

# **Manitowoc County**

Manitowoc, Wisconsin



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**YEAR ENDED DECEMBER 31, 2017**

Manitowoc County, Wisconsin  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2017

Prepared by: Manitowoc County Comptroller's Office

# Manitowoc County, Wisconsin

DECEMBER 31, 2017

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# **Annual Financial Report**

## **Introductory Section**

**Manitowoc County, Wisconsin**



# Manitowoc County

## Comptroller's Office

1110 South Ninth Street, Manitowoc, WI 54220

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

June 12, 2018

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

State Statute, Administrative Rule Tax 16, and the Securities and Exchange Commission (SEC) require counties to submit audited financial statements within certain time frames based upon their individual rules and regulations. Major federal and state programs impose additional audit requirements. Pursuant to the above, I hereby respectfully submit the comprehensive annual financial report (CAFR) of Manitowoc County, Wisconsin for the fiscal year ended December 31, 2017.

The CAFR is presented in three sections: introductory, financial, and statistical. The **introductory section** includes this transmittal letter, Certificate of Achievement for Excellence in Financial Reporting for 2016, our organization chart, list of elected County Board Members, and list of Department Directors for the county. The **financial section** includes the Independent Auditors' Report on Basic Financial Statements, Management's Discussion and Analysis, and the basic financial statements. The required supplementary information includes schedules relating to other post-employment and pension benefits. The supplementary information includes the combining and individual fund financial statements and schedules. The **statistical section** includes selected financial and demographics information, generally presented on a multi-year basis.

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

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

County's financial statements for the fiscal year ended December 31, 2017 are fairly presented in conformity with GAAP. Their report is presented as the first component of the financial section of this report.

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

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

### **Profile of Manitowoc County:**

Manitowoc County was established by act of the territorial legislature in 1836 and has local, legislative and administrative powers conferred by the Wisconsin Legislature. It serves an area encompassing 590 square miles and includes within its boundaries three cities, nine villages and eighteen townships. Nicely located approximately 80 miles north of Milwaukee and 38 miles south of Green Bay along the I-43 corridor, Manitowoc County is home to a population of 81,076 based upon the Wisconsin Department of Administration's 2017 population estimate.

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

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

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



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

**Information useful in assessing economic condition:**

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

**Local economy** - Manitowoc County enjoys the benefits of being located 35 minutes south of Green Bay (Brown County), 45 minutes east of Appleton (Outagamie County), and about an hour north of Milwaukee (Milwaukee County). Manitowoc County's eastern border is beautiful Lake Michigan. On the building front, within the City of Manitowoc, Manitowoc County's largest city, building permits added 24 new residential construction projects that created 77 new dwelling units in 2017. Of the units created, 13 were single family, 6 were two-family, and 5 were eight unit family dwellings. The City issued a total of 739 permits valued at \$61,159,675 in 2017. A listing of the top ten Commercial projects within the City provided by the building inspection department included an expansion of Kerry Red Arrow on Expo Drive, 65,000 Sq. Ft. valued at \$6 million, Briess Industries Inc on Washington Street, 24,000 SF structure valued at over \$4 million, Aurora Health on Dewey Street, 18,240 Sq. Ft. Clinic Facility, University of Wisconsin Manitowoc campus, interior alteration to campus, YMCA on Maritime Drive, interior alteration, Tramontina on Mirro Drive, 7,560 SF interior alteration/addition valued in excess of \$1 million, Color Craft Graphics on West Drive, a 41,400 SF addition & dock areas also valued at over \$1 million, Davita Dialysis on Dewey Street, 5,700 SF plus interior alteration, Skana Aluminum on Mirro Drive, 21,560 SF addition, and Lakeshore Community Health, a 14,000 SF interior alteration project. These ten projects alone accounted for over \$21,500,000 in additions and improvements that took place during 2017.

Preliminary numbers and announcements that are being made here in the early stages of 2018 indicate this could be yet another banner year. Commercial building and remodeling projects are expected to increase as we move into the spring and summer months and the number of single available lots for home construction are moving fast.

Overall, retail trade during 2017 was again pretty stable. Areas that maintained or improved their 2016 numbers were in the categories of general merchandise stores and food and beverage stores.

In the past, Manitowoc County has faced a number of harsh economic challenges; this past year was no exception. The Manitowoc Company moved its crane manufacturing operation to Pennsylvania and announced its' Corporate Office will relocate to Milwaukee, Wisconsin. While we can't control what these companies end up doing, part of our recovery process and strategy moving forward has been and will continue to be an effort to position ourselves in such a way that future moves or downturns in the economy will not hit us as hard as it has in the past. While a number of our businesses produce products for the auto industry, there are those businesses that are on the forefront of the green technology era. There is also an understanding that some projects may require partnerships between the private sector and government. These private sector/government partnerships through the formation of TIF districts and Wisconsin Department of Commerce business and economic development loan programs, and with the Wisconsin Economic Development Corporation bring us a sense of optimism and a way to

participate and help control our destiny. One of the more exciting partnerships was the formation of an Economic Development Corporation (EDC) in Manitowoc County, now called Progress Lakeshore. The project is spearheaded by private business, and the budget for the enterprise is currently a partnership between private business and government (cities of Manitowoc, Two Rivers, and Kiel), all of whom make an annual commitment to this group. This enterprise has far-reaching implications for our County: Not only does it represent a vote of confidence from our private businesses and municipalities', it is a major step in addressing the issue of economic development from a positive, county-wide - and even regional - perspective. Manitowoc is a county with great potential, skilled labor, and we have made a pledge to invest in that future.

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

Relevant financial policies - Manitowoc County employs many financial policy techniques in an effort to maintain a strong financial position. Its pooled cash and investment policy is a major one that helps to insure a high rate of return on its investments, yet safeguards the principal. Cash temporarily idle during the year was invested in various collateralized investments including Associated Banks' repurchase account and an Investment Agency account, certificates of deposit (CD's), the Wisconsin Local Government investment pool, and Associated Bank Trust. These investment vehicles have mixed maturities with none longer than thirty-six months, except the Associated Bank Investment Agency account. The average yield on investments in 2017 was 0.66%, up 0.27% from the previous year. Investment income includes appreciation or depreciation in the fair value of investments. Increases in fair value however do not necessarily represent trends that will continue. Fair value adjustments to the investment portfolio are realized only if sold. Since the County typically holds its investments to maturity, the fair value adjustments, be it write up to market or write down, are not usually realized.

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

The County is exposed to various risks ranging from torts, theft, damage, or destruction of assets, errors or omissions, injuries to employees, or acts of God. In an effort to cover our risk of loss to

these occurrences at a cost affordable to the taxpayers, the County in 1987, together with certain other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC). Under the WMMIC umbrella, our Liability/Errors and Omissions coverage consists of a deductible of \$125,000 per occurrence, \$400,000 aggregate, with a limit of \$10,000,000 and \$30,000,000 respectfully. In 2011 we returned to a self-insured Worker's Compensation plan with Willis of Wisconsin, Inc. providing the claims handling, Safety National providing the excess insurance coverage through WI Municipal Mutual Insurance Co. all put together by M3 (Mortenson, Matzelle & Meldrum) as broker. Worker's Compensation coverage for 2016 and 2017 remained the same. The Municipal Property Insurance Company provides us with our Property and Equipment coverage. With the uncertainty that was taking place with the LGPIF, the County, started March 1, 2016 covering its' property with the Municipal Property Insurance Company (MPIC), a Cooperative Corporation between WMMIC, Cities and Villages Mutual Insurance Company (CVMIC), and League of Wisconsin Municipalities Mutual Insurance Company (LWMMI). Auto physical damage and comprehensive is covered by Integrity Insurance Company. Manitowoc retains full replacement coverage for vehicles that are seven (7) years old or newer and Actual Cash Value (ACV) on vehicles older than seven (7) years. The remainder of the County's risk has been transferred to the commercial insurance market.

Comprehensive safety and loss control programs have been implemented to manage exposures on a countywide basis and have been successful in controlling losses. These programs are aimed at protecting both the general public and county resources. Additional information on the County's risk management activities can be found in Note 4 A on page 71 in the notes to the basic financial statements and Schedule 17 in the statistical section.

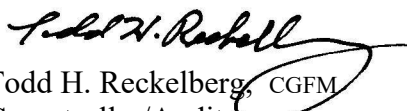
#### **Awards and Acknowledgements:**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2016. This was the twenty-sixth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United State of America and applicable legal requirements.

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

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

Respectfully submitted,

  
Todd H. Reckelberg, CGFM  
Comptroller/Auditor



Government Finance Officers Association

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

Presented to

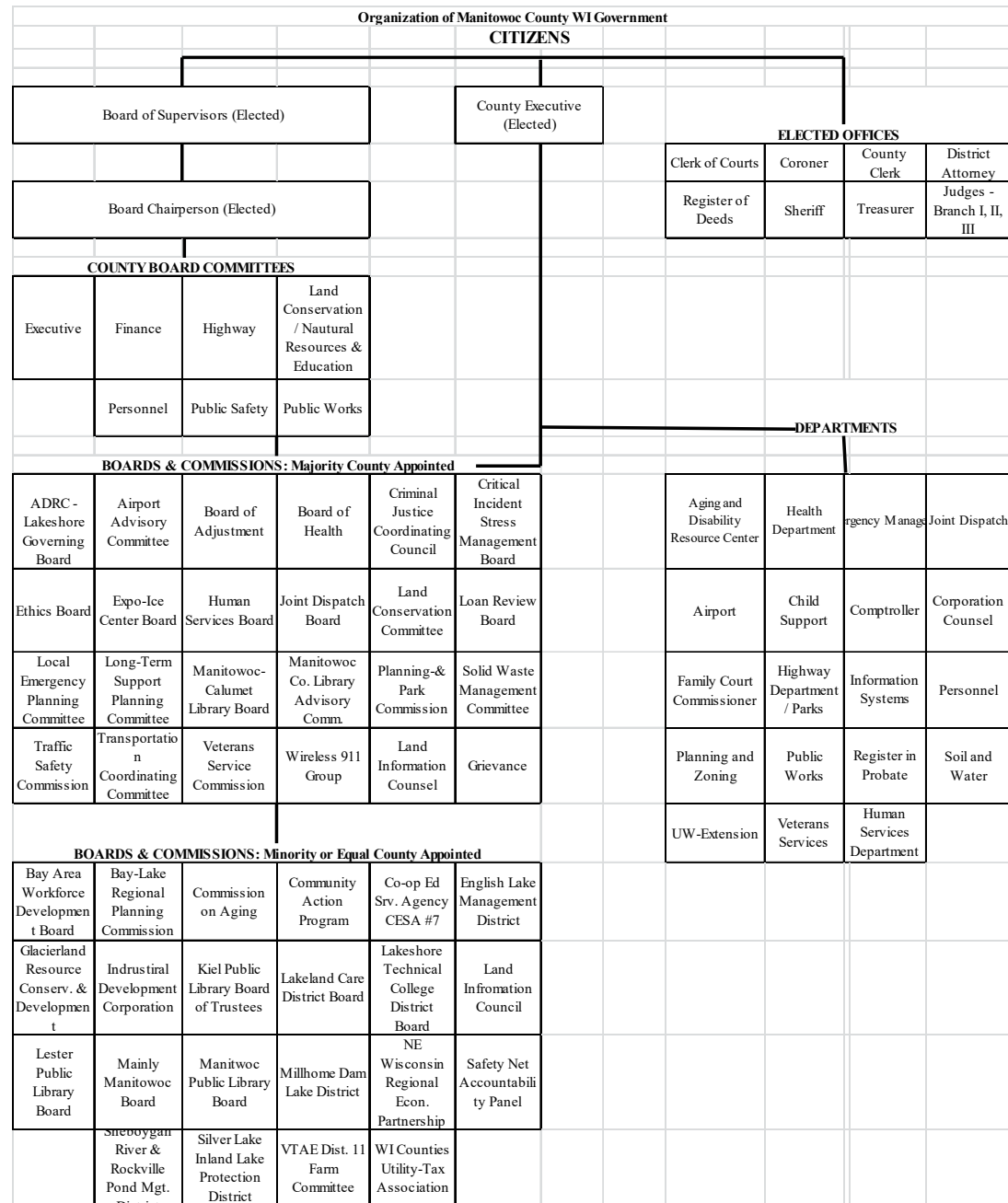
**Manitowoc County  
Wisconsin**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morrell*

Executive Director/CEO



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

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

## DEPARTMENT DIRECTORS OF MANITOWOC COUNTY

Aging Resource Director .....	Cathy Ley
Clerk of Circuit Courts .....	Lynn Zigmunt *
Comptroller/Auditor .....	Todd Reckelberg
Cooperative Extension Service - U.W. Extension .....	Rob Burke **
Coroner .....	Curt Green *
Corporation Counsel.....	Peter Conrad
County Clerk .....	Lois Kiel *
County Executive .....	Bob Ziegelbauer *
County Public Health .....	Amy Wergin
Child Support IV-D Coordinator.....	Bridget Brennan
District Attorney .....	Jacalyn Labre *
Emergency Management Director.....	Travis Aleff
Family Court Commissioner .....	Lorene Mozinski
Highway Department Commissioner .....	Marc Holsen
Information Systems Director .....	Robert Blashe
Personnel Department .....	Sharon Cornils
Human Services Department .....	Patricia Dodge
Planning & Zoning Director .....	Timothy Ryan
Joint Dispatch Center (JDC) ( E-911 ) .....	Nancy Crowley
Public Works (Property) Director .....	Gerry Neuser
Register in Probate / Court Commissioner.....	Patricia Koppa
Register of Deeds .....	Kristi Tuesburg *
Sheriff.....	Robert Hermann *
Soil & Water Conservation Director .....	Jerry Halverson
Solid Waste Management Director .....	Gerry Neuser
Treasurer.....	Nancy Saueressig *
Veterans Service Director .....	Todd Brehmer

\* Elected at Large

\*\* State Employee

Revised 3/27/18

# **Annual Financial Report**

## **Financial Section**

**Manitowoc County, Wisconsin**



## Independent auditors' report

To the County Board  
Manitowoc County, Wisconsin

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Manitowoc County, Wisconsin (the "County") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

### AUDITORS' RESPONSIBILITY

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

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

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

## **OPINIONS**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Human Services Fund, and the County Road and Bridges Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **OTHER MATTERS**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 through 24 and the schedules relating to pensions and other postemployment benefits on pages 74 through 76 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

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

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

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

## **REPORT ON SUMMARIZED FINANCIAL INFORMATION**

We have previously audited the County's 2016 financial statements, and our report dated June 2, 2017, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2018, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in dark ink that reads "Schenck SC". The signature is written in a cursive, slightly slanted style.

Certified Public Accountants

Sheboygan, Wisconsin  
June 12, 2018

MANAGEMENT’S DISCUSSION AND ANALYSIS

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# Manitowoc County Comptrollers Office

## 1110 S. Ninth Street

### Manitowoc, Wisconsin 54220

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

Todd H. Reckelberg CGFM, Comptroller/Auditor

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### Management's Discussion and Analysis

#### December 31, 2017

As management of Manitowoc County, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2017.

#### Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2017 by \$100,548,198 (*net position*). Of this amount, \$22,141,293 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$794,399. Factors that contributed to this decrease are as follows:
  - With the State of Wisconsin continually freezing or reducing its support of County operations, the County's budget did not allow for any mistakes. Most of our departments were able to come in under budget based upon amount of tax levy dollars allotted to their activities. Additional program revenues in some cases also helped.
  - The County's approach has been to stabilize its reliance on property taxes. To this end, expense increases have been limited and programs have been monitored for effectiveness. If a program has not been effective for the dollars invested, other options are explored and implemented.
  - The impact of recording adjustments for deferred outflows, inflows and the net pension liability due to participation in the Wisconsin Retirement System in accordance with GASB #68 resulted in a net reduction of \$1,682,949. When the increase in bonds and notes payable of \$5,165,000 is taken into consideration, these two items account for the biggest changes to our net position in 2017 which once again netted to a decrease of \$794,399. The amounts shown as deferred inflows, deferred outflows, and the net pension liability related to pensions are actuarially determined by the Wisconsin Retirement System.
- Investment in net capital assets decreased \$2,197,379. While depreciation expense exceeded the County's investment into new capital assets during the current year projects on the horizon for 2018 and 2019 will offset this trend. The County is planning a couple major projects to be done by its' Highway Department that are slated to start in 2018 and in 2019 that should increase or at least stabilize the County's investment into capital assets.
- The governmental activities decrease in net position of \$364,798 combined with the decrease in net position in the county's business-type activities of \$429,601 total the \$794,399 in total net position decrease for the county. Major item(s) affecting the governmental funds area was using fund balance to offset levy dollars. A combination of the Pension Benefit adjustment along with the net loss in our Highway Department was responsible for the business type activities decrease in its equity section of the statement of net position.
- The property tax levy was increased \$190,946 over 2016, which equated to a 0.65 per-cent tax levy increase for the year ended December 31, 2017. This increase in the levy followed what can be termed new growth of the County, thereby keeping property taxes almost the same for those that did not make any improvements to their property. The County took action to once again not increase taxes for the average citizen.
- As of December 31, 2017, the County's governmental funds reported combined ending fund balances of \$13,375,554 an increase of \$1,781,736 in comparison to the prior year. The increase is mainly due to the performance of the General Fund, see page 31.
- As of December 31, 2017, unassigned fund balance in the general fund was \$638,105 or approximately 2.3% of total general fund expenditures.
- The County's total general-obligation debt increased by \$5,165,000 or by 25.3% during 2017. Even with this increase in debt, Manitowoc County's overall debt is considered to be on the low end of the scale.

## Overview of the Basic Financial Statements

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

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

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

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

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

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

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

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

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

Manitowoc County maintains 18 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, human services special revenue fund, county roads and bridges special revenue fund, and debt service fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 28 - 36 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 37 - 41 of this report.

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

The basic fiduciary fund financial statements can be found on page 42 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 43 - 73 of this report.

**Other information.** The required supplementary information related to other postemployment and pension benefits and the combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor internal service funds are presented immediately following the notes to the basic financial statements. These statements and schedules can be found on pages 74 - 111.

### **Government-wide Financial Analysis**

**Net position:** As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$100,548,198 at the close of 2017.

Manitowoc County's Net Position						
	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$58,938,241	\$55,938,032	\$1,780,245	\$1,623,447	\$60,718,486	\$57,561,479
Capital assets	92,577,894	89,464,129	8,016,269	8,138,339	100,594,163	97,602,468
Total assets	151,516,135	145,402,161	9,796,514	9,761,786	161,312,649	155,163,947
Deferred outflow s of resources						
Deferred outflow s related to pension	10,204,894	14,191,723	943,844	1,422,666	11,148,738	15,614,389
Long-term liabilities outstanding	28,478,605	22,244,140	303,076	439,373	28,781,681	22,683,513
Other liabilities	8,088,790	11,057,508	681,527	409,552	8,770,317	11,467,060
Total liabilities	36,567,395	33,301,648	984,603	848,925	37,551,998	34,150,573
Deferred inflow s of resources						
Deferred inflow s related to pension	4,085,276	5,208,189	380,070	530,241	4,465,346	5,738,430
Property taxes	29,895,845	29,546,735	-	-	29,895,845	29,546,735
Total deferred inflow s of resources	33,981,121	34,754,924	380,070	530,241	34,361,191	35,285,165
Net position:						
Net investment in capital assets	67,004,422	69,079,749	8,016,269	8,138,339	75,020,691	77,218,088
Restricted for Debt Service	460,267	962,236	-	-	460,267	962,236
Restricted All Other	2,925,947	2,070,985	-	-	2,925,947	2,070,985
Unrestricted	20,781,877	19,424,341	1,359,416	1,666,947	22,141,293	21,091,288
Total net position	\$91,172,513	\$91,537,311	\$9,375,685	\$9,805,286	\$100,548,198	\$101,342,597

By far the largest portion of the County's net position (75%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any outstanding related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (3.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$22,141,293) may be used to meet the County's ongoing obligations to citizens and creditors.

**Change in net position.** Governmental activities decreased the County's net position by \$364,798 with business-type activities decreasing our net position by \$429,601 accounting for 100% of the total increase in net position of the County. Major elements leading to this change were as follows:

- The change in governmental net position could have been greater had it not been for these two items. The County's receipt of a one-time utility payment of \$671,600. When a utility expands its' operation, by statute it is responsible for a payment to the County and local municipality. That payment are made to the State and is then remitted to the County and local municipality(ies). State Statute §16.969 is the applicable section of law regarding this payment. The additional requirement of GASB #68 for the County to record its portion of the State of Wisconsin Pension Benefit on its books also caused a greater decrease. While outlay expenditures are reflected in the fund statements, they are added back in and depreciation expense is recorded for the statement of activities on the entity wide statement. Capital outlay exceeded Depreciation expense for 2017 by \$3,536,722. In addition, the County increased its' outstanding principal \$5,165,000 on long-term general obligation debt. For a more detailed review, please see page 33, reconciliation to the statement of activities.
- Our Highway Department deficit of \$189,935 for 2017 was part of the reason for the decrease in net position in our proprietary funds. Here too, depreciation plays a roll which for 2017 totaled \$643,274. For more detail on the proprietary funds, please see pages 37 - 41.

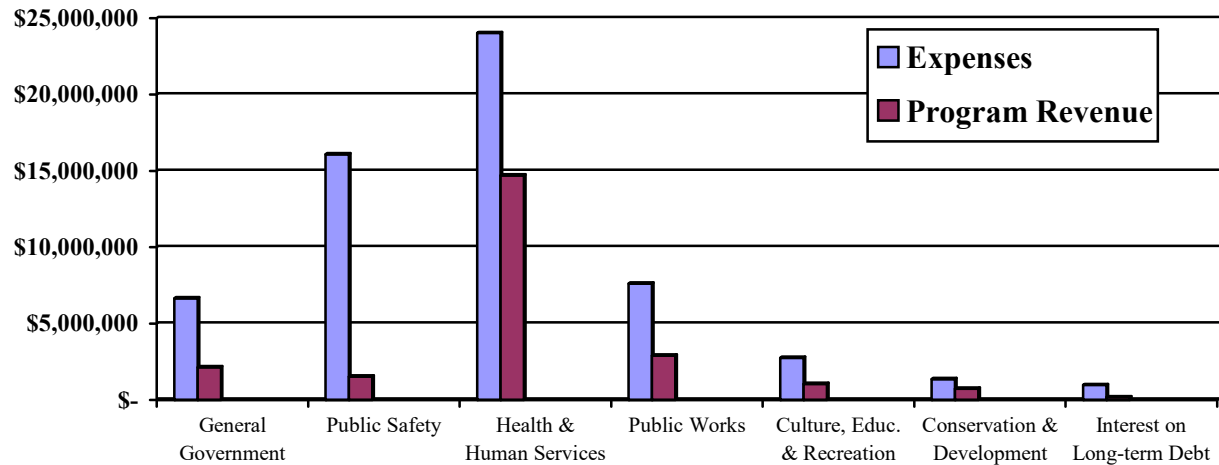


<b>Manitowoc County's Statement of Activities</b>						
	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$8,389,205	\$7,809,855	\$7,373,183	\$3,890,216	\$15,762,388	\$11,700,071
Operating grants and contributions	14,799,213	15,205,925	-	-	14,799,213	15,205,925
General revenues:						
Property taxes	29,453,104	29,250,567	-	-	29,453,104	29,250,567
Other taxes	328,129	350,816	-	-	328,129	350,816
Grants/contributions not restricted	4,508,952	4,508,342	-	-	4,508,952	4,508,342
Other	1616,435	5,002,329	9,956	14,160	1626,391	5,016,489
Total revenues	59,095,038	62,127,834	7,383,139	3,904,376	66,478,177	66,032,210
Expenses:						
General government	6,647,249	5,875,498	-	-	6,647,249	5,875,498
Public safety	16,084,877	17,003,965	-	-	16,084,877	17,003,965
Public works	7,618,863	7,709,432	-	-	7,618,863	7,709,432
Health and human services	24,033,297	24,060,488	-	-	24,033,297	24,060,488
Culture, recreation, and education	2,761,520	2,482,440	-	-	2,761,520	2,482,440
Conservation and development	1,347,487	1,366,714	-	-	1,347,487	1,366,714
Interest on long-term debt	966,543	811,526	-	-	966,543	811,526
Highway operations	-	-	7,812,740	3,888,076	7,812,740	3,888,076
Total expenses	59,459,836	59,310,063	7,812,740	3,888,076	67,272,576	63,198,139
Increase(decrease) in net position	(364,798)	2,817,771	(429,601)	16,300	(794,399)	2,834,071
Net position - January 1	91,537,311	88,719,540	9,805,286	9,788,986	101,342,597	98,508,526
Net position - December 31	91,172,513	91,537,311	9,375,685	9,805,286	100,548,198	101,342,597

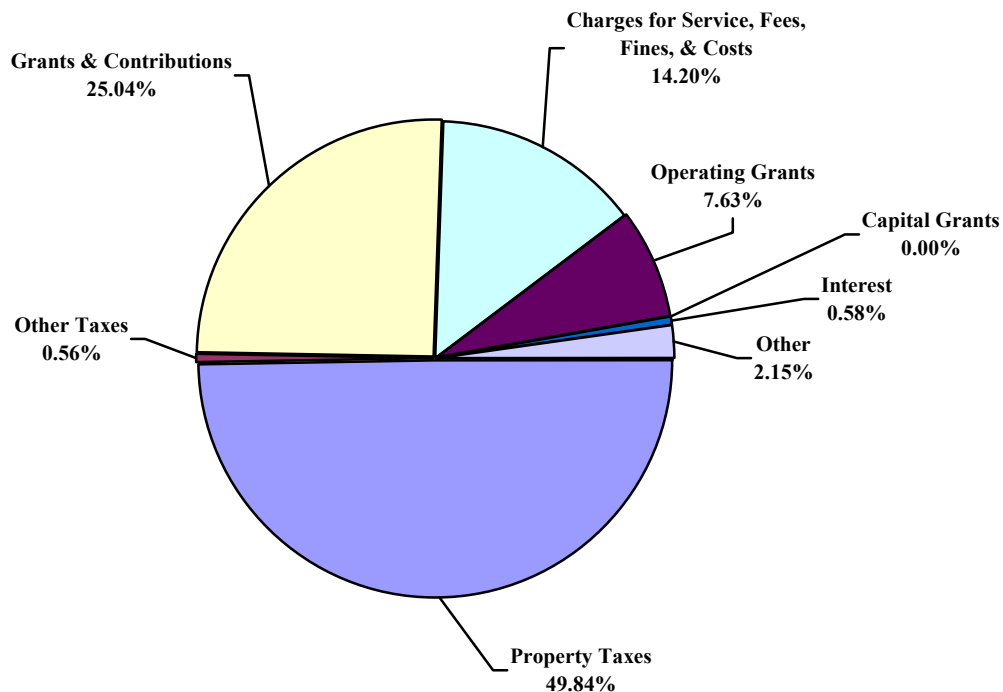
#### Governmental Activities:

- Property tax revenue shown above increased by \$202,537 (0.69%) during the year. The increase in the actual levy for budget year 2017 was \$190,946. The difference is due to the basis of accounting for financial reporting purposes and budget purposes.
- Investment earnings in the General Fund which has been a sore spot for quite some time has once again shown a little improvement again this year. We budgeted for \$50,000 this year and were able to actually earn \$212,268. However, comparing that with the hay-days of 2008 and prior where our interest earnings were \$850,000 plus. When applying GASB # 31, write up/down to market, we incurred a market loss of \$26,871 for 2017 compared to a gain of \$1,096 for 2016. As the County holds most of its investments to maturity, this write up or write down generally never materializes.

### Expenses & Program Revenues - Governmental Activities



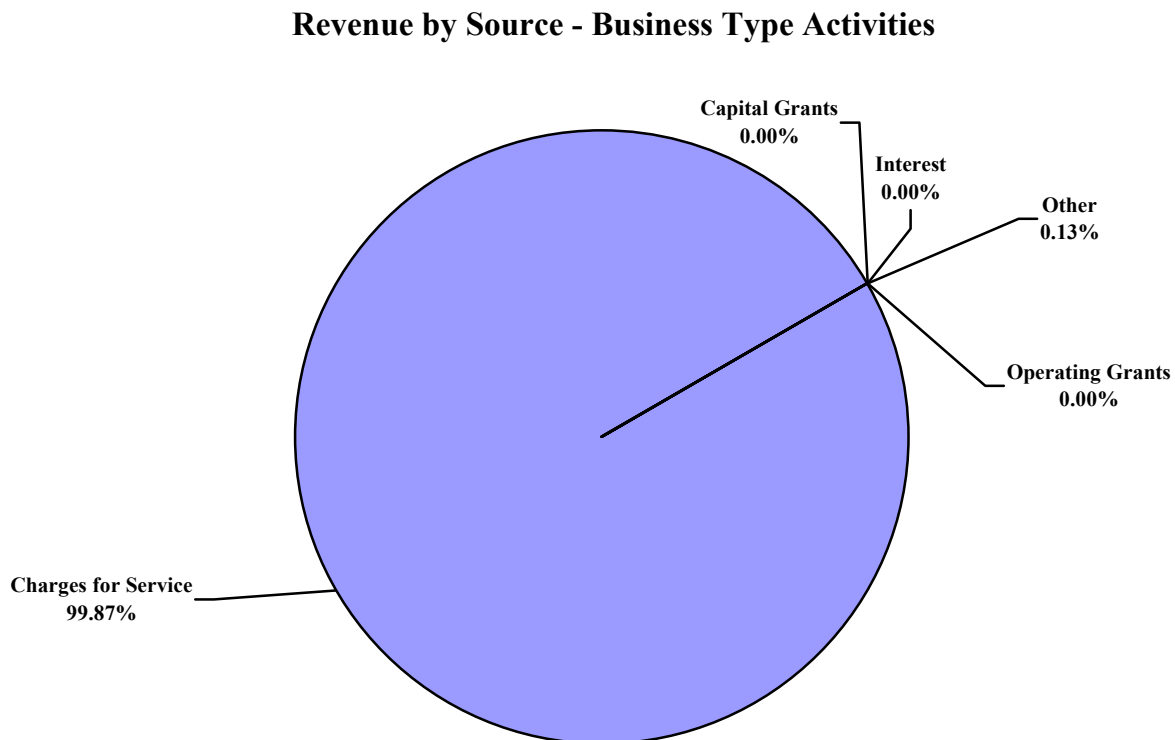
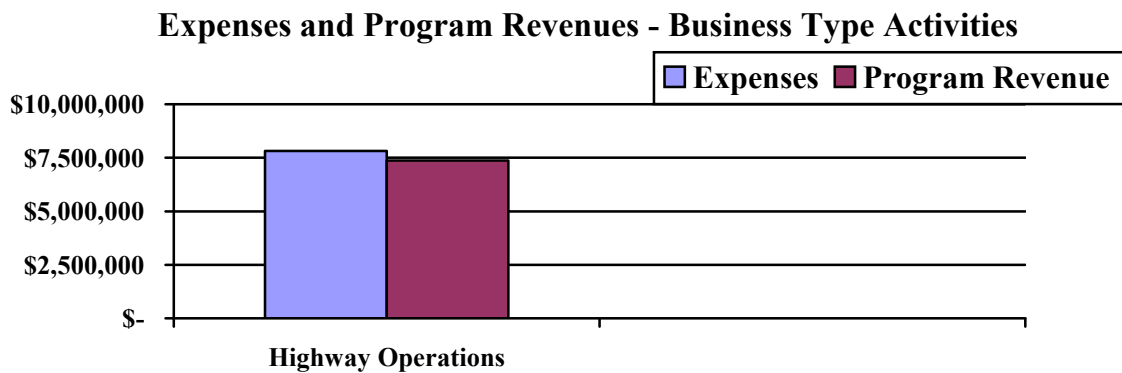
### Revenues by Source - Governmental Activities



### Business-type Activities:

Business-type activities net position decreased by \$429,601. Key elements of this decrease are as follows:

- This years' deficit within our Highway Enterprise Fund of \$189,935. The allocation of the internal revenue service fund change in net position \$239,666, also helped reduce what otherwise could have been a slight increase to net position thus leaving us a net \$429,601 decrease in proprietary net position. With State and County resources at a premium, our highway operation was down sized a few years ago. Our 2010 Highway Department was down sized by 25 positions. Moving from 2010 into the 2011 budget cycle, it was further reduced by 7 positions. As 2011 moved on, and with the implementation of Act 10, the County was able to call back almost 21 positions. For 2014, the County Highway operation had a staff of 49 FTE's and by the end of 2015 its FTE count was 50. For 2017 the count is back down to 49 however, operation of the Parks is now shared with our Planning and Zoning Department. When the County down sized in 2010 we no longer provided snow plowing services and other road service to local municipalities. With our current staffing level, we are now able to provide some road maintenance services to the local municipalities. Even during our 2010 down-sizing, we've always maintained and provided comprehensive maintenance programs for the State and County road system.



## Financial Analysis of Manitowoc County's Funds

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

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

As of December 31, 2017, the County's governmental funds reported combined ending fund balances of \$13,375,554 an increase of \$1,781,736 in comparison with the prior year. With the implementation of GASB #54 the breakdown of fund balance is: Nonspendable \$1,778,248, Restricted \$3,524,658, Committed \$6,918,415, Assigned \$820,000, Unassigned of \$334,233, and Unassigned General Fund of \$638,105. The Nonspendable portion of fund balance includes Inventories and prepaid items, Delinquent property taxes, and Notes receivable (amounts that are not in cash and not available for current expenditure or are legally or contractually required to be maintained intact). Restricted fund balance represents resources that have constraints placed on their use imposed by external sources such as creditors, grantors, contributors, or laws or regulations of other governmental bodies. Committed fund balance represents resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. In contrast to a fund balance that is restricted by enabling legislation, amounts in the committed fund balance classification may be redeployed for other purposes with appropriate due process. Assigned fund balance represents amounts constrained by the government with the intent that the funds be used for specific purposes within the fund. Unassigned fund balance represents the residual classification (amount) that has not been assigned, committed, or restricted.

The general fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the general fund was \$638,105 (an increase of \$421,821 from last year) while total fund balance was \$5,399,255 (an increase of \$2,189,697). As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 2.3% of total general fund expenditures, while total fund balance represents 19.7% of that same amount.

Manitowoc County's general fund balance overall increase of \$2,189,697 during the year: Key factors in this decrease are as follows:

- The revenue side of the General Fund again provided us with a positive gain in the governmental funds category where actual results exceeded budget by \$1,161,012. Total taxes collected were slightly under the budgeted amount by \$16,712. Fines and forfeits revenues also came in under budget by \$23,877 due to the County's share of State fines. Child Support Aid was again short of budget by \$125,481. In this area, the State provides the County with an estimate of what it will be paid along with what it can earn if it meets certain criteria. While the County meets the requirements set forth by the State, the State seems to come up with some reason not to pay what we should be entitled to. Running out of funds or not getting the funds it assumed it would get is their patented answer. Moving forward into 2018 with this knowledge, we only budget about 85% of what the State says we should be receiving so that we're not constantly over budgeting revenue in this area. While some of the reported shortages are simply due to the timing difference associated with the County's calendar year vs. that of the Federal and State fiscal year, a portion is simply due to the fact that less funds are being made available to us to carry out the mandates from those levels of government. A positive variance of over \$40,000 in sanitary permit fees helped the Licenses and permits category which has many positive outcomes with it. Building permits has increased along with an increase in the number of individuals upgrading their property are all functions of an upturn in the overall economy. The Miscellaneous Revenue category was way up with actual revenues exceeding budget by over \$1,000,000. Interest on investments and donations and contributions exceeded budget by over \$100,000 each. We have received a small increase in our over-night interest rate from our working bank which is why our investment income is going up. We also received a utility payment of over \$671,000. This one time utility payment can only be spent by the County for parks and conservation type projects.

- In the expense category we had three categories that were recorded as being over budget although in total, the County was \$1,155,585 under budget. The areas which were negative included Law enforcement under the Public Safety function (\$333,266), Public Works which includes our Airport and Solid Waste Administration (\$36,219), and Parks within the Culture and Recreation area (\$172,970). The deficit reflected in the Recreation Facilities area was due to continued rebuilding of a couple of the Parks that were heavily damaged during the 2013 hail storm. Picnic areas and bathrooms all needed to be reconstructed. Also, with the changeover as to what department is overseeing the administration of the parks area, a couple grants went unreported which is why actual expenses exceed that budgeted. On the other hand, actual revenue exceeds budgeted as well. The deficit in the law enforcement area was mainly due to overtime caused by injuries to deputies (out on workers compensation), deputies out on the family medical leave policy, and not being fully staffed. Capital Outlay was under budget due to the County Executive canceling the new software project for our financial system and eliminating the counter modification in the jail with the installation of their new body scanner.

The human services special revenue fund ended the year with a total fund balance of a negative \$214,194. This amount is made up of \$89,678 that is nonspendable for inventory and prepaid items and \$303,872 in unassigned deficit fund balance. Key factors that lead to the modest \$5,504 decrease Change in Fund Balance were:

- An aggressive approach to identifying mental health issues and addressing them in a timely fashion. This led to over a \$229,000 deficit in the program area Mental Health and a \$135,413 deficit in the Chronically mentally ill program area. Overall, our Human Service area experienced \$692,000 more in expenses than what was originally budgeted. These additional expenses were offset by additional Intergovernmental revenues of \$488,000 and an aggressive billing program which includes billing medical assistance and other insurances. The County relies on the property tax levy to make the budget balance each year. The tax levy is set in November of the previous year, so there is no way to make up the difference. While we're in the early stages of 2018, demand for child protective services, foster care and mental health services again appear to be the hot areas of demand.
- Manitowoc County entered into a contract with Sheboygan County to use their Secure Juvenile Detention Center when needed in 2013. We signed a three year contract for this service that we renewed for three years during our 2016 budget process. The amount budgeted in the Human Services Department Special Revenue Fund for this service for 2017 was more than sufficient to cover our costs. The General Fund also benefited from this move as we closed our Secure Juvenile Detention which was a part of our Sheriff's Department. This move allowed the County to once again utilize a little over \$200,000 in other areas of the budget.

The county roads and bridges special revenue fund has a closing total fund balance of \$62.326; up \$44,760 over the previous year. Having leveled off the number of highway maintenance and road projects taken on during 2012 and 2013, 2014 saw a \$450,000 increase in tax levy funding for additional infrastructure work. The 2015 budget also provided an additional \$141,000 for road work. 2016 and 2017 saw a leveling off around the \$4,000,000 level in road work on the County System. Looking at the 2018 budget you'll see a \$1,500,000 increase to our road work and 2019 will see the funds for the County R road and bridge replacement project.

The fund balance of the county roads and bridges special revenue fund increased by \$44,760 during the current year. Key factors leading to this minor increase were:

- All road maintenance and repair work came in at or under budget, and with a majority of the planned projects coming in under budget, it allowed us to do additional work during 2017.
- The County having changed its' policy direction by getting out of the road maintenance and construction work for towns and villages, except as time and labor may permit with its' reduced labor force. The County also had stopped plowing snow for towns and villages. This change not only had an effect on the special revenue fund, but impacted the enterprise fund as well. Now we look at doing some town work if time permits as it helps maintain and strengthen our equipment cost pool.

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

Unrestricted net position of the highway department enterprise fund at the end of the year amounted to \$1,456,970. The total decrease in unrestricted net position for the highway department for 2017 over 2016 was \$67,865 due mainly to a combination of their operating deficit offset by the requirement of GASB #68 to record their portion of the Wisconsin Retirement System pension surplus/liability.

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

### **General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget amounted to \$167,771 increase in appropriations and can be briefly summarized as follows:

- A combination of new grant and program funds that became available after the budget had been originally adopted in the Park and Soil and Water Conservation areas totaling \$86,170.
- Carryover of funds from 2016 to 2017 activities including a \$95,111 use of reserves to remodel an area of our Office Complex for upgrades required by the USDA as part of our lease agreement with them.
- There were a few smaller amounts in a number of areas where budgeted revenues were increased based upon final grant expenditure approvals.
- On the expenditure side, a number of departments slightly exceeded their adopted budget amounts. This was offset by other departments that were able to come in under budget. A review by activity area of these items can be found on pages 85 through 87 of this document.

For the year, actual revenues exceeded budgeted revenues by \$1,161,012. The primary factor for this variance is Miscellaneous revenues being \$1,012,920 more than budgeted. Interest on Investments +\$162,268, Donations and contributions +\$115,556 and Other (which includes our utility receipt of \$681,000) +\$682,283 account for a majority of our additional Miscellaneous revenue proceeds. Secondly, the category of Expenditures for General Government coming in under the final budget amount mainly due to the Executive reassigning funds that were available to complete two projects in 2017 to be carried over and used in 2018 for highway road projects.

### **Capital Asset and Debt Administration**

**Capital assets.** The County's investment in capital assets for its governmental and business-type activities as of December 31, 2017 amounts to \$100,594,163 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress. The increase in the County's investment in capital assets for the current year was \$2,991,695 or 3%.

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

Governmental:

- Expo – major improvements totaling \$550,000 which included reworking the parking, creating a new entertainment area, redoing the exterior fencing.
- Sheriffs-Buildings upgrade HVAC \$350,000.
- Sheriff-Jail – purchase body scanner for the jail and other security updates \$124,000.

Business Type:

- Highway Department - Quad-axle Dump truck \$189,325.
- Highway Department - Cat Motor Grader \$171,593
- Highway Department - Two Pickup Trucks, \$39,591 and \$39,205

Manitowoc County's Capital Assets (net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Land	\$ 6,395,628	\$ 6,406,628	\$ 1,449,474	\$ 1,449,474	\$ 7,845,102	\$ 7,856,102
Land Improvements	3,530,874	3,397,509	-	-	3,530,874	3,397,509
Buildings	25,560,452	25,495,426	2,291,909	2,546,361	27,852,361	28,041,787
Machinery & Equipment	11,880,287	12,222,085	4,263,601	4,142,504	16,143,888	16,364,589
Infrastructure	39,848,706	40,913,715	-	-	39,848,706	40,913,715
Construction in Progress	5,361,947	1,028,766	11,285	-	5,373,232	1,028,766
Total	\$ 92,577,894	\$ 89,464,129	\$ 8,016,269	\$ 8,138,339	\$ 100,594,163	\$ 97,602,468

Additional information on Manitowoc County's capital assets can be found in Note 3. D. on pages 58 - 59 of this report.

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$25,530,000. All of this debt is backed by the full faith and credit of the County.

Manitowoc County's Outstanding Debt General Obligation Debt						
	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
General Obligation debt:						
Bonds	\$25,530,000	\$20,365,000	\$ -	\$ -	\$25,530,000	\$20,365,000

The County's total general obligation debt increased by \$5,165,000 or (25.3%) during the current calendar year.

July 2013, the County borrowed \$1,900,000 to finance the purchase and remodeling of a building to house its' Health Department. The third floor of this building also now houses the administrative offices of our Public Works Department. In 2012, the County refinanced the remaining callable portion of its' 2003 issue by issuing \$3,785,000 in Taxable GO Refunding Bonds. This issue provided us gross savings of \$538,724 over the ten remaining years of the issue and provided us a net present value savings of \$459,010 (or 12.75%). The County also has a Build America Bond that it issued in 2010. Build America Bonds are fully taxable to the holder of the bond, and come with a higher interest rate than that of a tax exempt bond. The incentive for the County to issue this kind of debt came from the Build America Bond Subsidy offered by the Federal Government. While the County pays a higher interest rate on the bonds, it is offset by the Federal BAB's Subsidy which lowered the total cost to the County over that of a straight tax exempt bond. With the Federal sequestration, the interest subsidy has been reduced 7.2%. Even with this reduction, the County is still further ahead with the BAB Bond than it would have been under conventional tax-exempt financing. In February of 2017 we borrowed \$7,110,000 to fund a \$5,000,000 U.W. Manitowoc renovation project along with a number of smaller projects. Even with this current borrowing our outstanding principal balance at years end will be less than it was back in 2005. We borrow sparingly and only for what is really needed. With our future borrowing plans for 2018 and 2019 going towards our roads and bridge projects, the County's outstanding debt is still projected to be low in comparison with others of like size.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$264,350,110, which is significantly in excess of the County's \$25,530,000 in outstanding general obligation debt. This outstanding debt amount represents only 9.43% of what the state statute allows the County to borrow in total affording the County plenty of flexibility.

Additional information on Manitowoc County's long-term debt can be found in Note 3. F. on pages 60 - 62 of this report.

#### **Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for Manitowoc County for December 2017 was 2.9%, down 1.6% from the previous December. This compares to the State of Wisconsin's unemployment rate of 3.0% at that time and a National unemployment rate of 4.9%.
- The economic condition and outlook of the County appears to be on target and perhaps a little ahead of what's happening on the national front. While we do have industry that is tied to the auto industry, we also have two businesses that are on the forefront of the green energy industry and one in the medical area. Our tourism industry has always been fairly stable compared to the nation and is actually one of the bright spots even when fuel prices increase. Farming, a staple of this County also helps to support our tax base.

- Inflationary and even the deflationary past few years in our region compare favorably to national indices. We have also noticed a slight lag in various economic down turns, such as the housing market crash and housing foreclosures. While we are not immune to these happenings, it does appear that down turns of that nature take almost six months or more to show up here. Because of the home prices here in comparison to other areas, our decline of home values was nowhere near that being seen in other areas of the country, which with the current uptick in the market, prices we are now on par with before the big crash.
- With the passage of Act 10 in the State of Wisconsin, as of January 2014, Manitowoc County now has only one Local union and a non-represented work force. The lone union is in the Sheriff's Department WPPA which is working under a contract that will expire December 31, 2018.

All of these factors were considered in preparing the County's budget for the 2017 and 2018 fiscal year.

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

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

Upon adoption of the budget for the calendar year 2017, the County was \$720.28 under its levy limit as prescribed by law. Our calendar year 2018 budget is \$65,678 under the levy limit.

### **Contacting the County's Financial Management**

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

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

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

Also visit the Comptroller's home page on the internet at:

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



BASIC FINANCIAL STATEMENTS

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# Manitowoc County, Wisconsin

## STATEMENT OF NET POSITION

DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Governmental Activities	Business-type Activities	Totals	
			2017	2016
<b>ASSETS</b>				
Cash and investments	\$ 20,880,014	\$ 632,687	\$ 21,512,701	\$ 17,968,387
Receivables				
Taxes and special charges	29,787,264	-	29,787,264	30,349,280
Delinquent taxes	2,251,985	-	2,251,985	2,422,578
Accounts, net	3,108,266	20,831	3,129,097	2,882,848
Special assessments	463,363	-	463,363	494,684
Loans	979,986	-	979,986	1,048,737
Other	414,184	-	414,184	438,042
Internal balances	97,554	(97,554)	-	-
Due from other governments	322,575	728,613	1,051,188	905,464
Inventories and prepaid items	190,304	495,668	685,972	628,859
Restricted assets				
Cash and investments	442,746	-	442,746	422,600
Capital assets, nondepreciable	11,757,575	1,460,759	13,218,334	8,884,868
Capital assets, depreciable, net	80,820,319	6,555,510	87,375,829	88,717,600
Total assets	151,516,135	9,796,514	161,312,649	155,163,947
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related amounts	10,204,894	943,844	11,148,738	15,614,389
<b>LIABILITIES</b>				
Accounts payable	2,775,059	305,544	3,080,603	2,719,337
Accrued and other current liabilities	4,466,358	264,893	4,731,251	4,822,620
Due to other governments	464,335	-	464,335	1,404,228
Accrued interest payable	138,444	-	138,444	119,306
Special deposits	227,720	-	227,720	236,078
Unearned revenues	16,874	111,090	127,964	17,598
Long-term obligations				
Due within one year	2,188,039	-	2,188,039	2,108,246
Due in more than one year	24,122,283	82,790	24,205,073	19,125,928
Net pension liability	1,291,569	120,160	1,411,729	2,724,263
Other postemployment benefits	876,714	100,126	976,840	872,970
Total liabilities	36,567,395	984,603	37,551,998	34,150,574
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	29,895,845	-	29,895,845	29,546,735
Pension related amounts	4,085,276	380,070	4,465,346	5,738,430
Total deferred inflows of resources	33,981,121	380,070	34,361,191	35,285,165
<b>NET POSITION</b>				
Net investment in capital assets	67,004,422	8,016,269	75,020,691	77,218,088
Restricted	3,386,214	-	3,386,214	3,033,221
Unrestricted	20,781,877	1,359,416	22,141,293	21,091,288
Total net position	\$ 91,172,513	\$ 9,375,685	\$ 100,548,198	\$ 101,342,597

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

# Manitowoc County, Wisconsin

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
General government	\$ 6,647,249	\$ 1,692,068	\$ 442,825	\$ (4,512,356)
Public safety	16,084,877	1,329,077	197,353	(14,558,447)
Public works	7,618,863	1,761,736	1,139,582	(4,717,545)
Health and human services	24,033,297	2,572,449	12,120,071	(9,340,777)
Culture and recreation	2,761,520	657,694	377,119	(1,726,707)
Conservation and development	1,347,487	376,181	350,930	(620,376)
Interest and fiscal charges	966,543	-	171,333	(795,210)
Total governmental activities	59,459,836	8,389,205	14,799,213	(36,271,418)
<b>BUSINESS-TYPE ACTIVITIES</b>				
Highway operations	7,812,740	7,373,183	-	-
<b>Total</b>	<u>\$ 67,272,576</u>	<u>\$ 15,762,388</u>	<u>\$ 14,799,213</u>	<u>(36,271,418)</u>
General revenues				
Taxes				
Property taxes				29,453,104
Other taxes				328,129
Federal and state grants and other contributions				
not restricted to specific functions				4,508,952
Interest and investment earnings				344,648
Miscellaneous				1,007,790
Gain on sale of assets				263,997
Total general revenues				<u>35,906,620</u>
<b>Change in net position</b>				(364,798)
<b>Net position - January 1</b>				<u>91,537,311</u>
<b>Net position - December 31</b>				<u>\$ 91,172,513</u>

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

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**Net (Expense) Revenue  
and Changes in Net Position**

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Business-type Activities	Totals	
	2017	2016
\$ -	\$ (4,512,356)	\$ (3,311,346)
-	(14,558,447)	(15,426,418)
-	(4,717,545)	(5,018,700)
-	(9,340,777)	(9,809,797)
-	(1,726,707)	(1,514,679)
-	(620,376)	(579,351)
-	(795,210)	(633,992)
-	(36,271,418)	(36,294,283)
(439,557)	(439,557)	2,140
(439,557)	(36,710,975)	(36,292,143)
-	29,453,104	29,250,567
-	328,129	350,816
-	4,508,952	4,508,342
-	344,648	257,891
7,947	1,015,737	303,695
2,009	266,006	4,454,903
9,956	35,916,576	39,126,214
(429,601)	(794,399)	2,834,071
9,805,286	101,342,597	98,508,526
<u>\$ 9,375,685</u>	<u>\$ 100,548,198</u>	<u>\$ 101,342,597</u>

# Manitowoc County, Wisconsin

## BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	General	Human Services	County Roads and Bridges	Debt Service
<b>ASSETS</b>				
Cash and investments	\$ 5,751,180	\$ 966,284	\$ 62,326	\$ 598,711
Receivables				
Taxes and special charges	16,693,143	7,288,470	2,231,219	2,704,844
Delinquent taxes	2,251,985	-	-	-
Accounts, net	1,272,866	913,491	-	-
Special assessments	463,363	-	-	-
Loans	99,000	-	-	-
Other	375,730	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories and prepaid items	83,065	89,678	-	-
Total assets	<u>\$ 26,990,332</u>	<u>\$ 9,257,923</u>	<u>\$ 2,293,545</u>	<u>\$ 3,303,555</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 629,012	\$ 1,436,773	\$ -	\$ -
Accrued and other current liabilities	2,176,625	746,874	-	-
Due to other funds	-	-	-	-
Due to other governments	464,335	-	-	-
Special deposits	227,720	-	-	-
Unearned revenues	250	-	-	-
Total liabilities	<u>3,497,942</u>	<u>2,183,647</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	17,674,523	7,288,470	2,231,219	2,704,844
Fines	418,612	-	-	-
Total deferred inflows of resources	<u>18,093,135</u>	<u>7,288,470</u>	<u>2,231,219</u>	<u>2,704,844</u>
Fund balances				
Nonspendable	1,686,317	89,678	-	-
Restricted	1,137,331	-	-	598,711
Committed	1,117,502	-	62,326	-
Assigned	820,000	-	-	-
Unassigned	638,105	(303,872)	-	-
Total fund balances	<u>5,399,255</u>	<u>(214,194)</u>	<u>62,326</u>	<u>598,711</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,990,332</u>	<u>\$ 9,257,923</u>	<u>\$ 2,293,545</u>	<u>\$ 3,303,555</u>

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

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Other Governmental Funds	Totals	
	2017	2016
\$ 6,403,429	\$ 13,781,930	\$ 11,984,720
869,588	29,787,264	31,172,687
-	2,251,985	1,599,171
862,384	3,048,741	2,549,236
-	463,363	494,684
880,986	979,986	1,048,737
-	375,730	396,618
-	-	85,452
232,820	232,820	131,765
2,253	174,996	173,932
<u>\$ 9,251,460</u>	<u>\$ 51,096,815</u>	<u>\$ 49,637,002</u>

\$ 671,749	\$ 2,737,534	\$ 2,554,278
164,043	3,087,542	3,235,852
-	-	85,452
-	464,335	1,404,228
-	227,720	-
16,624	16,874	17,598
<u>852,416</u>	<u>6,534,005</u>	<u>7,297,408</u>

869,588	30,768,644	30,471,936
-	418,612	273,840
<u>869,588</u>	<u>31,187,256</u>	<u>30,745,776</u>

2,253	1,778,248	1,872,103
1,788,616	3,524,658	3,152,527
5,738,587	6,918,415	6,624,802
-	820,000	13,320
-	334,233	(68,934)
<u>7,529,456</u>	<u>13,375,554</u>	<u>11,593,818</u>

<u>\$ 9,251,460</u>	<u>\$ 51,096,815</u>	<u>\$ 49,637,002</u>
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# Manitowoc County, Wisconsin

## BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2017

### WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	<u>2017</u>	<u>2016</u>
<b>RECONCILIATION TO THE STATEMENT OF NET POSITION</b>		
Total fund balances as shown on previous page	\$ 13,375,554	\$ 11,593,818
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	92,577,894	89,464,129
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	38,454	41,424
Net position of the internal service fund is reported in the statement of net position as governmental activities	6,346,507	4,727,057
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Deferred outflows related to pensions	10,204,894	14,191,723
Deferred inflows related to pensions	(4,085,276)	(5,208,189)
Unearned revenue from taxes and fines are deferred revenues of the funds but are not considered deferred inflows of the governmental activities.	1,291,411	1,199,041
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(25,530,000)	(20,365,000)
Premium on debt	(43,472)	(19,380)
Compensated absences	(696,726)	(710,932)
Net pension liability	(1,291,569)	(2,472,536)
Other postemployment benefit	(876,714)	(784,538)
Accrued interest on long-term obligations	(138,444)	(119,306)
Net position of governmental activities as reported on the Statement of Net Position (see page 25)	<u>\$ 91,172,513</u>	<u>\$ 91,537,311</u>

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

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# Manitowoc County, Wisconsin

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	General	Human Services	County Roads and Bridges	Debt Service
<b>REVENUES</b>				
Taxes	\$ 16,484,842	\$ 7,122,797	\$ 2,657,187	\$ 2,704,788
Intergovernmental	6,757,055	8,978,430	1,088,103	171,333
Licenses and permits	417,795	-	-	-
Fines and forfeits	244,123	45,043	-	-
Public charges for services	2,267,247	1,446,926	-	-
Intergovernmental charges for services	356,440	4,387	-	-
Miscellaneous	1,402,559	1,301	-	-
Total revenues	27,930,061	17,598,884	3,745,290	2,876,121
<b>EXPENDITURES</b>				
Current				
General government	6,815,119	-	-	-
Public safety	13,942,076	-	-	-
Public works	524,648	-	3,700,530	-
Health and human services	2,769,946	17,568,878	-	-
Culture and recreation	1,513,449	-	-	-
Conservation and development	651,527	-	-	-
Debt service				
Principal	-	-	-	2,090,000
Interest and fiscal charges	-	-	-	838,244
Capital outlay	1,212,095	93,687	-	-
Total expenditures	27,428,860	17,662,565	3,700,530	2,928,244
Excess of revenues over (under) expenditures	501,201	(63,681)	44,760	(52,123)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	951,823	58,177	-	9,995,000
Premium/discount on debt issued	-	-	-	30,460
Payment to current noteholder	-	-	-	(9,965,529)
Proceeds from sale of capital assets	236,673	-	-	-
Transfers in	500,000	-	-	9,361
Transfers out	-	-	-	(500,000)
Total other financing sources (uses)	1,688,496	58,177	-	(430,708)
<b>Net change in fund balances</b>	2,189,697	(5,504)	44,760	(482,831)
<b>Fund balances - January 1</b>	3,209,558	(208,690)	17,566	1,081,542
<b>Fund balances - December 31</b>	<u>\$ 5,399,255</u>	<u>\$ (214,194)</u>	<u>\$ 62,326</u>	<u>\$ 598,711</u>

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

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Other Governmental Funds	Totals	
	2017	2016
\$ 858,744	\$ 29,828,358	\$ 29,631,628
2,073,845	19,068,766	19,296,857
1,600	419,395	413,220
93,696	382,862	372,676
1,690,435	5,404,608	4,921,956
1,237,404	1,598,231	1,577,527
592,509	1,996,369	1,218,239
<u>6,548,233</u>	<u>58,698,589</u>	<u>57,432,103</u>
-	6,815,119	7,130,768
5,348	13,947,424	14,541,946
2,151,620	6,376,798	6,610,173
2,626,025	22,964,849	22,969,154
699,924	2,213,373	2,099,789
619,140	1,270,667	1,274,542
-	2,090,000	2,045,000
-	838,244	840,774
<u>6,528,526</u>	<u>7,834,308</u>	<u>2,597,134</u>
<u>12,630,583</u>	<u>64,350,782</u>	<u>60,109,280</u>
<u>(6,082,350)</u>	<u>(5,652,193)</u>	<u>(2,677,177)</u>
6,100,000	17,105,000	-
-	30,460	-
-	(9,965,529)	-
27,325	263,998	4,448,847
166,750	676,111	1,514,500
<u>(176,111)</u>	<u>(676,111)</u>	<u>(1,514,500)</u>
<u>6,117,964</u>	<u>7,433,929</u>	<u>4,448,847</u>
35,614	1,781,736	1,771,670
<u>7,493,842</u>	<u>11,593,818</u>	<u>9,822,148</u>
<u>\$ 7,529,456</u>	<u>\$ 13,375,554</u>	<u>\$ 11,593,818</u>

# Manitowoc County, Wisconsin

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	2017	2016
<b>RECONCILIATION TO THE STATEMENT OF ACTIVITIES</b>		
Net change in fund balances as shown on previous page	\$ 1,781,736	\$ 1,771,670
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	7,889,865	3,743,680
Depreciation expense reported in the statement of activities	(4,353,143)	(4,329,843)
Net book value of disposals	(414,130)	(147,031)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	89,400	37,730
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Long-term debt issued	(17,105,000)	-
Premium on debt issued	(30,460)	-
Principal repaid	11,940,000	2,045,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest on long-term debt	(19,138)	(1,509)
Amortization of premiums, discounts and loss on advance refunding	6,368	30,757
Compensated absences	14,206	(23,679)
Net pension liability	1,180,967	(6,264,415)
Deferred outflows of resources related to pensions	(3,986,829)	10,160,086
Deferred inflows of resources related to pensions	1,122,913	(5,202,095)
Other postemployment benefits	(92,176)	(96,812)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	1,610,623	1,094,232
Change in net position of governmental activities as reported in the statement of activities (see pages 26 - 27)	<u>\$ (364,798)</u>	<u>\$ 2,817,771</u>

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

# Manitowoc County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
<b>REVENUES</b>					
Taxes	\$ 16,501,554	\$ 16,501,554	\$ 16,484,842	\$ (16,712)	\$ 16,713,770
Intergovernmental	6,603,695	6,731,836	6,757,055	25,219	7,110,057
Licenses and permits	356,244	356,244	417,795	61,551	408,120
Fines and forfeits	268,000	268,000	244,123	(23,877)	241,185
Public charges for services	2,198,954	2,198,954	2,267,247	68,293	2,231,394
Intergovernmental charges for services	322,822	322,822	356,440	33,618	343,910
Miscellaneous	357,469	389,639	1,402,559	1,012,920	564,928
Total revenues	26,608,738	26,769,049	27,930,061	1,161,012	27,613,364
<b>EXPENDITURES</b>					
Current					
General government	7,497,643	7,497,643	6,815,119	682,524	7,130,768
Public safety	13,608,810	13,608,810	13,942,076	(333,266)	14,532,638
Public works	488,429	488,429	524,648	(36,219)	457,463
Health and human services	2,849,211	2,856,102	2,769,946	86,156	3,074,724
Culture and recreation	1,312,309	1,340,479	1,513,449	(172,970)	1,411,932
Conservation and development	686,445	686,445	651,527	34,918	652,034
Capital outlay	1,973,827	2,106,537	1,212,095	894,442	1,567,784
Total expenditures	28,416,674	28,584,445	27,428,860	1,155,585	28,827,343
Excess of revenues over (under) expenditures	(1,807,936)	(1,815,396)	501,201	2,316,597	(1,213,979)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-term debt issued	1,273,823	1,273,823	951,823	(322,000)	-
Proceeds from sale of capital assets	69,000	69,000	236,673	167,673	73,810
Transfers in	620,000	620,000	500,000	(120,000)	335,000
Transfers out	(202,365)	(202,365)	-	202,365	(1,138,500)
Total other financing sources (uses)	1,760,458	1,760,458	1,688,496	(71,962)	(729,690)
<b>Net change in fund balance</b>	(47,478)	(54,938)	2,189,697	2,244,635	(1,943,669)
<b>Fund balance - January 1</b>	3,209,558	3,209,558	3,209,558	-	5,153,227
<b>Fund balance - December 31</b>	<u>\$ 3,162,080</u>	<u>\$ 3,154,620</u>	<u>\$ 5,399,255</u>	<u>\$ 2,244,635</u>	<u>\$ 3,209,558</u>

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

# Manitowoc County, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - HUMAN SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
<b>REVENUES</b>					
Taxes	\$ 7,122,797	\$ 7,122,797	\$ 7,122,797	\$ -	\$ 6,896,441
Intergovernmental	8,489,965	8,489,965	8,978,430	488,465	8,796,626
Fines and forfeits	42,000	42,000	45,043	3,043	43,566
Public charges for services	1,159,770	1,159,770	1,446,926	287,156	1,136,813
Intergovernmental charges for services	95,000	95,000	4,387	(90,613)	200
Miscellaneous	1,900	1,900	1,301	(599)	1,695
Total revenues	16,911,432	16,911,432	17,598,884	687,452	16,875,341
<b>EXPENDITURES</b>					
Current					
Health and human services	16,911,432	16,911,432	17,568,878	(657,446)	17,318,696
Capital outlay	58,177	58,177	93,687	(35,510)	9,043
Total expenditures	16,969,609	16,969,609	17,662,565	(692,956)	17,327,739
Excess of revenues over (under) expenditures	(58,177)	(58,177)	(63,681)	(5,504)	(452,398)
<b>OTHER FINANCING SOURCES</b>					
Long-term debt issued	58,177	58,177	58,177	-	-
Transfers in	-	-	-	-	158,500
Total other financing sources	58,177	58,177	58,177	-	158,500
<b>Net change in fund balance</b>	-	-	(5,504)	(5,504)	(293,898)
<b>Fund balance - January 1</b>	(208,690)	(208,690)	(208,690)	-	85,208
<b>Fund balance - December 31</b>	<u>\$ (208,690)</u>	<u>\$ (208,690)</u>	<u>\$ (214,194)</u>	<u>\$ (5,504)</u>	<u>\$ (208,690)</u>

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

# Manitowoc County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - COUNTY ROADS AND BRIDGES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
<b>REVENUES</b>					
Taxes	\$ 2,657,187	\$ 2,657,187	\$ 2,657,187	\$ -	\$ 2,744,082
Intergovernmental	1,183,780	1,183,780	1,088,103	(95,677)	1,127,410
Total revenues	3,840,967	3,840,967	3,745,290	(95,677)	3,871,492
<b>EXPENDITURES</b>					
Current					
Public works	3,840,967	3,840,967	3,700,530	140,437	4,165,519
<b>Net change in fund balance</b>	-	-	44,760	44,760	(294,027)
<b>Fund balance - January 1</b>	17,566	17,566	17,566	-	311,593
<b>Fund balance - December 31</b>	<u>\$ 17,566</u>	<u>\$ 17,566</u>	<u>\$ 62,326</u>	<u>\$ 44,760</u>	<u>\$ 17,566</u>

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

# Manitowoc County, Wisconsin

## STATEMENT OF NET POSITION

### PROPRIETARY FUNDS

DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Enterprise Fund		Governmental Activities -	
	Highway		Internal Service Funds	
	2017	2016	2017	2016
<b>ASSETS</b>				
Current assets				
Cash and investments	\$ 632,687	\$ 176,826	\$ 5,732,993	\$ 4,441,750
Receivables				
Customer accounts	20,831	152,125	59,525	181,487
Due from other governments	728,613	700,541	89,755	73,158
Inventories and prepaid items	495,668	451,843	15,308	3,084
Total current assets	1,877,799	1,481,335	5,897,581	4,699,479
Noncurrent assets				
Restricted assets				
Cash and investments	-	-	442,746	422,600
Other assets				
Investment in WMMIC	-	-	1,365,091	1,365,091
Capital assets				
Nondepreciable	1,460,759	1,449,474	-	-
Depreciable, net	6,555,510	6,688,865	683,428	692,255
Total capital assets	8,016,269	8,138,339	683,428	692,255
Total assets	9,894,068	9,619,674	8,388,846	7,179,425
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related amounts	943,844	1,422,666	-	-

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

# Manitowoc County, Wisconsin

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2017  
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016**

	<b>Enterprise Fund</b>		<b>Governmental Activities - Internal Service Funds</b>	
	<b>Highway</b>			
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ 305,544	\$ 144,628	\$ 37,525	\$ 20,431
Accrued and other current liabilities	264,893	264,924	-	25,002
Insurance claims payable	-	-	1,378,816	1,532,920
Unearned revenue	111,090	-	-	-
Total current liabilities	681,527	409,552	1,416,341	1,578,353
Long-term obligations, less current portion				
Compensated absences	82,790	99,214	40,124	39,648
Net pension liability	120,160	251,727	-	-
Other postemployment benefits	100,126	88,432	-	-
Total long-term liabilities	303,076	439,373	40,124	39,648
Total liabilities	984,603	848,925	1,456,465	1,618,001
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension related amounts	380,070	530,241	-	-
<b>NET POSITION</b>				
Net investment in capital assets	8,016,269	8,138,339	683,428	692,255
Unrestricted	1,456,970	1,524,835	6,248,953	4,869,169
Total net position	9,473,239	9,663,174	<u>\$ 6,932,381</u>	<u>\$ 5,561,424</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(97,554)	142,112		
Net position of business-type activities as reported on the Statement of Net Position (see page 25)	<u>\$ 9,375,685</u>	<u>\$ 9,805,286</u>		

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



# Manitowoc County, Wisconsin

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

### PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Enterprise Fund Highway		Governmental Activities - Internal Service Funds	
	2017	2016	2017	2016
<b>OPERATING REVENUES</b>				
Charges for services	\$ 142,947	\$ 174,923	\$ 21,050	\$ 31,675
Intergovernmental charges for services	3,506,696	3,577,375	-	-
Interdepartmental charges for services	3,589,903	3,995,349	6,814,002	7,027,112
Other	37,303	41,585	2	-
Total operating revenues	<u>7,276,849</u>	<u>7,789,232</u>	<u>6,835,054</u>	<u>7,058,787</u>
<b>OPERATING EXPENSES</b>				
Personnel	3,253,978	3,161,699	743,847	712,406
Purchased services	231,464	384,911	526,370	639,384
Supplies and materials	3,380,556	3,477,390	50,996	62,828
Depreciation	643,274	651,459	205,415	209,776
Other	63,802	56,875	4,100,232	4,658,265
Total operating expenses	<u>7,573,074</u>	<u>7,732,334</u>	<u>5,626,860</u>	<u>6,282,659</u>
Operating income (loss)	<u>(296,225)</u>	<u>56,898</u>	<u>1,208,194</u>	<u>776,128</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	-	-	6,634	8,900
Insurance refunds	7,947	8,104	156,129	169,291
Gain (loss) on disposal of capital assets	2,009	6,056	-	(11,178)
Rental income	96,334	96,333	-	-
Total nonoperating revenues	<u>106,290</u>	<u>110,493</u>	<u>162,763</u>	<u>167,013</u>
<b>Change in net position</b>	<u>(189,935)</u>	<u>167,391</u>	<u>1,370,957</u>	<u>943,141</u>
<b>Net position - January 1</b>	<u>9,663,174</u>	<u>9,495,783</u>	<u>5,561,424</u>	<u>4,618,283</u>
<b>Net position - December 31</b>	<u>\$ 9,473,239</u>	<u>\$ 9,663,174</u>	<u>\$ 6,932,381</u>	<u>\$ 5,561,424</u>
Net change of enterprise funds as shown above	\$ (189,935)	\$ 167,391		
Allocation of internal service funds change in net position to business-type activities	<u>(239,666)</u>	<u>(151,091)</u>		
Change in net position of business-type activities as reported on the Statement of Activities (see pages 26 - 27)	<u>\$ (429,601)</u>	<u>\$ 16,300</u>		

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

# Manitowoc County, Wisconsin

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Enterprise Fund Highway		Governmental Activities - Internal Service Funds	
	2017	2016	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 3,868,408	\$ 3,682,433	\$ 21,050	\$ 31,675
Cash received from other departments	3,585,450	3,994,063	6,919,369	6,862,517
Other cash payments received	37,303	41,585	-	-
Cash paid for employee wages and benefits	(3,061,624)	(2,988,958)	(741,013)	(841,003)
Cash paid to suppliers	(3,558,762)	(3,774,155)	(4,854,191)	(5,423,612)
Net cash provided by operating activities	870,775	954,968	1,345,215	629,577
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Due to/from other funds	-	(119,026)	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(593,129)	(817,893)	(196,589)	(282,260)
Sale of capital assets	73,934	54,340	-	-
Net cash used by capital and related financing activities	(519,195)	(763,553)	(196,589)	(282,260)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest from investments	-	-	6,634	8,900
Insurance refunds	7,947	8,104	156,129	169,291
Rental income	96,334	96,333	-	-
Net cash provided by investing activities	104,281	104,437	162,763	178,191
<b>Change in cash and cash equivalents</b>	455,861	176,826	1,311,389	525,508
<b>Cash and cash equivalents - January 1</b>	176,826	-	4,864,350	4,338,842
<b>Cash and cash equivalents - December 31</b>	<u>\$ 632,687</u>	<u>\$ 176,826</u>	<u>\$ 6,175,739</u>	<u>\$ 4,864,350</u>

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

# Manitowoc County, Wisconsin

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Enterprise Fund		Governmental Activities -	
	Highway		Internal Service Funds	
	2017	2016	2017	2016
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (296,225)	\$ 56,898	\$ 1,208,194	\$ 776,128
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	643,274	651,459	205,415	209,776
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	197,084	185,220	-	-
Change in operating assets and liabilities				
Accounts receivables	131,294	(71,151)	121,963	(143,803)
Due from other governments	(28,072)	(20,225)	(16,597)	(20,642)
Inventories and prepaid items	(43,825)	165,476	(12,224)	3,205
Accounts payable	160,916	(230)	17,094	(163,741)
Accrued and other current liabilities	(31)	11,099	-	-
Insurance claims payable	-	-	(179,106)	(33,948)
Unfunded OPEB liability	11,694	3,345	-	-
Unearned revenue	111,090	-	-	-
Compensated absences	(16,424)	(26,923)	476	2,602
Net cash provided by operating activities	<u>\$ 870,775</u>	<u>\$ 954,968</u>	<u>\$ 1,345,215</u>	<u>\$ 629,577</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	\$ 632,687	\$ 176,826	\$ 5,732,993	\$ 4,441,750
Cash and cash equivalents in restricted assets	-	-	442,746	422,600
Total cash and cash equivalents	<u>\$ 632,687</u>	<u>\$ 176,826</u>	<u>\$ 6,175,739</u>	<u>\$ 4,864,350</u>
Noncash capital and related financing activities				
None				

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

# Manitowoc County, Wisconsin

## STATEMENT OF FIDUCIARY NET POSITION

### AGENCY FUNDS

DECEMBER 31, 2017

WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2016

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Current assets		
Cash and investments	\$ 551,264	\$ 455,718
Receivables		
Accounts	<u>7</u>	<u>-</u>
Total assets	<u><u>\$ 551,271</u></u>	<u><u>\$ 455,718</u></u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	\$ 228	\$ 180
Other liabilities and deposits	<u>551,043</u>	<u>455,538</u>
Total liabilities	<u><u>\$ 551,271</u></u>	<u><u>\$ 455,718</u></u>

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

---

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### A. REPORTING ENTITY

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

#### B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

The County reports the following major governmental funds:

#### General Fund

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

#### Human Services Fund

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

#### Country Roads and Bridges Fund

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### Debt Service Fund

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

The County reports the following major enterprise fund:

### Highway Fund

The highway fund is used to support the maintenance of county, state, and federal highways on a cost reimbursement basis.

Additionally, the County reports the following fund types:

- ▶ *Special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. Non-major special revenue funds consist of the following:
  - Recycling
  - Solid Waste Disposal
  - Aging
  - Soil and Water Conservation
  - Forestry Tree Planning
  - Sheriff K-9 Unit
  - Expo
  - Revolving Loan
- ▶ *Capital project funds* are used to account for financial resources to be used for the acquisition of equipment or construction of major capital facilities. The County reports the following non-major capital project funds:
  - Economic Development Projects
  - Park Acquisition Development Projects
  - Jail Assessment Project
  - UW Manitowoc Remodel
  - Courthouse Remodeling
  - New Public Health Department Building
- ▶ *Internal service funds* are used to account for services provided to other department or agencies of the County, or to other governments, on a cost reimbursement basis. The County reports the following internal service funds:
  - Information Systems
  - Workers Compensation Self Insurance
  - WMMIC Liability Insurance
  - Dental Self Insurance
  - Health Self Insurance
- ▶ *Agency funds* account for assets held for individuals by various departments and funds held for other governmental agencies. The County maintains agency funds for personal accounts of inmates of the County jail and crime prevention.

### C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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

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

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

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

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

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

### **D. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE**

#### **1. Cash and Investments**

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### 2. **Property Tax Apportionments**

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

Property taxes of \$29,787,265 are recorded on December 31, 2017 for collection in 2018 for the County apportionment. The County apportionment is for financing 2018 operations and will be transferred in 2018 from deferred inflows of resources to current revenues of the County's governmental and proprietary funds.

### 3. **Accounts Receivable**

Accounts receivable have been shown net of allowance for uncollectible accounts of \$416,475.

### 4. **Loans Receivable**

The County has received federal and state grant funds for economic development and housing rehabilitation loan programs and has passed the funds to various businesses and individuals in the form of loans. The County records a loan receivable and expenditure when the loan has been made and the funds disbursed. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements. In the governmental funds, the County records a deferred inflow of resources for the net amount of the receivable. As the loans are repaid, revenue is recognized. Any unspent loan proceeds are presented as restricted fund balance in the fund financial statements.

### 5. **Interfund Receivables and Payables**

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

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

### 6. **Inventories**

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

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



# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### 7. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

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

### 8. Capital Assets

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

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

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

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

### 9. Compensated Absences

The County's policy for all employees, except Sheriff's Deputies represented by a bargaining unit, is as follows:

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

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### 10. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The County reports unavailable revenues for fines. These inflows are recognized as revenues in the government-wide financial statements.

### 11. Long-term Obligations

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

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

### 12. Pensions

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

### 13. Fund Equity

#### *Governmental Fund Financial Statements*

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

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the County Board (resolution). These constraints can only be removed or changed by the County Board using the same action that was used to create them.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2017

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- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of County management. The County Board has not authorized a position to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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

### *Government-Wide and Proprietary Fund Statements*

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

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

## **E. USE OF ESTIMATES**

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

## **F. PRIOR YEAR INFORMATION**

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the County's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2016, from which the summarized information was derived.

## **G. RECLASSIFICATIONS**

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### NOTE 2: STEWARDSHIP AND COMPLIANCE

#### A. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

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

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2017.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### B. EXCESS OF EXPENDITURES OVER BUDGET APPROPRIATIONS

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2017 as follows:

<u>Fund(s)</u>	<u>Excess Expenditures</u>
General fund	
General government	
Register in probate	\$ 38,067
County clerk	1,486
Maintenance - phone system	2,565
Maintenance - office complex	12,339
Insurance	8,087
Other special charges and non-department	6,921
Public safety	
Sheriff - administration	78,323
Sheriff - training	5,331
Sheriff - traffic control	215,363
Sheriff - water safety patrol	16,443
Joint dispatch center	80,906
HAZMAT	7,679
Correctional institutions	1,841
Metro drug	9,033
Sheriff - retiree benefits	5
Public works	
Airport	15,128
Solid waste administration	21,091
Health and human services	
Child support - case	19,086
Child support - mixed	2,916
Prevention	3,029
Health start	2,662
Alliance for Wisconsin youth	111
Project assistance	135
Bioterrorism	12,943
Mercury reduction	1,012
WIC breast feeding	903
WIC client services	10,610
Administrative support	484
Culture and recreation	
Parks	203,775

(Continued)

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Fund(s)	Excess Expenditures
Special revenue funds	
Human Services	
Health and human services	
Mental health	\$ 229,049
Chronically mentally ill	135,413
Birth to three	30,523
Adult protective services	57,333
Autism - intensive/DD	24,603
Autism - post-intensive/DD	44,040
Community LT support	80,279
Autism - post-intensive/SED	62,245
Economic support	32,745
Program integrity	9,333
Agency management	30,029
Child care	23,486
Youth aids	128,084
CCS	188,133
Treatment altrn & driver	3,368
Capital outlay	35,510
County roads and bridges	
Public works	
County highway maintenance	102,846
Solid waste disposal	
Public works	239,988
Aging	
Capital outlay	3,622
Soil and water conservation	
Conservation and development	15,166
Expo	
Capital outlay	29,883

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

### C. DEFICIT FUND EQUITY

The following fund had deficit fund balance as of December 31, 2017:

Fund	Deficit Fund Balance
Human Services	\$ 214,194

The County anticipates funding the above deficit from future revenues of the fund.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### D. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2017 and 2018 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the County's January 1 equalized value as a result of net new construction. The actual limit for the County for the 2017 budget was 0.88%. The actual limit for the County for the 2018 budget was 0.74%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

### NOTE 3: DETAILED NOTES ON ALL FUNDS

#### A. CASH AND INVESTMENTS

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

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the County's cash and investments totaled \$22,506,711 on December 31, 2017 as summarized below:

Petty cash and cash on hand	\$ 4,238
Deposits with financial institutions	8,576,948
Deposits with insurance company	1,365,091
Deposits with escrow agents	442,746
Investments	12,117,688
	<u>\$ 22,506,711</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	\$ 21,512,701
Restricted cash and investments	442,746
Fiduciary fund statement of net position	
Cash and investments	551,264
	<u>\$ 22,506,711</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements as of December 31, 2017:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
Federal Home Loan Bank	\$ -	\$ 506,540	\$ -
Federal Farm Credit Bank	-	519,070	-
Freddie Mac	-	447,143	-
Federal National Mortgage Association	-	271,594	-
U.S. Treasury notes	-	2,061,235	-
Asset backed securities	-	898	-
Money market mutual funds	-	138,903	-
Corporate bonds and notes	-	149,918	-
Municipal bonds	-	2,056,570	-
	<u>\$ -</u>	<u>\$ 6,151,871</u>	<u>\$ -</u>

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

### Custodial Credit Risk

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

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

As of December 31, 2017, \$6,303,088 of the County's deposits with financial institutions were in excess of Federal and State depository insurance limits. The entire amount was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name.



# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

### Credit Risk

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

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Not Rated
Federal Home Loan Bank	\$ 506,540	\$ -	\$ 506,540	\$ -	\$ -
Federal Farm Credit Bank	519,070	-	519,070	-	-
Freddie Mac	447,143	-	447,143	-	-
Federal National Mortgage Association	271,594	-	271,594	-	-
U.S. Treasury notes	2,061,235	2,061,235	-	-	-
Asset backed securities	898	898	-	-	-
Money market mutual funds	138,903	-	-	-	138,903
Corporate bonds and notes	149,918	-	149,918	-	-
Municipal bonds	2,056,570	-	474,813	1,031,767	549,990
Wisconsin local government investment pool	5,965,817	-	-	-	5,965,817
Totals	<u>\$ 12,117,688</u>	<u>\$ 2,062,133</u>	<u>#####</u>	<u>#####</u>	<u>#####</u>

### Interest Rate Risk

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

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal Home Loan Bank	\$ 506,540	\$ 248,805	\$ 257,735	\$ -	\$ -
Federal Farm Credit Bank	519,070	-	148,392	370,678	-
Freddie Mac	447,143	298,664	148,479	-	-
Federal National Mortgage Association	271,594	-	271,594	-	-
U.S. Treasury notes	2,061,235	720,469	955,486	385,280	-
Asset backed securities	898	898	-	-	-
Money market mutual funds	138,903	138,903	-	-	-
Corporate bonds and notes	149,918	-	149,918	-	-
Municipal bonds	2,056,570	1,220,781	250,217	585,572	-
Wisconsin local government investment pool	5,965,817	5,965,817	-	-	-
Totals	<u>\$ 12,117,688</u>	<u>\$ 8,594,337</u>	<u>\$ 2,181,821</u>	<u>\$ 1,341,530</u>	<u>\$ -</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

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

Highly Sensitive Investments	Fair Value at Year End
Federal Home Loan Bank	\$ 506,540
Federal Farm Credit Bank	519,070
Freddie Mac	447,143
Federal National Mortgage Association	271,594

### Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of \$5,965,817 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2017, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

### B. DELINQUENT PROPERTY TAXES - GENERAL FUND

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

On December 31, 2017, the County's general fund showed an investment of \$2,251,985 in delinquent tax certificates.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

An aging of the delinquent taxes of \$2,251,985 on December 31, 2017 follows:

<u>Year Purchased</u>	<u>Total</u>	<u>County Share</u>	<u>County Purchased</u>
2007 and prior	\$ 28,826	\$ 7,685	\$ 21,141
2008	12,045	3,112	8,933
2009	35,587	8,516	27,071
2010	34,134	8,226	25,908
2011	58,418	14,207	44,211
2012	42,554	10,281	32,273
2013	55,472	13,397	42,075
2014	87,778	21,295	66,483
2015	260,947	65,889	195,058
2016	577,310	143,808	433,502
2017	1,038,848	258,777	780,071
Total tax certificates	2,231,919	555,193	1,676,726
Tax deeds	20,066	5,054	15,012
Delinquent property taxes at December 31, 2017	<u>\$ 2,251,985</u>	560,247	1,691,738
Less: 60 day collections		64,316	187,486
Deferred inflow of resources		<u>\$ 495,931</u>	
Nonspendable fund balance (purchased equities of other governments)			<u>\$ 1,504,252</u>

### C. RESTRICTED ASSETS

Restricted assets on December 31, 2017 totaled \$442,746 and consisted of cash and investments held for the following purposes:

<u>Funds</u>	<u>Amount</u>	<u>Purpose</u>
WMMIC Liability Insurance	\$ 392,865	Funds held in escrow for the payment of insurance claims
Workers Compensation		
Self Insurance	44,381	Funds held in escrow for the payment of insurance claims
Dental Self Insurance	5,500	Funds held in escrow for the payment of insurance claims
	<u>\$ 442,746</u>	

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

### D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases/ Adjustments</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, nondepreciable:				
Land	\$ 6,406,628	\$ -	\$ 11,000	\$ 6,395,628
Construction in progress	1,028,766	4,991,141	657,960	5,361,947
Total capital assets, nondepreciable	<u>7,435,394</u>	<u>4,991,141</u>	<u>668,960</u>	<u>11,757,575</u>
Capital assets, depreciable:				
Land improvements	10,037,782	498,900	5,728	10,530,954
Buildings and improvements	45,278,236	1,330,634	200,064	46,408,806
Machinery and equipment	22,269,148	1,228,898	775,948	22,722,098
Infrastructure	87,733,317	694,840	334,978	88,093,179
Subtotals	<u>165,318,483</u>	<u>3,753,272</u>	<u>1,316,718</u>	<u>167,755,037</u>
Less accumulated depreciation for:				
Land improvements	6,640,273	365,151	5,344	7,000,080
Buildings and improvements	19,782,810	1,118,803	53,259	20,848,354
Machinery and equipment	10,047,063	1,348,252	553,504	10,841,811
Infrastructure	46,819,602	1,726,352	301,481	48,244,473
Subtotals	<u>83,289,748</u>	<u>4,558,558</u>	<u>913,588</u>	<u>86,934,718</u>
Total capital assets, depreciable, net	<u>82,028,735</u>	<u>(805,286)</u>	<u>403,130</u>	<u>80,820,319</u>
Governmental activities capital assets, net	<u>\$ 89,464,129</u>	<u>\$ 4,185,855</u>	<u>\$ 1,072,090</u>	<u>92,577,894</u>
Less: Capital related debt				<u>25,573,472</u>
Net investment in capital assets				<u>\$ 67,004,422</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases/ Adjustments</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>				
Capital assets, nondepreciable:				
Land	\$ 1,449,474	\$ -	\$ -	\$ 1,449,474
Construction in progress	-	11,285	-	11,285
Total capital assets, nondepreciable	<u>1,449,474</u>	<u>11,285</u>	<u>-</u>	<u>1,460,759</u>
Capital assets, depreciable:				
Buildings	6,734,598	-	-	6,734,598
Improvement other than buildings	555,411	26,403	(105,432)	687,246
Machinery and equipment	11,386,935	555,441	483,049	11,459,327
Subtotals	<u>18,676,944</u>	<u>581,844</u>	<u>377,617</u>	<u>18,881,171</u>
Less accumulated depreciation for:				
Buildings	4,188,238	254,452	-	4,442,690
Improvements other than buildings	260,295	29,753	-	290,048
Machinery and equipment	7,539,546	359,069	305,692	7,592,923
Subtotals	<u>11,988,079</u>	<u>643,274</u>	<u>305,692</u>	<u>12,325,661</u>
Total capital assets, depreciable, net	<u>6,688,865</u>	<u>(61,430)</u>	<u>71,925</u>	<u>6,555,510</u>
Business-type activities capital assets, net	<u>\$ 8,138,339</u>	<u>\$ (50,145)</u>	<u>\$ 71,925</u>	<u>8,016,269</u>
Less: Capital related debt				<u>-</u>
Net investment in capital assets				<u>\$ 8,016,269</u>

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

Governmental activities	
General government	\$ 511,053
Public safety	1,225,357
Public works	2,189,580
Health and human services	240,887
Culture and recreation	384,401
Conservation and development	7,280
Total depreciation expense - governmental activities	<u>\$ 4,558,558</u>
Business-type activities	
Highway operations	<u>\$ 643,274</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

### E. INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2017 were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 500,000	\$ -
Debt service	9,361	500,000
Special revenue funds:		
Recycling	-	3,807
Solid waste disposal	16,750	-
Aging	-	150,000
Capital project funds:		
Jail assessment project	-	16,750
New public health department building	-	5,508
Courthouse remodel	150,000	46
	<u>\$ 676,111</u>	<u>\$ 676,111</u>

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

### F. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2017:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
General obligation debt					
Bonds	\$ 20,365,000	\$ 17,105,000	\$ 11,940,000	\$ 25,530,000	\$ 1,920,000
Debt premium	19,380	30,460	6,368	43,472	-
Compensated absences	710,932	354,347	328,429	736,850	268,039
Governmental activities Long-term obligations	<u>\$ 21,095,312</u>	<u>\$ 17,489,807</u>	<u>\$ 12,274,797</u>	<u>\$ 26,310,322</u>	<u>\$ 2,188,039</u>
<b>Business-type activities:</b>					
Compensated absences	<u>\$ 99,214</u>	<u>\$ 13,123</u>	<u>\$ 29,547</u>	<u>\$ 82,790</u>	<u>\$ -</u>

Total interest paid during the year on long-term debt totaled \$781,559.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

### General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	<b>Date of Issue</b>	<b>Final Maturity</b>	<b>Interest Rates</b>	<b>Original Indebtedness</b>	<b>Balance 12/31/17</b>
General obligation bonds	4/10/07	2021	4%	\$ 7,290,000	\$ 480,000
General obligation bonds	9/7/10	2030	2.75% - 5.35%	15,740,000	11,475,000
Refunding bonds	5/8/12	2023	1.45% - 3.15%	3,785,000	2,485,000
General obligation bonds	7/1/13	2023	2.28%	1,900,000	1,095,000
Refunding bonds	8/18/17	2036	2% - 3.25%	9,995,000	9,995,000
Total outstanding general obligation debt					<u>\$ 25,530,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$25,530,000 on December 31, 2017 are detailed below:

<b>Year Ended December 31,</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2018	\$ 1,920,000	\$ 770,317
2019	2,025,000	664,139
2020	2,025,000	620,073
2021	2,120,000	571,349
2022	2,075,000	512,351
2023 - 2027	7,190,000	1,895,841
2028 - 2032	5,735,000	793,087
2033 - 2036	2,440,000	198,550
	<u>\$ 25,530,000</u>	<u>\$ 6,025,707</u>

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

### Build America Bonds

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2017 was \$239,418,821 as follows:

Equalized valuation of the County		\$ 5,287,002,200
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		<u>264,350,110</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 25,530,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	<u>598,711</u>	
Net outstanding general obligation debt applicable to debt limitation		24,931,289
Legal margin for new debt		<u>\$ 239,418,821</u>

### Current Refunding

During 2017, the County currently refunded a general obligation bond issue from 2007. The County issued \$2,742,361 of general obligation refunding bonds to call the refunded debt. This current refunding was undertaken to reduce total debt service payments over the next 5 years by \$72,546 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$101,554. The County also refunded a note anticipation note from 2017 to extend out the repayment terms by 20 years.

## G. PENSION PLAN

### 1. Plan Description

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

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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

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



# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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

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

The WRS also provides death and disability benefits for employees.

### 2. Post-Retirement Adjustments

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)

### 3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remained of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period ending December 31, 2016, the WRS recognized \$1,716,550 in contributions from the County.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Contribution rates for the reporting period are:

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

#### 4. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the County reported a liability of \$1,411,729 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the County's proportion was 0.17127670%, which was an increase of 0.00362775% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the County recognized pension expense of \$3,641,488.

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 538,293	\$ 4,439,765
Net differences between projected and actual earnings on pension plan investments	7,027,140	-
Changes in assumptions	1,738,397	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	49,695	25,581
Employer contributions subsequent to the measurement date	1,795,213	-
Total	<u>\$ 11,148,738</u>	<u>\$ 4,465,346</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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\$1,795,213 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31,	Expenses
2017	\$ 1,880,968
2018	1,880,968
2019	1,287,033
2020	(162,986)
2021	2,196
Total	<u>\$ 4,888,179</u>

### 5. Actuarial Assumptions

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2015
Measurement date of net pension liability:	December 31, 2016
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.2%
Discount rate:	7.2%
Salary increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality	Wisconsin 2012 Mortality Table
Post-retirement adjustments*	2.1%

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

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 - 2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 actuarial valuation.

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-term Expected Nominal Rate of Return %	Long-term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>				
Global equities	50%	45%	8.3%	5.4%
Fixed income	24.5%	37%	4.2%	1.4%
Inflation sensitive assets	15.5%	20%	4.3%	1.5%
Real estate	8%	7%	6.5%	3.6%
Private equity/debt	8%	7%	9.4%	6.5%
Multi-asset	4%	4%	6.6%	3.7%
Total Core Fund	110%	120%	7.4%	4.5%
<u>Variable Fund Asset Class</u>				
U.S. equities	70%	70%	7.6%	4.7%
International equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	100%	7.9%	5%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**Single Discount Rate.** A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate.** The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
County's proportionate share of the net pension liability (asset)	\$ 18,572,199	\$ 1,411,729	\$ (11,802,611)

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### 6. Payables to the Pension Plan

At December 31, 2017, the County reported a payable of \$272,237 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2017.

### H. OTHER POSTEMPLOYMENT BENEFITS

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

**Funding Policy.** The County does not have a formal funding policy. Payments under the plan are being made on a pay-as-you-go basis.

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

Component	Amount
Annual required contribution	\$ 107,591
Interest on net OPEB	34,919
Adjustment to annual required contribution	(34,693)
Annual OPEB cost (expense)	107,817
Contributions made	3,947
Change in net OPEB obligation	103,870
OPEB obligation - beginning of year	872,970
OPEB obligation - end of year	\$ 976,840

The annual required contribution for the current year was determined as part of the December 31, 2016 actuarial valuation using the entry age normal method. The actuarial assumptions include (a) 4.0% discount rate, and (b) projected salary increases as 3.0%.

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as an open level percentage of project payrolls. The remaining amortization period at December 31, 2017 is 30 years, and the remaining amount is \$1,128,550.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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**Trend Information.** The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 through 2017 is as follows:

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation</b>
12/31/17	\$ 107,817	3.67%	\$ 976,840
12/31/16	107,792	7.10%	872,970
12/31/15	126,423	1.90%	772,814

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

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

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

In the December 31, 2016 actuarial valuation, the entry age normal method was used. The actuarial assumptions include a rate of 4.0% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 7.5% decreasing by 0.5% per year down to 6.50%, then by 0.1% per year down to 5.0%, and level thereafter. The UAAL is being amortized as a level percentage of projected payrolls on an open basis. The remaining amortization period at December 31, 2017 was 30 years.

### I. FUND EQUITY

#### Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2017, nonspendable fund balance was as follows:

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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General Fund	
Nonspendable	
Inventories and prepaid items	\$ 83,065
Delinquent property taxes	1,504,252
Notes and loans receivable	99,000
Total General Fund Nonspendable Fund Balance	<u>1,686,317</u>
Human Services	
Nonspendable	
Inventories and prepaid items	<u>89,678</u>
Special Revenue Funds	
Nonspendable	
Inventories and prepaid items	<u>2,253</u>
Total Nonspendable Fund Balance	<u>\$ 1,778,248</u>

### Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2017, restricted fund balance was as follows:

General Fund	
Restricted for	
Public health	\$ 5,496
Veterans service	41,004
Utility conservation	671,600
Land record modernization	240,521
Register of deeds redaction	85,812
Parks and snow mobile	90,938
UW Extension	1,960
Total General Fund Restricted Fund Balance	<u>1,137,331</u>
Special Revenue Funds	
Restricted for	
Conservation	85,343
Public safety (K-9 Unit)	37,487
Revolving loan programs	1,633,773
Total Special Revenue Funds	<u>1,756,603</u>
Debt Service Fund	
Restricted for	
Debt payments	<u>598,711</u>
Capital Improvements Fund	
Restricted for	
Jail assessment project	<u>32,013</u>
Total Restricted Fund Balance	<u>\$ 3,524,658</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by County Board action. At December 31, 2017, General Fund balance was committed as follows:

#### General Fund

##### Committed for

Aerial mapping	\$ 67,620
Area wide planning	118,576
Parks tree planting	4,000
Vehicle replacement	104,679
D.A. Office	5,000
Emergency management HAZMAT	156,459
Personnel	22,000
Elections	96,232
Treasurer outlay	17,540
Communications E-911	174,875
PW-PBX phone systems	350,521
Total General Fund Committed Fund Balance	<u>1,117,502</u>

#### Special Revenue Funds

##### Committed for

Recycling	106,424
Solid waste disposal	317,812
Aging	805,264
Forestry tree planting	16,457
Expo	3,647,891
County roads and bridges	62,326
Total Special Revenue Funds Committed Fund Balance	<u>4,956,174</u>

#### Capital Improvements Funds

##### Committed for

Economic development projects	179,112
Park acquisition development projects	10,227
UW Manitowoc Remodel	655,400
Total Capital Improvements Funds Committed Fund Balance	<u>844,739</u>

Total Committed Fund Balance	<u><u>\$ 6,918,415</u></u>
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### Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2017, fund balance was assigned as follows:

#### General Fund

Assigned for subsequent years budget	<u><u>\$ 820,000</u></u>
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# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### Net Position

The County reports restricted net position at December 31, 2017 as follows:

#### Governmental activities

Restricted for	
Public health	\$ 5,496
Veterans service	41,004
Utility conservation	671,600
Land record modernization	240,521
Register of deeds redaction	85,812
UW Extension	1,960
Conservation	85,343
Public safety (K-9 Unit)	37,487
Parks and snow mobile	90,938
Revolving loan programs	1,633,773
Debt payments	460,267
Jail assessment project	32,013
Total governmental activities restricted net position	<u>\$ 3,386,214</u>

## NOTE 4: OTHER INFORMATION

### A. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The County completes an annual review of its insurance coverage to ensure adequate coverage. A description of the County's risk management programs is presented below:

#### Property and Liability Insurance

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

Financing for the self-insurance internal service fund is provided by payments from other county funds based on their portion of WMMIC's charges to the County and claim expenses incurred by the County. On December 31, 2017, the fund has an unrestricted net position of \$1,870,357 for future catastrophic losses. The claims liability of \$465,184 reported in the fund at December 31, 2017, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonable estimated. Changes in the fund's claim liability amount for 2016 and 2017 follows:

	<b>Liability January 1</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claims Payments</b>	<b>Liability December 31</b>
2017	\$ 474,542	\$ 51,470	\$ 60,828	\$ 465,184
2016	491,007	24,127	40,592	474,542

### Health Self-Insurance Fund

County employees, retirees and employee dependents are eligible for medical benefits from a health self-insurance fund. Funding is provided by charges to County departments, employees and retirees. The program is supplemented by stop loss protection, which limits the County's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums and administrative fees. On December 31, 2017, the fund had a net position balance of \$1,736,135.

The claims liability of \$480,799 reported in the fund at December 31, 2017 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are as follows:

	<b>Liability January 1</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claims Payments</b>	<b>Liability December 31</b>
2017	\$ 262,481	\$ 3,076,261	\$ 2,857,943	\$ 480,799
2016	526,765	2,741,439	3,005,723	262,481

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2017

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### Workers Compensation

The County has established a workers compensation fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program is also supplemented by stop loss protection, which limits the County's annual liability. The claims liability of \$405,473 reported in the fund at December 31, 2017, is due within one year, and is based on the requirements of GASB Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability for 2016 and 2017 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2017	\$ 795,897	\$ -	\$ 390,424	\$ 405,473
2016	682,181	497,778	384,062	795,897

### B. CONTINGENCIES

The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under Title 2 U.S. Code of Federal Regulations (CFR) 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

### C. UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2015, the GASB issued a new standard addressing accounting and financial reporting for postemployment benefits other than pensions (OPEB). GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses accounting and reporting by employer governments that provide OPEB benefits to their employees. The County will, after adoption of GASB No. 75, recognize on the face of the financial statements its OPEB liability. GASB No. 75 is effective for fiscal years beginning after June 15, 2017. The County is currently evaluating the impact this standard will have on the financial statements when adopted.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after June 15, 2018. The County is currently evaluating the impact this standard will have on the financial statements when adopted.

## REQUIRED SUPPLEMENTARY INFORMATION

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# Manitowoc County, Wisconsin

## SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFIT PLAN FOR THE YEAR ENDED DECEMBER 31, 2017

Actual Valuation Date January 1	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2016	\$ -	\$ 1,128,550	0.00%	\$ 1,128,550	\$ 23,997,309	4.70%
2014	-	915,311	0.00%	915,311	21,414,142	4.27%
2012	-	866,816	0.00%	866,816	21,236,628	4.08%
2010	-	700,166	0.00%	700,166	19,976,827	3.50%
2008	-	1,252,227	0.00%	1,252,227	20,791,386	6.02%

See notes to required supplementary information.

# Manitowoc County, Wisconsin

## SCHEDULE OF EMPLOYER CONTRIBUTIONS OTHER POSTEMPLOYMENT BENEFIT PLAN FOR THE YEAR ENDED DECEMBER 31, 2017

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Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2017	\$ 3,947	\$ 107,591	3.67%
2016	7,636	107,591	7.10%
2015	2,435	137,399	1.77%
2014	1,173	100,471	1.17%
2013	12,652	100,292	12.62%
2012	15,076	95,821	15.73%
2011	29,428	96,180	30.60%
2010	36,539	93,239	39.19%
2009	11,526	150,751	7.65%
2008	17,402	150,751	11.54%

*See notes to required supplementary information.*

# Manitowoc County, Wisconsin

## SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

<u>Fiscal Year Ending</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered-Employee Payroll (plan year)</u>	<u>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
12/31/15	0.16978893%	\$ (4,170,481)	\$ 21,537,221	19.36%	102.74%
12/31/16	0.16764895%	2,724,263	22,129,259	12.31%	98.20%
12/31/17	0.17127670%	1,411,729	23,259,252	6.07%	99.12%

## SCHEDULE OF CONTRIBUTIONS WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered-Employee Payroll (fiscal year)</u>	<u>Contributions as a Percentage of Covered-Employee Payroll</u>
12/31/15	\$ 1,618,187	\$ 1,618,187	\$ -	\$ 22,129,259	7.31%
12/31/16	1,716,550	1,716,550	-	23,259,252	7.38%
12/31/17	1,795,213	1,795,213	-	23,843,257	7.53%

See notes to required supplementary information.

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# Manitowoc County, Wisconsin

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2017

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### **A. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS**

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

### **B. WISCONSIN RETIREMENT SYSTEM**

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

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

## SUPPLEMENTARY INFORMATION

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# Manitowoc County, Wisconsin

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2017  
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016**

	Special Revenue						
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit	Expo
<b>ASSETS</b>							
Cash and investments	\$ 144,783	\$ 221,968	\$ 238,901	\$ 62,254	\$ 16,457	\$ 37,775	\$ 3,681,295
Receivables							
Taxes and special charges	527,851	10,000	25,000	306,737	-	-	-
Accounts	36,486	178,847	572,447	69,688	-	-	-
Loans	-	-	-	-	-	-	-
Due from other governments	-	-	232,820	-	-	-	-
Inventories and prepaid items	-	-	448	-	-	-	1,805
Total assets	<u>\$ 709,120</u>	<u>\$ 410,815</u>	<u>\$ 1,069,616</u>	<u>\$ 438,679</u>	<u>\$ 16,457</u>	<u>\$ 37,775</u>	<u>\$ 3,683,100</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
Liabilities							
Accounts payable	\$ 71,010	\$ 83,003	\$ 125,416	\$ 4,005	\$ -	\$ 288	\$ 12,654
Accrued and other current liabilities	3,835	-	111,208	42,594	-	-	6,406
Due to other funds	-	-	-	-	-	-	-
Unearned revenues	-	-	2,280	-	-	-	14,344
Total liabilities	<u>74,845</u>	<u>83,003</u>	<u>238,904</u>	<u>46,599</u>	<u>-</u>	<u>288</u>	<u>33,404</u>
Deferred inflows of resources							
Property taxes levied for subsequent year	<u>527,851</u>	<u>10,000</u>	<u>25,000</u>	<u>306,737</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances							
Nonspendable	-	-	448	-	-	-	1,805
Restricted	-	-	-	85,343	-	37,487	-
Committed	106,424	317,812	805,264	-	16,457	-	3,647,891
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>106,424</u>	<u>317,812</u>	<u>805,712</u>	<u>85,343</u>	<u>16,457</u>	<u>37,487</u>	<u>3,649,696</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 709,120</u>	<u>\$ 410,815</u>	<u>\$ 1,069,616</u>	<u>\$ 438,679</u>	<u>\$ 16,457</u>	<u>\$ 37,775</u>	<u>\$ 3,683,100</u>

Capital Projects							Totals	
Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	UW Manitowoc Remodel	Courthouse Remodeling	New Public Health Department Building	2017	2016
\$ 752,787	\$ 179,112	\$ 10,227	\$ 31,709	\$ 1,026,161	\$ -	\$ -	\$ 6,403,429	\$ 6,132,206
-	-	-	-	-	-	-	869,588	858,744
-	-	-	4,916	-	-	-	862,384	716,753
880,986	-	-	-	-	-	-	880,986	949,737
-	-	-	-	-	-	-	232,820	131,765
-	-	-	-	-	-	-	2,253	2,344
<u>\$ 1,633,773</u>	<u>\$ 179,112</u>	<u>\$ 10,227</u>	<u>\$ 36,625</u>	<u>\$ 1,026,161</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,251,460</u>	<u>\$ 8,791,549</u>
\$ -	\$ -	\$ -	\$ 4,612	\$ 370,761	\$ -	\$ -	\$ 671,749	\$ 170,287
-	-	-	-	-	-	-	164,043	167,056
-	-	-	-	-	-	-	-	85,452
-	-	-	-	-	-	-	16,624	16,168
-	-	-	4,612	370,761	-	-	852,416	438,963
-	-	-	-	-	-	-	869,588	858,744
-	-	-	-	-	-	-	2,253	2,344
1,633,773	-	-	32,013	-	-	-	1,788,616	1,764,715
-	179,112	10,227	-	655,400	-	-	5,738,587	5,730,273
-	-	-	-	-	-	-	-	(3,490)
<u>1,633,773</u>	<u>179,112</u>	<u>10,227</u>	<u>32,013</u>	<u>655,400</u>	<u>-</u>	<u>-</u>	<u>7,529,456</u>	<u>7,493,842</u>
<u>\$ 1,633,773</u>	<u>\$ 179,112</u>	<u>\$ 10,227</u>	<u>\$ 36,625</u>	<u>\$ 1,026,161</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,251,460</u>	<u>\$ 8,791,549</u>

# Manitowoc County, Wisconsin

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016**

	Special Revenue							
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit	Expo	Revolving Loan
<b>REVENUES</b>								
Taxes	\$ 533,538	\$ 10,000	\$ 25,000	\$ 290,206	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,754,460	312,209	-	-	7,176	-
Licenses and permits	-	-	-	1,600	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Public charges for services	506,558	-	538,746	-	-	-	645,131	-
Intergovernmental charges for services	-	1,154,491	82,913	-	-	-	-	-
Miscellaneous	40,336	-	331,222	2,341	406	175	10,147	30,412
Total revenues	1,080,432	1,164,491	2,732,341	606,356	406	175	662,454	30,412
<b>EXPENDITURES</b>								
Current								
Public safety	-	-	-	-	-	5,348	-	-
Public works	987,382	1,164,238	-	-	-	-	-	-
Health and human services	-	-	2,626,025	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	699,924	-
Conservation and development	-	-	-	615,847	-	-	-	3,293
Capital outlay	510,539	-	20,153	-	-	-	611,448	-
Total expenditures	1,497,921	1,164,238	2,646,178	615,847	-	5,348	1,311,372	3,293
Excess of revenues over (under) expenditures	(417,489)	253	86,163	(9,491)	406	(5,173)	(648,918)	27,119
<b>OTHER FINANCING SOURCES (USES)</b>								
Long-term debt issued	500,000	-	-	-	-	-	-	-
Proceeds from sale of capital assets	27,325	-	-	-	-	-	-	-
Transfers in	-	16,750	-	-	-	-	-	-
Transfers out	(3,807)	-	(150,000)	-	-	-	-	-
Total other financing sources (uses)	523,518	16,750	(150,000)	-	-	-	-	-
<b>Net change in fund balances</b>	106,029	17,003	(63,837)	(9,491)	406	(5,173)	(648,918)	27,119
<b>Fund balances - January 1</b>	395	300,809	869,549	94,834	16,051	42,660	4,298,614	1,606,654
<b>Fund balances - December 31</b>	<u>\$ 106,424</u>	<u>\$ 317,812</u>	<u>\$ 805,712</u>	<u>\$ 85,343</u>	<u>\$ 16,457</u>	<u>\$ 37,487</u>	<u>\$ 3,649,696</u>	<u>\$1,633,773</u>

Capital Projects						Totals	
Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	UW Manitowoc Remodel	Courthouse Remodeling	New Public Health Department Building	2017	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 858,744	\$ 809,115
-	-	-	-	-	-	2,073,845	2,085,230
-	-	-	-	-	-	1,600	5,100
-	-	93,696	-	-	-	93,696	93,725
-	-	-	-	-	-	1,690,435	1,728,901
-	-	-	-	-	-	1,237,404	1,058,265
-	-	-	177,470	-	-	592,509	651,616
-	-	93,696	177,470	-	-	6,548,233	6,431,952
-	-	-	-	-	-	5,348	9,308
-	-	-	-	-	-	2,151,620	1,987,191
-	-	-	-	-	-	2,626,025	2,575,734
-	-	-	-	-	-	699,924	687,857
-	-	-	-	-	-	619,140	622,508
-	-	59,992	4,579,930	746,464	-	6,528,526	1,020,307
-	-	59,992	4,579,930	746,464	-	12,630,583	6,902,905
-	-	33,704	(4,402,460)	(746,464)	-	(6,082,350)	(470,953)
-	-	-	5,000,000	600,000	-	6,100,000	-
-	-	-	-	-	-	27,325	4,375,037
-	-	-	-	150,000	-	166,750	521,000
-	-	(16,750)	-	(46)	(5,508)	(176,111)	(376,000)
-	-	(16,750)	5,000,000	749,954	(5,508)	6,117,964	4,520,037
-	-	16,954	597,540	3,490	(5,508)	35,614	4,049,084
179,112	10,227	15,059	57,860	(3,490)	5,508	7,493,842	3,444,758
\$ 179,112	\$ 10,227	\$ 32,013	\$ 655,400	\$ -	\$ -	\$ 7,529,456	\$ 7,493,842

# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
<b>Taxes</b>					
Property taxes	\$ 16,097,824	\$ 16,097,824	\$ 16,130,476	\$ 32,652	\$ 16,336,717
Forest crop tax	10	10	1	(9)	3
Managed forest land	3,600	3,600	14,623	11,023	7,083
Sales tax	120	120	122	2	148
Interest on taxes	400,000	400,000	339,620	(60,380)	369,819
Total taxes	16,501,554	16,501,554	16,484,842	(16,712)	16,713,770
<b>Intergovernmental</b>					
Bulletproof vest program	2,500	2,500	2,909	409	3,145
State shared taxes	4,409,021	4,409,021	4,422,916	13,895	4,410,159
Exempt computer aid	92,500	92,500	86,036	(6,464)	98,183
Clerk of courts support reimburseme	248,750	248,750	248,406	(344)	248,974
Clerk of courts GAL reimbursement	45,400	45,400	44,603	(797)	45,458
Register of probate GAL reimbursen	15,500	15,500	15,670	170	15,970
Register of deeds land information g	6,000	6,000	53,936	47,936	71,393
Public defender discovery	9,000	9,000	9,468	468	11,724
Training/conference reimbursement	16,000	16,000	18,855	2,855	21,445
Snowmobile law enforcement	2,000	2,000	6,916	4,916	6,942
Water safety patrol	3,000	3,000	34,394	31,394	10,857
Metro drug	24,000	24,000	33,102	9,102	24,743
Victim witness assistance	32,500	32,500	53,299	20,799	37,091
Emergency management planning	55,409	55,409	56,437	1,028	56,821
Emergency management EPCRA	24,174	24,174	23,398	(776)	24,174
Emergency management LEPC	8,750	8,750	-	(8,750)	7,437
Emergency management training	-	-	-	-	14,783
Register of Deeds LiDar Grant	-	-	-	-	100,835
COPS Grant	5,000	5,000	12,045	7,045	6,691
DNA sample reimbursement	2,000	2,000	3,870	1,870	3,910
AG clean sweep program	10,780	10,780	15,130	4,350	10,780
Household hazardous waste	23,065	23,065	36,280	13,215	23,065
Lead poison prevention	11,452	11,407	11,407	-	11,452
Maternal child healthy start	35,459	33,041	33,041	-	36,541
DOH radiation protection	12,000	12,000	11,639	(361)	7,139
WIC program	277,677	274,742	274,742	-	285,040
Immunization grants	18,080	18,109	18,109	-	18,080
Ebola Grant	-	4,250	4,250	-	9,679
Radon information grant	9,876	10,967	10,967	-	9,053
Environmental mini grant	14,000	14,000	12,164	(1,836)	17,715
Prevention block grant	4,014	8,393	8,393	-	7,818
PPHF - HPV Immun	-	-	-	-	10,000
Bioterrorism grant	57,085	57,085	49,618	(7,467)	59,707
Child support program aid	954,000	954,000	828,519	(125,481)	869,520
Veterans Service aid	13,000	13,000	13,000	-	13,000
Snowmobile trail aid	62,088	183,338	142,534	(40,804)	58,966
Conservation aids	3,150	3,150	-	(3,150)	-
WI Fund grant	65,000	65,000	35,974	(29,026)	61,248
DNR grant	-	-	86,124	86,124	83,536
Other state payments	12,965	15,505	21,486	5,981	279,155
State payment in lieu of taxes	18,500	18,500	17,418	(1,082)	17,828
Total intergovernmental	6,603,695	6,731,836	6,757,055	25,219	7,110,057

# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
Licenses and permits					
Marriage license fees	16,000	16,000	15,790	(210)	14,925
Work permit fees	1,100	1,100	1,088	(12)	1,630
Conservation license fees	3,500	3,500	5,110	1,610	4,935
Passport fees	18,375	18,375	21,317	2,942	21,534
Sanitary permit fees	178,000	178,000	218,282	40,282	210,767
WI fund application fees	2,500	2,500	900	(1,600)	700
Building permits	35,000	35,000	48,710	13,710	47,955
Board of adjustment variance fees	15,000	15,000	13,340	(1,660)	15,015
Zoning fees	16,000	16,000	21,675	5,675	19,890
Reclamation fees	70,769	70,769	71,583	814	70,769
Total licenses and permits	356,244	356,244	417,795	61,551	408,120
Fines and forfeits					
Land use value penalty	3,000	3,000	9,542	6,542	5,800
Ordinance forfeitures	140,000	140,000	145,204	5,204	134,430
County share of State fines	125,000	125,000	89,377	(35,623)	100,955
Total fines and forfeits	268,000	268,000	244,123	(23,877)	241,185
Public charges for services					
Treasurer service fees	1,000	1,000	2,268	1,268	3,949
Computer access fees	1,200	1,200	1,175	(25)	1,050
County clerk fees	105	105	141	36	68
Family court fees	4,925	4,925	1,260	(3,665)	600
Register of deeds official copies	17,000	17,000	29,838	12,838	14,223
Real estate transfer fees	112,000	112,000	155,063	43,063	153,257
Register of deeds real estate recordir	177,500	177,500	194,545	17,045	189,510
Real estate certified copy fees	200	200	174	(26)	259
Birth, death and marriage copy fees	50,000	50,000	53,587	3,587	51,215
DILHR fees	2,000	2,000	1,620	(380)	2,480
Land records modernization fees	163,000	163,000	170,006	7,006	174,328
Register of deeds real estate documẽ	4,000	4,000	3,326	(674)	4,505
Register of deeds GIS product sales	100	100	-	(100)	170
Court fees	186,100	186,100	186,629	529	178,913
Counseling service fee	13,596	13,596	16,625	3,029	16,128
Probate fees - County	30,000	30,000	32,286	2,286	40,526
Probate fees - GAL	28,000	28,000	26,710	(1,290)	28,375
Sheriff fees	65,000	65,000	59,954	(5,046)	66,286
Sheriff copy fees	1,200	1,200	865	(335)	1,195
Photo lab sales	3,250	3,250	3,855	605	3,961
Reserve duty	11,000	11,000	16,464	5,464	15,172
Prisoners board	310,000	310,000	295,423	(14,577)	318,536
Prisoners board - other	217,000	217,000	206,132	(10,868)	175,112
GPS inmate fees	85,000	85,000	96,355	11,355	60,440
Contracted police services	8,000	8,000	27,632	19,632	15,941
Hazmat team response charges	-	-	2,218	2,218	-
Nuclear plant revenues	163,813	163,813	140,418	(23,395)	156,439
Nuclear plant personnel safety	51,659	51,659	41,670	(9,989)	64,022
Coroner fees	45,000	45,000	57,575	12,575	54,956
Jail booking fees	12,000	12,000	12,456	456	14,462
Jail per diem charges	125,000	125,000	122,927	(2,073)	120,018
Jail medical reimbursements	5,500	5,500	14,486	8,986	12,837
PHS charges	3,000	3,000	2,337	(663)	3,040



# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance	
	Original	Final	Actual	Final Budget - Positive (Negative)	2016 Actual
Public charges for services					
PHS environmental health charges	5,000	5,000	5,759	759	5,539
PHS DOH agent license fees	192,327	192,327	223,853	31,526	200,216
PHS DOA agent license fees	3,722	3,722	-	(3,722)	3,499
PHS school inspection fees	7,905	7,905	8,335	430	8,335
Medicaid medical assistance	59,352	59,352	23,818	(35,534)	36,767
Child support maintenance	23,000	23,000	22,307	(693)	21,999
UW extension meeting fees	3,000	3,000	885	(2,115)	760
UW extension bulletins	500	500	3	(497)	96
UW extension materials testing	500	500	471	(29)	327
UW extension parenting fees	3,500	3,500	3,320	(180)	4,210
UW Ext Supply Sales	1,000	1,000	1,548	548	2,400
Timber sales	-	-	91	91	1,340
Interpretation	2,000	2,000	837	(1,163)	2,593
Corporate Counsel	-	-	-	-	1,340
Total public charges for services	<u>2,198,954</u>	<u>2,198,954</u>	<u>2,267,247</u>	<u>68,293</u>	<u>2,231,394</u>
Intergovernmental charges for services					
SVRS voter registration	275	275	-	(275)	275
Interpreter reimbursement	10,000	10,000	16,295	6,295	8,993
TB dispensary	1,000	1,000	1,809	809	393
New world system charges	7,000	7,000	7,146	146	6,978
Phone equipment reimbursement	162,033	162,033	166,476	4,443	164,169
PHS hiv testing	1,200	1,200	550	(650)	1,068
Departmental charges for service	108,869	108,869	126,767	17,898	125,243
Departmental charges for board of a	27,500	27,500	25,831	(1,669)	30,723
Departmental charges for aging servi	4,945	4,945	3,429	(1,516)	6,068
Hazmat task force	-	-	8,137	8,137	-
Total intergovernmental charges for services	<u>322,822</u>	<u>322,822</u>	<u>356,440</u>	<u>33,618</u>	<u>343,910</u>
Miscellaneous					
Interest on investments	50,000	50,000	212,268	162,268	85,160
Change in fair market value of invest	-	-	(26,871)	(26,871)	(1,096)
Uncashed check cancellation	2,500	2,500	5,951	3,451	-
Rent	165,544	165,544	167,351	1,807	172,362
Gain (loss) tax deed property sales	-	-	58,245	58,245	(6,350)
Donations and contributions	10,675	14,675	130,231	115,556	94,637
Fuel flowage fee	115,000	115,000	131,181	16,181	127,521
Other	13,750	41,920	724,203	682,283	92,694
Total miscellaneous	<u>357,469</u>	<u>389,639</u>	<u>1,402,559</u>	<u>1,012,920</u>	<u>564,928</u>
<b>Total revenues</b>	<u>26,608,738</u>	<u>26,769,049</u>	<u>27,930,061</u>	<u>1,161,012</u>	<u>27,613,364</u>
<b>Other financing sources</b>					
Long-term debt issued	1,273,823	1,273,823	951,823	(322,000)	-
Proceeds from sale of capital assets	69,000	69,000	236,673	167,673	73,810
Transfers in	620,000	620,000	500,000	(120,000)	335,000
Total other financing sources	<u>1,962,823</u>	<u>1,962,823</u>	<u>1,688,496</u>	<u>(274,327)</u>	<u>408,810</u>
<b>Total revenues and other financing sources</b>	<u>\$ 28,571,561</u>	<u>\$ 28,731,872</u>	<u>\$ 29,618,557</u>	<u>\$ 886,685</u>	<u>\$ 28,022,174</u>

# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
General Government					
County Board	\$ 124,353	\$ 124,353	\$ 120,838	\$ 3,515	\$ 123,939
Circuit court	1,367,092	1,367,092	1,312,669	54,423	1,276,598
Register in probate	280,764	280,764	318,831	(38,067)	288,135
Court commissioner	31,088	31,088	31,027	61	30,886
Family court commissioner	227,003	227,003	225,675	1,328	217,762
Coroner	262,042	262,042	241,338	20,704	267,593
District attorney	399,172	399,172	360,904	38,268	342,767
Corporation counsel	416,866	416,866	391,398	25,468	422,050
Executive	114,123	114,123	113,676	447	114,852
County clerk	181,028	181,028	182,514	(1,486)	185,454
Central mailing	62,850	62,850	55,210	7,640	49,625
Central duplicating	64,000	64,000	55,375	8,625	54,844
Personnel	304,973	304,973	291,166	13,807	335,615
Elections	88,976	88,976	76,824	12,152	152,549
Comptroller	627,938	627,938	528,314	99,624	612,225
Treasurer	205,914	205,914	163,686	42,228	178,484
Assessment of property	167,652	167,652	59,141	108,511	131,669
Public property administration	780,523	780,523	732,388	48,135	248,014
Maintenance - phone system	129,591	129,591	132,156	(2,565)	115,763
Maintenance - courthouse	186,200	186,200	182,971	3,229	260,631
Maintenance - office complex	78,365	78,365	90,704	(12,339)	123,637
Maintenance - jail	411,050	411,050	368,367	42,683	508,511
Maintenance - University center	38,049	38,049	28,134	9,915	48,538
Maintenance - human services	67,510	67,510	48,978	18,532	113,021
Maintenance - public health	37,500	37,500	33,535	3,965	55,178
Maintenance - administrative office	25,550	25,550	25,356	194	24,712
Maintenance - other	21,900	21,900	16,567	5,333	64,372
Maintenance - M&I building	155,925	155,925	108,567	47,358	99,643
Register of deeds	310,945	310,945	268,119	42,826	323,630
Land records modernization	249,020	249,020	156,009	93,011	264,017
Insurance	77,770	77,770	85,857	(8,087)	75,035
Other special charges and non-departmental	1,911	1,911	8,825	(6,914)	21,019
Total general government	7,497,643	7,497,643	6,815,119	682,524	7,130,768
Public safety					
Sheriff - administration	1,698,107	1,698,107	1,776,430	(78,323)	1,870,168
Sheriff - training	76,950	76,950	82,281	(5,331)	69,568
Sheriff - traffic control	4,021,658	4,021,658	4,237,021	(215,363)	4,815,132
Sheriff - snowmobile patrol	1,200	1,200	43	1,157	1,480
Sheriff - water safety patrol	2,800	2,800	19,243	(16,443)	11,020
Joint dispatch center	1,665,018	1,665,018	1,745,924	(80,906)	1,654,267
Communications Activity	812,390	812,390	768,856	43,534	794,384
Emergency management	161,379	161,379	138,331	23,048	152,332
Nuclear preparedness	215,472	215,472	203,576	11,896	222,712
EPCRA	21,174	21,174	19,151	2,023	8,393
HAZMAT	15,350	15,350	23,029	(7,679)	36,335
Correctional institutions	4,552,656	4,552,656	4,554,497	(1,841)	4,499,836
Metro drug	353,036	353,036	362,069	(9,033)	384,949
Sheriff - retiree benefits	11,620	11,620	11,625	(5)	12,062
Total public safety	13,608,810	13,608,810	13,942,076	(333,266)	14,532,638

# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
Public Works					
Airport	365,731	365,731	380,859	(15,128)	329,443
Solid waste administration	122,698	122,698	143,789	(21,091)	128,020
Total public works	488,429	488,429	524,648	(36,219)	457,463
Health and Human Services					
Child support	287,074	287,074	253,724	33,350	283,788
Child support - case	605,534	605,534	624,620	(19,086)	594,039
Child support - mixed	52,967	52,967	55,883	(2,916)	49,573
Older adult health	4,945	4,945	389	4,556	9,777
Prevention	4,014	8,393	11,422	(3,029)	7,818
GPR lead	11,452	11,407	10,690	717	11,620
Health start	35,459	33,041	35,703	(2,662)	36,490
Alliance for Wisconsin youth	-	2,540	2,651	(111)	1,662
Immunization	18,080	18,109	17,261	848	28,702
Project assistance	-	4,250	4,385	(135)	7,624
Bioterrorism	57,085	57,085	70,028	(12,943)	62,817
Mercury reduction	-	-	1,012	(1,012)	116
WIC program administration	46,950	44,015	42,480	1,535	44,590
WIC Nutrition	92,691	92,691	92,388	303	98,009
WIC breast feeding	17,479	17,479	18,382	(903)	22,035
WIC Client Services	120,557	120,557	131,167	(10,610)	127,155
Prenatal care	59,352	59,352	58,542	810	54,443
Pocan operations	-	-	-	-	262,568
Administrative support	147,499	147,499	147,983	(484)	144,069
Environmental health	301,464	302,555	276,724	25,831	277,520
General public health	740,739	740,739	671,462	69,277	706,355
Veterans service office	226,370	226,370	224,768	1,602	225,214
Veterans service commission	19,500	19,500	18,282	1,218	18,740
Total health and human services	2,849,211	2,856,102	2,769,946	86,156	3,074,724
Culture and Recreation					
Public library	805,042	805,042	804,601	441	804,462
Parks	189,627	217,797	421,572	(203,775)	297,784
Parks - snowmobile trails	62,088	62,088	51,072	11,016	58,591
University extension	251,052	251,052	234,767	16,285	249,545
University extension - State	4,000	4,000	1,437	2,563	1,550
University extension - parenting	500	500	-	500	-
Total culture and recreation	1,312,309	1,340,479	1,513,449	(172,970)	1,411,932
Conservation and Development					
Planning - County conservation	6,300	6,300	-	6,300	-
Planning - comprehensive	658,158	658,158	630,159	27,999	631,069
Board of adjustment	21,987	21,987	21,368	619	20,965
Total conservation and development	686,445	686,445	651,527	34,918	652,034

# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
Capital Outlay					
General government	1,443,701	1,451,161	814,236	636,925	929,409
Public safety	506,400	506,400	373,668	132,732	578,559
Public works	-	-	-	-	12,004
Health and human services	8,726	8,726	6,997	1,729	-
Culture, recreation and education	15,000	140,250	17,194	123,056	17,433
Conservation and development	-	-	-	-	30,379
Total capital outlay	<u>1,973,827</u>	<u>2,106,537</u>	<u>1,212,095</u>	<u>894,442</u>	<u>1,567,784</u>
<b>Total expenditures</b>	<u>28,416,674</u>	<u>28,584,445</u>	<u>27,428,860</u>	<u>1,155,585</u>	<u>28,827,343</u>
<b>Other financing uses</b>					
Transfers out	<u>202,365</u>	<u>202,365</u>	<u>-</u>	<u>202,365</u>	<u>1,138,500</u>
<b>Total expenditures and other financing uses</b>	<u>\$ 28,619,039</u>	<u>\$ 28,786,810</u>	<u>\$ 27,428,860</u>	<u>\$ 1,357,950</u>	<u>\$ 29,965,843</u>

# Manitowoc County, Wisconsin

**HUMAN SERVICES SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
Taxes					
Property taxes	\$ 7,122,797	\$ 7,122,797	\$ 7,122,797	\$ -	\$ 6,896,441
Intergovernmental					
Mental health block grant	35,127	35,127	35,127	-	35,127
AODA block grant	140,547	140,547	140,547	-	140,547
Base county allocation	3,947,894	3,947,894	3,949,305	1,411	3,953,149
Prior year State aid	145,000	145,000	178,444	33,444	192,036
Youth aids	653,100	653,100	639,060	(14,040)	672,896
IMD OBRA relocations	426,416	426,416	426,416	-	426,416
Birth to three	189,703	189,703	189,703	-	189,703
COP	82,730	82,730	47,218	(35,512)	28,148
IM aid	1,044,472	1,044,472	1,067,501	23,029	1,050,712
Program integrity	5,403	5,403	-	(5,403)	8,511
LIHEAP administration	116,711	116,711	136,346	19,635	162,956
HSD grant	16,920	16,920	46,893	29,973	-
Kinship care	197,738	197,738	251,234	53,496	209,437
Family preservation	52,345	52,345	52,345	-	52,345
W-2 day care	101,789	101,789	105,434	3,645	101,789
Coordinated services team	60,000	60,000	60,000	-	60,000
Foster parent services	18,407	18,407	15,488	(2,919)	13,111
Autism long-term support	61,004	61,004	73,863	12,859	85,849
CBMAC grant	70,000	70,000	75,785	5,785	71,343
Legal services reimbursement	2,000	2,000	-	(2,000)	-
Adult Protective Services	79,004	79,004	79,004	-	79,004
Insurance Payments WPS TPA	874,762	874,762	1,055,182	180,420	1,216,553
Opioid grant	-	-	13,861	13,861	-
Economic support	-	-	197,278	197,278	-
Treatment altn & drivers	142,396	142,396	142,396	-	-
Other	26,497	26,497	-	(26,497)	46,994
Total intergovernmental	8,489,965	8,489,965	8,978,430	488,465	8,796,626
Fines and forfeits					
OWI assessments	42,000	42,000	45,043	3,043	43,566

# Manitowoc County, Wisconsin

## HUMAN SERVICES SPECIAL REVENUE FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
Public charges for services					
Mental health outpatient	30,000	30,000	27,087	(2,913)	19,374
Mental health inpatient	85,000	85,000	53,052	(31,948)	62,620
IDP fees	74,000	74,000	77,980	3,980	66,290
AODA outpatient	1,600	1,600	2,369	769	1,417
AODA inpatient	30,000	30,000	24,287	(5,713)	24,659
Service fees	150	150	135	(15)	-
Court service fees	63,000	63,000	56,608	(6,392)	48,973
CSP outpatient	62,000	62,000	-	(62,000)	71,384
DD client revenue	5,500	5,500	4,675	(825)	4,565
Food stamps	7,423	7,423	9,888	2,465	9,360
AFDC collections	34	34	72	38	38
Medical records	6,400	6,400	500	(5,900)	6,400
Foster home refunds	180,000	180,000	209,481	29,481	222,298
Lincoln Hills reimbursement	-	-	97	97	-
Shelter care refunds	900	900	706	(194)	296
Medical assistance	600,867	600,867	903,049	302,182	585,346
Other human service fees	12,896	12,896	76,940	64,044	13,793
Total public charges for services	1,159,770	1,159,770	1,446,926	287,156	1,136,813
Intergovernmental charges for services					
Other	95,000	95,000	4,387	(90,613)	200
Miscellaneous					
Donations and contributions	-	-	130	130	100
Other	1,900	1,900	1,171	(729)	1,595
Total miscellaneous	1,900	1,900	1,301	(599)	1,695
<b>Total revenues</b>	<b>16,911,432</b>	<b>16,911,432</b>	<b>17,598,884</b>	<b>687,452</b>	<b>16,875,341</b>
<b>Other financing sources</b>					
Long-term debt issued	58,177	58,177	58,177	-	-
Transfers in	-	-	-	-	158,500
Total other financing sources	58,177	58,177	58,177	-	158,500
<b>Total revenues and other financing sources</b>	<b>\$ 16,969,609</b>	<b>\$ 16,969,609</b>	<b>\$ 17,657,061</b>	<b>\$ 687,452</b>	<b>\$ 17,033,841</b>

# Manitowoc County, Wisconsin

**HUMAN SERVICES SPECIAL REVENUE FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budget			Variance Final Budget - Positive (Negative)	2016 Actual
	Original	Final	Actual		
Health and Human Services					
Mental health	\$ 1,681,690	\$ 1,681,690	\$ 1,910,739	\$ (229,049)	\$ 1,673,576
Alcohol and other drug abuse	447,190	447,190	416,289	30,901	467,545
Chronically mentally ill	3,633,649	3,633,649	3,769,062	(135,413)	3,686,038
Developmentally disabled	1,527	1,527	914	613	1,285
Intoxicated driver	120,866	120,866	119,485	1,381	117,344
Crisis on call	428,123	428,123	376,078	52,045	429,123
Birth to three	523,826	523,826	554,349	(30,523)	530,229
Adult Protective Services	389,082	389,082	446,415	(57,333)	398,431
Autism - intensive/DD	5,949	5,949	30,552	(24,603)	227,544
Autism - post-intensive/DD	175,529	175,529	219,569	(44,040)	224,907
Community LT Support	655,822	655,822	736,101	(80,279)	782,482
Autism -intensive/SED	16,437	16,437	6,441	9,996	14,924
Autism- post intensive/SED	248,526	248,526	310,771	(62,245)	265,945
Juvenile Therapy Services	12,000	12,000	(3,835)	15,835	100,174
CLTS Autism	9,530	9,530	6,027	3,503	8,906
Economic support	1,081,969	1,081,969	1,114,714	(32,745)	1,098,593
Program integrity	10,307	10,307	19,640	(9,333)	12,864
LIHEAP administration	109,634	109,634	101,061	8,573	128,791
Special ES	6,400	6,400	(4,586)	10,986	-
IM-Affordable Care Act	50,114	50,114	45,756	4,358	79,857
Agency management	191,101	191,101	221,130	(30,029)	184,250
Agency support and overhead	1,330,053	1,330,053	1,266,365	63,688	1,243,633
Human services	2,851,103	2,851,103	2,773,599	77,504	2,836,305
County-owned residential homes	-	-	-	-	206
Child care	44,784	44,784	68,270	(23,486)	51,821
Youth aids	1,125,884	1,125,884	1,253,968	(128,084)	1,086,986
Alternate care	963,732	963,732	897,962	65,770	906,120
Purchase of services	283,460	283,460	240,353	43,107	264,602
Community options program	74,967	74,967	47,218	27,749	28,148
County owned home 16th Street	6,205	6,205	2,997	3,208	2,935
Intensive supervision	2,000	2,000	-	2,000	82,938
CCS	287,577	287,577	475,710	(188,133)	382,194
Treatment altrn & driver	142,396	142,396	145,764	(3,368)	-
Total health and human services	<u>16,911,432</u>	<u>16,911,432</u>	<u>17,568,878</u>	<u>(657,446)</u>	<u>17,318,696</u>
Capital outlay	<u>58,177</u>	<u>58,177</u>	<u>93,687</u>	<u>(35,510)</u>	<u>9,043</u>
<b>Total expenditures</b>	<u><u>\$ 16,969,609</u></u>	<u><u>\$ 16,969,609</u></u>	<u><u>\$ 17,662,565</u></u>	<u><u>\$ (692,956)</u></u>	<u><u>\$ 17,327,739</u></u>

# Manitowoc County, Wisconsin

## COUNTY ROADS AND BRIDGES SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 2,546,560	\$ 2,546,560	\$ 2,546,560	\$ -
Bridge aid assessments	110,627	110,627	110,627	-
	<u>2,657,187</u>	<u>2,657,187</u>	<u>2,657,187</u>	<u>-</u>
Intergovernmental				
State transportation aid	1,183,780	1,183,780	1,088,103	(95,677)
Total revenues	<u>3,840,967</u>	<u>3,840,967</u>	<u>3,745,290</u>	<u>(95,677)</u>
<b>EXPENDITURES</b>				
Current				
Public works				
County highway maintenance	1,536,590	1,536,590	1,639,436	(102,846)
County winter snow removal	1,015,000	1,015,000	937,714	77,286
Town bridge construction	110,627	110,627	110,627	-
County road and bridge construction	<u>1,178,750</u>	<u>1,178,750</u>	<u>1,012,753</u>	<u>165,997</u>
Total expenditures	<u>3,840,967</u>	<u>3,840,967</u>	<u>3,700,530</u>	<u>140,437</u>
<b>Net change in fund balance</b>	-	-	44,760	44,760
<b>Fund balance - January 1</b>	<u>17,566</u>	<u>17,566</u>	<u>17,566</u>	<u>-</u>
<b>Fund balance - December 31</b>	<u>\$ 17,566</u>	<u>\$ 17,566</u>	<u>\$ 62,326</u>	<u>\$ 44,760</u>



# Manitowoc County, Wisconsin

## DEBT SERVICE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,704,788	\$ 2,704,788	\$ 2,704,788	\$ -
Intergovernmental	109,265	109,265	171,333	62,068
Total revenues	2,814,053	2,814,053	2,876,121	62,068
<b>EXPENDITURES</b>				
Debt service				
Principal	2,090,000	2,090,000	2,090,000	-
Interest and fiscal charges	825,474	825,474	838,244	(12,770)
Total expenditures	2,915,474	2,915,474	2,928,244	(12,770)
Deficiency of revenues under expenditures	(101,421)	(101,421)	(52,123)	49,298
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	9,995,000	9,995,000
Premium on debt issued	33,915	33,915	30,460	(3,455)
Payment to current noteholder	-	-	(9,965,529)	(9,965,529)
Transfers in	-	-	9,361	9,361
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources	(466,085)	(466,085)	(430,708)	35,377
<b>Net change in fund balance</b>	(567,506)	(567,506)	(482,831)	84,675
<b>Fund balance - January 1</b>	1,081,542	1,081,542	1,081,542	-
<b>Fund balance - December 31</b>	<u>\$ 514,036</u>	<u>\$ 514,036</u>	<u>\$ 598,711</u>	<u>\$ 84,675</u>

# Manitowoc County, Wisconsin

## RECYCLING SPECIAL REVENUE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 533,538	\$ 533,538	\$ 533,538	\$ -
Public charges for services	483,500	483,500	506,558	23,058
Miscellaneous	37,887	37,887	40,336	2,449
Total revenues	1,054,925	1,054,925	1,080,432	25,507
<b>EXPENDITURES</b>				
Current				
Public works	1,034,925	1,034,925	987,382	47,543
Capital outlay	520,000	520,000	510,539	9,461
Total expenditures	1,554,925	1,554,925	1,497,921	57,004
Deficiency of revenues over expenditures	(500,000)	(500,000)	(417,489)	82,511
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	500,000	500,000	500,000	-
Proceeds from sale of capital assets	-	-	27,325	27,325
Transfers out	-	-	(3,807)	(3,807)
Total other financing sources (uses)	500,000	500,000	523,518	23,518
<b>Net change in fund balance</b>	-	-	106,029	106,029
<b>Fund balance - January 1</b>	395	395	395	-
<b>Fund balance - December 31</b>	<u>\$ 395</u>	<u>\$ 395</u>	<u>\$ 106,424</u>	<u>\$ 106,029</u>

# Manitowoc County, Wisconsin

## SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Intergovernmental charges for services	897,500	897,500	1,154,491	256,991
Total revenues	907,500	907,500	1,164,491	256,991
<b>EXPENDITURES</b>				
Current				
Public works	924,250	924,250	1,164,238	(239,988)
Excess of revenues over (under) expenditures	(16,750)	(16,750)	253	17,003
<b>OTHER FINANCING SOURCES</b>				
Transfers in	16,750	16,750	16,750	-
<b>Net change in fund balance</b>	-	-	17,003	17,003
<b>Fund balance - January 1</b>	300,809	300,809	300,809	-
<b>Fund balance - December 31</b>	<u>\$ 300,809</u>	<u>\$ 300,809</u>	<u>\$ 317,812</u>	<u>\$ 17,003</u>

# Manitowoc County, Wisconsin

## AGING SPECIAL REVENUE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Intergovernmental	1,934,741	1,933,735	1,754,460	(179,275)
Public charges for services	440,793	440,793	538,746	97,953
Intergovernmental charges for services	87,506	87,506	82,913	(4,593)
Miscellaneous	349,988	349,988	331,222	(18,766)
Total revenues	2,838,028	2,837,022	2,732,341	(104,681)
<b>EXPENDITURES</b>				
Current				
Health and human services	2,835,221	2,834,215	2,626,025	208,190
Capital outlay	16,531	16,531	20,153	(3,622)
Total expenditures	2,851,752	2,850,746	2,646,178	204,568
Excess of revenues over (under) expenditures	(13,724)	(13,724)	86,163	99,887
<b>OTHER FINANCING USES</b>				
Transfers out	-	(150,000)	(150,000)	-
<b>Net change in fund balance</b>	(13,724)	(163,724)	(63,837)	99,887
<b>Fund balance - January 1</b>	869,549	869,549	869,549	-
<b>Fund balance - December 31</b>	<u>\$ 855,825</u>	<u>\$ 705,825</u>	<u>\$ 805,712</u>	<u>\$ 99,887</u>

# Manitowoc County, Wisconsin

## SOIL AND WATER CONSERVATION SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 290,206	\$ 290,206	\$ 290,206	\$ -
Intergovernmental	302,775	302,775	312,209	9,434
Licenses and permits	5,000	5,000	1,600	(3,400)
Miscellaneous	-	2,700	2,341	(359)
Total revenues	597,981	600,681	606,356	5,675
<b>EXPENDITURES</b>				
Current				
Conservation and development	597,981	600,681	615,847	(15,166)
<b>Net change in fund balance</b>	-	-	(9,491)	(9,491)
<b>Fund balance - January 1</b>	94,834	94,834	94,834	-
<b>Fund balance - December 31</b>	<u>\$ 94,834</u>	<u>\$ 94,834</u>	<u>\$ 85,343</u>	<u>\$ (9,491)</u>

# Manitowoc County, Wisconsin

## EXPO SPECIAL REVENUE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 7,000	\$ 7,000	\$ 7,176	\$ 176
Public charges for services	707,890	707,890	645,131	(62,759)
Miscellaneous	1,500	1,500	10,147	8,647
Total revenues	716,390	716,390	662,454	(53,936)
<b>EXPENDITURES</b>				
Current				
Culture and recreation	703,203	703,203	699,924	3,279
Capital outlay	581,565	581,565	611,448	(29,883)
Total expenditures	1,284,768	1,284,768	1,311,372	(26,604)
Deficiency of revenues under expenditures	(568,378)	(568,378)	(648,918)	(80,540)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	688,378	688,378	-	(688,378)
Transfers out	(120,000)	(120,000)	-	120,000
Total other financing sources (uses)	568,378	568,378	-	(568,378)
<b>Net change in fund balance</b>	-	-	(648,918)	(648,918)
<b>Fund balance - January 1</b>	4,298,614	4,298,614	4,298,614	-
<b>Fund balance - December 31</b>	<u>\$ 4,298,614</u>	<u>\$ 4,298,614</u>	<u>\$ 3,649,696</u>	<u>\$ (648,918)</u>

# Manitowoc County, Wisconsin

## JAIL ASSESSMENT PROJECT CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Fines and forfeits	\$ 110,000	\$ 110,000	\$ 93,696	\$ (16,304)
<b>EXPENDITURES</b>				
Capital outlay	93,250	93,250	59,992	33,258
Excess of revenues over expenditures	16,750	16,750	33,704	16,954
<b>OTHER FINANCING USES</b>				
Transfers out	(16,750)	(16,750)	(16,750)	-
<b>Net change in fund balance</b>	-	-	16,954	16,954
<b>Fund balance - January 1</b>	15,059	15,059	15,059	-
<b>Fund balance - December 31</b>	<u>\$ 15,059</u>	<u>\$ 15,059</u>	<u>\$ 32,013</u>	<u>\$ 16,954</u>

# Manitowoc County, Wisconsin

## COURTHOUSE REMODELING CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>EXPENDITURES</b>				
Capital outlay	\$ 600,000	\$ 750,000	\$ 746,464	\$ 3,536
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	600,000	600,000	600,000	-
Transfers in	-	150,000	150,000	-
Transfers out	-	-	(46)	(46)
Total other financing sources (uses)	600,000	750,000	749,954	(46)
<b>Net change in fund balance</b>	-	-	3,490	3,490
<b>Fund balance - January 1</b>	(3,490)	(3,490)	(3,490)	-
<b>Fund balance - December 31</b>	<u>\$ (3,490)</u>	<u>\$ (3,490)</u>	<u>\$ -</u>	<u>\$ 3,490</u>



# Manitowoc County, Wisconsin

## HIGHWAY ENTERPRISE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Public charges for services				
Fees and permits	\$ 40,000	\$ 40,000	\$ 20,580	\$ (19,420)
Public charges	45,000	45,000	122,367	77,367
Total public charges for services	85,000	85,000	142,947	57,947
Intergovernmental charges for services				
State highway charges	1,740,500	1,740,500	2,481,348	740,848
Local government charges	670,000	670,000	494,036	(175,964)
Departmental charges for service	285,000	285,000	376,537	91,537
Records and report fees	125,263	125,263	154,775	29,512
Total intergovernmental charges for services	2,820,763	2,820,763	3,506,696	685,933
Interdepartmental charges for services				
County charges reimbursed	3,730,340	3,730,340	3,589,903	(140,437)
Other	25,000	25,000	37,303	12,303
Total operating revenues	6,661,103	6,661,103	7,276,849	615,746
<b>OPERATING EXPENSES</b>				
Public works				
Administration	508,505	508,505	692,635	(184,130)
Patrol supervision	222,222	222,222	208,813	13,409
Radio	1,411	1,411	723	688
Liability insurance	16,515	16,515	19,615	(3,100)
Cost Pools	318,803	318,803	589,258	(270,455)
County road maintenance	1,449,613	1,449,613	1,544,308	(94,695)
County road construction	1,112,028	1,112,028	957,167	154,861
Winter snow removal	957,547	957,547	884,638	72,909
State road maintenance/construction	1,423,759	1,423,759	2,105,019	(681,260)
Other local roads	450,000	450,000	228,146	221,854
Department non-road services	275,000	275,000	308,555	(33,555)
Public services	35,000	35,000	34,197	803
Total operating expenses	6,770,403	6,770,403	7,573,074	(802,671)
Operating loss	(109,300)	(109,300)	(296,225)	(186,925)
<b>NONOPERATING REVENUES</b>				
Rental income	92,000	92,000	96,334	4,334
Insurance proceeds	12,300	12,300	7,947	(4,353)
Gain on sale of capital assets	5,000	5,000	2,009	(2,991)
Total nonoperating revenues	109,300	109,300	106,290	(3,010)
Change in net position	-	-	(189,935)	(189,935)
Net position - January 1	9,663,174	9,663,174	9,663,174	-
Net position - December 31	\$ 9,663,174	\$ 9,663,174	\$ 9,473,239	\$ (189,935)

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS DECEMBER 31, 2017

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
<b>ASSETS</b>						
Current assets						
Cash and investments	\$ 1,101,595	\$ 571,429	\$ 2,205,968	\$ 1,662,091	\$ 191,910	\$ 5,732,993
Receivables						
Accounts	37,399	6,830	14,703	454	139	59,525
Due from other governments	334	-	-	89,421	-	89,755
Inventories and prepaid items	15,308	-	-	-	-	15,308
Total current assets	1,154,636	578,259	2,220,671	1,751,966	192,049	5,897,581
Noncurrent assets						
Restricted assets						
Cash and investments	-	392,865	-	44,381	5,500	442,746
Other assets						
Investment in WMMIC	-	1,365,091	-	-	-	1,365,091
Capital assets						
Depreciable	683,428	-	-	-	-	683,428
Total assets	1,838,064	2,336,215	2,220,671	1,796,347	197,549	8,388,846
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable	27,150	674	3,737	-	5,964	37,525
Insurance claims payable	27,360	465,184	480,799	405,473	-	1,378,816
Total current liabilities	54,510	465,858	484,536	405,473	5,964	1,416,341
Long-term obligations, less current portion						
Compensated absences	40,124	-	-	-	-	40,124
Total liabilities	94,634	465,858	484,536	405,473	5,964	1,456,465
<b>NET POSITION</b>						
Net investment in capital assets	683,428	-	-	-	-	683,428
Unrestricted	1,060,002	1,870,357	1,736,135	1,390,874	191,585	6,248,953
Total net position	\$ 1,743,430	\$ 1,870,357	\$ 1,736,135	\$ 1,390,874	\$ 191,585	\$ 6,932,381

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2017

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
<b>OPERATING REVENUES</b>						
Public charges for services	\$ 21,050	\$ -	\$ -	\$ -	\$ -	\$ 21,050
Interdepartmental charges for services	1,520,753	-	4,460,913	538,538	293,798	6,814,002
Other	-	-	-	2	-	2
Total operating revenues	<u>1,541,803</u>	<u>-</u>	<u>4,460,913</u>	<u>538,540</u>	<u>293,798</u>	<u>6,835,054</u>
<b>OPERATING EXPENSES</b>						
Personnel	743,847	-	-	-	-	743,847
Purchased services	526,370	-	-	-	-	526,370
Supplies and materials	50,996	-	-	-	-	50,996
Depreciation	205,415	-	-	-	-	205,415
Other	9,588	73,206	3,698,163	70,421	248,854	4,100,232
Total operating expenses	<u>1,536,216</u>	<u>73,206</u>	<u>3,698,163</u>	<u>70,421</u>	<u>248,854</u>	<u>5,626,860</u>
<b>Operating income (loss)</b>	<u>5,587</u>	<u>(73,206)</u>	<u>762,750</u>	<u>468,119</u>	<u>44,944</u>	<u>1,208,194</u>
<b>NONOPERATING REVENUES</b>						
Interest income	-	6,634	-	-	-	6,634
Insurance refunds	-	134,250	-	21,879	-	156,129
Total nonoperating revenues	<u>-</u>	<u>140,884</u>	<u>-</u>	<u>21,879</u>	<u>-</u>	<u>162,763</u>
<b>Change in net position</b>	<u>5,587</u>	<u>67,678</u>	<u>762,750</u>	<u>489,998</u>	<u>44,944</u>	<u>1,370,957</u>
<b>Net position - January 1</b>	<u>1,737,843</u>	<u>1,802,679</u>	<u>973,385</u>	<u>900,876</u>	<u>146,641</u>	<u>5,561,424</u>
<b>Net position - December 31</b>	<u>\$ 1,743,430</u>	<u>\$ 1,870,357</u>	<u>\$ 1,736,135</u>	<u>\$ 1,390,874</u>	<u>\$ 191,585</u>	<u>\$ 6,932,381</u>

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2017

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	\$ 21,050	\$ -	\$ -	\$ -	\$ -	\$ 21,050
Cash received from other departments	1,624,245	200	4,479,394	521,823	293,707	6,919,369
Cash paid for employee wages and benefits	(741,013)	-	-	-	-	(741,013)
Cash paid to suppliers	(584,712)	(81,890)	(3,480,519)	(460,845)	(246,225)	(4,854,191)
Net cash provided (used) by operating activities	319,570	(81,690)	998,875	60,978	47,482	1,345,215
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition of capital assets	(196,589)	-	-	-	-	(196,589)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest from investments	-	6,634	-	-	-	6,634
Insurance refunds	-	134,250	-	21,879	-	156,129
Net cash provided by investing activities	-	140,884	-	21,879	-	162,763
<b>Change in cash and cash equivalents</b>	122,981	59,194	998,875	82,857	47,482	1,311,389
<b>Cash and cash equivalents - January 1</b>	978,614	905,100	1,207,093	1,623,615	149,928	4,864,350
<b>Cash and cash equivalents - December 31</b>	<u>\$ 1,101,595</u>	<u>\$ 964,294</u>	<u>\$ 2,205,968</u>	<u>\$ 1,706,472</u>	<u>\$ 197,410</u>	<u>\$ 6,175,739</u>

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2017

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ 5,587	\$ (73,206)	\$ 762,750	\$ 468,119	\$ 44,944	\$ 1,208,194
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities						
Depreciation	205,415	-	-	-	-	205,415
Change in operating assets and liabilities						
Accounts receivables	103,827	200	18,481	(454)	(91)	121,963
Due from other governments	(334)			(16,263)		(16,597)
Inventories and prepaid items	(12,224)	-	-	-	-	(12,224)
Accounts payable	14,465	674	(674)	-	2,629	17,094
Insurance claims payable	2,358	(9,358)	218,318	(390,424)	-	(179,106)
Compensated absences	476	-	-	-	-	476
Net cash provided (used) by operating activities	<u>\$ 319,570</u>	<u>\$ (81,690)</u>	<u>\$ 998,875</u>	<u>\$ 60,978</u>	<u>\$ 47,482</u>	<u>\$ 1,345,215</u>
Reconciliation of cash and cash equivalents to the statement of net position						
Cash and cash equivalents in current assets	\$ 1,101,595	\$ 571,429	\$ 2,205,968	\$ 1,662,091	\$ 191,910	\$ 5,732,993
Cash and cash equivalents in restricted assets	-	392,865	-	44,381	5,500	442,746
Total cash and cash equivalents	<u>\$ 1,101,595</u>	<u>\$ 964,294</u>	<u>\$ 2,205,968</u>	<u>\$ 1,706,472</u>	<u>\$ 197,410</u>	<u>\$ 6,175,739</u>
Noncash capital and related financing activities						
None						

# Manitowoc County, Wisconsin

## INFORMATION SYSTEMS INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>OPERATING REVENUES</b>				
Charges for services	\$ 15,000	\$ 15,000	\$ 21,050	\$ 6,050
Interdepartmental charges for services	1,608,756	1,608,756	1,520,753	(88,003)
Total operating revenues	1,623,756	1,623,756	1,541,803	(81,953)
<b>OPERATING EXPENSES</b>				
Personnel	746,747	746,747	743,847	2,900
Purchased services	682,270	682,270	526,370	155,900
Supplies and materials	59,063	59,063	50,996	8,067
Depreciation	214,780	214,780	205,415	9,365
Other	10,680	10,680	9,588	1,092
Total operating expenses	1,713,540	1,713,540	1,536,216	177,324
<b>Change in net position</b>	(89,784)	(89,784)	5,587	95,371
<b>Net position - January 1</b>	89,784	89,784	1,737,843	1,648,059
<b>Net position - December 31</b>	\$ -	\$ -	\$ 1,743,430	\$ 1,743,430

# Manitowoc County, Wisconsin

## WWMIC LIABILITY INSURANCE INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING EXPENSES</b>				
Operation and maintenance	\$ -	\$ -	\$ 73,206	\$ (73,206)
<b>NONOPERATING REVENUES</b>				
Interest income	-	-	6,634	6,634
Insurance refunds	-	-	134,250	134,250
Total nonoperating revenues	-	-	140,884	140,884
<b>Change in net position</b>	-	-	67,678	67,678
<b>Net position - January 1</b>	-	-	1,802,679	1,802,679
<b>Net position - December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,870,357</u>	<u>\$ 1,870,357</u>

# Manitowoc County, Wisconsin

## HEALTH SELF INSURANCE INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Interdepartmental charges for services	\$ -	\$ -	\$ 4,460,913	\$ 4,460,913
<b>OPERATING EXPENSES</b>				
Operation and maintenance	-	-	3,698,163	(3,698,163)
<b>Change in net position</b>	-	-	762,750	762,750
<b>Net position - January 1</b>	-	-	973,385	973,385
<b>Net position - December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,736,135</u>	<u>\$ 1,736,135</u>



# Manitowoc County, Wisconsin

## WORKERS COMPENSATION SELF INSURANCE INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Interdepartmental charges for services	\$ -	\$ -	\$ 538,538	\$ 538,538
Other	-	-	2	2
Total operating revenues	-	-	538,540	538,540
<b>OPERATING EXPENSES</b>				
Operation and maintenance	-	-	70,421	(70,421)
Operating income	-	-	468,119	468,119
<b>NONOPERATING REVENUES</b>				
Insurance refunds	-	-	21,879	21,879
<b>Change in net position</b>	-	-	489,998	489,998
<b>Net position - January 1</b>	-	-	900,876	900,876
<b>Net position - December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,390,874</u>	<u>\$ 1,390,874</u>

# Manitowoc County, Wisconsin

## DENTAL SELF INSURANCE INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Interdepartmental charges for services	\$ -	\$ -	\$ 293,798	\$ 293,798
<b>OPERATING EXPENSES</b>				
Operation and maintenance	-	-	248,854	(248,854)
<b>Change in net position</b>	-	-	44,944	44,944
<b>Net position - January 1</b>	-	-	146,641	146,641
<b>Net position - December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,585</u>	<u>\$ 191,585</u>

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF FIDUCIARY NET POSITION AGENCY FUNDS DECEMBER 31, 2017

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	Clerk of Courts and Huber	Sheriff Crime Prevention	Total
<b>ASSETS</b>			
Current assets			
Cash and investments	\$ 535,484	\$ 15,780	\$ 551,264
Receivables			
Accounts	-	7	7
Total assets	<u>\$ 535,484</u>	<u>\$ 15,787</u>	<u>\$ 551,271</u>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	\$ -	\$ 228	\$ 228
Other liabilities and deposits	535,484	15,559	551,043
Total liabilities	<u>\$ 535,484</u>	<u>\$ 15,787</u>	<u>\$ 551,271</u>

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
<b>Clerk of Courts and Huber Fund</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 443,893	\$ 3,592,686	\$ 3,501,095	\$ 535,484
<b>LIABILITIES</b>				
Other liabilities and deposits	\$ 443,893	\$ 3,592,686	\$ 3,501,095	\$ 535,484
<b>Sheriff Crime Prevention Fund</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,825	\$ 10,958	\$ 7,003	\$ 15,780
Receivables				
Accounts	-	7	-	7
Total assets	\$ 11,825	\$ 10,965	\$ 7,003	\$ 15,787
<b>LIABILITIES</b>				
Accounts payable	\$ 180	\$ 228	\$ 180	\$ 228
Other liabilities and deposits	11,645	10,737	6,823	15,559
Total liabilities	\$ 11,825	\$ 10,965	\$ 7,003	\$ 15,787
<b>ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 455,718	\$ 3,603,644	\$ 3,508,098	\$ 551,264
Receivables				
Accounts	-	7	-	7
Total assets	\$ 455,718	\$ 3,603,651	\$ 3,508,098	\$ 551,271
<b>LIABILITIES</b>				
Accounts payable	\$ 180	\$ 228	\$ 180	\$ 228
Other liabilities and deposits	455,538	3,603,423	3,507,918	551,043
Total liabilities	\$ 455,718	\$ 3,603,651	\$ 3,508,098	\$ 551,271

# **Annual Financial Report**

## **Statistical Section**

**Manitowoc County, Wisconsin**

# Statistical Section

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

## Financial Trend Information:

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

## Revenue Capacity Information:

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

## Debt Capacity Information:

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

## Demographic and Economic Information:

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

## Operating Information:

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

## Additional Information:

- Schedule 17 - Manitowoc County Insurance Coverages

## Schedule 1

**MANITOWOC COUNTY, WISCONSIN**

## Net Position by Component

## Last Ten Calendar Years

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Governmental Activities:</b>										
Invested in capital assets, net of related debt	\$ 63,293,670	\$ 67,130,206	\$ 68,610,755	\$ 69,521,115	\$ 69,187,009	\$ 66,669,059	\$ 67,050,790	\$ 67,675,880	\$ 69,079,749	\$ 67,004,422
Restricted:										
Debt Service	1,110,037	416,780	757,538	578,566	574,780	564,603	569,036	827,362	962,236	460,267
Capital Projects	79,159	1,115,662	295,474	165,830	-	-	89,943	79,450	5,508	32,013
Pension Benefits	-	-	-	-	-	-	-	3,791,879	-	-
Other	1,606,981	1,615,924	1,622,863	1,619,840	1,576,037	1,694,022	1,690,339	1,968,184	2,065,477	2,893,934
Unrestricted	8,553,480	9,516,144	9,131,513	9,898,843	9,395,186	11,071,845	12,756,399	14,376,785	19,424,341	20,781,877
<b>Total Governmental Activities Net Position</b>	<b>\$ 74,643,327</b>	<b>\$ 79,794,716</b>	<b>\$ 80,418,143</b>	<b>\$ 81,784,194</b>	<b>\$ 80,733,012</b>	<b>\$ 79,999,529</b>	<b>\$ 82,156,507</b>	<b>\$ 88,719,540</b>	<b>\$ 91,537,311</b>	<b>\$ 91,172,513</b>
<b>Business-type Activities:</b>										
Invested in capital assets, net of related debt	\$ 10,062,139	\$ 9,913,569	\$ 9,368,374	\$ 8,649,430	\$ 8,581,933	\$ 8,446,854	\$ 8,321,165	\$ 8,020,189	\$ 8,138,339	\$ 8,016,269
Restricted for pension benefits	-	-	-	-	-	-	-	378,602	-	-
Unrestricted	6,251,343	869,673	891,819	836,835	37,508	(94,853)	238,812	1,390,195	1,666,947	1,359,416
<b>Total Business-type Activities Net Position</b>	<b>\$ 16,313,482</b>	<b>\$ 10,783,242</b>	<b>\$ 10,260,193</b>	<b>\$ 9,486,265</b>	<b>\$ 8,619,441</b>	<b>\$ 8,352,001</b>	<b>\$ 8,559,977</b>	<b>\$ 9,788,986</b>	<b>\$ 9,805,286</b>	<b>\$ 9,375,685</b>
<b>Primary Government:</b>										
Invested in capital assets, net of related debt	\$ 73,355,809	\$ 77,043,775	\$ 77,979,129	\$ 78,170,545	\$ 77,768,942	\$ 75,115,913	\$ 75,371,955	\$ 75,696,069	\$ 77,218,088	\$ 75,020,691
Restricted:										
Debt Service	1,110,037	416,780	757,538	578,566	574,780	564,603	569,036	827,362	962,236	460,267
Capital Projects	79,159	5,552,625	295,474	165,830	-	-	89,943	79,450	5,508	32,013
Pension Benefits	-	-	-	-	-	-	-	4,170,481	-	-
Other	1,606,981	1,615,924	1,622,863	1,619,840	1,576,037	1,694,022	1,690,339	1,968,184	2,065,477	2,893,934
Unrestricted	14,804,823	10,385,817	10,023,332	10,735,678	9,432,694	10,976,992	12,995,211	15,766,980	21,091,288	22,141,293
<b>Total Primary Government Net Position</b>	<b>\$ 90,956,809</b>	<b>\$ 95,014,921</b>	<b>\$ 90,678,336</b>	<b>\$ 91,270,459</b>	<b>\$ 89,352,453</b>	<b>\$ 88,351,530</b>	<b>\$ 90,716,484</b>	<b>\$ 98,508,526</b>	<b>\$101,342,597</b>	<b>\$100,548,198</b>

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

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Expenses:</b>										
Governmental Activities:										
General Government	\$ 8,058,065	\$ 10,211,481	\$ 8,529,704	\$ 7,568,835	\$ 7,275,071	\$ 7,918,308	\$ 7,877,572	\$ 9,695,603	\$ 5,875,498	\$ 6,647,249
Public Safety	13,291,510	14,868,407	13,575,772	14,767,889	14,131,078	14,339,451	13,559,752	13,545,830	17,003,965	16,084,877
Public Works	8,708,159	4,167,964	8,125,129	6,574,995	7,977,934	8,113,571	6,855,993	7,081,889	7,709,432	7,618,863
Health and Human Services	39,459,710	40,775,409	27,709,010	23,164,683	21,784,173	22,304,384	21,712,409	22,895,438	24,060,488	24,033,297
Culture, Recreation and Education	2,617,530	2,574,123	2,756,321	2,731,864	3,474,734	2,729,112	2,569,701	2,641,712	2,482,440	2,761,520
Conservation and Development	2,374,232	1,955,257	1,460,520	1,378,778	1,322,432	1,436,685	1,431,048	1,209,842	1,366,714	1,347,487
Interest on Long-Term Debt	931,126	889,579	1,012,620	1,502,135	1,302,680	945,682	916,485	856,234	811,526	966,543
Total Governmental Activities Expenses	<u>75,440,332</u>	<u>75,442,220</u>	<u>63,169,076</u>	<u>57,689,179</u>	<u>57,268,102</u>	<u>57,787,193</u>	<u>54,922,960</u>	<u>57,926,548</u>	<u>59,310,063</u>	<u>59,459,836</u>
Business-type Activities:										
Nursing Home	3,175,236	111,437	2,240	-	-	-	-	-	-	-
Highway Operations	4,704,355	3,512,204	2,531,329	3,481,417	4,132,431	3,476,972	3,547,090	3,385,443	3,888,076	7,812,740
Total Business-type Activities	<u>7,879,591</u>	<u>3,623,641</u>	<u>2,533,569</u>	<u>3,481,417</u>	<u>4,132,431</u>	<u>3,476,972</u>	<u>3,547,090</u>	<u>3,385,443</u>	<u>3,888,076</u>	<u>7,812,740</u>
Total Primary Government Expenses	<u>\$ 83,319,923</u>	<u>\$ 79,065,861</u>	<u>\$ 65,702,645</u>	<u>\$ 61,170,596</u>	<u>\$ 61,400,533</u>	<u>\$ 61,264,165</u>	<u>\$ 58,470,050</u>	<u>\$ 61,311,991</u>	<u>\$ 63,198,139</u>	<u>\$ 67,272,576</u>
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,602,141	\$ 1,550,093	\$ 1,939,448	\$ 1,360,255	\$ 1,758,509	\$ 2,009,202	\$ 1,781,532	\$ 1,601,998	\$ 1,750,511	\$ 1,692,068
Public Safety	1,622,187	1,301,441	1,386,870	1,326,836	1,073,477	969,637	1,014,831	1,093,563	1,127,641	1,329,077
Public Works	1,581,172	1,769,835	1,973,664	2,087,237	1,977,513	1,923,894	1,894,436	1,695,730	1,529,451	1,761,736
Health and Human Services	4,208,222	4,942,317	2,638,413	2,761,116	2,414,878	1,994,177	1,930,159	1,913,940	2,271,640	2,572,449
Culture, Recreation and Education	843,082	803,312	802,981	815,272	747,953	759,996	728,402	785,921	759,076	657,694
Conservation and Development	374,408	334,438	289,022	269,884	262,351	306,821	340,082	365,745	371,536	376,181
Operating Grants and Contributions:										
General Government	436,369	453,603	399,431	388,505	334,208	366,140	588,901	609,510	813,641	442,825
Public Safety	604,931	309,008	483,429	248,121	157,122	165,241	170,510	159,828	185,766	197,353
Public Works	1,880,580	1,587,298	1,945,960	1,717,021	1,557,768	1,464,768	1,336,596	1,259,436	1,161,281	1,139,582
Health and Human Services	25,157,369	27,421,940	16,535,607	12,424,226	11,662,283	11,941,500	12,333,945	12,360,496	11,979,050	12,120,071
Culture, Recreation and Education	100,378	172,300	353,455	293,646	669,522	235,976	112,407	99,768	472,825	377,119
Conservation and Development	972,592	1,075,879	587,214	491,516	473,849	587,802	552,417	413,623	415,828	350,930
Interest on Debt	-	-	-	223,231	207,890	195,909	186,242	181,606	177,534	171,333
Capital Grants and Contributions:										
Public Works	541,925	19,902	-	-	-	28,277	-	-	-	-
Total Governmental Activities Program Revenues	<u>39,925,356</u>	<u>41,741,366</u>	<u>29,335,494</u>	<u>24,406,866</u>	<u>23,297,323</u>	<u>22,949,340</u>	<u>22,970,460</u>	<u>22,541,164</u>	<u>23,015,780</u>	<u>23,188,418</u>
Business-type Activities:										
Charges for Services:										
Nursing Home Revenue	1,548,217	-	-	-	-	-	-	-	-	-
Highway Operations Revenue	4,460,482	3,204,256	2,279,885	2,707,489	3,265,607	3,087,256	3,738,589	3,631,911	3,890,216	7,373,183
Operating Grants and Contributions:										
Nursing Home Revenue	506,239	-	-	-	-	-	-	-	-	-
Total Business-type Activities Program Revenues	<u>6,514,938</u>	<u>3,204,256</u>	<u>2,279,885</u>	<u>2,707,489</u>	<u>3,265,607</u>	<u>3,087,256</u>	<u>3,738,589</u>	<u>3,631,911</u>	<u>3,890,216</u>	<u>7,373,183</u>
Total Primary Government Program Revenues	<u>\$ 46,440,294</u>	<u>\$ 44,945,622</u>	<u>\$ 31,615,379</u>	<u>\$ 27,114,355</u>	<u>\$ 26,562,930</u>	<u>\$ 26,036,596</u>	<u>\$ 26,709,049</u>	<u>\$ 26,173,075</u>	<u>\$ 26,905,996</u>	<u>\$ 30,561,601</u>
<b>Net (Expense) / Revenue</b>										
Governmental Activities	\$ (35,514,976)	\$ (33,700,854)	\$ (33,833,582)	\$ (33,282,313)	\$ (33,970,779)	\$ (34,837,853)	\$ (31,952,500)	\$ (35,385,384)	\$ (36,294,283)	\$ (36,271,418)
Business-type Activities	(1,364,653)	(419,385)	(253,684)	(773,928)	(866,824)	(389,716)	191,499	246,468	2,140	(439,557)
Total Primary Government Net (Expense) Revenue	<u>\$ (36,879,629)</u>	<u>\$ (34,120,239)</u>	<u>\$ (34,087,266)</u>	<u>\$ (34,056,241)</u>	<u>\$ (34,837,603)</u>	<u>\$ (35,227,569)</u>	<u>\$ (31,761,001)</u>	<u>\$ (35,138,916)</u>	<u>\$ (36,292,143)</u>	<u>\$ (36,710,975)</u>



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

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Property Taxes	\$ 27,048,792	\$ 27,737,014	\$ 28,212,335	\$ 28,447,952	\$ 28,632,868	\$ 28,719,536	\$ 28,836,368	\$ 29,032,257	\$ 29,250,567	\$ 29,453,104
Other Taxes	439,703	498,567	539,802	565,402	538,361	651,413	264,033	369,892	350,816	328,129
Grants and Contributions Not Restricted to Specific Programs	4,326,447	5,034,861	4,939,268	4,972,545	4,279,854	4,279,710	4,272,351	4,501,619	4,508,342	4,508,952
Unrestricted Investments Earnings	882,537	406,316	385,535	310,463	226,900	213,071	244,004	233,677	257,891	344,648
Gain on Sale of Capital Assets	-	-	-	-	-	-	-	-	4,448,847	1,007,790
Miscellaneous	511,343	47,092	108,512	352,002	12,239	169,662	496,550	325,649	295,591	263,997
Transfers	(8,129,488)	5,128,393	271,557	-	-	-	(3,828)	(27,207)	-	-
Total General Revenues and Transfers Governmental Activities	<u>25,079,334</u>	<u>38,852,243</u>	<u>34,457,009</u>	<u>34,648,364</u>	<u>33,690,222</u>	<u>34,033,392</u>	<u>34,109,478</u>	<u>34,435,887</u>	<u>39,112,054</u>	<u>35,906,620</u>
Business-type Activities:										
Property Taxes	286,050	-	-	-	-	-	-	-	-	-
Unrestricted Investments Earnings	4,427	4,235	-	-	-	-	-	-	-	-
Miscellaneous	155,510	8,017	5,785	-	-	122,276	224	37,057	8,104	7,947
Gain on sale of asset	24,616	5,286	(3,593)	-	-	-	12,425	86,355	6,256	2,009
Transfers	8,129,488	(5,128,393)	(271,557)	-	-	-	3,828	27,207	-	-
Special Item -Loss on Sale of Health Care Center	(5,833,780)	-	-	-	-	-	-	-	-	-
Total General Revenues and Transfers Business-type Activities	<u>2,766,311</u>	<u>(5,110,855)</u>	<u>(269,365)</u>	<u>-</u>	<u>-</u>	<u>122,276</u>	<u>16,477</u>	<u>150,619</u>	<u>14,360</u>	<u>9,956</u>
Total Primary Government	<u>\$ 27,845,645</u>	<u>\$ 33,741,388</u>	<u>\$ 34,187,644</u>	<u>\$ 34,648,364</u>	<u>\$ 33,690,222</u>	<u>\$ 34,155,668</u>	<u>\$ 34,125,955</u>	<u>\$ 34,586,506</u>	<u>\$ 39,126,414</u>	<u>\$ 35,916,576</u>
Change in Net Position										
Governmental Activities	\$ (10,435,642)	\$ 5,151,389	\$ 623,427	\$ 1,366,051	\$ (280,557)	\$ (804,461)	\$ 2,156,978	\$ (949,497)	\$ 2,817,771	\$ (364,798)
Business-type Activities	1,401,658	(5,530,240)	(523,049)	(773,928)	(866,824)	(267,440)	207,976	397,087	16,500	(429,601)
Total Primary Government	<u>\$ (9,033,984)</u>	<u>\$ (378,851)</u>	<u>\$ 100,378</u>	<u>\$ 592,123</u>	<u>\$ (1,147,381)</u>	<u>\$ (1,071,901)</u>	<u>\$ 2,364,954</u>	<u>\$ (552,410)</u>	<u>\$ 2,834,271</u>	<u>\$ (794,399)</u>

## Schedule 3

**MANITOWOC COUNTY, WISCONSIN**

## Fund Balances, Governmental Funds

## Last Seven Calendar Years \*

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

	2011	2012	2013	2014	2015	2016	2017
<b>General Fund</b>							
Nonspendable for							
Inventories and prepaid items	\$ 25,159	\$ 48,577	\$ 102,435	\$ 79,624	\$ 115,478	\$ 89,550	\$ 83,065
Delinquent property taxes	2,228,606	2,321,016	2,050,066	1,797,381	1,604,272	1,599,171	1,504,252
Notes receivable	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Restricted for							
Subsequent years' expenditures	466,112	442,106	345,997	334,048	209,479	306,270	1,137,331
Committed for							
Subsequent years' expenditures	645,261	719,778	817,486	997,728	1,029,947	876,963	1,117,502
Debt service	-	-	-	500,000	500,000	-	-
Assigned for							
Subsequent years' expenditures	191,015	65,000	-	1,491,740	229,514	13,320	820,000
Unassigned	215,477	143,786	1,230,978	650,279	1,365,537	225,284	638,105
<b>Total General Fund</b>	<b>\$ 3,870,630</b>	<b>\$ 3,839,263</b>	<b>\$ 4,645,962</b>	<b>\$ 5,949,800</b>	<b>\$ 5,153,227</b>	<b>\$ 3,209,558</b>	<b>\$ 5,399,255</b>
<b>Human Services Special Revenue Fund</b>							
Nonspendable for							
Inventories and prepaid items	\$ 88,335	\$ 77,713	\$ 77,682	\$ 68,749	\$ 81,855	\$ 82,038	\$ 89,678
Assigned for							
Special Revenue Funds	-	202,795	-	301,487	3,353	-	-
Unassigned (deficit)	(69,930)	-	(56,674)	-	-	(290,728)	(303,872)
<b>Total Human Services Special Revenue Fund</b>	<b>\$ 18,405</b>	<b>\$ 280,508</b>	<b>\$ 21,008</b>	<b>\$ 370,236</b>	<b>\$ 85,208</b>	<b>\$ (208,690)</b>	<b>\$ (214,194)</b>
<b>County Roads and Bridges Special Revenue Fund</b>							
Committed for							
Special Revenue Funds	\$ 74,975	\$ 45,220	\$ 77,378	\$ 186,636	\$ 311,593	\$ 17,566	\$ 62,326
<b>Debt Service Fund</b>							
Restricted for							
Debt Service	\$ 578,566	\$ 574,780	\$ 564,603	\$ 569,036	\$ 827,362	\$ 1,081,542	\$ 598,711
<b>All Other Governmental Funds</b>							
Nonspendable for							
Inventories and prepaid items	\$ 825	\$ 38,258	\$ 30,650	\$ 18,716	\$ 10,868	\$ 2,344	\$ 2,253
Notes and loans receivable	846,888	863,052	1,084,762	1,125,795	-	-	-
Restricted for							
Special Revenue Funds	-	-	538,319	564,544	562,488	152,553	122,830
Capital Projects Funds	-	-	322,461	89,943	135,668	5,508	32,013
Notes and loans receivable	-	-	-	-	1,139,999	1,606,654	1,633,773
Committed for							
Special Revenue Funds	1,754,208	1,758,573	1,084,384	1,097,804	1,206,666	5,483,074	4,893,848
Capital Projects Funds	1,665,107	548,891	380,162	380,162	389,069	247,199	844,739
Unassigned (deficit)							
Total All Other Governmental Funds	-	(635,207)	-	-	-	(3,490)	-
<b>Total All Other Governmental Funds</b>	<b>\$ 4,267,028</b>	<b>\$ 2,573,567</b>	<b>\$ 3,440,738</b>	<b>\$ 3,276,964</b>	<b>\$ 3,444,758</b>	<b>\$ 7,493,842</b>	<b>\$ 7,529,456</b>

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

## Schedule 4

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

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues</b>										
Taxes	\$ 27,439,439	\$ 28,036,949	\$ 28,677,054	\$ 28,916,890	\$ 29,117,637	\$ 29,352,225	\$ 29,427,287	\$ 29,525,906	\$ 29,631,628	\$ 29,828,358
Intergovernmental	33,787,585	35,535,000	24,820,085	20,207,089	18,987,790	18,967,567	19,217,769	19,274,630	19,296,857	19,068,766
Licenses and permits	346,729	316,289	322,421	302,560	306,480	344,752	378,739	403,664	413,220	419,395
Fines and forfeits	553,417	565,723	603,604	509,225	491,699	466,390	413,177	380,029	372,676	382,862
Public charges for services	7,322,271	7,731,182	5,787,525	5,742,849	5,336,465	4,744,459	4,690,173	4,731,107	4,921,956	5,404,608
Intergovernmental charges for services	2,047,557	1,995,273	2,157,296	2,473,236	1,949,032	1,913,584	1,879,477	1,723,396	1,577,527	1,598,231
Miscellaneous	1,568,811	931,870	1,106,248	1,019,517	786,590	1,014,170	1,416,505	948,845	1,218,239	1,996,369
<b>Total Revenues</b>	<b>73,065,809</b>	<b>75,112,286</b>	<b>63,474,233</b>	<b>59,171,366</b>	<b>56,975,693</b>	<b>56,803,147</b>	<b>57,423,127</b>	<b>56,987,577</b>	<b>57,432,103</b>	<b>58,698,589</b>
<b>Expenditures</b>										
General government	7,318,968	7,359,498	7,281,245	7,356,648	7,270,368	7,519,573	7,291,331	7,017,454	7,130,768	6,815,119
Public safety	12,439,405	13,148,350	13,735,516	13,801,214	12,927,224	12,695,414	12,315,347	12,579,446	14,541,946	13,947,424
Public works	5,421,415	4,968,146	5,119,196	4,879,778	6,498,984	6,265,612	6,646,196	6,478,312	6,610,173	6,376,798
Health and human services	39,261,627	41,197,203	27,966,501	23,083,380	21,946,999	22,093,301	21,589,761	22,967,165	22,969,154	22,964,849
Culture, recreation and education	2,361,221	2,187,985	2,283,646	2,249,004	2,385,261	2,097,617	2,115,861	2,158,273	2,099,789	2,213,373
Conservation and development	2,380,804	2,035,197	1,474,811	1,375,166	1,332,297	1,433,785	1,430,376	1,245,327	1,274,542	1,270,667
Debt service										
Principal	2,435,000	2,545,000	17,745,000	2,780,000	1,830,000	1,935,000	1,995,000	2,790,000	2,045,000	2,090,000
Interest and fiscal charges	890,263	915,579	964,237	1,385,932	1,133,996	965,617	956,669	904,471	840,774	838,244
Capital outlay	4,042,082	6,432,457	10,138,354	9,334,093	3,235,046	2,312,256	1,532,612	1,399,249	2,597,134	7,834,308
<b>Total Expenditures</b>	<b>76,550,785</b>	<b>80,789,415</b>	<b>86,708,506</b>	<b>66,245,215</b>	<b>58,560,175</b>	<b>57,318,175</b>	<b>55,873,153</b>	<b>57,539,697</b>	<b>60,109,280</b>	<b>64,350,782</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(3,484,976)</b>	<b>(5,677,129)</b>	<b>(23,234,273)</b>	<b>(7,073,849)</b>	<b>(1,584,482)</b>	<b>(515,028)</b>	<b>1,549,974</b>	<b>(552,120)</b>	<b>(2,677,177)</b>	<b>(5,652,193)</b>
<b>Other Financing Sources (Uses)</b>										
Long-term debt issued	-	5,000,000	25,597,609	2,710,000	3,785,000	1,900,000	-	-	-	17,105,000
Premium on long-term debt	-	40,300	-	155,477	-	-	-	-	-	30,460
Sale of capital assets	47,656	52,902	124,856	37,993	88,898	47,380	61,145	58,440	4,448,847	263,998
Payment to refunded bond escrow agent/current noteholder	-	-	-	(2,812,232)	(3,785,682)	-	-	-	-	(9,965,529)
Transfers in	5,168,782	6,020,893	674,081	940,000	24,685	105,539	128,638	1,281,956	1,514,500	676,111
Transfers out	(5,582,620)	(892,500)	(385,824)	(940,000)	(24,685)	(105,539)	(132,774)	(1,318,800)	(1,514,500)	(676,111)
<b>Total Other Financing Sources (Uses)</b>	<b>(366,182)</b>	<b>10,221,595</b>	<b>26,010,722</b>	<b>91,238</b>	<b>88,216</b>	<b>1,947,380</b>	<b>57,009</b>	<b>21,596</b>	<b>4,448,847</b>	<b>7,433,929</b>
<b>Net change in fund balances</b>	<b>\$ (3,851,158)</b>	<b>\$ 4,544,466</b>	<b>\$ 2,776,449</b>	<b>\$ (6,982,611)</b>	<b>\$ (1,496,266)</b>	<b>\$ 1,432,352</b>	<b>\$ 1,606,983</b>	<b>\$ (530,524)</b>	<b>\$ 1,771,670</b>	<b>\$ 1,781,736</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>4.6%</b>	<b>4.7%</b>	<b>24.4%</b>	<b>7.3%</b>	<b>5.4%</b>	<b>5.3%</b>	<b>5.4%</b>	<b>6.6%</b>	<b>5.0%</b>	<b>5.2%</b>

## Schedule 5 - 2008

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

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

2008				
TID - EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$129,496,700	\$3,777,300	\$133,274,000	2.627%
Centerville	\$68,646,300	\$270,300	\$68,916,600	1.358%
Cooperstown	\$97,255,600	\$280,000	\$97,535,600	1.922%
Eaton	\$68,638,400	\$582,100	\$69,220,500	1.364%
Franklin	\$104,938,400	\$1,906,200	\$106,844,600	2.106%
Gibson	\$100,115,300	\$1,473,200	\$101,588,500	2.002%
Kossuth	\$152,715,400	\$1,062,800	\$153,778,200	3.031%
Liberty	\$133,895,500	\$1,414,900	\$135,310,400	2.667%
Manitowoc	\$93,596,000	\$475,700	\$94,071,700	1.854%
Manitowoc Rapids	\$197,471,900	\$4,040,400	\$201,512,300	3.972%
Maple Grove	\$56,918,200	\$449,500	\$57,367,700	1.131%
Meeme	\$123,406,000	\$923,800	\$124,329,800	2.450%
Mishicot	\$87,554,900	\$513,700	\$88,068,600	1.736%
Newton	\$204,068,500	\$3,509,400	\$207,577,900	4.091%
Rockland	\$73,118,800	\$1,109,300	\$74,228,100	1.463%
Schleswig	\$219,338,300	\$2,989,500	\$222,327,800	4.382%
Two Creeks	\$42,358,100	\$260,600	\$42,618,700	0.840%
Two Rivers	\$141,230,300	\$478,400	\$141,708,700	2.793%
Town Totals	\$2,094,762,600	\$25,517,100	\$2,120,279,700	41.789%
Villages:				
Cleveland	\$88,649,700	\$640,200	\$89,289,900	1.760%
Francis Creek	\$38,640,100	\$382,300	\$39,022,400	0.769%
Kellnersville	\$12,571,000	\$58,500	\$12,629,500	0.249%
Maribel	\$18,229,800	\$607,000	\$18,836,800	0.371%
Mishicot	\$87,137,700	\$1,883,500	\$89,021,200	1.755%
Reedsville	\$50,315,200	\$1,180,600	\$51,495,800	1.015%
St. Nazianz	\$36,232,100	\$2,066,700	\$38,298,800	0.755%
Valders	\$47,063,400	\$1,365,700	\$48,429,100	0.955%
Whitelaw	\$37,001,300	\$373,900	\$37,375,200	0.737%
Village Totals	\$415,840,300	\$8,558,400	\$424,398,700	8.366%
Cities:				
Kiel	\$151,966,800	\$4,266,500	\$156,233,300	3.079%
Manitowoc	\$1,782,679,100	\$53,549,100	\$1,836,228,200	36.191%
Two Rivers	\$525,433,000	\$11,088,300	\$536,521,300	10.575%
City Totals	\$2,460,078,900	\$68,903,900	\$2,528,982,800	49.845%
Total County	\$4,970,681,800	\$102,979,400	\$5,073,661,200	100.000%

TID - District	Year	Base Value	Current Value	Increment	2008	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$6,266,000	\$4,873,100	C. Manitowoc #16 2003	\$20,671,100	\$26,589,400	\$5,918,300
C. Kiel #01 E	2005	\$249,900	\$267,900	\$18,000	V. Francis Creek #2 2004	\$219,600	\$1,395,400	\$1,175,800
C. Kiel #02	1990	\$334,900	\$13,536,800	\$13,201,900	C. Two Rivers #3 1992	\$1,717,700	\$2,522,600	\$804,900
C. Kiel #03	1992	\$171,800	\$53,435,400	\$53,263,600	C. Two Rivers #4 1994	\$1,146,900	\$1,881,200	\$734,300
C. Manitowoc #17	2007	\$192,200	\$1,104,600	\$912,400	C. Two Rivers #5 1999	\$2,731,900	\$6,120,900	\$3,389,000
C. Manitowoc #07	1989	\$204,200	\$16,712,900	\$16,508,700	C. Two Rivers #6 2000	\$0	\$860,600	\$860,600
C. Manitowoc #08	1994	\$603,400	\$1,873,200	\$1,269,800	C. Two Rivers #7 2001	\$0	\$7,470,400	\$7,470,400
C. Manitowoc #09	1995	\$164,700	\$10,186,500	\$10,021,800	C. Two Rivers #8 2002	\$0	\$5,360,400	\$5,360,400
C. Manitowoc #10	1997	\$239,900	\$3,641,300	\$3,401,400	C. Two Rivers #9 2003	\$10,800	\$10,666,400	\$10,655,600
C. Manitowoc #11	1997	\$7,211,500	\$12,828,400	\$5,616,900	V. Cleveland #01 1996	\$931,300	\$7,381,400	\$6,450,100
C. Manitowoc #12	1999	\$225,400	\$7,163,300	\$6,937,900	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #13	2000	\$4,719,800	\$14,116,000	\$9,396,200	V. Kellnersville #1 2003	\$783,600	\$1,132,900	\$349,300
C. Manitowoc #14	2002	\$7,467,200	\$9,349,600	\$1,882,400	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #15	2002	\$14,254,600	\$59,703,500	\$45,448,900	2008 Table			

Schedule 5 - 2009  
**MANITOWOC COUNTY, WISCONSIN**  
 PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2009  
 AND TID (Tax Incremental Districts) VALUE INCREMENTS

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

2009				
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$135,409,200	\$3,466,900	\$138,876,100	2.643%
Centerville	\$76,235,100	\$268,000	\$76,503,100	1.456%
Cooperstown	\$101,417,100	\$308,000	\$101,725,100	1.936%
Eaton	\$74,455,700	\$589,200	\$75,044,900	1.428%
Franklin	\$106,597,300	\$1,701,400	\$108,298,700	2.061%
Gibson	\$107,391,600	\$898,300	\$108,289,900	2.061%
Kossuth	\$169,510,700	\$1,492,500	\$171,003,200	3.254%
Liberty	\$139,163,900	\$1,055,700	\$140,219,600	2.668%
Manitowoc	\$100,117,800	\$439,800	\$100,557,600	1.914%
Manitowoc Rapids	\$189,209,100	\$4,997,600	\$194,206,700	3.696%
Maple Grove	\$68,159,800	\$466,400	\$68,626,200	1.306%
Meeme	\$117,621,700	\$1,212,500	\$118,834,200	2.261%
Mishicot	\$95,199,000	\$509,900	\$95,708,900	1.821%
Newton	\$201,752,000	\$3,725,500	\$205,477,500	3.910%
Rockland	\$84,461,400	\$1,173,700	\$85,635,100	1.630%
Schleswig	\$218,826,300	\$2,735,200	\$221,561,500	4.216%
Two Creeks	\$49,124,700	\$298,800	\$49,423,500	0.941%
Two Rivers	\$143,119,900	\$485,700	\$143,605,600	2.733%
Town Totals	\$2,177,772,300	\$25,825,100	\$2,203,597,400	41.935%
Villages:				
Cleveland	\$88,316,600	\$698,300	\$89,014,900	1.694%
Francis Creek	\$40,678,300	\$403,300	\$41,081,600	0.782%
Kellnersville	\$13,018,400	\$75,300	\$13,093,700	0.249%
Maribel	\$18,018,600	\$1,006,700	\$19,025,300	0.362%
Mishicot	\$92,389,900	\$1,827,800	\$94,217,700	1.793%
Reedsville	\$52,550,300	\$1,317,300	\$53,867,600	1.025%
St. Nazianz	\$37,131,500	\$2,408,400	\$39,539,900	0.752%
Valders	\$47,728,200	\$1,772,700	\$49,500,900	0.942%
Whitelaw	\$38,626,600	\$403,100	\$39,029,700	0.743%
Village Totals	\$428,458,400	\$9,912,900	\$438,371,300	8.342%
Cities:				
Kiel	\$152,899,300	\$5,655,100	\$158,554,400	3.017%
Manitowoc	\$1,837,989,300	\$62,007,600	\$1,899,996,900	36.156%
Two Rivers	\$543,701,400	\$10,702,600	\$554,404,000	10.550%
City Totals	\$2,534,590,000	\$78,365,300	\$2,612,955,300	49.723%
Total County	\$5,140,820,700	\$114,103,300	\$5,254,924,000	100.000%

TID District	Year	Base Value	Current Value	Increment	2009	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$6,455,100	\$5,062,200	C. Manitowoc #16 2003	\$20,671,100	\$33,641,000	\$12,969,900
C. Kiel #01 E	2005	\$249,900	\$303,600	\$53,700	V. Francis Creek #2 2004	\$219,600	\$1,470,400	\$1,250,800
C. Kiel #02	1990	\$334,900	\$13,780,900	\$13,446,000	C. Two Rivers #3 1992	\$1,717,700	\$2,518,800	\$801,100
C. Kiel #03	1992	\$171,800	\$63,222,900	\$63,051,100	C. Two Rivers #4 1994	\$1,146,900	\$1,973,900	\$827,000
C. Manitowoc #17	2007	\$192,200	\$7,923,100	\$7,730,900	C. Two Rivers #5 1999	\$2,731,900	\$5,995,400	\$3,263,500
C. Manitowoc #07	1989	\$204,200	\$16,876,600	\$16,672,400	C. Two Rivers #6 2000	\$0	\$943,500	\$943,500
C. Manitowoc #08	1994	\$603,400	\$1,994,700	\$1,391,300	C. Two Rivers #7 2001	\$0	\$7,581,700	\$7,581,700
C. Manitowoc #09	1995	\$164,700	\$10,720,800	\$10,556,100	C. Two Rivers #8 2002	\$0	\$5,974,600	\$5,974,600
C. Manitowoc #10	1997	\$239,900	\$4,440,900	\$4,201,000	C. Two Rivers #9 2003	\$10,800	\$10,291,700	\$10,280,900
C. Manitowoc #11	1997	\$7,211,500	\$13,719,600	\$6,508,100	V. Cleveland #01 1996	\$931,300	\$7,378,400	\$6,447,100
C. Manitowoc #12	1999	\$225,400	\$6,765,800	\$6,540,400	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #13	2000	\$4,719,800	\$15,549,400	\$10,829,600	V. Kellnersville #1 2003	\$783,600	\$1,226,900	\$443,300
C. Manitowoc #14	2002	\$7,467,200	\$11,011,000	\$3,543,800	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #15	2002	\$19,468,800	\$95,675,800	\$76,207,000	2009 Table			

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

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

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

Schedule 5 - 2011  
**MANITOWOC COUNTY, WISCONSIN**  
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2011  
AND TID (Tax Incremental Districts) VALUE INCREMENTS

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

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

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

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

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

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



Schedule 5 - 2013  
**MANITOWOC COUNTY, WISCONSIN**  
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2013  
AND TID (Tax Incremental Districts) VALUE INCREMENTS

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

TID EXCLUDED VALUES	2013			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$125,784,300	\$2,290,600	\$128,074,900	2.587%
Centerville	\$72,542,900	\$231,500	\$72,774,400	1.470%
Cooperstown	\$95,107,700	\$330,400	\$95,438,100	1.928%
Eaton	\$73,515,500	\$796,600	\$74,312,100	1.501%
Franklin	\$100,245,500	\$1,352,600	\$101,598,100	2.052%
Gibson	\$97,817,900	\$767,700	\$98,585,600	1.992%
Kossuth	\$156,474,600	\$1,542,900	\$158,017,500	3.192%
Liberty	\$132,287,100	\$975,800	\$133,262,900	2.692%
Manitowoc	\$85,808,600	\$526,300	\$86,334,900	1.744%
Manitowoc Rapids	\$186,193,400	\$6,396,300	\$192,589,700	3.891%
Maple Grove	\$62,855,900	\$319,800	\$63,175,700	1.276%
Meeme	\$108,501,100	\$1,356,500	\$109,857,600	2.219%
Mishicot	\$84,978,800	\$628,400	\$85,607,200	1.729%
Newton	\$212,596,900	\$3,198,700	\$215,795,600	4.359%
Rockland	\$76,461,400	\$1,602,700	\$78,064,100	1.577%
Schleswig	\$222,940,700	\$2,858,900	\$225,799,600	4.561%
Two Creeks	\$43,782,800	\$778,600	\$44,561,400	0.900%
Two Rivers	\$130,668,100	\$451,900	\$131,120,000	2.649%
Town Totals	\$2,068,563,200	\$26,406,200	\$2,094,969,400	42.319%
Villages:				
Cleveland	\$79,232,700	\$1,375,200	\$80,607,900	1.628%
Francis Creek	\$37,081,800	\$354,900	\$37,436,700	0.756%
Kellnersville	\$11,719,200	\$96,000	\$11,815,200	0.239%
Maribel	\$15,790,600	\$599,100	\$16,389,700	0.331%
Mishicot	\$81,692,400	\$1,965,000	\$83,657,400	1.690%
Reedsville	\$45,938,700	\$1,674,900	\$47,613,600	0.962%
St. Nazianz	\$34,905,100	\$1,394,800	\$36,299,900	0.733%
Valders	\$49,725,100	\$2,292,300	\$52,017,400	1.051%
Whitelaw	\$38,499,100	\$536,600	\$39,035,700	0.789%
Village Totals	\$394,584,700	\$10,288,800	\$404,873,500	8.179%
Cities:				
Kiel	\$198,634,600	\$8,536,100	\$207,170,700	4.185%
Manitowoc	\$1,680,926,200	\$74,882,600	\$1,755,808,800	35.470%
Two Rivers	\$476,560,400	\$10,864,600	\$487,425,000	9.847%
City Totals	\$2,356,121,200	\$94,283,300	\$2,450,404,500	49.502%
Total County	\$4,819,269,100	\$130,978,300	\$4,950,247,400	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2013	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$196,900	*	V. Cleveland #01 1996	\$931,300	\$6,104,800	\$5,173,500
C. Kiel #02	1990	\$334,900	\$15,121,400	\$14,786,500	V. Francis Creek #2 2004	\$219,600	\$1,258,700	\$1,039,100
C. Kiel #04	2011	\$3,158,700	\$7,376,400	\$4,217,700	V. Kellnersville #1 2003	\$783,600	\$1,176,800	\$393,200
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,045,200	\$755,100
C. Manitowoc #08	1994	\$603,400	\$1,606,100	\$1,002,700	C. Two Rivers #3 1992	\$2,305,500	\$3,018,200	\$712,700
C. Manitowoc #09	1995	\$1,975,800	\$9,574,900	\$7,599,100	C. Two Rivers #4 1994	\$1,146,900	\$1,590,300	\$443,400
C. Manitowoc #10	1997	\$2,694,400	\$7,348,500	\$4,654,100	C. Two Rivers #5 1999	\$2,736,000	\$5,235,600	\$2,499,600
C. Manitowoc #11	1997	\$7,211,500	\$10,958,600	\$3,747,100	C. Two Rivers #6 2000	\$0	\$711,000	\$711,000
C. Manitowoc #12	1999	\$225,400	\$5,635,500	\$5,410,100	C. Two Rivers #7 2001	\$0	\$6,232,200	\$6,232,200
C. Manitowoc #13	2000	\$4,719,800	\$12,620,000	\$7,900,200	C. Two Rivers #8 2002	\$0	\$6,105,300	\$6,105,300
C. Manitowoc #14	2002	\$7,467,200	\$9,131,000	\$1,663,800	C. Two Rivers #9 2003	\$10,800	\$9,411,400	\$9,400,600
C. Manitowoc #15	2002	\$19,468,800	\$81,640,400	\$62,171,600				
C. Manitowoc #16	2003	\$23,530,400	\$35,121,900	\$11,591,500	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,630,900	\$7,438,700	<b>2013 Table</b>			

## Schedule 5 - 2014

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

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

	2014							
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$131,337,100	\$2,370,900	\$133,708,000	2.681%				
Centerville	\$72,719,800	\$215,600	\$72,935,400	1.462%				
Cooperstown	\$99,730,500	\$291,000	\$100,021,500	2.006%				
Eaton	\$76,069,200	\$768,700	\$76,837,900	1.541%				
Franklin	\$101,622,800	\$1,220,800	\$102,843,600	2.062%				
Gibson	\$101,879,800	\$615,600	\$102,495,400	2.055%				
Kossuth	\$155,519,600	\$1,383,200	\$156,902,800	3.146%				
Liberty	\$136,797,500	\$1,116,700	\$137,914,200	2.765%				
Manitowoc	\$85,676,400	\$749,100	\$86,425,500	1.733%				
Manitowoc Rapids	\$191,211,700	\$6,147,800	\$197,359,500	3.957%				
Maple Grove	\$65,569,300	\$290,800	\$65,860,100	1.321%				
Meeme	\$108,608,400	\$1,594,700	\$110,203,100	2.210%				
Mishicot	\$91,490,300	\$576,400	\$92,066,700	1.846%				
Newton	\$204,499,900	\$3,065,300	\$207,565,200	4.162%				
Rockland	\$80,589,600	\$1,765,300	\$82,354,900	1.651%				
Schleswig	\$221,888,300	\$2,760,400	\$224,648,700	4.504%				
Two Creeks	\$43,043,600	\$412,400	\$43,456,000	0.871%				
Two Rivers	\$124,684,400	\$424,000	\$125,108,400	2.509%				
Town Totals	\$2,092,938,200	\$25,768,700	\$2,118,706,900	42.482%				
Villages:								
Cleveland	\$79,052,800	\$1,301,300	\$80,354,100	1.611%				
Francis Creek	\$36,820,000	\$336,300	\$37,156,300	0.745%				
Kellnersville	\$11,727,100	\$147,100	\$11,874,200	0.238%				
Maribel	\$15,549,900	\$724,600	\$16,274,500	0.326%				
Mishicot	\$78,311,700	\$1,939,300	\$80,251,000	1.609%				
Reedsville	\$48,017,100	\$1,588,700	\$49,605,800	0.995%				
St. Nazianz	\$35,513,700	\$1,497,600	\$37,011,300	0.742%				
Valders	\$49,406,300	\$2,391,500	\$51,797,800	1.039%				
Whitelaw	\$38,143,700	\$462,800	\$38,606,500	0.774%				
Village Totals	\$392,542,300	\$10,389,200	\$402,931,500	8.079%				
Cities:								
Kiel	\$196,597,600	\$8,772,100	\$205,369,700	4.118%				
Manitowoc	\$1,703,076,500	\$72,178,200	\$1,775,254,700	35.597%				
Two Rivers	\$474,421,800	\$10,581,600	\$485,003,400	9.726%				
City Totals	\$2,374,095,900	\$91,531,900	\$2,465,627,800	49.441%				
Total County	\$4,859,576,400	\$127,689,800	\$4,987,266,200	100.002%				
T.I.D. District	Year	Base Value	Current Value	Increment	2014	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$194,200	*	V. Cleveland #01 1996	\$931,300	\$7,062,600	\$6,131,300
C. Kiel #02	1990	\$334,900	\$15,226,200	\$14,891,300	V. Francis Creek #2 2004	\$219,600	\$1,250,800	\$1,031,200
C. Kiel #04	2011	\$3,158,700	\$11,086,300	\$7,927,600	V. Kellnersville #1 2003	\$783,600	\$1,213,200	\$429,600
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,013,500	\$723,400
C. Manitowoc #08	1994	\$603,400	\$1,610,800	\$1,007,400	C. Two Rivers #3 1992	\$2,305,500	\$3,070,000	\$764,500
C. Manitowoc #09	1995	\$1,975,800	\$10,732,100	\$8,756,300	C. Two Rivers #4 1994	\$1,146,900	\$1,571,600	\$424,700
C. Manitowoc #10	1997	\$2,694,400	\$7,174,000	\$4,479,600	C. Two Rivers #5 1999	\$2,736,000	\$5,397,000	\$2,661,000
C. Manitowoc #11	1997	\$7,211,500	\$10,972,200	\$3,760,700	C. Two Rivers #6 2000	\$0	\$180,400	\$180,400
C. Manitowoc #12	1999	\$225,400	\$7,427,800	\$7,202,400	C. Two Rivers #7 2001	\$0	\$6,133,700	\$6,133,700
C. Manitowoc #13	2000	\$4,719,800	\$12,377,100	\$7,657,300	C. Two Rivers #8 2002	\$0	\$6,029,800	\$6,029,800
C. Manitowoc #14	2002	\$7,467,200	\$7,562,700	\$95,500	C. Two Rivers #9 2003	\$10,800	\$9,244,500	\$9,233,700
C. Manitowoc #15	2002	\$19,468,800	\$84,873,600	\$65,404,800				
C. Manitowoc #16	2003	\$23,530,400	\$36,094,700	\$12,564,300	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,858,400	\$7,666,200	2014 Table			

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

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

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

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

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

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

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

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

Schedule 5 - 2017  
**MANITOWOC COUNTY, WISCONSIN**  
 PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2017  
 AND TID (Tax Incremental Districts) VALUE INCREMENTS

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

2017				
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$147,430,900	\$1,880,300	\$149,311,200	2.927%
Centerville	\$71,152,300	\$271,000	\$71,423,300	1.400%
Cooperstown	\$109,051,200	\$233,800	\$109,285,000	2.143%
Eaton	\$76,650,400	\$883,900	\$77,534,300	1.520%
Franklin	\$106,055,900	\$1,239,200	\$107,295,100	2.104%
Gibson	\$112,516,900	\$826,700	\$113,343,600	2.222%
Kossuth	\$159,071,200	\$1,776,500	\$160,847,700	3.155%
Liberty	\$136,884,400	\$719,900	\$137,604,300	2.698%
Manitowoc	\$87,800,000	\$382,800	\$88,182,800	1.729%
Manitowoc Rapids	\$192,534,100	\$7,402,500	\$199,936,600	3.921%
Maple Grove	\$68,201,600	\$337,600	\$68,539,200	1.344%
Meeme	\$116,664,500	\$1,340,000	\$118,004,500	2.314%
Mishicot	\$94,045,500	\$484,600	\$94,530,100	1.853%
Newton	\$228,499,800	\$2,813,600	\$231,313,400	4.535%
Rockland	\$86,992,500	\$2,525,000	\$89,517,500	1.755%
Schleswig	\$224,332,000	\$1,562,400	\$225,894,400	4.430%
Two Creeks	\$45,787,100	\$161,400	\$45,948,500	0.901%
Two Rivers	\$139,037,400	\$290,600	\$139,328,000	2.732%
Town Totals	\$2,202,707,700	\$25,131,800	\$2,227,839,500	43.683%
Villages:				
Cleveland	\$84,324,400	\$790,100	\$85,114,500	1.669%
Francis Creek	\$38,047,900	\$515,800	\$38,563,700	0.756%
Kellnersville	\$12,240,200	\$176,600	\$12,416,800	0.243%
Maribel	\$16,753,300	\$552,800	\$17,306,100	0.339%
Mishicot	\$82,958,300	\$1,594,400	\$84,552,700	1.658%
Reedsville	\$50,148,800	\$1,441,900	\$51,590,700	1.011%
St. Nazianz	\$34,292,500	\$1,697,700	\$35,990,200	0.706%
Valders	\$49,042,900	\$2,746,600	\$51,789,500	1.015%
Whitelaw	\$38,607,500	\$421,700	\$39,029,200	0.765%
Village Totals	\$406,415,800	\$9,937,600	\$416,353,400	8.162%
Cities:				
Kiel	\$209,636,100	\$8,989,100	\$218,625,200	4.286%
Manitowoc	\$1,688,441,200	\$67,321,000	\$1,755,762,200	34.424%
Two Rivers	\$471,832,700	\$10,082,200	\$481,914,900	9.449%
City Totals	\$2,369,910,000	\$86,392,300	\$2,456,302,300	48.159%
Total County	\$4,979,033,500	\$121,461,700	\$5,100,495,200	100.004%

TID District	Year	Base Value	Current Value	Increment	2016	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$210,500 *		V. Cleveland #01 1996	\$931,300	\$7,682,200	\$6,750,900
C. Kiel #02	1990	\$334,900	\$15,806,400	\$15,471,500	V. Francis Creek #2 2004	\$219,600	\$1,583,800	\$1,364,200
C. Kiel #04	2011	\$3,697,100	\$17,553,200	\$13,856,100	V. Kellnersville #1 2003	\$783,600	\$1,303,100	\$519,500
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,315,900	\$1,025,800
C. Manitowoc #08	1994	\$0	\$0	\$0	C. Two Rivers #3 1992	\$2,305,500	\$2,797,300	\$491,800
C. Manitowoc #09	1995	\$1,975,800	\$11,828,800	\$9,853,000	C. Two Rivers #4 1994	\$1,146,900	\$2,916,400	\$1,769,500
C. Manitowoc #10	1997	\$2,694,400	\$7,220,800	\$4,526,400	C. Two Rivers #5 1999	\$2,736,000	\$5,832,400	\$3,096,400
C. Manitowoc #11	1997	\$7,211,500	\$10,432,400	\$3,220,900	C. Two Rivers #6 2000	\$0	\$503,900	\$503,900
C. Manitowoc #12	1999	\$225,400	\$8,167,100	\$7,941,700	C. Two Rivers #7 2001	\$0	\$6,040,100	\$6,040,100
C. Manitowoc #13	2000	\$4,719,800	\$11,627,300	\$6,907,500	C. Two Rivers #8 2002	\$0	\$6,020,900	\$6,020,900
C. Manitowoc #14	2002	\$7,467,200	\$6,868,900 *		C. Two Rivers #9 2003	\$10,800	\$8,984,800	\$8,974,000
C. Manitowoc #15	2002	\$19,468,800	\$83,179,200	\$63,710,400	C. Two Rivers #10 2014	\$2,070,700	\$4,191,100	\$2,120,400
C. Manitowoc #16	2003	\$23,530,400	\$36,357,500	\$12,827,100	C. Two Rivers #11 2016	\$860,400	\$1,461,400	\$601,000
C. Manitowoc #17	2007	\$192,200	\$9,106,200	\$8,914,000	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #18	2015	\$13,492,300	\$12,759,700 *		2017 Table			

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2008)

Direct and Overlapping Governments

2008 Taxes Collected in 2009

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

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

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

of credit.

Towns	Tax District	School	County	Local	(1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	7.73	6.41	3.04		1.66	0.19	(A)	19.03
	Valders	8.93	6.41	3.04		1.66	0.19	(A)	20.23
	Valders 1	8.93	6.41	3.04	3.00	1.66	0.19	(A)	23.23
Centerville	Kiel	7.28	5.98	2.78		1.55	0.18	(A)	17.77
	Manitowoc	6.44	5.98	2.78		1.55	0.18	(A)	16.93
	Sheboygan	8.32	5.98	2.78		1.55	0.18	(A)	18.81
Cooperstown	Denmark	7.42	6.09	2.78		1.59	0.18	(A)	18.06
	Mishicot	7.28	6.09	2.78		1.58	0.18	(A)	17.91
	Reedsville	7.50	6.09	2.78		1.58	0.18	(A)	18.13
Eaton	Chilton	8.07	5.59	2.90		1.66	0.16	(A)	18.38
	Kiel	6.60	5.59	2.90		1.45	0.16	(A)	16.70
	Valders	7.80	5.59	2.90		1.45	0.16	(A)	17.90
Franklin	Reedsville Fire Dist 1,2,3	8.10	6.36	(2.84)	1.68	1.65	0.19	(A)	15.14
	Reedsville Fire Dist 4	8.10	6.36	(2.84)	1.35	1.65	0.19	(A)	14.81
Gibson	Mishicot Fire Dist 1	8.49	6.97	2.54	1.23	1.81	0.21	(A)	21.25
	Mishicot Fire Dist 2	8.49	6.97	2.54	1.23	1.81	0.21	(A)	21.25
	Mishicot Fire Dist 3	8.49	6.97	2.54	0.92	1.81	0.21	(A)	20.94
	Denmark Fire Dist 2	8.64	6.97	2.54	1.23	1.82	0.21	(A)	21.41
	Denmark Fire Dist 3	8.64	6.97	2.54	0.92	1.82	0.21	(A)	21.10
Kossuth	Manitowoc	7.24	6.88	1.32		1.79	0.21	(A)	17.44
	Mishicot	8.38	6.88	1.32		1.79	0.21	(A)	18.58
	Reedsville	8.75	6.88	1.32		1.79	0.21	(A)	18.95
Liberty	Kiel	7.86	6.68	2.20		1.73	0.20	(A)	18.67
	Valders	9.30	6.68	2.20		1.73	0.20	(A)	20.11
	Valders Sanit Dis 1	9.30	6.68	2.20	0.60	1.73	0.20	(A)	20.71
Manitowoc	Manty/Rockwood Fire Dept	7.52	6.93	1.80	0.81	1.80	0.21	(A)	19.07
	Manty/Silv San & Fire	7.52	6.93	1.80	0.68	1.80	0.21	(A)	18.94
	Manit/silv fire dept	7.52	6.93	1.80	0.68	1.80	0.21	(A)	18.94
Mtwc Rapids	Manty Branch Rckwo Silv FD	6.69	6.26	1.15	0.89	1.62	0.19	(A)	16.80
	Vald/Rmch/Silv FD	8.93	6.26	1.15	0.89	1.62	0.19	(A)	19.04
Maple Grove	Brillion/FD Wayside	8.38	6.61	2.27	2.03	1.96	0.20	(A)	21.45
	Reedsville/FD Wayside	8.15	6.61	2.27	2.04	1.71	0.20	(A)	20.98
	Brillion/FD Brillion	8.38	6.61	2.27	1.31	1.95	0.20	(A)	20.72
	Reedsville/FD Brillion	8.15	6.61	2.27	1.31	1.71	0.20	(A)	20.25
	Reedsville/FD Reedsv	8.15	6.61	2.27	1.63	1.71	0.20	(A)	20.57
Meeme	Howards Grove	9.32	6.91	1.99		1.79	0.21	(A)	20.22
	Kiel	8.35	6.91	1.99		1.79	0.21	(A)	19.25
Mishicot	Mishicot	8.16	6.75	2.28		1.75	0.20	(A)	19.14
Newton	Manitowoc	6.04	5.66	1.87		1.47	0.17	(A)	15.21
	Manty Sanit Dist 1	6.04	5.66	1.87		1.47	0.17	(A)	15.21
	Valders	8.06	5.66	1.87		1.47	0.17	(A)	17.23
	Valders Sanit Dist 1	8.06	5.66	1.87	0.47	1.47	0.17	(A)	17.70
Rockland	Reedsville	8.04	6.58	3.17	1.60	1.71	0.20	(A)	21.30
	Valders	9.27	6.58	3.17	1.60	1.71	0.20	(A)	22.53
	Brillion	8.27	6.58	3.17	1.60	1.95	0.20	(A)	21.77
	Kiel	9.84	8.07	1.91		2.09	0.24	(A)	22.15
Schleswig	Kiel Sanit Dist 1	9.84	8.07	1.91	1.20	2.09	0.24	(A)	23.35
	Kiel Sanit Dist 2	9.84	8.07	1.91	1.00	2.09	0.24	(A)	23.15
	Kewaunee	8.19	5.86	0.00		1.52	0.18	(A)	15.75
Two Creeks	Mishicot	8.55	5.86	0.00		1.52	0.18	(A)	16.11
	Manty & Sanit Dist 1	7.01	6.75	2.00		1.75	0.20	(A)	17.71
Two Rivers	Mish&SanitDist 2	7.92	6.75	2.00		1.75	0.20	(A)	18.62
	Two Rivers & Sanit Dis 1	9.37	6.75	2.00		1.75	0.20	(A)	20.07
Villages									
Cleveland	Sheboygan	7.99	5.88	5.50		1.54	0.18	(A)	21.09
Francis Creek	Mishicot	6.95	5.71	3.32		1.49	0.17	(A)	17.64
Kellnersville	Reedsville	8.05	6.44	2.54		1.68	0.19	(A)	18.90
Maribel	Denmark	6.97	5.75	2.03		1.51	0.17	(A)	16.43
Mishicot	Mishicot	7.61	6.33	6.43		1.65	0.19	(A)	22.21
Reedsville	Reedsville	7.91	6.39	9.88		1.67	0.19	(A)	26.04
St. Nazianz	Valders	8.68	6.29	5.75		1.64	0.19	(A)	22.55
Valders	Valders	7.34	5.34	4.89		1.40	0.16	(A)	19.13
Whitelaw	Valders	8.39	6.12	2.75		1.60	0.18	(A)	19.04
Cities									
Kiel	Kiel / Millpond	8.25	6.02	4.35	0.17	1.68	0.19	(A)	20.66
	Kiel	8.25	6.02	4.35		1.68	0.19	(A)	20.49
Two Rivers	Two Rivers Library & TIF	8.90	6.00	8.80		1.68	0.19	(A)	25.57
	Manty Library & TIF	6.66	6.00	8.80		1.68	0.19	(A)	23.33
Manitowoc	Manitowoc	6.25	5.32	6.75		1.49	0.17	(A)	19.98

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

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

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2009)

Direct and Overlapping Governments

2009 Taxes Collected in 2010

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

of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	9.79	6.48	3.08		1.73	0.19	(A) 21.27
	Valders	9.50	6.48	3.08		1.73	0.19	(A) 20.98
	Valders 1	9.50	6.48	3.08	3.00	1.73	0.19	(A) 23.98
Centerville	Kiel	8.38	6.42	2.80		1.71	0.19	(A) 19.50
	Manitowoc	7.15	6.42	2.80		1.71	0.19	(A) 18.27
	Sheboygan	10.26	6.42	2.80		1.71	0.19	(A) 21.38
Cooperstown	Denmark	8.86	6.22	2.83		1.70	0.19	(A) 19.80
	Mishicot	7.99	6.22	2.83		1.65	0.19	(A) 18.88
	Reedsville	9.57	6.22	2.83		1.65	0.19	(A) 20.46
Eaton	Chilton	9.26	5.88	2.94		1.80	0.18	(A) 20.06
	Kiel	7.49	5.88	2.94		1.57	0.18	(A) 18.06
	Valders	8.71	5.88	2.94		1.57	0.18	(A) 19.28
Franklin	Reedsville Fire Dist 1,2,3	9.89	6.32	(2.61)	1.69	1.68	0.19	(A) 17.16
	Reedsville Fire Dist 4	9.89	6.32	(2.61)	1.35	1.68	0.19	(A) 16.82
Gibson	Mishicot Fire Dist 1	9.55	7.32	2.57	1.31	1.95	0.22	(A) 22.92
	Mishicot Fire Dist 2	9.55	7.32	2.57	1.31	1.95	0.22	(A) 22.92
	Mishicot Fire Dist 3	9.55	7.32	2.57	0.98	1.95	0.22	(A) 22.59
	Denmark Fire Dist 2	10.58	7.32	2.57	1.31	2.01	0.22	(A) 24.01
	Denmark Fire Dist 3	10.58	7.32	2.57	0.98	2.01	0.22	(A) 23.68
Kossuth	Manitowoc	6.68	5.98	1.08		1.59	0.18	(A) 15.51
	Mishicot	7.83	5.98	1.08		1.59	0.18	(A) 16.66
	Reedsville	9.35	5.98	1.08		1.59	0.18	(A) 18.18
Liberty	Kiel	8.54	6.78	2.44		1.81	0.20	(A) 19.77
	Valders	9.95	6.78	2.44		1.81	0.20	(A) 21.18
	Valders Sanit Dis 1	9.95	6.78	2.44	0.62	1.81	0.20	(A) 21.80
Manitowoc	Manty/Rockwood Fire Dept	8.18	7.28	1.80	0.82	1.94	0.22	(A) 20.24
	Manty/Silv San & Fire	8.18	7.28	1.80	0.70	1.94	0.22	(A) 20.12
	Manit/silv fire dept	8.18	7.28	1.80	0.70	1.94	0.22	(A) 20.12
Mtwc Rapids	Manty Branch Reckwo Silv FD	6.32	5.82	1.17	0.87	1.55	0.18	(A) 15.91
	Vald/Rmch/Silv FD	8.64	5.82	1.17	0.87	1.55	0.18	(A) 18.23
Maple Grove	Brillion/FD Wayside	10.97	7.66	2.27	2.00	2.35	0.23	(A) 25.48
	Reedsville/FD Wayside	12.04	7.66	2.27	2.00	2.04	0.23	(A) 26.24
	Brillion/FD Brillion	10.97	7.66	2.27	1.28	2.35	0.23	(A) 24.76
	Reedsville/FD Brillion	12.04	7.66	2.27	1.28	2.04	0.23	(A) 25.52
	Reedsville/FD Reedsv	12.04	7.66	2.27	1.61	2.04	0.23	(A) 25.85
Meeme	Howards Grove	9.20	6.44	2.03		1.71	0.20	(A) 19.58
	Kiel	8.15	6.44	2.03		1.71	0.20	(A) 18.53
Mishicot	Mishicot	9.34	7.16	2.32		1.91	0.22	(A) 20.95
Newton	Manitowoc	5.88	5.42	1.87		1.44	0.16	(A) 14.77
	Manty Sanit Dist 1	5.88	5.42	1.87		1.44	0.16	(A) 14.77
	Valders	8.04	5.42	1.87		1.44	0.16	(A) 16.93
	Valders Sanit Dist 1	8.04	5.42	1.87	0.47	1.44	0.16	(A) 17.40
Rockland	Reedsville	11.39	7.34	3.24	1.60	1.95	0.22	(A) 25.74
	Valders	11.05	7.34	3.24	1.60	1.95	0.22	(A) 25.40
	Brillion	10.37	7.34	3.24	1.60	2.25	0.22	(A) 25.02
Schleswig	Kiel	10.00	7.80	2.07		2.07	0.24	(A) 22.18
	Kiel Sanit Dist 1	10.00	7.80	2.07	1.18	2.07	0.24	(A) 23.36
	Kiel Sanit Dist 2	10.00	7.80	2.07	1.02	2.07	0.24	(A) 23.20
Two Creeks	Kewaunee	10.41	6.61	0.00		1.76	0.20	(A) 18.98
	Mishicot	10.14	6.61	0.00		1.76	0.20	(A) 18.71
Two Rivers	Manty & Sanit Dist 1	7.11	6.69	2.00		1.78	0.20	(A) 17.78
	Mish&SanitDist 2	8.39	6.69	2.00		1.78	0.20	(A) 19.06
	Two Rivers & Sanit Dis 1	9.69	6.69	2.00		1.78	0.20	(A) 20.36
<b>Villages</b>								
Cleveland	Sheboygan	8.94	5.69	5.46		1.54	0.17	(A) 21.80
Francis Creek	Mishicot	7.72	5.84	3.40		1.58	0.18	(A) 18.72
Kellnersville	Reedsville	10.29	6.54	2.63		1.77	0.20	(A) 21.43
Maribel	Denmark	8.05	5.62	2.14		1.57	0.17	(A) 17.55
Mishicot	Mishicot	8.52	6.49	6.76		1.76	0.20	(A) 23.73
Reedsville	Reedsville	10.20	6.52	10.09		1.76	0.20	(A) 28.77
St. Nazianz	Valders	9.49	6.41	5.79		1.73	0.20	(A) 23.62
Valders	Valders	7.87	5.30	4.95		1.44	0.16	(A) 19.72
Whitelaw	Valders	9.14	6.20	2.81		1.68	0.19	(A) 20.02
<b>Cities</b>								
Kiel	Kiel / Millpond	8.64	5.88	4.46	0.17	1.70	0.19	(A) 21.04
	Kiel	8.64	5.88	4.46		1.70	0.19	(A) 20.87
Two Rivers	Two Rivers Library & TIF	9.56	6.06	9.13		1.75	0.20	(A) 26.70
	Manty Library & TIF	7.01	6.06	9.13		1.75	0.20	(A) 24.15
Manitowoc	Manitowoc	7.86	5.38	6.76		1.56	0.17	(A) 21.73

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## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2010)

Direct and Overlapping Governments

2010 Taxes Collected in 2011

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

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

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



## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2011)

Direct and Overlapping Governments

For 2011 Levy Collected in 2012

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

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

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

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

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

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

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2012)

Direct and Overlapping Governments

For 2012 Levy Collected in 2013

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

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

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## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2013)

Direct and Overlapping Governments

For 2013 Levy Collected in 2014

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

The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

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

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

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

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2014)

Direct and Overlapping Governments

For 2014 Levy Collected in 2015

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

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

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

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

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.17	6.44	3.12		0.83	0.18 (A)	22.74
	Valders	9.68	6.44	3.12		0.83	0.18 (A)	20.25
	Valders 1	9.68	6.44	3.12 3.00		0.83	0.18 (A)	23.25
Centerville	Kiel	7.73	5.73	3.21		0.74	0.16 (A)	17.57
	Manitowoc	6.44	5.73	3.21		0.74	0.16 (A)	16.28
	Sheboygan	9.69	5.73	3.21		0.74	0.16 (A)	19.53
Cooperstown	Denmark	8.41	6.02	2.80		0.78	0.17 (A)	18.18
	Mishicot	8.56	6.02	2.80		0.78	0.17 (A)	18.33
	Reedsville	11.60	6.02	2.80		0.78	0.17 (A)	21.37
Eaton	Chilton	10.73	6.24	3.28		1.16	0.18 (A)	21.59
	Kiel	8.38	6.24	3.28		0.81	0.18 (A)	18.88
	Valders	9.50	6.24	3.28		0.81	0.18 (A)	20.01
Franklin	Reedsville Fire Dist 1,2,3	11.08	6.07	0.04		0.78	0.17 (A)	18.15
	Reedsville Fire Dist 4	11.08	6.07	0.04		0.78	0.17 (A)	18.14
	Mishicot Fire Dist 1	8.15	5.77	3.02		0.74	0.16 (A)	17.85
Gibson	Mishicot Fire Dist 2	8.15	5.77	3.02		0.74	0.16 (A)	17.84
	Mishicot Fire Dist 3	8.15	5.77	3.02		0.74	0.16 (A)	17.84
	Denmark Fire Dist 2	8.01	5.77	3.02		0.75	0.16 (A)	17.71
Kossuth	Denmark Fire Dist 3	8.01	5.77	3.02		0.75	0.16 (A)	17.71
	Manitowoc	6.51	5.77	1.62		0.74	0.16 (A)	14.81
	Mishicot	8.17	5.77	1.62		0.74	0.16 (A)	16.46
Liberty	Reedsville	11.09	5.77	1.62		0.74	0.16 (A)	19.38
	Kiel	8.14	6.13	2.64		0.79	0.17 (A)	17.87
	Valders	9.24	6.13	2.64		0.79	0.17 (A)	18.97
Manitowoc	Valders Sanit Dis 1	9.24	6.13	2.64 1.18		0.79	0.17 (A)	20.15
	Manty/Rockwood Fire Dept	7.13	6.14	1.96		0.79	0.17 (A)	16.20
	Manty/Siv San & Fire	7.13	6.14	1.96		0.79	0.17 (A)	16.19
Mtwe Rapids	Mant/Siv fire dept	7.13	6.14	1.96		0.79	0.17 (A)	16.19
	Manty Branch Rekow Silv FD	7.10	6.09	2.29		0.79	0.17 (A)	16.44
	Vald Brnch Silv FD	9.34	6.09	2.29		0.79	0.17 (A)	18.68
Maple Grove	Brillion/FD Wayside	8.71	6.00	2.96		1.12	0.17 (A)	18.95
	Reedsville/FD Wayside	11.07	6.00	2.96		0.77	0.17 (A)	20.97
	Brillion/FD Brillion	8.71	6.00	2.96		1.12	0.17 (A)	18.96
Meeme	Reedsville/FD Brillion	11.07	6.00	2.96		0.77	0.17 (A)	20.97
	Reedsville/FD Reedsv	11.07	6.00	2.96		0.77	0.17 (A)	20.97
	Howards Grove	8.40	6.06	2.24		0.78	0.17 (A)	17.65
Mishicot	Kiel	8.15	6.06	2.24		0.78	0.17 (A)	17.40
	Mishicot	8.88	6.22	2.34		0.80	0.17 (A)	18.42
Newton	Manitowoc	6.34	5.55	1.89		0.72	0.16 (A)	14.65
	Manty Sanit Dist 1	6.34	5.55	1.89		0.72	0.16 (A)	14.66
	Valders	8.59	5.55	1.89		0.72	0.16 (A)	16.91
Rockland	Valders Sanit Dist 1	8.59	5.55	1.89 0.78		0.72	0.16 (A)	17.69
	Reedsville	11.78	6.29	4.11		0.81	0.18 (A)	23.17
	Valders	9.34	6.29	4.11		0.81	0.18 (A)	20.73
Schleswig	Brillion	9.30	6.29	4.11		1.17	0.18 (A)	21.06
	Kiel	8.34	6.14	1.53		0.79	0.17 (A)	16.98
	Kiel Sanit Dist 1	8.34	6.14	1.53 0.22		0.79	0.17 (A)	17.19
Two Creeks	Kiel Sanit Dist 2	8.34	6.14	1.53 0.71		0.79	0.17 (A)	17.68
	Kewaunee	8.12	5.68	0.00		0.73	0.16 (A)	14.70
	Mishicot	8.52	5.68	0.00		0.73	0.16 (A)	15.09
Two Rivers	Manty & Sanit Dist 1	5.85	5.29	1.86		0.68	0.15 (A)	13.83
	Mish&SanitDist 2	7.37	5.29	1.86		0.68	0.15 (A)	15.35
	Two Rivers & Sanit Dis 1	7.48	5.29	1.86		0.68	0.15 (A)	15.46
Villages								
Cleveland	Sheboygan	9.24	6.45	5.49		0.72	0.16 (A)	22.05
Francis Creek	Mishicot	7.97	5.60	3.73		0.73	0.16 (A)	18.18
Kellnersville	Reedsville	10.25	5.58	3.00		0.73	0.16 (A)	19.71
Maribel	Denmark	7.53	5.38	2.14		0.71	0.15 (A)	15.91
Mishicot	Mishicot	8.32	5.93	7.19		0.77	0.17 (A)	22.38
Reedsville	Reedsville	11.27	6.16	10.80		0.80	0.17 (A)	29.21
St. Nazianz	Valders	9.65	6.31	7.56		0.82	0.18 (A)	24.53
Valders	Valders	8.05	5.29	5.58		0.69	0.15 (A)	19.76
Whitelaw	Valders	9.35	6.11	3.78		0.80	0.17 (A)	20.22
Cities								
Kiel	Kiel / Millpond	8.68	5.88	5.08 0.21		0.81	0.18 (A)	20.84
	Kiel	8.68	5.88	5.08		0.81	0.18 (A)	20.63
Two Rivers	Two Rivers Library & TIF	10.51	5.76	10.50		0.80	0.17 (A)	27.74
	Manty Library & TIF	8.64	5.76	10.50		0.80	0.17 (A)	25.87
Manitowoc	Manitowoc	7.96	5.34	7.90		0.74	0.16 (A)	22.10

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

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

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

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

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## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2015)

Direct and Overlapping Governments

For 2015 Levy Collected in 2016

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

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## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2016)

Direct and Overlapping Governments

For 2016 Levy Collected in 2017

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

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

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

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

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2017)

Direct and Overlapping Governments

For 2017 Levy Collected in 2018

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

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.28	6.73	3.24	0.91	0.00	(A)	23.16
	Valders	7.94	6.73	3.24	0.91	0.00	(A)	18.81
	Valders 1	7.94	6.73	3.24	0.91	0.00	(A)	21.81
Centerville	Kiel	7.14	5.79	3.40	0.78	0.00	(A)	17.12
	Manitowoc	5.85	5.79	3.40	0.78	0.00	(A)	15.83
	Sheboygan	7.77	5.79	3.40	0.78	0.00	(A)	17.75
Cooperstown	Denmark	7.46	6.51	2.82	0.90	0.00	(A)	17.68
	Mishicot	6.96	6.51	2.82	0.88	0.00	(A)	17.17
	Reedsville	12.07	6.51	2.82	0.88	0.00	(A)	22.28
Eaton	Chilton	8.81	6.27	2.97	1.12	0.00	(A)	19.17
	Kiel	7.70	6.27	2.97	0.85	0.00	(A)	17.79
	Valders	7.41	6.27	2.97	0.85	0.00	(A)	17.50
Franklin	Reedsville Fire Dist 1,2,3	10.86	6.25	0.00	0.85	0.00	(A)	17.95
	Reedsville Fire Dist 4	10.86	6.25	0.00	0.85	0.00	(A)	17.95
Gibson	Mishicot Fire Dist 1	6.62	6.20	3.02	0.84	0.00	(A)	16.68
	Mishicot Fire Dist 2	6.62	6.20	3.02	0.84	0.00	(A)	16.68
	Mishicot Fire Dist 3	6.62	6.20	3.02	0.84	0.00	(A)	16.68
	Denmark Fire Dist 2	7.10	6.20	3.02	0.86	0.00	(A)	17.17
	Denmark Fire Dist 3	7.10	6.20	3.02	0.86	0.00	(A)	17.17
	Manitowoc	5.92	5.80	1.62	0.79	0.00	(A)	14.13
Kossuth	Mishicot	6.12	5.80	1.62	0.79	0.00	(A)	14.33
	Reedsville	10.68	5.80	1.62	0.79	0.00	(A)	18.89
	Kiel	7.34	6.05	2.70	0.82	0.00	(A)	16.90
Liberty	Valders	7.05	6.05	2.70	0.82	0.00	(A)	16.62
	Valders Sanit Dis 1	7.05	6.05	2.70	0.82	0.00	(A)	17.52
	Manitowoc	6.50	6.19	1.99	0.84	0.00	(A)	15.52
Manitowoc	Manitowoc Fire Dept	6.50	6.19	1.99	0.84	0.00	(A)	15.52
	Manitowoc Fire Dept	6.50	6.19	1.99	0.84	0.00	(A)	15.52
	Manitowoc Fire Dept	6.50	6.19	1.99	0.84	0.00	(A)	15.52
Mtwa Rapids	Manitowoc Branch Rockwool Silv FD	6.19	5.98	2.28	0.81	0.00	(A)	15.26
	Vald Branch Silv FD	7.24	5.98	2.28	0.81	0.00	(A)	16.31
Maple Grove	Brillion/FD Wayside	7.26	6.05	2.96	1.08	0.00	(A)	17.36
	Reedsville/FD Wayside	10.66	6.05	2.96	0.82	0.00	(A)	20.49
	Brillion/FD Brillion	7.26	6.05	2.96	1.08	0.00	(A)	17.36
	Reedsville/FD Brillion	10.66	6.05	2.96	0.82	0.00	(A)	20.49
	Reedsville/FD Reedsv	10.66	6.05	2.96	0.82	0.00	(A)	20.49
Meeme	Howards Grove	7.89	6.33	2.76	0.86	0.00	(A)	17.83
	Kiel	7.94	6.33	2.76	0.86	0.00	(A)	17.88
	Kiel/Liberty San Dist. #1	7.94	6.33	2.76	0.94	0.00	(A)	18.82
Mishicot	Mishicot	6.61	6.29	2.43	0.85	0.00	(A)	16.18
Newton	Manitowoc	6.52	6.16	1.91	0.83	0.00	(A)	15.42
	Manitowoc Sanit Dist 1	6.52	6.16	1.91	0.83	0.00	(A)	15.42
	Valders	7.60	6.16	1.91	0.83	0.00	(A)	16.50
Rockland	Valders Sanit Dist 1	7.60	6.16	1.91	0.83	0.00	(A)	17.26
	Reedsville	11.89	6.62	4.03	0.90	0.00	(A)	23.44
	Valders	7.61	6.62	4.03	0.90	0.00	(A)	19.16
Schleswig	Brillion	8.17	6.62	4.03	1.18	0.00	(A)	20.01
	Kiel	7.46	6.04	1.52	0.82	0.00	(A)	15.84
	Kiel Sanit Dist 1	7.46	6.04	1.52	0.82	0.00	(A)	16.40
Two Creeks	Kiel Sanit Dist 2	7.46	6.04	1.52	1.32	0.00	(A)	17.16
	Kewauunee	7.87	5.98	0.00	0.81	0.00	(A)	14.67
	Mishicot	6.48	5.98	0.00	0.81	0.00	(A)	13.28
Two Rivers	Manitowoc Sanit Dist 1	6.05	5.81	1.86	0.79	0.00	(A)	14.49
	Mishicot Sanit Dist 2	6.02	5.81	1.86	0.79	0.00	(A)	14.47
	Two Rivers & Sanit Dis 1	7.36	5.81	1.86	0.79	0.00	(A)	15.81
Villages								
Cleveland	Sheboygan	7.86	5.78	6.85	0.80	0.00	(A)	21.28
Francis Creek	Mishicot	6.34	5.85	4.52	0.81	0.00	(A)	17.52
Kellnersville	Reedsville	10.30	5.77	3.23	0.80	0.00	(A)	20.10
Maribel	Denmark	6.82	5.81	1.78	0.82	0.00	(A)	15.23
Mishicot	Mishicot	6.65	6.17	6.98	0.85	0.00	(A)	20.66
Reedsville	Reedsville	11.30	6.37	11.94	0.88	0.00	(A)	30.49
St. Nazianz	Valders	6.61	5.63	7.27	0.78	0.00	(A)	20.29
Valders	Valders	6.65	5.61	6.40	0.78	0.00	(A)	19.42
Whitelaw	Valders	7.50	6.23	3.86	0.86	0.00	(A)	18.45
Cities								
Kiel	Kiel / Millpond	8.52	6.17	5.35	0.90	0.00	(A)	21.19
	Kiel	8.52	6.17	5.35	0.90	0.00	(A)	20.95
Two Rivers	Two Rivers Library & TIF	9.57	5.70	10.78	0.84	0.00	(1.85)	25.04
	Manitowoc Library & TIF	8.23	5.70	10.78	0.84	0.00	(1.85)	23.70
Manitowoc	Manitowoc	7.50	5.23	8.15	0.77	0.00	(1.48)	20.17

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

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

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

## Schedule 7

## MANITOWOC COUNTY, WISCONSIN

## Top Ten Property Tax Payers

2016 Levy for 2017 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	ARHC Amtrvw101 LLC	\$15,970,100.00	\$15,652,500.00	\$380,488.00	0.33%
2	Manitowoc Cranes	\$14,981,350.00	\$15,694,500.00	\$328,801.00	0.29%
3	Sargento Cheese Co.	\$16,813,300.00	\$15,330,200.00	\$325,371.00	0.28%
4	Holy Family Memorial	\$13,077,580.00	\$13,700,100.00	\$287,109.00	0.25%
5	ARCP MT Manitowoc WI LLC	\$10,335,510.00	\$10,827,500.00	\$226,728.00	0.20%
6	Manitowoc Partners	\$10,276,320.00	\$10,765,500.00	\$225,597.00	0.20%
7	Eggers Industries	\$8,528,500.00	\$8,358,900.00	\$210,832.00	0.18%
8	Aurora Medical Group	\$9,260,610.00	\$9,582,900.00	\$206,939.00	0.18%
9	Fox Hills Resort Limited	\$9,663,800.00	\$9,846,400.00	\$198,349.00	0.17%
10	Country Visions Coop	\$9,962,000.00	\$9,521,100.00	\$198,117.00	0.17%
	All Other	\$5,156,866,730.00	\$5,216,159,926.00	\$112,728,393.00	97.75%
	Totals	\$5,275,735,800.00	\$5,335,439,526.00	\$115,316,724.00	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2016 for budget and collection during 2017.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

2006 Levy for 2007 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Manitowoc Company	\$23,509,563.00	\$18,226,700.00	\$462,861.00	0.46%
2	Holy Family Memorial Inc.	\$23,002,526.00	\$17,833,600.00	\$452,349.00	0.45%
3	Walmart	\$13,917,524.00	\$10,790,100.00	\$273,794.00	0.27%
4	Seggers Industries	\$9,080,000.00	\$8,207,900.00	\$208,721.00	0.21%
5	Sargento	\$8,791,473.00	\$7,945,900.00	\$158,985.00	0.16%
6	Lowe's	\$9,241,847.00	\$7,165,100.00	\$181,812.00	0.18%
7	Menards	\$9,103,963.00	\$7,058,200.00	\$179,099.00	0.18%
8	Busch Agricultural Resources	\$8,794,659.00	\$6,818,400.00	\$173,014.00	0.17%
9	Arbors at Toledo (Rivers Bend)	\$8,212,166.00	\$6,366,800.00	\$161,555.00	0.16%
10	Spancrete	\$6,572,127.00	\$6,365,269.00	\$123,853.00	0.12%
	All Other	\$4,638,644,852.00	\$3,901,111,541.00	\$97,466,908.20	97.64%
	Totals	\$4,758,870,700.00	\$3,997,889,510.00	\$99,842,951.20	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2006 for budget and collection during 2007.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					



## Schedule 8

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

	Total Levies All Districts *										County Only		
Budget Year	Total Tax Levy *	Municipality Collections	Returned to County for Collections	Collections Before Annual Tax Sale Date	Amount of Annual Tax Sale **	Percentage Uncollected As of Tax Sale Date	Collections in Subsequent Years	****		County Tax Levy	Total Tax Collections ***	Ratio of Total Tax Collections to County Levy	
								Total Collections to Date					
								***** Amount	Percentage of Total Levy*				
1989	\$45,388,019	\$37,319,163	\$8,068,856	\$6,874,453	\$1,194,403	2.63%	*****	*****	*****	\$8,533,605	\$8,309,040	97.37%	
1990	\$50,827,782	\$41,921,372	\$8,906,410	\$7,251,378	\$1,655,032	3.26%	*****	*****	*****	\$10,124,148	\$9,794,490	96.74%	
1991	\$52,154,567	\$44,217,744	\$7,936,823	\$6,137,093	\$1,799,730	3.45%	*****	*****	*****	\$11,231,595	\$10,844,019	96.55%	
1992	\$57,179,307	\$46,205,343	\$10,973,964	\$9,337,018	\$1,636,946	2.86%	*****	*****	*****	\$12,718,272	\$12,354,170	97.14%	
1993	\$58,970,042	\$49,241,052	\$9,728,990	\$8,114,272	\$1,614,718	2.74%	*****	*****	*****	\$13,330,210	\$12,964,962	97.26%	
1994	\$61,555,791	\$53,036,748	\$8,519,043	\$6,981,279	\$1,537,764	2.50%	*****	*****	*****	\$13,469,913	\$13,133,165	97.50%	
1995	\$66,945,044	\$50,487,228	\$16,457,816	\$14,701,932	\$1,755,884	2.62%	*****	*****	*****	\$12,813,864	\$12,478,140	97.38%	
1996	\$66,331,654	\$40,852,790	\$25,478,864	\$23,778,243	\$1,700,621	2.56%	*****	*****	*****	\$13,346,657	\$13,008,209	97.44%	
1997	\$61,626,083	\$37,290,512	\$24,335,571	\$22,836,554	\$1,499,017	2.43%	*****	*****	*****	\$13,747,057	\$13,413,003	97.57%	
1998	\$66,659,557	\$28,067,349	\$38,592,208	\$37,029,495	\$1,562,713	2.34%	*****	*****	*****	\$15,293,950	\$14,936,072	97.66%	
1999	\$71,453,497	\$43,500,320	\$27,953,177	\$26,289,064	\$1,664,113	2.33%	*****	*****	*****	\$18,009,105	\$17,589,492	97.67%	
2000	\$75,546,352	\$53,018,733	\$22,527,619	\$20,812,945	\$1,714,674	2.27%	*****	*****	*****	\$19,507,817	\$19,104,005	97.73%	
2001	\$80,288,447	\$49,276,775	\$31,011,672	\$29,393,152	\$1,618,520	2.02%	*****	*****	*****	\$20,857,127	\$20,435,813	97.98%	
2002	\$86,170,021	\$53,389,300	\$32,780,720	\$30,770,712	\$2,010,008	2.33%	*****	*****	*****	\$22,503,245	\$21,978,333	97.67%	
2003	\$91,059,120	\$57,031,908	\$34,027,212	\$31,972,566	\$2,054,646	2.26%	*****	*****	*****	\$24,353,486	\$23,803,431	97.74%	
2004	\$94,329,676	\$59,841,951	\$34,487,725	\$32,311,842	\$2,175,883	2.31%	*****	*****	*****	\$25,011,915	\$24,434,140	97.69%	
2005	\$97,739,792	\$61,787,526	\$35,952,266	\$33,817,347	\$2,134,919	2.18%	*****	*****	*****	\$25,758,917	\$25,197,374	97.82%	
2006	\$98,136,252	\$61,975,999	\$36,160,253	\$33,831,509	\$2,328,744	2.37%	\$2,314,161	\$98,121,669	99.9841%	\$26,462,274	\$25,838,390	97.63%	
2007	\$99,842,951	\$61,225,859	\$38,617,092	\$36,329,942	\$2,287,150	2.29%	\$2,272,907	\$99,828,708	99.9848%	\$26,920,541	\$27,478,207	97.71%	
2008	\$103,754,070	\$66,874,708	\$36,879,362	\$34,380,792	\$2,498,570	2.41%	\$2,486,525	\$103,742,025	99.9875%	\$27,347,207	\$25,210,770	97.59%	
2009	\$107,366,081	\$67,119,499	\$40,246,582	\$37,230,582	\$3,016,000	2.81%	\$2,980,414	\$107,330,495	99.9559%	\$27,741,006	\$26,747,243	97.19%	
2010	\$112,720,962	\$70,496,334	\$42,224,628	\$39,282,516	\$2,942,112	2.61%	\$2,907,979	\$112,686,829	99.9565%	\$28,212,603	\$28,206,608	97.39%	
2011	\$115,707,471	\$73,615,782	\$42,091,689	\$39,132,124	\$2,959,565	2.56%	\$2,901,147	\$115,649,053	99.9286%	\$28,451,558	\$27,723,824	97.44%	
2012	\$118,516,688	\$75,811,427	\$42,705,261	\$40,182,385	\$2,522,876	2.13%	\$2,480,322	\$118,474,134	99.9264%	\$28,636,506	\$28,026,918	97.87%	
2013	\$118,942,945	\$76,097,624	\$42,845,321	\$40,340,407	\$2,504,914	2.11%	\$2,449,444	\$118,887,475	99.8923%	\$28,720,978	\$28,116,120	97.89%	
2014	\$117,394,756	\$77,146,532	\$40,248,224	\$38,146,961	\$2,101,263	1.79%	\$2,013,486	\$117,306,979	99.7806%	\$28,859,333	\$28,342,776	98.21%	
2015	\$115,036,850	\$76,699,186	\$38,337,664	\$36,428,787	\$1,908,877	1.66%	\$1,647,930	\$114,775,903	98.3406%	\$29,052,082	\$28,570,003	98.34%	
2016	\$117,481,471	\$77,923,739	\$39,557,732	\$37,581,224	\$1,976,508	1.68%	\$1,399,198	\$116,904,161	99.5086%	\$29,263,972	\$29,120,169	98.32%	
2017	\$115,316,724	\$79,109,605	\$36,207,119	\$34,383,600	\$1,823,519	1.58%	N.A.	\$113,493,205	98.4187%	\$29,454,919	\$28,989,148	98.42%	

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

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

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

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

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

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

## Schedule 9

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

Year End 12/31	<b>Governmental Activities</b> General Obligation Bonds *	<b>Business-Type Activities</b> General Obligation Bonds *	<b>Total Primary Government *</b>	Population	Per Capita Income \$	Equalized Value Including TID	<b>Percentage of Personal Income #</b>	<b>Per Capita</b>
2008	\$21,100,000	\$0	\$21,100,000	84,830	\$35,656	\$5,289,582,900	0.70%	\$248.73
2009	\$18,555,000	\$0	\$18,555,000	85,065	\$34,969	\$5,531,501,000	0.62%	\$218.13
2010	\$31,635,000	\$0	\$31,635,000	81,442	\$36,391	\$5,397,710,800	1.07%	\$388.44
2011	\$28,875,000	\$0	\$28,875,000	81,406	\$38,519	\$5,374,268,200	0.92%	\$354.70
2012	\$27,230,000	\$0	\$27,230,000	81,437	\$40,394	\$5,186,290,300	0.83%	\$334.37
2013	\$27,195,000	\$0	\$27,195,000	81,352	\$41,336	\$5,115,896,200	0.81%	\$334.29
2014	\$25,200,000	\$0	\$25,200,000	81,320	\$42,519	\$5,162,422,900	0.73%	\$309.89
2015	\$22,410,000	\$0	\$22,410,000	81,372	\$44,803	\$5,202,782,500	0.61%	\$275.40
2016	\$20,365,000	\$0	\$20,365,000	81,404	\$45,433	\$5,275,735,800	0.55%	\$250.17
2017	\$25,530,000	\$0	\$25,530,000	81,076	\$45,433 **	\$5,287,002,200	0.69%	\$314.89

Year End 12/31	Total Gross Bonded Debt of Primary Government *	Bond Premium (Discount) *	Less Debt Service Fund * @	Total Net Bonded Debt Primary Government *	<b>Percentage of Personal Income #</b>	<b>Net</b> Per Capita	<b>Net Debt as a Percentage of Equalized Value</b>
2008	\$21,100,000	\$118,739	\$1,110,037	\$20,108,702	0.66%	\$237.05	0.38%
2009	\$18,555,000	\$105,959	\$416,780	\$18,244,179	0.61%	\$214.47	0.33%
2010	\$31,635,000	\$317,545	\$757,538	\$31,195,007	1.05%	\$383.03	0.58%
2011	\$28,875,000	\$137,155	\$578,566	\$28,433,589	0.91%	\$349.28	0.53%
2012	\$27,230,000	\$142,408	\$574,780	\$26,797,628	0.81%	\$329.06	0.52%
2013	\$27,195,000	\$111,651	\$564,603	\$26,742,048	0.80%	\$328.72	0.52%
2014	\$25,200,000	\$80,894	\$569,036	\$24,711,858	0.71%	\$303.88	0.48%
2015	\$22,410,000	\$50,137	\$827,362	\$21,632,775	0.59%	\$265.85	0.42%
2016	\$20,365,000	\$19,380	\$1,081,542	\$19,302,838	0.52%	\$237.12	0.37%
2017	\$25,530,000	\$43,472	\$598,711	\$24,974,761	0.68%	\$308.04	0.47%

\* Amounts rounded to nearest whole dollar.

\*\* Information for 2017 was unavailable at time of printing.

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

@ Amount available for repayment of governmental general obligation bonds.

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

Municipality/School District			Total		
	Percent Overlap	Overlap / Direct	Outstanding Principal as of 12/31/17	Principal Payments Scheduled During 2018	Anticipated New Debt During 2018
Town of Cato	100%	Overlap	\$39,856	\$1,216	\$0
Town of Centerville	100%	Overlap	\$0	\$0	\$0
Town of Cooperstown	100%	Overlap	\$0	\$0	\$0
Town of Eaton	100%	Overlap	\$0	\$0	\$0
Town of Franklin	100%	Overlap	\$0	\$0	\$500,000
Town of Gibson	100%	Overlap	\$0	\$0	\$0
Town of Kossuth	100%	Overlap	\$0	\$0	\$0
Town of Liberty	100%	Overlap	\$156,219	\$81,051	\$0
Town of Manitowoc	100%	Overlap	\$0	\$0	\$0
Town of Manitowoc Rapids	100%	Overlap	\$0	\$0	\$0
Town of Maple Grove	100%	Overlap	\$0	\$0	\$0
Town of Meeme	100%	Overlap	\$119,970	\$43,120	\$0
Town of Mishicot	100%	Overlap	\$144,415	\$24,699	\$0
Town of Newton	100%	Overlap	\$0	\$0	\$0
Town of Rockland	100%	Overlap	\$111,405	\$59,259	\$0
Town of Schleswig	100%	Overlap	\$0	\$0	\$0
Town of Two Creeks	100%	Overlap	\$0	\$0	\$0
Town of Two Rivers	100%	Overlap	\$0	\$0	\$0
Village of Cleveland	100%	Overlap	\$1,280,000	\$310,000	\$0
Village of Francis Creek	100%	Overlap	\$955,000	\$124,676	\$0
Village of Kellnersville	100%	Overlap	\$39,944	\$3,953	\$12,200
Village of Maribel	100%	Overlap	\$120,637	\$5,000	\$0
Village of Mishicot	100%	Overlap	\$359,992	\$100,008	\$24,000
Village of Reedsville	100%	Overlap	\$2,876,079	\$289,381	\$149,000
Village of St Nazianz	100%	Overlap	\$1,173,122	\$73,977	\$0
Village of Valders	100%	Overlap	\$712,893	\$78,637	\$1,017,203
Village of Whitelaw	100%	Overlap	\$367,879	\$31,227	\$0
City of Kiel	84%	Overlap	\$21,045,000	\$1,415,000	\$21,500,000
City of Manitowoc	100%	Overlap	\$50,130,106	\$6,991,749	\$7,005,000
City of Two Rivers	100%	Overlap	\$17,323,289	\$2,458,641	\$2,041,500
School District of Manitowoc	100%	Overlap	\$8,338,000	\$1,674,000	\$0
School District of Denmark	17.49%	Overlap	\$14,900,000	\$790,000	\$0
School District of Brillion	13.19%	Overlap	\$10,465,000	\$1,530,000	\$0
School District of Kewaunee	3.42%	Overlap	\$14,990,000	\$810,000	\$0
School District of Mishicot	100%	Overlap	\$10,070,000	\$530,000	\$0
School District of Reedsville	86.45%	Overlap	\$6,540,000	\$1,315,000	\$0
School District of Valders	100%	Overlap	\$2,925,000	\$605,000	\$0
School District of Two Rivers	100%	Overlap	\$14,725,000	\$4,655,000	\$2,470,000
School District of Kiel	85.14%	Overlap	\$7,889,874	\$1,227,859	\$10,400,000
School District of Sheboygan	3.28%	Overlap	\$47,023,000	\$3,225,000	\$8,250,000
School District of Howards Grove	0.35%	Overlap	\$8,983,287	\$490,760	\$0
Lakeshore VTAE District	37.71%	Overlap	\$30,040,000	\$4,285,000	\$4,000,000
Total Overlapping Debt			\$273,844,967	\$33,229,213	\$57,368,903
County of Manitowoc					
General obligation bonds	100%	Direct	\$25,530,000	\$1,920,000	\$1,500,000
Debt premium	100%	Direct	\$43,472	\$0	\$0
Total Direct Debt			\$25,573,472	\$1,920,000	\$1,500,000
Total Overlapping & Direct			\$299,418,439	\$35,149,213	\$58,868,903

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

## Schedule 11

**MANITOWOC COUNTY, WISCONSIN**Legal Debt Margin Information  
Last Ten Calendar Years

Levy Year	State Equalized Value of Manitowoc County Including TID	State Statute § 67.03 5% Max	Maximum Principal Debt Ceiling Limit \$	Outstanding Principal Balance of General Obligation Debt	Less Amount Available for Repayment of General Obligation Debt	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2008	\$5,289,582,900	5.00%	\$264,479,145	\$21,100,000	(\$1,110,037)	\$19,989,963	\$244,489,182	7.56%
2009	\$5,531,501,000	5.00%	\$276,575,050	\$18,555,000	(\$416,780)	\$18,138,220	\$258,436,830	6.56%
2010	\$5,397,710,800	5.00%	\$269,885,540	\$31,635,000	(\$757,538)	\$30,877,462	\$239,008,078	11.44%
2011	\$5,374,268,200	5.00%	\$268,713,410	\$28,875,000	(\$578,566)	\$28,296,434	\$240,416,976	10.53%
2012	\$5,186,290,300	5.00%	\$259,314,515	\$27,230,000	(\$574,780)	\$26,655,220	\$232,659,295	10.28%
2013	\$5,003,116,500	5.00%	\$250,155,825	\$27,195,000	(\$564,603)	\$26,630,397	\$223,525,428	10.65%
2014	\$5,162,422,900	5.00%	\$258,121,145	\$25,200,000	(\$569,036)	\$24,630,964	\$233,490,181	9.54%
2015	\$5,202,782,500	5.00%	\$260,139,125	\$22,410,000	(\$827,362)	\$21,582,638	\$238,556,487	8.30%
2016	\$5,275,735,800	5.00%	\$263,786,790	\$20,365,000	(\$1,081,542)	\$19,283,458	\$244,503,332	7.31%
2017	\$5,287,002,200	5.00%	\$264,350,110	\$25,530,000	(\$598,711)	\$24,931,289	\$239,418,821	9.43%

All dollar amounts rounded to the nearest whole dollar.

Schedule 12

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

Year	(1) Population	(2) Per Capita Personal Income *	(3) Personal Income	(4) Median Age **	(4) Education Level in Years of Schooling **	(4) School Enrollment **	(5) Unemployment Rate %
2008	84,830	\$35,656	\$3,024,698,480	41.7	14.2	18,798	4.9%
2009	85,065	\$34,969	\$2,974,637,985	43.3	14.2	18,078	9.8%
2010	81,442	\$36,391	\$2,963,755,822	43.3	14.3	18,846	8.9%
2011	81,406	\$38,519	\$3,135,677,714	43.9	14.3	17,733	8.2%
2012	81,437	\$40,394	\$3,289,566,178	44.0	14.3	17,688	7.6%
2013	81,352	\$41,336	\$3,362,766,272	44.8	14.5	19,039	7.3%
2014	81,320	\$42,519	\$3,457,645,080	44.1	14.3	16,889	5.9%
2015	81,372	\$44,803	\$3,645,709,716	44.7	14.3	16,322	5.0%
2016	81,404	\$45,433	\$3,698,427,932	44.6	14.4	17,371	4.6%
2017	81,076	\$45,433	\$3,683,525,908	44.6	14.4	17,371	3.6%

(1) Wisconsin Department of Administration, Official Population Estimates - 2017 Final Population Estimates.

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

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

(4) U.S. Census Bureau, 2016 American Community Survey, Detailed Tables; and  
Manitowoc Planning Department.

(5) Wisconsin Department of Workforce Development.

(\*) 2017 data not currently available from U.S. Department of Commerce.

(\*\*) 2017 data not currently available from U.S. Census Bureau.

Prepared by the Manitowoc County Planning Department, February 2018  
Mr. Tim Ryan - Director

Reprinted by Comptrollers Office

**MANITOWOC COUNTY, WISCONSIN**  
**Principal Employers**  
**In 2017**

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

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

**MANITOWOC COUNTY, WISCONSIN**  
**Principal Employers**  
**In 2008**

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

Rank	Employer
1	Holy Family Memorial
2	Manitowoc Cranes Inc.
3	Manitowoc Public School District
4	FPL energy Point Beach LLC
5	Fisher Hamilton
6	Lakeside Foods, Inc.
7	Federal-Mogul Powertrain Systems
8	Manitowoc County
9	Parker Hannifin Corporation
10	Aurora Medical Center of Manitowoc

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

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government:										
County Board	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
County Clerk	3.88	3.28	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of Courts	16.91	17.13	16.43	15.80	17.80	17.80	17.80	18.80	19.00	19.00
Comptroller	5.00	5.00	4.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Coroner	1.02	1.02	1.02	1.48	1.48	1.48	1.48	1.48	1.48	1.00
Corporation Counsel	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
District Attorney	5.50	4.50	4.50	4.50	4.50	4.50	4.75	4.75	5.00	5.00
Executive	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Family Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Information Systems	8.00	8.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00
Personnel	2.90	2.90	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.00
Public Property	11.75	11.00	12.00	12.00	13.75	13.00	13.25	14.09	14.09	16.42
Register in Probate/Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Register of Deeds	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50
Treasurer	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Classification total	73.96	71.83	68.05	67.38	72.13	71.38	71.88	72.72	74.17	74.92
Public Safety:										
Emergency Management	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	2.00	1.75
Sheriff's Department & Jail	112.95	114.20	111.05	110.15	116.15	107.20	105.92	105.90	105.90	107.70
Joint Communications/E911 PSJS	25.80	25.80	22.80	21.80	21.80	21.80	21.80	21.80	23.00	23.00
Classification total	140.48	141.73	135.58	133.68	139.68	130.73	129.45	129.43	130.90	132.45
Public Works:										
Airport (*)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Department	60.00	60.00	34.62	27.08	48.00	48.75	49.00	50.00	50.00	49.00
Classification total	60.00	60.00	34.62	27.08	48.00	48.75	49.00	50.00	50.00	49.00
Health & Human Services:										
Aging Services	11.08	11.46	12.15	13.36	16.70	22.00	23.00	23.00	24.50	24.13
Child Support	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00
Health Care Center	158.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Services Dept.	103.40	104.80	93.30 @	79.30 @	92.00 @#	93.00	99.45	103.45	108.05	106.70
Public Health Department	21.76	22.19	21.49	19.01	19.84	19.39	19.75	19.57	19.86	20.01
Veterans Service Office	1.00	1.60	1.60	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Classification total	306.17	150.05	138.54	123.67	140.54	146.39	155.20	159.02	164.41	162.84
Culture / Recreation & Education:										
University Extension	2.00	1.40	1.40	1.00	1.00	1.00	1.00	1.40	1.40	1.40
Classification total	2.00	1.40	1.40	1.00	1.00	1.00	1.00	1.40	1.40	1.40
Conservation & Development:										
Planning & Zoning (B)	8.00	8.00	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00
Soil & Water Conservation	5.92	5.46	4.50	4.50	4.50	4.50	4.50	4.50	4.60	4.60
Classification total	13.92	13.46	10.00	10.00	10.00	10.00	10.00	10.50	10.60	10.60
Grand Total	596.53	438.47	388.19	362.81	411.35	408.25	416.53	423.07	431.48	431.21

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

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

(\*) Airport is overseen by the Highway Department.

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

Source: Manitowoc County Budget

## Schedule 15

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Government:</b>										
County Clerk										
Work permits issued	672	350	387	465	531	557	615	661	652	435
Passports issued	593	514	577	487	918	689	578	600	722	727
Clerk of Courts										
Cases filed - Civil	846	951	1,092	829	751	640	553	507	516	611
Criminal	1,277	1,261	1,267	1,266	1,197	1,260	1,249	1,606	1,398	1,425
Famil, Paternity	634	644	633	602	643	585	622	611	600	605
Juvenile	375	368	209	276	225	259	346	339	265	294
Small Claims Filings (Total)	1,828	1,973	1,831	1,805	2,015	2,048	1,820	1,620	1,545	1,759
Traffic / Criminal Traffic / Forfeitures (Total)	7,137	7,259	7,537	5,509	5,907	5,431	6,049	5,255	4,623	5,173
Small Claims (contested)	179	170	130	56	145	116	133	147	100	104
Traffic / Criminal Traffic / Forfeitures (contested)	1,676	1,755	1,932	1,639	1,596	1,535	1,341	1,349	1,177	1,505
Coroner										
Number of cases	478	504	536	527	548	610	650	667	638	665
District Attorney										
Filed complaints - criminal traffic	940	742	858	622	476	498	449	455	487	520
Juvenile petitions	142	151	111	131	142	169	202	183	143	146
Misdemeanor complaints	744	742	760	745	709	674	672	717	600	607
Felonies	489	477	477	472	443	575	546	767	800	825
Victim/Witness staff assisted individuals (estimate)	1,900	1,900	1,900	1,700	1,500	1,500	1,700	1,750	2,360	2,400
Register in Probate/Court Commissioner										
Number of probate cases filed	401	391	390	342	392	426	414	531	546	461
New guardianship petitions filed	86	67	79	82	76	76	78	95	88	80
Register of Deeds										
Number of documents recorded, land related	17,797	19,116	17,244	14,697	16,364	14,810	11,672	12,590	12,759	13,027
Number of vital records issued, birth/death/marriage	11,214	10,646	11,014	11,052	10,699	11,945	12,337	13,248	13,438	14,142
<b>Public Safety:</b>										
Sheriff's Department & Jail										
Number of incident reports for service	9,943	9,478	9,648	9,191	9,177	9,548	9,267	9,430	10,510	10,737
Traffic citations	3,160	3,419	4,108	3,124	2,937	2,350	2,780	2,343	3,083	3,103
Average adult jail population	186	185	161	146	122	138	151	167	189	203
Average juvenile detention population	10	8	6	5	5	N.A.	N.A.	N.A.	N.A.	N.A.
Accidents investigated	1,232	1,126	1,133	1,186	1,224	1,354	1,339	1,263	1,444	1,517
<b>Public Works:</b>										
Airport										
Estimated number of take offs & landings	40,000	25,000	35,000	38,000	35,000	32,500	24,500	24,250	17,500	17,000
<b>Health &amp; Human Services:</b>										
Aging Services										
Home delivered meals served under title IIIC2 prog.	67,304	61,257	79,471	73,011	77,047	70,848	69,082	70,655	76,223	68,321
Number of individuals served under title IIIC2 prog.	502	591	725	654	679	623	608	649	702	674

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

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



## Schedule 16

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

Function / Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government (A):										
Courthouse	1	1	1	1	1	1	1	1	1	1
Administration Building	1	1	1	1	1	1	1	1	1	1
County Office Building (B)	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Sheriff's Dept. / Jail / Juvenile Detention	1	1	1	1	1	1	1	1	1	1
Communications & Technology Building	0	0	1	1	1	1	1	1	1	1
Public Works:										
Airport	1	1	1	1	1	1	1	1	1	1
Highway Office & Main Shop	1	1	1	1	1	1	1	1	1	1
Highway Dept. Satellite Shops	4	4	4	4	4	4	4	4	4	4
County Trunk Highway Miles	288	288	288	288	285	284	284	284	284	284
Material Recycling Facility (MRF)	1	1	1	1	1	1	1	1	1	1
Health & Human Services:										
Health Care Center (Nursing Home)	1 {C}	0	0	0	0	0	0	0	0	0
Human Services Building	1	1	1	1	1	1	1	1	1	1
Public Health Building (D)	1	1	1	1	1	1	1	1	1	1
Michigan Avenue Complex (E)										1
Culture / Recreation & Education:										
County Parks with picnic tables, play ground equip., toilets, & well.	3	3	3	3	3	3	3	3	3	3
County Parks, special purpose	16	16	16	16	16	16	16	16	16	16
County Parks Shop	0	0	0	0	0	0	0	0	0	0
County Expo	1	1	1	1	1	1	1	1	1	1
University of Wisconsin Manitowoc Campus	1	1	1	1	1	1	1	1	1	1

## Notes:

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

(B) Houses U.W. Extension, Planning & Zoning Office, Soil & Water Conservation Dept. and Economic Support of HSD.

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

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

(E) Houses our Aging Department (ADRC), Veterans Service Office and County Board meeting room.

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

Source: Manitowoc County Comptroller's Office

## Schedule 17

## MANITOWOC COUNTY, WISCONSIN

## MANITOWOC COUNTY INSURANCE COVERAGES - 2017 / 2018

Prepared by Comptrollers Office

Insurance / Coverage Provider	Policy Number	Effective Date	Premium	Limits
<b>Property / Equipment Coverage:</b>				
Municipal Property Insurance Company (MPIC)	5000036-1WMPO	3/1/17 to 3/1/18	\$118,071	\$1,000
	5000036-2	3/1/18 to 3/1/19	\$109,490	\$1,000
<b>Auto Collision &amp; Other than Col. Coverage:</b>				
Integrity Insurance Company	2670734	3/1/17 to 3/1/18	\$61,760	\$1,000
	2670734	3/1/18 to 3/1/19	\$66,471	\$1,000
<b>Workers Compensation</b>				
Self Insured for \$550,000 per Claim			Based upon % of Payroll	Statutory
Third Party Administrator - Willis			Plus Excess @	
Excess Coverage Provider - Safety National thru			\$27,811.64	
WMMIC. M3-Insurance Adviser			\$27,976.02	
			\$29,639.00	
WC Claims adjusting is now being handled by Minuteman HR (Ohio based Company) as of April 2016.				
<b>Liability / Errors and Omissions / Auto Liab.</b>				
WI Municipal Mutual Insurance Co. (WMMIC)	WI2017LP04A	1/1/17 to 1/1/18	\$232,643	\$125,000 / \$400,000 Ret.
SIR \$125,000 / \$400,000 aggregate	WI2017LP04A	1/1/18 to 1/1/19	\$278,931	\$10,000,000 Per Occurrence \$30,000,000 Aggreg.
<b>Cyber &amp; Privacy Liability</b>				
WI Municipal Mutual Insurance Co. (WMMIC)	WI2016CL04A	1/1/16 to 12/31/16	\$8,750	\$10,000,000 Aggregate
	WI2017CL04A	1/1/17 to 01/01/18	\$8,750	with \$2,000,000 per
	WI2018CL04A	1/1/18 to 01/01/19	\$8,750	member varying sub-limits
<b>Jail Nursing Professional Liability Insurance</b>				
Wisconsin Health Care Liability Insurance Plan	4327-00-020647	1/1/16 to 12/31/17	\$2,432	\$400,000 each occurrence
	4328-00-020647	1/1/17 to 12/31/18	\$1,674	\$1,000,000 aggregate
	4329-00-020647	1/1/18 to 12/31/19	\$1,776	
<b>Airport Liability</b>				
ACE USA	AAPN00977433010	6/1/15 to 6/1/16	\$8,510	\$5,000,000 each
Robertson Ryan & Associates - Broker	AAPN00977433011	6/1/16 to 6/1/17	\$8,510	occurrence.
	AAPN00977433012	6/1/17 to 6/1/18	\$8,510	\$50,000 Rented premises, \$1,000 medical
<b>Boiler &amp; Machinery</b>				
Cincinnati Insurance Company	BEP2664178	11/6/16 to 11/6/19 *	\$8,572	\$10,000,000
Robertson Ryan & Associates - Broker	BEP2664178	11/6/16 to 11/6/19 *	\$8,556	\$10,000,000
		* 3 year policy renewable each year @ \$8,010		\$5,000 Deductible
Change due to removal of old Health Dept. + MAC Building.				
<b>Blanket Crime Policy</b>				
Liberty Mutual Underwriters - Ohio Casualty	4026323	1/1/16 to 1/1/17	\$5,290	\$200,000
Robertson Ryan & Associates - Broker	4026323	1/1/17 to 1/1/18	\$5,290	\$200,000
	4026323	1/1/18 to 1/1/19	\$5,290	\$200,000
				\$2,000 Deductible
<b>Elected Officials Bond</b>				
Liberty Mutual Underwriters - Ohio Casualty	40414(74-79)	1/1/16 to 1/1/17	\$1,100	Varies
Robertson Ryan & Associates - Broker	LSF(Various #'s)	1/1/17 to 1/1/18	\$1,100	Varies
	LSF(Various #'s)	1/1/18 to 1/1/19	\$1,100	Varies

**End**