

**Manitowoc County, WI
2018
Adopted
Annual Budget Book**



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Office of the County Executive

Bob Ziegelbauer, County Executive

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Accountability • Respect • Customer Service

October 10, 2017

As originally appeared in the Executive's Proposed 2018 Budget Book

Ladies and Gentlemen of the Manitowoc County Board,

The Manitowoc County 2018 budget that I am proposing today, calls for a tax levy for operations of \$29,787,264.94 to support total spending of \$66,986,542.94

We have held the line on taxes for the twelfth year in a row. Since the increase in the county tax levy and the library tax levy from last year is less than the 0.743% growth in property attributable to new construction for 2017, typical Manitowoc County property owners will see a *slight decrease* in the taxes they pay for Manitowoc County government. This is continued good news for taxpayers.

The only exception to the above will be that property owners in some townships will have a slight increase because the bridge aid moneys requested by township petitions, separate from the county tax levy, is collected as an addition to the county tax on your tax bill. (See page 56 and 57 in the miscellaneous section) Also, the equalized values for some municipalities have increased causing the county tax levy to increase in that municipality.

Manitowoc County continues to be in strong financial shape. For the past 12 years we have been working together with the County Board to make decisions that hold to two important priorities: continuing to hold the line on property taxes while delivering high quality services.

We have kept government affordable and have modernized daily operations, while always staying focused on the future. Keeping our debt low we have a robust capital improvement plan and facility maintenance program. Our theme for 2017 was on big projects. We did these in the past year.

- A University of Wisconsin facility renovation for \$5,000,000.
- Moving the location of the Aging and Disabilities Resource Center (ADRC) and Veterans' Service Department from the County Office Complex to the Heritage Center on Michigan Ave.
- Moving the County Board meeting room to the Heritage Center.
- Moving the Job Center to the County Office Complex.
- Continuing the preparation for the big expenditures in 2019 of constructing a major bridge on County Trunk "R".
- Improving the Manitowoc County Expo property with additional parking and creating a special entertainment area in conjunction with selling a piece of the Expo property to the Meijer grocery stores.
- a Body Scanner for the Jail at \$130,000;

Now, in 2018 we will also turn our attention to transportation; building bridges and maintaining roads throughout the county on the county trunk system.

My budget proposal for 2018 contains several key items that I would like to specifically draw to your attention as you consider this plan.

1. The proposed tax levy for 2017 of \$29,787,264.94 holds the line on property taxes, is within the limits of state law, and provides the typical county property taxpayer with a slight tax decrease.
2. Road construction takes a high priority in 2018. In the last six years we have spent an average of \$1,100,000 on road construction and maintenance. In 2018 I am recommending that we appropriate more than double that amount, or \$2,514,000 to road and bridge construction. That will get us up to date with our five year plan for road maintenance and construction. (See page 44). Our County Trunks are in good shape (See the chart comparing our roads to those of other counties on page 41- 43 prepared by the Legislative Fiscal Bureau in Madison.).
3. I am recommending that we add 2 Highway maintenance workers, and 1 engineering technician to the Highway budget. This will add 5 people to our workforce in 2017 and 2018 making us more able to do maintenance and snow removal work.
4. I am recommending that the Manitowoc County Expo continue with the improvement plan (outlined on page 47 and 48 in the miscellaneous section) with replacement of the Dairy Cattle Barn and the East Parking Lot Site Work and assorted projects in the amount of \$1,046,475. The funding will come from the Expo Land Sale Reserve Fund and has been recommended unanimously by the Expo Board and the Public Works Committee. This is a major improvement to the Expo grounds previously unachievable in the past due to insufficient Expo Reserve funds. The Expo Land Sale Reserve Fund exceeds \$3,500,000 now. (See page 18) These should be the last big projects for many years.
5. Our employment level is stable. (Please refer to pages 23-30 in the miscellaneous section for more.) We have been successful in recruiting qualified applicants to replace the increased number of employees achieving retirement status. From January 1 to September 28, we have hired 58 employees.
6. Our performance management plan is in its fifth year of providing employees an opportunity to increase their salary up to two percent for their continuing good work and we are meeting the goal that we set out to achieve: rewarding employees for continual improvement in the delivery of services. I am proposing that we increase our pay plan schedule by 1 percent across the board to take into account modest inflation.
7. Health Insurance costs are always an issue. We made some changes in 2016 due to increased high cost claims and the requirements of the Affordable Care Act. They paid off. As a result of our good experience there will be no changes recommended in the

health care premiums for the third year in a row. (See page 51 for our health insurance cost and claims history.) In addition we have added new voluntary programs (such as medical tourism) that will be aimed at common expensive procedures and additional programs options (tele-doc) aimed at continuing to deliver care at minimal cost. We also added several voluntary benefit programs at the employee's cost.

8. Manitowoc County contributes to Economic Development in so many ways. We maintain the county roads and transportation system for millions of dollars per year. The county runs the airport and keeps it modern. We support the University of Wisconsin's facilities in our community. The county concentrates on doing our primary responsibilities well, improving every day, and most of all we do all of this efficiently at the lowest possible tax rate year in and year out and foster an environment for continued economic growth.
9. The Criminal Justice Coordinating Committee (CJCC) applied to the Wisconsin Department of Justice and they have awarded us a grant for a Drug Court/Diversion Planning and Implementation Program. The grant totals \$142,396, is for 2017 and potentially renewable for an additional four years. We are continuing with the Drug Court and Pre-trial Diversion programs for 2018.
10. The Human Service Department is growing. (see page 23 - 30) We added almost 9 positions in 2017 mainly in the Mental Health Division in the Drug Court grant, CCS, and in conversion in the Children and Family Division parent support contract positions to regular employee positions. I am recommending that a receptionist be added to the Economic Support Division of the Human Services Department because of the move to the County Office building. We are saving the rent on the previous Job Center building but we will need to provide a receptionist. I am recommending that Manitowoc County add more staff in 2018 to the CST program; a CST Coordinator and a CST Care Coordinator, and an AODA Case manager. Most of these positions will be funded by State or Federal programs thru Medicaid.
11. I am recommending that we increase one part time position at .75%, to a full time position in the Emergency Government Department.
12. I am recommending that we increase one part time position at .95%, to a full time position in the Register of Deed offices.
13. I am recommending that we increase ten part time Jail positions at .90%, to full time positions.
14. I am recommending that we increase one part time Custodian position by .08%, in the Public Works staff.
15. I am recommending that we cut a position at mid-year in the Health Department due to a retirement.

16. I am recommending the Parks budget use \$178,102 from the ATC Reserve Fund for various outlay items and the projects in the first year of the 4 year plan for Manitowoc County Parks. (See page 49)
17. My budget proposal includes a Capital Project Component. Our debt is low. I am recommending that we borrow \$1,350,000 to finance the additional road and bridge expenditures. We have always had low debt. We will continue to reduce the debt even more this year to \$25,310,000. (See page 50)
18. I am recommending that we transfer \$820,000 of borrowed money from last year to fund the road and bridge construction in 2018.
19. I am recommending that we borrow \$350,000 for the Public Works Department to fund the CCTV Jail Security system cameras in the third year of our continuous five year program on major maintenance to our facilities. (See more on this in the miscellaneous section.)
20. At the Manitowoc County Airport we are now operating the Fixed Base Operator function at a base surplus. We will continue to operate it and reevaluate this annually.
21. The Real Property Lister position was in the Manitowoc County Treasurer's office last year with another support position. We transferred that position to the Planning and Zoning Department and we eliminated the support position due to a retirement. The Real Property Lister position is operating smooth in the Planning office.
22. For the past several years we have had four co-directors of the Human Service Department. I am recommending that beginning in 2018 we have one Human Service Director and 3 Deputy Directors. I will be recommending that Patricia Dodge be confirmed as the Human Service Department Director and each of the other co-directors be named Deputy Directors.

In my opinion raising taxes is not an option. We work hard to hold the line on taxes. We have concentrated on our expenditures seeing to it that we spend the taxpayers' money as efficiently as possible. We focus on the money that the taxpayer's have given us to spend, not the revenues. We have been rewarded for our continued efforts for find efficiencies. It's paid off, in our services and the quality of our operations countywide.

One example of this is our self-funded health plan. (See page 51) For the last three years our premiums stayed the same and we are on the low end in annual cost for the plan. This was done with a lot of planning and hard work. We review our health insurance plans every month. This results in having a dynamic and affordable health insurance plan for our employees.

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

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

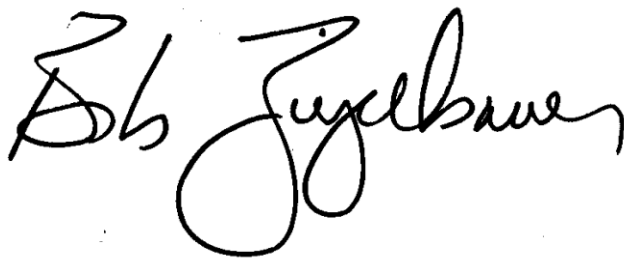
Thanks to the support of the County Board, and the citizens of our county, Manitowoc County government is not only more effective, but also more sustainable, nimble, and better able to adjust to change in the future.

I draw your attention to the section of the budget booklet which re-states and summarizes appropriations on a department by department basis. This section provides important information on the mission, resources, staffing, and tax levy necessary for each department; making for an easier understanding of its impact. Other information included in the miscellaneous section is also important to help a reader get a better understanding of specific new proposals for 2018 and how they fit into the entire Manitowoc County budget plan.

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

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

Sincerely,

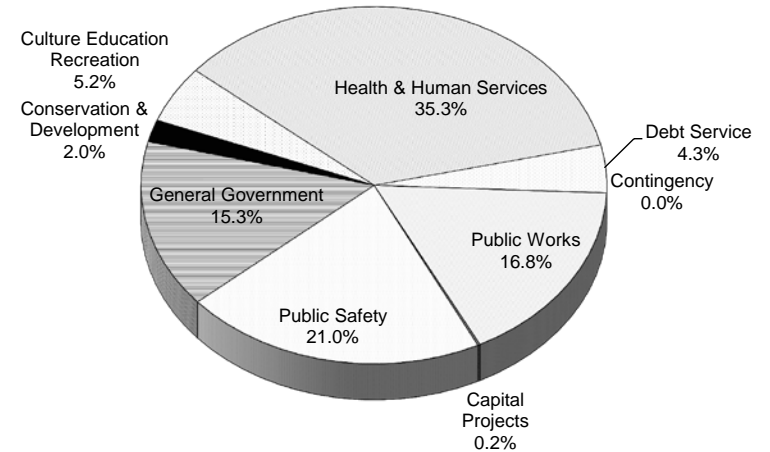
A handwritten signature in black ink, reading "Bob Ziegelbauer". The signature is fluid and cursive, with the first name "Bob" written in a slightly larger, more prominent script than the last name "Ziegelbauer".

Bob Ziegelbauer
Manitowoc County Executive

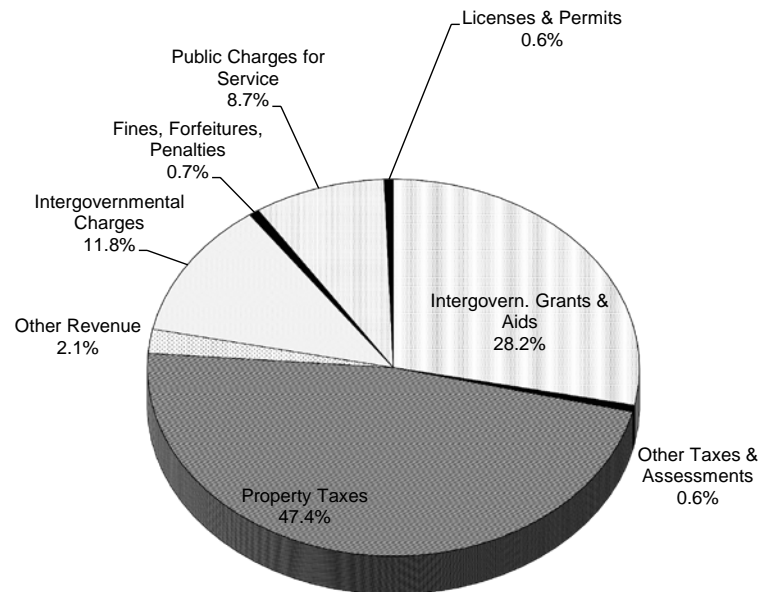
Manitowoc County 2018 Adopted Budget Graphical Representation

Total Expenses = \$66,986,543

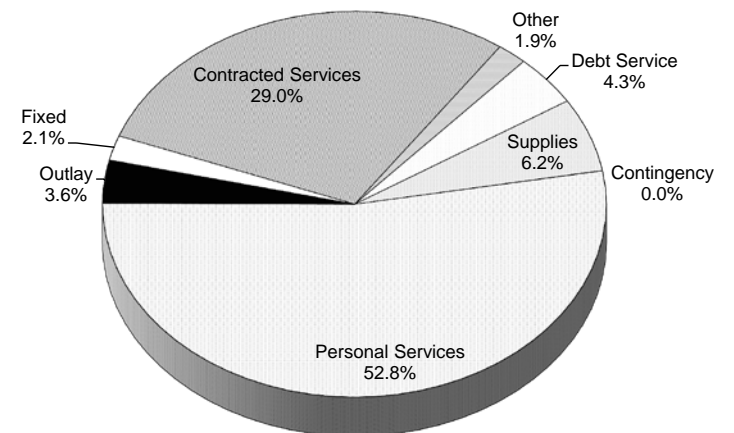
Where the Money Goes
% Expenditures by Function



Where the Money Comes From
% Source of Total Revenue



Where the Money Goes
% Expenditures by Object



Budget Summary - General Fund

| | Budget 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|----------------------|---------------------------------|----------------------|---|
| GENERAL FUND: | | | | |
| EXPENDITURES: | | | | |
| General Government | \$ 8,948,804 | \$ 7,918,349 | \$ 8,360,572 | -6.57% |
| Public Safety | \$ 14,115,210 | \$ 13,919,837 | \$ 14,071,698 | -0.31% |
| Public Works | \$ 488,429 | \$ 493,106 | \$ 507,777 | 3.96% |
| Health & Human Services | \$ 2,857,937 | \$ 2,831,700 | \$ 2,847,319 | -0.37% |
| Culture, Education, Recreation | \$ 1,480,729 | \$ 1,338,305 | \$ 1,707,568 | 15.32% |
| Conservation/Development | \$ 686,445 | \$ 620,325 | \$ 731,790 | 6.61% |
| Total Expenditures | \$ 28,577,554 | \$ 27,121,622 | \$ 28,226,724 | -1.23% |
| REVENUES: | | | | |
| Property Taxes | \$ 16,097,824 | \$ 16,097,824 | \$ 16,693,144 | 3.70% |
| Other Taxes | \$ 403,730 | \$ 308,025 | \$ 357,625 | -11.42% |
| Intergovernment Grants & Aids | \$ 6,724,945 | \$ 6,562,544 | \$ 6,736,720 | 0.18% |
| License & Permits | \$ 356,244 | \$ 365,236 | \$ 366,545 | 2.89% |
| Fines, Forfeitures, Penalties | \$ 268,000 | \$ 233,000 | \$ 268,000 | 0.00% |
| Public Charges for Service | \$ 2,198,954 | \$ 2,128,726 | \$ 2,166,558 | -1.47% |
| Intergov. Chgs for Service | \$ 322,822 | \$ 325,779 | \$ 324,050 | 0.38% |
| Other Revenue | \$ 458,639 | \$ 1,364,949 | \$ 501,020 | 9.24% |
| Total Revenues | \$ 26,831,158 | \$ 27,386,083 | \$ 27,413,662 | 2.17% |
| OTHER FINANCING SOURCES (USES) NET: | | | | |
| Transfers In (Out) or Fund | | | | |
| Balance Applied/(Retained) Net | \$ 1,746,396 | \$ 1,317,712 | \$ 813,062 | |
| Total Revenue & Other Sources | \$ 28,577,554 | \$ 28,703,795 | \$ 28,226,724 | |

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

| | Operations | Special Levies | | Debt Service | Totals |
|--------------------------|-----------------|----------------|--------------|-----------------|-----------------|
| | | Library | Bridge Aid | | |
| 2017 Adopted Tax Levy | \$25,834,461.76 | \$805,042.00 | \$110,627.00 | \$2,704,788.00 | \$29,454,918.76 |
| 2017 Adopted Tax Rate * | \$5.074183 | \$0.158119 | \$0.021728 | \$0.531251 | \$5.785281 |
| 2018 Adopted Tax Levy | \$25,965,169.91 | \$846,334.00 | \$270,917.03 | \$2,704,844.00 | \$29,787,264.94 |
| 2018 Adopted Tax Rate * | \$5.090715 | \$0.165932 | \$0.053116 | \$0.530310 | \$5.840073 |
| Difference: | | | | | |
| 2018 vs. 2017 Tax Levy | \$130,708.15 | \$41,292.00 | \$160,290.03 | \$56.00 | \$332,346.18 |
| Levy % Change | 0.51% | 5.13% | 144.89% | 0.00% | 1.13% |
| 2018 vs. 2017 Tax Rate * | \$0.016532 | \$0.007813 | \$0.031388 | (\$0.000941) | \$0.054792 |
| Rate % Change | 0.33% | 4.94% | 144.46% | -0.18% | 0.95% |

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

2017 / 2018 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Oct. 3, 2017

| | General Fund Fund 100 | Human Services Fund 200 | Highway Fund 201 | Recycling Fund 202 | Solid Waste Fund 203 | Aging Services Fund 205 | Soil & Water Con. Fund 207 |
|---|--------------------------|----------------------------|---------------------|-----------------------|-------------------------|----------------------------|-------------------------------|
| Estimated Fund Balance 01/01/2018 | 4,925,881 | (389,802) | 282,566 | 15,395 | 317,560 | 856,307 | 94,782 |
| Portion Estimated as Undesignated 01/01/2018 | 329,037 | | | | | | |
| Budgeted REVENUES | 10,720,518 | 10,663,162 | 1,044,580 | 520,907 | 1,267,900 | 2,771,276 | 306,800 |
| Required Tax Levy | 16,693,144 | 7,288,470 * | 2,231,219 | 527,851 | 10,000 | 25,000 | 306,737 |
| Budgeted EXPENDITURES | 28,226,724 | 17,951,632 | 5,445,799 | 1,048,758 | 1,277,900 | 2,820,501 | 613,537 |
| Excess Revenue Over (Under) Expenditures | (813,062) | 0 | (2,170,000) | 0 | 0 | (24,225) | 0 |
| Operating Trans In Fund Bal Applied / Borrowing | 350,000 | 0 | 1,350,000 | 0 | 0 | 24,225 | 0 |
| Operating Transfers (Out) Fund Bal. (Retained) | (820,000) | 0 | 820,000 | 0 | 0 | 0 | 0 |
| Estimated Total Fund Balance 12/31/2018 | 3,642,819 | (389,802) | 282,566 | 15,395 | 317,560 | 832,082 | 94,782 |
| Portion Estimated as Undesignated 12/31/2018 | 465,085 | | | | | | |

ω

| | Expo SRF 225 | Debt Service 301 | Capital Projects Various Funds | Highway Fund 607 (**) | Info Systems Fund 601 (**) | Grand Total Reported Funds |
|--|-----------------|---------------------|-----------------------------------|--------------------------|-------------------------------|-------------------------------|
| Estimated Fund Balance (**) 01/01/2018 | 3,684,566 | 628,095 | 247,525 | 8,828,570 | 1,648,059 | 21,139,504 |
| Estimated Undesignated 01/01/2018 | | | | | | 329,037 |
| Budgeted REVENUES | 712,800 | 164,191 | 110,000 | 2,982,238 | 1,736,845 | 33,001,217 |
| Required Tax Levy | 0 | 2,704,844 | 0 | 0 | 0 A | 29,787,265 |
| Budgeted EXPENDITURES | 1,758,958 | 2,876,677 | 110,000 | 2,982,238 | 1,873,819 | 66,986,543 |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| Excess Revenue Over (Under) Expenditures | (1,046,158) | (7,642) | 0 | 0 | (136,974) | (4,198,061) |
| Operating Transfers In Fund Balance Applied | 1,046,475 | 7,642 | 0 | 0 | 136,974 | 2,915,316 |
| Operating Transfers (Out) Fund Bal. (Retained) | (317) | 0 | 0 | 0 | 0 | (317) |
| Land Sale (Net) Expo | 0 | | | | | |
| Estimated Total Fund Balance 12/31/2018 (*) | 2,638,408 | 620,453 | 247,525 | 8,828,570 | 1,511,085 | 18,641,443 |
| Portion Restricted by County Board for Expo | 2,515,371 | | | | | 2,515,371 |
| Portion Estimated as Undesignated 12/31/2018 | 123,037 | | | | | 588,122 |

(*) Includes \$270,917.03 in Bridge Aid Petitions

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

A = Plus \$-0- in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$29,787,264.94.

GOVERNMENTAL FUNDS

DETAIL SUMMARIES

General Fund

Human Services Special Revenue Fund

Highway Roads & Bridges Special Revenue Fund

Solid Waste Recycling Special Revenue Fund

Waste Disposal Special Revenue Fund

Aging Resources Special Revenue Fund

Soil & Water Special Revenue Fund

Expo Special Revenue Fund

Debt Service Fund

Capital Projects Fund

Manitowoc County, WI
GENERAL FUND SUMMARY

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|-------------------------------|--------------------|-------------------|----------------------------------|---------------------------------|-------------------|---|
| REVENUE: | | | | | | |
| Property Taxes | 16,336,717 | 16,097,824 | 16,097,824 | 16,097,824 | 16,693,144 | 3.70 |
| Other Taxes | 377,053 | 403,730 | 154,806 | 308,025 | 357,625 | (11.42) |
| Intergovernment Grants & Aids | 7,110,059 | 6,724,945 | 655,248 | 6,562,544 | 6,736,720 | 0.18 |
| License & Permits | 408,119 | 356,244 | 174,929 | 365,236 | 366,545 | 2.89 |
| Fines, Forfeitures, Penalties | 241,185 | 268,000 | 113,140 | 233,000 | 268,000 | 0.00 |
| Public Charges for Service | 2,231,392 | 2,198,954 | 1,041,924 | 2,128,726 | 2,166,558 | (1.47) |
| Intergov. Chgs for Service | 343,910 | 322,822 | 153,325 | 325,779 | 324,050 | 0.38 |
| Other Revenue | 638,737 | 458,639 | 1,030,327 | 1,364,949 | 501,020 | 9.24 |
| Total Revenue | 27,687,172 | 26,831,158 | 19,421,523 | 27,386,083 | 27,413,662 | 2.17 |

| | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| EXPENDITURES: | | | | | | |
| General Government | 8,060,619 | 8,948,804 | 3,594,852 | 7,918,349 | 8,360,572 | (6.57) |
| Public Safety | 15,110,702 | 14,115,210 | 6,637,009 | 13,919,837 | 14,071,698 | (0.31) |
| Public Works | 469,468 | 488,429 | 241,402 | 493,106 | 507,777 | 3.96 |
| Health & Human Services | 3,074,733 | 2,857,937 | 1,357,546 | 2,831,700 | 2,847,319 | (0.37) |
| Culture, Education, Recreation | 1,429,367 | 1,480,729 | 973,334 | 1,338,305 | 1,707,568 | 15.32 |
| Conservation/Development | 682,414 | 686,445 | 284,450 | 620,325 | 731,790 | 6.61 |
| Total Expenditures | 28,827,302 | 28,577,554 | 13,088,593 | 27,121,622 | 28,226,724 | (1.23) |

Excess Revenue Over(Under) Expenditures (1,140,130) (1,746,396) 264,461 (813,062)

OTHER FINANCING SOURCES (USES):

| | | | | | | |
|--|------------------|------------------|--|------------------|------------------|--|
| Transfer from Expo SRF | 120,000 | 120,000 | | 0 | 0 | |
| Transfer from Debt Service Fund | 0 | 500,000 | | 500,000 | 0 | |
| Sales of Note or Bond | 0 | 1,273,823 | | 951,823 | 350,000 | |
| Transfer from Economic Dev CPF | 215,000 | 0 | | 0 | 0 | |
| Transfer to Human Services SRF | (158,500) | 0 | | 0 | 0 | |
| Transfer to Highway Special Rev Fund | 0 | 0 | | 0 | (820,000) | |
| Transfer to Expo Special Rev Fund | (120,000) | 0 | | 0 | 0 | |
| Transfer to UW Manitowoc CPF | (322,000) | 0 | | 0 | 0 | |
| Transfer to New Public Health Bldg CPF | (38,000) | 0 | | 0 | 0 | |
| Transfer to Debt Service Admin. | (500,000) | 0 | | 0 | 0 | |
| Total Other Financing Items | (803,500) | 1,893,823 | | 1,451,823 | (470,000) | |

Excess Revenue & Other Sources
Over (Under) Expenditures & Other Uses (1,943,630) 147,427 1,716,284 (1,283,062)

Fund Balance - January 1 5,153,227 3,209,597 3,209,597 4,925,881

Fund Balance - December 31 3,209,597 3,357,024 4,925,881 3,642,819

ALLOCATION OF FUND BALANCE:

Nonspendable for:

| | | | | | | |
|-----------------------------|-----------|-----------|--|-----------|-----------|--|
| Resrsvd-Property Taxes | 1,599,171 | 1,599,171 | | 1,599,171 | 1,599,171 | |
| Resrsvd-Mortgage Receivable | 99,000 | 99,000 | | 99,000 | 99,000 | |
| Resrsvd-Prepaid Items | 39,629 | 39,629 | | 39,629 | 21,079 | |
| Resrsvd-Inventory | 49,921 | 49,921 | | 49,921 | 49,921 | |

Restricted for:

| | | | | | | |
|--------------------------------------|---------|---------|--|---------|---------|--|
| Unres/Desig-Public Health | 6,508 | 6,508 | | 6,508 | 6,508 | |
| Unres/Desig-Veterans Srv | 39,403 | 39,403 | | 39,403 | 39,403 | |
| Unres/Desig-Utility Conserv Parks/SW | 0 | 0 | | 643,430 | 465,328 | |
| Unres/Desig-Land Records Modern | 172,587 | 172,587 | | 172,587 | 172,587 | |
| Unres/Desig-ROD-Redaction | 85,812 | 85,812 | | 85,812 | 85,812 | |
| Unres/Desig-UW Extension | 1,960 | 1,960 | | 1,960 | 1,960 | |
| Unres/Desig-Bond Funded Projects | 0 | 0 | | 820,000 | 0 | |

Committed for:

| | | | | | | |
|-----------------------------|---------|---------|--|---------|---------|--|
| Unres/Desig-Mapping | 52,620 | 52,620 | | 52,620 | 52,620 | |
| Unres/Desig-Area Plan PP | 103,576 | 103,576 | | 103,576 | 103,576 | |
| Unres/Desig-Park Dept. | 4,000 | 4,000 | | 4,000 | 4,000 | |
| Unres/Desig-Sheriff | 0 | 0 | | 0 | 0 | |
| Unres/Desig-Vehicle | 119,679 | 119,679 | | 119,679 | 119,679 | |
| Unres/Desig-D.A. Office | 5,000 | 5,000 | | 5,000 | 5,000 | |
| Unres/Desig-Erngt Hazmat | 158,014 | 158,014 | | 158,014 | 158,014 | |
| Unres/Desig-Personnel | 4,000 | 4,000 | | 4,000 | 4,000 | |
| Unres/Desig-Elections | 96,232 | 96,232 | | 106,232 | 46,232 | |
| Unres/Desig-Treasurer | 25,000 | 25,000 | | 17,540 | 17,540 | |
| Unres/Desig-JDC Project | 87,642 | 87,642 | | 87,642 | 87,642 | |
| Unres/Desig-PW--PBX Project | 221,200 | 221,200 | | 301,200 | 38,662 | |

Assigned for:

| | | | | | | |
|-----------------------------|-------------------------|-------------------------|--|-------------------------|-------------------------|--|
| Subsequent year's budget | 13,320 | 79,920 | | 79,920 | 0 | |
| Unreserved/Undesigna | 225,323 | 306,150 | | 329,037 | 465,085 | |
| Total | <u>3,209,597</u> | <u>3,357,024</u> | | <u>4,925,881</u> | <u>3,642,819</u> | |

EXPENDITURES RESTATED BY OBJECT:

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|---------------------------|--------------------|-------------------|----------------------------------|---------------------------------|-------------------|---|
| Contingency | 0 | 0 | 0 | 0 | 12,855 | - |
| Personal Services | 19,525,985 | 18,735,200 | 8,595,080 | 18,508,851 | 18,995,277 | 1.39 |
| Contracted Services | 5,785,289 | 5,709,181 | 3,243,528 | 5,484,258 | 5,916,645 | 3.63 |
| Operation & Maintenance | 1,624,427 | 1,691,477 | 740,134 | 1,607,085 | 1,657,617 | (2.00) |
| Fixed Charges | 266,477 | 270,159 | 262,187 | 276,914 | 275,305 | 1.90 |
| Other Expenses | 57,340 | 65,000 | (3,727) | 34,821 | 50,000 | (23.08) |
| Outlay | 1,567,784 | 2,106,537 | 251,390 | 1,209,693 | 1,319,025 | (37.38) |
| Total Expenditures | 28,827,302 | 28,577,554 | 13,088,593 | 27,121,622 | 28,226,724 | (1.23) |

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

| | Revenues 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|------------------------------|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE RESTATED BY OBJECT: | | | | | | |
| Property Taxes | | | | | | |
| Property Taxes | 16,336,717 | 16,097,824 | 16,097,824 | 16,097,824 | 16,693,144 | 3.70 |
| Total Property Taxes | 16,336,717 | 16,097,824 | 16,097,824 | 16,097,824 | 16,693,144 | 3.70 |
| | | | | | | |
| Other Taxes | | | | | | |
| Forest Crop Tax | 3 | 10 | 1 | 5 | 5 | (50.00) |
| Managed Forest Land | 7,083 | 3,600 | 2,122 | 7,900 | 7,500 | 108.33 |
| Sales Tax | 148 | 120 | 62 | 120 | 120 | 0.00 |
| Interest on Taxes | 369,819 | 400,000 | 152,621 | 300,000 | 350,000 | (12.50) |
| Total Other Taxes | 377,053 | 403,730 | 154,806 | 308,025 | 357,625 | (11.42) |
| | | | | | | |
| Intergovern Grants & Aids | | | | | | |
| Public Safety-Cops Grant | 6,691 | 5,000 | 4,620 | 14,000 | 0 | (100.00) |
| Metro Anti-Meth Grant | 0 | 0 | 0 | 2,000 | 10,000 | - |
| Bullet Proof Vest Prgm Grant | 3,145 | 2,500 | 1,274 | 2,500 | 2,500 | 0.00 |
| State Shared Revenue | 4,410,159 | 4,409,021 | 0 | 4,409,021 | 4,419,075 | 0.23 |
| State Computer Aid | 98,183 | 92,500 | 0 | 86,036 | 82,500 | (10.81) |
| Clerk Ct Support Reimb | 248,974 | 248,750 | 124,312 | 248,624 | 248,624 | (0.05) |
| Clerk Ct GAL Reimb | 45,458 | 45,400 | 0 | 45,400 | 45,400 | 0.00 |
| Register Probate GAL Reimb | 15,970 | 15,500 | 0 | 15,500 | 15,500 | 0.00 |
| Reg Deeds Land Info Grant | 71,393 | 6,000 | 28,936 | 53,000 | 51,000 | 750.00 |
| Public Defender Discvry F | 11,724 | 9,000 | 2,801 | 9,000 | 9,000 | 0.00 |
| ROD LiDar Grant | 100,835 | 0 | 0 | 0 | 0 | - |
| Training/Conf Reimb | 21,445 | 16,000 | 4,295 | 20,000 | 30,000 | 87.50 |
| Snowmobile Law Enforce | 6,942 | 2,000 | 0 | 8,414 | 2,000 | 0.00 |
| Water Safety Patrol | 10,857 | 3,000 | 8,125 | 8,125 | 3,000 | 0.00 |
| Metro Drug/OJA | 24,743 | 24,000 | 24,743 | 24,743 | 24,743 | 3.10 |
| Victim Witness Assist | 37,091 | 32,500 | 17,526 | 32,500 | 32,500 | 0.00 |
| EMPG Fund | 56,821 | 55,409 | 0 | 57,000 | 54,450 | (1.73) |
| EPCRA Grant | 24,174 | 24,174 | 0 | 24,174 | 23,950 | (0.93) |
| Emgt LEPC Equip Grant | 7,437 | 8,750 | 0 | 8,750 | 8,750 | 0.00 |
| DNA Sample Reimb Grant | 3,910 | 2,000 | 0 | 2,000 | 2,000 | 0.00 |
| AG Clean Sweep Program | 10,780 | 10,780 | 0 | 15,130 | 15,130 | 40.35 |
| Household Hazardous Waste | 17,465 | 17,465 | 0 | 31,300 | 31,300 | 79.22 |
| Drug Disposal Grant | 5,600 | 5,600 | 0 | 4,980 | 4,980 | (11.07) |
| Lead Poison Preventn Grant | 11,452 | 11,452 | 1,637 | 11,407 | 11,407 | (0.39) |
| Maternl Child Hlthy Start | 36,541 | 35,459 | 2,725 | 33,041 | 33,041 | (6.82) |
| DOH Radiation Protection | 7,139 | 12,000 | 2,690 | 12,000 | 12,000 | 0.00 |
| WIC Program | 285,040 | 277,677 | 69,589 | 275,388 | 274,742 | (1.06) |
| IAP Immunization Grant | 18,080 | 18,080 | 3,188 | 18,080 | 13,900 | (23.12) |
| PHS Radon Info Grant | 9,053 | 9,876 | 5,484 | 10,967 | 10,967 | 11.05 |
| Well Water Testing Contract | 17,715 | 14,000 | 4,403 | 17,000 | 17,000 | 21.43 |
| Cancer Control Grant | 0 | 0 | 0 | 0 | 0 | - |
| Prevention Block Grt PHS | 7,818 | 4,014 | 0 | 8,355 | 8,881 | 121.25 |
| Bioterrorism Grant PHS | 59,707 | 57,085 | 18,723 | 57,085 | 60,127 | 5.33 |
| PHER-Ebola Grant | 9,679 | 0 | 0 | 0 | 0 | - |
| MIECHV Grant Revenue | 264,368 | 0 | 0 | 0 | 0 | - |
| PPHF-HPV Immun DHS | 10,000 | 0 | 0 | 0 | 0 | - |
| Child Suprt Program Aid | 869,520 | 954,000 | 210,205 | 850,000 | 850,000 | (10.90) |
| Veterans Srv Aid | 13,000 | 13,000 | 6,500 | 13,000 | 13,000 | 0.00 |
| Snowmobile Trail Aid | 58,966 | 183,338 | 90,873 | 62,088 | 183,338 | 0.00 |
| Ground Water Grant | 0 | 0 | 0 | 0 | 500 | - |
| State Alloc Postage | 1,483 | 2,965 | 1,483 | 2,965 | 2,965 | 0.00 |
| Cons Aids Staffing | 0 | 3,150 | 0 | 3,150 | 0 | (100.00) |
| DNR Grant | 83,536 | 0 | 0 | 0 | 30,950 | - |
| WI Fund Grant | 61,248 | 65,000 | 0 | 38,821 | 50,000 | (23.08) |
| SHF-Other State Rev | 11,509 | 10,000 | 3,547 | 9,500 | 30,000 | 200.00 |

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

| | Revenues 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|-------------------------------------|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Intergovern Grants & Aids Continued | | | | | | |
| St Pymt in Lieu of Taxes | 17,828 | 18,500 | 17,418 | 17,500 | 17,500 | (5.41) |
| Total Intergovern Grants & Aids | 7,110,059 | 6,724,945 | 655,248 | 6,562,544 | 6,736,720 | 0.18 |
| License & Permits | | | | | | |
| Marriage License Fees | 14,925 | 16,000 | 6,620 | 15,395 | 15,300 | (4.38) |
| Work Permit Fees | 1,630 | 1,100 | 633 | 750 | 350 | (68.18) |
| DNR License Fees | 0 | 0 | 0 | 0 | 0 | - |
| Passport Fees | 18,050 | 15,075 | 10,050 | 16,000 | 17,075 | 13.27 |
| Passport Photo Fees | 3,484 | 3,300 | 1,647 | 3,228 | 3,237 | (1.91) |
| Sanitary Permit Fees | 79,560 | 55,000 | 28,355 | 55,000 | 55,000 | 0.00 |
| WI Fund Application Fees | 700 | 2,500 | 0 | 700 | 1,500 | (40.00) |
| Sanitary Maint Fee | 103,042 | 103,000 | 2,524 | 103,000 | 103,000 | 0.00 |
| Septic Plan Review | 28,165 | 20,000 | 12,500 | 25,000 | 25,000 | 25.00 |
| Zoning Location/Bldg Permit | 47,955 | 35,000 | 22,080 | 40,000 | 40,000 | 14.29 |
| Soil Review Fee | 4,935 | 3,500 | 1,505 | 3,500 | 3,500 | 0.00 |
| Bd Adj Variance Fees | 15,015 | 15,000 | 9,200 | 15,000 | 15,000 | 0.00 |
| Zoning Fees | 19,890 | 16,000 | 9,525 | 16,000 | 16,000 | 0.00 |
| Reclamation Permit Fee | 70,769 | 70,769 | 70,211 | 71,583 | 71,583 | 1.15 |
| Total License & Permits | 408,119 | 356,244 | 174,929 | 365,236 | 366,545 | 2.89 |
| Fines,Forfeitures,Penalties | | | | | | |
| Land Use Value Penalty | 5,795 | 3,000 | 0 | 3,000 | 3,000 | 0.00 |
| Lottery Cr Penalty | 5 | 0 | 0 | 0 | 0 | - |
| Co Ordinance Forfeiture | 134,430 | 140,000 | 74,431 | 135,000 | 140,000 | 0.00 |
| Co Share State Fines | 100,955 | 125,000 | 38,709 | 95,000 | 125,000 | 0.00 |
| Total Fines,Forfeitures,Penalties | 241,185 | 268,000 | 113,140 | 233,000 | 268,000 | 0.00 |
| Public Charges for Service | | | | | | |
| Treas Service Fees | 3,929 | 1,000 | 524 | 1,000 | 1,000 | 0.00 |
| NSF Check Fees | 20 | 0 | 0 | 60 | 60 | - |
| Computer Access Fees | 1,050 | 1,200 | 450 | 1,200 | 1,200 | 0.00 |
| County Clerk Revenue | 28 | 20 | 16 | 16 | 20 | 0.00 |
| ROD Official Copies | 14,223 | 17,000 | 14,069 | 19,000 | 20,000 | 17.65 |
| Real Estate Transfer Fees | 153,257 | 112,000 | 71,190 | 113,000 | 115,000 | 2.68 |
| ROD RE Recording Fees | 189,510 | 177,500 | 91,905 | 177,000 | 180,000 | 1.41 |
| RE Certified Copy Fees | 259 | 200 | 94 | 170 | 200 | 0.00 |
| Birth/Death/Mar-Copy Fees | 51,215 | 50,000 | 27,063 | 48,000 | 50,000 | 0.00 |
| DILHR Fees | 2,480 | 2,000 | 920 | 1,800 | 0 | (100.00) |
| Land Records Modern Fees | 99,864 | 93,000 | 48,360 | 92,000 | 93,000 | 0.00 |
| Electronic Access Fees | 74,464 | 70,000 | 34,660 | 69,000 | 70,000 | 0.00 |
| ROD RE Document Rec | 4,505 | 4,000 | 2,161 | 2,800 | 3,000 | (25.00) |
| ROD GIS-Product Sales | 170 | 100 | 0 | 25 | 30 | (70.00) |
| Court Fees County Share | 178,913 | 186,100 | 80,514 | 161,100 | 186,100 | 0.00 |
| Counseling Serv Fee | 16,128 | 13,596 | 7,005 | 14,010 | 14,010 | 3.05 |
| Mediation Fees | 600 | 4,500 | 113 | 2,250 | 2,250 | (50.00) |
| Co-Parenting Fees | 0 | 425 | 31 | 31 | 0 | (100.00) |
| Probate Fees-County | 40,526 | 30,000 | 12,636 | 26,000 | 30,000 | 0.00 |
| Probate Fees-GAL | 28,375 | 28,000 | 10,873 | 22,000 | 28,000 | 0.00 |
| Parents Forever Divorce Edu | 3,710 | 3,000 | 1,460 | 2,500 | 2,500 | (16.67) |
| Probate Fees-Counsl Fees | 0 | 0 | 0 | 800 | 0 | - |
| SVRS Voter Lists | 40 | 85 | 0 | 0 | 40 | (52.94) |
| Sheriffs Fees | 66,286 | 65,000 | 27,461 | 60,000 | 61,000 | (6.15) |
| Sheriffs Copy Fees | 1,195 | 1,200 | 353 | 1,200 | 1,200 | 0.00 |
| Photo Lab Sales | 3,961 | 3,250 | 1,642 | 3,800 | 3,250 | 0.00 |
| Reserve Deputy-Non Cty Fnct | 15,172 | 11,000 | 2,876 | 14,000 | 11,000 | 0.00 |
| Prisoners Board | 318,536 | 310,000 | 110,084 | 260,000 | 275,000 | (11.29) |
| Prisoners Board-Other Co | 166,153 | 210,000 | 45,023 | 208,000 | 208,000 | (0.95) |

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

| | Revenues 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|----------------------------------|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Contracted Police Svcs | 15,941 | 8,000 | 11,024 | 25,000 | 23,000 | 187.50 |
| St Criminal Alien Asst Prog | 8,959 | 7,000 | 0 | 7,000 | 7,000 | 0.00 |
| Nuke Plant Revenues | 156,439 | 163,813 | 86,561 | 163,813 | 163,813 | 0.00 |
| Nuclear Plant Persnl Serv | 64,022 | 51,659 | 18,536 | 51,659 | 51,659 | 0.00 |
| Coroner Fees | 54,956 | 45,000 | 27,200 | 50,000 | 50,000 | 11.11 |
| Jail Booking Fee | 12,612 | 11,000 | 4,808 | 11,000 | 11,000 | 0.00 |
| Per Diem Jail Charge | 120,018 | 125,000 | 48,114 | 111,000 | 111,000 | (11.20) |
| Medical Reimbursements | 12,837 | 5,500 | 6,501 | 13,000 | 5,500 | 0.00 |
| Jail Transfer Fee | 1,850 | 1,000 | 0 | 0 | 0 | (100.00) |
| PHS Charges | 2,997 | 3,000 | 857 | 2,000 | 2,000 | (33.33) |
| PHS Environment Hlth Chgs | 1,236 | 1,800 | 1,231 | 1,300 | 1,800 | 0.00 |
| Interpretation | 2,592 | 2,000 | 379 | 500 | 500 | (75.00) |
| PHS License Fee DOH Agent | 163,721 | 0 | 283 | 0 | 0 | - |
| PHS License Fee DSPS Agent | 3,499 | 3,722 | 6,976 | 6,056 | 6,056 | 62.71 |
| PHS School Inspection Fee | 8,335 | 7,905 | 7,740 | 8,335 | 8,335 | 5.44 |
| Well Water Testing Fees | 4,303 | 3,200 | 2,450 | 4,500 | 4,500 | 40.63 |
| PHS License Fee DATCP | 36,496 | 192,327 | 174,566 | 194,861 | 190,000 | (1.21) |
| Medicaid-Medical Assist | 17,732 | 59,352 | 6,887 | 59,849 | 63,535 | 7.05 |
| Child Support Fees | 21,999 | 23,000 | 10,398 | 21,000 | 20,000 | (13.04) |
| UW Ext Meeting/Trng/Pamph | 760 | 3,000 | 880 | 3,000 | 3,000 | 0.00 |
| UW Ext Bulletins-State | 96 | 500 | 0 | 500 | 500 | 0.00 |
| UW Ext Materials Testing | 327 | 500 | 280 | 500 | 500 | 0.00 |
| UW Ext Parenting-1st Year | 500 | 500 | 0 | 500 | 500 | 0.00 |
| UW Ext Supply Sales | 2,400 | 1,000 | 1,204 | 1,500 | 1,500 | 50.00 |
| PP Timber Sales | 1,340 | 0 | 91 | 91 | 0 | - |
| Total Public Charges for Service | 2,231,392 | 2,198,954 | 1,041,924 | 2,128,726 | 2,166,558 | (1.47) |
| Intergov. Chgs for Service | | | | | | |
| State Reimb-Interpreters | 8,993 | 10,000 | 6,341 | 12,000 | 10,000 | 0.00 |
| TB Dispensary | 393 | 1,000 | 366 | 2,000 | 1,200 | 20.00 |
| State/Fed-Agencies | 13,490 | 8,425 | 4,186 | 6,350 | 400 | (95.25) |
| SVRS-Voter Registration | 275 | 275 | 0 | 0 | 0 | (100.00) |
| Local Govt Charges | 6,978 | 7,000 | 3,573 | 7,000 | 7,000 | 0.00 |
| Services for Brown County | 0 | 200 | 0 | 200 | 200 | 0.00 |
| Phone Equip Reimbursement | 10,620 | 13,608 | 6,804 | 13,608 | 13,608 | 0.00 |
| Phone Service Reimbursement | 140,059 | 140,000 | 70,827 | 140,000 | 146,000 | 4.29 |
| HIV Testing | 1,068 | 1,000 | 370 | 370 | 0 | (100.00) |
| Dept Chgs List Dept | 130,966 | 136,369 | 60,664 | 139,306 | 141,906 | 4.06 |
| Dept Chgs Aging Svcs | 6,068 | 4,945 | 0 | 4,945 | 3,736 | (24.45) |
| Dept Chgs Emergency Mgmt. | 25,000 | 0 | 0 | 0 | 0 | - |
| Total Intergov. Chgs for Service | 343,910 | 322,822 | 153,325 | 325,779 | 324,050 | 0.38 |
| Other Revenue | | | | | | |
| Interest Income | 85,160 | 50,000 | 55,509 | 115,382 | 120,000 | 140.00 |
| Inc/Dec in FMV of Invstmnts | (1,096) | 0 | 0 | 0 | 0 | - |
| Un-cashed Check Cancellation | 0 | 2,500 | 0 | 0 | 0 | (100.00) |
| Rent | 148,266 | 148,744 | 63,833 | 153,897 | 163,270 | 9.77 |
| Rent | 19,375 | 9,800 | 3,440 | 5,500 | 5,500 | (43.88) |
| Rent-Equipment | 4,721 | 7,000 | 2,585 | 3,000 | 4,000 | (42.86) |
| Sale of County Equip | 72,539 | 69,000 | 31,031 | 60,000 | 70,000 | 1.45 |
| Sale of Land | 1,272 | 0 | 108,944 | 188,944 | 0 | - |
| Gain/Loss Tax Deed Prop Sale | (6,350) | 0 | 0 | 0 | 0 | - |
| Donations/Contributions | 5,573 | 4,000 | 546 | 0 | 0 | (100.00) |
| Donations-Cato Falls | 361 | 150 | 180 | 300 | 300 | 100.00 |
| Donations-Maribel Caves | 1,113 | 500 | 255 | 500 | 500 | 0.00 |
| Donations-Silver Lk Park | 75,087 | 25 | 113 | 200 | 200 | 700.00 |
| Donations-Launch Ramp | 12,513 | 10,000 | 6,110 | 10,000 | 10,000 | 0.00 |
| Conference Fees | 0 | 0 | 25 | 0 | 0 | - |
| Donations Tree Planting | 4,000 | 0 | 0 | 4,000 | 0 | - |
| TB Conference Revenue | 5,450 | 0 | 0 | 0 | 0 | - |
| Insurance Proceeds Reimb | 28,272 | 0 | 10,565 | 10,656 | 0 | - |
| Fuel-Sales | 223,837 | 220,000 | 95,377 | 220,000 | 220,000 | 0.00 |
| Fuel-Sales | (122,389) | (145,000) | (59,135) | (145,000) | (145,000) | 0.00 |
| Other FBO Sales | 26,073 | 40,000 | 14,764 | 32,000 | 36,000 | (10.00) |
| Revenue Clearing | (720) | 0 | 825 | 0 | 0 | - |
| Other | 55,680 | 41,920 | 695,359 | 705,570 | 16,250 | (61.24) |
| Total Other Revenue | 638,737 | 458,639 | 1,030,327 | 1,364,949 | 501,020 | 9.24 |
| Total Revenues | 27,687,172 | 26,831,158 | 19,421,523 | 27,386,083 | 27,413,662 | 2.17 |

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

| | Expenses 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| EXPENDITURES RESTATED BY CLASSIFICATION: | | | | | | |
| General Government | | | | | | |
| Non-Department Activity | 21,019 | 1,911 | 2,946 | 4,121 | 12,988 | 579.63 |
| County Board | 123,939 | 124,353 | 67,189 | 123,773 | 143,808 | 15.64 |
| Circuit Court Costs | 1,294,859 | 1,400,092 | 627,472 | 1,412,181 | 1,380,274 | (1.42) |
| Register in Probate | 288,135 | 280,764 | 135,495 | 299,286 | 290,826 | 3.58 |
| Court Commissioner | 30,886 | 31,088 | 14,393 | 30,976 | 31,374 | 0.92 |
| Family Court Commissioner | 217,762 | 227,003 | 104,076 | 227,927 | 234,480 | 3.29 |
| Coroner | 267,593 | 265,042 | 108,108 | 245,504 | 268,850 | 1.44 |
| District Attorney | 342,767 | 399,172 | 178,208 | 398,722 | 403,254 | 1.02 |
| Corporation Counsel | 422,050 | 416,866 | 186,494 | 416,166 | 425,631 | 2.10 |
| Executive | 114,852 | 114,123 | 53,318 | 114,021 | 121,642 | 6.59 |
| County Clerk | 185,434 | 188,528 | 85,825 | 179,963 | 192,088 | 1.89 |
| Central Mailing - Clerk | 49,625 | 62,850 | 12,765 | 46,577 | 61,304 | (2.46) |
| Central Duplicating - Clerk | 54,844 | 64,000 | 26,415 | 52,948 | 62,000 | (3.13) |
| Personnel | 335,615 | 304,973 | 153,958 | 297,723 | 308,206 | 1.06 |
| Elections - Clerk | 152,549 | 88,976 | 60,389 | 79,013 | 151,221 | 69.96 |
| Comptroller | 612,225 | 1,381,511 | 266,005 | 570,468 | 584,491 | (57.69) |
| Treasurer | 178,947 | 223,374 | 85,534 | 165,319 | 189,014 | (15.38) |
| Assessment of Property | 131,669 | 167,652 | 47,581 | 144,757 | 122,779 | (26.77) |
| Public Property Dept Admin | 248,014 | 780,523 | 349,847 | 765,602 | 829,750 | 6.31 |
| Maint - Phone System | 115,763 | 129,591 | 87,437 | 146,952 | 422,546 | 226.06 |
| Maint - Courthouse | 543,257 | 236,200 | 129,639 | 273,845 | 239,000 | 1.19 |
| Maint - Office Complex | 154,674 | 242,477 | 88,868 | 268,801 | 119,765 | (50.61) |
| Maint - Jail | 548,286 | 718,271 | 237,921 | 688,792 | 758,135 | 5.55 |
| Maint - UW-Manitowoc | 82,110 | 75,049 | 24,375 | 75,042 | 75,049 | 0.00 |
| Maint - Human Services | 551,889 | 102,510 | 41,680 | 95,392 | 109,910 | 7.22 |
| Maint - PHS Building | 55,178 | 39,000 | 19,193 | 37,100 | 39,950 | 2.44 |
| Maint - Admin Office Bldg | 53,432 | 32,550 | 11,547 | 29,500 | 30,100 | (7.53) |
| Maint - Other Co Buildings | 114,120 | 23,900 | 8,727 | 20,636 | 19,636 | (17.84) |
| Maint - C&T Building | 99,643 | 94,925 | 44,979 | 100,773 | 108,400 | 14.20 |
| Maint - Michigan Ave Campus | 0 | 89,795 | 50,127 | 94,835 | 80,600 | (10.24) |
| Register of Deeds | 330,430 | 314,945 | 122,883 | 261,414 | 287,489 | (8.72) |
| ROD-Land Records Modern | 264,017 | 249,020 | 84,159 | 172,920 | 176,452 | (29.14) |
| Insurances - General Fund | 75,035 | 77,770 | 77,301 | 77,300 | 79,560 | 2.30 |
| Total General Government | 8,060,619 | 8,948,804 | 3,594,852 | 7,918,349 | 8,360,572 | (6.57) |
| Public Safety | | | | | | |
| Sheriff - Administration | 1,870,168 | 1,698,107 | 894,878 | 1,713,865 | 1,691,375 | (0.40) |
| Sheriff - Training | 69,568 | 76,950 | 47,488 | 75,525 | 77,950 | 1.30 |
| Sheriff - Traffic Patrol | 5,195,379 | 4,239,658 | 1,923,726 | 4,245,863 | 4,374,023 | 3.17 |
| Sheriff - Snowmobile Patrol | 1,480 | 1,200 | 43 | 900 | 1,200 | 0.00 |
| Sheriff - Water Safety Patrol | 11,020 | 2,800 | 1,643 | 14,534 | 2,800 | 0.00 |
| Joint Dispatch Center | 1,654,050 | 1,665,018 | 798,905 | 1,691,711 | 1,724,251 | 3.56 |
| Communications Activity | 983,789 | 876,390 | 604,822 | 829,038 | 876,685 | 0.03 |
| Emergency Management | 152,332 | 161,379 | 81,984 | 156,494 | 120,152 | (25.55) |
| Emerg Mgmt - Nuclear Prepa | 222,712 | 215,472 | 132,498 | 222,312 | 215,472 | 0.00 |
| Emerg Mgmt - EPCRA / LEPC | 8,393 | 24,174 | 1,091 | 7,277 | 23,950 | (0.93) |
| Emerg Mgmt - HAZMAT | 44,030 | 28,750 | 14,403 | 29,189 | 30,643 | 6.58 |
| Correctional Institutions | 4,499,554 | 4,760,656 | 1,974,196 | 4,572,492 | 4,566,103 | (4.09) |
| Metro Drug | 386,161 | 353,036 | 155,968 | 349,017 | 355,474 | 0.69 |
| Sheriff - Retiree Benefits | 12,067 | 11,620 | 5,363 | 11,620 | 11,620 | 0.00 |
| Total Public Safety | 15,110,702 | 14,115,210 | 6,637,009 | 13,919,837 | 14,071,698 | (0.31) |
| Public Works | | | | | | |
| Airport | 341,447 | 365,731 | 168,465 | 349,609 | 362,524 | (0.88) |
| Solid Waste Dept Admin | 128,021 | 122,698 | 72,937 | 143,497 | 145,253 | 18.38 |
| Total Public Works | 469,468 | 488,429 | 241,402 | 493,106 | 507,777 | 3.96 |

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

| | Expenses 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--------------------------------------|------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| General Fund Continued: | | | | | | |
| Health & Human Services | | | | | | |
| Child Support | 283,788 | 291,074 | 119,066 | 284,493 | 270,555 | (7.05) |
| Child Support-(Dedicated) | 594,059 | 605,534 | 289,263 | 611,190 | 621,008 | 2.56 |
| Child Support-(Mixed) | 49,573 | 52,967 | 27,408 | 51,719 | 58,272 | 10.02 |
| PHS - Older Adult Health Grant | 9,777 | 4,945 | 389 | 4,945 | 3,736 | (24.45) |
| PHS - Cancer Control (WWCCP) | 0 | 0 | 0 | 0 | 0 | - |
| PHS - Prevention Block Grant | 7,818 | 4,014 | 280 | 8,635 | 8,881 | 121.25 |
| PHS - GPR Lead | 11,620 | 11,452 | 7,535 | 11,407 | 11,407 | (0.39) |
| PHS - Healthy Start | 36,289 | 35,459 | 16,578 | 33,041 | 33,041 | (6.82) |
| PHS - IAP Immunization Grant | 28,702 | 18,080 | 9,553 | 18,080 | 13,900 | (23.12) |
| PHS - Bioter/PHEP | 62,817 | 57,085 | 40,875 | 57,085 | 60,127 | 5.33 |
| PHS - Mercury Reduction | 116 | 0 | 1,012 | 1,012 | 0 | - |
| PHS - WIC Program Admin | 44,590 | 46,950 | 19,705 | 42,603 | 27,045 | (42.40) |
| PHS - WIC Nutrition | 98,009 | 92,691 | 43,817 | 93,124 | 106,347 | 14.73 |
| PHS - WIC Breast Feeding | 22,035 | 17,479 | 9,178 | 18,354 | 20,334 | 16.33 |
| PHS - WIC Client Services | 127,155 | 120,557 | 66,827 | 121,307 | 121,016 | 0.38 |
| PHS - WIC BF Peer Counseling | 0 | 0 | 0 | 0 | 0 | - |
| PHS - Prenatal Care Coord | 54,443 | 59,352 | 26,401 | 59,849 | 63,535 | 7.05 |
| PHS - MIECHV-Family Foundation | 262,568 | 0 | 0 | 0 | 0 | - |
| PHS - Administrative Support | 144,069 | 147,499 | 73,199 | 147,114 | 204,687 | 38.77 |
| PHS - Environmental Health | 277,520 | 301,464 | 127,492 | 279,430 | 236,404 | (21.58) |
| PHS - General Public Health | 706,355 | 740,739 | 355,605 | 743,303 | 730,350 | (1.40) |
| Veterans Service Office | 225,214 | 231,096 | 109,195 | 225,509 | 237,174 | 2.63 |
| Veterans Service Commission | 18,730 | 19,500 | 8,962 | 19,500 | 19,500 | 0.00 |
| Total Health & Human Services | 3,074,733 | 2,857,937 | 1,357,546 | 2,831,700 | 2,847,319 | (0.37) |
| Culture, Education, Recreation | | | | | | |
| Public Library Grant | 804,462 | 805,042 | 804,601 | 805,042 | 846,334 | 5.13 |
| Parks | 315,217 | 236,797 | 61,942 | 212,158 | 414,154 | 74.90 |
| Devils River State Rec Trail | 0 | 0 | 0 | 0 | 0 | - |
| Parks - Snowmobile Trails | 58,591 | 183,338 | 0 | 62,088 | 183,338 | 0.00 |
| University Extension | 249,545 | 251,052 | 106,242 | 254,517 | 259,242 | 3.26 |
| University Extension-State | 1,551 | 4,000 | 549 | 4,000 | 4,000 | 0.00 |
| UW Ext - Parenting Grant | 0 | 500 | 0 | 500 | 500 | 0.00 |
| Total Culture, Education, Recreation | 1,429,367 | 1,480,729 | 973,334 | 1,338,305 | 1,707,568 | 15.32 |
| Conservation/Development | | | | | | |
| Parks - County Conservatio | 0 | 6,300 | 0 | 6,300 | 0 | (100.00) |
| Planning and Zoning | 661,448 | 658,158 | 281,357 | 592,993 | 709,560 | 7.81 |
| Board of Adjustment | 20,966 | 21,987 | 3,093 | 21,032 | 22,230 | 1.11 |
| Total Conservation/Development | 682,414 | 686,445 | 284,450 | 620,325 | 731,790 | 6.61 |
| Total Expenditures | 28,827,302 | 28,577,554 | 13,088,593 | 27,121,622 | 28,226,724 | (1.23) |

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|-----------------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE: | | | | | | |
| Property Taxes | 6,896,441 | 7,122,797 | 7,122,797 | 7,122,797 | 7,288,470 | 2.33 |
| Intergovern Grants & Aids | | | | | | |
| Enhanced Funding | 0 | 0 | 75,348 | 75,348 | 92,000 | - |
| TAD Grant | 0 | 142,396 | 0 | 142,396 | 142,396 | 0.00 |
| Youth Indepnd Lvng ETV | 0 | 0 | 0 | 0 | 0 | - |
| Mental Hlth Block Grant | 35,127 | 35,127 | 35,127 | 35,127 | 35,127 | 0.00 |
| AODA Block Grant | 140,547 | 140,547 | 87,812 | 140,547 | 140,547 | 0.00 |
| Base County Allocation | 3,953,149 | 3,947,894 | 898,795 | 3,947,894 | 3,995,394 | 1.20 |
| Prior Year State Aid | 192,036 | 145,000 | 149,616 | 149,616 | 140,000 | (3.45) |
| Child Day Care | 101,789 | 101,789 | 42,864 | 101,789 | 110,367 | 8.43 |
| Youth Aids | 597,992 | 597,992 | 280,490 | 560,971 | 560,971 | (6.19) |
| Youth Aids/AODA | 12,229 | 12,288 | 828 | 12,288 | 12,288 | 0.00 |
| Birth to Three | 189,703 | 189,703 | 94,852 | 189,703 | 189,703 | 0.00 |
| COP | 28,148 | 82,730 | 3,974 | 82,730 | 82,730 | 0.00 |
| IM Aid | 582,358 | 553,556 | 329,113 | 557,668 | 557,668 | 0.74 |
| Program Integrity | 8,511 | 5,403 | 1,559 | 5,403 | 8,000 | 48.07 |
| LIHEAP Administration | 162,956 | 116,711 | 48,843 | 117,501 | 110,548 | (5.28) |
| HSD Grant Revenue | 0 | 16,920 | 0 | 46,893 | 15,000 | (11.35) |
| Kinship Care | 209,437 | 197,738 | 68,196 | 197,738 | 197,738 | 0.00 |
| Family Preservation | 52,345 | 52,345 | 0 | 52,345 | 0 | (100.00) |
| Coordinated Svcs Team | 60,000 | 60,000 | 7,911 | 60,000 | 60,000 | 0.00 |
| Foster Parent PreServices | 13,111 | 18,407 | 332 | 18,407 | 18,407 | 0.00 |
| Childrn LT Suppt Autism | 85,849 | 61,004 | 12,270 | 66,075 | 66,075 | 8.31 |
| CBMAC Grant Revenue | 71,343 | 70,000 | 0 | 70,000 | 100,000 | 42.86 |
| Reimb Legal Svcs IV-E | 0 | 2,000 | 0 | 0 | 0 | (100.00) |
| Community MH Program | 426,416 | 426,416 | 106,604 | 426,416 | 426,416 | 0.00 |
| Federal Overmatch-State | 468,354 | 490,916 | 0 | 491,854 | 490,526 | (0.08) |
| Adult Protective Serv Rev | 79,004 | 79,004 | 39,502 | 79,004 | 79,004 | 0.00 |
| Foodshare | 46,994 | 23,497 | 0 | 0 | 0 | (100.00) |
| YA Grant#1 | 31,120 | 42,820 | 14,274 | 21,410 | 21,145 | (50.62) |
| YA Grant#10 | 23,198 | 0 | 10,200 | 20,500 | 20,500 | - |
| YA Grant#11 | 8,217 | 0 | 0 | 0 | 0 | - |
| YA Grant#12 | 140 | 0 | 1,060 | 1,060 | 0 | - |
| Total Intergovern Grants & Aids | 7,580,072 | 7,612,203 | 2,309,570 | 7,691,828 | 7,746,040 | 1.76 |
| Fines,Forfeitures,Penalties | | | | | | |
| OWI Surcharge | 43,566 | 42,000 | 22,423 | 46,000 | 46,000 | 9.52 |
| Total Fines,Forfeitures,Penalties | 43,566 | 42,000 | 22,423 | 46,000 | 46,000 | 9.52 |
| Public Charges for Service | | | | | | |
| Mental Hlth Outpatient | 19,374 | 30,000 | 16,978 | 30,000 | 30,000 | 0.00 |
| Mental Hlth Inpatient | 62,620 | 85,000 | 29,949 | 70,000 | 70,000 | (17.65) |
| IDP Fees | 66,290 | 74,000 | 40,660 | 74,000 | 74,000 | 0.00 |
| AODA Outpatient | 1,417 | 1,600 | 1,933 | 1,933 | 1,933 | 20.81 |
| AODA Inpatient | 24,659 | 30,000 | 15,916 | 30,000 | 30,000 | 0.00 |
| Service Fees | 0 | 150 | 135 | 150 | 150 | 0.00 |
| Court Service Fees | 48,973 | 63,000 | 48,302 | 65,000 | 65,000 | 3.17 |
| Client Revenue | 4,565 | 5,500 | 3,190 | 5,500 | 5,500 | 0.00 |
| Parental Fee-State Match | 5,943 | 900 | 3,267 | 4,309 | 4,309 | 378.78 |
| Client Self-pay MH | 71,384 | 62,000 | 27,981 | 62,000 | 62,000 | 0.00 |
| Food Stamp Coll-Takebacks | 9,360 | 7,423 | 6,705 | 10,000 | 10,000 | 34.72 |
| AFDC Collections/Incentives | 38 | 34 | 72 | 72 | 72 | 111.76 |
| Medical Refunds | 6,400 | 6,400 | 500 | 500 | 500 | (92.19) |
| Foster Home Refunds | 222,298 | 180,000 | 125,536 | 195,000 | 195,000 | 8.33 |
| Insurance Pmts WPS TPA | 1,216,553 | 874,762 | 135,631 | 943,943 | 943,943 | 7.91 |

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--------------------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Public Charges for Service Continued | | | | | | |
| Shelter Care Refunds | 296 | 900 | 706 | 900 | 900 | 0.00 |
| Subsidized Guardianship Rev | 2,331 | 3,996 | 2,004 | 3,996 | 3,996 | 0.00 |
| MA Collections-Takebacks | 0 | 3,000 | 0 | 0 | 0 | (100.00) |
| Cost Share Rev | (31) | 200 | 0 | 0 | 0 | (100.00) |
| Rent | 5,500 | 7,800 | 4,550 | 7,800 | 7,800 | 0.00 |
| Total Public Charges for Service | 1,767,969 | 1,436,665 | 464,015 | 1,505,103 | 1,505,103 | 4.76 |
| Intergov. Chgs for Service | | | | | | |
| Mental Hlth Outptnt MA | 33,708 | 45,000 | 8,819 | 40,000 | 40,000 | (11.11) |
| AODA Outpatient MA | 83 | 200 | 433 | 442 | 442 | 121.00 |
| MA Targeted Case Mgmt | 0 | 70,000 | 954 | 19,000 | 29,134 | (58.38) |
| CSP Outpatient MA | 108,349 | 118,000 | 265 | 118,000 | 118,000 | 0.00 |
| CCS MA | 279,895 | 190,000 | (54,475) | 190,000 | 831,508 | 337.64 |
| CCS MA Takeback | (79,167) | 0 | 0 | 0 | 56,572 | - |
| DD Case Mgmt MA | 8,842 | 17,500 | 888 | 15,000 | 35,000 | 100.00 |
| Birth to Three MA | 52,760 | 50,000 | 7,151 | 50,000 | 50,000 | 0.00 |
| Case Management | 6,095 | 5,167 | 242 | 5,167 | 5,167 | 0.00 |
| Crisis MA Revenue | 82,693 | 90,000 | 10,889 | 80,000 | 90,000 | 0.00 |
| Medicare Revenue | 90,950 | 85,000 | 29,057 | 85,000 | 85,000 | 0.00 |
| Dept Chgs Aging Svcs | 0 | 25,000 | 0 | 0 | 0 | (100.00) |
| Total Intergov. Chgs for Service | 584,409 | 695,867 | 4,222 | 602,609 | 1,364,470 | 96.08 |
| Other Revenue | | | | | | |
| Donations/Contributions | 100 | 0 | 1,500 | 0 | 0 | - |
| Other | 1,645 | 1,900 | 786 | 1,949 | 1,549 | (18.47) |
| Total Other Revenue | 1,745 | 1,900 | 2,286 | 1,949 | 1,549 | (18.47) |
| Total Revenues | 16,874,202 | 16,911,432 | 9,925,313 | 16,970,286 | 17,951,632 | 6.15 |
| EXPENDITURES: | | | | | | |
| Health & Human Services | | | | | | |
| Mental Health | 1,674,119 | 1,681,690 | 905,642 | 1,877,664 | 1,901,489 | 13.07 |
| Alcohol, Other Drug Abuse | 467,545 | 447,190 | 203,608 | 413,717 | 450,627 | 0.77 |
| Chronically Mentally Ill | 3,686,038 | 3,633,649 | 1,720,331 | 3,701,677 | 3,715,493 | 2.25 |
| Developmentally Disabled | 1,285 | 1,527 | 699 | 914 | 0 | (100.00) |
| Intoxicated Driver Program | 117,344 | 120,866 | 55,517 | 119,404 | 123,811 | 2.44 |
| Crisis On Call | 429,123 | 428,123 | 192,826 | 401,850 | 401,563 | (6.20) |
| Birth To Three | 530,229 | 523,826 | 248,377 | 521,256 | 516,120 | (1.47) |
| Adult Protective Services | 398,431 | 389,082 | 214,270 | 429,556 | 425,249 | 9.30 |
| Autism, Intensive-DD | 227,544 | 5,949 | 6,288 | 29,315 | 29,315 | 392.77 |
| Autism, Post-Intnsve-DD | 224,907 | 175,529 | 24,282 | 203,749 | 203,749 | 16.08 |
| CLTS-MH-Local Match | 258,103 | 221,981 | 87,767 | 214,865 | 0 | (100.00) |
| CLTS-MH-State Match | 86,875 | 79,727 | 9,547 | 100,167 | 315,032 | 295.14 |
| Autism, Intensive-SED | 14,924 | 16,437 | 1,809 | 5,229 | 5,229 | (68.19) |
| Autism, Post-Intnsve-SED | 10,447 | 22,273 | 0 | 0 | 0 | (100.00) |
| CLTS-DD-State Match | 255,498 | 226,253 | 31,367 | 284,182 | 492,503 | 117.68 |
| CLTS-PD-State Match | 54,708 | 25,854 | 469 | 6,361 | 13,298 | (48.57) |
| CLTS-DD-Co Match | 227,923 | 196,466 | 32,663 | 208,321 | 0 | (100.00) |
| CLTS-PD-Local Match | 8,906 | 9,530 | 1,650 | 6,937 | 0 | (100.00) |
| CLTS-DD-CCOP Match | 130,872 | 107,930 | 22,388 | 103,934 | 103,934 | (3.70) |
| CLTS-SED-CCOP Match | 11,896 | 11,433 | 1,393 | 16,995 | 16,995 | 48.65 |
| CLTS-PD-CCOP Match | 12,104 | 12,431 | 896 | 12,357 | 12,357 | (0.60) |
| Juvenile Therapy Services | 100,174 | 12,000 | 2,264 | 7,038 | 7,000 | (41.67) |
| CCS-Comprehensive Commun Srv. | 382,194 | 287,577 | 130,144 | 287,755 | 910,401 | 216.58 |
| Economic Support | 1,098,593 | 1,081,969 | 518,299 | 1,091,454 | 1,105,815 | 2.20 |
| Program Integrity | 12,864 | 10,307 | 7,369 | 15,144 | 14,544 | 41.11 |
| WHEAP Administration | 128,791 | 109,634 | 45,511 | 110,400 | 104,454 | (4.72) |
| Special ES Programs | (1,138) | 6,400 | (1,569) | 500 | 500 | (92.19) |
| IM-Affordable Care Act | 79,857 | 50,114 | 18,279 | 40,178 | 40,178 | (19.83) |
| HSD Agency Management | 184,250 | 249,278 | 203,144 | 309,912 | 196,873 | (21.02) |
| HSD Agency Support & Overhead | 1,252,133 | 1,330,053 | 679,886 | 1,273,029 | 1,333,659 | 0.27 |
| Human Services | 2,836,305 | 2,851,103 | 1,208,681 | 2,739,234 | 3,127,665 | 9.70 |

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--------------------------------------|--------------------|------------------|----------------------------------|---------------------------------|------------------|---|
| Expenditures Continued | | | | | | |
| Child Care | 51,821 | 44,784 | 32,404 | 52,935 | 49,293 | 10.07 |
| Youth Aids | 1,086,986 | 1,125,884 | 557,010 | 1,206,738 | 1,110,861 | (1.33) |
| Alternate Care | 906,120 | 963,732 | 475,826 | 882,037 | 911,563 | (5.41) |
| Purchase of Services | 264,602 | 283,460 | 43,223 | 253,217 | 88,679 | (68.72) |
| Childrens COP | 28,148 | 74,967 | 12,565 | 74,967 | 74,967 | 0.00 |
| County Owned Home-16th St | 2,935 | 6,205 | 1,587 | 6,015 | 6,020 | (2.98) |
| Intensive Supervision | 82,938 | 2,000 | (0) | 0 | 0 | (100.00) |
| Treatment Altrn & Divers | 0 | 142,396 | 31,764 | 142,396 | 142,396 | 0.00 |
| Total Expenditures | 17,326,598 | 16,969,609 | 7,728,175 | 17,151,399 | 17,951,632 | 5.79 |
| Excess Revenue Over (Under) Expendit | (452,396) | (58,177) | | (181,113) | 0 | |
| Fund Balance - January 1 | 85,207 | (208,689) | | (208,689) | (389,802) | |
| Transfer In From General Fund | 158,500 | 0 | | 0 | 0 | |
| Sales of Note | 0 | 58,177 | | 58,177 | 0 | |
| Fund Balance - December 31 | <u>(208,689)</u> | <u>(266,866)</u> | | <u>(389,802)</u> | <u>(389,802)</u> | |

EXPENDITURES RESTATED BY OBJECT:

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|------------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services | 8,051,619 | 8,181,843 | 3,800,362 | 8,064,334 | 9,084,027 | 11.03 |
| Contracted Services | 7,810,611 | 7,370,354 | 3,304,191 | 7,536,708 | 7,464,032 | 1.27 |
| Operation & Maintenance | 220,699 | 216,984 | 105,333 | 246,026 | 228,473 | 5.29 |
| Fixed Charges | 102,138 | 82,203 | 70,075 | 87,779 | 51,743 | (37.05) |
| Other (Grants / Contr / HSD) | 1,132,488 | 1,060,048 | 356,209 | 1,123,879 | 1,120,357 | 5.69 |
| Outlay | 9,043 | 58,177 | 92,005 | 92,673 | 3,000 | (94.84) |
| Total Expenditures | 17,326,598 | 16,969,609 | 7,728,175 | 17,151,399 | 17,951,632 | 5.79 |

Human Services Fund Concluded

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE: | | | | | | |
| Property Taxes | 2,573,912 | 2,546,560 | 2,546,560 | 2,546,560 | 1,960,302 | (23.02) |
| Bridge Aid Prop Taxes | 170,170 | 110,627 | 110,627 | 110,627 | 270,917 | 144.89 |
| Total Property Taxes | 2,744,082 | 2,657,187 | 2,657,187 | 2,657,187 | 2,231,219 | (16.03) |
| Intergovern Grants & Aids | | | | | | |
| State Transportation Aid | 1,127,410 | 1,183,780 | 272,026 | 1,088,103 | 1,044,580 | (11.76) |
| Intergovern Grants & Aids | 1,127,410 | 1,183,780 | 272,026 | 1,088,103 | 1,044,580 | (11.76) |
| Total Revenues | 3,871,491 | 3,840,967 | 2,929,213 | 3,745,290 | 3,275,799 | (14.71) |
| EXPENDITURES: | | | | | | |
| Public Works | | | | | | |
| County Road Maintenance | 1,591,829 | 1,536,590 | 446,263 | 1,626,590 | 1,685,882 | 9.72 |
| County Road/Brdg Construction | 1,359,123 | 1,178,750 | 346,580 | 1,053,073 | 2,514,000 | 113.28 |
| County Winter Snow Removal | 1,044,397 | 1,015,000 | 582,563 | 955,000 | 975,000 | (3.94) |
| Town Bridge Aid | 170,170 | 110,627 | 110,627 | 110,627 | 270,917 | 144.89 |
| Total Expenditures | 4,165,519 | 3,840,967 | 1,486,032 | 3,745,290 | 5,445,799 | 41.78 |
| Excess Revenue Over (Under) Expenditures | (294,028) | 0 | | 0 | (2,170,000) | |
| Other Financing Sources (Uses) | | | | | | |
| Sales of Note | 0 | 0 | | 0 | 1,350,000 | |
| General Fund | 0 | 0 | | 0 | 820,000 | |
| Transfer From Fund Balance | 265,000 | 0 | | 0 | 0 | |
| Total Other Financing items | 265,000 | 0 | | 0 | 2,170,000 | |
| Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses | (29,028) | 0 | | 0 | 0 | |
| Fund Balance - January 1 | 311,593 | 282,566 | | 282,566 | 282,566 | |
| Fund Balance - December 31 | 282,566 | 282,566 | | 282,566 | 282,566 | |

EXPENDITURES RESTATED BY OBJECT:

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|-------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Contracted Services | 239,678 | 220,062 | 86,762 | 214,646 | 315,150 | 43.21 |
| Operation & Maintenance | 3,925,841 | 3,620,905 | 1,399,271 | 3,530,644 | 5,130,649 | 41.70 |
| Total Expenditures | 4,165,519 | 3,840,967 | 1,486,032 | 3,745,290 | 5,445,799 | 41.78 |

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE: | | | | | | |
| Property Taxes | | | | | | |
| Property Taxes | 485,538 | 533,538 | 533,538 | 533,538 | 527,851 | (1.07) |
| Public Charges for Service | | | | | | |
| Recycling Charges | 463,848 | 483,500 | 179,916 | 483,500 | 483,500 | 0.00 |
| Recycling-Shingles | 0 | 0 | 0 | 0 | 0 | - |
| | 463,848 | 483,500 | 179,916 | 483,500 | 483,500 | 0.00 |
| Other Revenue | | | | | | |
| Rent | 26,487 | 26,487 | 26,487 | 26,487 | 26,487 | 0.00 |
| Sale of County Equip | 0 | 0 | 14,250 | 14,250 | 0 | - |
| Donations/Contributions | 26 | 0 | 69 | 69 | 0 | - |
| Special Projects Revenue | 11,874 | 11,400 | 216 | 10,920 | 10,920 | (4.21) |
| | 38,388 | 37,887 | 41,022 | 51,726 | 37,407 | |
| Total Revenue | 987,774 | 1,054,925 | 754,476 | 1,068,764 | 1,048,758 | (0.58) |
| EXPENDITURES: | | | | | | |
| Public Works | | | | | | |
| Recycling Operation | 1,039,721 | 1,554,925 | 855,061 | 1,553,764 | 1,048,758 | (32.55) |
| Total Expenditures | 1,039,721 | 1,554,925 | 855,061 | 1,553,764 | 1,048,758 | (32.55) |
| Excess Revenue Over (Under) Expenditures | (51,947) | (500,000) | | (485,000) | 0 | |
| Other Financing Sources (Uses) | | | | | | |
| Recycling SRF | 24,000 | 0 | | 0 | 0 | |
| Sales of Note | 0 | 500,000 | | 500,000 | 0 | |
| Total Other Financing Sources (Uses) | 24,000 | 500,000 | | 500,000 | 0 | |
| Fund Balance - January 1 | 28,342 | 395 | | 395 | 15,395 | |
| Fund Balance - December 31 | 395 | 395 | | 15,395 | 15,395 | |

EXPENDITURES RESTATED BY OBJECT:

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|-------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services | 0 | 82,081 | 30,426 | 76,556 | 79,028 | (3.72) |
| Contracted Services | 967,091 | 889,247 | 348,889 | 893,996 | 885,942 | (0.37) |
| Operation & Maintenance | 42,190 | 59,500 | 22,990 | 58,809 | 52,800 | (11.26) |
| Fixed Charges | 4,074 | 4,097 | 4,362 | 4,362 | 4,788 | 16.87 |
| Outlay | 26,365 | 520,000 | 448,395 | 520,041 | 26,200 | (94.96) |
| Total Expenditures | 1,039,721 | 1,554,925 | 855,061 | 1,553,764 | 1,048,758 | (32.55) |

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE: | | | | | | |
| Property Taxes | | | | | | |
| Property Taxes | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00 |
| Intergov. Chgs for Service | | | | | | |
| Waste Mgmt Landfill Reimb | 966,956 | 897,500 | 380,613 | 1,217,900 | 1,267,900 | 41.27 |
| Total Revenue | 976,956 | 907,500 | 390,613 | 1,227,900 | 1,277,900 | 40.82 |
| EXPENDITURES: | | | | | | |
| Public Works | | | | | | |
| Solid Waste Disposal Operation | 973,835 | 924,250 | 592,446 | 1,227,900 | 1,277,900 | 38.26 |
| Total Expenditures | 973,835 | 924,250 | 592,446 | 1,227,900 | 1,277,900 | 38.26 |
| Excess Revenue Over (Under) Expenditures | 3,121 | (16,750) | | 0 | 0 | |
| Other Financing Sources (Uses) | | | | | | |
| Jail Assessment Fee CPF | 17,000 | 16,750 | | 16,750 | 0 | |
| Trnsfr to Recycling SRF | (24,000) | 0 | | 0 | 0 | |
| Jail Assessment Fee Fund CPF | 0 | 0 | | 0 | 0 | |
| | (7,000) | 16,750 | | 16,750 | 0 | |
| Fund Balance - January 1 | 304,689 | 300,810 | | 300,810 | 317,560 | |
| Fund Balance - December 31 | 300,810 | 300,810 | | 317,560 | 317,560 | |

EXPENDITURES RESTATED BY OBJECT:

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|---------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Contracted Services | 973,835 | 924,250 | 592,446 | 1,227,900 | 1,277,900 | 38.26 |
| Total Expenditures | 973,835 | 924,250 | 592,446 | 1,227,900 | 1,277,900 | 38.26 |

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|---|
| REVENUE: | | | | | | |
| Property Taxes | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0.00 |
| Intergovern Grants & Aids | | | | | | |
| AgeSrv Title IIIC1 | 281,136 | 281,136 | 49,862 | 281,193 | 281,193 | 0.02 |
| AgeSrv NSIP IIIC1 | 41,251 | 0 | 0 | 0 | 0 | - |
| AgeSrv Title IIIC2 | 73,842 | 73,842 | 14,910 | 73,503 | 73,503 | (0.46) |
| AgeSrv NSIP IIIC2 | 35,580 | 75,864 | 0 | 73,098 | 73,098 | (3.65) |
| AgeSrv Title IIIB | 101,194 | 101,199 | 10,685 | 104,685 | 100,806 | (0.39) |
| Transportation Grant | 207,701 | 216,142 | 216,142 | 216,142 | 216,142 | 0.00 |
| Senior Commun Service | 16,263 | 16,263 | 0 | 16,263 | 16,263 | 0.00 |
| Alzheimer Care Support | 41,702 | 41,702 | 2,756 | 48,048 | 48,048 | 15.22 |
| Benefit Advocacy | 56,430 | 56,430 | 25,351 | 56,430 | 56,430 | 0.00 |
| Elder Abuse Grant | 35,330 | 35,330 | 7,310 | 35,330 | 35,330 | 0.00 |
| Prevnt Hlth Srv IIID | 8,174 | 8,174 | 27 | 8,175 | 8,175 | 0.01 |
| Fam Caregiver IIIE | 43,527 | 43,527 | 5,362 | 43,325 | 43,325 | (0.46) |
| Emrg Food & Shelter FEMA | 68 | 950 | 2,096 | 2,096 | 2,096 | 120.63 |
| Age & Disab Resrc Cntr | 670,113 | 846,827 | 163,773 | 721,827 | 721,827 | (14.76) |
| New Freedom Grant | 45,691 | 63,800 | 140 | 63,800 | 96,543 | 51.32 |
| SHIP St Health Insr Prgm | 16,762 | 8,259 | 0 | 7,308 | 7,308 | (11.51) |
| SPAP St Pharm Asst Pgm | 7,655 | 11,796 | 2,608 | 11,796 | 11,796 | 0.00 |
| Dementia Specialist Pilot Gr | 41,636 | 53,500 | 8,889 | 96,467 | 80,000 | 49.53 |
| Total Intergovern Grants & Aids | 1,724,055 | 1,934,741 | 509,911 | 1,859,486 | 1,871,883 | (3.25) |
| Charges for Service | | | | | | |
| Medicaid-Medical Assist | 503,288 | 422,793 | 116,879 | 404,025 | 443,693 | 4.94 |
| Charges for Service | | | | | | |
| Service Fees | 5,662 | 8,000 | 3,864 | 8,000 | 8,000 | 0.00 |
| Service Fee-Van Revenue | 11,099 | 10,000 | 8,087 | 15,000 | 15,000 | 50.00 |
| Other Counties Charges | 91,309 | 87,506 | 0 | 87,506 | 92,500 | 5.71 |
| | 108,069 | 105,506 | 11,951 | 110,506 | 115,500 | 9.47 |
| Other Revenue | | | | | | |
| Interest Income | 267 | 0 | 0 | 0 | 0 | - |
| Rent-Equipment | 150 | 0 | 200 | 200 | 0 | - |
| Lease Pay - Transport | 0 | 0 | 4,560 | 0 | 0 | - |
| Sale of County Equip | 1,250 | 0 | 0 | 0 | 0 | - |
| Donations/Contributions | 289,188 | 334,040 | 120,427 | 289,445 | 289,700 | (13.27) |
| Donations-Vet Transp | 0 | 0 | 0 | 0 | 0 | - |
| Donations-Family Care-IRIS | 51,946 | 0 | 24,291 | 50,000 | 50,000 | - |
| Senior Fair Fees | 3,150 | 0 | 0 | 0 | 0 | - |
| Banquet Fees | 1,320 | 0 | 249 | 500 | 500 | - |
| Other | 0 | 15,948 | 0 | 0 | 0 | (100.00) |
| Total Other Revenue | 347,271 | 349,988 | 149,727 | 394,646 | 340,200 | (2.80) |
| Total Revenue | 2,707,684 | 2,838,028 | 813,468 | 2,793,663 | 2,796,276 | (1.47) |
| EXPENDITURES: | | | | | | |
| Health & Human Services | | | | | | |
| Aging Services Management | 49,454 | 48,624 | 22,636 | 47,574 | 32,576 | (33.00) |
| Congregate Meals (IIIC1) | 413,216 | 373,136 | 165,734 | 366,193 | 372,193 | (0.25) |
| Chronic Disease Self Mgt CDSM | 312 | 0 | 27 | 0 | 0 | - |
| Home Delivered Meals (C2) | 404,674 | 423,234 | 152,796 | 414,960 | 404,960 | (4.32) |
| Elder Abuse Grant | 27,420 | 35,330 | 18,317 | 35,330 | 35,330 | 0.00 |
| Contracted Srvs (IIIB) | 38,878 | 101,176 | 16,037 | 67,629 | 71,163 | (29.66) |
| Aging & Disab Resource Cntr | 846,315 | 1,005,827 | 454,316 | 958,828 | 960,727 | (4.48) |
| ADRC Disab Benefit Spec | 182,515 | 185,055 | 86,228 | 183,025 | 166,384 | (10.09) |
| ADRC Prevention Grant | 1,875 | 0 | 9 | 0 | 0 | - |
| ADRC Dementia Care Spec Pilot | 80,200 | 88,238 | 37,731 | 117,492 | 105,000 | 19.00 |
| Alzheimers Care Giver Prgm | 40,701 | 41,702 | 11,673 | 48,048 | 48,048 | 15.22 |
| Family Care Giver Program | 48,875 | 52,727 | 16,904 | 50,349 | 44,125 | (16.31) |
| Specialized Transportation | 249,979 | 234,142 | 12,456 | 239,142 | 239,142 | 2.14 |
| Transp-New Freedom Grant | 62,532 | 79,748 | 1,299 | 76,560 | 120,768 | 51.44 |
| Benefits Advocacy | 122,642 | 121,319 | 74,322 | 143,103 | 157,692 | 29.98 |
| SHIP/SPAP/MMA St Health Ins | 25,314 | 20,055 | 7,978 | 19,104 | 19,104 | (4.74) |
| Information & Assistance | 37,409 | 41,439 | 18,297 | 39,086 | 43,289 | 4.46 |
| Total Expenditures | 2,632,310 | 2,851,752 | 1,096,760 | 2,806,423 | 2,820,501 | (1.10) |
| Excess Revenue Over (Under) Expenditures | 75,374 | (13,724) | | (12,760) | (24,225) | |
| Other Financing Sources (Uses) | | | | | | |
| MAC Remodeling CPF | 0 | (150,000) | | 0 | 0 | (100.00) |
| Fund Balance - January 1 | 793,693 | 869,067 | | 869,067 | 856,307 | |
| Fund Balance - December 31 | <u>869,067</u> | <u>705,343</u> | | <u>856,307</u> | <u>832,082</u> | |
| ALLOCATION OF FUND BALANCE: | | | | | | |
| Designated for Subsequent years | <u>869,067</u> | <u>705,343</u> | | <u>856,307</u> | <u>832,082</u> | |
| EXPENDITURES RESTATED BY OBJECT: | | | | | | |
| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
| Personal Services | 1,564,014 | 1,621,943 | 743,940 | 1,643,231 | 1,671,076 | 3.03 |
| Contracted Services | 892,406 | 1,005,805 | 252,647 | 950,928 | 971,356 | (3.43) |
| Operation & Maintenance | 105,872 | 192,094 | 63,643 | 167,976 | 148,530 | (22.68) |
| Fixed Charges | 13,441 | 15,379 | 16,860 | 22,788 | 19,275 | 25.33 |
| Outlay | 56,577 | 16,531 | 19,669 | 21,500 | 10,264 | (37.91) |
| Total Expenditures | 2,632,310 | 2,851,752 | 1,096,760 | 2,806,423 | 2,820,501 | (1.10) |

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|---|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE: | | | | | | |
| Property Taxes | 288,577 | 290,206 | 290,206 | 290,206 | 306,737 | 5.70 |
| Intergovern Grants & Aids | | | | | | |
| US EPA Grant S&W | 0 | 0 | 0 | 0 | 0 | - |
| Cons Aids Staffing | 158,276 | 156,975 | 0 | 156,975 | 157,000 | 0.02 |
| Wild Life Damage Rev | 18,965 | 20,000 | 0 | 20,000 | 20,000 | 0.00 |
| DATCP Revenue | 63,260 | 64,000 | 43,615 | 64,000 | 64,000 | 0.00 |
| DATCP Revenue | 82,661 | 53,800 | 0 | 53,800 | 53,800 | 0.00 |
| USDA/UW Ext. Grant Revenue | 849 | 8,000 | 0 | 8,000 | 8,000 | 0.00 |
| Total Intergovern Grants & Aids | <u>354,010</u> | <u>302,775</u> | <u>43,615</u> | <u>302,775</u> | <u>302,800</u> | <u>0.01</u> |
| License & Permits | | | | | | |
| Animal Waste Stor Permit | 2,850 | 2,000 | 0 | 2,000 | 2,000 | 0.00 |
| Livestock Siting Permit | 2,250 | 3,000 | 0 | 2,000 | 2,000 | (33.33) |
| Total License & Permits | <u>5,100</u> | <u>5,000</u> | <u>0</u> | <u>4,000</u> | <u>4,000</u> | <u>(20.00)</u> |
| Total Revenue | <u>647,687</u> | <u>600,681</u> | <u>333,821</u> | <u>599,681</u> | <u>613,537</u> | <u>2.14</u> |
| EXPENDITURES: | | | | | | |
| Conservation/Development | | | | | | |
| Soil & Water-Conservation | 427,048 | 458,881 | 221,492 | 457,934 | 471,737 | 2.80 |
| Wild Life Damage | 18,069 | 20,000 | 3,669 | 20,000 | 20,000 | 0.00 |
| Nutrient Management Education | 849 | 8,000 | 619 | 8,000 | 8,000 | 0.00 |
| DATCP-Land/Water Cost Share | 175,420 | 113,800 | 45,379 | 113,800 | 113,800 | 0.00 |
| EPA Grant Activity | 0 | 0 | 0 | 0 | 0 | - |
| Total Expenditures | <u>623,295</u> | <u>600,681</u> | <u>271,159</u> | <u>599,734</u> | <u>613,537</u> | <u>2.14</u> |
| OTHER FINANCING SOURCES(USES): | | | | | | |
| Operating Transfers From | | | | | | |
| General Fund | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | - |
| Excess Revenue and other Sources | | | | | | |
| Over (Under) Expenditures & Other Uses | 24,393 | 0 | | (53) | 0 | |
| Fund Balance - January 1 | 70,442 | 94,835 | | 94,835 | 94,782 | |
| Fund Balance - December 31 | <u>94,835</u> | <u>94,835</u> | | <u>94,782</u> | <u>94,782</u> | |
| ALLOCATION OF FUND BALANCE: | | | | | | |
| Designated for Subsequent years | <u>94,835</u> | <u>94,835</u> | | <u>94,782</u> | <u>94,782</u> | |
| EXPENDITURES RESTATED BY OBJECT: | | | | | | |
| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
| Personal Services | 390,900 | 419,046 | 197,565 | 419,046 | 425,328 | 1.50 |
| Contracted Services | 38,709 | 39,693 | 16,278 | 39,693 | 45,773 | 15.32 |
| Operation & Maintenance | 13,374 | 18,425 | 9,067 | 17,425 | 18,525 | 0.54 |
| Operation & Maintenance | 2,340 | 2,717 | 2,870 | 2,870 | 3,211 | 18.18 |
| Other (Cost Share) | 175,420 | 120,800 | 45,379 | 120,700 | 120,700 | (0.08) |
| Total Expenditures | <u>623,295</u> | <u>600,681</u> | <u>271,159</u> | <u>599,734</u> | <u>613,537</u> | <u>2.14</u> |

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|---|
| REVENUE: | | | | | | |
| Property Taxes | 0 | 0 | 0 | 0 | 0 | - |
| Intergovern Grants & Aids | | | | | | |
| State Fair Aid | 7,163 | 7,000 | 7,176 | 7,176 | 7,000 | 0.00 |
| Public Charges for Service | | | | | | |
| Event Revenue | 23,666 | 5,700 | 2,435 | 4,800 | 5,700 | 0.00 |
| Building/Grounds/Equip Rent | 66,189 | 70,250 | 40,843 | 59,015 | 70,350 | 0.14 |
| Fair Revenue | 516,564 | 522,450 | 87,405 | 517,723 | 520,350 | (0.40) |
| Ice Rental | 126,038 | 97,600 | 39,040 | 97,600 | 97,600 | 0.00 |
| Dry Floor Event | 14,314 | 12,940 | 10,752 | 10,752 | 11,500 | (11.13) |
| Vending Machine | 308 | 450 | 267 | 267 | 300 | (33.33) |
| Advertising Income | 0 | 0 | 0 | 0 | 0 | - |
| Total Public Charges for Service | 747,078 | 709,390 | 180,742 | 690,157 | 705,800 | (0.51) |
| Other Revenue | | | | | | |
| Sale of County Equip | 70 | 0 | 0 | 0 | 0 | - |
| Sale of Land | 4,361,598 | 0 | 0 | 0 | 0 | - |
| Donations/Contributions | 227,040 | 0 | 5,818 | 7,818 | 0 | - |
| Insurance Proceeds Reimb | 4,271 | 0 | 0 | 0 | 0 | - |
| Other | 578 | 0 | 10 | 10 | 0 | - |
| Total Other Revenue | 4,593,556 | 0 | 5,828 | 7,828 | 0 | - |
| Total Revenue | 5,347,797 | 716,390 | 193,746 | 705,161 | 712,800 | (0.50) |
| EXPENDITURES: | | | | | | |
| Culture, Education, Recreation | | | | | | |
| Expo Activities | 198,656 | 159,468 | 82,079 | 155,197 | 153,058 | (4.02) |
| Expo Fair | 428,362 | 439,876 | 49,261 | 444,059 | 453,508 | 3.10 |
| Ice Center | 108,153 | 106,772 | 56,006 | 110,290 | 92,033 | (13.80) |
| Expo Maintenance & Improvement | 370,927 | 28,652 | 35,902 | 59,663 | 13,884 | (51.54) |
| Outlay from Expo Land Sale | 9,752 | 550,000 | 298,846 | 550,000 | 1,046,475 | 90.27 |
| Total Expenditures | 1,115,850 | 1,284,768 | 522,093 | 1,319,209 | 1,758,958 | 36.91 |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfer in from General Fund | 120,000 | 0 | | 0 | 0 | |
| Transfer From Land Sale FB | 0 | 670,000 | | 550,000 | 1,046,475 | |
| Transfer to General Fund Expo Land Sale | (120,000) | (120,000) | | 0 | 0 | |
| Sale of Expo Property (Net) | 0 | 0 | | 0 | 0 | |
| Excess Revenue and Other Sources | | | | | | |
| Over (Under) Expenditures & Other Uses | 4,231,947 | (688,378) | | (614,048) | (1,046,158) | |
| Fund Balance - January 1 | 66,667 | 4,298,614 | | 4,298,614 | 3,684,566 | |
| Fund Balance - December 31 | <u>4,298,614</u> | <u>3,610,236</u> | | <u>3,684,566</u> | <u>2,638,408</u> | |
| ALLOCATION OF FUND BALANCE: | | | | | | |
| Designated for Subsequent years | 66,768 | 48,390 | | 122,720 | 123,037 | |
| Designated from Land Sales | 4,231,846 | 3,561,846 | | 3,561,846 | 2,515,371 | |
| Total Fund Balance | <u>4,298,614</u> | <u>3,610,236</u> | | <u>3,684,566</u> | <u>2,638,408</u> | |

EXPENDITURES RESTATED BY OBJECT:

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|----------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services | 193,980 | 207,348 | 76,435 | 207,250 | 212,112 | 2.30 |
| Contracted Services | 416,523 | 418,817 | 73,132 | 420,254 | 422,751 | 0.94 |
| Operation & Maintenance | 67,245 | 68,350 | 25,520 | 74,374 | 65,307 | (4.45) |
| Fixed Charges | 10,105 | 8,688 | 8,830 | 8,830 | 12,313 | 41.72 |
| Outlay | 418,245 | 31,565 | 39,330 | 58,501 | 0 | (100.00) |
| Outlay from Expo Land Sale | 9,752 | 550,000 | 298,846 | 550,000 | 1,046,475 | 90.27 |
| Total Expenditures | 1,115,850 | 1,284,768 | 522,093 | 1,319,209 | 1,758,958 | 36.91 |

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|---|
| REVENUE | | | | | | |
| Property Taxes | 2,462,420 | 2,704,788 | 2,704,788 | 3,347,669 | 2,704,844 | 0.00 |
| Other Revenue | 177,534 | 109,265 | 87,313 | 109,265 | 164,191 | 50.27 |
| Total Revenue | <u>2,639,954</u> | <u>2,814,053</u> | <u>2,792,101</u> | <u>3,456,934</u> | <u>2,869,035</u> | <u>1.95</u> |
| EXPENDITURES | | | | | | |
| Debt Service | | | | | | |
| Administrative Costs Debt Srv | 1,552 | 43,915 | 31,941 | 31,941 | 10,000 | (77.23) |
| 2007 Refunding Bond(95-99-0-2) | 642,800 | 648,800 | 74,400 | 3,255,161 | 499,200 | (23.06) |
| 2010-11 GO Refunding Com Proj. | 1,269,248 | 1,260,804 | 1,002,955 | 1,260,804 | 1,253,885 | (0.55) |
| 2011 GO Refunding (2002) | 561,500 | 535,600 | 7,800 | 535,600 | 0 | (100.00) |
| 2012 GO Refunding (2003) | 385,708 | 401,389 | 369,409 | 401,389 | 415,765 | 3.58 |
| 2013 GO Note | 24,966 | 24,966 | 24,966 | 24,986 | 54,966 | 120.16 |
| 2017 Bond Anticipation Note | 0 | 0 | 0 | 7,223,168 | 0 | - |
| 2017 GO Refunding (2017-07) | 0 | 0 | 0 | 642,861 | 642,861 | - |
| Total Expenditures | <u>2,885,773</u> | <u>2,915,474</u> | <u>1,511,470</u> | <u>13,375,910</u> | <u>2,876,677</u> | <u>(1.33)</u> |
| Excess Revenue Over (Under) Expenditures | (245,819) | (101,421) | | (9,918,976) | (7,642) | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfer in from General Fund | 500,000 | 0 | | 0 | 0 | |
| Sale of Bonds | 0 | 33,915 | | 0 | 0 | |
| Transfer to General Fund | 0 | (500,000) | | (500,000) | 0 | |
| Total Other Financing Sources (Uses) | <u>500,000</u> | <u>(466,085)</u> | | <u>9,465,529</u> | <u>0</u> | |
| Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses) | 254,181 | (567,506) | | (453,447) | (7,642) | |
| Fund Balance - January 1 | 827,362 | 1,081,542 | | 1,081,542 | 628,095 | |
| Fund Balance - December 31 | <u>1,081,542</u> | <u>514,036</u> | | <u>628,095</u> | <u>620,453</u> | |
| EXPENDITURES RESTATED BY OBJECT: | | | | | | |
| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
| Principal | 2,045,000 | 2,090,000 | 1,070,000 | 12,245,000 | 1,920,000 | (8.13) |
| Interest | 839,221 | 781,559 | 409,530 | 1,098,969 | 946,677 | 21.13 |
| Issue Fees | 1,552 | 43,915 | 31,941 | 31,941 | 10,000 | (77.23) |
| Total Expenditures | <u>2,885,773</u> | <u>2,915,474</u> | <u>1,511,470</u> | <u>13,375,910</u> | <u>2,876,677</u> | <u>(1.33)</u> |

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

| | Experience 2016 | Budget (**) 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|--|--------------------|---------------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUE: | | | | | | |
| Jail Assessment Fees | 93,725 | 110,000 | 45,328 | 110,000 | 110,000 | 0.00 |
| Interest Income | 4,539 | 0 | 0 | 0 | 0 | - |
| Sale of Land | 10,731 | 0 | 0 | 0 | 0 | - |
| Donations-Restricted Use | 0 | 0 | 108,748 | 0 | 0 | - |
| Total Revenue | 108,995 | 110,000 | 154,076 | 110,000 | 110,000 | 0.00 |
| EXPENDITURES: | | | | | | |
| Capital Projects | | | | | | |
| UW Manitowoc - CPF | 264,140 | 5,057,860 | 486,675 | 5,000,000 | 0 | (100.00) |
| Jail Assessment Fee - CPF | 127,242 | 93,250 | 28,552 | 110,000 | 110,000 | 17.96 |
| MAC - Remodeling - CPF | 3,490 | 750,000 | 734,962 | 750,000 | 0 | (100.00) |
| New Public Health Bldg - CPF | 111,942 | 0 | 0 | 0 | 0 | - |
| Total Expenditures | 506,814 | 5,901,110 | 1,250,189 | 5,860,000 | 110,000 | (98.14) |
| Excess Revenue Over (Under) Expenditures | (397,820) | (5,791,110) | | (5,750,000) | 0 | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in from General Fund | 360,000 | 0 | | 0 | 0 | |
| Sales of Note | 0 | 5,600,000 | | 5,600,000 | 0 | |
| Aging Services SRF | 0 | 150,000 | | 150,000 | 0 | |
| Transfer to General Fund | (215,000) | 0 | | 0 | 0 | |
| Transfer To Solid Waste Fund | (17,000) | (16,750) | | (16,750) | 0 | |
| Total Other Financing Sources (Uses) | 128,000 | 5,733,250 | | 5,733,250 | 0 | |
| Net Change in Fund Balance | (269,820) | (57,860) | | (16,750) | 0 | |
| Fund Balance - January 1 | 534,095 | 264,275 | | 264,275 | 247,525 | |
| Fund Balance - December 31 | <u>264,275</u> | <u>206,415</u> | | <u>247,525</u> | <u>247,525</u> | |

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

| EXPENDITURES RESTATED BY OBJECT: | | | | | | |
|---|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
| Contracted Services | 443,234 | 5,901,110 | 966,920 | 5,860,000 | 110,000 | (98.14) |
| Outlay | 63,580 | 0 | 283,270 | 0 | 0 | - |
| Total Expenditures | 506,814 | 5,901,110 | 1,250,189 | 5,860,000 | 110,000 | (98.14) |

Capital Projects Fund Concluded

PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|---------------------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUES: | | | | | | |
| Public Charges for Service | | | | | | |
| HWY Fees & Permits | 36,350 | 40,000 | 11,030 | 22,000 | 34,200 | (14.50) |
| HWY Public Charges | 138,573 | 45,000 | 104,824 | 136,552 | 66,000 | 46.67 |
| Total Public Charges for Service | 174,923 | 85,000 | 115,854 | 158,552 | 100,200 | 17.88 |
| Intergov. Chgs for Service | | | | | | |
| State Hwy Charges | 2,434,242 | 1,740,500 | 916,501 | 1,900,344 | 1,829,812 | 5.13 |
| Local Govt Charges | 645,556 | 670,000 | 122,788 | 470,868 | 428,000 | (36.12) |
| Dept Charges For Service | 350,577 | 285,000 | 122,863 | 337,654 | 375,000 | 31.58 |
| Total Intergov Chgs for Service | 3,430,375 | 2,695,500 | 1,162,151 | 2,708,866 | 2,632,812 | (2.33) |
| Other Revenue | | | | | | |
| Rent | 96,333 | 92,000 | 46,000 | 92,000 | 92,000 | 0.00 |
| Sale of County Equip | 15,575 | 10,000 | 2,119 | 6,000 | 7,000 | (30.00) |
| Records & Reports Rev HWY | 147,000 | 125,263 | 67,570 | 102,559 | 112,226 | (10.41) |
| Net Gain/Loss on Sale of Equipment | (9,519) | (5,000) | (111) | (7,000) | (7,000) | 40.00 |
| Insurance Proceeds Reimb | 8,104 | 12,300 | 7,947 | 10,000 | 15,000 | 21.95 |
| Other | 41,585 | 25,000 | 31,058 | 35,000 | 30,000 | 20.00 |
| Total Other Revenue | 299,078 | 259,563 | 154,583 | 238,559 | 249,226 | (3.98) |
| Total Revenue | 3,904,376 | 3,040,063 | 1,432,588 | 3,105,977 | 2,982,238 | (1.90) |
| EXPENSES: | | | | | | |
| Public Works | | | | | | |
| County Charges Reimbursed | (3,995,349) | (3,730,340) | (1,375,405) | (3,634,663) | (5,174,882) | 38.72 |
| Administration-Hwy C/P | 464,275 | 508,505 | 217,389 | 495,834 | 551,544 | 8.46 |
| Patrol Supervision | 207,142 | 222,222 | 99,409 | 212,713 | 212,713 | (4.28) |
| Radio Expenses C/P | 6,903 | 1,411 | 571 | 7,417 | 5,413 | 283.63 |
| Liability Insurance C/P | 15,829 | 16,515 | 9,808 | 19,615 | 22,615 | 36.94 |
| Field Small Tools-Pool | (0) | (15,493) | (13,384) | (11,105) | (1,192) | (92.31) |
| Shop Operations-Pool | 15,575 | 10,000 | (81,250) | 6,000 | 7,000 | (30.00) |
| Fuel Handling-Pool | 0 | 0 | (2,561) | 0 | 0 | - |
| Machinery Operations-Pool | (150,507) | 59,228 | (201,622) | (46,063) | (60,791) | (202.64) |
| Gravel Operations-Pool | (190,267) | (137,234) | 4,519 | (111,676) | (59,516) | (56.63) |
| Bituminous Operations-Pool | (1,980) | 3 | 0 | 0 | 0 | (100.00) |
| Paving - Bid Jobs | 590,914 | 390,000 | 262,114 | 590,606 | 445,000 | 14.10 |
| Buildings & Grounds-Pool | 0 | (1) | 290,119 | 0 | 0 | (100.00) |
| Capital Acquisition-Pool | 8,104 | 12,300 | 225,480 | 10,000 | 15,000 | 21.95 |
| Hwy P/R Clearing Accounts | 147,572 | 0 | (3,268) | 0 | 0 | - |
| County-Road Maintenance | 1,499,711 | 1,449,613 | 562,459 | 1,534,519 | 1,590,455 | 9.72 |
| County-Road Construction | 1,282,192 | 1,112,028 | 420,581 | 993,465 | 2,371,698 | 113.28 |
| County-Winter Snow Removal | 985,281 | 957,547 | 552,888 | 900,945 | 919,811 | (3.94) |
| State-Road Maint/Construct | 2,166,391 | 1,423,759 | 948,496 | 1,488,370 | 1,488,370 | 4.54 |
| Other Local Govt Road M&C | 295,390 | 450,000 | 115,987 | 250,000 | 248,000 | (44.89) |
| County Depts Nonroad Svcs | 350,792 | 275,000 | 134,136 | 350,000 | 350,000 | 27.27 |
| Non Govt (Public) Service | 39,020 | 35,000 | 22,969 | 50,000 | 51,000 | 45.71 |
| Total Expenses | 3,736,986 | 3,040,063 | 2,189,434 | 3,105,977 | 2,982,238 | (1.90) |
| Excess Revenues Over (Under) Expenses | 167,390 | 0 | | 0 | 0 | |
| Operating Transfers In | 0 | 0 | | 0 | 0 | |
| Change in Net Assets | 167,390 | 0 | | 0 | 0 | |
| Net Assets - January 1 | 8,661,180 | 8,828,570 | | 8,828,570 | 8,828,570 | |
| Net Assets - December 31 | 8,828,570 | 8,828,570 | | 8,828,570 | 8,828,570 | |

EXPENSES RESTATED BY OBJECT:

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|-------------------------|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| Personal Services | 3,752,699 | 3,872,294 | 1,812,382 | 3,825,634 | 4,145,413 | 7.05 |
| Contracted Services | 515,265 | 827,265 | 128,192 | 477,687 | 1,264,983 | 52.91 |
| Operation & Maintenance | 5,870,607 | 4,107,336 | 2,446,550 | 4,719,324 | 5,115,563 | 24.55 |
| Fixed Charges | 743,090 | 745,938 | 322,818 | 743,923 | 760,278 | 1.92 |
| Other | (7,144,674) | (6,512,770) | (2,520,508) | (6,660,591) | (8,303,999) | 27.50 |
| Total Expenses | 3,736,986 | 3,040,063 | 2,189,434 | 3,105,977 | 2,982,238 | (1.90) |

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
|---|--------------------|----------------|----------------------------------|---------------------------------|-----------------|---|
| REVENUES: | | | | | | |
| Intergovernmental Grants | | | | | | |
| IS-WIJS Grant | 0 | 0 | 0 | 0 | 0 | - |
| Total Intergovernmental Grants | 0 | 0 | 0 | 0 | 0 | - |
| Public Charges for Service | | | | | | |
| IS Charges For Service | 31,675 | 15,000 | 0 | 15,000 | 15,000 | 0.00 |
| Total Public Charges for Service | 31,675 | 15,000 | 0 | 15,000 | 15,000 | 0.00 |
| Intergovernmental Chgs for Service | | | | | | |
| New World System Chg | 111,692 | 88,000 | 0 | 88,000 | 76,000 | (13.64) |
| IS Charges-Tech Acct | 182,000 | 187,000 | 187,000 | 187,000 | 205,700 | 10.00 |
| Dept Charges For Service | 1,308,135 | 1,333,756 | 666,876 | 1,366,619 | 1,440,145 | 7.98 |
| Total Intergov. Chgs for Service | 1,601,827 | 1,608,756 | 853,876 | 1,641,619 | 1,721,845 | 7.03 |
| Other Revenue | | | | | | |
| Gain(Loss) on Sale of Assets | (11,178) | 0 | 0 | 0 | 0 | - |
| Other | 0 | 0 | 0 | 0 | 0 | - |
| Total Other Revenue | (11,178) | 0 | 0 | 0 | 0 | - |
| Total Revenue | 1,622,324 | 1,623,756 | 853,876 | 1,656,619 | 1,736,845 | 6.96 |
| EXPENSES: | | | | | | |
| General Government | | | | | | |
| Information Systems | 1,633,765 | 1,713,540 | 710,873 | 1,746,402 | 1,873,819 | 9.35 |
| Total Expenses | 1,633,765 | 1,713,540 | 710,873 | 1,746,402 | 1,873,819 | 9.35 |
| Excess Revenues Over (Under) Expenses | (11,440) | (89,784) | | (89,783) | (136,974) | |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| General Fund | 0 | 0 | 0 | 0 | 0 | - |
| Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses) | (11,440) | (89,784) | | (89,783) | (136,974) | |
| Net Assets - January 1 | 1,749,282 | 1,737,842 | | 1,737,842 | 1,648,059 | |
| Net Assets - December 31 | 1,737,842 | 1,648,058 | | 1,648,059 | 1,511,085 | |
| EXPENSES RESTATED BY OBJECT: | | | | | | |
| | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Adopted 2018 | Percent Increase or (Decrease) |
| Personal Services | 712,405 | 746,747 | 342,110 | 731,747 | 788,022 | 5.53 |
| Contracted Services | 639,383 | 682,270 | 290,872 | 714,381 | 774,475 | 13.51 |
| Operation & Maintenance | 39,652 | 41,603 | 9,087 | 44,028 | 33,348 | (19.84) |
| Fixed Charges | 219,146 | 225,460 | 67,399 | 223,786 | 266,149 | 18.05 |
| Outlay | 23,179 | 17,460 | 1,406 | 32,460 | 11,825 | (32.27) |
| Total Expenditures | 1,633,765 | 1,713,540 | 710,873 | 1,746,402 | 1,873,819 | 9.35 |

Information Systems Internal Service Fund Concluded

MISCELLANEOUS SUMMARY DATA AND SCHEDULES

2018 Full Time Equivalent Report (FTE) by Department

Full Time Equivalent (FTE) Changes Included in the 2018 Budget including Reconciliation to 2017 Budget

FTE Changes Since the 2017 Budget was Adopted

Full Time Equivalent (FTE) Authorized Positions History by Department 1997 - 2018

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2018 Adopted

Outlay Items Included in 2018 Budget with Comparison to 2017

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Adopted Expenses Revenues and Tax Levy by Department 2018, with 2017 and 2016 Levies for Comparison Purposes

2018 Adopted Budget Summary by Fund

WI Legislative Fiscal Bureau Paper to Joint Finance Committee – WI Road Conditions

Highway Commission – Tentative Five Year Construction Schedule 2018 – 2022

Highway Road History Spending

Public Works – Capital Projects Report (Multi Year Plan)

Expo Capital Improvements Plan narrative

Expo Projects Using Land Sales Proceeds Outlay Schedule

Park Department – 5 Year Outlay Plan for Spending Utility Proceeds

Borrowing History for Projects since 2005 – Principal Amounts

Health Insurance History

Resolution Adopting 2018 Budget and Property Tax Levy including Vote tally

Equalized Value – relative Change from year to Year

Levy Limit Review

2017 County Levy Limit Worksheet – State Form SL-202c for 2018 Budget

Apportionment of the 2018 Adopted County Budget

Adopted Expenditures / Revenues and Tax Levy by Fund Worksheet

Positions Included In 2018 Budget

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

Positions Included In 2018 Budget

| | Full | FT Sub- Total | PT FTE | PT FTE Total | Number of PT People | Dept.Total |
|--|-------|------------------|--------|-----------------|---------------------------|------------|
| Department Total | | 3.00 | | 0.00 | 0.00 | 3.00 |
| <u>District Attorney</u> | | | | | | |
| Senior Paralegal Office Supervisor | 1.00 | | | | | |
| Paralegal Secretary | 1.00 | | | | | |
| Receptionist/Secretary | 1.00 | | | | | |
| Secretary | 1.00 | | | | | |
| Victim Witness Coordinator | 1.00 | | | | | |
| Department Total | | 5.00 | | 0.00 | 0.00 | 5.00 |
| <u>Emergency Management</u> | | | | | | |
| Emergency Services Coordinator | 1.00 | | | | | |
| Emergency Services Specialist | 1.00 | | | | | |
| Department Total | | 2.00 | | 0.00 | 0.00 | 2.00 |
| <u>Executive</u> | | | | | | |
| County Executive | 1.00 | | | | | |
| Department Total | | 1.00 | | 0.00 | 0.00 | 1.00 |
| <u>Family Court</u> | | | | | | |
| Court Commissioner | | | 0.50 | | 1.00 | |
| Family Court Commissioner | | | 0.50 | | 1.00 | |
| Department Total | | 0.00 | | 1.00 | 2.00 | 1.00 |
| <u>Health Department</u> | | | | | | |
| Administrative Assistant | | | 1.60 | | 2.00 | |
| Bilingual Health Aide | 2.00 | | | | | |
| Environmental Health Manager | 1.00 | | | | | |
| Health Educator | 1.00 | | | | | |
| Health Officer | 1.00 | | | | | |
| Licensed Practical Nurse/Environmental Health | | | 0.86 | | 1.00 | |
| Nurse Manager (*) | 1.00 | | | | | |
| Nutrition Educator | | | 0.65 | | 1.00 | |
| Nutrition Educator/Frm Mrk Coord. | | | 0.90 | | 1.00 | |
| Public Health Nurse | 6.00 | | 0.80 | | 1.00 | |
| Registered Dietician | | | 0.45 | | 1.00 | |
| Sanitarian | 1.00 | | | | | |
| WIC Clerk | | | 0.80 | | 1.00 | |
| WIC Director/Nutritionist | | | 0.95 | | 1.00 | |
| Department Total | | 13.00 | | 7.01 | 9.00 | 20.01 |
| (*) As of approximately May 1, 2018 this position will be combined with the Health Officer Position. | | | | | | |
| <u>Highway</u> | | | | | | |
| Accounting Technician | 1.00 | | | | | |
| Administrative Assistant. | 1.00 | | | | | |
| Airport Attendant | 1.00 | | | | | |
| Airport Maintenance Worker | 1.00 | | | | | |
| Commissioner | 1.00 | | | | | |
| Director of Financial Services | 1.00 | | | | | |
| Engineering Technician | 1.00 | | | | | |
| Facility Mechanic/Janitor | 1.00 | | | | | |
| Foreman | 4.00 | | | | | |
| Highway Maintenance Worker | 31.00 | | | | | |
| Highway Maintenance Worker | 2.00 | | | | | |
| Mechanic | 4.00 | | | | | |
| Operations Manager | 1.00 | | | | | |
| Parks Superintendent/Airport Manager | 1.00 | | | | | |
| Shop Superintendent | 1.00 | | | | | |

Positions Included In 2018 Budget

| | Full | FT Sub- Total | PT FTE | PT FTE Total | Number of PT People | Dept.Total |
|---|-------|------------------|--------|-----------------|---------------------------|------------|
| Stockroom Clerk | 1.00 | | | | | |
| Superintendent | 1.00 | | | | | |
| Department Total | | 54.00 | | 0.00 | 0.00 | 54.00 |
| <u>Human Services</u> | | | | | | |
| Accounting Technician | 1.00 | | | | | |
| Administrative Support | 7.00 | | | | | |
| Adult Protective Service Worker | 4.00 | | | | | |
| Adult Protective Service Worker | 1.00 | | | | | |
| After Hours Crisis Worker | 3.00 | | | | | |
| AODA Case Manager | 1.00 | | | | | |
| Benefit Specialist | 1.00 | | | | | |
| Birth to Three Teachers | 4.00 | | | | | |
| Birth to Three/Waiver Spec | 1.00 | | | | | |
| Family Resource Unit Supervisor | 1.00 | | | | | |
| Child Protective Services Intake | 8.00 | | | | | |
| Child Protective Services Ongoing | 9.00 | | | | | |
| Clinical Services Supervisor | 1.00 | | | | | |
| Community Services Program Aide | 1.00 | | | | | |
| Case Manager | | | 0.50 | | 1.00 | |
| CCS Service Facilitator | 4.00 | | | | | |
| Clinical Social Worker | 5.00 | | 0.50 | | 1.00 | |
| CPS Supervisor - Intake | 1.00 | | | | | |
| CPS Supervisor - Ongoing | 1.00 | | | | | |
| Clinical Services Manager | 1.00 | | | | | |
| CSP Clinical Social Worker | 3.00 | | | | | |
| Community Liaison Worker | 1.00 | | | | | |
| CST Coordinator | 1.00 | | | | | |
| CST Care Coordinator | 1.00 | | | | | |
| Economic Support Specialist | 18.00 | | | | | |
| Economic Support Supervisor | 1.00 | | | | | |
| Financial Services Specialist | 3.00 | | | | | |
| Financial Services Supervisor | 1.00 | | | | | |
| Admin. Support Foster/Kinship Care | | | 0.70 | | 1.00 | |
| Foster Care Program Administrator | 1.00 | | | | | |
| Human Services Director - Business Operations | 1.00 | | | | | |
| Human Services Director - Child & Family Services | 1.00 | | | | | |
| Human Services Director - Clinical Services | 1.00 | | | | | |
| Human Services Director - Economic Support | 1.00 | | | | | |
| Kinship Care Administrator | 1.00 | | | | | |
| Medical Billing and Coding Specialist | 1.00 | | | | | |
| Parent Support Workers | 3.00 | | 0.88 | | 1.00 | |
| Psychiatric Nurse | 1.00 | | | | | |
| Psychiatrist | 1.00 | | 0.50 | | 1.00 | |
| Quality Program Specialist | 1.00 | | | | | |
| Receptionist - Economic Support | 1.00 | | | | | |
| Restorative Justice Worker | 1.00 | | | | | |
| Staff Accountant | 2.00 | | | | | |
| Substance Abuse Counselor | 2.00 | | | | | |
| Treatment Alternative and Diversion Counselor | 2.00 | | | | | |
| Waiver Specialist | 4.00 | | | | | |
| Youth and Family Services Social Wrk | 6.00 | | | | | |
| Youth and Family Services Supervisor | 1.00 | | | | | |
| Department Total | | 116.00 | | 3.08 | 5.00 | 119.08 |
| <u>Information Systems</u> | | | | | | |
| Aegis System Administrator | 2.00 | | | | | |

Positions Included In 2018 Budget

| | Full | FT Sub- Total | PT FTE | PT FTE Total | Number of PT People | Dept.Total |
|-------------------------------------|-------|------------------|--------|-----------------|---------------------------|------------|
| Desktop Administrator | 1.00 | | | | | |
| GIS Coordinator | 1.00 | | | | | |
| Human Services System Administrator | 1.00 | | | | | |
| Information Systems Director | 1.00 | | | | | |
| Network Engineer | 1.00 | | | | | |
| System Support Analyst | 1.00 | | | | | |
| Department Total | | 8.00 | | 0.00 | 0.00 | 8.00 |
| <u>Joint Dispatch Center</u> | | | | | | |
| Emergency Dispatcher | 16.00 | | 4.00 | | 5.00 | |
| Supervisor | 3.00 | | | | | |
| Department Total | | 19.00 | | 4.00 | 5.00 | 23.00 |
| <u>Personnel</u> | | | | | | |
| Personnel Coordinator | 1.00 | | | | | |
| Personnel Director | 1.00 | | | | | |
| Department Total | | 2.00 | | 0.00 | 0.00 | 2.00 |
| <u>Planning and Zoning</u> | | | | | | |
| Administrative Assistant | 1.00 | | | | | |
| Associate Code Administrator | 1.00 | | | | | |
| Associate Planner | 1.00 | | | | | |
| Code Administrator | 1.00 | | | | | |
| Planning & Zoning Director | 1.00 | | | | | |
| Real Property Lister | 1.00 | | | | | |
| Senior Planner | 1.00 | | | | | |
| Department Total | | 7.00 | | 0.00 | 0.00 | 7.00 |
| <u>Probate</u> | | | | | | |
| Deputy | 1.00 | | | | | |
| Register in Probate | 1.00 | | | | | |
| Department Total | | 2.00 | | 0.00 | 0.00 | 2.00 |
| <u>Public Works</u> | | | | | | |
| Business Manager | 1.00 | | | | | |
| Building & Grounds Supervisor | 1.00 | | | | | |
| Communication System Engineer | 1.00 | | | | | |
| Custodial Supervisor | 1.00 | | | | | |
| Custodian | 2.00 | | 1.50 | | 2.00 | |
| Custodian/Mail Carrier | 1.00 | | | | | |
| Facility Manager/Expo | 1.00 | | | | | |
| Facility Mtnc Wkr | 1.00 | | | | | |
| Maintenance I | 2.00 | | | | | |
| Maintenance II | 1.00 | | | | | |
| Maintenance Technician I | 1.00 | | | | | |
| Public Works Director | 1.00 | | | | | |
| Recycling Center Manager | 1.00 | | | | | |
| Department Total | | 15.00 | | 1.50 | 2.00 | 16.50 |
| <u>Register of Deeds</u> | | | | | | |
| Clerk | | | 0.55 | | 1.00 | |
| Deputy | 1.00 | | | | | |
| Register of Deeds | 1.00 | | | | | |
| Vital Records Clerk | 1.00 | | | | | |
| Department Total | | 3.00 | | 0.55 | 1.00 | 3.55 |
| <u>Sheriff</u> | | | | | | |

Positions Included In 2018 Budget

| | Full | FT Sub- Total | PT FTE | PT FTE Total | Number of PT People | Dept.Total |
|---|-------|------------------|--------|-----------------|---------------------------|------------|
| Account Specialist | 1.00 | | | | | |
| Administrative Specialist | 5.00 | | | | | |
| Bailiff | 2.00 | | | | | |
| Business Operations Manager | 1.00 | | | | | |
| Cook | | | 5.10 | | 6.00 | |
| Corrections Officer | 29.00 | | 0.00 | | 0.00 | |
| Court Officer | 1.00 | | | | | |
| Deputy Inspector/Operations | 1.00 | | | | | |
| Deputy Inspector/Support | 1.00 | | | | | |
| Detective | 4.00 | | | | | |
| Detective Supervisor | 1.00 | | | | | |
| Drug Enforcement Officer | 2.00 | | | | | |
| Food Service Manager | 1.00 | | | | | |
| Huber Officer | 1.00 | | | | | |
| Inspector | 1.00 | | | | | |
| Jail Administrator | 1.00 | | | | | |
| Jail Lieutenant - Corrections * | 1.00 | | | | | |
| Jail Lieutenant - Support | 1.00 | | | | | |
| Jail Nurse | 2.00 | | | | | |
| Jail Nurse Supervisor | 1.00 | | | | | |
| Jail Supervisor | 9.00 | | | | | |
| Narcotics Unit Supervisor | 1.00 | | | | | |
| Patrol Lieutenant | 6.00 | | | | | |
| Patrol Officer | 21.00 | | 3.60 | | 4.00 | |
| Process Server | 2.00 | | | | | |
| Senior Patrol Lieutenant | 3.00 | | | | | |
| Sheriff | 1.00 | | | | | |
| Department Total | | 100.00 | | 8.70 | 10.00 | 108.70 |
| * Position budgeted to Start July 1, 2017 | | | | | | |
| | | | | | | |
| <u>Soil and Water</u> | | | | | | |
| Director | 1.00 | | | | | |
| Resource Conservationist | 3.00 | | | | | |
| Public Relations/Education Coordinator | | | 0.60 | | 1.00 | |
| Department Total | | 4.00 | | 0.60 | 1.00 | 4.60 |
| | | | | | | |
| <u>Treasurer</u> | | | | | | |
| County Treasurer | 1.00 | | | | | |
| Deputy Treasurer | 1.00 | | | | | |
| Real Property Lister | 0.00 | | | | | |
| Real Property Assistant | 0.00 | | | | | |
| Department Total | | 2.00 | | 0.00 | 0.00 | 2.00 |
| | | | | | | |
| <u>UW Extension</u> | | | | | | |
| Program Assistant | 1.00 | | 0.40 | | | |
| Department Total | | 1.00 | | 0.40 | 0.00 | 1.40 |
| | | | | | | |
| <u>Veterans Service</u> | | | | | | |
| Veterans Service Officer | 2.00 | | | | | |
| Veterans Service Officer/Dept Director | 1.00 | | | | | |
| Department Total | | 3.00 | | 0.00 | 0.00 | 3.00 |
| | | | | | | |
| GRAND TOTALS | | 421.00 | | 27.97 | 38.00 | 448.97 |

| FTE Changes Included in Adopted 2018 Budget | | | | |
|--|---|------------|-------------|--|
| Department | Position Title | FTE Change | Net Change | Comments |
| Emergency Services | Emergency Services Specialist | 0.25 | | Increase position from .75 to full-time |
| | | | 0.25 | |
| Highway | Engineering Technichan (to be filled in July) | 1.00 | | |
| | Highway Maintenance Worker | 2.00 | 3.00 | |
| Human Services | CST Coordinator | 1.00 | | |
| | CST Care Coordinator | 1.00 | | |
| | Parent Support Worker | 1.00 | | |
| | Receptionist - Economic Support | 1.00 | | |
| | After Hours Crisis | -0.50 | | |
| | | | 3.50 | |
| Public Works | Custodian | 0.08 | | |
| | | | 0.08 | |
| Register of Deeds | Records Clerk | 0.05 | | Increase part-time position by .05 |
| | | | 0.05 | |
| Sheriff | Corrections Officer | 1.00 | | Increase 10 part time Corrections Officer to full-time |
| | | | 1.00 | |
| | | | | |
| | | | | |
| | Total Changes | | 7.88 | |
| | | | | |
| | | | | |
| | | | | |
| FTE Reconciliation 2017/2018 Budgets | | | | |
| Total FTE's Reported in Adopted 2017 Budget | | | 431.21 | |
| FTE Changes during 2017 - see addendum for details | | | 9.88 | |
| FTE Additions in 2018 Adopted Budget | | | 7.88 | |
| Total FTE's Reported in Adopted 2018 Budget | | | 448.97 | |

FTE Changes Since the 2017 Budget was Adopted
01/01/2017 - 12/31/2017

| Department | Position Title | FTE Change | Net Change | Comments |
|--|----------------------------------|------------|--------------|--|
| ADRC | Family Support Caregiver | -0.50 | | Part Time Position Eliminated |
| | Receptionist | 0.50 | | New Position Created |
| | | | 0.00 | |
| Clerk of Court | Counter Clerk | -1.00 | | Position Eliminated new Court Clerk Created |
| | Court Clerk | 1.00 | | New Position Created |
| | | | 0.00 | |
| Comptroller | Payroll Manager | -1.00 | | Position Eliminated new Accountant position Created |
| | Accountant | 1.00 | | New Position Created |
| | | | 0.00 | |
| Highway | Highway Maintenance Worker | 2.00 | | |
| | | | 2.00 | |
| | | | | |
| Human Services | AODA Case Manager | 1.00 | | New Position Created |
| | CSP Clinical Social Wkr | -1.00 | | Position Eliminated new APS Wrk Created |
| | Adult Protective Social Worker | 1.00 | | New Position Created |
| | Parent Support Worker | 2.88 | | New Position Created |
| | Birth to Three Teacher | -1.00 | | Position Eliminated new Birth to Three/Waiver Spec Created |
| | Birth to Three/Waiver Specialist | 1.00 | | New Position Created |
| | Treatment Diversion Counselor | 0.50 | | Additional .5 added to current Part Time position |
| | Clinical Social Worker | 1.50 | | New Position Created |
| | CCS Service Facilitator | 2.00 | | New Position Created |
| | Quality Program Specialist | 1.00 | | New Position Created |
| | | | 8.88 | |
| | | | | |
| | | | | |
| Planning & Zoning | Real Property Lister | 1.00 | | Position transferred from Treasurer's Office |
| | | | 1.00 | |
| | | | | |
| Public Works | Maintenance 2 | -1.00 | | Position Eliminated new Maintenance 1 position Created |
| | Maintenance 1 | 1.00 | | New Position Created |
| | | | 0.00 | |
| Treasurer's Office | Real Property Assistant | -1.00 | | Position Eliminated |
| | Real Property Lister | -1.00 | | Position Eliminated and transferred to Planning & Zoning |
| | | | -2.00 | |
| Total Changes 01/01/17 - 12/31/17 | | | 9.88 | |

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

| | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| ADRC - Aging Resources | 24.13 | 24.13 | 24.50 | 23.00 | 23.00 | 21.00 | 16.70 | 13.36 | 12.15 | 11.46 | 11.08 | 9.88 | 5.88 | 5.88 | 6.01 | 6.98 | 6.59 | 6.98 | 8.66 | 8.66 | 9.28 | 8.73 |
| Child Support | 9.00 | 9.00 | 9.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 8.00 | 8.00 |
| Clerk of Court | 19.00 | 19.00 | 19.00 | 18.80 | 17.80 | 17.80 | 17.80 | 15.80 | 16.43 | 17.13 | 16.91 | 16.31 | 16.69 | 16.69 | 16.69 | 16.69 | 16.69 | 16.69 | 17.16 | 17.16 | 17.16 | 17.37 |
| Comptroller | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.50 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 4.00 |
| Coroner | 1.00 | 1.00 | 1.48 | 1.48 | 1.48 | 1.48 | 1.48 | 1.48 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.28 |
| Corporation Counsel * | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| County Clerk | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.28 | 3.88 | 3.88 | 3.88 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 4.00 | 4.00 | 4.00 |
| District Attorney | 5.00 | 5.00 | 5.00 | 4.75 | 4.75 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.00 | 6.00 | 4.00 | 4.00 |
| Emergency Management | 2.00 | 1.75 | 2.00 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 2.23 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 1.73 | 1.69 |
| Executive / Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 1.50 | 1.50 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Family Court Commissioner ** | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Health Care Center | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 158.93 | 155.40 | 161.78 | 164.23 | 171.60 | 179.11 | 203.74 | 204.89 | 212.14 | 212.65 | 222.57 | 238.48 |
| Health Department | 20.01 | 20.01 | 19.86 | 19.57 | 19.75 | 19.39 | 19.84 | 19.01 | 20.75 | 22.19 | 21.76 | 23.16 | 23.16 | 23.16 | 23.16 | 23.16 | 24.52 | 24.44 | 25.40 | 25.40 | 23.72 | 22.86 |
| Highway Department | 54.00 | 49.00 | 50.00 | 50.00 | 49.00 | 48.75 | 48.00 | 27.08 | 34.62 | 60.00 | 60.00 | 60.00 | 64.00 | 64.00 | 65.00 | 68.00 | 70.00 | 70.75 | 71.75 | 71.75 | 72.00 | 75.50 |
| Human Services | 119.08 | 106.70 | 108.05 | 103.45 | 97.05 | 94.00 | 92.00 | 79.30 | 93.30 | 104.80 | 103.40 | 104.18 | 106.18 | 106.68 | 105.18 | 106.69 | 107.29 | 105.90 | 105.90 | 106.50 | 111.50 | 108.50 |
| Information Systems | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.00 | 7.00 | 8.00 | 8.00 | 7.00 | 7.00 | 6.00 | 5.00 | 5.00 | 5.00 | 6.00 | 5.00 | 5.00 | 4.00 | 4.00 |
| Joint Dispatch Center | 23.00 | 23.00 | 23.00 | 21.80 | 21.80 | 21.80 | 21.80 | 21.80 | 22.80 | 25.30 | 25.30 | 22.00 | 21.50 | 21.50 | 20.50 | 20.67 | 20.67 | 18.67 | 18.67 | 18.67 | 18.67 | 14.00 |
| Personnel | 2.00 | 2.00 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.90 | 2.90 | 2.90 | 2.90 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 3.20 |
| Planning & Zoning | 7.00 | 6.00 | 6.00 | 6.00 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.00 | 7.00 | 7.00 | 7.00 | 8.75 |
| Park Department (in Hwy) | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | 1.00 | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Public Works / Communications | 16.50 | 16.42 | 14.09 | 14.09 | 13.25 | 13.00 | 13.75 | 12.00 | 12.00 | 11.00 | 11.75 | 11.75 | 12.50 | 12.50 | 13.50 | 13.50 | 13.50 | 13.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Register in Probate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 2.63 |
| Register of Deeds | 3.55 | 3.50 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Sheriff's Department | 108.70 | 107.70 | 105.90 | 105.90 | 105.92 | 107.20 | 111.15 | 110.15 | 111.05 | 114.20 | 112.95 | 107.85 | 107.85 | 110.85 | 110.86 | 116.01 | 116.01 | 115.01 | 115.01 | 111.61 | 110.41 | 110.16 |
| Soil & Water | 4.60 | 4.60 | 4.60 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 5.46 | 5.92 | 7.92 | 7.92 | 7.92 | 7.92 | 8.92 | 8.92 | 8.92 | 8.92 | 8.92 | 8.92 | 8.90 |
| Treasurer | 2.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| UW-Extension | 1.40 | 1.40 | 1.40 | 1.40 | 1.00 | 1.00 | 1.00 | 1.00 | 1.40 | 1.40 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Veterans | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 1.60 | 1.60 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total | 448.97 | 431.21 | 431.48 | 423.07 | 414.13 | 408.25 | 406.35 | 362.81 | 387.45 | 438.47 | 596.53 | 587.09 | 597.10 | 601.47 | 607.48 | 626.79 | 653.99 | 651.81 | 657.67 | 656.78 | 665.69 | 678.05 |

County Board of Supervisors

25 25

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

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

Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1977 TO 2017 ACTUALS
2018 Adopted Budget

| LEVY YEAR | BUDGET YEAR | EQUALIZED VALUE | | ADOPTED TAX LEVY & RATE AS EQUALIZED | | | |
|--------------|----------------|--|------------------------|---|------------------------|-------------------------------------|------------------------|
| | | | | LEVY | | RATE | |
| | | EQUALIZED VALUATION EXCLUDING (TID) | PER-CENT INC (-DEC) | TOTAL LEVY IN DOLLARS | PER-CENT INC (-DEC) | TAX RATE PER \$1,000 (Note *) | PER-CENT INC (-DEC) |
| 1977 | 1978 | \$1,211,352,540 | 12.30% | \$4,081,326 | -1.00% | \$3.36923 | N.A. |
| 1978 | 1979 | \$1,355,612,540 | 11.91% | \$4,289,943 | 5.11% | \$3.16458 | -6.07% |
| 1979 | 1980 | \$1,516,316,000 | 11.85% | \$4,289,943 | 0.00% | \$2.82919 | -10.60% |
| 1980 | 1981 | \$1,663,852,000 | 9.73% | \$4,415,077 | 2.92% | \$2.65353 | -6.21% |
| 1981 | 1982 | \$1,688,807,800 | 1.50% | \$6,326,293 | 43.29% | \$3.74601 | 41.17% |
| 1982 | 1983 | \$1,756,318,100 | 4.00% | \$6,513,558 | 2.96% | \$3.70864 | -1.00% |
| 1983 | 1984 | \$1,769,340,900 | 0.74% | \$6,904,372 | 6.00% | \$3.90223 | 5.22% |
| 1984 | 1985 | \$1,786,443,900 | 0.97% | \$6,971,988 | 0.98% | \$3.90272 | 0.01% |
| 1985 | 1986 | \$1,776,007,300 | -0.58% | \$7,231,262 | 3.72% | \$4.07164 | 4.33% |
| 1986 | 1987 | \$1,730,722,700 | -2.55% | \$7,759,477 | 7.30% | \$4.48337 | 10.11% |
| 1987 | 1988 | \$1,676,719,000 | -3.12% | \$7,917,845 | 2.04% | \$4.72223 | 5.33% |
| 1988 | 1989 | \$1,693,668,100 | 1.01% | \$8,533,605 | 7.78% | \$5.03853 | 6.70% |
| 1989 | 1990 | \$1,717,107,600 | 1.38% | \$10,124,148 | 18.64% | \$5.89605 | 17.02% |
| 1990 | 1991 | \$1,770,603,700 | 3.12% | \$11,231,595 | 10.94% | \$6.34337 | 7.59% |
| 1991 | 1992 | \$1,876,922,700 | 6.00% | \$12,718,272 | 13.24% | \$6.77613 | 6.82% |
| 1992 | 1993 | \$1,996,027,300 | 6.35% | \$13,330,210 | 4.81% | \$6.67837 | -1.44% |
| 1993 | 1994 | \$2,118,040,000 | 6.11% | \$13,469,913 | 1.05% | \$6.35961 | -4.77% |
| 1994 | 1995 | \$2,323,674,500 | 9.71% | \$12,813,864 | -4.87% | \$5.51448 | -13.29% |
| 1995 | 1996 | \$2,521,083,800 | 8.50% | \$13,346,657 | 4.16% | \$5.29402 | -4.00% |
| 1996 | 1997 | \$2,692,042,900 | 6.78% | \$13,747,057 | 3.00% | \$5.10655 | -3.54% |
| 1997 | 1998 | \$2,960,655,500 | 9.98% | \$15,293,950 | 11.25% | \$5.16573 | 1.16% |
| 1998 | 1999 | \$3,113,670,000 | 5.17% | \$18,009,105 | 17.75% | \$5.78388 | 11.97% |
| 1999 | 2000 | \$3,327,573,700 | 6.87% | \$19,507,817 | 8.32% | \$5.86248 | 1.36% |
| 2000 | 2001 | \$3,505,947,400 | 5.36% | \$20,857,127 | 6.92% | \$5.94907 | 1.48% |
| 2001 | 2002 | \$3,813,024,200 | 8.76% | \$22,489,172 | 7.82% | \$5.89799 | -0.86% |
| 2002 | 2003 | \$4,014,784,100 | 5.29% | \$24,355,486 | 8.30% | \$6.06645 | 2.86% |
| 2003 | 2004 | \$4,176,772,000 | 4.03% | \$25,011,915 | 2.70% | \$5.98834 | -1.29% |
| 2004 | 2005 | \$4,301,111,800 | 2.98% | \$25,756,507 | 2.98% | \$5.98834 | 0.00% |
| 2005 | 2006 | \$4,432,487,500 | 3.05% | \$26,462,274 | 2.74% | \$5.97008 | -0.30% |
| 2006 | 2007 | \$4,674,582,000 | 5.46% | \$26,920,541 | 1.73% | \$5.75892 | -3.54% |
| 2007 | 2008 | \$4,866,468,000 | 4.10% | \$27,347,206 | 1.58% | \$5.61952 | -2.42% |
| 2008 | 2009 | \$5,073,661,200 | 4.26% | \$27,741,006 | 1.44% | \$5.46765 | -2.70% |
| 2009 | 2010 | \$5,254,924,000 | 3.57% | \$28,212,603 | 1.70% | \$5.36879 | -1.81% |
| 2010 | 2011 | \$5,142,459,100 | -2.14% | \$28,451,559 | 0.85% | \$5.53268 | 3.05% |
| 2011 | 2012 | \$5,184,760,300 | -1.34% | \$28,636,506 | 1.50% | \$5.52321 | 2.88% |
| 2012 | 2013 | \$5,003,116,500 | -3.50% | \$28,720,978 | 0.29% | \$5.74062 | 3.94% |
| 2013 | 2014 | \$4,950,247,400 | -1.06% | \$28,859,333 | 0.48% | \$5.82988 | 1.55% |
| 2014 | 2015 | \$4,987,266,200 | 0.75% | \$29,052,082 | 0.67% | \$5.82525 | -0.08% |
| 2015 | 2016 | \$5,025,988,600 | 0.78% | \$29,263,972 | 0.73% | \$5.82253 | -0.05% |
| 2016 | 2017 | \$5,091,354,100 | 1.30% | \$29,454,919 | 0.65% | \$5.78528 | -0.64% |
| 2017 | 2018 | \$5,100,495,200 | 0.18% | \$29,797,265 | 1.16% | \$5.84203 | 0.98% |

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

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

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

Outlay Items Included in the 2018 Adopted Budget

| Activity Number | Activity Area | Outlay Item | 2018 | |
|-----------------|----------------------------------|---|--|---------|
| | | | Amount | Total |
| 12100 | General Fund Clerk of Court | FTR Digital Recorder for B15 Courtroom | 5,000 | 5,000 |
| 12700 | Coroner | Stretcher | 3,500 | 3,500 |
| 13300 | Child Support | N/A | 0 | 0 |
| 14200 | County Clerk | N/A | 0 | 0 |
| 15100 | Comptroller | Miscellaneous | 1,000 | 1,000 |
| 15200 | Treasurer | N/A | 0 | 0 |
| 16100 | Maintenance - Courthouse | Remodel 1st Floor Vault CCTV Security Wiring Parking Lot Seal Coating Smoke Detector Heads - Replace Obsolete units Register in Probate Office Security Wall Hard Floor Auto Scrubber | 30,000 6,000 5,000 3,000 9,000 4,500 | 57,500 |
| 16200 | Maintenance - Office Complex | Parking Long Maint, repair ,sealcoat Replace Drinking Fountain Install Roof sno-bars (ice control) AC Condenser Filter Screens Tuckpointing - East Entrance Replace Leaking Window Panes (3) | 20,000 2,000 8,500 5,500 2,000 1,500 | 39,500 |
| 16300 | Maintenance - Jail | CCTV System Servers & Storage Units (Head End) Exterior Door Replacement | 350,000 12,000 | 362,000 |
| 16400 | Maintenance - UW Center | Tuckpointing Storm Sewer Re Routing @ Viebahn Student Services Carpeting | 20,000 8,000 9,000 | 37,000 |
| 16600 | Maintenance - Human Services | Roof B Replacement Ergonomic Desks Main Entrance Light Fixtures to LED Breakroom Flooring Drinking Fountain Exterior Door 1NCR | 20,000 12,000 2,000 4,000 2,000 3,000 | 43,000 |
| 16700 | Maintenance - PHD Building | ADA Ramp | 3,500 | 3,500 |
| 16750 | Maintenance - Admin Office Bldg | AC Condenser Filter Screens Asphalt Maint(Sealcoat,Crackfill,Stripe) | 2,000 3,000 | 5,000 |
| 16800 | Maintenance - Other Co Buildings | Broken Headstones - Potters Field Replace | 1,000 | 1,000 |
| 16900 | Maintenance - C&T Building | UPS Battery Replacement Every 4 Yrs AC Condenser Screens | 11,000 5,000 | 16,000 |
| 16950 | Maintenance - MAC | Furnace 1 & Lobby AC AC Condenser Filter Screens Wheelchair Stg Lites& Rewire Replace Broken Glass Block LL | 12,000 2,000 2,000 5,000 | 21,000 |
| 17100 | Register of Deeds | Office Fixtures | 2,000 | 2,000 |

Outlay Items Included in the 2017 Adopted Budget

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

Outlay Items Included in the 2018 Adopted Budget

| Activity Number | Activity Area | Outlay Item | 2018 | |
|---------------------------------|---------------------------|---|---------|-----------|
| | | | Amount | Total |
| 21000 | Sheriff - Admin | Miscellaneous | 2,000 | 2,000 |
| 21200 | Sheriff - Traffic Patrol | Patrol Vehicles (7) | 195,000 | 275,500 |
| | | Transport Van | 30,500 | |
| | | Patrol and Tactical Supplies | 50,000 | |
| 21650 | Communications Activity | Tower Top Amps Replacement (1 of 5 Yrs) | 16,000 | 104,895 |
| | | Touch Screens Planned Rep | 4,045 | |
| | | Quantar Replacements 2 of 4 | 62,000 | |
| | | Microwave Redundancy 3 yr Plan (Baycom) | 22,850 | |
| 25300 | Emergency Mgt - EPCRA | N/A | | 0 |
| 25400 | Emergency Mgt - HAZMAT | Miscellaneous HAZMAT Equip | 9,250 | 9,250 |
| 27000 | Corrections | N/A | 0 | 0 |
| 47000 | Veterans Office | None | | 0 |
| 52000 | Parks | Front Mount Mower | 15,000 | 193,000 |
| | | 3/4 Ton Truck | 35,000 | |
| | | Maribel Storage Building | 130,000 | |
| | | Silver Lake Playground Equipment | 10,000 | |
| | | Miscellaneous | 3,000 | |
| 54400 | Parks - Snowmobile Trails | Replace Snowmobile Bridges | 121,250 | 121,250 |
| 63000 | Planning and Zoning | Transcendent Permit Management Suite | 15,630 | 16,130 |
| | | Miscellaneous | 500 | |
| | | . | | |
| General Fund Total | | | | 1,319,025 |
| Solid Waste Recycling SRF | | | | |
| 36300 | Recycling Operation | Excel Baler Door/Wear plates | 5,000 | 26,200 |
| | | Asphalt Repair | 8,000 | |
| | | Automatic Stretch Wrapper | 4,000 | |
| | | Security System Upgrade | 6,200 | |
| | | Dump Truck Load Cover | 3,000 | |
| Solid Waste Recycling SRF Total | | | | 26,200 |
| Aging SRF | | | | |
| 46400 | ADRC | Transportation Van | 10,264 | 10,264 |
| Aging SRF Total | | | | 10,264 |
| Expo SRF | | | | |
| 54600 | Expo Activities | None | | 0 |
| 54615 | Ice Center | None | | 0 |
| 54620 | Expo Maint & Improvements | Cattle Barn Replacement(Includes Wash Racks) | 550,000 | 1,046,475 |
| | | East Parking Lot Site Work | 100,000 | |
| | | Exhibition Bldg - Failed Sanitary Sewer to Clover Café | 15,000 | |
| | | Exhibition Bldg Door Replacement | 36,000 | |
| | | Expo Office Furnace & AC | 10,000 | |
| | | Grounds Asphalt Work | 100,000 | |
| | | Horse Barns Residing | 30,000 | |
| | | Ice Center Boiler Replacement | 23,975 | |
| | | Ice Center Door Replacement | 20,000 | |
| | | Merchants Bathroom Roofs | 25,000 | |
| | | Merchants Bldg Door Replacement | 36,000 | |
| | | Merchants-Reznor Rooftop HVAC Units | 60,000 | |
| | | Milk Parlor Roof | 20,000 | |
| | | Underground Water Infrastructure inCenter Area of Grounds | 10,000 | |
| | | Handicap Accessible Door OperatorsMerchants, Ice Center, & Exhibition | 10,500 | |
| Expo SRF Total | | | | 1,046,475 |
| Information Systems | | | | |
| 14500 | Information Systems | Training Lab Laptop Replacements (6x) | 5,575 | 11,825 |
| | | Chairs, Chair Mats, Office Equip for IS Staff | 750 | |
| | | 4 Staff PCs or Laptops | 3,500 | |
| | | Misc. | 2,000 | |
| Information Systems Total | | | | 11,825 |
| 45058 | Human Services | Replacement Office Furniture | 3,000 | 3,000 |
| Grand Total | | | | 2,416,789 |

Outlay Items Included in the 2017 Adopted Budget

| Activity Number | Activity Area | Outlay Item | 2017 | |
|---------------------------------|---------------------------|--|---------|-----------|
| | | | Amount | Total |
| 21000 | Sheriff - Admin | N/A | 0 | 0 |
| 21200 | Sheriff - Traffic Patrol | Patrol and Tactical Supplies | 50,000 | 218,000 |
| | | Patrol Vehicles (6) | 168,000 | |
| 21650 | Communications Activity | Ca12 CDs Planned Replacement | 2,955 | 64,000 |
| | | Touch Screens Planned Rep | 4,045 | |
| | | Quantar Replacement (Ph 3.B.) 1 of 4 | 57,000 | |
| 25300 | Emergency Mgt - EPCRA | Emergency Radios | 3,000 | 3,000 |
| 25400 | Emergency Mgt - HAZMAT | Miscellaneous HAZMAT | 13,400 | 13,400 |
| 27000 | Corrections | SCAAP Miscellaneous | 8,000 | 8,000 |
| 41950 | Veterans Office | Furniture for New Office | 4,726 | 4,726 |
| 52000 | Parks | Front Mount Mower | 11,000 | 15,000 |
| | | Miscellaneous | 4,000 | |
| 54400 | Parks - Snowmobile | N/A | 0 | 0 |
| 63000 | Planning and Zoning | None | 0 | 0 |
| General Fund Total | | | | 1,022,004 |
| Solid Waste Recycling SRF | | | | |
| 36300 | Recycling Operation | Dump Truck Load Cover | 3,000 | 20,000 |
| | | Security System Upgrade | 5,700 | |
| | | Excel Baler Door | 5,000 | |
| | | Brush Sweeper-Bobcat Attachment | 3,300 | |
| | | Enloader Brakes | 3,000 | |
| Solid Waste Recycling SRF Total | | | | 20,000 |
| Aging SRF | | | | |
| 46450 | ADRC | Copier | 6,531 | |
| | | Signage for New Building | 10,000 | |
| Aging SRF Total | | | | 16,531 |
| Expo SRF | | | | |
| 54600 | Expo Activities | Wireless Network Upgrade from Expo to Office Complex | 9,850 | 9,850 |
| 54615 | Ice Center | Parking Lot Repairs/Striping | 1,915 | 11,915 |
| | | Door Replacements | 10,000 | |
| | | Event Tables | 800 | |
| 54620 | Expo Maint & Improvements | Roof Coating - Lester Bldg Roof | 4,000 | 559,800 |
| | | Staging | 4,000 | |
| | | Electrical Panel Replacements | 1,000 | |
| | | SMI Engineering | 20,000 | |
| | | East Parking Lot Development | 100,000 | |
| | | West Parking Lot Development (BallField) | 100,000 | |
| | | North Parking Lot (Off Grounds) | 20,000 | |
| | | Vista Road Development | 75,000 | |
| | | Bleacher Pad W/Gravel | 15,000 | |
| | | Dirt Pull Area | 15,000 | |
| | | Pits - Electrical Service,Lighting, Announcer Booth, Water | 100,000 | |
| | | Boundary Fencing | 35,000 | |
| | | Main Gate Area - Asphalt | 30,000 | |
| | | North Woods Area | 40,000 | |
| Expo SRF Total | | | | 581,565 |
| Information Systems | | | | |
| 14500 | Information Systems | Training Lab Laptop Replacements | 6,500 | 17,460 |
| | | Chairs, Chair Mats, Office Equip for IS Staff | 750 | |
| | | Office 2016 Upgrades (14x) | 2,760 | |
| | | 2 Staff PCs or Laptops | 2,500 | |
| | | Treasurer Tax Bill Web Integration | 4,950 | |
| Information Systems Total | | | | 17,460 |
| Grand Total | | | | 1,657,560 |

MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2017

| | Issue Date | Interest Rate | Maturity Date | Original Principal | Paid or Refunded Through December 31, 2017 | Balance Outstanding |
|---|------------|---------------|---------------|---------------------|--|---------------------|
| LONG-TERM OBLIGATIONS ACCOUNT GROUP | | | | | | |
| 2007 General Purpose Refunding Bonds (1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc. | 4/10/07 | 4.00% | 11/1/21 | \$7,290,000 | \$6,810,000 | \$480,000 |
| 2010 BAB-Taxable Refunding Bonds Communications Project (Refunded 2009-10 NAN | 9/7/10 | 2.98% | 4/1/30 | \$15,740,000 | \$4,265,000 | \$11,475,000 |
| 2011 General Purpose Refunding Bonds (remaining refundable portion of 2002) Robert W. Baird & Co. Inc. | 10/11/11 | 1.48% | 11/1/17 | \$2,710,000 | \$2,710,000 | \$0 |
| 2012 Taxable Refunding Issue Refinances the callable portion of the 2003 Issue Robert W. Baird & Co. Inc. | 5/8/12 | 2.55% | 4/1/23 | \$3,785,000 | \$1,300,000 | \$2,485,000 |
| 2013 General Obligation Note Finances the Health Department Building Project Financing Completed by Manitowoc County | 7/1/13 | 2.28% | 7/1/23 | \$1,900,000 | \$805,000 | \$1,095,000 |
| 2017 General Obligation Refunding Bond Financed UW Manitowoc Remodeling, MAC Remodel, Recycling Equip., Etal. And partial 2007 Recall | 8/18/17 | 2.95% | 11/1/36 | \$9,995,000 | \$0 | \$9,995,000 |
| Total Long-term Debt | | | | <u>\$46,255,000</u> | <u>\$20,725,000</u> | \$25,530,000 |
| Other Post Employment Benefits / Vested Employee Compensated Absences | | | | | | <u>\$784,538</u> |
| Total Long-term Obligations Account Group | | | | | | <u>\$26,314,538</u> |
| PROPRIETARY FUNDS (split with long-term obligations account group) | | | | | | |
| 2007 General Purpuse Refunding Bonds HCC portion (1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc. | 4/10/07 | 4.00% | 11/1/21 | \$0 | \$0 | \$0 |
| Other Post Employment Benefits / Vested Employee Compensated Absences | | | | | | <u>\$88,432</u> |
| Total Proprietary Funds | | | | | | <u>\$88,432</u> |

Manitowoc County
Debt Service Outstanding
1/31/17 - 1/31/18 - 1/31/18

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

Issue: 5
Amount: \$7,290,000
Type: GO Refunding Bonds 2007
Dated: April 10, 2007
Callable: '18-'21 Callable 11/1/17 @ Par

| CALENDAR YEAR | PRINCIPAL (11/1) | RATE | INTEREST (5/1 & 11/1) | TOTAL |
|------------------|---------------------|--------------|--------------------------|-----------------------|
| 2017 | \$500,000.00 | 4.00% | \$148,800.00 | \$648,800.00 |
| 2018 | \$480,000.00 | 4.00% | \$19,200.00 | \$499,200.00 |
| 2019 | \$0.00 | 4.00% | \$0.00 | \$0.00 |
| 2020 | \$0.00 | 4.00% | \$0.00 | \$0.00 |
| 2021 | \$0.00 | 4.00% | \$0.00 | \$0.00 |
| 2022 | | | | |
| 2023 | | | | |
| 2024 | | | | |
| 2025 | | | | |
| 2026 | | | | |
| 2027 | | | | |
| 2028 | | | | |
| 2029 | | | | |
| 2030 | | | | |
| 2031 | | | | |
| 2032 | | | | |
| 2033 | | | | |
| 2034 | | | | |
| 2035 | | | | |
| 2036 | | | | |
| TOTAL | \$980,000.00 | | \$168,000.00 | \$1,148,000.00 |

Callable Maturities

The 1995 issue (\$2,140,000) was for construction of M.C. Office
The 1999 issue (\$2,875,000) was for Hwy Main Shop \$2,575,000 &
U.W. Manitowoc \$300,000 for engineering and design.

The 2000 issue (\$3,770,000) for U.W. Manitowoc Addition &
The 2002 issue (\$13,500,000) \$13,200,000 was for the HCC and
\$300,000 was for the Parks & Sheriffs' Dept. garages.

Our 2017 Refunding Issue included \$2,740,000 to pay off \$585,000 of
the 2018 amount, \$1,075,000 of 2019 and \$545,000 of 2020 and
\$535,000 of 2021.

2010 Communications Project Taxable Refunding Bonds

Issue: 6
Amount: \$15,740,000
Type: Taxable Build America Bond
Dated: Sept. 7, 2010 TIC 2.98%
Callable: Callable '21-'30 on 4/1/2020 @ Par

| PRINCIPAL (4/1) | RATE | INTEREST (4/1 & 10/1) | TOTAL | Original BAB's Subsidy | BAB's Subsidy Sequestration Amount | Adjusted Net Old |
|------------------------|--------------|--------------------------|------------------------|---|---------------------------------------|------------------------|
| | | Full Int. Pmt. | | Original Gross Subsidy prior to (*) | Adjusted Subsidy Amount | |
| \$735,000.00 | 2.75% | \$525,803.75 | \$1,260,803.75 | (\$184,031.31) | (\$171,333.00) | \$1,076,772.44 |
| \$750,000.00 | 3.15% | \$503,885.00 | \$1,253,885.00 | (\$176,359.74) | (\$164,191.00) | \$1,077,525.26 |
| \$765,000.00 | 3.35% | \$479,258.75 | \$1,244,258.75 | (\$167,740.55) | (\$156,166.00) | \$1,076,518.20 |
| \$780,000.00 | 3.60% | \$452,405.00 | \$1,232,405.00 | (\$158,341.74) | (\$147,416.00) | \$1,074,063.26 |
| \$800,000.00 | 3.90% | \$422,765.00 | \$1,222,765.00 | (\$147,967.74) | (\$137,758.00) | \$1,074,797.26 |
| \$825,000.00 | 4.10% | \$390,252.50 | \$1,215,252.50 | (\$136,588.37) | (\$127,164.00) | \$1,078,664.13 |
| \$845,000.00 | 4.25% | \$355,383.75 | \$1,200,383.75 | (\$124,384.31) | (\$115,802.00) | \$1,075,999.44 |
| \$870,000.00 | 4.40% | \$318,287.50 | \$1,188,287.50 | (\$111,400.62) | (\$103,714.00) | \$1,076,886.88 |
| \$895,000.00 | 4.60% | \$278,562.50 | \$1,173,562.50 | (\$97,496.87) | (\$90,770.00) | \$1,076,065.63 |
| \$925,000.00 | 5.00% | \$234,852.50 | \$1,159,852.50 | (\$82,198.37) | (\$82,198.00) | \$1,077,654.13 |
| \$955,000.00 | 5.00% | \$187,852.50 | \$1,142,852.50 | (\$65,748.37) | (\$65,748.00) | \$1,077,104.13 |
| \$985,000.00 | 5.35% | \$137,628.75 | \$1,122,628.75 | (\$48,170.06) | (\$48,170.00) | \$1,074,458.69 |
| \$1,020,000.00 | 5.35% | \$83,995.00 | \$1,103,995.00 | (\$29,398.25) | (\$29,398.00) | \$1,074,596.75 |
| \$1,060,000.00 | 5.35% | \$28,355.00 | \$1,088,355.00 | (\$9,924.25) | (\$9,924.00) | \$1,078,430.75 |
| \$12,210,000.00 | | \$4,399,287.50 | \$16,609,287.50 | (\$1,539,750.55) | (\$1,449,752.00) | \$15,069,536.95 |

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

Callable Maturities

With the Federal budget sequester in 2013, our BAB subsidy has been reduced 7.2% starting in 2014. 6.9% for 2017-2025 Sequestration.

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

Manitowoc County
Debt Service Outstanding
1/31/17 - 1/31/18 - 1/31/18

| 2011 Refunding Issue (remaining portion of callable 2002 Issue) | | | | | 2012 Taxable Refunding Issue (callable portion of 2003 Issue) | | | | |
|---|---------------------|-------|--------------------------|---------------------|---|--------------|--------------------------|-----------------------|--|
| Issue: 7 | | | | | Issue: 8 | | | | |
| Amount: \$2,710,000 | | | | | Amount: \$3,785,000 | | | | |
| Type: GO Refunding Bonds 2011 | | | | | Type: GO Refunding Bonds 2012 | | | | |
| Dated: October 11, 2011 | | | | | Dated: May 8, 2012 (TIC 2.5549%) | | | | |
| Callable: Not Callable | | | | | Callable: Callable '22-'23 on 4/1/2021 @ Par | | | | |
| CALENDAR YEAR | PRINCIPAL (11/1) | RATE | INTEREST (5/1 & 11/1) | TOTAL | PRINCIPAL (4/1) | RATE | INTEREST (4/1 & 10/1) | TOTAL | |
| 2017 | \$520,000.00 | 3.00% | \$15,600.00 | \$535,600.00 | \$335,000.00 | 1.45% | \$66,388.75 | \$401,388.75 | |
| 2018 | | | | | \$355,000.00 | 1.80% | \$60,765.00 | \$415,765.00 | |
| 2019 | | | | | \$375,000.00 | 2.15% | \$53,538.75 | \$428,538.75 | |
| 2020 | | | | | \$395,000.00 | 2.40% | \$44,767.50 | \$439,767.50 | |
| 2021 | | | | | \$425,000.00 | 2.70% | \$34,290.00 | \$459,290.00 | |
| 2022 | | | | | \$450,000.00 | 2.95% | \$21,915.00 | \$471,915.00 | |
| 2023 | | | | | \$485,000.00 | 3.15% | \$7,638.75 | \$492,638.75 | |
| 2024 | | | | | | | | | |
| 2025 | | | | | | | | | |
| 2026 | | | | | | | | | |
| 2027 | | | | | | | | | |
| 2028 | | | | | | | | | |
| 2029 | | | | | | | | | |
| 2030 | | | | | | | | | |
| 2031 | | | | | | | | | |
| 2032 | | | | | | | | | |
| 2033 | | | | | | | | | |
| 2034 | | | | | | | | | |
| 2035 | | | | | | | | | |
| 2036 | | | | | | | | | |
| TOTAL | \$520,000.00 | | \$15,600.00 | \$535,600.00 | \$2,820,000.00 | | \$289,303.75 | \$3,109,303.75 | |

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

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

Manitowoc County
Debt Service Outstanding
1/31/17 - 1/31/18 - 1/31/18

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

| CALENDAR YEAR | PRINCIPAL (7/1) | RATE | INTEREST (7/1) | TOTAL |
|------------------|--|-------|---------------------|-----------------------|
| | * \$500,000 advance payment 2/1/15 (New Amort. Schedule) | | | |
| | * \$250,000 additional Principal payment 7/1/15 | | | |
| 2017 | \$0.00 | 2.80% | \$24,966.00 | \$24,966.00 |
| 2018 | \$30,000.00 | 2.80% | \$24,966.00 | \$54,966.00 |
| 2019 | \$50,000.00 | 2.80% | \$24,282.00 | \$74,282.00 |
| 2020 | \$350,000.00 | 2.80% | \$23,142.00 | \$373,142.00 |
| 2021 | \$300,000.00 | 2.80% | \$15,162.00 | \$315,162.00 |
| 2022 | \$300,000.00 | 2.80% | \$8,322.00 | \$308,322.00 |
| 2023 | \$65,000.00 | 2.80% | \$1,482.00 | \$66,482.00 |
| 2024 | | | | |
| 2025 | | | | |
| 2026 | | | | |
| 2027 | | | | |
| 2028 | | | | |
| 2029 | | | | |
| 2030 | | | | |
| 2031 | | | | |
| 2032 | | | | |
| 2033 | | | | |
| 2034 | | | | |
| 2035 | | | | |
| 2036 | | | | |
| TOTAL | \$1,095,000.00 | | \$122,322.00 | \$1,217,322.00 |

Callable - Prepayment of P & I any time.

The 2013 GO Note was issued to finance the Health Dept. Project and the Courthouse Tuck-pointing Project. Associated Bank originally purchased the Note.

2017 General Obligation Refunding Bond
Issue: 10
Amount: \$9,995,000
Type: GO Refunding Bond 2017
Dated: Aug. 18, 2017 (TIC 2.95%)
Callable: Not Callable

| PRINCIPAL (11/1) | RATE | INTEREST (5/1 & 11/1) | TOTAL |
|-----------------------|--------------|--------------------------|------------------------|
| \$0.00 | | \$0.00 | \$0.00 |
| \$305,000.00 | 2.00% | \$337,860.27 | \$642,860.27 |
| \$835,000.00 | 2.00% | \$274,800.00 | \$1,109,800.00 |
| \$550,000.00 | 2.00% | \$258,100.00 | \$808,100.00 |
| \$595,000.00 | 2.00% | \$247,100.00 | \$842,100.00 |
| \$450,000.00 | 5/1 3.00% | \$228,450.00 | \$678,450.00 |
| \$280,000.00 | 3.00% | \$221,700.00 | \$501,700.00 |
| \$445,000.00 | 3.00% | \$213,300.00 | \$658,300.00 |
| \$460,000.00 | 3.00% | \$199,950.00 | \$659,950.00 |
| \$475,000.00 | 3.00% | \$186,150.00 | \$661,150.00 |
| \$490,000.00 | 3.00% | \$171,900.00 | \$661,900.00 |
| \$500,000.00 | 3.00% | \$157,200.00 | \$657,200.00 |
| \$520,000.00 | 3.00% | \$142,200.00 | \$662,200.00 |
| \$535,000.00 | 3.00% | \$126,600.00 | \$661,600.00 |
| \$550,000.00 | 3.00% | \$110,550.00 | \$660,550.00 |
| \$565,000.00 | 3.00% | \$94,050.00 | \$659,050.00 |
| \$580,000.00 | 3.00% | \$77,100.00 | \$657,100.00 |
| \$600,000.00 | 3.125% | \$59,700.00 | \$659,700.00 |
| \$620,000.00 | 3.25% | \$40,950.00 | \$660,950.00 |
| \$640,000.00 | 3.25% | \$20,800.00 | \$660,800.00 |
| \$9,995,000.00 | | \$3,168,460.27 | \$13,163,460.27 |

* This Principal payment only due 5/1

Callable - November 1, 2026

The 2017 GO Refunding Bond was issued as permanent financing for our Feb. 2017 borrowing that was issued to fund UW Manitowoc project of \$5,000,000: MAC Bldg. reno of \$600,000: Recycling Equip for \$500,000: Jail Body Scanner for \$200,000: ERP System \$750,000: HSD computers \$58,177: and refund the all but a partial payment in 2018 of the remaining callable portion of our 2007 Issue (\$2,740,000.).

Manitowoc County
Debt Service Outstanding
1/31/17 - 1/31/18 - 1/31/18

| TOTAL COMBINED DEBT SERVICE | | | | | | | |
|-----------------------------|--------------------------|-----------------|----------------|-----------------|----------------------|-----------------|--------------------------|
| CALENDAR YEAR | | PRINCIPAL | INTEREST | TOTAL | BAB's SUBSIDY Old | NET TOTAL | REQUIRED TAX LEVY (*) |
| | 2017 | \$2,090,000.00 | \$781,558.50 | \$2,871,558.50 | (\$184,031.31) | \$2,687,527.19 | \$2,681,091.88 |
| | 2018 | \$1,920,000.00 | \$946,676.27 | \$2,866,676.27 | (\$176,359.74) | \$2,690,316.53 | \$2,682,644.96 |
| | 2019 | \$2,025,000.00 | \$831,879.50 | \$2,856,879.50 | (\$167,740.55) | \$2,689,138.95 | \$2,680,519.76 |
| | 2020 | \$2,075,000.00 | \$778,414.50 | \$2,853,414.50 | (\$158,341.74) | \$2,695,072.76 | \$2,685,673.95 |
| | 2021 | \$2,120,000.00 | \$719,317.00 | \$2,839,317.00 | (\$147,967.74) | \$2,691,349.26 | \$2,680,975.26 |
| | 2022 | \$2,025,000.00 | \$648,939.50 | \$2,673,939.50 | (\$136,588.37) | \$2,537,351.13 | \$2,525,971.76 |
| | 2023 | \$1,675,000.00 | \$586,204.50 | \$2,261,204.50 | (\$124,384.31) | \$2,136,820.19 | \$2,124,616.13 |
| | 2024 | \$1,315,000.00 | \$531,587.50 | \$1,846,587.50 | (\$111,400.62) | \$1,735,186.88 | \$1,722,203.19 |
| | 2025 | \$1,355,000.00 | \$478,512.50 | \$1,833,512.50 | (\$97,496.87) | \$1,736,015.63 | \$1,722,111.88 |
| | 2026 | \$1,400,000.00 | \$421,002.50 | \$1,821,002.50 | (\$82,198.37) | \$1,738,804.13 | \$1,723,505.63 |
| | 2027 | \$1,445,000.00 | \$359,752.50 | \$1,804,752.50 | (\$65,748.37) | \$1,739,004.13 | \$1,722,554.13 |
| | 2028 | \$1,485,000.00 | \$294,828.75 | \$1,779,828.75 | (\$48,170.06) | \$1,731,658.69 | \$1,714,080.38 |
| | 2029 | \$1,540,000.00 | \$226,195.00 | \$1,766,195.00 | (\$29,398.25) | \$1,736,796.75 | \$1,718,024.94 |
| | 2030 | \$1,595,000.00 | \$154,955.00 | \$1,749,955.00 | (\$9,924.25) | \$1,740,030.75 | \$1,720,556.75 |
| | 2031 | \$550,000.00 | \$110,550.00 | \$660,550.00 | \$0.00 | \$660,550.00 | \$650,625.75 |
| | 2032 | \$565,000.00 | \$94,050.00 | \$659,050.00 | \$0.00 | \$659,050.00 | \$659,050.00 |
| | 2033 | \$580,000.00 | \$77,100.00 | \$657,100.00 | \$0.00 | \$657,100.00 | \$657,100.00 |
| | 2034 | \$600,000.00 | \$59,700.00 | \$659,700.00 | \$0.00 | \$659,700.00 | \$659,700.00 |
| | 2035 | \$620,000.00 | \$40,950.00 | \$660,950.00 | \$0.00 | \$660,950.00 | \$660,950.00 |
| | 2036 | \$640,000.00 | \$20,800.00 | \$660,800.00 | \$0.00 | \$660,800.00 | \$660,800.00 |
| TOTAL | January 1, 2017 Balances | \$27,620,000.00 | \$8,162,973.52 | \$35,782,973.52 | (\$1,539,750.55) | \$34,243,222.97 | \$34,052,756.35 |
| | January 1, 2018 Balances | \$25,530,000.00 | \$7,381,415.02 | \$32,911,415.02 | (\$1,355,719.24) | \$31,555,695.78 | \$31,371,664.47 |
| | January 1, 2019 Balances | \$23,610,000.00 | \$6,434,738.75 | \$30,044,738.75 | (\$1,179,359.50) | \$28,865,379.25 | \$28,689,019.51 |

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

Manitowoc County, Wisconsin
 Adopted Expenses Revenues & Tax Levy by Department
 Adopted 2018 Budget with 2017 and 2016 Levies Shown for Comparison Purposes

| | Budgeted 2018 Expenses | Budgeted 2018 Revenues | 2017 Fund Balance (Applied) (In) Retained Out | Adopted 2017 Levy for 2018 Budget | Adopted 2017 | Adopted 2016 |
|----------------------------------|------------------------------|------------------------------|---|---|------------------------|------------------------|
| Aging Resources - ADRC | \$2,820,501.00 | \$2,771,276.00 | (\$24,225.00) | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| Airport | \$362,524.00 | \$200,035.00 | \$0.00 | \$162,489.00 | \$158,271.00 | \$162,999.00 |
| Child Support | \$949,835.00 | \$870,000.00 | \$0.00 | \$79,835.00 | (\$27,425.00) | (\$18,193.00) |
| Clerk of Court | \$1,380,274.00 | \$764,024.00 | \$0.00 | \$616,250.00 | \$633,442.00 | \$641,352.00 |
| Comptroller | \$664,051.00 | \$1,650.00 | \$0.00 | \$662,401.00 | \$705,808.00 | \$701,354.00 |
| Coroner | \$268,850.00 | \$50,000.00 | \$0.00 | \$218,850.00 | \$220,042.00 | \$224,735.00 |
| Corporation Counsel | \$425,631.00 | \$0.00 | \$0.00 | \$425,631.00 | \$416,866.00 | \$483,830.00 |
| County Board | \$143,808.00 | \$0.00 | \$0.00 | \$143,808.00 | \$124,353.00 | \$123,127.00 |
| County Clerk | \$466,613.00 | \$36,022.00 | (\$60,000.00) | \$370,591.00 | \$368,499.00 | \$381,739.00 |
| District Attorney | \$403,254.00 | \$42,600.00 | \$0.00 | \$360,654.00 | \$356,572.00 | \$329,947.00 |
| Emergency Management | \$390,217.00 | \$302,622.00 | \$0.00 | \$87,595.00 | \$125,970.00 | \$137,878.00 |
| Executive | \$121,642.00 | \$0.00 | \$0.00 | \$121,642.00 | \$114,123.00 | \$115,941.00 |
| Family Court Commissioner | \$234,480.00 | \$131,666.00 | \$0.00 | \$102,814.00 | \$101,113.00 | \$100,174.00 |
| Health Department | \$1,640,810.00 | \$723,727.00 | \$0.00 | \$917,083.00 | \$937,872.00 | \$907,124.00 |
| Highway Department | \$8,157,120.00 | \$4,026,818.00 | (\$2,170,000.00) | \$1,960,302.00 | \$2,546,560.00 | \$2,573,912.00 |
| Highway Bridge Aid Petitions | \$270,917.03 | \$0.00 | \$0.00 | \$270,917.03 | \$110,627.00 | \$170,169.67 |
| Human Services Department | \$17,951,632.00 | \$10,663,162.00 | \$0.00 | \$7,288,470.00 | \$7,122,797.00 | \$6,896,441.00 |
| Information Systems | \$1,873,819.00 | \$1,736,845.00 | (\$136,974.00) | \$0.00 | \$0.00 | \$0.00 |
| Joint Dispatch Center | \$1,724,251.00 | \$0.00 | \$0.00 | \$1,724,251.00 | \$1,665,018.00 | \$1,611,055.00 |
| Communications Activity | \$876,685.00 | \$8,000.00 | \$0.00 | \$868,685.00 | \$868,390.00 | \$870,528.00 |
| Personnel | \$308,206.00 | \$0.00 | \$0.00 | \$308,206.00 | \$304,973.00 | \$353,978.00 |
| Planning & Zoning | \$832,339.00 | \$380,583.00 | \$0.00 | \$451,756.00 | \$440,041.00 | \$296,494.00 |
| Parks | \$597,492.00 | \$229,788.00 | (\$178,102.00) | \$189,602.00 | \$189,602.00 | \$197,774.00 |
| Public Works | \$2,832,841.00 | \$239,543.00 | (\$262,538.00) | \$2,330,760.00 | \$2,365,816.00 | \$2,453,393.00 |
| Register in Probate | \$322,200.00 | \$73,500.00 | \$0.00 | \$248,700.00 | \$238,352.00 | \$235,555.00 |
| Register of Deeds | \$463,941.00 | \$582,230.00 | \$37,578.00 | (\$80,711.00) | (\$47,755.00) | (\$23,512.00) |
| Sheriff's Department | \$11,080,545.00 | \$984,193.00 | \$0.00 | \$10,096,352.00 | \$9,963,577.00 | \$9,616,157.00 |
| Soil & Water | \$613,537.00 | \$306,800.00 | \$0.00 | \$306,737.00 | \$290,206.00 | \$288,577.00 |
| Treasurer | \$189,014.00 | \$500,385.00 | \$0.00 | (\$311,371.00) | (\$264,016.00) | (\$87,916.00) |
| UW-Extension | \$263,742.00 | \$11,965.00 | \$0.00 | \$251,777.00 | \$244,087.00 | \$239,405.00 |
| Veterans | \$256,674.00 | \$13,000.00 | \$0.00 | \$243,674.00 | \$237,596.00 | \$243,489.00 |
| Non-Department | \$12,987.91 | \$4,501,575.00 | (\$350,000.00) | (\$4,838,587.09) | (\$5,239,244.96) | (\$4,857,714.41) |
| Library | \$846,334.00 | \$0.00 | \$0.00 | \$846,334.00 | \$805,042.00 | \$804,462.00 |
| Debt Service Fund | \$2,876,677.00 | \$164,191.00 | (\$7,642.00) | \$2,704,844.00 | \$2,704,788.00 | \$2,462,420.00 |
| Expo | \$1,758,958.00 | \$712,800.00 | (\$1,046,158.00) | \$0.00 | \$0.00 | \$0.00 |
| Recycling | \$1,048,758.00 | \$520,907.00 | \$0.00 | \$527,851.00 | \$533,538.00 | \$485,538.00 |
| Solid Waste Disposal | \$1,277,900.00 | \$1,267,900.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| Solid Waste Disposal GF | \$145,253.00 | \$58,410.00 | \$0.00 | \$86,843.00 | \$83,853.00 | \$83,867.00 |
| Board of Adj | \$22,230.00 | \$15,000.00 | \$0.00 | \$7,230.00 | \$6,987.00 | \$9,487.00 |
| Capital Project Funds | \$110,000.00 | \$110,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Illegal Real Estate Tax Chg. Bk. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,578.72 | \$13,406.01 |
| Total All Expenditures | <u>\$66,986,542.94</u> | <u>\$33,001,217.00</u> | <u>(\$4,198,061.00)</u> | <u>\$29,787,264.94</u> | <u>\$29,454,918.76</u> | <u>\$29,263,972.27</u> |
| | | | | 2017 Levy | 2016 Levy | 2015 Levy |

2018 Adopted Budget Summary by Fund

Manitowoc County, WI
Budget Summary by Fund - 2018 Adopted

| | Budgeted Funds | | | | | | | | | | | | | |
|--|----------------|----------------|-------------------------|-----------------|----------------|-----------------|--------------|-----------|--------------|------------------|--------------|-------------|------------------------|-------------|
| | General Fund | Human Services | Hwy Roads & Bridges SRF | Waste Recycling | Waste Disposal | Aging Resources | Soil & Water | Expo Fund | Debt Service | Capital Projects | Info Systems | Highway ISF | Illegal Realestate Tax | Grand Total |
| REVENUES BY FUNCTION | | | | | | | | | | | | | | |
| Property Tax | 16,693,144 | 7,288,470 | 2,231,219 | 527,851 | 10,000 | 25,000 | 306,737 | 0 | 2,704,844 | 0 | 0 | 0 | 0 | 29,787,265 |
| Other Taxes and Assessments | 357,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 357,625 |
| Intergovernmental Grants & Aids | 6,736,720 | 7,746,040 | 1,044,580 | 0 | 0 | 1,871,883 | 302,800 | 7,000 | 0 | 0 | 0 | 0 | 0 | 17,709,023 |
| Licenses and Permits | 366,545 | 0 | 0 | 0 | 0 | 0 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 370,545 |
| Fines, Forfeitures, Penalties | 268,000 | 46,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110,000 | 0 | 0 | 0 | 424,000 |
| Public Charges For Services | 2,166,558 | 1,505,103 | 0 | 483,500 | 0 | 466,693 | 0 | 705,800 | 0 | 0 | 15,000 | 100,200 | 0 | 5,442,854 |
| Intergovernmental Charges for Services | 324,050 | 1,364,470 | 0 | 0 | 1,267,900 | 92,500 | 0 | 0 | 0 | 0 | 1,721,845 | 2,632,812 | 0 | 7,403,577 |
| Other Revenue | 501,020 | 1,549 | 0 | 37,407 | 0 | 340,200 | 0 | 0 | 164,191 | 0 | 0 | 249,226 | 0 | 1,293,593 |
| Total Revenues | 27,413,662 | 17,951,632 | 3,275,799 | 1,048,758 | 1,277,900 | 2,796,276 | 613,537 | 712,800 | 2,869,035 | 110,000 | 1,736,845 | 2,982,238 | 0.00 | 62,788,482 |
| EXPENDITURES BY CLASSIFICATION | | | | | | | | | | | | | | |
| General Government | 8,347,717 | | | | | | | | | | 1,873,819 | | | 10,221,536 |
| Public Safety | 14,071,698 | | | | | | | | | | | | | 14,071,698 |
| Public Works | 507,777 | | 5,445,799 | 1,048,758 | 1,277,900 | | | | | | | 2,982,238 | | 11,262,472 |
| Health And Human Services | 2,847,319 | 17,951,632 | | | | 2,820,501 | | | | | | | | 23,619,452 |
| Culture, Recreation And Education | 1,707,568 | | | | | | | 1,758,958 | | | | | | 3,466,526 |
| Conservation And Development | 731,790 | | | | | | 613,537 | | | | | | | 1,345,327 |
| Capital Projects | | | | | | | | | | 110,000 | | | | 110,000 |
| Debt Service | | | | | | | | | 2,876,677 | | | | | 2,876,677 |
| Contingency | 12,855 | | | | | | | | | | | | | 12,855 |
| Total Expenditures / Expenses | 28,226,724 | 17,951,632 | 5,445,799 | 1,048,758 | 1,277,900 | 2,820,501 | 613,537 | 1,758,958 | 2,876,677 | 110,000 | 1,873,819 | 2,982,238 | 0.00 | 66,986,543 |
| EXPENDITURES BY OBJECT | | | | | | | | | | | | | | |
| Personal Services | 18,995,277 | 9,084,027 | 0 | 79,028 | 0 | 1,671,076 | 425,328 | 212,112 | | | 788,022 | 4,145,413 | | 35,400,283 |
| Contractual Services | 5,916,645 | 7,464,032 | 315,150 | 885,942 | 1,277,900 | 971,356 | 45,773 | 422,751 | 0 | 110,000 | 774,475 | 1,264,983 | | 19,449,007 |
| Supplies (Operation & Maintenance) | 1,657,617 | 228,473 | 5,130,649 | 52,800 | 0 | 148,530 | 18,525 | 65,307 | 0 | 0 | 33,348 | (3,188,436) | | 4,146,813 |
| Fixed Charges | 275,305 | 51,743 | 0 | 4,788 | 0 | 19,275 | 3,211 | 12,313 | 0 | 0 | 266,149 | 760,278 | | 1,393,062 |
| Capital Outlay | 1,319,025 | 3,000 | 0 | 26,200 | 0 | 10,264 | 0 | 1,046,475 | 0 | 0 | 11,825 | 0 | | 2,416,789 |
| Contingency | 12,855 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 12,855 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,876,677 | 0 | 0 | 0 | | 2,876,677 |
| Other (Grants, Contributions) | 50,000 | 1,120,357 | 0 | 0 | 0 | 0 | 120,700 | 0 | 0 | 0 | 0 | 0 | | 1,291,057 |
| Total Expenditures / Expenses | 28,226,724 | 17,951,632 | 5,445,799 | 1,048,758 | 1,277,900 | 2,820,501 | 613,537 | 1,758,958 | 2,876,677 | 110,000 | 1,873,819 | 2,982,238 | 0.00 | 66,986,543 |

Excerpt from Legislative Fiscal Bureau (Paper #610) to Joint Committee on Finance
 Local Road Improvement Program (LRIP)
ATTACHMENT [Road Conditions 2015 Data]

Highway Conditions on Rated Local Highways (Concrete and Asphalt)

| <u>County</u> | <u>Fair and Above Conditions</u> | | | | <u>Poor and Below Conditions</u> | | | | <u>Total Miles Rated</u> |
|---------------|----------------------------------|-------------|----------------|-------------|----------------------------------|-------------|----------------|-------------|------------------------------|
| | <u>Miles</u> | <u>Rank</u> | <u>Percent</u> | <u>Rank</u> | <u>Miles</u> | <u>Rank</u> | <u>Percent</u> | <u>Rank</u> | |
| Adams | 821 | 36 | 88.5% | 55 | 106 | 22 | 11.4% | 18 | 927 |
| Ashland | 301 | 68 | 86.4 | 62 | 47 | 53 | 13.6 | 11 | 349 |
| Barron | 1,379 | 7 | 91.8 | 40 | 123 | 15 | 8.2 | 33 | 1,503 |
| Bayfield | 553 | 59 | 84.9 | 66 | 98 | 26 | 15.1 | 7 | 651 |
| Brown | 1,824 | 2 | 92.2 | 37 | 154 | 10 | 7.8 | 36 | 1,979 |
| Buffalo | 666 | 46 | 94.1 | 20 | 41 | 58 | 5.8 | 53 | 707 |
| Burnett | 858 | 34 | 92.2 | 36 | 73 | 39 | 7.8 | 36 | 930 |
| Calumet | 651 | 48 | 92.4 | 33 | 54 | 48 | 7.6 | 39 | 705 |
| Chippewa | 1,485 | 6 | 94.4 | 17 | 88 | 30 | 5.6 | 55 | 1,573 |
| Clark | 468 | 63 | 93.4 | 24 | 33 | 61 | 6.6 | 48 | 501 |
| Columbia | 1,252 | 15 | 87.6 | 60 | 177 | 7 | 12.4 | 14 | 1,429 |
| Crawford | 307 | 67 | 86.2 | 63 | 49 | 51 | 13.8 | 10 | 356 |
| Dane | 2,312 | 1 | 94.4 | 18 | 137 | 12 | 5.6 | 56 | 2,449 |
| Dodge | 1,263 | 13 | 85.4 | 64 | 216 | 3 | 14.6 | 9 | 1,479 |
| Door | 1,040 | 29 | 97.7 | 2 | 24 | 67 | 2.3 | 71 | 1,064 |
| Douglas | 598 | 54 | 75.9 | 70 | 191 | 6 | 24.2 | 3 | 789 |
| Dunn | 1,100 | 27 | 81.3 | 68 | 253 | 1 | 18.7 | 5 | 1,353 |
| Eau Claire | 604 | 53 | 74.9 | 71 | 203 | 4 | 25.2 | 1 | 808 |
| Florence | 177 | 71 | 92.1 | 38 | 15 | 69 | 7.8 | 36 | 192 |
| Fond du Lac | 1,200 | 21 | 88.5 | 55 | 156 | 9 | 11.5 | 17 | 1,356 |
| Forest | 366 | 66 | 88.8 | 51 | 46 | 56 | 11.2 | 20 | 413 |
| Grant | 650 | 49 | 93.3 | 26 | 47 | 54 | 6.8 | 47 | 698 |
| Green | 971 | 30 | 95.2 | 13 | 49 | 52 | 4.8 | 59 | 1,020 |
| Green Lake | 487 | 61 | 83.6 | 67 | 96 | 28 | 16.5 | 6 | 583 |
| Iowa | 597 | 55 | 88.9 | 50 | 75 | 37 | 11.2 | 20 | 673 |
| Iron | 187 | 70 | 87.6 | 59 | 27 | 65 | 12.4 | 13 | 214 |
| Jackson | 595 | 56 | 85.0 | 65 | 104 | 25 | 14.9 | 8 | 699 |
| Jefferson | 899 | 31 | 88.8 | 52 | 113 | 18 | 11.2 | 20 | 1,012 |
| Juneau | 624 | 50 | 92.3 | 35 | 53 | 49 | 7.9 | 35 | 678 |
| Kenosha | 734 | 41 | 88.5 | 55 | 96 | 27 | 11.6 | 16 | 830 |

| County | Fair and Above Conditions | | | | Poor and Below Conditions | | | | Total Miles Rated |
|-------------|---------------------------|------|---------|------|---------------------------|------|---------|------|----------------------|
| | Miles | Rank | Percent | Rank | Miles | Rank | Percent | Rank | |
| Kewaunee | 573 | 57 | 95.6% | 10 | 26 | 66 | 4.4% | 64 | 600 |
| La Crosse | 873 | 33 | 88.3 | 58 | 116 | 17 | 11.7 | 15 | 989 |
| Lafayette | 666 | 47 | 93.0 | 28 | 54 | 47 | 7.5 | 40 | 719 |
| Langlade | 696 | 44 | 95.7 | 9 | 32 | 63 | 4.4 | 63 | 728 |
| Lincoln | 622 | 51 | 95.9 | 7 | 27 | 64 | 4.2 | 65 | 649 |
| Manitowoc | 1,143 | 26 | 94.7 | 16 | 63 | 42 | 5.2 | 57 | 1,205 |
| Marathon | 1,649 | 4 | 95.4 | 12 | 78 | 36 | 4.5 | 61 | 1,727 |
| Marinette | 1,282 | 12 | 90.8 | 45 | 129 | 13 | 9.1 | 28 | 1,411 |
| Marquette | 748 | 40 | 99.0 | 1 | 6 | 71 | 0.8 | 72 | 754 |
| Menominee | 78 | 72 | 95.1 | 14 | 4 | 72 | 4.8 | 59 | 82 |
| Milwaukee | 1,252 | 14 | 93.4 | 24 | 87 | 32 | 6.5 | 49 | 1,339 |
| Monroe | 676 | 45 | 74.7 | 72 | 228 | 2 | 25.2 | 1 | 903 |
| Oconto | 1,359 | 9 | 92.4 | 34 | 110 | 19 | 7.5 | 41 | 1,470 |
| Oneida | 836 | 35 | 88.6 | 54 | 108 | 21 | 11.4 | 18 | 943 |
| Outagamie | 1,550 | 5 | 88.8 | 52 | 195 | 5 | 11.2 | 20 | 1,745 |
| Ozaukee | 760 | 38 | 92.8 | 31 | 60 | 44 | 7.3 | 43 | 820 |
| Pepin | 298 | 69 | 97.3 | 3 | 8 | 70 | 2.7 | 70 | 306 |
| Pierce | 732 | 42 | 89.3 | 48 | 88 | 31 | 10.7 | 25 | 820 |
| Polk | 1,379 | 8 | 96.6 | 5 | 47 | 55 | 3.3 | 68 | 1,426 |
| Portage | 1,202 | 20 | 90.6 | 46 | 125 | 14 | 9.4 | 27 | 1,327 |
| Price | 416 | 65 | 79.4 | 69 | 108 | 20 | 20.6 | 4 | 524 |
| Racine | 893 | 32 | 93.6 | 23 | 61 | 43 | 6.4 | 50 | 954 |
| Richland | 491 | 60 | 96.6 | 6 | 18 | 68 | 3.5 | 67 | 509 |
| Rock | 1,338 | 10 | 89.2 | 49 | 162 | 8 | 10.8 | 24 | 1,500 |
| Rusk | 558 | 58 | 93.2 | 27 | 41 | 57 | 6.9 | 45 | 599 |
| Sauk | 1,210 | 18 | 93.8 | 21 | 80 | 35 | 6.2 | 52 | 1,290 |
| Sawyer | 702 | 43 | 93.0 | 28 | 52 | 50 | 6.9 | 45 | 754 |
| Shawano | 1,234 | 16 | 95.8 | 8 | 54 | 46 | 4.2 | 65 | 1,288 |
| Sheboygan | 1,165 | 25 | 91.7 | 42 | 105 | 23 | 8.3 | 32 | 1,271 |
| St. Croix | 1,303 | 11 | 94.8 | 15 | 70 | 41 | 5.1 | 58 | 1,373 |
| Taylor | 478 | 62 | 92.9 | 30 | 37 | 60 | 7.1 | 44 | 515 |
| Trempealeau | 769 | 37 | 91.2 | 43 | 74 | 38 | 8.8 | 30 | 843 |
| Vernon | 444 | 64 | 91.7 | 41 | 41 | 59 | 8.4 | 31 | 484 |
| Vilas | 749 | 39 | 89.9 | 47 | 84 | 33 | 10.1 | 26 | 834 |
| Walworth | 1,191 | 23 | 95.5 | 11 | 56 | 45 | 4.5 | 61 | 1,247 |

| <u>County</u> | <u>Fair and Above Conditions</u> | | | | <u>Poor and Below Conditions</u> | | | | <u>Total Miles Rated</u> |
|---------------|----------------------------------|-------------|----------------|-------------|----------------------------------|-------------|----------------|-------------|------------------------------|
| | <u>Miles</u> | <u>Rank</u> | <u>Percent</u> | <u>Rank</u> | <u>Miles</u> | <u>Rank</u> | <u>Percent</u> | <u>Rank</u> | |
| Washburn | 613 | 52 | 86.6% | 61 | 96 | 29 | 13.5% | 12 | 709 |
| Washington | 1,208 | 19 | 91.2 | 43 | 118 | 16 | 8.9 | 29 | 1,326 |
| Waukesha | 1,786 | 3 | 92.6 | 32 | 143 | 11 | 7.4 | 42 | 1,929 |
| Waupaca | 1,179 | 24 | 91.9 | 39 | 105 | 24 | 8.2 | 33 | 1,284 |
| Waushara | 1,058 | 28 | 97.1 | 4 | 33 | 62 | 3.0 | 69 | 1,091 |
| Winnebago | 1,224 | 17 | 93.7 | 22 | 82 | 34 | 6.3 | 51 | 1,306 |
| Wood | <u>1,192</u> | 22 | 94.2 | 19 | <u>72</u> | 40 | 5.7 | 54 | <u>1,264</u> |
| Total | 64,544 | | 91.2% | | 6,229 | | 8.8% | | 70,773 |

Note: Some totals do not add due to rounding.

**MANITOWOC COUNTY HIGHWAY COMMISSION
TENTATIVE FIVE YEAR CONSTRUCTION SCHEDULE
2018 – 2022**

2018 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH "X" Bridge Construction (West)
CTH "LS" from Carsten's Lake Road to Whitetail Lane (6.8 MILES)
CTH "X" from Calumet Cty to Lax Chapel Road (3 MILES) (Phase #2)
CTH "VV" from Tannery Road to STH 42 (1.2 MILES) (Phase #1)
CTH "A" from CTH XX to CTH F (3 MILES)
CTH "XX" from CTH M to Moraine Road (1.5 MILES)
CTH "A" from HWY 151 to Liberty Drive (2 MILES)
CTH "U" from CTH LS to CTH CR (1.5 MILES)

2019 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH "X" Bridge Construction (East)
CTH "R" Bridge Construction on CTH R (Rapids Road)
CTH "R" from Broadway Street to Custer Street (.8 MILES)
CTH "X" from CTH A to Lax Chapel Road (3 MILES) (Phase #1)
CTH "X" from Calumet Cty Line to Lax Chapel Road (3 MILES) (Phase #2)
CTH "C" from CTH LS to CTH CR (1.3 MILES)
CTH "C" from Gass Lake Road to STH 42 (3 MILES)
CTH "A" from CTH F to St. Nazianz (1.5 MILES)
CTH "VV" from Tannery Road to STH 42 (1.2 MILES) (Phase #2)

2020 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH "S" Bridge Construction
CTH "CL" from STH 151 to Hecker Road (.8 MILES)
CTH "XX" from STH 42 to Mineral Springs Road (2 MILES)
CTH "X" from CTH A to Lax Chapel Road (3 MILES) (Phase #2)
CTH "M" from County Line to CTH X (4 MILES)
CTH "JJ" from Logwood Ct. to N. Union Road (3 MILES)
CTH "X" from CTH A to CTH M (1.5 MILES) (Phase #1)

2021 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH "J" from CTH C to Hillcreek Road (2 MILES)
CTH "J" from Hillcreek Road to Valders (1.5 MILES)
CTH "JJ" from CTH J to Hwy H road (3.5 MILES)
CTH "S" from STH 151 to CTH JJ (1 MILE)
CTH "S" from CTH JJ to bridge (.3 MILES)
CTH "X" from CTH A to CTH M (1.5 MILES) (Phase #2)
CTH "R" from STH 310 to Reifs Mills Road (2 MILES)
CTH "R" from Reifs Mills Road to Village Limits (1 MILE)

2022 MAJOR PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH "R" from CTH V to Polifka Road (1 MILE)
CTH "F" from STH 42 to CTH A (5 MILES)
CTH "Q" from Kingsbridge to STH 147 (4 MILES)
CTH "R" from CTH P to STH 310 (1.5 MILES)
CTH "B" from CTH VV to Samz Road (3.5 MILES)

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

| | Experience 2012 | Experience 2013 | Experience 2014 | Experience 2015 | Experience 2016 | Estimated Experience 2017 | Budget Proposed 2018 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|----------------------------|
| REVENUE: | | | | | | | |
| Property Taxes | 2,120,826 | 2,070,826 | 2,509,059 | 2,623,912 | 2,573,912 | 2,546,560 | 1,960,302 |
| Bridge Aid Prop Taxes | 146,877 | 89,178 | 100,712 | 127,031 | 170,170 | 110,627 | 270,917 |
| Total Property Taxes | 2,267,703 | 2,160,004 | 2,609,771 | 2,750,943 | 2,744,082 | 2,657,187 | 2,231,219 |
| Intergovern Grants & Aids | | | | | | | |
| State Transportation Aid | 1,442,876 | 1,357,726 | 1,230,064 | 1,210,914 | 1,127,410 | 1,088,103 | 1,044,580 |
| State Project Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovern Grants & Aids | 1,442,876 | 1,357,726 | 1,230,064 | 1,210,914 | 1,127,410 | 1,088,103 | 1,044,580 |
| Total Revenues | 3,710,579 | 3,517,730 | 3,839,835 | 3,961,857 | 3,871,491 | 3,745,290 | 3,275,799 |
| EXPENDITURES: | | | | | | | |
| Public Works | | | | | | | |
| County Road Maintenance | 1,737,850 | 1,561,371 | 1,447,205 | 1,749,078 | 1,591,829 | 1,626,590 | 1,685,882 |
| County Road/Brdg Construction | 1,055,438 | 622,400 | 1,160,275 | 1,359,087 | 1,359,123 | 1,053,073 | 2,514,000 |
| County Winter Snow Removal | 800,168 | 1,216,623 | 1,018,182 | 602,377 | 1,044,397 | 955,000 | 975,000 |
| Town Bridge Aid | 146,877 | 89,178 | 100,915 | 126,357 | 170,170 | 110,627 | 270,917 |
| Total Expenditures | 3,740,333 | 3,489,572 | 3,726,576 | 3,836,900 | 4,165,519 | 3,745,290 | 5,445,799 |

Capital Projects Reports
August 2017-Based on August 2015 Report submitted in 2015

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

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

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

Expo Capital Improvement Plan

The following capital outlay plan is for Year 2 of the future improvements to repair and replace major capital projects at the Manitowoc County Expo Grounds that were previously unachievable in the past due to insufficient Expo Reserve Funds.

Each capital project represents a system or component that is either in disrepair, is failing, or has failed.

Items of Main Focus:

Item #1 – Dairy Cattle Barn Replacement

The Dairy Cattle Barn is a fifty year old Dairy Cattle Barn that has severe structural deformity in the roofing trusses and end-walls.

At a minimum, the Dairy Cattle Barn is in need of reroofing and residing and a structural engineering assessment is in the process to determine the integrity of the overall building. This study will be completed in late September 2017.

Item #2 – East Parking Lot Site Work

The East Parking Lot Site Work consists mainly of improvements to the east parking upon expansion of Dewey Street into the Expo Grounds property.

Although expansion is anticipated to begin in 2019, the project is included in the capital budget as expansion may begin as early as 2018. If the expansion does not occur in 2018, the funds will remain in the Expo Land Sale Reserve Fund and be included in future capital budget planning.

Both the Expo-Ice Center Board and the Public Works Committee have unanimously passed motions recommending that the County Executive includes the entire 2018 “Outlay From Expo Land Sale” in the County Executive’s budget, and the Dairy Cattle Barn Replacement be included in lieu of reroofing & residing the compromised building.

Manitowoc County
6 YEAR CAPITAL OUTLAY PLAN
 Include your 2018 year amount in your 2018 budget request

Department: Public Works
 Activity Area: OUTLAY FROM EXPO LAND SALE

Page 7
 Of 8

What belongs on this report form?

Capital Outlay - is the purchase of personal or real property, to be budgeted for within the annual budget process within a department or activity area, costing more than \$500 per item (unit) and having a useful life exceeding one year.

2018, 2019, 2020, 2021, 2022 and 2023 - provide a Total for each year separately.

| Year: | Item Description / Project | Priority | Quantity | Unit Price | Total Cost | Is this a REPLACEMENT for an existing item or NEW item? If NEW, explain why item is needed. |
|-------------|---|----------|----------|------------|------------------|---|
| 2018 | | | | | | |
| * | Cattle Barn Replacement(Includes Wash Racks) | | 1 | 550,000 | 550,000 | Replacement |
| | East Parking Lot Site Work | | 1 | 100,000 | 100,000 | New |
| | Exhibition Bldg - Failed Sanitary Sewer to Clover Café | | 1 | 15,000 | 15,000 | Replacement |
| | Exhibition Bldg Door Replacement | | 3 | 12,000 | 36,000 | Replacement |
| | Expo Office Furnace & AC | | 1 | 10,000 | 10,000 | Replacement |
| | Grounds Asphalt Work | | 1 | 100,000 | 100,000 | Replacement |
| | Horse Barns Residing | | 2 | 15,000 | 30,000 | Replacement |
| | Ice Center Boiler Replacement | | 1 | 23,975 | 23,975 | Replacement |
| | Ice Center Door Replacement | | 2 | 10,000 | 20,000 | Replacement |
| | Merchants Bathroom Roofs | | 1 | 25,000 | 25,000 | Replacement |
| | Merchants Bldg Door Replacement | | 3 | 12,000 | 36,000 | Replacement |
| | Merchants-Reznor Rooftop HVAC Units | | 2 | 30,000 | 60,000 | Replacement quote dated 6/26/15 |
| | Milk Parlor Roof | | 1 | 20,000 | 20,000 | Replacement |
| | Underground Water Infrastructure in Center Area of Grounds | | 1 | 10,000 | 10,000 | Replacement |
| | Handicap Accessible Door Operators Merchants, Ice Center, & Exhibition | | 3 | 3,500 | 10,500 | |
| | 2018 Total | | | | 1,046,475 | |
| 2019 | | | | | | |
| | Blacktop Repair | | 1 | 50,000 | 50,000 | New |
| | Rock Pavillion Replace Foundation Posts | | 1 | 30,000 | 30,000 | Replacement |
| | Ticket Booths - Main Gate | | 1 | 100,000 | 100,000 | New |
| | 2019 Total | | | | 180,000 | |
| 2020 | | | | | | |
| | Dusk-to-Dawn Security Light Upgrades | | 1 | 15,000 | 15,000 | New |
| | Farm Bureau Stand Roof Replacement | | 1 | 15,000 | 15,000 | Replacement |
| | 2020 Total | | | | 30,000 | |
| 2021 | | | | | | |
| | Electrical Panel Replacements | | 3 | 5,000 | 15,000 | New |
| | Gravel Roads - Repair & Rebuild | | 1 | 20,000 | 20,000 | Replacement |
| | New Gate - Vista Road - Entrance | | 1 | 5,000 | 5,000 | New |
| | 2021 Total | | | | 40,000 | |
| 2022 | | | | | | |
| | Gravel Roads - Repair & Rebuild | | 1 | 20,000 | 20,000 | NEW |
| | 2022 Total | | | | 20,000 | |
| 2023 | | | | | | |
| | Blacktopping Repairs | | 1 | 5,000 | 5,000 | |
| | Lester Building Roof Replacement | | 1 | 30,000 | 30,000 | Replacement |
| | | | | | 35,000 | |
| * | <i>Cattle Barn Residing, Re-roofing and wash rack repairs at an estimated cost of \$200,000 may be substituted for the full building replacement depending on the results of a structural assessment and recommendation of the Expo-Ice Center Board and Public Works Committee</i> | | | | | |

USE ADDITIONAL PAGES AS MAY BE REQUIRED

| | |
|----------------|-------|
| Department: | Parks |
| Activity Area: | 52000 |

[illegible]

S:\2018 Proposed Budget\Misc Section Items\Parks Utility Outlay Plan.xlsx

Borrowing History for Projects since 2005 - Principal Amounts

| Year | Projects | Bonding | Payments | Outstanding Principal Balance |
|------------------|---|---------------------|-------------|-------------------------------|
| | Outstanding Principal Balance 1/1/2006 | | | \$27,943,270 |
| 2006 | During 2006 we paid off | | \$2,373,270 | \$25,570,000 |
| 2007 | During 2007 we paid off | | \$2,035,000 | \$23,535,000 |
| 2008 | During 2008 we paid off | | \$2,435,000 | \$21,100,000 |
| 2009/2010 | Issued Build America Bonds as permanent financing for our Communications Project, which included all new Joint Dispatch Radio and Communications Equipment, Towers/antennas, and included construction of the new C&T Building. | \$15,740,000 | \$5,205,000 | \$31,635,000 |
| 2011 | During 2011 we paid off | | \$2,760,000 | \$28,875,000 |
| 2012 | During 2012 we paid off | | \$1,645,000 | \$27,230,000 |
| 2013 | Issued a General Obligation Note for the purchase and remodeling of our New Health Department Building. | \$1,900,000 | \$1,935,000 | \$27,195,000 |
| 2014 | During 2014 we paid off | | \$1,995,000 | \$25,200,000 |
| 2015 | During 2015 we paid off | | \$2,790,000 | \$22,410,000 |
| 2016 | During 2016 we paid off | | \$2,045,000 | \$20,365,000 |
| 2017 | Note Anticipation Note - For MAC Building Remodel, U.W. Manitowoc Remodel, Sheriff body Scanner, Enterprise Software Financial, Recycling Center Equipment. Will be converting this temporary financing to permanent financing approximately July of this year. | \$7,110,000 | \$1,945,000 | \$25,530,000 |
| 2018 | Bond/Note for the following: CCTV System Servers & Storage Units Jail \$350,000 Road Construction Projects HWY SRF \$1,350,000 | \$1,700,000 | \$1,920,000 | \$25,310,000 |

Manitowoc County, Wisconsin
Health Insurance

| | Budgeted 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | | | | | | |
| (A) Dept Charges For Service | \$4,768,141.00 | \$4,599,976.54 | \$4,732,477.81 | \$4,558,750.55 | \$5,506,408.01 | \$5,528,022.09 | \$7,059,547.89 | \$7,312,006.24 | \$7,018,654.28 |
| ERRP Early Ret Reinsur Pgm | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$6.73) | \$29,217.24 | \$19,447.87 | \$0.00 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,613.05 |
| Total Revenues | \$4,768,141.00 | \$4,599,976.54 | \$4,732,477.81 | \$4,558,750.55 | \$5,506,408.01 | \$5,528,015.36 | \$7,088,765.13 | \$7,331,454.11 | \$7,021,267.33 |
| Expenditures: | | | | | | | | | |
| Administration Fees | \$240,244.00 | \$192,596.03 | \$273,467.65 | \$107,961.75 | \$68,533.39 | \$90,426.61 | \$448,265.43 | \$387,428.64 | \$370,900.01 |
| NOVO Incentive Pmts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,375.00 | \$12,490.00 | \$18,890.00 | \$2,525.00 | \$1,500.00 |
| Health Incentive Pmts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$400.00 | \$4,700.00 |
| Health Coaching | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$60.00 | \$120.00 | \$180.00 | \$2,432.55 | \$0.00 |
| HSA Employer Contribtns | \$0.00 | \$0.00 | \$136,175.76 | \$0.00 | \$0.00 | \$0.00 | \$804,750.00 | \$981,000.00 | \$1,077,750.00 |
| HRA Claim Payments | \$0.00 | \$1,137.92 | \$1,274.78 | \$2,157.83 | \$9,799.08 | \$14,872.72 | \$19,180.26 | \$27,750.23 | \$33,579.85 |
| HRA Account Fees | \$1,100.00 | \$1,175.76 | \$1,180.11 | \$816.38 | \$713.52 | \$1,212.70 | \$0.00 | \$0.00 | \$0.00 |
| Claim Payments | \$3,807,938.00 | \$3,005,722.83 | \$4,287,167.64 | \$4,533,139.95 | \$5,334,710.24 | \$5,810,916.13 | \$5,282,502.15 | \$5,436,447.72 | \$4,420,038.82 |
| Stop Loss Insurance Prem | \$627,738.00 | \$575,265.56 | \$642,341.21 | \$0.00 | \$0.00 | \$100,226.99 | \$622,344.16 | \$486,659.54 | \$419,761.26 |
| Miscellaneous | \$2,500.00 | \$1,762.40 | \$1,786.60 | \$2,727.86 | \$1,138.00 | \$0.00 | \$8,023.87 | \$1,535.84 | \$1,725.33 |
| Total Fund Expenses | \$4,679,520.00 | \$3,777,660.50 | \$5,343,393.75 | \$4,646,803.77 | \$5,432,329.23 | \$6,030,265.15 | \$7,204,135.87 | \$7,326,179.52 | \$6,329,955.27 |
| Budgeted FTE's | 431.21 | 431.48 | 423.07 | 414.13 | 408.25 | 406.35 | 362.81 | 387.45 | 438.47 |
| Annual Cost per FTE | \$10,852.07 | \$8,755.12 | 12,630.05 | 11,220.64 | 13,306.38 | 14,840.08 | 19,856.50 | 18,908.71 | 14,436.46 |
| Fund Revenues Over (Under) Expenses | \$88,621.00 | \$822,316.04 | (610,915.94) | (88,053.22) | 74,078.78 | (502,249.79) | (115,370.74) | 5,274.59 | 691,312.06 |
| (B) Health Insurance Expense Depts. | | | | | | | | | |
| | \$4,459,220.00 | \$4,287,421.90 | \$4,406,113.31 | \$4,195,779.58 | \$5,326,560.53 | \$5,352,458.76 | \$6,446,407.45 | \$6,900,900.07 | \$6,574,608.53 |
| Budgeted FTE's | 431.21 | 431.48 | 423.07 | 414.13 | 408.25 | 406.35 | 362.81 | 387.45 | 438.47 |
| Annual Charge per FTE | \$10,341.18 | \$9,936.55 | \$10,414.62 | \$10,131.55 | \$13,047.30 | \$13,172.04 | \$17,768.00 | \$17,811.07 | \$14,994.43 |

(A) Dept. Charges for Service includes not only what we charge ourself for our employees, but what we deduct from our employees and also charge our pay-your-own individuals.

(B) Health Insurance Expense Depts. is the amount we charge ourself for Health Insurance coverage and is expensed to the various department budgets.

RESOLUTION ADOPTING 2018 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's proposed 2018 annual budget has
2 been made available to each county supervisor and to the general public; and
3

4 WHEREAS, the proposed 2018 annual budget was presented to the Manitowoc County
5 Board of Supervisors at its meeting on October 10, 2017; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public hearing
8 was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc Herald
9 Times Reporter on October 8, 2017; and
10

11 WHEREAS, a public hearing on the proposed 2018 annual budget was held for the purpose
12 of obtaining public input and the proposed 2018 annual budget was reviewed by the Manitowoc
13 County Board of Supervisors at its annual meeting on October 30, 2017; and
14

15 WHEREAS, the proposed 2018 annual budget includes performance based increases for the
16 Manitowoc County pay plan pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e); and
17

18 WHEREAS, Manitowoc County Code § 5.02(4) allows the wage schedule to be adjusted
19 each year by action of the county board so that it remains competitive with the market; and
20

21 WHEREAS, the pay plan has not been adjusted for inflation since 2015; and
22

23 WHEREAS, the Wisconsin Department of Revenue has calculated the applicable increase in
24 the consumer price index for 2018 to be 1.84%; and
25

26 WHEREAS, a 1.0% increase in the wage schedule will assist in maintaining a competitive
27 wage schedule; and
28

29 WHEREAS, employees below midpoint who meet or exceed job requirements (i.e. receive a
30 cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase;
31 and
32

33 WHEREAS, employees at or above midpoint who exceed job requirements (i.e. receive a
34 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%
35 increase; and
36

37 WHEREAS, employees at or above midpoint whose performance exceeds the proficient
38 performance level (i.e. receive a cumulative score of 2.75 or greater on their employee evaluation)
39 will receive a 2.0% increase; and
40

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

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

WHEREAS, Manitowoc County borrowed \$7,110,000 during 2017 for the following projects: University of Wisconsin Manitowoc remodeling, Recycling Center equipment, Michigan Ave. Building renovation, Human Service Department laptop computers, Sheriffs' Department Jail body scanner, and accounting software; and

WHEREAS, the proposed 2018 budget reallocates \$70,000 from the Sheriffs' Department Jail body scanner project and \$750,000 from the accounting software project to the Highway Special Revenue Fund for road construction and maintenance; and

WHEREAS, the following projects are included in the 2018 proposed budget and will need to be funded by borrowing: Highway Department Special Revenue Fund (\$1,350,000 road construction and maintenance) and the Public Works Jail activity in the General Fund (\$350,000 CCTV and server replacement); and

WHEREAS, a resolution will be presented in 2018 to the County Board to authorize the borrowing of \$1,350,000 for road construction and maintenance and \$350,000 for CCTV and server replacement;

NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for the calendar year beginning January 1, 2017 as indicated in the attached 2017 annual budget for Manitowoc County and any attachments or addenda thereto; and

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

| | | |
|---|----|----------------------|
| State Special Charges - Charitable & Penal | \$ | 132.91 |
| County Aid Bridges (Wis. Stat. § 82.08) | \$ | 270,917.03 |
| Illegal Real Estate Taxes Charged Back (Prior Year) | | None |
| <u>All Other County Taxes</u> | \$ | <u>29,516,215.00</u> |
| Gross County Tax Levy | \$ | 29,787,264.94 |

and

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

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

| | |
|-----------------------------|----------|
| Court Related Proceedings – | \$132.91 |
| Total | \$132.91 |

and

BE IT FURTHER RESOLVED that Manitowoc County Officials are hereby directed to reapportion the illegal real estate taxes charged back in the amount of \$0; and

BE IT FURTHER RESOLVED that the 2018 annual budget in detail hereto attached shall be made a part of the Tax Levy; and

BE IT FURTHER RESOLVED that the wage schedule is increased by 1.0% as of December 31, 2017 and all employees at or below maximum receive a 1.0% increase as of December 31, 2017; and

BE IT FURTHER RESOLVED that the performance based increases included in the 2018 annual budget will be granted pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e) as follows:

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

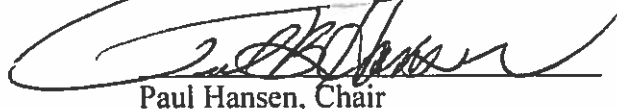
BE IT FURTHER RESOLVED that \$70,000 borrowed in the 2017 bond issue that was designated for the Sheriff Jail scanner project and \$750,000 borrowed in the 2017 bond issue that

131 was designated for the accounting software project are hereby reallocated for the Highway
132 Department Special Revenue Fund for road construction and maintenance; and
133

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

Dated this 7th day of November 2017.

Respectfully submitted by the
Finance Committee



Paul Hansen, Chair

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

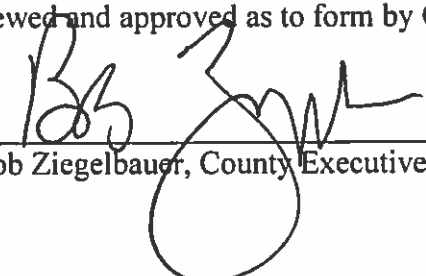
Tax Levy of \$29,787,264.94

Composite Tax Rate of \$5.840073 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Comptroller.

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

APPROVED:



Bob Ziegelbauer, County Executive

11/8/17
Date

| | | | |
|------------|--------|------------|---------|
| Holschbach | Absent | Baumann | (2) YES |
| Nickels | NO | Wagner | YES |
| Metzger | NO | Cavanaugh | YES |
| Brey | YES | Marosh | YES |
| Nasep | YES | Muench | YES |
| Hansen | (M) NO | Falkowski | YES |
| Vogt | YES | Hoffman | NO |
| Williams | YES | Gerroll | Absent |
| Gauger | YES | Dyzak | YES |
| Zimmer | Absent | Henrickson | YES |
| Vogel | YES | Weiss | YES |
| Behnke | YES | Swade | NO |
| Waack | YES | | |

Res #2**Passed (17 Y - 5 N - 0 A - 3 Absent)****Majority Vote >**

No. 2017/2018 - 64
 RESOLUTION ADOPTING 2018 BUDGET AND PROPERTY LEVY

Equalized Value - Relative Change from Year to Year

| MUNICIPALITIES | For 2018 Budget RELATIVE CHANGE 2016 to 2017 | For 2017 Budget RELATIVE CHANGE 2015 to 2016 | For 2016 Budget RELATIVE CHANGE 2014 to 2015 | For 2015 Budget RELATIVE CHANGE 2013 to 2014 | For 2014 Budget RELATIVE CHANGE 2012 to 2013 | For 2013 Budget RELATIVE CHANGE 2011 to 2012 | For 2012 Budget RELATIVE CHANGE 2010 to 2011 | For 2011 Budget RELATIVE CHANGE 2009 to 2010 | For 2010 Budget RELATIVE CHANGE 2008 to 2009 | For 2009 Budget RELATIVE CHANGE 2007 to 2008 | For 2008 Budget RELATIVE CHANGE 2006 to 2007 |
|------------------|---|---|---|---|---|---|---|---|---|---|---|
| Townships: | | | | | | | | | | | |
| Cato | 2.57% | 1.64% | 4.73% | 3.62% | -0.49% | -4.02% | 2.53% | -0.04% | 0.61% | 2.82% | 1.23% |
| Centerville | 0.28% | 0.73% | -5.21% | -0.52% | 0.89% | -3.00% | -0.98% | 4.19% | 7.22% | 5.11% | 6.51% |
| Cooperstown | 5.48% | 0.32% | 0.96% | 4.02% | -2.41% | 2.30% | -2.57% | 2.38% | 0.73% | 0.84% | 0.26% |
| Eaton | 2.87% | -1.48% | -2.64% | 2.63% | -0.01% | 0.63% | 1.49% | 2.94% | 4.69% | 3.10% | -2.00% |
| Franklin | 2.57% | -1.37% | 0.85% | 0.47% | -0.63% | 0.34% | -0.32% | 0.19% | -2.14% | 4.72% | 2.03% |
| Gibson | 6.32% | 0.08% | 1.62% | 3.19% | -3.79% | 2.25% | -2.24% | 0.49% | 2.95% | 4.60% | 2.13% |
| Kossuth | -2.06% | 1.03% | 1.31% | -1.44% | 0.72% | -2.27% | 1.35% | -1.66% | 7.36% | -1.88% | -1.78% |
| Liberty | -1.07% | -1.72% | 0.35% | 2.72% | -0.46% | -4.47% | 2.32% | 3.71% | 0.04% | 4.88% | 4.18% |
| Manitowoc | -1.74% | 0.01% | 1.53% | -0.64% | -1.39% | 2.18% | -7.49% | -2.25% | 3.24% | 2.37% | -1.09% |
| Manitowoc Rapids | -2.42% | 1.83% | -0.32% | 1.72% | 5.47% | -1.87% | -1.38% | 3.14% | -6.95% | 1.33% | 0.08% |
| Maple Grove | 1.43% | -0.48% | 0.80% | 3.48% | -1.87% | -1.49% | 1.88% | -0.77% | 15.47% | 3.95% | 0.46% |
| Meeme | 4.32% | 3.45% | -2.99% | -0.43% | 0.20% | -5.24% | 2.33% | 1.02% | -7.71% | -0.16% | 4.78% |
| Mishicot | 3.00% | -2.75% | 0.23% | 6.75% | 1.44% | -0.95% | -5.02% | -0.49% | 4.90% | 3.33% | -2.38% |
| Newton | 3.62% | 3.99% | 1.13% | -4.53% | 0.28% | 4.57% | 0.76% | 5.52% | -4.42% | -4.48% | 4.11% |
| Rockland | 3.73% | 2.26% | 0.20% | 4.71% | -0.82% | 0.92% | -2.68% | -0.67% | 11.41% | 0.83% | 1.90% |
| Schleswig | -1.30% | 1.37% | -1.72% | -1.25% | 5.05% | 1.11% | 3.03% | -1.14% | -3.79% | 2.96% | 5.92% |
| Two Creeks | 4.51% | -1.32% | 0.26% | -3.20% | -2.60% | 2.45% | -1.94% | -2.23% | 12.02% | 1.94% | 1.35% |
| Two Rivers | 3.90% | 3.92% | 0.85% | -5.29% | -2.01% | 1.16% | -1.59% | -0.66% | -2.15% | 3.02% | -2.09% |
| Township Total | 1.55% | 1.04% | 0.21% | 0.38% | 0.46% | -0.32% | -0.18% | 0.96% | 0.35% | 1.65% | 1.63% |
| Villages: | | | | | | | | | | | |
| Cleveland | 1.54% | 1.03% | 0.95% | -1.05% | -2.27% | 2.31% | -7.37% | 3.78% | -3.75% | -3.35% | 8.14% |
| Francis Creek | 1.93% | -0.70% | 0.26% | -1.49% | -0.25% | -2.09% | -1.23% | 0.26% | 1.69% | 2.40% | -3.59% |
| Kellnersville | 0.32% | 0.48% | 1.43% | -0.25% | 0.50% | -2.25% | -1.63% | -0.80% | 0.00% | 1.22% | 1.65% |
| Maribel | 6.74% | -1.21% | -1.39% | -1.44% | -2.46% | -1.76% | -1.00% | -3.59% | -2.43% | -4.13% | -2.03% |
| Mishicot | 5.27% | -3.68% | 1.61% | -4.78% | -2.82% | 0.31% | -1.66% | -1.67% | 2.17% | 0.00% | -4.20% |
| Reedsville | 4.14% | -2.86% | 0.53% | 3.41% | -3.14% | -2.08% | -1.06% | 0.00% | 0.99% | 0.69% | -0.30% |
| Saint Nazianz | -6.53% | -1.66% | 3.44% | 1.20% | 4.56% | -2.50% | -3.05% | -1.33% | -0.40% | 3.14% | -2.79% |
| Valders | -2.75% | -1.46% | 2.02% | -1.16% | 0.70% | 3.07% | -1.61% | 9.24% | -1.36% | -7.73% | -2.63% |
| Whitelaw | 0.16% | -0.14% | -1.16% | -1.83% | 4.09% | 1.72% | -1.09% | 1.35% | 0.81% | -3.66% | 2.14% |
| Village Total | 1.34% | -1.34% | 1.05% | -1.22% | -0.69% | 0.24% | -2.77% | 1.29% | -0.29% | -1.58% | -0.09% |
| Cities: | | | | | | | | | | | |
| Kiel | 0.46% | 0.99% | 2.59% | -1.61% | 4.16% | -1.28% | 35.22% | -0.23% | -2.01% | -3.12% | -0.63% |
| Manitowoc | -2.31% | -1.06% | 0.05% | 0.36% | -0.54% | 0.69% | -1.41% | -0.64% | -0.10% | -0.97% | -1.00% |
| Two Rivers | 0.20% | 0.02% | -3.06% | -1.24% | -1.10% | -0.77% | -2.38% | -2.58% | -0.24% | -0.83% | -2.41% |
| City Totals | -1.58% | -0.67% | -0.35% | -0.13% | -0.28% | 0.23% | 0.63% | -1.03% | -0.24% | -1.08% | -1.28% |
| County Total | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Levy Limit Review

| | 2016/2017 | 2017/2018 | Difference |
|---|-----------------------------|-----------------|-------------------------|
| Levy Limit MAX - Subject to Limit (State Limit) | \$28,537,699.00 | \$28,735,692.00 | \$197,993.00 |
| Actual Levy for items subject to Limit | \$28,537,338.72 \$360.28 | \$28,670,013.91 | \$132,675.19 |
| | | | \$65,678.09 |
| Not subject to Limit: | | | |
| Bridge Aid | \$110,627.00 | \$270,917.03 | \$160,290.03 |
| Library | \$805,042.00 | \$846,334.00 | \$41,292.00 |
| State Special Charges | \$1,911.04 | \$0.00 | (\$1,911.04) |
| Actual County Levy | \$29,454,918.76 | \$29,787,264.94 | \$332,346.18 |
| At State Max it could have been | \$29,455,279.04 | \$29,852,943.03 | \$397,663.99 |
| Difference | \$360.28 | \$65,678.09 | \$65,317.81 \$360.28 |



2017 County Levy Limit Worksheet

| | | | | |
|--------------|---------------------|-----------------------|---------------------|-------------------------|
| Year 2017 | County MANITOWOC | Co-muni Code 36999 | Account No. 0962 | Report Type ORIGINAL |
|--------------|---------------------|-----------------------|---------------------|-------------------------|

Section A: Determination of 2017 Payable 2018 Allowable Levy Limit

| | | |
|---|---|--------------|
| 1 | 2016 payable 2017 actual county levy | \$28,523,760 |
| 2 | Exclude prior year levy for unreimbursed expenses related to an emergency | \$0 |
| 3 | Exclude 2016 levy for new general obligation debt authorized after July 1, 2005 | \$0 |
| 4 | 2016 payable 2017 adjusted actual county levy (Line 1 minus Lines 2 and 3) | \$28,523,760 |
| 5 | 0.00% growth plus terminated TID% (0) applied to 2016 adjusted actual levy | \$28,523,760 |
| 6 | Net new construction % (0.743) + terminated TID% (0) applied to 2016 adjusted actual levy | \$28,735,692 |
| 7 | 2017 levy limit before adjustments (greater of Line 5 or Line 6) | \$28,735,692 |
| 8 | Total adjustments (from Sec. D, Line P) | \$0 |
| 9 | 2017 payable 2018 allowable levy (sum of Lines 7 and 8) | \$28,735,692 |

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

| | | |
|---|---|--------------|
| 1 | Previous year's allowable levy | \$28,537,699 |
| 2 | Previous year's actual levy | \$28,523,760 |
| 3 | Previous year's unused levy (Line 1 minus Line 2) | \$13,939 |
| 4 | Previous year's actual levy \$28,523,760 x 0.015 | \$427,856 |
| 5 | Allowable increase (Lesser of Line 3 or Line 4) | \$13,939 |

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

| | | |
|---|--|--------------|
| 1 | 2016 unused percentage | 0.049% |
| 2 | 2015 unused percentage | 0.012% |
| 3 | 2014 unused percentage | 0.007% |
| 4 | PY unused percentage | 0.000 |
| 5 | PY unused percentage | 0.000 |
| 6 | Total unused percentage (sum of lines 1 through 5) | 0.068% |
| 7 | Previous year actual levy due to valuation factor | \$28,523,760 |
| 8 | Allowable increase (line 6 multiplied by line 7) | \$19,396 |

2017 County Levy Limit Worksheet

Section D: Adjustments to Allowable Levy Limit

| | | Additions | Subtractions |
|---|---|-----------|--------------|
| A | Increase for unused levy from previous year (from Sec. B, Line 5) | \$0 | |
| B | Decrease in 2018 debt service levy as compared to 2017 debt service levy for debt authorized prior to July 1, 2005 | | \$0 |
| C | Increase in 2018 debt service levy as compared to 2017 debt service levy for debt authorized prior to July 1, 2005 | \$0 | |
| D | Increase for county's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. | \$0 | |
| E | Debt service levy for general obligation debt authorized after July 1, 2005. Includes levy for Milwaukee County Pension Obligation Bonds issued under Sec. 59.85, Wis. Stats. | \$0 | |
| F | Increase in 2017 payable 2018 levy approved by a referendum | \$0 | |
| G | Amount levied in 2017 to pay unreimbursed expenses related to an emergency | \$0 | |
| H | Increase/decrease in costs associated with an intergovernmental cooperation agreement | \$0 | \$0 |
| I | Adjustment to 2017 payable 2018 levy for transfer of services during 2017 to other governmental units | | \$0 |
| J | Adjustment to 2017 payable 2018 levy for transfer of services during 2017 from other governmental units | \$0 | |
| K | Adjustment to 2017 payable 2018 levy for consolidation of services during 2017 | \$0 | |
| L | Lease payment for lease revenue bonds issued before July 1, 2005 | \$0 | |
| M | Levy for shortfall for debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats. | \$0 | |
| N | Adjustment to 2017 payable 2018 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013 | | \$0 |
| O | Increase for unused levy carryforward from prior years (from Sec. C, Line 8) | \$0 | |
| P | Total adjustments (Sum of Lines A through O) | | \$0 |

Attachments

You must provide DOR with the documents listed below.

1. Attachments - If your county passed a referendum

Copy of the ballot:

Voting results:

2. Other additional attachments:

Preparer Information

Name Todd H. Reckelberg

Title Comptroller/Auditor

Email toddreckelberg@co.manitowoc.wi.us

Phone 920-683-4080

Signature Statement

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

Do you agree with the statement above?

☒ YES ☐ NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 36999

Submission date: 11-08-2017 09:57 AM

Confirmation: CTYLL20170962O1510156499607

Submission type: ORIGINAL

11/9/2017 14:22

MANITOWOC COUNTY TAX LEVY 2017 FOR 2018 BUDGET

Adopted 2018 Budget Levy 11/08/17 9:15 AM

| EXCERPT OF STATE EQUALIZED VALUES & RATIOS | | | STATE TAXES | COUNTY TAXES Section B.1. PORTION OF STATE SPECIAL CHGS | | | LESS THAN FULL COUNTY APPORTIONMENT | | | FULL COUNTY | | COUNTY TAXES | | | |
|--|--|---------------------------------------|---|--|--------------------------------------|---|-------------------------------------|--------------------------|---------------------------|---|---------------------------------|---|--|--|--|
| Apportionment Sheet Section Letter and Line # -----> | | | A-2 | B-2 | B-3 | B-4 | B-6 | B-7 | B-12 (LIST) | B-10 | B-13 | B-15 | Line #21 | D-02 Line 27-30 | Line #35 |
| MUNICIPALITIES | 2017 EQUALIZED VALUES W/O TID | 2017 EQUALIZED RATIO W/O TID | TID IN STATE FORESTRY TAX - APPORT | STATE CHARITABLE AND PENAL - APOR | OTHER STATE SPECIAL CHARGES | SUB-TOTAL FOR SECTION B LINE 1 B-1 | LIBRARY | COUNTY AID BRIDGES | TAX LISTING SERVICE | ILLEGAL REAL ESTATE TAX CHARGED BACK | ALL OTHER COUNTY TAXES | SUB-TOTAL FOR LINE B-2 TO BE LEVIED | Total County Taxes LINE 21 TOTAL NET COUNTY TAXES | SPECIAL CHARGES TO TOWNS, CITIES & VILLAGES | GRAND TOTAL ALL TAXES AND CHARGES |
| | 5,100,495,200 | | 0.00 | 132.91 | - | 132.91 | 846,334.00 | 270,917.03 | 58,486.80 | - | 28,611,394.20 | 29,787,132.03 | 29,787,264.94 | - | 29,787,264.94 |
| Townships: | | | | | | | | | | | | | | | |
| Cato | 149,311,200 | 2.927% | 0.00 | 3.89 | - | 3.89 | 47,790.44 | 18,157.03 | 3,050.40 | - | 837,566.03 | 906,563.90 | 906,567.79 | - | 906,567.79 |
| Centerville | 71,423,300 | 1.400% | 0.00 | 1.86 | - | 1.86 | 22,860.65 | 8,685.45 | 1,459.16 | - | 400,651.33 | 433,656.59 | 433,658.45 | - | 433,658.45 |
| Cooperstown | 109,285,000 | 2.143% | 0.00 | 2.85 | - | 2.85 | 34,979.15 | 13,289.63 | 2,232.67 | - | 613,037.77 | 663,539.22 | 663,542.07 | - | 663,542.07 |
| Eaton | 77,534,300 | 1.520% | 0.00 | 2.02 | - | 2.02 | 24,816.61 | 9,428.58 | 1,584.01 | - | 434,931.19 | 470,760.39 | 470,762.41 | - | 470,762.41 |
| Franklin | 107,295,100 | 2.104% | 0.00 | 2.80 | - | 2.80 | 34,342.23 | 13,047.65 | 2,192.02 | - | 601,875.35 | 651,457.25 | 651,460.05 | - | 651,460.05 |
| Gibson | 113,343,600 | 2.222% | 0.00 | 2.95 | - | 2.95 | 36,278.19 | 13,783.18 | 2,315.59 | - | 635,804.63 | 688,181.59 | 688,184.54 | - | 688,184.54 |
| Kossuth | 160,847,700 | 3.154% | 0.00 | 4.19 | - | 4.19 | 51,482.96 | 19,559.93 | 3,286.09 | - | 902,280.43 | 976,609.41 | 976,613.60 | - | 976,613.60 |
| Liberty | 137,604,300 | 2.698% | 0.00 | 3.59 | - | 3.59 | 44,043.38 | 16,733.41 | 2,811.23 | - | 771,895.82 | 835,483.84 | 835,487.43 | - | 835,487.43 |
| Manitowoc | 88,182,800 | 1.729% | 0.00 | 2.30 | - | 2.30 | 28,224.91 | 10,723.49 | 1,801.56 | - | 494,664.28 | 535,414.24 | 535,416.54 | - | 535,416.54 |
| Manitowoc Rapids | 199,936,600 | 3.920% | 0.00 | 5.21 | - | 5.21 | 63,994.25 | 24,313.34 | 4,084.66 | - | 1,121,550.89 | 1,213,943.14 | 1,213,948.35 | - | 1,213,948.35 |
| Maple Grove | 68,539,200 | 1.344% | 0.00 | 1.79 | - | 1.79 | 21,937.53 | 8,334.73 | 1,400.24 | - | 384,472.88 | 416,145.38 | 416,147.17 | - | 416,147.17 |
| Meeme | 118,004,500 | 2.314% | 0.00 | 3.07 | - | 3.07 | 37,770.02 | 14,349.97 | 2,410.81 | - | 661,950.10 | 716,480.90 | 716,483.97 | - | 716,483.97 |
| Mishicot | 94,530,100 | 1.853% | 0.00 | 2.46 | - | 2.46 | 30,256.51 | 11,495.36 | 1,931.23 | - | 530,269.67 | 573,952.77 | 573,955.23 | - | 573,955.23 |
| Newton | 231,313,400 | 4.535% | 0.00 | 6.03 | - | 6.03 | 74,037.11 | 28,128.93 | 4,725.69 | - | 1,297,560.06 | 1,404,451.79 | 1,404,457.82 | - | 1,404,457.82 |
| Rockland | 89,517,500 | 1.755% | 0.00 | 2.33 | - | 2.33 | 28,652.11 | 10,885.80 | 1,828.82 | - | 502,151.34 | 543,518.07 | 543,520.40 | - | 543,520.40 |
| Schleswig | 225,894,400 | 4.429% | 0.00 | 5.89 | - | 5.89 | 72,302.63 | 27,469.95 | 4,614.98 | - | 1,267,162.00 | 1,371,549.56 | 1,371,555.45 | - | 1,371,555.45 |
| Two Creeks | 45,948,500 | 0.901% | 0.00 | 1.20 | - | 1.20 | 14,706.86 | 5,587.58 | 938.72 | - | 257,749.61 | 278,982.77 | 278,983.97 | - | 278,983.97 |
| Two Rivers | 139,328,000 | 2.732% | 0.00 | 3.63 | - | 3.63 | 44,595.09 | 16,943.02 | 2,846.44 | - | 781,564.95 | 845,949.50 | 845,953.13 | - | 845,953.13 |
| Township Total | 2,227,839,500 | 43.679% | - | 58.06 | - | 58.06 | 713,070.63 | 270,917.03 | 45,514.32 | - | 12,497,138.33 | 13,526,640.31 | 13,526,698.37 | - | 13,526,698.37 |
| Villages: | | | | | | | | | | | | | | | |
| Cleveland | 85,114,500 | 1.669% | 0.00 | 2.22 | - | 2.22 | 27,242.83 | N.A. | 1,738.87 | - | 477,452.58 | 506,434.28 | 506,436.50 | - | 506,436.50 |
| Francis Creek | 38,563,700 | 0.756% | 0.00 | 1.00 | - | 1.00 | 12,343.19 | N.A. | 787.85 | - | 216,324.34 | 229,455.38 | 229,456.38 | - | 229,456.38 |
| Kellnersville | 12,416,800 | 0.243% | 0.00 | 0.32 | - | 0.32 | 3,974.28 | N.A. | 253.67 | - | 69,652.44 | 73,880.39 | 73,880.71 | - | 73,880.71 |
| Maribel | 17,306,100 | 0.339% | 0.00 | 0.45 | - | 0.45 | 5,539.21 | N.A. | 353.56 | - | 97,079.12 | 102,971.89 | 102,972.34 | - | 102,972.34 |
| Mishicot | 84,552,700 | 1.658% | 0.00 | 2.20 | - | 2.20 | 27,063.01 | N.A. | 1,727.39 | - | 474,301.12 | 503,091.52 | 503,093.72 | - | 503,093.72 |
| Reedsville | 51,590,700 | 1.011% | 0.00 | 1.34 | - | 1.34 | 16,512.78 | N.A. | 1,053.99 | - | 289,399.70 | 306,966.47 | 306,967.81 | - | 306,967.81 |
| Saint Nazianz | 35,990,200 | 0.706% | 0.00 | 0.94 | - | 0.94 | 11,519.48 | N.A. | 735.27 | - | 201,888.21 | 214,142.96 | 214,143.90 | - | 214,143.90 |
| Valders | 51,789,500 | 1.015% | 0.00 | 1.35 | - | 1.35 | 16,576.41 | N.A. | 1,058.05 | - | 290,514.89 | 308,149.35 | 308,150.70 | - | 308,150.70 |
| Whitelaw | 39,029,200 | 0.765% | 0.00 | 1.02 | - | 1.02 | 12,492.18 | N.A. | 797.36 | - | 218,935.56 | 232,225.10 | 232,226.12 | - | 232,226.12 |
| Village Total | 416,353,400 | 8.163% | - | 10.84 | - | 10.84 | 133,263.37 | N.A. | 8,506.01 | - | 2,335,547.96 | 2,477,317.34 | 2,477,328.18 | - | 2,477,328.18 |
| Cities: | | | | | | | | | | | | | | | |
| Kiel | 218,625,200 | 4.286% | 0.00 | 5.70 | - | 5.70 | N.A. | N.A. | 4,466.47 | - | 1,226,385.18 | 1,230,851.65 | 1,230,857.35 | - | 1,230,857.35 |
| Manitowoc | 1,755,762,200 | 34.423% | 0.00 | 45.75 | - | 45.75 | N.A. | N.A. | N.A. | - | 9,849,005.38 | 9,849,005.38 | 9,849,051.13 | - | 9,849,051.13 |
| Two Rivers | 481,914,900 | 9.448% | 0.00 | 12.56 | - | 12.56 | N.A. | N.A. | N.A. | - | 2,703,317.35 | 2,703,317.35 | 2,703,329.91 | - | 2,703,329.91 |
| City Totals | 2,456,302,300 | 48.158% | - | 64.01 | - | 64.01 | N.A. | N.A. | 4,466.47 | - | 13,778,707.91 | 13,783,174.38 | 13,783,238.39 | - | 13,783,238.39 |
| County Total | 5,100,495,200 | 100.000% | - | 132.91 | - | 132.91 | 846,334.00 | 270,917.03 | 58,486.80 | - | 28,611,394.20 | 29,787,132.03 | 29,787,264.94 | - | 29,787,264.94 |
| State Forestry Tax Calculated with TID IN. | | | | | | | | | | | | | | | |

Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund
Adopted Budget 2018

| | General Fund | Special Revenue Funds | | | |
|------------------------------------|--------------------------|----------------------------|---------------------|-----------------------|----------------------------|
| | General Fund Fund 100 | Human Services Fund 200 | Highway Fund 201 | Recycling Fund 202 | Waste Disposal Fund 203 |
| REVENUES Budgeted | \$ 10,720,518.00 | \$ 10,663,162.00 | \$ 1,044,580.00 | \$ 520,907.00 | \$ 1,267,900.00 |
| EXPENDITURES Budgeted | \$ 28,226,723.91 | \$ 17,951,632.00 | \$ 5,445,799.03 | \$ 1,048,758.00 | \$ 1,277,900.00 |
| Sub-Total | \$ (17,506,205.91) | \$ (7,288,470.00) | \$ (4,401,219.03) | \$ (527,851.00) | \$ (10,000.00) |
| Fund Balance: | | | | | |
| Applied or Transfers In | \$ 1,670,640.00 | \$ - | \$ 2,170,000.00 | \$ - | \$ - |
| (Retained) or (Transfer Out) | \$ (857,578.00) | \$ - | \$ - | \$ - | \$ - |
| Required Tax Levy | \$ (16,693,143.91) | \$ (7,288,470.00) | \$ (2,231,219.03) | \$ (527,851.00) | \$ (10,000.00) |
| Tax Levy Entered into Computer | \$ 16,693,143.91 | \$ 7,288,470.00 | \$ 2,231,219.03 | \$ 527,851.00 | \$ 10,000.00 |
| Total Levy Distributed as follows: | | | | | |
| Required Operational Tax Levy | \$ 15,846,809.91 | \$ 7,288,470.00 | \$ 1,960,302.00 | \$ 527,851.00 | \$ 10,000.00 |
| Required Special Tax Levy * | \$ 846,334.00 | \$ - | \$ 270,917.03 | \$ - | \$ - |
| Required Debt Service Tax Levy | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Tax Levy | \$ 16,693,143.91 | \$ 7,288,470.00 | \$ 2,231,219.03 | \$ 527,851.00 | \$ 10,000.00 |

| | Special Revenue Funds | | | Debt Service | Capital Projects |
|------------------------------------|----------------------------|-------------------------------|-------------------|--------------------------|--|
| | Aging Services Fund 205 | Soil & Water Con. Fund 207 | Expo Fund 225 | Debt Service Fund 301 | Funds 400,402,405 406,407,408,409,410 |
| REVENUES Budgeted | \$ 2,771,276.00 | \$ 306,800.00 | \$ 712,800.00 | \$ 164,191.00 | \$ 110,000.00 |
| EXPENDITURES Budgeted | \$ 2,820,501.00 | \$ 613,537.00 | \$ 1,758,958.00 | \$ 2,876,677.00 | \$ 110,000.00 |
| Sub-Total | \$ (49,225.00) | \$ (306,737.00) | \$ (1,046,158.00) | \$ (2,712,486.00) | \$ - |
| Fund Balance: | | | | | |
| Applied or Transfers In | \$ 24,225.00 | \$ - | \$ 1,046,475.00 | \$ 7,642.00 | \$ - |
| (Retained) or (Transfer Out) | \$ - | \$ - | \$ (317.00) | \$ - | \$ - |
| Required Tax Levy | \$ (25,000.00) | \$ (306,737.00) | \$ - | \$ (2,704,844.00) | \$ - |
| Tax Levy Entered into Computer | \$ 25,000.00 | \$ 306,737.00 | \$ - | \$ 2,704,844.00 | \$ - |
| Total Levy Distributed as follows: | | | | | |
| Required Operational Tax Levy | \$ 25,000.00 | \$ 306,737.00 | \$ - | \$ - | \$ - |
| Required Special Tax Levy * | \$ - | \$ - | \$ - | \$ - | \$ - |
| Required Debt Service Tax Levy | \$ - | \$ - | \$ - | \$ 2,704,844.00 | \$ - |
| Total Tax Levy | \$ 25,000.00 | \$ 306,737.00 | \$ - | \$ 2,704,844.00 | \$ - |

| | Proprietary Funds | Internal Service Fund | | |
|------------------------------------|---------------------|---------------------------------|--|-------------------------------|
| | Highway Fund 607 | Information Systems Fund 601 | Illegal Realestate Taxes Charged Back | Grand Total Reported Funds |
| REVENUES Budgeted | \$ 2,982,238.00 | \$ 1,736,845.00 | \$ - | \$ 33,001,217.00 |
| EXPENDITURES Budgeted | \$ 2,982,238.00 | \$ 1,873,819.00 | \$ - | \$ 66,986,542.94 |
| Sub-Total | \$ - | \$ (136,974.00) | \$ - | \$ (33,985,325.94) |
| Fund Balance: | | | | |
| Applied or Transfers In | \$ - | \$ 136,974.00 | \$ - | \$ 5,055,956.00 |
| (Retained) or (Transfer Out) | \$ - | \$ - | \$ - | \$ (857,895.00) |
| Required Tax Levy | \$ - | \$ - | \$ - | \$ (29,787,264.94) |
| Tax Levy Entered into Computer | \$ - | \$ - | \$ - | \$ 29,787,264.94 |
| Total Levy Distributed as follows: | | | | |
| Required Operational Tax Levy | \$ - | \$ - | \$ - | \$ 25,965,169.91 |
| Required Special Tax Levy * | \$ - | \$ - | \$ - | \$ 1,117,251.03 |
| Required Debt Service Tax Levy | \$ - | \$ - | \$ - | \$ 2,704,844.00 |
| Total Tax Levy | \$ - | \$ - | \$ - | \$ 29,787,264.94 |

Budget - Departmental Presentation

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Property Taxes | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| Intergovernmental Grants/Aid | 1,724,055 | 1,934,741 | 509,911 | 1,859,486 | 1,871,883 |
| Public Charges for Service | 520,049 | 440,793 | 128,830 | 427,025 | 466,693 |
| Other | 347,271 | 349,988 | 149,727 | 394,646 | 340,200 |
| Total Revenues | \$2,707,684 | \$2,838,028 | \$813,468 | \$2,793,663 | \$2,796,276 |
| Expenses: | | | | | |
| Personal Services | \$1,564,014 | \$1,621,943 | \$743,940 | \$1,643,231 | \$1,671,076 |
| Contracted Services | 892,406 | 1,005,805 | 252,647 | 950,928 | 971,356 |
| Operation & Maintenance | 105,872 | 192,094 | 63,643 | 167,976 | 148,530 |
| Fixed | 13,441 | 15,379 | 16,860 | 22,788 | 19,275 |
| Outlay | 56,577 | 16,531 | 19,669 | 21,500 | 10,264 |
| Total Expenses | \$2,632,310 | \$2,851,752 | \$1,096,760 | \$2,806,423 | \$2,820,501 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$163,724 | \$150,000 | \$0 | \$24,225 |
| MAC Remodeling CPF | 0 | (150,000) | (150,000) | 0 | 0 |
| Total Other Sources & (Uses) | \$0 | \$13,724 | \$0 | \$0 | \$24,225 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | \$75,374 | \$0 | (\$283,292) | (\$12,760) | \$0 |

| | | | |
|---|-------|-------|-------|
| Authorized Full Time Equivalent Positions | 24.50 | 24.13 | 24.13 |
|---|-------|-------|-------|

| | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Health & Human Services: | | | | | |
| Aging Services Management | \$49,454 | \$48,624 | \$22,636 | \$47,574 | \$32,576 |
| Congregate Meals (IIIC1) | 413,216 | 373,136 | 165,734 | 366,193 | 372,193 |
| Chronic Disease Self Mgt CDSM | 312 | 0 | 27 | 0 | 0 |
| Care Transitions Grant | 0 | 0 | 0 | 0 | 0 |
| Home Delivered Meals (C2) | 404,674 | 423,234 | 152,796 | 414,960 | 404,960 |
| Elder Abuse Grant | 27,420 | 35,330 | 18,317 | 35,330 | 35,330 |
| Contracted Svcs (IIIB) | 38,878 | 101,176 | 16,037 | 67,629 | 71,163 |
| Aging & Disab Resource Cntr | 846,315 | 1,005,827 | 454,316 | 958,828 | 960,727 |
| ADRC Disab Benefit Spec | 182,515 | 185,055 | 86,228 | 183,025 | 166,384 |
| ADRC Prevention Grant | 1,875 | 0 | 9 | 0 | 0 |
| ADRC Dementia Care Spec Pilot | 80,200 | 88,238 | 37,731 | 117,492 | 105,000 |
| Alzheimers Care Giver Prgm | 40,701 | 41,702 | 11,673 | 48,048 | 48,048 |
| Family Care Giver Program | 48,875 | 52,727 | 16,904 | 50,349 | 44,125 |
| Specialized Transportation | 249,979 | 234,142 | 12,456 | 239,142 | 239,142 |
| Transp-New Freedom Grant | 62,532 | 79,748 | 1,299 | 76,560 | 120,768 |
| Benefits Advocacy | 122,642 | 121,319 | 74,322 | 143,103 | 157,692 |
| SHIP/SPAP/MMA St Health Ins | 25,314 | 20,055 | 7,978 | 19,104 | 19,104 |
| Information & Assistance | 37,409 | 41,439 | 18,297 | 39,086 | 43,289 |
| Total | \$2,632,310 | \$2,851,752 | \$1,096,760 | \$2,806,423 | \$2,820,501 |

The Aging & Disability Resource Center provides information and support to individuals 60 and older, and serves those with disabilities aged 18-59. 76,220 meals were delivered in 2016 to individuals who are home bound, while 34,022 meals were served in the congregate meal sites. 1780 elderly sought support from the Elder Benefit Specialist, which resulted in these individuals receiving recurring benefits and medical insurance benefits over a twelve month period exceeding \$6,473, 175 in 2016. The Disability Benefit Specialists worked with 474 individuals who received recurring benefits over a twelve month period in 2016 exceeding \$5,314,656. The transportation program assisted in providing 26,780 one-way rides for the elderly and disabled to medical appointments, nutrition programs and supported employment opportunities. Information and Assistance Specialists provide information and assistance to individuals with an intellectual developmental disability or physical disability ages 18 and older, along with the elderly population and average 453 calls or face to face visits each month.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | 79,730 | 80,160 | 23,239 | 80,140 | 81,535 |
| Total Revenues | \$79,730 | \$80,160 | \$23,239 | \$80,140 | \$81,535 |
| Expenses: | | | | | |
| Personal Services | \$22,826 | \$25,204 | \$4,378 | \$19,484 | \$93,497 |
| Contracted Services | 97,866 | 128,150 | 58,319 | 105,423 | 98,216 |
| Operation & Maintenance | 69,114 | 70,050 | 17,376 | 60,388 | 33,000 |
| Fixed | 17,643 | 19,976 | 20,032 | 20,032 | 19,446 |
| Outlay | 12,004 | 0 | 0 | 13,000 | 0 |
| Total Expenses | \$219,455 | \$243,380 | \$100,105 | \$218,327 | \$244,159 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$139,724) | (\$163,220) | (\$76,867) | (\$138,187) | (\$162,624) |
| Property Taxes of this amount support this activity within the General Fund | | \$163,220 | | | \$162,624 |

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

Budget Expenditures by Program / Activity

Public Works:

| | | | | | |
|---------|-----------|-----------|-----------|-----------|-----------|
| Airport | \$219,455 | \$243,380 | \$100,105 | \$218,327 | \$244,159 |
|---------|-----------|-----------|-----------|-----------|-----------|

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | 146,296 | 127,300 | 54,446 | 114,500 | 118,500 |
| Total Revenues | \$146,296 | \$127,300 | \$54,446 | \$114,500 | \$118,500 |
| Expenses: | | | | | |
| Personal Services | \$60,454 | \$62,727 | \$36,632 | \$74,968 | \$72,155 |
| Contracted Services | 34,202 | 25,850 | 21,882 | 37,647 | 28,560 |
| Operation & Maintenance | 27,336 | 33,774 | 9,846 | 18,667 | 17,650 |
| Total Expenses | \$121,992 | \$122,351 | \$68,360 | \$131,282 | \$118,365 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | \$24,304 | \$4,949 | (\$13,914) | (\$16,782) | \$135 |
| Property Taxes of this amount support this activity within the General Fund | | (\$4,949) | | | (\$135) |

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

Budget Expenditures by Program / Activity

Public Works:

| | | | | | |
|---------|-----------|-----------|----------|-----------|-----------|
| Airport | \$121,992 | \$122,351 | \$68,360 | \$131,282 | \$118,365 |
|---------|-----------|-----------|----------|-----------|-----------|

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|-------------------|----------------------------------|---------------------------------|-------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$869,520 | \$954,000 | \$210,205 | \$850,000 | \$850,000 |
| Public Charges for Service | 21,999 | 23,000 | 10,398 | 21,000 | 20,000 |
| Total Revenues | \$891,519 | \$977,000 | \$220,603 | \$871,000 | \$870,000 |
| Expenses: | | | | | |
| Personal Services | \$730,210 | \$733,152 | \$333,546 | \$732,202 | \$732,671 |
| Contracted Services | 170,660 | 175,804 | 86,921 | 180,184 | 189,141 |
| Operation & Maintenance | 23,785 | 34,000 | 11,255 | 28,840 | 25,450 |
| Fixed | 2,765 | 2,619 | 2,278 | 2,674 | 2,573 |
| Outlay | 0 | 4,000 | 1,735 | 3,502 | 0 |
| Total Expenses | \$927,421 | \$949,575 | \$435,736 | \$947,402 | \$949,835 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$35,901) | \$27,425 | (\$215,134) | (\$76,402) | (\$79,835) |
| Property Taxes of this amount support this activity within the General Fund | | (\$27,425) | | | \$79,835 |

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

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

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Health & Human Services: | | | | | |
| Child Support | \$283,788 | \$291,074 | \$119,066 | \$284,493 | \$270,555 |
| Child Support-(Dedicated) | 594,059 | 605,534 | 289,263 | 611,190 | 621,008 |
| Child Support-(Mixed) | 49,573 | 52,967 | 27,408 | 51,719 | 58,272 |
| Total | \$927,421 | \$949,575 | \$435,736 | \$947,402 | \$949,835 |

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There were 5,225 active enforcement cases in our office at the end of 2016. One of the primary objectives of our office is to enforce child support orders which lessen the amount of public benefits and therefore lessen the burden on taxpayers.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$294,432 | \$294,150 | \$124,312 | \$294,024 | \$294,024 |
| Fines/Forfeits/Penalties | 235,385 | 265,000 | 113,140 | 230,000 | 265,000 |
| Public Charges for Service | 177,685 | 185,000 | 79,750 | 160,000 | 185,000 |
| Intergovern Charges for Srvc | 24,716 | 22,500 | 12,157 | 22,000 | 20,000 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$732,218 | \$766,650 | \$329,359 | \$706,024 | \$764,024 |
| Expenses: | | | | | |
| Personal Services | \$1,106,325 | \$1,123,745 | \$509,715 | \$1,149,590 | \$1,149,351 |
| Contracted Services | 123,221 | 159,675 | 83,671 | 156,044 | 152,912 |
| Operation & Maintenance | 47,051 | 83,672 | 19,827 | 73,547 | 73,011 |
| Outlay | 18,261 | 33,000 | 14,259 | 33,000 | 5,000 |
| Total Expenses | \$1,294,859 | \$1,400,092 | \$627,472 | \$1,412,181 | \$1,380,274 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$562,641) | (\$633,442) | (\$298,113) | (\$706,157) | (\$616,250) |
| Property Taxes of this amount support this activity within the General Fund | | \$633,442 | | | \$616,250 |

| | | | |
|--|----------------|--------------|--------------|
| Authorized Full Time Equivalent Positions | 19.00 * | 19.00 | 19.00 |
|--|----------------|--------------|--------------|

* One Judicial Assistant position was moved from the Family court budget where it is funded to the Clerk of Courts table of organization for 2015.

Reclassified a .8 FTE Records Clerk position to 1.0 FTE County Clerks position.

| | | | | | |
|--|-------------|-------------|-----------|-------------|-------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Judicial: | | | | | |
| Circuit Court Costs | \$1,294,859 | \$1,400,092 | \$627,472 | \$1,412,181 | \$1,380,274 |

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

Case filings for 2016: Civil – 516; Criminal – 1,398; Family/Paternity – 600; Juvenile – 265; Small Claims – 1,546; Traffic/Criminal Traffic/Forfeiture – 4,523.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|----------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovern Charges for Srvc | \$1,387 | \$1,500 | \$1,387 | \$1,500 | \$1,500 |
| Other | 178 | 150 | 10,680 | 10,771 | 150 |
| Total Revenues | \$1,565 | \$1,650 | \$12,067 | \$12,271 | \$1,650 |
| Expenses: | | | | | |
| Personal Services | \$375,921 | \$380,772 | \$158,331 | \$349,985 | \$362,747 |
| Contracted Services | 225,055 | 230,906 | 100,440 | 204,890 | 204,884 |
| Operation & Maintenance | 11,249 | 16,260 | 6,498 | 14,858 | 15,860 |
| Fixed | 75,035 | 77,770 | 77,301 | 77,300 | 79,560 |
| Outlay | 0 | 753,573 | 735 | 735 | 1,000 |
| Total Expenses | \$687,260 | \$1,459,281 | \$343,305 | \$647,768 | \$664,051 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$685,694) | (\$1,457,631) | (\$331,238) | (\$635,497) | (\$662,401) |
| Property Taxes of this amount support this activity within the General Fund | | \$1,457,631 | | | \$662,401 |

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

| | | | | | |
|---|------------------|--------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Financial Administration: | | | | | |
| Comptroller | \$612,225 | \$1,381,511 | \$266,005 | \$570,468 | \$584,491 |
| Insurances - General Fund | 75,035 | 77,770 | 77,301 | 77,300 | 79,560 |
| Total | \$687,260 | \$1,459,281 | \$343,305 | \$647,768 | \$664,051 |

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Public Charges for Service | \$54,956 | \$45,000 | \$27,200 | \$50,000 | \$50,000 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$54,956 | \$45,000 | \$27,200 | \$50,000 | \$50,000 |
| Expenses: | | | | | |
| Personal Services | \$179,114 | \$169,988 | \$81,734 | \$165,514 | \$173,025 |
| Contracted Services | 66,738 | 70,632 | 20,692 | 60,142 | 71,420 |
| Operation & Maintenance | 21,120 | 20,760 | 4,844 | 19,010 | 19,990 |
| Fixed | 620 | 662 | 838 | 838 | 915 |
| Outlay | 0 | 3,000 | 0 | 0 | 3,500 |
| Total Expenses | \$267,593 | \$265,042 | \$108,108 | \$245,504 | \$268,850 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$212,637) | (\$220,042) | (\$80,908) | (\$195,504) | (\$218,850) |
| Property Taxes of this amount support this activity within the General Fund | | \$220,042 | | | \$218,850 |
| Authorized Full Time Equivalent Positions | 1.48 | 1.00 | | | 1.00 |
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Judicial: | | | | | |
| Coroner | \$267,593 | \$265,042 | \$108,108 | \$245,504 | \$268,850 |

The Coroner's Office provides professional, accurate and legally defensible investigation into deaths. Governed by Wisconsin State Statutes Chpt. 979, the office also issues cremation permits and disinterment permits. In 2016, the Coroner's Office opened and worked 638 cases.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Public Charges for Service | \$1,340 | \$0 | \$0 | \$0 | \$0 |
| Intergovern Charges for Srvc | 0 | 0 | 999 | 1,000 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$1,340 | \$0 | \$999 | \$1,000 | \$0 |
| Expenses: | | | | | |
| Personal Services | \$390,366 | \$376,677 | \$170,756 | \$376,677 | \$381,455 |
| Contracted Services | 22,126 | 28,189 | 9,018 | 27,739 | 32,426 |
| Operation & Maintenance | 9,557 | 12,000 | 6,720 | 11,750 | 11,750 |
| Total Expenses | \$422,050 | \$416,866 | \$186,494 | \$416,166 | \$425,631 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$420,710) | (\$416,866) | (\$185,495) | (\$415,166) | (\$425,631) |
| Property Taxes of this amount support this activity within the General Fund | | \$416,866 | | | \$425,631 |

| | | | |
|--|-------------|-------------|-------------|
| Authorized Full Time Equivalent Positions | 5.00 | 5.00 | 5.00 |
| One attorney's position is funded in the Child Support budget. | | | |
| Budget Expenditures by Program / Activity | | | |
| General Government - Legal: | | | |
| Corporation Counsel | \$422,050 | \$416,866 | \$425,631 |

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

During the last fiscal year (2016), Corporation Counsel opened 657 files on matters related to the operation of Manitowoc County government, represented Manitowoc County in 156 civil matters filed in State and Federal Court, and represented the public interest in an additional 238 cases in State court. While Corporation Counsel represents the legal interests of Manitowoc County government and the public, it does not represent or provide legal advice to businesses, individuals, or other municipalities.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|----------------|----------------------------------|---------------------------------|----------------|
| Revenues: | | | | | |
| Other | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses: | | | | | |
| Personal Services | \$81,362 | \$83,016 | \$39,629 | \$82,516 | \$91,104 |
| Contracted Services | 15,864 | 14,707 | 7,357 | 14,707 | 26,048 |
| Operation & Maintenance | 26,713 | 26,630 | 20,203 | 26,550 | 26,656 |
| Total Expenses | \$123,939 | \$124,353 | \$67,189 | \$123,773 | \$143,808 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$123,939) | (\$124,353) | (\$67,189) | (\$123,773) | (\$143,808) |
| Property Taxes of this amount support this activity within the General Fund | | \$124,353 | | | \$143,808 |
| Elected County Board of Supervisors | 25.00 | 25.00 | | | 25.00 |
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Legislative: | | | | | |
| County Board | \$123,939 | \$124,353 | \$67,189 | \$123,773 | \$143,808 |

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Licenses and Permits | \$38,089 | \$35,475 | \$19,029 | \$35,453 | \$35,962 |
| Public Charges for Service | 68 | 105 | 16 | 16 | 60 |
| Intergovern Charges for Srvc | 275 | 275 | 0 | 0 | 0 |
| Other | 22,836 | 0 | 75 | 0 | 0 |
| Total Revenues | \$61,268 | \$35,855 | \$19,121 | \$35,469 | \$36,022 |
| Expenses: | | | | | |
| Personal Services | \$202,708 | \$184,436 | \$86,143 | \$184,186 | \$187,899 |
| Contracted Services | 124,001 | 95,208 | 60,198 | 87,780 | 137,280 |
| Operation & Maintenance | 111,689 | 112,610 | 38,039 | 82,481 | 137,380 |
| Fixed | 4,054 | 4,600 | 1,014 | 4,054 | 4,054 |
| Total Expenses | \$442,452 | \$404,354 | \$185,393 | \$358,501 | \$466,613 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$60,000 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$381,183) | (\$368,499) | (\$166,273) | (\$323,032) | (\$370,591) |
| Property Taxes of this amount support this activity within the General Fund | | \$368,499 | | | \$370,591 |

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

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - General Administration: | | | | | |
| County Clerk | \$185,434 | \$188,528 | \$85,825 | \$179,963 | \$192,088 |
| Central Mailing - Clerk | 49,625 | 62,850 | 12,765 | 46,577 | 61,304 |
| Central Duplicating - Clerk | 54,844 | 64,000 | 26,415 | 52,948 | 62,000 |
| Elections - Clerk | 152,549 | 88,976 | 60,389 | 79,013 | 151,221 |
| Elections - SVRS | 0 | 0 | 0 | 0 | 0 |
| Total | \$442,452 | \$404,354 | \$185,393 | \$358,501 | \$466,613 |

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

On an annual basis, the County Clerk's Office issues approximately 410 marriage licenses, spends \$100,000 in postage for outgoing mail, processes approximately 725 passports, and takes over 350 photos. It also administers two to four elections per year, provides clerical services to thirteen County Board meetings, and has three official publications.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$48,814 | \$41,500 | \$20,327 | \$41,500 | \$41,500 |
| Public Charges for Service | 1,228 | 1,100 | 763 | 1,100 | 1,100 |
| Total Revenues | \$50,042 | \$42,600 | \$21,090 | \$42,600 | \$42,600 |
| Expenses: | | | | | |
| Personal Services | \$300,783 | \$322,835 | \$159,451 | \$322,835 | \$321,587 |
| Contracted Services | 18,833 | 49,092 | 8,792 | 49,042 | 52,622 |
| Operation & Maintenance | 23,152 | 27,245 | 9,965 | 26,845 | 29,045 |
| Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | \$342,767 | \$399,172 | \$178,208 | \$398,722 | \$403,254 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$292,725) | (\$356,572) | (\$157,118) | (\$356,122) | (\$360,654) |
| Property Taxes of this amount support this activity within the General Fund | | \$356,572 | | | \$360,654 |

| | | | |
|--|-------------|-------------|-------------|
| Authorized Full Time Equivalent Positions | 5.00 | 5.00 | 5.00 |
|--|-------------|-------------|-------------|

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Legal: | | | | | |
| District Attorney | \$342,767 | \$399,172 | \$178,208 | \$398,722 | \$403,254 |

The District Attorneys Office prosecutes felony, misdemeanor and traffic crimes, prosecutes all Manitowoc County Police ordinance violations and State ordinance violations, prosecutes all juvenile delinquency matters and provides advice to law enforcement personnel of each jurisdiction within the County as well as the Department of Human Services. They also handle delinquent sales tax violations for the State of Wisconsin. During 2016, the DA's Office filed 487 criminal traffic complaints, 143 juvenile petitions, 600 misdemeanor complaints, 800 felonies, and had staff assist with approximately 2,360 victim contacts.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|-------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$103,216 | \$88,333 | \$0 | \$89,924 | \$87,150 |
| Public Charges for Service | 220,461 | 215,472 | 105,097 | 215,472 | 215,472 |
| Total Revenues | \$323,677 | \$303,805 | \$111,937 | \$312,236 | \$302,622 |
| Expenses: | | | | | |
| Personal Services | \$204,363 | \$206,471 | \$104,953 | \$203,921 | \$175,615 |
| Contracted Services | 57,623 | 41,157 | 17,606 | 46,481 | 48,964 |
| Operation & Maintenance | 153,877 | 161,607 | 102,974 | 151,348 | 149,054 |
| Fixed | 3,908 | 4,140 | 4,252 | 5,422 | 7,334 |
| Outlay | 7,696 | 16,400 | 192 | 8,100 | 9,250 |
| Total Expenses | \$427,466 | \$429,775 | \$229,976 | \$415,272 | \$390,217 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$103,790) | (\$125,970) | (\$118,039) | (\$103,036) | (\$87,595) |
| Property Taxes of this amount support this activity within the General Fund | | \$125,970 | | | \$87,595 |

| | | | |
|--|-------------|-------------|-------------|
| Authorized Full Time Equivalent Positions | 2.00 | 1.75 | 2.00 |
|--|-------------|-------------|-------------|

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Public Safety - Emergency Government: | | | | | |
| Emergency Management | \$152,332 | \$161,379 | \$81,984 | \$156,494 | \$120,152 |
| Emerg Mgmt - Nuclear Prepa | 222,712 | 215,472 | 132,498 | 222,312 | 215,472 |
| Emerg Mgmt - SARA & LEPC | 0 | 0 | 0 | 0 | 0 |
| Emerg Mgmt - EPCRA / LEPC | 8,393 | 24,174 | 1,091 | 7,277 | 23,950 |
| Emerg Mgmt - HAZMAT | 44,030 | 28,750 | 14,403 | 29,189 | 30,643 |
| Emerg Mgmt - Home Land Secu | 0 | 0 | 0 | 0 | 0 |
| Total | \$427,466 | \$429,775 | \$229,976 | \$415,272 | \$390,217 |

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Other | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses: | | | | | |
| Personal Services | \$99,182 | \$99,322 | \$45,926 | \$99,322 | \$102,045 |
| Contracted Services | 15,555 | 14,551 | 7,272 | 14,551 | 19,372 |
| Operation & Maintenance | 115 | 250 | 120 | 148 | 225 |
| Total Expenses | \$114,852 | \$114,123 | \$53,318 | \$114,021 | \$121,642 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$114,852) | (\$114,123) | (\$53,318) | (\$114,021) | (\$121,642) |
| Property Taxes of this amount support this activity within the General Fund | | \$114,123 | | | \$121,642 |

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

| | | | | | |
|--|------------------|------------------|-----------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Administration: | | | | | |
| Executive | \$114,852 | \$114,123 | \$53,318 | \$114,021 | \$121,642 |

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Public Charges for Service | \$16,728 | \$18,521 | \$7,149 | \$16,291 | \$16,260 |
| Intergovern Charges for Srvc | 98,856 | 107,369 | 52,462 | 111,806 | 115,406 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$115,584 | \$125,890 | \$59,611 | \$128,097 | \$131,666 |
| Expenses: | | | | | |
| Personal Services | \$171,135 | \$176,164 | \$82,929 | \$176,164 | \$179,274 |
| Contracted Services | 42,073 | 45,066 | 19,080 | 46,636 | 49,326 |
| Operation & Maintenance | 4,553 | 5,773 | 2,067 | 5,127 | 5,880 |
| Total Expenses | \$217,762 | \$227,003 | \$104,076 | \$227,927 | \$234,480 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$102,178) | (\$101,113) | (\$44,465) | (\$99,830) | (\$102,814) |
| Property Taxes of this amount support this activity within the General Fund | | \$101,113 | | | \$102,814 |

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

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

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Judicial: | | | | | |
| Family Court Commissioner | \$217,762 | \$227,003 | \$104,076 | \$227,927 | \$234,480 |

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$738,387 | \$439,643 | \$108,590 | \$443,323 | \$442,065 |
| Public Charges for Service | 259,987 | 273,306 | 201,368 | 277,401 | 276,726 |
| Intergovern Charges for Srvc | 7,529 | 6,945 | 736 | 7,315 | 4,936 |
| Other | 5,460 | 0 | 0 | 0 | 0 |
| Total Revenues | \$1,011,363 | \$719,894 | \$310,694 | \$728,039 | \$723,727 |
| Expenses: | | | | | |
| Personal Services | \$1,506,643 | \$1,559,097 | \$743,354 | \$1,539,951 | \$1,524,031 |
| Contracted Services | 316,784 | 43,643 | 26,185 | 43,288 | 50,679 |
| Operation & Maintenance | 74,475 | 49,402 | 29,306 | 51,243 | 60,638 |
| Fixed | 5,467 | 5,624 | 4,807 | 4,807 | 5,462 |
| Total Expenses | \$1,903,369 | \$1,657,766 | \$803,652 | \$1,639,289 | \$1,640,810 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$892,007) | (\$937,872) | (\$492,959) | (\$911,250) | (\$917,083) |
| Property Taxes of this amount support this activity within the General Fund | | \$937,872 | | | \$917,083 |
| Authorized Full Time Equivalent Positions | 19.86 | 20.01 | | | 20.01 |

| | | | | | |
|--|--------------------|--------------------|------------------|--------------------|--------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Health & Human Services - Public Health | | | | | |
| PHS - Older Adult Health Grant | \$9,777 | \$4,945 | \$389 | \$4,945 | \$3,736 |
| PHS - Prevention Block Grant | 7,818 | 4,014 | 280 | 8,635 | 8,881 |
| PHS - GPR Lead | 11,620 | 11,452 | 7,535 | 11,407 | 11,407 |
| PHS - Healthy Start | 36,289 | 35,459 | 16,578 | 33,041 | 33,041 |
| PHS - IAP Immunization Grant | 28,702 | 18,080 | 9,553 | 18,080 | 13,900 |
| PHS - Bioter/PHEP | 62,817 | 57,085 | 40,875 | 57,085 | 60,127 |
| PHS - Mercury Reduction | 116 | 0 | 1,012 | 1,012 | 0 |
| PHS - WIC Program Admin | 44,590 | 46,950 | 19,705 | 42,603 | 27,045 |
| PHS - WIC Nutrition | 98,009 | 92,691 | 43,817 | 93,124 | 106,347 |
| PHS - WIC Breast Feeding | 22,035 | 17,479 | 9,178 | 18,354 | 20,334 |
| PHS - WIC Client Services | 127,155 | 120,557 | 66,827 | 121,307 | 121,016 |
| PHS - Prenatal Care Coord | 54,443 | 59,352 | 26,401 | 59,849 | 63,535 |
| PHS - MIECHV-Family Foundation | 262,568 | 0 | 0 | 0 | 0 |
| PHS - Administrative Support | 144,069 | 147,499 | 73,199 | 147,114 | 204,687 |
| PHS - Environmental Health | 277,520 | 301,464 | 127,492 | 279,430 | 236,404 |
| PHS - General Public Health | 706,355 | 740,739 | 355,605 | 743,303 | 730,350 |
| Total | \$1,903,369 | \$1,657,766 | \$803,652 | \$1,639,289 | \$1,640,810 |

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Property Taxes | \$2,573,912 | \$2,546,560 | \$2,546,560 | \$2,546,560 | \$1,960,302 |
| Bridge Aid Prop Taxes | 170,170 | 110,627 | 110,627 | 110,627 | 270,917 |
| Intergovernmental Grants/Aid | 1,127,410 | 1,183,780 | 272,026 | 1,088,103 | 1,044,580 |
| Licenses and Permits | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fines/Forfeits/Penalties | 0 | 0 | 0 | 0 | 0 |
| Public Charges for Service | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Charges for Srvc | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$3,871,491 | \$3,840,967 | \$2,929,213 | \$3,745,290 | \$3,275,799 |
| Expenses: | | | | | |
| Contracted Services | \$239,678 | \$220,062 | \$86,762 | \$214,646 | \$315,150 |
| Operation & Maintenance | 3,925,841 | 3,620,905 | 1,399,271 | 3,530,644 | 5,130,649 |
| Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | \$4,165,519 | \$3,840,967 | \$1,486,032 | \$3,745,290 | \$5,445,799 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$265,000 | \$0 | \$0 | \$0 | \$0 |
| General Fund | \$0 | \$0 | \$0 | \$0 | \$820,000 |
| Sales of Note or Bonds | \$0 | \$0 | \$0 | \$0 | \$1,350,000 |
| Total Other Sources & (Uses) | \$265,000 | \$0 | \$0 | \$0 | \$2,170,000 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$29,028) | \$0 | \$1,443,181 | \$0 | \$0 |

| Authorized Full Time Equivalent Positions | Highway FTE accounted for in Highway Department Enterprise Fund | | | | |
|---|---|-------------|-------------|-------------|-------------|
| Budget Expenditures by Program / Activity | | | | | |
| Public Works: | | | | | |
| Hwy Admin SRF (Grants) | \$0 | \$0 | \$0 | \$0 | \$0 |
| County Road Maintenance | 1,591,829 | 1,536,590 | 446,263 | 1,626,590 | 1,685,882 |
| County Road/Brdg Construction | 1,359,123 | 1,178,750 | 346,580 | 1,053,073 | 2,514,000 |
| County Winter Snow Removal | 1,044,397 | 1,015,000 | 582,563 | 955,000 | 975,000 |
| Town Bridge Aid | 170,170 | 110,627 | 110,627 | 110,627 | 270,917 |
| Total | \$4,165,519 | \$3,840,967 | \$1,486,032 | \$3,745,290 | \$5,445,799 |

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Public Charges for Service | \$174,923 | \$85,000 | \$115,854 | \$158,552 | \$100,200 |
| Intergovern Charges for Srvc | 3,430,375 | 2,695,500 | 1,162,151 | 2,708,868 | 2,632,812 |
| Other | 299,078 | 259,563 | 154,583 | 238,559 | 249,226 |
| Total Revenues | \$3,904,376 | \$3,040,063 | \$1,432,588 | \$3,105,977 | \$2,982,238 |
| Expenses: | | | | | |
| Personal Services | \$6,517,913 | \$3,872,294 | \$3,137,493 | \$3,825,634 | \$4,145,413 |
| Contracted Services | 877,019 | 827,265 | 170,836 | 477,687 | 1,264,983 |
| Operation & Maintenance | 10,160,472 | 4,107,336 | 4,197,834 | 4,719,324 | 5,115,563 |
| Fixed | 743,090 | 745,938 | 322,818 | 743,923 | 760,278 |
| County Charges Reimbursed - (Work Performed for the Highway Special Revenue Fund) | (3,995,349) | (3,730,340) | (1,375,405) | (3,634,663) | (5,174,882) |
| Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues | (10,751,378) | (2,782,430) | (4,264,143) | (3,025,928) | (3,129,117) |
| Pension | 185,220 | 0 | 0 | 0 | 0 |
| Outlay | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | \$3,736,986 | \$3,040,063 | \$2,189,434 | \$3,105,977 | \$2,982,238 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Sources & (Uses) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | \$167,390 | \$0 | (\$756,847) | \$0 | \$0 |

| | | | |
|---|-------|-------|-------|
| Authorized Full Time Equivalent Positions | 50.00 | 49.00 | 54.00 |
|---|-------|-------|-------|

| | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Public Works: | | | | | |
| Administration-Hwy C/P | \$425,529 | \$455,309 | \$217,389 | \$440,954 | \$497,059 |
| Shingle Recycling C/P | \$0 | \$0 | \$0 | \$0 | \$0 |
| Patrol Supervision | 207,142 | 222,222 | 99,409 | 212,713 | 212,713 |
| Cost Pool Expenses | 2,985,661 | 2,782,355 | 1,376,782 | 2,954,996 | 3,112,131 |
| Paving - Bid Jobs | 590,914 | 390,000 | 262,114 | 590,606 | 445,000 |
| County-Road Maintenance | 1,499,711 | 1,449,613 | 562,459 | 1,534,519 | 1,590,455 |
| County-Road Construction | 1,282,192 | 1,112,028 | 420,581 | 993,465 | 2,371,698 |
| County-Winter Snow Removal | 985,281 | 957,547 | 552,888 | 900,945 | 919,811 |
| State-Road Maint/Construct | 2,166,391 | 1,423,759 | 948,496 | 1,488,370 | 1,488,370 |
| Other Local Govt Road M&C | 295,390 | 450,000 | 115,987 | 250,000 | 248,000 |
| County Depts Nonroad Srvc | 350,792 | 275,000 | 134,136 | 350,000 | 350,000 |
| Non Govt (Public) Service | 39,020 | 35,000 | 22,969 | 50,000 | 51,000 |
| Sub-Total | 10,828,023 | 9,552,833 | 4,713,210 | 9,766,568 | 11,286,237 |
| Hwy P/R Clearing Accounts | 238,858 | 0 | (3,268) | 0 | 0 |
| County Charges Reimbursed HWY SRF | (3,995,349) | (3,730,340) | (1,375,405) | (3,634,663) | (5,174,882) |
| Cost Pool Revenues | (3,334,545) | (2,782,430) | (1,145,103) | (3,025,928) | (3,129,117) |
| Total | \$3,736,986 | \$3,040,063 | \$2,189,434 | \$3,105,977 | \$2,982,238 |

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

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

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

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

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

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

The department is responsible for maintaining 136 centerline miles of state highways and 284 centerline miles of county highways. The department is also responsible for maintaining 48 county bridges. Due to the slowing of the economy and budget constraints, the department is constructing and/or paving approximately 8 miles of highway per year which equates to a 35 year cycle.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|---|---------------------|---------------------|----------------------------------|---------------------------------|---------------------|
| Revenues: | | | | | |
| Property Taxes | \$6,896,441 | \$7,122,797 | \$7,122,797 | \$7,122,797 | \$7,288,470 |
| Intergovernmental Grants/Aid | 7,580,072 | 7,612,203 | 2,309,570 | 7,694,708 | 7,746,040 |
| Fines/Forfeits/Penalties | 43,566 | 42,000 | 22,423 | 46,000 | 46,000 |
| Public Charges for Service | 1,767,969 | 1,436,665 | 464,015 | 1,505,103 | 1,505,103 |
| Intergovernmental Charges for Svc | 584,409 | 695,867 | 4,222 | 602,609 | 1,364,470 |
| Other | 1,745 | 1,900 | 2,286 | 1,949 | 1,549 |
| Total Revenues | \$16,874,202 | \$16,911,432 | \$9,925,313 | \$16,973,166 | \$17,951,632 |
| Expenses: | | | | | |
| Personal Services | \$8,051,619 | \$8,181,843 | \$3,800,362 | \$8,064,334 | \$9,084,027 |
| Contracted Services | 7,810,611 | 7,370,354 | 3,304,191 | 7,536,708 | 7,464,032 |
| Operation & Maintenance | 220,699 | 216,984 | 105,333 | 246,026 | 228,473 |
| Fixed | 102,138 | 82,203 | 70,075 | 87,779 | 51,743 |
| Other | 1,132,488 | 1,060,048 | 356,209 | 1,123,879 | 1,120,357 |
| Outlay | 9,043 | 58,177 | 92,005 | 92,673 | 3,000 |
| Total Expenses | \$17,326,598 | \$16,969,609 | \$7,728,175 | \$17,151,399 | \$17,951,632 |
| Other Sources & (Uses) | | | | | |
| Operating Transfers From | \$158,500 | \$0 | \$0 | \$0 | \$0 |
| Sales of Note | 0 | 58,177 | 58,177 | 58,177 | 0 |
| Total Other Sources * & (Uses) | \$158,500 | \$58,177 | \$58,177 | \$58,177 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$293,896) | \$0 | \$2,255,314 | (\$120,056) | \$0 |

| | | | |
|--|---------------|---------------|---------------|
| Authorized Full Time Equivalent Positions | 108.05 | 106.70 | 119.08 |
|--|---------------|---------------|---------------|

| | | | | | |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Health & Human Services | | | | | |
| Management & Support | \$1,436,383 | \$1,579,331 | \$883,029 | \$1,582,941 | \$1,530,532 |
| Developmentally Disabled | 1,714,385 | 1,341,643 | 373,869 | 1,405,565 | 1,399,520 |
| Mental Health / AODA / Chronically Mentally Ill | 7,154,793 | 6,988,177 | 3,422,338 | 7,231,623 | 7,928,633 |
| Children & Families | 5,622,102 | 5,682,283 | 2,416,081 | 5,545,692 | 5,703,196 |
| Economic Support | 1,370,788 | 1,303,208 | 620,293 | 1,310,611 | 1,314,784 |
| Long Term Support | 28,148 | 74,967 | 12,565 | 74,967 | 74,967 |
| Total | \$17,326,598 | \$16,969,609 | \$7,728,175 | \$17,151,399 | \$17,951,632 |

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

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

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

The Economic Support Division provides public assistance programs including Child Care, Food Share, Wisconsin Home Energy Assistance, Medicaid, Front End Verification of information, and Collection and Recovery of overpayments. There are approximately 11,000 Food Share recipients, 13,000 Medicaid recipients, 350 Child Care families, and 2,600 Wisconsin Home Energy Assistance households served each year. Please note that the Economic Support Division will be moving from the Job Center on Viebahn Street to the Manitowoc County Office Complex on Expo Drive in September of 2017.

The Child and Family Services Division provides Child Protective Services with 2 units, one for Initial Assessment and one for Ongoing Services; Juvenile Justice Services through the Youth and Family Services Unit; and two Family Resource Units providing foster care, Kinship Care, Children's Long Term Support Waivers, Birth to 3 Services and Coordinated Services Teams for children who have significant mental health issues.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Charges for Service | 31,675 | 15,000 | 0 | 15,000 | 15,000 |
| Intergovernment Charges for Srvc | 1,601,827 | 1,608,756 | 853,876 | 1,641,619 | 1,721,845 |
| Other | (11,178) | 0 | 0 | 0 | 0 |
| Total Revenues | \$1,622,324 | \$1,623,756 | \$853,876 | \$1,656,619 | \$1,736,845 |
| Expenses: | | | | | |
| Personal Services | \$712,405 | \$746,747 | \$342,110 | \$731,747 | \$788,022 |
| Contracted Services | 639,383 | 682,270 | 290,872 | 714,381 | 774,475 |
| Operation & Maintenance | 39,652 | 41,603 | 9,087 | 44,028 | 33,348 |
| Fixed | 219,146 | 225,460 | 67,399 | 223,786 | 266,149 |
| Total Expenses | \$1,633,765 | \$1,713,540 | \$710,873 | \$1,746,402 | \$1,873,819 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$89,784 | \$0 | \$89,783 | \$136,974 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$11,440) | \$0 | \$143,003 | \$0 | \$0 |

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

| | | | | | |
|--|-------------|-------------|-----------|-------------|-------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government: | | | | | |
| Information Systems | \$1,633,765 | \$1,713,540 | \$710,873 | \$1,746,402 | \$1,873,819 |

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

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

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

Information Systems is Staffed with 8 County Employees.

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

Information Systems is made up of 6 Support Groups:

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

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

343 PC's, 225 Printers, 157 Laptops, 39 Taplets, 410 Unique Desktop Applications, 59 Wi-Fi Access Points
5 Virtual Host Servers, 64 Virtual Servers, 2 Physical Servers, 36 TB of Data Storage, 2 SANS, 69 Switches, 7 Routers
10 TB of Mainframe Storage, 500+ active jobs run concurrently on the iSeries each day
5.4 Million Records in Aegis, 205+ 911 Calls for Service Daily, 70 Thousand Arrest jackets, 567 Thousand Incidents
Maintain 36,400 Parcels, 450 Parcel Changes Each Year, Print 100 Large Maps Annually, Support 5 GIS Websites

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|----------------------|----------------------|----------------------------------|---------------------------------|----------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses: | | | | | |
| Personal Services | \$1,558,798 | \$1,508,480 | \$714,331 | \$1,533,480 | \$1,559,546 |
| Contracted Services | 79,386 | 141,138 | 76,538 | 141,962 | 150,205 |
| Operation & Maintenance | 15,867 | 15,400 | 8,035 | 16,269 | 14,500 |
| Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | \$1,654,050 | \$1,665,018 | \$798,905 | \$1,691,711 | \$1,724,251 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$1,654,050) | (\$1,665,018) | (\$798,905) | (\$1,691,711) | (\$1,724,251) |
| Property Taxes of this amount support this activity within the General Fund | | \$1,665,018 | | | \$1,724,251 |
| Authorized Full Time Equivalent Positions | 23.00 | 23.00 | | | 23.00 |
| Budget Expenditures by Program / Activity | | | | | |
| Public Safety - Law Enforcement: | | | | | |
| Joint Dispatch Center | \$1,654,050 | \$1,665,018 | \$798,905 | \$1,691,711 | \$1,724,251 |

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

The Center handled 107,276 incoming telephone calls in 2016; 34,877 outgoing calls; 14,318 wireless 911 calls; 4,611 enhanced 911 calls; over 4,250 emergency medical dispatch calls; and 70,350 calls for service.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovern Charges for Srvc | \$6,978 | \$7,000 | \$3,573 | \$7,000 | \$7,000 |
| Other | 2,517 | 1,000 | 1,736 | 1,773 | 1,000 |
| Total Revenues | \$9,495 | \$8,000 | \$5,309 | \$8,773 | \$8,000 |
| Expenses: | | | | | |
| Personal Services | \$76,466 | \$78,881 | \$38,263 | \$88,920 | \$91,073 |
| Contracted Services | 693,144 | 704,970 | 526,079 | 678,317 | 647,025 |
| Operation & Maintenance | 2,308 | 6,800 | 991 | 3,866 | 8,925 |
| Fixed | 22,466 | 21,739 | 23,171 | 24,566 | 24,767 |
| Outlay | 189,405 | 64,000 | 16,319 | 33,369 | 104,895 |
| Total Expenses | \$983,789 | \$876,390 | \$604,822 | \$829,038 | \$876,685 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$974,294) | (\$868,390) | (\$599,513) | (\$820,265) | (\$868,685) |
| Property Taxes of this amount support this activity within the General Fund | | \$868,390 | | | \$868,685 |

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

Budget Expenditures by Program / Activity

Public Safety - Law Enforcement:

| | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|-----------|
| Communications Activity | \$983,789 | \$876,390 | \$604,822 | \$829,038 | \$876,685 |
|-------------------------|-----------|-----------|-----------|-----------|-----------|

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovern Charges for Srvc | \$0 | \$0 | \$194 | \$0 | \$0 |
| Other | 3,215 | 0 | 85 | 0 | 0 |
| Total Revenues | <u>\$3,215</u> | <u>\$0</u> | <u>\$279</u> | <u>\$0</u> | <u>\$0</u> |
| Expenses: | | | | | |
| Personal Services | \$252,140 | \$215,835 | \$99,660 | \$215,835 | \$220,915 |
| Contracted Services | 79,500 | 84,663 | 51,997 | 77,663 | 82,016 |
| Operation & Maintenance | 3,975 | 4,475 | 2,301 | 4,225 | 5,275 |
| Total Expenses | <u>\$335,615</u> | <u>\$304,973</u> | <u>\$153,958</u> | <u>\$297,723</u> | <u>\$308,206</u> |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | <u>(\$332,400)</u> | <u>(\$304,973)</u> | <u>(\$153,679)</u> | <u>(\$297,723)</u> | <u>(\$308,206)</u> |
| Property Taxes of this amount support this activity within the General Fund | | <u>\$304,973</u> | | | <u>\$308,206</u> |

| | | | |
|---|------|------|------|
| Authorized Full Time Equivalent Positions | 2.60 | 2.00 | 2.00 |
|---|------|------|------|

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - General Administration: | | | | | |
| Personnel | \$335,615 | \$304,973 | \$153,958 | \$297,723 | \$308,206 |

The Personnel Department coordinates recruitment, benefit administration, compliance with state and federal employment laws, collective bargaining, policy development and administration, and employee training. During the calendar year of 2016, recruitment was conducted for 66 regular employee positions: 2470 applications were received, and 56 written tests were administered to 355 candidates.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$61,248 | \$65,000 | \$0 | \$38,821 | \$50,000 |
| Licenses and Permits | 355,015 | 305,769 | 146,699 | 314,783 | 315,583 |
| Public Charges for Service | 1,340 | 0 | 91 | 91 | 0 |
| Intergovern Charges for Srvc | 15,000 | 15,000 | 0 | 15,000 | 15,000 |
| Other | 16,371 | 0 | 0 | 0 | 0 |
| Total Revenues | \$448,975 | \$385,769 | \$146,791 | \$368,695 | \$380,583 |
| Expenses: | | | | | |
| Personal Services | \$570,815 | \$588,082 | \$256,257 | \$564,662 | \$596,581 |
| Contracted Services | 112,268 | 128,597 | 59,611 | 96,597 | 136,502 |
| Operation & Maintenance | 17,167 | 42,145 | 10,946 | 35,545 | 31,295 |
| Fixed | 1,240 | 1,986 | 2,125 | 2,125 | 1,831 |
| Other | 61,248 | 65,000 | 0 | 38,821 | 50,000 |
| Outlay | 30,379 | 0 | 0 | 0 | 16,130 |
| Total Expenses | \$793,117 | \$825,810 | \$328,938 | \$737,750 | \$832,339 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$14,750 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$329,392) | (\$440,041) | (\$182,148) | (\$369,055) | (\$451,756) |
| Property Taxes of this amount support this activity within the General Fund | | \$440,041 | | | \$451,756 |
| Authorized Full Time Equivalent Positions | 6.00 | 6.00 | | | 7.00 |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Conservation & Development: | | | | | |
| Planning and Zoning | \$661,448 | \$658,158 | \$281,357 | \$592,993 | \$709,560 |
| Assessment of Property | \$131,669 | \$167,652 | \$47,581 | \$144,757 | \$122,779 |
| Total | \$793,117 | \$825,810 | \$328,938 | \$737,750 | \$832,339 |

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

During the 2016 fiscal year, Planning and Zoning conducted 20 zoning amendments, issued 417 zoning/building permits and 221 private on-site wastewater treatment system permits (POWTS), which represented approximately \$35,742,000 in construction related activity. Staff reviewed and approved 69 property surveys, enabling recording of the survey at the Register of Deeds Office. In addition, 176 on-site construction inspections were conducted. Staff investigated 211 complaints/violations; as a result, 121 citations were issued - no violations were forwarded to Corporation Counsel for enforcement. The department actively monitors 55 sand and gravel operations and receives \$71,582 from the pit operators for reclamation fees. The department qualified 18 individuals for the Wisconsin Fund Program, who collectively received \$48,779 in state grants to assist in the replacement of their failing POWTS. As mandated by state law, the department notified 2,468 property owners of the requirement to maintain their POWTS once every three years. The County's Shoreland Zoning Ordinance was revised and approved by the Wisconsin Department of Natural Resources on September 20, 2016.

Manitowoc County, Wisconsin

Department: Parks

Fund: Member of the General Fund

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$142,502 | \$186,488 | \$90,873 | \$65,238 | \$214,288 |
| Intergovern Charges for Srvc | 0 | 200 | 0 | 200 | 200 |
| Other | 107,061 | 21,975 | 8,809 | 19,300 | 15,300 |
| Total Revenues | \$249,563 | \$208,663 | \$99,682 | \$84,738 | \$229,788 |
| Expenses: | | | | | |
| Personal Services | \$12,715 | \$0 | \$0 | \$0 | \$5,583 |
| Contracted Services | 263,888 | 225,203 | 43,095 | 200,489 | 215,351 |
| Operation & Maintenance | 67,167 | 57,172 | 4,887 | 56,292 | 54,525 |
| Fixed | 12,606 | 3,810 | 4,765 | 4,765 | 7,783 |
| Outlay | 17,433 | 140,250 | 9,195 | 19,000 | 314,250 |
| Total Expenses | \$373,808 | \$426,435 | \$61,942 | \$280,546 | \$597,492 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$178,102 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$124,245) | (\$217,772) | \$37,741 | (\$195,808) | (\$189,602) |
| Property Taxes of this amount support this activity within the General Fund | | \$217,772 | | | \$189,602 |

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

| | | | | | |
|--|------------------|------------------|-----------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Culture, Recreation & Education - Recreation: | | | | | |
| Parks | \$315,217 | \$236,797 | \$61,942 | \$212,158 | \$414,154 |
| Devils River State Rec Trail | 0 | 0 | 0 | 0 | 0 |
| Parks - Snowmobile Trails | 58,591 | 183,338 | 0 | 62,088 | 183,338 |
| Conservation & Development - Conservation: | | | | | |
| Parks - County Conservatio | 0 | 6,300 | 0 | 6,300 | 0 |
| Total | \$373,808 | \$426,435 | \$61,942 | \$280,546 | \$597,492 |

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|----------------------|----------------------|----------------------------------|---------------------------------|----------------------|
| Revenues: | | | | | |
| Intergovern Charges for Srvc | \$164,169 | \$162,033 | \$81,817 | \$159,958 | \$160,008 |
| Other | 71,608 | 69,384 | 45,837 | 153,279 | 79,535 |
| Total Revenues | <u>\$235,776</u> | <u>\$231,417</u> | <u>\$127,654</u> | <u>\$313,237</u> | <u>\$239,543</u> |
| Expenses: | | | | | |
| Personal Services | \$681,933 | \$761,078 | \$336,308 | \$750,435 | \$803,879 |
| Contracted Services | 810,963 | 967,619 | 454,354 | 949,569 | 1,237,941 |
| Operation & Maintenance | 122,205 | 147,704 | 84,804 | 154,768 | 150,687 |
| Fixed | 50,828 | 55,762 | 49,603 | 56,172 | 54,834 |
| Other | (3,908) | 0 | (3,727) | (4,000) | 0 |
| Outlay | 904,347 | 632,628 | 172,997 | 690,326 | 585,500 |
| Total Expenses | <u>\$2,566,368</u> | <u>\$2,564,791</u> | <u>\$1,094,340</u> | <u>\$2,597,270</u> | <u>\$2,832,841</u> |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$262,538 |
| Transfer To Fund Balance | 0 | (32,442) | 0 | (93,006) | 0 |
| Total Other Sources & (Uses) | <u>\$0</u> | <u>(32,442)</u> | <u>\$0</u> | <u>(93,006)</u> | <u>\$262,538</u> |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | <u>(\$2,330,591)</u> | <u>(\$2,365,816)</u> | <u>(\$966,686)</u> | <u>(\$2,377,039)</u> | <u>(\$2,330,760)</u> |
| Property Taxes of this amount support this activity within the General Fund | | <u>\$2,365,816</u> | | | <u>\$2,330,760</u> |

| | | | |
|---|-------|-------|-------|
| Authorized Full Time Equivalent Positions | 14.09 | 16.42 | 16.50 |
|---|-------|-------|-------|

| | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - General Buildings and Plant: | | | | | |
| Public Property Dept Admin | \$248,014 | \$780,523 | \$349,847 | \$765,602 | \$829,750 |
| Maint - Phone System | 115,763 | 129,591 | 87,437 | 146,952 | 422,546 |
| Maint - Courthouse | 543,257 | 236,200 | 129,639 | 273,845 | 239,000 |
| Maint - Office Complex | 154,674 | 242,477 | 88,868 | 268,801 | 119,765 |
| Maint - Jail | 548,286 | 718,271 | 237,921 | 688,792 | 758,135 |
| Maint - UW-Manitowoc | 82,110 | 75,049 | 24,375 | 75,042 | 75,049 |
| Maint - Human Services | 551,889 | 102,510 | 41,680 | 95,392 | 109,910 |
| Maint - PHS Building | 55,178 | 39,000 | 19,193 | 37,100 | 39,950 |
| Maint - Admin Office Bldg | 53,432 | 32,550 | 11,547 | 29,500 | 30,100 |
| Maint - Other Co Buildings | 114,120 | 23,900 | 8,727 | 20,636 | 19,636 |
| Maint - C&T Building | 99,643 | 94,925 | 44,979 | 100,773 | 108,400 |
| Total | <u>\$2,566,368</u> | <u>\$2,564,791</u> | <u>\$1,094,340</u> | <u>\$2,597,270</u> | <u>\$2,832,841</u> |

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$15,970 | \$15,500 | \$0 | \$15,500 | \$15,500 |
| Public Charges for Service | 68,901 | 58,000 | 23,509 | 48,800 | 58,000 |
| Total Revenues | \$84,871 | \$73,500 | \$23,509 | \$64,300 | \$73,500 |
| Expenses: | | | | | |
| Personal Services | \$185,846 | \$190,467 | \$86,499 | \$190,582 | \$193,902 |
| Contracted Services | 131,188 | 118,467 | 62,302 | 137,204 | 125,472 |
| Operation & Maintenance | 1,986 | 2,918 | 1,086 | 2,476 | 2,826 |
| Total Expenses | \$319,021 | \$311,852 | \$149,887 | \$330,262 | \$322,200 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$234,150) | (\$238,352) | (\$126,379) | (\$265,962) | (\$248,700) |
| Property Taxes of this amount support this activity within the General Fund | | \$238,352 | | | \$248,700 |

| | | | |
|--|-------------|-------------|-------------|
| Authorized Full Time Equivalent Positions | 2.00 | 2.00 | 2.00 |
|--|-------------|-------------|-------------|

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Judicial: | | | | | |
| Register in Probate | \$288,135 | \$280,764 | \$135,495 | \$299,286 | \$290,826 |
| Court Commissioner | 30,886 | 31,088 | 14,393 | 30,976 | 31,374 |
| Total | \$319,021 | \$311,852 | \$149,887 | \$330,262 | \$322,200 |

The Register in Probate is the keeper of court records for all estate proceedings (both administrative and court cases involving property interests of persons after death where there is no beneficiary designation that takes effect outside probate); step-parent, private and agency adoptions; guardianships, conservatorships, protective placements and minor guardianships; mental health, drug dependency and alcohol civil commitments. In addition, the office monitors long-term filing requirement compliance in all guardianship and protective placement matters and for every testamentary trust. In 2016, the number of probate cases filed totaled 546, guardianship filings totaled 88. In addition, the Register in Probate is appointed as a Circuit Court Commissioner assisting the Circuit Court in a broad range of case types.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|-------------------|----------------------------------|---------------------------------|-------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$172,229 | \$6,000 | \$28,936 | \$53,000 | \$51,000 |
| Public Charges for Service | 589,947 | 525,800 | 290,422 | 522,795 | 531,230 |
| Other | (712) | 0 | 750 | 0 | 0 |
| Total Revenues | \$786,463 | \$531,800 | \$320,108 | \$575,795 | \$582,230 |
| Expenses: | | | | | |
| Personal Services | \$271,902 | \$257,203 | \$103,015 | \$210,924 | \$233,854 |
| Contracted Services | 299,435 | 286,512 | 98,318 | 211,050 | 212,587 |
| Operation & Maintenance | 16,309 | 16,250 | 5,709 | 12,360 | 15,500 |
| Outlay | 6,800 | 4,000 | 0 | 0 | 2,000 |
| Total Expenses | \$594,447 | \$563,965 | \$207,042 | \$434,334 | \$463,941 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$79,920 | \$0 | (\$41,105) | \$0 |
| Transfer To Fund Balance | 0 | 0 | 0 | 0 | (37,578) |
| Total Other Sources & (Uses) | \$0 | \$79,920 | \$0 | (\$41,105) | (\$37,578) |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | \$192,016 | \$47,755 | \$113,066 | \$100,356 | \$80,711 |
| Property Taxes of this amount support this activity within the General Fund | | (\$47,755) | | | (\$80,711) |

| | | | |
|--|-------------|-------------|-------------|
| Authorized Full Time Equivalent Positions | 4.00 | 3.50 | 3.55 |
|--|-------------|-------------|-------------|

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Property Records and Control: | | | | | |
| Register of Deeds | \$330,430 | \$314,945 | \$122,883 | \$261,414 | \$287,489 |
| ROD-Land Records Modern | 264,017 | 249,020 | 84,159 | 172,920 | 176,452 |
| Total | \$594,447 | \$563,965 | \$207,042 | \$434,334 | \$463,941 |

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

Our office recorded 12,759 real estate transactions in 2016 and issued 13,438 birth, marriage and death records, know as vital records. We also work with the Geographic Information System (GIS) Coordinator in operating the Manitowoc County Land Records Modernization program.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|-----------------------|-----------------------|----------------------------------|---------------------------------|-----------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$89,244 | \$64,500 | \$46,604 | \$91,282 | \$104,243 |
| Fines/Forfeits/Penalties | 0 | 0 | 0 | 0 | 0 |
| Public Charges for Service | 803,960 | 842,950 | 291,364 | 805,000 | 801,950 |
| Other | 95,001 | 73,000 | 39,706 | 75,920 | 78,000 |
| Total Revenues | \$988,205 | \$980,450 | \$377,674 | \$972,202 | \$984,193 |
| Expenses: | | | | | |
| Personal Services | \$10,013,598 | \$9,170,576 | \$4,189,752 | \$9,010,522 | \$9,267,813 |
| Contracted Services | 871,862 | 793,080 | 400,437 | 801,230 | 763,086 |
| Operation & Maintenance | 708,633 | 682,900 | 317,341 | 689,244 | 705,400 |
| Fixed | 69,845 | 71,471 | 72,003 | 74,159 | 66,746 |
| Outlay | 381,459 | 426,000 | 23,773 | 408,661 | 277,500 |
| Total Expenses | \$12,045,397 | \$11,144,027 | \$5,003,306 | \$10,983,816 | \$11,080,545 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$81,692 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$10,975,500) | (\$10,163,577) | (\$4,625,632) | (\$10,011,614) | (\$10,096,352) |
| Property Taxes of this amount support this activity within the General Fund | | \$10,163,577 | | | \$10,096,352 |
| Authorized Full Time Equivalent Positions | 105.90 | 107.70 | | | 108.70 |

| | | | | | |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Public Safety - Law Enforcement: | | | | | |
| Sheriff - Administration | \$1,870,168 | \$1,698,107 | \$894,878 | \$1,713,865 | \$1,691,375 |
| Sheriff - Training | 69,568 | 76,950 | 47,488 | 75,525 | 77,950 |
| Sheriff - Traffic Patrol | 5,195,379 | 4,239,658 | 1,923,726 | 4,245,863 | 4,374,023 |
| Sheriff - Snowmobile Patrol | 1,480 | 1,200 | 43 | 900 | 1,200 |
| Sheriff - Water Safety Patrol | 11,020 | 2,800 | 1,643 | 14,534 | 2,800 |
| Correctional Institutions (Jail) | 4,499,554 | 4,760,656 | 1,974,196 | 4,572,492 | 4,566,103 |
| Metro Drug | 386,161 | 353,036 | 155,968 | 349,017 | 355,474 |
| Sheriff - Retiree Benefits | 12,067 | 11,620 | 5,363 | 11,620 | 11,620 |
| Total | \$12,045,397 | \$11,144,027 | \$5,003,306 | \$10,983,816 | \$11,080,545 |

The Office of the Sheriff is created by the Wisconsin Constitution (Article 6, Section 4). The duties of the Sheriff are set forth by the State of Wisconsin Statue (Section 59.26 -59.33). It is an elected office of which a sheriff's term is 4 years. The Sheriff is the chief law enforcement officer in the county and has the power and duty to enforce state statues and local ordinances. It is the Sheriff's sole responsibility to manage and operate the county jail, serve civil process, attend upon the circuit court and perform all other duties required by law. In 2016 the Sheriff's Office responded to 10,510 calls for service and issued 3,083 traffic citations. The 215 bed jail facility had an average daily population of 189 inmates.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|
| Revenues: | | | | | |
| Property Taxes | \$288,577 | \$290,206 | \$290,206 | \$290,206 | \$306,737 |
| Intergovernmental Grants/Aid | 354,010 | 302,775 | 43,615 | 302,775 | 302,800 |
| Licenses and Permits | 5,100 | 5,000 | 0 | 4,000 | 4,000 |
| Other | 0 | 2,700 | 0 | 2,700 | 0 |
| Total Revenues | \$647,687 | \$600,681 | \$333,821 | \$599,681 | \$613,537 |
| Expenses: | | | | | |
| Personal Services | \$390,900 | \$419,046 | \$197,565 | \$419,046 | \$425,328 |
| Contracted Services | 38,709 | 39,693 | 16,278 | 39,693 | 45,773 |
| Operation & Maintenance | 13,374 | 18,425 | 9,067 | 17,425 | 18,525 |
| Fixed | 2,340 | 2,717 | 2,870 | 2,870 | 3,211 |
| Other | 175,420 | 120,800 | 45,379 | 120,700 | 120,700 |
| Total Expenses | \$623,295 | \$600,681 | \$271,159 | \$599,734 | \$613,537 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | \$24,393 | \$0 | \$62,662 | (\$53) | \$0 |

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

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Conservation & Development: | | | | | |
| Soil & Water-Conservation | \$427,048 | \$458,881 | \$221,492 | \$457,934 | \$471,737 |
| Wild Life Damage | 18,069 | 20,000 | 3,669 | 20,000 | 20,000 |
| Nutrient Management Education | 849 | 8,000 | 619 | 8,000 | 8,000 |
| DATCP-Land/Water Cost Share | 175,420 | 113,800 | 45,379 | 113,800 | 113,800 |
| EPA Grant Activity | 0 | 0 | 0 | 0 | 0 |
| Total | \$623,295 | \$600,681 | \$271,159 | \$599,734 | \$613,537 |

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

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

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

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

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

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Other Taxes | \$377,053 | \$403,730 | \$154,806 | \$308,025 | \$357,625 |
| Intergovernmental Grants/Aid | 17,828 | 18,500 | 17,418 | 17,500 | 17,500 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| Fines/Forfeits/Penalties | 5,800 | 3,000 | 0 | 3,000 | 3,000 |
| Public Charges for Service | 4,999 | 2,200 | 974 | 2,260 | 2,260 |
| Intergovern Charges for Srvc | 0 | 0 | 0 | 0 | 0 |
| Other | 77,713 | 52,500 | 55,127 | 115,000 | 120,000 |
| Total Revenues | \$483,395 | \$479,930 | \$228,325 | \$445,785 | \$500,385 |
| Expenses: | | | | | |
| Personal Services | \$148,500 | \$133,680 | \$60,833 | \$136,407 | \$136,854 |
| Contracted Services | 22,035 | 59,034 | 12,050 | 17,852 | 41,010 |
| Operation & Maintenance | 8,412 | 13,200 | 5,192 | 11,060 | 11,150 |
| Outlay | 0 | 17,460 | 7,460 | 0 | 0 |
| Total Expenses | \$178,947 | \$223,374 | \$85,534 | \$165,319 | \$189,014 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | \$304,448 | \$256,556 | \$142,791 | \$280,466 | \$311,371 |
| Property Taxes of this amount support this activity within the General Fund | | (\$256,556) | | | (\$311,371) |

| | | | | | |
|---|------|------|--|--|------|
| Authorized Full Time Equivalent Positions | 4.00 | 4.00 | | | 2.00 |
|---|------|------|--|--|------|

| | | | | | |
|---|------------------|------------------|-----------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| General Government - Financial Administration: | | | | | |
| Treasurer | \$178,947 | \$223,374 | \$85,534 | \$165,319 | \$189,014 |
| Total | \$178,947 | \$223,374 | \$85,534 | \$165,319 | \$189,014 |

The mission of the Treasurer's Office is to accurately receipt and disburse all monies belonging to Manitowoc County, provide cash management, collect postponed and delinquent property taxes and conduct tax settlements with 30 municipalities. The Treasurer's Office also maintains an accurate record of parcels eligible for lottery credit, forecloses on tax delinquent parcels, maintains delinquent real estate tax records and prepares State and Federal tax reports. The Treasurer is the investment officer for the County.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | 1,483 | 2,965 | 1,483 | 2,965 | 3,465 |
| Public Charges for Service | \$7,793 | \$8,500 | \$3,824 | \$8,500 | \$8,500 |
| Other | 0 | 0 | 225 | 0 | 0 |
| Total Revenues | \$9,276 | \$11,465 | \$5,532 | \$11,465 | \$11,965 |
| Expenses: | | | | | |
| Personal Services | \$71,746 | \$73,227 | \$33,660 | \$73,227 | \$75,091 |
| Contracted Services | 146,803 | 147,095 | 58,736 | 147,095 | 149,956 |
| Operation & Maintenance | 32,548 | 35,230 | 14,396 | 38,695 | 38,695 |
| Total Expenses | \$251,096 | \$255,552 | \$106,791 | \$259,017 | \$263,742 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$241,821) | (\$244,087) | (\$101,259) | (\$247,552) | (\$251,777) |
| Property Taxes of this amount support this activity within the General Fund | | \$244,087 | | | \$251,777 |

| | | | |
|--|-------------|-------------|-------------|
| Authorized Full Time Equivalent Positions | 1.40 | 1.40 | 1.40 |
|--|-------------|-------------|-------------|

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Culture, Recreation & Education - Education: | | | | | |
| University Extension | \$249,545 | \$251,052 | \$106,242 | \$254,517 | \$259,242 |
| University Extension-State | 1,551 | 4,000 | 549 | 4,000 | 4,000 |
| UW Ext - Parenting Grant | 0 | 500 | 0 | 500 | 500 |
| Total | \$251,096 | \$255,552 | \$106,791 | \$259,017 | \$263,742 |

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$13,000 | \$13,000 | \$6,500 | \$13,000 | \$13,000 |
| Other | 0 | 0 | 346 | 0 | 0 |
| Total Revenues | \$13,000 | \$13,000 | \$6,846 | \$13,000 | \$13,000 |
| Expenses: | | | | | |
| Personal Services | \$197,530 | \$200,591 | \$92,758 | \$200,600 | \$205,352 |
| Contracted Services | 40,516 | 38,084 | 17,970 | 38,084 | 43,477 |
| Operation & Maintenance | 5,897 | 7,195 | 2,702 | 6,325 | 7,845 |
| Total Expenses | \$243,943 | \$250,596 | \$118,157 | \$245,009 | \$256,674 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$230,943) | (\$237,596) | (\$111,311) | (\$232,009) | (\$243,674) |
| Property Taxes of this amount support this activity within the General Fund | | \$237,596 | | | \$243,674 |
| Authorized Full Time Equivalent Positions | 3.00 | 3.00 | | | 3.00 |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Health & Human Services - Veterans: | | | | | |
| Veterans Service Office | \$225,214 | \$231,096 | \$109,195 | \$225,509 | \$237,174 |
| Veterans Service Commission | 18,730 | 19,500 | 8,962 | 19,500 | 19,500 |
| Total | \$243,943 | \$250,596 | \$118,157 | \$245,009 | \$256,674 |

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

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Other | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses: | | | | | |
| Contracted Services | \$804,462 | \$805,042 | \$804,601 | \$805,042 | \$846,334 |
| Total Expenses | \$804,462 | \$805,042 | \$804,601 | \$805,042 | \$846,334 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | <u>(\$804,462)</u> | <u>(\$805,042)</u> | <u>(\$804,601)</u> | <u>(\$805,042)</u> | <u>(\$846,334)</u> |
| Property Taxes of this amount support this activity within the General Fund | | <u>\$805,042</u> | | | <u>\$846,334</u> |

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

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| Budget Expenditures by Program / Activity | | | | | |
| Culture, Recreation & Education - Culture: | | | | | |
| Public Library Grant | \$804,462 | \$805,042 | \$804,601 | \$805,042 | \$846,334 |

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

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

Manitowoc County, Wisconsin
Department: Expo
Fund: Expo Special Revenue Fund

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental Grants/Aid | 7,163 | 7,000 | 7,176 | 7,176 | 7,000 |
| Public Charges for Service | 747,078 | 709,390 | 180,742 | 690,157 | 705,800 |
| Other | 4,593,556 | 0 | 5,828 | 7,828 | 0 |
| Total Revenues | \$5,347,797 | \$716,390 | \$193,746 | \$705,161 | \$712,800 |
| Expenses: | | | | | |
| Personal Services | \$193,980 | \$207,348 | \$76,435 | \$207,250 | \$212,112 |
| Contracted Services | 416,523 | 418,817 | 73,132 | 420,254 | 422,751 |
| Operation & Maintenance | 67,245 | 68,350 | 25,520 | 74,374 | 65,307 |
| Fixed | 10,105 | 8,688 | 8,830 | 8,830 | 12,313 |
| Outlay | 427,997 | 581,565 | 338,176 | 608,501 | 1,046,475 |
| Total Expenses | \$1,115,850 | \$1,284,768 | \$522,093 | \$1,319,209 | \$1,758,958 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$18,378 | \$0 | \$0 | \$0 |
| Transfer From Land Sale FB | 0 | 670,000 | 0 | 550,000 | 1,046,475 |
| General Fund Transfer From | 120,000 | 0 | 0 | 0 | 0 |
| General Fund Transfer To | (120,000) | (120,000) | 0 | 0 | 0 |
| Transfer To Fund Balance | 0 | 0 | 0 | 0 | (317) |
| Total Other Sources & (Uses) | \$0 | \$568,378 | \$0 | \$550,000 | \$1,046,158 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | \$4,231,947 | \$0 | (\$328,347) | (\$64,048) | \$0 |

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

| | | | | | |
|--|--------------------|--------------------|------------------|--------------------|--------------------|
| Budget Expenditures by Program / Activity | | | | | |
| Culture, Recreation & Education: | | | | | |
| Expo Activities | \$198,656 | \$159,468 | \$82,079 | \$155,197 | \$153,058 |
| Expo Fair | 428,362 | 439,876 | 49,261 | 444,059 | 453,508 |
| Ice Center | 108,153 | 106,772 | 56,006 | 110,290 | 92,033 |
| Expo Maintenance & Improvement | 380,679 | 578,652 | 334,748 | 609,663 | 1,060,359 |
| Total | \$1,115,850 | \$1,284,768 | \$522,093 | \$1,319,209 | \$1,758,958 |

The budget for 2018 includes using \$1,046,475 of the sale proceeds of Expo property to repair or replace capital items unachievable without using these sale proceeds. Both the Expo-Ice Center Board and the Public Works Committee have unanimously passed motions recommending use of these funds. They include replacement of the 50 year old Dairy Cattle barn which has been deemed structurally unsound and dangerous as well as improvement to the east parking upon expansion of Dewey Street into the Expo Grounds. If the Dewey Street expansion is delayed funds earmarked for this improvement will be returned to the Expo Land Sale Reserve and requested again in future capital budget planning. For Additional info, see the "Outlay included in budget" page in the miscellaneous section.

The Manitowoc County Expo Center is the home of the Manitowoc County Fair and hosts many other events throughout the year. The Expo Center is located at 4921 Expo Drive in Manitowoc about ½ mile from Interstate 43, shopping, restaurants, and hotels. Expo activities are accounted for in four distinct program areas. 1. Expo Activities which account for all events at the Expo Grounds excluding the Fair and Ice Center Events; 2. Expo Fair which account for the annual County Fair; 3. Ice Center which accounts for all ice rentals and events taking place within the Ice Center facility; and 4. Maintenance and Improvement which accounts for the basic maintenance and improvements that enhance the overall facility, and not one building or particular area.

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

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Property Taxes | \$485,538 | \$533,538 | \$533,538 | \$533,538 | \$527,851 |
| Public Charges for Service | 463,848 | 483,500 | 179,916 | 483,500 | 483,500 |
| Other | 38,388 | 37,887 | 41,022 | 51,726 | 37,407 |
| Total Revenues | \$987,774 | \$1,054,925 | \$754,476 | \$1,068,764 | \$1,048,758 |
| Expenses: | | | | | |
| Contracted Services | \$967,091 | \$889,247 | \$348,889 | \$893,996 | \$885,942 |
| Operation & Maintenance | 42,190 | 59,500 | 22,990 | 58,809 | 52,800 |
| Fixed | 4,074 | 4,097 | 4,362 | 4,362 | 4,788 |
| Outlay | 26,365 | 520,000 | 448,395 | 520,041 | 26,200 |
| Total Expenses | \$1,039,721 | \$1,554,925 | \$855,061 | \$1,553,764 | \$1,048,758 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales of Note | 0 | 500,000 | 500,000 | 500,000 | 0 |
| Recycling SRF | 24,000 | 0 | 0 | 0 | 0 |
| Total Other Sources & (Uses) | \$24,000 | \$500,000 | \$500,000 | \$500,000 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$27,947) | \$0 | \$399,415 | \$15,000 | \$0 |

| | |
|--|--|
| Authorized Full Time Equivalent Positions | Recycling is run by Contract with Holdiay House. Supervision is provided by Public Works Dept. The 2017 budget included 1 FTE assigned to this program area whose position appears in the Public Works Department. |
|--|--|

| | | | | | |
|--|-------------|-------------|-----------|-------------|-------------|
| Budget Expenditures by Program / Activity | | | | | |
| Public Works: | | | | | |
| Recycling Operation | \$1,039,721 | \$1,554,925 | \$855,061 | \$1,553,764 | \$1,048,758 |

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

In 2016 the County processed and marketed over 3,770 tons of recyclables and composted over 14,000 tons of organic materials which were delivered by the users of the programs. These materials were diverted from the landfill site where the cost would have been over 1 million dollars to the users of the County programs based on previous practices prior to the recycling program.

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Property Taxes | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Intergovern Charges for Srvc | 966,956 | 897,500 | 380,613 | 1,217,900 | 1,267,900 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$976,956 | \$907,500 | \$390,613 | \$1,227,900 | \$1,277,900 |
| Expenses: | | | | | |
| Contracted Services | \$973,835 | \$924,250 | \$592,446 | \$1,227,900 | \$1,277,900 |
| Total Expenses | \$973,835 | \$924,250 | \$592,446 | \$1,227,900 | \$1,277,900 |
| Other Sources & (Uses) | | | | | |
| Jail Assessment Fee CPF | \$17,000 | \$16,750 | \$0 | \$16,750 | \$0 |
| Jail Assessment Fee Fund CPF | (24,000) | 0 | 0 | 0 | 0 |
| Total Other Sources & (Uses) | (\$7,000) | \$16,750 | \$0 | \$16,750 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$3,879) | \$0 | (\$201,833) | \$16,750 | \$0 |

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

| | | | | | |
|--|-----------|-----------|-----------|-------------|-------------|
| Budget Expenditures by Program / Activity | | | | | |
| Public Works: | | | | | |
| Solid Waste Disposal Operation | \$973,835 | \$924,250 | \$592,446 | \$1,227,900 | \$1,277,900 |

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

In 2016 over 26,200 tons were processed through the master contract with a savings of over \$606,000 to the users of this contract. The yearly savings is due to the County Master contract price verses the standard gate rate for disposal at the Ridgeview Landfill site.

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|-------------------|----------------------------------|---------------------------------|-------------------|
| Revenues: | | | | | |
| Intergovernmental Grants/Aid | \$33,845 | \$33,845 | \$0 | \$51,410 | \$51,410 |
| Other | 10,190 | 5,000 | 1,500 | 6,500 | 7,000 |
| Total Revenues | \$44,035 | \$38,845 | \$1,500 | \$57,910 | \$58,410 |
| Expenses: | | | | | |
| Personal Services | \$50,256 | \$50,257 | \$24,987 | \$53,705 | \$55,148 |
| Contracted Services | 75,850 | 69,136 | 46,431 | 86,700 | 86,700 |
| Operation & Maintenance | 1,915 | 3,305 | 1,519 | 3,092 | 3,405 |
| Total Expenses | \$128,021 | \$122,698 | \$72,937 | \$143,497 | \$145,253 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Sources & (Uses) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | (\$83,986) | (\$83,853) | (\$71,437) | (\$85,587) | (\$86,843) |
| Property Taxes of this amount support this activity within the General Fund | | \$83,853 | | | \$86,843 |

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

Budget Expenditures by Program / Activity

Public Works:

| | | | | | |
|------------------------|-----------|-----------|----------|-----------|-----------|
| Solid Waste Dept Admin | \$128,021 | \$122,698 | \$72,937 | \$143,497 | \$145,253 |
|------------------------|-----------|-----------|----------|-----------|-----------|

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|------------------|----------------------------------|---------------------------------|------------------|
| Revenues: | | | | | |
| Licenses and Permits | \$15,015 | \$15,000 | \$9,200 | \$15,000 | \$15,000 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$15,015 | \$15,000 | \$9,200 | \$15,000 | \$15,000 |
| Expenses: | | | | | |
| Personal Services | \$2,346 | \$3,237 | \$1,281 | \$2,237 | \$3,230 |
| Contracted Services | 16,962 | 16,000 | 900 | 17,000 | 17,000 |
| Operation & Maintenance | 1,658 | 2,750 | 912 | 1,795 | 2,000 |
| Total Expenses | \$20,966 | \$21,987 | \$3,093 | \$21,032 | \$22,230 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$5,951) | (\$6,987) | \$6,107 | (\$6,032) | (\$7,230) |
| Property Taxes of this amount support this activity within the General Fund | | \$6,987 | | | \$7,230 |

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

| | | | | | |
|--|----------|----------|---------|----------|----------|
| Budget Expenditures by Program / Activity | | | | | |
| Conservation & Development - County Planning: | | | | | |
| Board of Adjustment | \$20,966 | \$21,987 | \$3,093 | \$21,032 | \$22,230 |

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

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|---------------------|---------------------|----------------------------------|---------------------------------|---------------------|
| Revenues: | | | | | |
| Property Taxes | \$16,336,717 | \$16,097,824 | \$16,097,824 | \$16,097,824 | \$16,693,144 |
| Intergovernmental Grants/Aid: | | | | | |
| State Shared Revenue | 4,410,159 | 4,409,021 | 0 | 4,409,021 | 4,419,075 |
| State Computer Aid | 98,183 | 92,500 | 0 | 86,036 | 82,500 |
| Total Intergovernmental Grants/Aid | 4,508,342 | 4,501,521 | 0 | 4,495,057 | 4,501,575 |
| Other | 1,272 | 28,170 | 780,926 | 780,926 | 0 |
| Total Revenues | \$20,846,331 | \$20,627,515 | \$16,878,750 | \$21,373,807 | \$21,194,719 |
| Expenses: | | | | | |
| Personal Services Clearing | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Special Charges | 6,424 | 1,911 | 2,675 | 3,850 | 133 |
| Operation & Maintenance | 14,595 | 0 | 271 | 271 | 0 |
| Contingent Fund | 0 | 0 | 0 | 0 | 12,855 |
| Total Expenses | \$21,019 | \$1,911 | \$2,946 | \$4,121 | \$12,988 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$1,146,500 | \$7,460 | \$7,460 | \$0 | \$820,000 |
| Transfer From Other Funds | \$335,000 | \$620,000 | \$0 | \$500,000 | \$0 |
| Sales of Note and Bonds | \$0 | \$1,273,823 | \$951,823 | \$951,823 | \$350,000 |
| Operating Transfers To Other Funds | (\$1,138,500) | \$0 | \$0 | \$0 | (\$820,000) |
| Transfer To Fund Balance | \$0 | (\$202,365) | \$0 | \$0 | \$0 |
| | \$343,000 | \$1,698,918 | \$959,283 | \$1,451,823 | \$350,000 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | \$21,168,312 | \$22,324,522 | \$17,835,086 | \$22,821,509 | \$21,531,731 |

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

Budget Expenditures by Program / Activity

General Fund - Non-Department

| | | | | | |
|-------------------------|----------|---------|---------|---------|----------|
| Non-Department Activity | \$21,019 | \$1,911 | \$2,946 | \$4,121 | \$12,988 |
|-------------------------|----------|---------|---------|---------|----------|

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

This is also the area that is used to make final adjustments to the County Executive's Proposed Budget regarding items that present themselves late in the process to be incorporated elsewhere. When time permits, adjustments will be made to the appropriate areas. Any adjustments that need to be made will not increase or decrease the overall revenue or expenditures as reported unless otherwise noted.

Manitowoc County, Wisconsin
Department: **Debt Service**
Fund: **Debt Service Fund**

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|---|--------------------|--------------------|----------------------------------|---------------------------------|--------------------|
| Revenues: | | | | | |
| Property Taxes | \$2,462,420 | \$2,704,788 | \$2,704,788 | \$3,347,669 | \$2,704,844 |
| Other | 177,534 | 109,265 | 87,313 | 109,265 | 164,191 |
| Total Revenues | \$2,639,954 | \$2,814,053 | \$2,792,101 | \$3,456,934 | \$2,869,035 |
| Expenses: | | | | | |
| Debt Service | \$2,885,773 | \$2,915,474 | \$1,511,470 | \$13,375,910 | \$2,876,677 |
| Total Expenses | \$2,885,773 | \$2,915,474 | \$1,511,470 | \$13,375,910 | \$2,876,677 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$0 | \$567,506 | \$0 | \$567,506 | \$7,642 |
| General Fund | 500,000 | 0 | 0 | 0 | 0 |
| Sales of Bonds | 0 | 0 | 0 | 9,965,529 | 0 |
| Bond Premium | 0 | 33,915 | 0 | 0 | 0 |
| Other Financing Uses | 0 | (500,000) | 0 | (500,000) | 0 |
| Transfer To Fund Balance | 0 | 0 | 0 | 0 | 0 |
| | \$500,000 | \$101,421 | \$0 | \$10,033,035 | \$7,642 |
| Total Revenues and Other Sources | | | | | |
| Over (Under) Expenses & Other Uses | \$254,181 | (\$0) | \$1,280,631 | \$114,059 | \$0 |

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

Budget Expenditures by Program / Activity

| | | | | | |
|--------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| Debt Service: | | | | | |
| Administrative Costs Debt Srv | \$1,552 | \$43,915 | \$31,941 | \$31,941 | \$10,000 |
| 2007 Refunding Bond(95-99-0-2) | 642,800 | 648,800 | 74,400 | 3,255,161 | 499,200 |
| 2017 Bond Anticipation Note | 0 | 0 | 0 | 7,223,168 | 0 |
| 2017 GO Refunding (2017-07) | 0 | 0 | 0 | 642,861 | 642,861 |
| 2010-11 GO Refunding Com Proj. | 1,269,248 | 1,260,804 | 1,002,955 | 1,260,804 | 1,253,885 |
| 2013 GO Note | 24,966 | 24,966 | 24,966 | 24,986 | 54,966 |
| 2011 GO Refunding (2002) | 561,500 | 535,600 | 7,800 | 535,600 | 0 |
| 2012 GO Refunding (2003) | 385,708 | 401,389 | 369,409 | 401,389 | 415,765 |
| Total | \$2,885,773 | \$2,915,474 | \$1,511,470 | \$13,375,910 | \$2,876,677 |

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|--------------------|--------------------|----------------------------------|---------------------------------|------------------|
| Revenues: | | | | | |
| Fines/Forfeits/Penalties | \$93,725 | \$110,000 | \$45,328 | \$110,000 | \$110,000 |
| Other | 15,270 | 0 | 108,748 | 0 | 0 |
| Total Revenues | \$108,995 | \$110,000 | \$154,076 | \$110,000 | \$110,000 |
| Expenses: | | | | | |
| Contracted Services | \$443,234 | \$5,901,110 | \$966,920 | \$5,860,000 | \$110,000 |
| Outlay | 63,580 | 0 | 283,270 | 0 | 0 |
| Total Expenses | \$506,814 | \$5,901,110 | \$1,250,189 | \$5,860,000 | \$110,000 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$79,450 | \$57,860 | \$57,860 | \$57,860 | \$0 |
| General Fund and Aging SRF | 360,000 | 150,000 | 150,000 | 150,000 | 0 |
| Sales of Bonds | 0 | 0 | 0 | 0 | 0 |
| Sales of Note | 0 | 5,600,000 | 5,600,000 | 5,600,000 | 0 |
| Jail Assessment Fee Fund CPF | (232,000) | (16,750) | 0 | (16,750) | 0 |
| Transfer To Fund Balance | 0 | 0 | 0 | 0 | 0 |
| Total Other Sources & (Uses) | \$207,450 | \$5,791,110 | \$5,807,860 | \$5,791,110 | \$0 |
| Total Revenues and Other Sources Over (Under) Expenses & Other Uses | (\$190,369) | \$0 | \$4,711,747 | \$41,110 | \$0 |
| Property Taxes of this amount support this activity within the General Fund | | \$0 | | | \$0 |

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

Budget Expenditures by Program / Activity

| | | | | | |
|--------------------------------|------------------|--------------------|--------------------|--------------------|------------------|
| Projects: | | | | | |
| New Public Health Dept Bld CPF | 111,942 | 0 | 0 | 0 | 0 |
| Jail Assessment Fee-CPF | 127,242 | 93,250 | 28,552 | 110,000 | 110,000 |
| MAC Remodeling CPF | 3,490 | 750,000 | 734,962 | 750,000 | 0 |
| Communications Project | 0 | 0 | 0 | 0 | 0 |
| Total | \$506,814 | \$5,901,110 | \$1,250,189 | \$5,860,000 | \$110,000 |

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

| By Category | Experience 2016 | Budget 2017 | Six Months Experience 2017 | Estimated Experience 2017 | Budget 2018 |
|--|---------------------|---------------------|----------------------------------|---------------------------------|---------------------|
| Revenues: | | | | | |
| Property Taxes | \$29,248,774 | \$29,441,340 | \$29,441,340 | \$30,084,221 * | \$29,787,265 |
| Other Taxes | 377,053 | 403,730 | 154,806 | 308,025 | 357,625 |
| Intergovernmental Grants/Aid | 17,902,769 | 17,765,444 | 3,797,547 | 17,514,792 | 17,709,023 |
| Licenses and Permits | 413,219 | 361,244 | 174,929 | 369,236 | 370,545 |
| Fines/Forfeits/Penalties | 378,477 | 420,000 | 180,891 | 389,000 | 424,000 |
| Public Charges for Service | 5,936,933 | 5,369,302 | 2,111,280 | 5,408,063 | 5,442,854 |
| Intergovernment Charges for Srvc | 7,018,785 | 6,307,951 | 2,554,188 | 6,584,279 | 7,403,577 |
| Other | 6,100,400 | 1,219,942 | 1,579,833 | 2,171,622 | 1,293,593 |
| Total Revenues | \$67,376,412 | \$61,288,953 | \$39,994,814 | \$62,829,238 | \$62,788,482 |
| Expenses: | | | | | |
| Personal Services | \$36,956,815 | \$33,866,502 | \$16,923,411 | \$33,476,649 | \$35,400,283 |
| Contracted Services | 19,083,778 | 23,988,054 | 9,346,500 | 23,820,451 | 19,449,007 |
| Operation & Maintenance | 16,199,772 | 10,016,674 | 6,572,879 | 10,465,691 | 12,450,812 |
| Fixed | 1,360,811 | 1,354,641 | 755,401 | 1,371,252 | 1,393,062 |
| Other | 1,365,248 | 1,245,848 | 397,861 | 1,279,400 | 1,291,057 |
| County Charges Reimbursed | (3,995,349) | (3,730,340) | (1,375,405) | (3,634,663) | (5,174,882) |
| Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues | (10,751,378) | (2,782,430) | (4,264,143) | (3,025,928) | (3,129,117) |
| Outlay | 2,177,079 | 3,300,270 | 1,434,311 | 2,484,868 | 2,416,789 |
| Contingent Fund | 0 | 0 | 0 | 0 | 12,855 |
| Debt Service | 2,885,773 | 2,915,474 | 1,511,470 | 13,375,910 | 2,876,677 |
| Total Expenses | \$65,282,548 | \$70,174,693 | \$31,302,286 | \$79,613,630 | \$66,986,543 |
| Other Sources & (Uses) | | | | | |
| Transfer From Fund Balance | \$1,587,392 | \$1,654,632 | \$215,320 | \$1,224,044 | \$2,535,956 |
| Other Sources | 1,514,500 | 786,750 | 150,000 | 666,750 | 820,000 |
| Sales of Note and Bonds | 0 | 7,465,915 | 7,110,000 | 17,075,529 | 1,700,000 |
| Other (Uses) | (1,514,500) | (786,750) | (150,000) | (516,750) | (820,000) |
| Transfer To Fund Balance | 0 | (234,807) | 0 | (93,006) | (37,895) |
| | \$1,587,392 | \$8,885,740 | \$7,325,320 | \$18,356,567 | \$4,198,061 |
| Total Revenues and Other Sources | \$3,681,256 | \$0 | \$16,017,848 | \$1,572,175 | \$0 |
| Over (Under) Expenses & Other Uses | | | | | |
| Property Taxes of this amount support activities within the General Fund | | \$16,097,824 | | | \$16,693,144 |
| Authorized Full Time Equivalent Positions | 431.48 | 431.21 | | | 448.97 |
| County Board | 25.00 | 25.00 | | | 25.00 |

* The 2017 Proposed Property Tax Levy is \$29,787,264.94 which includes the amount shown above plus \$-0- of Illegal Property Taxes Charged Back this year pursuant to SS 74.41(5).

ABBREVIATIONS / ACRONYMS

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

End