

# **Manitowoc County**

Manitowoc, Wisconsin



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**YEAR ENDED DECEMBER 31, 2019**



Manitowoc County, Wisconsin  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
For the Year Ended December 31, 2019

Prepared by: Manitowoc County Comptroller's Office



# Manitowoc County, Wisconsin

DECEMBER 31, 2019

---

## Table of Contents

### INTRODUCTORY SECTION

Letter of Transmittal from Chief Financial Officer	1
GFOA Certificate of Achievement	6
Table of Organization	7
Manitowoc County Board of Supervisors	8
Department Directors of Manitowoc County	9

### FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	10
MANAGEMENT'S DISCUSSION AND ANALYSIS	13
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	25
Statement of Activities	26
Fund Financial Statements	
Balance Sheet - Governmental Funds	28
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	31
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	34
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Human Services Fund	35
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - County Roads and Bridges Fund	36
Statement of Net Position - Proprietary Funds	37
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	39
Statement of Cash Flows - Proprietary Funds	40
Statement of Fiduciary Net Position - Agency Funds	42
Notes to Basic Financial Statements	43

# Manitowoc County, Wisconsin

DECEMBER 31, 2019

---

## REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of Net Pension Liability (Asset) - Wisconsin Retirement System	79
Schedule of Contributions - Wisconsin Retirement System	79
Schedule of Changes in Total OPEB Liability and Related Ratios	80
Schedule of Proportionate Share of Net OPEB Liability - Local Retiree Life Insurance Fund	81
Schedule of Contributions - Local Retiree Life Insurance Fund	81
Notes to Required Supplementary Information	82

## SUPPLEMENTARY INFORMATION

Combining Balance Sheet - Nonmajor Governmental Funds	83
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	85
Schedule of Revenues and Other Financing Sources - Budget and Actual - General Fund	87
Schedule of Expenditures and Other Financing Sources - Budget and Actual - General Fund	90
Schedule of Revenues and Other Financing Sources - Budget and Actual - Human Services Special Revenue Fund	93
Schedule of Expenditures - Budget and Actual - Human Services Special Revenue Fund	95
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - County Roads and Bridges Special Revenue Fund	96
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Debt Service Fund	97
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Recycling Special Revenue Fund	98
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Solid Waste Disposal Special Revenue Fund	99
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Aging Special Revenue Fund	100
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Soil and Water Conservation Special Revenue Fund	101
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Expo Special Revenue Fund	102
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Jail Assessment Project Capital Projects Fund	103

# Manitowoc County, Wisconsin

DECEMBER 31, 2019

---

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Highway Enterprise Fund	104
Combining Statement of Net Position - Internal Service Funds	105
Combining Statement of Revenues, Expenses and Change in Net Position - Internal Service Funds	106
Combining Statement of Cash Flows - Internal Service Funds	107
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	
Information Systems Internal Service Fund	109
WMMIC Liability Insurance Internal Service Fund	110
Health Self Insurance Internal Service Fund	111
Workers Compensation Self Insurance Internal Service Fund	112
Dental Self Insurance Internal Service Fund	113
Combining Statement of Net Position - Agency Funds	114
Combining Statement of Changes in Assets and Liabilities - Agency Funds	115

# Manitowoc County, Wisconsin

DECEMBER 31, 2019

---

## STATISTICAL SECTION

Schedule	Title	
1	Net Position by Component	S-1
2	Changes in Net Position	S-2
3	Fund Balances, Governmental Funds	S-4
4	Changes in Fund Balance, Governmental Funds	S-5
5	Property Values as Equalized by the State of Wisconsin in 2009	S-6
5	Property Values as Equalized by the State of Wisconsin in 2010	S-7
5	Property Values as Equalized by the State of Wisconsin in 2011	S-8
5	Property Values as Equalized by the State of Wisconsin in 2012	S-9
5	Property Values as Equalized by the State of Wisconsin in 2013	S-10
5	Property Values as Equalized by the State of Wisconsin in 2014	S-11
5	Property Values as Equalized by the State of Wisconsin in 2015	S-12
5	Property Values as Equalized by the State of Wisconsin in 2016	S-13
5	Property Values as Equalized by the State of Wisconsin in 2017	S-14
5	Property Values as Equalized by the State of Wisconsin in 2018	S-15
6	Property Tax Rates (Mill-Rate 2009)	S-16
6	Property Tax Rates (Mill-Rate 2010)	S-17
6	Property Tax Rates (Mill-Rate 2011)	S-18
6	Property Tax Rates (Mill-Rate 2012)	S-19
6	Property Tax Rates (Mill-Rate 2013)	S-20
6	Property Tax Rates (Mill-Rate 2014)	S-21
6	Property Tax Rates (Mill-Rate 2015)	S-22
6	Property Tax Rates (Mill-Rate 2016)	S-23
6	Property Tax Rates (Mill-Rate 2017)	S-24
6	Property Tax Rates (Mill-Rate 2018)	S-25
7	Top Ten Property Tax Payers	S-26
8	All Property Tax Levies and Current Year Collection Comparisons	S-27
9	Ratios of Outstanding Debt by Type and General Bonded Debt	S-28
10	Underlying/Overlapping Debt by Taxing Jurisdiction	S-29
11	Legal Debt Margin Information	S-30
12	Demographic and Economic Statistics	S-31
13	Principal Employers	S-32
14	Full-time Equivalent County Employees by Department	S-33
15	Selected Operating Indicators by Function/Program	S-34
16	Capital Asset Statistics by Function/Program	S-35
17	Insurance Coverages	S-36



# Annual Financial Report

## Introductory Section

Manitowoc County, Wisconsin





# Manitowoc County

## Comptroller's Office

1110 South Ninth Street, Manitowoc, WI 54220

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

July 21, 2020

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

State Statute, Administrative Rule Tax 16, and the Securities and Exchange Commission (SEC) require counties to submit audited financial statements within certain time frames based upon their individual rules and regulations. Major federal and state programs impose additional audit requirements. Pursuant to the above, I hereby respectfully submit the comprehensive annual financial report (CAFR) of Manitowoc County, Wisconsin for the fiscal year ended December 31, 2019.

The CAFR is presented in three sections: introductory, financial, and statistical. The **introductory section** includes this transmittal letter, Certificate of Achievement for Excellence in Financial Reporting for 2018, our organization chart, list of elected County Board Members, and list of Department Directors for the county. The **financial section** includes the Independent Auditors' Report on Basic Financial Statements, Management's Discussion and Analysis, and the basic financial statements. The required supplementary information includes schedules relating to other post-employment and pension benefits. The supplementary information includes the combining and individual fund financial statements and schedules. The **statistical section** includes selected financial and demographics information, generally presented on a multi-year basis.

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

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

unmodified opinion that Manitowoc County's financial statements for the fiscal year ended December 31, 2019 are fairly presented in conformity with GAAP. Their report is presented as the first component of the financial section of this report.

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

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

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

Manitowoc County was established by act of the territorial legislature in 1836 and has local, legislative and administrative powers conferred by the Wisconsin Legislature. It serves an area encompassing 590 square miles and includes within its boundaries three cities, nine villages and eighteen townships. Nicely located approximately 80 miles north of Milwaukee and 38 miles south of Green Bay along the I-43 corridor, Manitowoc County is home to a population of 81,494 based upon the Wisconsin Department of Administration's 2018 population estimate.

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

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

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

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

**Information useful in assessing economic condition:**

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

**Local economy** - Manitowoc County enjoys the benefits of being located 35 minutes south of Green Bay (Brown County), 45 minutes east of Appleton (Outagamie County), and about an hour north of Milwaukee (Milwaukee County). Manitowoc County's eastern border is beautiful Lake Michigan. On the building front, within the City of Manitowoc, Manitowoc County's largest city, building permits totaled 18 new residential construction projects that created 38 new dwelling units in 2019. Of the units created, 13 were single family, 2 were two-family, and 3 were multi-family unit dwellings. The City issued a total of 2,774 permits worth \$611,115 in 2019. A listing of the top ten Commercial projects within the City provided by the building inspection department included an addition/alteration of 137,695 SF freezer for Lakeside Foods on 30<sup>th</sup> Street valued at \$19,100,000; Redline Plastics 119,945 SF building \$7,265,981; MEIJERR Retail Store 159,264 SF \$6,279,000; Briess Warehouse new building 12,500 SF \$2,870,000; Manitowoc Tool & Machine warehouse 33,900 SF addition \$1,340,000; Aldi Foods 19,492 SF addition \$1,200,000; Briess Industries Roasters addition of 3,264 SF \$1,150,000; Meijer Gas Station 3,366 SF new building \$1,128,500; Verizon 2,999 SF new building \$625,000; Tree House Theater interior alteration \$525,000. These ten projects alone accounted for over \$41,400,000 in additions and improvements that took place during 2019.

Preliminary numbers and announcements that were made prior to the Covid-19 Pandemic here in 2020 gave us the indication that this could be yet another banner year. Commercial building and remodeling projects were expected to increase as we moved into the spring and summer months and the number of single available lots for home construction were sold. Now with the Pandemic and State Government Safe in Place orders, like everyone else, it's kind of wait and see.

Overall, retail trade during 2019 was again pretty stable. Areas that maintained or improved their 2018 numbers were in the categories of general merchandise stores and food and beverage stores.

In the past, Manitowoc County has faced a number of harsh economic challenges; a few years ago the Manitowoc Company moved its crane manufacturing operation to Pennsylvania and announced its' Corporate Office will relocate to Milwaukee, Wisconsin. While we cannot control what these companies end up doing, part of our recovery process and strategy moving forward has been and will continue to be an effort to position ourselves in such a way that future moves or downturns in the economy will not hit us as hard as it has in the past. While a number of our businesses produce products for the auto industry, there are those businesses that are on the forefront of the green technology era. There is also an understanding that some projects may require partnerships between the private sector and government. These private sector/government partnerships through the formation of TIF districts, Wisconsin Department of Commerce business, and economic development loan programs, and with the Wisconsin Economic Development Corporation bring us a sense of optimism and a way to participate and

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

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

Relevant financial policies - Manitowoc County employs many financial policy techniques in an effort to maintain a strong financial position. Its pooled cash and investment policy is a major one that helps to insure a high rate of return on its investments, yet safeguards the principal. Cash temporarily idle during the year was invested in various collateralized investments including Associated Banks' repurchase account and an Investment Agency account, certificates of deposit (CD's), the Wisconsin Local Government investment pool, and Associated Bank Trust. These investment vehicles have mixed maturities with none longer than thirty-six months, except the Associated Bank Investment Agency account. The average yield on investments in 2019 was 1.71%, down 0.02% from the previous year. Investment income includes appreciation or depreciation in the fair value of investments. Increases in fair value however do not necessarily represent trends that will continue. Fair value adjustments to the investment portfolio are realized only if sold. Since the County typically holds its investments to maturity, the fair value adjustments, be it write up to market or write down, are not usually realized.

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

The County is exposed to various risks ranging from torts, theft, damage, or destruction of assets, errors or omissions, injuries to employees, or acts of God. In an effort to cover our risk of loss to these occurrences at a cost affordable to the taxpayers, the County in 1987, together with certain

other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC). Under the WMMIC umbrella, our Liability/Errors and Omissions coverage consists of a deductible of \$125,000 per occurrence, \$400,000 aggregate, with a limit of \$10,000,000 and \$30,000,000 respectfully. In 2011 we returned to a self-insured Worker's Compensation plan with Willis of Wisconsin, Inc. providing the claims handling, Safety National providing the excess insurance coverage through WI Municipal Mutual Insurance Co. all put together by M3 (Mortenson, Matzelle & Meldrum) as broker. Worker's Compensation coverage for 2017 and 2018 remained the same. The Municipal Property Insurance Company provides us with our Property and Equipment coverage. With the uncertainty that was taking place with the LGPIF, the County, started March 1, 2016 covering its' property with the Municipal Property Insurance Company (MPIC), a Cooperative Corporation between WMMIC, Cities and Villages Mutual Insurance Company (CVMIC), and League of Wisconsin Municipalities Mutual Insurance Company (LWMMI). Integrity Insurance Company covers auto physical damage and comprehensive. Manitowoc retains full replacement coverage for vehicles that are seven (7) years old or newer and Actual Cash Value (ACV) on vehicles older than seven (7) years. The remainder of the County's risk has been transferred to the commercial insurance market.

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

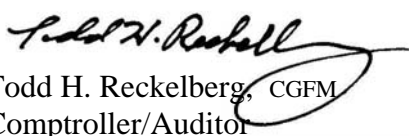
### **Awards and Acknowledgements:**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the twenty-eighth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United State of America and applicable legal requirements.

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

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

Respectfully submitted,

  
Todd H. Reckelberg, CGFM  
Comptroller/Auditor



Government Finance Officers Association

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

Presented to

**Manitowoc County  
Wisconsin**

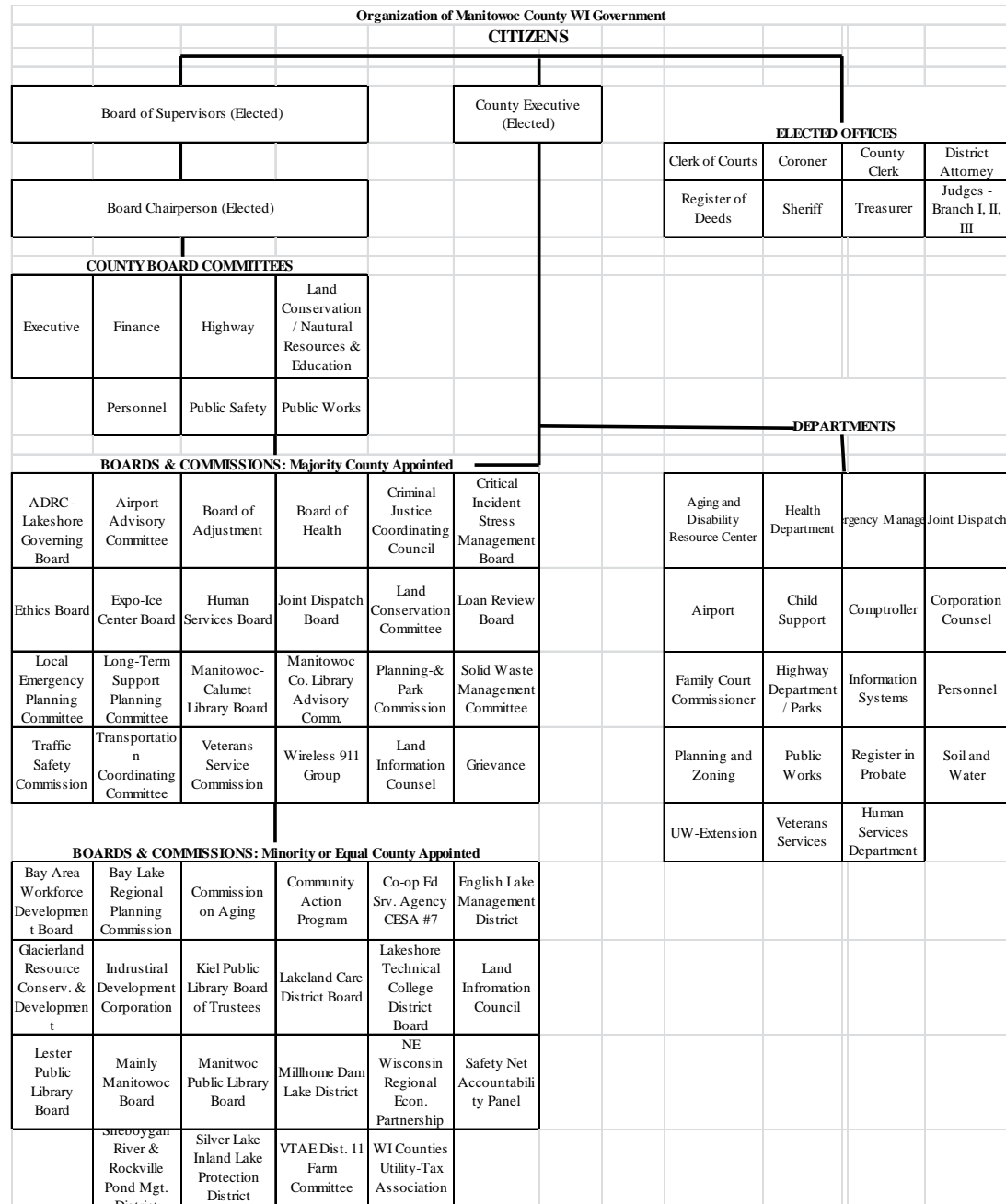
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morill*

Executive Director/CEO





**County Board – Board of Supervisors  
2018-2020**

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

New County Board took office on April 21, 2020 for the 2020-2022 term.

## DEPARTMENT DIRECTORS OF MANITOWOC COUNTY

Aging Resource Director .....	Cathy Ley
Clerk of Circuit Courts .....	Lynn Zigmunt *
Comptroller/Auditor .....	Todd Reckelberg
Cooperative Extension Service - U.W. Extension .....	Rob Burke **
Coroner .....	Curt Green *
Corporation Counsel .....	Peter Conrad
County Clerk .....	Jessica Backus *
County Executive .....	Bob Ziegelbauer *
County Public Health .....	Mary Halada
Child Support IV-D Coordinator .....	Kristine Damman
District Attorney .....	Jacalyn Labre *
Emergency Management Director .....	Travis Waack
Family Court Commissioner .....	Charles Wingrove
Highway Department Commissioner .....	Marc Holsen
Information Systems Manager .....	Kody Burg
Personnel Department .....	Sharon Cornils
Human Services Department .....	Patricia Dodge
Planning & Zoning Director .....	Timothy Ryan
Joint Dispatch Center (JDC) ( E-911 ) .....	Travis Waack
Public Works (Property) Director .....	Gerry Neuser
Register in Probate / Court Commissioner .....	Patricia Koppa
Register of Deeds .....	Kristi Tuesburg *
Sheriff .....	Daniel Hartwig *
Soil & Water Conservation Director .....	Jerry Halverson
Solid Waste Management Director .....	Gerry Neuser
Treasurer .....	Amy Kocian *
Veterans Service Director .....	Todd Brehmer

\* Elected at Large

\*\* State Employee

Revised 5/04/20



# Annual Financial Report

## Financial Section

Manitowoc County, Wisconsin





## Independent auditors' report

To the County Board  
Manitowoc County, Wisconsin

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Manitowoc County, Wisconsin (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

#### AUDITORS' RESPONSIBILITY

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

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

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

## **OPINIONS**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Human Services Fund, and the County Roads and Bridges Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **OTHER MATTERS**

### **Prior Year Comparative Information**

We have previously audited the County's 2018 financial statements, and our report dated June 10, 2019, expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information from which the prior year summarized financial information was derived. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 through 24 and the schedules relating to pensions and other postemployment benefits on pages 79 through 81 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

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

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

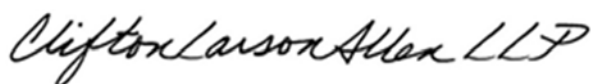


We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County as of and for the year ended December 31, 2018, and have issued our report thereon dated June 10, 2019, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The budgetary comparison information and combining nonmajor fund financial statements for the year ended December 31, 2018 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 financial statements. The budgetary comparison information and combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information and combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2018.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing over internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Sheboygan, Wisconsin

July 13, 2020



MANAGEMENT’S DISCUSSION AND ANALYSIS

---





# Manitowoc County Comptrollers Office

1110 S. Ninth Street  
Manitowoc, Wisconsin 54220

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

Todd H. Reckelberg CGFM, Comptroller/Auditor

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

## Management's Discussion and Analysis December 31, 2019

As management of Manitowoc County, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2019.

### Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2019 by \$97,655,553 (*net position*). Of this amount, \$19,614,479 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$910,330. Factors that contributed to this decrease are as follows:
  - The County's approach has been to stabilize its reliance on property taxes. To this end, expense increases have been limited and programs have been monitored for effectiveness. If a program has not been effective for the dollars invested, other options are explored and implemented.
  - The difference between 2019 and 2018 was primarily due to the reduction in the net book value of disposals for capital assets. This had an overall decrease of \$796,611 in (net position).
- Investment in net capital assets decreased by \$1,242,810. Depreciation expense for governmental activities for 2019 amounted to \$4,719,811 which was close to the prior year's depreciation of \$4,475,450 in 2018. The County has planned a couple major projects to be done by its' Highway Department that started in 2018 and finished in 2019 which helped to offset any major decreases. The Highway department again has some major road resurfacing projects that will take place in 2020 that should increase or at least stabilize the County's investment into capital assets.
- The governmental activities decrease in net position of \$1,303,902 combined with the increase in net position in the county's business-type activities of \$393,572 total the \$910,330 in total net position decrease for the county.
- The property tax levy was increased \$650,981 over 2018, which equated to a 2.19 per-cent tax levy increase for the year ended December 31, 2019. This increase in the levy followed what can be termed new growth of the County, thereby keeping property taxes almost the same for those that did not make any improvements to their property. The County took action to once again not increase taxes for the average citizen.
- As of December 31, 2019, the County's governmental funds reported combined ending fund balances of \$13,734,407 which was an increase of \$1,688,274 in comparison to the prior year. The increase is mainly due to increased revenues being recorded in the general and human services funds, see pages 31 & 32.
- As of December 31, 2019, unassigned fund balance in the general fund was \$1,768,297 or approximately 6.1% of total general fund expenditures.
- The County's total general-obligation debt increased by \$3,555,000 or by 12% during 2019. Manitowoc County's overall debt is still considered to be on the low end of the scale of total debt outstanding.

## **Overview of the Basic Financial Statements**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 43 - 78 of this report.

**Other information.** The required supplementary information related to other post-employment and pension benefits and the combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor internal service funds are presented immediately following the notes to the basic financial statements. These statements and schedules can be found on pages 79 - 115.

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

**Net position:** As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$97,655,553 at the close of 2019.

Manitowoc County's Net Position						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$61,306,124	\$63,302,172	\$2,843,160	\$2,849,807	\$64,149,284	\$66,151,979
Capital assets	95,930,067	92,961,731	7,896,485	7,869,774	103,826,552	100,831,505
Total assets	157,236,191	156,263,903	10,739,645	10,719,581	167,975,836	166,983,484
Deferred outflow s of resources						
Deferred outflow s related to pension	16,166,227	8,918,971	1,486,485	831,644	17,652,712	9,750,615
Long-term liabilities outstanding	37,792,498	27,943,599	781,380	278,657	38,573,878	28,222,256
Other liabilities	8,560,583	8,299,430	656,817	771,902	9,217,400	9,071,332
Total liabilities	46,353,081	36,243,029	1,438,197	1,050,559	47,791,278	37,293,588
Deferred inflow s of resources						
Deferred inflow s related to pension	8,492,482	9,451,657	773,451	879,756	9,265,933	10,331,413
Property taxes	30,915,784	30,543,215	-	-	30,915,784	30,543,215
Total deferred inflow s of resources	39,408,266	39,994,872	773,451	879,756	40,181,717	40,874,628
Net position:						
Net investment in capital assets	66,554,005	67,789,613	7,862,572	7,869,774	74,416,577	75,659,387
Restricted	3,624,497	7,993,720	-	443,002	3,624,497	8,436,722
Unrestricted (deficit)	17,462,569	13,161,640	2,151,910	1,308,134	19,614,479	14,469,774
Total net position	\$87,641,071	\$88,944,973	\$10,014,482	\$9,620,910	\$97,655,553	\$98,565,883

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

An additional portion of the County's net position (3.7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$19,614,479) may be used to meet the County's ongoing obligations to citizens and creditors.

**Change in net position.** Governmental activities decreased the County's net position by \$1,303,902 with business-type activities increasing our net position by \$393,572 accounting for 100% of the total decrease in net position of the County. Major elements leading to this change were as follows:

- The change in governmental net position could have been positive had it not been for an increase in long term debt issued. An increase of \$3,555,000 was recorded during the year which covered road and bridge projects incurred. While outlay expenditures are reflected in the fund statements, they are added back in and depreciation expense is recorded for the statement of activities on the entity wide statement along with the change in net book value of disposals. Capital outlay exceeded Depreciation expense and net book value of disposals for 2019 by \$2,968,336. For a more detailed review, please see page 33, reconciliation to the statement of activities.
- Our Highway Department had a slight operating loss of \$3,999 and non-operating revenues totaling \$80,390 for 2019 was part of the reason for the increase in net position in our proprietary funds. For more detail on the proprietary funds, please see pages 37 - 41.

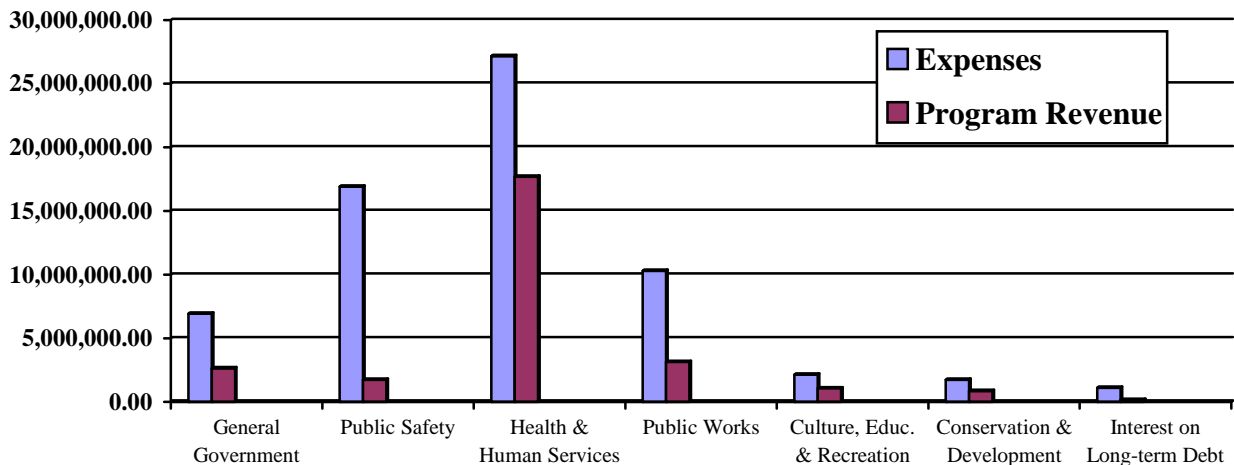


Manitowoc County's Statement of Activities						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues						
Charges for services	\$11,096,055	\$9,439,396	\$13,137,142	\$8,401,879	\$24,233,197	\$17,841,275
Operating grants and contributions	16,148,362	15,949,304	-	-	16,148,362	15,949,304
General revenues:						
Property taxes	30,476,466	29,787,265	-	-	30,476,466	29,787,265
Other taxes	363,787	402,413	-	-	363,787	402,413
Grants/contributions not restricted	4,863,964	4,573,204	-	-	4,863,964	4,573,204
Other	2,112,989	963,765	10,321	75,740	2,123,310	1,039,505
Total revenues	65,061,623	61,115,347	13,147,463	8,477,619	78,209,086	69,592,966
Expenses:						
General government	6,959,320	7,499,799	-	-	6,959,320	7,499,799
Public safety	16,904,764	16,438,732	-	-	16,904,764	16,438,732
Public works	10,295,343	7,912,642	-	-	10,295,343	7,912,642
Health and human services	27,283,263	25,391,319	-	-	27,283,263	25,391,319
Culture, recreatoin and education	2,136,122	2,712,206	-	-	2,136,122	2,712,206
Conservation and developent	1,719,823	1,350,613	-	-	1,719,823	1,350,613
Interest on long-term debt	1,098,070	1,043,993	-	-	1,098,070	1,043,993
Highway operations	-	-	12,722,711	8,142,705	12,722,711	8,142,705
	66,396,705	62,349,304	12,722,711	8,142,705	79,119,416	70,492,009
Increase(decrease) in net position before transfers	(1,335,082)	(1,233,957)	424,752	334,914	(910,330)	(899,043)
Transfers	31,180	-	(31,180)	-	-	-
Increase(decrease) in net position	(1,303,902)	(1,233,957)	393,572	334,914	(910,330)	(899,043)
Net position - January 1	88,944,973	90,178,930	9,620,910	9,285,996	98,565,883	99,464,926
Net position - December 31	\$ 87,641,071	\$ 88,944,973	\$ 10,014,482	\$ 9,620,910	\$ 97,655,553	\$ 98,565,883

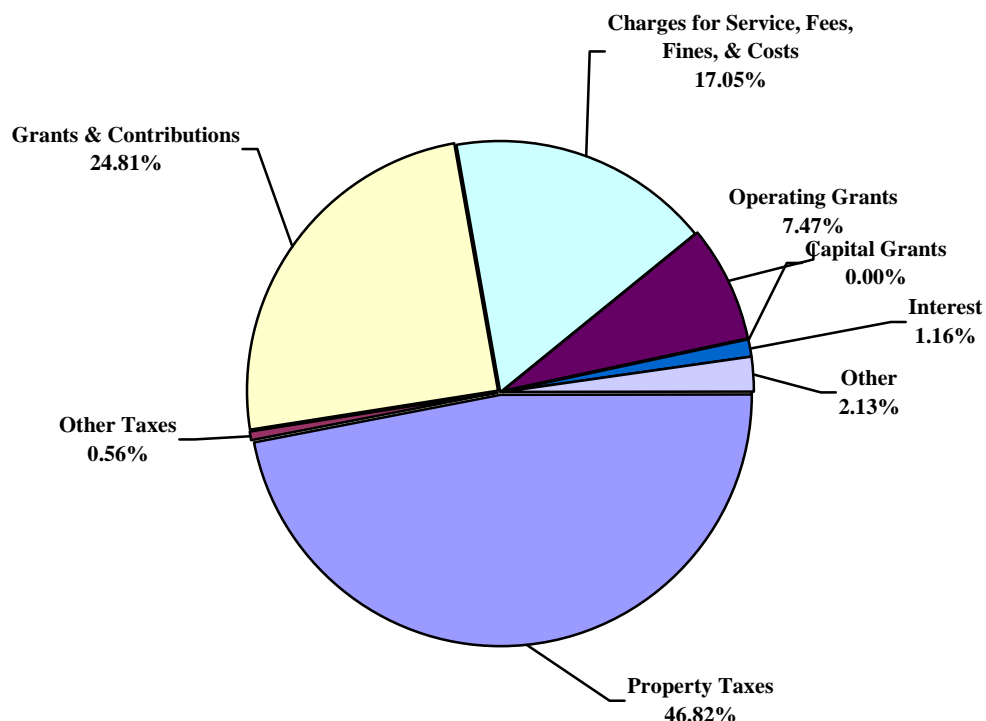
### Governmental Activities:

- Property tax revenue shown above increased by \$689,201 (2.3%) during the year. The increase in the actual levy for budget year 2019 was \$650,980. The difference is due to the basis of accounting for financial reporting purposes and budget purposes.
- Investment earnings in the General Fund which has been a sore spot for quite some time has once again shown a little improvement again this year. We budgeted for \$340,000 this year and were able to actually earn \$605,330. However, historically revenues have been much higher dating back to the hay-days of 2008 and prior where our interest earnings were \$850,000 plus. When applying GASB # 31, write up/down to market, we incurred a market gain of \$67,668 for 2019 compared to a loss of \$18,188 for 2018. As the County holds most of its investments to maturity, this write up or write down generally never materializes.

### Expenses & Program Revenues - Governmental Activities



### Revenues by Source - Governmental Activities

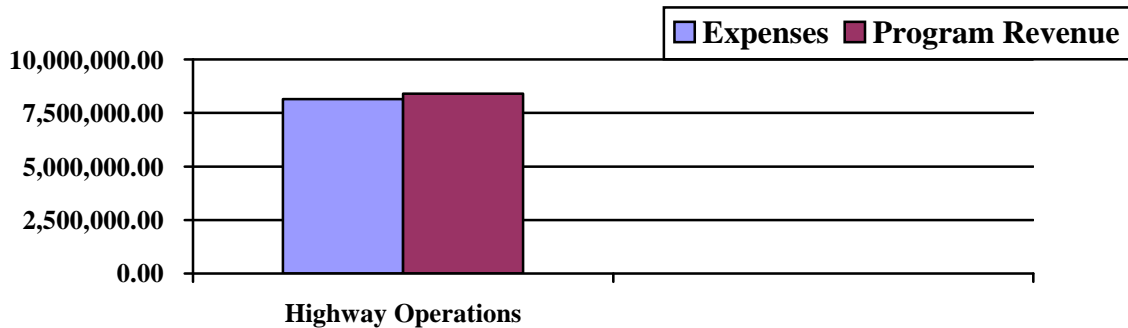


### Business-type Activities:

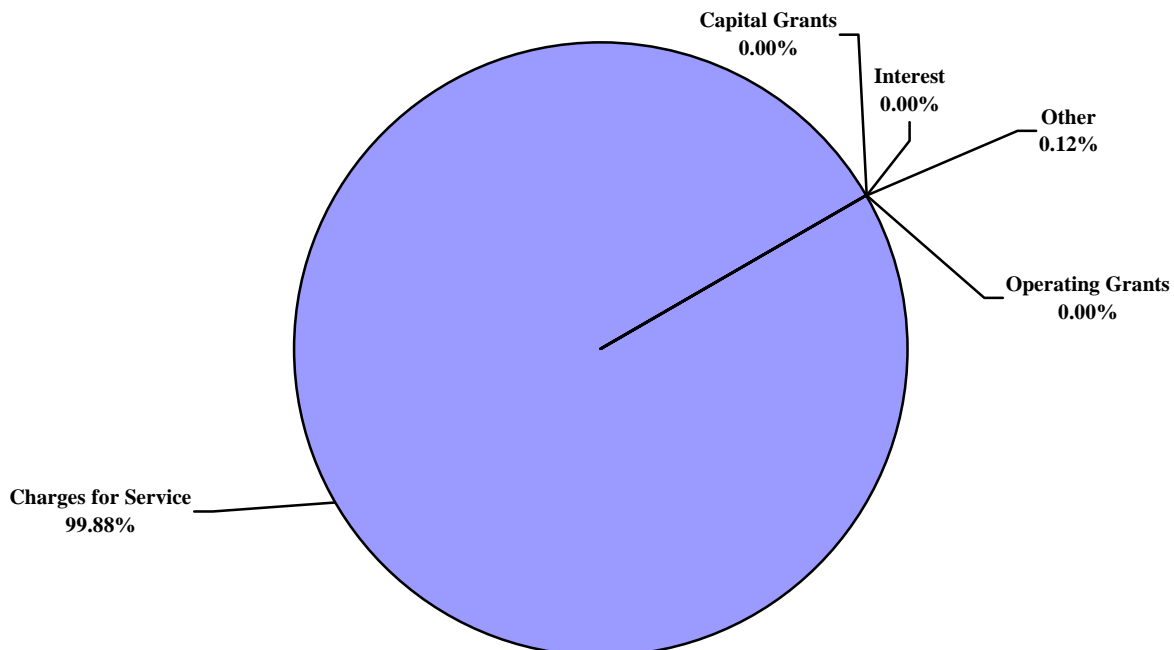
Business-type activities net position increased by \$393,572. Key elements of this increase are as follows:

- This years' operating loss within our Highway Enterprise Fund of \$3,999 plus the non-operating revenues contributed to the net position increase of \$393,572. The allocation of the internal revenue service fund change in net position of \$348,361 also helped. With State and County resources at a premium, our highway operation was down sized a few years ago. For 2019 the count remains at 54 FTE's. Operation of the Parks which was shared with our Planning and Zoning Department and the Highway Department, is now under the direction of Planning and Zoning. Highway Department still hires summer help and contracts their use to the Planning and Zoning Department for Park maintenance and upkeep. When the County down sized in 2010 we no longer provided snow plowing services and other road service to local municipalities. With our current staffing level, we are now able to provide some road maintenance services to the local municipalities which not only helps out the local municipalities, but improves our revenue situation.

### Expenses and Program Revenues - Business Type Activities



### Revenue by Source - Business Type Activities



## **Financial Analysis of Manitowoc County's Funds**

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

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

As of December 31, 2019, the County's governmental funds reported combined ending fund balances of \$13,734,407 an increase of \$1,688,274 in comparison with the prior year. With the implementation of GASB #54 the breakdown of fund balance is: Nonspendable \$1,622,535, Restricted \$3,863,124, Committed \$5,051,933, Assigned \$1,451,363 and Unassigned of \$1,745,452. The Nonspendable portion of fund balance includes Inventories and prepaid items, Delinquent property taxes, and long term receivable (amounts that are not in cash and not available for current expenditure or are legally or contractually required to be maintained intact). Restricted fund balance represents resources that have constraints placed on their use imposed by external sources such as creditors, grantors, contributors, or laws or regulations of other governmental bodies. Committed fund balance represents resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. In contrast to a fund balance that is restricted by enabling legislation, amounts in the committed fund balance classification may be redeployed for other purposes with appropriate due process. Assigned fund balance represents amounts constrained by the government with the intent that the funds be used for specific purposes within the fund. Unassigned fund balance represents the residual classification (amount) that has not been assigned, committed, or restricted.

The general fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the general fund was \$1,768,297 (an increase of \$392,674 from last year) while total fund balance was \$5,609,106 (an increase of \$505,014). As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 6.1% of total general fund expenditures, while total fund balance represents 19.5% of that same amount.

Manitowoc County's general fund balance overall increase of \$505,014 during the year: Key factors in this decrease are as follows:

- The revenue side of the General Fund again provided us with a positive gain in the governmental funds category where actual results exceeded budget by \$1,384,292. Total taxes collected were exceeded the budgeted amount by \$139,656. Intergovernmental revenues exceeded the budget by \$160,702. Fines and forfeits Revenues was under budget by \$67,855 due to the County's share of State fines. Child Support Aid again exceeded its budget for this year with the end result a positive \$53,840. We accomplished this by using the following knowledge. In this area (of child Support), the State provides the County with an estimate of what it will be paid along with what it can earn if it meets certain criteria. Moving forward into 2019 and 2020 with this knowledge, we only budget about 85% of what the State says we should be receiving so that we're not constantly over budgeting revenue in this area. While some of the reported shortages are simply due to the timing difference associated with the County's calendar year vs. that of the Federal and State fiscal year, a portion is simply due to the fact that less funds are being made available to us to carry out the mandates from those levels of government. A positive variance of over \$23,000 in sanitary permit fees along with a \$7,000 plus positive variance in Building permits helped the Licenses and permits category which has many positive outcomes that come with it. Building permits has increased along with an increase in the number of individuals upgrading their property are all functions of an upturn in the overall economy. The Miscellaneous Revenue category again exceeded its budget with actual revenues exceeding the budget by over \$583,787. Interest on investments was up \$265,000 and Gain on sale of tax deeded property sales up \$102,647 which in turn accounted for the increase in this category. We have received another small increase in our over-night interest rate from our working bank which is why our investment income has been going up.

- In the expenditure and other financing uses category we had four categories that were recorded as being over budget although in total, and as a whole the County was \$727,045 under budget. The areas which were negative included Public Works which includes our Airport and Solid Waste Administration (\$1,449) our Health and Human Services Function (\$20,660) our Conservation and Development function (\$49,785) and the remainder being a residual transfer to prepay long-term debt in the amount of (\$665,000).

Capital Outlay in total was under budget due to the close watch we put on this. While one area may be over we adjust for that overage in another area.

The human services special revenue fund ended the year with a total fund balance of \$1,049,431 compared to fund balance of \$184,478 in 2018. This amount is made up of \$15,350 that is non-spendable for inventory and prepaid items and \$1,034,081 in assigned fund balance. The primary factor that lead to the \$864,953 increase for 2019 was:

- The Human Services department again took an aggressive approach to identifying mental health issues and trying to address them in a timely fashion. The department closely monitored this program during the 2019 operating year which resulted in the actual expenditures being under budget by (\$238,541). Overall, our Human Service area experienced \$1,110,000 more in expenditures than what was originally budgeted. These additional expenditures were offset by additional revenues of just over \$1,970,000 and an aggressive billing program which includes billing medical assistance and other insurances. The County relies on the property tax levy to make the budget balance each year. The tax levy is set in November of the previous year, so there is no way to make up the difference. While we're in the early stages of 2020, demand for child protective services, foster care and mental health services again appear to be the hot areas of demand.
- Manitowoc County entered into a contract with Sheboygan County to use their Secure Juvenile Detention Center when needed in 2013. We signed a three year contract for this service that we renewed for three years during our 2016 budget process. For 2020 and beyond, we are on a year-to-year contract with them as they study whether they want to remain in the juvenile care business. The amount budgeted in the Human Services Department Special Revenue Fund for this service for 2019 was more than sufficient to cover our costs. The General Fund also benefited from this move as we closed our Secure Juvenile Detention which was a part of our Sheriff's Department.

The county roads and bridges special revenue fund has a closing total fund balance of (\$22,845); down \$67,927 from the previous year. The 2018 budget contained a \$1,500,000 increase for road work, while the 2019 budget included borrowing an additional \$6.2 million for the County R road and bridge replacement project.

The fund balance of the county roads and bridges special revenue fund decreased by \$67,927 during the current year: Key factors leading to this minor decrease were:

- All road maintenance and repair work came in under budget by \$236,135, however, county winter snow removal was over budget by (\$297,060) which resulted in the reduction in fund balance for 2019.
- The County having changed its' policy direction by getting out of the road maintenance and construction work for towns and villages, except as time and labor may permit with its' reduced labor force. The County also had stopped plowing snow for towns and villages. This change not only had an effect on the special revenue fund, but impacted the enterprise fund as well. Now we look at doing some town work if time permits as it helps maintain and strengthen our equipment cost pool.

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

Unrestricted net position of the highway department enterprise fund at the end of the year amounted to \$1,792,318. The total increase in unrestricted net position for the highway department for 2019 over 2018 was \$495,415 due mainly to a requirement of GASB #75 which accounts for post-employment benefits other than pensions.

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

#### **General Fund Balance Changes**

The General Fund balances remained relatively stable from the 2018 to 2019 operating year with small changes occurring. The Nonspendable fund balance decreased by \$185,427 from 2018 to 2019 due to an improvement in

collections of delinquent property taxes. The Restricted fund balance also decreased from 2018 to 2019 by \$264,816 which primarily resulted from utilizing funds that were restricted for projects within our Parks department. The Committed fund balance increased by \$145,301 from 2018 to 2019 due to funds being set aside for Information Systems upgrades of \$60,000 while the remaining increase of \$85,301 was for vehicles and equipment in the Parks and Emergency Government departments. The Assigned fund balance increased by \$417,282 due to funds being set aside for the subsequent year's operating budget. The remaining Undesignated fund balance increase of \$392,674 was due to revenues in our public charges for services exceeding budget projections by \$477,588 and our miscellaneous revenues making up the remaining difference.

### **General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget amounted to \$273,178 increase in appropriations and can be briefly summarized as follows:

- A combination of new grant and program funds that became available after the budget had been originally adopted in the Park activity area totaling approximately \$196,136 and \$15,164 in the Conservation area made up 77% of the difference from original and final budget amounts. The remaining changes came from Public Safety in the amount of \$41,878 and Capital Outlay for \$20,000.
- There were a few smaller amounts in a number of areas where budgeted revenues were increased based upon final grant expenditure approvals.
- On the expenditure side, a number of departments slightly exceeded their adopted budget amounts. This was offset by other departments that were able to come in under budget and a number of revenue enhancements that occurred during the year. A review by activity area of these items can be found on pages 90 through 92 of this document.

For the year, actual revenues exceeded budgeted revenues by \$1,384,292. The primary factors for this variance are due to the following.

- Public Charges for Service exceeded the budget by \$477,588 with a majority of that coming from fees associated with our Register of Deeds Office which handles land transactions and other vital records in the amount of \$97,241 and Prisoners Board state reimbursements which exceeded the budget by \$306,244.
- Miscellaneous revenues being \$583,787 more than budgeted. Within the Miscellaneous section Interest on Investments +\$265,330; Gain on tax deeded property sales of \$102,647, and Other +\$177,436 account for a majority of that increase. (See pages 87 – 89)

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

**Capital assets.** The County's investment in capital assets for its governmental and business-type activities as of December 31, 2019 amounts to \$103,826,552 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress.

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

Governmental:

- Expo –\$736,000 and related paving and parking for \$120,000
- Parks- \$309,600 which included new bathrooms at multiple parks and paving projects
- Sheriffs-Jail \$344,600 which included \$160,000 for Air handling unit & condenser.

Business Type:

- Highway Department – Quad axle dump truck \$255,615.
- Highway Department – Track Skid Steer \$68,000

<b>Manitowoc County's Capital Assets</b> <b>(net of accumulated depreciation)</b>						
	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$ 6,196,759	\$ 6,395,628	\$ 1,449,474	\$ 1,449,474	\$ 7,646,233	\$ 7,845,102
Land Improvements	3,742,361	3,138,253	-	-	3,742,361	3,138,253
Buildings	29,079,775	25,610,119	2,159,048	2,427,953	31,238,823	28,038,072
Machinery & Equipment	11,849,813	11,479,136	4,120,104	3,873,696	15,969,917	15,352,832
Infrastructure	44,234,764	40,932,211	-	-	44,234,764	40,932,211
Construction in Progress	826,595	5,406,384	167,859	118,651	994,454	5,525,035
<b>Total</b>	<b>\$ 95,930,067</b>	<b>\$ 92,961,731</b>	<b>\$ 7,896,485</b>	<b>\$ 7,869,774</b>	<b>\$ 103,826,552</b>	<b>\$ 100,831,505</b>

- Additional information on Manitowoc County's capital assets can be found in Note 3.D. on pages 59 - 60 of this report.

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$28,665,000. All of this debt is backed by the full faith and credit of the County.

<b>Manitowoc County's Outstanding Debt</b>						
<b>General Obligation Debt</b>						
	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
General Obligation debt:						
Bonds	\$28,665,000	\$25,110,000	\$ -	\$ -	\$28,665,000	\$25,110,000

The County's total general obligation debt increased by \$3,555,000 or 14% during the current calendar year.

July 2013, the County borrowed \$1,900,000 to finance the purchase and remodeling of a building to house its' Health Department. The third floor of this building also now houses the administrative offices of our Public Works Department. In 2012, the County refinanced the remaining callable portion of its' 2003 issue by issuing \$3,785,000 in Taxable GO Refunding Bonds. This issue provided us gross savings of \$538,724 over the ten remaining years of the issue and provided us a net present value savings of \$459,010 (or 12.75%). The County also has a Build America Bond that it issued in 2010. Build America Bonds are fully taxable to the holder of the bond, and come with a higher interest rate than that of a tax exempt bond. The incentive for the County to issue this kind of debt came from the Build America Bond Subsidy offered by the Federal Government. While the County pays a higher interest rate on the bonds, it is offset by the Federal BAB's Subsidy which lowered the total cost to the County over that of a straight tax exempt bond. With the Federal sequestration, the interest subsidy has been reduced 7.2%. Even with this reduction, the County is still further ahead with the BAB Bond than it would have been under conventional tax-exempt financing. In February of 2017 we borrowed \$7,110,000 to fund a \$5,000,000 U.W. Manitowoc renovation project along with a number of smaller projects. In 2018 the county borrowed \$1,500,000 for highway projects occurring during the 2018 operating year. During the 2019 operating year we borrowed \$6,505,000 for highway projects occurring during the year. We borrow sparingly and only for what is really needed. With our future borrowing plans for 2019 going towards our roads and bridge projects, the County's outstanding debt is still projected to be low in comparison with others of like size.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$286,860,705, which is significantly in excess of the County's \$28,665,000 in outstanding general obligation debt. This outstanding debt amount represents only 9.99% of what the state statute allows the County to borrow in total affording the County plenty of flexibility. Additional information on Manitowoc County's long-term debt can be found in Note 3.F. on pages 60 62 of this report.

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

- The unemployment rate for Manitowoc County for December 2019 was 2.9%, down 0.1% from the previous December. This compares to the State of Wisconsin's unemployment rate of 2.6% at that time and a National unemployment rate of 3.9%.
- The economic condition and outlook of the County appears to be on target and perhaps a little ahead of what's happening on the national front. While we do have industry that is tied to the auto industry, we also have two businesses that are on the forefront of the green energy industry and one in the medical area. Our tourism industry has always been fairly stable compared to the nation and is actually one of the bright spots even when fuel prices increase. Farming, a staple of this County also helps to support our tax base.
- Inflationary and even the deflationary past few years in our region compare favorably to national indices. We have also noticed a slight lag in various economic down turns, such as the housing market crash and housing foreclosures. While we are not immune to these happenings, it does appear that down turns of that nature take almost six months to a year or more to show up here. Because of the home prices here in comparison to other areas, our decline of home values was nowhere near that being seen in other areas of the country, which with the current uptick in the market, prices are now on par with before the big crash.
- With the passage of Act 10 in the State of Wisconsin, as of January 2014, Manitowoc County now has only one Local union and a non-represented work force. The lone union is in the Sheriff's Department WPPA which is working under a contract that will expire December 31, 2020.

All of these factors were considered in preparing the County's budget for the 2019 and 2020 fiscal year.

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

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

Upon adoption of the budget for the calendar year 2019, the County levied to its limit as prescribed by law. Our calendar year 2020 budget is at the State imposed levy limit which included a \$528,686 debt service adjustment.

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

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

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

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

Also visit the Comptrollers home page on the internet at:

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



BASIC FINANCIAL STATEMENTS

---



# Manitowoc County, Wisconsin

## STATEMENT OF NET POSITION

DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Governmental Activities	Business-type Activities	Totals	
			2019	2018
<b>ASSETS</b>				
Cash and investments	\$ 22,332,903	\$ 1,150,134	\$ 23,483,037	\$ 20,100,102
Receivables				
Taxes and special charges	30,893,893	-	30,893,893	30,438,528
Delinquent taxes	2,127,558	-	2,127,558	2,197,227
Accounts, net	3,869,706	42,153	3,911,859	4,066,095
Special assessments	438,222	-	438,222	438,377
Loans	784,202	-	784,202	945,129
Other	446,439	-	446,439	468,243
Internal balances	(359,592)	359,592	-	-
Due from other governments	79,639	642,164	721,803	893,916
Inventories and prepaid items	231,197	649,117	880,314	993,052
Restricted assets				
Cash and investments	461,957	-	461,957	409,358
Net pension asset	-	-	-	5,201,952
Capital assets, nondepreciable	7,023,354	1,617,333	8,640,687	13,370,137
Capital assets, depreciable, net	88,906,713	6,279,152	95,185,865	87,461,368
Total assets	157,236,191	10,739,645	167,975,836	166,983,484
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related amounts	15,990,367	1,469,606	17,459,973	9,529,284
Other postemployment related amounts	175,860	16,879	192,739	221,331
Total deferred outflows of resources	16,166,227	1,486,485	17,652,712	9,750,615
<b>LIABILITIES</b>				
Accounts payable	2,492,085	244,585	2,736,670	3,235,696
Accrued and other current liabilities	4,861,988	320,076	5,182,064	4,872,789
Due to other governments	482,448	-	482,448	450,832
Accrued interest payable	238,627	-	238,627	217,493
Special deposits	354,993	-	354,993	270,307
Unearned revenues	130,442	92,156	222,598	134,184
Long-term obligations				
Due within one year	2,692,545	6,000	2,698,545	2,658,185
Due in more than one year	27,247,285	41,572	27,288,857	23,133,261
Net pension liability	5,852,940	532,600	6,385,540	-
Other postemployment benefits	1,999,728	201,208	2,200,936	2,430,810
Total liabilities	46,353,081	1,438,197	47,791,278	37,403,557
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	30,915,784	-	30,915,784	30,434,111
Pension related amounts	8,134,626	740,226	8,874,852	10,301,827
Other postemployment related amounts	357,856	33,225	391,081	28,721
Total deferred inflows of resources	39,408,266	773,451	40,181,717	40,764,659
<b>NET POSITION</b>				
Net investment in capital assets	66,554,005	7,862,572	74,416,577	75,659,387
Restricted				
Debt service	1,040,154	-	1,040,154	384,484
Land records modernization	252,666	-	252,666	279,673
Pension benefits	-	-	-	5,201,952
Revolving loan programs	1,674,037	-	1,674,037	1,657,539
Utility conservation	303,883	-	303,883	540,699
Other	353,757	-	353,757	372,375
Unrestricted	17,462,569	2,151,910	19,614,479	14,469,774
Total net position	\$ 87,641,071	\$ 10,014,482	\$ 97,655,553	\$ 98,565,883

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

# Manitowoc County, Wisconsin

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
GOVERNMENTAL ACTIVITIES			
General government	\$ 6,959,320	\$ 2,189,652	\$ 443,114
Public safety	16,904,764	1,460,627	257,932
Public works	10,295,343	1,829,748	1,305,930
Health and human services	27,283,263	4,500,455	13,197,204
Culture and recreation	2,136,122	711,876	347,361
Conservation and development	1,719,823	403,697	439,440
Interest and fiscal charges	1,098,070	-	157,381
Total governmental activities	66,396,705	11,096,055	16,148,362
BUSINESS-TYPE ACTIVITIES			
Highway operations	12,722,711	13,137,142	-
Total	\$ 79,119,416	\$ 24,233,197	\$ 16,148,362
General revenues			
Taxes			
Property taxes			
Other taxes			
Federal and state grants and other contributions not restricted to specific functions			
Interest and investment earnings			
Miscellaneous			
Gain on sale of assets			
Transfers			
Total general revenues			
Change in net position			
Net position - January 1			
Net position - December 31			

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

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals	
		2019	2018
\$ (4,326,554)	\$ -	\$ (4,326,554)	\$ (4,301,496)
(15,186,205)	-	(15,186,205)	(14,912,224)
(7,159,665)	-	(7,159,665)	(4,758,448)
(9,585,604)	-	(9,585,604)	(9,685,779)
(1,076,885)	-	(1,076,885)	(1,784,344)
(876,686)	-	(876,686)	(639,040)
(940,689)	-	(940,689)	(879,273)
(39,152,288)	-	(39,152,288)	(36,960,604)
-	414,431	414,431	259,174
(39,152,288)	414,431	(38,737,857)	(36,701,430)
30,476,466	-	30,476,466	29,787,265
363,787	-	363,787	402,413
4,863,964	-	4,863,964	4,573,204
756,910	-	756,910	521,696
530,301	10,321	540,622	400,893
825,778	-	825,778	116,916
31,180	(31,180)	-	-
37,848,386	(20,859)	37,827,527	35,802,387
(1,303,902)	393,572	(910,330)	(899,043)
88,944,973	9,620,910	98,565,883	99,464,926
<u>\$ 87,641,071</u>	<u>\$ 10,014,482</u>	<u>\$ 97,655,553</u>	<u>\$ 98,565,883</u>

# Manitowoc County, Wisconsin

## BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	General	Human Services	County Roads and Bridges	Debt Service
<b>ASSETS</b>				
Cash and investments	\$ 5,623,545	\$ 2,029,499	\$ -	\$ 1,278,781
Receivables				
Taxes and special charges	16,971,422	6,914,839	2,630,398	3,475,297
Delinquent taxes	2,127,558	-	-	-
Accounts, net	1,672,110	1,482,844	-	-
Special assessments	438,222	-	-	-
Loans	99,000	-	-	-
Other	396,104	-	-	-
Due from other funds	22,845	-	-	-
Due from other governments	-	-	-	-
Inventories and prepaid items	190,257	15,350	-	-
Total assets	<u>\$ 27,541,063</u>	<u>\$ 10,442,532</u>	<u>\$ 2,630,398</u>	<u>\$ 4,754,078</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 471,087	\$ 1,577,197	\$ -	\$ -
Accrued and other current liabilities	2,210,584	901,065	-	-
Due to other funds	-	-	22,845	-
Due to other governments	482,448	-	-	-
Special deposits	354,051	-	-	-
Unearned revenues	108,231	-	-	-
Total liabilities	<u>3,626,401</u>	<u>2,478,262</u>	<u>22,845</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	17,841,717	6,914,839	2,630,398	3,475,297
Fines	463,839	-	-	-
Total deferred inflows of resources	<u>18,305,556</u>	<u>6,914,839</u>	<u>2,630,398</u>	<u>3,475,297</u>
Fund balances				
Nonspendable	1,604,247	15,350	-	-
Restricted	687,435	-	-	1,278,781
Committed	1,131,845	-	-	-
Assigned	417,282	1,034,081	-	-
Unassigned	1,768,297	-	(22,845)	-
Total fund balances	<u>5,609,106</u>	<u>1,049,431</u>	<u>(22,845)</u>	<u>1,278,781</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 27,541,063</u>	<u>\$ 10,442,532</u>	<u>\$ 2,630,398</u>	<u>\$ 4,754,078</u>

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

---

Other Governmental Funds	Totals	
	2019	2018
\$ 5,065,799	\$ 13,997,624	\$ 11,692,705
901,937	30,893,893	30,438,528
-	2,127,558	2,197,227
668,748	3,823,702	4,003,000
-	438,222	438,377
685,202	784,202	945,129
-	396,104	420,878
-	22,845	-
-	-	293,278
2,938	208,545	212,398
<u>\$ 7,324,624</u>	<u>\$ 52,692,695</u>	<u>\$ 50,641,520</u>
\$ 394,681	\$ 2,442,965	\$ 2,733,193
185,861	3,297,510	3,240,852
-	22,845	-
-	482,448	450,832
-	354,051	270,307
22,211	130,442	134,184
<u>602,753</u>	<u>6,730,261</u>	<u>6,829,368</u>
901,937	31,764,188	31,363,153
-	463,839	402,866
<u>901,937</u>	<u>32,228,027</u>	<u>31,766,019</u>
2,938	1,622,535	1,808,944
1,896,908	3,863,124	3,452,263
3,920,088	5,051,933	5,240,175
-	1,451,363	169,128
-	1,745,452	1,375,623
<u>5,819,934</u>	<u>13,734,407</u>	<u>12,046,133</u>
<u>\$ 7,324,624</u>	<u>\$ 52,692,695</u>	<u>\$ 50,641,520</u>

THIS PAGE LEFT BLANK INTENTIONALLY



# Manitowoc County, Wisconsin

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019  
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018**

	<u>2019</u>	<u>2018</u>
<b>RECONCILIATION TO THE STATEMENT OF NET POSITION</b>		
Total fund balances as shown on previous page	\$ 13,734,407	\$ 12,046,133
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	95,930,067	92,961,731
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	50,335	47,365
Net position of the internal service fund is reported in the statement of net position as governmental activities	6,971,399	6,459,416
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Deferred outflows related to pensions	15,990,367	8,717,563
Deferred inflows related to pensions	(8,134,626)	(9,424,516)
Deferred outflows related to other postemployment benefits	175,860	201,408
Deferred inflows related to other postemployment benefits	(357,856)	(26,276)
Unearned revenue from taxes and fines are deferred revenues of the funds but are not considered deferred inflows of the governmental activities.	1,312,243	1,331,908
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(28,665,000)	(25,110,000)
Premium on debt	(688,938)	(62,118)
Compensated absences	(585,892)	(531,291)
Net pension asset / liability	(5,852,940)	4,758,950
Other postemployment benefit	(1,999,728)	(2,207,807)
Accrued interest on long-term obligations	(238,627)	(217,493)
Net position of governmental activities as reported on the statement of net position (see page 25)	<u>\$ 87,641,071</u>	<u>\$ 88,944,973</u>

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

# Manitowoc County, Wisconsin

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

### GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	General	Human Services	County Roads and Bridges	Debt Service
<b>REVENUES</b>				
Taxes	\$ 17,150,876	\$ 7,378,918	\$ 2,233,928	\$ 3,254,539
Intergovernmental	7,315,549	10,440,771	1,254,320	157,381
Licenses and permits	417,945	-	-	-
Fines and forfeits	202,145	35,791	-	-
Public charges for services	2,674,370	3,250,480	-	-
Intergovernmental charges for services	532,056	36,246	-	-
Miscellaneous	1,262,876	19,326	-	-
Total revenues	29,555,817	21,161,532	3,488,248	3,411,920
<b>EXPENDITURES</b>				
Current				
General government	7,416,523	-	-	-
Public safety	14,383,838	-	-	-
Public works	486,371	-	9,768,675	-
Health and human services	2,741,114	20,291,591	-	-
Culture and recreation	1,685,625	-	-	-
Conservation and development	862,199	-	-	-
Debt service				
Principal	-	-	-	9,015,000
Interest and fiscal charges	-	-	-	1,106,311
Capital outlay	1,244,635	9,538	-	-
Total expenditures	28,820,305	20,301,129	9,768,675	10,121,311
Excess of revenues over (under) expenditures	735,512	860,403	(6,280,427)	(6,709,391)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	6,212,500	6,065,000
Premium/discount on debt issued	-	-	-	656,195
Proceeds from sale of capital assets	19,934	4,550	-	-
Transfers in	414,568	-	-	665,000
Transfers out	(665,000)	-	-	-
Total other financing sources (uses)	(230,498)	4,550	6,212,500	7,386,195
<b>Net change in fund balances</b>	505,014	864,953	(67,927)	676,804
<b>Fund balances - January 1</b>	5,104,092	184,478	45,082	601,977
<b>Fund balances - December 31</b>	\$ 5,609,106	\$ 1,049,431	\$ (22,845)	\$ 1,278,781

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

---

Other Governmental Funds	Totals	
	2019	2018
\$ 846,766	\$ 30,865,027	\$ 30,131,433
1,952,957	21,120,978	20,117,231
3,500	421,445	423,897
91,050	328,986	341,646
1,710,200	7,635,050	6,610,887
1,372,652	1,940,954	1,550,777
363,652	1,645,854	1,440,806
<u>6,340,777</u>	<u>63,958,294</u>	<u>60,616,677</u>
-	7,416,523	7,480,881
9,315	14,393,153	14,205,494
2,356,914	12,611,960	8,145,541
2,778,635	25,811,340	24,645,161
661,198	2,346,823	2,065,108
662,067	1,524,266	1,255,852
-	9,015,000	1,920,000
-	1,106,311	983,818
1,256,897	2,511,070	2,835,442
<u>7,725,026</u>	<u>76,736,446</u>	<u>63,537,297</u>
<u>(1,384,249)</u>	<u>(12,778,152)</u>	<u>(2,920,620)</u>
292,500	12,570,000	1,500,000
-	656,195	37,520
801,179	825,663	53,679
80,000	1,159,568	1,149,000
(80,000)	(745,000)	(1,149,000)
<u>1,093,679</u>	<u>14,466,426</u>	<u>1,591,199</u>
(290,570)	1,688,274	(1,329,421)
<u>6,110,504</u>	<u>12,046,133</u>	<u>13,375,554</u>
<u>\$ 5,819,934</u>	<u>\$ 13,734,407</u>	<u>\$ 12,046,133</u>

# Manitowoc County, Wisconsin

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

### GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	2019	2018
<b>RECONCILIATION TO THE STATEMENT OF ACTIVITIES</b>		
Net change in fund balances as shown on previous page	\$ 1,688,274	\$ (1,329,421)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	8,484,758	4,535,156
Depreciation expense reported in the statement of activities	(4,719,811)	(4,475,450)
Net book value of disposals	(796,611)	-
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	(16,695)	49,408
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Long-term debt issued	(12,570,000)	(1,500,000)
Premium on debt issued	(656,195)	(37,520)
Principal repaid	9,015,000	1,920,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest on long-term debt	(21,134)	(79,049)
Amortization of premiums, discounts and loss on advance refunding	29,375	18,874
Compensated absences	(54,601)	165,435
Net pension liability (asset)	(10,611,890)	6,050,519
Deferred outflows of resources related to pensions	7,272,804	(1,487,331)
Deferred inflows of resources related to pensions	1,289,890	(5,339,240)
Other postemployment benefits	208,079	(337,510)
Deferred outflows of resources related to other postemployment benefits	(25,548)	201,408
Deferred inflows of resources related to other postemployment benefits	(331,580)	(26,276)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	511,983	437,040
Change in net position of governmental activities as reported in the statement of activities (see pages 26 - 27)	<u>\$ (1,303,902)</u>	<u>\$ (1,233,957)</u>

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

# Manitowoc County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
<b>REVENUES</b>					
Taxes	\$ 17,011,220	\$ 17,011,220	\$ 17,150,876	\$ 139,656	\$ 17,037,312
Intergovernmental	6,928,050	7,154,847	7,315,549	160,702	6,824,340
Licenses and permits	380,211	380,211	417,945	37,734	419,397
Fines and forfeits	270,000	270,000	202,145	(67,855)	213,178
Public charges for services	2,196,782	2,196,782	2,674,370	477,588	2,401,880
Intergovernmental charges for services	479,376	479,376	532,056	52,680	366,366
Miscellaneous	679,089	679,089	1,262,876	583,787	889,962
Total revenues	27,944,728	28,171,525	29,555,817	1,384,292	28,152,435
<b>EXPENDITURES</b>					
Current					
General government	7,569,441	7,569,441	7,416,523	152,918	7,480,881
Public safety	14,132,905	14,174,783	14,383,838	(209,055)	14,201,174
Public works	484,922	484,922	486,371	(1,449)	518,412
Health and human services	2,720,454	2,720,454	2,741,114	(20,660)	2,798,132
Culture and recreation	1,549,218	1,745,354	1,685,625	59,729	1,384,936
Conservation and development	797,250	812,414	862,199	(49,785)	715,012
Capital outlay	1,230,892	1,250,892	1,244,635	6,257	1,241,323
Total expenditures	28,485,082	28,758,260	28,820,305	(62,045)	28,339,870
Excess of revenues over (under) expenditures	(540,354)	(586,735)	735,512	1,322,247	(187,435)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-term debt issued	-	-	-	-	350,000
Proceeds from sale of capital assets	70,000	70,000	19,934	(50,066)	47,272
Transfers in	383,389	383,389	414,568	31,179	322,000
Transfers out	-	-	(665,000)	(665,000)	(827,000)
Total other financing sources (uses)	453,389	453,389	(230,498)	(683,887)	(107,728)
<b>Net change in fund balance</b>	(86,965)	(133,346)	505,014	638,360	(295,163)
<b>Fund balance - January 1</b>	5,104,092	5,104,092	5,104,092	-	5,399,255
<b>Fund balance - December 31</b>	<u>\$ 5,017,127</u>	<u>\$ 4,970,746</u>	<u>\$ 5,609,106</u>	<u>\$ 638,360</u>	<u>\$ 5,104,092</u>

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

# Manitowoc County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - HUMAN SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
<b>REVENUES</b>					
Taxes	\$ 7,378,918	\$ 7,378,918	\$ 7,378,918	\$ -	\$ 7,288,470
Intergovernmental	9,313,541	9,355,171	10,440,771	1,085,600	9,708,501
Fines and forfeits	45,000	45,000	35,791	(9,209)	38,216
Public charges for services	2,386,462	2,386,462	3,250,480	864,018	2,478,767
Intergovernmental charges for services	23,647	23,647	36,246	12,599	21,090
Miscellaneous	1,500	1,500	19,326	17,826	35,867
Total revenues	19,149,068	19,190,698	21,161,532	1,970,834	19,570,911
<b>EXPENDITURES</b>					
Current					
Health and human services	19,146,068	19,187,698	20,291,591	(1,103,893)	19,171,896
Capital outlay	3,000	3,000	9,538	(6,538)	7,343
Total expenditures	19,149,068	19,190,698	20,301,129	(1,110,431)	19,179,239
Excess of revenues over expenditures	-	-	860,403	860,403	391,672
<b>OTHER FINANCING SOURCES</b>					
Proceeds from sale of capital assets	-	-	4,550	4,550	-
Transfers in	-	-	-	-	7,000
Total other financing sources	-	-	4,550	4,550	7,000
<b>Net change in fund balance</b>	-	-	864,953	864,953	398,672
<b>Fund balance - January 1</b>	184,478	184,478	184,478	-	(214,194)
<b>Fund balance - December 31</b>	<u>\$ 184,478</u>	<u>\$ 184,478</u>	<u>\$ 1,049,431</u>	<u>\$ 864,953</u>	<u>\$ 184,478</u>

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

# Manitowoc County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - COUNTY ROADS AND BRIDGES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
<b>REVENUES</b>					
Taxes	\$ 2,233,928	\$ 2,233,928	\$ 2,233,928	\$ -	\$ 2,231,219
Intergovernmental	1,323,500	1,323,500	1,254,320	(69,180)	1,251,319
Total revenues	3,557,428	3,557,428	3,488,248	(69,180)	3,482,538
<b>EXPENDITURES</b>					
Current					
Public works	9,767,428	9,767,428	9,768,675	(1,247)	5,469,782
Excess of revenues under expenditures	(6,210,000)	(6,210,000)	(6,280,427)	(70,427)	(1,987,244)
<b>OTHER FINANCING SOURCES</b>					
Long-term debt issued	6,210,000	6,210,000	6,212,500	2,500	1,150,000
Transfers in	-	-	-	-	820,000
Total other financing sources	6,210,000	6,210,000	6,212,500	2,500	1,970,000
<b>Net change in fund balance</b>	-	-	(67,927)	(67,927)	(17,244)
<b>Fund balance - January 1</b>	45,082	45,082	45,082	-	62,326
<b>Fund balance - December 31</b>	<u>\$ 45,082</u>	<u>\$ 45,082</u>	<u>\$ (22,845)</u>	<u>\$ (67,927)</u>	<u>\$ 45,082</u>

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

# Manitowoc County, Wisconsin

## STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Enterprise Fund Highway		Governmental Activities - Internal Service Funds	
	2019	2018	2019	2018
<b>ASSETS</b>				
Current assets				
Cash and investments	\$ 1,150,134	\$ 1,105,883	\$ 6,970,188	\$ 5,936,423
Receivables				
Customer accounts	42,153	8,397	46,004	54,698
Due from other governments	642,164	514,510	79,639	86,128
Inventories and prepaid items	649,117	766,784	22,652	13,870
Total current assets	2,483,568	2,395,574	7,118,483	6,091,119
Noncurrent assets				
Restricted assets				
Cash and investments	-	-	461,957	409,358
Total noncurrent assets	-	-	461,957	409,358
Other assets				
Investment in WMMIC	-	-	1,365,091	1,365,091
Net pension asset	-	443,002	-	-
Total other assets	-	443,002	1,365,091	1,365,091
Capital assets				
Nondepreciable	1,617,333	1,568,125	-	-
Depreciable, net	6,279,152	6,301,649	1,033,552	1,007,559
Total capital assets	7,896,485	7,869,774	1,033,552	1,007,559
Total assets	10,380,053	10,708,350	9,979,083	8,873,127
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related amounts	1,469,606	811,721	-	-
Other postemployment related amounts	16,879	19,923	-	-
Total deferred outflows of resources	1,486,485	831,644	-	-

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



# Manitowoc County, Wisconsin

## STATEMENT OF NET POSITION

### PROPRIETARY FUNDS

DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Enterprise Fund Highway		Governmental Activities - Internal Service Funds	
	2019	2018	2019	2018
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ 244,585	\$ 470,144	\$ 49,120	\$ 32,359
Accrued and other current liabilities	320,076	301,758	-	-
Insurance claims payable	-	-	1,541,675	1,330,179
Unearned revenue	92,156	-	-	-
Current portion of long-term debt	6,000	-	-	-
Total current liabilities	662,817	771,902	1,590,795	1,362,538
Long-term obligations, less current portion				
Compensated absences	41,572	55,654	23,745	32,383
Net pension liability	532,600	-	-	-
Other postemployment benefits	201,208	223,003	-	-
Total long-term liabilities	775,380	278,657	23,745	32,383
Total liabilities	1,438,197	1,050,559	1,614,540	1,394,921
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension related amounts	740,226	877,311	-	-
Other postemployment related amounts	33,225	2,445	-	-
Total deferred inflows of resources	773,451	879,756	-	-
<b>NET POSITION</b>				
Net investment in capital assets	7,862,572	7,869,774	1,033,552	1,007,559
Restricted for pension benefits	-	443,002	-	-
Unrestricted	1,792,318	1,296,903	7,330,991	6,470,647
Total net position	9,654,890	9,609,679	<u>\$ 8,364,543</u>	<u>\$ 7,478,206</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	359,592	11,231		
Net position of business-type activities as reported on the statement of net position (see page 25)	<u>\$ 10,014,482</u>	<u>\$ 9,620,910</u>		

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

# Manitowoc County, Wisconsin

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

### PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Fund Highway		Governmental Activities - Internal Service Funds	
	2019	2018	2019	2018
<b>OPERATING REVENUES</b>				
Charges for services	\$ 56,756	\$ 98,660	\$ 9,750	\$ 14,263
Intergovernmental charges for services	3,455,211	2,987,440	-	-
Interdepartmental charges for services	9,489,247	5,198,838	7,058,582	7,032,803
Other	39,594	20,607	9,828	7
Total operating revenues	13,040,808	8,305,545	7,078,160	7,047,073
<b>OPERATING EXPENSES</b>				
Personnel	4,708,369	4,292,937	572,751	684,489
Purchased services	4,328,668	748,406	701,167	756,398
Supplies and materials	3,224,181	2,441,246	46,034	104,832
Depreciation	720,033	705,996	204,458	197,459
Other	63,556	62,905	4,375,746	4,867,422
Total operating expenses	13,044,807	8,251,490	5,900,156	6,610,600
Operating income (loss)	(3,999)	54,055	1,178,004	436,473
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	-	-	2,929	3,201
Insurance refunds	10,321	12,503	88,677	106,151
Gain (loss) on disposal of capital assets	(26,265)	63,237	115	-
Rental income	96,334	96,334	-	-
Total nonoperating revenues	80,390	172,074	91,721	109,352
Income before transfers	76,391	226,129	1,269,725	545,825
Transfers out	(31,180)	-	(383,388)	-
<b>Change in net position</b>	45,211	226,129	886,337	545,825
<b>Net position - January 1</b>	9,609,679	9,383,550	7,478,206	6,932,381
<b>Net position - December 31</b>	<u>\$ 9,654,890</u>	<u>\$ 9,609,679</u>	<u>\$ 8,364,543</u>	<u>\$ 7,478,206</u>
Net change of enterprise funds as shown above	\$ 45,211	\$ 226,129		
Allocation of internal service funds change in net position to business-type activities	348,361	108,785		
Change in net position of business-type activities as reported on the statement of activities (see pages 26 - 27)	<u>\$ 393,572</u>	<u>\$ 334,914</u>		

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

# Manitowoc County, Wisconsin

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Fund Highway		Governmental Activities - Internal Service Funds	
	2019	2018	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 3,442,872	\$ 3,195,808	\$ 9,750	\$ 14,263
Cash received from other departments	9,489,088	5,204,577	7,073,765	7,041,264
Cash received from other	-	-	9,828	-
Other cash payments received	39,594	20,607	-	-
Cash paid for employee wages and benefits	(4,523,790)	(3,096,609)	(591,512)	(691,858)
Cash paid to suppliers	(7,705,979)	(4,463,760)	(4,893,349)	(5,781,389)
Net cash provided by operating activities	<u>741,785</u>	<u>860,623</u>	<u>1,608,482</u>	<u>582,280</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfer out	<u>(31,180)</u>	<u>-</u>	<u>(383,388)</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(920,860)	(596,875)	(259,329)	(521,590)
Insurance refunds	10,321	12,503	88,677	106,151
Sale of capital assets	147,851	100,611	28,993	-
Rental income	96,334	96,334	-	-
Net cash used by capital and related financing activities	<u>(666,354)</u>	<u>(387,427)</u>	<u>(141,659)</u>	<u>(415,439)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest from investments	<u>-</u>	<u>-</u>	<u>2,929</u>	<u>3,201</u>
<b>Change in cash and cash equivalents</b>	44,251	473,196	1,086,364	170,042
<b>Cash and cash equivalents - January 1</b>	<u>1,105,883</u>	<u>632,687</u>	<u>6,345,781</u>	<u>6,175,739</u>
<b>Cash and cash equivalents - December 31</b>	<u><u>\$ 1,150,134</u></u>	<u><u>\$ 1,105,883</u></u>	<u><u>\$ 7,432,145</u></u>	<u><u>\$ 6,345,781</u></u>

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

# Manitowoc County, Wisconsin

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Fund		Governmental Activities -	
	Highway		Internal Service Funds	
	2019	2018	2019	2018
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (3,999)	\$ 54,055	\$ 1,178,004	\$ 436,473
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	720,033	705,996	204,458	197,459
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	975,602	66,202	-	-
Deferred inflows related to pension	(137,085)	-	-	-
Deferred outflows related to pension	(657,885)	-	-	-
Other postemployment benefits	(21,795)	15,710	-	-
Deferred inflows related to OPEB	30,780	-	-	-
Deferred outflows related to OPEB	3,044	-	-	-
Change in operating assets and liabilities				
Accounts receivables	(33,756)	12,434	8,694	4,827
Due from other governments	(127,654)	214,103	6,489	3,627
Inventories and prepaid items	117,667	(271,116)	(8,782)	1,438
Accounts payable	(225,559)	164,600	16,861	(4,954)
Accrued and other current liabilities	18,318	36,865	-	-
Insurance claims payable	-	-	211,396	(48,849)
Unearned revenue	92,156	(111,090)	-	-
Compensated absences	(8,082)	(27,136)	(8,638)	(7,741)
Net cash provided by operating activities	<u>\$ 741,785</u>	<u>\$ 860,623</u>	<u>\$ 1,608,482</u>	<u>\$ 582,280</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	\$ 1,150,134	\$ 1,105,883	\$ 6,970,188	\$ 5,936,423
Cash and cash equivalents in restricted assets	-	-	461,957	409,358
Total cash and cash equivalents	<u>\$ 1,150,134</u>	<u>\$ 1,105,883</u>	<u>\$ 7,432,145</u>	<u>\$ 6,345,781</u>
Noncash capital and related financing activities				
None				

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

# Manitowoc County, Wisconsin

## STATEMENT OF FIDUCIARY NET POSITION

### AGENCY FUNDS

DECEMBER 31, 2019

WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2018

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Current assets		
Cash and investments	\$ 830,668	\$ 782,734
Receivables		
Accounts	<u>901</u>	<u>-</u>
Total assets	<u><u>\$ 831,569</u></u>	<u><u>\$ 782,734</u></u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	\$ 206	\$ 147
Other liabilities and deposits	<u>831,363</u>	<u>782,587</u>
Total liabilities	<u><u>\$ 831,569</u></u>	<u><u>\$ 782,734</u></u>

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

THIS PAGE LEFT BLANK INTENTIONALLY

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### A. REPORTING ENTITY

The County is a municipal corporation governed by an elected 25 member board. In accordance with GAAP, the basic financial statements are required to include the County (the primary government) and any separate component units that have a significant operational or financial relationship with the County. The County has not identified any component units that are required to be included in the basic financial statements in accordance with standards.

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

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

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

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

The County reports the following major governmental funds:

##### General Fund

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

##### Human Services Fund

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### Country Roads and Bridges Fund

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

### Debt Service Fund

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

The County reports the following major enterprise fund:

### Highway Fund

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

Additionally, the County reports the following fund types:

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



# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

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

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

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

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

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

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

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

Property taxes of \$30,915,784 are recorded on December 31, 2019 for collection in 2020 for the County apportionment. The County apportionment is for financing 2020 operations and will be transferred in 2020 from deferred inflows of resources to current revenues of the County's governmental and proprietary funds.

#### **3. Accounts Receivable**

Accounts receivable have been shown net of allowance for uncollectible accounts of \$473,517.

#### **4. Loans Receivable**

The County has received federal and state grant funds for economic development and housing rehabilitation loan programs and has passed the funds to various businesses and individuals in the form of loans. The County records a loan receivable and expenditure when the loan has been made and the funds disbursed. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

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

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

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

### 6. Inventories

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

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

### 7. Prepaid Items

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

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

### 8. Capital Assets

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

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

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

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### 9. Compensated Absences

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

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

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

### 10. Deferred Outflows/Inflows of Resources

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

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

### 11. Long-term Obligations

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

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

### 12. Pensions

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### 13. Other Postemployment Benefits Other Than Pensions (OPEB)

#### *Defined Benefit Plan*

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's Other Postemployment Benefit Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

#### *Local Retiree Life Insurance Fund*

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### 14. Fund Equity

#### *Governmental Fund Financial Statements*

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

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

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

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

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

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

### E. USE OF ESTIMATES

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

### F. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the County's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2018, from which the summarized information was derived.

### G. RECLASSIFICATIONS

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

## NOTE 2: STEWARDSHIP AND COMPLIANCE

### A. BUDGETS AND BUDGETARY ACCOUNTING

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

1. On the fourth Monday of October, the County Executive submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, certain special revenue, and debt service funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the general fund, certain special revenue funds, and debt service funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions. Budgets are adopted for capital project funds that are not financed with debt issues.

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

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

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2019.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### B. EXCESS OF EXPENDITURES OVER BUDGET APPROPRIATIONS

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2019 as follows:

Funds	Excess Expenditures
General	
General government	
Circuit court	\$ 53,058
Coroner	55,063
County clerk	31,390
Treasurer	2,219
Maintenance - phone system	6,844
Maintenance - courthouse	57,462
Maintenance - University center	3,520
Maintenance - human services	4,735
Maintenance - public health	3,941
Land records modernization	7,867
Insurance	7,255
Other special charges and non-departmental	2,062
Public safety	
Sheriff - administration	140,394
Sheriff - training	14,030
Sheriff - traffic control	110,860
Sheriff - snowmobile patrol	7,063
Sheriff - water safety patrol	12,968
Communications activity	47,268
Metro drug	48,043
Public works	
Airport	6,285
Health and human services	
Child support - case	534
Child support - mixed	8,622
Wisconsin wins	1,498
Prevention	139
GPR lead	196
Bioterrorism	7,998
Mercury reduction	206
WIC program administration	12,537
WIC Nutrition	91,512
WIC Client Services	85,735
Administrative support	80,390
Environmental health	2,367
Veterans service office	280
Culture and Recreation	
Parks - snowmobile trails	66,720
Conservation and development	
Planning - comprehensive	54,188 (Continued)



# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

<b>Funds</b>	<b>Excess Expenditures</b>
Capital outlay	
Public safety	10,704
Health and human services	3,095
Conservation and development	30,680
Special revenue funds	
Human Services	
Health and human services	
Crisis on call	10,375
Birth to three	28,209
Adult Protective Services	4,001
Autism - post-intensive/DD	9,194
Autism - post intensive/SED	460,528
Juvenile therapy services	2,490
LIHEAP administration	24,269
Agency support and overhead	34,476
Alternate care	83,581
Purchase of services	22,946
CCS	761,210
Treatment altrn & driver	31,427
CBRF	232,801
Opioid	75,680
Capital Outlay	6,538
County roads and bridges	
Public works	
County winter snow removal	297,060
Recycling	
Public works	20,613
Capital outlay	14,140
Solid waste disposal	
Public works	107,944
Aging	
Capital outlay	3,143
Soil and water conservation	
Conservation and development	8,784
Capital outlay	3,324
Expo	
Capital outlay	17,786
Jail assessment	
Capital outlay	5,086
Debt service fund	
Principal	6,505,000
Interest and fiscal charges	204,431

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### C. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, and counties. For the 2019 and 2020 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the County's January 1 equalized value as a result of net new construction. The actual limit for the County for the 2019 budget was 0.95%. The actual limit for the County for the 2020 budget was 0.91%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

## NOTE 3: DETAILED NOTES ON ALL FUNDS

### A. CASH AND INVESTMENTS

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

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

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

The carrying amount of the County's cash and investments totaled \$24,775,662 on December 31, 2019 as summarized below:

Deposits with financial institutions	\$ 5,446,825
Deposits with insurance company	1,365,091
Deposits with escrow agents	464,456
Investments	17,499,290
	<u>\$ 24,775,662</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	\$ 23,483,037
Restricted cash and investments	461,957
Fiduciary fund statement of net position	
Cash and investments	830,668
	<u>\$ 24,775,662</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements as of December 31, 2019:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
Federal Home Loan Bank	\$ -	\$ 575,162	\$ -
Federal Farm Credit Bank	-	624,793	-
Freddie Mac	-	553,043	-
Federal National Mortgage Association	-	199,730	-
U.S. Treasury notes	-	2,121,360	-
Money market mutual funds	82,583	-	-
Corporate bonds and notes	-	601,627	-
Municipal bonds	-	1,656,918	-
	<u>\$ 82,583</u>	<u>\$ 6,332,633</u>	<u>\$ -</u>

The valuation methods for recurring fair value measurements are as follows:

Investment Type	Valuation Method
U.S. Treasury notes	Institutional bond quotes - evaluations based on various market and industry inputs
Federal Farm Credit Bank	Institutional bond quotes - evaluations based on various market and industry inputs
Mutual funds	Institutional quotes - evaluations based on various market and industry inputs
Federal Home Loan Bank	Mortgage backed securities pricing - evaluations based on various market and industry inputs
Federal National Mortgage Association	Mortgage backed securities pricing - evaluations based on various market and industry inputs
Freddie Mac	Mortgage backed securities pricing - evaluations based on various market industry inputs
Corporate and municipal bonds	Institutional quotes - evaluations based on various market and industry inputs

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### Custodial Credit Risk

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

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

As of December 31, 2019, \$3,118,844 of the County's deposits with financial institutions were in excess of Federal and State depository insurance limits. The entire amount was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name.

### Credit Risk

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

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Not Rated
Federal Home Loan Bank	\$ 575,162	\$ -	\$ 575,162	\$ -	\$ -
Federal Farm Credit Bank	624,793	-	624,793	-	-
Freddie Mac	553,043	-	553,043	-	-
Federal National Mortgage Association	199,730	-	199,730	-	-
U.S. Treasury notes	2,121,360	2,121,360	-	-	-
Money market mutual funds	82,583	-	-	-	82,583
Corporate bonds and notes	601,627	-	601,627	-	-
Municipal bonds	1,656,918	-	530,289	576,639	549,990
Wisconsin local government investment pool	11,084,074	-	-	-	11,084,074
Totals	<u>\$ 17,499,290</u>	<u>\$ 2,121,360</u>	<u>\$ 3,084,644</u>	<u>\$ 576,639</u>	<u>\$ 11,716,647</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment.

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

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal Home Loan Bank	\$ 575,162	\$ 250,020	\$ -	\$ 325,142	\$ -
Federal Farm Credit Bank	624,793	449,777	175,016	-	-
Freddie Mac	553,043	553,043	-	-	-
Federal National Mortgage Association	199,730	199,730	-	-	-
U.S. Treasury notes	2,121,360	905,199	910,668	305,493	-
Money market mutual funds	82,583	82,583	-	-	-
Corporate bonds and notes	601,627	-	449,539	152,088	-
Municipal bonds	1,656,918	1,223,168	176,911	256,839	-
Wisconsin local government investment pool	11,084,074	11,084,074	-	-	-
Totals	<u>\$ 17,499,290</u>	<u>\$ 14,747,594</u>	<u>\$ 1,712,134</u>	<u>\$ 1,039,562</u>	<u>\$ -</u>

### Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of \$11,084,074 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2019, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### B. DELINQUENT PROPERTY TAXES - GENERAL FUND

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

Delinquent property taxes levied by the County are shown as a deferred inflow of resources and are excluded from the fund balance until collected.

On December 31, 2019, the County's general fund showed an investment of \$2,127,558 in delinquent tax certificates.

An aging of the delinquent taxes of \$2,127,558 on December 31, 2019 follows:

<u>Year Purchased</u>	<u>Total</u>	<u>County Share</u>	<u>County Purchased</u>
2009 and prior	\$ 25,179	\$ 6,068	\$ 19,111
2010	23,055	5,607	17,448
2011	23,312	5,632	17,680
2012	24,348	5,880	18,468
2013	25,721	6,240	19,481
2014	28,108	7,097	21,010
2015	48,139	11,991	36,147
2016	78,704	19,605	59,099
2017	275,554	72,030	203,524
2018	522,012	136,454	385,558
2019	1,031,408	264,659	766,749
Total tax certificates	2,105,538	541,263	1,564,275
Tax deeds	22,020	4,231	17,790
Delinquent property taxes at December 31, 2019	<u>\$ 2,127,558</u>	545,494	1,582,065
Less: 60 day collections		94,938	267,075
County share of taxes		450,556	
Interest on delinquent taxes		397,848	
Deferred inflow of resources		<u>\$ 848,404</u>	
Nonspendable fund balance (purchased equities of other governments)			<u>\$ 1,314,990</u>

### C. RESTRICTED ASSETS

Restricted assets on December 31, 2019 totaled \$461,957 and consisted of cash and investments held for the following purposes:

<u>Funds</u>	<u>Amount</u>	<u>Purpose</u>
WMMIC Liability Insurance	\$ 420,676	Funds held in escrow for the payment of insurance claims
Workers Compensation		
Self Insurance	35,781	Funds held in escrow for the payment of insurance claims
Dental Self Insurance	5,500	Funds held in escrow for the payment of insurance claims
	<u>\$ 461,957</u>	

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases/ Adjustments</b>	<b>Ending Balance</b>
<b>Governmental activities:</b>				
Capital assets, nondepreciable:				
Land	\$ 6,395,628	\$ 65,730	\$ 264,599	\$ 6,196,759
Construction in progress	5,406,384	-	4,579,789	826,595
Total capital assets, nondepreciable	<u>11,802,012</u>	<u>65,730</u>	<u>4,844,388</u>	<u>7,023,354</u>
Capital assets, depreciable:				
Land improvements	10,530,954	998,172	-	11,529,126
Buildings and improvements	47,666,825	5,220,292	-	52,887,117
Machinery and equipment	23,699,154	1,340,951	150,822	24,889,283
Infrastructure	<u>90,870,413</u>	<u>5,439,402</u>	<u>3,188,401</u>	<u>93,121,414</u>
Subtotals	<u>172,767,346</u>	<u>12,998,817</u>	<u>3,339,223</u>	<u>182,426,940</u>
Less accumulated depreciation for:				
Land improvements	7,392,701	394,064	-	7,786,765
Buildings and improvements	22,056,706	1,750,636	-	23,807,342
Machinery and equipment	12,220,018	938,385	118,933	13,039,470
Infrastructure	<u>49,938,202</u>	<u>1,636,726</u>	<u>2,688,278</u>	<u>48,886,650</u>
Subtotals	<u>91,607,627</u>	<u>4,719,811</u>	<u>2,807,211</u>	<u>93,520,227</u>
Total capital assets, depreciable, net	<u>81,159,719</u>	<u>8,279,006</u>	<u>532,012</u>	<u>88,906,713</u>
Governmental activities capital assets, net	<u>\$ 92,961,731</u>	<u>\$ 8,344,736</u>	<u>\$ 5,376,400</u>	<u>95,930,067</u>
Less: Capital related debt				<u>29,376,062</u>
Net investment in capital assets				<u>\$ 66,554,005</u>
<b>Business-type activities:</b>				
Capital assets, nondepreciable:				
Land	\$ 1,449,474	\$ -	\$ -	\$ 1,449,474
Construction in progress	<u>118,651</u>	<u>167,859</u>	<u>118,651</u>	<u>167,859</u>
Total capital assets, nondepreciable	<u>1,568,125</u>	<u>167,859</u>	<u>118,651</u>	<u>1,617,333</u>
Capital assets, depreciable:				
Buildings	6,755,080	12,529	-	6,767,609
Improvement other than buildings	687,246	-	-	687,246
Machinery and equipment	<u>11,671,958</u>	<u>740,473</u>	<u>301,747</u>	<u>12,110,684</u>
Subtotals	<u>19,114,284</u>	<u>753,002</u>	<u>301,747</u>	<u>19,565,539</u>
Less accumulated depreciation for:				
Buildings	4,696,722	27,603	-	4,724,325
Improvements other than buildings	317,651	253,831	-	571,482
Machinery and equipment	<u>7,798,262</u>	<u>438,599</u>	<u>246,281</u>	<u>7,990,580</u>
Subtotals	<u>12,812,635</u>	<u>720,033</u>	<u>246,281</u>	<u>13,286,387</u>
Total capital assets, depreciable, net	<u>6,301,649</u>	<u>32,969</u>	<u>55,466</u>	<u>6,279,152</u>
Business-type activities capital assets, net	<u>\$ 7,869,774</u>	<u>\$ 200,828</u>	<u>\$ 174,117</u>	<u>7,896,485</u>
Less: Capital related debt				<u>33,913</u>
Net investment in capital assets				<u>\$ 7,862,572</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

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

Governmental activities	
General government	\$ 609,310
Public safety	1,228,196
Public works	2,177,913
Health and human services	253,246
Culture and recreation	443,068
Conservation and development	8,078
Total depreciation expense - governmental activities	<u>\$ 4,719,811</u>
Business-type activities	
Highway operations	<u>\$ 720,033</u>

### E. INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2019 were as follows:

Fund	Transfer In	Transfer Out
General	\$ 414,568	\$ 665,000
Debt service	665,000	-
Special revenue funds:		
Recycling	80,000	-
Capital project funds:		
Economic Development project	-	80,000
Internal service fund		
Health insurance	-	383,388
Highway	-	31,180
	<u>\$ 1,159,568</u>	<u>\$ 1,159,568</u>

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

### F. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2019:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$ 25,110,000	\$ 6,065,000	\$ 2,510,000	\$ 28,665,000	\$ 2,575,000
Note anticipation notes	-	6,505,000	6,505,000	-	-
Debt premium	62,118	656,195	29,375	688,938	-
Compensated absences	531,291	54,601	-	585,892	117,545
Governmental activities					
Long-term obligations	<u>\$ 25,703,409</u>	<u>\$ 13,280,796</u>	<u>\$ 9,044,375</u>	<u>\$ 29,939,830</u>	<u>\$ 2,692,545</u>
<b>Business-type activities:</b>					
Compensated absences	<u>\$ 55,654</u>	<u>\$ -</u>	<u>\$ 8,082</u>	<u>\$ 47,572</u>	<u>\$ 6,000</u>

Total interest paid during the year on long-term debt totaled \$993,195.



# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	<b>Date of Issue</b>	<b>Final Maturity</b>	<b>Interest Rates</b>	<b>Original Indebtedness</b>	<b>Balance 12/31/19</b>
General obligation bonds	9/7/10	2030	2.75% - 5.35%	\$ 15,740,000	\$ 9,960,000
Refunding bonds	5/8/12	2023	1.45% - 3.15%	3,785,000	1,755,000
General obligation bonds	7/1/13	2023	2.28%	1,900,000	1,015,000
Refunding bonds	8/18/17	2036	2% - 3.25%	9,995,000	8,855,000
General obligation note	8/7/18	2021	4%	1,500,000	1,015,000
General obligation bonds	9/23/19	2019	3.21%	6,065,000	6,065,000
Total outstanding general obligation debt					<u>\$ 28,665,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$28,665,000 on December 31, 2019 are detailed below:

Year Ended December 31,	Governmental Activities	
	Principal	Interest
2020	\$ 2,575,000	\$ 1,039,297
2021	2,635,000	939,167
2022	2,125,000	848,190
2023	1,975,000	782,455
2024	1,625,000	718,838
2025 - 2029	8,955,000	2,537,241
2030 - 2034	6,600,000	862,055
2035 - 2036	2,175,000	103,180
	<u>\$ 28,665,000</u>	<u>\$ 7,830,423</u>

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

### Build America Bonds

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2019 was \$259,474,486 as follows:

Equalized valuation of the County		\$ 5,737,214,100
Statutory limitation percentage		<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		286,860,705
Total outstanding general obligation debt applicable to debt limitation	\$ 28,665,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	<u>1,278,781</u>	
Net outstanding general obligation debt applicable to debt limitation		<u>27,386,219</u>
Legal margin for new debt		<u><u>\$ 259,474,486</u></u>

### G. PENSION PLAN

#### 1. Plan Description

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

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

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

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

### 2. Post-Retirement Adjustments

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

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2009	(0.02)	(0.42)
2010	(1.30)	22.00
2011	(1.20)	11.00
2012	(7.00)	(7.00)
2013	(9.60)	9.00
2014	4.70	25.00
2015	2.90	2.00
2016	0.50	(5.00)
2017	2.00	4.00
2018	2.40	17.00

### 3. Contributions

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

During the year ending December 31, 2019, the WRS recognized \$2,066,629 in contributions from the County.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including executives and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

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

At December 31, 2019, the County reported a liability of \$6,385,540 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the County's proportion was 0.17948576%, which was an increase of 0.00428384% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the County recognized pension expense of \$4,300,334.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,973,368	\$ 8,791,127
Net differences between projected and actual earnings on pension plan investments	9,325,645	-
Changes in assumptions	1,076,368	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	17,963	83,725
Employer contributions subsequent to the measurement date	2,066,629	-
Total	<u>\$ 17,459,973</u>	<u>\$ 8,874,852</u>

\$2,066,629 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Expenses
2020	\$ 2,370,881
2021	577,039
2022	1,024,946
2023	2,545,626
Total	<u>\$ 6,518,492</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### 5. Actuarial Assumptions

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2017
Measurement date of net pension liability (asset):	December 31, 2018
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.0%
Discount rate:	7.0%
Salary increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-retirement adjustments*	1.9%

*\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

	<u>Current Asset Allocation %</u>	<u>Long-term Expected Nominal Rate of Return %</u>	<u>Long-term Expected Real Rate of Return %</u>
<u>Core Fund Asset Class</u>			
Global equities	49%	8.1%	5.5%
Fixed income	24.5%	4.0%	1.5%
Inflation sensitive assets	15.5%	3.8%	1.3%
Real estate	8%	6.5%	3.9%
Private equity/debt	8%	9.4%	6.7%
Multi-asset	4%	6.7%	4.1%
Total Core Fund	110%	7.3%	4.7%
<u>Variable Fund Asset Class</u>			
U.S. equities	70%	7.6%	5.0%
International equities	30%	8.5%	5.9%
Total Variable Fund	100%	8.0%	5.4%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

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

**Single Discount Rate.** A single discount rate of 7.0% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.0% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.0% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate.** The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	<u>1% Decrease to Discount Rate (6.0%)</u>	<u>Current Discount Rate (7.0%)</u>	<u>1% Increase to Discount Rate (8.0%)</u>
County's proportionate share of the net pension liability (asset)	\$ 25,376,807	\$ 6,385,540	\$ (7,735,939)

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

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### 6. Payables to the Pension Plan

At December 31, 2019, the County reported a payable of \$291,803 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2019.

### H. OTHER POSTEMPLOYMENT BENEFITS

The County reports OPEB related balances at December 31, 2019 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Local Retiree Life Insurance Fund (LRLIF)	\$ 1,282,859	\$ 153,063	\$ 361,087
Single-employer defined OPEB plan	918,077	39,676	29,994
Total pension liability	<u>\$ 2,200,936</u>	<u>\$ 192,739</u>	<u>\$ 391,081</u>

#### 1. Single-employer Defined Postemployment Benefit Plan

##### *Plan Description*

The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of the County. Eligible retired employees have access to group medical coverage through the County's group plan until they reach the age of 65. The retired employee contributes 100% of the premium for family coverage and 100% of the premium for single coverage. There are no plan assets that have been accumulated in a trust.

##### *Employees Covered by Benefit Terms*

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	9
Active employees	447
	<u>456</u>

##### *Net OPEB Liability*

The County's net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017.

**Actuarial Assumptions.** The total OPEB liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial valuation date:	December 31, 2017
Measurement date:	December 31, 2018
Actuarial cost method:	Entry Age Normal (level percent of salary)
Medical Care Trend:	7.5% decreasing by .5% per year down to 6.5%, then by .1% per year down to 5.0%, then level
Discount rate:*	4.0%
Municipal Bond Rate Source:	Bond Buyer 20-Bond Go Index

\*Implicit in this rate is an assumed rate of inflation of 2.5%

Mortality rates are the same as those used on the Wisconsin 2012 Mortality table.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

The actuarial assumptions used in the December 31, 2017 valuation were based on the "Wisconsin Retirement System 2012 - 2014 Experience Study".

### *Changes in the Net OPEB Liability*

	<b>Increase (Decrease)</b>
	<b>Total OPEB</b>
	<b>Liability</b>
	<b>(a)</b>
Balance at January 1, 2018	\$ 920,109
Changes for the year:	
Service cost	57,470
Interest on total OPEB liability	32,195
Benefit payments	(57,954)
Changes of assumptions or other input	(33,743)
Net changes	(2,032)
Balance at December 31, 2018	\$ 918,077

Sensitivity of the net OPEB Liability to changes in the discount rate. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.0%) or 1-percentage-point higher (5.0%) than the current rate:

	<b>1% Decrease to</b>	<b>Current</b>	<b>1% Increase to</b>
	<b>Discount Rate</b>	<b>Discount Rate</b>	<b>Discount Rate</b>
	<b>(3.0%)</b>	<b>(4.0%)</b>	<b>(5.0%)</b>
Net OPEB liability	\$ 986,591	\$ 918,077	\$ 853,780

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<b>1% Decrease</b>	<b>Healthcare Cost</b>	<b>1% Increase</b>
	<b>(6.5% decreasing</b>	<b>Trend Rates</b>	<b>(8.5% decreasing</b>
	<b>to 4.0%)</b>	<b>(7.5% decreasing</b>	<b>to 6.0%)</b>
Net OPEB liability	\$ 820,723	\$ 918,077	\$ 1,031,727



# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### *OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended December 31, 2019, the County recognized OPEB expense of \$85,916. At December 31, 2019, the County reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ -	\$ 29,994
County contributions subsequent to the measurement date	39,676	-
Total	<u>\$ 39,676</u>	<u>\$ 29,994</u>

\$39,676 reported as deferred outflows related to OPEB resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31,</u>	<u>Expense</u>
2020	\$ (3,749)
2021	(3,749)
2022	(3,749)
2023	(3,749)
2024	(3,749)
Thereafter	(11,249)
Total	<u>\$ (29,994)</u>

### *Payable to the OPEB Plan*

At December 31, 2019, the County no outstanding contribution to the Plan required for the year ended December 31, 2019.

## 2. Local Retiree Life Insurance Fund

### *Plan Description*

The LRLIF is a cost-sharing multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible employees.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### *OPEB Plan Fiduciary Net Position*

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

### *Benefits Provided*

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

### *Contributions*

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2019 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post-retirement coverage	40% of employee contribution
25% Post-retirement coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2018 are listed below:

<b>Life Insurance Employee Contribution Rates For the Year Ended December 31, 2018</b>	
<u>Attained Age</u>	<u>Basic</u>
Under 30	\$0.05
30 - 34	0.06
35 - 39	0.07
40 - 44	0.08
45 - 49	0.12
50 - 54	0.22
55 - 59	0.39
60 - 64	0.49
65 - 69	0.57

During the reporting period, the LRLIF recognized \$9,578 in contributions from the employer.

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

### *OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

At December 31, 2019, the County reported a liability of \$1,282,859 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2018, the County's proportion was 0.497617100%, which was a decrease of 0.00451400% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the County recognized OPEB expense of \$124,416.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 65,079
Net differences between projected and actual earnings on OPEB plan investments	30,658	-
Changes in assumptions	122,405	278,073
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	17,935
Total	<u>\$ 153,063</u>	<u>\$ 361,087</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ended December 31,</b>	<b>Expense</b>
2020	\$ (28,277)
2021	(28,277)
2022	(28,277)
2023	(32,583)
2024	(37,018)
Thereafter	(53,592)
Total	<u>\$ (208,024)</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

**Actuarial assumptions.** The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial valuation date:	January 1, 2018
Measurement date of net OPEB liability (asset):	December 31, 2018
Actuarial cost method:	Entry age normal
20 year tax-exempt municipal bond yield:	4.10%
Long-term expected rate of return:	5.00%
Discount rate:	4.22%
Salary increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The total OPEB liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

**Long-term expected return on plan assets.** The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-term Expected Geometric Real Rate of Return %</u>
U.S. Government Bonds	Barclays Government	1%	1.44%
U.S. Credit Bonds	Barclays Credit	40%	2.69%
U.S. Long Credit Bonds	Barclays Long Credit	4%	3.01%
U.S. Mortgages	Barclays MBS	54%	2.25%
U.S. Municipal Bonds	Bloomberg Barclays Muni	1%	1.68%
Inflation			2.30%
Long-term expected rate of return			5.00%

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

**Single discount rate.** A single discount rate of 4.22% was used to measure the total OPEB liability. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient.

**Sensitivity of the County's proportionate share of net OPEB liability to changes in the discount rate.** The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 4.22%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22%) or 1-percentage-point higher (5.22%) than the current rate:

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase to Discount Rate (5.22%)
County's proportionate share of the net OPEB liability	\$ 1,824,951	\$ 1,282,859	\$ 864,757

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

### **Payable to the OPEB Plan**

At December 31, 2019, the County reported no outstanding contribution to the Plan required for the year ended December 31, 2019.

## **I. FUND EQUITY**

### **Nonspendable Fund Balance**

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2019, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Inventories and prepaid items	\$ 190,257
Delinquent property taxes	1,314,990
Long term receivable	99,000
Total General Fund Nonspendable Fund Balance	<u>1,604,247</u>
Human Services	
Nonspendable	
Inventories and prepaid items	<u>15,350</u>
Special Revenue Funds	
Nonspendable	
Inventories and prepaid items	<u>2,938</u>
Total Nonspendable Fund Balance	<u>\$ 1,622,535</u>

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2019, restricted fund balance was as follows:

#### General Fund

Restricted for	
Public health	\$ 2,860
Veterans service	40,761
Utility conservation	303,883
Land record modernization	252,666
Register of deeds redaction	85,812
UW Extension	<u>1,453</u>
Total General Fund Restricted Fund Balance	<u>687,435</u>

#### Special Revenue Funds

Restricted for	
Conservation	148,208
Public safety (K-9 Unit)	24,272
Revolving loan programs	<u>1,674,037</u>
Total Special Revenue Funds	<u>1,846,517</u>

#### Debt Service Fund

Restricted for	
Debt payments	<u>1,278,781</u>

#### Capital Improvements Fund

Restricted for	
Jail assessment project	<u>50,391</u>

Total Restricted Fund Balance	<u><u>\$ 3,863,124</u></u>
-------------------------------	----------------------------

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by County Board action. At December 31, 2019, General Fund balance was committed as follows:

#### General Fund

##### Committed for

Aerial mapping	\$ 95,475
Area wide planning	145,096
PZ Costal Grant	10,316
Parks tree planting	25,000
Vehicle replacement	111,179
D.A. Office	10,000
Emergency management HAZMAT	185,397
Personnel	8,059
System updates	35,000
PW Continuing PR	33,122
Elections	111,232
Treasurer outlay	25,000
Communications E-911	203,450
PW-PBX phone systems	<u>133,519</u>
Total General Fund Committed Fund Balance	<u>1,131,845</u>

#### Special Revenue Funds

##### Committed for

Recycling	83,493
Solid waste disposal	327,705
Aging	583,738
Forestry tree planting	17,152
Expo	<u>2,028,500</u>
Total Special Revenue Funds Committed Fund Balance	<u>3,040,588</u>

#### Capital Improvements Funds

##### Committed for

Economic development projects	866,756
Park acquisition development projects	10,227
UW Manitowoc Remodel	<u>2,517</u>
Total Capital Improvements Funds Committed Fund Balance	<u>879,500</u>

Total Committed Fund Balance	<u><u>\$ 5,051,933</u></u>
------------------------------	----------------------------

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2019, fund balance was assigned as follows:

General Fund	
Assigned for subsequent years budget	\$ 417,282
Human Services	
Assigned for subsequent years budget	<u>1,034,081</u>
Total Assigned Fund Balance	<u>\$ 1,451,363</u>

### Net Position

The County reports restricted net position for other purposes at December 31, 2019 for governmental activities as follows:

Governmental activities	
Restricted for other	
Public health	\$ 2,860
Veterans service	40,761
Register of deeds redaction	85,812
UW Extension	1,453
Conservation	148,208
Public safety (K-9 Unit)	24,272
Jail assessment project	<u>50,391</u>
Total governmental activities restricted net position	<u>\$ 353,757</u>

## NOTE 4: OTHER INFORMATION

### A. RISK MANAGEMENT

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

#### Property and Liability Insurance

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



# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

Financing for the self-insurance internal service fund is provided by payments from other county funds based on their portion of WMMIC's charges to the County and claim expenses incurred by the County. On December 31, 2019, the fund has an unrestricted net position of \$1,926,003 for future catastrophic losses. The claims liability of \$459,687 reported in the fund at December 31, 2019, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonable estimated. Changes in the fund's claim liability amount for 2018 and 2019 follows:

	<b>Liability January 1</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claims Payments</b>	<b>Liability December 31</b>
2019	\$ 471,142	\$ 21,082	\$ 32,537	\$ 459,687
2018	465,184	57,093	51,135	471,142

### Health Self-Insurance Fund

County employees, retirees and employee dependents are eligible for medical benefits from a health self-insurance fund. Funding is provided by charges to County departments, employees and retirees. The program is supplemented by stop loss protection, which limits the County's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums and administrative fees. On December 31, 2019, the fund had a net position balance of \$2,371,482.

The claims liability of \$376,212 reported in the fund at December 31, 2019 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are as follows:

	<b>Liability January 1</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claims Payments</b>	<b>Liability December 31</b>
2019	\$ 319,226	\$ 3,259,044	\$ 3,202,058	\$ 376,212
2018	480,799	3,447,483	3,609,056	319,226

# Manitowoc County, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2019

---

### Workers Compensation

The County has established a workers compensation fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program is also supplemented by stop loss protection, which limits the County's annual liability. The claims liability of \$688,167 reported in the fund at December 31, 2019, is due within one year, and is based on the requirements of GASB Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability for 2018 and 2019 follows:

	<u>Liability January 1</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Liability December 31</u>
2019	\$ 512,079	\$ 275,757	\$ 99,669	\$ 688,167
2018	405,473	288,316	181,710	512,079

### B. CONTINGENCIES

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

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

### C. SUBSEQUENT EVENT – RISKS AND UNCERTAINTIES

Subsequent to year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

### D. SUBSEQUENT EVENT – LONG-TERM OBLIGATIONS ISSUANCE

The County issued \$9,785,000 in general obligation promissory notes dated January 7, 2020. Bonds are maturing through January 1, 2030 and are for the purposes of capital projects and current refunding obligations of the County. The refunding proceeds includes the full refunding of September 7, 2010 general obligation refunding bond (Build America Bonds) with a principal balance of \$9,960,000 as of December 31, 2019 and \$9,180,000 as of the refunding date.

## REQUIRED SUPPLEMENTARY INFORMATION

---



# Manitowoc County, Wisconsin

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

Plan Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (plan year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.16978893%	\$ (4,170,481)	\$ 21,537,221	19.36%	102.74%
12/31/15	0.16764895%	2,724,263	22,129,259	12.31%	98.20%
12/31/16	0.17127670%	1,411,729	23,259,252	6.07%	99.12%
12/31/17	0.17520192%	(5,201,952)	23,843,257	21.82%	102.93%
12/31/18	0.17948576%	6,385,540	24,924,516	25.62%	96.45%

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

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (fiscal year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 1,632,119	\$ 1,632,119	\$ -	\$ 21,537,221	7.58%
12/31/16	1,615,187	1,618,187	-	22,129,259	7.31%
12/31/17	1,795,213	1,795,213	-	23,843,257	7.53%
12/31/18	1,798,662	1,798,662	-	24,924,516	7.22%
12/31/19	1,858,442	1,858,442	-	24,924,561	7.46%

See notes to required supplementary information.

# Manitowoc County, Wisconsin

## SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS LAST 10 FISCAL YEARS \*

	<u>2019</u>	<u>2018</u>
Total OPEB liability		
Service cost	\$ 57,470	\$ 57,470
Interest	32,195	30,210
Change of assumptions	(33,743)	-
Benefit payments	<u>(57,954)</u>	<u>(3,947)</u>
Net change in total OPEB liability	(2,032)	83,733
Total OPEB liability - beginning	<u>920,109</u>	<u>836,376</u>
Total OPEB liability - ending	<u><u>\$ 918,077</u></u>	<u><u>\$ 920,109</u></u>
Covered payroll	\$ 23,560,909	\$ 23,560,909
County's total OPEB liability as a percentage of covered payroll	3.90%	3.91%

\* The amounts presented for each fiscal year were determined as of the current fiscal year end. Amounts for prior years were not available.

*See notes to required supplementary information.*

# Manitowoc County, Wisconsin

## SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) LOCAL RETIREE LIFE INSURANCE FUND LAST 10 FISCAL YEARS

Plan Fiscal Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered- Employee Payroll (plan year)	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.50213100%	\$ 1,510,701	\$ 21,116,045	7.15%	44.81%
12/31/18	0.49761700%	1,282,859	23,059,000	5.56%	48.69%

## SCHEDULE OF CONTRIBUTIONS LOCAL RETIREE LIFE INSURANCE FUND LAST 10 FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered - Employee Payroll	Contributions as a Percentage of Covered - Employee Payroll
12/31/18	\$ 9,535	\$ 9,535	\$ -	\$ 21,116,045	0.05%
12/31/19	9,578	9,578	-	23,059,000	0.04%

See notes to required supplementary information.

# Manitowoc County, Wisconsin

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2019

---

### A. OTHER POSTEMPLOYMENT BENEFIT PLANS

#### *Health Insurance Benefit*

The data presented in the Schedule of Changes in Total OPEB Liability and Related Ratios was taken from the reports issued by the actuary.

There were no changes of benefit terms.

There were no changes in assumptions.

#### *Local Retiree Life Insurance Fund (LRLIF)*

There were no changes of benefit terms or assumptions for any participating employer in LRLIF.

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

### B. WISCONSIN RETIREMENT SYSTEM (WRS)

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

Actuarial assumptions are based upon an experience study conducted in 2018 using experiences from 2015 - 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop the total pension liability changed including the discount rate, long-term expected rate of return, post retirement adjustment, wage inflation rate, mortality, and separation rates.

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



## SUPPLEMENTARY INFORMATION

---

# Manitowoc County, Wisconsin

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2019  
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Special Revenue						
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit	Expo
<b>ASSETS</b>							
Cash and investments	\$ 240,569	\$ 131,125	\$ 522,725	\$ 144,799	\$ 17,152	\$ 24,283	\$ 2,072,247
Receivables							
Taxes and special charges	535,331	10,000	25,000	331,606	-	-	-
Accounts	25,210	303,255	292,650	41,791	-	15	-
Loans	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Inventories and prepaid items	-	-	823	-	-	-	2,115
Total assets	<u>\$ 801,110</u>	<u>\$ 444,380</u>	<u>\$ 841,198</u>	<u>\$ 518,196</u>	<u>\$ 17,152</u>	<u>\$ 24,298</u>	<u>\$ 2,074,362</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
Liabilities							
Accounts payable	\$ 176,865	\$ 106,675	\$ 98,520	\$ 2,904	\$ -	\$ 26	\$ 9,691
Accrued and other current liabilities	5,421	-	133,117	35,478	-	-	11,845
Unearned revenues	-	-	-	-	-	-	22,211
Total liabilities	<u>182,286</u>	<u>106,675</u>	<u>231,637</u>	<u>38,382</u>	<u>-</u>	<u>26</u>	<u>43,747</u>
Deferred inflows of resources							
Property taxes levied for subsequent year	<u>535,331</u>	<u>10,000</u>	<u>25,000</u>	<u>331,606</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances							
Nonspendable	-	-	823	-	-	-	2,115
Restricted	-	-	-	148,208	-	24,272	-
Committed	<u>83,493</u>	<u>327,705</u>	<u>583,738</u>	<u>-</u>	<u>17,152</u>	<u>-</u>	<u>2,028,500</u>
Total fund balances	<u>83,493</u>	<u>327,705</u>	<u>584,561</u>	<u>148,208</u>	<u>17,152</u>	<u>24,272</u>	<u>2,030,615</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 801,110</u>	<u>\$ 444,380</u>	<u>\$ 841,198</u>	<u>\$ 518,196</u>	<u>\$ 17,152</u>	<u>\$ 24,298</u>	<u>\$ 2,074,362</u>

Capital Projects					Totals	
Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	UW Manitowoc Remodel	2019	2018
\$ 988,835	\$ 866,756	\$ 10,227	\$ 44,564	\$ 2,517	\$ 5,065,799	\$ 4,851,542
-	-	-	-	-	901,937	846,766
-	-	-	5,827	-	668,748	762,301
685,202	-	-	-	-	685,202	846,129
-	-	-	-	-	-	293,278
-	-	-	-	-	2,938	3,920
<u>\$ 1,674,037</u>	<u>\$ 866,756</u>	<u>\$ 10,227</u>	<u>\$ 50,391</u>	<u>\$ 2,517</u>	<u>\$ 7,324,624</u>	<u>\$ 7,603,936</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,681	\$ 422,951
-	-	-	-	-	185,861	199,650
-	-	-	-	-	22,211	24,065
-	-	-	-	-	602,753	646,666
-	-	-	-	-	901,937	846,766
-	-	-	-	-	2,938	3,920
1,674,037	-	-	50,391	-	1,896,908	1,898,035
-	866,756	10,227	-	2,517	3,920,088	4,208,549
1,674,037	866,756	10,227	50,391	2,517	5,819,934	6,110,504
<u>\$ 1,674,037</u>	<u>\$ 866,756</u>	<u>\$ 10,227</u>	<u>\$ 50,391</u>	<u>\$ 2,517</u>	<u>\$ 7,324,624</u>	<u>\$ 7,603,936</u>

# Manitowoc County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue							
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit	Expo	Revolving Loan
<b>REVENUES</b>								
Taxes	\$ 502,850	\$ 10,000	\$ 25,000	\$ 308,916	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,592,302	352,942	-	-	7,713	-
Licenses and permits	-	-	-	3,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Public charges for services	469,878	-	529,152	10,252	-	-	700,918	-
Intergovernmental charges for services	-	1,284,986	87,666	-	-	-	-	-
Miscellaneous	10,699	-	300,520	671	120	200	31,896	19,546
Total revenues	983,427	1,294,986	2,534,640	676,281	120	200	740,527	19,546
<b>EXPENDITURES</b>								
Current								
Public safety	-	-	-	-	-	9,315	-	-
Public works	1,069,970	1,286,944	-	-	-	-	-	-
Health and human services	-	-	2,778,635	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	661,198	-
Conservation and development	-	-	-	659,019	-	-	-	3,048
Capital outlay	371,640	-	3,143	3,324	-	-	753,786	-
Total expenditures	1,441,610	1,286,944	2,781,778	662,343	-	9,315	1,414,984	3,048
Excess of revenues over (under) expenditures	(458,183)	8,042	(247,138)	13,938	120	(9,115)	(674,457)	16,498
<b>OTHER FINANCING SOURCES (USES)</b>								
Long-term debt issued	292,500	-	-	-	-	-	-	-
Proceeds from sale of capital assets	24,449	-	-	-	-	-	-	-
Transfers in	80,000	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	396,949	-	-	-	-	-	-	-
<b>Net change in fund balances</b>	(61,234)	8,042	(247,138)	13,938	120	(9,115)	(674,457)	16,498
<b>Fund balances - January 1</b>	144,727	319,663	831,699	134,270	17,032	33,387	2,705,072	1,657,539
<b>Fund balances - December 31</b>	<u>\$ 83,493</u>	<u>\$ 327,705</u>	<u>\$ 584,561</u>	<u>\$ 148,208</u>	<u>\$ 17,152</u>	<u>\$ 24,272</u>	<u>\$ 2,030,615</u>	<u>\$ 1,674,037</u>

Capital Projects				Totals	
Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	UW Manitowoc Remodel	2019	2018
\$ -	\$ -	\$ -	\$ -	\$ 846,766	\$ 869,588
-	-	-	-	1,952,957	2,168,351
-	-	-	-	3,500	4,500
-	-	91,050	-	91,050	90,252
-	-	-	-	1,710,200	1,730,240
-	-	-	-	1,372,652	1,163,321
-	-	-	-	363,652	514,977
-	-	91,050	-	6,340,777	6,541,229
-	-	-	-	9,315	4,320
-	-	-	-	2,356,914	2,157,347
-	-	-	-	2,778,635	2,675,133
-	-	-	-	661,198	680,172
-	-	-	-	662,067	540,840
8,836	-	115,086	1,082	1,256,897	1,586,776
8,836	-	115,086	1,082	7,725,026	7,644,588
(8,836)	-	(24,036)	(1,082)	(1,384,249)	(1,103,359)
-	-	-	-	292,500	-
776,730	-	-	-	801,179	6,407
-	-	-	-	80,000	-
(80,000)	-	-	-	(80,000)	(322,000)
696,730	-	-	-	1,093,679	(315,593)
687,894	-	(24,036)	(1,082)	(290,570)	(1,418,952)
178,862	10,227	74,427	3,599	6,110,504	7,529,456
<u>\$ 866,756</u>	<u>\$ 10,227</u>	<u>\$ 50,391</u>	<u>\$ 2,517</u>	<u>\$ 5,819,934</u>	<u>\$ 6,110,504</u>

# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
<b>Taxes</b>					
Property taxes	\$ 16,719,095	\$ 16,719,095	\$ 16,762,315	\$ 43,220	\$ 16,680,047
Forest crop tax	5	5	-	(5)	2
Managed forest land	16,000	16,000	21,147	5,147	9,726
Sales tax	120	120	130	10	110
Interest on taxes	276,000	276,000	367,284	91,284	347,427
Total taxes	17,011,220	17,011,220	17,150,876	139,656	17,037,312
<b>Intergovernmental</b>					
Bulletproof vest program	2,500	2,500	3,885	1,385	1,170
State shared taxes	4,479,119	4,479,119	4,587,391	108,272	4,485,903
Exempt computer aid	269,660	269,660	276,573	6,913	87,301
Clerk of courts support reimbursement	247,516	247,516	247,470	(46)	247,852
Clerk of courts GAL reimbursement	45,500	45,500	62,020	16,520	45,554
Register of probate GAL reimbursement	16,000	16,000	21,785	5,785	16,000
Register of deeds land information grant	51,000	51,000	51,000	-	51,000
Public defender discovery	9,000	9,000	10,626	1,626	9,110
Training/conference reimbursement	64,500	64,500	31,875	(32,625)	28,883
Snowmobile law enforcement	2,000	2,000	6,498	4,498	5,169
Water safety patrol	21,000	21,000	-	(21,000)	18,702
Metro drug	24,743	43,087	94,597	51,510	44,830
Victim witness assistance	-	-	31,921	31,921	27,764
Emergency management planning	54,060	57,594	84,869	27,275	90,750
Emergency management EPCRA	23,218	23,218	20,302	(2,916)	23,218
Emergency management LEPC	8,100	8,100	7,108	(992)	7,780
COPS Grant	-	20,000	4,980	(15,020)	2,505
DNA sample reimbursement	2,000	2,000	4,060	2,060	4,740
AG clean sweep program	17,370	17,370	16,700	(670)	17,370
Household hazardous waste	36,305	36,305	34,910	(1,395)	37,095
Lead poison prevention	11,407	11,407	6,733	(4,674)	10,658
Maternal child healthy start	32,978	32,978	24,470	(8,508)	32,933
DOH radiation protection	12,000	12,000	17,595	5,595	7,559
WIC program	255,528	255,528	238,089	(17,439)	260,248
Immunization grants	16,271	16,271	12,923	(3,348)	16,271
Pedestrian safety	-	-	800	800	-
Radon information grant	9,870	9,870	9,870	-	10,967
Environmental mini grant	16,000	16,000	18,653	2,653	18,496
Prevention block grant	8,373	8,373	8,880	507	8,408
Bioterrorism grant	60,532	60,532	55,057	(5,475)	86,615
Child support program aid	848,500	848,500	902,340	53,840	925,443
Veterans Service aid	13,000	13,000	13,000	-	13,000
Snowmobile trail aid	104,505	104,505	141,225	36,720	83,683
Stewardship grant	2,880	47,880	37,063	(10,817)	-
Conservation aids	-	15,164	15,164	-	-
WI Fund grant	20,000	20,000	68,334	48,334	58,905
DNR grant	116,050	240,805	116,050	(124,755)	2,880
Other state payments	2,965	2,965	6,707	3,742	12,260
Intern program	6,100	6,100	-	(6,100)	1,280
Emergency management HERC	-	-	-	-	1,500
Communicable disease prevention	-	-	5,734	5,734	2,650
State payment in lieu of taxes	17,500	17,500	18,292	792	17,888
Total intergovernmental	6,928,050	7,154,847	7,315,549	160,702	6,824,340

# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
Licenses and permits					
Marriage license fees	15,300	15,300	13,720	(1,580)	15,505
Work permit fees	200	200	555	355	553
Conservation license fees	2,500	2,500	5,080	2,580	4,200
Passport fees	26,332	26,332	23,645	(2,687)	24,746
Sanitary permit fees	183,000	183,000	206,955	23,955	204,057
WI fund application fees	500	500	1,300	800	1,500
Building permits	45,000	45,000	52,470	7,470	50,720
Board of adjustment variance fees	15,000	15,000	10,450	(4,550)	20,490
Zoning fees	20,000	20,000	18,280	(1,720)	21,625
Reclamation fees	72,379	72,379	85,490	13,111	76,001
Total licenses and permits	380,211	380,211	417,945	37,734	419,397
Fines and forfeits					
Land use value penalty	5,000	5,000	11,661	6,661	18,865
Ordinance forfeitures	140,000	140,000	103,056	(36,944)	118,236
County share of State fines	125,000	125,000	87,428	(37,572)	76,078
Total fines and forfeits	270,000	270,000	202,145	(67,855)	213,178
Public charges for services					
Treasurer service fees	2,500	2,500	4,100	1,600	3,281
Computer access fees	1,200	1,200	1,475	275	950
County clerk fees	110	110	120	10	80
Family court fees	-	-	638	638	388
Register of deeds official copies	30,021	30,021	127,262	97,241	61,174
Real estate transfer fees	117,000	117,000	167,784	50,784	161,872
Register of deeds real estate recording fees	180,000	180,000	185,095	5,095	180,310
Real estate certified copy fees	150	150	168	18	151
Birth, death and marriage copy fees	55,000	55,000	60,947	5,947	57,675
Land records modernization fees	153,000	153,000	153,598	598	94,704
Electronic access fees	-	-	-	-	65,730
Register of deeds real estate document records	4,000	4,000	2,870	(1,130)	4,610
Court fees	186,000	186,000	218,192	32,192	197,537
Counseling service fee	13,480	13,480	14,535	1,055	15,775
Probate fees - County	30,000	30,000	40,748	10,748	31,784
Probate fees - GAL	26,000	26,000	26,730	730	25,787
Sheriff fees	61,000	61,000	53,897	(7,103)	60,103
Sheriff copy fees	1,200	1,200	2,571	1,371	1,428
Photo lab sales	3,250	3,250	3,886	636	4,927
Reserve duty	15,000	15,000	11,065	(3,935)	12,781
Prisoners board	300,000	300,000	231,163	(68,837)	311,667
Prisoners board - other	202,000	202,000	508,244	306,244	202,284
GPS inmate fees	85,000	85,000	92,903	7,903	96,907
Contracted police services	32,000	32,000	33,883	1,883	32,328
Hazmat team response charges	-	-	1,938	1,938	1,834
Nuclear plant revenues	153,991	153,991	75,277	(78,714)	167,662
Nuclear plant personnel safety	71,230	71,230	133,524	62,294	68,951
Coroner fees	50,000	50,000	58,528	8,528	54,665
Jail booking fees	12,000	12,000	9,931	(2,069)	12,218
Jail per diem charges	135,000	135,000	156,262	21,262	168,336

# Manitowoc County, Wisconsin

## GENERAL FUND

### SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
Public charges for services					
Jail medical reimbursements	10,000	10,000	21,768	11,768	21,287
PHS charges	2,000	2,000	2,402	402	2,735
PHS environmental health charges	6,300	6,300	6,848	548	6,526
PHS DOH agent license fees	200,300	200,300	214,351	14,051	216,864
PHS DOA agent license fees	6,500	6,500	5,718	(782)	-
PHS school inspection fees	7,800	7,800	10,075	2,275	7,760
Medicaid medical assistance	12,500	12,500	7,583	(4,917)	18,920
Child support maintenance	22,000	22,000	20,998	(1,002)	19,030
UW extension meeting fees	3,000	3,000	354	(2,646)	1,245
UW extension bulletins	500	500	5	(495)	-
UW extension materials testing	500	500	322	(178)	216
UW extension parenting fees	3,000	3,000	3,140	140	2,740
UW Ext Supply Sales	1,500	1,500	-	(1,500)	-
Timber sales	-	-	-	-	4,748
Interpretation	750	750	3,472	2,722	1,889
Corporate Counsel	-	-	-	-	21
Total public charges for services	2,196,782	2,196,782	2,674,370	477,588	2,401,880
Intergovernmental charges for services					
SVRS voter registration	25	25	-	(25)	50
Interpreter reimbursement	17,680	17,680	17,682	2	18,259
TB dispensary	1,200	1,200	1,010	(190)	1,363
New world system charges	7,100	7,100	7,284	184	7,284
Phone equipment reimbursement	161,608	161,608	166,730	5,122	162,504
PHS jail nursing services	-	-	-	-	2,450
PHS hiv testing	-	-	193	193	-
Departmental charges for service	120,000	120,000	122,972	2,972	-
Departmental charges for board of adjustment	168,031	168,031	191,204	23,173	173,909
Departmental charges for aging services	3,732	3,732	-	(3,732)	547
Hazmat task force	-	-	24,981	24,981	-
Total intergovernmental charges for services	479,376	479,376	532,056	52,680	366,366
Miscellaneous					
Interest on investments	340,000	340,000	605,330	265,330	401,943
Change in fair market value of investments	-	-	67,668	67,668	18,188
Uncashed check cancellation	-	-	2,725	2,725	-
Rent	170,129	170,129	173,486	3,357	171,864
Gain (loss) tax deed property sales	-	-	102,647	102,647	72,296
Donations and contributions	14,850	14,850	14,769	(81)	17,693
Fuel flowage fee	111,000	111,000	75,705	(35,295)	97,220
Other	43,110	43,110	220,546	177,436	110,758
Total miscellaneous	679,089	679,089	1,262,876	583,787	889,962
Total revenues	27,944,728	28,171,525	29,555,817	1,384,292	28,152,435
Other financing sources					
Long-term debt issued	-	-	-	-	350,000
Proceeds from sale of capital assets	70,000	70,000	19,934	(50,066)	47,272
Transfers in	383,389	383,389	414,568	31,179	322,000
Total other financing sources	453,389	453,389	434,502	(18,887)	719,272
Total revenues and other financing sources	\$ 28,398,117	\$ 28,624,914	\$ 29,990,319	\$ 1,365,405	\$ 28,871,707



# Manitowoc County, Wisconsin

**GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
General government					
County Board	\$ 139,375	\$ 139,375	\$ 138,036	\$ 1,339	\$ 136,329
Circuit court	1,357,285	1,357,285	1,410,343	(53,058)	1,289,521
Register in probate	293,438	293,438	288,803	4,635	297,137
Court commissioner	32,157	32,157	31,043	1,114	31,385
Family court commissioner	238,899	238,899	232,529	6,370	252,788
Coroner	264,806	264,806	319,869	(55,063)	274,463
District attorney	406,060	406,060	359,139	46,921	365,169
Corporation counsel	426,109	426,109	417,083	9,026	417,846
Executive	122,613	122,613	121,732	881	120,821
County clerk	195,952	195,952	227,342	(31,390)	194,578
Central mailing	62,304	62,304	54,490	7,814	52,305
Central duplicating	62,000	62,000	57,759	4,241	60,002
Personnel	319,705	319,705	316,740	2,965	324,781
Elections	132,892	132,892	29,844	103,048	119,222
Comptroller	681,827	681,827	619,279	62,548	572,107
Treasurer	213,228	213,228	215,447	(2,219)	185,526
Planning and zoning	120,000	120,000	120,000	-	-
Assessment of property	109,289	109,289	70,472	38,817	60,460
Public property administration	791,005	791,005	781,381	9,624	781,514
Maintenance - phone system	127,748	127,748	134,592	(6,844)	411,642
Maintenance - courthouse	181,500	181,500	238,962	(57,462)	173,104
Maintenance - office complex	80,265	80,265	74,685	5,580	84,466
Maintenance - jail	396,345	396,345	365,211	31,134	402,913
Maintenance - University center	34,417	34,417	37,937	(3,520)	45,248
Maintenance - human services	65,065	65,065	69,800	(4,735)	59,970
Maintenance - public health	35,940	35,940	39,881	(3,941)	38,383
Maintenance - administrative office	24,880	24,880	22,112	2,768	20,158
Maintenance - other	19,136	19,136	18,812	324	27,067
Maintenance - M&I building	153,955	153,955	121,711	32,244	133,950
Register of deeds	306,083	306,083	289,142	16,941	293,505
Land records modernization	79,588	79,588	87,455	(7,867)	172,282
Insurance	94,848	94,848	102,103	(7,255)	82,093
Other special charges and non-departmental	727	727	2,789	(2,062)	146
Total general government	7,569,441	7,569,441	7,416,523	152,918	7,480,881
Public safety					
Sheriff - administration	1,866,172	1,866,172	2,006,566	(140,394)	1,784,522
Sheriff - training	80,700	80,700	94,730	(14,030)	86,180
Sheriff - traffic control	4,024,629	4,024,629	4,135,489	(110,860)	4,273,779
Sheriff - snowmobile patrol	1,200	1,200	8,263	(7,063)	103
Sheriff - water safety patrol	2,800	2,800	15,768	(12,968)	3,697
Joint dispatch center	1,725,117	1,725,117	1,696,238	28,879	1,753,600
Communications Activity	819,255	819,255	866,523	(47,268)	749,996
Emergency management	143,886	147,420	138,018	9,402	126,049
Nuclear preparedness	225,221	225,221	208,801	16,420	216,752
EPCRA	23,218	23,218	21,210	2,008	11,787
HAZMAT	22,193	22,193	19,574	2,619	21,262
Correctional institutions	4,817,946	4,817,946	4,705,703	112,243	4,768,105
Metro drug	368,948	407,292	455,335	(48,043)	393,713

# Manitowoc County, Wisconsin

## GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance	
	Original	Final	Actual	Final Budget - Positive (Negative)	2018 Actual
Public works					
Airport	337,404	337,404	343,689	(6,285)	365,327
Solid waste administration	147,518	147,518	142,682	4,836	153,085
Total public works	484,922	484,922	486,371	(1,449)	518,412
Health and human services					
Child support	270,513	270,513	239,343	31,170	260,043
Child support - case	658,221	658,221	658,755	(534)	663,557
Child support - mixed	54,648	54,648	63,270	(8,622)	60,563
Older adult health	3,732	3,732	2,290	1,442	15
Wisconsin wins	6,100	6,100	7,598	(1,498)	2,703
Prevention	8,373	8,373	8,512	(139)	8,407
GPR lead	11,407	11,407	11,603	(196)	10,656
Health start	32,978	32,978	30,523	2,455	35,955
Immunization	16,271	16,271	16,073	198	17,599
Bioterrorism	60,532	60,532	68,530	(7,998)	60,428
Mercury reduction	-	-	206	(206)	2,430
WIC program administration	10,828	10,828	23,365	(12,537)	14,574
WIC Nutrition	14,890	14,890	106,402	(91,512)	94,667
WIC breast feeding	106,104	106,104	15,883	90,221	18,569
WIC Client Services	26,598	26,598	112,333	(85,735)	131,221
WIC immunization	96,360	96,360	-	96,360	-
Prenatal care	51,780	51,780	36,450	15,330	48,555
Administrative support	71,559	71,559	151,949	(80,390)	188,696
Environmental health	282,368	282,368	284,735	(2,367)	269,049
General public health	659,172	659,172	640,133	19,039	650,415
Veterans service office	258,520	258,520	243,381	15,139	240,584
Veterans service commission	19,500	19,500	19,780	(280)	19,446
Total health and human services	2,720,454	2,720,454	2,741,114	(20,660)	2,798,132
Culture and recreation					
Public library	782,075	782,075	782,075	-	846,334
Parks	443,126	594,262	503,227	91,035	244,870
Devils River State Rec Trail	-	45,000	36,915	8,085	-
Parks - snowmobile trails	74,505	74,505	141,225	(66,720)	53,371
University extension	245,012	245,012	222,121	22,891	237,754
University extension - State	4,000	4,000	62	3,938	2,607
University extension - parenting	500	500	-	500	-
Total culture and recreation	1,549,218	1,745,354	1,685,625	59,729	1,384,936
Conservation and development					
Planning - County conservation	2,880	2,880	-	2,880	-
Planning - comprehensive	772,429	787,593	841,781	(54,188)	694,155
Board of adjustment	21,941	21,941	20,418	1,523	20,857
Total conservation and development	797,250	812,414	862,199	(49,785)	715,012

# Manitowoc County, Wisconsin

GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
Capital outlay					
General government	660,147	680,147	667,547	12,600	612,041
Public safety	431,745	431,745	442,449	(10,704)	318,654
Public works	27,000	27,000	20,154	6,846	37,705
Health and human services	1,000	1,000	4,095	(3,095)	1,426
Culture, recreation and education	107,500	107,500	76,210	31,290	240,201
Conservation and development	3,500	3,500	34,180	(30,680)	31,295
Total capital outlay	<u>1,230,892</u>	<u>1,250,892</u>	<u>1,244,635</u>	<u>6,257</u>	<u>1,241,323</u>
<b>Total expenditures</b>	<u>28,485,082</u>	<u>28,758,260</u>	<u>28,820,305</u>	<u>(62,045)</u>	<u>28,339,870</u>
<b>Other financing uses</b>					
Transfers out	<u>-</u>	<u>-</u>	<u>665,000</u>	<u>(665,000)</u>	<u>827,000</u>
<b>Total expenditures and other financing uses</b>	<u>\$ 28,485,082</u>	<u>\$ 28,758,260</u>	<u>\$ 29,485,305</u>	<u>\$ (727,045)</u>	<u>\$ 29,166,870</u>

# Manitowoc County, Wisconsin

## HUMAN SERVICES SPECIAL REVENUE FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
Taxes					
Property taxes	\$ 7,378,918	\$ 7,378,918	\$ 7,378,918	\$ -	\$ 7,288,470
Intergovernmental					
Mental health block grant	35,127	35,127	51,898	16,771	35,127
AODA block grant	140,547	140,547	140,547	-	140,547
Base county allocation	4,219,305	4,219,305	4,061,069	(158,236)	4,052,574
Prior year State aid	145,000	145,000	192,724	47,724	191,787
Youth aids	592,379	634,009	653,137	19,128	635,047
IMD OBRA relocations	426,416	426,416	426,416	-	426,416
Birth to three	189,703	189,703	189,703	-	189,703
COP	43,459	43,459	32,483	(10,976)	40,451
IM aid	1,172,596	1,172,596	1,147,431	(25,165)	1,033,227
Program integrity	16,655	16,655	27,538	10,883	-
LIHEAP administration	116,545	116,545	134,091	17,546	143,731
HSD grant	15,000	15,000	58,366	43,366	17,071
Kinship care	246,335	246,335	318,998	72,663	268,923
W-2 day care	110,367	110,367	116,626	6,259	115,730
Children/families incentive	52,345	52,345	52,345	-	52,345
Refugee mental health	-	-	39,440	39,440	-
Children/Family 1B	-	-	481	481	-
Coordinated services team	-	-	-	-	60,000
Foster parent services	18,407	18,407	23,813	5,406	16,858
Autism long-term support	85,402	85,402	108,953	23,551	128,161
CBMAC grant	175,000	175,000	555,506	380,506	401,778
Training Grant	60,000	60,000	60,000	-	-
Locally Matched CCDF	818	818	-	(818)	186,444
Adult Protective Services	79,004	79,004	79,004	-	79,004
Insurance Payments WPS TPA	1,230,735	1,230,735	1,580,391	349,656	1,168,145
Opioid grant	-	-	247,415	247,415	56,796
Economic support	-	-	-	-	126,240
Treatment altn & drivers	142,396	142,396	142,396	-	142,396
Total intergovernmental	9,313,541	9,355,171	10,440,771	1,085,600	9,708,501
Fines and forfeits					
OWI assessments	45,000	45,000	35,791	(9,209)	38,216

# Manitowoc County, Wisconsin

## HUMAN SERVICES SPECIAL REVENUE FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance	
	Original	Final	Actual	Final Budget - Positive (Negative)	2018 Actual
Public charges for services					
Mental health outpatient	20,000	20,000	16,006	(3,994)	17,686
Mental health inpatient	70,000	70,000	65,589	(4,411)	60,067
IDP fees	78,000	78,000	79,025	1,025	80,600
AODA outpatient	1,933	1,933	4,663	2,730	2,730
AODA inpatient	16,000	16,000	18,366	2,366	11,356
Court service fees	62,000	62,000	38,659	(23,341)	58,943
CSP outpatient	62,000	62,000	57,690	(4,310)	-
DD client revenue	5,500	5,500	5,985	485	4,775
Food stamps	8,000	8,000	11,222	3,222	8,446
AFDC collections	72	72	-	(72)	-
Foster home refunds	195,000	195,000	240,861	45,861	176,338
Child care institution refunds	-	-	1,306	1,306	5,876
Lincoln Hills reimbursement	-	-	275	275	300
Shelter care refunds	500	500	-	(500)	-
Medical assistance	1,851,302	1,851,302	2,696,563	845,261	1,935,321
Other human service fees	16,155	16,155	14,270	(1,885)	116,329
Total public charges for services	2,386,462	2,386,462	3,250,480	864,018	2,478,767
Intergovernmental charges for services					
Other	23,647	23,647	36,246	12,599	21,090
Miscellaneous					
Interest income	-	-	1	1	1,187
Donations and contributions	-	-	17,400	17,400	250
Insurance proceeds	-	-	-	-	32,652
Other	1,500	1,500	1,925	425	1,778
Total miscellaneous	1,500	1,500	19,326	17,826	35,867
<b>Total revenues</b>	<b>19,149,068</b>	<b>19,190,698</b>	<b>21,161,532</b>	<b>1,970,834</b>	<b>19,570,911</b>
Other financing sources					
Proceeds from sale of capital assets	-	-	4,550	4,550	-
Transfers in	-	-	-	-	7,000
Total other financing sources	-	-	4,550	4,550	7,000
<b>Total revenues and other financing sources</b>	<b>\$ 19,149,068</b>	<b>\$ 19,190,698</b>	<b>\$ 21,166,082</b>	<b>\$ 1,975,384</b>	<b>\$ 19,577,911</b>

# Manitowoc County, Wisconsin

**HUMAN SERVICES SPECIAL REVENUE FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budget			Variance	
	Original	Final	Actual	Final Budget - Positive (Negative)	2018 Actual
Health and human services					
Mental health	\$ 1,996,910	\$ 1,996,910	\$ 1,716,698	\$ 280,212	\$ 1,891,216
Alcohol and other drug abuse	492,579	492,579	421,464	71,115	460,860
Chronically mentally ill	3,713,368	3,713,368	3,474,827	238,541	3,885,988
Intoxicated driver	119,808	119,808	118,846	962	137,332
Crisis on call	431,609	431,609	441,984	(10,375)	382,575
Birth to three	510,541	510,541	538,750	(28,209)	574,532
Adult Protective Services	513,284	513,284	517,285	(4,001)	471,231
Autism - post-intensive/DD	244,332	244,332	253,526	(9,194)	249,780
Community LT Support	503,284	503,284	495,574	7,710	576,258
Autism- post intensive/SED	725,185	725,185	1,185,713	(460,528)	728,132
Juvenile Therapy Services	4,300	4,300	6,790	(2,490)	2,715
Economic support	1,106,349	1,106,349	1,086,980	19,369	1,081,616
Program integrity	35,635	35,635	33,803	1,832	36,202
LIHEAP administration	97,124	97,124	121,393	(24,269)	112,602
Agency management	204,910	204,910	202,155	2,755	202,171
Agency support and overhead	1,406,809	1,406,809	1,441,285	(34,476)	1,364,968
Human services	3,267,846	3,267,846	3,248,813	19,033	3,138,007
Child care	58,656	58,656	43,977	14,679	64,811
Youth aids	1,082,868	1,124,498	1,116,978	7,520	1,139,539
Alternate care	986,102	986,102	1,069,683	(83,581)	1,041,011
Purchase of services	78,000	78,000	100,946	(22,946)	83,378
Community options program	43,459	43,459	32,483	10,976	40,399
County owned home 16th Street	6,020	6,020	3,430	2,590	12,163
CCS	1,374,694	1,374,694	2,135,904	(761,210)	1,340,773
Treatment altrn & driver	142,396	142,396	173,823	(31,427)	153,637
CBRF	-	-	232,801	(232,801)	-
Opioid	-	-	75,680	(75,680)	-
Total health and human services	<u>19,146,068</u>	<u>19,187,698</u>	<u>20,291,591</u>	<u>(1,103,893)</u>	<u>19,171,896</u>
Capital outlay	<u>3,000</u>	<u>3,000</u>	<u>9,538</u>	<u>(6,538)</u>	<u>7,343</u>
<b>Total expenditures</b>	<u><u>\$ 19,149,068</u></u>	<u><u>\$ 19,190,698</u></u>	<u><u>\$ 20,301,129</u></u>	<u><u>\$ (1,110,431)</u></u>	<u><u>\$ 19,179,239</u></u>

# Manitowoc County, Wisconsin

## COUNTY ROADS AND BRIDGES SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 1,954,500	\$ 1,954,500	\$ 1,954,500	\$ -
Bridge aid assessments	279,428	279,428	279,428	-
	<u>2,233,928</u>	<u>2,233,928</u>	<u>2,233,928</u>	<u>-</u>
Intergovernmental				
State transportation aid	1,323,500	1,323,500	1,254,320	(69,180)
Total revenues	<u>3,557,428</u>	<u>3,557,428</u>	<u>3,488,248</u>	<u>(69,180)</u>
<b>EXPENDITURES</b>				
Current				
Public works				
County highway maintenance	1,735,000	1,735,000	1,675,322	59,678
County winter snow removal	995,000	995,000	1,292,060	(297,060)
Town bridge construction	279,428	279,428	279,428	-
County road and bridge construction	<u>6,758,000</u>	<u>6,758,000</u>	<u>6,521,865</u>	<u>236,135</u>
Total expenditures	<u>9,767,428</u>	<u>9,767,428</u>	<u>9,768,675</u>	<u>(1,247)</u>
Excess of revenues under expenditures	<u>(6,210,000)</u>	<u>(6,210,000)</u>	<u>(6,280,427)</u>	<u>(70,427)</u>
<b>OTHER FINANCING SOURCES</b>				
Long-term debt issued	<u>6,210,000</u>	<u>6,210,000</u>	<u>6,212,500</u>	<u>2,500</u>
Net change in fund balance	-	-	(67,927)	(67,927)
Fund balance - January 1	<u>45,082</u>	<u>45,082</u>	<u>45,082</u>	<u>-</u>
Fund balance - December 31	<u>\$ 45,082</u>	<u>\$ 45,082</u>	<u>\$ (22,845)</u>	<u>\$ (67,927)</u>

# Manitowoc County, Wisconsin

## DEBT SERVICE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 3,254,539	\$ 3,254,539	\$ 3,254,539	\$ -
Intergovernmental	157,341	157,341	157,381	40
Total revenues	3,411,880	3,411,880	3,411,920	40
<b>EXPENDITURES</b>				
Debt service				
Principal	2,510,000	2,510,000	9,015,000	(6,505,000)
Interest and fiscal charges	901,880	901,880	1,106,311	(204,431)
Total expenditures	3,411,880	3,411,880	10,121,311	(6,709,431)
Deficiency of revenues under expenditures	-	-	(6,709,391)	(6,709,391)
<b>OTHER FINANCING SOURCES</b>				
Long-term debt issued	-	-	6,065,000	6,065,000
Premium on debt issued	-	-	656,195	656,195
Transfers in	-	-	665,000	665,000
Total other financing sources	-	-	7,386,195	7,386,195
<b>Net change in fund balance</b>	-	-	676,804	676,804
<b>Fund balance - January 1</b>	601,977	601,977	601,977	-
<b>Fund balance - December 31</b>	<u>\$ 601,977</u>	<u>\$ 601,977</u>	<u>\$ 1,278,781</u>	<u>\$ 676,804</u>



# Manitowoc County, Wisconsin

## RECYCLING SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 502,850	\$ 502,850	\$ 502,850	\$ -
Public charges for services	494,100	494,100	469,878	(24,222)
Miscellaneous	37,407	37,407	10,699	(26,708)
Total revenues	1,034,357	1,034,357	983,427	(50,930)
<b>EXPENDITURES</b>				
Current				
Public works	1,034,357	1,049,357	1,069,970	(20,613)
Capital outlay	292,500	357,500	371,640	(14,140)
Total expenditures	1,326,857	1,406,857	1,441,610	(34,753)
Excess of revenues under expenditures	(292,500)	(372,500)	(458,183)	(85,683)
<b>OTHER FINANCING SOURCES</b>				
Long-term debt issued	292,500	292,500	292,500	-
Proceeds from sale of capital assets	-	-	24,449	24,449
Transfers in	-	80,000	80,000	-
Total other financing sources	292,500	372,500	396,949	24,449
Net change in fund balance	-	-	(61,234)	(61,234)
Fund balance - January 1	144,727	144,727	144,727	-
Fund balance - December 31	\$ 144,727	\$ 144,727	\$ 83,493	\$ (61,234)

# Manitowoc County, Wisconsin

## SOLID WASTE DISPOSAL SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Intergovernmental charges for services	1,169,000	1,169,000	1,284,986	115,986
Total revenues	1,179,000	1,179,000	1,294,986	115,986
<b>EXPENDITURES</b>				
Current				
Public works	1,179,000	1,179,000	1,286,944	(107,944)
Net change in fund balance	-	-	8,042	8,042
Fund balance - January 1	319,663	319,663	319,663	-
Fund balance - December 31	<u>\$ 319,663</u>	<u>\$ 319,663</u>	<u>\$ 327,705</u>	<u>\$ 8,042</u>

# Manitowoc County, Wisconsin

## AGING SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Intergovernmental	1,886,609	1,886,609	1,592,302	(294,307)
Public charges for services	455,693	455,693	529,152	73,459
Intergovernmental charges for services	92,500	92,500	87,666	(4,834)
Miscellaneous	391,769	391,769	300,520	(91,249)
Total revenues	2,851,571	2,851,571	2,534,640	(316,931)
<b>EXPENDITURES</b>				
Current				
Health and human services	2,851,571	2,851,571	2,778,635	72,936
Capital outlay	-	-	3,143	(3,143)
Total expenditures	2,851,571	2,851,571	2,781,778	69,793
Net change in fund balance	-	-	(247,138)	(247,138)
Fund balance - January 1	831,699	831,699	831,699	-
Fund balance - December 31	\$ 831,699	\$ 831,699	\$ 584,561	\$ (247,138)

# Manitowoc County, Wisconsin

## SOIL AND WATER CONSERVATION SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 308,916	\$ 308,916	\$ 308,916	\$ -
Intergovernmental	337,319	337,319	352,942	15,623
Licenses and permits	4,000	4,000	3,500	(500)
Public charges for services	-	-	10,252	10,252
Miscellaneous	-	-	671	671
Total revenues	650,235	650,235	676,281	26,046
<b>EXPENDITURES</b>				
Current				
Conservation and development	650,235	650,235	659,019	(8,784)
Capital outlay	-	-	3,324	(3,324)
Total expenditures	650,235	650,235	662,343	(12,108)
Net change in fund balance	-	-	13,938	13,938
Fund balance - January 1	134,270	134,270	134,270	-
Fund balance - December 31	<u>\$ 134,270</u>	<u>\$ 134,270</u>	<u>\$ 148,208</u>	<u>\$ 13,938</u>

# Manitowoc County, Wisconsin

## EXPO SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Intergovernmental	\$ 7,000	\$ 7,000	\$ 7,713	\$ 713
Public charges for services	712,200	712,200	700,918	(11,282)
Miscellaneous	5,000	5,000	31,896	26,896
Total revenues	724,200	724,200	740,527	16,327
<b>EXPENDITURES</b>				
Current				
Culture and recreation	671,374	671,374	661,198	10,176
Capital outlay	736,000	736,000	753,786	(17,786)
Total expenditures	1,407,374	1,407,374	1,414,984	(7,610)
Deficiency of revenues under expenditures	(683,174)	(683,174)	(674,457)	8,717
<b>OTHER FINANCING SOURCES</b>				
Transfers in	698,000	698,000	-	(698,000)
<b>Net change in fund balance</b>	14,826	14,826	(674,457)	(689,283)
<b>Fund balance - January 1</b>	2,705,072	2,705,072	2,705,072	-
<b>Fund balance - December 31</b>	<u>\$ 2,719,898</u>	<u>\$ 2,719,898</u>	<u>\$ 2,030,615</u>	<u>\$ (689,283)</u>

# Manitowoc County, Wisconsin

## JAIL ASSESSMENT PROJECT CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

---

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ 110,000	\$ 110,000	\$ 91,050	\$ (18,950)
<b>EXPENDITURES</b>				
Capital outlay	110,000	110,000	115,086	(5,086)
<b>Net change in fund balance</b>	-	-	(24,036)	(24,036)
<b>Fund balance - January 1</b>	74,427	74,427	74,427	-
<b>Fund balance - December 31</b>	<u>\$ 74,427</u>	<u>\$ 74,427</u>	<u>\$ 50,391</u>	<u>\$ (24,036)</u>

# Manitowoc County, Wisconsin

## HIGHWAY ENTERPRISE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Public charges for services				
Fees and permits	\$ 20,000	\$ 20,000	\$ 24,330	\$ 4,330
Public charges	45,000	45,000	32,426	(12,574)
Total public charges for services	65,000	65,000	56,756	(8,244)
Intergovernmental charges for services				
State highway charges	1,989,864	1,989,864	2,319,548	329,684
Local government charges	440,000	440,000	606,953	166,953
Departmental charges for service	380,000	380,000	351,398	(28,602)
Records and report fees	141,625	141,625	177,312	35,687
Total intergovernmental charges for services	2,951,489	2,951,489	3,455,211	503,722
Interdepartmental charges for services				
County charges reimbursed	9,488,000	9,488,000	9,489,247	1,247
Other	20,000	20,000	39,594	19,594
Total operating revenues	12,524,489	12,524,489	13,040,808	516,319
<b>OPERATING EXPENSES</b>				
Public works				
Administration	586,263	555,083	753,553	(198,470)
Patrol supervision	213,110	213,110	210,581	2,529
Radio	2,399	2,399	1,096	1,303
Liability insurance	21,716	21,716	18,560	3,156
Cost Pools	593,629	593,629	368,352	225,277
County road maintenance	1,636,792	1,636,792	1,573,845	62,947
County road construction	6,375,472	6,375,472	6,152,103	223,369
Winter snow removal	938,679	938,679	1,218,926	(280,247)
State road maintenance/construction	1,703,964	1,703,964	2,221,279	(517,315)
Other local roads	260,000	260,000	259,599	401
Department non-road services	280,000	280,000	240,188	39,812
Public services	30,000	30,000	26,725	3,275
Total operating expenses	12,642,024	12,610,844	13,044,807	(433,963)
Operating loss	(117,535)	(86,355)	(3,999)	82,356
<b>NONOPERATING REVENUES</b>				
Rental income	96,335	96,335	96,334	(1)
Insurance refunds	15,000	15,000	10,321	(4,679)
Gain on sale of capital assets	6,200	6,200	(26,265)	(32,465)
Total nonoperating revenues	117,535	117,535	80,390	(37,145)
Income before transfers	-	31,180	76,391	45,211
Transfers out	-	-	(31,180)	(31,180)
Change in net position	-	31,180	45,211	14,031
Net position - January 1	9,609,679	9,609,679	9,609,679	-
Net position - December 31	\$ 9,609,679	\$ 9,640,859	\$ 9,654,890	\$ 14,031

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS DECEMBER 31, 2019

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
<b>ASSETS</b>						
Current assets						
Cash and investments	\$ 841,399	\$ 593,093	\$ 2,709,273	\$ 2,511,423	\$ 315,000	\$ 6,970,188
Receivables						
Accounts	614	6,830	38,421	-	139	46,004
Due from other governments	-	-	-	79,639	-	79,639
Inventories and prepaid items	22,652	-	-	-	-	22,652
Total current assets	864,665	599,923	2,747,694	2,591,062	315,139	7,118,483
Noncurrent assets						
Restricted assets						
Cash and investments	-	420,676	-	35,781	5,500	461,957
Other assets						
Investment in WMMIC	-	1,365,091	-	-	-	1,365,091
Capital assets						
Depreciable	1,033,552	-	-	-	-	1,033,552
Total assets	1,898,217	2,385,690	2,747,694	2,626,843	320,639	9,979,083
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable	49,120	-	-	-	-	49,120
Insurance claims payable	17,609	459,687	376,212	688,167	-	1,541,675
Total current liabilities	66,729	459,687	376,212	688,167	-	1,590,795
Long-term obligations, less current portion						
Compensated absences	23,745	-	-	-	-	23,745
Total liabilities	90,474	459,687	376,212	688,167	-	1,614,540
<b>NET POSITION</b>						
Net investment in capital assets	1,033,552	-	-	-	-	1,033,552
Unrestricted	774,191	1,926,003	2,371,482	1,938,676	320,639	7,330,991
Total net position	\$ 1,807,743	\$ 1,926,003	\$ 2,371,482	\$ 1,938,676	\$ 320,639	\$ 8,364,543



# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
<b>OPERATING REVENUES</b>						
Public charges for services	\$ 9,750	\$ -	\$ -	\$ -	\$ -	\$ 9,750
Interdepartmental charges for services	1,669,520	-	4,449,078	619,672	320,312	7,058,582
Other	9,825	-	-	3	-	9,828
Total operating revenues	1,689,095	-	4,449,078	619,675	320,312	7,078,160
<b>OPERATING EXPENSES</b>						
Personnel	572,751	-	-	-	-	572,751
Purchased services	701,167	-	-	-	-	701,167
Supplies and materials	46,034	-	-	-	-	46,034
Depreciation	204,458	-	-	-	-	204,458
Other	8,151	21,082	3,778,144	321,774	246,595	4,375,746
Total operating expenses	1,532,561	21,082	3,778,144	321,774	246,595	5,900,156
<b>Operating income (loss)</b>	156,534	(21,082)	670,934	297,901	73,717	1,178,004
<b>NONOPERATING REVENUES</b>						
Interest income	-	2,929	-	-	-	2,929
Insurance refunds	-	88,677	-	-	-	88,677
Gain on disposal of capital assets	115	-	-	-	-	115
Total nonoperating revenues	115	91,606	-	-	-	91,721
Income before transfers	156,649	70,524	670,934	297,901	73,717	1,269,725
Transfers out	-	-	(383,388)	-	-	(383,388)
<b>Change in net position</b>	156,649	70,524	287,546	297,901	73,717	886,337
<b>Net position - January 1</b>	1,651,094	1,855,479	2,083,936	1,640,775	246,922	7,478,206
<b>Net position - December 31</b>	<u>\$ 1,807,743</u>	<u>\$ 1,926,003</u>	<u>\$ 2,371,482</u>	<u>\$ 1,938,676</u>	<u>\$ 320,639</u>	<u>\$ 8,364,543</u>

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	\$ 9,750	\$ -	\$ -	\$ -	\$ -	\$ 9,750
Cash received from other departments	1,693,566	-	4,433,636	626,164	320,402	7,073,768
Cash received from other	9,825	-	-	-	-	9,825
Cash paid for employee wages and benefits	(591,512)	-	-	-	-	(591,512)
Cash paid to suppliers	(743,475)	(37,485)	(3,721,158)	(144,636)	(246,595)	(4,893,349)
Net cash provided (used) by operating activities	378,154	(37,485)	712,478	481,528	73,807	1,608,482
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition of capital assets	(259,329)	-	-	-	-	(259,329)
Sale of capital assets	28,993	-	-	-	-	28,993
Transfer in (out)	-	-	(383,388)	-	-	(383,388)
Net cash flows provided (used) by capital and related financing activities	(230,336)	-	(383,388)	-	-	(613,724)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest from investments	-	2,929	-	-	-	2,929
Insurance refunds	-	88,677	-	-	-	88,677
Net cash provided by investing activities	-	91,606	-	-	-	91,606
<b>Change in cash and cash equivalents</b>	147,818	54,121	329,090	481,528	73,807	1,086,364
<b>Cash and cash equivalents - January 1</b>	693,581	959,648	2,380,183	2,065,676	246,693	6,345,781
<b>Cash and cash equivalents - December 31</b>	<u>\$ 841,399</u>	<u>\$ 1,013,769</u>	<u>\$ 2,709,273</u>	<u>\$ 2,547,204</u>	<u>\$ 320,500</u>	<u>\$ 7,432,145</u>

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ 156,534	\$ (21,082)	\$ 670,934	\$ 297,901	\$ 73,717	\$ 1,178,004
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities						
Depreciation	204,458	-	-	-	-	204,458
Change in operating assets and liabilities						
Accounts receivables	24,046	-	(15,442)	-	90	8,694
Due from other governments	-	-	-	6,489	-	6,489
Inventories and prepaid items	(9,832)	-	-	1,050	-	(8,782)
Accounts payable	21,709	(4,948)	100	-	-	16,861
Insurance claims payable	(10,123)	(11,455)	56,886	176,088	-	211,396
Compensated absences	(8,638)	-	-	-	-	(8,638)
Net cash provided (used) by operating activities	<u>\$ 378,154</u>	<u>\$ (37,485)</u>	<u>\$ 712,478</u>	<u>\$ 481,528</u>	<u>\$ 73,807</u>	<u>\$ 1,608,482</u>
Reconciliation of cash and cash equivalents to the statement of net position						
Cash and cash equivalents in current assets	\$ 841,399	\$ 593,093	\$ 2,709,273	\$ 2,511,423	\$ 315,000	\$ 6,970,188
Cash and cash equivalents in restricted assets	-	420,676	-	35,781	5,500	461,957
Total cash and cash equivalents	<u>\$ 841,399</u>	<u>\$ 1,013,769</u>	<u>\$ 2,709,273</u>	<u>\$ 2,547,204</u>	<u>\$ 320,500</u>	<u>\$ 7,432,145</u>
Noncash capital and related financing activities						
None						

# Manitowoc County, Wisconsin

## INFORMATION SYSTEMS INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 9,750	\$ 9,750
Interdepartmental charges for services	1,669,520	1,669,520	1,669,520	-
Other	-	-	9,825	9,825
Total operating revenues	1,669,520	1,669,520	1,689,095	19,575
<b>OPERATING EXPENSES</b>				
Personnel	580,406	580,406	572,751	7,655
Purchased services	782,698	782,698	701,167	81,531
Supplies and materials	34,416	34,416	46,034	(11,618)
Depreciation	261,613	261,613	204,458	57,155
Other	9,417	9,417	8,151	1,266
Total operating expenses	1,668,550	1,668,550	1,532,561	135,989
Operating income	970	970	156,534	155,564
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Gain (loss) on disposal of capital assets	-	-	115	115
Income (loss) before contributions and transfers	970	970	156,649	155,679
Transfers in	(970)	(970)	-	970
Change in net position	-	-	156,649	156,649
Net position - January 1	-	-	1,651,094	1,651,094
Net position - December 31	\$ -	\$ -	\$ 1,807,743	\$ 1,807,743

# Manitowoc County, Wisconsin

## WWMIC LIABILITY INSURANCE INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING EXPENSES</b>				
Operation and maintenance	\$ -	\$ -	\$ 21,082	\$ (21,082)
<b>NONOPERATING REVENUES</b>				
Interest income	-	-	2,929	2,929
Insurance refunds	-	-	88,677	88,677
Total nonoperating revenues	-	-	91,606	91,606
Change in net position	-	-	70,524	70,524
Net position - January 1	-	-	1,855,479	1,855,479
Net position - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,926,003</u>	<u>\$ 1,926,003</u>

# Manitowoc County, Wisconsin

## HEALTH SELF INSURANCE INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Interdepartmental charges for services	\$ -	\$ -	\$ 4,449,078	\$ 4,449,078
<b>OPERATING EXPENSES</b>				
Operation and maintenance	-	-	3,778,144	(3,778,144)
Income before transfers	-	-	670,934	670,934
Transfers out	-	-	(383,388)	(383,388)
<b>Change in net position</b>	-	-	287,546	287,546
<b>Net position - January 1</b>	-	-	2,083,936	2,083,936
<b>Net position - December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,371,482</u>	<u>\$ 2,371,482</u>

# Manitowoc County, Wisconsin

## WORKERS COMPENSATION SELF INSURANCE INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Interdepartmental charges for services	\$ -	\$ -	\$ 619,672	\$ 619,672
Other	-	-	3	3
Total operating revenues	-	-	619,675	619,675
<b>OPERATING EXPENSES</b>				
Operation and maintenance	29,750	29,750	321,774	(292,024)
Change in net position	(29,750)	(29,750)	297,901	327,651
Net position - January 1	-	-	1,640,775	1,640,775
Net position - December 31	<u>\$ (29,750)</u>	<u>\$ (29,750)</u>	<u>\$ 1,938,676</u>	<u>\$ 1,968,426</u>

# Manitowoc County, Wisconsin

## DENTAL SELF INSURANCE INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Interdepartmental charges for services	\$ -	\$ -	\$ 320,312	\$ 320,312
<b>OPERATING EXPENSES</b>				
Operation and maintenance	-	-	246,595	(246,595)
Operating income	-	-	73,717	73,717
Change in net position	-	-	73,717	73,717
Net position - January 1	-	-	246,922	246,922
Net position - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 320,639</u>	<u>\$ 320,639</u>



# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF FIDUCIARY NET POSITION AGENCY FUNDS DECEMBER 31, 2019

---

	Clerk of Courts and Huber	Sheriff Crime Prevention	Total
<b>ASSETS</b>			
Current assets			
Cash and investments	\$ 793,533	\$ 37,135	\$ 830,668
Receivables			
Accounts	-	901	901
	<u>\$ 793,533</u>	<u>\$ 38,036</u>	<u>\$ 831,569</u>
Total assets			
	<u>\$ 793,533</u>	<u>\$ 38,036</u>	<u>\$ 831,569</u>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	\$ -	\$ 206	\$ 206
Other liabilities and deposits	793,533	37,830	831,363
	<u>\$ 793,533</u>	<u>\$ 38,036</u>	<u>\$ 831,569</u>
Total liabilities			
	<u>\$ 793,533</u>	<u>\$ 38,036</u>	<u>\$ 831,569</u>

# Manitowoc County, Wisconsin

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
<b>Clerk of Courts and Huber Fund</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 764,400	\$ 2,351,089	\$ 2,321,956	\$ 793,533
<b>LIABILITIES</b>				
Other liabilities and deposits	\$ 764,400	\$ 2,351,089	\$ 2,321,956	\$ 793,533
<b>Sheriff Crime Prevention Fund</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 18,334	\$ 28,458	\$ 9,657	\$ 37,135
Receivables				
Accounts	-	901	-	901
Total assets	\$ 18,334	\$ 29,359	\$ 9,657	\$ 38,036
<b>LIABILITIES</b>				
Accounts payable	\$ 147	\$ 59	\$ -	\$ 206
Other liabilities and deposits	18,187	29,300	9,657	37,830
Total liabilities	\$ 18,334	\$ 29,359	\$ 9,657	\$ 38,036
<b>ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 782,734	\$ 2,379,547	\$ 2,331,613	\$ 830,668
Receivables				
Accounts	-	901	-	901
Total assets	\$ 782,734	\$ 2,380,448	\$ 2,331,613	\$ 831,569
<b>LIABILITIES</b>				
Accounts payable	\$ 147	\$ 59	\$ -	\$ 206
Other liabilities and deposits	782,587	2,380,389	2,331,613	831,363
Total liabilities	\$ 782,734	\$ 2,380,448	\$ 2,331,613	\$ 831,569

# Annual Financial Report

## Statistical Section

Manitowoc County, Wisconsin



## Schedule 1

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

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental Activities:</b>										
Invested in capital assets, net of related debt	\$ 68,610,755	\$ 69,521,115	\$ 69,187,009	\$ 66,669,059	\$ 67,050,790	\$ 67,675,880	\$ 69,079,749	\$ 67,004,422	\$ 67,789,613	\$ 66,554,005
Restricted:										
Debt Service	757,538	578,566	574,780	564,603	569,036	827,362	962,236	460,267	384,484	1,040,154
Capital Projects	295,474	165,830	-	-	89,943	79,450	5,508	32,013	-	-
Pension Benefits	-	-	-	-	-	3,791,879	-	-	4,758,950	-
Other	1,622,863	1,619,840	1,576,037	1,694,022	1,690,339	1,968,184	2,065,477	2,893,934	2,850,286	2,584,343
Unrestricted	9,131,513	9,898,843	9,395,186	11,071,845	12,756,399	14,376,785	19,424,341	20,781,877	13,161,640	17,462,569
<b>Total Governmental Activities Net Position</b>	<b>\$ 80,418,143</b>	<b>\$ 81,784,194</b>	<b>\$ 80,733,012</b>	<b>\$ 79,999,529</b>	<b>\$ 82,156,507</b>	<b>\$ 88,719,540</b>	<b>\$ 91,537,311</b>	<b>\$ 91,172,513</b>	<b>\$ 88,944,973</b>	<b>\$ 87,641,071</b>
<b>Business-type Activities:</b>										
Invested in capital assets, net of related debt	\$ 9,368,374	\$ 8,649,430	\$ 8,581,933	\$ 8,446,854	\$ 8,321,165	\$ 8,020,189	\$ 8,138,339	\$ 8,016,269	\$ 7,869,774	\$ 7,862,572
Restricted for pension benefits	-	-	-	-	-	378,602	-	-	443,002	-
Unrestricted	891,819	836,835	37,508	(94,853)	238,812	1,390,195	1,666,947	1,359,416	1,308,134	2,151,910
<b>Total Business-type Activities Net Position</b>	<b>\$ 10,260,193</b>	<b>\$ 9,486,265</b>	<b>\$ 8,619,441</b>	<b>\$ 8,352,001</b>	<b>\$ 8,559,977</b>	<b>\$ 9,788,986</b>	<b>\$ 9,805,286</b>	<b>\$ 9,375,685</b>	<b>\$ 9,620,910</b>	<b>\$ 10,014,482</b>
<b>Primary Government:</b>										
Invested in capital assets, net of related debt	\$ 77,979,129	\$ 78,170,545	\$ 77,768,942	\$ 75,115,913	\$ 75,371,955	\$ 75,696,069	\$ 77,218,088	\$ 75,020,691	\$ 75,659,387	\$ 74,416,577
Restricted:										
Debt Service	757,538	578,566	574,780	564,603	569,036	827,362	962,236	460,267	384,484	1,040,154
Capital Projects	295,474	165,830	-	-	89,943	79,450	5,508	32,013	-	-
Pension Benefits	-	-	-	-	-	4,170,481	-	-	5,201,952	-
Other	1,622,863	1,619,840	1,576,037	1,694,022	1,690,339	1,968,184	2,065,477	2,893,934	2,850,286	2,584,343
Unrestricted	10,023,332	10,735,678	9,432,694	10,976,992	12,995,211	15,766,980	21,091,288	22,141,293	14,469,774	19,614,479
<b>Total Primary Government Net Position</b>	<b>\$ 90,678,336</b>	<b>\$ 91,270,459</b>	<b>\$ 89,352,453</b>	<b>\$ 88,351,530</b>	<b>\$ 90,716,484</b>	<b>\$ 98,508,526</b>	<b>\$ 101,342,597</b>	<b>\$ 100,548,198</b>	<b>\$ 98,565,883</b>	<b>\$ 97,655,553</b>

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

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses:</b>										
Governmental Activities:										
General Government	\$ 8,529,704	\$ 7,568,835	\$ 7,275,071	\$ 7,918,308	\$ 7,877,572	\$ 9,695,603	\$ 5,875,498	\$ 6,647,249	\$ 7,499,799	\$ 6,959,320
Public Safety	13,575,772	14,767,889	14,131,078	14,339,451	13,559,752	13,545,830	17,003,965	16,084,877	16,438,732	16,904,764
Public Works	8,125,129	6,574,995	7,977,934	8,113,571	6,855,993	7,081,889	7,709,432	7,618,863	7,912,642	10,295,343
Health and Human Services	27,709,010	23,164,683	21,784,173	22,304,384	21,712,409	22,895,438	24,060,488	24,033,297	25,391,319	27,283,263
Culture, Recreation and Education	2,756,321	2,731,864	3,474,734	2,729,112	2,569,701	2,641,712	2,482,440	2,761,520	2,712,206	2,136,122
Conservation and Development	1,460,520	1,378,778	1,322,432	1,436,685	1,431,048	1,209,842	1,366,714	1,347,487	1,350,613	1,719,823
Interest on Long-Term Debt	1,012,620	1,502,135	1,302,680	945,682	916,485	856,234	811,526	966,543	1,043,993	1,098,070
Total Governmental Activities Expenses	<u>63,169,076</u>	<u>57,689,179</u>	<u>57,268,102</u>	<u>57,787,193</u>	<u>54,922,960</u>	<u>57,926,548</u>	<u>59,310,063</u>	<u>59,459,836</u>	<u>62,349,304</u>	<u>66,396,705</u>
Business-type Activities:										
Nursing Home	2,240	-	-	-	-	-	-	-	-	-
Highway Operations	2,531,329	3,481,417	4,132,431	3,476,972	3,547,090	3,385,443	3,888,076	7,812,740	8,142,705	12,722,711
Total Business-type Activities	<u>2,533,569</u>	<u>3,481,417</u>	<u>4,132,431</u>	<u>3,476,972</u>	<u>3,547,090</u>	<u>3,385,443</u>	<u>3,888,076</u>	<u>7,812,740</u>	<u>8,142,705</u>	<u>12,722,711</u>
Total Primary Government Expenses	<u>\$ 65,702,645</u>	<u>\$ 61,170,596</u>	<u>\$ 61,400,533</u>	<u>\$ 61,264,165</u>	<u>\$ 58,470,050</u>	<u>\$ 61,311,991</u>	<u>\$ 63,198,139</u>	<u>\$ 67,272,576</u>	<u>\$ 70,492,009</u>	<u>\$ 79,119,416</u>
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,939,448	\$ 1,360,255	\$ 1,758,509	\$ 2,009,202	\$ 1,781,532	\$ 1,601,998	\$ 1,750,511	\$ 1,692,068	\$ 1,856,412	\$ 2,189,652
Public Safety	1,386,870	1,326,836	1,073,477	969,637	1,014,831	1,093,563	1,127,641	1,329,077	1,292,250	1,460,627
Public Works	1,973,664	2,087,237	1,977,513	1,923,894	1,894,436	1,695,730	1,529,451	1,761,736	1,845,517	1,829,748
Health and Human Services	2,638,413	2,761,116	2,414,878	1,994,177	1,930,159	1,913,940	2,271,640	2,572,449	3,347,026	4,500,455
Culture, Recreation and Education	802,981	815,272	747,953	759,996	728,402	785,921	759,076	657,694	704,298	711,876
Conservation and Development	289,022	269,884	262,351	306,821	340,082	365,745	371,536	376,181	393,893	403,697
Operating Grants and Contributions:										
General Government	399,431	388,505	334,208	366,140	588,901	609,510	813,641	442,825	1,341,891	443,114
Public Safety	483,429	248,121	157,122	165,241	170,510	159,828	185,766	197,353	234,258	257,932
Public Works	1,945,960	1,717,021	1,557,768	1,464,768	1,336,596	1,259,436	1,161,281	1,139,582	1,308,677	1,305,930
Health and Human Services	16,535,607	12,424,226	11,662,283	11,941,500	12,333,945	12,360,496	11,979,050	12,120,071	12,358,514	13,197,204
Culture, Recreation and Education	353,455	293,646	669,522	235,976	112,407	99,768	472,825	377,119	223,564	347,361
Conservation and Development	587,214	491,516	473,849	587,802	552,417	413,623	415,828	350,930	317,680	439,440
Interest on Debt	-	223,231	207,890	195,909	186,242	181,606	177,534	171,333	164,720	157,381
Capital Grants and Contributions:										
Public Works	-	-	-	28,277	-	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>29,335,494</u>	<u>24,406,866</u>	<u>23,297,323</u>	<u>22,949,340</u>	<u>22,970,460</u>	<u>22,541,164</u>	<u>23,015,780</u>	<u>23,188,418</u>	<u>25,388,700</u>	<u>27,244,417</u>
Business-type Activities:										
Charges for Services:										
Highway Operations Revenue	2,279,885	2,707,489	3,265,607	3,087,256	3,738,589	3,631,911	3,890,216	7,373,183	8,401,879	13,137,142
Total Primary Government Program Revenues	<u>\$ 31,615,379</u>	<u>\$ 27,114,355</u>	<u>\$ 26,562,930</u>	<u>\$ 26,036,596</u>	<u>\$ 26,709,049</u>	<u>\$ 26,173,075</u>	<u>\$ 26,905,996</u>	<u>\$ 30,561,601</u>	<u>\$ 33,790,579</u>	<u>\$ 40,381,559</u>
<b>Net (Expense) / Revenue</b>										
Governmental Activities	\$ (33,833,582)	\$ (33,282,313)	\$ (33,970,779)	\$ (34,837,853)	\$ (31,952,500)	\$ (35,385,384)	\$ (36,294,283)	\$ (36,271,418)	\$ (36,960,604)	\$ (39,152,288)
Business-type Activities	(253,684)	(773,928)	(866,824)	(389,716)	191,499	246,468	2,140	(439,557)	259,174	414,431
Total Primary Government Net (Expense) Revenue	<u>\$ (34,087,266)</u>	<u>\$ (34,056,241)</u>	<u>\$ (34,837,603)</u>	<u>\$ (35,227,569)</u>	<u>\$ (31,761,001)</u>	<u>\$ (35,138,916)</u>	<u>\$ (36,292,143)</u>	<u>\$ (36,710,975)</u>	<u>\$ (36,701,430)</u>	<u>\$ (38,737,857)</u>

**General Revenues and Other Changes in Net Position:**

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

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental Activities:</b>										
Property Taxes	\$ 28,212,335	\$ 28,447,952	\$ 28,632,868	\$ 28,719,536	\$ 28,836,368	\$ 29,032,257	\$ 29,250,567	\$ 29,453,104	\$ 29,787,265	\$ 30,476,466
Other Taxes	539,802	565,402	538,361	651,413	264,033	369,892	350,816	328,129	402,413	363,787
Grants and Contributions Not Restricted to Specific Programs	4,939,268	4,972,545	4,279,854	4,279,710	4,272,351	4,501,619	4,508,342	4,508,952	4,573,204	4,863,964
Unrestricted Investments Earnings	385,535	310,463	226,900	213,071	244,004	233,677	257,891	344,648	521,696	756,910
	-	-	-	-	-	-	4,448,847	1,007,790	53,679	530,301
Miscellaneous	108,512	352,002	12,239	169,662	496,550	325,649	295,591	263,997	388,390	825,778
Transfers	271,557	-	-	-	(3,828)	(27,207)	-	-	-	31,180
<b>Total General Revenues and Transfers Governmental Activities</b>	<b>34,457,009</b>	<b>34,648,364</b>	<b>33,690,222</b>	<b>34,033,392</b>	<b>34,109,478</b>	<b>34,435,887</b>	<b>39,112,054</b>	<b>35,906,620</b>	<b>35,726,647</b>	<b>37,848,386</b>
<b>Business-type Activities:</b>										
Miscellaneous	5,785	-	-	122,276	224	37,057	8,104	7,947	12,503	10,321
Gain on sale of asset	(3,593)	-	-	-	12,425	86,355	6,256	2,009	63,237	-
Transfers	(271,557)	-	-	-	3,828	27,207	-	-	-	(31,180)
<b>Total General Revenues and Transfers Business-type Activities</b>	<b>(269,365)</b>	<b>-</b>	<b>-</b>	<b>122,276</b>	<b>16,477</b>	<b>150,619</b>	<b>14,360</b>	<b>9,956</b>	<b>75,740</b>	<b>(20,859)</b>
<b>Total Primary Government</b>	<b>\$ 34,187,644</b>	<b>\$ 34,648,364</b>	<b>\$ 33,690,222</b>	<b>\$ 34,155,668</b>	<b>\$ 34,125,955</b>	<b>\$ 34,586,506</b>	<b>\$ 39,126,414</b>	<b>\$ 35,916,576</b>	<b>\$ 35,802,387</b>	<b>\$ 37,827,527</b>
<b>Change in Net Position</b>										
Governmental Activities	\$ 623,427	\$ 1,366,051	\$ (280,557)	\$ (804,461)	\$ 2,156,978	\$ (949,497)	\$ 2,817,771	\$ (364,798)	\$ (1,233,957)	\$ (1,303,902)
Business-type Activities	(523,049)	(773,928)	(866,824)	(267,440)	207,976	397,087	16,500	(429,601)	334,914	393,572
<b>Total Primary Government</b>	<b>\$ 100,378</b>	<b>\$ 592,123</b>	<b>\$ (1,147,381)</b>	<b>\$ (1,071,901)</b>	<b>\$ 2,364,954</b>	<b>\$ (552,410)</b>	<b>\$ 2,834,271</b>	<b>\$ (794,399)</b>	<b>\$ (899,043)</b>	<b>\$ (910,330)</b>

## Schedule 3

**MANITOWOC COUNTY, WISCONSIN**

## Fund Balances, Governmental Funds

## Last Nine Calendar Years \*

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Fund</b>									
Nonspendable for									
Inventories and prepaid items	\$ 25,159	\$ 48,577	\$ 102,435	\$ 79,624	\$ 115,478	\$ 89,550	\$ 83,065	\$ 193,128	\$ 190,257
Delinquent property taxes	2,228,606	2,321,016	2,050,066	1,797,381	1,604,272	1,599,171	1,504,252	1,497,546	1,314,990
Notes receivable	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Restricted for									
Subsequent years' expenditures	466,112	442,106	345,997	334,048	209,479	306,270	1,137,331	952,251	687,435
Committed for									
Subsequent years' expenditures	645,261	719,778	817,486	997,728	1,029,947	876,963	1,117,502	986,544	1,131,845
Debt service	-	-	-	500,000	500,000	-	-	-	-
Assigned for									
Subsequent years' expenditures	191,015	65,000	-	1,491,740	229,514	13,320	820,000	-	417,282
Unassigned	215,477	143,786	1,230,978	650,279	1,365,537	225,284	638,105	1,375,623	1,768,297
<b>Total General Fund</b>	<b>\$ 3,870,630</b>	<b>\$ 3,839,263</b>	<b>\$ 4,645,962</b>	<b>\$ 5,949,800</b>	<b>\$ 5,153,227</b>	<b>\$ 3,209,558</b>	<b>\$ 5,399,255</b>	<b>\$ 5,104,092</b>	<b>\$ 5,609,106</b>
<b>Human Services Special Revenue Fund</b>									
Nonspendable for									
Inventories and prepaid items	\$ 88,335	\$ 77,713	\$ 77,682	\$ 68,749	\$ 81,855	\$ 82,038	\$ 89,678	\$ 15,350	\$ 15,350
Assigned for									
Special Revenue Funds	-	202,795	-	301,487	3,353	-	-	169,128	1,034,081
Unassigned (deficit)	(69,930)	-	(56,674)	-	-	(290,728)	(303,872)	-	-
<b>Total Human Services Special Revenue Fund</b>	<b>\$ 18,405</b>	<b>\$ 280,508</b>	<b>\$ 21,008</b>	<b>\$ 370,236</b>	<b>\$ 85,208</b>	<b>\$ (208,690)</b>	<b>\$ (214,194)</b>	<b>\$ 184,478</b>	<b>\$ 1,049,431</b>
<b>County Roads and Bridges Special Revenue Fund</b>									
Committed for									
Special Revenue Funds	\$ 74,975	\$ 45,220	\$ 77,378	\$ 186,636	\$ 311,593	\$ 17,566	\$ 62,326	\$ 45,082	\$ -
Unassigned (deficit)	-	-	-	-	-	-	-	-	(22,845)
<b>Total County Roads and Bridges Special Revenue Fund</b>	<b>\$ 74,975</b>	<b>\$ 45,220</b>	<b>\$ 77,378</b>	<b>\$ 186,636</b>	<b>\$ 311,593</b>	<b>\$ 17,566</b>	<b>\$ 62,326</b>	<b>\$ 45,082</b>	<b>\$ (22,845)</b>
<b>Debt Service Fund</b>									
Restricted for									
Debt Service	\$ 578,566	\$ 574,780	\$ 564,603	\$ 569,036	\$ 827,362	\$ 1,081,542	\$ 598,711	\$ 601,977	\$ 1,278,781
<b>All Other Governmental Funds</b>									
Nonspendable for									
Inventories and prepaid items	\$ 825	\$ 38,258	\$ 30,650	\$ 18,716	\$ 10,868	\$ 2,344	\$ 2,253	\$ 3,920	\$ 2,938
Notes and loans receivable	846,888	863,052	1,084,762	1,125,795	-	-	-	-	-
Restricted for									
Special Revenue Funds	-	-	538,319	564,544	562,488	152,553	122,830	166,069	172,480
Capital Projects Funds	-	-	322,461	89,943	135,668	5,508	32,013	74,427	50,391
Notes and loans receivable	-	-	-	-	1,139,999	1,606,654	1,633,773	1,657,539	1,674,037
Committed for									
Special Revenue Funds	1,754,208	1,758,573	1,084,384	1,097,804	1,206,666	5,483,074	4,893,848	4,015,861	3,040,588
Capital Projects Funds	1,665,107	548,891	380,162	380,162	389,069	247,199	844,739	192,688	879,500
Unassigned (deficit)	-	(635,207)	-	-	-	(3,490)	-	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 4,267,028</b>	<b>\$ 2,573,567</b>	<b>\$ 3,440,738</b>	<b>\$ 3,276,964</b>	<b>\$ 3,444,758</b>	<b>\$ 7,493,842</b>	<b>\$ 7,529,456</b>	<b>\$ 6,110,504</b>	<b>\$ 5,819,934</b>

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



## Schedule 4

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

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues</b>										
Taxes	\$ 28,677,054	\$ 28,916,890	\$ 29,117,637	\$ 29,352,225	\$ 29,427,287	\$ 29,525,906	\$ 29,631,628	\$ 29,828,358	\$ 30,131,433	\$ 30,865,027
Intergovernmental	24,820,085	20,207,089	18,987,790	18,967,567	19,217,769	19,274,630	19,296,857	19,068,766	20,117,231	21,120,978
Licenses and permits	322,421	302,560	306,480	344,752	378,739	403,664	413,220	419,395	423,897	421,445
Fines and forfeits	603,604	509,225	491,699	466,390	413,177	380,029	372,676	382,862	341,646	328,986
Public charges for services	5,787,525	5,742,849	5,336,465	4,744,459	4,690,173	4,731,107	4,921,956	5,404,608	6,610,887	7,635,050
Intergovernmental charges for services	2,157,296	2,473,236	1,949,032	1,913,584	1,879,477	1,723,396	1,577,527	1,598,231	1,550,777	1,940,954
Miscellaneous	1,106,248	1,019,517	786,590	1,014,170	1,416,505	948,845	1,218,239	1,996,369	1,440,806	1,645,854
<b>Total Revenues</b>	<b>63,474,233</b>	<b>59,171,366</b>	<b>56,975,693</b>	<b>56,803,147</b>	<b>57,423,127</b>	<b>56,987,577</b>	<b>57,432,103</b>	<b>58,698,589</b>	<b>60,616,677</b>	<b>63,958,294</b>
<b>Expenditures</b>										
General government	7,281,245	7,356,648	7,270,368	7,519,573	7,291,331	7,017,454	7,130,768	6,815,119	7,480,881	7,416,523
Public safety	13,735,516	13,801,214	12,927,224	12,695,414	12,315,347	12,579,446	14,541,946	13,947,424	14,205,494	14,393,153
Public works	5,119,196	4,879,778	6,498,984	6,265,612	6,646,196	6,478,312	6,610,173	6,376,798	8,145,541	12,611,960
Health and human services	27,966,501	23,083,380	21,946,999	22,093,301	21,589,761	22,967,165	22,969,154	22,964,849	24,645,161	25,811,340
Culture, recreation and education	2,283,646	2,249,004	2,385,261	2,097,617	2,115,861	2,158,273	2,099,789	2,213,373	2,065,108	2,346,823
Conservation and development	1,474,811	1,375,166	1,332,297	1,433,785	1,430,376	1,245,327	1,274,542	1,270,667	1,255,852	1,524,266
Debt service										
Principal	17,745,000	2,780,000	1,830,000	1,935,000	1,995,000	2,790,000	2,045,000	2,090,000	1,920,000	9,015,000
Interest and fiscal charges	964,237	1,385,932	1,133,996	965,617	956,669	904,471	840,774	838,244	983,818	1,106,311
Capital outlay	10,138,354	9,334,093	3,235,046	2,312,256	1,532,612	1,399,249	2,597,134	7,834,308	2,835,442	2,511,070
<b>Total Expenditures</b>	<b>86,708,506</b>	<b>66,245,215</b>	<b>58,560,175</b>	<b>57,318,175</b>	<b>55,873,153</b>	<b>57,539,697</b>	<b>60,109,280</b>	<b>64,350,782</b>	<b>63,537,297</b>	<b>76,736,446</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(23,234,273)</b>	<b>(7,073,849)</b>	<b>(1,584,482)</b>	<b>(515,028)</b>	<b>1,549,974</b>	<b>(552,120)</b>	<b>(2,677,177)</b>	<b>(5,652,193)</b>	<b>(2,920,620)</b>	<b>(12,778,152)</b>
<b>Other Financing Sources (Uses)</b>										
Long-term debt issued	25,597,609	2,710,000	3,785,000	1,900,000	-	-	-	17,105,000	1,500,000	12,570,000
Premium on long-term debt	-	155,477	-	-	-	-	-	30,460	37,520	656,195
Sale of capital assets	124,856	37,993	88,898	47,380	61,145	58,440	4,448,847	263,998	53,679	825,663
Payment to refunded bond escrow agent	-	(2,812,232)	(3,785,682)	-	-	-	-	(9,965,529)	-	-
Transfers in	674,081	940,000	24,685	105,539	128,638	1,281,956	1,514,500	676,111	1,149,000	1,159,568
Transfers out	(385,824)	(940,000)	(24,685)	(105,539)	(132,774)	(1,318,800)	(1,514,500)	(676,111)	(1,149,000)	(745,000)
<b>Total Other Financing Sources (Uses)</b>	<b>26,010,722</b>	<b>91,238</b>	<b>88,216</b>	<b>1,947,380</b>	<b>57,009</b>	<b>21,596</b>	<b>4,448,847</b>	<b>7,433,929</b>	<b>1,591,199</b>	<b>14,466,426</b>
<b>Net change in fund balances</b>	<b>\$ 2,776,449</b>	<b>\$ (6,982,611)</b>	<b>\$ (1,496,266)</b>	<b>\$ 1,432,352</b>	<b>\$ 1,606,983</b>	<b>\$ (530,524)</b>	<b>\$ 1,771,670</b>	<b>\$ 1,781,736</b>	<b>\$ (1,329,421)</b>	<b>\$ 1,688,274</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>24.4%</b>	<b>7.3%</b>	<b>5.4%</b>	<b>5.3%</b>	<b>5.4%</b>	<b>6.6%</b>	<b>5.0%</b>	<b>5.2%</b>	<b>4.8%</b>	<b>13.6%</b>

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

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

	2010			
<b>TID EXCLUDED VALUES</b>	Real Estate	Personal Prop	Total	Ratio
<b>Townships:</b>				
Cato	\$133,832,300	\$2,051,600	\$135,883,900	2.642%
Centerville	\$77,781,500	\$253,400	\$78,034,900	1.517%
Cooperstown	\$101,656,500	\$255,600	\$101,912,100	1.982%
Eaton	\$75,057,000	\$539,800	\$75,596,800	1.470%
Franklin	\$104,229,600	\$1,945,500	\$106,175,100	2.065%
Gibson	\$105,682,800	\$806,800	\$106,489,600	2.071%
Kossuth	\$163,055,600	\$1,517,300	\$164,572,900	3.200%
Liberty	\$141,068,800	\$1,203,900	\$142,272,700	2.767%
Manitowoc	\$95,644,100	\$559,800	\$96,203,900	1.871%
Manitowoc Rapids	\$191,241,800	\$4,778,400	\$196,020,200	3.812%
Maple Grove	\$66,146,200	\$499,400	\$66,645,600	1.296%
Meeme	\$116,282,800	\$1,188,900	\$117,471,700	2.284%
Mishicot	\$92,687,300	\$481,100	\$93,168,400	1.812%
Newton	\$208,370,200	\$3,811,300	\$212,181,500	4.126%
Rockland	\$81,968,500	\$1,310,500	\$83,279,000	1.619%
Schleswig	\$211,716,600	\$2,632,500	\$214,349,100	4.168%
Two Creeks	\$47,072,400	\$261,800	\$47,334,200	0.920%
Two Rivers	\$139,139,000	\$484,700	\$139,623,700	2.715%
<b>Town Totals</b>	<b>\$2,152,633,000</b>	<b>\$24,582,300</b>	<b>\$2,177,215,300</b>	<b>42.337%</b>
<b>Villages:</b>				
Cleveland	\$89,605,100	\$820,100	\$90,425,200	1.758%
Francis Creek	\$39,844,000	\$464,200	\$40,308,200	0.784%
Kellnersville	\$12,563,200	\$132,500	\$12,695,700	0.247%
Maribel	\$17,137,400	\$795,400	\$17,932,800	0.349%
Mishicot	\$88,642,100	\$2,025,100	\$90,667,200	1.763%
Reedsville	\$50,611,000	\$2,112,300	\$52,723,300	1.025%
St. Nazianz	\$36,259,200	\$1,886,600	\$38,145,800	0.742%
Valders	\$50,900,300	\$2,003,600	\$52,903,900	1.029%
Whitelaw	\$38,351,957	\$347,043	\$38,699,000	0.753%
<b>Village Totals</b>	<b>\$423,914,257</b>	<b>\$10,586,843</b>	<b>\$434,501,100</b>	<b>8.450%</b>
<b>Cities:</b>				
Kiel	\$145,287,700	\$9,499,200	\$154,786,900	3.010%
Manitowoc	\$1,764,326,800	\$83,063,800	\$1,847,390,600	35.925%
Two Rivers	\$516,567,000	\$11,998,200	\$528,565,200	10.278%
<b>City Totals</b>	<b>\$2,426,181,500</b>	<b>\$104,561,200</b>	<b>\$2,530,742,700</b>	<b>49.213%</b>
<b>Total County</b>	<b>\$5,002,728,757</b>	<b>\$139,730,343</b>	<b>\$5,142,459,100</b>	<b>100.000%</b>

<b>T.I.D. District</b>	<b>Year</b>	<b>Base Value</b>	<b>Current Value</b>	<b>Increment</b>	<b>2010</b>	<b>Base Value</b>	<b>Current Value</b>	<b>Increment</b>
					C. Manitowoc #16 2003	\$20,671,100	\$32,323,200	\$11,652,100
C. Kiel #01 E	2005	\$249,900	\$296,300	\$46,400	V. Francis Creek #2 2004	\$219,600	\$1,551,000	\$1,331,400
C. Kiel #02	1990	\$334,900	\$14,773,100	\$14,438,200	C. Two Rivers #3 1992	\$1,717,700	\$2,313,600	\$595,900
C. Kiel #03	1992	\$171,800	\$61,453,800	\$61,282,000	C. Two Rivers #4 1994	\$1,146,900	\$1,699,000	\$552,100
C. Manitowoc #17	2007	\$192,200	\$7,356,900	\$7,164,700	C. Two Rivers #5 1999	\$2,736,000	\$5,758,800	\$3,022,800
C. Manitowoc #07	1989	\$204,200	\$17,398,500	\$17,194,300	C. Two Rivers #6 2000	\$0	\$769,600	\$769,600
C. Manitowoc #08	1994	\$603,400	\$1,900,700	\$1,297,300	C. Two Rivers #7 2001	\$0	\$6,651,700	\$6,651,700
C. Manitowoc #09	1995	\$164,700	\$10,372,200	\$10,207,500	C. Two Rivers #8 2002	\$0	\$6,553,400	\$6,553,400
C. Manitowoc #10	1997	\$239,900	\$4,523,200	\$4,283,300	C. Two Rivers #9 2003	\$10,800	\$10,106,000	\$10,095,200
C. Manitowoc #11	1997	\$7,211,500	\$12,230,700	\$5,019,200	V. Cleveland #01 1996	\$931,300	\$6,487,600	\$5,556,300
C. Manitowoc #12	1999	\$225,400	\$6,691,300	\$6,465,900				
C. Manitowoc #13	2000	\$4,719,800	\$13,589,800	\$8,870,000	V. Kellnersville #1 2003	\$783,600	\$1,205,600	\$422,000
C. Manitowoc #14	2002	\$7,467,200	\$10,476,100	\$3,008,900	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #15	2002	\$19,468,800	\$88,240,300	\$68,771,500	<b>2010 Table</b>			

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

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

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

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

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

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

2012				
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$127,576,500	\$2,499,300	\$130,075,800	2.600%
Centerville	\$72,695,400	\$207,400	\$72,902,800	1.457%
Cooperstown	\$98,605,600	\$231,000	\$98,836,600	1.976%
Eaton	\$74,365,900	\$747,300	\$75,113,200	1.501%
Franklin	\$102,044,700	\$1,284,500	\$103,329,200	2.065%
Gibson	\$102,638,900	\$928,700	\$103,567,600	2.070%
Kossuth	\$157,408,700	\$1,158,700	\$158,567,400	3.169%
Liberty	\$134,088,000	\$1,218,600	\$135,306,600	2.704%
Manitowoc	\$87,913,000	\$569,600	\$88,482,600	1.769%
Manitowoc Rapids	\$179,432,500	\$5,125,400	\$184,557,900	3.689%
Maple Grove	\$64,746,700	\$323,300	\$65,070,000	1.301%
Meeme	\$109,531,300	\$1,272,700	\$110,804,000	2.215%
Mishicot	\$84,802,000	\$489,300	\$85,291,300	1.705%
Newton	\$214,013,200	\$3,486,300	\$217,499,500	4.347%
Rockland	\$78,375,800	\$1,175,100	\$79,550,900	1.590%
Schleswig	\$214,399,600	\$2,838,000	\$217,237,600	4.342%
Two Creeks	\$45,272,100	\$968,600	\$46,240,700	0.924%
Two Rivers	\$134,755,400	\$478,000	\$135,233,400	2.703%
Town Totals	\$2,082,665,300	\$25,001,800	\$2,107,667,100	42.127%
Villages:				
Cleveland	\$81,849,800	\$1,510,100	\$83,359,900	1.666%
Francis Creek	\$37,538,500	\$393,600	\$37,932,100	0.758%
Kellnersville	\$11,768,400	\$113,500	\$11,881,900	0.237%
Maribel	\$16,289,900	\$692,200	\$16,982,100	0.339%
Mishicot	\$85,051,300	\$1,955,700	\$87,007,000	1.739%
Reedsville	\$48,106,200	\$1,575,800	\$49,682,000	0.993%
St. Nazianz	\$33,908,000	\$1,180,600	\$35,088,600	0.701%
Valders	\$50,334,100	\$1,873,400	\$52,207,500	1.043%
Whitelaw	\$37,466,100	\$436,200	\$37,902,300	0.758%
Village Totals	\$402,312,300	\$9,731,100	\$412,043,400	8.234%
Cities:				
Kiel	\$192,152,500	\$8,871,900	\$201,024,400	4.018%
Manitowoc	\$1,709,244,700	\$75,020,900	\$1,784,265,600	35.662%
Two Rivers	\$487,774,600	\$10,341,400	\$498,116,000	9.956%
City Totals	\$2,389,171,800	\$94,234,200	\$2,483,406,000	49.636%
Total County	\$4,874,149,400	\$128,967,100	\$5,003,116,500	99.997%

T.I.D. District	Year	Base Value	Current Value	Increment	2012	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$190,100	*	V. Cleveland #01 1996	\$931,300	\$7,918,600	\$6,987,300
C. Kiel #02	1990	\$334,900	\$14,280,900	\$13,946,000	V. Francis Creek #2 2004	\$219,600	\$1,439,900	\$1,220,300
C. Kiel #03	2011	\$251,200	\$3,482,400	\$3,231,200	V. Kellnersville #1 2003	\$783,600	\$1,235,100	\$451,500
C. Manitowoc #07	1989	\$201,300	\$16,548,200	\$16,346,900	V. Whitelaw #002 2010	\$2,290,100	\$2,627,300	\$337,200
C. Manitowoc #08	1994	\$603,400	\$1,628,400	\$1,025,000	C. Two Rivers #3 1992	\$1,717,700	\$2,569,700	\$852,000
C. Manitowoc #09	1995	\$1,975,800	\$9,671,700	\$7,695,900	C. Two Rivers #4 1994	\$1,146,900	\$1,604,200	\$457,300
C. Manitowoc #10	1997	\$2,694,400	\$7,108,600	\$4,414,200	C. Two Rivers #5 1999	\$2,736,000	\$5,611,400	\$2,875,400
C. Manitowoc #11	1997	\$7,211,500	\$11,259,800	\$4,048,300	C. Two Rivers #6 2000	\$0	\$720,700	\$720,700
C. Manitowoc #12	1999	\$225,400	\$4,557,000	\$4,331,600	C. Two Rivers #7 2001	\$0	\$6,191,000	\$6,191,000
C. Manitowoc #13	2000	\$4,719,800	\$12,419,400	\$7,699,600	C. Two Rivers #8 2002	\$0	\$6,237,000	\$6,237,000
C. Manitowoc #14	2002	\$7,467,200	\$9,436,200	\$1,969,000	C. Two Rivers #9 2003	\$10,800	\$9,530,000	\$9,519,200
C. Manitowoc #15	2002	\$19,468,800	\$82,557,500	\$63,088,700				
C. Manitowoc #16	2003	\$23,530,400	\$36,176,800	\$12,646,400	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,074,300	\$6,882,100	<b>2012 Table</b>			

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

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

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

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

## Schedule 5 - 2014

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

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

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

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

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

2015									
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio					
<b>Townships:</b>									
Cato	\$138,637,900	\$2,484,600	\$141,122,500	2.808%					
Centerville	\$69,403,200	\$268,600	\$69,671,800	1.386%					
Cooperstown	\$101,414,500	\$353,700	\$101,768,200	2.025%					
Eaton	\$74,588,200	\$803,200	\$75,391,400	1.500%					
Franklin	\$103,338,900	\$1,180,100	\$104,519,000	2.080%					
Gibson	\$104,212,900	\$754,300	\$104,967,200	2.088%					
Kossuth	\$158,679,100	\$1,506,900	\$160,186,000	3.188%					
Liberty	\$138,618,200	\$849,500	\$139,467,700	2.775%					
Manitowoc	\$87,982,500	\$446,300	\$88,428,800	1.759%					
Manitowoc Rapids	\$191,878,400	\$6,384,600	\$198,263,000	3.946%					
Maple Grove	\$66,598,600	\$306,200	\$66,904,800	1.331%					
Meeme	\$106,228,000	\$1,512,700	\$107,740,700	2.144%					
Mishicot	\$92,365,000	\$630,200	\$92,995,200	1.850%					
Newton	\$208,716,500	\$2,823,900	\$211,540,400	4.209%					
Rockland	\$81,002,800	\$2,153,700	\$83,156,500	1.655%					
Schleswig	\$219,764,500	\$2,723,600	\$222,488,100	4.428%					
Two Creeks	\$43,733,600	\$171,900	\$43,905,500	0.874%					
Two Rivers	\$126,752,100	\$395,100	\$127,147,200	2.530%					
<b>Town Totals</b>	<b>\$2,113,914,900</b>	<b>\$25,749,100</b>	<b>\$2,139,664,000</b>	<b>42.576%</b>					
<b>Villages:</b>									
Cleveland	\$80,651,700	\$1,099,500	\$81,751,200	1.627%					
Francis Creek	\$37,084,100	\$458,800	\$37,542,900	0.747%					
Kellnersville	\$12,004,000	\$133,200	\$12,137,200	0.241%					
Maribel	\$15,401,900	\$771,200	\$16,173,100	0.322%					
Mishicot	\$80,292,700	\$1,880,100	\$82,172,800	1.635%					
Reedsville	\$48,452,700	\$1,801,300	\$50,254,000	1.000%					
St. Nazianz	\$37,153,400	\$1,430,000	\$38,583,400	0.768%					
Valders	\$50,704,300	\$2,551,800	\$53,256,100	1.060%					
Whitelaw	\$38,109,800	\$344,600	\$38,454,400	0.765%					
<b>Village Totals</b>	<b>\$399,854,600</b>	<b>\$10,470,500</b>	<b>\$410,325,100</b>	<b>8.165%</b>					
<b>Cities:</b>									
Kiel	\$203,639,200	\$8,694,500	\$212,333,700	4.225%					
Manitowoc	\$1,714,981,300	\$74,872,200	\$1,789,853,500	35.613%					
Two Rivers	\$463,233,500	\$10,578,800	\$473,812,300	9.428%					
<b>City Totals</b>	<b>\$2,381,854,000</b>	<b>\$94,145,500</b>	<b>\$2,475,999,500</b>	<b>49.266%</b>					
<b>Total County</b>	<b>\$4,895,623,500</b>	<b>\$130,365,100</b>	<b>\$5,025,988,600</b>	<b>100.007%</b>					
T.I.D. District	Year	Base Value	Current Value	Increment	2015	Base Value	Current Value	Increment	
C. Kiel #01 E	2005	\$249,900	\$201,100 *		V. Cleveland #01 1996	\$931,300	\$6,852,500	\$5,921,200	
C. Kiel #02	1990	\$334,900	\$15,312,400	\$14,977,500	V. Francis Creek #2 2004	\$219,600	\$1,388,400	\$1,168,800	
C. Kiel #04	2011	\$3,158,700	\$9,053,900	\$5,895,200	V. Kellnersville #1 2003	\$783,600	\$1,222,400	\$438,800	
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,221,800	\$931,700	
C. Manitowoc #08	1994	\$0	\$0	\$0	C. Two Rivers #3 1992	\$2,305,500	\$2,893,700	\$588,200	
C. Manitowoc #09	1995	\$1,975,800	\$10,815,000	\$8,839,200	C. Two Rivers #4 1994	\$1,146,900	\$2,456,600	\$1,309,700	
C. Manitowoc #10	1997	\$2,694,400	\$7,258,200	\$4,563,800	C. Two Rivers #5 1999	\$2,736,000	\$4,925,100	\$2,189,100	
C. Manitowoc #11	1997	\$7,211,500	\$10,994,400	\$3,782,900	C. Two Rivers #6 2000	\$0	\$436,200	\$436,200	
C. Manitowoc #12	1999	\$225,400	\$7,554,600	\$7,329,200	C. Two Rivers #7 2001	\$0	\$6,023,500	\$6,023,500	
C. Manitowoc #13	2000	\$4,719,800	\$13,294,200	\$8,574,400	C. Two Rivers #8 2002	\$0	\$5,940,200	\$5,940,200	
C. Manitowoc #14	2002	\$7,467,200	\$7,032,100 *		C. Two Rivers #9 2003	\$10,800	\$9,087,500	\$9,076,700	
C. Manitowoc #15	2002	\$19,468,800	\$86,944,600	\$67,475,800	C. Two Rivers #9 2014	\$2,070,700	\$2,014,700 *		
C. Manitowoc #16	2003	\$23,530,400	\$36,812,400	\$13,282,000	* has a zero or negative value increment, no increment shown.				
C. Manitowoc #17	2007	\$192,200	\$8,242,000	\$8,049,800	<b>2015 Table</b>				

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

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2016 - Copy of Full Report Available From Manitowoc County Clerks Office

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

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



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

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2017 - Copy of Full Report Available From Manitowoc County Clerks Office

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

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

Schedule 5 - 2018  
**MANITOWOC COUNTY, WISCONSIN**  
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2018  
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2018 - Copy of Full Report Available From Manitowoc County Clerks Office

2018				
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$150,272,700	\$1,824,500	\$152,097,200	2.927%
Centerville	\$71,184,200	\$34,000	\$71,218,200	1.371%
Cooperstown	\$111,986,100	\$64,400	\$112,050,500	2.156%
Eaton	\$79,617,100	\$381,600	\$79,998,700	1.540%
Franklin	\$109,031,200	\$112,900	\$109,144,100	2.100%
Gibson	\$111,070,900	\$702,400	\$111,773,300	2.151%
Kossuth	\$170,045,500	\$1,377,400	\$171,422,900	3.299%
Liberty	\$141,870,900	\$359,600	\$142,230,500	2.737%
Manitowoc	\$92,479,500	\$138,500	\$92,618,000	1.782%
Manitowoc Rapids	\$203,339,900	\$453,300	\$203,793,200	3.922%
Maple Grove	\$69,339,000	\$287,400	\$69,626,400	1.340%
Meeme	\$122,302,200	\$1,500,100	\$123,802,300	2.383%
Mishicot	\$95,785,700	\$190,300	\$95,976,000	1.847%
Newton	\$239,254,300	\$1,874,200	\$241,128,500	4.640%
Rockland	\$91,582,800	\$575,100	\$92,157,900	1.774%
Schleswig	\$233,972,200	\$1,297,500	\$235,269,700	4.528%
Two Creeks	\$45,648,500	\$81,400	\$45,729,900	0.880%
Two Rivers	\$146,441,000	\$139,300	\$146,580,300	2.821%
Town Totals	\$2,285,223,700	\$11,393,900	\$2,296,617,600	44.198%
Villages:				
Cleveland	\$89,547,200	\$294,700	\$89,841,900	1.729%
Francis Creek	\$39,547,100	\$193,000	\$39,740,100	0.765%
Kellnersville	\$12,663,700	\$80,300	\$12,744,000	0.245%
Maribel	\$16,935,500	\$166,100	\$17,101,600	0.329%
Mishicot	\$1,452,800	\$603,200	\$2,056,000	0.040%
Reedsville	\$48,741,300	\$440,500	\$49,181,800	0.946%
St. Nazianz	\$35,162,300	\$583,900	\$35,746,200	0.688%
Valders	\$51,939,100	\$2,520,500	\$54,459,600	1.048%
Whitelaw	\$39,953,800	\$222,600	\$40,176,400	0.773%
Village Totals	\$335,942,800	\$5,104,800	\$341,047,600	6.563%
Cities:				
Kiel	\$236,473,500	\$7,850,300	\$244,323,800	4.702%
Manitowoc	\$1,797,991,400	\$49,091,200	\$1,847,082,600	35.545%
Two Rivers	\$460,446,300	\$6,781,100	\$467,227,400	8.992%
City Totals	\$2,494,911,200	\$63,722,600	\$2,558,633,800	49.239%
Total County	\$5,116,077,700	\$80,221,300	\$5,196,299,000	100.000%
T.I.D. District	Year	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$221,900 *	
C. Kiel #02 (Closed)	1990	\$0	\$0	\$0
C. Kiel #04	2011	\$3,697,100	\$23,017,700	\$19,320,600
C. Manitowoc #09	1995	\$1,975,800	\$8,275,400	\$6,299,600
C. Manitowoc #10	1997	\$2,694,400	\$8,610,600	\$5,916,200
C. Manitowoc #11	1997	\$0	\$0	\$0
C. Manitowoc #12	1999	\$225,400	\$9,437,400	\$9,212,000
C. Manitowoc #13	2000	\$0	\$0	\$0
C. Manitowoc #14	2002	\$7,467,200	\$6,559,000 *	
C. Manitowoc #15	2002	\$19,468,800	\$77,526,300	\$58,057,500
C. Manitowoc #16	2003	\$23,530,400	\$37,555,900	\$14,025,500
C. Manitowoc #17	2007	\$192,200	\$10,028,500	\$9,836,300
C. Manitowoc #18	2015	\$13,492,300	\$11,959,000 *	
C. Manitowoc #19	2017	\$51,366,800	\$52,203,300	\$836,500
C. Manitowoc #		\$0	\$0	\$0
* has a zero or negative value increment, no increment shown.				
2018	Base Value	Current Value	Increment	
V. Cleveland #01 1996	\$931,300	\$7,732,000	\$6,800,700	
V. Francis Creek #2 2004	\$219,600	\$1,360,800	\$1,141,200	
V. Kellnersville #1 2003	\$783,600	\$1,241,100	\$457,500	
V. Maribel #001 2017	\$1,012,800	\$925,200 *		
V. Valders #002 2017	\$3,330,200	\$3,303,700 *		
V. Whitelaw #002 2010	\$2,290,100	\$3,428,200	\$1,138,100	
C. Two Rivers #3 1992	\$2,305,500	\$2,705,400	\$399,900	
C. Two Rivers #4 1994	\$1,146,900	\$2,804,900	\$1,658,000	
C. Two Rivers #5 1999	\$2,736,000	\$5,683,200	\$2,947,200	
C. Two Rivers #6 2000	\$0	\$623,600	\$623,600	
C. Two Rivers #7 2001	\$0	\$5,817,500	\$5,817,500	
C. Two Rivers #8 2002	\$0	\$6,349,100	\$6,349,100	
C. Two Rivers #9 2003	\$10,800	\$8,966,600	\$8,955,800	
C. Two Rivers #10 2014	\$2,070,700	\$4,082,100	\$2,011,400	
C. Two Rivers #11 2016	\$860,400	\$1,115,100	\$254,700	
2018 Table				

Schedule 5 - 2019  
**MANITOWOC COUNTY, WISCONSIN**  
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2019  
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2019 - Copy of Full Report Available From Manitowoc County Clerks Office

2019				
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$153,900,900	\$1,879,100	\$155,780,000	2.772%
Centerville	\$77,962,300	\$35,500	\$77,997,800	1.388%
Cooperstown	\$120,712,400	\$97,800	\$120,810,200	2.149%
Eaton	\$83,908,000	\$359,500	\$84,267,500	1.499%
Franklin	\$119,972,200	\$108,200	\$120,080,400	2.136%
Gibson	\$124,479,700	\$1,397,300	\$125,877,000	2.240%
Kossuth	\$177,968,700	\$1,519,000	\$179,487,700	3.193%
Liberty	\$152,999,900	\$291,700	\$153,291,600	2.727%
Manitowoc	\$99,090,500	\$136,400	\$99,226,900	1.765%
Manitowoc Rapids	\$223,557,700	\$24,500	\$223,582,200	3.978%
Maple Grove	\$79,749,400	\$258,200	\$80,007,600	1.423%
Meeme	\$135,816,000	\$1,577,100	\$137,393,100	2.445%
Mishicot	\$103,021,800	\$263,300	\$103,285,100	1.838%
Newton	\$237,567,900	\$1,862,300	\$239,430,200	4.260%
Rockland	\$97,842,500	\$527,200	\$98,369,700	1.750%
Schleswig	\$253,374,800	\$1,546,600	\$254,921,400	4.536%
Two Creeks	\$46,028,700	\$79,900	\$46,108,600	0.820%
Two Rivers	\$153,589,700	\$198,300	\$153,788,000	2.736%
Town Totals	\$2,441,543,100	\$12,161,900	\$2,453,705,000	43.655%
Villages:				
Cleveland	\$101,166,600	\$658,600	\$101,825,200	1.812%
Francis Creek	\$40,322,500	\$225,000	\$40,547,500	0.721%
Kellnersville	\$13,802,900	\$73,300	\$13,876,200	0.247%
Maribel	\$16,804,300	\$972,400	\$17,776,700	0.316%
Mishicot	\$83,366,700	\$505,200	\$83,871,900	1.492%
Reedsville	\$52,731,700	\$372,100	\$53,103,800	0.945%
St. Nazianz	\$37,706,000	\$609,000	\$38,315,000	0.682%
Valders	\$55,267,400	\$2,190,200	\$57,457,600	1.022%
Whitelaw	\$38,591,600	\$212,700	\$38,804,300	0.690%
Village Totals	\$439,759,700	\$5,818,500	\$445,578,200	7.927%
Cities:				
Kiel	\$241,697,200	\$9,827,800	\$251,525,000	4.475%
Manitowoc	\$1,921,159,800	\$52,460,800	\$1,973,620,600	35.114%
Two Rivers	\$489,590,700	\$6,477,000	\$496,067,700	8.826%
City Totals	\$2,652,447,700	\$68,765,600	\$2,721,213,300	48.415%
Total County	\$5,533,750,500	\$86,746,000	\$5,620,496,500	99.997%
T.I.D. District	Year	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$223,600 *	
C. Kiel #02 (Closed)	1990	\$0	\$0	\$0
C. Kiel #04	2011	\$3,697,100	\$27,166,700	\$23,469,600
C. Manitowoc #09	1995	\$1,975,800	\$16,594,200	\$14,618,400
C. Manitowoc #10	1997	\$2,694,400	\$8,610,600	\$5,916,200
C. Manitowoc #11	1997	\$0	\$0	\$0
C. Manitowoc #12	1999	\$61,500	\$7,560,400	\$7,498,900
C. Manitowoc #13	2000	\$0	\$0	\$0
C. Manitowoc #16	2003	\$23,530,300	\$38,388,800	\$14,858,500
C. Manitowoc #17	2007	\$192,200	\$10,139,200	\$9,947,000
C. Manitowoc #18	2015	\$13,492,300	\$12,295,900 *	
C. Manitowoc #19	2017	\$58,414,600	\$63,832,700	\$5,418,100
C. Manitowoc #20	2018	\$6,636,100	\$6,768,200	\$132,100
C. Manitowoc #21	2018	\$22,730,400	\$23,085,600	\$355,200
C. Manitowoc #		\$0	\$0	\$0
V. Cleveland #01 1996		\$0	\$0	\$0
V. Francis Creek #2 2004		\$219,600	\$1,379,500	\$1,159,900
V. Kellnersville #1 2003		\$783,600	\$1,278,200	\$494,600
V. Maribel #001 2017		\$1,247,400	\$3,675,600	\$2,428,200
V. Valders #002 2017		\$3,330,200	\$3,406,800	\$76,600
V. Whitelaw #002 2010		\$2,290,100	\$3,605,300	\$1,315,200
C. Two Rivers #3 1992		\$2,305,500	\$2,797,600	\$492,100
C. Two Rivers #4 1994		\$1,146,900	\$2,904,600	\$1,757,700
C. Two Rivers #6 2000		\$0	\$1,163,000	\$1,163,000
C. Two Rivers #7 2001		\$0	\$6,074,800	\$6,074,800
C. Two Rivers #8 2002		\$0	\$7,172,600	\$7,172,600
C. Two Rivers #9 2003		\$10,800	\$9,140,900	\$9,130,100
C. Two Rivers #10 2014		\$2,070,700	\$4,112,500	\$2,041,800
C. Two Rivers #11 2016		\$860,400	\$2,057,400	\$1,197,000
C. Two Rivers #12 2018		\$380,900	\$109,800 *	
* has a zero or negative value increment, no increment shown.				
2019 Table				

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2010)

Direct and Overlapping Governments

2010 Taxes Collected in 2011

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

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

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

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

of credit.

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

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

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

**MANITOWOC COUNTY, WISCONSIN**

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

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

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

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

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

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

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2012)

Direct and Overlapping Governments

For 2012 Levy Collected in 2013

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

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

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

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

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2013)  
Direct and Overlapping Governments  
For 2013 Levy Collected in 2014

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

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

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

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

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

**MANITOWOC COUNTY, WISCONSIN**  
**Property Tax Rates (Mill-Rate 2014)**  
**Direct and Overlapping Governments**  
**For 2014 Levy Collected in 2015**

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

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

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

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



## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2015)

Direct and Overlapping Governments

For 2015 Levy Collected in 2016

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

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

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

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

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

**MANTOWOC COUNTY, WISCONSIN**

Property Tax Rates (Mill-Rate 2016)

Direct and Overlapping Governments

For 2016 Levy Collected in 2017

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

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

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

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

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

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

## MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2017)

Direct and Overlapping Governments

For 2017 Levy Collected in 2018

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

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.28	6.73	3.24		0.91	0.00	23.16
	Valders	7.94	6.73	3.24		0.91	0.00	18.81
	Valders 1	7.94	6.73	3.24	3.00	0.91	0.00	21.81
Centerville	Kiel	7.14	5.79	3.40		0.78	0.00	17.12
	Manitowoc	5.85	5.79	3.40		0.78	0.00	15.83
	Sheboygan	7.77	5.79	3.40		0.78	0.00	17.75
Cooperstown	Denmark	7.46	6.51	2.82		0.90	0.00	17.68
	Mishicot	6.96	6.51	2.82		0.88	0.00	17.17
	Reedsville	12.07	6.51	2.82		0.88	0.00	22.28
Eaton	Chilton	8.81	6.27	2.97		1.12	0.00	19.17
	Kiel	7.70	6.27	2.97		0.85	0.00	17.79
	Valders	7.41	6.27	2.97		0.85	0.00	17.50
Franklin	Reedsville Fire Dist 1,2,3	10.86	6.25	0.00		0.85	0.00	17.95
	Reedsville Fire Dist 4	10.86	6.25	0.00		0.85	0.00	17.95
Gibson	Mishicot Fire Dist 1	6.62	6.20	3.02		0.84	0.00	16.68
	Mishicot Fire Dist 2	6.62	6.20	3.02		0.84	0.00	16.68
	Mishicot Fire Dist 3	6.62	6.20	3.02		0.84	0.00	16.68
	Denmark Fire Dist 2	7.10	6.20	3.02		0.86	0.00	17.17
	Denmark Fire Dist 3	7.10	6.20	3.02		0.86	0.00	17.17
Kossuth	Manitowoc	5.92	5.80	1.62		0.79	0.00	14.13
	Mishicot	6.12	5.80	1.62		0.79	0.00	14.33
	Reedsville	10.68	5.80	1.62		0.79	0.00	18.89
Liberty	Kiel	7.34	6.05	2.70		0.82	0.00	16.90
	Valders	7.05	6.05	2.70		0.82	0.00	16.62
	Valders Sanit Dis 1	7.05	6.05	2.70	0.90	0.82	0.00	17.52
Manitowoc	Manty/Rockwood Fire Dept	6.50	6.19	1.99		0.84	0.00	15.52
	Manty/Silv San & Fire	6.50	6.19	1.99		0.84	0.00	15.52
	Manitowoc fire dept	6.50	6.19	1.99		0.84	0.00	15.52
Mtwc Rapids	Manty Branch Reckwo Silv FD	6.19	5.98	2.28		0.81	0.00	15.26
	Vald Brnch/Silv FD	7.24	5.98	2.28		0.81	0.00	16.31
Maple Grove	Brillion/FD Wayside	7.26	6.05	2.96		1.08	0.00	17.36
	Reedsville/FD Wayside	10.66	6.05	2.96		0.82	0.00	20.49
	Brillion/FD Brillion	7.26	6.05	2.96		1.08	0.00	17.36
	Reedsville/FD Brillion	10.66	6.05	2.96		0.82	0.00	20.49
	Reedsville/FD Reedsv	10.66	6.05	2.96		0.82	0.00	20.49
Meeme	Howards Grove	7.89	6.33	2.76		0.86	0.00	17.83
	Kiel	7.94	6.33	2.76		0.86	0.00	17.88
	Kiel/Liberty San Dist. #1	7.94	6.33	2.76	0.94	0.86	0.00	18.82
Mishicot	Mishicot	6.61	6.29	2.43		0.85	0.00	16.18
Newton	Manitowoc	6.52	6.16	1.91		0.83	0.00	15.42
	Manty Sanit Dist 1	6.52	6.16	1.91		0.83	0.00	15.42
	Valders	7.60	6.16	1.91		0.83	0.00	16.50
	Valders Sanit Dist 1	7.60	6.16	1.91	0.76	0.83	0.00	17.26
Rockland	Reedsville	11.89	6.62	4.03		0.90	0.00	23.44
	Valders	7.61	6.62	4.03		0.90	0.00	19.16
	Brillion	8.17	6.62	4.03		1.18	0.00	20.01
Schleswig	Kiel	7.46	6.04	1.52		0.82	0.00	15.84
	Kiel Sanit Dist 1	7.46	6.04	1.52	0.56	0.82	0.00	16.40
	Kiel Sanit Dist 2	7.46	6.04	1.52	1.32	0.82	0.00	17.16
Two Creeks	Kewaunee	7.87	5.98	0.00		0.81	0.00	14.67
	Mishicot	6.48	5.98	0.00		0.81	0.00	13.28
Two Rivers	Manty & Sanit Dist 1	6.05	5.81	1.86		0.79	0.00	14.49
	Mishicott/Sanit Dist 2	6.02	5.81	1.86		0.79	0.00	14.47
	Two Rivers & Sanit Dis 1	7.36	5.81	1.86		0.79	0.00	15.81
Villages								
Cleveland	Sheboygan	7.86	5.78	6.85		0.80	0.00	21.28
Francis Creek	Mishicot	6.34	5.85	4.52		0.81	0.00	17.52
Kellnersville	Reedsville	10.30	5.77	3.23		0.80	0.00	20.10
Maribel	Denmark	6.82	5.81	1.78		0.82	0.00	15.23
Mishicot	Mishicot	6.65	6.17	6.98		0.85	0.00	20.66
Reedsville	Reedsville	11.30	6.37	11.94		0.88	0.00	30.49
St. Nazianz	Valders	6.61	5.63	7.27		0.78	0.00	20.29
Valders	Valders	6.65	5.61	6.40		0.78	0.00	19.42
Whitelaw	Valders	7.50	6.23	3.86		0.86	0.00	18.45
Cities								
Kiel	Kiel / Millpond	8.52	6.17	5.35	0.24	0.90	0.00	21.19
	Kiel	8.52	6.17	5.35		0.90	0.00	20.95
Two Rivers	Two Rivers Library & TIF	9.57	5.70	10.78		0.84	0.00	25.04
	Manty Library & TIF	8.23	5.70	10.78		0.84	0.00	23.70
Manitowoc	Manitowoc	7.50	5.23	8.15		0.77	0.00	20.17

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

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

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

**MANITOWOC COUNTY, WISCONSIN**  
**Property Tax Rates (Mill-Rate 2018)**  
**Direct and Overlapping Governments**  
**For 2018 Levy Collected in 2019**

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

Towns	Tax District	School	County	Local	(1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.33	6.63	3.33		0.88	0.00	(A)	23.17
	Valders	8.24	6.63	3.33		0.88	0.00	(A)	19.08
	Valders 1	8.24	6.63	3.33	3.50	0.88	0.00	(A)	22.58
Centerville	Kiel	6.82	5.67	3.41		0.76	0.00	(A)	16.65
	Manitowoc	5.77	5.67	3.41		0.76	0.00	(A)	15.60
	Sheboygan	7.39	5.67	3.41		0.76	0.00	(A)	17.22
Cooperstown	Denmark	7.60	6.51	2.82		0.90	0.00	(A)	17.84
	Mishicot	7.52	6.51	2.82		0.87	0.00	(A)	17.72
	Reedsville	12.33	6.51	2.82		0.87	0.00	(A)	22.53
Eaton	Chilton	9.30	6.37	3.38		1.12	0.00	(A)	20.16
	Kiel	7.71	6.37	3.38		0.85	0.00	(A)	18.30
	Valders	8.00	6.37	3.38		0.85	0.00	(A)	18.59
Franklin	Reedsville	11.07	6.27	0.00		0.84	0.00	(A)	18.18
Gibson	Mishicot	6.84	5.97	3.01		0.80	0.00	(A)	16.61
	Denmark	6.92	5.97	3.01		0.82	0.00	(A)	16.72
Kossuth	Manitowoc	6.33	6.06	1.62		0.81	0.00	(A)	14.82
	Mishicot	7.01	6.06	1.62		0.81	0.00	(A)	15.50
	Reedsville	11.48	6.06	1.62		0.81	0.00	(A)	19.97
Liberty	Kiel	7.37	6.13	2.69		0.82	0.00	(A)	17.01
	Valders	7.65	6.13	2.69		0.82	0.00	(A)	17.29
	Valders Sanit Dis 1	7.65	6.13	2.69	0.98	0.82	0.00	(A)	18.27
Manitowoc	Manitowoc	6.78	6.39	1.98		0.85	0.00	(A)	16.00
Mtwc Rapids	Manitowoc	6.46	6.19	2.79		0.82	0.00	(A)	16.26
	Valders	7.90	6.19	2.79		0.82	0.00	(A)	17.70
Maple Grove	Brillion	6.71	6.04	2.98		1.07	0.00	(A)	16.79
	Reedsville	10.83	6.04	2.98		0.81	0.00	(A)	20.66
Meeme	Howards Grove	7.11	5.89	2.50		0.79	0.00	(A)	16.29
	Kiel	7.23	5.89	2.50		0.79	0.00	(A)	16.41
	Kiel/Liberty San Dist. #1	7.23	5.89	2.50	0.94	0.79	0.00	(A)	17.35
Mishicot	Mishicot	7.19	6.28	2.42		0.84	0.00	(A)	16.73
Newton	Manitowoc	6.74	6.34	1.91		0.84	0.00	(A)	15.83
	Valders	8.21	6.34	1.91		0.84	0.00	(A)	17.31
	Valders Sanit Dist 1	8.21	6.34	1.91	0.74	0.84	0.00	(A)	18.05
Rockland	Reedsville	12.28	6.71	4.09		0.89	0.00	(A)	23.97
	Valders	8.13	6.71	4.09		0.89	0.00	(A)	19.83
	Brillion	7.69	6.71	4.09		1.18	0.00	(A)	19.68
Schleswig	Kiel	7.43	6.14	1.52		0.82	0.00	(A)	15.90
	Kiel Sanit Dist 1	7.43	6.14	1.52	0.60	0.82	0.00	(A)	16.51
	Kiel Sanit Dist 2	7.43	6.14	1.52	1.22	0.82	0.00	(A)	17.12
	Kiel Millpond	7.43	6.14	1.52	0.24	0.82	0.00	(A)	16.14
	Kiel San Dist 1/Millpond	7.43	6.14	1.52	0.60	0.82	0.00	(A)	16.75
	Kiel San Dist 2/Millpond	7.43	6.14	1.52	1.22	0.82	0.00	(A)	17.36
Two Creeks	Kewaunee	8.29	5.87	0.00		0.78	0.00	(A)	14.94
	Mishicot	6.82	5.87	0.00		0.78	0.00	(A)	13.47
Two Rivers	Manitowoc	6.24	5.98	1.86		0.80	0.00	(A)	14.88
	Mishicot	6.91	5.98	1.86		0.80	0.00	(A)	15.55
	Two Rivers	8.17	5.98	1.86		0.80	0.00	(A)	16.80
<b>Villages</b>									
Cleveland	Sheboygan	8.00	5.98	6.95		0.81	0.00	(A)	21.76
Francis Creek	Mishicot	7.01	5.93	4.47		0.81	0.00	(A)	18.22
Kellnersville	Reedsville	10.61	5.84	3.52		0.79	0.00	(A)	20.77
Maribel	Denmark	6.64	5.59	1.72		0.79	0.00	(A)	14.74
Mishicot	Mishicot	6.90	5.95	6.57		0.81	0.00	(A)	20.23
Reedsville	Reedsville	10.82	6.09	12.16		0.83	0.00	(A)	29.90
St. Nazianz	Valders	7.07	5.66	7.30		0.77	0.00	(A)	20.80
Valders	Valders	7.69	6.00	6.48		0.82	0.00	(A)	21.00
Whitelaw	Valders	7.85	6.15	4.35		0.84	0.00	(A)	19.18
<b>Cities</b>									
Kiel	Kiel / Millpond	8.66	6.43	5.28	0.27	0.92	0.00	(A)	21.55
	Kiel	8.66	6.43	5.28		0.92	0.00	(A)	21.28
Two Rivers	Two Rivers Library & TIF	9.69	5.48	10.84		0.79	0.00	(1.77)	25.02
	Manty Library & TIF	7.87	5.48	10.84		0.79	0.00	(1.77)	23.20
Manitowoc	Manitowoc	7.69	5.41	8.23		0.78	0.00	(1.44)	20.67

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

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

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

**MANITOWOC COUNTY, WISCONSIN**

Property Tax Rates (Mill-Rate 2019)  
Direct and Overlapping Governments  
For 2019 Levy Collected in 2020

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

Towns	Tax District	School	County	Local	(1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	10.91	6.34	3.47		0.88	0.00	(A)	21.60
	Valders	8.11	6.34	3.47		0.88	0.00	(A)	18.80
	Valders 1	8.11	6.34	3.47	4.17	0.88	0.00	(A)	22.97
Centerville	Kiel	7.84	5.87	3.40		0.82	0.00	(A)	17.93
	Manitowoc	6.43	5.87	3.40		0.82	0.00	(A)	16.53
	Sheboygan	8.05	5.87	3.40		0.82	0.00	(A)	18.15
Cooperstown	Denmark	8.50	6.64	2.91		0.95	0.00	(A)	18.99
	Mishicot	8.14	6.64	2.91		0.92	0.00	(A)	18.61
	Reedsville	11.69	6.64	2.91		0.92	0.00	(A)	22.16
Eaton	Chilton	10.23	6.26	3.38		1.12	0.00	(A)	20.99
	Kiel	8.29	6.26	3.38		0.87	0.00	(A)	18.80
	Valders	8.14	6.26	3.38		0.87	0.00	(A)	18.65
Franklin	Reedsville	10.71	6.52	0.00		0.91	0.00	(A)	18.15
Gibson	Mishicot	7.76	6.26	2.99		0.87	0.00	(A)	17.87
	Denmark	8.10	6.26	2.99		0.89	0.00	(A)	18.23
Kossuth	Manitowoc	6.62	5.99	1.62		0.83	0.00	(A)	15.06
	Mishicot	7.35	5.99	1.62		0.83	0.00	(A)	15.79
	Reedsville	10.56	5.99	1.62		0.83	0.00	(A)	19.00
Liberty	Kiel	8.32	6.26	2.61		0.87	0.00	(A)	18.06
	Valders	8.17	6.26	2.61		0.87	0.00	(A)	17.91
	Valders Sanit Dis 1	8.17	6.26	2.61	0.97	0.87	0.00	(A)	18.88
Manitowoc	Manitowoc	7.24	6.43	1.98		0.89	0.00	(A)	16.55
Mtwc Rapids	Manitowoc	7.17	6.41	2.81		0.89	0.00	(A)	17.28
	Valders	8.56	6.41	2.81		0.89	0.00	(A)	18.67
Maple Grove	Brillion	8.86	6.52	2.98		1.17	0.00	(A)	19.53
	Reedsville	11.02	6.52	2.98		0.91	0.00	(A)	21.42
Meeme	Howards Grove	8.00	6.20	2.63		0.86	0.00	(A)	17.70
	Kiel	8.35	6.20	2.63		0.86	0.00	(A)	18.04
	Kiel/Liberty San Dist. #1	8.35	6.20	2.63	0.96	0.86	0.00	(A)	19.01
Mishicot	Mishicot	7.80	6.34	3.48		0.88	0.00	(A)	18.51
Newton	Manitowoc	6.54	5.93	1.91		0.83	0.00	(A)	15.20
	Valders	7.82	5.93	1.91		0.83	0.00	(A)	16.49
	Valders Sanit Dist 1	7.82	5.93	1.91	0.73	0.83	0.00	(A)	17.22
Rockland	Reedsville	10.04	5.86	3.52		0.82	0.00	(A)	20.23
	Valders	7.38	5.86	3.52		0.82	0.00	(A)	17.57
	Brillion	7.80	5.86	3.52		1.03	0.00	(A)	18.21
Schleswig	Kiel	8.35	6.27	1.52		0.87	0.00	(A)	17.01
	Kiel Sanit Dist 1	8.35	6.27	1.52	0.44	0.87	0.00	(A)	17.45
	Kiel Sanit Dist 2	8.35	6.27	1.52	1.23	0.87	0.00	(A)	18.24
	Kiel Millpond	8.35	6.27	1.52	0.25	0.87	0.00	(A)	17.26
	Kiel San Dist 1/Millpond	8.35	6.27	1.52	0.44	0.87	0.00	(A)	17.70
	Kiel San Dist 2/Millpond	8.35	6.27	1.52	1.23	0.87	0.00	(A)	18.48
	Kewaunee	8.35	5.62	0.00		0.78	0.00	(A)	14.75
Two Creeks	Mishicot	6.78	5.62	0.00		0.78	0.00	(A)	13.18
	Manitowoc	6.50	5.95	1.87		0.83	0.00	(A)	15.15
	Mishicot	7.23	5.95	1.87		0.83	0.00	(A)	15.87
Two Rivers	Two Rivers	8.34	5.95	1.87		0.83	0.00	(A)	16.99
<b>Villages</b>									
Cleveland	Sheboygan	8.28	5.96	6.57		0.84	0.00	(A)	21.65
Francis Creek	Mishicot	7.15	5.73	4.54		0.81	0.00	(A)	18.23
Kellnersville	Reedsville	10.23	6.08	3.69		0.86	0.00	(A)	20.86
Maribel	Denmark	7.33	5.52	1.83		0.80	0.00	(A)	15.49
Mishicot	Mishicot	7.09	5.75	6.09		0.81	0.00	(A)	19.74
Reedsville	Reedsville	10.34	6.27	12.18		0.89	0.00	(A)	29.68
St. Nazianz	Valders	7.64	5.82	7.40		0.82	0.00	(A)	21.69
Valders	Valders	7.94	6.00	6.60		0.85	0.00	(A)	21.40
Whitelaw	Valders	7.59	5.80	4.33		0.82	0.00	(A)	18.54
<b>Cities</b>									
Kiel	Kiel / Millpond	7.54	5.18	4.75	0.21	0.77	0.00	(A)	18.45
	Kiel	7.54	5.18	4.75		0.77	0.00	(A)	18.25
Two Rivers	Two Rivers Library & TIF	9.96	10.74	5.51		0.82	0.00	(1.70)	25.33
	Manty Library & TIF	8.17	10.74	5.51		0.82	0.00	(1.70)	23.54
Manitowoc	Manitowoc	7.89	5.35	8.47		0.80	0.00	(1.38)	21.14

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

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

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

## Schedule 7

## MANITOWOC COUNTY, WISCONSIN

## Top Ten Property Tax Payers

2018 Levy for 2019 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	ARHC Amtrvwi01 LLC Aurora	\$15,652,500.00	\$15,397,200.00	\$363,147.91	0.31%
2	Sargento Cheese Co.	\$16,889,500.00	\$19,473,200.00	\$359,283.52	0.31%
3	Manitowoc Cranes LLC	\$15,389,300.00	\$14,981,260.00	\$317,940.86	0.27%
4	Holy Family Memorial, In	\$13,700,100.00	\$13,336,840.00	\$283,134.64	0.24%
5	Aurora Medical Group Inc	\$10,827,500.00	\$10,540,420.00	\$235,555.11	0.20%
6	ARCP MT Manitowoc WI LLC	\$10,827,500.00	\$10,540,420.00	\$223,590.17	0.19%
7	Eggers Industries Inc.	\$8,713,800.00	\$8,571,700.00	\$217,952.43	0.19%
8	Country Visions Coop	\$9,890,900.00	\$10,549,100.00	\$202,741.76	0.17%
9	Partners An Arkansas Gen Manitowoc	\$9,500,000.00	\$9,248,110.00	\$196,315.85	0.17%
10	FH Resort Limited Fox Hills	\$9,824,600.00	\$9,971,500.00	\$190,904.27	0.16%
	All Other	\$5,317,142,100.00	\$5,256,308,234.00	\$113,475,337.48	97.77%
	Totals	\$5,438,357,800.00	\$5,378,917,984.00	\$116,065,904.00	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2018 for budget and collection during 2019.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

2008 Levy for 2009 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Holy Family Memorial Inc.	\$26,889,663.00	\$26,436,260.00	\$554,273.00	0.52%
2	Manitowoc Company Inc.	\$26,442,971.00	\$25,997,100.00	\$542,255.00	0.51%
3	PMZ-Two rivers LLC (Aurora)	\$19,554,205.00	\$17,207,400.00	\$401,402.00	0.37%
4	Walmart	\$12,572,864.00	\$12,360,865.00	\$251,289.00	0.23%
5	Eggers Industries	\$11,394,886.00	\$10,027,500.00	\$256,567.00	0.24%
6	Lowes	\$9,990,626.00	\$9,822,168.00	\$207,642.00	0.19%
7	Menards	\$9,750,348.00	\$9,585,941.00	\$192,637.00	0.18%
8	Dewey Properties LLC	\$9,448,810.00	\$9,289,488.00	\$185,556.00	0.17%
9	Lakeside Foods	\$9,050,608.00	\$8,898,000.00	\$177,616.00	0.17%
10	Busch Agricultural Resources Inc.	\$9,027,417.00	\$8,875,200.00	\$177,102.00	0.16%
	All Other	\$5,145,460,502.00	\$4,645,428,874.00	\$104,419,742.00	97.26%
	Totals	\$5,289,582,900.00	\$4,783,928,796.00	\$107,366,081.00	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2008 for budget and collection during 2009.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

## Schedule 8

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

	Total Levies All Districts *										County Only		
Budget Year	Total Tax Levy *	Municipality Collections	Returned to County for Collections	Collections Before Annual Tax Sale Date	Amount of Annual Tax Sale **	Percentage Uncollected As of Tax Sale Date	Collections in Subsequent Years	****		County Tax Levy	Total Tax Collections ***	Ratio of Total Tax Collections to County Levy	
								Total Collections to Date					
								***** Amount	Percentage of Total Levy*				
1989	\$45,388,019	\$37,319,163	\$8,068,856	\$6,874,453	\$1,194,403	2.63%	*****A	*****A	*****A	\$8,533,605	\$8,309,040	97.37%	
1990	\$50,827,782	\$41,921,372	\$8,906,410	\$7,251,378	\$1,655,032	3.26%	*****A	*****A	*****A	\$10,124,148	\$9,794,490	96.74%	
1991	\$52,154,567	\$44,217,744	\$7,936,823	\$6,137,093	\$1,799,730	3.45%	*****A	*****A	*****A	\$11,231,595	\$10,844,019	96.55%	
1992	\$57,179,307	\$46,205,343	\$10,973,964	\$9,337,018	\$1,636,946	2.86%	*****A	*****A	*****A	\$12,718,272	\$12,354,170	97.14%	
1993	\$58,970,042	\$49,241,052	\$9,728,990	\$8,114,272	\$1,614,718	2.74%	*****A	*****A	*****A	\$13,330,210	\$12,964,962	97.26%	
1994	\$61,555,791	\$53,036,748	\$8,519,043	\$6,981,279	\$1,537,764	2.50%	*****A	*****A	*****A	\$13,469,913	\$13,133,165	97.50%	
1995	\$66,945,044	\$50,487,228	\$16,457,816	\$14,701,932	\$1,755,884	2.62%	*****A	*****A	*****A	\$12,813,864	\$12,478,140	97.38%	
1996	\$66,331,654	\$40,852,790	\$25,478,864	\$23,778,243	\$1,700,621	2.56%	*****A	*****A	*****A	\$13,346,657	\$13,008,209	97.44%	
1997	\$61,626,083	\$37,290,512	\$24,335,571	\$22,836,554	\$1,499,017	2.43%	*****A	*****A	*****A	\$13,747,057	\$13,413,003	97.57%	
1998	\$66,659,557	\$28,067,349	\$38,592,208	\$37,029,495	\$1,562,713	2.34%	*****A	*****A	*****A	\$15,293,950	\$14,936,072	97.66%	
1999	\$71,453,497	\$43,500,320	\$27,953,177	\$26,289,064	\$1,664,113	2.33%	*****A	*****A	*****A	\$18,009,105	\$17,589,492	97.67%	
2000	\$75,546,352	\$53,018,733	\$22,527,619	\$20,812,945	\$1,714,674	2.27%	*****A	*****A	*****A	\$19,507,817	\$19,104,005	97.73%	
2001	\$80,288,447	\$49,276,775	\$31,011,672	\$29,393,152	\$1,618,520	2.02%	*****A	*****A	*****A	\$20,857,127	\$20,435,813	97.98%	
2002	\$86,170,021	\$53,389,300	\$32,780,720	\$30,770,712	\$2,010,008	2.33%	*****A	*****A	*****A	\$22,503,245	\$21,978,333	97.67%	
2003	\$91,059,120	\$57,031,908	\$34,027,212	\$31,972,566	\$2,054,646	2.26%	*****A	*****A	*****A	\$24,353,486	\$23,803,431	97.74%	
2004	\$94,329,676	\$59,841,951	\$34,487,725	\$32,311,842	\$2,175,883	2.31%	*****A	*****A	*****A	\$25,011,915	\$24,434,140	97.69%	
2005	\$97,739,792	\$61,787,526	\$35,952,266	\$33,817,347	\$2,134,919	2.18%	*****A	*****A	*****A	\$25,758,917	\$25,197,374	97.82%	
2006	\$98,136,252	\$61,975,999	\$36,160,253	\$33,831,509	\$2,328,744	2.37%	*****A	*****A	*****A	\$26,462,274	\$25,838,390	97.63%	
2007	\$99,842,951	\$61,225,859	\$38,617,092	\$36,329,942	\$2,287,150	2.29%	*****A	*****A	*****A	\$26,920,541	\$26,478,207	98.36%	
2008	\$103,754,070	\$66,874,708	\$36,879,362	\$34,380,792	\$2,498,570	2.41%	*****A	*****A	*****A	\$27,347,207	\$25,210,770	92.19%	
2009	\$107,366,081	\$67,119,499	\$40,246,582	\$37,230,582	\$3,016,000	2.81%	\$2,990,822	\$107,340,903	99.9765%	\$27,741,006	\$26,747,243	96.42%	
2010	\$112,720,962	\$70,496,334	\$42,224,628	\$39,282,516	\$2,942,112	2.61%	\$2,919,404	\$112,698,254	99.9799%	\$28,212,603	\$28,206,608	99.98%	
2011	\$115,707,471	\$73,615,782	\$42,091,689	\$39,132,124	\$2,959,565	2.56%	\$2,935,509	\$115,683,415	99.9792%	\$28,451,558	\$27,723,824	97.44%	
2012	\$118,516,688	\$75,811,427	\$42,705,261	\$40,182,385	\$2,522,876	2.13%	\$2,494,852	\$118,488,664	99.9764%	\$28,636,506	\$28,026,918	97.87%	
2013	\$118,942,945	\$76,097,624	\$42,845,321	\$40,340,407	\$2,504,914	2.11%	\$2,474,901	\$118,912,932	99.9748%	\$28,720,978	\$28,116,120	97.89%	
2014	\$117,394,756	\$77,146,532	\$40,248,224	\$38,146,961	\$2,101,263	1.79%	\$2,071,804	\$117,365,297	99.9749%	\$28,859,333	\$28,342,776	98.21%	
2015	\$115,036,850	\$76,699,186	\$38,337,664	\$36,428,787	\$1,908,877	1.66%	\$1,861,949	\$114,989,922	99.9592%	\$29,052,082	\$28,570,003	98.34%	
2016	\$117,481,471	\$77,923,739	\$39,557,732	\$37,581,224	\$1,976,508	1.68%	\$1,869,208	\$117,374,171	99.9087%	\$29,263,972	\$29,237,254	99.91%	
2017	\$115,316,724	\$79,109,605	\$36,207,119	\$34,383,600	\$1,823,519	1.58%	\$682,454	\$114,175,659	99.0105%	\$29,454,919	\$29,163,462	99.01%	
2018	\$113,971,185	\$79,522,391	\$34,448,794	\$32,673,026	\$1,775,768	1.56%	\$345,092	\$112,195,417	98.4419%	\$29,787,844	\$29,323,720	98.44%	
2019	\$116,066,778	\$77,301,759	\$38,765,019	\$36,752,265	\$2,012,754	1.73%	N.A.	\$114,054,024	98.2659%	\$30,438,246	\$29,910,416	98.27%	

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

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

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

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

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

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

## Schedule 9

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

Year End 12/31	<b>Governmental Activities General Obligation Bonds *</b>	<b>Business-Type Activities General Obligation Bonds *</b>	<b>Total Primary Government *</b>	Population	Per Capita Income \$	Equalized Value Including TID	<b>Percentage of Personal Income #</b>	<b>Per Capita</b>
2010	\$31,635,000	\$0	\$31,635,000	81,442	\$36,391	\$5,397,710,800	1.07%	\$388.44
2011	\$28,875,000	\$0	\$28,875,000	81,406	\$38,519	\$5,374,268,200	0.92%	\$354.70
2012	\$27,230,000	\$0	\$27,230,000	81,437	\$40,394	\$5,186,290,300	0.83%	\$334.37
2013	\$27,195,000	\$0	\$27,195,000	81,352	\$41,336	\$5,003,116,500	0.81%	\$334.29
2014	\$25,200,000	\$0	\$25,200,000	81,320	\$42,519	\$5,115,896,200	0.73%	\$309.89
2015	\$22,410,000	\$0	\$22,410,000	81,372	\$44,803	\$5,162,422,900	0.61%	\$275.40
2016	\$20,365,000	\$0	\$20,365,000	81,404	\$45,433	\$5,275,735,800	0.55%	\$250.17
2017	\$25,530,000	\$0	\$25,530,000	81,076	\$45,767	\$5,287,002,200	0.69%	\$314.89
2018	\$25,110,000	\$0	\$25,110,000	81,494	\$47,675 **	\$5,358,357,900	0.65%	\$308.12
2019	\$28,665,000	\$0	\$28,665,000	81,643	\$47,675 **	\$5,737,214,100	0.74%	\$351.10

Year End 12/31	Total Gross Bonded Debt of Primary Government *	Bond Premium (Discount) *	Less Debt Service Fund * @	Total Net Bonded Debt Primary Government *	<b>Percentage of Personal Income #</b>	<b>Net</b>  <b>Per Capita</b>	<b>Net Debt as a Percentage of Equalized Value</b>
2010	\$31,635,000	\$317,545	\$757,538	\$31,195,007	1.05%	\$383.03	0.58%
2011	\$28,875,000	\$137,155	\$578,566	\$28,433,589	0.91%	\$349.28	0.53%
2012	\$27,230,000	\$142,408	\$574,780	\$26,797,628	0.81%	\$329.06	0.52%
2013	\$27,195,000	\$111,651	\$564,603	\$26,742,048	0.80%	\$328.72	0.53%
2014	\$25,200,000	\$80,894	\$569,036	\$24,711,858	0.71%	\$303.88	0.48%
2015	\$22,410,000	\$50,137	\$827,362	\$21,632,775	0.59%	\$265.85	0.42%
2016	\$20,365,000	\$19,380	\$1,081,542	\$19,302,838	0.52%	\$237.12	0.37%
2017	\$25,530,000	\$19,380	\$598,711	\$24,950,669	0.67%	\$307.74	0.47%
2018	\$25,110,000	\$49,579	\$601,977	\$24,557,602	0.63%	\$301.34	0.46%
2019	\$28,665,000	\$688,938	\$1,278,781	\$28,075,157	0.72%	\$343.88	0.49%

\* Amounts rounded to nearest whole dollar.

\*\* Information for 2018 was unavailable at time of printing.

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

@ Amount available for repayment of governmental general obligation bonds.



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

Municipality/School District			Total		
	Percent Overlap	Overlap / Direct	Outstanding Principal as of 12/31/19	Principal Payments Scheduled During 2020	Anticipated New Debt During 2020
Town of Cato	100%	Overlap	\$0	\$0	\$0
Town of Centerville	100%	Overlap	\$0	\$0	\$0
Town of Cooperstown	100%	Overlap	\$38,172	\$7,503	\$0
Town of Eaton	100%	Overlap	\$84,841	\$27,444	\$169,040
Town of Franklin	100%	Overlap	\$777,989	\$80,000	\$0
Town of Gibson	100%	Overlap	\$0	\$0	\$0
Town of Kossuth	100%	Overlap	\$0	\$0	\$0
Town of Liberty	100%	Overlap	\$130,000	\$63,393	\$0
Town of Manitowoc	100%	Overlap	\$0	\$0	\$0
Town of Manitowoc Rapids	100%	Overlap	\$0	\$0	\$0
Town of Maple Grove	100%	Overlap	\$0	\$0	\$0
Town of Meeme	100%	Overlap	\$18,504	\$18,504	\$0
Town of Mishicot	100%	Overlap	\$94,170	\$26,413	\$0
Town of Newton	100%	Overlap	\$0	\$0	\$0
Town of Rockland	100%	Overlap	\$0	\$0	\$0
Town of Schleswig	100%	Overlap	\$0	\$0	\$0
Town of Two Creeks	100%	Overlap	\$0	\$0	\$0
Town of Two Rivers	100%	Overlap	\$0	\$0	\$0
Village of Cleveland	100%	Overlap	\$655,000	\$280,000	\$0
Village of Francis Creek	100%	Overlap	\$523,966	\$129,677	\$0
Village of Kellnersville	100%	Overlap	\$112,995	\$20,565	\$0
Village of Maribel	100%	Overlap	\$474,124	\$19,278	\$0
Village of Mishicot	100%	Overlap	\$943,535	\$84,950	\$270,000
Village of Reedsville	100%	Overlap	\$2,831,905	\$453,759	\$0
Village of St Nazianz	100%	Overlap	\$1,022,821	\$78,715	\$0
Village of Valders	100%	Overlap	\$1,368,193	\$118,917	\$0
Village of Whitelaw	100%	Overlap	\$487,235	\$41,644	\$0
City of Kiel	84%	Overlap	\$18,843,808	\$1,181,397	\$4,790,000
City of Manitowoc	100%	Overlap	\$50,422,197	\$7,047,578	\$9,905,000
City of Two Rivers	100%	Overlap	\$17,530,289	\$2,115,107	\$2,950,000
School District of Manitowoc	100%	Overlap	\$5,206,500	\$1,016,500	\$0
School District of Denmark	21%	Overlap	\$13,990,071	\$585,221	\$0
School District of Brillion	12.74%	Overlap	\$13,230,000	\$1,350,000	\$0
School District of Kewaunee	3.76%	Overlap	\$13,345,000	\$860,000	\$0
School District of Mishicot	100%	Overlap	\$9,000,000	\$550,000	\$0
School District of Reedsville	87.35%	Overlap	\$4,575,000	\$1,085,000	\$0
School District of Valders	100%	Overlap	\$7,803,472	\$615,000	\$0
School District of Two Rivers	100%	Overlap	\$9,625,000	\$4,020,000	\$1,750,000
School District of Kiel	84%	Overlap	\$15,505,326	\$1,305,586	\$0
School District of Sheboygan	16%	Overlap	\$48,710,000	\$3,440,000	\$0
School District of Howards Grove	1%	Overlap	\$7,448,926	\$1,687,496	\$0
Lakeshore VTAE District	37.71%	Overlap	\$30,535,000	\$4,555,000	\$4,700,000
Total Overlapping Debt			\$275,334,039	\$32,864,647	\$24,534,040
County of Manitowoc					
General obligation bonds	100%	Direct	\$28,665,000	\$9,845,000	\$9,785,000
Debt premium	100%	Direct	\$24,790	\$0	\$0
Total Direct Debt			\$28,689,790	\$9,845,000	\$9,785,000
Total Overlapping & Direct			\$304,023,828	\$42,709,647	\$34,319,040

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

## Schedule 11

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

Levy Year	State Equalized Value of Manitowoc County Including TID	State Statute § 67.03 5% Max	Maximum Principal Debt Ceiling Limit \$	Outstanding Principal Balance of General Obligation Debt	Less Amount Available for Repayment of General Obligation Debt	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2010	\$5,397,710,800	5.00%	\$269,885,540	\$31,635,000	(\$757,538)	\$30,877,462	\$239,008,078	11.44%
2011	\$5,374,268,200	5.00%	\$268,713,410	\$28,875,000	(\$578,566)	\$28,296,434	\$240,416,976	10.53%
2012	\$5,186,290,300	5.00%	\$259,314,515	\$27,230,000	(\$574,780)	\$26,655,220	\$232,659,295	10.28%
2013	\$5,003,116,500	5.00%	\$250,155,825	\$27,230,000	(\$564,603)	\$26,665,397	\$223,490,428	10.66%
2014	\$5,115,896,200	5.00%	\$255,794,810	\$27,195,000	(\$569,036)	\$26,625,964	\$229,168,846	10.41%
2015	\$5,162,422,900	5.00%	\$258,121,145	\$25,200,000	(\$569,036)	\$24,630,964	\$233,490,181	9.54%
2016	\$5,275,735,800	5.00%	\$263,786,790	\$20,365,000	(\$1,081,542)	\$19,283,458	\$244,503,332	7.31%
2017	\$5,287,002,200	5.00%	\$264,350,110	\$25,530,000	(\$598,711)	\$24,931,289	\$239,418,821	9.43%
2018	\$5,358,357,900	5.00%	\$267,917,895	\$25,110,000	(\$601,977)	\$24,508,023	\$243,409,872	9.15%
2019	\$5,737,214,100	5.00%	\$286,860,705	\$28,665,000	(\$1,278,781)	\$27,386,219	\$259,474,486	9.55%

All dollar amounts rounded to the nearest whole dollar.

Schedule 12

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

Year	(1) Population	(2) Per Capita Personal Income *	(3) Personal Income	(4) Median Age **	(4) Education Level in Years of Schooling **	(4) School Enrollment **	(5) Unemployment Rate %
2010	81,442	\$36,391	\$2,963,755,822	43.3	14.3	18,846	8.9%
2011	81,406	\$38,519	\$3,135,677,714	43.9	14.3	17,733	8.2%
2012	81,437	\$40,394	\$3,289,566,178	44.0	14.3	17,688	7.6%
2013	81,352	\$41,336	\$3,362,766,272	44.8	14.5	19,039	7.3%
2014	81,320	\$42,519	\$3,457,645,080	44.1	14.3	16,889	5.9%
2015	81,372	\$44,803	\$3,645,709,716	44.7	14.3	16,322	5.0%
2016	81,404	\$45,433	\$3,698,427,932	44.6	14.4	17,371	4.6%
2017	81,076	\$45,767	\$3,683,525,908	44.6	14.5	17,356	3.6%
2018	81,494	\$47,675	\$3,885,226,450	45.2	14.5	15,807	3.1%
2019	81,643	\$47,675	\$3,892,330,025	45.2	14.5	15,807	3.2%

(1) Wisconsin Department of Administration, Official Population Estimates - 2019 Final Population Estimates.

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

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

(4) U.S. Census Bureau, 2018 American Community Survey, Detailed Tables; and  
Manitowoc Planning Department.

(5) Wisconsin Department of Workforce Development.

(\*) 2019 data not currently available from U.S. Department of Commerce.

(\*\*) 2019 data not currently available from U.S. Census Bureau.

Prepared by the Manitowoc County Planning Department, February 2020

Mr. Tim Ryan - Director

Reprinted by Comptrollers Office

**MANITOWOC COUNTY, WISCONSIN**  
**Principal Employers**  
**In 2019**

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

**Large  
Employers**

Lakeside Foods, Inc.
Holy Family Memorial
Lakeshore Technical College
Point Beach Nuclear Plant (Nextera)
Franciscan Sisters - Christian
Eggers Industries
Manitowoc Ice Machine
Jagemann Stamping Co.
PW Stoelting, LLC
Parker House Products
Wisconsin Aluminum Foundry Co.
Federal-Mogul Corporation
St. Mary's At Felician Village
Walmart Supercenter
Aurora Medical Center - Manitowoc
Ascend Services, Inc. (Holiday House)
Felician Village
Hidden Valley Ski Area
Manitowoc Tool & Machining
Northern Labs, Inc.
Americollect
Ki, Inc.
Eck Industries, Inc.
Laurel Grove Assisted Living

For further information regarding Manitowoc County's largest employers, please visit the State of Wisconsin's web site at:

<https://jobcenterofwisconsin.com/wisconomy/pub/employer.htm#Viz>

**MANITOWOC COUNTY, WISCONSIN**  
**Principal Employers**  
**In 2010**

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

Rank	Employer
1	Holy Family Memorial Inc.
2	Manitowoc Public School District
3	Nextera Energy Point Beach LLC
4	Manitowoc Cranes
5	Lakeside Foods Inc.
6	Fisher Hamilton LLC
7	Federal-Mogul Powertrain Systems
8	Lakeshore Technical College
9	City of Manitowoc
10	County of Manitowoc

The number of employees each employer has is not readily available. Ranges are used on the State's system as the State has given employers confidentiality with respect to releasing that information.

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Government:</b>										
County Board	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of Courts	16.43	15.80	17.80	17.80	17.80	18.80	19.00	19.00	19.00	19.00
Comptroller (C )	4.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
Coroner	1.02	1.48	1.48	1.48	1.48	1.48	1.48	1.00	1.00	1.00
Corporation Counsel	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
District Attorney	4.50	4.50	4.50	4.50	4.75	4.75	5.00	5.00	5.00	5.00
Executive	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Family Court Commissioner	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Information Systems	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	(C)
Personnel	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.00	2.00	2.00
Public Property	12.00	12.00	13.75	13.00	13.25	14.09	14.09	16.42	16.50	23.00
Register in Probate/Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Register of Deeds	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.55	3.55
Treasurer	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.00	2.00
Classification total	<u>68.05</u>	<u>67.38</u>	<u>72.13</u>	<u>71.38</u>	<u>71.88</u>	<u>72.72</u>	<u>74.17</u>	<u>74.92</u>	<u>73.05</u>	<u>72.55</u>
<b>Public Safety:</b>										
Emergency Management	1.73	1.73	1.73	1.73	1.73	1.73	2.00	1.75	2.00	2.00
Sheriff's Department & Jail	111.05	110.15	116.15	107.20	105.92	105.90	105.90	107.70	108.70	108.70
Joint Communications/E911 PSJS	22.80	21.80	21.80	21.80	21.80	21.80	23.00	23.00	23.00	24.00
Classification total	<u>135.58</u>	<u>133.68</u>	<u>139.68</u>	<u>130.73</u>	<u>129.45</u>	<u>129.43</u>	<u>130.90</u>	<u>132.45</u>	<u>133.70</u>	<u>134.70</u>
<b>Public Works:</b>										
Airport (*)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Department	34.62	27.08	48.00	48.75	49.00	50.00	50.00	49.00	54.00	54.00
Classification total	<u>34.62</u>	<u>27.08</u>	<u>48.00</u>	<u>48.75</u>	<u>49.00</u>	<u>50.00</u>	<u>50.00</u>	<u>49.00</u>	<u>54.00</u>	<u>54.00</u>
<b>Health &amp; Human Services:</b>										
Aging Services	12.15	13.36	16.70	22.00	23.00	23.00	24.50	24.13	24.13	25.46
Child Support	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00
Health Care Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Services Dept.	93.30 @	79.30 @	92.00 @#	93.00	99.45	103.45	108.05	106.70	119.08	122.08
Public Health Department	21.49	19.01	19.84	19.39	19.75	19.57	19.86	20.01	20.01	18.46
Veterans Service Office	1.60	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Classification total	<u>138.54</u>	<u>123.67</u>	<u>140.54</u>	<u>146.39</u>	<u>155.20</u>	<u>159.02</u>	<u>164.41</u>	<u>162.84</u>	<u>175.22</u>	<u>178.00</u>
<b>Culture / Recreation &amp; Education:</b>										
University Extension	1.40	1.00	1.00	1.00	1.00	1.40	1.40	1.40	1.40	1.00
Classification total	<u>1.40</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.00</u>
<b>Conservation &amp; Development:</b>										
Planning & Zoning (B) (C )	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	7.00	9.00
Soil & Water Conservation	4.50	4.50	4.50	4.50	4.50	4.50	4.60	4.60	4.60	5.00
Classification total	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.50</u>	<u>10.60</u>	<u>10.60</u>	<u>11.60</u>	<u>14.00</u>
<b>Grand Total</b>	<u>388.19</u>	<u>362.81</u>	<u>411.35</u>	<u>408.25</u>	<u>416.53</u>	<u>423.07</u>	<u>431.48</u>	<u>431.21</u>	<u>448.97</u>	<u>454.25</u>

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

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

(C ) Information Systems had 8 employees. 1 was transferred to Comptroller, 1 to Planning & Zoning, and 6 to Public Works Dept.

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

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

Source: Manitowoc County Budget

## Schedule 15

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Government:</b>										
County Clerk										
Work permits issued	387	465	531	557	615	661	652	435	221	222
Passports issued	577	487	918	689	578	600	722	727	685	595
Clerk of Courts										
Cases filed - Civil	1,092	829	751	640	553	507	516	611	617	588
Criminal	1,267	1,266	1,197	1,260	1,249	1,606	1,398	1,425	1,562	1,704
Family, Paternity	633	602	643	585	622	611	600	605	561	510
Juvenile	209	276	225	259	346	339	265	294	306	297
Small Claims Filings (Total)	1,831	1,805	2,015	2,048	1,820	1,620	1,545	1,759	1,795	2,108
Traffic / Criminal Traffic / Forfeitures (Total)	7,537	5,509	5,907	5,431	6,049	5,255	4,623	5,173	4,243	4,582
Small Claims (contested)	130	56	145	116	133	147	100	104	90	72
Traffic / Criminal Traffic / Forfeitures (contested)	1,932	1,639	1,596	1,535	1,341	1,349	1,177	1,505	1,134	1,051
Coroner										
Number of cases	536	527	548	610	650	667	638	665	673	698
District Attorney										
Filed complaints - criminal traffic	858	622	476	498	449	455	487	520	542	574
Juvenile petitions	111	131	142	169	202	183	143	146	189	132
Misdemeanor complaints	760	745	709	674	672	717	600	607	714	831
Felonies	477	472	443	575	546	767	800	825	849	873
Victim/Witness staff assisted individuals (estimate)	1,900	1,700	1,500	1,500	1,700	1,750	2,360	2,400	2,945	4,600
Register in Probate/Court Commissioner										
Number of probate cases filed	390	342	392	426	414	531	546	461	875	346
New guardianship petitions filed	79	82	76	76	78	95	88	80	84	76
Register of Deeds										
Number of documents recorded, land related	17,244	14,697	16,364	14,810	11,672	12,590	12,759	13,027	12,077	12,338
Number of vital records issued, birth/death/marriage	11,014	11,052	10,699	11,945	12,337	13,248	13,438	14,142	14,679	15,173
<b>Public Safety:</b>										
Sheriff's Department & Jail										
Number of incident reports for service	9,648	9,191	9,177	9,548	9,267	9,430	10,510	10,737	10,397	11,138
Traffic citations	4,108	3,124	2,937	2,350	2,780	2,343	3,083	3,103	2,406	2,484
Average adult jail population	161	146	122	138	151	167	189	203	223	210
Average juvenile detention population	6	5	5	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Accidents investigated	1,133	1,186	1,224	1,354	1,339	1,263	1,444	1,517	1,377	1,470
<b>Public Works:</b>										
Airport										
Estimated number of take offs & landings	35,000	38,000	35,000	32,500	24,500	24,250	17,500	17,000	16,500	16,500
<b>Health &amp; Human Services:</b>										
Aging Services										
Home delivered meals served under title IIIC2 prog.	79,471	73,011	77,047	70,848	69,082	70,655	76,223	68,321	63,652	64,999
Number of individuals served under title IIIC2 prog.	725	654	679	623	608	649	702	674	631	620

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

## Schedule 16

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

Function / Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government (A):										
Courthouse	1	1	1	1	1	1	1	1	1	1
Administration Building	1	1	1	1	1	1	1	1	1	1
County Office Building (B)	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Sheriff's Dept. / Jail / Juvenile Detention *	1	1	1	1	1	1	1	1	1	1
Communications & Technology Building	1	1	1	1	1	1	1	1	1	1
Public Works:										
Airport	1	1	1	1	1	1	1	1	1	1
Highway Office & Main Shop	1	1	1	1	1	1	1	1	1	1
Highway Dept. Satellite Shops	4	4	4	4	4	4	4	4	4	4
County Trunk Highway Miles	288	288	285	284	284	284	284	284	284	284
Material Recycling Facility (MRF)	1	1	1	1	1	1	1	1	1	1
Health & Human Services:										
Health Care Center (Nursing Home)	0	0	0	0	0	0	0	0	0	0
Human Services Building	1	1	1	1	1	1	1	1	1	1
Public Health Building (D)	1	1	1	1	1	1	1	1	1	1
Michigan Avenue Complex ( E)								1	1	1
Culture / Recreation & Education:										
County Parks with picnic tables, play ground equip., toilets, & well.	3	3	3	3	3	3	3	3	3	3
County Parks, special purpose	16	16	16	16	16	16	16	16	16	16
County Parks Shop	0	0	0	0	0	0	0	0	0	0
County Expo	1	1	1	1	1	1	1	1	1	1
University of Wisconsin Manitowoc Campus	1	1	1	1	1	1	1	1	1	1

## Notes:

\* = the County closed its' Juvenile Detention Center for 2013.

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

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

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

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

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

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

Source: Manitowoc County Comptroller's Office

## Schedule 17

## MANITOWOC COUNTY, WISCONSIN

## MANITOWOC COUNTY INSURANCE COVERAGES - 2018 / 2020

Prepared by Comptrollers Office

Insurance / Coverage Provider	Policy Number	Effective Date	Premium	Limits
<b>Property / Equipment Coverage:</b>				
Municipal Property Insurance Company (MPIC)	5000036-1WMPO	3/1/18 to 3/1/19	\$109,490	\$1,000
	5000036-2	3/1/19 to 3/1/20	\$115,205	\$1,000
<b>Auto Collision &amp; Other than Col. Coverage:</b>				
Integrity Insurance Company	2670734	3/1/18 to 3/1/19	\$66,471	\$1,000
	2670734	3/1/19 to 3/1/20	\$82,361	\$1,000
<b>Workers Compensation</b>				
Self Insured for \$550,000 per Claim			Based upon % of Payroll	
Third Party Administrator - Willis			Plus Excess @	Statutory
Excess Coverage Provider - Safety National thru	SP 4054269 / WI2018WC04X	1/1/18 to 1/1/19	\$29,639.00	
WMMIC. M3-Insurance Adviser	SP 4054269 / WI2019WC04X	1/1/19 to 1/1/20	\$31,159.00	
	SP 4054269 / WI2019WC04X	1/1/20 to 1/1/21		
WC Claims adjusting is now being handled by Minuteman HR (Ohio based Company) as of April 2016.				
<b>Liability / Errors and Omissions / Auto Liab.</b>				
WI Municipal Mutual Insurance Co. (WMMIC)	WI2018LP04A	1/1/19 to 1/1/20	\$318,950	\$125,000 / \$400,000 Ret. \$12,000,000 Per Occurrence
SIR \$125,000 / \$400,000 aggregate	WI2020LP04A	1/1/20 to 1/1/21	\$309,192	\$30,000,000 Aggreg.
<b>Cyber &amp; Privacy Liability</b>				
WI Municipal Mutual Insurance Co. (WMMIC)	WI2018CL04A	1/1/18 to 01/01/19	\$8,750	\$10,000,000 Aggregate
	WI2019CL04A	1/1/19 to 01/01/20	\$7,500	with \$2,000,000 per
	WI2020CL04A	1/1/20 to 01/01/21	\$7,500	member varying sub-limits
<b>Jail Nursing Professional Liability Insurance</b>				
Wisconsin Health Care Liability Insurance Plan	4329-00-020647	1/1/18 to 12/31/18	\$1,945	\$400,000 each occurrence
	4329-00-020647	1/1/19 to 12/31/19	\$1,835	\$1,000,000 aggregate
	4320-00-020647	1/1/20 to 12/31/20	\$1,762	
<b>Airport Liability</b>				
ACE USA	AAPN00977433011	6/1/17 to 6/1/18	\$8,510	\$5,000,000 each
Robertson Ryan & Associates - Broker	AAPN00977433012	6/1/18 to 6/1/19	\$8,510	occurrence.
	AAPN00977433012	6/1/19 to 6/1/20	\$8,510	\$50,000 Rented premises, \$1,000 medical
<b>Boiler &amp; Machinery</b>				
Cincinnati Insurance Company	BEP2664178	11/6/16 to 11/6/19 *	\$8,556	\$10,000,000
Robertson Ryan & Associates - Broker	BEP2664178	11/6/19 to 11/6/22	\$8,662	\$10,000,000
		* 3 year policy renewable each year @ \$8,556		\$5,000 Deductible
Change due to removal of old Health Dept. + addition of MAC Building.				
<b>Blanket Crime Policy</b>				
Liberty Mutual Underwriters - Ohio Casualty	4026323	1/1/18 to 1/1/19	\$5,290	\$200,000
Robertson Ryan & Associates - Broker	4026323	1/1/19 to 1/1/20	\$5,290	\$200,000
	4026323	1/1/20 to 1/1/21	\$6,477	\$200,000
				\$2,000 Deductible
<b>Elected Officials Bond</b>				
Liberty Mutual Underwriters - Ohio Casualty	40414(74-79)	1/1/17 to 1/1/18	\$1,100	Varies
Robertson Ryan & Associates - Broker	LSF(Various #'s)	1/1/18 to 1/1/19	\$1,100	Varies
	LSF(Various #'s)	1/1/19 to 1/1/20		See Blanket Crime Policy above. Elected Officials now covered under the County's Blanket Crime Policy