total Taxes	16,745,239	16,745,239	16,719,570	(25,669)
Intergovernmental				
Bulletproof vest program	2,500	2,500	3,145	645
State shared taxes	4,407,209	4,407,209	4,410,159	2,950
Exempt computer aid	90,500	90,500	98,183	7,683
Clerk of courts support reimbursement	248,975	248,975	248,974	(1)
Clerk of courts GAL reimbursement	46,754	46,754	45,458	(1,296)
Register of probate GAL reimbursement	15,000	15,000	15,970	970
Register of deeds land information grant	1,000	1,000	71,393	70,393
Public defender discovery	8,000	8,000	11,724	3,724
Training/conference reimbursement	16,000	16,000	21,445	5,445
Snowmobile law enforcement	2,000	2,000	6,942	4,942
Water safety patrol	3,000	3,000	10,857	7,857
Metro drug	24,000	24,000	24,743	743
Victim witness assistance	32,500	32,500	37,091	4,591
Emergency management planning	55,712	55,712	56,821	1,109
Emergency management EPCRA	24,174	24,174	24,174	-
Emergency management LEPC	9,000	9,000	7,437	(1,563)
Emergency management training	-	-	14,783	14,783
Emergency management weapons mass destruction	-	100,835	100,835	-
Hospital decon grant	-	12,600	6,691	(5,909)
DNA sample reimbursement	-	-	3,910	3,910
AG clean sweep program	19,200	19,200	10,780	(8,420)
Household hazardous waste	29,215	29,215	23,065	(6,150)
Lead poison prevention	11,411	11,452	11,452	-
Maternal child healthy start	35,034	36,541	36,541	-
DOH radiation protection	11,500	11,500	7,139	(4,361)
WIC program	300,040	287,320	285,040	(2,280)
IAP immunization grants	18,027	18,080	18,080	-
CDC tobacco	-	7,624	9,679	2,055
Radon information grant	9,876	9,876	9,053	(823)
Environmental mini grant	12,200	12,200	17,715	5,515
Prevention block grant	8,014	8,393	7,818	(575)
Asthma coalition grant	-	10,000	10,000	-
Bioterrorism grant	62,982	62,982	59,707	(3,275)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

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

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Intergovernmental (Continued)				
Child support program aid	954,000	954,000	869,520	(84,480)
Veterans service aid	13,000	13,000	13,000	-
Snowmobile trail aid	62,088	62,088	58,966	(3,122)
WI Fund grant	65,000	65,000	61,248	(3,752)
DNR grant	13,000	173,000	83,536	(89,464)
Other sheriff state payments	219,138	273,736	279,155	5,419
State payment in lieu of taxes	18,500	18,500	17,828	(672)
Total Intergovernmental	6,848,549	7,183,466	7,110,057	(73,409)
License and Permits				
Marriage license fees	16,000	16,000	14,925	(1,075)
Work permit fees	1,100	1,100	1,630	530
Conservation license fees	3,200	3,200	4,935	1,735
Passport fees	17,700	17,700	21,534	3,834
Sanitary permit fees	198,000	198,000	210,767	12,767
WI fund application fees	3,000	3,000	700	(2,300)
Building permits	30,000	30,000	47,955	17,955
Board of adjustment variance fees	13,000	13,000	15,015	2,015
Zoning fees	15,000	15,000	19,890	4,890
Reclamation fees	69,667	69,667	70,769	1,102
Total License and Permits	366,667	366,667	408,120	41,453
Fines and Forfeits				
Ordinance forfeitures	140,000	140,000	134,430	(5,570)
County share of state fines	130,000	130,000	100,955	(29,045)
Total Fines and Forfeits	270,000	270,000	235,385	(34,615)
Public Charges for Services				
Treasurer service fees	1,000	1,000	3,949	2,949
Computer access fees	1,200	1,200	1,050	(150)
County clerk fees	-	-	28	28
Open record fees	-	-	1,340	1,340
Family court fees	4,925	4,925	600	(4,325)
Register of deeds official copies	18,000	18,000	14,223	(3,777)
Real estate transfer fees	112,000	112,000	153,257	41,257
Register of deeds real estate recording fees	200,000	200,000	189,510	(10,490)
Real estate certified copy fees	1,000	1,000	259	(741)
Birth, death and marriage copy fees	48,000	48,000	51,215	3,215
DILHR fees	2,000	2,000	2,480	480
Land records modernization fees	156,000	156,000	174,328	18,328

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

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

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Public Charges for Services (Continued)				
Register of deeds document records	4,000	4,000	4,505	505
Register of deeds GIS product sales	-	-	170	170
Court fees	186,100	186,100	178,913	(7,187)
Counseling service fee	12,370	12,370	16,128	3,758
Probate fees - County	32,000	32,000	40,526	8,526
Probate fees - GAL	26,000	26,000	28,375	2,375
Sheriff fees	65,000	65,000	66,286	1,286
Sheriff copy fees	1,200	1,200	1,195	(5)
Photo lab sales	3,250	3,250	3,961	711
Reserve duty	11,000	11,000	15,172	4,172
Prisoners board	265,000	265,000	318,536	53,536
GPS inmate fees	-	-	60,440	60,440
Contracted police services	8,000	8,000	15,941	7,941
Nuclear plant revenues	154,528	154,528	156,439	1,911
Nuclear plant personnel safety	60,944	60,944	64,022	3,078
Coroner fees	50,000	50,000	54,956	4,956
Jail booking fees	12,000	12,000	14,462	2,462
Jail per diem charges	50,000	50,000	120,018	70,018
Jail medical reimbursements	5,500	5,500	12,837	7,337
PHS charges	3,000	3,000	3,040	40
PHS environmental health charges	4,600	4,600	5,539	939
PHS Interpretation	1,000	1,000	2,592	1,592
PHS DOH agent license fees	169,000	169,000	200,217	31,217
PHS DOA agent license fees	3,800	3,800	3,499	(301)
PHS school inspection fees	8,500	8,500	8,335	(165)
Medicaid medical assistance	59,608	59,608	36,767	(22,841)
Child support fees	22,470	22,470	21,999	(471)
UW extension supplies	-	-	2,400	2,400
UW extension meeting fees	3,000	3,000	760	(2,240)
UW extension bulletins	500	500	96	(404)
UW extension materials testing	500	500	327	(173)
UW extension parenting fees	3,500	3,500	4,210	710
Timber sales	-	-	1,340	1,340
Total Public Charges for Services	1,770,495	1,770,495	2,056,242	285,747

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

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

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Intergovernmental Charges for Services				
SVRS voter registration	150	150	315	165
Interpreter reimbursement	10,000	10,000	8,993	(1,007)
TB dispensary	1,000	1,000	393	(607)
New world system charges	7,100	7,100	6,978	(122)
Phone equipment reimbursement	161,970	161,970	164,169	2,199
PHS HIV testing	1,200	1,200	1,068	(132)
Board of adjustment charges	27,000	27,000	30,723	3,723
Aging services charges	10,145	10,145	6,068	(4,077)
Prisoners board - other	208,000	208,000	175,112	(32,888)
Other departmental service charges	105,489	105,489	125,243	19,754
Total Intergovernmental Charges for Services	532,054	532,054	519,062	(12,992)
Miscellaneous				
Interest on investments	50,000	50,000	85,160	35,160
Change in fair market value of investments	-	-	(1,096)	(1,096)
Uncashed check cancellation	2,500	2,500	-	(2,500)
Rent	166,878	166,878	172,363	5,485
Gain on tax deed property sales	-	-	(6,350)	(6,350)
Donations and contributions	9,370	164,370	94,637	(69,733)
Fuel flowage fee	185,000	185,000	127,521	(57,479)
Other	14,250	14,250	92,693	78,443
Total Miscellaneous	427,998	582,998	564,928	(18,070)
Total Revenues	26,961,002	27,450,919	27,613,364	162,445
Other Financing Sources				
Sale of capital assets	72,000	76,000	73,810	(2,190)
Transfers In				
Capital projects fund - jail assessment	215,000	215,000	215,000	-
Special revenue fund - expo	-	-	120,000	120,000
Total Other Financing Sources	287,000	291,000	408,810	117,810
Total Revenues and Other Financing Sources	\$ 27,248,002	\$ 27,741,919	\$ 28,022,174	\$ 280,255

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government				
Legislative				
County Board	\$ 123,127	\$ 123,127	\$ 123,940	\$ (813)
Judicial				
Circuit court	1,396,081	1,396,081	1,276,601	119,480
Register in probate	277,703	277,703	288,136	(10,433)
Court commissioner	30,852	30,852	30,885	(33)
Family court commissioner	221,458	221,458	217,763	3,695
Coroner	271,735	271,735	267,593	4,142
Total Judicial	2,197,829	2,197,829	2,080,978	116,851
Legal				
District attorney	371,547	371,547	342,766	28,781
Corporation counsel	483,830	483,830	422,051	61,779
Total Legal	855,377	855,377	764,817	90,560
General Administration				
County executive	115,941	115,941	114,850	1,091
County clerk	324,132	324,132	289,920	34,212
Personnel	353,978	353,978	335,614	18,364
Elections	110,392	110,392	152,550	(42,158)
Total General Administration	904,443	904,443	892,934	11,509
Financial Administration				
Comptroller	629,238	629,238	612,225	17,013
Assessment of property	175,933	175,933	131,669	44,264
County treasurer	216,081	216,081	178,483	37,598
Total Financial Administration	1,021,252	1,021,252	922,377	98,875
General Buildings and Plant				
Public property administration	261,113	261,113	248,014	13,099
Courthouse	323,376	323,376	260,634	62,742
County office building	115,817	115,817	123,639	(7,822)
Jail and safety building	540,052	540,052	508,511	31,541
Administration office building	31,362	31,362	24,712	6,650
Human service building	129,459	129,459	113,021	16,438
Public health building	50,552	50,552	55,178	(4,626)
University center	38,049	38,049	48,538	(10,489)
Other facilities	299,411	299,411	279,776	19,635
Total General Buildings and Plant	1,789,191	1,789,191	1,662,023	127,168
Property Records and Control				
Register of deeds	559,988	660,823	587,645	73,178

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government (Continued)				
Insurance and Bonds				
Insurance	74,366	74,366	75,035	(669)
Other General Government				
Other special charges and non-departmental	1,144	1,144	21,019	(19,875)
Total General Government	7,526,717	7,627,552	7,130,768	496,784
Public Safety				
Law Enforcement				
Sheriff	1,689,684	1,689,684	1,870,168	(180,484)
Training	70,250	70,250	69,569	681
Traffic patrol	3,697,942	3,712,942	4,815,132	(1,102,190)
Snowmobile patrol	1,200	1,200	1,480	(280)
Water safety patrol	2,800	2,800	11,020	(8,220)
Radio dispatch center	1,611,055	1,611,055	1,654,268	(43,213)
Communications activity	819,428	819,428	794,381	25,047
Metro drug unit	322,330	334,930	384,948	(50,018)
Retiree benefits	11,620	11,620	12,067	(447)
Total Law Enforcement	8,226,309	8,253,909	9,613,033	(1,359,124)
Correction and Detention				
Correctional institution	4,251,781	4,251,781	4,499,836	(248,055)
Emergency Government				
Emergency management	173,090	173,090	152,332	20,758
Nuclear preparedness	205,472	205,472	222,711	(17,239)
EPCRA	24,174	24,174	8,392	15,782
HAZMAT	20,000	20,000	36,334	(16,334)
Total Emergency Government	422,736	422,736	419,769	2,967
Total Public Safety	12,900,826	12,928,426	14,532,638	(1,604,212)
Public Works				
Other Transportation				
Airport	404,277	404,277	329,443	74,834
Sanitation				
Solid waste administration	137,282	137,282	128,020	9,262
Total Public Works	541,559	541,559	457,463	84,096

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health and Human Services				
Public Health Services				
Older adult health	10,145	10,145	9,776	369
Prevention	8,014	8,393	7,819	574
GPR lead	11,411	11,452	11,619	(167)
Healthy start	35,034	37,541	36,489	1,052
Alliance for youth	-	4,922	1,662	3,260
Immunizations	18,027	28,080	28,703	(623)
PHER grant H1N1	-	7,624	7,624	-
Bioter/PHEP	62,982	62,982	62,817	165
Mercury reduction	-	-	116	(116)
WIC program administration	68,990	56,270	44,593	11,677
WIC nutrition	91,539	91,539	98,007	(6,468)
WIC breast feeding	16,947	16,947	22,043	(5,096)
WIC client services	122,564	122,564	127,155	(4,591)
Prenatal care	59,608	59,608	54,444	5,164
Pocan operations	207,338	256,014	262,568	(6,554)
Administrative support	137,032	137,032	144,070	(7,038)
Environmental health	272,897	272,897	277,520	(4,623)
General public health	724,471	724,471	706,356	18,115
Total Public Health Services	1,846,999	1,908,481	1,903,381	5,100
Child Support	958,277	958,277	927,399	30,878
Veterans	256,489	256,489	243,944	12,545
Total Health and Human Services	3,061,765	3,123,247	3,074,724	48,523
Culture, Recreation and Education				
Culture				
Grants to public libraries	804,462	804,462	804,462	-
Recreation Facilities				
Snowmobile trails and areas	62,088	62,088	58,591	3,497
Parks	209,044	209,044	297,785	(88,741)
Total Recreation Facilities	271,132	271,132	356,376	(85,244)
Education				
University extension	246,905	254,905	251,094	3,811
Total Culture, Recreation and Education	1,322,499	1,330,499	1,411,932	(81,433)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Conservation and Development				
County Planning				
County planning	680,161	694,911	631,069	63,842
Board of adjustment	22,487	22,487	20,965	1,522
Total County Planning	<u>702,648</u>	<u>717,398</u>	<u>652,034</u>	<u>65,364</u>
Total Conservation and Development	<u>702,648</u>	<u>717,398</u>	<u>652,034</u>	<u>65,364</u>
Capital Outlay				
General government	894,145	894,145	929,409	(35,264)
Public safety	397,500	464,192	578,559	(114,367)
Public works	30,000	30,000	12,004	17,996
Culture, recreation and education	16,500	335,500	17,433	318,067
Conservation and development	30,000	30,000	30,379	(379)
Total Capital Outlay	<u>1,368,145</u>	<u>1,753,837</u>	<u>1,567,784</u>	<u>186,053</u>
Total Expenditures	<u>27,424,159</u>	<u>28,022,518</u>	<u>28,827,343</u>	<u>(804,825)</u>
Other Financing Uses				
Transfers Out				
Debt service fund	-	500,000	500,000	-
Special revenue fund				
Human services	150,000	158,500	158,500	-
Expo	-	120,000	120,000	-
Capital projects fund				
Public health building project	-	38,000	38,000	-
Jail security project	-	322,000	322,000	-
Total Transfers Out	<u>150,000</u>	<u>1,138,500</u>	<u>1,138,500</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 27,574,159</u>	<u>\$ 29,161,018</u>	<u>\$ 29,965,843</u>	<u>\$ (804,825)</u>

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 6,896,441	\$ 6,896,441	\$ 6,896,441	\$ -
Intergovernmental				
Mental health block grant	78,647	78,647	35,127	(43,520)
AODA block grant	140,547	140,547	140,547	-
Base county allocation	3,947,894	3,947,894	3,953,149	5,255
Prior year state aid	165,000	165,000	192,036	27,036
Youth aids	633,514	633,514	672,896	39,382
IMD OBRA relocations	25,052	25,052	426,416	401,364
Family support	77,626	77,626	-	(77,626)
Birth to three	189,703	189,703	189,703	-
COP	331,198	331,198	28,148	(303,050)
IM aid	1,120,219	1,118,153	1,050,712	(67,441)
Program integrity	-	2,066	8,511	6,445
LIHEAP administration	116,711	116,711	162,956	46,245
HSD grant	15,000	15,000	-	(15,000)
Kinship care	156,173	156,173	209,437	53,264
Family preservation	52,345	52,345	52,345	-
W-2 day care	101,789	101,789	101,789	-
CSP wait list	32,549	32,549	-	(32,549)
Coordinated services team	60,000	60,000	60,000	-
Foster parent services	18,407	18,407	13,111	(5,296)
Autism long-term support	124,018	124,018	85,849	(38,169)
CBMAC grant	75,000	75,000	71,343	(3,657)
Legal services reimbursement	2,983	2,983	-	(2,983)
Adult protective services	79,004	79,004	79,004	-
Insurance payments WPS TPA	1,636,047	1,636,047	1,216,553	(419,494)
Other	20,000	20,000	46,994	26,994
Total Intergovernmental	9,199,426	9,199,426	8,796,626	(402,800)
Fines and Forfeits				
OWI assessments	44,000	44,000	43,566	(434)
Public Charges for Services	1,227,257	1,227,257	1,136,813	(90,444)
Intergovernmental Charges for Services	1,500	1,500	200	(1,300)
Miscellaneous				
Interest	400	400	-	(400)
Donations and contributions	-	-	100	100
Other	1,907	1,907	1,595	(312)
Total Miscellaneous	2,307	2,307	1,695	(612)
Total Revenues	17,370,931	17,370,931	16,875,341	(495,590)

(Continued)

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund (Continued)
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Health and Human Services				
Mental health	1,702,635	1,702,635	1,673,576	29,059
Alcohol and other drug abuse	502,040	502,040	467,546	34,494
Chronically mentally ill	3,167,265	3,167,265	3,686,039	(518,774)
Developmentally disabled	2,600	2,600	1,285	1,315
Treatment foster care	500	500	374	126
Intoxicated driver	112,361	112,361	116,971	(4,610)
Crisis on call	391,779	391,779	429,123	(37,344)
Birth to three	505,084	505,084	530,228	(25,144)
Adult protective services	399,517	399,517	398,431	1,086
Family support	70,163	70,163	-	70,163
Autism - intensive/DD	532,054	532,054	227,544	304,510
Autism - post-intensive/DD	279,460	279,460	224,907	54,553
Community long-term support	804,659	804,659	782,482	22,177
Autism - intensive/SED	26,863	26,863	14,924	11,939
Autism - post-intensive/SED	348,729	348,729	265,944	82,785
CLTS - TPA	8,755	8,755	-	8,755
CLTS - Autism	1,148	1,148	8,906	(7,758)
Juvenile therapy services	89,070	89,070	100,173	(11,103)
Economic support	1,002,689	1,002,689	1,098,592	(95,903)
Program integrity	13,128	13,128	12,865	263
LIHEAP administration	113,922	113,922	128,790	(14,868)
Special ES	3,000	3,000	-	3,000
Error Reduction Program	159,354	159,354	79,857	79,497
Agency management	172,245	172,245	184,252	(12,007)
Agency support and overhead	1,158,371	1,158,371	1,243,631	(85,260)
Human services	2,707,831	2,707,831	2,836,305	(128,474)
County owned home Expo Drive	-	-	206	(206)
Child care	44,879	44,879	51,820	(6,941)
Youth aids	1,047,630	1,047,630	1,086,985	(39,355)
Alternate care	1,047,087	1,047,087	906,120	140,967
Purchase of services	251,496	251,496	264,603	(13,107)
Community options program	505,154	505,154	28,148	477,006
County owned home 16th Street	4,110	4,110	2,935	1,175
Intensive supervision	131,054	131,054	82,941	48,113
CCS	397,418	397,418	382,193	15,225
Total Health and Human Services Expenditures	17,704,050	17,704,050	17,318,696	385,354
Capital Outlay	-	8,500	9,043	(543)
Total Expenditures	17,704,050	17,712,550	17,327,739	384,811
Deficiency of Revenues Under Expenditures	\$ (333,119)	\$ (341,619)	\$ (452,398)	\$ (110,779)

MANITOWOC COUNTY, WISCONSIN
County Roads and Bridges Special Revenue Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 2,573,912	\$ 2,573,912	\$ 2,573,912	\$ -
Bridge aid assessments	170,170	170,170	170,170	-
Total Taxes	<u>2,744,082</u>	<u>2,744,082</u>	<u>2,744,082</u>	<u>-</u>
Intergovernmental				
State transportation aid	1,214,169	1,214,169	1,127,410	(86,759)
Total Revenues	<u>3,958,251</u>	<u>3,958,251</u>	<u>3,871,492</u>	<u>(86,759)</u>
Expenditures				
Public Works				
County highway maintenance	1,586,590	1,586,590	1,591,830	(5,240)
County winter snow removal	925,158	925,158	1,044,397	(119,239)
Town bridge construction	170,170	170,170	170,168	2
County road and bridge construction	<u>1,426,333</u>	<u>1,691,333</u>	<u>1,359,124</u>	<u>332,209</u>
Total Expenditures	<u>4,108,251</u>	<u>4,373,251</u>	<u>4,165,519</u>	<u>207,732</u>
Net Change in Fund Balance	<u>\$ (150,000)</u>	<u>\$ (415,000)</u>	<u>\$ (294,027)</u>	<u>\$ 120,973</u>

MANITOWOC COUNTY, WISCONSIN
Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 2,462,420	\$ 2,462,420	\$ 2,462,420	\$ -
Intergovernmental charges for services				
Build America bonds subsidy	176,771	176,771	177,534	763
Total Revenues	2,639,191	2,639,191	2,639,954	763
Expenditures				
Debt Service				
2007 refunding bonds	642,800	642,800	642,800	-
2010-11 refunding communications project	1,269,248	1,269,248	1,269,248	-
2011 refunding bonds	561,500	561,500	561,500	-
2012 refunding bonds	385,708	385,708	385,708	-
2013 GO note	24,966	24,966	24,966	-
Administrative costs	10,000	10,000	1,552	8,448
Total Expenditures	2,894,222	2,894,222	2,885,774	8,448
Deficiency of Revenues Under Expenditures	\$ (255,031)	\$ (255,031)	\$ (245,820)	\$ 9,211

MANITOWOC COUNTY, WISCONSIN
 Recycling Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 485,538	\$ 485,538	\$ 485,538	\$ -
Public charges for services	531,500	531,500	463,848	(67,652)
Miscellaneous	40,487	40,487	38,387	(2,100)
Total Revenues	<u>1,057,525</u>	<u>1,057,525</u>	<u>987,773</u>	<u>(69,752)</u>
Expenditures				
Current				
Public works	1,036,775	1,036,775	1,013,355	23,420
Capital outlay	20,750	20,750	26,365	(5,615)
Total Expenditures	<u>1,057,525</u>	<u>1,057,525</u>	<u>1,039,720</u>	<u>17,805</u>
Deficiency of Revenues Under Expenditures	-	-	(51,947)	(51,947)
Other Financing Sources				
Transfers in	-	-	24,000	24,000
Net Change in Fund Balance	-	-	(27,947)	(27,947)
Fund Balance - January 1	<u>28,342</u>	<u>28,342</u>	<u>28,342</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 28,342</u>	<u>\$ 28,342</u>	<u>\$ 395</u>	<u>\$ (27,947)</u>

MANITOWOC COUNTY, WISCONSIN
Solid Waste Disposal Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Intergovernmental charges for services	1,275,000	1,275,000	966,956	(308,044)
Total Revenues	1,285,000	1,285,000	976,956	(308,044)
Expenditures				
Current				
Public works	1,302,000	1,302,000	973,836	328,164
Excess of Revenues Over (Under) Expenditures	(17,000)	(17,000)	3,120	20,120
Other Financing Sources (Uses)				
Transfers in	17,000	17,000	17,000	-
Transfers out	-	-	(24,000)	(24,000)
Total Other Financing Sources (Uses)	17,000	17,000	(7,000)	(24,000)
Net Change in Fund Balance	-	-	(3,880)	(3,880)
Fund Balance - January 1	304,689	304,689	304,689	-
Fund Balance - December 31	\$ 304,689	\$ 304,689	\$ 300,809	\$ (3,880)

MANITOWOC COUNTY, WISCONSIN
Aging Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Intergovernmental	1,812,732	1,818,607	1,724,056	(94,551)
Public charges for services	431,000	431,000	520,050	89,050
Intergovernmental charges for services	87,506	87,506	91,309	3,803
Miscellaneous	363,711	363,711	346,020	(17,691)
Total Revenues	2,719,949	2,725,824	2,706,435	(19,389)
Expenditures				
Current				
Health and human services	2,774,126	2,780,001	2,575,734	204,267
Capital outlay	8,830	8,830	56,578	(47,748)
Total Expenditures	2,782,956	2,788,831	2,632,312	156,519
Excess of Revenues Over (Under) Expenditures	(63,007)	(63,007)	74,123	137,130
Other Financing Sources				
Sale of capital assets	-	-	1,250	1,250
Net Change in Fund Balance	(63,007)	(63,007)	75,373	138,380
Fund Balance - January 1	794,176	794,176	794,176	-
Fund Balance - December 31	\$ 731,169	\$ 731,169	\$ 869,549	\$ 138,380

MANITOWOC COUNTY, WISCONSIN
Soil and Water Conservation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 288,577	\$ 288,577	\$ 288,577	\$ -
Intergovernmental	294,625	324,625	354,011	29,386
Licenses and permits	5,000	5,000	5,100	100
Total Revenues	588,202	618,202	647,688	29,486
Expenditures				
Current				
Conservation and development	588,202	615,702	620,744	(5,042)
Capital outlay	-	2,500	2,552	(52)
Total Expenditures	588,202	618,202	623,296	(5,094)
Excess of Revenues Under Expenditures	-	-	24,392	24,392
Other Financing Sources				
Long-term debt issued	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	24,392	24,392
Fund Balance - January 1	70,442	70,442	70,442	-
Fund Balance - December 31	\$ 70,442	\$ 70,442	\$ 94,834	\$ 24,392

MANITOWOC COUNTY, WISCONSIN
Expo Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 6,000	\$ 6,000	\$ 7,163	\$ 1,163
Public charges for services	712,152	710,902	745,003	34,101
Miscellaneous	-	1,250	233,967	232,717
Total Revenues	718,152	718,152	986,133	267,981
Expenditures				
Current				
Culture, recreation and education	695,192	695,192	687,857	7,335
Capital outlay	20,315	140,315	427,998	(287,683)
Total Expenditures	715,507	835,507	1,115,855	(280,348)
Excess of Revenues Over (Under) Expenditures	2,645	(117,355)	(129,722)	(12,367)
Other Financing Sources (Uses)				
Sale of capital assets	-	-	4,361,668	4,361,668
Transfers in	120,000	120,000	120,000	-
Transfers out	-	-	(120,000)	(120,000)
Total Other Financing Sources (Uses)	120,000	120,000	4,361,668	4,241,668
Net Change in Fund Balance	122,645	2,645	4,231,946	4,229,301
Fund Balance - January 1	66,668	66,668	66,668	-
Fund Balance - December 31	\$ 189,313	\$ 69,313	\$ 4,298,614	\$ 4,229,301

MANITOWOC COUNTY, WISCONSIN
Jail Assessment Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeits	\$ 110,000	\$ 110,000	\$ 93,725	\$ (16,275)
Expenditures				
Capital outlay	93,000	93,000	127,242	(34,242)
Excess of Revenues Over (Under) Expenditures	17,000	17,000	(33,517)	(50,517)
Other Financing Uses				
Transfers out	(17,000)	(17,000)	(17,000)	-
Net Change in Fund Balance	-	-	(50,517)	(50,517)
Fund Balance - January 1	65,576	65,576	65,576	-
Fund Balance - December 31	<u>\$ 65,576</u>	<u>\$ 65,576</u>	<u>\$ 15,059</u>	<u>\$ (50,517)</u>

MANITOWOC COUNTY, WISCONSIN
Courthouse Remodeling Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Capital outlay	\$ -	\$ -	\$ 3,490	\$ (3,490)
Net Change in Fund Balance	-	-	(3,490)	(3,490)
Fund Balance - January 1	-	-	-	-
Fund Balance (Deficit) - December 31	\$ -	\$ -	\$ (3,490)	\$ (3,490)

MANITOWOC COUNTY, WISCONSIN
Highway Enterprise Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Public charges for services				
Fees and permits	\$ 97,000	\$ 97,000	\$ 174,923	\$ 77,923
Intergovernmental charges for services				
State highway charges	1,696,953	1,696,953	2,434,242	737,289
Local government charges	645,000	645,000	645,556	556
Departmental charges	300,000	300,000	350,577	50,577
Records and report fees	120,017	120,017	147,000	26,983
Total Intergovernmental Charges for Services	2,761,970	2,761,970	3,577,375	815,405
Miscellaneous	25,000	25,000	41,585	16,585
Total Operating Revenues	2,883,970	2,883,970	3,793,883	909,913
Operating Expenses				
Public works				
Administration	517,488	517,488	652,703	(135,215)
Patrol supervision	220,553	220,553	207,142	13,411
Radio expense	2,912	2,912	6,903	(3,991)
Liability insurance	14,706	14,706	15,829	(1,123)
Cost pools	99,617	99,617	230,977	(131,360)
County road maintenance	1,496,783	1,496,783	1,499,711	(2,928)
County road construction	1,345,597	1,345,597	1,282,192	63,405
Winter snow removal	872,791	872,791	985,282	(112,491)
State road maintenance and construction	1,497,704	1,497,704	2,166,391	(668,687)
Local government road projects	545,000	545,000	295,392	249,608
Departmental non-road services	275,000	275,000	350,791	(75,791)
Public road services	45,000	45,000	39,021	5,979
County charges reimbursed	(3,938,081)	(3,938,081)	(3,995,349)	57,268
Total Operating Expenses	2,995,070	2,995,070	3,736,985	(741,915)
Operating Income (Loss)	(111,100)	(111,100)	56,898	167,998
Nonoperating Revenues (Expenses)				
Insurance refunds	20,000	20,000	8,104	(11,896)
Rental income	92,000	92,000	96,333	4,333
Gain (loss) on disposal of capital assets	(900)	(900)	6,056	6,956
Total Nonoperating Revenues (Expenses)	111,100	111,100	110,493	(607)
Change in Net Position	\$ -	\$ -	\$ 167,391	\$ 167,391

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Net Position
December 31, 2016

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
ASSETS						
Current assets						
Cash and investments	\$ 978,614	\$ 518,484	\$ 1,207,093	\$ 1,593,131	\$ 144,428	\$ 4,441,750
Receivables						
Accounts	141,225	7,030	33,184	-	48	181,487
Due from other governments	-	-	-	73,158	-	73,158
Inventories and prepaid expenses	3,084	-	-	-	-	3,084
Total Current Assets	1,122,923	525,514	1,240,277	1,666,289	144,476	4,699,479
Noncurrent assets						
Restricted assets - cash and investments	-	386,616	-	30,484	5,500	422,600
Deposit with WMMIC	-	1,365,091	-	-	-	1,365,091
Total Noncurrent Assets	-	1,751,707	-	30,484	5,500	1,787,691
Capital assets						
Depreciable						
Machinery and equipment	1,546,726	-	-	-	-	1,546,726
Less: accumulated depreciation	(854,471)	-	-	-	-	(854,471)
Total Capital Assets	692,255	-	-	-	-	692,255
TOTAL ASSETS	1,815,178	2,277,221	1,240,277	1,696,773	149,976	7,179,425
LIABILITIES						
Current liabilities						
Accounts payable	12,685	-	266,892	-	3,335	282,912
Accrued payroll liabilities	25,002	-	-	-	-	25,002
Accrued insurance claims	-	474,542	-	795,897	-	1,270,439
Total Current Liabilities	37,687	474,542	266,892	795,897	3,335	1,578,353
Noncurrent liabilities						
Compensated absences	39,648	-	-	-	-	39,648
TOTAL LIABILITIES	77,335	474,542	266,892	795,897	3,335	1,618,001
NET POSITION						
Investment in capital assets	692,255	-	-	-	-	692,255
Unrestricted	1,045,588	1,802,679	973,385	900,876	146,641	4,869,169
TOTAL NET POSITION	\$ 1,737,843	\$ 1,802,679	\$ 973,385	\$ 900,876	\$ 146,641	\$ 5,561,424

MANITOWOC COUNTY, WISCONSIN

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

For the Year Ended December 31, 2016

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
Operating Revenues						
Public charges for services	\$ 31,675	\$ -	\$ -	\$ -	\$ -	\$ 31,675
Interdepartmental charges for services	1,601,827	-	4,599,977	529,421	295,887	7,027,112
Total Operating Revenues	1,633,502	-	4,599,977	529,421	295,887	7,058,787
Operating Expenses						
Personnel	712,406	-	-	-	-	712,406
Purchased services	639,384	-	-	-	-	639,384
Supplies and materials	62,828	-	-	-	-	62,828
Depreciation	209,776	-	-	-	-	209,776
Other	9,370	50,621	3,777,660	572,064	248,550	4,658,265
Total Operating Expenses	1,633,764	50,621	3,777,660	572,064	248,550	6,282,659
Operating Income (Loss)	(262)	(50,621)	822,317	(42,643)	47,337	776,128
Nonoperating Revenues (Expenses)						
Interest income	-	8,900	-	-	-	8,900
Insurance refunds	-	146,602	-	22,689	-	169,291
Loss on sale of capital assets	(11,178)	-	-	-	-	(11,178)
Total Nonoperating Revenues (Expenses)	(11,178)	155,502	-	22,689	-	167,013
Change in Net Position	(11,440)	104,881	822,317	(19,954)	47,337	943,141
Net Position - January 1	1,749,283	1,697,798	151,068	920,830	99,304	4,618,283
Net Position - December 31	\$ 1,737,843	\$ 1,802,679	\$ 973,385	\$ 900,876	\$ 146,641	\$ 5,561,424

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2016

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
Cash Flows from Operating Activities						
Cash received from user charges	\$ 1,521,880	\$ -	\$ 4,567,646	\$ 508,779	\$ 295,887	\$ 6,894,192
Cash payments to employees and for employee benefits	(704,827)	-	(136,176)	-	-	(841,003)
Cash payments to suppliers	(734,992)	(71,569)	(3,901,357)	(458,348)	(257,346)	(5,423,612)
Net Cash Provided (Used) by Operating Activities	82,061	(71,569)	530,113	50,431	38,541	629,577
Cash Flows from Capital and Related Financing Activities						
Acquisition of capital assets	(282,260)	-	-	-	-	(282,260)
Cash Flows Provided by Investing Activities						
Interest from investments	-	8,900	-	-	-	8,900
Insurance refunds	-	146,602	-	22,689	-	169,291
Net Cash Provided by Investing Activities	-	155,502	-	22,689	-	178,191
Change in Cash and Cash Equivalents	(200,199)	83,933	530,113	73,120	38,541	525,508
Cash and Cash Equivalents - January 1	1,178,813	821,167	676,980	1,550,495	111,387	4,338,842
Cash and Cash Equivalents - December 31	\$ 978,614	\$ 905,100	\$ 1,207,093	\$ 1,623,615	\$ 149,928	\$ 4,864,350
Reconciliation of cash and cash equivalents to the Statement of Net Position:						
Cash and investments in current assets	\$ 978,614	\$ 518,484	\$ 1,207,093	\$ 1,593,131	\$ 144,428	\$ 4,441,750
Restricted cash and investments	-	386,616	-	30,484	5,500	422,600
Total Cash and Cash Equivalents	\$ 978,614	\$ 905,100	\$ 1,207,093	\$ 1,623,615	\$ 149,928	\$ 4,864,350
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating income (loss)	\$ (262)	\$ (50,621)	\$ 822,317	\$ (42,643)	\$ 47,337	\$ 776,128
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities						
Depreciation	209,776	-	-	-	-	209,776
Changes in assets and liabilities						
Accounts receivable	(111,622)	150	(32,331)	-	-	(143,803)
Due from other governments	-	-	-	(20,642)	-	(20,642)
Prepaid expenses	3,205	-	-	-	-	3,205
Accounts payable	(26,615)	(4,633)	(123,697)	-	(8,796)	(163,741)
Accrued payroll liabilities	4,977	-	(136,176)	-	-	(131,199)
Accrued insurance liabilities	-	(16,465)	-	113,716	-	97,251
Compensated absences	2,602	-	-	-	-	2,602
Net Cash Provided (Used) by Operating Activities	\$ 82,061	\$ (71,569)	\$ 530,113	\$ 50,431	\$ 38,541	\$ 629,577

MANITOWOC COUNTY, WISCONSIN
Information Systems Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Public charges for services				
Data processing fees	\$ 15,000	\$ 15,000	\$ 31,675	\$ 16,675
Intergovernmental charges for services				
Departmental service charges	1,583,136	1,583,136	1,601,827	18,691
Total Operating Revenues	1,598,136	1,598,136	1,633,502	35,366
Operating Expenses				
General government				
Information systems services	1,598,136	1,598,136	1,633,764	(35,628)
Operating Loss	-	-	(262)	(262)
Nonoperating Expenses				
Loss on sale of capital assets	-	-	(11,178)	(11,178)
Change in Net Position	\$ -	\$ -	\$ (11,440)	\$ (11,440)

MANITOWOC COUNTY, WISCONSIN
WWMIC Liability Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Expenses				
General government				
Administration fees and other expenses	\$ -	\$ -	\$ 26,494	\$ (26,494)
Claim payments	-	-	40,592	(40,592)
Actuarial claims adjustment	-	-	(16,465)	16,465
Total Operating Expenses	-	-	50,621	(50,621)
Operating Loss	-	-	(50,621)	(50,621)
Nonoperating Revenues				
Investment income	-	-	8,900	8,900
Insurance refunds	-	-	146,602	146,602
Total Nonoperating Revenues	-	-	155,502	155,502
Change in Net Position	\$ -	\$ -	\$ 104,881	\$ 104,881

MANITOWOC COUNTY, WISCONSIN
Health Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	\$ -	\$ -	\$ 4,599,977	\$ 4,599,977
Operating Expenses				
General government				
Administration fees and other expenses	-	-	770,799	(770,799)
Claim payments	-	-	3,006,861	(3,006,861)
Total Operating Expenses	-	-	3,777,660	(3,777,660)
Change in Net Position	\$ -	\$ -	\$ 822,317	\$ 822,317

MANITOWOC COUNTY, WISCONSIN
Workers Compensation Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	\$ -	\$ -	\$ 529,421	\$ 529,421
Operating Expenses				
General government				
Administration fees and other expenses	25,920	25,920	74,286	(48,366)
Claim payments	-	-	384,062	(384,062)
Actuarial claims adjustment	-	-	113,716	(113,716)
Total Operating Expenses	25,920	25,920	572,064	(546,144)
Operating Loss	(25,920)	(25,920)	(42,643)	(16,723)
Nonoperating Revenues				
Insurance refunds	-	-	22,689	22,689
Change in Net Position	\$ (25,920)	\$ (25,920)	\$ (19,954)	\$ 5,966

MANITOWOC COUNTY, WISCONSIN
Dental Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	\$ -	\$ -	\$ 295,887	\$ 295,887
Operating Expenses				
General government				
Administration fees and other expenses	-	-	12,135	(12,135)
Claim payments	-	-	236,415	(236,415)
Total Operating Expenses	-	-	248,550	(248,550)
Change in Net Position	\$ -	\$ -	\$ 47,337	\$ 47,337

MANITOWOC COUNTY, WISCONSIN

Agency Funds

Combining Statement of Net Position

December 31, 2016

ASSETS

Cash and investments

Clerk of Courts and Huber	Sheriff Crime Prevention	Total Agency Funds
\$ 443,893	\$ 11,825	\$ 455,718

LIABILITIES

Accounts payable

Other liabilities and deposits

\$ -	\$ 180	\$ 180
443,893	11,645	455,538

TOTAL LIABILITIES

\$ 443,893	\$ 11,825	\$ 455,718
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MANITOWOC COUNTY, WISCONSIN
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2016

	Balance January 1	Additions	Deductions	Balance December 31
Clerk of Courts and Huber Fund				
Assets				
Cash and investments	\$ 389,387	\$ 3,356,330	\$ 3,301,824	\$ 443,893
Liabilities				
Other liabilities and deposits	\$ 389,387	\$ 3,356,330	\$ 3,301,824	\$ 443,893
Sheriff Crime Prevention Fund				
Assets				
Cash and investments	\$ 20,232	\$ 264,934	\$ 273,341	\$ 11,825
Receivables				
Accounts	5,000	-	5,000	-
	\$ 25,232	\$ 264,934	\$ 278,341	\$ 11,825
Liabilities				
Accounts payable	\$ 151	\$ 180	\$ 151	\$ 180
Other liabilities and deposits	25,081	264,754	278,190	11,645
	\$ 25,232	\$ 264,934	\$ 278,341	\$ 11,825
Total - All Agency Funds				
Assets				
Cash and investments	\$ 409,619	\$ 3,621,264	\$ 3,575,165	\$ 455,718
Receivables				
Accounts	5,000	-	5,000	-
Total Assets	\$ 414,619	\$ 3,621,264	\$ 3,580,165	\$ 455,718
Liabilities				
Accounts payable	\$ 151	\$ 180	\$ 151	\$ 180
Other liabilities and deposits	414,468	3,621,084	3,580,014	455,538
Total Liabilities	\$ 414,619	\$ 3,621,264	\$ 3,580,165	\$ 455,718

Annual Financial Report

Statistical Section

Manitowoc County, Wisconsin

Statistical Section

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

Financial Trend Information:

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

Revenue Capacity Information:

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

Debt Capacity Information:

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

Demographic and Economic Information:

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

Operating Information:

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

Additional Information:

- Schedule 17 - Manitowoc County Insurance Coverages

Schedule 1

MANITOWOC COUNTY, WISCONSIN
Net Position by Component
Last Ten Calendar Years

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities:										
Net investment in capital assets	\$ 69,680,980	\$ 63,293,670	\$ 67,130,206	\$ 68,610,755	\$ 69,521,115	\$ 69,187,009	\$ 66,669,059	\$ 67,050,790	\$ 67,675,880	\$ 69,079,749
Restricted:										
Debt Service	301,978	1,110,037	416,780	757,538	578,566	574,780	564,603	569,036	827,362	962,236
Capital Projects	92,089	79,159	1,115,662	295,474	165,830	-	-	89,943	79,450	5,508
Pension Benefits	-	-	-	-	-	-	-	-	3,791,879	-
Other	1,862,445	1,606,981	1,615,924	1,622,863	1,619,840	1,576,037	1,694,022	1,690,339	1,968,184	2,065,477
Unrestricted	13,141,477	8,553,480	9,516,144	9,131,513	9,898,843	9,395,186	11,071,845	12,756,399	14,376,785	19,424,341
Total Governmental Activities Net Position	\$ 85,078,969	\$ 74,643,327	\$ 79,794,716	\$ 80,418,143	\$ 81,784,194	\$ 80,733,012	\$ 79,999,529	\$ 82,156,507	\$ 88,719,540	\$ 91,537,311
Business-type Activities:										
Net investment in capital assets	\$ 14,236,984	\$ 10,062,139	\$ 9,913,569	\$ 9,368,374	\$ 8,649,430	\$ 8,581,933	\$ 8,446,854	\$ 8,321,165	\$ 8,020,189	\$ 8,138,339
Restricted for pension benefits	-	-	-	-	-	-	-	-	378,602	-
Unrestricted	674,840	6,251,343	869,673	891,819	836,835	37,508	(94,853)	238,812	1,390,195	1,666,947
Total Business-type Activities Net Position	\$ 14,911,824	\$ 16,313,482	\$ 10,783,242	\$ 10,260,193	\$ 9,486,265	\$ 8,619,441	\$ 8,352,001	\$ 8,559,977	\$ 9,788,986	\$ 9,805,286
Primary Government:										
Net investment in capital assets	\$ 83,917,964	\$ 73,355,809	\$ 77,043,775	\$ 77,979,129	\$ 78,170,545	\$ 77,768,942	\$ 75,115,913	\$ 75,371,955	\$ 75,696,069	\$ 77,218,088
Restricted:										
Debt Service	301,978	1,110,037	416,780	757,538	578,566	574,780	564,603	569,036	827,362	962,236
Capital Projects	92,089	79,159	5,552,625	295,474	165,830	-	-	89,943	79,450	5,508
Pension Benefits	-	-	-	-	-	-	-	-	4,170,481	-
Other	1,862,445	1,606,981	1,615,924	1,622,863	1,619,840	1,576,037	1,694,022	1,690,339	1,968,184	2,065,477
Unrestricted	13,816,317	14,804,823	10,385,817	10,023,332	10,735,678	9,432,694	10,976,992	12,995,211	15,766,980	21,091,288
Total Primary Government Net Position	\$ 99,990,793	\$ 90,956,809	\$ 95,014,921	\$ 90,678,336	\$ 91,270,459	\$ 89,352,453	\$ 88,351,530	\$ 90,716,484	\$ 98,508,526	\$ 101,342,597

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses:										
Governmental Activities:										
General Government	\$ 8,563,808	\$ 8,058,065	\$ 10,211,481	\$ 8,529,704	\$ 7,568,835	\$ 7,275,071	\$ 7,918,308	\$ 7,877,572	\$ 9,695,603	\$ 5,875,498
Public Safety	12,920,129	13,291,510	14,868,407	13,575,772	14,767,889	14,131,078	14,339,451	13,559,752	13,545,830	17,003,965
Public Works	6,738,008	8,708,159	4,167,964	8,125,129	6,574,995	7,977,934	8,113,571	6,855,993	7,081,889	7,709,432
Health and Human Services	36,969,802	39,459,710	40,775,409	27,709,010	23,164,683	21,784,173	22,304,384	21,712,409	22,895,438	24,060,488
Culture, Recreation and Education	2,626,008	2,617,530	2,574,123	2,756,321	2,731,864	3,474,734	2,729,112	2,569,701	2,641,712	2,482,440
Conservation and Development	1,838,139	2,374,232	1,955,257	1,460,520	1,378,778	1,322,432	1,436,685	1,431,048	1,209,842	1,366,714
Interest on Long-Term Debt	933,085	931,126	889,579	1,012,620	1,502,135	1,302,680	945,682	916,485	856,234	811,526
Total Governmental Activities Expenses	70,588,979	75,440,332	75,442,220	63,169,076	57,689,179	57,268,102	57,787,193	54,922,960	57,926,548	59,310,063
Business-type Activities:										
Nursing Home	12,757,428	3,175,236	111,437	2,240	-	-	-	-	-	-
Highway Operations	4,961,388	4,704,355	3,512,204	2,531,329	3,481,417	4,132,431	3,476,972	3,547,090	3,385,443	3,888,076
Total Business-type Activities	17,718,816	7,879,591	3,623,641	2,533,569	3,481,417	4,132,431	3,476,972	3,547,090	3,385,443	3,888,076
Total Primary Government Expenses	<u>\$ 88,307,795</u>	<u>\$ 83,319,923</u>	<u>\$ 79,065,861</u>	<u>\$ 65,702,645</u>	<u>\$ 61,170,596</u>	<u>\$ 61,400,533</u>	<u>\$ 61,264,165</u>	<u>\$ 58,470,050</u>	<u>\$ 61,311,991</u>	<u>\$ 63,198,139</u>
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,723,654	\$ 1,602,141	\$ 1,550,093	\$ 1,939,448	\$ 1,360,255	\$ 1,758,509	\$ 2,009,202	\$ 1,781,532	\$ 1,601,998	\$ 1,750,511
Public Safety	1,545,415	1,622,187	1,301,441	1,386,870	1,326,836	1,073,477	969,637	1,014,831	1,093,563	1,127,641
Public Works	1,400,723	1,581,172	1,769,835	1,973,664	2,087,237	1,977,513	1,923,894	1,894,436	1,695,730	1,529,451
Health and Human Services	3,608,687	4,208,222	4,942,317	2,638,413	2,761,116	2,414,878	1,994,177	1,930,159	1,913,940	2,271,640
Culture, Recreation and Education	811,252	843,082	803,312	802,981	815,272	747,953	759,996	728,402	785,921	759,076
Conservation and Development	350,623	374,408	334,438	289,022	269,884	262,351	306,821	340,082	365,745	371,536
Operating Grants and Contributions:										
General Government	411,619	436,369	453,603	399,431	388,505	334,208	366,140	588,901	609,510	813,641
Public Safety	397,053	604,931	309,008	483,429	248,121	157,122	165,241	170,510	159,828	185,766
Public Works	1,585,336	1,880,580	1,587,298	1,945,960	1,717,021	1,557,768	1,464,768	1,336,596	1,259,436	1,161,281
Health and Human Services	24,917,004	25,157,369	27,421,940	16,535,607	12,424,226	11,662,283	11,941,500	12,333,945	12,360,496	11,979,050
Culture, Recreation and Education	193,349	100,378	172,300	353,455	293,646	669,522	235,976	112,407	99,768	472,825
Conservation and Development	638,023	972,592	1,075,879	587,214	491,516	473,849	587,802	552,417	413,623	415,828
Interest on Debt	-	-	-	-	223,231	207,890	195,909	186,242	181,606	177,534
Capital Grants and Contributions:										
Public Works	720,548	541,925	19,902	-	-	-	28,277	-	-	-
Total Governmental Activities Program Revenues	<u>38,303,286</u>	<u>39,925,356</u>	<u>41,741,366</u>	<u>29,335,494</u>	<u>24,406,866</u>	<u>23,297,323</u>	<u>22,949,340</u>	<u>22,970,460</u>	<u>22,541,164</u>	<u>23,015,780</u>
Business-type Activities:										
Charges for Services:										
Nursing Home Revenue	9,805,839	1,548,217	-	-	-	-	-	-	-	-
Highway Operations Revenue	4,924,054	4,460,482	3,204,256	2,279,885	2,707,489	3,265,607	3,087,256	3,738,589	3,631,911	3,890,216
Operating Grants and Contributions:										
Nursing Home Revenue	897,571	506,239	-	-	-	-	-	-	-	-
Total Business-type Activities Program Revenues	<u>15,627,464</u>	<u>6,514,938</u>	<u>3,204,256</u>	<u>2,279,885</u>	<u>2,707,489</u>	<u>3,265,607</u>	<u>3,087,256</u>	<u>3,738,589</u>	<u>3,631,911</u>	<u>3,890,216</u>
Total Primary Government Program Revenues	<u>\$ 53,930,750</u>	<u>\$ 46,440,294</u>	<u>\$ 44,945,622</u>	<u>\$ 31,615,379</u>	<u>\$ 27,114,355</u>	<u>\$ 26,562,930</u>	<u>\$ 26,036,596</u>	<u>\$ 26,709,049</u>	<u>\$ 26,173,075</u>	<u>\$ 26,905,996</u>
Net (Expense) / Revenue										
Governmental Activities	\$ (32,285,693)	\$ (35,514,976)	\$ (33,700,854)	\$ (33,833,582)	\$ (33,282,313)	\$ (33,970,779)	\$ (34,837,853)	\$ (31,952,500)	\$ (35,385,384)	\$ (36,294,283)
Business-type Activities	(2,091,352)	(1,364,653)	(419,385)	(253,684)	(773,928)	(866,824)	(389,716)	191,499	246,468	2,140
Total Primary Government Net (Expense) Revenue	<u>\$ (34,377,045)</u>	<u>\$ (36,879,629)</u>	<u>\$ (34,120,239)</u>	<u>\$ (34,087,266)</u>	<u>\$ (34,056,241)</u>	<u>\$ (34,837,603)</u>	<u>\$ (35,227,569)</u>	<u>\$ (31,761,001)</u>	<u>\$ (35,138,916)</u>	<u>\$ (36,292,143)</u>

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Property Taxes	\$ 25,006,070	\$ 27,048,792	\$ 27,737,014	\$ 28,212,335	\$ 28,447,952	\$ 28,632,868	\$ 28,719,536	\$ 28,836,368	\$ 29,032,257	\$ 29,250,567
Other Taxes	422,190	439,703	498,567	539,802	565,402	538,361	651,413	264,033	369,892	350,816
Grants and Contributions Not Restricted to Specific Programs	4,333,275	4,326,447	5,034,861	4,939,268	4,972,545	4,279,854	4,279,710	4,272,351	4,501,619	4,508,342
Unrestricted Investments Earnings	1,420,622	882,537	406,316	385,535	310,463	226,900	213,071	244,004	233,677	257,891
Gain on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	4,448,847
Miscellaneous	407,560	511,343	47,092	108,512	352,002	12,239	169,662	496,550	325,649	295,591
Transfers	-	(8,129,488)	5,128,393	271,557	-	-	-	(3,828)	(27,207)	-
Total General Revenues and Transfers Governmental Activities	<u>31,589,717</u>	<u>25,079,334</u>	<u>38,852,243</u>	<u>34,457,009</u>	<u>34,648,364</u>	<u>33,690,222</u>	<u>34,033,392</u>	<u>34,109,478</u>	<u>34,435,887</u>	<u>39,112,054</u>
Business-type Activities:										
Property Taxes	1,909,378	286,050	-	-	-	-	-	-	-	-
Unrestricted Investments Earnings	1,096	4,427	4,235	-	-	-	-	-	-	-
Miscellaneous	54,236	155,510	8,017	5,785	-	-	122,276	224	37,057	8,104
Gain on sale of asset	31,598	24,616	5,286	(3,593)	-	-	-	12,425	86,355	6,056
Transfers	-	8,129,488	(5,128,393)	(271,557)	-	-	-	3,828	27,207	-
Special Item -Loss on Sale of Health Care Center	-	(5,833,780)	-	-	-	-	-	-	-	-
Total General Revenues and Transfers Business-type Activities	<u>1,996,308</u>	<u>2,766,311</u>	<u>(5,110,855)</u>	<u>(269,365)</u>	<u>-</u>	<u>-</u>	<u>122,276</u>	<u>16,477</u>	<u>150,619</u>	<u>14,160</u>
Total Primary Government	<u>\$ 33,586,025</u>	<u>\$ 27,845,645</u>	<u>\$ 33,741,388</u>	<u>\$ 34,187,644</u>	<u>\$ 34,648,364</u>	<u>\$ 33,690,222</u>	<u>\$ 34,155,668</u>	<u>\$ 34,125,955</u>	<u>\$ 34,586,506</u>	<u>\$ 39,126,214</u>
Change in Net Position										
Governmental Activities	\$ (695,976)	\$ (10,435,642)	\$ 5,151,389	\$ 623,427	\$ 1,366,051	\$ (280,557)	\$ (804,461)	\$ 2,156,978	\$ (949,497)	\$ 2,817,771
Business-type Activities	(95,044)	1,401,658	(5,530,240)	(523,049)	(773,928)	(866,824)	(267,440)	207,976	397,087	16,300
Total Primary Government	<u>\$ (791,020)</u>	<u>\$ (9,033,984)</u>	<u>\$ (378,851)</u>	<u>\$ 100,378</u>	<u>\$ 592,123</u>	<u>\$ (1,147,381)</u>	<u>\$ (1,071,901)</u>	<u>\$ 2,364,954</u>	<u>\$ (552,410)</u>	<u>\$ 2,834,071</u>

Schedule 3

MANITOWOC COUNTY, WISCONSIN

Fund Balances, Governmental Funds

Last Six Calendar Years *

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

	2011	2012	2013	2014	2015	2016
General Fund						
Nonspendable for						
Inventories and prepaid items	\$ 25,159	\$ 48,577	\$ 102,435	\$ 79,624	\$ 115,478	\$ 89,550
Delinquent property taxes	2,228,606	2,321,016	2,050,066	1,797,381	1,604,272	1,599,171
Notes and loans receivable	99,000	99,000	99,000	99,000	99,000	99,000
Restricted for						
Subsequent years' expenditures	466,112	442,106	345,997	334,048	209,479	306,270
Committed for						
Subsequent years' expenditures	645,261	719,778	817,486	997,728	1,029,947	876,963
Debt service	-	-	-	500,000	500,000	-
Assigned for						
Subsequent years' expenditures	191,015	65,000	-	1,491,740	229,514	13,320
Unassigned	215,477	143,786	1,230,978	650,279	1,365,537	225,284
Total General Fund	\$ 3,870,630	\$ 3,839,263	\$ 4,645,962	\$ 5,949,800	\$ 5,153,227	\$ 3,209,558
Human Services Special Revenue Fund						
Nonspendable for						
Inventories and prepaid items	\$ 88,335	\$ 77,713	\$ 77,682	\$ 68,749	\$ 81,855	\$ 82,038
Assigned for						
Special Revenue Funds	-	202,795	-	301,487	3,353	-
Unassigned (deficit)	(69,930)	-	(56,674)	-	-	(290,728)
Total Human Services Special Revenue Fund	\$ 18,405	\$ 280,508	\$ 21,008	\$ 370,236	\$ 85,208	\$ (208,690)
County Roads and Bridges Special Revenue Fund						
Committed for						
Special Revenue Funds	\$ 74,975	\$ 45,220	\$ 77,378	\$ 186,636	\$ 311,593	\$ 17,566
Debt Service Fund						
Restricted for						
Debt Service	\$ 578,566	\$ 574,780	\$ 564,603	\$ 569,036	\$ 827,362	\$ 1,081,542
All Other Governmental Funds						
Nonspendable for						
Inventories and prepaid items	\$ 825	\$ 38,258	\$ 30,650	\$ 18,716	\$ 10,868	\$ 2,344
Notes and loans receivable	846,888	863,052	1,084,762	1,125,795	-	-
Restricted for						
Special Revenue Funds	-	-	538,319	564,544	562,488	152,553
Capital Projects Funds	-	-	322,461	89,943	135,668	5,508
Notes and loans receivable	-	-	-	-	1,139,999	1,606,654
Committed for						
Special Revenue Funds	1,754,208	1,758,573	1,084,384	1,097,804	1,206,666	5,483,074
Capital Projects Funds	1,665,107	548,891	380,162	380,162	389,069	247,199
Unassigned (deficit)						
Total All Other Governmental Funds	-	(635,207)	-	-	-	(3,490)
Total All Other Governmental Funds	\$ 4,267,028	\$ 2,573,567	\$ 3,440,738	\$ 3,276,964	\$ 3,444,758	\$ 7,493,842

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

Schedule 4

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes	\$ 25,415,797	\$ 27,439,439	\$ 28,036,949	\$ 28,677,054	\$ 28,916,890	\$ 29,117,637	\$ 29,352,225	\$ 29,427,287	\$ 29,525,906	\$ 29,631,628
Intergovernmental	32,818,866	33,787,585	35,535,000	24,820,085	20,207,089	18,987,790	18,967,567	19,217,769	19,274,630	19,296,857
Licenses and permits	333,174	346,729	316,289	322,421	302,560	306,480	344,752	378,739	403,664	413,220
Fines and forfeits	533,238	553,417	565,723	603,604	509,225	491,699	466,390	413,177	380,029	372,676
Public charges for services	4,067,138	7,322,271	7,731,182	5,787,525	5,742,849	5,336,465	4,744,459	4,690,173	4,731,107	4,921,956
Intergovernmental charges for services	4,403,885	2,047,557	1,995,273	2,157,296	2,473,236	1,949,032	1,913,584	1,879,477	1,723,396	1,577,527
Miscellaneous	2,042,597	1,568,811	931,870	1,106,248	1,019,517	786,590	1,014,170	1,416,505	948,845	1,218,239
Total Revenues	69,614,695	73,065,809	75,112,286	63,474,233	59,171,366	56,975,693	56,803,147	57,423,127	56,987,577	57,432,103
Expenditures										
General government	7,118,792	7,318,968	7,359,498	7,281,245	7,356,648	7,270,368	7,519,573	7,291,331	7,017,454	7,130,768
Public safety	12,032,468	12,439,405	13,148,350	13,735,516	13,801,214	12,927,224	12,695,414	12,315,347	12,579,446	14,541,946
Public works	4,542,599	5,421,415	4,968,146	5,119,196	4,879,778	6,498,984	6,265,612	6,646,196	6,478,312	6,610,173
Health and human services	36,851,408	39,261,627	41,197,203	27,966,501	23,083,380	21,946,999	22,093,301	21,589,761	22,967,165	22,969,154
Culture, recreation and education	2,305,141	2,361,221	2,187,985	2,283,646	2,249,004	2,385,261	2,097,617	2,115,861	2,158,273	2,099,789
Conservation and development	1,852,876	2,380,804	2,035,197	1,474,811	1,375,166	1,332,297	1,433,785	1,430,376	1,245,327	1,274,542
Debt service										
Principal	1,551,815	2,435,000	2,545,000	17,745,000	2,780,000	1,830,000	1,935,000	1,995,000	2,790,000	2,045,000
Interest and fiscal charges	740,721	890,263	915,579	964,237	1,385,932	1,133,996	965,617	956,669	904,471	840,774
Capital outlay	4,226,470	4,042,082	6,432,457	10,138,354	9,334,093	3,235,046	2,312,256	1,532,612	1,399,249	2,597,134
Total Expenditures	71,222,290	76,550,785	80,789,415	86,708,506	66,245,215	58,560,175	57,318,175	55,873,153	57,539,697	60,109,280
Excess of Revenues Over (Under) Expenditures	(1,607,595)	(3,484,976)	(5,677,129)	(23,234,273)	(7,073,849)	(1,584,482)	(515,028)	1,549,974	(552,120)	(2,677,177)
Other Financing Sources (Uses)										
Long-term debt issued	5,165,330	-	5,000,000	25,597,609	-	3,785,000	1,900,000	-	-	-
Proceeds of refunding bonds	-	-	-	-	2,710,000	-	-	-	-	-
Premium on long-term debt	-	-	40,300	-	155,477	-	-	-	-	-
Sale of capital assets	56,196	47,656	52,902	124,856	37,993	88,898	47,380	61,145	58,440	4,448,847
Payment to refunded bond escrow agent	(5,338,059)	-	-	-	(2,812,232)	(3,785,682)	-	-	-	-
Transfers in	1,045,225	5,168,782	6,020,893	674,081	940,000	24,685	105,539	128,638	1,281,956	1,514,500
Transfers out	(1,045,225)	(5,582,620)	(892,500)	(385,824)	(940,000)	(24,685)	(105,539)	(132,774)	(1,318,800)	(1,514,500)
Total Other Financing Sources (Uses)	(116,533)	(366,182)	10,221,595	26,010,722	91,238	88,216	1,947,380	57,009	21,596	4,448,847
Net change in fund balances	\$ (1,724,128)	\$ (3,851,158)	\$ 4,544,466	\$ 2,776,449	\$ (6,982,611)	\$ (1,496,266)	\$ 1,432,352	\$ 1,606,983	\$ (530,524)	\$ 1,771,670
Debt service as a percentage of noncapital expenditures	3.42%	4.59%	4.65%	24.43%	7.32%	5.36%	5.23%	5.61%	6.74%	5.12%

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

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

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

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

Schedule 5 - 2008

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

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

2008									
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio					
Townships:									
Cato	\$129,496,700	\$3,777,300	\$133,274,000	2.627%					
Centerville	\$68,646,300	\$270,300	\$68,916,600	1.358%					
Cooperstown	\$97,255,600	\$280,000	\$97,535,600	1.922%					
Eaton	\$68,638,400	\$582,100	\$69,220,500	1.364%					
Franklin	\$104,938,400	\$1,906,200	\$106,844,600	2.106%					
Gibson	\$100,115,300	\$1,473,200	\$101,588,500	2.002%					
Kossuth	\$152,715,400	\$1,062,800	\$153,778,200	3.031%					
Liberty	\$133,895,500	\$1,414,900	\$135,310,400	2.667%					
Manitowoc	\$93,596,000	\$475,700	\$94,071,700	1.854%					
Manitowoc Rapids	\$197,471,900	\$4,040,400	\$201,512,300	3.972%					
Maple Grove	\$56,918,200	\$449,500	\$57,367,700	1.131%					
Meeme	\$123,406,000	\$923,800	\$124,329,800	2.450%					
Mishicot	\$87,554,900	\$513,700	\$88,068,600	1.736%					
Newton	\$204,068,500	\$3,509,400	\$207,577,900	4.091%					
Rockland	\$73,118,800	\$1,109,300	\$74,228,100	1.463%					
Schleswig	\$219,338,300	\$2,989,500	\$222,327,800	4.382%					
Two Creeks	\$42,358,100	\$260,600	\$42,618,700	0.840%					
Two Rivers	\$141,230,300	\$478,400	\$141,708,700	2.793%					
Town Totals	\$2,094,762,600	\$25,517,100	\$2,120,279,700	41.789%					
Villages:									
Cleveland	\$88,649,700	\$640,200	\$89,289,900	1.760%					
Francis Creek	\$38,640,100	\$382,300	\$39,022,400	0.769%					
Kellnersville	\$12,571,000	\$58,500	\$12,629,500	0.249%					
Maribel	\$18,229,800	\$607,000	\$18,836,800	0.371%					
Mishicot	\$87,137,700	\$1,883,500	\$89,021,200	1.755%					
Reedsville	\$50,315,200	\$1,180,600	\$51,495,800	1.015%					
St. Nazianz	\$36,232,100	\$2,066,700	\$38,298,800	0.755%					
Valders	\$47,063,400	\$1,365,700	\$48,429,100	0.955%					
Whitelaw	\$37,001,300	\$373,900	\$37,375,200	0.737%					
Village Totals	\$415,840,300	\$8,558,400	\$424,398,700	8.366%					
Cities:									
Kiel	\$151,966,800	\$4,266,500	\$156,233,300	3.079%					
Manitowoc	\$1,782,679,100	\$53,549,100	\$1,836,228,200	36.191%					
Two Rivers	\$525,433,000	\$11,088,300	\$536,521,300	10.575%					
City Totals	\$2,460,078,900	\$68,903,900	\$2,528,982,800	49.845%					
Total County	\$4,970,681,800	\$102,979,400	\$5,073,661,200	100.000%					
TID District	Year	Base Value	Current Value	Increment	2008	Base Value	Current Value	Increment	
V. Valders #01	1991	\$1,392,900	\$6,266,000	\$4,873,100	C. Manitowoc #16 2003	\$20,671,100	\$26,589,400	\$5,918,300	
C. Kiel #01 E	2005	\$249,900	\$267,900	\$18,000	V. Francis Creek #2 2004	\$219,600	\$1,395,400	\$1,175,800	
C. Kiel #02	1990	\$334,900	\$13,536,800	\$13,201,900	C. Two Rivers #3 1992	\$1,717,700	\$2,522,600	\$804,900	
C. Kiel #03	1992	\$171,800	\$53,435,400	\$53,263,600	C. Two Rivers #4 1994	\$1,146,900	\$1,881,200	\$734,300	
C. Manitowoc #17	2007	\$192,200	\$1,104,600	\$912,400	C. Two Rivers #5 1999	\$2,731,900	\$6,120,900	\$3,389,000	
C. Manitowoc #07	1989	\$204,200	\$16,712,900	\$16,508,700	C. Two Rivers #6 2000	\$0	\$860,600	\$860,600	
C. Manitowoc #08	1994	\$603,400	\$1,873,200	\$1,269,800	C. Two Rivers #7 2001	\$0	\$7,470,400	\$7,470,400	
C. Manitowoc #09	1995	\$164,700	\$10,186,500	\$10,021,800	C. Two Rivers #8 2002	\$0	\$5,360,400	\$5,360,400	
C. Manitowoc #10	1997	\$239,900	\$3,641,300	\$3,401,400	C. Two Rivers #9 2003	\$10,800	\$10,666,400	\$10,655,600	
C. Manitowoc #11	1997	\$7,211,500	\$12,828,400	\$5,616,900	V. Cleveland #01 1996	\$931,300	\$7,381,400	\$6,450,100	
C. Manitowoc #12	1999	\$225,400	\$7,163,300	\$6,937,900	V. Reedsville #1 2000	\$56,800	\$0	*	
C. Manitowoc #13	2000	\$4,719,800	\$14,116,000	\$9,396,200	V. Kellnersville #1 2003	\$783,600	\$1,132,900	\$349,300	
C. Manitowoc #14	2002	\$7,467,200	\$9,349,600	\$1,882,400	* has a zero or negative value increment, no increment shown.				
C. Manitowoc #15	2002	\$14,254,600	\$59,703,500	\$45,448,900	2008 Table				

Schedule 5 - 2009

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

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

	2009							
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$135,409,200	\$3,466,900	\$138,876,100	2.643%				
Centerville	\$76,235,100	\$268,000	\$76,503,100	1.456%				
Cooperstown	\$101,417,100	\$308,000	\$101,725,100	1.936%				
Eaton	\$74,455,700	\$589,200	\$75,044,900	1.428%				
Franklin	\$106,597,300	\$1,701,400	\$108,298,700	2.061%				
Gibson	\$107,391,600	\$898,300	\$108,289,900	2.061%				
Kossuth	\$169,510,700	\$1,492,500	\$171,003,200	3.254%				
Liberty	\$139,163,900	\$1,055,700	\$140,219,600	2.668%				
Manitowoc	\$100,117,800	\$439,800	\$100,557,600	1.914%				
Manitowoc Rapids	\$189,209,100	\$4,997,600	\$194,206,700	3.696%				
Maple Grove	\$68,159,800	\$466,400	\$68,626,200	1.306%				
Meeme	\$117,621,700	\$1,212,500	\$118,834,200	2.261%				
Mishicot	\$95,199,000	\$509,900	\$95,708,900	1.821%				
Newton	\$201,752,000	\$3,725,500	\$205,477,500	3.910%				
Rockland	\$84,461,400	\$1,173,700	\$85,635,100	1.630%				
Schleswig	\$218,826,300	\$2,735,200	\$221,561,500	4.216%				
Two Creeks	\$49,124,700	\$298,800	\$49,423,500	0.941%				
Two Rivers	\$143,119,900	\$485,700	\$143,605,600	2.733%				
Town Totals	\$2,177,772,300	\$25,825,100	\$2,203,597,400	41.935%				
Villages:								
Cleveland	\$88,316,600	\$698,300	\$89,014,900	1.694%				
Francis Creek	\$40,678,300	\$403,300	\$41,081,600	0.782%				
Kellnersville	\$13,018,400	\$75,300	\$13,093,700	0.249%				
Maribel	\$18,018,600	\$1,006,700	\$19,025,300	0.362%				
Mishicot	\$92,389,900	\$1,827,800	\$94,217,700	1.793%				
Reedsville	\$52,550,300	\$1,317,300	\$53,867,600	1.025%				
St. Nazianz	\$37,131,500	\$2,408,400	\$39,539,900	0.752%				
Valders	\$47,728,200	\$1,772,700	\$49,500,900	0.942%				
Whitelaw	\$38,626,600	\$403,100	\$39,029,700	0.743%				
Village Totals	\$428,458,400	\$9,912,900	\$438,371,300	8.342%				
Cities:								
Kiel	\$152,899,300	\$5,655,100	\$158,554,400	3.017%				
Manitowoc	\$1,837,989,300	\$62,007,600	\$1,899,996,900	36.156%				
Two Rivers	\$543,701,400	\$10,702,600	\$554,404,000	10.550%				
City Totals	\$2,534,590,000	\$78,365,300	\$2,612,955,300	49.723%				
Total County	\$5,140,820,700	\$114,103,300	\$5,254,924,000	100.000%				
TID District	Year	Base Value	Current Value	Increment	2009	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$6,455,100	\$5,062,200	C. Manitowoc #16 2003	\$20,671,100	\$33,641,000	\$12,969,900
C. Kiel #01 E	2005	\$249,900	\$303,600	\$53,700	V. Francis Creek #2 2004	\$219,600	\$1,470,400	\$1,250,800
C. Kiel #02	1990	\$334,900	\$13,780,900	\$13,446,000	C. Two Rivers #3 1992	\$1,717,700	\$2,518,800	\$801,100
C. Kiel #03	1992	\$171,800	\$63,222,900	\$63,051,100	C. Two Rivers #4 1994	\$1,146,900	\$1,973,900	\$827,000
C. Manitowoc #17	2007	\$192,200	\$7,923,100	\$7,730,900	C. Two Rivers #5 1999	\$2,731,900	\$5,995,400	\$3,263,500
C. Manitowoc #07	1989	\$204,200	\$16,876,600	\$16,672,400	C. Two Rivers #6 2000	\$0	\$943,500	\$943,500
C. Manitowoc #08	1994	\$603,400	\$1,994,700	\$1,391,300	C. Two Rivers #7 2001	\$0	\$7,581,700	\$7,581,700
C. Manitowoc #09	1995	\$164,700	\$10,720,800	\$10,556,100	C. Two Rivers #8 2002	\$0	\$5,974,600	\$5,974,600
C. Manitowoc #10	1997	\$239,900	\$4,440,900	\$4,201,000	C. Two Rivers #9 2003	\$10,800	\$10,291,700	\$10,280,900
C. Manitowoc #11	1997	\$7,211,500	\$13,719,600	\$6,508,100	V. Cleveland #01 1996	\$931,300	\$7,378,400	\$6,447,100
C. Manitowoc #12	1999	\$225,400	\$6,765,800	\$6,540,400	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #13	2000	\$4,719,800	\$15,549,400	\$10,829,600	V. Kellnersville #1 2003	\$783,600	\$1,226,900	\$443,300
C. Manitowoc #14	2002	\$7,467,200	\$11,011,000	\$3,543,800	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #15	2002	\$19,468,800	\$95,675,800	\$76,207,000	2009 Table			

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

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

	2010							
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$133,832,300	\$2,051,600	\$135,883,900	2.642%				
Centerville	\$77,781,500	\$253,400	\$78,034,900	1.517%				
Cooperstown	\$101,656,500	\$255,600	\$101,912,100	1.982%				
Eaton	\$75,057,000	\$539,800	\$75,596,800	1.470%				
Franklin	\$104,229,600	\$1,945,500	\$106,175,100	2.065%				
Gibson	\$105,682,800	\$806,800	\$106,489,600	2.071%				
Kossuth	\$163,055,600	\$1,517,300	\$164,572,900	3.200%				
Liberty	\$141,068,800	\$1,203,900	\$142,272,700	2.767%				
Manitowoc	\$95,644,100	\$559,800	\$96,203,900	1.871%				
Manitowoc Rapids	\$191,241,800	\$4,778,400	\$196,020,200	3.812%				
Maple Grove	\$66,146,200	\$499,400	\$66,645,600	1.296%				
Meeme	\$116,282,800	\$1,188,900	\$117,471,700	2.284%				
Mishicot	\$92,687,300	\$481,100	\$93,168,400	1.812%				
Newton	\$208,370,200	\$3,811,300	\$212,181,500	4.126%				
Rockland	\$81,968,500	\$1,310,500	\$83,279,000	1.619%				
Schleswig	\$211,716,600	\$2,632,500	\$214,349,100	4.168%				
Two Creeks	\$47,072,400	\$261,800	\$47,334,200	0.920%				
Two Rivers	\$139,139,000	\$484,700	\$139,623,700	2.715%				
Town Totals	\$2,152,633,000	\$24,582,300	\$2,177,215,300	42.337%				
Villages:								
Cleveland	\$89,605,100	\$820,100	\$90,425,200	1.758%				
Francis Creek	\$39,844,000	\$464,200	\$40,308,200	0.784%				
Kellnersville	\$12,563,200	\$132,500	\$12,695,700	0.247%				
Maribel	\$17,137,400	\$795,400	\$17,932,800	0.349%				
Mishicot	\$88,642,100	\$2,025,100	\$90,667,200	1.763%				
Reedsville	\$50,611,000	\$2,112,300	\$52,723,300	1.025%				
St. Nazianz	\$36,259,200	\$1,886,600	\$38,145,800	0.742%				
Valders	\$50,900,300	\$2,003,600	\$52,903,900	1.029%				
Whitelaw	\$38,351,957	\$347,043	\$38,699,000	0.753%				
Village Totals	\$423,914,257	\$10,586,843	\$434,501,100	8.450%				
Cities:								
Kiel	\$145,287,700	\$9,499,200	\$154,786,900	3.010%				
Manitowoc	\$1,764,326,800	\$83,063,800	\$1,847,390,600	35.925%				
Two Rivers	\$516,567,000	\$11,998,200	\$528,565,200	10.278%				
City Totals	\$2,426,181,500	\$104,561,200	\$2,530,742,700	49.213%				
Total County	\$5,002,728,757	\$139,730,343	\$5,142,459,100	100.000%				
TID District	Year	Base Value	Current Value	Increment	2010	Base Value	Current Value	Increment
					C. Manitowoc #16 2003	\$20,671,100	\$32,323,200	\$11,652,100
C. Kiel #01 E	2005	\$249,900	\$296,300	\$46,400	V. Francis Creek #2 2004	\$219,600	\$1,551,000	\$1,331,400
C. Kiel #02	1990	\$334,900	\$14,773,100	\$14,438,200	C. Two Rivers #3 1992	\$1,717,700	\$2,313,600	\$595,900
C. Kiel #03	1992	\$171,800	\$61,453,800	\$61,282,000	C. Two Rivers #4 1994	\$1,146,900	\$1,699,000	\$552,100
C. Manitowoc #17	2007	\$192,200	\$7,356,900	\$7,164,700	C. Two Rivers #5 1999	\$2,736,000	\$5,758,800	\$3,022,800
C. Manitowoc #07	1989	\$204,200	\$17,398,500	\$17,194,300	C. Two Rivers #6 2000	\$0	\$769,600	\$769,600
C. Manitowoc #08	1994	\$603,400	\$1,900,700	\$1,297,300	C. Two Rivers #7 2001	\$0	\$6,651,700	\$6,651,700
C. Manitowoc #09	1995	\$164,700	\$10,372,200	\$10,207,500	C. Two Rivers #8 2002	\$0	\$6,553,400	\$6,553,400
C. Manitowoc #10	1997	\$239,900	\$4,523,200	\$4,283,300	C. Two Rivers #9 2003	\$10,800	\$10,106,000	\$10,095,200
C. Manitowoc #11	1997	\$7,211,500	\$12,230,700	\$5,019,200	V. Cleveland #01 1996	\$931,300	\$6,487,600	\$5,556,300
C. Manitowoc #12	1999	\$225,400	\$6,691,300	\$6,465,900				
C. Manitowoc #13	2000	\$4,719,800	\$13,589,800	\$8,870,000	V. Kellnersville #1 2003	\$783,600	\$1,205,600	\$422,000
C. Manitowoc #14	2002	\$7,467,200	\$10,476,100	\$3,008,900	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #15	2002	\$19,468,800	\$88,240,300	\$68,771,500	2010 Table			

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

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

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

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

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

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

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

Schedule 5 - 2013

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2013
AND TID (Tax Incremental Districts) VALUE INCREMENTS

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

	2013							
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$125,784,300	\$2,290,600	\$128,074,900	2.587%				
Centerville	\$72,542,900	\$231,500	\$72,774,400	1.470%				
Cooperstown	\$95,107,700	\$330,400	\$95,438,100	1.928%				
Eaton	\$73,515,500	\$796,600	\$74,312,100	1.501%				
Franklin	\$100,245,500	\$1,352,600	\$101,598,100	2.052%				
Gibson	\$97,817,900	\$767,700	\$98,585,600	1.992%				
Kossuth	\$156,474,600	\$1,542,900	\$158,017,500	3.192%				
Liberty	\$132,287,100	\$975,800	\$133,262,900	2.692%				
Manitowoc	\$85,808,600	\$526,300	\$86,334,900	1.744%				
Manitowoc Rapids	\$186,193,400	\$6,396,300	\$192,589,700	3.891%				
Maple Grove	\$62,855,900	\$319,800	\$63,175,700	1.276%				
Meeme	\$108,501,100	\$1,356,500	\$109,857,600	2.219%				
Mishicot	\$84,978,800	\$628,400	\$85,607,200	1.729%				
Newton	\$212,596,900	\$3,198,700	\$215,795,600	4.359%				
Rockland	\$76,461,400	\$1,602,700	\$78,064,100	1.577%				
Schleswig	\$222,940,700	\$2,858,900	\$225,799,600	4.561%				
Two Creeks	\$43,782,800	\$778,600	\$44,561,400	0.900%				
Two Rivers	\$130,668,100	\$451,900	\$131,120,000	2.649%				
Town Totals	\$2,068,563,200	\$26,406,200	\$2,094,969,400	42.319%				
Villages:								
Cleveland	\$79,232,700	\$1,375,200	\$80,607,900	1.628%				
Francis Creek	\$37,081,800	\$354,900	\$37,436,700	0.756%				
Kellnersville	\$11,719,200	\$96,000	\$11,815,200	0.239%				
Maribel	\$15,790,600	\$599,100	\$16,389,700	0.331%				
Mishicot	\$81,692,400	\$1,965,000	\$83,657,400	1.690%				
Reedsville	\$45,938,700	\$1,674,900	\$47,613,600	0.962%				
St. Nazianz	\$34,905,100	\$1,394,800	\$36,299,900	0.733%				
Valders	\$49,725,100	\$2,292,300	\$52,017,400	1.051%				
Whitelaw	\$38,499,100	\$536,600	\$39,035,700	0.789%				
Village Totals	\$394,584,700	\$10,288,800	\$404,873,500	8.179%				
Cities:								
Kiel	\$198,634,600	\$8,536,100	\$207,170,700	4.185%				
Manitowoc	\$1,680,926,200	\$74,882,600	\$1,755,808,800	35.470%				
Two Rivers	\$476,560,400	\$10,864,600	\$487,425,000	9.847%				
City Totals	\$2,356,121,200	\$94,283,300	\$2,450,404,500	49.502%				
Total County	\$4,819,269,100	\$130,978,300	\$4,950,247,400	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	2013	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$196,900	*	V. Cleveland #01 1996	\$931,300	\$6,104,800	\$5,173,500
C. Kiel #02	1990	\$334,900	\$15,121,400	\$14,786,500	V. Francis Creek #2 2004	\$219,600	\$1,258,700	\$1,039,100
C. Kiel #04	2011	\$3,158,700	\$7,376,400	\$4,217,700	V. Kellnersville #1 2003	\$783,600	\$1,176,800	\$393,200
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,045,200	\$755,100
C. Manitowoc #08	1994	\$603,400	\$1,606,100	\$1,002,700	C. Two Rivers #3 1992	\$2,305,500	\$3,018,200	\$712,700
C. Manitowoc #09	1995	\$1,975,800	\$9,574,900	\$7,599,100	C. Two Rivers #4 1994	\$1,146,900	\$1,590,300	\$443,400
C. Manitowoc #10	1997	\$2,694,400	\$7,348,500	\$4,654,100	C. Two Rivers #5 1999	\$2,736,000	\$5,235,600	\$2,499,600
C. Manitowoc #11	1997	\$7,211,500	\$10,958,600	\$3,747,100	C. Two Rivers #6 2000	\$0	\$711,000	\$711,000
C. Manitowoc #12	1999	\$225,400	\$5,635,500	\$5,410,100	C. Two Rivers #7 2001	\$0	\$6,232,200	\$6,232,200
C. Manitowoc #13	2000	\$4,719,800	\$12,620,000	\$7,900,200	C. Two Rivers #8 2002	\$0	\$6,105,300	\$6,105,300
C. Manitowoc #14	2002	\$7,467,200	\$9,131,000	\$1,663,800	C. Two Rivers #9 2003	\$10,800	\$9,411,400	\$9,400,600
C. Manitowoc #15	2002	\$19,468,800	\$81,640,400	\$62,171,600				
C. Manitowoc #16	2003	\$23,530,400	\$35,121,900	\$11,591,500	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,630,900	\$7,438,700	2013 Table			

Schedule 5 - 2014

MANITOWOC COUNTY, WISCONSIN**PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2014
AND TID (Tax Incremental Districts) VALUE INCREMENTS**

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2014 - Copy of Full Report Available From Manitowoc County Clerks Office

TID EXCLUDED VALUES	2014			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$131,337,100	\$2,370,900	\$133,708,000	2.681%
Centerville	\$72,719,800	\$215,600	\$72,935,400	1.462%
Cooperstown	\$99,730,500	\$291,000	\$100,021,500	2.006%
Eaton	\$76,069,200	\$768,700	\$76,837,900	1.541%
Franklin	\$101,622,800	\$1,220,800	\$102,843,600	2.062%
Gibson	\$101,879,800	\$615,600	\$102,495,400	2.055%
Kossuth	\$155,519,600	\$1,383,200	\$156,902,800	3.146%
Liberty	\$136,797,500	\$1,116,700	\$137,914,200	2.765%
Manitowoc	\$85,676,400	\$749,100	\$86,425,500	1.733%
Manitowoc Rapids	\$191,211,700	\$6,147,800	\$197,359,500	3.957%
Maple Grove	\$65,569,300	\$290,800	\$65,860,100	1.321%
Meeme	\$108,608,400	\$1,594,700	\$110,203,100	2.210%
Mishicot	\$91,490,300	\$576,400	\$92,066,700	1.846%
Newton	\$204,499,900	\$3,065,300	\$207,565,200	4.162%
Rockland	\$80,589,600	\$1,765,300	\$82,354,900	1.651%
Schleswig	\$221,888,300	\$2,760,400	\$224,648,700	4.504%
Two Creeks	\$43,043,600	\$412,400	\$43,456,000	0.871%
Two Rivers	\$124,684,400	\$424,000	\$125,108,400	2.509%
Town Totals	\$2,092,938,200	\$25,768,700	\$2,118,706,900	42.482%
Villages:				
Cleveland	\$79,052,800	\$1,301,300	\$80,354,100	1.611%
Francis Creek	\$36,820,000	\$336,300	\$37,156,300	0.745%
Kellnersville	\$11,727,100	\$147,100	\$11,874,200	0.238%
Maribel	\$15,549,900	\$724,600	\$16,274,500	0.326%
Mishicot	\$78,311,700	\$1,939,300	\$80,251,000	1.609%
Reedsville	\$48,017,100	\$1,588,700	\$49,605,800	0.995%
St. Nazianz	\$35,513,700	\$1,497,600	\$37,011,300	0.742%
Valders	\$49,406,300	\$2,391,500	\$51,797,800	1.039%
Whitelaw	\$38,143,700	\$462,800	\$38,606,500	0.774%
Village Totals	\$392,542,300	\$10,389,200	\$402,931,500	8.079%
Cities:				
Kiel	\$196,597,600	\$8,772,100	\$205,369,700	4.118%
Manitowoc	\$1,703,076,500	\$72,178,200	\$1,775,254,700	35.597%
Two Rivers	\$474,421,800	\$10,581,600	\$485,003,400	9.726%
City Totals	\$2,374,095,900	\$91,531,900	\$2,465,627,800	49.441%
Total County	\$4,859,576,400	\$127,689,800	\$4,987,266,200	100.002%

T.I.D. District	Year	Base Value	Current Value	Increment	2014	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$194,200 *		V. Cleveland #01 1996	\$931,300	\$7,062,600	\$6,131,300
C. Kiel #02	1990	\$334,900	\$15,226,200	\$14,891,300	V. Francis Creek #2 2004	\$219,600	\$1,250,800	\$1,031,200
C. Kiel #04	2011	\$3,158,700	\$11,086,300	\$7,927,600	V. Kellnersville #1 2003	\$783,600	\$1,213,200	\$429,600
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,013,500	\$723,400
C. Manitowoc #08	1994	\$603,400	\$1,610,800	\$1,007,400	C. Two Rivers #3 1992	\$2,305,500	\$3,070,000	\$764,500
C. Manitowoc #09	1995	\$1,975,800	\$10,732,100	\$8,756,300	C. Two Rivers #4 1994	\$1,146,900	\$1,571,600	\$424,700
C. Manitowoc #10	1997	\$2,694,400	\$7,174,000	\$4,479,600	C. Two Rivers #5 1999	\$2,736,000	\$5,397,000	\$2,661,000
C. Manitowoc #11	1997	\$7,211,500	\$10,972,200	\$3,760,700	C. Two Rivers #6 2000	\$0	\$180,400	\$180,400
C. Manitowoc #12	1999	\$225,400	\$7,427,800	\$7,202,400	C. Two Rivers #7 2001	\$0	\$6,133,700	\$6,133,700
C. Manitowoc #13	2000	\$4,719,800	\$12,377,100	\$7,657,300	C. Two Rivers #8 2002	\$0	\$6,029,800	\$6,029,800
C. Manitowoc #14	2002	\$7,467,200	\$7,562,700	\$95,500	C. Two Rivers #9 2003	\$10,800	\$9,244,500	\$9,233,700
C. Manitowoc #15	2002	\$19,468,800	\$84,873,600	\$65,404,800				
C. Manitowoc #16	2003	\$23,530,400	\$36,094,700	\$12,564,300	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,858,400	\$7,666,200	2014 Table			

Schedule 5 - 2015
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2015
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2015 - Copy of Full Report Available From Manitowoc County Clerks Office

	2015			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$138,637,900	\$2,484,600	\$141,122,500	2.808%
Centerville	\$69,403,200	\$268,600	\$69,671,800	1.386%
Cooperstown	\$101,414,500	\$353,700	\$101,768,200	2.025%
Eaton	\$74,588,200	\$803,200	\$75,391,400	1.500%
Franklin	\$103,338,900	\$1,180,100	\$104,519,000	2.080%
Gibson	\$104,212,900	\$754,300	\$104,967,200	2.088%
Kossuth	\$158,679,100	\$1,506,900	\$160,186,000	3.188%
Liberty	\$138,618,200	\$849,500	\$139,467,700	2.775%
Manitowoc	\$87,982,500	\$446,300	\$88,428,800	1.759%
Manitowoc Rapids	\$191,878,400	\$6,384,600	\$198,263,000	3.946%
Maple Grove	\$66,598,600	\$306,200	\$66,904,800	1.331%
Meeme	\$106,228,000	\$1,512,700	\$107,740,700	2.144%
Mishicot	\$92,365,000	\$630,200	\$92,995,200	1.850%
Newton	\$208,716,500	\$2,823,900	\$211,540,400	4.209%
Rockland	\$81,002,800	\$2,153,700	\$83,156,500	1.655%
Schleswig	\$219,764,500	\$2,723,600	\$222,488,100	4.428%
Two Creeks	\$43,733,600	\$171,900	\$43,905,500	0.874%
Two Rivers	\$126,752,100	\$395,100	\$127,147,200	2.530%
Town Totals	\$2,113,914,900	\$25,749,100	\$2,139,664,000	42.576%
Villages:				
Cleveland	\$80,651,700	\$1,099,500	\$81,751,200	1.627%
Francis Creek	\$37,084,100	\$458,800	\$37,542,900	0.747%
Kellnersville	\$12,004,000	\$133,200	\$12,137,200	0.241%
Maribel	\$15,401,900	\$771,200	\$16,173,100	0.322%
Mishicot	\$80,292,700	\$1,880,100	\$82,172,800	1.635%
Reedsville	\$48,452,700	\$1,801,300	\$50,254,000	1.000%
St. Nazianz	\$37,153,400	\$1,430,000	\$38,583,400	0.768%
Valders	\$50,704,300	\$2,551,800	\$53,256,100	1.060%
Whitelaw	\$38,109,800	\$344,600	\$38,454,400	0.765%
Village Totals	\$399,854,600	\$10,470,500	\$410,325,100	8.165%
Cities:				
Kiel	\$203,639,200	\$8,694,500	\$212,333,700	4.225%
Manitowoc	\$1,714,981,300	\$74,872,200	\$1,789,853,500	35.613%
Two Rivers	\$463,233,500	\$10,578,800	\$473,812,300	9.428%
City Totals	\$2,381,854,000	\$94,145,500	\$2,475,999,500	49.266%
Total County	\$4,895,623,500	\$130,365,100	\$5,025,988,600	100.007%

T.I.D. District	Year	Base Value	Current Value	Increment	2015	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$201,100 *		V. Cleveland #01 1996	\$931,300	\$6,852,500	\$5,921,200
C. Kiel #02	1990	\$334,900	\$15,312,400	\$14,977,500	V. Francis Creek #2 2004	\$219,600	\$1,388,400	\$1,168,800
C. Kiel #04	2011	\$3,158,700	\$9,053,900	\$5,895,200	V. Kellnersville #1 2003	\$783,600	\$1,222,400	\$438,800
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,221,800	\$931,700
C. Manitowoc #08	1994	\$0	\$0	\$0	C. Two Rivers #3 1992	\$2,305,500	\$2,893,700	\$588,200
C. Manitowoc #09	1995	\$1,975,800	\$10,815,000	\$8,839,200	C. Two Rivers #4 1994	\$1,146,900	\$2,456,600	\$1,309,700
C. Manitowoc #10	1997	\$2,694,400	\$7,258,200	\$4,563,800	C. Two Rivers #5 1999	\$2,736,000	\$4,925,100	\$2,189,100
C. Manitowoc #11	1997	\$7,211,500	\$10,994,400	\$3,782,900	C. Two Rivers #6 2000	\$0	\$436,200	\$436,200
C. Manitowoc #12	1999	\$225,400	\$7,554,600	\$7,329,200	C. Two Rivers #7 2001	\$0	\$6,023,500	\$6,023,500
C. Manitowoc #13	2000	\$4,719,800	\$13,294,200	\$8,574,400	C. Two Rivers #8 2002	\$0	\$5,940,200	\$5,940,200
C. Manitowoc #14	2002	\$7,467,200	\$7,032,100 *		C. Two Rivers #9 2003	\$10,800	\$9,087,500	\$9,076,700
C. Manitowoc #15	2002	\$19,468,800	\$86,944,600	\$67,475,800	C. Two Rivers #9 2014	\$2,070,700	\$2,014,700 *	
C. Manitowoc #16	2003	\$23,530,400	\$36,812,400	\$13,282,000	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$8,242,000	\$8,049,800	2015 Table			

Schedule 5 - 2016
MANITOWOC COUNTY, WISCONSIN
 PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2016
 AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2015 - Copy of Full Report Available From Manitowoc County Clerks Office

2016				
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$131,759,600	\$1,996,424	\$133,756,024	2.597%
Centerville	\$74,251,300	\$298,000	\$74,549,300	1.447%
Cooperstown	\$100,845,300	\$246,300	\$101,091,600	1.963%
Eaton	\$74,024,300	\$801,600	\$74,825,900	1.453%
Franklin	\$102,422,700	\$1,338,200	\$103,760,900	2.014%
Gibson	\$108,614,300	\$683,300	\$109,297,600	2.122%
Kossuth	\$164,767,900	\$1,597,531	\$166,365,431	3.231%
Liberty	\$136,594,100	\$793,300	\$137,387,400	2.667%
Manitowoc	\$85,944,900	\$381,972	\$86,326,872	1.676%
Manitowoc Rapids	\$194,890,800	\$6,427,100	\$201,317,900	3.909%
Maple Grove	\$67,275,900	\$306,200	\$67,582,100	1.312%
Meeme	\$111,212,500	\$1,342,148	\$112,554,648	2.185%
Mishicot	\$90,275,700	\$471,100	\$90,746,800	1.762%
Newton	\$224,451,700	\$2,934,206	\$227,385,906	4.414%
Rockland	\$78,202,300	\$2,316,600	\$80,518,900	1.563%
Schleswig	\$224,243,300	\$1,431,800	\$225,675,100	4.382%
Two Creeks	\$46,023,000	\$162,300	\$46,185,300	0.897%
Two Rivers	\$143,240,600	\$313,700	\$143,554,300	2.787%
Town Totals	\$2,159,040,200	\$23,841,781	\$2,182,881,981	42.381%
Villages:				
Cleveland	\$86,915,200	\$969,800	\$87,885,000	1.706%
Francis Creek	\$38,666,800	\$576,696	\$39,243,496	0.762%
Kellnersville	\$12,716,400	\$121,900	\$12,838,300	0.249%
Maribel	\$17,012,100	\$659,800	\$17,671,900	0.343%
Mishicot	\$79,823,000	\$1,721,700	\$81,544,700	1.583%
Reedsville	\$46,611,400	\$1,263,475	\$47,874,875	0.929%
St. Nazianz	\$35,768,400	\$1,678,774	\$37,447,174	0.727%
Valders	\$51,776,200	\$2,823,200	\$54,599,400	1.060%
Whitelaw	\$36,941,400	\$436,400	\$37,377,800	0.726%
Village Totals	\$406,230,900	\$10,251,745	\$416,482,645	8.085%
Cities:				
Kiel	\$188,287,100	\$7,542,400	\$195,829,500	3.802%
Manitowoc	\$1,814,422,500	\$70,990,300	\$1,885,412,800	36.603%
Two Rivers	\$460,641,700	\$9,818,600	\$470,460,300	9.134%
City Totals	\$2,463,351,300	\$88,351,300	\$2,551,702,600	49.539%
Total County	\$5,028,622,400	\$122,444,826	\$5,151,067,226	100.005%

T.I.D. District	Year	Base Value	Current Value	Increment	2016	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$219,800	*	V. Cleveland #01 1996	\$931,300	\$7,074,600	\$6,143,300
C. Kiel #02	1990	\$334,900	\$15,916,100	\$15,581,200	V. Francis Creek #2 2004	\$219,600	\$1,577,400	\$1,357,800
C. Kiel #04	2011	\$3,697,100	\$13,427,700	\$9,730,600	V. Kellnersville #1 2003	\$783,600	\$1,229,700	\$446,100
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,070,200	\$780,100
C. Manitowoc #08	1994	\$0	\$0	\$0	C. Two Rivers #3 1992	\$2,305,500	\$2,969,600	\$664,100
C. Manitowoc #09	1995	\$1,975,800	\$11,662,200	\$9,686,400	C. Two Rivers #4 1994	\$1,146,900	\$2,995,300	\$1,848,400
C. Manitowoc #10	1997	\$2,694,400	\$7,187,700	\$4,493,300	C. Two Rivers #5 1999	\$2,736,000	\$5,662,000	\$2,926,000
C. Manitowoc #11	1997	\$7,211,500	\$10,683,600	\$3,472,100	C. Two Rivers #6 2000	\$0	\$505,300	\$505,300
C. Manitowoc #12	1999	\$225,400	\$7,479,000	\$7,253,600	C. Two Rivers #7 2001	\$0	\$6,086,600	\$6,086,600
C. Manitowoc #13	2000	\$4,719,800	\$11,781,300	\$7,061,500	C. Two Rivers #8 2002	\$0	\$6,040,400	\$6,040,400
C. Manitowoc #14	2002	\$7,467,200	\$7,067,200	*	C. Two Rivers #9 2003	\$10,800	\$9,025,800	\$9,015,000
C. Manitowoc #15	2002	\$19,468,800	\$86,164,600	\$66,695,800	C. Two Rivers #10 2014	\$2,070,700	\$4,104,800	\$2,034,100
C. Manitowoc #16	2003	\$23,530,400	\$36,937,200	\$13,406,800	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$9,345,400	\$9,153,200				
C. Manitowoc #18	2015	\$13,492,300	\$13,122,300	*	2016 Table			

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2007)

Direct and Overlapping Governments

For 2007 Levy Collected in 2008

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin.

The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries

accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

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

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

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MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2008)

Direct and Overlapping Governments

2008 Taxes Collected in 2009

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin.

The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries

accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

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

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

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MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2009)

Direct and Overlapping Governments

2009 Taxes Collected in 2010

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

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MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2010)

Direct and Overlapping Governments

2010 Taxes Collected in 2011

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additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

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

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in

the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate

per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the

approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

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

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2011)
Direct and Overlapping Governments
For 2011 Levy Collected in 2012

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

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

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

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MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2012)

Direct and Overlapping Governments

For 2012 Levy Collected in 2013

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

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MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2013)

Direct and Overlapping Governments

For 2013 Levy Collected in 2014

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

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

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

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

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

Towns	Tax District	School	County	Local	(1)	Voc. Ed.	State	Credit (A)	Total	
Cato	Reedsville	12.17	6.44	3.12		0.83	0.18	(A)	22.74	
	Valders	9.68	6.44	3.12		0.83	0.18	(A)	20.25	
	Valders 1	9.68	6.44	3.12	3.00	0.83	0.18	(A)	23.25	
Centerville	Kiel	7.73	5.73	3.21		0.74	0.16	(A)	17.57	
	Manitowoc	6.44	5.73	3.21		0.74	0.16	(A)	16.28	
	Sheboygan	9.69	5.73	3.21		0.74	0.16	(A)	19.53	
Cooperstown	Denmark	8.41	6.02	2.80		0.78	0.17	(A)	18.18	
	Mishicot	8.56	6.02	2.80		0.78	0.17	(A)	18.33	
	Reedsville	11.60	6.02	2.80		0.78	0.17	(A)	21.37	
Eaton	Chilton	10.73	6.24	3.28		1.16	0.18	(A)	21.59	
	Kiel	8.38	6.24	3.28		0.81	0.18	(A)	18.88	
	Valders	9.50	6.24	3.28		0.81	0.18	(A)	20.01	
Franklin	Reedsville Fire Dist 1,2,3	11.08	6.07	0.04		0.78	0.17	(A)	18.15	
	Reedsville Fire Dist 4	11.08	6.07	0.04		0.78	0.17	(A)	18.14	
Gibson	Mishicot Fire Dist 1	8.15	5.77	3.02		0.74	0.16	(A)	17.85	
	Mishicot Fire Dist 2	8.15	5.77	3.02		0.74	0.16	(A)	17.84	
	Mishicot Fire Dist 3	8.15	5.77	3.02		0.74	0.16	(A)	17.84	
	Denmark Fire Dist 2	8.01	5.77	3.02		0.75	0.16	(A)	17.71	
	Denmark Fire Dist 3	8.01	5.77	3.02		0.75	0.16	(A)	17.71	
	Manitowoc	6.51	5.77	1.62		0.74	0.16	(A)	14.81	
Kossuth	Mishicot	8.17	5.77	1.62		0.74	0.16	(A)	16.46	
	Reedsville	11.09	5.77	1.62		0.74	0.16	(A)	19.38	
	Kiel	8.14	6.13	2.64		0.79	0.17	(A)	17.87	
Liberty	Valders	9.24	6.13	2.64		0.79	0.17	(A)	18.97	
	Valders Sanit Dis 1	9.24	6.13	2.64	1.18	0.79	0.17	(A)	20.15	
	Manitowoc	Manty/Rockwood Fire Dept	7.13	6.14	1.96		0.79	0.17	(A)	16.20
Mtwc Rapids	Manity/Silv San & Fire	7.13	6.14	1.96		0.79	0.17	(A)	16.19	
	Manity/silv fire dept	7.13	6.14	1.96		0.79	0.17	(A)	16.19	
	Manty Branch Redwo Silv FD	7.10	6.09	2.29		0.79	0.17	(A)	16.44	
	Vald/Hrunch/Silv FD	9.34	6.09	2.29		0.79	0.17	(A)	18.68	
	Maple Grove	Brillion/FD Wayside	8.71	6.00	2.96		1.12	0.17	(A)	18.95
		Reedsville/FD Wayside	11.07	6.00	2.96		0.77	0.17	(A)	20.97
Brillion/FD Brillion		8.71	6.00	2.96		1.12	0.17	(A)	18.96	
Reedsville/FD Brillion		11.07	6.00	2.96		0.77	0.17	(A)	20.97	
Reedsville/FD Reedsv		11.07	6.00	2.96		0.77	0.17	(A)	20.97	
Meeme	Howards Grove	8.40	6.06	2.24		0.78	0.17	(A)	17.65	
	Kiel	8.15	6.06	2.24		0.78	0.17	(A)	17.40	
Mishicot	Mishicot	8.88	6.22	2.34		0.80	0.17	(A)	18.42	
Newton	Manitowoc	6.34	5.55	1.89		0.72	0.16	(A)	14.65	
	Manty Sanit Dist 1	6.34	5.55	1.89		0.72	0.16	(A)	14.66	
	Valders	8.59	5.55	1.89		0.72	0.16	(A)	16.91	
	Valders Sanit Dist 1	8.59	5.55	1.89	0.78	0.72	0.16	(A)	17.69	
	Reedsville	11.78	6.29	4.11		0.81	0.18	(A)	23.17	
Rockland	Valders	9.34	6.29	4.11		0.81	0.18	(A)	20.73	
	Brillion	9.30	6.29	4.11		1.17	0.18	(A)	21.06	
	Kiel	8.34	6.14	1.53		0.79	0.17	(A)	16.98	
Schleswig	Kiel Sanit Dist 1	8.34	6.14	1.53	0.22	0.79	0.17	(A)	17.19	
	Kiel Sanit Dist 2	8.34	6.14	1.53	0.71	0.79	0.17	(A)	17.68	
	Kewaunee	8.12	5.68	0.00		0.73	0.16	(A)		

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

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2015)

Direct and Overlapping Governments

For 2015 Levy Collected in 2016

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin.

The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries

accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects

additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.06	6.49	3.12		0.86	0.18	22.72
	Valders	9.31	6.49	3.12		0.86	0.18	19.96
	Valders 1	9.31	6.49	3.12	3.00	0.86	0.18	22.96
Centerville	Kiel	7.63	5.68	3.37		0.75	0.16	17.59
	Manitowoc	6.64	5.68	3.37		0.75	0.16	16.60
	Sheboygan	9.07	5.68	3.37		0.75	0.16	19.03
Cooperstown	Denmark	8.07	6.12	2.81		0.79	0.17	17.96
	Mishicot	8.66	6.12	2.81		0.81	0.17	18.58
	Reedsville	11.60	6.12	2.81		0.81	0.17	21.51
Eaton	Chilton	9.27	6.09	2.98		1.08	0.17	19.60
	Kiel	8.14	6.09	2.98		0.81	0.17	18.19
	Valders	8.70	6.09	2.98		0.81	0.17	18.75
Franklin	Reedsville Fire Dist 1,2,3	10.92	6.12	0.04		0.81	0.17	18.07
	Reedsville Fire Dist 4	10.92	6.12	0.04		0.81	0.17	18.06
Gibson	Mishicot Fire Dist 1	8.16	5.84	3.02		0.78	0.16	17.96
	Mishicot Fire Dist 2	8.16	5.84	3.02		0.78	0.16	17.96
	Mishicot Fire Dist 3	8.16	5.84	3.02		0.78	0.16	17.96
	Denmark Fire Dist 2	7.59	5.84	3.02		0.75	0.16	17.37
	Denmark Fire Dist 3	7.59	5.84	3.02		0.75	0.16	17.36
Kossuth	Manitowoc	7.00	5.88	1.62		0.78	0.17	15.45
	Mishicot	8.27	5.88	1.62		0.78	0.17	16.72
	Reedsville	11.09	5.88	1.61		0.78	0.17	19.53
Liberty	Kiel	8.24	6.19	2.54		0.82	0.17	17.96
	Valders	8.84	6.19	2.54		0.82	0.17	18.56
	Valders Sanit Dis 1	8.84	6.19	2.54	0.82	0.82	0.17	19.38
Manitowoc	Manty/Rockwood Fire Dept	7.70	6.27	1.97		0.83	0.18	16.95
	Manty/Silv San & Fire	7.70	6.27	1.97		0.83	0.18	16.95
	Manty/silv fire dept	7.70	6.27	1.97		0.83	0.18	16.95
Mtwc Rapids	Manty Branch Rekow Silv FD	7.32	6.01	2.29		0.80	0.17	16.58
	Vald/Brnch/Silv FD	8.94	6.01	2.29		0.80	0.17	18.21
Maple Grove	Brillion/FD Wayside	8.12	6.01	2.96		1.11	0.17	18.37
	Reedsville/FD Wayside	10.85	6.01	2.96		0.80	0.17	20.79
	Brillion/FD Brillion	8.12	6.01	2.96		1.11	0.17	18.37
	Reedsville/FD Brillion	10.85	6.01	2.96		0.80	0.17	20.79
	Reedsville/FD Reedsv	10.85	6.01	2.96		0.80	0.17	20.79
Meeme	Howards Grove	7.52	5.85	2.75		0.78	0.16	17.06
	Kiel	7.90	5.85	2.75		0.78	0.16	17.44
Mishicot	Mishicot	8.71	6.21	2.42		0.82	0.17	18.33
Newton	Manitowoc	6.81	5.64	1.90		0.75	0.16	15.26
	Manty Sanit Dist 1	6.81	5.64	1.90		0.75	0.16	15.26
	Valders	8.31	5.64	1.90		0.75	0.16	16.76
	Valders Sanit Dist 1	8.31	5.64	1.90	0.77	0.75	0.16	17.53
Rockland	Reedsville	11.54	6.32	4.09		0.84	0.18	22.97
	Valders	8.84	6.32	4.09		0.84	0.18	20.27
	Brillion	8.66	6.32	4.09		1.17	0.18	20.43
Schleswig	Kiel	8.19	6.04	1.53		0.80	0.17	16.73
	Kiel Sanit Dist 1	8.19	6.04	1.53	0.22	0.80	0.17	16.95
	Kiel Sanit Dist 2	8.19	6.04	1.53	0.71	0.80	0.17	17.44
Two Creeks	Kewaunee	5.12	5.73	0.00		0.76	0.16	11.78
	Mishicot	8.27	5.73	0.00		0.76	0.16	14.92
Two Rivers	Manty & Sanit Dist 1	6.28	5.38	1.86		0.71	0.15	14.39
	Mish&SanitDist 2	7.45	5.38	1.86		0.71	0.15	15.55
	Two Rivers & Sanit Dis 1	7.66	5.38	1.86		0.71	0.15	15.76
Villages								
Cleveland	Sheboygan	8.90	5.54	6.44		0.75	0.16	21.79
Francis Creek	Mishicot	8.04	5.69	3.76		0.77	0.16	18.43
Kellnersville	Reedsville	10.19	5.62	2.94		0.76	0.16	19.67
Maribel	Denmark	7.14	5.39	2.04		0.70	0.15	15.44
Mishicot	Mishicot	8.41	6.02	7.23		0.81	0.17	22.65
Reedsville	Reedsville	11.32	6.29	11.37		0.85	0.18	30.00
St. Nazianz	Valders	9.24	6.34	7.49		0.85	0.18	24.11
Valders	Valders	7.79	5.40	5.92		0.73	0.15	19.98
Whitelaw	Valders	8.87	6.14	3.73		0.83	0.18	19.75
Cities								
Kiel	Kiel / Millpond	8.95	6.00	5.08	0.23	0.85	0.18	21.30
	Kiel	8.94	6.00	5.08		0.85	0.18	21.05
Two Rivers	Two Rivers Library & TIF	10.50	5.64	10.72		0.80	0.17	27.83
	Manty Library & TIF	8.94	5.64	10.72		0.80	0.17	26.27
Manitowoc	Manitowoc	8.50	5.36	8.01		0.76	0.16	22.80

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in

the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate

per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the

approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

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

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2016)
Direct and Overlapping Governments
For 2016 Levy Collected in 2017

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Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.22	6.49	3.12	0.87	0.18	(A)	22.90
	Valders	8.50	6.49	3.12	0.87	0.18	(A)	19.18
	Valders 1	8.50	6.49	3.12	3.00	0.87	0.18	22.18
Centerville	Kiel	7.37	5.70	3.39	0.77	0.16	(A)	17.39
	Manitowoc	6.29	5.70	3.39	0.77	0.16	(A)	16.31
	Sheboygan	8.32	5.70	3.39	0.77	0.16	(A)	18.34
Cooperstown	Denmark	7.38	6.12	2.82	0.86	0.17	(A)	17.35
	Mishicot	7.74	6.12	2.82	0.82	0.17	(A)	17.68
	Reedsville	11.71	6.12	2.82	0.82	0.17	(A)	21.64
Eaton	Chilton	9.06	6.01	2.98	1.12	0.17	(A)	19.35
	Kiel	7.66	6.01	2.98	0.81	0.17	(A)	17.64
	Valders	7.82	6.01	2.98	0.81	0.17	(A)	17.80
Franklin	Reedsville Fire Dist 1,2,3	10.86	6.02	0.00	0.81	0.17	(A)	17.86
	Reedsville Fire Dist 4	10.86	6.02	0.00	0.81	0.17	(A)	17.86
Gibson	Mishicot Fire Dist 1	7.28	5.82	3.02	0.78	0.17	(A)	17.06
	Mishicot Fire Dist 2	7.28	5.82	3.02	0.78	0.17	(A)	17.06
	Mishicot Fire Dist 3	7.28	5.82	3.02	0.78	0.17	(A)	17.06
	Denmark Fire Dist 2	7.28	5.82	3.02	0.78	0.17	(A)	17.06
	Denmark Fire Dist 3	6.93	5.82	3.02	0.82	0.17	(A)	16.75
Kossuth	Manitowoc	6.61	5.89	1.62	0.79	0.17	(A)	15.08
	Mishicot	7.44	5.89	1.62	0.79	0.17	(A)	15.91
	Reedsville	11.25	5.89	1.62	0.79	0.17	(A)	19.73
Liberty	Kiel	7.67	6.04	2.69	0.81	0.17	(A)	17.40
	Valders	7.84	6.04	2.69	0.81	0.17	(A)	17.56
	Valders Sanit Dis 1	7.84	6.04	2.69	0.83	0.17	(A)	18.38
Manitowoc	Manty/Rockwood Fire Dept	7.17	6.20	1.98	0.83	0.18	(A)	16.36
	Manty/Silv San & Fire	7.17	6.20	1.98	0.83	0.18	(A)	16.36
	Manit/Silv fire dept	7.17	6.20	1.98	0.83	0.18	(A)	16.36
Mtwc Rapids	Manty Branch Rckwo Silv FD	6.94	6.07	2.29	0.82	0.17	(A)	16.29
	Vald/Brnch/Silv FD	8.25	6.07	2.29	0.82	0.17	(A)	17.60
Maple Grove	Brillion/FD Wayside	7.85	5.97	2.97	1.11	0.17	(A)	18.07
	Reedsville/FD Wayside	10.92	5.97	2.97	0.80	0.17	(A)	20.82
	Brillion/FD Brillion	10.92	5.97	2.97	0.80	0.17	(A)	20.82
	Reedsville/FD Brillion	10.92	5.97	2.97	0.80	0.17	(A)	20.82
	Reedsville/FD Reedsv	7.85	5.97	2.97	1.11	0.17	(A)	18.07
Meeme	Howards Grove	7.31	6.00	2.76	0.81	0.17	(A)	17.04
	Kiel	7.85	6.00	2.76	0.81	0.17	(A)	17.58
	Kiel/Liberty San Dist. #1	7.85	6.00	2.76	0.83	0.17	(A)	18.41
Mishicot	Mishicot	7.48	6.04	2.43	0.81	0.17	(A)	16.92
Newton	Manitowoc	6.71	5.86	1.90	0.79	0.17	(A)	15.42
	Manty Sanit Dist 1	6.71	5.86	1.90	0.79	0.17	(A)	15.42
	Valders	7.97	5.86	1.90	0.79	0.17	(A)	16.69
Rockland	Valders Sanit Dist 1	7.97	5.86	1.90	0.76	0.17	(A)	17.44
	Reedsville	11.86	6.40	4.11	0.86	0.18	(A)	23.40
	Valders	8.19	6.40	4.11	0.86	0.18	(A)	19.74
Schleswig	Brillion	8.58	6.40	4.11	1.19	0.18	(A)	20.45
	Kiel	7.89	6.05	1.51	0.81	0.17	(A)	16.44
	Kiel Sanit Dist 1	7.89	6.05	1.51	0.60	0.17	(A)	17.04
Two Creeks	Kiel Sanit Dist 2	7.89	6.05	1.51	0.71	0.17	(A)	17.15
	Kewaunee	4.90	5.68	0.00	0.76	0.16	(A)	11.51
	Mishicot	7.11	5.68	0.00	0.76	0.16	(A)	13.71
Two Rivers	Manty & Sanit Dist 1	6.22	5.57	1.87	0.75	0.16	(A)	14.57
	Mish&SanitDist 2	7.00	5.57	1.87	0.75	0.16	(A)	15.35
	Two Rivers & Sanit Dis 1	7.15	5.57	1.87	0.75	0.16	(A)	15.50
Villages								
Cleveland	Sheboygan	7.57	5.27	6.26	0.72	0.16	(A)	19.99
Francis Creek	Mishicot	6.88	5.51	3.64	0.75	0.16	(A)	16.94
Kellnersville	Reedsville	10.03	5.51	3.09	8.08	0.75	0.16	27.62
Maribel	Denmark	6.57	5.43	1.77	0.77	0.16	(A)	14.69
Mishicot	Mishicot	7.21	5.83	6.97	0.79	0.17	(A)	20.97
Reedsville	Reedsville	11.08	6.12	12.03	0.83	0.18	(A)	30.24
St. Nazianz	Valders	7.98	6.08	7.36	0.83	0.17	(A)	22.43
Valders	Valders	7.54	5.77	6.42	0.78	0.17	(A)	20.68
Whitelaw	Valders	7.88	6.04	3.73	0.82	0.18	(A)	18.65
Cities								
Kiel	Kiel / Millpond	7.70	5.52	4.67	0.23	0.19	(A)	19.10
	Kiel	7.70	5.52	4.67	0.79	0.19	(A)	18.86
Two Rivers	Two Rivers Library & TIF	9.56	5.70	10.74	0.82	0.17	(A)	26.99
	Manty Library & TIF	8.64	5.70	10.74	0.82	0.17	(A)	26.07
Manitowoc	Manitowoc	7.99	5.34	8.04	0.77	0.16	(A)	22.30

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

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

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

Schedule 7

MANITOWOC COUNTY, WISCONSIN

Top Ten Property Tax Payers

2015 Levy for 2016 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Manitowoc Company Inc.	\$15,330,200.00	\$16,813,300.00	\$325,371.00	0.28%
2	ARHC Amtrvw101 LLC	\$9,846,400.00	\$9,663,800.00	\$198,349.00	0.17%
3	Holy Family Memorial	\$9,521,100.00	\$9,962,000.00	\$197,577.00	0.17%
4	Sargento Cheese Co.	\$8,875,500.00	\$385,200.00	\$144,840.00	0.12%
5	ARCP MT Manitowoc WI LLC	\$4,509,400.00	\$4,639,300.00	\$101,012.00	0.09%
6	Eggers Industries	\$5,104,000.00	\$5,147,400.00	\$100,140.00	0.09%
7	Fox Hills Resort Limited	\$5,107,500.00	\$3,203,300.00	\$90,475.00	0.08%
8	Aurora Medical Group	\$3,987,400.00	\$4,348,800.00	\$84,255.00	0.07%
9	Menard's	\$4,112,700.00	\$4,476,600.00	\$78,818.00	0.07%
10	Great Lakes Energy Tech	\$3,328,100.00	\$3,650,100.00	\$70,600.00	0.06%
	All Other	\$5,133,060,200.00	\$5,273,159,126.00	\$116,090,034.00	98.80%
	Totals	\$5,202,782,500.00	\$5,335,448,926.00	\$117,481,471.00	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2015 for budget and collection during 2016.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

2005 Levy for 2006 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Manitowoc Company	\$23,376,958.00	\$18,596,600.00	\$489,259.00	0.52%
2	Walmart	\$13,915,215.00	\$11,069,690.00	\$288,817.00	0.31%
3	Holy Family Memorial Inc.	\$12,284,022.00	\$9,772,060.00	\$255,510.00	0.27%
4	Sargento	\$9,788,729.00	\$8,344,500.00	\$170,995.00	0.18%
5	Menards	\$9,031,956.00	\$7,185,010.00	\$187,463.00	0.20%
6	Busch Agricultural Resources	\$8,622,018.00	\$6,858,900.00	\$182,342.00	0.19%
7	Southbrook Apartments	\$8,566,632.00	\$6,814,840.00	\$180,600.00	0.19%
8	Lakeside Foods	\$8,111,151.00	\$6,452,500.00	\$168,351.00	0.18%
9	Jagemann Stamping	\$8,055,086.00	\$6,407,900.00	\$167,187.00	0.18%
10	Arbors at Toledo (Rivers Bend)	\$7,282,148.00	\$5,793,020.00	\$147,144.00	0.16%
	All Other	\$1,636,210,185.00	\$1,300,444,690.00	\$92,092,008.23	97.62%
	Totals	\$1,745,244,100.00	\$1,387,739,710.00	\$94,329,676.23	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2005 for budget and collection during 2006.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

Schedule 8

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

	Total Levies All Districts *									County Only		
Budget Year	Total Tax Levy *	Municipality Collections	Returned to County for Collections	Collections Before Annual Tax Sale Date	Amount of Annual Tax Sale **	Percentage Uncollected As of Tax Sale Date	Collections in Subsequent Years	****		County Tax Levy	Total Tax Collections ***	Ratio of Total Tax Collections to County Levy
								Total Collections to Date				
								***** Amount	Percentage of Total Levy*			
1989	\$45,388,019	\$37,319,163	\$8,068,856	\$6,874,453	\$1,194,403	2.63%	*****	*****	*****	\$8,533,605	\$8,309,040	97.37%
1990	\$50,827,782	\$41,921,372	\$8,906,410	\$7,251,378	\$1,655,032	3.26%	*****	*****	*****	\$10,124,148	\$9,794,490	96.74%
1991	\$52,154,567	\$44,217,744	\$7,936,823	\$6,137,093	\$1,799,730	3.45%	*****	*****	*****	\$11,231,595	\$10,844,019	96.55%
1992	\$57,179,307	\$46,205,343	\$10,973,964	\$9,337,018	\$1,636,946	2.86%	*****	*****	*****	\$12,718,272	\$12,354,170	97.14%
1993	\$58,970,042	\$49,241,052	\$9,728,990	\$8,114,272	\$1,614,718	2.74%	*****	*****	*****	\$13,330,210	\$12,964,962	97.26%
1994	\$61,555,791	\$53,036,748	\$8,519,043	\$6,981,279	\$1,537,764	2.50%	*****	*****	*****	\$13,469,913	\$13,133,165	97.50%
1995	\$66,945,044	\$50,487,228	\$16,457,816	\$14,701,932	\$1,755,884	2.62%	*****	*****	*****	\$12,813,864	\$12,478,140	97.38%
1996	\$66,331,654	\$40,852,790	\$25,478,864	\$23,778,243	\$1,700,621	2.56%	*****	*****	*****	\$13,346,657	\$13,008,209	97.44%
1997	\$61,626,083	\$37,290,512	\$24,335,571	\$22,836,554	\$1,499,017	2.43%	*****	*****	*****	\$13,747,057	\$13,413,003	97.57%
1998	\$66,659,557	\$28,067,349	\$38,592,208	\$37,029,495	\$1,562,713	2.34%	*****	*****	*****	\$15,293,950	\$14,936,072	97.66%
1999	\$71,453,497	\$43,500,320	\$27,953,177	\$26,289,064	\$1,664,113	2.33%	*****	*****	*****	\$18,009,105	\$17,589,492	97.67%
2000	\$75,546,352	\$53,018,733	\$22,527,619	\$20,812,945	\$1,714,674	2.27%	*****	*****	*****	\$19,507,817	\$19,104,005	97.73%
2001	\$80,288,447	\$49,276,775	\$31,011,672	\$29,393,152	\$1,618,520	2.02%	*****	*****	*****	\$20,857,127	\$20,435,813	97.98%
2002	\$86,170,021	\$53,389,300	\$32,780,720	\$30,770,712	\$2,010,008	2.33%	*****	*****	*****	\$22,503,245	\$21,978,333	97.67%
2003	\$91,059,120	\$57,031,908	\$34,027,212	\$31,972,566	\$2,054,646	2.26%	*****	*****	*****	\$24,353,486	\$23,803,431	97.74%
2004	\$94,329,676	\$59,841,951	\$34,487,725	\$32,311,842	\$2,175,883	2.31%	*****	*****	*****	\$25,011,915	\$24,434,140	97.69%
2005	\$97,739,792	\$61,787,526	\$35,952,266	\$33,817,347	\$2,134,919	2.18%	\$2,118,575	\$97,723,448	99.9833%	\$25,758,917	\$25,197,374	97.82%
2006	\$98,136,252	\$61,975,999	\$36,160,253	\$33,831,509	\$2,328,744	2.37%	\$2,313,138	\$98,120,646	99.9841%	\$26,462,274	\$25,838,390	97.63%
2007	\$99,842,951	\$61,225,859	\$38,617,092	\$36,329,942	\$2,287,150	2.29%	\$2,272,004	\$99,827,805	99.9848%	\$26,920,541	\$27,478,207	97.71%
2008	\$103,754,070	\$66,874,708	\$36,879,362	\$34,380,792	\$2,498,570	2.41%	\$2,485,567	\$103,741,067	99.9875%	\$27,347,207	\$25,210,770	97.59%
2009	\$107,366,081	\$67,119,499	\$40,246,582	\$37,230,582	\$3,016,000	2.81%	\$2,968,667	\$107,318,748	99.9559%	\$27,741,006	\$26,747,243	97.19%
2010	\$112,720,962	\$70,496,334	\$42,224,628	\$39,282,516	\$2,942,112	2.61%	\$2,893,024	\$112,671,874	99.9565%	\$28,212,603	\$28,206,608	97.39%
2011	\$115,707,471	\$73,615,782	\$42,091,689	\$39,132,124	\$2,959,565	2.56%	\$2,876,910	\$115,624,816	99.9286%	\$28,451,558	\$27,723,824	97.44%
2012	\$118,516,688	\$75,811,427	\$42,705,261	\$40,182,385	\$2,522,876	2.13%	\$2,435,706	\$118,429,518	99.9264%	\$28,636,506	\$28,026,918	97.87%
2013	\$118,942,945	\$76,097,624	\$42,845,321	\$40,340,407	\$2,504,914	2.11%	\$2,376,821	\$118,814,852	99.8923%	\$28,720,978	\$28,116,120	97.89%
2014	\$117,394,756	\$77,146,532	\$40,248,224	\$38,146,961	\$2,101,263	1.79%	\$1,843,680	\$117,137,173	99.7806%	\$28,859,333	\$28,342,776	98.21%
2015	\$115,036,850	\$76,699,186	\$38,337,664	\$36,428,787	\$1,908,877	1.66%	\$1,341,124	\$113,127,973	98.3406%	\$29,052,082	\$28,570,003	98.34%
2016	\$117,481,471	\$77,923,739	\$39,557,732	\$37,581,224	\$1,976,508	1.68%	N.A.	\$115,504,963	98.3176%	\$29,263,972	\$28,771,635	98.32%

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

** Wisconsin Statutes (74.57) specify annually on August 15th the County Treasurer shall issue a Tax Certificate for property on which taxes remain unpaid. Manitowoc County under statute 74.29 settles in full with its municipalities by this date. This process is called the "Tax Sale". Previous to taxes levied for 1989, the tax sale date was the third Tuesday in October.

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

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

****^ Information for 2002 and prior is not practical to compute as the County has either obtained the property through foreclosure or the amount outstanding is so minimal and therefore is not presented.

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

Schedule 9

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

Year End 12/31	Governmental Activities			Business-Type Activities		Population	Per Capita Income \$	Equalized Value Including TID	Percentage of Personal Income #	Per Capita
	General Obligation Bonds *	Bond Premium (Discount) *	Total Governmental	General Obligation Bonds *	Total Primary Government *					
2007	\$15,819,350	\$131,519	\$15,950,869	\$7,715,650	\$23,666,519	84,603	\$34,096	\$5,079,420,500	0.82%	\$279.74
2008	\$21,100,000	\$118,739	\$21,218,739	\$0	\$21,218,739	84,830	\$35,656	\$5,289,582,900	0.70%	\$250.13
2009	\$18,555,000	\$105,959	\$18,660,959	\$0	\$18,660,959	85,065	\$34,969	\$5,531,501,000	0.63%	\$219.37
2010	\$31,635,000	\$317,545	\$31,952,545	\$0	\$31,952,545	81,442	\$36,391	\$5,397,710,800	1.08%	\$392.33
2011	\$28,875,000	\$137,155	\$29,012,155	\$0	\$29,012,155	81,406	\$38,519	\$5,374,268,200	0.93%	\$356.39
2012	\$27,230,000	\$142,408	\$27,372,408	\$0	\$27,372,408	81,437	\$40,394	\$5,186,290,300	0.83%	\$336.12
2013	\$27,195,000	\$111,651	\$27,306,651	\$0	\$27,306,651	81,352	\$41,336	\$5,115,896,200	0.81%	\$335.66
2014	\$25,200,000	\$80,894	\$25,280,894	\$0	\$25,280,894	81,320	\$42,519	\$5,162,422,900	0.73%	\$310.88
2015	\$22,410,000	\$50,137	\$22,460,137	\$0	\$22,460,137	81,372	\$44,803	\$5,202,782,500	0.62%	\$276.02
2016	\$20,365,000	\$19,380	\$20,384,380	\$0	\$20,384,380	81,404	\$44,803 **	\$5,335,448,926	0.56%	\$250.41

Year End 12/31	Total Gross Bonded Debt of Primary Government *	Bond Premium (Discount) *	Less Debt Service Fund * @	Total Net Bonded Debt Primary Government *	Percentage of Personal Income #	Net	Net Debt as a Percentage of Equalized Value
						Per Capita	
2007	\$23,666,519	\$131,519	\$301,978	\$23,496,060	0.81%	\$277.72	0.46%
2008	\$21,218,739	\$118,739	\$1,110,037	\$20,227,441	0.67%	\$238.45	0.38%
2009	\$18,660,959	\$105,959	\$416,780	\$18,350,138	0.62%	\$215.72	0.33%
2010	\$31,952,545	\$317,545	\$757,538	\$31,512,552	1.06%	\$386.93	0.58%
2011	\$29,012,155	\$137,155	\$578,566	\$28,570,744	0.91%	\$350.97	0.53%
2012	\$27,372,408	\$142,408	\$574,780	\$26,940,036	0.82%	\$330.81	0.52%
2013	\$27,306,651	\$111,651	\$564,603	\$26,853,699	0.80%	\$330.09	0.52%
2014	\$25,280,894	\$80,894	\$569,036	\$24,792,752	0.72%	\$304.88	0.48%
2015	\$22,460,137	\$50,137	\$827,362	\$21,682,912	0.59%	\$266.47	0.42%
2016	\$20,365,000	\$19,380	\$1,081,542	\$19,302,838	0.53%	\$237.12	0.36%

* Amounts rounded to nearest whole dollar.

** Information for 2016 was unavailable at time of printing.

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

@ Amount available for repayment of governmental general obligation bonds.

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

Municipality/School District			Total		
	Percent Overlap	Overlap / Direct	Outstanding Principal as of 12/31/16	Principal Payments Scheduled During 2017	Anticipated New Debt During 2017
Town of Cato	100%	Overlap	\$0	\$0	\$0
Town of Centerville	100%	Overlap	\$0	\$0	\$0
Town of Cooperstown	100%	Overlap	\$0	\$0	\$0
Town of Eaton	100%	Overlap	\$0	\$0	\$0
Town of Franklin	100%	Overlap	\$0	\$0	\$0
Town of Gibson	100%	Overlap	\$0	\$0	\$0
Town of Kossuth	100%	Overlap	\$0	\$0	\$0
Town of Liberty	100%	Overlap	\$69,500	\$69,500	\$0
Town of Manitowoc	100%	Overlap	\$0	\$0	\$0
Town of Manitowoc Rapids	100%	Overlap	\$242,122	\$242,122	\$232,809
Town of Maple Grove	100%	Overlap	\$0	\$0	\$0
Town of Meeme	100%	Overlap	\$178,440	\$43,120	\$0
Town of Mishicot	100%	Overlap	\$188,002	\$23,402	\$0
Town of Newton	100%	Overlap	\$0	\$0	\$0
Town of Rockland	100%	Overlap	\$225,000	\$56,062	\$0
Town of Schleswig	100%	Overlap	\$0	\$0	\$0
Town of Two Creeks	100%	Overlap	\$0	\$0	\$0
Town of Two Rivers	100%	Overlap	\$21,300	\$21,300	\$0
Village of Cleveland	100%	Overlap	\$1,860,000	\$285,000	\$0
Village of Francis Creek	100%	Overlap	\$850,000	\$95,000	\$0
Village of Kellnersville	100%	Overlap	\$40,709	\$6,593	\$9,600
Village of Maribel	100%	Overlap	\$130,691	\$5,000	\$0
Village of Mishicot	100%	Overlap	\$314,554	\$89,239	\$32,800
Village of Reedsville	100%	Overlap	\$3,427,639	\$258,950	\$0
Village of St Nazianz	100%	Overlap	\$1,313,922	\$69,090	\$0
Village of Valders	100%	Overlap	\$720,298	\$74,081	\$13,000
Village of Whitelaw	100%	Overlap	\$429,893	\$30,601	\$0
City of Kiel	84%	Overlap	\$10,262,835	\$702,760	\$800,000
City of Manitowoc	100%	Overlap	\$52,149,000	\$7,720,000	\$7,579,750
City of Two Rivers	100%	Overlap	\$15,915,951	\$2,072,014	\$1,420,000
School District of Manitowoc	100%	Overlap	\$9,295,000	\$625,000	\$0
School District of Denmark	21%	Overlap	\$2,084,361	\$860,864	\$0
School District of Brillion	12.74%	Overlap	\$12,085,000	\$1,320,000	\$800,000
School District of Kewaunee	3.76%	Overlap	\$7,650,000	\$950,000	\$6,700,000
School District of Mishicot	100%	Overlap	\$1,380,000	\$740,000	\$10,000,000
School District of Reedsville	87.35%	Overlap	\$9,060,000	\$1,245,000	\$0
School District of Valders	100%	Overlap	\$3,910,000	\$485,000	\$0
School District of Two Rivers	100%	Overlap	\$16,060,000	\$5,450,000	\$3,500,000
School District of Kiel	84%	Overlap	\$8,990,000	\$1,200,976	\$0
School District of Sheboygan	16%	Overlap	\$35,713,000	\$3,135,000	\$0
School District of Howards Grove	1%	Overlap	\$5,720,607	\$467,136	\$0
Lakeshore VTAE District	37.71%	Overlap	\$23,745,000	\$3,985,000	\$3,000,000
Total Overlapping Debt			\$224,032,824	\$32,327,810	\$34,087,959
County of Manitowoc					
General obligation bonds	100%	Direct	\$20,365,000	\$2,090,000	\$7,110,000
Debt premium	100%	Direct	\$19,380	\$0	\$0
Total Direct Debt			\$20,384,380	\$2,090,000	\$7,110,000
Total Overlapping & Direct			\$244,417,204	\$34,417,810	\$41,197,959

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

Schedule 11

MANITOWOC COUNTY, WISCONSINLegal Debt Margin Information
Last Ten Calendar Years

Budget Year	State Equalized Value of Manitowoc County Including TID	State Statute § 67.03 5% Max	Maximum Principal Debt Ceiling Limit \$	Outstanding Principal Balance of General Obligation Debt	Less Amount Available for Repayment of General Obligation Debt	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2007	\$5,079,420,500	5.00%	\$253,971,025	\$23,535,000	(\$301,978)	\$23,233,022	\$230,738,003	9.15%
2008	\$5,289,582,900	5.00%	\$264,479,145	\$21,100,000	(\$1,110,037)	\$19,989,963	\$244,489,182	7.56%
2009	\$5,531,501,000	5.00%	\$276,575,050	\$18,555,000	(\$416,780)	\$18,138,220	\$258,436,830	6.56%
2010	\$5,397,710,800	5.00%	\$269,885,540	\$31,635,000	(\$757,538)	\$30,877,462	\$239,008,078	11.44%
2011	\$5,374,268,200	5.00%	\$268,713,410	\$28,875,000	(\$578,566)	\$28,296,434	\$240,416,976	10.53%
2012	\$5,186,290,300	5.00%	\$259,314,515	\$27,230,000	(\$574,780)	\$26,655,220	\$232,659,295	10.28%
2013	\$5,003,116,500	5.00%	\$250,155,825	\$27,195,000	(\$564,603)	\$26,630,397	\$223,525,428	10.65%
2014	\$5,162,422,900	5.00%	\$258,121,145	\$25,200,000	(\$569,036)	\$24,630,964	\$233,490,181	9.54%
2015	\$5,202,782,500	5.00%	\$260,139,125	\$22,410,000	(\$827,362)	\$21,582,638	\$238,556,487	8.30%
2016	\$5,275,735,800	5.00%	\$263,786,790	\$20,365,000	(\$1,081,542)	\$19,283,458	\$244,503,332	7.31%

All dollar amounts rounded to the nearest whole dollar.

Schedule 12

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

Year	(1) Population	(2) Per Capita Personal Income *	(3) Personal Income	(4) Median Age **	(4) Education Level in Years of Schooling **	(4) School Enrollment **	(5) Unemployment Rate %
2007	84,603	\$34,096	\$2,884,623,888	40.9	14.1	18,841	5.2%
2008	84,830	\$35,656	\$3,024,698,480	41.7	14.2	18,798	4.9%
2009	85,065	\$34,969	\$2,974,637,985	43.3	14.2	18,078	9.8%
2010	81,442	\$36,391	\$2,963,755,822	43.3	14.3	18,846	8.9%
2011	81,406	\$38,519	\$3,135,677,714	43.9	14.3	17,733	8.2%
2012	81,437	\$40,394	\$3,289,566,178	44.0	14.3	17,688	7.6%
2013	81,352	\$41,336	\$3,362,766,272	44.8	14.5	19,039	7.3%
2014	81,320	\$42,519	\$3,457,645,080	44.1	14.3	16,889	5.9%
2015	81,372	\$44,803	\$3,645,709,716	44.7	14.3	16,322	5.0%
2016	81,404	\$44,803	\$3,647,143,412	44.7	14.3	16,322	4.6%

(1) Wisconsin Department of Administration, Official Population Estimates - 2016 Final Population Estimates.

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

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

(4) U.S. Census Bureau, 2015 American Community Survey, Detailed Tables; and
Manitowoc Planning Department.

(5) Wisconsin Department of Workforce Development.

(*) 2016 data not currently available from U.S. Department of Commerce.

(**) 2016 data not currently available from U.S. Census Bureau.

Prepared by the Manitowoc County Planning Department, March 2017

Mr. Tim Ryan - Director

Reprinted by Comptrollers Office

Schedule 13

MANITOWOC COUNTY, WISCONSIN
Principal Employers
In 2016

The current Wisconsin web site lists the large employers in no particular order, and only includes businesses. Governments and other tax supported agencies are not included in their listing with the exception of the Technical College.

Large Employers	Employers with 250 or more employees
	Americollect
	Aurora Medical Center
	Eck Industries, Inc.
	Eggers Industries
	Federal-Mogul Corporation
	Felician Village
	Fox Hills Resort Convention Center
	Franciscan Sisters - Christian
	Hidden Valley Ski Area
	Holiday House
	Holy Family Memorial
	Ki, Inc.
	Lakeshore Technical College
	Lakeside Foods, Inc.
	Laurel Grove Assisted Living
	Manitowoc Ice Machine
	Manitowoc Tool & Machining
	Miller-St Nazianz Inc.
	Northern Labs, Inc.
	PW Stoelting, LLC
	Point Beach Nuclear Plant
	Parker Hose Products Division
	St. Mary's At Felician Village
	Walmart Supercenter
	Wisconsin Aluminum Foundry Co.

MANITOWOC COUNTY, WISCONSIN
Principal Employers
In 2007

Top Ten as previously listed on Wisconsin's web site.

Rank	Employer
1	Holy Family Memorial
2	Manitowoc Cranes Inc.
3	Manitowoc Public School District
4	County of Manitowoc
5	Fisher Hamilton
6	Lakeside Foods, Inc.
7	Federal-Mogul Powertrain Systems
8	City of Manitowoc
9	Aurora Health Care
10	Parker Hannifin Corporation

The number of employees each employer has is not readily available. Ranges are used on the State's system as the State has given employers confidentiality with respect to releasing that information. For further information regarding Manitowoc County's largest employers, please visit the State of Wisconsin's web site at:
<http://worknet.wisconsin.gov/worknet/LargeEmpSrch.aspx?menuselection=emp>
 Select - Manitowoc County.

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government:										
County Board	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
County Clerk	3.88	3.88	3.28	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of Courts	16.91	16.91	17.13	16.43	15.80	17.80	17.80	17.80	18.80	19.00
Comptroller	5.00	5.00	5.00	4.50	4.00	4.00	4.00	4.00	4.00	4.00
Coroner	1.02	1.02	1.02	1.02	1.48	1.48	1.48	1.48	1.48	1.00
Corporation Counsel	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
District Attorney	5.50	5.50	4.50	4.50	4.50	4.50	4.50	4.75	4.75	5.00
Executive	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Family Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Information Systems	8.00	8.00	8.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
Personnel	2.90	2.90	2.90	2.60	2.60	2.60	2.60	2.60	2.60	2.00
Public Property	11.75	11.75	11.00	12.00	12.00	13.75	13.00	13.25	14.09	16.42
Register in Probate/Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Register of Deeds	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50
Treasurer	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Classification total	73.96	73.96	71.83	68.05	67.38	72.13	71.38	71.88	72.72	74.92
Public Safety:										
Emergency Management	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.75
Sheriff's Department & Jail	112.95	112.95	114.20	111.05	110.15	116.15	107.20	105.92	105.90	107.70
Joint Communications/E911 PSJS	25.80	25.80	25.80	22.80	21.80	21.80	21.80	21.80	21.80	23.00
Classification total	140.48	140.48	141.73	135.58	133.68	139.68	130.73	129.45	129.43	132.45
Public Works:										
Airport (*)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Department	60.00	60.00	60.00	34.62	27.08	48.00	48.75	49.00	50.00	49.00
Classification total	60.00	60.00	60.00	34.62	27.08	48.00	48.75	49.00	50.00	49.00
Health & Human Services:										
Aging Services	11.08	11.08	11.46	12.15	13.36	16.70	22.00	23.00	23.00	24.13
Child Support	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00
Health Care Center	158.93	158.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Services Dept.	103.40	103.40	104.80	93.30 @	79.30 @	92.00 @#	93.00	99.45	103.45	106.70
Public Health Department	21.76	21.76	22.19	21.49	19.01	19.84	19.39	19.75	19.57	20.01
Veterans Service Office	1.00	1.00	1.60	1.60	2.00	2.00	2.00	3.00	3.00	3.00
Classification total	306.17	306.17	150.05	138.54	123.67	140.54	146.39	155.20	159.02	162.84
Culture / Recreation & Education:										
University Extension	2.00	2.00	1.40	1.40	1.00	1.00	1.00	1.00	1.40	1.40
Classification total	2.00	2.00	1.40	1.40	1.00	1.00	1.00	1.00	1.40	1.40
Conservation & Development:										
Planning & Zoning (B)	8.00	8.00	8.00	5.50	5.50	5.50	5.50	5.50	6.00	6.00
Soil & Water Conservation	5.92	5.92	5.46	4.50	4.50	4.50	4.50	4.50	4.50	4.60
Classification total	13.92	13.92	13.46	10.00	10.00	10.00	10.00	10.00	10.50	10.60
Grand Total	596.53	596.53	438.47	388.19	362.81	411.35	408.25	416.53	423.07	431.21

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

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

(*) Airport is overseen by the Highway Department.

@ 10 Positions were vacated due to Family Care program taken over by the State, 1 position vacated due to retirement, 3 positions were vacated and eliminated due to budget constraints. @# Increase due to conversion of Contracted positions to Employee status.

Source: Manitowoc County Budget

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government:										
County Clerk										
Work permits issued	649	672	350	387	465	531	557	615	661	652
Passports issued	577	593	514	577	487	918	689	578	600	722
Clerk of Courts										
Cases filed - Civil	805	846	951	1,092	829	751	640	553	507	516
Criminal	1,530	1,277	1,261	1,267	1,266	1,197	1,260	1,249	1,606	1,398
Family, Paternity	622	634	644	633	602	643	585	622	611	600
Juvenile	414	375	368	209	276	225	259	346	339	265
Small Claims Filings (Total)	2,058	1,828	1,973	1,831	1,805	2,015	2,048	1,820	1,620	1,545
Traffic / Criminal Traffic / Forfeitures (Total)	6,241	7,137	7,259	7,537	5,509	5,907	5,431	6,049	5,255	4,623
Small Claims (contested)	175	179	170	130	56	145	116	133	147	100
Traffic / Criminal Traffic / Forfeitures (contested)	1,573	1,676	1,755	1,932	1,639	1,596	1,535	1,341	1,349	1,177
Coroner										
Number of cases	396	478	504	536	527	548	610	650	667	638
District Attorney										
Filed complaints - criminal traffic	772	940	742	858	622	476	498	449	455	487
Juvenile petitions	196	142	151	111	131	142	169	202	183	143
Misdemeanor complaints	905	744	742	760	745	709	674	672	717	600
Felonies	544	489	477	477	472	443	575	546	767	800
Victim/Witness staff assisted individuals (estimate)	1,900	1,900	1,900	1,900	1,700	1,500	1,500	1,700	1,750	2,360
Register in Probate/Court Commissioner										
Number of probate cases filed	378	401	391	390	342	392	426	414	531	546
New guardianship petitions filed	89	86	67	79	82	76	76	78	95	88
Register of Deeds										
Number of documents recorded, land related	18,682	17,797	19,116	17,244	14,697	16,364	14,810	11,672	12,590	12,759
Number of vital records issued, birth/death/marriage	12,149	11,214	10,646	11,014	11,052	10,699	11,945	12,337	13,248	13,438
Public Safety:										
Sheriff's Department & Jail										
Number of incident reports for service	9,962	9,943	9,478	9,648	9,191	9,177	9,548	9,267	9,430	10,510
Traffic citations	3,046	3,160	3,419	4,108	3,124	2,937	2,350	2,780	2,343	3,083
Average adult jail population	195	186	185	161	146	122	138	151	167	189
Average juvenile detention population	11	10	8	6	5	5	N.A.	N.A.	N.A.	N.A.
Accidents investigated	1,320	1,232	1,126	1,133	1,186	1,224	1,354	1,339	1,263	1,444
Public Works:										
Airport										
Estimated number of take offs & landings	38,000	40,000	25,000	35,000	38,000	35,000	32,500	24,500	24,250	17,500
Health & Human Services:										
Aging Services										
Home delivered meals served under title IIIC2 prog.	59,525	67,304	61,257	79,471	73,011	77,047	70,848	69,082	70,655	76,223
Number of individuals served under title IIIC2 prog.	726	502	591	725	654	679	623	608	649	702

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

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

Schedule 16

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

Function / Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government (A):										
Courthouse	1	1	1	1	1	1	1	1	1	1
Administration Building	1	1	1	1	1	1	1	1	1	1
County Office Building (B)	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Sheriff's Dept. / Jail / Juvenile Detention	1	1	1	1	1	1	1	1	1	1
Communications & Technology Building	0	0	0	1	1	1	1	1	1	1
Public Works:										
Airport	1	1	1	1	1	1	1	1	1	1
Highway Office & Main Shop	1	1	1	1	1	1	1	1	1	1
Highway Dept. Satellite Shops	4	4	4	4	4	4	4	4	4	4
County Trunk Highway Miles	288	288	288	288	288	285	284	284	284	284
Material Recycling Facility (MRF)	1	1	1	1	1	1	1	1	1	1
Health & Human Services:										
Health Care Center (Nursing Home)	1	1 {C}	0	0	0	0	0	0	0	0
Human Services Building	1	1	1	1	1	1	1	1	1	1
Public Health Building (D)	1	1	1	1	1	1	1	1	1	1
Culture / Recreation & Education:										
County Parks with picnic tables, play ground equip., toilets, & well.	3	3	3	3	3	3	3	3	3	3
County Parks, special purpose	16	16	16	16	16	16	16	16	16	16
County Parks Shop	0	0	0	0	0	0	0	0	0	0
County Expo	1	1	1	1	1	1	1	1	1	1
University of Wisconsin Manitowoc Campus	1	1	1	1	1	1	1	1	1	1

Notes:

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

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

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

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

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

Source: Manitowoc County Comptroller's Office

Schedule 17

MANITOWOC COUNTY, WISCONSIN

MANITOWOC COUNTY INSURANCE COVERAGES - 2016 / 2017

Prepared by Comptrollers Office

Insurance / Coverage Provider	Policy Number	Effective Date	Premium	Limits
Property / Equipment / Auto Comprehensive				
Local Government Property Insurance Fund	120036	3/1/14 to 3/1/15	\$131,249	Deductible and
Local Government Property Insurance Fund	120036	3/1/15 to 3/1/16	\$143,697	Limits Vary
Property / Equipment Coverage:				
Municipal Property Insurance Company (MPIC)	MP-01-220012	3/1/16 to 3/1/17	\$108,161	\$1,000
	MP-02-220012	3/1/17 to 3/1/18	\$118,071	\$1,000
Auto Collision & Other than Col. Coverage:				
Integrity Insurance Company	2670734	3/1/16 to 3/1/17	\$58,624	\$1,000
	2670734	3/1/17 to 3/1/18	\$61,760	\$1,000
Workers Compensation				
Self Insured for \$550,000 per Claim			Based upon	
			% of Payroll	
Third Party Administrator - Willis			Plus Excess @	Statutory
Excess Coverage Provider - Safety National thru	SP 4054269 / WI2016WC04X	1/1/16 to 1/1/17	\$27,811.64	
WMMIC. M3-Insurance Adviser	SP 4054269 / WI2017WC04X	1/1/17 to 1/1/18	\$27,976.02	
WC Claims adjusting is now being handled by Minuteman HR (Ohio based Company) as of April 2016.				
Liability / Errors and Omissions / Auto Liab.				
WI Municipal Mutual Insurance Co. (WMMIC)	WI2016LP04A	1/1/16 to 1/1/17	\$183,875	\$125,000 / \$400,000 Ret.
SIR \$125,000 / \$400,000 aggregate	WI2017LP04A	1/1/17 to 1/1/18	\$204,667	\$10,000,000 Per Occurrence
				\$30,000,000 Aggreg.
Cyber & Privacy Liability				
WI Municipal Mutual Insurance Co. (WMMIC)	WI2015CL04A	1/1/15 to 12/31/15	\$10,000	\$10,000,000 Aggregate
	WI2016CL04A	1/1/16 to 12/31/16	\$8,750	with \$2,000,000 per
	WI2017CL04A	1/1/17 to 01/01/18	\$8,750	member varying sub-limits
Jail Nursing Professional Liability Insurance				
Wisconsin Health Care Liability Insurance Plan	4325-00-020647	1/1/15 to 12/31/15	\$2,431	\$400,000 each occurrence
	4327-00-020647	1/1/16 to 12/31/17	\$2,432	\$1,000,000 aggregate
	4328-00-020647	1/1/17 to 12/31/18	\$1,674	
Airport Liability				
ACE USA	AAPN00977433009	6/1/14 to 6/1/15	\$8,510	\$5,000,000 each
Robertson Ryan & Associates - Broker	AAPN00977433010	6/1/15 to 6/1/16	\$8,510	occurrence.
	AAPN00977433011	6/1/16 to 6/1/17	\$8,510	\$50,000 Rented
				premises, \$1,000
				medical
Boiler & Machinery				
Cincinnati Insurance Company	BEP2664178	11/6/13 to 11/6/16 *	\$8,872	\$10,000,000
Robertson Ryan & Associates - Broker	BEP2664178	11/6/16 to 11/6/19 *	\$8,572	\$10,000,000
		* 3 year policy renewable each year @ \$8,872		\$5,000 Deductible
		October 2014 renewal price reduced to \$8,572 due to removal of old Health Dept. Building.		
Blanket Crime Policy				
Liberty Mutual Underwriters - Ohio Casualty	4026323	1/1/15 to 1/1/16	\$5,290	\$200,000
Robertson Ryan & Associates - Broker	4026323	1/1/16 to 1/1/17	\$5,290	\$200,000
	4026323	1/1/17 to 1/1/18	\$5,290	\$200,000
				\$2,000 Deductible
Elected Officials Bond				
Liberty Mutual Underwriters - Ohio Casualty	40414(74-79)	1/1/15 to 1/1/16	\$1,100	Varies
Robertson Ryan & Associates - Broker	40414(74-79)	1/1/16 to 1/1/17	\$1,100	Varies
	LSF(Various #'s)	1/1/17 to 1/1/18	\$1,100	Varies

End