

**Manitowoc County, WI  
2017  
Adopted  
Annual Budget Book**



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

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## Office of the County Executive

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*Accountability • Respect • Customer Service*

October 11, 2016

**As originally presented in the Proposed Budget Book.**

Ladies and Gentlemen of the Manitowoc County Board,

The Manitowoc County 2017 budget that I am proposing today, calls for a tax levy for operations of \$29,454,918.76 to support total spending of \$62,613,338. Since the increase in the tax levy from last year is less than the 0.88% growth in property attributable to new construction for 2016, for the eleventh year in a row, typical Manitowoc County property owners will see a *slight decrease* in the taxes they pay for Manitowoc County government. This is continued good news for taxpayers.

Manitowoc County continues to be in strong financial shape. For the past 11 years we have been working together with the County Board to make decisions that hold to two important priorities: continuing to hold the line on property taxes while delivering high quality services.

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

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

Our theme for 2017 is on big projects. We will be:

- Proceeding with a University of Wisconsin facility renovation.
- Moving the location of the Aging and Disabilities Resource Center (ADRC) and Veterans' Service Department from the County Office Complex to the Heritage Center on Michigan Ave.
- Moving the County Board meeting room to the Heritage Center.
- Moving the Job Center to the County Office Complex.
- Continuing the preparation for the big expenditures in 2019 of constructing a major bridge on County Trunk "R".
- Proceeding with a major project in the Courthouse in 2019.
- Embarking on the second year of a continuous five year plan for major maintenance on our facilities and preparing for the future.

Together we've kept focused on the mission and made the smart and careful investments necessary to position county government to be a positive factor in the life of our broad community. My budget proposal for 2017 contains several key items that I would like to specifically draw to your attention as you consider this plan.

1. The proposed tax levy for 2017 of \$29,454,918.76 holds the line on property taxes, is within the limits of state law, and provides the typical county property taxpayer with a slight tax decrease.
2. Our employment level is stable. During 2016 we discontinued 1.95 positions FTE net, and in 2017 I am recommending that we add 1.68 positions FTE net. Notably this will include 1.5 FTE for the Criminal Justice Coordinating Council (CJCC) grant, a Jail Lieutenant, an additional maintenance worker, and the conversion of a contract position to an employee position for the Recycling Center Manager. (Please refer to the miscellaneous section for more.)
3. I am recommending that the Recycling Center Manager at the Recycling Center be converted from a contract position to a Manitowoc County position. The Recycling Center and Waste Disposal has a budget of \$2.5 million and it makes sense that the manager be one of our employees.
4. I am recommending that one maintenance worker be added in the Public Works Department and one part time maintenance worker position be expanded to full time.
5. I am recommending that one Jail position be added effective July 1, 2017 as a Jail Lieutenant.
6. Our performance management plan is in its fourth year of providing employees an opportunity to increase their salary up to three percent for their continuing good work and we are meeting the goal that we set out to achieve: rewarding employees for continual improvement in the delivery of services.
7. Effective January 1, 2016 we modified the administrative rules regarding what composite scores employees had to achieve in order to qualify for an increase and as a result of that modification, year to date all employees have qualified for a performance based increase.

Our wage schedule is competitive and fully in compliance with the revised Fair Labor Standards Act rules that will become effective December 1, 2016. We have been successful in recruiting qualified applicants to replace the increased number of employees achieving retirement status. From January 1 to September 20, we have hired 48 employees.

8. Due to the low inflation an adjustment of the base level of the pay plan is not necessary for 2017. (See more on this in the miscellaneous section.) I have included the following funding for performance based increases in the proposed 2017 budget:
- Employees below midpoint who meet or exceed job requirements (i.e. receive a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase.
  - Employees at or above midpoint who exceed job requirements (i.e. receive a cumulative score of 2.01 – 2.74 on their employee evaluation) will receive a 1.0% increase.
  - Employees at or above midpoint who exceed the proficient performance level (i.e. receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 2.0% increase.
  - Employees at or above maximum who exceed job requirements (i.e. receive a cumulative score of 2.01 – 2.74 on their employee evaluation) will receive a 1.0% increase, paid to them per pay period for the following year.
  - Employees at or above maximum who exceed the proficient performance level (i.e. receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 2.0% increase paid to them per pay period for the following year.
9. Health Insurance costs are always an issue. We made some changes in 2016 due to increased high cost claims and the requirements of the Affordable Care Act. They paid off. As a result of our good experience no changes in the health care premium will be recommended. In addition we will have a new voluntary incentive program to save money that will be aimed at common expensive procedures.
10. My budget proposal includes a Capital Project Component. We have not borrowed money for four years. Our debt is low. I am recommending that we borrow slightly more than \$7,100,000 (on a separate resolution) to finance the University of Wisconsin rehabilitation of \$5,000,000; the move to the Heritage Building of \$600,000; equipment at the Recycling Center of \$500,000; IT equipment for the Human Services Department of \$60,000; a Body Scanner for the Jail at \$200,000; and a new accounting computer system of \$750,000. (Please refer to the miscellaneous section for more.)
11. Earlier this year Manitowoc County entered into an option agreement to sell part of the Expo property to Meijer's stores. The real estate closing is the next step in the process. After that the Expo has a plan to realign the property for next year. I am recommending the approval of their plan (\$550,000) whenever the sale occurs and the repayment of the loan to Expo to finance the Multipurpose Agricultural Building built in 2016 (\$120,000). (Please refer to the miscellaneous section for more.)
12. The Criminal Justice Coordinating Committee (CJCC) applied to the Wisconsin Department of Justice and they have awarded us a grant for a Drug Court/Diversion Planning and Implementation Program. The grant totals \$142,396, is for 2017, and potentially renewable for an additional four years. I recommend that we implement the program and contribute of local match of 25% and place it in the Human Service budget.

13. I am recommending that 1.5 FTE be added to the Human Service's Department in the Clinical Services Division to implement the treatment alternatives grant applied for by the CJCC.
14. My budget proposal for 2017 includes resources for road construction in the Highway Department. We began allocating additional resources in 2014. (See the 5 year plan for road construction in the miscellaneous section.)
15. The Highway Department is working with the Lakeshore Natural Resource Partnership to contribute to their effort to deal with invasive species on the highway system. This was not completed in 2016 and is carried over to 2017.
16. I am recommending the appropriation of \$350,000 to the Public Works Department in the second year of our continuous five year program on major maintenance to our facilities. (See more on this in the miscellaneous section.)
17. At the Manitowoc County Airport we are now operating the Fixed Base Operator function, at a surplus. We will continue to operate it and reevaluate this annually.
18. We contribute to economic development in so many ways. We maintain the county roads and transportation system for millions of dollars per year. We run the airport and keep it modern. We support the University of Wisconsin's facilities in our community. We concentrate on doing our primary responsibilities well, improving every day, and most of all we do all of this efficiently at the lowest possible tax rate year in and year out.
19. We have accumulated reserves made in the last few years. We will use these resources to fund the budget for 2017. When we have closed our books for 2016 we will appropriate the excess amount to the debt service fund.

Our county is in good financial shape, but the budget is tight. We have made good decisions in the past which keep government affordable for years to come. I am grateful to all of the employees of Manitowoc County for the good work they do, and the leaders in all of our departments.

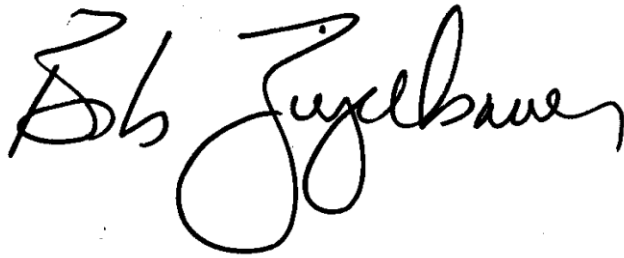
Thanks to the support of the County Board, and the citizens of our county, Manitowoc County government is not only more effective, but also more sustainable, nimble, and better able to adjust to change in the future.

I draw your attention to the section of the budget booklet which re-states and summarizes appropriations on a department by department basis. This section provides important information on the mission, resources, staffing, and tax levy necessary for each department; making for an easier understanding of its impact. Other information included in the miscellaneous section is also important to help a reader get a better understanding of specific new proposals for 2017 and how they fit into the entire Manitowoc County budget plan.

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

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

Sincerely,

A handwritten signature in black ink, reading "Bob Ziegelbauer". The signature is written in a cursive style with a large, stylized "B" and "Z".

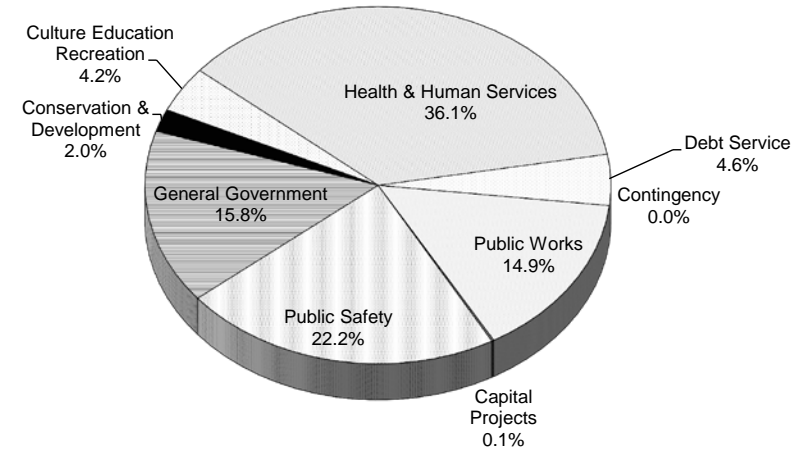
Bob Ziegelbauer  
Manitowoc County Executive



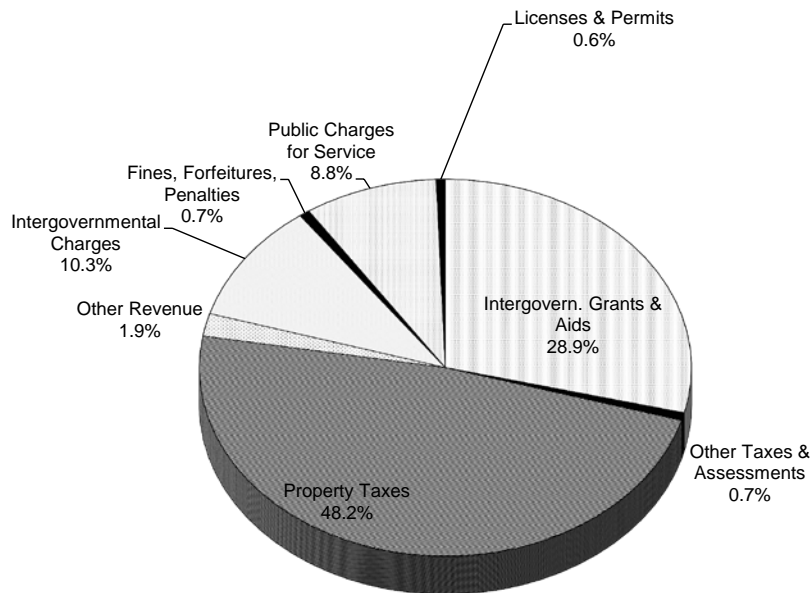
# Manitowoc County 2017 Adopted Budget Graphical Representation

Total Expenses = \$62,659,338

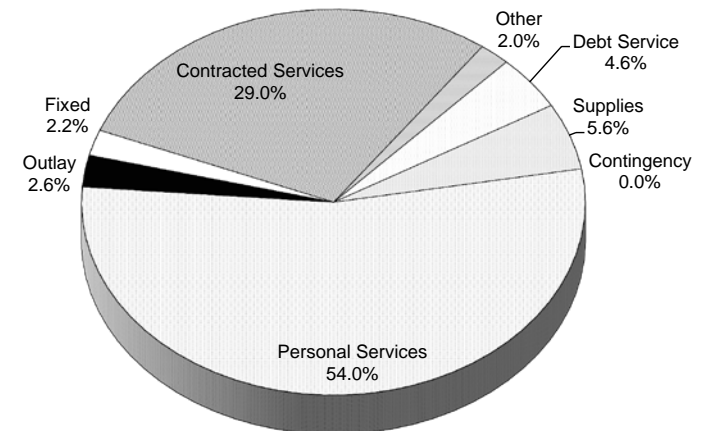
**Where the Money Goes**  
% Expenditures by Function



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



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





## Budget Summary - General Fund

|  | Budget<br>2016       | Estimated<br>Experience<br>2016 | Adopted<br>2017      | Percent<br>Increase<br>or<br>(Decrease) |
|--|----------------------|---------------------------------|----------------------|---|
| <b>GENERAL FUND:</b>                       |                      |                                 |                      |   |
| <b>EXPENDITURES:</b>                       |                      |                                 |                      |   |
| General Government                         | \$ 8,521,697         | \$ 8,405,781                    | \$ 8,189,521         | -3.90%                                  |
| Public Safety                              | \$ 13,310,926        | \$ 14,260,850                   | \$ 13,915,210        | 4.54%                                   |
| Public Works                               | \$ 571,559           | \$ 480,133                      | \$ 488,429           | -14.54%                                 |
| Health & Human Services                    | \$ 3,061,765         | \$ 2,976,742                    | \$ 2,857,937         | -6.66%                                  |
| Culture, Education, Recreation             | \$ 1,665,999         | \$ 1,433,575                    | \$ 1,327,309         | -20.33%                                 |
| Conservation/Development                   | \$ 747,398           | \$ 685,966                      | \$ 686,445           | -8.16%                                  |
| <b>Total Expenditures</b>                  | <b>\$ 27,879,344</b> | <b>\$ 28,243,047</b>            | <b>\$ 27,464,851</b> | <b>-1.49%</b>                           |
| <b>REVENUES:</b>                           |                      |                                 |                      |   |
| Property Taxes                             | \$ 16,338,509        | \$ 16,338,509                   | \$ 16,097,824        | -1.47%                                  |
| Other Taxes                                | \$ 403,730           | \$ 403,730                      | \$ 403,730           | 0.00%                                   |
| Intergovernment Grants & Aids              | \$ 7,121,984         | \$ 7,035,400                    | \$ 6,603,695         | -7.28%                                  |
| License & Permits                          | \$ 366,667           | \$ 355,719                      | \$ 356,244           | -2.84%                                  |
| Fines, Forfeitures, Penalties              | \$ 273,000           | \$ 242,983                      | \$ 268,000           | -1.83%                                  |
| Public Charges for Service                 | \$ 1,978,645         | \$ 2,139,029                    | \$ 2,198,954         | 11.13%                                  |
| Intergov. Chgs for Service                 | \$ 323,904           | \$ 327,808                      | \$ 322,822           | -0.33%                                  |
| Other Revenue                              | \$ 658,998           | \$ 444,233                      | \$ 426,469           | -35.29%                                 |
| <b>Total Revenues</b>                      | <b>\$ 27,465,437</b> | <b>\$ 27,287,411</b>            | <b>\$ 26,677,738</b> | <b>-2.87%</b>                           |
| <b>OTHER FINANCING SOURCES (USES) NET:</b> |                      |                                 |                      |   |
| Transfers In (Out) or Fund                 |                      |                                 |                      |   |
| Balance Applied/(Retained) Net             | \$ 413,907           | \$ (917,775)                    | \$ 787,113           |   |
| <b>Total Revenue &amp; Other Sources</b>   | <b>\$ 27,879,344</b> | <b>\$ 26,369,636</b>            | <b>\$ 27,464,851</b> |   |

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

|                          | Operations      | Special Levies |               | Debt<br>Service | Totals          |
|--------------------------|-----------------|----------------|---------------|-----------------|-----------------|
|                          |                 | Library        | Bridge Aid    |                 |                 |
| 2016 Adopted Tax Levy    | \$25,826,920.60 | \$804,462.00   | \$170,169.67  | \$2,462,420.00  | \$29,263,972.27 |
| 2016 Adopted Tax Rate *  | \$5.138675      | \$0.160060     | \$0.033858    | \$0.489937      | \$5.822530      |
| 2017 Adopted Tax Levy    | \$25,834,461.76 | \$805,042.00   | \$110,627.00  | \$2,704,788.00  | \$29,454,918.76 |
| 2017 Adopted Tax Rate *  | \$5.074183      | \$0.158119     | \$0.021728    | \$0.531251      | \$5.785281      |
| Difference:              |                 |                |               |                 |                 |
| 2017 vs. 2016 Tax Levy   | \$7,541.16      | \$580.00       | (\$59,542.67) | \$242,368.00    | \$190,946.49    |
| Levy % Change            | 0.03%           | 0.07%          | -34.99%       | 9.84%           | 0.65%           |
| 2017 vs. 2016 Tax Rate * | (\$0.064492)    | (\$0.001941)   | (\$0.012130)  | \$0.041314      | (\$0.037249)    |
| Rate % Change            | -1.26%          | -1.21%         | -35.83%       | 8.43%           | -0.64%          |

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

## 2016 / 2017 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Nov. 1, 2016

|  | General Fund<br>Fund 100 | Human Services<br>Fund 200 | Highway<br>Fund 201               | Recycling<br>Fund 202    | Solid Waste<br>Fund 203       | Aging Services<br>Fund 205    | Soil & Water Con.<br>Fund 207 |
|--|--------------------------|----------------------------|-----------------------------------|--------------------------|-------------------------------|-------------------------------|-------------------------------|
| Estimated Fund Balance 01/01/2017              | 3,274,091                | (177,002)                  | 46,593                            | 28,342                   | 321,689                       | 771,486                       | 95,250                        |
| Portion Estimated as Undesignated 01/01/2017   | 92,211                   |                            |                                   |                          |                               |                               |                               |
| Budgeted REVENUES                              | 10,579,914               | 9,788,635                  | 1,183,780                         | 521,387                  | 897,500                       | 2,813,028                     | 307,775                       |
| Required Tax Levy                              | 16,097,824               | 7,122,797                  | 2,657,187                         | 533,538                  | 10,000                        | 25,000                        | 290,206                       |
| Budgeted EXPENDITURES                          | 27,464,851               | 16,911,432                 | 3,840,967                         | 1,054,925                | 924,250                       | 2,851,752                     | 597,981                       |
| Excess Revenue Over (Under) Expenditures       | (787,113)                | 0                          | 0                                 | 0                        | (16,750)                      | (13,724)                      | 0                             |
| Operating Transfers In Fund Balance Applied    | 942,000                  | 0                          | 0                                 | 0                        | 16,750                        | 13,724                        | 0                             |
| Operating Transfers (Out) Fund Bal. (Retained) | 0                        | 0                          | 0                                 | 0                        | 0                             | 0                             | 0                             |
| Estimated Total Fund Balance 12/31/2017        | 3,428,978                | (177,002)                  | 46,593                            | 28,342                   | 321,689                       | 757,762                       | 95,250                        |
| Portion Estimated as Undesignated 12/31/2017   | 308,048                  |                            |                                   |                          |                               |                               |                               |
| ω  |                          |                            |                                   |                          |                               |                               |                               |
|  | Expo SRF<br>225          | Debt Service<br>301        | Capital Projects<br>Various Funds | Highway<br>Fund 607 (**) | Info Systems<br>Fund 601 (**) | Grand Total<br>Reported Funds |                               |
| Estimated Fund Balance (**) 01/01/2017         | 75,747                   | 1,080,779                  | 339,645                           | 8,657,133                | 1,665,565                     | 16,179,318                    |                               |
| Estimated Undesignated 01/01/2017              |                          |                            |                                   |                          |                               | 92,211                        |                               |
| Budgeted REVENUES                              | 716,390                  | 109,265                    | 110,000                           | 3,040,063                | 1,623,756                     | 31,691,493                    |                               |
| Required Tax Levy                              | 0                        | 2,704,788                  | 0                                 | 0                        | 0 A                           | 29,441,340                    |                               |
| Budgeted EXPENDITURES                          | 1,284,768                | 2,881,559                  | 93,250                            | 3,040,063                | 1,713,540                     | 62,659,338                    |                               |
| Bond Proceeds                                  | 0                        | 0                          | 0                                 | 0                        | 0                             | 0                             |                               |
| Excess Revenue Over (Under) Expenditures       | (568,378)                | (67,506)                   | 16,750                            | 0                        | (89,784)                      | (1,526,505)                   |                               |
| Operating Transfers In Fund Balance Applied    | 0                        | 0                          | 0                                 | 0                        | 89,784                        | 1,062,258                     |                               |
| Operating Transfers (Out) Fund Bal. (Retained) | (120,000)                | (500,000)                  | (16,750)                          | 0                        | 0                             | (636,750)                     |                               |
| Land Sale (Net) Expo                           | 4,300,000                |                            |                                   |                          |                               |                               |                               |
| Estimated Total Fund Balance 12/31/2017 (*)    | 3,687,369                | 513,273                    | 339,645                           | 8,657,133                | 1,575,781                     | 19,274,813                    |                               |
| Portion Restricted by County Board for Expo    | 3,630,000                |                            |                                   |                          |                               | 3,630,000                     |                               |
| Portion Estimated as Undesignated 12/31/2017   | 57,369                   |                            |                                   |                          |                               | 365,417                       |                               |

(\*) Includes \$110,627.00 in Bridge Aid Petitions

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

A = Plus \$13,578.72 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$29,454,918.76

# GOVERNMENTAL FUNDS

## DETAIL SUMMARIES

*General Fund*

*Human Services Special Revenue Fund*

*Highway Roads & Bridges Special Revenue Fund*

*Solid Waste Recycling Special Revenue Fund*

*Waste Disposal Special Revenue Fund*

*Aging Resources Special Revenue Fund*

*Soil & Water Special Revenue Fund*

*Expo Special Revenue Fund*

*Debt Service Fund*

*Capital Projects Fund*

Manitowoc County, WI  
**GENERAL FUND SUMMARY**

|  | Experience<br>2015 | Budget<br>2016   | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017  | Percent<br>Increase<br>or<br>(Decrease) |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|---|
| <b>REVENUE:</b>  |                    |                  |                                  |                                 |                  |   |
| Property Taxes   | 15,861,210         | 16,338,509       | 16,338,509                       | 16,338,509                      | 16,097,824       | (1.47)                                  |
| Other Taxes  | 434,952            | 403,730          | 166,058                          | 403,730                         | 403,730          | 0.00                                    |
| Intergovern Grants & Aids  | 6,752,114          | 7,121,984        | 790,530                          | 7,035,400                       | 6,603,695        | (7.28)                                  |
| License & Permits  | 399,313            | 366,667          | 163,262                          | 355,719                         | 356,244          | (2.84)                                  |
| Fines, Forfeitures, Penalties  | 240,515            | 273,000          | 118,214                          | 242,983                         | 268,000          | (1.83)                                  |
| Public Charges for Service   | 2,172,321          | 1,978,645        | 1,000,916                        | 2,139,029                       | 2,198,954        | 11.13                                   |
| Intergov. Chgs for Service   | 324,784            | 323,904          | 150,847                          | 327,808                         | 322,822          | (0.33)                                  |
| Other Revenue  | 536,890            | 658,998          | 215,996                          | 444,233                         | 426,469          | (35.29)                                 |
| Total Revenue  | 26,722,100         | 27,465,437       | 18,944,330                       | 27,287,411                      | 26,677,738       | (2.87)                                  |
| <b>EXPENDITURES:</b>   |                    |                  |                                  |                                 |                  |   |
| General Government   | 7,311,435          | 8,521,697        | 3,936,342                        | 8,405,781                       | 8,189,521        | (3.90)                                  |
| Public Safety  | 13,199,457         | 13,310,926       | 6,801,364                        | 14,260,850                      | 13,915,210       | 4.54                                    |
| Public Works   | 544,867            | 571,559          | 236,935                          | 480,133                         | 488,429          | (14.54)                                 |
| Health & Human Services  | 2,960,654          | 3,061,765        | 1,458,863                        | 2,976,742                       | 2,857,937        | (6.66)                                  |
| Culture, Education, Recreation   | 1,507,174          | 1,665,999        | 1,003,557                        | 1,433,575                       | 1,327,309        | (20.33)                                 |
| Conservation/Development   | 692,784            | 747,398          | 311,475                          | 685,966                         | 686,445          | (8.16)                                  |
| Total Expenditures   | 26,216,370         | 27,879,344       | 13,748,535                       | 28,243,047                      | 27,464,851       | (1.49)                                  |
| Excess Revenue Over(Under) Expenditures                                  | 505,730            | (413,907)        |                                  | (955,636)                       | (787,113)        |   |
| <b>OTHER FINANCING SOURCES (USES):</b>                                   |                    |                  |                                  |                                 |                  |   |
| Transfer from Expo SRF   | 0                  | 0                |                                  | 0                               | 120,000          |   |
| Transfer from Debt Service Fund  | 0                  | 0                |                                  | 0                               | 500,000          |   |
| Transfer from Sales of Note  | 0                  | 0                |                                  | 0                               | 322,000          |   |
| Transfer from Economic Dev CPF   | 0                  | 215,000          |                                  | 215,000                         | 0                |   |
| Transfer to Human Services SRF   | (116,944)          | (158,500)        |                                  | (158,500)                       | 0                |   |
| Transfer to Expo Special Rev Fund  | 0                  | (120,000)        |                                  | (120,000)                       | 0                |   |
| Transfer to UW Manitowoc CPF   | 0                  | (322,000)        |                                  | (322,000)                       | 0                |   |
| Transfer to New Public Health Bldg CPF                                   | (121,469)          | (38,000)         |                                  | (38,000)                        | 0                |   |
| Transfer to Debt Service Admin.  | 0                  | (500,000)        |                                  | (500,000)                       | 0                |   |
| Aging & Disab SRF  | (22,025)           | 0                |                                  | 0                               | 0                |   |
| Soil & Water Cons SRF  | (5,018)            | 0                |                                  | 0                               | 0                |   |
| Debt Service Fund  | (1,000,000)        | 0                |                                  | 0                               | 0                |   |
| Information Systems ISF  | (9,637)            | 0                |                                  | 0                               | 0                |   |
| Highway ISF  | (27,207)           | 0                |                                  | 0                               | 0                |   |
| Total Other Financing Items  | (1,302,300)        | (923,500)        |                                  | (923,500)                       | 942,000          |   |
| Excess Revenue & Other Sources<br>Over (Under) Expenditures & Other Uses | (796,570)          | (1,337,407)      |                                  | (1,879,136)                     | 154,887          |   |
| Fund Balance - January 1   | 5,949,797          | 5,153,227        |                                  | 5,153,227                       | 3,274,091        |   |
| Fund Balance - December 31   | <u>5,153,227</u>   | <u>3,815,820</u> |                                  | <u>3,274,091</u>                | <u>3,428,978</u> |   |
| <b>ALLOCATION OF FUND BALANCE:</b>                                       |                    |                  |                                  |                                 |                  |   |
| <b>Nonspendable for:</b>   |                    |                  |                                  |                                 |                  |   |
| Resrvd-Property Taxes  | 1,604,272          | 1,604,272        |                                  | 1,604,272                       | 1,604,272        |   |
| Resrvd-Mortgage Receivable   | 99,000             | 99,000           |                                  | 99,000                          | 99,000           |   |
| Resrvd-Prepaid Items   | 44,291             | 44,291           |                                  | 44,291                          | 44,291           |   |
| Resrvd-Inventory   | 53,100             | 53,100           |                                  | 53,100                          | 53,100           |   |
| <b>Restricted for:</b>   |                    |                  |                                  |                                 |                  |   |
| Unres/Desig-PP-Maribel Caves   | 6,442              | 6,442            |                                  | 6,442                           | 6,442            |   |
| Unres/Desig-Public Health  | 7,500              | 7,500            |                                  | 7,500                           | 7,500            |   |
| Unres/Desig-Veterans Srv   | 30,746             | 30,746           |                                  | 30,746                          | 30,746           |   |
| Unres/Desig-Land Records Modern  | 181,222            | 181,222          |                                  | 64,809                          | 64,809           |   |
| Unres/Desig-ROD-Redaction  | 105,197            | 105,197          |                                  | 56,197                          | 56,197           |   |
| Unres/Desig-UW Extension   | 2,941              | 2,941            |                                  | 2,941                           | 2,941            |   |
| <b>Committed for:</b>  |                    |                  |                                  |                                 |                  |   |
| Unres/Desig-Mapping  | 62,046             | 62,046           |                                  | 77,046                          | 77,046           |   |
| Unres/Desig-Area Plan PP   | 78,576             | 78,576           |                                  | 88,576                          | 58,826           |   |
| Unres/Desig-Park Dept.   | 68,133             | 68,133           |                                  | 68,133                          | 68,133           |   |
| Unres/Desig-Sheriff  | 81,692             | 81,692           |                                  | 81,692                          | 56,692           |   |
| Unres/Desig-Vehicle  | 94,178             | 94,178           |                                  | 94,178                          | 94,178           |   |
| Unres/Desig-Emgt Hazmat  | 162,669            | 162,669          |                                  | 165,169                         | 165,169          |   |
| Unres/Desig-Personnel  | 4,000              | 4,000            |                                  | 4,000                           | 0                |   |
| Unres/Desig-Elections  | 113,003            | 113,003          |                                  | 95,368                          | 95,368           |   |
| Unres/Desig-Treasurer  | 12,200             | 12,200           |                                  | 12,200                          | 10,000           |   |
| Unres/Desig-JDC Project  | 164,839            | 164,839          |                                  | 76,456                          | 76,456           |   |
| Unres/Desig-PW--PBX Project  | 145,614            | 145,614          |                                  | 145,614                         | 145,614          |   |
| Unres/Desig-Future Cap Proj  | 76,469             | 76,469           |                                  | 0                               | 0                |   |
| Designated for Debt Service  | 500,000            | 0                |                                  | 0                               | 0                |   |
| <b>Assigned for:</b>   |                    |                  |                                  |                                 |                  |   |
| Subsequent year's budget   | 229,514            | 296,149          |                                  | 304,149                         | 304,149          |   |
| <b>Unreserved/Undesigna</b>  | <u>1,225,582</u>   | <u>321,540</u>   |                                  | <u>92,211</u>                   | <u>308,048</u>   |   |
| Total  | <u>5,153,227</u>   | <u>3,815,820</u> |                                  | <u>3,274,091</u>                | <u>3,428,978</u> |   |
| <b>EXPENDITURES RESTATED BY OBJECT:</b>                                  |                    |                  |                                  |                                 |                  |   |
|  | Experience<br>2015 | Budget<br>2016   | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017  | Percent<br>Increase<br>or<br>(Decrease) |
| Contingency  | 0                  | 0                | 0                                | 0                               | 0                | -                                       |
| Personal Services  | 17,712,708         | 18,283,910       | 8,837,991                        | 18,817,688                      | 18,735,200       | 2.47                                    |
| Contracted Services  | 5,442,610          | 5,844,278        | 3,400,197                        | 5,781,987                       | 5,681,011        | (2.79)                                  |
| Operation & Maintenance  | 1,672,242          | 1,741,373        | 689,445                          | 1,652,369                       | 1,691,477        | (2.87)                                  |
| Fixed Charges  | 222,099            | 257,638          | 235,480                          | 262,825                         | 270,159          | 4.86                                    |
| Other Expenses   | 142,580            | 65,000           | 12,029                           | 64,250                          | 65,000           | 0.00                                    |
| Outlay   | 1,024,131          | 1,687,145        | 573,394                          | 1,663,928                       | 1,022,004        | (39.42)                                 |
| Total Expenditures   | 26,216,370         | 27,879,344       | 13,748,535                       | 28,243,047                      | 27,464,851       | (1.49)                                  |

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND REVENUE**

|                              | Revenues<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|------------------------------|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE RESTATED BY OBJECT:  |                  |                |                                  |                                 |                 |   |
| Property Taxes               |                  |                |                                  |                                 |                 |   |
| Property Taxes               | 15,861,210       | 16,338,509     | 16,338,509                       | 16,338,509                      | 16,097,824      | (1.47)                                  |
| Total Property Taxes         | 15,861,210       | 16,338,509     | 16,338,509                       | 16,338,509                      | 16,097,824      | (1.47)                                  |
|                              |                  |                |                                  |                                 |                 |   |
| Other Taxes                  |                  |                |                                  |                                 |                 |   |
| Forest Crop Tax              | 7                | 10             | 3                                | 10                              | 10              | 0.00                                    |
| Managed Forest Land          | 4,430            | 3,600          | 3,314                            | 3,600                           | 3,600           | 0.00                                    |
| Sales Tax                    | 120              | 120            | 60                               | 120                             | 120             | 0.00                                    |
| Interest on Taxes            | 430,395          | 400,000        | 162,680                          | 400,000                         | 400,000         | 0.00                                    |
| Total Other Taxes            | 434,952          | 403,730        | 166,058                          | 403,730                         | 403,730         | 0.00                                    |
|                              |                  |                |                                  |                                 |                 |   |
| Intergovern Grants & Aids    |                  |                |                                  |                                 |                 |   |
| Public Safety-Cops Grant     | 0                | 12,600         | 1,134                            | 2,000                           | 5,000           | (60.32)                                 |
| Bullet Proof Vest Prgm Grant | 3,192            | 2,500          | 311                              | 2,500                           | 2,500           | 0.00                                    |
| State Shared Revenue         | 4,410,997        | 4,407,209      | 0                                | 4,407,209                       | 4,409,021       | 0.04                                    |
| State Computer Aid           | 90,622           | 90,500         | 0                                | 98,183                          | 92,500          | 2.21                                    |
| Clerk Ct Support Reimb       | 249,175          | 248,975        | 124,487                          | 248,974                         | 248,750         | (0.09)                                  |
| Clerk Ct GAL Reimb           | 46,754           | 46,754         | 0                                | 45,458                          | 45,400          | (2.90)                                  |
| Register Probate GAL Reimb   | 16,425           | 15,000         | 0                                | 15,970                          | 15,500          | 3.33                                    |
| Reg Deeds Land Info Grant    | 5,236            | 1,000          | 5,816                            | 5,816                           | 6,000           | 500.00                                  |
| Public Defender Discvry F    | 10,863           | 8,000          | 8,212                            | 9,000                           | 9,000           | 12.50                                   |
| ROD LiDar Grant              | 0                | 100,835        | 0                                | 100,835                         | 0               | (100.00)                                |
| Training/Conf Reimb          | 18,790           | 16,000         | 3,073                            | 20,000                          | 16,000          | 0.00                                    |
| Snowmobile Law Enforce       | 7,534            | 2,000          | 0                                | 5,500                           | 2,000           | 0.00                                    |
| Water Safety Patrol          | 4,211            | 3,000          | 10,857                           | 10,857                          | 3,000           | 0.00                                    |
| Metro Drug/OJA               | 24,743           | 24,000         | 24,743                           | 24,743                          | 24,000          | 0.00                                    |
| Victim Witness Assist        | 35,737           | 32,500         | 18,699                           | 34,000                          | 32,500          | 0.00                                    |
| EMPG Fund                    | 56,467           | 55,712         | 0                                | 55,712                          | 55,409          | (0.54)                                  |
| EPCRA Grant                  | 24,689           | 24,174         | 0                                | 24,174                          | 24,174          | 0.00                                    |
| Emgt LEPC Equip Grant        | 0                | 9,000          | 0                                | 8,750                           | 8,750           | (2.78)                                  |
| DNA Sample Reimb Grant       | 970              | 0              | 0                                | 3,910                           | 2,000           | -                                       |
| AG Clean Sweep Program       | 19,200           | 19,200         | 0                                | 10,780                          | 10,780          | (43.85)                                 |
| Household Hazardous Waste    | 21,115           | 21,115         | 0                                | 17,465                          | 17,465          | (17.29)                                 |
| Drug Disposal Grant          | 8,100            | 8,100          | 0                                | 5,600                           | 5,600           | (30.86)                                 |
| Lead Poison Preventn Grant   | 10,065           | 11,411         | 5,682                            | 11,452                          | 11,452          | 0.36                                    |
| Maternl Child Hlthy Start    | 33,945           | 35,034         | 8,419                            | 36,541                          | 35,459          | 1.21                                    |
| DOH Radiation Protection     | 12,144           | 11,500         | 2,865                            | 12,000                          | 12,000          | 4.35                                    |
| WIC Program                  | 271,695          | 300,040        | 137,145                          | 284,905                         | 277,677         | (7.45)                                  |
| IAP Immunization Grant       | 18,027           | 18,027         | 8,600                            | 18,080                          | 18,080          | 0.29                                    |
| PHS Radon Info Grant         | 9,876            | 9,876          | 6,584                            | 9,876                           | 9,876           | 0.00                                    |
| Well Water Testing Contract  | 12,745           | 12,200         | 10,060                           | 14,000                          | 14,000          | 14.75                                   |
| Cancer Control Grant         | 12,771           | 0              | 0                                | 0                               | 0               | -                                       |
| Prevention Block Grt PHS     | 8,014            | 8,014          | 2,370                            | 7,818                           | 4,014           | (49.91)                                 |
| Bioterrorism Grant PHS       | 44,800           | 62,982         | 43,162                           | 62,982                          | 57,085          | (9.36)                                  |
| PHER-Ebola Grant             | 0                | 0              | 2,541                            | 7,625                           | 0               | -                                       |
| MIECHV Grant Revenue         | 226,586          | 209,138        | 99,826                           | 209,138                         | 0               | (100.00)                                |
| PPHF-HPV Immun DHS           | 5,000            | 0              | 4,253                            | 10,000                          | 0               | -                                       |
| Child Suprt Program Aid      | 764,177          | 954,000        | 242,650                          | 925,000                         | 954,000         | 0.00                                    |
| Veterans Srv Aid             | 13,000           | 13,000         | 3,250                            | 13,000                          | 13,000          | 0.00                                    |
| Snowmobile Trail Aid         | 45,180           | 62,088         | (3,152)                          | 62,054                          | 62,088          | 0.00                                    |
| UW Extension Aid             | 2,781            | 0              | 0                                | 0                               | 0               | -                                       |
| State Alloc Postage          | 4,448            | 0              | 0                                | 2,965                           | 2,965           | -                                       |
| Cons Aids Staffing           | 1,575            | 0              | 0                                | 0                               | 3,150           | -                                       |
| DNR Grant                    | 16,575           | 173,000        | (17,433)                         | 91,106                          | 0               | (100.00)                                |
| WI Fund Grant                | 144,177          | 65,000         | 12,469                           | 65,000                          | 65,000          | 0.00                                    |
| SHF-Other State Rev          | 11,194           | 10,000         | 6,079                            | 10,000                          | 10,000          | 0.00                                    |

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND REVENUE**

|                                     | Revenues<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|-------------------------------------|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Intergovern Grants & Aids Continued |                  |                |                                  |                                 |                 |   |
| St Pymt in Lieu of Taxes            | 18,734           | 18,500         | 17,828                           | 18,500                          | 18,500          | 0.00                                    |
| Total Intergovern Grants & Aids     | 6,752,114        | 7,121,984      | 790,530                          | 7,035,400                       | 6,603,695       | (7.28)                                  |
| License & Permits                   |                  |                |                                  |                                 |                 |   |
| Marriage License Fees               | 14,555           | 16,000         | 5,860                            | 15,540                          | 16,000          | 0.00                                    |
| Work Permit Fees                    | 1,653            | 1,100          | 588                              | 1,100                           | 1,100           | 0.00                                    |
| DNR License Fees                    | 169              | 200            | 0                                | 0                               | 0               | (100.00)                                |
| Passport Fees                       | 15,075           | 15,000         | 9,950                            | 15,000                          | 15,075          | 0.50                                    |
| Passport Photo Fees                 | 3,275            | 2,700          | 1,799                            | 3,310                           | 3,300           | 22.22                                   |
| Sanitary Permit Fees                | 84,605           | 70,000         | 24,485                           | 55,000                          | 55,000          | (21.43)                                 |
| WI Fund Application Fees            | 1,300            | 3,000          | 700                              | 2,500                           | 2,500           | (16.67)                                 |
| Sanitary Maint Fee                  | 103,256          | 103,000        | 2,582                            | 103,000                         | 103,000         | 0.00                                    |
| Septic Plan Review                  | 31,055           | 25,000         | 7,945                            | 20,000                          | 20,000          | (20.00)                                 |
| Zoning Location/Bldg Permit         | 34,195           | 30,000         | 20,115                           | 35,000                          | 35,000          | 16.67                                   |
| Soil Review Fee                     | 4,395            | 3,000          | 1,995                            | 3,500                           | 3,500           | 16.67                                   |
| Bd Adj Variance Fees                | 18,480           | 13,000         | 7,735                            | 15,000                          | 15,000          | 15.38                                   |
| Zoning Fees                         | 15,984           | 15,000         | 8,740                            | 16,000                          | 16,000          | 6.67                                    |
| Reclamation Permit Fee              | 71,317           | 69,667         | 70,769                           | 70,769                          | 70,769          | 1.58                                    |
| Total License & Permits             | 399,313          | 366,667        | 163,262                          | 355,719                         | 356,244         | (2.84)                                  |
| Fines,Forfeitures,Penalties         |                  |                |                                  |                                 |                 |   |
| Land Use Value Penalty              | 8,558            | 3,000          | 0                                | 3,000                           | 3,000           | 0.00                                    |
| Lottery Cr Penalty                  | 4                | 0              | 5                                | 0                               | 0               | -                                       |
| Co Ordinance Forfeiture             | 126,446          | 140,000        | 64,946                           | 132,822                         | 140,000         | 0.00                                    |
| Co Share State Fines                | 105,507          | 130,000        | 53,262                           | 107,161                         | 125,000         | (3.85)                                  |
| Total Fines,Forfeitures,Penalties   | 240,515          | 273,000        | 118,214                          | 242,983                         | 268,000         | (1.83)                                  |
| Public Charges for Service          |                  |                |                                  |                                 |                 |   |
| Treas Service Fees                  | 2,462            | 1,000          | 1,015                            | 1,500                           | 1,000           | 0.00                                    |
| Computer Access Fees                | 1,475            | 1,200          | 425                              | 1,200                           | 1,200           | 0.00                                    |
| County Clerk Revenue                | 21               | 0              | 12                               | 12                              | 20              | -                                       |
| ROD Official Copies                 | 17,160           | 18,000         | 7,399                            | 15,000                          | 17,000          | (5.56)                                  |
| Real Estate Transfer Fees           | 151,056          | 112,000        | 58,543                           | 125,000                         | 112,000         | 0.00                                    |
| ROD RE Recording Fees               | 186,905          | 200,000        | 86,195                           | 177,500                         | 177,500         | (11.25)                                 |
| RE Certified Copy Fees              | 530              | 1,000          | 128                              | 200                             | 200             | (80.00)                                 |
| Birth/Death/Mar-Copy Fees           | 50,450           | 48,000         | 25,985                           | 50,000                          | 50,000          | 4.17                                    |
| DILHR Fees                          | 2,620            | 2,000          | 1,240                            | 2,000                           | 2,000           | 0.00                                    |
| Land Records Modern Fees            | 98,728           | 96,000         | 45,352                           | 90,000                          | 93,000          | (3.13)                                  |
| Electronic Access Fees              | 66,502           | 60,000         | 35,925                           | 70,000                          | 70,000          | 16.67                                   |
| ROD RE Document Rec                 | 6,605            | 4,000          | 2,260                            | 4,000                           | 4,000           | 0.00                                    |
| ROD GIS-Product Sales               | 572              | 0              | 110                              | 110                             | 100             | -                                       |
| Court Fees County Share             | 167,209          | 186,100        | 83,147                           | 173,336                         | 186,100         | 0.00                                    |
| Counseling Serv Fee                 | 15,285           | 12,370         | 6,798                            | 13,596                          | 13,596          | 9.91                                    |
| Mediation Fees                      | 3,975            | 4,500          | 525                              | 4,500                           | 4,500           | 0.00                                    |
| Co-Parenting Fees                   | 346              | 425            | 0                                | 425                             | 425             | 0.00                                    |
| Probate Fees-County                 | 30,875           | 30,000         | 13,916                           | 30,000                          | 30,000          | 0.00                                    |
| Probate Fees-GAL                    | 32,399           | 26,000         | 14,846                           | 27,000                          | 28,000          | 7.69                                    |
| Parents Forever Divorce Edu         | 3,620            | 3,000          | 2,040                            | 3,000                           | 3,000           | 0.00                                    |
| Probate Fees-Counsl Fees            | 2,279            | 2,000          | 0                                | 0                               | 0               | (100.00)                                |
| SVRS Voter Lists                    | 85               | 150            | 40                               | 40                              | 85              | (43.33)                                 |
| Sheriffs Fees                       | 68,385           | 65,000         | 35,985                           | 67,000                          | 65,000          | 0.00                                    |
| Sheriffs Copy Fees                  | 1,285            | 1,200          | 702                              | 1,300                           | 1,200           | 0.00                                    |
| Photo Lab Sales                     | 3,634            | 3,250          | 1,961                            | 3,250                           | 3,250           | 0.00                                    |
| Reserve Deputy-Non Cty Fnct         | 12,594           | 11,000         | 1,083                            | 11,250                          | 11,000          | 0.00                                    |
| Prisoners Board                     | 330,489          | 265,000        | 133,060                          | 310,000                         | 310,000         | 16.98                                   |
| Prisoners Board-Other Co            | 219,424          | 200,000        | 66,757                           | 200,000                         | 210,000         | 5.00                                    |

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND REVENUE**

|                                  | Revenues<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|----------------------------------|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Contracted Police Svcs           | 8,688            | 8,000          | 1,431                            | 9,849                           | 8,000           | 0.00                                    |
| St Criminal Alien Asst Prog      | 7,083            | 8,000          | 0                                | 7,000                           | 7,000           | (12.50)                                 |
| Nuke Plant Revenues              | 160,410          | 154,528        | 40,947                           | 154,528                         | 163,813         | 6.01                                    |
| Nuclear Plant Persnl Serv        | 39,621           | 60,944         | 16,493                           | 60,944                          | 51,659          | (15.24)                                 |
| Coroner Fees                     | 61,342           | 50,000         | 22,615                           | 45,000                          | 45,000          | (10.00)                                 |
| Jail Booking Fee                 | 11,505           | 11,000         | 6,469                            | 12,000                          | 11,000          | 0.00                                    |
| Per Diem Jail Charge             | 99,939           | 50,000         | 51,299                           | 110,000                         | 125,000         | 150.00                                  |
| Medical Reimbursements           | 14,691           | 5,500          | 4,455                            | 9,000                           | 5,500           | 0.00                                    |
| Jail Transfer Fee                | 1,200            | 1,000          | 450                              | 1,050                           | 1,000           | 0.00                                    |
| PHS Charges                      | 2,855            | 3,000          | 1,443                            | 3,000                           | 3,000           | 0.00                                    |
| PHS Environment Hlth Chgs        | 1,789            | 1,400          | 779                              | 1,800                           | 1,800           | 28.57                                   |
| Interpretation                   | 8,256            | 1,000          | 1,535                            | 2,000                           | 2,000           | 100.00                                  |
| PHS License Fee DOH Agent        | 144,608          | 137,000        | 130,961                          | 152,522                         | 0               | (100.00)                                |
| PHS License Fee DOA Agent        | 3,745            | 3,800          | 4,066                            | 3,498                           | 3,722           | (2.05)                                  |
| PHS School Inspection Fee        | 8,500            | 8,500          | 8,335                            | 8,335                           | 7,905           | (7.00)                                  |
| Well Water Testing Fees          | 3,080            | 3,200          | 1,223                            | 3,200                           | 3,200           | 0.00                                    |
| PHS License Fee DATCP            | 32,350           | 32,000         | 30,513                           | 31,124                          | 192,327         | 501.02                                  |
| Medicaid-Medical Assist          | 39,193           | 59,608         | 9,445                            | 49,940                          | 59,352          | (0.43)                                  |
| Child Support Fees               | 21,797           | 22,470         | 12,036                           | 23,000                          | 23,000          | 2.36                                    |
| UW Ext Meeting/Trng/Pamph        | 11,983           | 3,000          | 1,874                            | 3,000                           | 3,000           | 0.00                                    |
| UW Ext Bulletins-State           | 5                | 500            | 0                                | 500                             | 500             | 0.00                                    |
| UW Ext Materials Testing         | 469              | 500            | 247                              | 500                             | 500             | 0.00                                    |
| UW Ext Parenting-1st Year        | 850              | 500            | 500                              | 500                             | 500             | 0.00                                    |
| UW Ext Supply Sales              | 986              | 0              | 1,520                            | 1,520                           | 1,000           | -                                       |
| PP Timber Sales                  | 1,203            | 0              | 0                                | 0                               | 0               | -                                       |
| Total Public Charges for Service | 2,172,321        | 1,978,645      | 1,000,916                        | 2,139,029                       | 2,198,954       | 11.13                                   |
| Intergov. Chgs for Service       |                  |                |                                  |                                 |                 |   |
| State Reimb-Interpreters         | 9,120            | 10,000         | 3,772                            | 8,600                           | 10,000          | 0.00                                    |
| TB Dispensary                    | 1,280            | 1,000          | 209                              | 1,000                           | 1,000           | 0.00                                    |
| State/Fed-Agencies               | 13,278           | 13,500         | 4,286                            | 11,500                          | 8,425           | (37.59)                                 |
| SVRS-Voter Registration          | 525              | 0              | 275                              | 275                             | 275             | -                                       |
| Local Govt Charges               | 1,766            | 7,100          | 3,489                            | 6,978                           | 7,000           | (1.41)                                  |
| Services for Brown County        | 185              | 200            | 0                                | 200                             | 200             | 0.00                                    |
| Phone Equip Reimbursement        | 10,620           | 10,620         | 5,310                            | 10,620                          | 13,608          | 28.14                                   |
| Phone Service Reimbursement      | 131,626          | 137,850        | 70,212                           | 137,850                         | 140,000         | 1.56                                    |
| HIV Testing                      | 240              | 1,000          | 0                                | 1,000                           | 1,000           | 0.00                                    |
| Dept Chgs List Dept              | 136,513          | 132,489        | 63,294                           | 140,577                         | 136,369         | 2.93                                    |
| Dept Chgs Aging Svcs             | 3,632            | 10,145         | 0                                | 9,208                           | 4,945           | (51.26)                                 |
| Total Intergov. Chgs for Service | 324,784          | 323,904        | 150,847                          | 327,808                         | 322,822         | (0.33)                                  |
| Other Revenue                    |                  |                |                                  |                                 |                 |   |
| Interest Income                  | 33,801           | 50,000         | 33,404                           | 52,500                          | 50,000          | 0.00                                    |
| Inc/Dec in FMV of Invstmnts      | 35,662           | 0              | 0                                | 0                               | 0               | -                                       |
| Un-cashed Check Cancellation     | 3,852            | 2,500          | 0                                | 0                               | 2,500           | 0.00                                    |
| Rent                             | 160,916          | 154,078        | 64,053                           | 150,374                         | 148,744         | (3.46)                                  |
| Rent                             | 21,425           | 10,800         | 9,550                            | 16,730                          | 9,800           | (9.26)                                  |
| Rent-Equipment                   | 1,925            | 2,000          | 0                                | 6,655                           | 7,000           | 250.00                                  |
| Sale of County Equip             | 39,833           | 76,000         | 16,690                           | 69,000                          | 69,000          | (9.21)                                  |
| Sale of Land                     | (272)            | 0              | 5,711                            | 5,711                           | 0               | -                                       |
| Gain/Loss Tax Deed Prop Sale     | (7,081)          | 0              | 0                                | 0                               | 0               | -                                       |
| Donations/Contributions          | 38,916           | 155,000        | 10                               | 5,000                           | 0               | (100.00)                                |
| Donations-Cato Falls             | 268              | 70             | 176                              | 300                             | 150             | 114.29                                  |
| Donations-Maribel Caves          | 921              | 300            | 671                              | 900                             | 500             | 66.67                                   |
| Donations-Silver Lk Park         | 0                | 0              | 0                                | 87                              | 25              | -                                       |
| Donations-Launch Ramp            | 14,152           | 9,000          | 6,702                            | 11,040                          | 10,000          | 11.11                                   |
| Insurance Proceeds Reimb         | 8,602            | 0              | 0                                | 0                               | 0               | -                                       |
| Fuel-Sales                       | 213,261          | 220,000        | 105,577                          | 200,000                         | 220,000         | 0.00                                    |
| Fuel-Sales                       | (142,801)        | (145,000)      | (60,658)                         | (131,600)                       | (145,000)       | 0.00                                    |
| Other FBO Sales                  | 85,021           | 110,000        | 8,086                            | 30,000                          | 40,000          | (63.64)                                 |
| Revenue Clearing                 | (30)             | 0              | 30                               | 0                               | 0               | -                                       |
| Other                            | 28,520           | 14,250         | 25,994                           | 27,536                          | 13,750          | (3.51)                                  |
| Mid to Max PP Adjustment         | 0                | 0              | 0                                | 0                               | 0               | -                                       |
| Total Other Revenue              | 536,890          | 658,998        | 215,996                          | 444,233                         | 426,469         | (35.29)                                 |
| Total Revenues                   | 26,722,100       | 27,465,437     | 18,944,330                       | 27,287,411                      | 26,677,738      | (2.87)                                  |

General Fund Continued



Manitowoc County, WI  
**GENERAL FUND EXPENDITURES**

|  | Expenses<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|--|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| EXPENDITURES RESTATED BY CLASSIFICATION: |                  |                |                                  |                                 |                 |   |
| General Government                       |                  |                |                                  |                                 |                 |   |
| Non-Department Activity                  | 746              | 1,144          | 5,728                            | 6,424                           | 1,911           | 67.11                                   |
| County Board                             | 125,603          | 123,127        | 68,176                           | 124,494                         | 124,353         | 1.00                                    |
| Circuit Court Costs                      | 1,273,105        | 1,414,081      | 641,262                          | 1,351,640                       | 1,400,092       | (0.99)                                  |
| Register in Probate                      | 287,595          | 277,703        | 120,324                          | 275,321                         | 280,764         | 1.10                                    |
| Court Commissioner                       | 30,200           | 30,852         | 14,388                           | 30,835                          | 31,088          | 0.76                                    |
| Family Court Commissioner                | 228,552          | 221,458        | 103,387                          | 221,485                         | 227,003         | 2.50                                    |
| Coroner                                  | 274,527          | 274,735        | 133,664                          | 266,825                         | 265,042         | (3.53)                                  |
| District Attorney                        | 328,920          | 371,547        | 165,578                          | 371,757                         | 399,172         | 7.44                                    |
| Corporation Counsel                      | 442,461          | 483,830        | 213,720                          | 473,105                         | 416,866         | (13.84)                                 |
| Executive                                | 116,819          | 115,941        | 54,259                           | 115,879                         | 114,123         | (1.57)                                  |
| County Clerk                             | 184,754          | 194,032        | 94,961                           | 194,573                         | 188,528         | (2.84)                                  |
| Central Mailing - Clerk                  | 59,906           | 62,100         | 22,528                           | 62,100                          | 62,850          | 1.21                                    |
| Central Duplicating - Clerk              | 64,545           | 68,000         | 26,669                           | 68,000                          | 64,000          | (5.88)                                  |
| Personnel                                | 341,244          | 353,978        | 208,080                          | 352,621                         | 304,973         | (13.84)                                 |
| Elections - Clerk                        | 54,540           | 110,392        | 59,607                           | 110,827                         | 88,976          | (19.40)                                 |
| Comptroller                              | 574,014          | 629,238        | 305,331                          | 638,967                         | 629,688         | 0.07                                    |
| Treasurer                                | 190,764          | 216,081        | 94,438                           | 215,350                         | 215,914         | (0.08)                                  |
| Assessment of Property                   | 151,609          | 175,933        | 61,370                           | 175,928                         | 167,652         | (4.71)                                  |
| Public Property Dept Admin               | 246,676          | 261,113        | 124,829                          | 247,906                         | 780,523         | 198.92                                  |
| Maint - Phone System                     | 128,343          | 125,344        | 65,661                           | 175,091                         | 129,591         | 3.39                                    |
| Maint - Courthouse                       | 331,728          | 596,876        | 367,866                          | 562,335                         | 236,200         | (60.43)                                 |
| Maint - Office Complex                   | 126,787          | 152,617        | 80,958                           | 149,588                         | 147,365         | (3.44)                                  |
| Maint - Jail                             | 549,625          | 604,052        | 280,775                          | 551,486                         | 813,383         | 34.65                                   |
| Maint - UW-Manitowoc                     | 82,746           | 75,049         | 45,312                           | 75,049                          | 75,049          | 0.00                                    |
| Maint - Human Services                   | 156,416          | 523,459        | 131,902                          | 591,724                         | 102,510         | (80.42)                                 |
| Maint - PHS Building                     | 64,078           | 55,052         | 26,932                           | 55,945                          | 39,000          | (29.16)                                 |
| Maint - Admin Office Bldg                | 30,186           | 68,707         | 36,267                           | 59,928                          | 32,550          | (52.62)                                 |
| Maint - Other Co Buildings               | 73,271           | 83,835         | 29,725                           | 123,252                         | 23,900          | (71.49)                                 |
| Maint - C&T Building                     | 115,519          | 108,732        | 57,862                           | 105,765                         | 94,925          | (12.70)                                 |
| Maint - Michigan Ave Campus              | 0                | 0              | 0                                | 0                               | 89,795          | -                                       |
| Register of Deeds                        | 326,529          | 361,488        | 149,237                          | 313,553                         | 314,945         | (12.88)                                 |
| ROD-Land Records Modern                  | 281,687          | 306,835        | 80,254                           | 263,986                         | 249,020         | (18.84)                                 |
| Insurances - General Fund                | 67,940           | 74,366         | 65,292                           | 74,042                          | 77,770          | 4.58                                    |
| Total General Government                 | 7,311,435        | 8,521,697      | 3,936,342                        | 8,405,781                       | 8,189,521       | (3.90)                                  |
| Public Safety                            |                  |                |                                  |                                 |                 |   |
| Sheriff - Administration                 | 1,776,873        | 1,689,684      | 907,437                          | 1,777,149                       | 1,698,107       | 0.50                                    |
| Sheriff - Training                       | 63,297           | 70,250         | 35,759                           | 74,750                          | 76,950          | 9.54                                    |
| Sheriff - Traffic Patrol                 | 3,886,404        | 4,006,942      | 2,011,165                        | 4,710,954                       | 4,239,658       | 5.81                                    |
| Sheriff - Snowmobile Patrol              | 566              | 1,200          | 155                              | 700                             | 1,200           | 0.00                                    |
| Sheriff - Water Safety Patrol            | 16,235           | 2,800          | 2,780                            | 11,108                          | 2,800           | 0.00                                    |
| Joint Dispatch Center                    | 1,620,566        | 1,611,055      | 794,436                          | 1,611,121                       | 1,665,018       | 3.35                                    |
| Communications Activity                  | 985,740          | 880,428        | 603,169                          | 1,005,352                       | 876,390         | (0.46)                                  |
| Emergency Management                     | 120,661          | 173,590        | 75,283                           | 158,774                         | 161,379         | (7.03)                                  |
| Emerg Mgmt - Nuclear Prepa               | 206,282          | 215,472        | 90,389                           | 215,472                         | 215,472         | 0.00                                    |
| Emerg Mgmt - EPCRA / LEPC                | 8,531            | 24,174         | 1,220                            | 7,382                           | 24,174          | 0.00                                    |
| Emerg Mgmt - HAZMAT                      | 32,053           | 29,000         | 6,196                            | 21,534                          | 28,750          | (0.86)                                  |
| Correctional Institutions                | 4,149,382        | 4,259,781      | 2,107,756                        | 4,314,767                       | 4,560,656       | 7.06                                    |
| Metro Drug                               | 321,247          | 334,930        | 159,807                          | 340,167                         | 353,036         | 5.41                                    |
| Sheriff - Retiree Benefits               | 11,620           | 11,620         | 5,810                            | 11,620                          | 11,620          | 0.00                                    |
| Total Public Safety                      | 13,199,457       | 13,310,926     | 6,801,364                        | 14,260,850                      | 13,915,210      | 4.54                                    |
| Public Works                             |                  |                |                                  |                                 |                 |   |
| Airport                                  | 413,179          | 434,277        | 160,877                          | 354,386                         | 365,731         | (15.78)                                 |
| Solid Waste Dept Admin                   | 131,689          | 137,282        | 76,058                           | 125,747                         | 122,698         | (10.62)                                 |
| Total Public Works                       | 544,867          | 571,559        | 236,935                          | 480,133                         | 488,429         | (14.54)                                 |

General Fund Continued

Manitowoc County, WI  
**GENERAL FUND EXPENDITURES**

|                                      | Expenses<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|--------------------------------------|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| General Fund Continued:              |                  |                |                                  |                                 |                 |   |
| Health & Human Services              |                  |                |                                  |                                 |                 |   |
| Child Support                        | 187,591          | 282,758        | 158,453                          | 282,883                         | 291,074         | 2.94                                    |
| Child Support-(Dedicated)            | 646,628          | 616,004        | 286,972                          | 578,672                         | 605,534         | (1.70)                                  |
| Child Support-(Mixed)                | 46,736           | 59,515         | 23,219                           | 58,413                          | 52,967          | (11.00)                                 |
| PHS - Older Adult Health Grant       | 9,259            | 10,145         | 4,604                            | 9,208                           | 4,945           | (51.26)                                 |
| PHS - Cancer Control (WWCCP)         | 13,581           | 0              | 0                                | 0                               | 0               | -                                       |
| PHS - Prevention Block Grant         | 8,428            | 8,014          | 1,350                            | 7,818                           | 4,014           | (49.91)                                 |
| PHS - GPR Lead                       | 12,317           | 11,411         | 5,096                            | 11,452                          | 11,452          | 0.36                                    |
| PHS - Healthy Start                  | 34,049           | 35,034         | 16,276                           | 36,541                          | 35,459          | 1.21                                    |
| PHS - IAP Immunization Grant         | 21,214           | 18,027         | 15,938                           | 28,080                          | 18,080          | 0.29                                    |
| PHS - Bioter/PHEP                    | 51,402           | 62,982         | 33,402                           | 62,982                          | 57,085          | (9.36)                                  |
| PHS - Mercury Reduction              | 876              | 0              | 116                              | 0                               | 0               | -                                       |
| PHS - WIC Program Admin              | 50,014           | 68,990         | 20,945                           | 75,155                          | 46,950          | (31.95)                                 |
| PHS - WIC Nutrition                  | 84,720           | 91,539         | 44,309                           | 86,975                          | 92,691          | 1.26                                    |
| PHS - WIC Breast Feeding             | 17,102           | 16,947         | 11,051                           | 20,091                          | 17,479          | 3.14                                    |
| PHS - WIC Client Services            | 116,097          | 122,564        | 51,672                           | 102,684                         | 120,557         | (1.64)                                  |
| PHS - WIC BF Peer Counseling         | 3,079            | 0              | 0                                | 0                               | 0               | -                                       |
| PHS - Prenatal Care Coord            | 58,199           | 59,608         | 25,158                           | 49,940                          | 59,352          | (0.43)                                  |
| PHS - MIECHV-Family Foundation       | 224,785          | 207,338        | 99,826                           | 207,338                         | 0               | (100.00)                                |
| PHS - Administrative Support         | 145,729          | 137,032        | 68,712                           | 136,632                         | 147,499         | 7.64                                    |
| PHS - Environmental Health           | 247,039          | 272,897        | 135,964                          | 253,466                         | 301,464         | 10.47                                   |
| PHS - General Public Health          | 719,908          | 724,471        | 338,432                          | 713,722                         | 740,739         | 2.25                                    |
| Veterans Service Office              | 228,508          | 236,989        | 106,793                          | 221,643                         | 231,096         | (2.49)                                  |
| Veterans Service Commission          | 15,337           | 19,500         | 10,087                           | 19,500                          | 19,500          | 0.00                                    |
| Total Health & Human Services        | 2,960,654        | 3,061,765      | 1,458,863                        | 2,976,742                       | 2,857,937       | (6.66)                                  |
| Culture, Education, Recreation       |                  |                |                                  |                                 |                 |   |
| Public Library Grant                 | 845,340          | 804,462        | 804,462                          | 804,462                         | 805,042         | 0.07                                    |
| Parks                                | 334,952          | 544,544        | 76,469                           | 310,120                         | 204,627         | (62.42)                                 |
| Devils River State Rec Trail         | 0                | 0              | 0                                | 0                               | 0               | -                                       |
| Parks - Snowmobile Trails            | 45,410           | 62,088         | 65                               | 62,088                          | 62,088          | 0.00                                    |
| University Extension                 | 269,882          | 250,405        | 121,148                          | 252,405                         | 251,052         | 0.26                                    |
| University Extension-State           | 11,090           | 4,000          | 1,413                            | 4,000                           | 4,000           | 0.00                                    |
| UW Ext - Parenting Grant             | 500              | 500            | 0                                | 500                             | 500             | 0.00                                    |
| Total Culture, Education, Recreation | 1,507,174        | 1,665,999      | 1,003,557                        | 1,433,575                       | 1,327,309       | (20.33)                                 |
| Conservation/Development             |                  |                |                                  |                                 |                 |   |
| Parks - County Conservatio           | 4,543            | 0              | 0                                | 0                               | 6,300           | -                                       |
| Planning and Zoning                  | 665,770          | 724,911        | 309,142                          | 663,979                         | 658,158         | (9.21)                                  |
| Board of Adjustment                  | 22,471           | 22,487         | 2,333                            | 21,987                          | 21,987          | (2.22)                                  |
| Total Conservation/Development       | 692,784          | 747,398        | 311,475                          | 685,966                         | 686,445         | (8.16)                                  |
| Total Expenditures                   | 26,216,370       | 27,879,344     | 13,748,535                       | 28,243,047                      | 27,464,851      | (1.49)                                  |

General Fund Concluded

Manitowoc County, WI  
HUMAN SERVICES SPECIAL REVENUE FUND

|                                   | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|-----------------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE:                          |                    |                |                                  |                                 |                 |   |
| Property Taxes                    | 6,896,441          | 6,896,441      | 6,896,441                        | 6,896,441                       | 7,122,797       | 3.28                                    |
| Intergovern Grants & Aids         |                    |                |                                  |                                 |                 |   |
| TAD Grant                         | 0                  | 0              | 0                                | 0                               | 142,396         | -                                       |
| Youth Indepnd Lvng ETV            | 4,421              | 0              | 0                                | 0                               | 0               | -                                       |
| Mental Hlth Block Grant           | 35,127             | 35,127         | 35,127                           | 35,127                          | 35,127          | 0.00                                    |
| AODA Block Grant                  | 140,547            | 140,547        | 105,410                          | 140,547                         | 140,547         | 0.00                                    |
| Base County Allocation            | 3,940,912          | 3,947,894      | 899,524                          | 3,947,894                       | 3,947,894       | 0.00                                    |
| Prior Year State Aid              | 89,920             | 165,000        | 203,910                          | 220,000                         | 145,000         | (12.12)                                 |
| Child Day Care                    | 107,146            | 101,789        | 38,113                           | 101,789                         | 101,789         | 0.00                                    |
| Youth Aids                        | 594,348            | 594,348        | 299,022                          | 597,992                         | 597,992         | 0.61                                    |
| Youth Aids/AODA                   | 12,041             | 12,258         | 2,635                            | 12,229                          | 12,288          | 0.24                                    |
| Youth Indepnd Lvng Ini            | 23,636             | 0              | 0                                | 0                               | 0               | -                                       |
| IMD OBRA Relocations              | 25,052             | 25,052         | 0                                | 0                               | 0               | (100.00)                                |
| Family Support                    | 81,712             | 77,626         | 0                                | 0                               | 0               | (100.00)                                |
| Birth to Three                    | 189,703            | 189,703        | 94,852                           | 189,703                         | 189,703         | 0.00                                    |
| COP                               | 331,198            | 331,198        | 27,577                           | 82,730                          | 82,730          | (75.02)                                 |
| IM Aid                            | 737,125            | 675,322        | 367,039                          | 582,358                         | 553,556         | (18.03)                                 |
| Program Integrity                 | 2,066              | 2,066          | 1,578                            | 5,403                           | 5,403           | 161.52                                  |
| LIHEAP Administration             | 116,299            | 116,711        | 58,899                           | 116,711                         | 116,711         | 0.00                                    |
| HSD Grant Revenue                 | 58,267             | 58,520         | 0                                | 15,000                          | 16,920          | (71.09)                                 |
| W-2 Revenue                       | 993                | 0              | 0                                | 0                               | 0               | -                                       |
| Kinship Care                      | 184,812            | 156,173        | 65,501                           | 156,173                         | 197,738         | 26.61                                   |
| Family Preservation               | 52,345             | 52,345         | 38,966                           | 52,345                          | 52,345          | 0.00                                    |
| CSP Wait List Rev                 | 32,549             | 32,549         | 0                                | 0                               | 0               | (100.00)                                |
| Coordinated Svcs Team             | 68,664             | 60,000         | 31,143                           | 60,000                          | 60,000          | 0.00                                    |
| Foster Parent PreServices         | 18,407             | 18,407         | 267                              | 18,407                          | 18,407          | 0.00                                    |
| Childrn LT Suppt Autism           | 138,119            | 124,018        | 17,127                           | 92,142                          | 61,004          | (50.81)                                 |
| CBMAC Grant Revenue               | 49,744             | 75,000         | 0                                | 70,000                          | 70,000          | (6.67)                                  |
| Reimb Legal Svcs IV-E             | 0                  | 2,983          | 0                                | 2,000                           | 2,000           | (32.95)                                 |
| Foster Prnt Backgrnd Ck           | 1,702              | 0              | 0                                | 0                               | 0               | -                                       |
| Community MH Program              | 0                  | 0              | 106,604                          | 426,416                         | 426,416         | -                                       |
| Federal Overmatch-State           | 430,281            | 442,831        | 0                                | 475,908                         | 490,916         | 10.86                                   |
| Adult Protective Serv Rev         | 79,004             | 79,004         | 39,502                           | 79,004                          | 79,004          | 0.00                                    |
| Foodshare                         | 0                  | 0              | 0                                | 23,497                          | 23,497          | -                                       |
| YA Grant#1                        | 38,580             | 26,908         | 9,710                            | 31,120                          | 42,820          | 59.13                                   |
| YA Grant#6                        | 12,500             | 0              | 0                                | 0                               | 0               | -                                       |
| YA Grant#7                        | 4,097              | 0              | 0                                | 0                               | 0               | -                                       |
| YA Grant#8                        | 958                | 0              | 0                                | 0                               | 0               | -                                       |
| YA Grant#10                       | 29,986             | 0              | 9,427                            | 23,210                          | 0               | -                                       |
| YA Grant#11                       | 2,747              | 0              | 342                              | 2,753                           | 0               | -                                       |
| Total Intergovern Grants & Aids   | 7,635,010          | 7,543,379      | 2,452,275                        | 7,560,458                       | 7,612,203       | 0.91                                    |
| Fines,Forfeitures,Penalties       |                    |                |                                  |                                 |                 |   |
| OWI Surcharge                     | 45,014             | 44,000         | 22,043                           | 44,000                          | 42,000          | (4.55)                                  |
| Total Fines,Forfeitures,Penalties | 45,014             | 44,000         | 22,043                           | 44,000                          | 42,000          | (4.55)                                  |
| Public Charges for Service        |                    |                |                                  |                                 |                 |   |
| Medicaid-Medical Assist           | 12,977             | 15,000         | 0                                | 0                               | 0               | (100.00)                                |
| Mental Hlth Outpatient            | 30,009             | 30,000         | 15,404                           | 30,000                          | 30,000          | 0.00                                    |
| Mental Hlth Inpatient             | 91,221             | 90,000         | 39,908                           | 85,000                          | 85,000          | (5.56)                                  |
| IDP Fees                          | 67,810             | 75,000         | 36,280                           | 75,000                          | 74,000          | (1.33)                                  |
| AODA Outpatient                   | 1,487              | 1,500          | 892                              | 1,500                           | 1,600           | 6.67                                    |
| AODA Inpatient                    | 22,381             | 30,000         | 15,710                           | 30,000                          | 30,000          | 0.00                                    |
| Service Fees                      | 184                | 300            | 0                                | 250                             | 150             | (50.00)                                 |
| Court Service Fees                | 53,148             | 70,000         | 37,213                           | 65,000                          | 63,000          | (10.00)                                 |
| Client Revenue                    | 5,470              | 6,500          | 2,320                            | 5,500                           | 5,500           | (15.38)                                 |
| Parental Fee-State Match          | 5,395              | 4,425          | 3,347                            | 5,053                           | 900             | (79.66)                                 |
| Client Self-pay MH                | 69,920             | 60,000         | 38,215                           | 60,000                          | 62,000          | 3.33                                    |
| Lakeland Care District            | 0                  | 1,000          | 0                                | 1,000                           | 0               | (100.00)                                |
| Food Stamp Coll-Takebacks         | 5,970              | 4,525          | 6,430                            | 7,423                           | 7,423           | 64.04                                   |
| AFDC Collections/Incentives       | 34                 | 1,000          | 6                                | 34                              | 34              | (96.60)                                 |
| Medical Refunds                   | 2,000              | 3,000          | 6,400                            | 6,400                           | 6,400           | 113.33                                  |
| Foster Home Refunds               | 209,080            | 220,000        | 133,447                          | 224,000                         | 180,000         | (18.18)                                 |
| Group Home Refunds                | 1,646              | 3,200          | 0                                | 0                               | 0               | (100.00)                                |
| Insurance Pmts WPS TPA            | 1,436,889          | 1,636,047      | 172,708                          | 1,192,992                       | 874,762         | (46.53)                                 |

Human Services SRF Continued

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

|                                      | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|--------------------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Public Charges for Service Continued |                    |                |                                  |                                 |                 |   |
| Shelter Care Refunds                 | 433                | 900            | 296                              | 900                             | 900             | 0.00                                    |
| Subsidized Guardianship Rev          | 0                  | 0              | 333                              | 2,331                           | 3,996           | -                                       |
| MA Collections-Takebacks             | 3,293              | 5,000          | 0                                | 1,000                           | 3,000           | (40.00)                                 |
| Cost Share Rev                       | 8                  | 300            | 0                                | 200                             | 200             | (33.33)                                 |
| Rent                                 | 12,750             | 6,000          | 2,500                            | 6,000                           | 7,800           | 30.00                                   |
| Total Public Charges for Service     | 2,034,090          | 2,263,697      | 511,410                          | 1,799,583                       | 1,436,665       | (36.53)                                 |
| Intergov. Chgs for Service           |                    |                |                                  |                                 |                 |   |
| Mental Hlth Outptnt MA               | 38,198             | 54,000         | 18,633                           | 45,000                          | 45,000          | (16.67)                                 |
| AODA Outpatient MA                   | 182                | 400            | 49                               | 200                             | 200             | (50.00)                                 |
| MA Targeted Case Mgmt                | 0                  | 0              | 0                                | 0                               | 70,000          | -                                       |
| CSP Outpatient MA                    | 85,065             | 93,000         | 18,158                           | 118,000                         | 118,000         | 26.88                                   |
| CCS MA                               | 177,857            | 262,407        | (29,247)                         | 180,000                         | 190,000         | (27.59)                                 |
| CCS MA Takeback                      | 0                  | 0              | (79,167)                         | (79,167)                        | 0               | -                                       |
| DD Case Mgmt MA                      | 2,755              | 18,500         | 2,676                            | 17,500                          | 17,500          | (5.41)                                  |
| Birth to Three MA                    | 51,616             | 61,000         | 19,140                           | 50,000                          | 50,000          | (18.03)                                 |
| COP MA                               | 7,032              | 5,000          | 0                                | 0                               | 0               | (100.00)                                |
| Case Management                      | 0                  | 0              | 1,340                            | 5,167                           | 5,167           | -                                       |
| Crisis MA Revenue                    | 62,714             | 60,000         | 16,345                           | 61,000                          | 90,000          | 50.00                                   |
| Medicare Revenue                     | 66,457             | 65,000         | 23,687                           | 80,000                          | 85,000          | 30.77                                   |
| Health Check-Facility                | 0                  | 1,500          | 0                                | 0                               | 0               | (100.00)                                |
| Dept Chgs Aging Servcs               | 38,163             | 0              | 0                                | 25,000                          | 25,000          | -                                       |
| Total Intergov. Chgs for Service     | 530,039            | 620,807        | (8,385)                          | 502,700                         | 695,867         | 12.09                                   |
| Other Revenue                        |                    |                |                                  |                                 |                 |   |
| Interest Income                      | 1,535              | 400            | 0                                | 400                             | 0               | (100.00)                                |
| Donations/Contributions              | 100                | 0              | 0                                | 0                               | 0               | -                                       |
| Other                                | 1,909              | 2,207          | 784                              | 1,907                           | 1,900           | (13.91)                                 |
| Total Other Revenue                  | 3,544              | 2,607          | 784                              | 2,307                           | 1,900           | (27.12)                                 |
| Total Revenues                       | 17,144,138         | 17,370,931     | 9,874,567                        | 16,805,489                      | 16,911,432      | (2.65)                                  |
| EXPENDITURES:                        |                    |                |                                  |                                 |                 |   |
| Health & Human Services              |                    |                |                                  |                                 |                 |   |
| Mental Health                        | 1,746,340          | 1,702,635      | 773,047                          | 1,797,592                       | 1,681,690       | (1.23)                                  |
| Alcohol, Other Drug Abuse            | 518,667            | 502,040        | 205,275                          | 487,806                         | 447,190         | (10.93)                                 |
| Chronically Mentally Ill             | 3,518,661          | 3,167,265      | 1,768,038                        | 3,555,255                       | 3,633,649       | 14.73                                   |
| Developmentally Disabled             | 1,562              | 2,600          | 653                              | 1,527                           | 1,527           | (41.27)                                 |
| Intoxicated Driver Program           | 108,702            | 112,861        | 54,445                           | 116,986                         | 120,866         | 7.09                                    |
| Crisis On Call                       | 401,614            | 391,779        | 208,032                          | 403,362                         | 428,123         | 9.28                                    |
| Birth To Three                       | 502,661            | 505,084        | 236,750                          | 517,991                         | 523,826         | 3.71                                    |
| Adult Protective Services            | 407,510            | 399,517        | 178,992                          | 381,673                         | 389,082         | (2.61)                                  |
| Family Support                       | 62,254             | 70,163         | 0                                | 0                               | 0               | (100.00)                                |
| Autism, Intensive-DD                 | 394,084            | 532,054        | 22,788                           | 237,908                         | 5,949           | (98.88)                                 |
| Autism, Post-Intnsve-DD              | 268,327            | 279,460        | 20,943                           | 210,794                         | 175,529         | (37.19)                                 |
| CLTS-DD-Family Suppt Match           | 62,847             | 133,744        | 0                                | 0                               | 0               | (100.00)                                |
| CLTS-MH-Local Match                  | 340,697            | 342,869        | 87,550                           | 238,819                         | 221,981         | (35.26)                                 |
| CLTS-MH-State Match                  | 26,472             | 27,858         | 8,544                            | 78,939                          | 79,727          | 186.19                                  |
| CLTS-MH-Fam Supt Match               | (0)                | 2,433          | 0                                | 0                               | 0               | (100.00)                                |
| Autism, Intensive-SED                | 12,673             | 26,863         | 3,963                            | 19,056                          | 16,437          | (38.81)                                 |
| Autism, Post-Intnsve-SED             | 26,112             | 30,834         | 5,515                            | 23,138                          | 22,273          | (27.76)                                 |
| CLTS-DD-State Match                  | 231,580            | 317,895        | 33,430                           | 249,880                         | 226,253         | (28.83)                                 |
| CLTS-PD-State Match                  | 75,553             | 80,424         | 16,864                           | 51,760                          | 25,854          | (67.85)                                 |
| CLTS-DD-Co Match                     | 266,387            | 204,787        | 36,633                           | 202,629                         | 196,466         | (4.06)                                  |
| CLTS-PD-Fam Suppt Match              | 13,126             | 14,977         | 0                                | 0                               | 0               | (100.00)                                |
| CLTS-PD-Local Match                  | 4,226              | 1,148          | 2,014                            | 10,631                          | 9,530           | 730.14                                  |
| CLTS-TPA                             | 5,836              | 8,755          | 0                                | 8,755                           | 0               | (100.00)                                |
| CLTS-DD-CCOP Match                   | 0                  | 0              | 13,644                           | 120,693                         | 107,930         | -                                       |
| CLTS-SED-CCOP Match                  | 0                  | 0              | 1,070                            | 11,409                          | 11,433          | -                                       |
| CLTS-PD-CCOP Match                   | 0                  | 0              | 2,252                            | 12,381                          | 12,431          | -                                       |
| Juvenile Therapy Services            | 136,821            | 89,070         | 45,367                           | 99,833                          | 12,000          | (86.53)                                 |
| CCS-Comprehensive Commun Srv.        | 0                  | 394,985        | 164,294                          | 364,132                         | 287,577         | (27.19)                                 |
| Community Mental Health Prog         | 0                  | 0              | 0                                | 0                               | 0               | -                                       |
| Economic Support                     | 960,311            | 1,002,689      | 494,041                          | 1,104,447                       | 1,081,969       | 7.91                                    |
| Program Integrity                    | 13,949             | 13,128         | 4,055                            | 10,480                          | 10,307          | (21.49)                                 |
| WHEAP Administration                 | 97,314             | 113,922        | 51,278                           | 111,341                         | 109,634         | (3.76)                                  |
| Special ES Programs                  | 2,734              | 3,000          | 3,427                            | 6,400                           | 6,400           | 113.33                                  |
| IM-Affordable Care Act               | 266,620            | 159,354        | 78,695                           | 83,731                          | 50,114          | (68.55)                                 |
| W-2 / FSET                           | 643                | 0              | 0                                | 0                               | 0               | -                                       |
| HSD Agency Management                | 175,071            | 172,245        | 86,436                           | 181,876                         | 191,101         | 10.95                                   |
| HSD Agency Support & Overhead        | 1,211,617          | 1,166,871      | 655,949                          | 1,241,215                       | 1,330,053       | 13.98                                   |
| Human Services                       | 2,632,750          | 2,707,831      | 1,157,585                        | 2,715,574                       | 2,851,103       | 5.29                                    |
| County Owned Home-Expo Dr            | 221                | 0              | 206                              | 206                             | 0               | -                                       |

Human Services SRF Continued

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

|                                      | Experience<br>2015 | Budget<br>2016  | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017  | Percent<br>Increase<br>or<br>(Decrease) |
|--------------------------------------|--------------------|-----------------|----------------------------------|---------------------------------|------------------|---|
| Expenditures Continued               |                    |                 |                                  |                                 |                  |   |
| Child Care                           | 40,948             | 44,879          | 23,936                           | 44,625                          | 44,784           | (0.21)                                  |
| Youth Aids                           | 1,136,640          | 1,047,630       | 503,109                          | 1,090,331                       | 1,125,884        | 7.47                                    |
| Alternate Care                       | 964,908            | 1,047,087       | 493,187                          | 982,942                         | 963,732          | (7.96)                                  |
| Purchase of Services                 | 274,300            | 251,496         | 135,932                          | 277,570                         | 283,460          | 12.71                                   |
| Childrens COP                        | 0                  | 0               | 15,404                           | 74,967                          | 74,967           | -                                       |
| Community Options Program            | 536,107            | 505,154         | 0                                | 0                               | 0                | (100.00)                                |
| County Owned Home-16th St            | 8,814              | 4,110           | 1,538                            | 4,110                           | 6,205            | 50.97                                   |
| Intensive Supervision                | 90,452             | 131,054         | 48,491                           | 84,934                          | 2,000            | (98.47)                                 |
| Treatment Altrn & Divers             | 0                  | 0               | 0                                | 0                               | 142,396          | -                                       |
| Personal Care                        | 0                  | 0               | 111                              | 0                               | 0                | -                                       |
| Total Expenditures                   | 17,546,111         | 17,712,550      | 7,643,485                        | 17,217,698                      | 16,911,432       | (4.52)                                  |
| Excess Revenue Over (Under) Expendit | (401,973)          | (341,619)       |                                  | (412,209)                       | 0                |   |
| Fund Balance - January 1             | 370,236            | 85,207          |                                  | 85,207                          | (177,002)        |   |
| Transfer In From General Fund        | 116,944            | 158,500         |                                  | 150,000                         | 0                |   |
| Fund Balance - December 31           | <u>85,207</u>      | <u>(97,912)</u> |                                  | <u>(177,002)</u>                | <u>(177,002)</u> |   |

EXPENDITURES RESTATED BY OBJECT:

|                              | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|------------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services            | 7,612,542          | 8,013,763      | 3,742,721                        | 7,933,258                       | 8,181,843       | 2.10                                    |
| Contracted Services          | 8,474,838          | 8,361,887      | 3,385,764                        | 7,891,661                       | 7,370,354       | (11.86)                                 |
| Operation & Maintenance      | 214,027            | 200,274        | 98,355                           | 202,892                         | 216,984         | 8.34                                    |
| Fixed Charges                | 98,192             | 106,914        | 71,757                           | 107,949                         | 82,203          | (23.11)                                 |
| Other (Grants / Contr / HSD) | 1,139,928          | 1,021,212      | 344,887                          | 1,081,395                       | 1,060,048       | 3.80                                    |
| Outlay                       | 6,585              | 8,500          | 0                                | 543                             | 0               | (100.00)                                |
| Total Expenditures           | 17,546,111         | 17,712,550     | 7,643,485                        | 17,217,698                      | 16,911,432      | (4.52)                                  |

Human Services Fund Concluded

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

|  | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|--|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE:   |                    |                |                                  |                                 |                 |   |
| Property Taxes   | 2,623,912          | 2,573,912      | 2,573,912                        | 2,573,912                       | 2,546,560       | (1.06)                                  |
| Bridge Aid Prop Taxes  | 127,031            | 170,170        | 170,170                          | 170,170                         | 110,627         | (34.99)                                 |
| Total Property Taxes   | 2,750,943          | 2,744,082      | 2,744,082                        | 2,744,082                       | 2,657,187       | (3.17)                                  |
| Intergovern Grants & Aids  |                    |                |                                  |                                 |                 |   |
| State Transportation Aid   | 1,210,914          | 1,214,169      | 281,852                          | 1,127,410                       | 1,183,780       | (2.50)                                  |
| Intergovern Grants & Aids  | 1,210,914          | 1,214,169      | 281,852                          | 1,127,410                       | 1,183,780       | (2.50)                                  |
| Total Revenues   | 3,961,857          | 3,958,251      | 3,025,934                        | 3,871,492                       | 3,840,967       | (2.96)                                  |
| EXPENDITURES:  |                    |                |                                  |                                 |                 |   |
| Public Works   |                    |                |                                  |                                 |                 |   |
| County Road Maintenance  | 1,749,078          | 1,586,590      | 571,415                          | 1,467,647                       | 1,536,590       | (3.15)                                  |
| County Road/Brdg Construction  | 1,359,087          | 1,691,333      | 155,676                          | 1,486,675                       | 1,178,750       | (30.31)                                 |
| County Winter Snow Removal   | 602,377            | 925,158        | 691,344                          | 1,012,000                       | 1,015,000       | 9.71                                    |
| Town Bridge Aid  | 126,357            | 170,170        | 170,170                          | 170,170                         | 110,627         | (34.99)                                 |
| Total Expenditures   | 3,836,900          | 4,373,251      | 1,588,604                        | 4,136,492                       | 3,840,967       | (12.17)                                 |
| Excess Revenue Over (Under) Expenditures                                 | 124,957            | (415,000)      |                                  | (265,000)                       | 0               |   |
| Other Financing Sources (Uses)   |                    |                |                                  |                                 |                 |   |
| Transfer From Fund Balance   | 0                  | 415,000        |                                  | 265,000                         | 0               |   |
| Total Other Financing items  | 0                  | 415,000        |                                  | 265,000                         | 0               |   |
| Excess Revenue & Other Sources<br>Over (Under) Expenditures & Other Uses | 124,957            | 0              |                                  | 0                               | 0               |   |
| Fund Balance - January 1   | 186,636            | 311,593        |                                  | 311,593                         | 46,593          |   |
| Fund Balance - December 31   | 311,593            | (103,407)      |                                  | 46,593                          | 46,593          |   |

EXPENDITURES RESTATED BY OBJECT:

|                         | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|-------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Contracted Services     | 205,726            | 251,443        | 93,818                           | 238,041                         | 220,062         | (12.48)                                 |
| Operation & Maintenance | 3,631,174          | 4,121,808      | 1,494,786                        | 3,898,451                       | 3,620,905       | (12.15)                                 |
| Total Expenditures      | 3,836,900          | 4,373,251      | 1,588,604                        | 4,136,492                       | 3,840,967       | (12.17)                                 |

Highway Roads & Bridges Special Revenue Fund Concluded

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

|  | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|--|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE:                                 |                    |                |                                  |                                 |                 |   |
| Property Taxes                           |                    |                |                                  |                                 |                 |   |
| Property Taxes                           | 504,257            | 485,538        | 485,538                          | 485,538                         | 533,538         | 9.89                                    |
| Public Charges for Service               |                    |                |                                  |                                 |                 |   |
| Recycling Charges                        | 487,376            | 531,500        | 173,742                          | 486,000                         | 483,500         | (9.03)                                  |
| Recycling-Shingles                       | 0                  | 0              | 0                                | 0                               | 0               | -                                       |
|  | 487,376            | 531,500        | 173,742                          | 486,000                         | 483,500         | (9.03)                                  |
| Other Revenue                            |                    |                |                                  |                                 |                 |   |
| Rent                                     | 23,268             | 26,487         | 26,487                           | 26,487                          | 26,487          | 0.00                                    |
| Sale of County Equip                     | 5,194              | 0              | 0                                | 0                               | 0               | -                                       |
| Donations/Contributions                  | 107                | 0              | 26                               | 26                              | 0               | -                                       |
| Special Projects Revenue                 | 21,954             | 14,000         | 340                              | 9,315                           | 11,400          | (18.57)                                 |
|  | 50,523             | 40,487         | 26,853                           | 35,828                          | 37,887          |   |
| Total Revenue                            | 1,042,156          | 1,057,525      | 686,133                          | 1,007,366                       | 1,054,925       | (0.25)                                  |
| EXPENDITURES:                            |                    |                |                                  |                                 |                 |   |
| Public Works                             |                    |                |                                  |                                 |                 |   |
| Recycling Operation                      | 1,067,243          | 1,057,525      | 446,748                          | 1,007,366                       | 1,054,925       | (0.25)                                  |
| Total Expenditures                       | 1,067,243          | 1,057,525      | 446,748                          | 1,007,366                       | 1,054,925       | (0.25)                                  |
| Excess Revenue Over (Under) Expenditures | (25,087)           | 0              |                                  | 0                               | 0               |   |
| Other Financing Sources (Uses)           |                    |                |                                  |                                 |                 |   |
| Recycling SRF                            | 0                  | 0              |                                  | 0                               | 0               |   |
| Fund Balance - January 1                 | 53,429             | 28,342         |                                  | 28,342                          | 28,342          |   |
| Fund Balance - December 31               | 28,342             | 28,342         |                                  | 28,342                          | 28,342          |   |

EXPENDITURES RESTATED BY OBJECT:

|                         | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|-------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services       | 7,839              | 8,629          | 0                                | 0                               | 82,081          | 851.22                                  |
| Contracted Services     | 974,785            | 958,385        | 411,383                          | 920,642                         | 889,247         | (7.21)                                  |
| Operation & Maintenance | 48,616             | 66,230         | 25,175                           | 56,170                          | 59,500          | (10.16)                                 |
| Fixed Charges           | 2,413              | 3,531          | 4,074                            | 4,074                           | 4,097           | 16.03                                   |
| Outlay                  | 33,589             | 20,750         | 6,116                            | 26,480                          | 20,000          | (3.61)                                  |
| Total Expenditures      | 1,067,243          | 1,057,525      | 446,748                          | 1,007,366                       | 1,054,925       | (0.25)                                  |

Solid Waste Recycling Fund Concluded



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

|  | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|--|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE:                                 |                    |                |                                  |                                 |                 |   |
| Property Taxes                           |                    |                |                                  |                                 |                 |   |
| Property Taxes                           | 10,000             | 10,000         | 10,000                           | 10,000                          | 10,000          | 0.00                                    |
| Intergov. Chgs for Service               |                    |                |                                  |                                 |                 |   |
| Waste Mgmt Landfill Reimb                | 1,111,659          | 1,275,000      | 317,187                          | 917,134                         | 897,500         | (29.61)                                 |
| Total Revenue                            | 1,121,659          | 1,285,000      | 327,187                          | 927,134                         | 907,500         | (29.38)                                 |
| EXPENDITURES:                            |                    |                |                                  |                                 |                 |   |
| Public Works                             |                    |                |                                  |                                 |                 |   |
| Solid Waste Disposal Operation           | 1,111,534          | 1,302,000      | 465,892                          | 927,134                         | 924,250         | (29.01)                                 |
| Total Expenditures                       | 1,111,534          | 1,302,000      | 465,892                          | 927,134                         | 924,250         | (29.01)                                 |
| Excess Revenue Over (Under) Expenditures | 10,126             | (17,000)       |                                  | 0                               | (16,750)        |   |
| Other Financing Sources (Uses)           |                    |                |                                  |                                 |                 |   |
| Jail Assessment Fee CPF                  | 16,500             | 17,000         |                                  | 17,000                          | 16,750          |   |
| Trnsfr to Recycling SRF                  | 0                  | 0              |                                  | 0                               | 0               |   |
| Jail Assessment Fee Fund CPF             | 0                  | 0              |                                  | 0                               | 0               |   |
|  | 16,500             | 17,000         |                                  | 17,000                          | 16,750          |   |
| Fund Balance - January 1                 | 278,064            | 304,689        |                                  | 304,689                         | 321,689         |   |
| Fund Balance - December 31               | 304,689            | 304,689        |                                  | 321,689                         | 321,689         |   |

EXPENDITURES RESTATED BY OBJECT:

|                     | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|---------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Contracted Services | 1,111,534          | 1,302,000      | 465,892                          | 927,134                         | 924,250         | (29.01)                                 |
| Total Expenditures  | 1,111,534          | 1,302,000      | 465,892                          | 927,134                         | 924,250         | (29.01)                                 |

Solid Waste Disposal Fund Concluded

**AGING SERVICES SPECIAL REVENUE FUND**

|  | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|--|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| <b>REVENUE:</b>                          |                    |                |                                  |                                 |                 |   |
| Property Taxes                           | 0                  | 25,000         | 25,000                           | 25,000                          | 25,000          | 0.00                                    |
| Intergovern Grants & Aids                |                    |                |                                  |                                 |                 |   |
| HSD Grant Revenue                        | 0                  | 0              | 0                                | 0                               | 0               | -                                       |
| AgeSrv Title IIIC1                       | 295,424            | 276,336        | (19,172)                         | 281,136                         | 281,136         | 1.74                                    |
| AgeSrv NSIP IIIC1                        | 76,661             | 27,826         | 0                                | 28,175                          | 0               | (100.00)                                |
| AgeSrv Title IIIC2                       | 92,187             | 72,187         | 0                                | 73,842                          | 73,842          | 2.29                                    |
| AgeSrv NSIP IIIC2                        | 47,001             | 47,350         | 19,172                           | 47,350                          | 75,864          | 60.22                                   |
| AgeSrv Title IIIB                        | 102,487            | 102,487        | 0                                | 101,199                         | 101,199         | (1.26)                                  |
| Transportation Grant                     | 209,513            | 214,816        | 207,701                          | 214,816                         | 216,142         | 0.62                                    |
| Senior Commun Service                    | 16,263             | 16,263         | 0                                | 16,263                          | 16,263          | 0.00                                    |
| Alzheimer Care Support                   | 25,484             | 33,456         | 0                                | 41,702                          | 41,702          | 24.65                                   |
| Benefit Advocacy                         | 56,430             | 56,430         | 0                                | 56,430                          | 56,430          | 0.00                                    |
| Elder Abuse Grant                        | 45,230             | 35,330         | 0                                | 35,330                          | 35,330          | 0.00                                    |
| Prevnt Hlth Srv IIID                     | 8,167              | 8,167          | 0                                | 8,174                           | 8,174           | 0.09                                    |
| Fam Caregiver IIIE                       | 43,009             | 43,009         | 0                                | 43,527                          | 43,527          | 1.20                                    |
| Emrg Food & Shelter FEMA                 | 950                | 950            | 68                               | 950                             | 950             | 0.00                                    |
| Age & Disab Resrc Cntr                   | 585,838            | 761,227        | 157,146                          | 846,827                         | 846,827         | 11.25                                   |
| New Freedom Grant                        | 39,966             | 48,500         | 775                              | 48,500                          | 63,800          | 31.55                                   |
| SHIP St Health Insr Prgm                 | 11,000             | 9,000          | 0                                | 8,259                           | 8,259           | (8.23)                                  |
| MIPPA Part D Grant                       | 0                  | 0              | 0                                | 0                               | 0               | -                                       |
| SPAP St Pharm Asst Pgm                   | 12,650             | 5,898          | 0                                | 11,796                          | 11,796          | 100.00                                  |
| Dementia Specialist Pilot Gr             | 32,334             | 53,500         | 10,759                           | 53,500                          | 53,500          | 0.00                                    |
| CDSME Grant Chronic Disease              | 11,240             | 0              | 0                                | 0                               | 0               | -                                       |
| Care Transitions Grant                   | 46,762             | 0              | 0                                | 0                               | 0               | -                                       |
| Total Intergovern Grants & Aids          | 1,758,595          | 1,812,732      | 376,449                          | 1,917,776                       | 1,934,741       | 6.73                                    |
| Charges for Service                      |                    |                |                                  |                                 |                 |   |
| Medicaid-Medical Assist                  | 453,874            | 415,000        | 123,830                          | 415,000                         | 422,793         | 1.88                                    |
| Charges for Service                      |                    |                |                                  |                                 |                 |   |
| Service Fees                             | 5,131              | 6,000          | 3,362                            | 6,500                           | 8,000           | 33.33                                   |
| Service Fee-Van Revenue                  | 12,106             | 10,000         | 4,962                            | 10,000                          | 10,000          | 0.00                                    |
| Other Counties Charges                   | 22,197             | 87,506         | 9,900                            | 87,506                          | 87,506          | 0.00                                    |
|  | 39,434             | 103,506        | 18,224                           | 104,006                         | 105,506         | 1.93                                    |
| Other Revenue                            |                    |                |                                  |                                 |                 |   |
| Interest Income                          | 225                | 0              | 0                                | 0                               | 0               | -                                       |
| Sale of County Equip                     | 6,418              | 0              | 0                                | 0                               | 0               | -                                       |
| Donations/Contributions                  | 312,400            | 347,636        | 130,163                          | 319,836                         | 334,040         | (3.91)                                  |
| Donations-Vet Transp                     | 132                | 0              | 0                                | 0                               | 0               | -                                       |
| Donations-Family Care-IRIS               | 32,801             | 0              | 29,282                           | 0                               | 0               | -                                       |
| Senior Fair Fees                         | 0                  | 0              | 1,200                            | 1,200                           | 0               | -                                       |
| Banquet Fees                             | 0                  | 0              | 1,320                            | 1,320                           | 0               | -                                       |
| Other                                    | 0                  | 16,075         | 0                                | 16,075                          | 15,948          | (0.79)                                  |
| Total Other Revenue                      | 351,976            | 363,711        | 161,965                          | 338,431                         | 349,988         | (3.77)                                  |
| Total Revenue                            | 2,603,878          | 2,719,949      | 705,467                          | 2,800,213                       | 2,838,028       | 4.34                                    |
| <b>EXPENDITURES:</b>                     |                    |                |                                  |                                 |                 |   |
| Health & Human Services                  |                    |                |                                  |                                 |                 |   |
| Aging Services Management                | 51,229             | 45,044         | 21,749                           | 48,494                          | 48,624          | 7.95                                    |
| Congregate Meals (IIIC1)                 | 424,640            | 417,329        | 194,751                          | 411,311                         | 373,136         | (10.59)                                 |
| Chronic Disease Self Mgt CDSM            | 450                | 0              | 185                              | 0                               | 0               | -                                       |
| Care Transitions Grant                   | 47,003             | 0              | 0                                | 0                               | 0               | -                                       |
| Home Delivered Meals (C2)                | 415,955            | 369,594        | 174,302                          | 350,451                         | 423,234         | 14.51                                   |
| Elder Abuse Grant                        | 45,630             | 35,330         | 8,242                            | 35,530                          | 35,330          | 0.00                                    |
| Contracted Srvs (IIIB)                   | 35,944             | 102,457        | 10,451                           | 102,520                         | 101,176         | (1.25)                                  |
| Aging & Disab Resource Cntr              | 702,809            | 920,227        | 403,274                          | 1,007,844                       | 1,005,827       | 9.30                                    |
| ADRC Disab Benefit Spec                  | 179,388            | 178,000        | 85,485                           | 178,010                         | 185,055         | 3.96                                    |
| ADRC Prevention Grant                    | 698                | 0              | 1,075                            | 1,724                           | 0               | -                                       |
| ADRC Dementia Care Spec Pilot            | 77,091             | 87,500         | 38,441                           | 87,500                          | 88,238          | 0.84                                    |
| Alzheimers Care Giver Prgm               | 25,482             | 33,456         | 7,218                            | 42,442                          | 41,702          | 24.65                                   |
| Family Care Giver Program                | 42,834             | 67,709         | 29,262                           | 56,727                          | 52,727          | (22.13)                                 |
| Specialized Transportation               | 230,854            | 273,779        | 113,216                          | 231,341                         | 234,142         | (14.48)                                 |
| Transp-New Freedom Grant                 | 50,613             | 64,575         | 23,787                           | 64,575                          | 79,748          | 23.50                                   |
| Benefits Advocacy                        | 126,927            | 127,432        | 63,571                           | 126,907                         | 121,319         | (4.80)                                  |
| SHIP/SPAP/MMA St Health Ins              | 21,233             | 14,898         | 10,103                           | 20,055                          | 20,055          | 34.62                                   |
| Information & Assistance                 | 35,037             | 45,626         | 14,192                           | 37,073                          | 41,439          | (9.18)                                  |
| Total Expenditures                       | 2,513,818          | 2,782,956      | 1,199,304                        | 2,802,504                       | 2,851,752       | 2.47                                    |
| Excess Revenue Over (Under) Expenditures | 90,061             | (63,007)       |                                  | (2,291)                         | (13,724)        |   |
| Other Financing Sources (Uses)           |                    |                |                                  |                                 |                 |   |
| General Fund                             | 22,025             | 0              |                                  | 0                               | 0               | -                                       |
| Fund Balance - January 1                 | 661,691            | 773,777        |                                  | 773,777                         | 771,486         |   |
| Fund Balance - December 31               | <u>773,777</u>     | <u>710,770</u> |                                  | <u>771,486</u>                  | <u>757,762</u>  |   |
| <b>ALLOCATION OF FUND BALANCE:</b>       |                    |                |                                  |                                 |                 |   |
| Designated for Subsequent years          | <u>773,777</u>     | <u>710,770</u> |                                  | <u>771,486</u>                  | <u>757,762</u>  |   |
| <b>EXPENDITURES RESTATED BY OBJECT:</b>  |                    |                |                                  |                                 |                 |   |
|  | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
| Personal Services                        | 1,477,298          | 1,659,259      | 750,063                          | 1,640,635                       | 1,621,943       | (2.25)                                  |
| Contracted Services                      | 895,837            | 993,635        | 342,541                          | 1,029,277                       | 1,005,805       | 1.22                                    |
| Operation & Maintenance                  | 107,912            | 109,359        | 37,431                           | 109,866                         | 192,094         | 75.65                                   |
| Fixed Charges                            | 9,972              | 11,873         | 12,691                           | 15,726                          | 15,379          | 29.53                                   |
| Outlay                                   | 22,799             | 8,830          | 56,577                           | 7,000                           | 16,531          | 87.21                                   |
| Total Expenditures                       | 2,513,818          | 2,782,956      | 1,199,304                        | 2,802,504                       | 2,851,752       | 2.47                                    |

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

|  | Experience<br>2015    | Budget<br>2016        | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017       | Percent<br>Increase<br>or<br>(Decrease) |
|--|-----------------------|-----------------------|----------------------------------|---------------------------------|-----------------------|---|
| <b>REVENUE:</b>                        |                       |                       |                                  |                                 |                       |   |
| Property Taxes                         | 288,350               | 288,577               | 288,577                          | 288,577                         | 290,206               | 0.56                                    |
| Intergovern Grants & Aids              |                       |                       |                                  |                                 |                       |   |
| US EPA Grant S&W                       | 0                     | 0                     | 0                                | 0                               | 0                     | -                                       |
| Cons Aids Staffing                     | 157,039               | 154,625               | 0                                | 154,625                         | 156,975               | 1.52                                    |
| Wild Life Damage Rev                   | 16,486                | 20,000                | 0                                | 20,000                          | 20,000                | 0.00                                    |
| DATCP Revenue                          | 47,640                | 50,500                | 28,244                           | 64,900                          | 64,000                | 26.73                                   |
| DATCP Revenue                          | 44,839                | 67,500                | 0                                | 67,500                          | 53,800                | (20.30)                                 |
| USDA/UW Ext. Grant Revenue             | 1,553                 | 2,000                 | 0                                | 1,500                           | 8,000                 | 300.00                                  |
| Total Intergovern Grants & Aids        | <u>267,556</u>        | <u>324,625</u>        | <u>28,244</u>                    | <u>308,525</u>                  | <u>302,775</u>        | <u>(6.73)</u>                           |
| License & Permits                      |                       |                       |                                  |                                 |                       |   |
| Animal Waste Stor Permit               | 3,350                 | 2,000                 | 1,750                            | 2,000                           | 2,000                 | 0.00                                    |
| Livestock Siting Permit                | 1,000                 | 3,000                 | 2,000                            | 3,000                           | 3,000                 | 0.00                                    |
| Total License & Permits                | <u>4,350</u>          | <u>5,000</u>          | <u>3,750</u>                     | <u>5,000</u>                    | <u>5,000</u>          | <u>0.00</u>                             |
| <b>Total Revenue</b>                   | <u><b>560,861</b></u> | <u><b>618,202</b></u> | <u><b>320,571</b></u>            | <u><b>603,102</b></u>           | <u><b>597,981</b></u> | <u><b>(3.27)</b></u>                    |
| <b>EXPENDITURES:</b>                   |                       |                       |                                  |                                 |                       |   |
| Conservation/Development               |                       |                       |                                  |                                 |                       |   |
| Soil & Water-Conservation              | 443,866               | 448,702               | 202,524                          | 424,894                         | 456,181               | 1.67                                    |
| Wild Life Damage                       | 16,486                | 20,000                | 4,456                            | 20,000                          | 20,000                | 0.00                                    |
| Nutrient Management Education          | 1,553                 | 2,000                 | 341                              | 1,500                           | 8,000                 | 300.00                                  |
| DATCP-Land/Water Cost Share            | 92,479                | 147,500               | 33,673                           | 131,900                         | 113,800               | (22.85)                                 |
| EPA Grant Activity                     | 0                     | 0                     | 0                                | 0                               | 0                     | -                                       |
| Total Expenditures                     | <u>554,384</u>        | <u>618,202</u>        | <u>240,993</u>                   | <u>578,294</u>                  | <u>597,981</u>        | <u>(3.27)</u>                           |
| <b>OTHER FINANCING SOURCES(USES):</b>  |                       |                       |                                  |                                 |                       |   |
| Operating Transfers From               |                       |                       |                                  |                                 |                       |   |
| General Fund                           | 5,018                 | 0                     | 0                                | 0                               | 0                     | -                                       |
| Excess Revenue and other Sources       |                       |                       |                                  |                                 |                       |   |
| Over (Under) Expenditures & Other Uses | 11,495                | 0                     |                                  | 24,808                          | 0                     |   |
| Fund Balance - January 1               | 58,947                | 70,442                |                                  | 70,442                          | 95,250                |   |
| Fund Balance - December 31             | <u>70,442</u>         | <u>70,442</u>         |                                  | <u>95,250</u>                   | <u>95,250</u>         |   |
| <b>ALLOCATION OF FUND BALANCE:</b>     |                       |                       |                                  |                                 |                       |   |
| Designated for Subsequent years        | <u>70,442</u>         | <u>70,442</u>         |                                  | <u>95,250</u>                   | <u>95,250</u>         |   |

**EXPENDITURES RESTATED BY OBJECT:**

|                         | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|-------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services       | 379,251            | 411,501        | 180,433                          | 387,744                         | 419,046         | 1.83                                    |
| Contracted Services     | 39,844             | 38,041         | 15,812                           | 38,041                          | 39,693          | 4.34                                    |
| Operation & Maintenance | 17,291             | 16,788         | 6,183                            | 15,717                          | 15,725          | (6.33)                                  |
| Operation & Maintenance | 1,841              | 1,872          | 2,340                            | 2,340                           | 2,717           | 45.14                                   |
| Other (Cost Share)      | 92,479             | 147,500        | 33,673                           | 131,900                         | 120,800         | (18.10)                                 |
| Total Expenditures      | <u>554,384</u>     | <u>618,202</u> | <u>240,993</u>                   | <u>578,294</u>                  | <u>597,981</u>  | <u>(3.27)</u>                           |

Soil & Water Fund Concluded

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

|  | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017  | Percent<br>Increase<br>or<br>(Decrease) |
|--|--------------------|----------------|----------------------------------|---------------------------------|------------------|---|
| <b>REVENUE:</b>                                |                    |                |                                  |                                 |                  |   |
| Property Taxes                                 | 0                  | 0              | 0                                | 0                               | 0                | -                                       |
| Intergovern Grants & Aids                      |                    |                |                                  |                                 |                  |   |
| State Fair Aid                                 | 7,154              | 6,000          | 7,163                            | 7,163                           | 7,000            | 16.67                                   |
| Public Charges for Service                     |                    |                |                                  |                                 |                  |   |
| Event Revenue                                  | 31,397             | 27,700         | 8,228                            | 18,800                          | 5,700            | (79.42)                                 |
| Building/Grounds/Equip Rent                    | 76,071             | 65,125         | 44,893                           | 62,530                          | 70,250           | 7.87                                    |
| Fair Revenue                                   | 513,871            | 502,900        | 87,601                           | 521,409                         | 522,450          | 3.89                                    |
| Ice Rental                                     | 117,836            | 104,000        | 67,478                           | 126,038                         | 97,600           | (6.15)                                  |
| Dry Floor Event                                | 23,226             | 11,827         | 14,314                           | 14,314                          | 12,940           | 9.41                                    |
| Vending Machine                                | 469                | 600            | 261                              | 350                             | 450              | (25.00)                                 |
| Advertising Income                             | 750                | 0              | 0                                | 0                               | 0                | -                                       |
| Total Public Charges for Service               | 763,620            | 712,152        | 222,775                          | 743,441                         | 709,390          | (0.39)                                  |
| Other Revenue                                  |                    |                |                                  |                                 |                  |   |
| Sale of County Equip                           | 780                | 0              | 0                                | 0                               | 0                | -                                       |
| Donations/Contributions                        | 500                | 0              | 207,667                          | 221,999                         | 0                | -                                       |
| Insurance Proceeds Reimb                       | 9,173              | 0              | 0                                | 0                               | 0                | -                                       |
| Other  | 49                 | 0              | 578                              | 578                             | 0                | -                                       |
| Total Other Revenue                            | 10,502             | 0              | 208,244                          | 222,577                         | 0                | -                                       |
| <b>Total Revenue</b>                           | <b>781,277</b>     | <b>718,152</b> | <b>438,182</b>                   | <b>973,181</b>                  | <b>716,390</b>   | <b>(0.25)</b>                           |
| <b>EXPENDITURES:</b>                           |                    |                |                                  |                                 |                  |   |
| Culture, Education, Recreation                 |                    |                |                                  |                                 |                  |   |
| Expo Activities                                | 145,157            | 149,257        | 92,695                           | 196,715                         | 159,468          | 6.84                                    |
| Expo Fair                                      | 402,545            | 421,845        | 50,870                           | 409,425                         | 439,876          | 4.27                                    |
| Ice Center                                     | 168,413            | 116,427        | 45,309                           | 108,487                         | 106,772          | (8.29)                                  |
| Expo Maintenance & Improvement                 | 69,212             | 147,978        | 83,148                           | 369,474                         | 28,652           | (80.64)                                 |
| <b>Outlay from Expo Land Sale</b>              | <b>0</b>           | <b>0</b>       | <b>0</b>                         | <b>0</b>                        | <b>550,000</b>   | <b>-</b>                                |
| Total Expenditures                             | 785,326            | 835,507        | 272,022                          | 1,084,101                       | 1,284,768        | 53.77                                   |
| <b>OTHER FINANCING SOURCES (USES):</b>         |                    |                |                                  |                                 |                  |   |
| Transfer in from General Fund                  | 0                  | 120,000        |                                  | 120,000                         | 0                |   |
| <b>Transfer to General Fund Expo Land Sale</b> | <b>0</b>           | <b>0</b>       |                                  | <b>0</b>                        | <b>(120,000)</b> |   |
| <b>Sale of Expo Property (Net)</b>             | <b>0</b>           | <b>0</b>       |                                  | <b>0</b>                        | <b>4,300,000</b> |   |
| Excess Revenue and Other Sources               |                    |                |                                  |                                 |                  |   |
| Over (Under) Expenditures & Other Uses         | (4,050)            | 2,645          |                                  | 9,080                           | 3,611,622        |   |
| Fund Balance - January 1                       | 70,716             | 66,667         |                                  | 66,667                          | 75,747           |   |
| Fund Balance - December 31                     | <u>66,667</u>      | <u>69,312</u>  |                                  | <u>75,747</u>                   | <u>3,687,369</u> |   |
| <b>ALLOCATION OF FUND BALANCE:</b>             |                    |                |                                  |                                 |                  |   |
| Designated for Subsequent years                | 66,667             | 69,312         |                                  | 75,747                          | 57,369           |   |
| <b>Designated from Land Sales</b>              | <b>0</b>           | <b>0</b>       |                                  | <b>0</b>                        | <b>3,630,000</b> |   |
| Total Fund Balance                             | <u>66,667</u>      | <u>69,312</u>  |                                  | <u>75,747</u>                   | <u>3,687,369</u> |   |

**EXPENDITURES RESTATED BY OBJECT:**

|                            | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|----------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services          | 183,028            | 188,706        | 78,489                           | 187,570                         | 207,348         | 9.88                                    |
| Contracted Services        | 419,411            | 419,703        | 69,243                           | 405,631                         | 418,817         | (0.21)                                  |
| Operation & Maintenance    | 72,002             | 76,875         | 19,823                           | 66,870                          | 68,350          | (11.09)                                 |
| Fixed Charges              | 6,710              | 9,908          | 10,105                           | 10,106                          | 8,688           | (12.31)                                 |
| Outlay                     | 104,176            | 140,315        | 94,361                           | 413,924                         | 31,565          | (77.50)                                 |
| Outlay from Expo Land Sale | 0                  | 0              | 0                                | 0                               | 550,000         | -                                       |
| Total Expenditures         | 785,326            | 835,507        | 272,022                          | 1,084,101                       | 1,284,768       | 53.77                                   |

Expo Fund Concluded

Manitowoc County, WI  
**DEBT SERVICE FUND**

|  | Experience<br>2015    | Budget<br>2016        | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017       | Percent<br>Increase<br>or<br>(Decrease) |
|--|-----------------------|-----------------------|----------------------------------|---------------------------------|-----------------------|---|
| <b>REVENUE</b>   |                       |                       |                                  |                                 |                       |   |
| Property Taxes   | 2,771,191             | 2,462,420             | 2,462,420                        | 2,462,420                       | 2,704,788             | 9.84                                    |
| Other Revenue  | 181,606               | 176,771               | 90,127                           | 176,771                         | 109,265               | (38.19)                                 |
| Total Revenue  | <u>2,952,797</u>      | <u>2,639,191</u>      | <u>2,552,547</u>                 | <u>2,639,191</u>                | <u>2,814,053</u>      | <u>6.63</u>                             |
| <b>EXPENDITURES</b>  |                       |                       |                                  |                                 |                       |   |
| Debt Service   |                       |                       |                                  |                                 |                       |   |
| Administrative Costs Debt Srv  | 1,552                 | 10,000                | 726                              | 1,552                           | 10,000                | 0.00                                    |
| 2007 Refunding Bond(95-99-0-2)   | 641,000               | 642,800               | 83,900                           | 642,800                         | 648,800               | 0.93                                    |
| 2010-11 GO Refunding Com Proj.   | 1,274,735             | 1,269,248             | 1,001,293                        | 1,269,248                       | 1,260,804             | (0.67)                                  |
| 2011 GO Refunding (2002)   | 585,000               | 561,500               | 15,750                           | 561,500                         | 535,600               | (4.61)                                  |
| 2012 GO Refunding (2003)   | 373,948               | 385,708               | 351,299                          | 385,708                         | 401,389               | 4.07                                    |
| 2013 GO Note   | 818,237               | 24,966                | 24,966                           | 24,966                          | 24,966                | 0.00                                    |
| Total Expenditures   | <u>3,694,471</u>      | <u>2,894,222</u>      | <u>1,477,933</u>                 | <u>2,885,774</u>                | <u>2,881,559</u>      | <u>(0.44)</u>                           |
| Excess Revenue Over (Under) Expenditures   | <u>(741,674)</u>      | <u>(255,031)</u>      |                                  | <u>(246,583)</u>                | <u>(67,506)</u>       |   |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                       |                       |                                  |                                 |                       |   |
| Transfer in from General Fund  | 1,000,000             | 500,000               |                                  | 500,000                         | 0                     |   |
| Transfer to General Fund   | <u>0</u>              | <u>0</u>              |                                  | <u>0</u>                        | <u>(500,000)</u>      |   |
| Total Other Financing Sources (Uses)   | <u>1,000,000</u>      | <u>0</u>              |                                  | <u>500,000</u>                  | <u>(500,000)</u>      |   |
| Excess Revenue Over (Under) Expenditures<br>and Other Financing Sources and (Uses) | <u>258,326</u>        | <u>(255,031)</u>      |                                  | <u>253,417</u>                  | <u>(567,506)</u>      |   |
| Fund Balance - January 1   | 569,036               | 827,362               |                                  | 827,362                         | 1,080,779             |   |
| Fund Balance - December 31   | <u><u>827,362</u></u> | <u><u>572,331</u></u> |                                  | <u><u>1,080,779</u></u>         | <u><u>513,273</u></u> |   |
| <b>EXPENDITURES RESTATED BY OBJECT:</b>  |                       |                       |                                  |                                 |                       |   |
|  | Experience<br>2015    | Budget<br>2016        | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017       | Percent<br>Increase<br>or<br>(Decrease) |
| Principal  | 2,790,000             | 2,045,000             | 1,040,000                        | 2,045,000                       | 2,090,000             | 2.20                                    |
| Interest   | 902,919               | 839,222               | 437,207                          | 839,222                         | 781,559               | (6.87)                                  |
| Issue Fees   | 1,552                 | 10,000                | 726                              | 1,552                           | 10,000                | 0.00                                    |
| Total Expenditures   | <u>3,694,471</u>      | <u>2,894,222</u>      | <u>1,477,933</u>                 | <u>2,885,774</u>                | <u>2,881,559</u>      | <u>(0.44)</u>                           |

Debt Service Fund Concluded

Manitowoc County, WI  
**CAPITAL PROJECTS FUND**

|  | Experience<br>2015 | Budget (**)<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|--|--------------------|---------------------|----------------------------------|---------------------------------|-----------------|---|
| <b>REVENUE:</b>                          |                    |                     |                                  |                                 |                 |   |
| Jail Assessment Fees                     | 103,062            | 110,000             | 46,054                           | 110,000                         | 110,000         | 0.00                                    |
| Total Revenue                            | 117,915            | 110,000             | 46,054                           | 110,000                         | 110,000         | 0.00                                    |
| <b>EXPENDITURES:</b>                     |                    |                     |                                  |                                 |                 |   |
| Capital Projects                         |                    |                     |                                  |                                 |                 |   |
| UW Manitowoc - CPF                       | 0                  | 322,000             | 70,000                           | 222,000                         | 0               | (100.00)                                |
| Jail Assessment Fee - CPF                | 76,003             | 93,000              | 46,781                           | 93,000                          | 93,250          | 0.27                                    |
| MAC - Remodeling - CPF                   | 0                  | 0                   | 0                                | 0                               | 0               | -                                       |
| New Public Health Bldg - CPF             | 131,961            | 117,450             | 110,020                          | 117,450                         | 0               | (100.00)                                |
| Total Expenditures                       | 207,964            | 532,450             | 226,800                          | 432,450                         | 93,250          | (82.49)                                 |
| Excess Revenue Over (Under) Expenditures | (90,049)           | (422,450)           |                                  | (322,450)                       | 16,750          |   |
| <b>OTHER FINANCING SOURCES (USES)</b>    |                    |                     |                                  |                                 |                 |   |
| Transfers in from General Fund           | 121,469            | 360,000             |                                  | 360,000                         | 0               |   |
| Transfer to General Fund                 | 0                  | (215,000)           |                                  | (215,000)                       | 0               |   |
| Transfer To Solid Waste Fund             | (16,500)           | (17,000)            |                                  | (17,000)                        | (16,750)        |   |
| Total Other Financing Sources (Uses)     | 104,969            | 128,000             |                                  | 128,000                         | (16,750)        |   |
| Net Change in Fund Balance               | 14,920             | (294,450)           |                                  | (194,450)                       | 0               |   |
| Fund Balance - January 1                 | 519,175            | 534,095             |                                  | 534,095                         | 339,645         |   |
| Fund Balance - December 31               | <u>534,095</u>     | <u>239,645</u>      |                                  | <u>339,645</u>                  | <u>339,645</u>  |   |

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

**EXPENDITURES RESTATED BY OBJECT:**

|                     | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|---------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Contracted Services | 187,268            | 532,450        | 216,422                          | 432,450                         | 93,250          | (82.49)                                 |
| Outlay              | 20,696             | 0              | 10,378                           | 0                               | 0               | -                                       |
| Total Expenditures  | 207,964            | 532,450        | 226,800                          | 432,450                         | 93,250          | (82.49)                                 |

Capital Projects Fund Concluded

# **PROPRIETARY FUNDS**

## **DETAIL SUMMARIES**

*Highway Enterprise Fund*

*Information Systems Internal Service Fund*



Manitowoc County, WI  
**HIGHWAY ENTERPRISE FUND**

|                                       | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|---------------------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| <b>REVENUES:</b>                      |                    |                |                                  |                                 |                 |   |
| Public Charges for Service            |                    |                |                                  |                                 |                 |   |
| HWY Fees & Permits                    | 47,900             | 50,000         | 12,650                           | 30,000                          | 40,000          | (20.00)                                 |
| HWY Public Charges                    | 53,140             | 47,000         | 35,043                           | 60,000                          | 45,000          | (4.26)                                  |
| Total Public Charges for Service      | 101,040            | 97,000         | 47,693                           | 90,000                          | 85,000          | (12.37)                                 |
| Intergov. Chgs for Service            |                    |                |                                  |                                 |                 |   |
| State Hwy Charges                     | 2,033,576          | 1,696,953      | 812,100                          | 1,762,859                       | 1,740,500       | 2.57                                    |
| Local Govt Charges                    | 877,240            | 645,000        | 209,576                          | 640,000                         | 670,000         | 3.88                                    |
| Dept Charges For Service              | 373,274            | 300,000        | 122,420                          | 275,000                         | 285,000         | (5.00)                                  |
| Total Intergov Chgs for Service       | 3,284,090          | 2,641,953      | 1,144,095                        | 2,677,859                       | 2,695,500       | 2.03                                    |
| Other Revenue                         |                    |                |                                  |                                 |                 |   |
| Rent                                  | 96,334             | 92,000         | 38,332                           | 92,000                          | 92,000          | 0.00                                    |
| Sale of County Equip                  | 691                | 0              | 0                                | 15,575                          | 10,000          | -                                       |
| Records & Reports Rev HWY             | 131,656            | 120,017        | 63,499                           | 122,491                         | 125,263         | 4.37                                    |
| Net Gain/Loss on Sale of Equipment    | 85,664             | (900)          | (3,198)                          | (6,608)                         | (5,000)         | 455.56                                  |
| Insurance Proceeds Reimb              | 37,057             | 20,000         | 976                              | 10,000                          | 12,300          | (38.50)                                 |
| Other                                 | 18,791             | 25,000         | 35,810                           | 20,000                          | 25,000          | 0.00                                    |
| Total Other Revenue                   | 370,193            | 256,117        | 135,419                          | 253,458                         | 259,563         | 1.35                                    |
| Total Revenue                         | 3,755,323          | 2,995,070      | 1,327,207                        | 3,021,317                       | 3,040,063       | 1.50                                    |
| <b>EXPENSES:</b>                      |                    |                |                                  |                                 |                 |   |
| Public Works                          |                    |                |                                  |                                 |                 |   |
| County Charges Reimbursed             | (3,710,542)        | (3,938,081)    | (1,418,434)                      | (3,966,322)                     | (3,730,340)     | (5.28)                                  |
| Administration-Hwy C/P                | 486,443            | 517,488        | 209,997                          | 586,711                         | 508,505         | (1.74)                                  |
| Patrol Supervision                    | 181,250            | 220,553        | 98,057                           | 222,221                         | 222,222         | 0.76                                    |
| Radio Expenses C/P                    | 646                | 2,912          | 1,259                            | 1,421                           | 1,411           | (51.55)                                 |
| Liability Insurance C/P               | 14,627             | 14,706         | 7,915                            | 15,830                          | 16,515          | 12.30                                   |
| Field Small Tools-Pool                | 0                  | (3,473)        | (17,699)                         | (10,051)                        | (15,493)        | 346.10                                  |
| Shop Operations-Pool                  | 849                | 0              | (88,678)                         | 15,575                          | 10,000          | -                                       |
| Fuel Handling-Pool                    | 0                  | 0              | (1,769)                          | 0                               | 0               | -                                       |
| Machinery Operations-Pool             | (95,584)           | (149,160)      | (290,986)                        | 10,467                          | 59,228          | (139.71)                                |
| Gravel Operations-Pool                | (112,379)          | (11,099)       | 33,929                           | (175,487)                       | (137,234)       | 1136.45                                 |
| Bituminous Operations-Pool            | 27,713             | 12,750         | (1,980)                          | (1,980)                         | 3               | (99.98)                                 |
| Paving - Bid Jobs                     | 430,643            | 227,000        | 229,904                          | 427,359                         | 390,000         | 71.81                                   |
| Buildings & Grounds-Pool              | 176                | 3,599          | 236,603                          | 0                               | (1)             | (100.03)                                |
| Capital Acquisition-Pool              | 37,057             | 20,000         | 387,459                          | 10,000                          | 12,300          | (38.50)                                 |
| Hwy P/R Clearing Accounts             | (9,680)            | 0              | 158,326                          | 0                               | 0               | -                                       |
| County-Road Maintenance               | 1,657,753          | 1,496,783      | 675,034                          | 1,384,573                       | 1,449,613       | (3.15)                                  |
| County-Road Construction              | 1,287,156          | 1,345,597      | 952,676                          | 1,402,524                       | 1,112,028       | (17.36)                                 |
| County-Winter Snow Removal            | 572,631            | 872,791        | 652,211                          | 954,717                         | 957,547         | 9.71                                    |
| State-Road Maint/Construct            | 1,801,511          | 1,497,704      | 845,537                          | 1,423,759                       | 1,423,759       | (4.94)                                  |
| Other Local Govt Road M&C             | 585,374            | 545,000        | 159,226                          | 400,000                         | 450,000         | (17.43)                                 |
| County Depts Nonroad Svcs             | 373,274            | 275,000        | 145,020                          | 275,000                         | 275,000         | 0.00                                    |
| Non Govt (Public) Service             | 38,540             | 45,000         | 21,674                           | 45,000                          | 35,000          | (22.22)                                 |
| Total Expenses                        | 3,567,457          | 2,995,070      | 2,995,282                        | 3,021,317                       | 3,040,063       | 1.50                                    |
| Excess Revenues Over (Under) Expenses | 187,866            | 0              |                                  | 0                               | 0               |   |
| Operating Transfers In                | 27,207             | 0              |                                  | 0                               | 0               |   |
| Change in Net Assets                  | 215,073            | 0              |                                  | 0                               | 0               |   |
| Net Assets - January 1                | 8,442,060          | 8,657,133      |                                  | 8,657,133                       | 8,657,133       |   |
| Net Assets - December 31              | 8,657,133          | 8,657,133      |                                  | 8,657,133                       | 8,657,133       |   |

**EXPENSES RESTATED BY OBJECT:**

|                         | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|-------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services       | 3,697,800          | 3,876,945      | 1,875,969                        | 3,823,266                       | 3,872,294       | (0.12)                                  |
| Contracted Services     | 1,532,080          | 860,116        | 628,754                          | 837,335                         | 827,265         | (3.82)                                  |
| Operation & Maintenance | 4,488,144          | 4,386,085      | 2,815,367                        | 4,511,709                       | 4,107,336       | (6.36)                                  |
| Fixed Charges           | 741,246            | 849,843        | 329,165                          | 737,419                         | 745,938         | (12.23)                                 |
| Other                   | (6,891,813)        | (6,977,919)    | (2,653,973)                      | (6,888,412)                     | (6,512,770)     | (6.67)                                  |
| Total Expenses          | 3,567,457          | 2,995,070      | 2,995,282                        | 3,021,317                       | 3,040,063       | 1.50                                    |

Highway Enterprise Fund Concluded

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

|   | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
|---|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUES:   |                    |                |                                  |                                 |                 |   |
| Intergovernmental Grants  |                    |                |                                  |                                 |                 |   |
| IS-WIJS Grant   | 0                  | 0              | 0                                | 0                               | 0               | -                                       |
| Total Intergovernmental Grants  | 0                  | 0              | 0                                | 0                               | 0               | -                                       |
| Public Charges for Service  |                    |                |                                  |                                 |                 |   |
| IS Charges For Service  | 24,425             | 15,000         | 0                                | 15,000                          | 15,000          | 0.00                                    |
| Total Public Charges for Service  | 24,425             | 15,000         | 0                                | 15,000                          | 15,000          | 0.00                                    |
| Intergovernmental Chgs for Service  |                    |                |                                  |                                 |                 |   |
| New World System Chg  | 101,030            | 88,000         | 0                                | 88,000                          | 88,000          | 0.00                                    |
| IS Charges-Tech Acct  | 222,700            | 187,000        | 182,000                          | 182,000                         | 187,000         | 0.00                                    |
| Dept Charges For Service  | 1,279,414          | 1,308,136      | 654,067                          | 1,308,132                       | 1,333,756       | 1.96                                    |
| Total Intergov. Chgs for Service  | 1,603,144          | 1,583,136      | 836,067                          | 1,578,132                       | 1,608,756       | 1.62                                    |
| Other Revenue   |                    |                |                                  |                                 |                 |   |
| Gain(Loss) on Sale of Assets  | (4,032)            | 0              | 0                                | 0                               | 0               | -                                       |
| Other   | 0                  | 0              | 0                                | 0                               | 0               | -                                       |
| Total Other Revenue   | (4,032)            | 0              | 0                                | 0                               | 0               | -                                       |
| Total Revenue   | 1,623,537          | 1,598,136      | 836,067                          | 1,593,132                       | 1,623,756       | 1.60                                    |
| EXPENSES:   |                    |                |                                  |                                 |                 |   |
| General Government  |                    |                |                                  |                                 |                 |   |
| Information Systems   | 1,412,059          | 1,627,764      | 714,901                          | 1,657,575                       | 1,713,540       | 5.27                                    |
| Total Expenses  | 1,412,059          | 1,627,764      | 714,901                          | 1,657,575                       | 1,713,540       | 5.27                                    |
| Excess Revenues Over (Under) Expenses   | 211,478            | (29,628)       |                                  | (64,443)                        | (89,784)        |   |
| OTHER FINANCING SOURCES (USES):   |                    |                |                                  |                                 |                 |   |
| General Fund  | 9,637              | 0              | 0                                | 0                               | 0               | -                                       |
| Excess Revenues Over (Under) Expenses and<br>Other Financing Sources and (Uses) | 201,841            | (29,628)       |                                  | (64,443)                        | (89,784)        |   |
| Net Assets - January 1  | 1,528,167          | 1,730,008      |                                  | 1,730,008                       | 1,665,565       |   |
| Net Assets - December 31  | 1,730,008          | 1,700,380      |                                  | 1,665,565                       | 1,575,781       |   |
| EXPENSES RESTATED BY OBJECT:  |                    |                |                                  |                                 |                 |   |
|   | Experience<br>2015 | Budget<br>2016 | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Adopted<br>2017 | Percent<br>Increase<br>or<br>(Decrease) |
| Personal Services   | 698,958            | 715,751        | 329,597                          | 715,751                         | 746,747         | 4.33                                    |
| Contracted Services   | 368,001            | 652,446        | 234,094                          | 670,201                         | 682,270         | 4.57                                    |
| Operation & Maintenance   | 45,526             | 55,826         | 21,035                           | 61,882                          | 41,603          | (25.48)                                 |
| Fixed Charges   | 202,043            | 171,741        | 115,122                          | 171,741                         | 225,460         | 31.28                                   |
| Outlay  | 97,532             | 32,000         | 15,053                           | 38,000                          | 17,460          | (45.44)                                 |
| Total Expenditures  | 1,412,059          | 1,627,764      | 714,901                          | 1,657,575                       | 1,713,540       | 5.27                                    |

Information Systems Internal Service Fund Concluded

# **MISCELLANEOUS**

## **SUMMARY DATA**

## **AND SCHEDULES**

*2017 Full Time Equivalent Report (FTE) by Department*

*Full Time Equivalent (FTE) Changes Included in the 2017 Budget including Reconciliation to 2016 Budget*

*FTE Changes Since the 2016 Budget was Adopted*

*Full Time Equivalent (FTE) Authorized Positions History by Department 1997 - 2017*

*Equalized Value, Tax Levy, & Tax Rate History 1977 through 2017 Adopted*

*Outlay Items Included in 2017 Budget with Comparison to 2016*

*Combined Schedule of Outstanding Long Term Obligations*

*Combined Schedule of Debt Service By Issue*

*Adopted Expenses Revenues and Tax Levy by Department 2017, with 2016 and 2015 Levies for Comparison Purposes*

*2017 Adopted Budget Summary by Fund*

***Pay Plan – What’s taking place with the County’s pay plan in the 2017 Budget***

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

***Highway Commission – Tentative Five Year Construction Schedule***

***Items Not Included in 2017 Budget that would be Funded by Borrowing in 2017***

*Resolution Adopting 2017 Budget and Property Tax Levy*

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

*Apportionment of County Taxes to Municipalities*

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

## Positions Included In 2017 Budget

|   | Full | FT Sub | PT   |  | PT FTE    | Number   | Dept.     |
|---|------|--------|------|--|-----------|----------|-----------|
|   | Time | Total  | FTE  |  | Sub Total | of PT EE | FTE Total |
| <b><u>Aging &amp; Disability Resource Center</u></b>  |      |        |      |  |           |          |           |
| ADRC Director   | 1.00 |        |      |  |           |          |           |
| Business Manager  | 1.00 |        |      |  |           |          |           |
| Dementia Care Specialist  | 1.00 |        |      |  |           |          |           |
| Disability Benefits Specialist  | 2.00 |        |      |  |           |          |           |
| Elderly Benefits Specialist   | 2.00 |        |      |  |           |          |           |
| Family Caregiver/Support  | 1.00 |        | 0.50 |  |           | 1.00     |           |
| Info.& Assistance Program Manager   | 1.00 |        |      |  |           |          |           |
| Information & Assistance Specialist   | 8.00 |        |      |  |           |          |           |
| Nutrition Program Coordinator   | 1.00 |        |      |  |           |          |           |
| Older American Program Manager  | 1.00 |        |      |  |           |          |           |
| Receptionist/Clerk  | 3.00 |        |      |  |           |          |           |
| Registered Dietician  |      |        | 0.10 |  |           | 1.00     |           |
| Site Manager/Data Entry   | 1.00 |        | 0.53 |  |           | 1.00     |           |
| Department Total  |      | 23.00  |      |  | 1.13      | 3.00     | 24.13     |
| <b><u>Child Support Agency</u></b>  |      |        |      |  |           |          |           |
| Account Clerk   | 1.00 |        |      |  |           |          |           |
| Case Manager  | 5.00 |        |      |  |           |          |           |
| Director  | 1.00 |        |      |  |           |          |           |
| Receptionist/Secretary  | 1.00 |        |      |  |           |          |           |
| Secretary   | 1.00 |        |      |  |           |          |           |
| Department Total  |      | 9.00   |      |  |           |          | 9.00      |
| <b><u>Clerk of Courts</u></b>   |      |        |      |  |           |          |           |
| Clerk of Circuit Court  | 1.00 |        |      |  |           |          |           |
| Counter Clerk   | 5.00 |        |      |  |           |          |           |
| Court Clerk   | 8.00 |        |      |  |           |          |           |
| Director of Business Operations   | 1.00 |        |      |  |           |          |           |
| Judicial Assistant*   | 4.00 |        |      |  |           |          |           |
| Department Total  |      | 19.00  |      |  | 0.00      | 0.00     | 19.00     |
| *One Judicial Assistant position is funded in the Family Court budget and primarily works in that office. |      |        |      |  |           |          |           |
| <b><u>Comptroller</u></b>   |      |        |      |  |           |          |           |
| Account Specialist  | 1.00 |        |      |  |           |          |           |
| Assistant Auditor/Comptroller   | 1.00 |        |      |  |           |          |           |
| Comptroller   | 1.00 |        |      |  |           |          |           |
| Payroll Administrator   | 1.00 |        |      |  |           |          |           |
| Department Total  |      | 4.00   |      |  |           |          | 4.00      |
| <b><u>Coroner</u></b>   |      |        |      |  |           |          |           |
| Coroner   | 1.00 |        |      |  |           |          |           |
| Department Total  |      | 1.00   |      |  | 0.00      | 0.00     | 1.00      |
| <b><u>Corporation Counsel</u></b>   |      |        |      |  |           |          |           |
| Assistant Corporation Counsel   | 2.00 |        |      |  |           |          |           |
| Corporation Counsel   | 1.00 |        |      |  |           |          |           |
| Paralegal   | 2.00 |        |      |  |           |          |           |
| Department Total  |      | 5.00   |      |  |           |          | 5.00      |
| <b><u>County Clerk</u></b>  |      |        |      |  |           |          |           |
| Administrative Assistant  | 1.00 |        |      |  |           |          |           |
| County Clerk  | 1.00 |        |      |  |           |          |           |

## Positions Included In 2017 Budget

|   | Full  | FT Sub | PT   |  | PT FTE    | Number   | Dept.     |
|---|-------|--------|------|--|-----------|----------|-----------|
|   | Time  | Total  | FTE  |  | Sub Total | of PT EE | FTE Total |
| Deputy  | 1.00  |        |      |  |           |          |           |
| Department Total                              |       | 3.00   |      |  |           |          | 3.00      |
| <b><u>District Attorney</u></b>               |       |        |      |  |           |          |           |
| Senior Paralegal Office Supervisor            | 1.00  |        |      |  |           |          |           |
| Paralegal Secretary                           | 1.00  |        |      |  |           |          |           |
| Receptionist/Secretary                        | 1.00  |        |      |  |           |          |           |
| Secretary                                     | 1.00  |        |      |  |           |          |           |
| Victim Witness Coordinator                    | 1.00  |        | 0.00 |  |           | 0.00     |           |
| Department Total                              |       | 5.00   |      |  | 0.00      | 0.00     | 5.00      |
| <b><u>Emergency Management</u></b>            |       |        |      |  |           |          |           |
| Emergency Services Coordinator                | 1.00  |        |      |  |           |          |           |
| Emergency Services Specialist                 |       |        | 0.75 |  | 1.00      |          |           |
| Department Total                              |       | 1.00   |      |  | 0.75      | 1.00     | 1.75      |
| <b><u>Executive</u></b>                       |       |        |      |  |           |          |           |
| County Executive                              | 1.00  |        |      |  |           |          |           |
| Department Total                              |       | 1.00   |      |  |           |          | 1.00      |
| <b><u>Family Court</u></b>                    |       |        |      |  |           |          |           |
| Court Commissioner                            |       |        | 0.50 |  |           | 1.00     |           |
| Family Court Commissioner                     |       |        | 0.50 |  |           | 1.00     |           |
| Department Total                              |       | 0.00   |      |  | 1.00      | 2.00     | 1.00      |
| <b><u>Health Department</u></b>               |       |        |      |  |           |          |           |
| Administrative Assistant                      |       |        | 1.60 |  |           | 2.00     |           |
| Bilingual Health Aide                         | 2.00  |        |      |  |           |          |           |
| Environmental Health Manager                  | 1.00  |        |      |  |           |          |           |
| Health Educator                               | 1.00  |        |      |  |           |          |           |
| Health Officer                                | 1.00  |        |      |  |           |          |           |
| Licensed Practical Nurse/Environmental Health |       |        | 0.86 |  |           | 1.00     |           |
| Nurse Manager                                 | 1.00  |        |      |  |           |          |           |
| Nutrition Educator                            |       |        | 0.65 |  |           | 1.00     |           |
| Nutrition Educator/Frm Mrk Coord.             |       |        | 0.90 |  |           | 1.00     |           |
| Public Health Nurse                           | 6.00  |        | 0.80 |  |           | 1.00     |           |
| Registered Dietician                          |       |        | 0.45 |  |           | 1.00     |           |
| Sanitarian                                    | 1.00  |        |      |  |           |          |           |
| WIC Clerk                                     |       |        | 0.80 |  |           | 1.00     |           |
| WIC Director/Nutritionist                     |       |        | 0.95 |  |           | 1.00     |           |
| Department Total                              |       | 13.00  |      |  | 7.01      | 9.00     | 20.01     |
| <b><u>Highway</u></b>                         |       |        |      |  |           |          |           |
| Accounting Technician                         | 1.00  |        |      |  |           |          |           |
| Administrative Assistant.                     | 1.00  |        |      |  |           |          |           |
| Airport Attendant                             | 1.00  |        |      |  |           |          |           |
| Commissioner                                  | 1.00  |        |      |  |           |          |           |
| Director of Financial Services                | 1.00  |        |      |  |           |          |           |
| Facility Mechanic/Janitor                     | 1.00  |        |      |  |           |          |           |
| Foreman                                       | 5.00  |        |      |  |           |          |           |
| Maintenance Worker                            | 29.00 |        |      |  |           |          |           |
| Mechanic                                      | 4.00  |        |      |  |           |          |           |
| Operations Manager                            | 1.00  |        |      |  |           |          |           |
| Parks Superintendent/Airport Manager          | 1.00  |        |      |  |           |          |           |
| Shop Superintendent                           | 1.00  |        |      |  |           |          |           |
| Stockroom Clerk                               | 1.00  |        |      |  |           |          |           |

## Positions Included In 2017 Budget

|   | Full  | FT Sub | PT   |  | PT FTE    | Number   | Dept.     |
|---|-------|--------|------|--|-----------|----------|-----------|
|   | Time  | Total  | FTE  |  | Sub Total | of PT EE | FTE Total |
| Superintendent                                    | 1.00  |        |      |  |           |          |           |
| Department Total                                  |       | 49.00  |      |  | 0.00      | 0.00     | 49.00     |
| <b>Human Services</b>                             |       |        |      |  |           |          |           |
| Accounting Technician                             | 1.00  |        |      |  |           |          |           |
| Administrative Support                            | 7.00  |        |      |  |           |          |           |
| Adult Protective Service Worker                   | 4.00  |        |      |  |           |          |           |
| After Hours Crisis Worker                         | 3.00  |        |      |  |           |          |           |
| Benefit Specialist                                | 1.00  |        |      |  |           |          |           |
| Birth to Three Teachers                           | 5.00  |        |      |  |           |          |           |
| Family Resource Unit Supervisor                   | 1.00  |        |      |  |           |          |           |
| Child Protective Services Intake                  | 8.00  |        |      |  |           |          |           |
| Child Protective Services Ongoing                 | 9.00  |        |      |  |           |          |           |
| Clinical Services Supervisor                      | 1.00  |        |      |  |           |          |           |
| Community Services Program Aide                   | 1.00  |        |      |  |           |          |           |
| Case Manager/Crisis Worker                        | 1.00  |        |      |  |           |          |           |
| CCS Service Facilitator                           | 2.00  |        |      |  |           |          |           |
| Clinical Social Worker                            | 4.00  |        |      |  |           |          |           |
| CPS Supervisor - Intake                           | 1.00  |        |      |  |           |          |           |
| CPS Supervisor - Ongoing                          | 1.00  |        |      |  |           |          |           |
| Clinical Services Manager                         | 1.00  |        |      |  |           |          |           |
| CSP Clinical Social Worker                        | 4.00  |        |      |  |           |          |           |
| Community Liaison Worker                          | 1.00  |        |      |  |           |          |           |
| Economic Support Specialist                       | 18.00 |        |      |  |           |          |           |
| Economic Support Supervisor                       | 1.00  |        |      |  |           |          |           |
| Financial Services Specialist                     | 3.00  |        |      |  |           |          |           |
| Financial Services Supervisor                     | 1.00  |        |      |  |           |          |           |
| Admin. Support Foster/Kinship Care                |       |        | 0.70 |  |           | 1.00     |           |
| Foster Care Program Administrator                 | 1.00  |        |      |  |           |          |           |
| Human Services Director - Business Operations     | 1.00  |        |      |  |           |          |           |
| Human Services Director - Child & Family Services | 1.00  |        |      |  |           |          |           |
| Human Services Director - Clinical Services       | 1.00  |        |      |  |           |          |           |
| Human Services Director - Economic Support        | 1.00  |        |      |  |           |          |           |
| Kinship Care Administrator                        | 1.00  |        |      |  |           |          |           |
| Medical Billing and Coding Specialist             | 1.00  |        |      |  |           |          |           |
| Psychiatric Nurse                                 | 1.00  |        |      |  |           |          |           |
| Psychiatrist                                      | 1.00  |        | 0.50 |  |           | 1.00     |           |
| Restorative Justice Worker                        | 1.00  |        |      |  |           |          |           |
| Staff Accountant                                  | 2.00  |        |      |  |           |          |           |
| Substance Abuse Counselor                         | 2.00  |        |      |  |           |          |           |
| Treatment Alternative and Diversion Counselor     | 1.00  |        | 0.50 |  |           | 1.00     |           |
| Waiver Specialist                                 | 4.00  |        |      |  |           |          |           |
| Youth and Family Services Social Wrk              | 6.00  |        |      |  |           |          |           |
| Youth and Family Services Supervisor              | 1.00  |        |      |  |           |          |           |
| Department Total                                  |       | 105.00 |      |  | 1.70      | 3.00     | 106.70    |
| <b>Information Systems</b>                        |       |        |      |  |           |          |           |
| Aegis System Administrator                        | 2.00  |        |      |  |           |          |           |
| Desktop Administrator                             | 1.00  |        |      |  |           |          |           |
| GIS Coordinator                                   | 1.00  |        |      |  |           |          |           |
| Human Services System Administrator               | 1.00  |        |      |  |           |          |           |
| Information Systems Director                      | 1.00  |        |      |  |           |          |           |
| Network Engineer                                  | 1.00  |        |      |  |           |          |           |
| System Support Analyst                            | 1.00  |        |      |  |           |          |           |
| Department Total                                  |       | 8.00   |      |  |           |          | 8.00      |

## Positions Included In 2017 Budget

|                                     | Full  | FT Sub | PT   |  | PT FTE    | Number   | Dept.     |
|-------------------------------------|-------|--------|------|--|-----------|----------|-----------|
|                                     | Time  | Total  | FTE  |  | Sub Total | of PT EE | FTE Total |
| <b><u>Joint Dispatch Center</u></b> |       |        |      |  |           |          |           |
| Emergency Dispatcher                | 16.00 |        | 4.00 |  |           | 5.00     |           |
| Supervisor                          | 3.00  |        |      |  |           |          |           |
| Department Total                    |       | 19.00  |      |  | 4.00      | 5.00     | 23.00     |
| <b><u>Personnel</u></b>             |       |        |      |  |           |          |           |
| Personnel Coordinator               | 1.00  |        |      |  |           |          |           |
| Personnel Director                  | 1.00  |        |      |  |           |          |           |
| Department Total                    |       | 2.00   |      |  | 0.00      | 0.00     | 2.00      |
| <b><u>Planning and Zoning</u></b>   |       |        |      |  |           |          |           |
| Administrative Assistant            | 1.00  |        |      |  |           |          |           |
| Associate Code Administrator        | 1.00  |        |      |  |           |          |           |
| Associate Planner                   | 1.00  |        |      |  |           |          |           |
| Code Administrator                  | 1.00  |        |      |  |           |          |           |
| Planning & Zoning Director          | 1.00  |        |      |  |           |          |           |
| Senior Planner                      | 1.00  |        |      |  |           |          |           |
| Department Total                    |       | 6.00   |      |  | 0.00      | 0.00     | 6.00      |
| <b><u>Probate</u></b>               |       |        |      |  |           |          |           |
| Deputy                              | 1.00  |        |      |  |           |          |           |
| Register in Probate                 | 1.00  |        |      |  |           |          |           |
| Department Total                    |       | 2.00   |      |  |           |          | 2.00      |
| <b><u>Public Works</u></b>          |       |        |      |  |           |          |           |
| Business Manager                    | 1.00  |        |      |  |           |          |           |
| Building & Grounds Supervisor       | 1.00  |        |      |  |           |          |           |
| Communication System Engineer       | 1.00  |        |      |  |           |          |           |
| Custodial Supervisor                | 1.00  |        |      |  |           |          |           |
| Custodian                           | 2.00  |        | 1.42 |  |           | 2.00     |           |
| Custodian/Mail Carrier              | 1.00  |        |      |  |           |          |           |
| Facility Manager/Expo               | 1.00  |        |      |  |           |          |           |
| Facility Mtn Wkr                    | 1.00  |        |      |  |           |          |           |
| Maintenance I                       | 1.00  |        |      |  |           |          |           |
| Maintenance II                      | 2.00  |        |      |  |           |          |           |
| Maintenance Technician I            | 1.00  |        |      |  |           |          |           |
| Public Works Director               | 1.00  |        |      |  |           |          |           |
| Recycling Center Manager            | 1.00  |        |      |  |           |          |           |
| Department Total                    |       | 15.00  |      |  | 1.42      | 2.00     | 16.42     |
| <b><u>Register of Deeds</u></b>     |       |        |      |  |           |          |           |
| Clerk                               |       |        | 0.50 |  |           | 1.00     |           |
| Deputy                              | 1.00  |        |      |  |           |          |           |
| Register of Deeds                   | 1.00  |        |      |  |           |          |           |
| Vital Records Clerk                 | 1.00  |        |      |  |           |          |           |
| Department Total                    |       | 3.00   |      |  | 0.50      | 1.00     | 3.50      |



## Positions Included In 2017 Budget

|   | Full  | FT Sub | PT   |  | PT FTE    | Number   | Dept.     |
|---|-------|--------|------|--|-----------|----------|-----------|
|   | Time  | Total  | FTE  |  | Sub Total | of PT EE | FTE Total |
| <b><u>Sheriff</u></b>                     |       |        |      |  |           |          |           |
| Account Specialist                        | 1.00  |        |      |  |           |          |           |
| Administrative Specialist                 | 5.00  |        |      |  |           |          |           |
| Bailiff                                   | 2.00  |        |      |  |           |          |           |
| Business Operations Manager               | 1.00  |        |      |  |           |          |           |
| Cook                                      |       |        | 5.10 |  |           | 6.00     |           |
| Corrections Officer                       | 19.00 |        | 9.00 |  |           | 10.00    |           |
| Court Officer                             | 1.00  |        |      |  |           |          |           |
| Deputy Inspector/Operations               | 1.00  |        |      |  |           |          |           |
| Deputy Inspector/Support                  | 1.00  |        |      |  |           |          |           |
| Detective                                 | 4.00  |        |      |  |           |          |           |
| Detective Supervisor                      | 1.00  |        |      |  |           |          |           |
| Drug Enforcement Officer                  | 2.00  |        |      |  |           |          |           |
| Food Service Manager                      | 1.00  |        |      |  |           |          |           |
| Huber Officer                             | 1.00  |        |      |  |           |          |           |
| Inspector                                 | 1.00  |        |      |  |           |          |           |
| Jail Administrator                        | 1.00  |        |      |  |           |          |           |
| Jail Lieutenant - Corrections *           | 1.00  |        |      |  |           |          |           |
| Jail Lieutenant - Support                 | 1.00  |        |      |  |           |          |           |
| Jail Nurse                                | 2.00  |        |      |  |           |          |           |
| Jail Nurse Supervisor                     | 1.00  |        |      |  |           |          |           |
| Jail Supervisor                           | 9.00  |        |      |  |           |          |           |
| Narcotics Unit Supervisor                 | 1.00  |        |      |  |           |          |           |
| Patrol Lieutenant                         | 6.00  |        |      |  |           |          |           |
| Patrol Officer                            | 21.00 |        | 3.60 |  |           | 4.00     |           |
| Process Server                            | 2.00  |        |      |  |           |          |           |
| Senior Patrol Lieutenant                  | 3.00  |        |      |  |           |          |           |
| Sheriff                                   | 1.00  |        |      |  |           |          |           |
| Department Total                          |       | 90.00  |      |  | 17.70     | 20.00    | 107.70    |
| * Position budgeted to Start July 1, 2017 |       |        |      |  |           |          |           |
| <b><u>Soil and Water</u></b>              |       |        |      |  |           |          |           |
| Director                                  | 1.00  |        |      |  |           |          |           |
| Resource Conservationist                  | 3.00  |        |      |  |           |          |           |
| Public Relations/Education Coordinator    |       |        | 0.60 |  |           | 1.00     |           |
| Department Total                          |       | 4.00   |      |  | 0.60      | 1.00     | 4.60      |
| <b><u>Treasurer</u></b>                   |       |        |      |  |           |          |           |
| County Treasurer                          | 1.00  |        |      |  |           |          |           |
| Deputy Treasurer                          | 1.00  |        |      |  |           |          |           |
| Real Properter Lister                     | 1.00  |        |      |  |           |          |           |
| Real Property Assistant                   | 1.00  |        |      |  |           |          |           |
| Department Total                          |       | 4.00   |      |  |           |          | 4.00      |
| <b><u>UW Extension</u></b>                |       |        |      |  |           |          |           |
| Program Assistant                         | 1.00  |        | 0.40 |  |           |          |           |
| Department Total                          |       | 1.00   |      |  | 0.40      |          | 1.40      |
| <b><u>Veterans Service</u></b>            |       |        |      |  |           |          |           |
| Veterans Service Officer                  | 2.00  |        |      |  |           |          |           |
| Veterans Service Officer/Dept Director    | 1.00  |        |      |  |           |          |           |
| Department Total                          |       | 3.00   |      |  |           |          | 3.00      |
| <b>GRAND TOTALS</b>                       |       | 395.00 |      |  | 37.21     | 47.00    | 431.21    |

| FTE Changes Included in Adopted 2017 Budget        |  |              |              |   |
|--|--|--------------|--------------|---|
| Department   | Position Title                                 | FTE Change   | Net Change   | Comments  |
| ADRC   | Site Manager                                   | 0.53         |              | Kewaunee County meal site manager   |
|  |  |              | <b>0.53</b>  |   |
| Coroner  | Secretary Clerk                                | -0.48        |              | Deputy Coroners now doing this work   |
|  |  |              | <b>-0.48</b> |   |
| Emergency Services                                 |  |              |              |   |
|  | Deputy Emergency Serv. Coord.                  | -1.00        |              |   |
|  | Emergency Services Specialist                  | 0.75         |              |   |
|  |  |              | <b>-0.25</b> |   |
| Health Department                                  | Health Educator                                | 1.00         |              | Convert Public Health Nurse to Health Educator  |
|  | Public Health Nurse                            | <u>-0.85</u> |              |   |
|  |  |              | <b>0.15</b>  |   |
| Highway  |  |              |              |   |
|  | Engineer                                       | -1.00        |              |   |
|  | Grant Writer/Public Relations                  | -1.00        |              |   |
|  |  |              | <b>-2.00</b> |   |
| Human Services                                     | Treatment Alternative and Diversion Counselors | 1.50         | <b>1.50</b>  |   |
| Personnel  |  |              |              |   |
|  | Personnel Coordinator                          | -0.60        |              |   |
|  |  |              | <b>-0.60</b> |   |
| Public Works                                       |  |              |              |   |
|  | Custodian/Mail Carrier                         | 1.00         |              | To provide services for Historical Center building  |
|  | Facility Maintenance Worker/Expo               | -0.67        |              | Convert to Maintenance II   |
|  |  |              |              | Increase Facility Mtnc Worker to full-time and split time between Expo and other properties |
|  | Maintenance II                                 | 1.00         |              |   |
|  | Recycling Center Manager                       | 1.00         |              | Convert from contracted service to employee   |
|  |  |              | <b>2.33</b>  |   |
| Register of Deeds                                  | Clerk  | -0.50        |              | Decrease position from full-time to part-time   |
|  |  |              | <b>-0.50</b> |   |
| Sheriff  |  |              |              |   |
|  | Jail Nurse Supervisor                          |              |              | Reclass of Jail Nurse to Jail Nurse Supervisor  |
|  | Jail Lieutenant - Support                      | 1.00         |              | Request for additional Jail Lieutenant position   |
|  |  |              | <b>1.00</b>  |   |
|  |  |              |              |   |
|  | <b>Total Changes</b>                           |              | <b>1.68</b>  |   |
| <b>FTE Reconciliation 2016 / 2017 Budgets</b>      |  |              |              |   |
| Total FTE's Reported in Adopted 2016 Budget        |  |              | 431.48       |   |
| FTE Changes during 2016 - see addendum for details |  |              | -1.95        |   |
| FTE Additions in 2017 Proposed Budget              |  |              | 1.68         |   |
| Total FTE's Reported in Proposed 2017 Budget       |  |              | 431.21       |   |

FTE Changes Since the 2016 Budget was Adopted  
01/01/2016 - 12/31/2016

| Department                               | Position Title                                  | FTE Change | Net Change   | Comments   |  |  |  |  |
|--|---|------------|--------------|--|--|--|--|--|
| ADRC                                     | Nutrition Program Director                      | -1.00      |              | Eliminated   |  |  |  |  |
|  | Registered Dietician                            | 0.10       |              | New Position Created   |  |  |  |  |
|  | Nutrition Program Coordinator                   | 1.00       |              | New Position Created   |  |  |  |  |
|  | Mobility Manager                                | -1.00      |              | Position moved to City of Manitowoc  |  |  |  |  |
|  |   |            | <b>-0.90</b> |  |  |  |  |  |
| Highway                                  | Superintendent                                  | -1.00      |              |  |  |  |  |  |
|  | Parks Supervisor/Airport Manager                | 1.00       |              | These changes represent a title change only  |  |  |  |  |
|  | Stockroom Clerk                                 | 1.00       |              | New Position Created   |  |  |  |  |
|  |   |            | <b>1.00</b>  |  |  |  |  |  |
| Human Services                           | Family Resource Unit Supv                       | -1.00      |              | Decision made to maintain the Waiver Spec position. Supervisor position never created.                           |  |  |  |  |
|  | Waiver Specialist                               | 1.00       |              |  |  |  |  |  |
|  | Waiver Specialist                               | -1.00      |              | The decision above was reversed and it was decided to fill the Supervisor position (3/16) - Effective 09/01/2016 |  |  |  |  |
|  | Family Resource Unit Supv                       | 1.00       |              |  |  |  |  |  |
| 2  | Clinical Services Social Worker                 | -1.00      |              | Position vacated and not refilled  |  |  |  |  |
|  | Economic Support Supervisor                     | -1.00      |              | Restructured vacant Supervisor position into Economic Support  |  |  |  |  |
|  | Economic Support Specialist                     | 1.00       |              |  |  |  |  |  |
|  | Community Services Prg Manager                  | -1.00      |              | Position eliminated when Lori Fure became HSD Director, Clinical Services  |  |  |  |  |
|  | Economic Support Assistant                      | -0.85      |              | Position eliminated  |  |  |  |  |
|  | Economic Support Specialist                     | 1.00       |              | New position created   |  |  |  |  |
|  | Psychologist                                    | -1.00      |              | Vacated and not refilled   |  |  |  |  |
|  | Clinical Services Social Worker                 | 1.00       |              | Psychologist position converted to Clinical Social Worker  |  |  |  |  |
|  | Youth and Family Social Worker                  | -1.00      |              | Postion eliminated and moved to CPS Intake   |  |  |  |  |
|  | Child Protector Services - Intake Social Worker | 1.00       |              | Reclassification of Youth and Family position  |  |  |  |  |
|  | Crisis Supervisor                               | -1.00      |              | Position reclassified as Case Manager/Crisis Worker  |  |  |  |  |
|  | Case Manager/Crisis Worker                      | 1.00       |              | Reclassified Crisis Supv position  |  |  |  |  |
| Sheriff's Department                     | CCS Service Facilitator                         | -1.00      |              | Position eliminated 10/28/2016   |  |  |  |  |
|  |   |            | <b>-2.85</b> |  |  |  |  |  |
|  | Jail Nurse(LPN)                                 | -0.20      |              | Vacant postion not refilled  |  |  |  |  |
|  | Jail Nurse (RN)                                 | 1.00       |              | New position created   |  |  |  |  |
|  |   |            | <b>0.80</b>  |  |  |  |  |  |
| <b>Total Changes 01/01/16 - 12/31/16</b> |   |            | <b>-1.95</b> |  |  |  |  |  |

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

|                               | 2017   | 2016   | 2015   | 2014   | 2013   | 2012   | 2011   | 2010   | 2009   | 2008   | 2007   | 2006   | 2005   | 2004   | 2003   | 2002   | 2001   | 2000   | 1999   | 1998   | 1997   |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| ADRC - Aging Resources        | 24.13  | 24.50  | 23.00  | 23.00  | 21.00  | 16.70  | 13.36  | 12.15  | 11.46  | 11.08  | 9.88   | 5.88   | 5.88   | 6.01   | 6.98   | 6.59   | 6.98   | 8.66   | 8.66   | 9.28   | 8.73   |
| Child Support                 | 9.00   | 9.00   | 10.00  | 10.00  | 10.00  | 10.00  | 10.00  | 10.00  | 10.00  | 10.00  | 9.00   | 9.00   | 9.00   | 9.00   | 9.00   | 9.00   | 9.00   | 9.00   | 9.00   | 8.00   | 8.00   |
| Clerk of Court                | 19.00  | 19.00  | 18.80  | 17.80  | 17.80  | 17.80  | 15.80  | 16.43  | 17.13  | 16.91  | 16.31  | 16.69  | 16.69  | 16.69  | 16.69  | 16.69  | 16.69  | 17.16  | 17.16  | 17.16  | 17.37  |
| Comptroller                   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.50   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 4.00   |
| Coroner                       | 1.00   | 1.48   | 1.48   | 1.48   | 1.48   | 1.48   | 1.48   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.02   | 1.28   |
| Corporation Counsel *         | 5.00   | 5.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   |
| County Clerk                  | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.28   | 3.88   | 3.88   | 3.88   | 3.60   | 3.60   | 3.60   | 3.60   | 3.60   | 3.60   | 4.00   | 4.00   | 4.00   |
| District Attorney             | 5.00   | 5.00   | 4.75   | 4.75   | 4.50   | 4.50   | 4.50   | 4.50   | 4.50   | 5.50   | 5.50   | 5.50   | 5.50   | 5.50   | 5.50   | 5.50   | 5.50   | 5.00   | 6.00   | 4.00   | 4.00   |
| Emergency Management          | 1.75   | 2.00   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 2.23   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 1.73   | 1.69   |
| Executive / Administrator     | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.50   | 1.50   | 1.50   | 2.00   | 2.00   | 2.00   | 2.00   | 0.00   | 0.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| Family Court Commissioner **  | 1.00   | 1.00   | 1.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   |
| Health Care Center            | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 158.93 | 155.40 | 161.78 | 164.23 | 171.60 | 179.11 | 203.74 | 204.89 | 212.14 | 212.65 | 222.57 | 238.48 |
| Health Department             | 20.01  | 19.86  | 19.57  | 19.75  | 19.39  | 19.84  | 19.01  | 20.75  | 22.19  | 21.76  | 23.16  | 23.16  | 23.16  | 23.16  | 23.16  | 24.52  | 24.44  | 25.40  | 25.40  | 23.72  | 22.86  |
| Highway Department            | 49.00  | 50.00  | 50.00  | 49.00  | 48.75  | 48.00  | 27.08  | 34.62  | 60.00  | 60.00  | 60.00  | 64.00  | 64.00  | 65.00  | 68.00  | 70.00  | 70.75  | 71.75  | 71.75  | 72.00  | 75.50  |
| Human Services                | 106.70 | 108.05 | 103.45 | 97.05  | 94.00  | 92.00  | 79.30  | 93.30  | 104.80 | 103.40 | 104.18 | 106.18 | 106.68 | 105.18 | 106.69 | 107.29 | 105.90 | 105.90 | 106.50 | 111.50 | 108.50 |
| Information Systems           | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 7.00   | 7.00   | 8.00   | 8.00   | 7.00   | 7.00   | 6.00   | 5.00   | 5.00   | 5.00   | 6.00   | 5.00   | 5.00   | 4.00   | 4.00   |
| Joint Dispatch Center         | 23.00  | 23.00  | 21.80  | 21.80  | 21.80  | 21.80  | 21.80  | 22.80  | 25.30  | 25.30  | 22.00  | 21.50  | 21.50  | 20.50  | 20.67  | 20.67  | 18.67  | 18.67  | 18.67  | 18.67  | 14.00  |
| Personnel                     | 2.00   | 2.60   | 2.60   | 2.60   | 2.60   | 2.60   | 2.60   | 2.60   | 2.90   | 2.90   | 2.90   | 2.90   | 2.60   | 2.60   | 2.60   | 2.60   | 2.60   | 2.60   | 2.60   | 2.60   | 3.20   |
| Planning & Zoning             | 6.00   | 6.00   | 6.00   | 5.50   | 5.50   | 5.50   | 5.50   | 5.50   | 7.00   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 7.00   | 7.00   | 7.00   | 7.00   | 8.75   |
| Park Department (in Hwy)      | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | 1.00   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   | N.A.   |
| Public Works / Communications | 16.42  | 14.09  | 14.09  | 13.25  | 13.00  | 13.75  | 12.00  | 12.00  | 11.00  | 11.75  | 11.75  | 12.50  | 12.50  | 13.50  | 13.50  | 13.50  | 13.50  | 8.50   | 8.50   | 8.50   | 8.50   |
| Register in Probate           | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.61   | 2.61   | 2.61   | 2.61   | 2.61   | 2.61   | 2.61   | 2.61   | 2.61   | 2.61   | 2.63   |
| Register of Deeds             | 3.50   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   |
| Sheriff's Department          | 107.70 | 105.90 | 105.90 | 105.92 | 107.20 | 111.15 | 110.15 | 111.05 | 114.20 | 112.95 | 107.85 | 107.85 | 110.85 | 110.86 | 116.01 | 116.01 | 115.01 | 115.01 | 111.61 | 110.41 | 110.16 |
| Soil & Water                  | 4.60   | 4.60   | 4.50   | 4.50   | 4.50   | 4.50   | 4.50   | 4.50   | 5.46   | 5.92   | 7.92   | 7.92   | 7.92   | 7.92   | 8.92   | 8.92   | 8.92   | 8.92   | 8.92   | 8.92   | 8.90   |
| Treasurer                     | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   |
| UW-Extension                  | 1.40   | 1.40   | 1.40   | 1.00   | 1.00   | 1.00   | 1.00   | 1.40   | 1.40   | 2.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   |
| Veterans                      | 3.00   | 3.00   | 3.00   | 3.00   | 2.00   | 2.00   | 2.00   | 1.60   | 1.60   | 1.00   | 1.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   |
| Total                         | 431.21 | 431.48 | 423.07 | 414.13 | 408.25 | 406.35 | 362.81 | 387.45 | 438.47 | 596.53 | 587.09 | 597.10 | 601.47 | 607.48 | 626.79 | 653.99 | 651.81 | 657.67 | 656.78 | 665.69 | 678.05 |

County Board of Supervisors

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

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

**Manitowoc County, Wisconsin**  
**EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY**  
**1977 TO 2016 ACTUALS**  
**2017 Adopted Budget**

| LEVY<br>YEAR | BUDGET<br>YEAR | EQUALIZED VALUE                        |                        | ADOPTED                      |                        |                         |                        |
|--------------|----------------|--|------------------------|------------------------------|------------------------|-------------------------|------------------------|
|              |                |  |                        | TAX LEVY & RATE AS EQUALIZED |                        |                         |                        |
|              |                | EQUALIZED VALUATION<br>EXCLUDING (TID) | PER-CENT<br>INC (-DEC) | LEVY                         |                        | RATE                    |                        |
|              |                |  |                        | TOTAL LEVY<br>IN DOLLARS     | PER-CENT<br>INC (-DEC) | TAX RATE<br>PER \$1,000 | PER-CENT<br>INC (-DEC) |
| 1977         | 1978           | \$1,211,352,540                        | 12.30%                 | \$4,081,326                  | -1.00%                 | (Note *)<br>\$3.36923   | N.A.                   |
| 1978         | 1979           | \$1,355,612,540                        | 11.91%                 | \$4,289,943                  | 5.11%                  | \$3.16458               | -6.07%                 |
| 1979         | 1980           | \$1,516,316,000                        | 11.85%                 | \$4,289,943                  | 0.00%                  | \$2.82919               | -10.60%                |
| 1980         | 1981           | \$1,663,852,000                        | 9.73%                  | \$4,415,077                  | 2.92%                  | \$2.65353               | -6.21%                 |
| 1981         | 1982           | \$1,688,807,800                        | 1.50%                  | \$6,326,293                  | 43.29%                 | \$3.74601               | 41.17%                 |
| 1982         | 1983           | \$1,756,318,100                        | 4.00%                  | \$6,513,558                  | 2.96%                  | \$3.70864               | -1.00%                 |
| 1983         | 1984           | \$1,769,340,900                        | 0.74%                  | \$6,904,372                  | 6.00%                  | \$3.90223               | 5.22%                  |
| 1984         | 1985           | \$1,786,443,900                        | 0.97%                  | \$6,971,988                  | 0.98%                  | \$3.90272               | 0.01%                  |
| 1985         | 1986           | \$1,776,007,300                        | -0.58%                 | \$7,231,262                  | 3.72%                  | \$4.07164               | 4.33%                  |
| 1986         | 1987           | \$1,730,722,700                        | -2.55%                 | \$7,759,477                  | 7.30%                  | \$4.48337               | 10.11%                 |
| 1987         | 1988           | \$1,676,719,000                        | -3.12%                 | \$7,917,845                  | 2.04%                  | \$4.72223               | 5.33%                  |
| 1988         | 1989           | \$1,693,668,100                        | 1.01%                  | \$8,533,605                  | 7.78%                  | \$5.03853               | 6.70%                  |
| 1989         | 1990           | \$1,717,107,600                        | 1.38%                  | \$10,124,148                 | 18.64%                 | \$5.89605               | 17.02%                 |
| 1990         | 1991           | \$1,770,603,700                        | 3.12%                  | \$11,231,595                 | 10.94%                 | \$6.34337               | 7.59%                  |
| 1991         | 1992           | \$1,876,922,700                        | 6.00%                  | \$12,718,272                 | 13.24%                 | \$6.77613               | 6.82%                  |
| 1992         | 1993           | \$1,996,027,300                        | 6.35%                  | \$13,330,210                 | 4.81%                  | \$6.67837               | -1.44%                 |
| 1993         | 1994           | \$2,118,040,000                        | 6.11%                  | \$13,469,913                 | 1.05%                  | \$6.35961               | -4.77%                 |
| 1994         | 1995           | \$2,323,674,500                        | 9.71%                  | \$12,813,864                 | -4.87%                 | \$5.51448               | -13.29%                |
| 1995         | 1996           | \$2,521,083,800                        | 8.50%                  | \$13,346,657                 | 4.16%                  | \$5.29402               | -4.00%                 |
| 1996         | 1997           | \$2,692,042,900                        | 6.78%                  | \$13,747,057                 | 3.00%                  | \$5.10655               | -3.54%                 |
| 1997         | 1998           | \$2,960,655,500                        | 9.98%                  | \$15,293,950                 | 11.25%                 | \$5.16573               | 1.16%                  |
| 1998         | 1999           | \$3,113,670,000                        | 5.17%                  | \$18,009,105                 | 17.75%                 | \$5.78388               | 11.97%                 |
| 1999         | 2000           | \$3,327,573,700                        | 6.87%                  | \$19,507,817                 | 8.32%                  | \$5.86248               | 1.36%                  |
| 2000         | 2001           | \$3,505,947,400                        | 5.36%                  | \$20,857,127                 | 6.92%                  | \$5.94907               | 1.48%                  |
| 2001         | 2002           | \$3,813,024,200                        | 8.76%                  | \$22,489,172                 | 7.82%                  | \$5.89799               | -0.86%                 |
| 2002         | 2003           | \$4,014,784,100                        | 5.29%                  | \$24,355,486                 | 8.30%                  | \$6.06645               | 2.86%                  |
| 2003         | 2004           | \$4,176,772,000                        | 4.03%                  | \$25,011,915                 | 2.70%                  | \$5.98834               | -1.29%                 |
| 2004         | 2005           | \$4,301,111,800                        | 2.98%                  | \$25,756,507                 | 2.98%                  | \$5.98834               | 0.00%                  |
| 2005         | 2006           | \$4,432,487,500                        | 3.05%                  | \$26,462,274                 | 2.74%                  | \$5.97008               | -0.30%                 |
| 2006         | 2007           | \$4,674,582,000                        | 5.46%                  | \$26,920,541                 | 1.73%                  | \$5.75892               | -3.54%                 |
| 2007         | 2008           | \$4,866,468,000                        | 4.10%                  | \$27,347,206                 | 1.58%                  | \$5.61952               | -2.42%                 |
| 2008         | 2009           | \$5,073,661,200                        | 4.26%                  | \$27,741,006                 | 1.44%                  | \$5.46765               | -2.70%                 |
| 2009         | 2010           | \$5,254,924,000                        | 3.57%                  | \$28,212,603                 | 1.70%                  | \$5.36879               | -1.81%                 |
| 2010         | 2011           | \$5,142,459,100                        | -2.14%                 | \$28,451,559                 | 0.85%                  | \$5.53268               | 3.05%                  |
| 2011         | 2012           | \$5,184,760,300                        | -1.34%                 | \$28,636,506                 | 1.50%                  | \$5.52321               | 2.88%                  |
| 2012         | 2013           | \$5,003,116,500                        | -3.50%                 | \$28,720,978                 | 0.29%                  | \$5.74062               | 3.94%                  |
| 2013         | 2014           | \$4,950,247,400                        | -1.06%                 | \$28,859,333                 | 0.48%                  | \$5.82988               | 1.55%                  |
| 2014         | 2015           | \$4,987,266,200                        | 0.75%                  | \$29,052,082                 | 0.67%                  | \$5.82525               | -0.08%                 |
| 2015         | 2016           | \$5,025,988,600                        | 0.78%                  | \$29,263,972                 | 0.73%                  | \$5.82253               | -0.05%                 |
| 2016         | 2017           | \$5,091,354,100                        | 1.30%                  | \$29,454,919                 | 0.65%                  | \$5.78528               | -0.64%                 |

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

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

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

Outlay Items Included in the 2016 Adopted Budget

| Activity Number | Object Number | Activity Area                    | Outlay Item  | 2016   |         |
|-----------------|---------------|----------------------------------|--|--|---------|
|                 |               |                                  |  | Amount   | Total   |
| General Fund    |               |                                  |  |  |         |
| 12100           |               | Clerk of Court                   | Access Control Switch and Monitor for Judge Branches 1 & 2<br>Sound System Upgrade - Branch 1  | 3,000<br>15,000  | 18,000  |
| 12700           |               | Coroner                          | Miscellaneous  | 3,000  | 3,000   |
| 13300           |               | Child Support                    | N/A  | 0  | 0       |
| 14200           |               | County Clerk                     | N/A  | 0  | 0       |
| 15100           |               | Comptroller                      | N/A  | 0  | 0       |
| 15200           |               | Treasurer                        | N/A  | 0  | 0       |
| 16100           |               | Maintenance - Courthouse         | Auto Scrubber (LEC)<br>Grasshopper - Riding Lawn Mower<br>Elevator Door Protection Sensor<br>Parking Lot repairs, sealcoating, Crack-filling, striping<br>Branch I Door Hardware Replacement<br>Repair Judge Bendix (BR I) Bench<br>South Exterior Doors - Refinishing<br>Clerk of Court Office Air Conditioning<br>B-15 Remodel (Estimate Only)<br>B-15 Remodel (Remaining Architects Phase I Cost) | 4,500<br>12,250<br>3,000<br>12,000<br>3,500<br>3,500<br>1,250<br>23,000<br>200,000<br>10,500                           | 273,500 |
| 16200           |               | Maintenance - Office Complex     | Condensing Unit #3<br>Toilet Paper Dispenser Replacement<br>Electrical Equipment Thermal Imaging<br>Exterior Doors to Mechanical Room  | 30,000<br>1,800<br>3,000<br>2,000  | 36,800  |
| 16300           |               | Maintenance - Jail               | Infrared Equip Survey<br>Elevators (3) Door Protect Sensors<br>Ballast & Lighting<br>Main Elevator Power Unit Replacement<br>Cooling Tower Rebuild   | 3,000<br>9,000<br>2,000<br>20,000<br>30,000  | 64,000  |
| 16400           |               | Maintenance - UW Center          | Parking lot repairs, sealcoat, restripe<br>Loading Dock Garage Door<br>Sand and Repaint Gym Floor  | 19,000<br>2,000<br>16,000  | 37,000  |
| 16600           |               | Maintenance - Human Services     | Elevator Door Protection Sensor<br>Repl Leaking Thermopane 8th St<br>Drinking Fountain<br>Roof F Replacement<br>Lighting 1st Fl Women's Bathroom<br>Window Blinds - 1992 Addition<br>Roof Repairs<br>Ergonomic Desks (3x)<br>Boiler Replacements<br>Air Handling Unit #2 and Condenser Replacement<br>ACC #1 and ACC #3 Replacement  | 3,000<br>1,000<br>2,000<br>40,000<br>1,000<br>4,000<br>1,000<br>12,000<br>120,000<br>60,000<br>150,000                 | 394,000 |
| 16700           |               | Maintenance - PHD Building       | Elevator Door Protection Sensor<br>Ballast & Lighting  | 3,000<br>1,500   | 4,500   |
| 16750           |               | Maintenance - Admin Office Bldg  | Condensing Unit (Equip Survey 2012)<br>Ballast and Lighting<br>IP Phone Conversion   | 30,000<br>1,000<br>6,345   | 37,345  |
| 16800           |               | Maintenance - Other Co Buildings | Denric Building Shelving<br>Veterans Park - Stump Removal<br>Potters Field - Broken Headstone Replacement<br>Facilities Study - Heritage Center  | 3,000<br>1,000<br>1,000<br>10,000  | 15,000  |
| 16900           |               | Maintenance - C&T Building       | Roof Drain<br>HVAC System - Critical Spares  | 1,500<br>2,000   | 3,500   |
| 16950           |               | Maintenance - MAC                |  |  | 0       |
| 17100           |               | Register of Deeds                | Office Fixtures  | 7,500  | 7,500   |
| 21200           |               | Sheriff - Traffic Patrol         | Patrol Vehicles (6)<br>Transport Van<br>Lenco Rescue Vehicle<br>Tactical Body Armor<br>Soft Body Armor<br>SOS Team Munitions<br>Taser/Taser supplies<br>Armory Supplies<br>Tack Team / Gas Cartridges<br>Squad Radar / Laser<br>Scuba Suits / Supplies<br>Rifle Replacement<br>EMS/AED supplies  | 140,000<br>30,000<br>85,000<br>5,600<br>7,000<br>5,800<br>8,100<br>4,800<br>3,700<br>11,100<br>2,400<br>4,050<br>1,450 | 309,000 |

Outlay Items Included in the 2017 Adopted Budget

| Activity Number | Activity Area                    | Outlay Item   | 2017  |         |
|-----------------|----------------------------------|---|---|---------|
|                 |                                  |   | Amount  | Total   |
| General Fund    |                                  |   |   |         |
| 12100           | Clerk of Court                   | Digital Transcription Equipment for Judges<br>Branch 1 Sound System Upgrade<br>Relocate/Upgrade Branch 1 & 2 Entrance Door  | 6,000<br>18,000<br>9,000  | 33,000  |
| 12700           | Coroner                          | Miscellaneous   | 3,000   | 3,000   |
| 13100           | Child Support                    | Veridesk Stand Up Desks (5)   | 4,000   | 4,000   |
| 14200           | County Clerk                     | Front Entrance Remodel - Security Door  | 7,500   | 7,500   |
| 15100           | Comptroller                      | Desk attachments, Veridesk Stand Up Desks (2)   | 1,750   | 1,750   |
| 15200           | Treasurer                        | Front Entrance Remodel - Security Door  | 10,000  | 10,000  |
| 16100           | Maintenance - Courthouse         | Ballast & Lighting<br>Boiler(s) Maintenance - Fireside & Waterside Cleaning<br>Basement Bathroom Update to ADA Code<br>North Exterior Doors Refinish<br>Panic Hardware-Basement South Exit Door<br>Control Air Compressor-Jouhns Duplex (2012 Equip Study)                  | 2,000<br>2,500<br>30,000<br>1,000<br>1,500<br>13,000                    | 50,000  |
| 16200           | Maintenance - Office Complex     | Replace (2) leaking Windows<br>Replace Drinking Fountain<br>Install Driveway Approach off Dewey St<br>Replace Condensing Unit #1 25 Ton (2012 Equip Study) (3 of 5)<br>Replace Roof Ridge Closures<br>Garage Furnaces (2)   | 1,500<br>2,000<br>3,500<br>40,000<br>15,000<br>7,000                    | 69,000  |
| 16300           | Maintenance - Jail               | Walk In Cooler Refrigeration System<br>Walk In Freezer Refrigeration System<br>Morgue Cooler Refrigeration System<br>AHU Vibration Analysis<br>Acorn Detention Sink<br>Jail Lobby Men's BR Sink<br>UPS Battery Replacement - Every 4 Years<br>HVAC Systems Digital Controls | 14,000<br>14,000<br>14,000<br>1,500<br>3,100<br>500<br>5,233<br>350,000 | 402,333 |
| 16400           | Maintenance - UW Center          | Tuckpointing(H21,H22,H23,H25,H26,F17,F18)<br>Maintenance Garage Furnace<br>Classroom Carpet Replacement   | 25,000<br>3,000<br>9,000  | 37,000  |
| 16600           | Maintenance - Human Services     | Roof B Replacement<br>Metal-Clad Leaking West Wall<br>Exterior Door - 1SCR<br>Drinking Fountain   | 20,000<br>10,000<br>3,000<br>2,000                                      | 35,000  |
| 16700           | Maintenance - PHD Building       | Ballast & Lighting  | 1,500   | 1,500   |
| 16750           | Maintenance - Admin Office Bldg  | Ballast and Lighting<br>Replace Basement Carpet   | 1,000<br>6,000  | 7,000   |
| 16800           | Maintenance - Other Co Buildings | Potters Field Broken Headstone Replacement<br>Veterans Park - Stump Removal   | 1,000<br>1,000  | 2,000   |
| 16900           | Maintenance - C&T Building       | HVAC System - Critical Spares   | 2,000   | 2,000   |
| 16950           | Maintenance - MAC Building       | MAC Housekeeping Equip & Supplies<br>AutoScrubber<br>Entrance Matting<br>RTU Replacement 7 1/2 Ton<br>RTU Replacement 8 Ton   | 3,000<br>5,000<br>1,000<br>8,590<br>9,205                               | 26,795  |
| 17100           | Register of Deeds                | Office Fixtures   | 4,000   | 4,000   |
| 21200           | Sheriff - Traffic Patrol         | Patrol and Tactical Supplies<br>Patrol Vehicles (6)   | 50,000<br>168,000   | 218,000 |

Outlay Items Included in the 2016 Adopted Budget

| Activity Number                 | Object Number | Activity Area             | Outlay Item   | 2016   |   |        |
|---------------------------------|---------------|---------------------------|---|--|---|--------|
|                                 |               |                           |   | Amount   | Total   |        |
| 21650                           |               | Communications Activity   | Console Updates-Kiel Tower for Sheb Repeater<br>Touch Screens Planned Rep<br>Cat12 CDs Planned Replacement<br>Hot Standby Maribel | 14,000<br>4,045<br>2,955<br>40,000   | 61,000  |        |
| 25000                           |               | Emergency Management      | Miscellaneous   | 500  | 500   |        |
| 25100                           |               | Emergency Mgt - NUKE      | Miscellaneous   | 10,000   | 10,000  |        |
| 25300                           |               | Emergency Mgt - EPCRA     | None  |  | 0   |        |
| 25400                           |               | Emergency Mgt - HAZMAT    | Miscellaneous   | 9,000  | 9,000   |        |
| 27000                           |               | Corrections               | Miscellaneous   | 8,000  | 8,000   |        |
| 35100                           |               | Airport                   | Second Runway Construction  | 30,000   | 30,000  |        |
| 47000                           |               | Veterans Office           | None  |  | 0   |        |
| 52000                           |               | Parks                     | Front Mount Mower<br>18' Heavy Duty Trailer   | 6,500<br>10,000  | 16,500  |        |
| 63000                           |               | Planning and Zoning       | Private Sewage Inspection Truck   | 30,000   | 30,000  |        |
| General Fund Total              |               |                           |   |  | 1,368,145   |        |
| 36300                           |               | Solid Waste Recycling SRF | Recycling Operation   | Loader Tires<br>Electronics Carts<br>Office Chairs<br>Window Replacement<br>Forklift Tires<br>Excel Baler Door<br>Brush Sweeper - Bobcat Attachment  | 3,400<br>750<br>1,000<br>6,500<br>800<br>5,000<br>3,300                       | 20,750 |
| Solid Waste Recycling SRF Total |               |                           |   |  | 20,750  |        |
| 46400                           |               | Aging SRF                 | ADRC  | 3 Computers and 1 Copy Machine   | 8,830   |        |
| Aging SRF Total                 |               |                           |   |  | 8,830   |        |
| 54600                           |               | Expo SRF                  | Expo Activities   | None   | 0   |        |
| 54615                           |               | Ice Center                | Parking Lot Repairs/stripping<br>Arena Area RTU (Furnace/Unit)  | 1,915<br>8,000   | 9,915   |        |
| 54620                           |               | Expo Maint & Improvements | Event Tables<br>Roof Coating - Milk Parlor<br>Roof Coating - Bathroom Bldg  | 2,400<br>4,000<br>4,000  | 10,400  |        |
| Expo SRF Total                  |               |                           |   |  | 20,315  |        |
| 14500                           |               | Information Systems       | Information Systems   | iSERIES - O/S UPGRADE TO 7.2<br>iSERIES - JDE UPGRADE<br>KRONOS UPGRADE<br>GIS WORKSTATION (PC) REPLACED<br>MOVE IS DEPT FROM O365 GOV CLOUD G1 TO G3<br>TEAMVIEWER MANAGEMENT SOFTWARE<br>IMS/21 PAY PROJECTS ?<br>IMS/21 PER PAY PROJECTS ?<br>UNKNOWN | 3,000<br>3,000<br>3,000<br>3,000<br>2,000<br>3,000<br>5,000<br>5,000<br>5,000 | 32,000 |
| Information Systems Total       |               |                           |   |  | 32,000  |        |
| Grand Total                     |               |                           |   |  | 1,450,040   |        |

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

Outlay Items Included in the 2017 Adopted Budget

| Activity Number                 | Activity Area             | Outlay Item  | 2017  |           |
|---------------------------------|---------------------------|--|---|-----------|
|                                 |                           |  | Amount  | Total     |
| 21650                           | Communications Activity   | Cat12 CDs Planned Replacement<br>Touch Screens Planned Rep<br>Quantar Replacement (Ph 3.B.) 1 of 4   | 2,955<br>4,045<br>57,000  | 64,000    |
| 25000                           | Emergency Management      |  |   | 0         |
| 25100                           | Emergency Mgt - NUKE      |  |   | 0         |
| 25300                           | Emergency Mgt - EPCRA     | Emergency Radios   | 3,000   | 3,000     |
| 25400                           | Emergency Mgt - HAZMAT    | Miscellaneous HAZMAT   | 13,400  | 13,400    |
| 27000                           | Corrections               | SCAAP Miscellaneous  | 8,000   | 8,000     |
| 35100                           | Airport                   | None   |   | 0         |
| 47000                           | Veterans Office           | Furniture for New Office   | 4,726   | 4,726     |
| 52000                           | Parks                     | Front Mount Mower<br>Miscellaneous   | 11,000<br>4,000   | 15,000    |
| 63000                           | Planning and Zoning       | None   | 0   | 0         |
| General Fund Total              |                           |  |   | 1,022,004 |
|                                 |                           |  |   |           |
| Solid Waste Recycling SRF       |                           |  |   |           |
| 36300                           | Recycling Operation       | Dump Truck Load Cover<br>Security System Upgrade<br>Excel Baler Door<br>Brush Sweeper-Bobcat Attachment<br>Enloader Brakes   | 3,000<br>5,700<br>5,000<br>3,300<br>3,000   | 20,000    |
| Solid Waste Recycling SRF Total |                           |  |   | 20,000    |
|                                 |                           |  |   |           |
| Aging SRF                       |                           |  |   |           |
| 46400                           | ADRC                      | Copier<br>Signage for New Building   | 6,531<br>10,000   |           |
| Aging SRF Total                 |                           |  |   | 16,531    |
|                                 |                           |  |   |           |
| Expo SRF                        |                           |  |   |           |
| 54600                           | Expo Activities           | Wireless Network Upgrade from Expo to Office Complex   | 9,850   | 9,850     |
| 54615                           | Ice Center                | Parking Lot Repairs/Striping<br>Door Replacements  | 1,915<br>10,000   | 11,915    |
| 54620                           | Expo Maint & Improvements | Event Tables<br>Roof Coating - Lester Bldg Roof<br>Staging<br>Electrical Panel Replacements<br>SMI Engineering<br>East Parking Lot Development<br>West Parking Lot Development (BallField)<br>North Parking Lot (Off Grounds)<br>Vista Road Development<br>Bleacher Pad W/Gravel<br>Dirt Pull Area<br>Pits - Electrical Service,Lighting, Announcer Booth, Water<br>Boundary Fencing<br>Main Gate Area - Asphalt<br>North Woods Area | 800<br>4,000<br>4,000<br>1,000<br>20,000<br>100,000<br>100,000<br>20,000<br>75,000<br>15,000<br>15,000<br>100,000<br>35,000<br>30,000<br>40,000 | 559,800   |
| Expo SRF Total                  |                           |  |   | 581,565   |
|                                 |                           |  |   |           |
| Information Systems             |                           |  |   |           |
| 14500                           | Information Systems       | Training Lab Laptop Replacements<br>Chairs, Chair Mats, Office Equip for IS Staff<br>Office 2016 Upgrades (14x)<br>2 Staff PCs or Laptops<br>Treasurer Tax Bill Web Integration  | 6,500<br>750<br>2,760<br>2,500<br>4,950   | 17,460    |
| Information Systems Total       |                           |  |   | 17,460    |
| Grand Total                     |                           |  |   | 1,657,560 |

|                        |           |
|------------------------|-----------|
| All Outlay:            | 1,657,560 |
| Last Update: 9/30/2014 | 0         |

**MANITOWOC COUNTY, WISCONSIN**  
All Funds and Account Group  
Combined Statement of Outstanding Long-term Obligations  
Estimated - 12/31/2016

|  | Issue Date | Interest Rate | Maturity Date | Original Principal  | Paid or Refunded Through December 31, 2016 | Balance Outstanding        |
|--|------------|---------------|---------------|---------------------|--|----------------------------|
| <b>LONG-TERM OBLIGATIONS ACCOUNT GROUP</b>   |            |               |               |                     |  |                            |
| 2007 General Purpose Refunding Bonds<br>(1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc.                        | 4/10/07    | 4.00%         | 11/1/21       | \$7,290,000         | \$3,570,000                                | \$3,720,000                |
| 2010 BAB-Taxable Refunding Bonds<br>Communications Project (Refunded 2009-10 NAN)  | 9/7/10     | 2.98%         | 4/1/30        | \$15,740,000        | \$3,530,000                                | \$12,210,000               |
| 2011 General Purpose Refunding Bonds<br>(remaining refundable portion of 2002) Robert W. Baird & Co. Inc.                  | 10/11/11   | 1.48%         | 11/1/17       | \$2,710,000         | \$2,190,000                                | \$520,000                  |
| 2012 Taxable Refunding Issue<br>Refinances the callable portion of the 2003 Issue<br>Robert W. Baird & Co. Inc.            | 5/8/12     | 2.55%         | 4/1/23        | \$3,785,000         | \$965,000                                  | \$2,820,000                |
| 2013 General Obligation Note<br>Finances the Health Department Building Project<br>Financing Completed by Manitowoc County | 7/1/13     | 2.28%         | 7/1/23        | \$1,900,000         | \$805,000                                  | \$1,095,000                |
| Total Long-term Debt   |            |               |               | <u>\$36,260,000</u> | <u>\$15,895,000</u>                        | \$20,365,000               |
| Vested Employee Compensated Absences   |            |               |               |                     |  | \$687,252                  |
| Unfunded pension liability   |            |               |               |                     |  | <u>\$0</u>                 |
| Total Long-term Obligations Account Group  |            |               |               |                     |  | <u><u>\$21,052,252</u></u> |
| <b>PROPRIETARY FUNDS (split with long-term obligations account group)</b>  |            |               |               |                     |  |                            |
| <b>With the sale of the Health Care Center, the following issues are part of the County's general debt above.</b>          |            |               |               |                     |  |                            |
| 2002 General Purpose Bonds<br>Health Care Center<br>Bank One Capital, Inc.   | 5/15/02    | 4.57%         | 11/1/21       | \$ -                | \$ -                                       | \$0                        |
| 2007 General Purpose Refunding Bonds<br>HCC portion (1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc.            | 4/10/07    | 4.00%         | 11/1/21       | \$0                 | \$0  | \$0                        |
| Vested Employee Compensated Absences   |            |               |               |                     |  | \$126,137                  |
| Total Proprietary Funds  |            |               |               |                     |  | <u><u>\$126,137</u></u>    |



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

|                      |                                  |                                       |              |        |  |   |                                       |              |        |
|----------------------|----------------------------------|---------------------------------------|--------------|--------|--|---|---------------------------------------|--------------|--------|
|                      | Issue:                           | Highway Bldg 89.56%; UW Manty 10.44%: |              |        |  | U.W. Manitowoc Campus Bldg. & Remodeling: |                                       |              |        |
|                      | Amount:                          | \$2,875,000                           |              |        |  | Issue:                                    | 2                                     |              |        |
|                      | Type:                            | GO County Building Bonds, Ser 1999A   |              |        |  | Amount:                                   | \$3,770,000                           |              |        |
|                      | Dated:                           | October 1, 1999                       |              |        |  | Type:                                     | GO County Building Bonds, Ser 2000A   |              |        |
|                      | <b>Callable:</b>                 | <b>'10-'19 Callable 10/1/09 @ Par</b> |              |        |  | <b>Callable:</b>                          | <b>'11-'19 Callable 11/1/10 @ Par</b> |              |        |
|                      | PRINCIPAL                        | RATE                                  | INTEREST     | TOTAL  |  | PRINCIPAL                                 | RATE                                  | INTEREST     | TOTAL  |
|                      | (10/1)                           |                                       | (4/1 & 10/1) |        |  | (11/1)                                    |                                       | (5/1 & 11/1) |        |
| <b>CALENDAR YEAR</b> |                                  |                                       |              |        |  |   |                                       |              |        |
| 2016                 | \$0.00                           | 5.40%                                 | \$0.00       | \$0.00 |  | \$0.00                                    | 5.50%                                 | \$0.00       | \$0.00 |
| 2017                 | \$0.00                           | 5.45%                                 | \$0.00       | \$0.00 |  | \$0.00                                    | 5.55%                                 | \$0.00       | \$0.00 |
| 2018                 | \$0.00                           | 5.50%                                 | \$0.00       | \$0.00 |  | \$0.00                                    | 5.65%                                 | \$0.00       | \$0.00 |
| 2019                 | \$0.00                           | 5.55%                                 | \$0.00       | \$0.00 |  | \$0.00                                    | 5.75%                                 | \$0.00       | \$0.00 |
| 2020                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2021                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2022                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2023                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2024                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2025                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2026                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2027                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2028                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2029                 |                                  |                                       |              |        |  |   |                                       |              |        |
| 2030                 |                                  |                                       |              |        |  |   |                                       |              |        |
| TOTAL                | \$0.00                           |                                       | \$0.00       | \$0.00 |  | \$0.00                                    |                                       | \$0.00       | \$0.00 |
|                      | Callable Maturities              |                                       |              |        |  | Callable Maturities                       |                                       |              |        |
|                      | Refunded in 2007 Refunding Issue |                                       |              |        |  | Refunded in 2007 Refunding Issue          |                                       |              |        |

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

| HCC Construction Bonds Including Park & Sheriffs Dept. Portion |        |   |        |                          | WRS Refunding Permanent Financing (Taxable) |        |  |        |        |
|--|--------|---|--------|--------------------------|---|--------|--|--------|--------|
| Issue:   |        | 3   |        |                          | Issue:                                      |        | 4  |        |        |
| Amount:  |        | \$13,500,000                                    |        |                          | Amount:                                     |        | \$4,835,000                                |        |        |
| Type:  |        | GO Building Bonds, Series 2002                  |        |                          | Type:                                       |        | Taxable General Obligation Refunding Bonds |        |        |
| Dated:   |        | May 15, 2002                                    |        |                          | Dated:                                      |        | April 15, 2003 AIC Int = 5.35%             |        |        |
| Callable:  |        | '13-'21 Callable 11/1/12 @ Par                  |        |                          | Callable:                                   |        | '14-'23 Callable 4/1/13 @ Par              |        |        |
| PRINCIPAL<br>(11/1)  |        | RATE  |        | INTEREST<br>(5/1 & 11/1) |   | TOTAL  |  |        |        |
| 2016   | \$0.00 | 4.75%   | \$0.00 | \$0.00                   |   | \$0.00 | 5.050%                                     | \$0.00 | \$0.00 |
| 2017   | \$0.00 | 4.85%   | \$0.00 | \$0.00                   |   | \$0.00 | 5.100%                                     | \$0.00 | \$0.00 |
| 2018   | \$0.00 | 5.00%   | \$0.00 | \$0.00                   |   | \$0.00 | 5.200%                                     | \$0.00 | \$0.00 |
| 2019   | \$0.00 | 5.00%   | \$0.00 | \$0.00                   |   | \$0.00 | 5.450%                                     | \$0.00 | \$0.00 |
| 2020   | \$0.00 | 5.00%   | \$0.00 | \$0.00                   |   | \$0.00 | 5.450%                                     | \$0.00 | \$0.00 |
| 2021   | \$0.00 | 5.00%   | \$0.00 | \$0.00                   |   | \$0.00 | 5.450%                                     | \$0.00 | \$0.00 |
| 2022   |        |   |        |                          |   | \$0.00 | 5.450%                                     | \$0.00 | \$0.00 |
| 2023   |        |   |        |                          |   | \$0.00 | 5.450%                                     | \$0.00 | \$0.00 |
| 2024   |        |   |        |                          |   |        |  |        |        |
| 2025   |        |   |        |                          |   |        |  |        |        |
| 2026   |        |   |        |                          |   |        |  |        |        |
| 2027   |        |   |        |                          |   |        |  |        |        |
| 2028   |        |   |        |                          |   |        |  |        |        |
| 2029   |        |   |        |                          |   |        |  |        |        |
| 2030   |        |   |        |                          |   |        |  |        |        |
| TOTAL  | \$0.00 |   | \$0.00 | \$0.00                   |   | \$0.00 |  | \$0.00 | \$0.00 |
|  |        | Callable Maturities                             |        |                          |   |        | Callable Maturities                        |        |        |
|  |        | Partially Refunded in 2007 Refunding Issue      |        |                          |   |        | Refunded with 2012 Refunding Issue         |        |        |
|  |        | 2013 thru 2017 Refunded in 2011 Refunding Issue |        |                          |   |        |  |        |        |

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

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

Issue: 5  
Amount: \$7,290,000  
Type: GO Refunding Bonds 2007  
Dated: April 10, 2007

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

| CALENDAR<br>YEAR | PRINCIPAL<br>(11/1)   | RATE         | INTEREST<br>(5/1 & 11/1) | TOTAL                 |
|------------------|-----------------------|--------------|--------------------------|-----------------------|
| 2016             | \$475,000.00          | 4.00%        | \$167,800.00             | \$642,800.00          |
| 2017             | <b>\$500,000.00</b>   | <b>4.00%</b> | <b>\$148,800.00</b>      | <b>\$648,800.00</b>   |
| 2018             | \$1,065,000.00        | 4.00%        | \$128,800.00             | \$1,193,800.00        |
| 2019             | \$1,075,000.00        | 4.00%        | \$86,200.00              | \$1,161,200.00        |
| 2020             | \$545,000.00          | 4.00%        | \$43,200.00              | \$588,200.00          |
| 2021             | \$535,000.00          | 4.00%        | \$21,400.00              | \$556,400.00          |
| 2022             |                       |              |                          |                       |
| 2023             |                       |              |                          |                       |
| 2024             |                       |              |                          |                       |
| 2025             |                       |              |                          |                       |
| 2026             |                       |              |                          |                       |
| 2027             |                       |              |                          |                       |
| 2028             |                       |              |                          |                       |
| 2029             |                       |              |                          |                       |
| 2030             |                       |              |                          |                       |
| <b>TOTAL</b>     | <b>\$4,195,000.00</b> |              | <b>\$596,200.00</b>      | <b>\$4,791,200.00</b> |

**Callable Maturities**

The 1995 issue (\$2,140,000) was for construction of M.C. Office  
The 1999 issue (\$2,875,000) was for Hwy Main Shop \$2,575,000 &  
U.W. Manitowoc \$300,000 for engineering and design.  
The 2000 issue (\$3,770,000) for U.W. Manitowoc Addition &  
The 2002 issue (\$13,500,000) \$13,200,000 was for the HCC and  
\$300,000 was for the Parks & Sheriffs' Dept. garages.

2010 Communications Project Taxable Refunding Bonds

Issue: 6  
Amount: \$15,740,000  
Type: Taxable Build America Bond  
Dated: Sept. 7, 2010 TIC 2.98%

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

| PRINCIPAL<br>(4/1)     | RATE         | INTEREST<br>(4/1 & 10/1) | TOTAL                  | BAB's Subsidy                 | Net                    |
|------------------------|--------------|--------------------------|------------------------|-------------------------------|------------------------|
|                        |              | Full Int. Pmt.           |                        | Gross Subsidy<br>prior to (*) |                        |
| \$725,000.00           | 2.30%        | \$544,247.50             | \$1,269,247.50         | (\$190,486.62)                | \$1,078,760.88         |
| <b>\$735,000.00</b>    | <b>2.75%</b> | <b>\$525,803.75</b>      | <b>\$1,260,803.75</b>  | <b>(\$184,031.31)</b>         | <b>\$1,076,772.44</b>  |
| \$750,000.00           | 3.15%        | \$503,885.00             | \$1,253,885.00         | (\$176,359.74)                | \$1,077,525.26         |
| \$765,000.00           | 3.35%        | \$479,258.75             | \$1,244,258.75         | (\$167,740.55)                | \$1,076,518.20         |
| \$780,000.00           | 3.60%        | \$452,405.00             | \$1,232,405.00         | (\$158,341.74)                | \$1,074,063.26         |
| <b>\$800,000.00</b>    | 3.90%        | \$422,765.00             | \$1,222,765.00         | (\$147,967.74)                | \$1,074,797.26         |
| <b>\$825,000.00</b>    | 4.10%        | \$390,252.50             | \$1,215,252.50         | (\$136,588.37)                | \$1,078,664.13         |
| <b>\$845,000.00</b>    | 4.25%        | \$355,383.75             | \$1,200,383.75         | (\$124,384.31)                | \$1,075,999.44         |
| <b>\$870,000.00</b>    | 4.40%        | \$318,287.50             | \$1,188,287.50         | (\$111,400.62)                | \$1,076,886.88         |
| <b>\$895,000.00</b>    | 4.60%        | \$278,562.50             | \$1,173,562.50         | (\$97,496.87)                 | \$1,076,065.63         |
| <b>\$925,000.00</b>    | 5.00%        | \$234,852.50             | \$1,159,852.50         | (\$82,198.37)                 | \$1,077,654.13         |
| <b>\$955,000.00</b>    | 5.00%        | \$187,852.50             | \$1,142,852.50         | (\$65,748.37)                 | \$1,077,104.13         |
| <b>\$985,000.00</b>    | 5.35%        | \$137,628.75             | \$1,122,628.75         | (\$48,170.06)                 | \$1,074,458.69         |
| <b>\$1,020,000.00</b>  | 5.35%        | \$83,995.00              | \$1,103,995.00         | (\$29,398.25)                 | \$1,074,596.75         |
| <b>\$1,060,000.00</b>  | 5.35%        | \$28,355.00              | \$1,088,355.00         | (\$9,924.25)                  | \$1,078,430.75         |
| <b>\$12,935,000.00</b> |              | <b>\$4,943,535.00</b>    | <b>\$17,878,535.00</b> | <b>(\$1,730,237.17)</b>       | <b>\$16,148,297.83</b> |

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

**Callable Maturities**

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

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

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

|   |                       |              |                          |                       |   |              |                          |                       |  |
|---|-----------------------|--------------|--------------------------|-----------------------|---|--------------|--------------------------|-----------------------|--|
| 2011 Refunding Issue (remaining portion of callable 2002 Issue) |                       |              |                          |                       | 2012 Taxable Refunding Issue (callable portion of 2003 Issue) |              |                          |                       |  |
| Issue: 7  |                       |              |                          |                       | Issue: 8  |              |                          |                       |  |
| Amount: \$2,710,000   |                       |              |                          |                       | Amount: \$3,785,000   |              |                          |                       |  |
| Type: GO Refunding Bonds 2011                                   |                       |              |                          |                       | Type: GO Refunding Bonds 2012                                 |              |                          |                       |  |
| Dated: October 11, 2011   |                       |              |                          |                       | Dated: May 8, 2012 (TIC 2.5549%)                              |              |                          |                       |  |
| <b>Callable: Not Callable</b>                                   |                       |              |                          |                       | <b>Callable: Callable '22-'23 on 4/1/2021 @ Par</b>           |              |                          |                       |  |
| <b>CALENDAR YEAR</b>  | PRINCIPAL<br>(11/1)   | RATE         | INTEREST<br>(5/1 & 11/1) | TOTAL                 | PRINCIPAL<br>(4/1)  | RATE         | INTEREST<br>(4/1 & 10/1) | TOTAL                 |  |
| 2016  | \$530,000.00          | 3.00%        | \$31,500.00              | \$561,500.00          | \$315,000.00  | 1.20%        | \$70,707.50              | \$385,707.50          |  |
| <b>2017</b>   | <b>\$520,000.00</b>   | <b>3.00%</b> | <b>\$15,600.00</b>       | <b>\$535,600.00</b>   | <b>\$335,000.00</b>   | <b>1.45%</b> | <b>\$66,388.75</b>       | <b>\$401,388.75</b>   |  |
| 2018  |                       |              |                          |                       | \$355,000.00  | 1.80%        | \$60,765.00              | \$415,765.00          |  |
| 2019  |                       |              |                          |                       | \$375,000.00  | 2.15%        | \$53,538.75              | \$428,538.75          |  |
| 2020  |                       |              |                          |                       | \$395,000.00  | 2.40%        | \$44,767.50              | \$439,767.50          |  |
| 2021  |                       |              |                          |                       | \$425,000.00  | 2.70%        | \$34,290.00              | \$459,290.00          |  |
| 2022  |                       |              |                          |                       | \$450,000.00  | 2.95%        | \$21,915.00              | \$471,915.00          |  |
| 2023  |                       |              |                          |                       | \$485,000.00  | 3.15%        | \$7,638.75               | \$492,638.75          |  |
| 2024  |                       |              |                          |                       |   |              |                          |                       |  |
| 2025  |                       |              |                          |                       |   |              |                          |                       |  |
| 2026  |                       |              |                          |                       |   |              |                          |                       |  |
| 2027  |                       |              |                          |                       |   |              |                          |                       |  |
| 2028  |                       |              |                          |                       |   |              |                          |                       |  |
| 2029  |                       |              |                          |                       |   |              |                          |                       |  |
| 2030  |                       |              |                          |                       |   |              |                          |                       |  |
| <b>TOTAL</b>  | <b>\$1,050,000.00</b> |              | <b>\$47,100.00</b>       | <b>\$1,097,100.00</b> | <b>\$3,135,000.00</b>   |              | <b>\$360,011.25</b>      | <b>\$3,495,011.25</b> |  |

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

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

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

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

| CALENDAR<br>YEAR | PRINCIPAL<br>(7/1)                                       | RATE  | INTEREST<br>(7/1)   | TOTAL                 |
|------------------|--|-------|---------------------|-----------------------|
|                  | * \$500,000 advance payment 2/1/15 (New Amort. Schedule) |       |                     |                       |
|                  | * \$250,000 additional Principal payment 7/1/15          |       |                     |                       |
| 2016             | \$0.00   | 2.28% | \$24,966.00         | \$24,966.00           |
| 2017             | \$0.00   | 2.28% | \$24,966.00         | \$24,966.00           |
| 2018             | \$30,000.00  | 2.28% | \$24,966.00         | \$54,966.00           |
| 2019             | \$50,000.00  | 2.28% | \$24,282.00         | \$74,282.00           |
| 2020             | \$350,000.00   | 2.28% | \$23,142.00         | \$373,142.00          |
| 2021             | \$300,000.00   | 2.28% | \$15,162.00         | \$315,162.00          |
| 2022             | \$300,000.00   | 2.28% | \$8,322.00          | \$308,322.00          |
| 2023             | \$65,000.00  | 2.28% | \$1,482.00          | \$66,482.00           |
| 2024             |  |       |                     |                       |
| 2025             |  |       |                     |                       |
| 2026             |  |       |                     |                       |
| 2027             |  |       |                     |                       |
| 2028             |  |       |                     |                       |
| 2029             |  |       |                     |                       |
| 2030             |  |       |                     |                       |
| TOTAL            | <u>\$1,095,000.00</u>                                    |       | <u>\$147,288.00</u> | <u>\$1,242,288.00</u> |

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

January 1, 2016 Balances

January 1, 2017 Balances

January 1, 2018 Balances

**TOTAL COMBINED DEBT SERVICE**

| PRINCIPAL              | INTEREST              | TOTAL                  | BAB's SUBSIDY           | NET TOTAL              | REQUIRED TAX LEVY<br>(*) |
|------------------------|-----------------------|------------------------|-------------------------|------------------------|--------------------------|
| \$2,045,000.00         | \$839,221.00          | \$2,884,221.00         | (\$190,486.62)          | \$2,693,734.38         | \$2,688,313.76           |
| <b>\$2,090,000.00</b>  | <b>\$781,558.50</b>   | <b>\$2,871,558.50</b>  | <b>(\$184,031.31)</b>   | <b>\$2,687,527.19</b>  | <b>\$2,681,071.88</b>    |
| \$2,200,000.00         | \$718,416.00          | \$2,918,416.00         | (\$176,359.74)          | \$2,742,056.26         | \$2,734,384.69           |
| \$2,265,000.00         | \$643,279.50          | \$2,908,279.50         | (\$167,740.55)          | \$2,740,538.95         | \$2,731,919.76           |
| \$2,070,000.00         | \$563,514.50          | \$2,633,514.50         | (\$158,341.74)          | \$2,475,172.76         | \$2,465,773.95           |
| \$2,060,000.00         | \$493,617.00          | \$2,553,617.00         | (\$147,967.74)          | \$2,405,649.26         | \$2,395,275.26           |
| \$1,575,000.00         | \$420,489.50          | \$1,995,489.50         | (\$136,588.37)          | \$1,858,901.13         | \$1,847,521.76           |
| \$1,395,000.00         | \$364,504.50          | \$1,759,504.50         | (\$124,384.31)          | \$1,635,120.19         | \$1,622,916.13           |
| \$870,000.00           | \$318,287.50          | \$1,188,287.50         | (\$111,400.62)          | \$1,076,886.88         | \$1,063,903.19           |
| \$895,000.00           | \$278,562.50          | \$1,173,562.50         | (\$97,496.87)           | \$1,076,065.63         | \$1,062,161.88           |
| \$925,000.00           | \$234,852.50          | \$1,159,852.50         | (\$82,198.37)           | \$1,077,654.13         | \$1,062,355.63           |
| \$955,000.00           | \$187,852.50          | \$1,142,852.50         | (\$65,748.37)           | \$1,077,104.13         | \$1,060,654.13           |
| \$985,000.00           | \$137,628.75          | \$1,122,628.75         | (\$48,170.06)           | \$1,074,458.69         | \$1,056,880.38           |
| \$1,020,000.00         | \$83,995.00           | \$1,103,995.00         | (\$29,398.25)           | \$1,074,596.75         | \$1,055,824.94           |
| \$1,060,000.00         | \$28,355.00           | \$1,088,355.00         | (\$9,924.25)            | \$1,078,430.75         | \$1,058,956.75           |
| <b>\$22,410,000.00</b> | <b>\$6,094,134.25</b> | <b>\$28,504,134.25</b> | <b>(\$1,730,237.17)</b> | <b>\$26,773,897.08</b> | <b>\$26,587,914.09</b>   |
| \$20,365,000.00        | \$6,094,134.25        | \$28,504,134.25        | (\$1,730,237.17)        | \$26,773,897.08        | \$26,587,914.09          |
| \$18,275,000.00        | \$5,254,913.25        | \$25,619,913.25        | (\$1,539,750.55)        | \$24,080,162.70        | \$23,899,600.33          |

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

Manitowoc County, Wisconsin  
 Adopted Expenses Revenues & Tax Levy by Department  
 Adopted 2017 Budget with 2016 and 2015 Levies Shown for Comparison Purposes

|                                  | Budgeted<br>2017<br>Expenses | Budgeted<br>2017<br>Revenues | 2016 Fund<br>Balance (Applied)<br>(In) Retained Out | Proposed<br>2016 Levy for<br>2017 Budget | Adopted<br>2016        | Adopted<br>2015 Levy   |
|----------------------------------|------------------------------|------------------------------|---|--|------------------------|------------------------|
| Aging Resources - ADRC           | \$2,851,752.00               | \$2,813,028.00               | (\$13,724.00)                                       | \$25,000.00                              | \$25,000.00            | \$0.00                 |
| Airport                          | \$365,731.00                 | \$207,460.00                 | \$0.00  | \$158,271.00                             | \$162,999.00           | \$157,698.00           |
| Child Support                    | \$949,575.00                 | \$977,000.00                 | \$0.00  | (\$27,425.00)                            | (\$18,193.00)          | (\$55,920.00)          |
| Clerk of Court                   | \$1,400,092.00               | \$766,650.00                 | \$0.00  | \$633,442.00                             | \$641,352.00           | \$643,113.00           |
| Comptroller                      | \$707,458.00                 | \$1,650.00                   | \$0.00  | \$705,808.00                             | \$701,354.00           | \$664,734.00           |
| Coroner                          | \$265,042.00                 | \$45,000.00                  | \$0.00  | \$220,042.00                             | \$224,735.00           | \$212,501.00           |
| Corporation Counsel              | \$416,866.00                 | \$0.00                       | \$0.00  | \$416,866.00                             | \$483,830.00           | \$487,314.00           |
| County Board                     | \$124,353.00                 | \$0.00                       | \$0.00  | \$124,353.00                             | \$123,127.00           | \$129,537.00           |
| County Clerk                     | \$404,354.00                 | \$35,855.00                  | \$0.00  | \$368,499.00                             | \$381,739.00           | \$381,739.00           |
| District Attorney                | \$399,172.00                 | \$42,600.00                  | \$0.00  | \$356,572.00                             | \$329,947.00           | \$302,185.00           |
| Emergency Management             | \$429,775.00                 | \$303,805.00                 | \$0.00  | \$125,970.00                             | \$137,878.00           | 120104                 |
| Executive                        | \$114,123.00                 | \$0.00                       | \$0.00  | \$114,123.00                             | \$115,941.00           | \$117,149.00           |
| Family Court Commissioner        | \$227,003.00                 | \$125,890.00                 | \$0.00  | \$101,113.00                             | \$100,174.00           | \$98,189.00            |
| Health Department                | \$1,657,766.00               | \$719,894.00                 | \$0.00  | \$937,872.00                             | \$907,124.00           | \$888,651.00           |
| Highway Department               | \$6,770,403.00               | \$4,223,843.00               | \$0.00  | \$2,546,560.00                           | \$2,573,912.00         | \$2,623,912.00         |
| Highway Bridge Aid Petitions     | \$110,627.00                 | \$0.00                       | \$0.00  | \$110,627.00                             | \$170,169.67           | \$127,031.00           |
| Human Services Department        | \$16,911,432.00              | \$9,788,635.00               | \$0.00  | \$7,122,797.00                           | \$6,896,441.00         | \$6,896,441.00         |
| Information Systems              | \$1,713,540.00               | \$1,623,756.00               | (\$89,784.00)                                       | \$0.00                                   | \$0.00                 | \$0.00                 |
| Joint Dispatch Center            | \$1,665,018.00               | \$0.00                       | \$0.00  | \$1,665,018.00                           | \$1,611,055.00         | \$1,551,099.00         |
| Communications Activity          | \$876,390.00                 | \$8,000.00                   | \$0.00  | \$868,390.00                             | \$870,528.00           | \$1,024,566.00         |
| Personnel                        | \$304,973.00                 | \$0.00                       | \$0.00  | \$304,973.00                             | \$353,978.00           | \$348,574.00           |
| Planning & Zoning                | \$658,158.00                 | \$385,769.00                 | \$0.00  | \$272,389.00                             | \$296,494.00           | \$259,156.00           |
| Parks                            | \$273,015.00                 | \$83,413.00                  | \$0.00  | \$189,602.00                             | \$197,774.00           | \$187,030.00           |
| Public Works                     | \$2,564,791.00               | \$231,417.00                 | \$32,442.00   | \$2,365,816.00                           | \$2,453,393.00         | \$1,779,457.00         |
| Register in Probate              | \$311,852.00                 | \$73,500.00                  | \$0.00  | \$238,352.00                             | \$235,555.00           | \$222,812.00           |
| Register of Deeds                | \$563,965.00                 | \$531,800.00                 | (\$79,920.00)                                       | (\$47,755.00)                            | (\$23,512.00)          | (\$36,984.00)          |
| Sheriff's Department             | \$10,944,027.00              | \$980,450.00                 | \$0.00  | \$9,963,577.00                           | \$9,616,157.00         | \$9,440,500.00         |
| Soil & Water                     | \$597,981.00                 | \$307,775.00                 | \$0.00  | \$290,206.00                             | \$288,577.00           | \$288,350.00           |
| Treasurer                        | \$383,566.00                 | \$479,930.00                 | \$0.00  | (\$96,364.00)                            | (\$87,916.00)          | (\$158,167.00)         |
| UW-Extension                     | \$255,552.00                 | \$11,465.00                  | \$0.00  | \$244,087.00                             | \$239,405.00           | \$268,452.00           |
| Veterans                         | \$250,596.00                 | \$13,000.00                  | \$0.00  | \$237,596.00                             | \$243,489.00           | \$229,202.00           |
| Non-Department                   | \$1,911.04                   | \$4,501,521.00               | (\$739,635.00)                                      | (\$5,239,244.96)                         | (\$4,857,714.41)       | (\$4,379,674.24)       |
| Library                          | \$805,042.00                 | \$0.00                       | \$0.00  | \$805,042.00                             | \$804,462.00           | \$845,340.00           |
| Debt Service Fund                | \$2,881,559.00               | \$109,265.00                 | (\$67,506.00)                                       | \$2,704,788.00                           | \$2,462,420.00         | \$2,771,191.00         |
| Expo                             | \$1,284,768.00               | \$716,390.00                 | (\$568,378.00)                                      | \$0.00                                   | \$0.00                 | \$0.00                 |
| Recycling                        | \$1,054,925.00               | \$521,387.00                 | \$0.00  | \$533,538.00                             | \$485,538.00           | \$485,538.00           |
| Solid Waste Disposal             | \$924,250.00                 | \$897,500.00                 | (\$16,750.00)                                       | \$10,000.00                              | \$10,000.00            | \$10,000.00            |
| Solid Waste Disposal GF          | \$122,698.00                 | \$38,845.00                  | \$0.00  | \$83,853.00                              | \$83,867.00            | \$88,951.00            |
| Board of Adj                     | \$21,987.00                  | \$15,000.00                  | \$0.00  | \$6,987.00                               | \$9,487.00             | \$11,237.00            |
| Capital Project Funds            | \$93,250.00                  | \$110,000.00                 | \$16,750.00   | \$0.00                                   | \$0.00                 | \$0.00                 |
| Illegal Real Estate Tax Chg. Bk. | \$13,578.72                  |                              |   | \$13,578.72                              | \$13,406.01            | \$21,074.24            |
| Total All Expenditures           | <u>\$62,672,916.76</u>       | <u>\$31,691,493.00</u>       | <u>(\$1,526,505.00)</u>                             | <u>\$29,454,918.76</u>                   | <u>\$29,263,972.27</u> | <u>\$29,052,082.00</u> |
|                                  |                              |                              |   | 2016 Levy                                | 2016 Levy              | 2015 Levy              |

# 2017 Adopted Budget Summary by Fund

Manitowoc County, WI  
Budget Summary by Fund - 2017 Adopted

|  | Budgeted Funds |                |                         |                 |                |                 |              |           |              |                  |                    |              |             |                        |             |
|--|----------------|----------------|-------------------------|-----------------|----------------|-----------------|--------------|-----------|--------------|------------------|--------------------|--------------|-------------|------------------------|-------------|
|  | General Fund   | Human Services | Hwy Roads & Bridges SRF | Waste Recycling | Waste Disposal | Aging Resources | Soil & Water | Expo Fund | Debt Service | Capital Projects | Health Care Center | Info Systems | Highway ISF | Illegal Realestate Tax | Grand Total |
| <b>REVENUES BY FUNCTION</b>            |                |                |                         |                 |                |                 |              |           |              |                  |                    |              |             |                        |             |
| Property Tax                           | 16,097,824     | 7,122,797      | 2,657,187               | 533,538         | 10,000         | 25,000          | 290,206      | 0         | 2,704,788    | 0                | 0                  | 0            | 0           | 13,579                 | 29,454,919  |
| Other Taxes and Assessments            | 403,730        | 0              | 0                       | 0               | 0              | 0               | 0            | 0         | 0            | 0                | 0                  | 0            | 0           | 0                      | 403,730     |
| Intergovernmental Grants & Aids        | 6,603,695      | 7,612,203      | 1,183,780               | 0               | 0              | 1,934,741       | 302,775      | 7,000     | 0            | 0                | 0                  | 0            | 0           | 0                      | 17,644,194  |
| Licenses and Permits                   | 356,244        | 0              | 0                       | 0               | 0              | 0               | 5,000        | 0         | 0            | 0                | 0                  | 0            | 0           | 0                      | 361,244     |
| Fines, Forfeitures, Penalties          | 268,000        | 42,000         | 0                       | 0               | 0              | 0               | 0            | 0         | 0            | 110,000          | 0                  | 0            | 0           | 0                      | 420,000     |
| Public Charges For Services            | 2,198,954      | 1,436,665      | 0                       | 483,500         | 0              | 440,793         | 0            | 709,390   | 0            | 0                | 0                  | 15,000       | 85,000      | 0                      | 5,369,302   |
| Intergovernmental Charges for Services | 322,822        | 695,867        | 0                       | 0               | 897,500        | 87,506          | 0            | 0         | 0            | 0                | 0                  | 1,608,756    | 2,695,500   | 0                      | 6,307,951   |
| Other Revenue                          | 426,469        | 1,900          | 0                       | 37,887          | 0              | 349,988         | 0            | 0         | 109,265      | 0                | 0                  | 0            | 259,563     | 0                      | 1,185,072   |
| Total Revenues                         | 26,677,738     | 16,911,432     | 3,840,967               | 1,054,925       | 907,500        | 2,838,028       | 597,981      | 716,390   | 2,814,053    | 110,000          | 0                  | 1,623,756    | 3,040,063   | 13,578.72              | 61,146,412  |
| <b>EXPENDITURES BY CLASSIFICATION</b>  |                |                |                         |                 |                |                 |              |           |              |                  |                    |              |             |                        |             |
| General Government                     | 8,189,521      |                |                         |                 |                |                 |              |           |              |                  |                    | 1,713,540    |             |                        | 9,903,061   |
| Public Safety                          | 13,915,210     |                |                         |                 |                |                 |              |           |              |                  |                    |              |             |                        | 13,915,210  |
| Public Works                           | 488,429        |                | 3,840,967               | 1,054,925       | 924,250        |                 |              |           |              |                  |                    |              | 3,040,063   |                        | 9,348,634   |
| Health And Human Services              | 2,857,937      | 16,911,432     |                         |                 |                | 2,851,752       |              |           |              |                  | 0                  |              |             |                        | 22,621,121  |
| Culture, Recreation And Education      | 1,327,309      |                |                         |                 |                |                 |              | 1,284,768 |              |                  |                    |              |             |                        | 2,612,077   |
| Conservation And Development           | 686,445        |                |                         |                 |                |                 | 597,981      |           |              |                  |                    |              |             |                        | 1,284,426   |
| Capital Projects                       |                |                |                         |                 |                |                 |              |           |              | 93,250           |                    |              |             |                        | 93,250      |
| Debt Service                           |                |                |                         |                 |                |                 |              |           | 2,881,559    |                  |                    |              |             |                        | 2,881,559   |
| Contingency                            | 0              |                |                         |                 |                |                 |              |           |              |                  |                    |              |             |                        | 0           |
| Total Expenditures / Expenses          | 27,464,851     | 16,911,432     | 3,840,967               | 1,054,925       | 924,250        | 2,851,752       | 597,981      | 1,284,768 | 2,881,559    | 93,250           | 0                  | 1,713,540    | 3,040,063   | 0.00                   | 62,659,338  |
| <b>EXPENDITURES BY OBJECT</b>          |                |                |                         |                 |                |                 |              |           |              |                  |                    |              |             |                        |             |
| Personal Services                      | 18,735,200     | 8,181,843      | 0                       | 82,081          | 0              | 1,621,943       | 419,046      | 207,348   |              |                  | 0                  | 746,747      | 3,872,294   |                        | 33,866,502  |
| Contractual Services                   | 5,681,011      | 7,370,354      | 220,062                 | 889,247         | 924,250        | 1,005,805       | 39,693       | 418,817   | 0            | 93,250           | 0                  | 682,270      | 827,265     |                        | 18,152,024  |
| Supplies (Operation & Maintenance)     | 1,691,477      | 216,984        | 3,620,905               | 59,500          | 0              | 192,094         | 15,725       | 68,350    | 0            | 0                | 0                  | 41,603       | (2,405,434) |                        | 3,501,204   |
| Fixed Charges                          | 270,159        | 82,203         | 0                       | 4,097           | 0              | 15,379          | 2,717        | 8,688     | 0            | 0                | 0                  | 225,460      | 745,938     |                        | 1,354,641   |
| Capital Outlay                         | 1,022,004      | 0              | 0                       | 20,000          | 0              | 16,531          | 0            | 581,565   | 0            | 0                | 0                  | 17,460       | 0           |                        | 1,657,560   |
| Contingency                            | 0              | 0              | 0                       | 0               | 0              | 0               | 0            | 0         | 0            | 0                | 0                  | 0            | 0           |                        | 0           |
| Debt Service                           | 0              | 0              | 0                       | 0               | 0              | 0               | 0            | 0         | 2,881,559    | 0                | 0                  | 0            | 0           |                        | 2,881,559   |
| Other (Grants, Contributions)          | 65,000         | 1,060,048      | 0                       | 0               | 0              | 0               | 120,800      | 0         | 0            | 0                | 0                  | 0            | 0           |                        | 1,245,848   |
| Total Expenditures / Expenses          | 27,464,851     | 16,911,432     | 3,840,967               | 1,054,925       | 924,250        | 2,851,752       | 597,981      | 1,284,768 | 2,881,559    | 93,250           | 0                  | 1,713,540    | 3,040,063   | 0.00                   | 62,659,338  |

### **Pay Plan – What’s taking place with the County’s pay plan for 2017**

With the low inflation rate, an adjustment to the base level of the pay plan is not necessary for 2017. Funding for progression through the pay plan is included as follows:

- Employees below midpoint who meet or exceed job requirements (i.e. receive a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase.
- Employees at or above midpoint who exceed job requirements (i.e. receive a cumulative score of 2.01 – 2.74 on their employee evaluation) will receive a 1.0% increase.
- Employees at or above midpoint who exceed the proficient performance level (i.e. receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 2.0% increase.
- Employees at or above maximum who exceed job requirements (i.e. receive a cumulative score of 2.01 – 2.74 on their employee evaluation) will receive a 1.0% increase, paid to them per pay period for the following year.
- Employees at or above maximum who exceed the proficient performance level (i.e. receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 2.0% increase paid to them per pay period for the following year.

Please note that we will be making some adjustments to the individual departments in order to carry out this process. The total amount of the technical adjustment is currently located in the Non-Department area. This adjustment includes a reduction in expenditures of \$91,000 with a corresponding reduction of \$46,000 in revenue and a reduction to the tax levy of \$45,000.

The budget adoption resolution provides the Comptroller’s Office with the authority to make these technical adjustments after budget adoption.



**Capital Projects Reports**  
**August 2016-Based on August 2015 Report submitted in 2015**

- \* The Following are items that are currently unachievable in annual budgets
- \* This list does not include the Expo Buildings & Grounds
- \* This list does not include the Recycling Center.

|   | Planned bond issue; funding needed within the next 3 Years | Should be done within the next 10 Years |            |            |            |            |            |            |            |            |            | All categories |
|---|--|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------|
|   |  | 2016                                    | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       | 2023       | 2024       | 2025       |                |
| Law Enforcement Center:   |  | \$ 30,000                               |            |            |            |            |            |            |            |            |            | \$ 350,000     |
| Replacement of HVAC Systems Digital Controls  |  |   | \$ 350,000 |            |            |            |            |            |            |            |            | \$ 350,000     |
| Replacement of CCTV System Servers & Storage Units  |  |   |            | \$ 350,000 |            |            |            |            |            |            |            | \$ 350,000     |
| Replacement of Air Handling Unit #5 & ACC-1 Condenser   |  |   |            |            | \$200,000  |            |            |            |            |            |            | \$ 200,000     |
| Replacement of 1992 addition's roofs  |  |   |            |            |            | \$ 120,000 |            |            |            |            | \$ -       | \$ 120,000     |
| Cooling Tower Rebuild   |  |   |            |            |            |            |            |            |            |            |            | \$ 30,000      |
| Replacement of the cylinder for the 1962 elevator   |  |   |            |            | \$ 120,000 |            | \$ -       |            |            |            |            | \$ 120,000     |
| District Heat, heat exchanger replacement   |  |   |            |            |            |            | \$ 50,000  |            |            |            |            | \$ 50,000      |
| Hot water tanks and heat exchanger bundles replacement  |  |   |            |            |            |            |            | \$ 100,000 |            |            |            | \$ 100,000     |
| Law Enforcement Center Total  | \$ -   | \$ 30,000                               | \$ 350,000 | \$ 350,000 | \$ 320,000 | \$ 170,000 | \$ -       | \$ 100,000 | \$ -       | \$ -       | \$ -       | \$ 1,320,000   |
| Courthouse:   |  |   |            |            |            |            |            |            |            |            |            | \$ 3,300,000   |
| Exterior dome, copper repairs   | \$ 3,300,000   |   |            |            |            |            |            |            |            |            |            | \$ 3,300,000   |
| 2 <sup>nd</sup> floor air handling unit replacement   |  |   |            |            |            |            | \$ 75,000  |            |            |            |            | \$ 75,000      |
| 2 <sup>nd</sup> floor grand courtroom repainting  |  |   |            |            |            |            |            |            |            |            | \$ 75,000  | \$ 75,000      |
| Fire Alarm System installation  |  |   |            |            |            |            |            |            | \$ 145,000 |            |            | \$ 145,000     |
| Asbestos abatement survey and abatement work  |  |   |            |            |            |            |            |            | \$ 150,000 |            |            | \$ 150,000     |
| District Heat, heat exchanger replacement   |  |   |            |            |            |            | \$ 30,000  |            |            |            |            | \$ 30,000      |
| Branch III Courtroom Remodel  |  |   |            |            |            |            |            |            |            | \$ 400,000 |            | \$ 400,000     |
| Windows replacement   |  |   |            |            |            |            |            |            | \$ 200,000 |            |            | \$ 200,000     |
| Interior dome in rotunda; ceiling painting, mural restoration, light fixture repair/replacement |  |   |            |            |            |            |            |            |            | \$ 85,000  | \$ 85,000  |                |
| Courthouse Total  | \$ 3,300,000   | \$ -                                    | \$ -       | \$ -       | \$ -       | \$ -       | \$ 105,000 | \$ 200,000 | \$ 295,000 | \$ 400,000 | \$ 160,000 | \$ 4,460,000   |
| Human Services Building:  |  |   |            |            |            |            |            |            |            |            |            |                |
| Boiler replacements   |  | \$ 120,000                              |            |            |            |            |            |            |            |            |            | \$ 120,000     |
| Air Handling Unit #2 and Condenser replacement  |  | \$ 60,000                               |            |            |            |            |            |            |            |            |            | \$ 60,000      |
| ACC #1 and #3   |  | \$ 150,000                              |            |            |            |            |            |            |            |            |            | \$ 150,000     |
| Fire Alarm System replacement   |  |   |            |            |            | \$ -       |            |            |            |            | \$ 80,000  | \$ 80,000      |
| Human Services Building Total   | \$ -   | \$ 330,000                              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 80,000  | \$ 410,000     |
| Office Complex:   |  |   |            |            |            |            |            |            |            |            |            |                |
| Boilers replacement   |  |   |            |            |            |            |            |            |            |            | \$ 80,000  | \$ 80,000      |
| Office Complex Total  | \$ -   | \$ -                                    | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 80,000  | \$ 80,000      |
| Public Health Building:   |  |   |            |            |            |            |            |            |            |            |            |                |
| Rooftop air handling units and system controls replacements                                     |  |   |            |            |            | \$ 100,000 |            |            |            |            |            | \$ 100,000     |
| Public Health Building Total  | \$ -   | \$ -                                    | \$ -       | \$ -       | \$ -       | \$ 100,000 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 100,000     |
| UW Manitowoc:   |  |   |            |            |            |            |            |            |            |            |            |                |
| 1962 Mechanical Systems updates   | \$ 1,500,000   |   |            |            |            |            |            |            |            |            |            | \$ 1,500,000   |
| Science Labs Remodeling project   | \$ 3,500,000   |   |            |            |            |            |            |            |            |            |            | \$ 3,500,000   |
| North parking lot rebuild   |  |   |            |            |            |            | \$ 120,000 |            |            |            |            | \$ 120,000     |
| South access road relocation  |  |   |            |            |            |            | \$ 80,000  |            |            |            |            | \$ 80,000      |
| UW Manitowoc Total  | \$ 5,000,000   | \$ -                                    | \$ -       | \$ -       | \$ -       | \$ -       | \$ 200,000 | \$ -       | \$ -       | \$ -       | \$ -       | \$ 5,200,000   |
| All Public Works Building Total   | \$ 8,300,000   | \$ 360,000                              | \$ 350,000 | \$ 350,000 | \$ 320,000 | \$ 270,000 | \$ 305,000 | \$ 300,000 | \$ 295,000 | \$ 400,000 | \$ 320,000 | \$ 11,570,000  |

Starting 2016 Bob Z has agreed to fund an additional ~ \$350,000 Each year for Capital Outlay

**MANITOWOC COUNTY HIGHWAY COMMISSION  
TENTATIVE FIVE-SEVEN YEAR CONSTRUCTION SCHEDULE  
2017 – 2021**

***2017 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS***

CTH “R” Bridge Design  
CTH “S” Bridge Design  
CTH “X” Bridge Design  
CTH “CL” Road Design  
CTH “LS” from CTH CL to CTH “C”  
CTH “X” from Calumet Cty. Line to Steinthal Rd.  
CTH “T” from STH 10 to Polifka Road

***2018 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS***

CTH “X” Bridge Construction  
CTH “W” from Taus Road to County Line  
CTH “VV” from Tannery Road to STH 42  
CTH “X” from Steinthal rd. to CTH A  
CTH “CS” from Alverno Road to STH 151  
CTH “LS” from CTH C to CTH XX

***2019 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS***

CTH “R” Bridge Construction on CTH R  
CTH “R” from Broadway Street to Custer Street  
CTH “X” Bridge Construction  
CTH “S” Bridge Construction  
CTH “CL” from STH 151 to W. Viebahn St.  
CTH “JJ” from CTH S to CTH J  
CTH “T” from Polifka Rd. to CTH Z  
CTH “CR” from CTH C to CTH U  
CTH “U” from CTH CR to CTH LS

***2020 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS***

CTH “R” from STH 310 to CTH V  
CTH “Q” from Rockwood Road to CTH Y  
CTH “JJ” from I-43 to CTH S  
CTH “V” from STH 42 to CTH O  
CTH “XX” from CTH M to STH 42

***2021 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS***

CTH “R” from CTH V to CTH Y  
CTH “X” from STH 42 to CTH LS  
CTH “XX” from CTH M to STH 67  
CTH “M” from County Line to CTH X  
CTH “X” from CTH A to STH 42  
CTH “A” from Bartel Road to CTH X

The following will be brought to the County Board for approval outside of the Budget process

**Items not included in the 2017 Budget that would be funded by borrowing (Bonding or Short-term Note)**

|                        |                                 |                    |                  |   |
|------------------------|---------------------------------|--------------------|------------------|---|
| Michigan Ave. Building | * Renovation                    | \$750,000          | Estimates        |   |
|                        | Funds From ADRC Fund            | <u>(\$150,000)</u> | \$525,000        | Interior Remodeling   |
|                        | Financing Amount                | <u>\$600,000</u>   | \$38,000         | Window Replacement  |
|                        |                                 |                    | \$58,000         | Furniture & Fixtures  |
|                        |                                 |                    | \$75,000         | Fiber-(phones & computer wiring)                            |
|                        |                                 |                    | \$30,000         | County Board Room (includes Voting Board)                   |
|                        |                                 |                    | <u>\$24,000</u>  | Moving costs  |
|                        |                                 |                    | <u>\$750,000</u> |   |
| Recycling Center       | * Equipment                     | <u>\$500,000</u>   | \$250,000        | 1 - Paper/Plastic Baler Selco #3                            |
|                        |                                 |                    | \$75,000         | 1 - Excel No. 2 Baler                                       |
|                        |                                 |                    | \$25,000         | 1 - Main Sorting Conveyor system                            |
|                        |                                 |                    | \$25,000         | 1 - Main Infeed/Incline Conveyor                            |
|                        |                                 |                    | \$75,000         | 1 - Front end loader  |
|                        |                                 |                    | <u>\$50,000</u>  | Skidsteer/Bobcat  |
|                        |                                 |                    | <u>\$500,000</u> |   |
| Sheriff's Department   | Jail - Body Scanner             | <u>\$200,000</u>   |                  | Full Body Scanner - Detects internal & external contraband. |
| U. W. Manitowoc        |                                 | <u>\$5,000,000</u> |                  |   |
| Human Services Dept.   | Tablet Computers - Nancy        | \$42,892           | \$42,892         | HSD - Tablet project (Nancy Randolph's Division)            |
|                        | Laptop Computers - Jeff         | \$50,941           | \$50,941         | HSD - Laptop project (Lori Fures's Division)                |
|                        | (38% funded by program revenue) | <u>(\$35,656)</u>  |                  | Program Revenue reimbursement                               |
|                        | Financing Amount                | <u>\$58,177</u>    |                  |   |
| Accounting Software    | * ERP System                    | <u>\$750,000</u>   | <u>\$750,000</u> | Would replace current entire Accounting system.             |
| * Financing Total      |                                 | <u>\$7,108,177</u> |                  |   |

\* = Amount not to Exceed. May be less when the appropriate time comes.

**Projected 2019 Items:**

|                 | Estimated County Responsibility |                           |
|-----------------|---------------------------------|---------------------------|
| Courthouse Dome | \$4,000,000                     |                           |
| Highway Dept.   | Bridge 20% (2019-2020)          | \$680,000                 |
|                 | Road way (Rapids) 100%          | \$3,200,000               |
|                 |                                 | Total Project \$3,400,000 |

**RESOLUTION ADOPTING 2017 BUDGET AND PROPERTY LEVY**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's proposed 2017 annual budget has  
2 been made available to each county supervisor and to the general public; and  
3

4 WHEREAS, the proposed 2017 annual budget was presented to the Manitowoc County  
5 Board of Supervisors at its meeting on October 11, 2016; and  
6

7 WHEREAS, formal publication of a budget summary and announcement of a public hearing  
8 was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc Herald  
9 Times Reporter on October 9, 2016; and  
10

11 WHEREAS, a public hearing on the proposed 2017 annual budget was held for the purpose  
12 of obtaining public input and the proposed 2017 annual budget was reviewed by the Manitowoc  
13 County Board of Supervisors at its annual meeting on October 31, 2016; and  
14

15 WHEREAS, the proposed 2017 annual budget includes performance based increases for the  
16 Manitowoc County pay plan pursuant to Manitowoc County Code §§ 5.02(3) (c), (d) and (e); and  
17

18 WHEREAS, employees below midpoint who meet or exceed job requirements (*i.e.* receive a  
19 cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase;  
20 and  
21

22 WHEREAS, employees at or above midpoint who exceed job requirements (*i.e.* receive a  
23 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%  
24 increase; and  
25

26 WHEREAS, employees at or above midpoint whose performance exceeds the proficient  
27 performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation)  
28 will receive a 2.0% increase; and  
29

30 WHEREAS, employees at or above maximum who exceed job requirements (*i.e.* receive a  
31 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%  
32 increase, paid to them per pay period for the following year; and  
33

34 WHEREAS, employees at or above maximum whose performance exceeds the proficient  
35 performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation)  
36 will receive a 2.0% increase, paid to them per pay period for the following year;  
37

38 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors  
39 hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for

the calendar year beginning January 1, 2017 as indicated in the attached 2017 annual budget for Manitowoc County and any attachments or addenda thereto; and

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

|   |           |                      |
|---|-----------|----------------------|
| State Special Charges - Charitable & Penal          | \$        | 1,911.04             |
| County Aid Bridges (Wis. Stat. § 82.08)             | \$        | 110,627.00           |
| Illegal Real Estate Taxes Charged Back (Prior Year) | \$        | 13,578.72            |
| <u>All Other County Taxes</u>                       | <u>\$</u> | <u>29,328,802.00</u> |
| Gross County Tax Levy                               | \$        | 29,454,918.76;       |

and

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

BE IT FURTHER RESOLVED that Manitowoc County shall enter in the Tax Apportionment State Taxes for Forestry Mill Tax, Wis. Stat. § 70.58(2), the amount of \$895,324.02; and

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

|  |                   |
|--|-------------------|
| <u>Court Related Proceedings – Competancy (6-hearings)</u> | <u>\$1,911.04</u> |
| Total  | \$1,911.04;       |

and

BE IT FURTHER RESOLVED that Manitowoc County Officials are hereby directed to reapportion the illegal real estate taxes charged back in the amount of \$13,578.72; and

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

BE IT FURTHER RESOLVED that the performance based increases included in the 2017 annual budget will be granted pursuant to Manitowoc County Code §§ 5.02(3) ( c), (d) and ( e) as follows:

- (1) Employees below midpoint who meet or exceed job requirements (*i.e.* receive a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase; and
- (2) Employees at or above midpoint who exceed job requirements (*i.e.* receive a cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0% increase; and


- (3) Employees at or above midpoint whose performance exceeds the proficient performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 2.0% increase; and
- (4) Employees at or above maximum who exceed job requirements (*i.e.* receive a cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0% increase, paid to them per pay period for the following year; and
- (5) Employees at or above maximum whose performance exceeds the proficient performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 2.0% increase, paid to them per pay period for the following year;

and

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

Dated this 10th day of November 2016.

Respectfully submitted by the  
Finance Committee

  
Paul Hansen, Chair

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

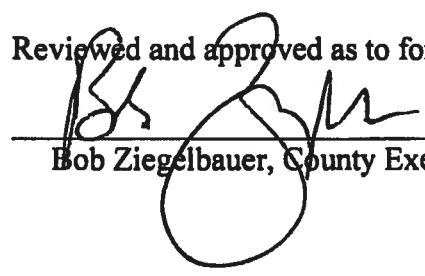
Tax Levy of \$29,454,918.76

Composite Tax Rate of \$5.785281 per \$1,000 of equalized value.

**FISCAL NOTE:** Reviewed and approved by Comptroller. 

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

**APPROVED:**

  
Bob Ziegelbauer, County Executive

  
11/14/16  
Date

No. 2016/2017 - 46  
Manitowoc Voting System  
Vote Summary Report  
11-10-2016

All Reports  
Report , 2 , 1/2 Majority Based on Members

2. Resolution Adopting 2017 Budget and Property Levy.

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

Pass

On this 10 day of November 2016 by a vote of:  
Aye = 22    Nay = 3    Abs = 0    Absent = 0

Attest: Lois Kiel  
Lois Kiel, County Clerk

## Manitowoc County Adopted Budget

Form  
SL-202c**2016 County Levy Limit Worksheet**WI Dept  
of Revenue**Section A: Determination of 2016 Payable 2017 Allowable Levy Limit**

|   |  |            |
|---|--|------------|
| 1 | 2015 payable 2016 actual county levy   | 28,288,197 |
| 2 | Exclude prior year levy for unreimbursed expenses related to an emergency                    | 0          |
| 3 | Exclude 2015 levy for new general obligation debt authorized after July 1, 2005              | 0          |
| 4 | 2015 payable 2016 adjusted actual county levy (Line 1 minus Lines 2 and 3)                   | 28,288,197 |
| 5 | 0.00% growth plus terminated TID% ( 0 ) applied to 2015 adjusted actual levy                 | 28,288,197 |
| 6 | Net new construction % ( .882 ) + terminated TID% ( 0 ) applied to 2015 adjusted actual levy | 28,537,699 |
| 7 | 2016 levy limit before adjustments (Greater of Line 5 or Line 6)                             | 28,537,699 |
| 8 | Total adjustments from Sec. D, Line P  | 0          |
| 9 | 2016 payable 2017 allowable levy (Sum of Lines 7 and 8)                                      | 28,537,699 |

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

|   |   |            |
|---|---|------------|
| 1 | Previous year's allowable levy                    | 28,294,340 |
| 2 | Previous year's actual levy                       | 28,288,197 |
| 3 | Previous year's unused levy (Line 1 minus Line 2) | 6,143      |
| 4 | Previous year's actual levy 28,288,197 x 0.015    | 424,323    |
| 5 | Allowable increase (Lesser of Line 3 or Line 4)   | 6,143      |

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

|   |   |            |
|---|---|------------|
| 1 | 2015 unused percentage                            | 0.012%     |
| 2 | 2014 unused percentage                            | 0.007%     |
| 3 | PY unused percentage                              |            |
| 4 | PY unused percentage                              |            |
| 5 | PY unused percentage                              |            |
| 6 | Total unused percentage                           | 0.019%     |
| 7 | Previous year actual levy due to valuation factor | 28,288,197 |
| 8 | Allowable increase                                | 5,375      |

|                                   |                 |
|-----------------------------------|-----------------|
| Total 2016 Levy for 2017 Budget   | \$29,454,918.76 |
| Less: Library Levy                | (805,042.00)    |
| Bridge Aid Levy                   | (110,627.00)    |
| State Special Charges             | (1,911.04)      |
| Sub-total                         | \$28,536,978.72 |
| Allowable Levy before adjustments | \$28,537,699.00 |
| Under Levy Limit                  | (\$720.28)      |



## Section D: Adjustments to Levy Limit

|   |  |          |
|---|--|----------|
| A | Increase for unused levy from previous year (see Sec. B, Line 5) (add)   |          |
| B | Decrease in 2017 debt service levy as compared to 2016 debt service levy for debt authorized <b>before</b> July 1, 2005 (subtract)   |          |
| C | Increase in 2017 debt service levy over 2016 debt service levy for debt authorized <b>before</b> July 1, 2005 (add)  |          |
| D | Increase for County's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. (add)  |          |
| E | Debt service for general obligation debt authorized <b>after</b> July 1, 2005. (add)<br>Includes levy for Milwaukee County Pension Obligation Bonds issued under 59.85 Wis. Stats. |          |
| F | Increase in 2016 payable 2017 levy approved by a referendum (add)  |          |
| G | Amount levied in 2016 to pay unreimbursed expenses related to an emergency under sec. 323.10, Wis. Stats. (add)  |          |
| H | <input type="text"/> in costs associated with an intergovernmental cooperation agreement   |          |
| I | Adjustment to 2016 payable 2017 levy for transfer of services during 2016 <b>to</b> other governmental units (subtract)  |          |
| J | Adjustment to 2016 payable 2017 levy for transfer of services during 2016 <b>from</b> other governmental units (add)   |          |
| K | Adjustment to 2016 payable 2017 levy for consolidation of services during 2016 (add)   |          |
| L | Lease payment for lease revenue bond issued <b>before</b> July 1, 2005 (add)   |          |
| M | Levy for shortfall for debt service on revenue bond issued under sec. 66.0621 Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.                  |          |
| N | Adjustment to 2016 payable 2017 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013 (subtract)                         |          |
| O | Increase for unused levy carryforward from previous years (see Sec. C, Line 8) (add)   |          |
| P | <b>Total adjustments</b> (Sum of Lines A through O)  | <b>0</b> |

### Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

☒ Yes ☐ No

### Submission

Confirmation #

Filing Date :

# County Levy Limit Worksheet

## SL-202c

### Filing Instructions:

1. Review the [Form Instructions](#) before completing this form
2. Click **Start Filing** below
3. Complete the form and check for accuracy
4. Attach documents, if required
5. Click **Submit Form** on the last page
6. Print and/or save a copy for your records, including your confirmation number

### Contact Information:

Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

Phone: (608) 266-8618

Fax: (608) 264-6887

#### Watch for these symbols

**When these appear in the form, use the mouse and hover over the symbol to view the message.**



Help is available for the field. Hover over the symbol for more information.



There is an error in the field. View the message and fix the error. You must fix all errors before you can submit the form.



There is a warning or caution about the field. Review what you entered.

|      |             |           |              |             |
|------|-------------|-----------|--------------|-------------|
| Year | Report Type | County    | Co-muni Code | Account No. |
| 2016 | ORIGINAL    | MANITOWOC | 36999        | 0962        |

### Preparer Information

Name TODD H RECKELBERG

Phone (920) 683-4080

Email TODDRECKELBERG@CO.MANITOWOC.WI.US

## MANITOWOC COUNTY TAX LEVY 2016 FOR 2017 BUDGET

Adopted 2017 Budget Levy 11/11/16 9:00 AM

| EXCERPT OF STATE EQUALIZED<br>VALUES & RATIOS           |  |                                       | STATE<br>TAXES                                     | COUNTY TAXES Section B.1.<br>PORTION OF STATE SPECIAL CHGS |   |  | LESS THAN FULL COUNTY APPORTIONMENT |                                  |  | FULL COUNTY   |   | COUNTY TAXES                                      |  | D-04 Line 37<br>SPECIAL<br>CHARGES TO<br>TOWNS, CITIES<br>& VILLAGES | Line #45<br>GRAND TOTAL<br>ALL TAXES<br>AND<br>CHARGES |
|---|--|---------------------------------------|--|--|---|--|-------------------------------------|----------------------------------|--|---|---|---|--|--|--|
| Apportionment Sheet Section Letter and Line # of 45 --> |  |                                       | A-2<br>TID IN<br>STATE<br>FORESTRY<br>TAX - APPORT | B-5<br>STATE<br>CHARITABLE<br>AND<br>PENAL - APOR          | B-6<br>OTHER<br>STATE<br>SPECIAL<br>CHARGES | B-8<br>SUB-TOTAL<br>FOR SECTION<br>B LINE 1<br>B-1 | B-11<br>LIBRARY                     | B-12<br>COUNTY<br>AID<br>BRIDGES | B-17 (LIST)<br>TAX<br>LISTING<br>SERVICE | B-15<br>ILLEGAL<br>REAL ESTATE<br>TAX CHARGED<br>BACK | B-18<br>ALL<br>OTHER<br>COUNTY<br>TAXES | B-20<br>SUB-TOTAL<br>FOR LINE B-2<br>TO BE LEVIED | Line #27<br>Total County Taxes<br>LINE 27<br>TOTAL NET<br>COUNTY TAXES |  |  |
| MUNICIPALITIES  | 2016<br>EQUALIZED<br>VALUES<br>W/O TID | 2016<br>EQUALIZED<br>RATIO<br>W/O TID | 895,324.02   | 1,911.04   | -   | 1,911.04   | 805,042.00                          | 110,627.00                       | 79,507.78                                | 13,578.72   | 28,444,252.22                           | 29,453,007.72                                     | 29,454,918.76  | -  | 30,350,242.78  |
| Townships:  |  |                                       |  |  |   |  |                                     |                                  |  |   |   |   |  |  |  |
| Cato  | 145,304,700                            | 2.854%                                | 24,659.08  | 54.54  | -   | 54.54  | 44,989.91                           | 7,340.13                         | 4,100.71                                 | 387.53  | 811,784.74                              | 868,603.02  | 868,657.56   | -  | 893,316.64   |
| Centerville   | 71,095,600                             | 1.396%                                | 12,065.35  | 26.69  | -   | 26.69  | 22,012.94                           | 3,591.43                         | 2,006.42                                 | 189.61  | 397,195.17                              | 424,995.57  | 425,022.26   | -  | 437,087.61   |
| Cooperstown   | 103,426,100                            | 2.031%                                | 17,552.03  | 38.82  | -   | 38.82  | 32,023.26                           | 5,224.62                         | 2,918.83                                 | 275.84  | 577,818.39                              | 618,260.94  | 618,299.76   | -  | 635,851.79   |
| Eaton   | 75,238,400                             | 1.478%                                | 12,768.41  | 28.24  | -   | 28.24  | 23,295.66                           | 3,800.70                         | 2,123.34                                 | 200.66  | 420,340.06                              | 449,760.42  | 449,788.66   | -  | 462,557.07   |
| Franklin  | 104,423,400                            | 2.051%                                | 17,721.28  | 39.20  | -   | 39.20  | 32,332.05                           | 5,275.00                         | 2,946.98                                 | 278.50  | 583,390.08                              | 624,222.61  | 624,261.81   | -  | 641,983.09   |
| Gibson  | 106,417,400                            | 2.090%                                | 18,059.67  | 39.94  | -   | 39.94  | 32,949.44                           | 5,375.72                         | 3,003.25                                 | 283.82  | 594,530.13                              | 636,142.36  | 636,182.30   | -  | 654,241.97   |
| Kossuth   | 163,940,300                            | 3.220%                                | 27,821.65  | 61.53  | -   | 61.53  | 50,759.95                           | 8,281.52                         | 4,626.63                                 | 437.23  | 915,897.64                              | 980,002.97  | 980,064.50   | -  | 1,007,886.15   |
| Liberty   | 138,845,600                            | 2.727%                                | 23,562.93  | 52.12  | -   | 52.12  | 42,990.01                           | 7,013.85                         | 3,918.42                                 | 370.30  | 775,699.19                              | 829,991.77  | 830,043.89   | -  | 853,606.82   |
| Manitowoc   | 89,586,500                             | 1.760%                                | 15,203.37  | 33.63  | -   | 33.63  | 27,738.18                           | 4,525.50                         | 2,528.26                                 | 238.93  | 500,499.66                              | 535,530.53  | 535,564.16   | -  | 550,767.53   |
| Manitowoc Rapids  | 204,525,900                            | 4.017%                                | 34,709.27  | 76.77  | -   | 76.77  | 63,326.25                           | 10,331.72                        | 5,772.02                                 | 545.47  | 1,142,640.29                            | 1,222,615.75                                      | 1,222,692.52   | -  | 1,257,401.79   |
| Maple Grove   | 67,452,200                             | 1.325%                                | 11,447.04  | 25.32  | -   | 25.32  | 20,884.86                           | 3,407.38                         | 1,903.60                                 | 179.90  | 376,840.29                              | 403,216.03  | 403,241.35   | -  | 414,688.39   |
| Meeme   | 112,911,800                            | 2.218%                                | 19,161.81  | 42.38  | -   | 42.38  | 34,960.27                           | 5,703.79                         | 3,186.53                                 | 301.14  | 630,812.87                              | 674,964.60  | 675,006.98   | -  | 694,168.79   |
| Mishicot  | 91,609,600                             | 1.799%                                | 15,546.70  | 34.39  | -   | 34.39  | 28,364.58                           | 4,627.70                         | 2,585.36                                 | 244.32  | 511,802.27                              | 547,624.23  | 547,658.62   | -  | 563,205.32   |
| Newton  | 222,840,100                            | 4.377%                                | 37,817.30  | 83.64  | -   | 83.64  | 68,996.77                           | 11,256.87                        | 6,288.87                                 | 594.32  | 1,244,957.62                            | 1,332,094.45                                      | 1,332,178.09   | -  | 1,369,995.39   |
| Rockland  | 86,140,000                             | 1.692%                                | 14,618.47  | 32.33  | -   | 32.33  | 26,671.06                           | 4,351.40                         | 2,431.00                                 | 229.74  | 481,244.83                              | 514,928.03  | 514,960.36   | -  | 529,578.83   |
| Schleswig   | 228,467,300                            | 4.487%                                | 38,772.27  | 85.76  | -   | 85.76  | 70,739.08                           | 11,541.12                        | 6,447.68                                 | 609.33  | 1,276,395.51                            | 1,365,732.72                                      | 1,365,818.48   | -  | 1,404,590.75   |
| Two Creeks  | 43,887,300                             | 0.862%                                | 7,447.94   | 16.47  | -   | 16.47  | 13,588.59                           | 2,216.99                         | 1,238.56                                 | 117.05  | 245,188.49                              | 262,349.68  | 262,366.15   | -  | 269,814.09   |
| Two Rivers  | 133,851,400                            | 2.629%                                | 22,715.39  | 50.24  | -   | 50.24  | 41,443.68                           | 6,761.56                         | 3,777.48                                 | 356.98  | 747,797.71                              | 800,137.41  | 800,187.65   | -  | 822,903.04   |
| Township Total  | 2,189,963,600                          | 43.013%                               | 371,649.96   | 822.01   | -   | 822.01   | 678,066.54                          | 110,627.00                       | 61,803.94                                | 5,840.67  | 12,234,834.94                           | 13,091,173.09                                     | 13,091,995.10  | -  | 13,463,645.06  |
| Villages:   |  |                                       |  |  |   |  |                                     |                                  |  |   |   |   |  |  |  |
| Cleveland   | 83,670,500                             | 1.643%                                | 15,241.94  | 31.41  | -   | 31.41  | 25,906.44                           | N.A.                             | 2,361.30                                 | 223.15  | 467,448.29                              | 495,939.18  | 495,970.59   | -  | 511,212.53   |
| Francis Creek   | 37,765,800                             | 0.742%                                | 6,639.51   | 14.18  | -   | 14.18  | 11,693.22                           | N.A.                             | 1,065.81                                 | 100.72  | 210,989.05                              | 223,848.80  | 223,862.98   | -  | 230,502.49   |
| Kellnersville   | 12,354,500                             | 0.243%                                | 2,172.34   | 4.64   | -   | 4.64   | 3,825.26                            | N.A.                             | 348.66                                   | 32.95   | 69,021.83                               | 73,228.70   | 73,233.34  | -  | 75,405.68  |
| Maribel   | 16,184,600                             | 0.318%                                | 2,746.62   | 6.07   | -   | 6.07   | 5,011.15                            | N.A.                             | 456.75                                   | 43.16   | 90,419.73                               | 95,930.79   | 95,936.86  | -  | 98,683.48  |
| Mishicot  | 80,177,300                             | 1.575%                                | 13,606.57  | 30.09  | -   | 30.09  | 24,824.86                           | N.A.                             | 2,262.72                                 | 213.83  | 447,932.57                              | 475,233.98  | 475,264.07   | -  | 488,870.64   |
| Reedsville  | 49,449,100                             | 0.971%                                | 8,391.81   | 18.56  | -   | 18.56  | 15,310.66                           | N.A.                             | 1,395.53                                 | 131.88  | 276,261.02                              | 293,099.09  | 293,117.65   | -  | 301,509.46   |
| Saint Nazianz   | 38,434,800                             | 0.755%                                | 6,522.62   | 14.43  | -   | 14.43  | 11,900.36                           | N.A.                             | 1,084.69                                 | 102.51  | 214,726.60                              | 227,814.16  | 227,828.59   | -  | 234,351.21   |
| Valders   | 53,160,000                             | 1.044%                                | 9,021.57   | 19.95  | -   | 19.95  | 16,459.64                           | N.A.                             | 1,500.25                                 | 141.78  | 296,992.98                              | 315,094.65  | 315,114.60   | -  | 324,136.17   |
| Whitelaw  | 38,898,300                             | 0.764%                                | 6,733.66   | 14.60  | -   | 14.60  | 12,043.87                           | N.A.                             | 1,097.77                                 | 103.74  | 217,316.08                              | 230,561.46  | 230,576.06   | -  | 237,309.72   |
| Village Total   | 410,094,900                            | 8.055%                                | 71,076.64  | 153.93   | -   | 153.93   | 126,975.46                          | N.A.                             | 11,573.48                                | 1,093.72  | 2,291,108.15                            | 2,430,750.81                                      | 2,430,904.74   | -  | 2,501,981.38   |
| Cities:   |  |                                       |  |  |   |  |                                     |                                  |  |   |   |   |  |  |  |
| Kiel  | 217,223,600                            | 4.267%                                | 41,159.71  | 81.53  | -   | 81.53  | N.A.                                | N.A.                             | 6,130.36                                 | 579.34  | 1,213,579.48                            | 1,220,289.18                                      | 1,220,370.71   | -  | 1,261,530.42   |
| Manitowoc   | 1,793,994,700                          | 35.236%                               | 325,023.89   | 673.37   | -   | 673.37   | N.A.                                | N.A.                             | N.A.                                     | 4,784.62  | 10,022,645.56                           | 10,027,430.18                                     | 10,028,103.55  | -  | 10,353,127.44  |
| Two Rivers  | 480,077,300                            | 9.429%                                | 86,413.82  | 180.20   | -   | 180.20   | N.A.                                | N.A.                             | N.A.                                     | 1,280.37  | 2,682,084.09                            | 2,683,364.46                                      | 2,683,544.66   | -  | 2,769,958.48   |
| City Totals   | 2,491,295,600                          | 48.932%                               | 452,597.42   | 935.10   | -   | 935.10   | N.A.                                | N.A.                             | 6,130.36                                 | 6,644.33  | 13,918,309.13                           | 13,931,083.82                                     | 13,932,018.92  | -  | 14,384,616.34  |
| County Total  | 5,091,354,100                          | 100.000%                              | 895,324.02   | 1,911.04   | -   | 1,911.04   | 805,042.00                          | 110,627.00                       | 79,507.78                                | 13,578.72   | 28,444,252.22                           | 29,453,007.72                                     | 29,454,918.76  | -  | 30,350,242.78  |

State Forestry Tax Calculated with TID IN.

**Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund**  
**Adopted Budget 2017**

|                                    | General Fund<br>General Fund<br>Fund 100 | Human Services<br>Fund 200 | Highway<br>Fund 201 | Special Revenue Funds<br>Recycling<br>Fund 202 | Waste Disposal<br>Fund 203 |
|------------------------------------|--|----------------------------|---------------------|--|----------------------------|
| REVENUES Budgeted                  | \$ 10,579,914.00                         | \$ 9,788,635.00            | \$ 1,183,780.00     | \$ 521,387.00                                  | \$ 897,500.00              |
| EXPENDITURES Budgeted              | \$ 27,464,851.04                         | \$ 16,911,432.00           | \$ 3,840,967.00     | \$ 1,054,925.00                                | \$ 924,250.00              |
| Sub-Total                          | \$ (16,884,937.04)                       | \$ (7,122,797.00)          | \$ (2,657,187.00)   | \$ (533,538.00)                                | \$ (26,750.00)             |
| Fund Balance:                      |  |                            |                     |  |                            |
| Applied or Transfers In            | \$ 1,021,920.00                          | \$ -                       | \$ -                | \$ -   | \$ 16,750.00               |
| (Retained) or (Transfer Out)       | \$ (234,807.00)                          | \$ -                       | \$ -                | \$ -   | \$ -                       |
| Required Tax Levy                  | \$ (16,097,824.04)                       | \$ (7,122,797.00)          | \$ (2,657,187.00)   | \$ (533,538.00)                                | \$ (10,000.00)             |
| Tax Levy Entered into Computer     | \$ 16,097,824.04                         | \$ 7,122,797.00            | \$ 2,657,187.00     | \$ 533,538.00                                  | \$ 10,000.00               |
| Total Levy Distributed as follows: |  |                            |                     |  |                            |
| Required Operational Tax Levy      | \$ 15,292,782.04                         | \$ 7,122,797.00            | \$ 2,546,560.00     | \$ 533,538.00                                  | \$ 10,000.00               |
| Required Special Tax Levy *        | \$ 805,042.00                            | \$ -                       | \$ 110,627.00       | \$ -   | \$ -                       |
| Required Debt Service Tax Levy     | \$ -                                     | \$ -                       | \$ -                | \$ -   | \$ -                       |
| Total Tax Levy                     | \$ 16,097,824.04                         | \$ 7,122,797.00            | \$ 2,657,187.00     | \$ 533,538.00                                  | \$ 10,000.00               |

|                                    | Aging Services<br>Fund 205 | Special Revenue Funds<br>Soil & Water Con.<br>Fund 207 | Expo<br>Fund 225 | Debt Service<br>Debt Service<br>Fund 301 | Capital Projects<br>Funds 400,402,405<br>406,407,408,409,410 |
|------------------------------------|----------------------------|--|------------------|--|--|
| REVENUES Budgeted                  | \$ 2,813,028.00            | \$ 307,775.00  | \$ 716,390.00    | \$ 109,265.00                            | \$ 110,000.00  |
| EXPENDITURES Budgeted              | \$ 2,851,752.00            | \$ 597,981.00  | \$ 1,284,768.00  | \$ 2,881,559.00                          | \$ 93,250.00   |
| Sub-Total                          | \$ (38,724.00)             | \$ (290,206.00)  | \$ (568,378.00)  | \$ (2,772,294.00)                        | \$ 16,750.00   |
| Fund Balance:                      |                            |  |                  |  |  |
| Applied or Transfers In            | \$ 13,724.00               | \$ -   | \$ 688,378.00    | \$ 567,506.00                            | \$ -   |
| (Retained) or (Transfer Out)       | \$ -                       | \$ -   | \$ (120,000.00)  | \$ (500,000.00)                          | \$ (16,750.00)   |
| Required Tax Levy                  | \$ (25,000.00)             | \$ (290,206.00)  | \$ -             | \$ (2,704,788.00)                        | \$ -   |
| Tax Levy Entered into Computer     | \$ 25,000.00               | \$ 290,206.00  | \$ -             | \$ 2,704,788.00                          | \$ -   |
| Total Levy Distributed as follows: |                            |  |                  |  |  |
| Required Operational Tax Levy      | \$ 25,000.00               | \$ 290,206.00  | \$ -             | \$ -                                     | \$ -   |
| Required Special Tax Levy *        | \$ -                       | \$ -   | \$ -             | \$ -                                     | \$ -   |
| Required Debt Service Tax Levy     | \$ -                       | \$ -   | \$ -             | \$ 2,704,788.00                          | \$ -   |
| Total Tax Levy                     | \$ 25,000.00               | \$ 290,206.00  | \$ -             | \$ 2,704,788.00                          | \$ -   |

|                                    | Proprietary Funds<br>Highway<br>Fund 607 | Internal<br>Service Fund<br>Information Systems<br>Fund 601 | Illegal Realestate<br>Taxes Charged Back | Grand Total<br>Reported Funds |
|------------------------------------|--|---|--|-------------------------------|
| REVENUES Budgeted                  | \$ 3,040,063.00                          | \$ 1,623,756.00   | \$ -                                     | \$ 31,691,493.00              |
| EXPENDITURES Budgeted              | \$ 3,040,063.00                          | \$ 1,713,540.00   | \$ 13,578.72                             | \$ 62,659,338.04              |
| Sub-Total                          | \$ -                                     | \$ (89,784.00)  | \$ (13,578.72)                           | \$ (30,967,845.04)            |
| Fund Balance:                      |  |   |  |                               |
| Applied or Transfers In            | \$ -                                     | \$ 89,784.00  | \$ -                                     | \$ 2,398,062.00               |
| (Retained) or (Transfer Out)       | \$ -                                     | \$ -  | \$ -                                     | \$ (871,557.00)               |
| Required Tax Levy                  | \$ -                                     | \$ -  | \$ (13,578.72)                           | \$ (29,454,918.76)            |
| Tax Levy Entered into Computer     | \$ -                                     | \$ -  | \$ 13,578.72                             | \$ 29,454,918.76              |
| Total Levy Distributed as follows: |  |   |  |                               |
| Required Operational Tax Levy      | \$ -                                     | \$ -  | \$ 13,578.72                             | \$ 25,834,461.76              |
| Required Special Tax Levy *        | \$ -                                     | \$ -  | \$ -                                     | \$ 915,669.00                 |
| Required Debt Service Tax Levy     | \$ -                                     | \$ -  | \$ -                                     | \$ 2,704,788.00               |
| Total Tax Levy                     | \$ -                                     | \$ -  | \$ 13,578.72                             | \$ 29,454,918.76              |

## Budget - Departmental Presentation

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

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

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

| By Category                                   | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>                              |                    |                    |                                  |                                 |                    |
| Property Taxes                                | \$0                | \$25,000           | \$25,000                         | \$25,000                        | \$25,000           |
| Intergovernmental Grants/Aid                  | 1,758,595          | 1,812,732          | 376,449                          | 1,917,776                       | 1,934,741          |
| Public Charges for Service                    | 471,110            | 431,000            | 132,154                          | 431,500                         | 440,793            |
| Other   | 351,976            | 363,711            | 161,965                          | 338,431                         | 349,988            |
| <b>Total Revenues</b>                         | <b>\$2,603,878</b> | <b>\$2,719,949</b> | <b>\$705,467</b>                 | <b>\$2,800,213</b>              | <b>\$2,838,028</b> |
| <b>Expenses:</b>                              |                    |                    |                                  |                                 |                    |
| Personal Services                             | \$1,477,298        | \$1,659,259        | \$750,063                        | \$1,640,635                     | \$1,621,943        |
| Contracted Services                           | 895,837            | 993,635            | 342,541                          | 1,029,277                       | 1,005,805          |
| Operation & Maintenance                       | 107,912            | 109,359            | 37,431                           | 109,866                         | 192,094            |
| Fixed   | 9,972              | 11,873             | 12,691                           | 15,726                          | 15,379             |
| Outlay  | 22,799             | 8,830              | 56,577                           | 7,000                           | 16,531             |
| <b>Total Expenses</b>                         | <b>\$2,513,818</b> | <b>\$2,782,956</b> | <b>\$1,199,304</b>               | <b>\$2,802,504</b>              | <b>\$2,851,752</b> |
| <b>Other Sources &amp; (Uses)</b>             |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance                    | \$0                | \$63,007           | \$0                              | \$0                             | \$13,724           |
| General Fund                                  | 22,025             | 0                  | 0                                | 0                               | 0                  |
| <b>Total Other Sources &amp; (Uses)</b>       | <b>\$22,025</b>    | <b>\$63,007</b>    | <b>\$0</b>                       | <b>\$0</b>                      | <b>\$13,724</b>    |
| <b>Total Revenues and Other Sources</b>       |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b> | <b>\$112,086</b>   | <b>\$0</b>         | <b>(\$493,836)</b>               | <b>(\$2,291)</b>                | <b>\$0</b>         |

|  |              |              |              |
|--|--------------|--------------|--------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>23.00</b> | <b>24.50</b> | <b>24.13</b> |
|--|--------------|--------------|--------------|

|  |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Budget Expenditures by Program / Activity</b> |                    |                    |                    |                    |                    |
| <b>Health &amp; Human Services:</b>              |                    |                    |                    |                    |                    |
| Aging Services Management                        | \$51,229           | \$45,044           | \$21,749           | \$48,494           | \$48,624           |
| Congregate Meals (IILC1)                         | 424,640            | 417,329            | 194,751            | 411,311            | 373,136            |
| Chronic Disease Self Mgt CDSM                    | 450                | 0                  | 185                | 0                  | 0                  |
| Care Transitions Grant                           | 47,003             | 0                  | 0                  | 0                  | 0                  |
| Home Delivered Meals (C2)                        | 415,955            | 369,594            | 174,302            | 350,451            | 423,234            |
| Elder Abuse Grant                                | 45,630             | 35,330             | 8,242              | 35,530             | 35,330             |
| Contracted Svcs (IILB)                           | 35,944             | 102,457            | 10,451             | 102,520            | 101,176            |
| Aging & Disab Resource Cntr                      | 702,809            | 920,227            | 403,274            | 1,007,844          | 1,005,827          |
| ADRC Disab Benefit Spec                          | 179,388            | 178,000            | 85,485             | 178,010            | 185,055            |
| ADRC Prevention Grant                            | 698                | 0                  | 1,075              | 1,724              | 0                  |
| ADRC Dementia Care Spec Pilot                    | 77,091             | 87,500             | 38,441             | 87,500             | 88,238             |
| Alzheimers Care Giver Prgm                       | 25,482             | 33,456             | 7,218              | 42,442             | 41,702             |
| Family Care Giver Program                        | 42,834             | 67,709             | 29,262             | 56,727             | 52,727             |
| Specialized Transportation                       | 230,854            | 273,779            | 113,216            | 231,341            | 234,142            |
| Transp-New Freedom Grant                         | 50,613             | 64,575             | 23,787             | 64,575             | 79,748             |
| Benefits Advocacy                                | 126,927            | 127,432            | 63,571             | 126,907            | 121,319            |
| SHIP/SPAP/MMA St Health Ins                      | 21,233             | 14,898             | 10,103             | 20,055             | 20,055             |
| Information & Assistance                         | 35,037             | 45,626             | 14,192             | 37,073             | 41,439             |
| <b>Total</b>                                     | <b>\$2,513,818</b> | <b>\$2,782,956</b> | <b>\$1,199,304</b> | <b>\$2,802,504</b> | <b>\$2,851,752</b> |

The Aging and Disability Resource Center provides information and support to individuals age 60 and older. 70,655 meals were delivered in 2015 to individuals who are homebound, while over 26,000 meals were served in the 11 congregate meals sites in the county. 1,773 elderly sought support from the elder benefit specialist, which resulted in these individuals receiving recurring benefits and medical insurance benefits over a twelve month period exceeding \$6,009,000 in 2015. The disability benefit specialists worked with 434 individuals who received recurring benefits over a twelve month period exceeding \$6,500,000. The transportation program assisted in providing 26,522 one-way rides for the elderly and disabled to medical appointments, nutrition programs and supported employment opportunities. Information and Assistance specialist provide information and assistance to individuals with an intellectual development disability or physical disability ages 18 and older, along with the elderly population and average 553 calls or face to face visits each month.

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Other  | 79,528             | 72,978             | 25,038                           | 79,315                          | 80,160             |
| <b>Total Revenues</b>  | <b>\$79,528</b>    | <b>\$72,978</b>    | <b>\$25,038</b>                  | <b>\$79,315</b>                 | <b>\$80,160</b>    |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$20,923           | \$30,612           | \$8,810                          | \$24,574                        | \$25,204           |
| Contracted Services  | 125,180            | 127,964            | 52,492                           | 120,798                         | 128,150            |
| Operation & Maintenance  | 74,166             | 67,414             | 22,839                           | 65,050                          | 70,050             |
| Fixed  | 12,948             | 15,430             | 17,643                           | 17,643                          | 19,976             |
| Outlay   | 31,614             | 30,000             | 0                                | 18,000                          | 0                  |
| <b>Total Expenses</b>  | <b>\$264,832</b>   | <b>\$271,420</b>   | <b>\$101,784</b>                 | <b>\$246,065</b>                | <b>\$243,380</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources</b>  |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b>                                  | <b>(\$185,304)</b> | <b>(\$198,442)</b> | <b>(\$76,745)</b>                | <b>(\$166,750)</b>              | <b>(\$163,220)</b> |
| Property Taxes of this amount support<br>this activity within the General Fund |                    | \$198,442          |                                  |                                 | \$163,220          |

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

|  |
|--|
| <b>Budget Expenditures by Program / Activity</b> |
|--|

|                      |
|----------------------|
| <b>Public Works:</b> |
|----------------------|

|         |           |           |           |           |           |
|---------|-----------|-----------|-----------|-----------|-----------|
| Airport | \$264,832 | \$271,420 | \$101,784 | \$246,065 | \$243,380 |
|---------|-----------|-----------|-----------|-----------|-----------|

The Manitowoc County Highway Department is responsible for the following activities at the Airport: Works with the FAA and Bureau of Aeronautics for airport funding for improvement projects; Issues NOTAMS (Notice to Airmen) for safety and security; Maintains county owned buildings; Performs maintenance on county equipment; Maintains runways, taxiways, ramps, parking lot, lights and signs; Performs snow removal and grass cutting; maintains perimeter fence and gates.

The Manitowoc County Airport plays a critical role in fostering business growth and economic development. The airport provides facilities for emergency medical flight, law enforcement, agricultural spraying and many other important community services. The County Airport provided an estimated \$3 million in economic output, supported over 40 jobs and contributed over \$1 million in personal income to the local area.



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

| By Category  | Experience<br>2015 | Budget<br>2016    | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017   |
|--|--------------------|-------------------|----------------------------------|---------------------------------|------------------|
| <b>Revenues:</b>   |                    |                   |                                  |                                 |                  |
| Intergovernmental Grants/Aid   | \$0                | \$0               | \$0                              | \$0                             | \$0              |
| Other  | 176,000            | 198,300           | 61,850                           | 117,630                         | 127,300          |
| <b>Total Revenues</b>  | <b>\$176,000</b>   | <b>\$198,300</b>  | <b>\$61,850</b>                  | <b>\$117,630</b>                | <b>\$127,300</b> |
| <b>Expenses:</b>   |                    |                   |                                  |                                 |                  |
| Personal Services  | \$75,562           | \$90,937          | \$30,152                         | \$54,297                        | \$62,727         |
| Contracted Services  | 6,041              | 4,500             | 19,124                           | 26,250                          | 25,850           |
| Operation & Maintenance  | 46,397             | 67,420            | 9,817                            | 27,774                          | 33,774           |
| Fixed  | 0                  | 0                 | 0                                | 0                               | 0                |
| Outlay   | 20,348             | 0                 | 0                                | 0                               | 0                |
| <b>Total Expenses</b>  | <b>\$148,347</b>   | <b>\$162,857</b>  | <b>\$59,094</b>                  | <b>\$108,321</b>                | <b>\$122,351</b> |
| <b>Other Sources &amp; (Uses)</b>  |                    |                   |                                  |                                 |                  |
| Transfer From Fund Balance   | \$0                | \$0               | \$0                              | \$0                             | \$0              |
| <b>Total Revenues and Other Sources</b>  | <b>\$27,653</b>    | <b>\$35,443</b>   | <b>\$2,756</b>                   | <b>\$9,309</b>                  | <b>\$4,949</b>   |
| <b>Over (Under) Expenses &amp; Other Uses</b>                                  |                    |                   |                                  |                                 |                  |
| Property Taxes of this amount support<br>this activity within the General Fund |                    | <u>(\$35,443)</u> |                                  |                                 | <u>(\$4,949)</u> |

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

**Budget Expenditures by Program / Activity**

**Public Works:**

|         |           |           |          |           |           |
|---------|-----------|-----------|----------|-----------|-----------|
| Airport | \$148,347 | \$162,857 | \$59,094 | \$108,321 | \$122,351 |
|---------|-----------|-----------|----------|-----------|-----------|

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

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

| By Category  | Experience<br>2015 | Budget<br>2016    | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017    |
|--|--------------------|-------------------|----------------------------------|---------------------------------|-------------------|
| <b>Revenues:</b>   |                    |                   |                                  |                                 |                   |
| Intergovernmental Grants/Aid   | \$764,177          | \$954,000         | \$242,650                        | \$925,000                       | \$954,000         |
| Public Charges for Service   | 21,797             | 22,470            | 12,036                           | 23,000                          | 23,000            |
| <b>Total Revenues</b>  | <b>\$785,973</b>   | <b>\$976,470</b>  | <b>\$254,686</b>                 | <b>\$948,000</b>                | <b>\$977,000</b>  |
| <b>Expenses:</b>   |                    |                   |                                  |                                 |                   |
| Personal Services  | \$677,890          | \$724,558         | \$366,548                        | \$723,128                       | \$733,152         |
| Contracted Services  | 173,310            | 188,857           | 92,048                           | 164,005                         | 175,804           |
| Operation & Maintenance  | 27,145             | 42,370            | 7,302                            | 29,020                          | 34,000            |
| Fixed  | 2,611              | 2,492             | 2,745                            | 3,815                           | 2,619             |
| Outlay   | 0                  | 0                 | 0                                | 0                               | 4,000             |
| <b>Total Expenses</b>  | <b>\$880,955</b>   | <b>\$958,277</b>  | <b>\$468,643</b>                 | <b>\$919,968</b>                | <b>\$949,575</b>  |
| <b>Other Sources &amp; (Uses)</b>  |                    |                   |                                  |                                 |                   |
| Transfer From Fund Balance   | \$0                | \$0               | \$0                              | \$0                             | \$0               |
| <b>Total Revenues and Other Sources</b>  |                    |                   |                                  |                                 |                   |
| <b>Over (Under) Expenses &amp; Other Uses</b>  | <b>(\$94,982)</b>  | <b>\$18,193</b>   | <b>(\$213,957)</b>               | <b>\$28,032</b>                 | <b>\$27,425</b>   |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>(\$18,193)</b> |                                  |                                 | <b>(\$27,425)</b> |

|  |              |               |             |
|--|--------------|---------------|-------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>10.00</b> | <b>9.00 *</b> | <b>9.00</b> |
|--|--------------|---------------|-------------|

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

|  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b> |                  |                  |                  |                  |                  |
| <b>Health &amp; Human Services:</b>              |                  |                  |                  |                  |                  |
| Child Support                                    | \$187,591        | \$282,758        | \$158,453        | \$282,883        | \$291,074        |
| Child Support-(Dedicated)                        | 646,628          | 616,004          | 286,972          | 578,672          | 605,534          |
| Child Support-(Mixed)                            | 46,736           | 59,515           | 23,219           | 58,413           | 52,967           |
| <b>Total</b>                                     | <b>\$880,955</b> | <b>\$958,277</b> | <b>\$468,643</b> | <b>\$919,968</b> | <b>\$949,575</b> |

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There were 5,182 active enforcement cases in our office at the end of 2015. One of the primary objectives of our office is to enforce child support orders which lessen the amount of public benefits and therefore lessen the burden on taxpayers.

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$295,929          | \$295,729          | \$124,487                        | \$294,432                       | \$294,150          |
| Fines/Forfeits/Penalties   | 231,953            | 270,000            | 118,208                          | 239,983                         | 265,000            |
| Public Charges for Service   | 166,647            | 185,000            | 82,247                           | 172,236                         | 185,000            |
| Intergovern Charges for Srvc   | 22,398             | 22,000             | 12,086                           | 23,600                          | 22,500             |
| Other  | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>  | <b>\$716,928</b>   | <b>\$772,729</b>   | <b>\$337,028</b>                 | <b>\$730,251</b>                | <b>\$766,650</b>   |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$1,062,526        | \$1,142,056        | \$536,226                        | \$1,127,791                     | \$1,123,745        |
| Contracted Services  | 139,025            | 168,336            | 68,628                           | 149,983                         | 159,675            |
| Operation & Maintenance  | 55,369             | 85,689             | 18,146                           | 55,605                          | 83,672             |
| Outlay   | 16,186             | 18,000             | 18,261                           | 18,261                          | 33,000             |
| <b>Total Expenses</b>  | <b>\$1,273,105</b> | <b>\$1,414,081</b> | <b>\$641,262</b>                 | <b>\$1,351,640</b>              | <b>\$1,400,092</b> |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources</b>  |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b>  | <b>(\$556,177)</b> | <b>(\$641,352)</b> | <b>(\$304,234)</b>               | <b>(\$621,389)</b>              | <b>(\$633,442)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$641,352</b>   |                                  |                                 | <b>\$633,442</b>   |

|  |                |              |              |
|--|----------------|--------------|--------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>18.80 *</b> | <b>19.00</b> | <b>19.00</b> |
|--|----------------|--------------|--------------|

\* One Judicial Assistant position was moved from the Family court budget where it is funded to the Clerk of Courts table of organization for 2015. Reclassed a .8 FTE Records Clerk position to 1.0 FTE County Clerks position.

|  |             |             |           |             |             |
|--|-------------|-------------|-----------|-------------|-------------|
| <b>Budget Expenditures by Program / Activity</b> |             |             |           |             |             |
| <b>General Government - Judicial:</b>            |             |             |           |             |             |
| Circuit Court Costs                              | \$1,273,105 | \$1,414,081 | \$641,262 | \$1,351,640 | \$1,400,092 |

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

Case filings for 2015: Civil – 507; Criminal – 1,606; Family/Paternity – 611; Juvenile – 339; Small Claims – 1,620; Traffic/Criminal Traffic/Forfeiture – 5,255. Jury Trial days for 2015 - 14; Jurors Reporting – 497; Jurors Serving – 351; Interpreter Expense - \$11,327 (\$9,120 state reimbursement); Tax Intercept Revenue - \$148,105.

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovern Charges for Srvc   | \$2,142            | \$1,500            | \$592                            | \$1,500                         | \$1,500            |
| Other  | 740                | 750                | 164                              | 175                             | 150                |
| <b>Total Revenues</b>  | <b>\$2,882</b>     | <b>\$2,250</b>     | <b>\$756</b>                     | <b>\$1,675</b>                  | <b>\$1,650</b>     |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$358,639          | \$367,791          | \$173,990                        | \$378,197                       | \$380,772          |
| Contracted Services  | 203,405            | 244,603            | 123,274                          | 246,644                         | 230,906            |
| Operation & Maintenance  | 11,970             | 16,844             | 8,067                            | 14,126                          | 16,260             |
| Fixed  | 67,940             | 74,366             | 65,292                           | 74,042                          | 77,770             |
| Outlay   | 0                  | 0                  | 0                                | 0                               | 1,750              |
| <b>Total Expenses</b>  | <b>\$641,953</b>   | <b>\$703,604</b>   | <b>\$370,623</b>                 | <b>\$713,009</b>                | <b>\$707,458</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$639,071)</b> | <b>(\$701,354)</b> | <b>(\$369,867)</b>               | <b>(\$711,334)</b>              | <b>(\$705,808)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$701,354</b>   |                                  |                                 | <b>\$705,808</b>   |

|  |             |             |             |
|--|-------------|-------------|-------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> |
|--|-------------|-------------|-------------|

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b>      |                  |                  |                  |                  |                  |
| <b>General Government - Financial Administration:</b> |                  |                  |                  |                  |                  |
| Comptroller   | \$574,014        | \$629,238        | \$305,331        | \$638,967        | \$629,688        |
| Insurances - General Fund                             | 67,940           | 74,366           | 65,292           | 74,042           | 77,770           |
| <b>Total</b>  | <b>\$641,953</b> | <b>\$703,604</b> | <b>\$370,623</b> | <b>\$713,009</b> | <b>\$707,458</b> |

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

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Public Charges for Service   | \$61,342           | \$50,000           | \$22,615                         | \$45,000                        | \$45,000           |
| Other  | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>  | <b>\$61,342</b>    | <b>\$50,000</b>    | <b>\$22,615</b>                  | <b>\$45,000</b>                 | <b>\$45,000</b>    |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$173,014          | \$177,863          | \$83,881                         | \$167,546                       | \$169,988          |
| Contracted Services  | 79,463             | 71,990             | 34,266                           | 72,307                          | 70,632             |
| Operation & Maintenance  | 19,480             | 21,510             | 14,896                           | 23,352                          | 20,760             |
| Fixed  | 344                | 372                | 620                              | 620                             | 662                |
| Outlay   | 2,227              | 3,000              | 0                                | 3,000                           | 3,000              |
| <b>Total Expenses</b>  | <b>\$274,527</b>   | <b>\$274,735</b>   | <b>\$133,664</b>                 | <b>\$266,825</b>                | <b>\$265,042</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources</b>  |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b>  | <b>(\$213,186)</b> | <b>(\$224,735)</b> | <b>(\$111,049)</b>               | <b>(\$221,825)</b>              | <b>(\$220,042)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$224,735</b>   |                                  |                                 | <b>\$220,042</b>   |
| <b>Authorized Full Time Equivalent Positions</b>                                       | <b>1.48</b>        | <b>1.48</b>        |                                  |                                 | <b>1.00</b>        |
| <b>Budget Expenditures by Program / Activity</b>                                       |                    |                    |                                  |                                 |                    |
| <b>General Government - Judicial:</b>  |                    |                    |                                  |                                 |                    |
| Coroner  | \$274,527          | \$274,735          | \$133,664                        | \$266,825                       | \$265,042          |

The Coroner's Office provides professional, accurate and legally defensible investigation into deaths. Governed by Wisconsin State Statutes Chpt. 979, the office also issues cremation permits and disinterment permits. In 2015, the Coroner's Office responded to 327 death investigations and performed 420 cremation exams. There were also 32 autopsies ordered.

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Public Charges for Service   | \$0                | \$0                | \$853                            | \$0                             | \$0                |
| Intergovern Charges for Srvc   | 1,123              | 0                  | 0                                | 4,000                           | 0                  |
| Other  | 40                 | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>  | <b>\$1,163</b>     | <b>\$0</b>         | <b>\$853</b>                     | <b>\$4,000</b>                  | <b>\$0</b>         |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$401,951          | \$440,639          | \$195,433                        | \$440,639                       | \$376,677          |
| Contracted Services  | 29,860             | 33,141             | 12,413                           | 21,766                          | 28,189             |
| Operation & Maintenance  | 10,649             | 10,050             | 5,875                            | 10,700                          | 12,000             |
| <b>Total Expenses</b>  | <b>\$442,461</b>   | <b>\$483,830</b>   | <b>\$213,720</b>                 | <b>\$473,105</b>                | <b>\$416,866</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$441,298)</b> | <b>(\$483,830)</b> | <b>(\$212,867)</b>               | <b>(\$469,105)</b>              | <b>(\$416,866)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$483,830</b>   |                                  |                                 | <b>\$416,866</b>   |

|  |             |             |             |
|--|-------------|-------------|-------------|
| <b>Authorized Full Time Equivalent Positions</b>               | <b>4.00</b> | <b>5.00</b> | <b>5.00</b> |
| One attorney's position is funded in the Child Support budget. |             |             |             |
| <b>Budget Expenditures by Program / Activity</b>               |             |             |             |
| <b>General Government - Legal:</b>                             |             |             |             |
| Corporation Counsel  | \$442,461   | \$483,830   | \$416,866   |

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

During the last fiscal year (2015), Corporation Counsel opened 795 files on matters related to the operation of Manitowoc County government, represented Manitowoc County in 269 civil matters filed in State and Federal Court, and represented the public interest in an additional 278 cases in State court. While Corporation Counsel represents the legal interests of Manitowoc County government and the public, it does not represent or provide legal advice to businesses, individuals, or other municipalities.

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues:  |                    |                    |                                  |                                 |                    |
| Other  | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Total Revenues   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Expenses:  |                    |                    |                                  |                                 |                    |
| Personal Services  | \$82,753           | \$82,516           | \$40,176                         | \$82,724                        | \$83,016           |
| Contracted Services  | 17,463             | 15,856             | 8,133                            | 15,856                          | 14,707             |
| Operation & Maintenance  | 25,387             | 24,755             | 19,868                           | 25,914                          | 26,630             |
| Total Expenses   | \$125,603          | \$123,127          | \$68,176                         | \$124,494                       | \$124,353          |
| Other Sources & (Uses)   |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Total Revenues and Other Sources   |                    |                    |                                  |                                 |                    |
| Over (Under) Expenses & Other Uses   | <u>(\$125,603)</u> | <u>(\$123,127)</u> | <u>(\$68,176)</u>                | <u>(\$124,494)</u>              | <u>(\$124,353)</u> |
| Property Taxes of this amount support<br>this activity within the General Fund |                    | <u>\$123,127</u>   |                                  |                                 | <u>\$124,353</u>   |
| Elected County Board of Supervisors  | 25.00              | 25.00              |                                  |                                 | 25.00              |
| <b>Budget Expenditures by Program / Activity</b>                               |                    |                    |                                  |                                 |                    |
| <b>General Government - Legislative:</b>                                       |                    |                    |                                  |                                 |                    |
| County Board   | \$125,603          | \$123,127          | \$68,176                         | \$124,494                       | \$124,353          |

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

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Licenses and Permits   | \$34,727           | \$35,000           | \$18,197                         | \$34,950                        | \$35,475           |
| Public Charges for Service   | 106                | 150                | 52                               | 52                              | 105                |
| Intergovern Charges for Srvc   | 525                | 0                  | 275                              | 275                             | 275                |
| Other  | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>  | <b>\$35,357</b>    | <b>\$35,150</b>    | <b>\$18,524</b>                  | <b>\$35,277</b>                 | <b>\$35,855</b>    |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$180,248          | \$189,560          | \$91,386                         | \$189,996                       | \$184,436          |
| Contracted Services  | 87,992             | 119,129            | 61,840                           | 119,129                         | 95,208             |
| Operation & Maintenance  | 91,771             | 121,185            | 49,526                           | 121,725                         | 112,610            |
| Fixed  | 3,734              | 4,650              | 1,014                            | 4,650                           | 4,600              |
| <b>Total Expenses</b>  | <b>\$363,745</b>   | <b>\$434,524</b>   | <b>\$203,765</b>                 | <b>\$435,500</b>                | <b>\$404,354</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$17,635           | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$328,388)</b> | <b>(\$381,739)</b> | <b>(\$185,242)</b>               | <b>(\$400,223)</b>              | <b>(\$368,499)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$381,739</b>   |                                  |                                 | <b>\$368,499</b>   |

|  |             |             |             |
|--|-------------|-------------|-------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |
|--|-------------|-------------|-------------|

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b>    |                  |                  |                  |                  |                  |
| <b>General Government - General Administration:</b> |                  |                  |                  |                  |                  |
| County Clerk  | \$184,754        | \$194,032        | \$94,961         | \$194,573        | \$188,528        |
| Central Mailing - Clerk                             | 59,906           | 62,100           | 22,528           | 62,100           | 62,850           |
| Central Duplicating - Clerk                         | 64,545           | 68,000           | 26,669           | 68,000           | 64,000           |
| Elections - Clerk                                   | 54,540           | 110,392          | 59,607           | 110,827          | 88,976           |
| Elections - SVRS                                    | 0                | 0                | 0                | 0                | 0                |
| <b>Total</b>  | <b>\$363,745</b> | <b>\$434,524</b> | <b>\$203,765</b> | <b>\$435,500</b> | <b>\$404,354</b> |

The County Clerks Office issues marriage licenses, domestic partnerships, conservation licenses (i.e. hunting/fishing licenses), all terrain vehicle and boat registration, County Board records, election records, work permits, notary service, passports and passport photos, county department mail, printing, county parking lot permits for the public, publishes the Official County Directory, Statistical Report of Property Values, and the County Board Proceedings Book.

On an annual basis, the County Clerk's Office issues approximately 440 marriage licenses, spends \$100,000 in postage for outgoing mail, processes approximately 600 passports, and takes over 325 photos. It also administers two to four elections per year, provides clerical services to thirteen County Board meetings, and has three official publications.



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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$46,600           | \$40,500           | \$26,911                         | \$43,000                        | \$41,500           |
| Public Charges for Service   | 562                | 1,100              | 901                              | 1,100                           | 1,100              |
| <b>Total Revenues</b>  | <b>\$47,162</b>    | <b>\$41,600</b>    | <b>\$27,811</b>                  | <b>\$44,100</b>                 | <b>\$42,600</b>    |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$285,701          | \$309,295          | \$144,773                        | \$313,550                       | \$322,835          |
| Contracted Services  | 20,218             | 38,807             | 9,072                            | 35,207                          | 49,092             |
| Operation & Maintenance  | 23,002             | 23,445             | 11,733                           | 23,000                          | 27,245             |
| Outlay   | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Expenses</b>  | <b>\$328,920</b>   | <b>\$371,547</b>   | <b>\$165,578</b>                 | <b>\$371,757</b>                | <b>\$399,172</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$281,758)</b> | <b>(\$329,947)</b> | <b>(\$137,766)</b>               | <b>(\$327,657)</b>              | <b>(\$356,572)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$329,947</b>   |                                  |                                 | <b>\$356,572</b>   |

|  |             |             |             |
|--|-------------|-------------|-------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>4.75</b> | <b>5.00</b> | <b>5.00</b> |
|--|-------------|-------------|-------------|

|  |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|
| <b>Budget Expenditures by Program / Activity</b> |           |           |           |           |           |
| <b>General Government - Legal:</b>               |           |           |           |           |           |
| District Attorney                                | \$328,920 | \$371,547 | \$165,578 | \$371,757 | \$399,172 |

The District Attorneys Office prosecutes felony, misdemeanor and traffic crimes, prosecutes all Manitowoc County Police ordinance violations and State ordinance violations, prosecutes all juvenile delinquency matters and provides advice to law enforcement personnel of each jurisdiction within the County as well as the Department of Human Services. They also handle delinquent sales tax violations for the State of Wisconsin. During 2015, the DA's Office filed 455 criminal traffic complaints, 183 juvenile petitions, 717 misdemeanor complaints, 767 felonies, and had staff assist with approximately 1,750 victim contacts.

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$81,156           | \$88,886           | \$0                              | \$88,636                        | \$88,333           |
| Public Charges for Service   | 209,239            | 215,472            | 57,439                           | 215,472                         | 215,472            |
| <b>Total Revenues</b>  | <b>\$290,394</b>   | <b>\$304,358</b>   | <b>\$57,439</b>                  | <b>\$304,108</b>                | <b>\$303,805</b>   |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$151,470          | \$228,736          | \$97,327                         | \$199,558                       | \$206,471          |
| Contracted Services  | 51,012             | 50,164             | 14,866                           | 37,772                          | 41,157             |
| Operation & Maintenance  | 150,159            | 137,148            | 56,729                           | 153,924                         | 161,607            |
| Fixed  | 5,848              | 6,688              | 3,908                            | 3,908                           | 4,140              |
| Outlay   | 9,038              | 19,500             | 258                              | 8,000                           | 16,400             |
| <b>Total Expenses</b>  | <b>\$367,527</b>   | <b>\$442,236</b>   | <b>\$173,088</b>                 | <b>\$403,162</b>                | <b>\$429,775</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$77,133)</b>  | <b>(\$137,878)</b> | <b>(\$115,648)</b>               | <b>(\$99,054)</b>               | <b>(\$125,970)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$137,878</b>   |                                  |                                 | <b>\$125,970</b>   |

|  |             |             |             |
|--|-------------|-------------|-------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>1.73</b> | <b>2.00</b> | <b>1.75</b> |
|--|-------------|-------------|-------------|

|  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b> |                  |                  |                  |                  |                  |
| <b>Public Safety - Emergency Government:</b>     |                  |                  |                  |                  |                  |
| Emergency Management                             | \$120,661        | \$173,590        | \$75,283         | \$158,774        | \$161,379        |
| Emerg Mgmt - Nuclear Prepa                       | 206,282          | 215,472          | 90,389           | 215,472          | 215,472          |
| Emerg Mgmt - SARA & LEPC                         | 0                | 0                | 0                | 0                | 0                |
| Emerg Mgmt - EPCRA / LEPC                        | 8,531            | 24,174           | 1,220            | 7,382            | 24,174           |
| Emerg Mgmt - HAZMAT                              | 32,053           | 29,000           | 6,196            | 21,534           | 28,750           |
| Emerg Mgmt - Home Land Secu                      | 0                | 0                | 0                | 0                | 0                |
| <b>Total</b>                                     | <b>\$367,527</b> | <b>\$442,236</b> | <b>\$173,088</b> | <b>\$403,162</b> | <b>\$429,775</b> |

The purpose of the Manitowoc County Emergency Management program is to assist government and volunteer agencies in protecting lives, property, and the environment before, during, and after major technological or natural emergencies. Develop and maintain County emergency response plans; disaster relief information; Emergency Planning and Community Right-to-Know Act (EPCRA) facility plans; public education information; administrative office for Hazmat Team and Critical Incident Stress Management Team (CISM); headquarters for County Emergency Operations Center (EOC); speaker services; and emergency response training.

The Department participates in monthly communications drill with Point Beach Nuclear Plant; and annual full scale nuclear plant exercise evaluated by the Federal Emergency Management Agency; either a table top or functional exercise with one of our EPCRA facilities; and annual tornado awareness exercises.

Manitowoc County, Wisconsin

Department: **Executive**

Fund: Member of the General Fund

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Other  | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues</b>  | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>                       | <b>\$0</b>                      | <b>\$0</b>         |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$99,959           | \$100,128          | \$46,196                         | \$100,128                       | \$99,322           |
| Contracted Services  | 16,830             | 15,563             | 7,977                            | 15,558                          | 14,551             |
| Operation & Maintenance  | 29                 | 250                | 87                               | 193                             | 250                |
| <b>Total Expenses</b>  | <b>\$116,819</b>   | <b>\$115,941</b>   | <b>\$54,259</b>                  | <b>\$115,879</b>                | <b>\$114,123</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b> | <b>(\$116,819)</b> | <b>(\$115,941)</b> | <b>(\$54,259)</b>                | <b>(\$115,879)</b>              | <b>(\$114,123)</b> |
| Property Taxes of this amount support<br>this activity within the General Fund     |                    | \$115,941          |                                  |                                 | \$114,123          |

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

|  |           |           |          |           |           |
|--|-----------|-----------|----------|-----------|-----------|
| <b>Budget Expenditures by Program / Activity</b> |           |           |          |           |           |
| <b>General Government - Administration:</b>      |           |           |          |           |           |
| Executive  | \$116,819 | \$115,941 | \$54,259 | \$115,879 | \$114,123 |

The chief administrative and executive officer for the county. Coordinates and directs most administrative and management functions of the county, appoints and supervises the heads of most county departments, appoints the members of most Boards and Commissions, and submits the annual budget to the County Board. Responsible for approving or vetoing county resolutions and ordinances.

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

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Public Charges for Service   | \$19,606           | \$17,295           | \$7,323                          | \$18,521                        | \$18,521           |
| Intergovern Charges for Srvc   | 104,969            | 103,989            | 54,388                           | 105,077                         | 107,369            |
| Other  | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>  | <b>\$124,575</b>   | <b>\$121,284</b>   | <b>\$61,711</b>                  | <b>\$123,598</b>                | <b>\$125,890</b>   |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$174,067          | \$171,861          | \$79,375                         | \$171,984                       | \$176,164          |
| Contracted Services  | 50,737             | 44,299             | 20,687                           | 43,955                          | 45,066             |
| Operation & Maintenance  | 3,748              | 5,298              | 3,325                            | 5,546                           | 5,773              |
| <b>Total Expenses</b>  | <b>\$228,552</b>   | <b>\$221,458</b>   | <b>\$103,387</b>                 | <b>\$221,485</b>                | <b>\$227,003</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources</b>  |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b>  | <b>(\$103,977)</b> | <b>(\$100,174)</b> | <b>(\$41,676)</b>                | <b>(\$97,887)</b>               | <b>(\$101,113)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$100,174</b>   |                                  |                                 | <b>\$101,113</b>   |

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

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

|  |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|
| <b>Budget Expenditures by Program / Activity</b> |           |           |           |           |           |
| <b>General Government - Judicial:</b>            |           |           |           |           |           |
| Family Court Commissioner                        | \$228,552 | \$221,458 | \$103,387 | \$221,485 | \$227,003 |

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

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$667,669          | \$678,222          | \$331,506                        | \$690,339                       | \$439,643          |
| Licenses and Permits   | 0                  | 0                  | 0                                | 0                               | 0                  |
| Fines/Forfeits/Penalties   | 0                  | 0                  | 0                                | 0                               | 0                  |
| Public Charges for Service   | 244,375            | 249,508            | 188,343                          | 255,419                         | 273,306            |
| Intergovern Charges for Srvc   | 21,152             | 12,145             | 209                              | 11,208                          | 6,945              |
| Other  | 2,379              | 0                  | 10                               | 0                               | 0                  |
| <b>Total Revenues</b>  | <b>\$935,574</b>   | <b>\$939,875</b>   | <b>\$520,068</b>                 | <b>\$956,966</b>                | <b>\$719,894</b>   |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$1,454,222        | \$1,503,246        | \$702,060                        | \$1,445,136                     | \$1,559,097        |
| Contracted Services  | 283,652            | 262,828            | 128,963                          | 261,710                         | 43,643             |
| Operation & Maintenance  | 72,452             | 75,922             | 36,848                           | 103,318                         | 49,402             |
| Fixed  | 4,896              | 5,003              | 5,467                            | 5,467                           | 5,624              |
| Other  | 0                  | 0                  | 0                                | 0                               | 0                  |
| Outlay   | 20,631             | 0                  | 0                                | 0                               | 0                  |
| <b>Total Expenses</b>  | <b>\$1,835,853</b> | <b>\$1,846,999</b> | <b>\$873,338</b>                 | <b>\$1,815,631</b>              | <b>\$1,657,766</b> |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources</b>  |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b>                                  | <b>(\$900,279)</b> | <b>(\$907,124)</b> | <b>(\$353,270)</b>               | <b>(\$858,665)</b>              | <b>(\$937,872)</b> |
| Property Taxes of this amount support<br>this activity within the General Fund |                    | \$907,124          |                                  |                                 | \$937,872          |

|   |       |       |       |
|---|-------|-------|-------|
| Authorized Full Time Equivalent Positions | 19.57 | 19.86 | 20.01 |
|---|-------|-------|-------|

|  |                    |                    |                  |                    |                    |
|--|--------------------|--------------------|------------------|--------------------|--------------------|
| <b>Budget Expenditures by Program / Activity</b>   |                    |                    |                  |                    |                    |
| <b>Health &amp; Human Services - Public Health</b> |                    |                    |                  |                    |                    |
| PHS - Older Adult Health Grant                     | \$9,259            | \$10,145           | \$4,604          | \$9,208            | \$4,945            |
| PHS - Cancer Control (WWCCP)                       | 13,581             | 0                  | 0                | 0                  | 0                  |
| PHS - Prevention Block Grant                       | 8,428              | 8,014              | 1,350            | 7,818              | 4,014              |
| PHS - GPR Lead                                     | 12,317             | 11,411             | 5,096            | 11,452             | 11,452             |
| PHS - Healthy Start                                | 34,049             | 35,034             | 16,276           | 36,541             | 35,459             |
| PHS - IAP Immunization Grant                       | 21,214             | 18,027             | 15,938           | 28,080             | 18,080             |
| PHS - Bioter/PHEP                                  | 51,402             | 62,982             | 33,402           | 62,982             | 57,085             |
| PHS - Mercury Reduction                            | 876                | 0                  | 116              | 0                  | 0                  |
| PHS - WIC Program Admin                            | 50,014             | 68,990             | 20,945           | 75,155             | 46,950             |
| PHS - WIC Nutrition                                | 84,720             | 91,539             | 44,309           | 86,975             | 92,691             |
| PHS - WIC Breast Feeding                           | 17,102             | 16,947             | 11,051           | 20,091             | 17,479             |
| PHS - WIC Client Services                          | 116,097            | 122,564            | 51,672           | 102,684            | 120,557            |
| PHS - WIC BF Peer Counseling                       | 3,079              | 0                  | 0                | 0                  | 0                  |
| PHS - Prenatal Care Coord                          | 58,199             | 59,608             | 25,158           | 49,940             | 59,352             |
| PHS - MIECHV-Family Foundation                     | 224,785            | 207,338            | 99,826           | 207,338            | 0                  |
| PHS - Administrative Support                       | 145,729            | 137,032            | 68,712           | 136,632            | 147,499            |
| PHS - Environmental Health                         | 247,039            | 272,897            | 135,964          | 253,466            | 301,464            |
| PHS - General Public Health                        | 719,908            | 724,471            | 338,432          | 713,722            | 740,739            |
| <b>Total</b>                                       | <b>\$1,835,853</b> | <b>\$1,846,999</b> | <b>\$873,338</b> | <b>\$1,815,631</b> | <b>\$1,657,766</b> |

The Health Department exists to promote and protect the health of the residents. The WIC program sees 1,400 clients monthly. The Sanitarians regulate 625 licensed establishments and 94 wells. The nursing program provides immunizations, prenatal care coordination, communicable disease prevention and control and community health promotion.

For additional information on programs and services of the Health Department please go to the County web page, <http://www.co.manitowoc.wi.us/departments/d-h/health-department/> to find our annual report.

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

| By Category                                   | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>                              |                    |                    |                                  |                                 |                    |
| Property Taxes                                | \$2,623,912        | \$2,573,912        | \$2,573,912                      | \$2,573,912                     | \$2,546,560        |
| Bridge Aid Prop Taxes                         | 127,031            | 170,170            | 170,170                          | 170,170                         | 110,627            |
| Intergovernmental Grants/Aid                  | 1,210,914          | 1,214,169          | 281,852                          | 1,127,410                       | 1,183,780          |
| Licenses and Permits                          | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Fines/Forfeits/Penalties                      | 0                  | 0                  | 0                                | 0                               | 0                  |
| Public Charges for Service                    | 0                  | 0                  | 0                                | 0                               | 0                  |
| Intergovern Charges for Srvc                  | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Other   | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>                         | <b>\$3,961,857</b> | <b>\$3,958,251</b> | <b>\$3,025,934</b>               | <b>\$3,871,492</b>              | <b>\$3,840,967</b> |
| <b>Expenses:</b>                              |                    |                    |                                  |                                 |                    |
| Contracted Services                           | \$205,726          | \$251,443          | \$93,818                         | \$238,041                       | \$220,062          |
| Operation & Maintenance                       | 3,631,174          | 4,121,808          | 1,494,786                        | 3,898,451                       | 3,620,905          |
| Outlay  | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Expenses</b>                         | <b>\$3,836,900</b> | <b>\$4,373,251</b> | <b>\$1,588,604</b>               | <b>\$4,136,492</b>              | <b>\$3,840,967</b> |
| <b>Other Sources &amp; (Uses)</b>             |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance                    | \$0                | \$415,000          | \$0                              | \$265,000                       | \$0                |
| Debt Service Fund                             | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Other Sources &amp; (Uses)</b>       | <b>\$0</b>         | <b>\$415,000</b>   | <b>\$0</b>                       | <b>\$265,000</b>                | <b>\$0</b>         |
| <b>Total Revenues and Other Sources</b>       |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b> | <b>\$124,957</b>   | <b>\$0</b>         | <b>\$1,437,330</b>               | <b>\$0</b>                      | <b>\$0</b>         |

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

|  |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Budget Expenditures by Program / Activity</b> |                    |                    |                    |                    |                    |
| <b>Public Works:</b>                             |                    |                    |                    |                    |                    |
| Hwy Admin SRF (Grants)                           | \$0                | \$0                | \$0                | \$0                | \$0                |
| County Road Maintenance                          | 1,749,078          | 1,586,590          | 571,415            | 1,467,647          | 1,536,590          |
| County Road/Brdg Construction                    | 1,359,087          | 1,691,333          | 155,676            | 1,486,675          | 1,178,750          |
| County Winter Snow Removal                       | 602,377            | 925,158            | 691,344            | 1,012,000          | 1,015,000          |
| Town Bridge Aid                                  | 126,357            | 170,170            | 170,170            | 170,170            | 110,627            |
| <b>Total</b>                                     | <b>\$3,836,900</b> | <b>\$4,373,251</b> | <b>\$1,588,604</b> | <b>\$4,136,492</b> | <b>\$3,840,967</b> |

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

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

| By Category   | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>  |                    |                    |                                  |                                 |                    |
| Public Charges for Service  | \$101,040          | \$97,000           | \$47,693                         | \$90,000                        | \$85,000           |
| Intergovern Charges for Srvc  | 3,284,090          | 2,641,953          | 1,144,095                        | 2,677,659                       | 2,695,500          |
| Other   | 370,193            | 256,117            | 135,419                          | 253,458                         | 259,563            |
| <b>Total Revenues</b>   | <b>\$3,755,323</b> | <b>\$2,995,070</b> | <b>\$1,327,207</b>               | <b>\$3,021,317</b>              | <b>\$3,040,063</b> |
| <b>Expenses:</b>  |                    |                    |                                  |                                 |                    |
| Personal Services   | \$6,058,586        | \$3,876,945        | \$3,161,013                      | \$3,823,266                     | \$3,872,294        |
| Contracted Services   | 2,869,557          | 860,116            | 1,155,948                        | 837,335                         | 827,265            |
| Operation & Maintenance   | 7,718,348          | 4,386,085          | 4,782,467                        | 4,511,709                       | 4,107,336          |
| Fixed   | 741,246            | 849,843            | 329,165                          | 737,419                         | 745,938            |
| County Charges Reimbursed - (Work<br>Performed for the Highway Special Revenue<br>Fund) | (3,710,542)        | (3,938,081)        | (1,418,434)                      | (3,966,322)                     | (3,730,340)        |
| Shop/Tool/Fuel Handling/Machinery/Bldg. &<br>Grnds/ etal. Cost Pool Revenues            | (10,109,737)       | (3,039,838)        | (5,014,878)                      | (2,922,090)                     | (2,782,430)        |
| <b>Total Expenses</b>   | <b>\$3,567,457</b> | <b>\$2,995,070</b> | <b>\$2,995,282</b>               | <b>\$3,021,317</b>              | <b>\$3,040,063</b> |
| <b>Other Sources &amp; (Uses)</b>   |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance  | \$27,207           | \$0                | \$0                              | \$0                             | \$0                |
| Debt Service Fund   | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Other Sources &amp; (Uses)</b>   | <b>\$27,207</b>    | <b>\$0</b>         | <b>\$0</b>                       | <b>\$0</b>                      | <b>\$0</b>         |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>      | <b>\$215,073</b>   | <b>\$0</b>         | <b>(\$1,668,074)</b>             | <b>\$0</b>                      | <b>\$0</b>         |

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

|  |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Budget Expenditures by Program / Activity</b> |                    |                    |                    |                    |                    |
| <b>Public Works:</b>                             |                    |                    |                    |                    |                    |
| Administration-Hwy C/P                           | \$447,580          | \$459,526          | \$209,997          | \$532,367          | \$455,309          |
| Shingle Recycling C/P                            | \$0                | \$0                | \$0                | \$0                | \$0                |
| Patrol Supervision                               | 181,250            | 220,553            | 98,057             | 222,221            | 222,222            |
| Cost Pool Expenses                               | 2,620,020          | 2,988,035          | 1,501,592          | 2,842,209          | 2,782,355          |
| Paving - Bid Jobs                                | 430,643            | 227,000            | 229,904            | 427,359            | 390,000            |
| County-Road Maintenance                          | 1,657,753          | 1,496,783          | 675,034            | 1,384,573          | 1,449,613          |
| County-Road Construction                         | 1,287,156          | 1,345,597          | 952,676            | 1,402,524          | 1,112,028          |
| County-Winter Snow Removal                       | 572,631            | 872,791            | 652,211            | 954,717            | 957,547            |
| State-Road Maint/Construct                       | 1,801,511          | 1,497,704          | 845,537            | 1,423,759          | 1,423,759          |
| Other Local Govt Road M&C                        | 585,374            | 545,000            | 159,226            | 400,000            | 450,000            |
| County Depts Nonroad Srvc                        | 373,274            | 275,000            | 145,020            | 275,000            | 275,000            |
| Non Govt (Public) Service                        | 38,540             | 45,000             | 21,674             | 45,000             | 35,000             |
| Sub-Total  | 9,995,732          | 9,972,989          | 5,490,928          | 9,909,729          | 9,552,833          |
| Hwy P/R Clearing Accounts                        | (9,680)            | 0                  | 158,326            | 0                  | 0                  |
| County Charges Reimbursed HWY SRF                | (3,710,542)        | (3,938,081)        | (1,418,434)        | (3,966,322)        | (3,730,340)        |
| Cost Pool Revenues                               | (2,708,053)        | (3,039,838)        | (1,235,539)        | (2,922,090)        | (2,782,430)        |
| <b>Total</b>                                     | <b>\$3,567,457</b> | <b>\$2,995,070</b> | <b>\$2,995,282</b> | <b>\$3,021,317</b> | <b>\$3,040,063</b> |

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

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

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

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

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

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

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

Additional information about the Highway Department can be found on the County's web site at: [www.co.manitowoc.wi.us.com](http://www.co.manitowoc.wi.us.com)



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

| By Category  | Experience<br>2015  | Budget<br>2016      | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017      |
|--|---------------------|---------------------|----------------------------------|---------------------------------|---------------------|
| <b>Revenues:</b>   |                     |                     |                                  |                                 |                     |
| Property Taxes   | \$6,896,441         | \$6,896,441         | \$6,896,441                      | \$6,896,441                     | \$7,122,797         |
| Intergovernmental Grants/Aid   | 7,635,010           | 7,543,379           | 2,452,275                        | 7,560,458                       | 7,612,203           |
| Fines/Forfeits/Penalties   | 45,014              | 44,000              | 22,043                           | 44,000                          | 42,000              |
| Public Charges for Service   | 2,034,090           | 2,263,697           | 511,410                          | 1,799,583                       | 1,436,665           |
| Intergovern Charges for Srvc   | 530,039             | 620,807             | (8,385)                          | 502,700                         | 695,867             |
| Other  | 3,544               | 2,607               | 784                              | 2,307                           | 1,900               |
| <b>Total Revenues</b>  | <b>\$17,144,138</b> | <b>\$17,370,931</b> | <b>\$9,874,567</b>               | <b>\$16,805,489</b>             | <b>\$16,911,432</b> |
| <b>Expenses:</b>   |                     |                     |                                  |                                 |                     |
| Personal Services  | \$7,612,542         | \$8,013,763         | \$3,742,721                      | \$7,933,258                     | \$8,181,843         |
| Contracted Services  | 8,474,838           | 8,361,887           | 3,385,764                        | 7,891,661                       | 7,370,354           |
| Operation & Maintenance  | 214,027             | 200,274             | 98,355                           | 202,892                         | 216,984             |
| Fixed  | 98,192              | 106,914             | 71,757                           | 107,949                         | 82,203              |
| Other  | 1,139,928           | 1,021,212           | 344,887                          | 1,081,395                       | 1,060,048           |
| Outlay   | 6,585               | 8,500               | 0                                | 543                             | 0                   |
| <b>Total Expenses</b>  | <b>\$17,546,111</b> | <b>\$17,712,550</b> | <b>\$7,643,485</b>               | <b>\$17,217,698</b>             | <b>\$16,911,432</b> |
| <b>Other Sources &amp; (Uses)</b>  |                     |                     |                                  |                                 |                     |
| Transfer From Fund Balance   | \$0                 | \$183,119           | \$0                              | \$183,119                       | \$0                 |
| General Fund   | \$116,944           | \$158,500           | \$0                              | \$150,000                       | \$0                 |
| <b>Total Other Sources * &amp; (Uses)</b>  | <b>\$116,944</b>    | <b>\$341,619</b>    | <b>\$0</b>                       | <b>\$333,119</b>                | <b>\$0</b>          |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b> | <b>(\$285,029)</b>  | <b>\$0</b>          | <b>\$2,231,082</b>               | <b>(\$79,090)</b>               | <b>\$0</b>          |

|   |        |        |        |
|---|--------|--------|--------|
| Authorized Full Time Equivalent Positions | 103.45 | 108.05 | 106.70 |
|---|--------|--------|--------|

|  |                     |                     |                    |                     |                     |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|
| <b>Budget Expenditures by Program / Activity</b> |                     |                     |                    |                     |                     |
| <b>Health &amp; Human Services</b>               |                     |                     |                    |                     |                     |
| Management & Support                             | \$1,386,688         | \$1,339,116         | \$742,385          | \$1,423,091         | \$1,521,154         |
| Deveipmentally Disabled                          | 1,936,262           | 2,215,331           | 398,263            | 1,682,868           | 1,341,643           |
| Mental Health / AODA / Chronically Mentally Ill  | 6,701,494           | 6,671,082           | 3,352,122          | 7,106,806           | 6,988,177           |
| Children & Families                              | 5,603,039           | 5,644,895           | 2,479,766          | 5,568,942           | 5,682,283           |
| Economic Support                                 | 1,382,519           | 1,336,972           | 655,433            | 1,361,024           | 1,303,208           |
| Long Term Support                                | 536,107             | 505,154             | 15,515             | 74,967              | 74,967              |
| <b>Total</b>                                     | <b>\$17,546,111</b> | <b>\$17,712,550</b> | <b>\$7,643,485</b> | <b>\$17,217,698</b> | <b>\$16,911,432</b> |

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

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

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

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

The Economic Support Division provides public assistance programs including Child Care, Children First, Food Share, Wisconsin Home Energy Assistance, Social Security Income Interim Assistance, Food Stamp Employment and Training, Front End Verification of information, Collection and Recovery of overpayments, and burial services. There are approximately 12,000 Food Share recipients, 13,000 Medicaid recipients, 350 Child Care Families and 2,300 Wisconsin Home Energy Assistance households served each year. Please note that the Economic Support Division will be moving from the Job Center on Viebahn Street to the Manitowoc County Office Complex on Expo Drive in the summer of 2017.



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

| By Category                                   | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues:                                     |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid                  | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Public Charges for Service                    | 24,425             | 15,000             | 0                                | 15,000                          | 15,000             |
| Intergovern Charges for Srvc                  | 1,603,144          | 1,583,136          | 836,067                          | 1,578,132                       | 1,608,756          |
| Other   | (4,032)            | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>                         | <b>\$1,623,537</b> | <b>\$1,598,136</b> | <b>\$836,067</b>                 | <b>\$1,593,132</b>              | <b>\$1,623,756</b> |
| Expenses:                                     |                    |                    |                                  |                                 |                    |
| Personal Services                             | \$698,958          | \$715,751          | \$329,597                        | \$715,751                       | \$746,747          |
| Contracted Services                           | 368,001            | 652,446            | 234,094                          | 670,201                         | 682,270            |
| Operation & Maintenance                       | 45,526             | 55,826             | 21,035                           | 61,882                          | 41,603             |
| Fixed   | 202,043            | 171,741            | 115,122                          | 171,741                         | 225,460            |
| <b>Total Expenses</b>                         | <b>\$1,412,059</b> | <b>\$1,627,764</b> | <b>\$714,901</b>                 | <b>\$1,657,575</b>              | <b>\$1,713,540</b> |
| Other Sources & (Uses)                        |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance                    | \$9,637            | \$29,628           | \$0                              | \$17,653                        | \$89,784           |
| <b>Total Revenues and Other Sources</b>       |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b> | <b>\$221,115</b>   | <b>\$0</b>         | <b>\$121,166</b>                 | <b>(\$46,790)</b>               | <b>\$0</b>         |

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

|  |             |             |           |             |             |
|--|-------------|-------------|-----------|-------------|-------------|
| <b>Budget Expenditures by Program / Activity</b> |             |             |           |             |             |
| <b>General Government:</b>                       |             |             |           |             |             |
| Information Systems                              | \$1,412,059 | \$1,627,764 | \$714,901 | \$1,657,575 | \$1,713,540 |

The Information Systems Department was created in 2000 by Resolution of the Manitowoc County Board to provide a centralized and independent Department as a source of data processing support services for all Departments of Manitowoc County Government.

An Information Systems Director, Mr. Robert D. Blashe, was appointed effective March 27, 2000. The Information Systems Director has responsibility for all Operational and Financial aspects of the Department.

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

Information Systems is Staffed with 8 County Employees.

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

Information Systems is made up of 6 Support Groups:

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

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

381 PC's, 228 Printers, 104 Laptops, 410 Unique Desktop Applications, 47 Wi-Fi Access Points  
5 Virtual Host Servers, 47 Virtual Servers, 2 Physical Servers, 27 TB of Data Storage, 4 SANS, 67 Switches, 5 Routers  
10 TB of Mainframe Storage, 500+ active jobs run concurrently on the iSeries each day  
4.4 Million Records in Aegis, 185+ 911 Calls for Service Daily, 59 Thousand Arrest jackets, 471 Thousand Incidents  
Maintain 36,200 Parcels, 450 Parcel Changes Each Year, Print 400 Large Maps Annually, Support 5 GIS Websites

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

| By Category  | Experience<br>2015   | Budget<br>2016       | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017       |
|--|----------------------|----------------------|----------------------------------|---------------------------------|----------------------|
| <b>Revenues:</b>   |                      |                      |                                  |                                 |                      |
| Intergovernmental Grants/Aid   | \$0                  | \$0                  | \$0                              | \$0                             | \$0                  |
| Other  | 0                    | 0                    | 0                                | 0                               | 0                    |
| <b>Total Revenues</b>  | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>                       | <b>\$0</b>                      | <b>\$0</b>           |
| <b>Expenses:</b>   |                      |                      |                                  |                                 |                      |
| Personal Services  | \$1,521,610          | \$1,500,579          | \$743,528                        | \$1,515,480                     | \$1,508,480          |
| Contracted Services  | 77,433               | 95,076               | 46,133                           | 79,321                          | 141,138              |
| Operation & Maintenance  | 21,523               | 15,400               | 4,776                            | 16,320                          | 15,400               |
| Outlay   | 0                    | 0                    | 0                                | 0                               | 0                    |
| <b>Total Expenses</b>  | <b>\$1,620,566</b>   | <b>\$1,611,055</b>   | <b>\$794,436</b>                 | <b>\$1,611,121</b>              | <b>\$1,665,018</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                      |                      |                                  |                                 |                      |
| Transfer From Fund Balance   | \$0                  | \$0                  | \$0                              | \$0                             | \$0                  |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$1,620,566)</b> | <b>(\$1,611,055)</b> | <b>(\$794,436)</b>               | <b>(\$1,611,121)</b>            | <b>(\$1,665,018)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                      | <b>\$1,611,055</b>   |                                  |                                 | <b>\$1,665,018</b>   |

|  |              |              |              |
|--|--------------|--------------|--------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>21.80</b> | <b>23.00</b> | <b>23.00</b> |
|--|--------------|--------------|--------------|

|  |             |             |           |             |             |
|--|-------------|-------------|-----------|-------------|-------------|
| <b>Budget Expenditures by Program / Activity</b> |             |             |           |             |             |
| <b>Public Safety - Law Enforcement:</b>          |             |             |           |             |             |
| Joint Dispatch Center                            | \$1,620,566 | \$1,611,055 | \$794,436 | \$1,611,121 | \$1,665,018 |

The Joint Dispatch Center (JDC) is the county-wide 9-1-1 center, dispatching emergency and non-emergency calls for service provided by law enforcement, fire, emergency medical services, emergency management and other public agencies. The JDC is one of two departments in the Emergency Services Division comprised of: (1) Emergency Management and (2) Joint Dispatch.

The Center handled 105,802 incoming telephone calls in 2015; 37,350 outgoing calls; 14,242 wireless 911 calls; 4,823 enhanced 911 calls; 4,253 emergency medical dispatch calls; and 69,366 calls for service.

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues:  |                    |                    |                                  |                                 |                    |
| Intergovern Charges for Srvc   | \$1,766            | \$7,100            | \$3,489                          | \$6,978                         | \$7,000            |
| Other  | 2,671              | 2,800              | 2,146                            | 2,626                           | 1,000              |
| Total Revenues   | <u>\$4,437</u>     | <u>\$9,900</u>     | <u>\$5,635</u>                   | <u>\$9,604</u>                  | <u>\$8,000</u>     |
| Expenses:  |                    |                    |                                  |                                 |                    |
| Personal Services  | \$73,121           | \$75,504           | \$34,522                         | \$75,222                        | \$78,881           |
| Contracted Services  | 529,892            | 706,949            | 546,635                          | 707,855                         | 704,970            |
| Operation & Maintenance  | 2,779              | 8,075              | 671                              | 5,200                           | 6,800              |
| Fixed  | 19,822             | 28,900             | 19,715                           | 21,065                          | 21,739             |
| Outlay   | 360,127            | 61,000             | 1,625                            | 196,010                         | 64,000             |
| Total Expenses   | <u>\$985,740</u>   | <u>\$880,428</u>   | <u>\$603,169</u>                 | <u>\$1,005,352</u>              | <u>\$876,390</u>   |
| Other Sources & (Uses)   |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>                       | <u>\$0</u>                      | <u>\$0</u>         |
| Total Revenues and Other Sources<br>Over (Under) Expenses & Other Uses         | <u>(\$981,304)</u> | <u>(\$870,528)</u> | <u>(\$597,534)</u>               | <u>(\$995,748)</u>              | <u>(\$868,390)</u> |
| Property Taxes of this amount support<br>this activity within the General Fund |                    | <u>\$870,528</u>   |                                  |                                 | <u>\$868,390</u>   |

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

|   |
|---|
| Budget Expenditures by Program / Activity |
|---|

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

|                         |           |           |           |             |           |
|-------------------------|-----------|-----------|-----------|-------------|-----------|
| Communications Activity | \$985,740 | \$880,428 | \$603,169 | \$1,005,352 | \$876,390 |
|-------------------------|-----------|-----------|-----------|-------------|-----------|

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

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovern Charges for Srvc   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Other  | 48                 | 0                  | 3,127                            | 3,127                           | 0                  |
| <b>Total Revenues</b>  | <b>\$48</b>        | <b>\$0</b>         | <b>\$3,127</b>                   | <b>\$3,127</b>                  | <b>\$0</b>         |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$258,856          | \$264,710          | \$146,574                        | \$265,210                       | \$215,835          |
| Contracted Services  | 78,100             | 85,793             | 59,290                           | 83,236                          | 84,663             |
| Operation & Maintenance  | 4,288              | 3,475              | 2,215                            | 4,175                           | 4,475              |
| <b>Total Expenses</b>  | <b>\$341,244</b>   | <b>\$353,978</b>   | <b>\$208,080</b>                 | <b>\$352,621</b>                | <b>\$304,973</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$341,196)</b> | <b>(\$353,978)</b> | <b>(\$204,953)</b>               | <b>(\$349,494)</b>              | <b>(\$304,973)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$353,978</b>   |                                  |                                 | <b>\$304,973</b>   |
| <b>Authorized Full Time Equivalent Positions</b>                                       | <b>2.60</b>        | <b>2.60</b>        |                                  |                                 | <b>2.00</b>        |

|   |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|
| <b>Budget Expenditures by Program / Activity</b>    |           |           |           |           |           |
| <b>General Government - General Administration:</b> |           |           |           |           |           |
| Personnel   | \$341,244 | \$353,978 | \$208,080 | \$352,621 | \$304,973 |

The services provided by the Personnel Department include but are not limited to: recruitment, benefit administration, compliance with federal and state employment laws, collective bargaining, employee communications, creation and administration of personnel policies and employee training. During the 2015 calendar year: 2957 employment applications were received for 36 recruitments, 81 written tests were administered testing 569 candidates, 232 interviews were conducted and 42 regular employees were hired.

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$144,177          | \$65,000           | \$12,469                         | \$65,000                        | \$65,000           |
| Licenses and Permits   | 346,106            | 318,667            | 137,330                          | 305,769                         | 305,769            |
| Public Charges for Service   | 1,203              | 0                  | 0                                | 0                               | 0                  |
| Intergovern Charges for Srvc   | 15,000             | 15,000             | 0                                | 15,000                          | 15,000             |
| Other  | 5                  | 15,000             | 0                                | 15,000                          | 0                  |
| <b>Total Revenues</b>  | <b>\$506,492</b>   | <b>\$413,667</b>   | <b>\$149,799</b>                 | <b>\$400,769</b>                | <b>\$385,769</b>   |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$443,877          | \$497,018          | \$217,391                        | \$493,466                       | \$481,676          |
| Contracted Services  | 64,173             | 111,431            | 43,190                           | 57,681                          | 89,476             |
| Operation & Maintenance  | 12,622             | 20,506             | 4,473                            | 15,870                          | 20,020             |
| Fixed  | 920                | 956                | 1,240                            | 1,583                           | 1,986              |
| Other  | 144,177            | 65,000             | 12,469                           | 65,000                          | 65,000             |
| Outlay   | 0                  | 30,000             | 30,379                           | 30,379                          | 0                  |
| <b>Total Expenses</b>  | <b>\$665,770</b>   | <b>\$724,911</b>   | <b>\$309,142</b>                 | <b>\$663,979</b>                | <b>\$658,158</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$14,750           | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources</b>  |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b>  | <b>(\$159,278)</b> | <b>(\$296,494)</b> | <b>(\$159,342)</b>               | <b>(\$263,210)</b>              | <b>(\$272,389)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$296,494</b>   |                                  |                                 | <b>\$272,389</b>   |

|   |      |      |      |
|---|------|------|------|
| Authorized Full Time Equivalent Positions | 6.00 | 6.00 | 6.00 |
|---|------|------|------|

|  |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|
| <b>Budget Expenditures by Program / Activity</b> |           |           |           |           |           |
| <b>Conservation &amp; Development:</b>           |           |           |           |           |           |
| Planning and Zoning                              | \$665,770 | \$724,911 | \$309,142 | \$663,979 | \$658,158 |

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

During the last fiscal year, Planning and Zoning conducted 19 zoning amendments, issued 317 zoning/building permits and 238 private on-site wastewater treatment system permits (POWTS), which represents approximately \$31,565,000 in construction related activity. Staff reviewed and approved 62 property surveys, enabling recording of the survey at the Register of Deeds Office. In addition, 300 on-site construction inspections were conducted. Staff investigated 305 complaints/violations; as a result, 212 citations were issued and 9 violations were forwarded to Corporation Counsel for enforcement. The department actively monitors 55 sand and gravel operations and receives \$71,317 from the pit operators for reclamation fees. The department qualified 29 individuals for the Wisconsin Fund Program, who collectively received \$150,179 in state grants to assist in the replacement of their failing POWTS. As mandated by state law, the department notified 2,543 property owners of the requirement to maintain their POWTS once every three years. The County's Shoreland Zoning Ordinance was revised and approved by the Wisconsin Department of Natural Resources on September 20, 2016.

Manitowoc County, Wisconsin

Department: **Parks**

Fund: **Member of the General Fund**

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$71,117           | \$235,088          | (\$20,584)                       | \$153,160                       | \$65,238           |
| Intergovern Charges for Srvc   | 185                | 200                | 0                                | 200                             | 200                |
| Other  | 22,112             | 173,570            | 9,720                            | 21,677                          | 17,975             |
| <b>Total Revenues</b>  | <b>\$93,414</b>    | <b>\$408,858</b>   | <b>(\$10,864)</b>                | <b>\$175,037</b>                | <b>\$83,413</b>    |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$44,712           | \$36,040           | \$353                            | \$0                             | \$0                |
| Contracted Services  | 182,882            | 187,883            | 54,477                           | 191,684                         | 197,033            |
| Operation & Maintenance  | 121,253            | 45,030             | 16,151                           | 45,347                          | 57,172             |
| Fixed  | 2,024              | 2,179              | 5,553                            | 10,606                          | 3,810              |
| Outlay   | 34,033             | 335,500            | 0                                | 124,571                         | 15,000             |
| <b>Total Expenses</b>  | <b>\$384,905</b>   | <b>\$606,632</b>   | <b>\$76,534</b>                  | <b>\$372,208</b>                | <b>\$273,015</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$68,133           | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$223,357)</b> | <b>(\$197,774)</b> | <b>(\$87,398)</b>                | <b>(\$197,171)</b>              | <b>(\$189,602)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$197,774</b>   |                                  |                                 | <b>\$189,602</b>   |

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

|  |                  |                  |                 |                  |                  |
|--|------------------|------------------|-----------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b>         |                  |                  |                 |                  |                  |
| <b>Culture, Recreation &amp; Education - Recreation:</b> |                  |                  |                 |                  |                  |
| Parks  | \$334,952        | \$544,544        | \$76,469        | \$310,120        | \$204,627        |
| Devils River State Rec Trail                             | 0                | 0                | 0               | 0                | 0                |
| Parks - Snowmobile Trails                                | 45,410           | 62,088           | 65              | 62,088           | 62,088           |
| <b>Conservation &amp; Development - Conservation:</b>    |                  |                  |                 |                  |                  |
| Parks - County Conservatio                               | 4,543            | 0                | 0               | 0                | 6,300            |
| <b>Total</b>   | <b>\$384,905</b> | <b>\$606,632</b> | <b>\$76,534</b> | <b>\$372,208</b> | <b>\$273,015</b> |

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

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

| By Category  | Experience<br>2015   | Budget<br>2016       | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017       |
|--|----------------------|----------------------|----------------------------------|---------------------------------|----------------------|
| <b>Revenues:</b>   |                      |                      |                                  |                                 |                      |
| Intergovern Charges for Srvc   | \$155,524            | \$161,970            | \$79,808                         | \$159,970                       | \$162,033            |
| Other  | 92,061               | 76,100               | 42,146                           | 69,588                          | 69,384               |
| <b>Total Revenues</b>  | <b>\$247,584</b>     | <b>\$238,070</b>     | <b>\$121,954</b>                 | <b>\$229,558</b>                | <b>\$231,417</b>     |
| <b>Expenses:</b>   |                      |                      |                                  |                                 |                      |
| Personal Services  | \$650,493            | \$685,138            | \$317,880                        | \$679,560                       | \$761,078            |
| Contracted Services  | 812,179              | 898,755              | 437,103                          | 908,948                         | 967,619              |
| Operation & Maintenance  | 132,370              | 156,690              | 65,286                           | 132,568                         | 147,704              |
| Fixed  | 43,280               | 48,608               | 43,355                           | 47,748                          | 55,762               |
| Other  | (1,597)              | 0                    | (441)                            | (750)                           | 0                    |
| Outlay   | 268,651              | 865,645              | 384,906                          | 929,995                         | 632,628              |
| <b>Total Expenses</b>  | <b>\$1,905,376</b>   | <b>\$2,654,836</b>   | <b>\$1,248,089</b>               | <b>\$2,698,069</b>              | <b>\$2,564,791</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                      |                      |                                  |                                 |                      |
| Transfer To Fund Balance   | \$0                  | (\$36,627)           | \$0                              | \$0                             | (\$32,442)           |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b> | <b>(\$1,657,791)</b> | <b>(\$2,453,393)</b> | <b>(\$1,126,135)</b>             | <b>(\$2,468,511)</b>            | <b>(\$2,365,816)</b> |
| Property Taxes of this amount support<br>this activity within the General Fund     |                      | <u>\$2,453,393</u>   |                                  |                                 | <u>\$2,365,816</u>   |

|  |              |              |              |
|--|--------------|--------------|--------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>14.09</b> | <b>14.09</b> | <b>16.42</b> |
|--|--------------|--------------|--------------|

|  |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Budget Expenditures by Program / Activity</b>         |                    |                    |                    |                    |                    |
| <b>General Government - General Buildings and Plant:</b> |                    |                    |                    |                    |                    |
| Public Property Dept Admin                               | \$246,676          | \$261,113          | \$124,829          | \$247,906          | \$780,523          |
| Maint - Phone System                                     | 128,343            | 125,344            | 65,661             | 175,091            | 129,591            |
| Maint - Courthouse                                       | 331,728            | 596,876            | 367,866            | 562,335            | 236,200            |
| Maint - Office Complex                                   | 126,787            | 152,617            | 80,958             | 149,588            | 147,365            |
| Maint - Jail   | 549,625            | 604,052            | 280,775            | 551,486            | 813,383            |
| Maint - UW-Manitowoc                                     | 82,746             | 75,049             | 45,312             | 75,049             | 75,049             |
| Maint - Human Services                                   | 156,416            | 523,459            | 131,902            | 591,724            | 102,510            |
| Maint - PHS Building                                     | 64,078             | 55,052             | 26,932             | 55,945             | 39,000             |
| Maint - Admin Office Bldg                                | 30,186             | 68,707             | 36,267             | 59,928             | 32,550             |
| Maint - Other Co Buildings                               | 73,271             | 83,835             | 29,725             | 123,252            | 23,900             |
| Maint - C&T Building                                     | 115,519            | 108,732            | 57,862             | 105,765            | 94,925             |
| <b>Total</b>   | <b>\$1,905,376</b> | <b>\$2,654,836</b> | <b>\$1,248,089</b> | <b>\$2,698,069</b> | <b>\$2,564,791</b> |

The Public Works Department provides a variety of housekeeping, maintenance, and management of capital outlay, and improvements for over 42 buildings. The Phone system the Public Works Department manages has over 629 phone numbers and at least an equal number of voice mail boxes. There are over 29 different financial accounts and ledger activities that make up the Public Works Department budget and operational accounts that are managed by the departments staff. The following are general divisions of the Public Works Department:

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



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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$16,425           | \$15,000           | \$0                              | \$15,970                        | \$15,500           |
| Public Charges for Service   | 65,553             | 58,000             | 28,762                           | 57,000                          | 58,000             |
| <b>Total Revenues</b>  | <b>\$81,978</b>    | <b>\$73,000</b>    | <b>\$28,762</b>                  | <b>\$72,970</b>                 | <b>\$73,500</b>    |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$185,466          | \$187,298          | \$85,263                         | \$185,615                       | \$190,467          |
| Contracted Services  | 130,857            | 118,638            | 48,662                           | 118,157                         | 118,467            |
| Operation & Maintenance  | 1,472              | 2,619              | 788                              | 2,384                           | 2,918              |
| <b>Total Expenses</b>  | <b>\$317,795</b>   | <b>\$308,555</b>   | <b>\$134,712</b>                 | <b>\$306,156</b>                | <b>\$311,852</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$235,818)</b> | <b>(\$235,555)</b> | <b>(\$105,951)</b>               | <b>(\$233,186)</b>              | <b>(\$238,352)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$235,555</b>   |                                  |                                 | <b>\$238,352</b>   |
| <b>Authorized Full Time Equivalent Positions</b>                                       | <b>2.00</b>        | <b>2.00</b>        |                                  |                                 | <b>2.00</b>        |

**Budget Expenditures by Program / Activity**

**General Government - Judicial:**

|                     |                  |                  |                  |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Register in Probate | \$287,595        | \$277,703        | \$120,324        | \$275,321        | \$280,764        |
| Court Commissioner  | 30,200           | 30,852           | 14,388           | 30,835           | 31,088           |
| <b>Total</b>        | <b>\$317,795</b> | <b>\$308,555</b> | <b>\$134,712</b> | <b>\$306,156</b> | <b>\$311,852</b> |

The Register in Probate is the keeper of court records for all estate proceedings (both administrative and court cases involving property interests of persons after death where there is no beneficiary designation that takes effect outside probate); step-parent, private and agency adoptions; guardianships, conservatorships, protective placements and minor guardianships; mental health, drug dependency and alcohol civil commitments. In addition, the office monitors long-term filing requirement compliance in all guardianship and protective placement matters and for every testamentary trust. In 2015, the number of probate cases filed totaled 531, guardianship filings totaled 95. In addition, the Register in Probate is appointed as a Circuit Court Commissioner assisting the Circuit Court in a broad range of case types.



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

| By Category  | Experience<br>2015 | Budget<br>2016   | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017   |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|
| <b>Revenues:</b>   |                    |                  |                                  |                                 |                  |
| Intergovernmental Grants/Aid   | \$5,236            | \$101,835        | \$5,816                          | \$106,651                       | \$6,000          |
| Public Charges for Service   | 581,127            | 541,000          | 263,137                          | 533,810                         | 525,800          |
| Other  | (20)               | 0                | 38                               | 0                               | 0                |
| <b>Total Revenues</b>  | <b>\$586,343</b>   | <b>\$642,835</b> | <b>\$268,991</b>                 | <b>\$640,461</b>                | <b>\$531,800</b> |
| <b>Expenses:</b>   |                    |                  |                                  |                                 |                  |
| Personal Services  | \$271,178          | \$301,430        | \$125,908                        | \$254,601                       | \$257,203        |
| Contracted Services  | 316,242            | 343,243          | 95,385                           | 299,288                         | 286,512          |
| Operation & Maintenance  | 13,794             | 16,150           | 4,151                            | 16,150                          | 16,250           |
| Outlay   | 7,002              | 7,500            | 4,046                            | 7,500                           | 4,000            |
| <b>Total Expenses</b>  | <b>\$608,216</b>   | <b>\$668,323</b> | <b>\$229,491</b>                 | <b>\$577,539</b>                | <b>\$563,965</b> |
| <b>Other Sources &amp; (Uses)</b>  |                    |                  |                                  |                                 |                  |
| Transfer From Fund Balance   | \$116,413          | \$49,000         | \$0                              | (\$2,775)                       | \$79,920         |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b> | <b>\$94,540</b>    | <b>\$23,512</b>  | <b>\$39,500</b>                  | <b>\$60,147</b>                 | <b>\$47,755</b>  |
| Property Taxes of this amount support<br>this activity within the General Fund     |                    | (\$23,512)       |                                  |                                 | (\$47,755)       |

|   |      |      |      |
|---|------|------|------|
| Authorized Full Time Equivalent Positions | 4.00 | 4.00 | 3.50 |
|---|------|------|------|

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b>          |                  |                  |                  |                  |                  |
| <b>General Government - Property Records and Control:</b> |                  |                  |                  |                  |                  |
| Register of Deeds   | \$326,529        | \$361,488        | \$149,237        | \$313,553        | \$314,945        |
| ROD-Land Records Modern                                   | 281,687          | 306,835          | 80,254           | 263,986          | 249,020          |
| <b>Total</b>  | <b>\$608,216</b> | <b>\$668,323</b> | <b>\$229,491</b> | <b>\$577,539</b> | <b>\$563,965</b> |

The Register of Deeds Office is responsible for recording deeds, mortgages, satisfactions and any documents relative to real estate. Subdivision plats, condominium plats and certified survey maps. Record Federal tax liens and weatherization agents. Record keeper of Birth, Death and marriage records and is the official supplier of certified copies of those records.

Our office recorded 12,590 real estate transactions in 2015 and issued just over 13,248 birth, marriage and death records, know as vital records. We also work with the Geographic Information System (GIS) Coordinator in operating the Manitowoc County Land Records Modernization program.

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

| By Category  | Experience<br>2015   | Budget<br>2016       | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017       |
|--|----------------------|----------------------|----------------------------------|---------------------------------|----------------------|
| <b>Revenues:</b>   |                      |                      |                                  |                                 |                      |
| Intergovernmental Grants/Aid   | \$70,633             | \$70,100             | \$46,197                         | \$79,510                        | \$64,500             |
| Fines/Forfeits/Penalties   | 0                    | 0                    | 0                                | 0                               | 0                    |
| Public Charges for Service   | 778,916              | 628,950              | 329,588                          | 805,699                         | 842,950              |
| Other  | 83,154               | 62,000               | 24,429                           | 68,672                          | 73,000               |
| <b>Total Revenues</b>  | <b>\$932,703</b>     | <b>\$761,050</b>     | <b>\$400,214</b>                 | <b>\$953,881</b>                | <b>\$980,450</b>     |
| <b>Expenses:</b>   |                      |                      |                                  |                                 |                      |
| Personal Services  | \$8,452,451          | \$8,553,315          | \$4,298,523                      | \$9,320,202                     | \$9,170,576          |
| Contracted Services  | 777,316              | 749,865              | 430,981                          | 849,771                         | 793,080              |
| Operation & Maintenance  | 683,849              | 689,033              | 298,320                          | 671,352                         | 682,900              |
| Fixed  | 57,732               | 67,994               | 68,928                           | 71,678                          | 71,471               |
| Outlay   | 254,275              | 317,000              | 133,918                          | 328,212                         | 226,000              |
| <b>Total Expenses</b>  | <b>\$10,225,623</b>  | <b>\$10,377,207</b>  | <b>\$5,230,670</b>               | <b>\$11,241,215</b>             | <b>\$10,944,027</b>  |
| <b>Other Sources &amp; (Uses)</b>  |                      |                      |                                  |                                 |                      |
| Transfer From Fund Balance   | \$0                  | \$0                  | \$0                              | \$0                             | \$0                  |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b> | <b>(\$9,292,920)</b> | <b>(\$9,616,157)</b> | <b>(\$4,830,456)</b>             | <b>(\$10,287,334)</b>           | <b>(\$9,963,577)</b> |
| Property Taxes of this amount support<br>this activity within the General Fund     |                      | <u>\$9,616,157</u>   |                                  |                                 | <u>\$9,963,577</u>   |

|   |        |        |        |
|---|--------|--------|--------|
| Authorized Full Time Equivalent Positions | 105.90 | 105.90 | 107.70 |
|---|--------|--------|--------|

|  |                     |                     |                    |                     |                     |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|
| <b>Budget Expenditures by Program / Activity</b> |                     |                     |                    |                     |                     |
| <b>Public Safety - Law Enforcement:</b>          |                     |                     |                    |                     |                     |
| Sheriff - Administration                         | \$1,776,873         | \$1,689,684         | \$907,437          | \$1,777,149         | \$1,698,107         |
| Sheriff - Training                               | 63,297              | 70,250              | 35,759             | 74,750              | 76,950              |
| Sheriff - Traffic Patrol                         | 3,886,404           | 4,006,942           | 2,011,165          | 4,710,954           | 4,239,658           |
| Sheriff - Snowmobile Patrol                      | 566                 | 1,200               | 155                | 700                 | 1,200               |
| Sheriff - Water Safety Patrol                    | 16,235              | 2,800               | 2,780              | 11,108              | 2,800               |
| Correctional Institutions (Jail)                 | 4,149,382           | 4,259,781           | 2,107,756          | 4,314,767           | 4,560,656           |
| Metro Drug                                       | 321,247             | 334,930             | 159,807            | 340,167             | 353,036             |
| Sheriff - Retiree Benefits                       | 11,620              | 11,620              | 5,810              | 11,620              | 11,620              |
| <b>Total</b>                                     | <b>\$10,225,623</b> | <b>\$10,377,207</b> | <b>\$5,230,670</b> | <b>\$11,241,215</b> | <b>\$10,944,027</b> |

The Office of the Sheriff is created by the Wisconsin Constitution (Article 6, Section 4). The duties of the Sheriff are set forth by the State of Wisconsin Statute (Section 59.26 -59.33). It is an elected office of which a sheriff's term is 4 years. The Sheriff is the chief law enforcement officer in the county and has the power and duty to enforce state statutes and local ordinances. It is the Sheriff's sole responsibility to manage and operate the county jail, serve civil process, attend upon the circuit court and perform all other duties required by law. In 2015 the Sheriff's Office responded to 9,430 calls for service and issued 2,343 traffic citations. The 215 bed jail facility had an average daily population of 167 inmates.

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

| By Category  | Experience<br>2015 | Budget<br>2016   | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017   |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|
| <b>Revenues:</b>   |                    |                  |                                  |                                 |                  |
| Property Taxes   | \$288,350          | \$288,577        | \$288,577                        | \$288,577                       | \$290,206        |
| Intergovernmental Grants/Aid   | 267,556            | 324,625          | 28,244                           | 308,525                         | 302,775          |
| Licenses and Permits   | 4,350              | 5,000            | 3,750                            | 5,000                           | 5,000            |
| Other  | 605                | 0                | 0                                | 1,000                           | 0                |
| <b>Total Revenues</b>  | <b>\$560,861</b>   | <b>\$618,202</b> | <b>\$320,571</b>                 | <b>\$603,102</b>                | <b>\$597,981</b> |
| <b>Expenses:</b>   |                    |                  |                                  |                                 |                  |
| Personal Services  | \$379,251          | \$411,501        | \$180,433                        | \$387,744                       | \$419,046        |
| Contracted Services  | 39,844             | 38,041           | 15,812                           | 38,041                          | 39,693           |
| Operation & Maintenance  | 17,291             | 16,788           | 6,183                            | 15,717                          | 15,725           |
| Fixed  | 1,841              | 1,872            | 2,340                            | 2,340                           | 2,717            |
| Other  | 92,479             | 147,500          | 33,673                           | 131,900                         | 120,800          |
| <b>Total Expenses</b>  | <b>\$554,384</b>   | <b>\$618,202</b> | <b>\$240,993</b>                 | <b>\$578,294</b>                | <b>\$597,981</b> |
| <b>Other Sources &amp; (Uses)</b>  |                    |                  |                                  |                                 |                  |
| Transfer From Fund Balance   | \$5,018            | \$0              | \$0                              | \$0                             | \$0              |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b> | <b>\$11,495</b>    | <b>\$0</b>       | <b>\$79,578</b>                  | <b>\$24,808</b>                 | <b>\$0</b>       |

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

|  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b> |                  |                  |                  |                  |                  |
| <b>Conservation &amp; Development:</b>           |                  |                  |                  |                  |                  |
| Soil & Water-Conservation                        | \$443,866        | \$448,702        | \$202,524        | \$424,894        | \$456,181        |
| Wild Life Damage                                 | 16,486           | 20,000           | 4,456            | 20,000           | 20,000           |
| Nutrient Management Education                    | 1,553            | 2,000            | 341              | 1,500            | 8,000            |
| DATCP-Land/Water Cost Share                      | 92,479           | 147,500          | 33,673           | 131,900          | 113,800          |
| EPA Grant Activity                               | 0                | 0                | 0                | 0                | 0                |
| <b>Total</b>                                     | <b>\$554,384</b> | <b>\$618,202</b> | <b>\$240,993</b> | <b>\$578,294</b> | <b>\$597,981</b> |

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

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

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

Over \$100,000 of State grant funding provides financial assistance to landowners for installation of conservation practices. DATCP also provides \$155,000 in grant funds to offset the cost of staff.

The Department administers and enforces State Conservation Standard compliance for 700 County landowners participating in the Wisconsin Farmland Preservation Program. Participants collect approximately \$900,000 of tax credit annually.

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

The Department is also responsible for enforcing County Ordinances (County Code) Chapter 19 -Animal Waste Management, 26 –Animal Waste Storage, 27-Agricultural Shoreland Management and 28-Livestock Facility Licensing which can be found on the Manitowoc County website <http://www.co.manitowoc.wi.us/departments/q-z/soil-and-water-conservation/ordinances/animal-waste-management/>

Manitowoc County, Wisconsin

Department: **Treasurer**

Fund: **Member of the General Fund**

| By Category  | Experience<br>2015 | Budget<br>2016    | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017    |
|--|--------------------|-------------------|----------------------------------|---------------------------------|-------------------|
| <b>Revenues:</b>   |                    |                   |                                  |                                 |                   |
| Other Taxes  | \$434,952          | \$403,730         | \$166,058                        | \$403,730                       | \$403,730         |
| Intergovernmental Grants/Aid   | 18,734             | 18,500            | 17,828                           | 18,500                          | 18,500            |
| Licenses and Permits   | 0                  | 0                 | 0                                | 0                               | 0                 |
| Fines/Forfeits/Penalties   | 8,562              | 3,000             | 5                                | 3,000                           | 3,000             |
| Public Charges for Service   | 3,937              | 2,200             | 1,440                            | 2,700                           | 2,200             |
| Intergovern Charges for Srvc   | 0                  | 0                 | 0                                | 0                               | 0                 |
| Other  | 66,240             | 52,500            | 31,481                           | 50,000                          | 52,500            |
| <b>Total Revenues</b>  | <b>\$532,425</b>   | <b>\$479,930</b>  | <b>\$216,812</b>                 | <b>\$477,930</b>                | <b>\$479,930</b>  |
| <b>Expenses:</b>   |                    |                   |                                  |                                 |                   |
| Personal Services  | \$276,528          | \$290,676         | \$122,881                        | \$290,284                       | \$240,086         |
| Contracted Services  | 48,936             | 65,908            | 25,005                           | 65,983                          | 98,155            |
| Operation & Maintenance  | 16,909             | 35,430            | 7,922                            | 35,011                          | 35,325            |
| Outlay   | 0                  | 0                 | 0                                | 0                               | 10,000            |
| <b>Total Expenses</b>  | <b>\$342,373</b>   | <b>\$392,014</b>  | <b>\$155,808</b>                 | <b>\$391,278</b>                | <b>\$383,566</b>  |
| <b>Other Sources &amp; (Uses)</b>  |                    |                   |                                  |                                 |                   |
| Transfer From Fund Balance   | \$0                | \$0               | \$0                              | \$0                             | \$0               |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b> | <b>\$190,052</b>   | <b>\$87,916</b>   | <b>\$61,004</b>                  | <b>\$86,652</b>                 | <b>\$96,364</b>   |
| Property Taxes of this amount support<br>this activity within the General Fund     |                    | <b>(\$87,916)</b> |                                  |                                 | <b>(\$96,364)</b> |

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

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b>      |                  |                  |                  |                  |                  |
| <b>General Government - Financial Administration:</b> |                  |                  |                  |                  |                  |
| Treasurer   | \$190,764        | \$216,081        | \$94,438         | \$215,350        | \$215,914        |
| Assessment of Property                                | 151,609          | 175,933          | 61,370           | 175,928          | 167,652          |
| <b>Total</b>  | <b>\$342,373</b> | <b>\$392,014</b> | <b>\$155,808</b> | <b>\$391,278</b> | <b>\$383,566</b> |

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

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | 7,229              | 0                  | 0                                | 2,965                           | 2,965              |
| Public Charges for Service   | \$17,912           | \$7,500            | \$6,182                          | \$9,020                         | \$8,500            |
| Other  | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>  | <b>\$25,141</b>    | <b>\$7,500</b>     | <b>\$6,182</b>                   | <b>\$11,985</b>                 | <b>\$11,465</b>    |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$86,932           | \$70,698           | \$33,387                         | \$70,698                        | \$73,227           |
| Contracted Services  | 157,649            | 149,457            | 75,558                           | 149,957                         | 147,095            |
| Operation & Maintenance  | 36,891             | 34,750             | 13,616                           | 36,250                          | 35,230             |
| <b>Total Expenses</b>  | <b>\$281,472</b>   | <b>\$254,905</b>   | <b>\$122,561</b>                 | <b>\$256,905</b>                | <b>\$255,552</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$256,331)</b> | <b>(\$247,405)</b> | <b>(\$116,380)</b>               | <b>(\$244,920)</b>              | <b>(\$244,087)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$247,405</b>   |                                  |                                 | <b>\$244,087</b>   |

|  |             |             |             |
|--|-------------|-------------|-------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>1.40</b> | <b>1.40</b> | <b>1.40</b> |
|--|-------------|-------------|-------------|

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b>        |                  |                  |                  |                  |                  |
| <b>Culture, Recreation &amp; Education - Education:</b> |                  |                  |                  |                  |                  |
| University Extension                                    | \$269,882        | \$250,405        | \$121,148        | \$252,405        | \$251,052        |
| University Extension-State                              | 11,090           | 4,000            | 1,413            | 4,000            | 4,000            |
| UW Ext - Parenting Grant                                | 500              | 500              | 0                | 500              | 500              |
| <b>Total</b>  | <b>\$281,472</b> | <b>\$254,905</b> | <b>\$122,561</b> | <b>\$256,905</b> | <b>\$255,552</b> |

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

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>   |                    |                    |                                  |                                 |                    |
| Intergovernmental Grants/Aid   | \$13,000           | \$13,000           | \$3,250                          | \$13,000                        | \$13,000           |
| Other  | 4,225              | 0                  | 0                                | 0                               | 0                  |
| <b>Total Revenues</b>  | <b>\$17,225</b>    | <b>\$13,000</b>    | <b>\$3,250</b>                   | <b>\$13,000</b>                 | <b>\$13,000</b>    |
| <b>Expenses:</b>   |                    |                    |                                  |                                 |                    |
| Personal Services  | \$196,021          | \$208,524          | \$91,077                         | \$194,913                       | \$200,591          |
| Contracted Services  | 39,680             | 40,165             | 21,841                           | 40,165                          | 38,084             |
| Operation & Maintenance  | 8,144              | 7,800              | 3,963                            | 6,065                           | 7,195              |
| <b>Total Expenses</b>  | <b>\$243,845</b>   | <b>\$256,489</b>   | <b>\$116,881</b>                 | <b>\$241,143</b>                | <b>\$250,596</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| <b>Total Revenues and Other Sources<br/>Over (Under) Expenses &amp; Other Uses</b>     | <b>(\$226,620)</b> | <b>(\$243,489)</b> | <b>(\$113,631)</b>               | <b>(\$228,143)</b>              | <b>(\$237,596)</b> |
| <b>Property Taxes of this amount support<br/>this activity within the General Fund</b> |                    | <b>\$243,489</b>   |                                  |                                 | <b>\$237,596</b>   |

|  |             |             |             |
|--|-------------|-------------|-------------|
| <b>Authorized Full Time Equivalent Positions</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |
|--|-------------|-------------|-------------|

|  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Budget Expenditures by Program / Activity</b> |                  |                  |                  |                  |                  |
| <b>Health &amp; Human Services - Veterans:</b>   |                  |                  |                  |                  |                  |
| Veterans Service Office                          | \$228,508        | \$236,989        | \$106,793        | \$221,643        | \$231,096        |
| Veterans Service Commission                      | 15,337           | 19,500           | 10,087           | 19,500           | 19,500           |
| <b>Total</b>                                     | <b>\$243,845</b> | <b>\$256,489</b> | <b>\$116,881</b> | <b>\$241,143</b> | <b>\$250,596</b> |

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

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

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

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

| By Category  | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues:  |                    |                    |                                  |                                 |                    |
| Other  | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Total Revenues   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Expenses:  |                    |                    |                                  |                                 |                    |
| Contracted Services  | \$845,340          | \$804,462          | \$804,462                        | \$804,462                       | \$805,042          |
| Total Expenses   | \$845,340          | \$804,462          | \$804,462                        | \$804,462                       | \$805,042          |
| Other Sources & (Uses)   |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance   | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Total Revenues and Other Sources   |                    |                    |                                  |                                 |                    |
| Over (Under) Expenses & Other Uses   | <u>(\$845,340)</u> | <u>(\$804,462)</u> | <u>(\$804,462)</u>               | <u>(\$804,462)</u>              | <u>(\$805,042)</u> |
| Property Taxes of this amount support<br>this activity within the General Fund |                    | <u>\$804,462</u>   |                                  |                                 | <u>\$805,042</u>   |

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

|   |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|
| Budget Expenditures by Program / Activity             |           |           |           |           |           |
| <b>Culture, Recreation &amp; Education - Culture:</b> |           |           |           |           |           |
| Public Library Grant                                  | \$845,340 | \$804,462 | \$804,462 | \$804,462 | \$805,042 |

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

The corrected Library Request for 2017 was \$811,100 which included \$472,963 for the City of Manitowoc's Library. As there was also a correction to the 2014 circulation amounts for the City of Manitowoc Library, this caused an overpayment in 2016 of \$6,058. This amount is being reduced from their 2017 request to correct the situation. (In total \$811,100 - \$6,058 = \$805,042. With respect to the City of Manitowoc's request Corrected 2017 request minus 2016 correction is \$472,963 - \$6,058 = \$466,905)



**Manitowoc County, Wisconsin**

**Department: Expo**

**Fund: Expo Special Revenue Fund**

| By Category                                   | Experience<br>2015 | Budget<br>2016   | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|---|--------------------|------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>                              |                    |                  |                                  |                                 |                    |
| Property Taxes                                | \$0                | \$0              | \$0                              | \$0                             | \$0                |
| Intergovernmental Grants/Aid                  | 7,154              | 6,000            | 7,163                            | 7,163                           | 7,000              |
| Public Charges for Service                    | 763,620            | 712,152          | 222,775                          | 743,441                         | 709,390            |
| Other   | 10,502             | 0                | 208,244                          | 222,577                         | 0                  |
| <b>Total Revenues</b>                         | <b>\$781,277</b>   | <b>\$718,152</b> | <b>\$438,182</b>                 | <b>\$973,181</b>                | <b>\$716,390</b>   |
| <b>Expenses:</b>                              |                    |                  |                                  |                                 |                    |
| Personal Services                             | \$183,028          | \$188,706        | \$78,489                         | \$187,570                       | \$207,348          |
| Contracted Services                           | 419,411            | 419,703          | 69,243                           | 405,631                         | 418,817            |
| Operation & Maintenance                       | 72,002             | 76,875           | 19,823                           | 66,870                          | 68,350             |
| Fixed   | 6,710              | 9,908            | 10,105                           | 10,106                          | 8,688              |
| Outlay  | 104,176            | 140,315          | 94,361                           | 413,924                         | 581,565            |
| <b>Total Expenses</b>                         | <b>\$785,326</b>   | <b>\$835,507</b> | <b>\$272,022</b>                 | <b>\$1,084,101</b>              | <b>\$1,284,768</b> |
| <b>Other Sources &amp; (Uses)</b>             |                    |                  |                                  |                                 |                    |
| Transfer From Fund Balance                    | \$1,807            | \$0              | \$0                              | \$0                             | \$18,378           |
| Transfer From Land Sale FB                    | \$0                | \$0              | \$0                              | \$0                             | \$670,000          |
| General Fund Transfer From                    | \$0                | \$120,000        | \$120,000                        | \$120,000                       | \$0                |
| General Fund Transfer To                      | \$0                | \$0              | \$0                              | \$0                             | (\$120,000)        |
| Transfer To Fund Balance                      | 0                  | (2,645)          | 0                                | 0                               | 0                  |
| <b>Total Other Sources &amp; (Uses)</b>       | <b>\$1,807</b>     | <b>\$117,355</b> | <b>\$120,000</b>                 | <b>\$120,000</b>                | <b>\$568,378</b>   |
| <b>Total Revenues and Other Sources</b>       |                    |                  |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b> | <b>(\$2,243)</b>   | <b>\$0</b>       | <b>\$286,160</b>                 | <b>\$9,080</b>                  | <b>\$0</b>         |

|   |  |
|---|--|
| Authorized Full Time Equivalent Positions | Expo was run by Contract Employees through 2011. Starting in 2012 County FTE's are a part of the Public Works Department FTE report. |
|---|--|

|  |                  |                  |                  |                    |                    |
|--|------------------|------------------|------------------|--------------------|--------------------|
| <b>Budget Expenditures by Program / Activity</b> |                  |                  |                  |                    |                    |
| <b>Culture, Recreation &amp; Education:</b>      |                  |                  |                  |                    |                    |
| Expo Activities                                  | \$145,157        | \$149,257        | \$92,695         | \$196,715          | \$159,468          |
| Expo Fair  | 402,545          | 421,845          | 50,870           | 409,425            | 439,876            |
| Ice Center                                       | 168,413          | 116,427          | 45,309           | 108,487            | 106,772            |
| Expo Maintenance & Improvement                   | 69,212           | 147,978          | 83,148           | 369,474            | 578,652            |
| <b>Total</b>                                     | <b>\$785,326</b> | <b>\$835,507</b> | <b>\$272,022</b> | <b>\$1,084,101</b> | <b>\$1,284,768</b> |

The budget for 2017 includes using \$550,000 of the sale proceeds of Expo property to restructure parking, provide for the development of a entertainment area and new main gate. \$120,000 will also be returned to the General Fund which advanced the Expo Fund money to complete the new barn that was constructed. For additional info, see the "Outlay Included in budget" page in the miscellaneous section.

The Manitowoc County Expo Center is the home of the Manitowoc County Fair and hosts many other events including horse shows, dog shows, motorcycle shows, car shows, receptions, graduation parties, company picnics, and rummage sales. The Expo Center is located at 4921 Expo Drive in Manitowoc about ¼ mile from Interstate 43, shopping, restaurants, and hotels. Expo activities are accounted for in four distinct program areas. 1. Expo Activities which account for all events at the Expo Grounds excluding the Fair and Ice Center Events; 2. Expo Fair which accounts for the annual County Fair; 3. Ice Center which accounts for all ice rentals and events taking place within the Ice Center facility; and 4. Maintenance and Improvement which accounts for the basic maintenance and improvements that enhance the overall facility, and not one building or particular area.

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

For more information on the events on the ground, go on line at <http://www.co.manitowoc.wi.us/departments/d-h/expo/>



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

| By Category                                   | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>                              |                    |                    |                                  |                                 |                    |
| Property Taxes                                | \$504,257          | \$485,538          | \$485,538                        | \$485,538                       | \$533,538          |
| Public Charges for Service                    | 487,376            | 531,500            | 173,742                          | 486,000                         | 483,500            |
| Other   | 50,523             | 40,487             | 26,853                           | 35,828                          | 37,887             |
| <b>Total Revenues</b>                         | <b>\$1,042,156</b> | <b>\$1,057,525</b> | <b>\$686,133</b>                 | <b>\$1,007,366</b>              | <b>\$1,054,925</b> |
| <b>Expenses:</b>                              |                    |                    |                                  |                                 |                    |
| Contracted Services                           | \$974,785          | \$958,385          | \$411,383                        | \$920,642                       | \$889,247          |
| Operation & Maintenance                       | 48,616             | 66,230             | 25,175                           | 56,170                          | 59,500             |
| Fixed   | 2,413              | 3,531              | 4,074                            | 4,074                           | 4,097              |
| Outlay  | 33,589             | 20,750             | 6,116                            | 26,480                          | 20,000             |
| <b>Total Expenses</b>                         | <b>\$1,067,243</b> | <b>\$1,057,525</b> | <b>\$446,748</b>                 | <b>\$1,007,366</b>              | <b>\$1,054,925</b> |
| <b>Other Sources &amp; (Uses)</b>             |                    |                    |                                  |                                 |                    |
| Transfer To Fund Balance                      | \$0                | \$0                | \$0                              | \$0                             | \$0                |
| Recycling SRF                                 | 0                  | 0                  | 0                                | 0                               | 0                  |
| <b>Total Other Sources &amp; (Uses)</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>                       | <b>\$0</b>                      | <b>\$0</b>         |
| <b>Total Revenues and Other Sources</b>       |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b> | <b>(\$25,087)</b>  | <b>\$0</b>         | <b>\$239,385</b>                 | <b>\$0</b>                      | <b>\$0</b>         |

|  |  |
|--|--|
| <b>Authorized Full Time Equivalent Positions</b> | With the 2017 budget, there will be 1 FTE assigned to this program area whose position appears in the Public Works Department. |
|--|--|

|  |             |             |           |             |             |
|--|-------------|-------------|-----------|-------------|-------------|
| <b>Budget Expenditures by Program / Activity</b> |             |             |           |             |             |
| <b>Public Works:</b>                             |             |             |           |             |             |
| Recycling Operation                              | \$1,067,243 | \$1,057,525 | \$446,748 | \$1,007,366 | \$1,054,925 |

The Recycling Center, also referred to as the MRF (Materials Recycling Facility) is owned by Manitowoc County and operated under contract by Holiday House. The facility provides recycling and recovery services for the citizens of Manitowoc County. They also provide information about recycling to the public and on occasion sponsor special programs for collecting and processing various items.

In 2015 the County processed and marketed over 3,775 tons of recyclables and composted over 14,000 tons of organic materials which were delivered by the users of the programs. These materials were diverted from the landfill site where the cost would have been over 1 million dollars to the users of the County programs based on previous practices prior to the recycling program.

For more information on Solid Waste and Recycling Programs in Manitowoc County go to our web page:  
<http://www.co.manitowoc.wi.us/departments/q-z/recycling-center/>

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

| By Category                                   | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017   |
|---|--------------------|--------------------|----------------------------------|---------------------------------|------------------|
| <b>Revenues:</b>                              |                    |                    |                                  |                                 |                  |
| Property Taxes                                | \$10,000           | \$10,000           | \$10,000                         | \$10,000                        | \$10,000         |
| Intergovern Charges for Srvc                  | 1,111,659          | 1,275,000          | 317,187                          | 917,134                         | 897,500          |
| Other   | 0                  | 0                  | 0                                | 0                               | 0                |
| <b>Total Revenues</b>                         | <b>\$1,121,659</b> | <b>\$1,285,000</b> | <b>\$327,187</b>                 | <b>\$927,134</b>                | <b>\$907,500</b> |
| <b>Expenses:</b>                              |                    |                    |                                  |                                 |                  |
| Contracted Services                           | \$1,111,534        | \$1,302,000        | \$465,892                        | \$927,134                       | \$924,250        |
| <b>Total Expenses</b>                         | <b>\$1,111,534</b> | <b>\$1,302,000</b> | <b>\$465,892</b>                 | <b>\$927,134</b>                | <b>\$924,250</b> |
| <b>Other Sources &amp; (Uses)</b>             |                    |                    |                                  |                                 |                  |
| Transfer From Fund Balance Jail Assess Cl     | \$0                | \$0                | \$0                              | \$0                             | \$0              |
| Jail Assessment Fee CPF                       | \$16,500           | \$17,000           | \$0                              | \$17,000                        | \$16,750         |
| <b>Total Other Sources &amp; (Uses)</b>       | <b>\$16,500</b>    | <b>\$17,000</b>    | <b>\$0</b>                       | <b>\$17,000</b>                 | <b>\$16,750</b>  |
| <b>Total Revenues and Other Sources</b>       |                    |                    |                                  |                                 |                  |
| <b>Over (Under) Expenses &amp; Other Uses</b> | <b>\$26,626</b>    | <b>\$0</b>         | <b>(\$138,705)</b>               | <b>\$17,000</b>                 | <b>\$0</b>       |

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

|  |             |             |           |           |           |
|--|-------------|-------------|-----------|-----------|-----------|
| <b>Budget Expenditures by Program / Activity</b> |             |             |           |           |           |
| <b>Public Works:</b>                             |             |             |           |           |           |
| Solid Waste Disposal Operation                   | \$1,111,534 | \$1,302,000 | \$465,892 | \$927,134 | \$924,250 |

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

In 2015 over 30,100 tons were processed through the master contract with a savings of over \$693,000 to the users of this contract. The yearly savings is due to the County Master contract price verses the standard gate rate for disposal at the Ridgeview Landfill site.

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

| By Category  | Experience<br>2015 | Budget<br>2016    | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017    |
|--|--------------------|-------------------|----------------------------------|---------------------------------|-------------------|
| <b>Revenues:</b>   |                    |                   |                                  |                                 |                   |
| Intergovernmental Grants/Aid   | \$48,415           | \$48,415          | \$0                              | \$33,845                        | \$33,845          |
| Other  | 7,980              | 5,000             | 8,212                            | 8,212                           | 5,000             |
| <b>Total Revenues</b>  | <b>\$56,395</b>    | <b>\$53,415</b>   | <b>\$8,212</b>                   | <b>\$42,057</b>                 | <b>\$38,845</b>   |
| <b>Expenses:</b>   |                    |                   |                                  |                                 |                   |
| Personal Services  | \$49,358           | \$49,945          | \$23,377                         | \$49,952                        | \$50,257          |
| Contracted Services  | 80,181             | 83,472            | 51,356                           | 72,115                          | 69,136            |
| Operation & Maintenance  | 2,149              | 3,865             | 1,325                            | 3,680                           | 3,305             |
| <b>Total Expenses</b>  | <b>\$131,689</b>   | <b>\$137,282</b>  | <b>\$76,058</b>                  | <b>\$125,747</b>                | <b>\$122,698</b>  |
| <b>Other Sources &amp; (Uses)</b>  |                    |                   |                                  |                                 |                   |
| Transfer From Fund Balance   | \$0                | \$0               | \$0                              | \$0                             | \$0               |
| Trnsfr to Recycling SRF  | 0                  | 0                 | 0                                | 0                               | 0                 |
| <b>Total Other Sources &amp; (Uses)</b>  | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>                       | <b>\$0</b>                      | <b>\$0</b>        |
| <b>Total Revenues and Other Sources</b>  |                    |                   |                                  |                                 |                   |
| <b>Over (Under) Expenses &amp; Other Uses</b>                                      | <b>(\$75,293)</b>  | <b>(\$83,867)</b> | <b>(\$67,846)</b>                | <b>(\$83,690)</b>               | <b>(\$83,853)</b> |
| <br>Property Taxes of this amount support<br>this activity within the General Fund |                    | <b>\$83,867</b>   |                                  |                                 | <b>\$83,853</b>   |

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

**Budget Expenditures by Program / Activity**

|                        |           |           |          |           |           |
|------------------------|-----------|-----------|----------|-----------|-----------|
| <b>Public Works:</b>   |           |           |          |           |           |
| Solid Waste Dept Admin | \$131,689 | \$137,282 | \$76,058 | \$125,747 | \$122,698 |

All administrative costs associated with County personnel for solid Waste and Recycling activities are accounted for in this General Fund activity. This activity also accounts for all costs associated with any of the special programs the County may sponsor such as Clean Sweep and the Drug Collection Program. Grant revenues for these programs are also reflected in this activity.

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

| By Category  | Experience<br>2015 | Budget<br>2016   | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017   |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|
| Revenues:  |                    |                  |                                  |                                 |                  |
| Licenses and Permits   | \$18,480           | \$13,000         | \$7,735                          | \$15,000                        | \$15,000         |
| Other  | 0                  | 0                | 0                                | 0                               | 0                |
| Total Revenues   | <u>\$18,480</u>    | <u>\$13,000</u>  | <u>\$7,735</u>                   | <u>\$15,000</u>                 | <u>\$15,000</u>  |
| Expenses:  |                    |                  |                                  |                                 |                  |
| Personal Services  | \$3,252            | \$3,237          | \$998                            | \$3,237                         | \$3,237          |
| Contracted Services  | 16,826             | 16,000           | 615                              | 16,000                          | 16,000           |
| Operation & Maintenance  | 2,393              | 3,250            | 721                              | 2,750                           | 2,750            |
| Total Expenses   | <u>\$22,471</u>    | <u>\$22,487</u>  | <u>\$2,333</u>                   | <u>\$21,987</u>                 | <u>\$21,987</u>  |
| Other Sources & (Uses)   |                    |                  |                                  |                                 |                  |
| Transfer From Fund Balance   | <u>\$0</u>         | <u>\$0</u>       | <u>\$0</u>                       | <u>\$0</u>                      | <u>\$0</u>       |
| Total Revenues and Other Sources   |                    |                  |                                  |                                 |                  |
| Over (Under) Expenses & Other Uses   | <u>(\$3,991)</u>   | <u>(\$9,487)</u> | <u>\$5,402</u>                   | <u>(\$6,987)</u>                | <u>(\$6,987)</u> |
| Property Taxes of this amount support<br>this activity within the General Fund |                    | <u>\$9,487</u>   |                                  |                                 | <u>\$6,987</u>   |

|   |      |      |      |
|---|------|------|------|
| Authorized Full Time Equivalent Positions | 0.00 | 0.00 | 0.00 |
|---|------|------|------|

|  |          |          |         |          |          |
|--|----------|----------|---------|----------|----------|
| <b>Budget Expenditures by Program / Activity</b>         |          |          |         |          |          |
| <b>Conservation &amp; Development - County Planning:</b> |          |          |         |          |          |
| Board of Adjustment                                      | \$22,471 | \$22,487 | \$2,333 | \$21,987 | \$21,987 |

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

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

| By Category                                   | Experience<br>2015  | Budget<br>2016      | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017      |
|---|---------------------|---------------------|----------------------------------|---------------------------------|---------------------|
| <b>Revenues:</b>                              |                     |                     |                                  |                                 |                     |
| Property Taxes                                | \$15,861,210        | \$16,338,509        | \$16,338,509                     | \$16,338,509                    | \$16,097,824        |
| <b>Intergovernmental Grants/Aid:</b>          |                     |                     |                                  |                                 |                     |
| State Shared Revenue                          | 4,410,997           | 4,407,209           | 0                                | 4,407,209                       | 4,409,021           |
| State Computer Aid                            | 90,622              | 90,500              | 0                                | 98,183                          | 92,500              |
| Total Intergovernmental Grants/Aid            | 4,501,619           | 4,497,709           | 0                                | 4,505,392                       | 4,501,521           |
| Other   | (272)               | 0                   | 7,635                            | 8,211                           | 0                   |
| <b>Total Revenues</b>                         | <b>\$20,362,557</b> | <b>\$20,836,218</b> | <b>\$16,346,143</b>              | <b>\$20,852,112</b>             | <b>\$20,599,345</b> |
| <b>Expenses:</b>                              |                     |                     |                                  |                                 |                     |
| Personal Services Clearing                    | (\$71)              | \$0                 | \$0                              | \$0                             | \$0                 |
| State Special Charges                         | 737                 | 1,144               | 5,719                            | 6,424                           | 1,911               |
| Operation & Maintenance                       | 80                  | 0                   | 9                                | 0                               | 0                   |
| <b>Total Expenses</b>                         | <b>\$746</b>        | <b>\$1,144</b>      | <b>\$5,728</b>                   | <b>\$6,424</b>                  | <b>\$1,911</b>      |
| <b>Other Sources &amp; (Uses)</b>             |                     |                     |                                  |                                 |                     |
| Transfer From Fund Balance                    | \$1,209,851         | \$1,325,034         | \$988,000                        | \$0                             | \$0                 |
| Transfer From Other Funds                     | \$0                 | \$215,000           | \$0                              | \$215,000                       | \$942,000           |
| Operating Transfers To Other Funds            | (\$1,302,300)       | (\$1,138,500)       | (\$980,000)                      | (\$1,130,000)                   | \$0                 |
| Transfer To Fund Balance                      | \$0                 | \$0                 | \$0                              | \$0                             | (\$202,365)         |
|   | (\$92,449)          | \$401,534           | \$8,000                          | (\$915,000)                     | \$739,635           |
| <b>Total Revenues and Other Sources</b>       | <b>\$20,269,361</b> | <b>\$21,236,608</b> | <b>\$16,348,415</b>              | <b>\$19,930,688</b>             | <b>\$21,337,069</b> |
| <b>Over (Under) Expenses &amp; Other Uses</b> |                     |                     |                                  |                                 |                     |

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

**Budget Expenditures by Program / Activity**

**General Fund - Non-Department**

|                         |       |         |         |         |         |
|-------------------------|-------|---------|---------|---------|---------|
| Non-Department Activity | \$746 | \$1,144 | \$5,728 | \$6,424 | \$1,911 |
|-------------------------|-------|---------|---------|---------|---------|

The Non-Department activity accounts for General State Aid payments to the County and other items of a general nature that is not specific to any one operating department within the General Fund.

This is also the area that was used to make a final adjustment to the County Executive's Proposed Budget regarding the County's play plan, as time did not permit us to update all of the various activity areas. Once the budget is adopted, we will redistribute the appropriate numbers from this page to the appropriate areas. For additional info, please see page 42 in the miscellaneous section.

**Manitowoc County, Wisconsin**

Department: **Debt Service**

Fund: Debt Service Fund

| By Category                                   | Experience<br>2015 | Budget<br>2016     | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017     |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| <b>Revenues:</b>                              |                    |                    |                                  |                                 |                    |
| Property Taxes                                | \$2,771,191        | \$2,462,420        | \$2,462,420                      | \$2,462,420                     | \$2,704,788        |
| Other   | 181,606            | 176,771            | 90,127                           | 176,771                         | 109,265            |
| <b>Total Revenues</b>                         | <b>\$2,952,797</b> | <b>\$2,639,191</b> | <b>\$2,552,547</b>               | <b>\$2,639,191</b>              | <b>\$2,814,053</b> |
| <b>Expenses:</b>                              |                    |                    |                                  |                                 |                    |
| Debt Service                                  | \$3,694,471        | \$2,894,222        | \$1,477,933                      | \$2,885,774                     | \$2,881,559        |
| <b>Total Expenses</b>                         | <b>\$3,694,471</b> | <b>\$2,894,222</b> | <b>\$1,477,933</b>               | <b>\$2,885,774</b>              | <b>\$2,881,559</b> |
| <b>Other Sources &amp; (Uses)</b>             |                    |                    |                                  |                                 |                    |
| Transfer From Fund Balance                    | \$0                | \$255,031          | \$0                              | \$255,031                       | \$567,506          |
| General Fund                                  | 1,000,000          | 500,000            | 500,000                          | 500,000                         | 0                  |
| Other Financing Uses                          | 0                  | 0                  | 0                                | 0                               | (500,000)          |
| Transfer To Fund Balance                      | 0                  | 0                  | 0                                | 0                               | 0                  |
|   | <b>\$1,000,000</b> | <b>\$755,031</b>   | <b>\$500,000</b>                 | <b>\$755,031</b>                | <b>\$67,506</b>    |
| <b>Total Revenues and Other Sources</b>       |                    |                    |                                  |                                 |                    |
| <b>Over (Under) Expenses &amp; Other Uses</b> | <b>\$258,326</b>   | <b>\$500,000</b>   | <b>\$1,574,613</b>               | <b>\$508,448</b>                | <b>\$0</b>         |

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

**Budget Expenditures by Program / Activity**

**Debt Service:**

|                                |                    |                    |                    |                    |                    |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Administrative Costs Debt Srv  | \$1,552            | \$10,000           | \$726              | \$1,552            | \$10,000           |
| 2003 Refunding Bond(02BAN)     | 0                  | 0                  | 0                  | 0                  | 0                  |
| 2007 Refunding Bond(95-99-0-2) | 641,000            | 642,800            | 83,900             | 642,800            | 648,800            |
| 2010-11 GO Refunding Com Proj. | 1,274,735          | 1,269,248          | 1,001,293          | 1,269,248          | 1,260,804          |
| 2013 GO Note                   | 818,237            | 24,966             | 24,966             | 24,966             | 24,966             |
| 2011 GO Refunding (2002)       | 585,000            | 561,500            | 15,750             | 561,500            | 535,600            |
| 2012 GO Refunding (2003)       | 373,948            | 385,708            | 351,299            | 385,708            | 401,389            |
| <b>Total</b>                   | <b>\$3,694,471</b> | <b>\$2,894,222</b> | <b>\$1,477,933</b> | <b>\$2,885,774</b> | <b>\$2,881,559</b> |

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

| By Category  | Experience<br>2015 | Budget<br>2016   | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017    |
|--|--------------------|------------------|----------------------------------|---------------------------------|-------------------|
| <b>Revenues:</b>   |                    |                  |                                  |                                 |                   |
| Fines/Forfeits/Penalties   | \$103,062          | \$110,000        | \$46,054                         | \$110,000                       | \$110,000         |
| Other  | 14,853             | 0                | 0                                | 0                               | 0                 |
| <b>Total Revenues</b>  | <b>\$117,915</b>   | <b>\$110,000</b> | <b>\$46,054</b>                  | <b>\$110,000</b>                | <b>\$110,000</b>  |
| <b>Expenses:</b>   |                    |                  |                                  |                                 |                   |
| Contracted Services  | \$187,268          | \$532,450        | \$216,422                        | \$432,450                       | \$93,250          |
| Outlay   | 20,696             | 0                | 10,378                           | 0                               | 0                 |
| <b>Total Expenses</b>  | <b>\$207,964</b>   | <b>\$532,450</b> | <b>\$226,800</b>                 | <b>\$432,450</b>                | <b>\$93,250</b>   |
| <b>Other Sources &amp; (Uses)</b>  |                    |                  |                                  |                                 |                   |
| Transfer From Fund Balance   | \$89,943           | \$294,450        | \$79,450                         | \$79,450                        | \$0               |
| Solid Waste Disposal SRF and General Fund                                      | 121,469            | 360,000          | 360,000                          | 360,000                         | 0                 |
| Sales of Note  | 0                  | 0                | 0                                | 0                               | 0                 |
| Jail Assessment Fee Fund CPF   | (16,500)           | (232,000)        | 0                                | (232,000)                       | (16,750)          |
| <b>Total Other Sources &amp; (Uses)</b>  | <b>\$194,912</b>   | <b>\$422,450</b> | <b>\$439,450</b>                 | <b>\$207,450</b>                | <b>(\$16,750)</b> |
| <b>Total Revenues and Other Sources</b>  | <b>\$104,863</b>   | <b>\$0</b>       | <b>\$258,704</b>                 | <b>(\$115,000)</b>              | <b>\$0</b>        |
| <b>Over (Under) Expenses &amp; Other Uses</b>                                  | <b>\$104,863</b>   | <b>\$0</b>       | <b>\$258,704</b>                 | <b>(\$115,000)</b>              | <b>\$0</b>        |
| Property Taxes of this amount support<br>this activity within the General Fund |                    | \$0              |                                  |                                 | \$0               |

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

|  |                  |                  |                  |                  |                 |
|--|------------------|------------------|------------------|------------------|-----------------|
| <b>Budget Expenditures by Program / Activity</b> |                  |                  |                  |                  |                 |
| <b>Projects:</b>                                 |                  |                  |                  |                  |                 |
| New Public Health Dept Bld CPF                   | 131,961          | 117,450          | 110,020          | 117,450          | 0               |
| Jail Assessment Fee-CPF                          | 76,003           | 93,000           | 46,781           | 93,000           | 93,250          |
| MAC Remodeling CPF                               | 0                | 0                | 0                | 0                | 0               |
| Communications Project                           | 0                | 0                | 0                | 0                | 0               |
| <b>Total</b>                                     | <b>\$207,964</b> | <b>\$532,450</b> | <b>\$226,800</b> | <b>\$432,450</b> | <b>\$93,250</b> |

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

| By Category  | Experience<br>2015  | Budget<br>2016      | Six Months<br>Experience<br>2016 | Estimated<br>Experience<br>2016 | Budget<br>2017      |
|--|---------------------|---------------------|----------------------------------|---------------------------------|---------------------|
| <b>Revenues:</b>   |                     |                     |                                  |                                 |                     |
| Property Taxes   | \$29,082,392        | \$29,250,566        | \$29,250,566                     | \$29,250,567 *                  | \$29,441,340        |
| Other Taxes  | 434,952             | 403,730             | 166,058                          | 403,730                         | 403,730             |
| Intergovernmental Grants/Aid   | 17,631,343          | 18,022,889          | 3,936,513                        | 17,956,732                      | 17,644,194          |
| Licenses and Permits   | 403,663             | 371,667             | 167,012                          | 360,719                         | 361,244             |
| Fines/Forfeits/Penalties   | 388,591             | 427,000             | 186,311                          | 396,983                         | 420,000             |
| Public Charges for Service   | 6,053,982           | 6,028,994           | 2,088,690                        | 5,704,553                       | 5,369,302           |
| Intergovern Charges for Srvc   | 6,875,914           | 6,532,306           | 2,449,711                        | 6,091,139                       | 6,307,951           |
| Other  | 1,516,660           | 1,498,691           | 839,387                          | 1,474,605                       | 1,185,072           |
| <b>Total Revenues</b>  | <b>\$62,387,498</b> | <b>\$62,535,843</b> | <b>\$39,084,247</b>              | <b>\$61,639,028</b>             | <b>\$61,132,833</b> |
| <b>Expenses:</b>   |                     |                     |                                  |                                 |                     |
| Personal Services  | \$34,130,209        | \$33,158,464        | \$17,080,308                     | \$33,505,912                    | \$33,866,502        |
| Contracted Services  | 20,989,409          | 20,214,384          | 9,791,115                        | 19,172,400                      | 18,152,024          |
| Operation & Maintenance  | 13,527,137          | 10,774,618          | 7,174,700                        | 10,575,926                      | 10,013,974          |
| Fixed  | 1,284,515           | 1,413,320           | 780,735                          | 1,312,180                       | 1,354,641           |
| Other  | 1,374,987           | 1,233,712           | 390,588                          | 1,277,545                       | 1,245,848           |
| County Charges Reimbursed  | (3,710,542)         | (3,938,081)         | (1,418,434)                      | (3,966,322)                     | (3,730,340)         |
| Shop/Tool/Fuel Handling/Machinery/Bldg.<br>& Grnds/ etal. Cost Pool Revenues | (10,109,737)        | (3,039,838)         | (5,014,878)                      | (2,922,090)                     | (2,782,430)         |
| Outlay   | 1,333,187           | 1,900,040           | 758,431                          | 2,152,427                       | 1,657,560           |
| Debt Service   | 3,694,471           | 2,894,222           | 1,477,933                        | 2,885,774                       | 2,881,559           |
| <b>Total Expenses</b>  | <b>\$62,513,637</b> | <b>\$64,610,841</b> | <b>\$31,020,499</b>              | <b>\$63,993,752</b>             | <b>\$62,659,338</b> |
| <b>Other Sources &amp; (Uses)</b>  |                     |                     |                                  |                                 |                     |
| Transfer From Fund Balance   | \$1,528,009         | \$2,614,269         | \$1,067,450                      | \$797,478                       | \$1,439,312         |
| Other Sources  | 1,276,938           | 1,370,500           | 980,000                          | 1,362,000                       | 958,750             |
| Other (Uses)   | (1,318,800)         | (1,370,500)         | (980,000)                        | (1,362,000)                     | (636,750)           |
| Transfer To Fund Balance   | 0                   | (539,272)           | 0                                | 0                               | (234,807)           |
|  | <b>\$1,486,147</b>  | <b>\$2,074,997</b>  | <b>\$1,067,450</b>               | <b>\$797,478</b>                | <b>\$1,526,505</b>  |
| <b>Total Revenues and Other Sources</b>                                      | <b>\$1,360,007</b>  | <b>\$0</b>          | <b>\$9,131,198</b>               | <b>(\$1,557,246)</b>            | <b>\$0</b>          |
| <b>Over (Under) Expenses &amp; Other Uses</b>                                |                     |                     |                                  |                                 |                     |
| Property Taxes of this amount support<br>activities within the General Fund  |                     | \$16,306,124        |                                  |                                 | \$16,097,824        |
| <b>Authorized Full Time Equivalent Positions</b>                             | <b>423.07</b>       | <b>431.48</b>       |                                  |                                 | <b>431.21</b>       |
| <b>County Board</b>  | <b>25.00</b>        | <b>25.00</b>        |                                  |                                 | <b>25.00</b>        |

\* The 2017 Proposed Property Tax Levy is \$29,454,918.76 which includes the amount shown above plus \$13,578.72 of Illegal Property Taxes Charged Back pursuant to SS 74.41(5).



## ABBREVIATIONS / ACRONYMS

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

**End**