

**Manitowoc County, WI
2020
Adopted
Annual Budget Book**



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

Abbreviations / Acronyms used within this document	69
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Office of the County Executive

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Accountability • Respect • Customer Service

October 8, 2019

Ladies and Gentlemen of the Manitowoc County Board,

The Manitowoc County 2020 budget that I am proposing today, calls for a tax levy for operations of \$30,893,895.42 to support total spending of \$71,586,149.00.

Our mission is to keep delivering high quality services, efficiently, taking as little from the taxpayers as we can. We have held the line on taxes for 2020 again. The typical taxpayer will see a slight decrease in the county property tax. This is continued good news for taxpayers.

Manitowoc County's long term financial goals and priorities continue to be:

- Hold the Line on Taxes while delivering high quality services
- Keep our debt low – less than 10% of the statutory maximum limit
- Continue with a robust capital improvement program
- Maintain our facilities, County Trunk roads, and equipment.

Our financial plan is working. For an example of that look to last year's financial results. Prior to the election in 2018 we agreed upon a budget that focused on transportation, borrowed \$1,500,000 and held the line on taxes. During the election campaign that followed the fact that we were borrowing money for transportation was blown up as a sign that we needed to implement the local option county sales tax as new dependable revenue. We resisted this and will again, but look how it turned out. For the year 2018 we accumulated more than \$1,500,000 in surplus and reduced our debt by \$420,000. Years like 2018 help us continue to keep our taxes as low as possible.

These budgets are more than one year plans. Annual budgets fit together in one unified strategy to achieve our long term goals and priorities. Simply put, we have a plan to deliver high quality services and maintain all of our equipment, County Trunk roads and bridges, now and in the future. We are not cheap, but hold the taxpayer's money as a precious resource.

Please look at the charts I've attached. They were prepared by the Comptroller and show our history on capital spending and debt. Recall our independent auditor at the County Board meeting on June 18, 2019 pointed out our low debt and said; "compared our debt outstanding as a percentage of equalized value with ten of the surrounding counties compared very favorably. Our 9% came in second lowest as the other counties in his comparison were between the 10% and 16% range."

Yes, we borrowed some money (\$32,755,000 in the past 14 years) but that supported nearly \$82,000,000 in capital projects. Very low interest rates, and resulting lower cost of capital, spreads the cost of capital expenditures over the useful life to keep our taxes low. Notice how we have maintained our debt at very low levels in the past, usually less 10% of our statutory debt limit. We can reasonably project that we will keep it below that level in the future.

We are in a good position for the future. Manitowoc County continues to be in strong financial shape. For the past 14 years we have been working together with the County Board to make decisions that hold to two important priorities: continuing to hold the line on property taxes while delivering high quality services. We have kept government affordable and have modernized daily operations, while always staying focused on the future. Keeping our debt low we also have a robust capital improvement plan and facility maintenance program.

Our theme for 2017, 2018, and 2019 was on big projects. In the past three years we did these:

- A University of Wisconsin facility renovation for \$5,000,000.
- Moving the location of the Aging and Disabilities Resource Center (ADRC) and Veterans' Service Department from the County Office Complex to the Heritage Center on Michigan Ave.
- Moving the County Board meeting room to the Heritage Center.
- Moving the Job Center to the County Office Complex.
- Improving the Manitowoc County Expo property with additional parking and creating a special entertainment area in conjunction with selling a piece of the Expo property to the Meijer grocery stores.
- Constructing the Dairy Cattle Barn at Expo for \$625,000;
- Reconstructing 18 miles of County Trunks in 2018 and 14 miles in 2019
- Constructing a bridge and a road widening project on Rapids Road for \$5,000,000

In 2020 will we concentrate on smaller but important projects like the pavilion at Maribel Caves' park and the reconstruction of 14 miles on County Trunk Highways and a smaller bridge project on CTH "S".

I am recommending that we borrow \$1,275,000 for these highway projects. It is appropriate for capital projects that last many years, to spread the cost to taxpayers over the useful life and to keep our taxes low. Manitowoc County will retire \$2,575,000 in outstanding debt next year making our net reduction in debt equal to \$1,300,000. The current relatively low interest rate market gives us an advantage.

My budget proposal for 2020 contains several key items that I would like to specifically draw to your attention as you consider this plan.

1. The proposed tax levy for 2020 of \$30,893,895.42 holds the line on property taxes, is within the limits of state law, and provides the typical county property taxpayer with a slight tax decrease from last year.

2. Road construction continues to be a high priority in 2020. In 2020 I am recommending that we appropriate \$2,283,000 for highway projects with 14 miles of resurfacing. We have an aggressive 17 year plan for County Trunk road maintenance. Our county trunk road are in good shape. With this appropriation we will maintain with our five year plan for road maintenance and construction. (See the charts with our five year plan for Highways and related spending on pages 50 - 52).
3. The Human Service Department is growing mainly in reaction to the “opioid crisis”. (see pages 25 and 28) We added 3 positions during the year in 2019 to the Mental Health division in the CCS program. The State of Wisconsin is now helping out with funding and grants. In the 2020 budget I am recommending that we two additional CCS positions, a “Foster Home Support” worker, an “In Home Safety Worker/Parenting Coach” and a “Children’s Long Term Support Waiver Specialist” for a total of 5 positions. We are also continuing with the Drug Court grants and Pre-trial Diversion programs for 2020.
4. We have a new Sheriff, Dan Hartwig. The Sheriff wants to adjust the schedule of work in the jail from 8 hour shifts to 12 hour shifts. This will help increase staffing, cut overtime, and give the jailers more weekends off during the year. I support the Sheriff in this effort. The County Board passed a resolution adapting the overtime schedule for jailers in September. The change will be effective in early January.
5. The Sheriff is also proposing to increase his fleet of squad cars. I am recommending that he will be allowed to increase his fleets by one new car and two used cars, from 6 new squad cars to 7 for a total of 9.
6. The Sheriff’s department currently has 4 part time patrol positions at 90% of FTE. I am recommending that these 4 positions be raised to full time.
7. I am recommending that the Manitowoc County Expo continue with the maintenance effort for \$170,000 that they have detailed in the miscellaneous portion of this budget document. The funding will come from the Expo Land Sale Reserve Fund and has been recommended unanimously by the Expo Board and the Public Works Committee. This continues to be a major improvement to the Expo grounds previously unachievable in the past due to insufficient Expo Reserve funds. The Expo Land Sale Reserve Fund will have approximately \$1,700,000 at the end of next year. (See page 55-56)
8. I am recommending the Parks budget use \$237,500 from the ATC Reserve Fund for to fund our share of the Maribel Caves’ DNR grant pavilion project which will include blacktopping, playground equipment, trail work, and a kayak launch in the third year of the recurring 5 year plan for Manitowoc County Parks. The ATC reserve account will have a balance of \$20,299 at the end of the 2020. (See page 57)

9. Our employment level is stable. (Please refer to pages 23-31) Our performance management plan is in its seventh year of providing employees an opportunity to increase their salary up to two percent for their continuing good work. We are meeting the goal that we set out to achieve: rewarding employees for continual improvement in the delivery of services. I am proposing that we increase our pay plan schedule by 1 percent across the board to take into account modest inflation and recommending a small number of reclassifications.
10. Health Insurance costs are always an important. We continue to improve the plan at no cost to our employees. We made some changes in 2016 due to increased high cost claims and the requirements of the Affordable Care Act. We made some changes already approved by the Personnel Committee to provide additional choices and benefits in 2020. As a result of our good experience with this self-funded self-directed high deductible health plan there will be no changes recommended in health care premiums for the sixth year in a row. (See page 31 for details on the plan, and page 58 for our health insurance claims history.)
11. I am recommending that we appropriate \$270,000 for the Public Works Department to fund major maintenance in the fifth year of our continuous five year program. (See more on this in the miscellaneous section, page 54.)
12. At the Manitowoc County Airport we are now operating the Fixed Base Operator function. We will continue to operate it and reevaluate this annually.
13. Manitowoc County contributes to Economic Development in so many ways. We maintain the county roads and transportation system for millions of dollars per year. The county runs the airport and keeps it modern. We support the University of Wisconsin's facilities in our community. Manitowoc County concentrates on doing our primary responsibilities well, improving every day, and most of all we do all of this efficiently at the lowest possible tax rate, year in and year out, and that fosters an environment for continued economic growth.
14. I am recommending that we appropriate \$417,282 from the general fund balance surplus that we accumulated in 2018 to fund this budget.

To summarize.

In 2020 we are “holding the line” on taxes, the typical taxpayer will pay less than he did last year in county taxes, borrowing \$1,275,000 to partially fund our highway projects, expanding our Human Service budget in mental health and foster care in response to the “opioid crisis”, enhancing our parks, and paying down our debt by \$1,300,000 by nearly 5%.

We have the opportunity to pass a budget which shares the general prosperity with the taxpayer of Manitowoc County. For the typical property taxpayer in Manitowoc County the tax paid for county services will be less than when I started in 2006 as County Executive. We work hard to hold the line on taxes and have concentrated on our expenditures seeing to it that we spend the taxpayers' money as efficiently as possible. We have been rewarded for our continued efforts for find efficiencies. It's paid off, in our services and the quality of our operations countywide.

I am grateful to the County Board for their willingness to join me in making difficult but necessary decisions that have allowed us to be successful. We have made good decisions in the past which will keep county government affordable for years to come. I am grateful to all of the employees of Manitowoc County for the good work they do, and the leaders in all of our departments.

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

I draw your attention to the section of the budget booklet which re-states and summarizes appropriations on a department by department basis. This section provides important information on the mission, resources, staffing, and tax levy necessary for each department; making for an easier understanding of its impact. Other information included in the miscellaneous section is also important to help a reader get a better understanding of specific new proposals for 2020 and how they fit into the entire Manitowoc County budget plan.

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

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

Sincerely,

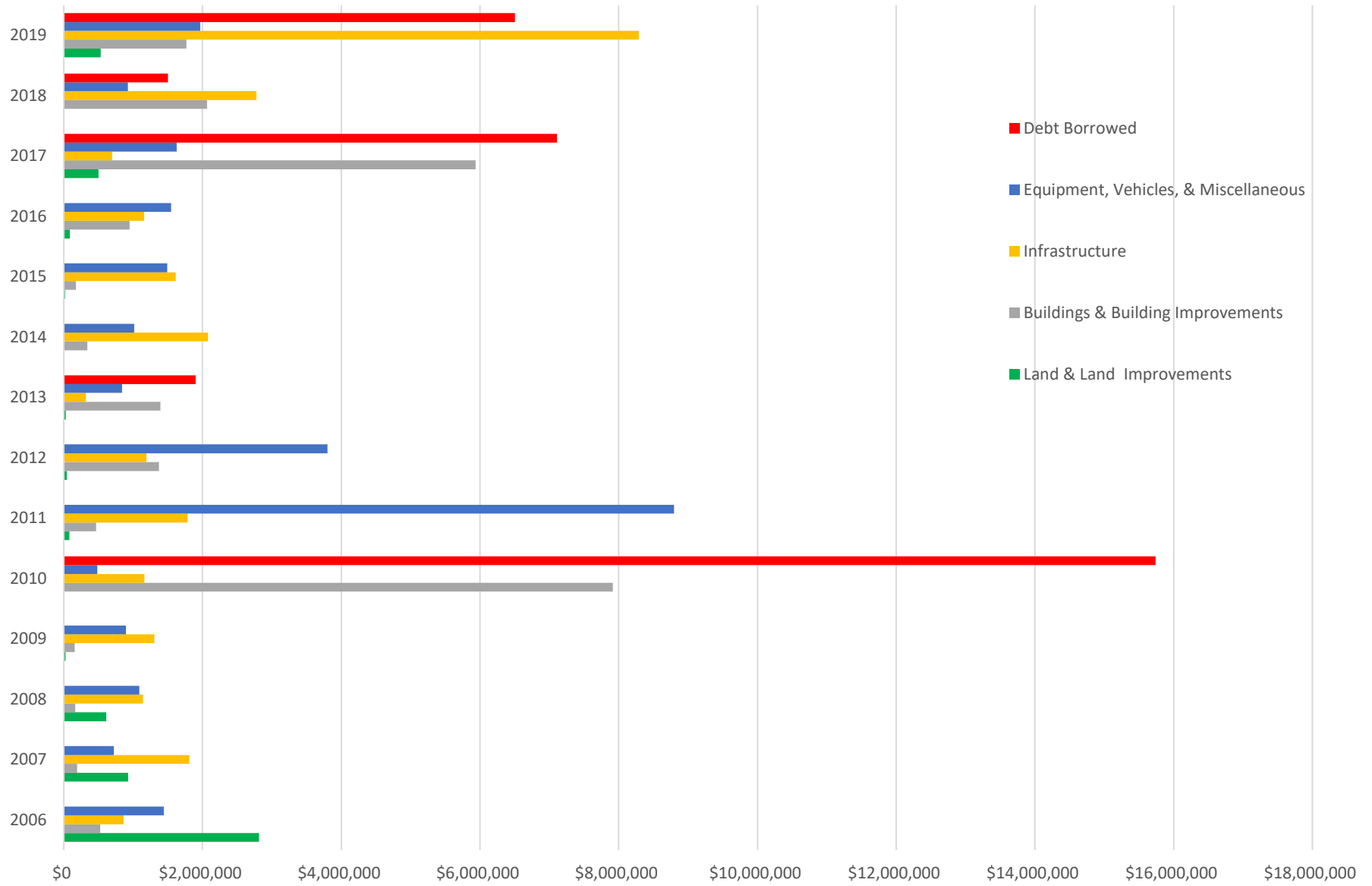
A handwritten signature in black ink that reads "Bob Ziegelbauer". The signature is written in a cursive style with a large, prominent "B" and "Z".

Bob Ziegelbauer
Manitowoc County Executive

Manitowoc County General Fixed Assets Spending 2006 - 2019

	Land & Land Improvements	Buildings & Building Improvements	Infrastructure	Equipment, Vehicles, & Miscellaneous	Total	Debt Borrowed
2006	\$2,815,171	\$525,931	\$861,445	\$1,443,086	\$5,645,633	
2007	926,568	191,695	1,808,627	719,276	3,646,166	
2008	614,081	163,819	1,141,372	1,087,123	3,006,395	
2009	24,100	157,536	1,306,334	895,319	2,383,289	
2010	-	7,914,746	1,160,521	481,878	9,557,145	15,740,000
2011	79,950	466,411	1,786,908	8,797,382	11,130,651	
2012	46,500	1,370,895	1,189,668	3,802,224	6,409,287	
2013	29,093	1,394,147	319,427	840,951	2,583,618	1,900,000
2014	-	339,753	2,078,517	1,016,669	3,434,939	
2015	18,975	173,420	1,612,876	1,491,970	3,297,241	
2016	87,022	949,868	1,157,617	1,547,035	3,741,542	
2017	498,900	5,936,765	694,840	1,627,913	8,758,418	7,110,000
2018	-	2,064,983	2,777,234	924,535	5,766,752	1,500,000
2019	533,700	1,767,600	8,290,000	1,967,542	12,558,842	6,505,000
Total	\$5,674,060	\$23,417,569	\$26,185,386	\$26,642,903	\$81,919,918	\$32,755,000

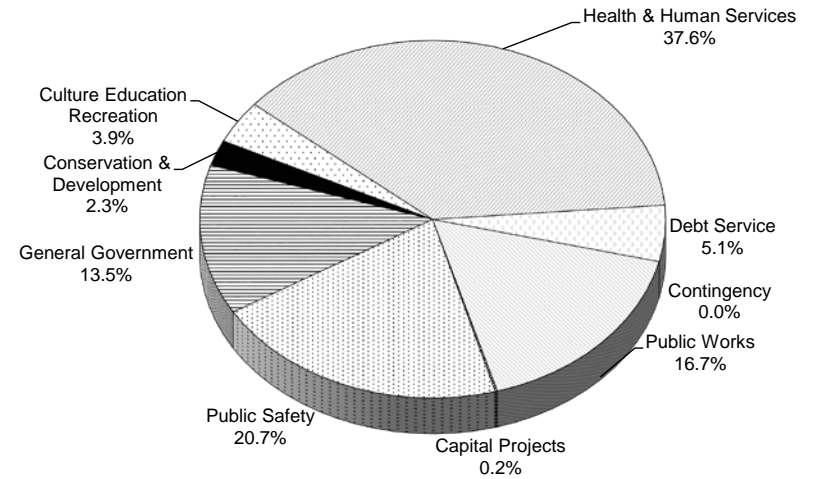
Capital Projects 2006 - 2019



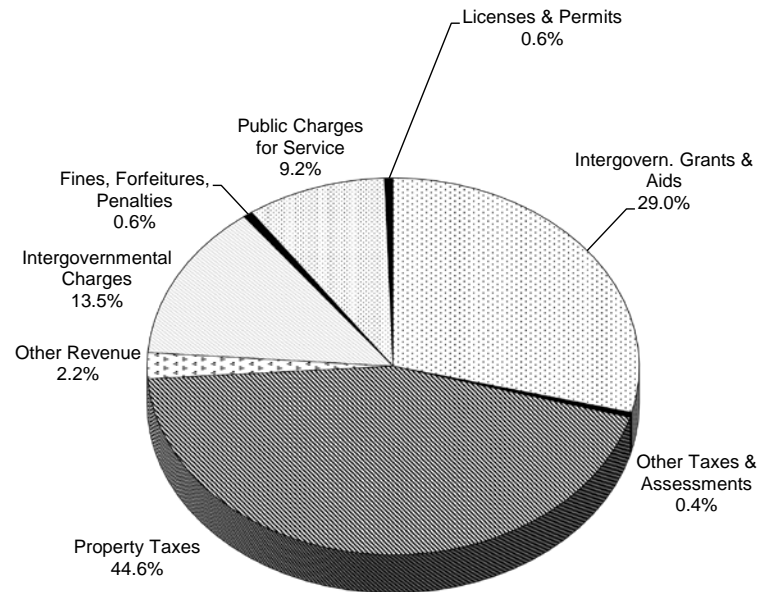
Manitowoc County 2020 Adopted Budget Graphical Representation

Total Expenses = \$71,586,149

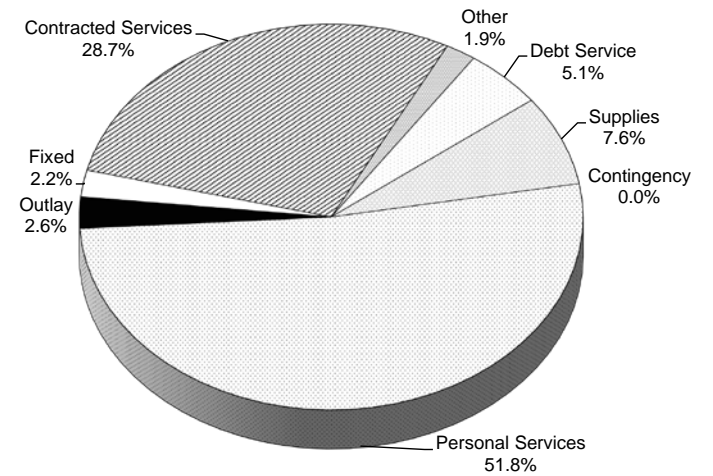
Where the Money Goes
% Expenditures by Function



Where the Money Comes From
% Source of Total Revenue



Where the Money Goes
% Expenditures by Object



Budget Summary - General Fund

	Budget 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
GENERAL FUND:				
EXPENDITURES:				
General Government	\$ 8,249,588	\$ 8,370,266	\$ 8,167,207	-1.00%
Public Safety	\$ 14,602,994	\$ 14,382,948	\$ 14,817,242	1.47%
Public Works	\$ 511,922	\$ 508,086	\$ 510,537	-0.27%
Health & Human Services	\$ 2,814,767	\$ 2,667,795	\$ 2,853,195	1.37%
Culture, Education, Recreation	\$ 1,852,854	\$ 1,413,784	\$ 1,905,721	2.85%
Conservation/Development	\$ 847,094	\$ 863,613	\$ 992,897	17.21%
Total Expenditures	\$ 28,879,219	\$ 28,206,492	\$ 29,246,799	1.27%
REVENUES:				
Property Taxes	\$ 16,719,095	\$ 16,737,642	\$ 16,961,891	1.45%
Other Taxes	\$ 292,125	\$ 294,625	\$ 294,625	0.86%
Intergovern Grants & Aids	\$ 7,151,313	\$ 7,164,563	\$ 7,253,689	1.43%
License & Permits	\$ 380,211	\$ 383,556	\$ 381,236	0.27%
Fines, Forfeitures, Penalties	\$ 270,000	\$ 217,600	\$ 272,600	0.96%
Public Charges for Service	\$ 2,196,782	\$ 2,285,523	\$ 2,275,931	3.60%
Intergov. Chgs for Service	\$ 479,376	\$ 360,121	\$ 368,445	-23.14%
Other Revenue	\$ 749,089	\$ 801,131	\$ 758,600	1.27%
Total Revenues	\$ 28,237,991	\$ 28,244,761	\$ 28,567,017	1.17%
OTHER FINANCING SOURCES (USES) NET:				
Transfers In (Out) or Fund				
Balance Applied/(Retained) Net	\$ 641,228	\$ 215,183	\$ 679,782	
Total Revenue & Other Sources	\$ 28,879,219	\$ 28,459,944	\$ 29,246,799	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
2019 Adopted Tax Levy	\$26,122,203.63	\$782,075.00	\$279,428.00	\$3,254,539.00	\$30,438,245.63
2019 Adopted Tax Rate *	\$4.950857	\$0.148224	\$0.052959	\$0.616822	\$5.768862
2020 Adopted Tax Levy	\$26,354,643.42	\$813,368.00	\$250,587.00	\$3,475,297.00	\$30,893,895.42
2020 Adopted Tax Rate *	\$4.689024	\$0.144715	\$0.044584	\$0.618326	\$5.496649
Difference:					
2020 vs. 2019 Tax Levy	\$232,439.79	\$31,293.00	(\$28,841.00)	\$220,758.00	\$455,649.79
Levy % Change	0.89%	4.00%	-10.32%	6.78%	1.50%
2020 vs. 2019 Tax Rate *	(\$0.261833)	(\$0.003509)	(\$0.008375)	\$0.001504	(\$0.272213)
Rate % Change	-5.29%	-2.37%	-15.81%	0.24%	-4.72%

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

2019 / 2020 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Sept..24, 2019

	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Solid Waste Fund 203	Aging Services Fund 205	Soil & Water Con. Fund 207
Estimated Fund Balance 01/01/2020	5,556,930	530,357	(150,743)	144,727	319,663	760,652	131,499
Portion Estimated as Undesignated 01/01/2020	2,243,472						
Budgeted REVENUES	11,605,126	14,195,719	1,563,189	505,520	1,226,000	2,833,408	328,479
Required Tax Levy	16,961,891	6,914,839 *	2,630,398	535,331	10,000	25,000	331,606
Budgeted EXPENDITURES	29,246,799	21,140,558	5,468,587	1,065,851	1,236,000	2,933,479	665,085
Excess Revenue Over (Under) Expenditures	(679,782)	(30,000)	(1,275,000)	(25,000)	0	(75,071)	(5,000)
Operating Trans In Fund Bal Applied / Borrowing	679,782	30,000	1,275,000	25,000	0	75,071	5,000
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	0
Estimated Total Fund Balance 12/31/2020	4,877,148	500,357	(150,743)	119,727	319,663	685,581	126,499
Portion Estimated as Undesignated 12/31/2020	1,988,213						
ω							
	Expo SRF 225	Debt Service 301	Capital Projects Various Funds	Highway Fund 607 (**)	Info Systems Fund 601 (**)	Grand Total Reported Funds	
Estimated Fund Balance (**) 01/01/2020	2,023,544	606,977	267,115	9,751,974	1,648,273	21,590,968	
Estimated Undesignated 01/01/2020						2,243,472	
Budgeted REVENUES	719,200	149,000	110,000	3,683,486	1,533,409	38,452,536	
Required Tax Levy	0	3,475,297	0	0	0 A	30,884,362	
Budgeted EXPENDITURES	879,474	3,624,297	110,000	3,683,486	1,532,533	71,586,149	
Bond Proceeds	0	0	0	0	0	0	
Excess Revenue Over (Under) Expenditures	(160,274)	0	0	0	876	(2,249,251)	
Operating Transfers In Fund Balance Applied	0	0	0	0	0	2,089,853	
Operating Transfers (Out) Fund Bal. (Retained)	(9,726)	0	0	0	(876)	(10,602)	
Land Sale (Net) Expo	(170,000)						
Estimated Total Fund Balance 12/31/2020 (*)	1,863,270	606,977	267,115	9,751,974	1,649,149	20,616,717	
Portion Restricted by County Board for Expo	1,871,312					1,871,312	
Portion Estimated as Undesignated 12/31/2020	(8,042)					1,980,171	

(*) Includes \$250,587.00 in Bridge Aid Petitions

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

A = Plus \$9,533.42 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$30,893,895.42

GOVERNMENTAL FUNDS

DETAIL SUMMARIES

General Fund

Human Services Special Revenue Fund

Highway Roads & Bridges Special Revenue Fund

Solid Waste Recycling Special Revenue Fund

Waste Disposal Special Revenue Fund

Aging Resources Special Revenue Fund

Soil & Water Special Revenue Fund

Expo Special Revenue Fund

Debt Service Fund

Capital Projects Fund

Manitowoc County, WI
GENERAL FUND SUMMARY

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	16,680,047	16,719,095	16,737,642	16,737,642	16,961,891	1.45
Other Taxes	357,264	292,125	133,136	294,625	294,625	0.86
Intergovern Grants & Aids	6,824,338	7,151,313	701,393	7,164,563	7,253,689	1.43
License & Permits	419,397	380,211	183,880	383,556	381,236	0.27
Fines, Forfeitures, Penalties	213,179	270,000	90,259	217,600	272,600	0.96
Public Charges for Service	2,401,928	2,196,782	1,073,928	2,285,523	2,275,931	3.60
Intergov. Chgs for Service	366,367	479,376	178,968	360,121	368,445	(23.14)
Other Revenue	937,183	749,089	420,057	801,131	758,600	1.27
Total Revenue	28,199,703	28,237,991	19,519,263	28,244,761	28,567,017	1.17
EXPENDITURES:						
General Government	8,092,914	8,249,588	4,043,834	8,370,266	8,167,207	(1.00)
Public Safety	14,519,818	14,602,994	7,610,645	14,382,948	14,817,242	1.47
Public Works	556,115	511,922	253,046	508,086	510,537	(0.27)
Health & Human Services	2,799,576	2,814,767	1,375,238	2,667,795	2,853,195	1.37
Culture, Education, Recreation	1,625,136	1,852,854	1,121,664	1,413,784	1,905,721	2.85
Conservation/Development	746,308	847,094	386,596	863,613	992,897	17.21
Total Expenditures	28,339,867	28,879,219	14,791,023	28,206,492	29,246,799	1.27
Excess Revenue Over(Under) Expenditures	(140,164)	(641,228)		38,269	(679,782)	
OTHER FINANCING SOURCES (USES):						
Sales of Note or Bond	350,000	0		0	0	
Transfer From UW Manitowoc CPF	322,000	0		0	0	
Transfer to Highway Special Rev Fund	(820,000)	0		0	0	
Transfer from Health Ins ISF	0	383,388		383,388	0	
Transfer from Highway ISF	0	31,180		31,180	0	
Transfer to Human Services SRF	(7,000)	0		0	0	
Total Other Financing Items	(155,000)	414,568		414,568	0	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(295,164)	(226,659)		452,837	(679,782)	
Fund Balance - January 1	5,399,258	5,104,093		5,104,093	5,556,930	
Fund Balance - December 31	<u>5,104,093</u>	<u>4,877,434</u>		<u>5,556,930</u>	<u>4,877,148</u>	
ALLOCATION OF FUND BALANCE:						
Nonspendable for:						
Resrvd-Property Taxes	1,196,199	1,196,199		1,196,199	1,196,199	
Resrvd-Mortgage Receivable	99,000	99,000		99,000	99,000	
Resrvd-Prepaid Items	115,824	115,824		115,824	115,824	
Resrvd-Inventory	51,315	51,315		51,315	51,315	
Restricted for:						
Unres/Desig-Public Health	3,066	3,066		2,970	2,895	
Unres/Desig-Veterans Srv	41,041	41,041		41,041	41,041	
Unres/Desig-Utility Conserv Parks/SW	540,699	512,529		465,328	27,799	
Unres/Desig-Land Records Modern	279,673	279,673		279,673	310,473	
Unres/Desig-ROD-Redaction	85,812	85,812		85,812	85,812	
Unres/Desig-UW Extension	1,960	1,960		1,960	1,960	
Committed for:						
Unres/Desig-Mapping	82,620	82,620		82,620	87,620	
Unres/Desig-Area Plan PP	133,187	133,187		133,187	133,023	
Unres/Desig-Park Dept.	4,748	4,748		0	0	
Unres/Desig-Vehicle	111,179	111,179		111,179	111,179	
Unres/Desig-D.A. Office	10,000	10,000		10,000	10,000	
Unres/Desig-Emgt Hazmat	158,925	158,925		158,925	138,870	
Unres/Desig-Personnel	5,559	5,559		5,559	5,559	
Unres/Desig-Elections	81,232	21,232		21,232	(3,768)	
Unres/Desig-Treasurer	0	0		(7,460)	(7,460)	
Unres/Desig-JDC Project	277,712	277,712		277,712	277,712	
Unres/Desig-PW--PBX Project	101,382	101,382		181,382	203,882	
Assigned for:						
Unreserved/Undesigna	1,722,960	1,584,471		2,243,472	1,988,213	
Total	5,104,093	4,877,434		5,556,930	4,877,148	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	19,185,598	19,271,244	9,426,746	19,243,545	19,576,552	1.58
Contracted Services	5,974,521	5,920,840	3,341,228	5,690,472	5,867,200	(0.91)
Operation & Maintenance	1,592,559	1,717,309	773,515	1,705,579	1,729,203	0.69
Fixed Charges	289,863	309,266	308,065	330,082	355,624	14.99
Other Expenses	56,044	0	8,839	63,455	65,000	-
Outlay	1,241,281	1,660,560	932,629	1,173,359	1,653,220	(0.44)
Total Expenditures	28,339,867	28,879,219	14,791,023	28,206,492	29,246,799	1.27

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	16,680,047	16,719,095	16,737,642	16,737,642	16,961,891	1.45
Total Property Taxes	16,680,047	16,719,095	16,737,642	16,737,642	16,961,891	1.45
Other Taxes						
Forest Crop Tax	2	5	0	5	5	0.00
Managed Forest Land	9,726	16,000	16,028	10,500	10,500	(34.38)
Sales Tax	110	120	70	120	120	0.00
Interest on Taxes	347,427	276,000	117,037	284,000	284,000	2.90
Total Other Taxes	357,264	292,125	133,136	294,625	294,625	0.86
Intergovern Grants & Aids						
Public Safety-Cops Grant	2,505	20,000	1,855	20,000	20,000	0.00
Metro Anti-Meth Grant	19,866	0	4,402	15,000	15,000	-
Bullet Proof Vest Prgm Grant	1,170	2,500	1,955	3,500	2,500	0.00
DEA/TFO GRANT	0	18,344	1,259	9,000	18,000	(1.88)
State Shared Revenue	4,485,903	4,479,119	0	4,587,391	4,576,548	2.18
State Computer Aid	87,301	82,500	0	89,413	82,500	0.00
State Personal Prop Aid	0	187,160	187,160	187,160	174,403	(6.82)
Clerk Ct Support Reimb	247,852	247,516	123,758	247,470	247,724	0.08
Clerk Ct GAL Reimb	45,554	45,500	0	62,020	55,300	21.54
Register Probate GAL Reimb	16,000	16,000	0	21,700	19,000	18.75
Reg Deeds Land Info Grant	51,000	51,000	26,000	51,000	41,000	(19.61)
Public Defender Discvry F	9,110	9,000	6,221	9,000	9,000	0.00
Intern Program Revenue	1,280	0	0	0	0	-
Training/Conf Reimb	28,883	64,500	11,930	25,000	32,000	(50.39)
Snowmobile Law Enforce	5,169	2,000	0	3,000	2,000	0.00
Water Safety Patrol	18,702	21,000	0	19,000	15,000	(28.57)
Metro Drug/OJA	24,964	24,743	24,743	24,743	24,743	0.00
Victim Witness Assist	27,764	0	17,906	15,000	25,000	-
EMPG Fund	90,750	54,060	(54,845)	54,060	54,017	(0.08)
EPCRA Grant	23,218	23,218	(23,218)	23,218	22,356	(3.71)
Emgt LEPC Equip Grant	7,780	8,100	(7,780)	7,475	7,500	(7.41)
EM - HERC Grant	1,500	0	0	0	0	-
NNAI Medication Grant	0	0	480	0	0	-
DNA Sample Reimb Grant	4,740	2,000	0	4,060	3,000	50.00
AG Clean Sweep Program	17,370	17,370	0	17,370	17,370	0.00
Household Hazardous Waste	31,325	31,325	0	31,325	31,325	0.00
Drug Disposal Grant	5,770	4,980	0	4,980	4,980	0.00
Lead Poison Preventn Grant	10,658	11,407	2,223	11,407	11,407	0.00
Maternl Child Hlthy Start	32,933	32,978	5,616	29,467	29,467	(10.65)
DOH Radiation Protection	7,559	12,000	7,861	12,000	12,000	0.00
WIC Program	260,248	255,528	54,275	271,188	265,290	3.82
IAP Immunization Grant	16,271	16,271	5,008	15,918	15,918	(2.17)
PHS Radon Info Grant	10,967	9,870	4,935	9,870	8,883	(10.00)
Well Water Testing Contract	18,496	16,000	10,082	16,000	16,000	0.00
Prevention Block Grt PHS	8,408	8,373	1,819	8,373	8,373	0.00
Womens Health Initiative	0	6,100	0	5,736	6,100	0.00
Adult Immunization Grant	1,732	0	0	0	0	-
Bioterrorism Grant PHS	86,615	60,532	16,160	65,652	65,000	7.38
Communicable Dis Prev	2,650	0	947	0	0	-
Child Suprt Program Aid	925,443	848,500	226,351	848,500	860,000	1.36
Veterans Srv Aid	13,000	13,000	13,000	13,000	13,000	0.00
Snowmobile Trail Aid	83,683	104,505	0	74,505	113,140	8.26
State Alloc Postage	3,012	2,965	1,483	2,965	2,965	0.00
DNR Grant	0	240,805	0	116,050	0	(100.00)
Coastal Management Grant	0	15,164	0	15,164	0	(100.00)
WI Fund Grant	58,905	20,000	10,879	64,445	65,000	225.00
DNR-CCA Program Grant Rev	2,880	0	0	0	0	-
SHF-Other State Rev	7,516	0	635	3,200	2,500	-

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	17,888	17,500	18,292	18,000	18,000	2.86
Total Intergovern Grants & Aids	6,824,338	7,151,313	701,393	7,164,563	7,253,689	1.43
License & Permits						
Marriage License Fees	15,450	15,300	5,400	15,300	14,875	(2.78)
Work Permit Fees	553	200	223	200	200	0.00
Passport Fees	21,205	23,000	11,025	23,000	21,700	(5.65)
Passport Photo Fees	3,541	3,332	1,438	3,332	3,237	(2.85)
Sanitary Permit Fees	71,725	55,000	33,355	55,000	55,000	0.00
WI Fund Application Fees	1,500	500	500	1,000	500	0.00
Sanitary Maint Fee	103,237	103,000	2,510	103,000	103,000	0.00
Septic Plan Review	29,095	25,000	15,650	25,000	25,000	0.00
Zoning Location/Bldg Permit	50,720	45,000	22,760	45,000	45,000	0.00
Soil Review Fee	4,200	2,500	2,400	3,000	3,000	20.00
Bd Adj Variance Fees	20,490	15,000	5,225	15,000	15,000	0.00
Zoning Fees	21,625	20,000	8,635	20,000	20,000	0.00
Reclamation Permit Fee	76,001	72,379	74,724	74,724	74,724	3.24
Total License & Permits	419,397	380,211	183,880	383,556	381,236	0.27
Fines, Forfeitures, Penalties						
Land Use Value Penalty	18,465	5,000	0	7,500	7,500	50.00
Lottery Cr Penalty	399	0	(6)	100	100	-
Co Ordinance Forfeiture	118,236	140,000	47,814	120,000	140,000	0.00
Co Share State Fines	76,078	125,000	42,450	90,000	125,000	0.00
Total Fines, Forfeitures, Penalties	213,179	270,000	90,259	217,600	272,600	0.96
Public Charges for Service						
Treas Service Fees	3,201	2,500	1,450	3,000	3,000	20.00
NSF Check Fees	80	0	40	0	0	-
Computer Access Fees	950	1,200	750	1,200	1,200	0.00
County Clerk Revenue	35	0	16	0	0	-
ROD Official Copies	61,150	30,000	57,494	110,000	112,000	273.33
Real Estate Transfer Fees	161,872	117,000	69,284	138,000	120,000	2.56
ROD RE Recording Fees	180,310	180,000	82,485	165,000	170,000	(5.56)
RE Certified Copy Fees	151	150	64	120	120	(20.00)
Birth/Death/Mar-Copy Fees	57,675	55,000	29,282	58,500	60,000	9.09
Land Records Modern Fees	94,704	93,000	43,304	86,000	90,000	(3.23)
Electronic Access Fees	65,730	60,000	27,880	55,000	56,000	(6.67)
ROD RE Document Rec	4,610	4,000	1,280	2,500	2,800	(30.00)
Court Fees County Share	197,537	186,000	93,471	190,200	190,200	2.26
Counseling Serv Fee	15,775	13,480	5,840	11,680	12,580	(6.68)
Mediation Fees	375	0	38	75	1,160	-
Co-Parenting Fees	13	0	0	0	0	-
Probate Fees-County	31,784	30,000	18,708	33,000	32,000	6.67
Probate Fees-GAL	25,787	26,000	12,871	28,000	27,000	3.85
Parents Forever Divorce Edu	2,740	2,500	1,400	2,500	2,500	0.00
Probate Fees-Counsl Fees	0	0	2,546	6,000	3,000	-
SVRS Voter Lists	45	110	0	0	0	(100.00)
Sheriffs Fees	60,103	61,000	24,367	50,000	55,000	(9.84)
Sheriffs Copy Fees	1,428	1,200	1,085	2,000	1,200	0.00
Photo Lab Sales	4,927	3,250	1,825	3,600	3,200	(1.54)
Reserve Deputy-Non Cty Fnct	12,781	15,000	1,731	9,000	15,000	0.00
Prisoners Board	311,667	300,000	117,800	260,000	280,000	(6.67)
Prisoners Board-Other Co	191,556	195,000	110,191	215,000	195,000	0.00

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Contracted Police Svcs	32,328	32,000	12,636	32,000	32,000	0.00
St Criminal Alien Asst Prog	10,728	7,000	0	8,000	8,000	14.29
Nuke Plant Revenues	167,662	153,991	0	149,270	154,008	0.01
Nuclear Plant Persnl Serv	68,951	71,230	0	65,730	65,992	(7.35)
Coroner Fees	54,665	50,000	26,678	52,000	53,000	6.00
Jail Booking Fee	11,218	12,000	4,193	10,000	11,000	(8.33)
Per Diem Jail Charge	168,336	135,000	76,969	160,000	145,000	7.41
Medical Reimbursements	21,287	10,000	10,438	21,000	20,000	100.00
Jail Transfer Fee	1,000	0	625	1,000	0	-
PHS Charges	2,735	2,000	1,412	2,000	4,500	125.00
PHS Environment Hlth Chgs	2,118	1,800	2,029	2,029	2,000	11.11
Interpretation	1,888	750	1,309	1,309	750	0.00
PHS License Fee DSPS Agent	5,931	6,500	5,524	6,500	6,000	(7.69)
PHS School Inspection Fee	7,760	7,800	2,315	7,800	7,800	0.00
Well Water Testing Fees	4,408	4,500	2,940	4,500	4,400	(2.22)
PHS License Fee DATCP	210,933	200,300	171,004	200,000	202,500	1.10
Medicaid-Medical Assist	18,920	10,000	1,321	10,000	10,000	0.00
Child Support Fees	19,030	22,000	11,214	20,000	20,000	(9.09)
UW Ext Meeting/Tmng/Pamph	1,245	3,000	4	3,000	3,000	0.00
UW Ext Bulletins-State	0	500	5	500	500	0.00
UW Ext Materials Testing	216	500	167	500	500	0.00
UW Ext Parenting-1st Year	0	500	0	500	500	0.00
UW Ext Supply Sales	0	1,500	0	1,500	1,500	0.00
Timber Sales-Point Creek	4,748	0	0	0	0	-
Total Public Charges for Service	2,401,928	2,196,782	1,073,928	2,285,523	2,275,931	3.60
Intergov. Chgs for Service						
State Reimb-Interpreters	18,259	17,680	8,841	17,680	17,680	0.00
TB Dispensary	1,363	1,200	329	641	1,000	(16.67)
State/Fed-Agencies	68	0	0	0	0	-
SVRS-Voter Registration	50	25	0	0	0	(100.00)
Local Govt Charges	7,284	7,100	3,642	7,284	7,284	2.59
Phone Equip Reimbursement	13,608	13,608	6,804	13,608	13,608	0.00
Phone Service Reimbursement	148,828	148,000	75,843	148,000	148,000	0.00
HIV Testing	0	0	333	0	350	-
Dept Chgs List Dept	173,909	168,031	83,176	169,176	176,891	5.27
Dept Chgs Aging Svcs	547	3,732	0	3,732	3,632	(2.68)
Total Intergov. Chgs for Service	366,367	479,376	178,968	360,121	368,445	(23.14)
Other Revenue						
Interest Income	401,943	340,000	267,902	400,000	415,000	22.06
Inc/Dec in FMV of Invstmnts	18,188	0	0	0	0	-
Rent	159,154	159,129	70,566	159,534	160,000	0.55
Rent	11,750	10,500	4,440	10,440	10,200	(2.86)
Rent-Equipment	960	500	0	0	1,500	200.00
Sale of County Equip	47,022	70,000	2,371	52,046	46,000	(34.29)
Sale of Land	250	0	0	0	0	-
Gain/Loss Tax Deed Prop Sale	72,296	0	0	50,000	20,000	-
Donations/Contributions	3,398	500	638	1,000	0	(100.00)
Donations-Cato Falls	301	300	207	300	300	0.00
Donations-Maribel Caves	442	150	363	400	400	166.67
Donations-Silver Lk Park	481	400	261	400	400	0.00
Donations-Launch Ramp	13,070	13,500	5,344	13,500	13,500	0.00
Insurance Proceeds Reimb	19,681	0	18,663	17,000	5,000	-
Fuel-Sales	186,398	220,000	50,061	175,000	200,000	(9.09)
Fuel-Sales	(121,441)	(145,000)	(41,413)	(151,550)	(173,200)	19.45
Other FBO Sales	32,264	36,000	8,203	26,400	28,500	(20.83)
Revenue Clearing	(170)	0	(425)	0	0	-
Other	26,421	43,110	32,875	46,661	31,000	(28.09)
Total Other Revenue	937,183	749,089	420,057	801,131	758,600	1.27
Total Revenues	28,199,703	28,237,991	19,519,263	28,244,761	28,567,017	1.17

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	136	727	(8)	727	171	(76.47)
County Board	136,329	139,375	79,001	139,447	144,547	3.71
Circuit Court Costs	1,295,035	1,357,285	664,342	1,375,035	1,422,629	4.81
Register in Probate	297,137	293,438	115,944	282,377	292,687	(0.26)
Court Commissioner	31,385	32,157	15,202	31,711	31,112	(3.25)
Family Court Commissioner	252,788	238,899	115,136	224,986	241,326	1.02
Coroner	279,894	268,806	143,369	282,292	288,902	7.48
District Attorney	365,169	406,060	170,205	387,717	399,108	(1.71)
Corporation Counsel	417,846	426,109	207,858	423,916	443,815	4.16
Executive	120,821	122,613	60,467	122,558	124,076	1.19
County Clerk	194,578	195,952	119,116	195,952	195,336	(0.31)
Central Mailing - Clerk	52,305	62,304	10,577	62,304	64,104	2.89
Central Duplicating - Clerk	60,002	62,000	29,312	62,000	63,000	1.61
Personnel	324,781	319,705	177,498	615,103	286,598	(10.36)
Elections - Clerk	119,222	132,892	29,316	132,892	164,659	23.90
Comptroller	572,107	703,574	349,580	697,580	721,872	2.60
Treasurer	185,191	213,228	116,024	211,243	204,038	(4.31)
Assessment of Property	60,460	109,289	33,321	110,565	73,109	(33.10)
Public Property Dept Admin	781,514	791,005	398,739	781,059	813,412	2.83
Maint - Phone System	411,642	127,748	89,627	136,443	126,686	(0.83)
Maint - Courthouse	238,713	256,000	145,049	246,150	231,690	(9.50)
Maint - Office Complex	108,288	165,965	136,263	188,300	104,081	(37.29)
Maint - Jail	779,959	740,945	293,309	739,175	582,745	(21.35)
Maint - UW-Manitowoc	82,308	71,417	52,524	71,417	80,196	12.29
Maint - Human Services	110,861	100,765	49,692	103,740	157,593	56.40
Maint - PHS Building	46,918	39,940	26,083	45,940	153,745	284.94
Maint - Admin Office Bldg	23,607	46,380	21,908	46,850	27,580	(40.53)
Maint - Other Co Buildings	27,067	23,136	13,365	25,236	23,136	0.00
Maint - C&T Building	80,868	99,805	45,957	96,930	104,776	4.98
Maint - Michigan Ave Campus	88,102	79,550	37,833	78,900	134,925	69.61
Register of Deeds	293,505	328,083	158,296	265,209	269,974	(17.71)
P&Z-Land Records Modern	172,282	199,588	45,488	84,171	84,270	(57.78)
Insurances - General Fund	82,093	94,848	93,441	102,341	111,309	17.36
Total General Government	8,092,914	8,249,588	4,043,834	8,370,266	8,167,207	(1.00)
Public Safety						
Sheriff - Administration	1,784,522	1,868,172	1,112,182	1,914,449	2,042,606	9.34
Sheriff - Training	86,180	80,700	37,237	89,200	80,450	(0.31)
Sheriff - Traffic Patrol	4,560,352	4,328,629	2,218,575	4,226,791	4,461,169	3.06
Sheriff - Snowmobile Patrol	103	1,200	7,301	600	1,300	8.33
Sheriff - Water Safety Patrol	3,697	2,800	3,385	2,300	2,800	0.00
Joint Dispatch Center	1,753,600	1,725,117	853,718	1,717,457	1,687,857	(2.16)
Communications Activity	774,133	936,900	692,553	936,477	940,855	0.42
Emergency Management	126,049	143,886	60,232	143,642	134,184	(6.74)
Emerg Mgmt - Nuclear Prepa	213,816	225,221	98,298	215,000	220,576	(2.06)
Emerg Mgmt - EPCRA / LEPC	14,887	23,218	8,908	23,218	22,471	(3.22)
Emerg Mgmt - HAZMAT	29,041	30,293	13,937	27,421	27,555	(9.04)
Correctional Institutions	4,768,105	4,817,946	2,276,148	4,693,355	4,783,390	(0.72)
Metro Drug	393,713	407,292	222,361	381,418	400,409	(1.69)
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620	0.00
Total Public Safety	14,519,818	14,602,994	7,610,645	14,382,948	14,817,242	1.47
Public Works						
Airport	403,032	364,404	177,440	363,125	361,924	(0.68)
Solid Waste Dept Admin	153,083	147,518	75,606	144,961	148,613	0.74
Total Public Works	556,115	511,922	253,046	508,086	510,537	(0.27)

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	261,103	270,513	115,658	266,996	266,277	(1.57)
Child Support-(Dedicated)	663,557	658,221	328,792	519,715	661,732	0.53
Child Support-(Mixed)	60,563	54,648	33,729	67,308	62,431	14.24
PHS - Older Adult Health Grant	15	3,732	1,615	3,732	4,556	22.08
PHS - Prevention Block Grant	8,407	8,373	5,837	8,373	8,373	0.00
PHS - GPR Lead	10,656	11,407	4,489	11,407	14,177	24.28
PHS - Healthy Start	35,955	32,978	16,161	0	29,467	(10.65)
PHS - IAP Immunization Grant	17,599	16,271	9,344	15,918	15,918	(2.17)
PHS - Bioter/PHEP	60,428	15,895	43,063	65,652	63,704	300.78
PHS - Mercury Reduction	2,430	44,637	206	0	0	(100.00)
PHS - WIC Program Admin	14,940	10,828	14,808	30,535	28,639	164.49
PHS - WIC Nutrition	94,667	14,890	51,045	109,362	114,309	667.69
PHS - WIC Breast Feeding	18,569	106,104	7,750	19,053	17,786	(83.24)
PHS - WIC Client Services	131,221	27,346	53,782	112,238	104,556	282.34
PHS - WIC BF Peer Counseling	0	96,360	0	0	0	(100.00)
PHS - Prenatal Care Coord	48,555	57,284	16,323	51,901	52,192	(8.89)
PHS - Administrative Support	188,696	71,559	75,853	158,620	157,563	120.19
PHS - Environmental Health	269,049	369,429	138,937	287,563	301,403	(18.41)
PHS - General Public Health	650,415	660,172	314,068	660,744	676,209	2.43
Veterans Service Office	240,584	258,520	125,879	253,442	248,303	(3.95)
Veterans Service Commission	19,463	19,500	12,165	19,500	19,500	0.00
Total Health & Human Services	<u>2,799,576</u>	<u>2,814,767</u>	<u>1,375,238</u>	<u>2,667,795</u>	<u>2,853,195</u>	<u>1.37</u>
Culture, Education, Recreation						
Public Library Grant	846,334	782,075	782,075	782,075	813,368	4.00
Parks	363,370	671,762	238,002	289,264	724,526	7.85
Parks - Snowmobile Trails	175,071	104,505	0	74,505	113,140	8.26
University Extension	237,754	245,012	68,611	230,411	250,187	2.11
University Extension-State	2,607	4,000	(53)	4,000	4,000	0.00
UW Ext - Parenting Grant	0	500	0	500	500	0.00
Total Culture, Education, Recreation	<u>1,625,136</u>	<u>1,852,854</u>	<u>1,121,664</u>	<u>1,413,784</u>	<u>1,905,721</u>	<u>2.85</u>
Conservation/Development						
Parks - County Conservatio	0	2,880	0	2,880	2,880	0.00
Planning and Zoning	725,450	822,273	384,140	840,841	969,875	17.95
Board of Adjustment	20,857	21,941	2,456	19,892	20,142	(8.20)
Total Conservation/Development	<u>746,308</u>	<u>847,094</u>	<u>386,596</u>	<u>863,613</u>	<u>992,897</u>	<u>17.21</u>
Total Expenditures	<u><u>28,339,867</u></u>	<u><u>28,879,219</u></u>	<u><u>14,791,023</u></u>	<u><u>28,206,492</u></u>	<u><u>29,246,799</u></u>	<u><u>1.27</u></u>

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	7,288,470	7,378,918	7,378,918	7,378,918	6,914,839	(6.29)
Intergovern Grants & Aids						
Opioid Grant	56,796	0	8,028	225,000	210,650	-
Enhanced Funding	126,240	126,240	0	114,682	115,000	(8.90)
TAD Grant	142,396	142,396	25,147	142,396	142,396	0.00
Mental Hlth Block Grant	35,127	35,127	35,127	35,127	35,127	0.00
MHBG Supplemental Award	0	0	0	16,771	0	-
AODA Grant	0	0	0	15,812	47,434	-
AODA Block Grant	140,547	140,547	27,407	140,547	140,547	0.00
Base County Allocation (Note A)	4,052,574	4,219,305	925,197	4,061,069	4,553,993	7.93
Prior Year State Aid	191,787	145,000	66,036	149,197	148,000	2.07
Child Day Care	115,730	110,367	42,785	116,626	123,383	11.79
Youth Aids	560,971	560,971	287,246	560,971	560,971	0.00
Youth Aids/AODA	12,118	12,118	5,297	12,118	12,118	0.00
Birth to Three	189,703	189,703	94,852	189,703	189,703	0.00
COP	40,451	43,459	6,361	43,459	43,459	0.00
IM Aid	545,706	545,706	317,634	545,706	565,706	3.66
Program Integrity	26,429	16,655	8,138	24,319	24,319	46.02
LIHEAP Administration	143,731	116,545	58,151	116,545	116,545	0.00
HSD Grant Revenue	17,071	15,000	0	15,000	15,000	0.00
Kinship Care	268,923	246,335	55,051	317,397	317,397	28.85
Children/Families Incentive	52,345	52,345	52,345	52,345	52,345	0.00
Locally Matched	228,693	818	0	0	0	(100.00)
Coordinated Svcs Team	60,000	60,000	26,820	60,000	60,000	0.00
Foster Parent PreServices	15,098	18,407	360	15,150	15,150	(17.69)
Childrn LT Suppt Autism	128,161	85,402	20,388	105,172	122,906	43.91
WIMCR Revenue	401,778	175,000	0	350,000	350,000	100.00
Community MH Program	426,416	426,416	106,604	426,416	426,416	0.00
Federal Overmatch-State	461,093	500,650	0	500,650	500,650	0.00
Adult Protective Serv Rev	79,004	79,004	39,502	79,004	79,004	0.00
YA Grant#1	19,290	19,290	12,860	19,290	0	(100.00)
YA Grant#2	21,144	0	0	26,898	26,892	-
YA Grant#10	20,500	0	0	0	0	-
Gr#13 (JDAL)	1,024	0	82	920	0	-
YA GRANT#14 KIDS AT HOPE CUL	0	41,630	2,420	41,630	0	(100.00)
Total Intergovern Grants & Aids	8,582,605	8,124,436	2,223,838	8,524,651	9,000,111	10.78
Fines,Forfeitures,Penalties						
OWI Surcharge	38,216	45,000	17,758	45,000	42,000	(6.67)
Total Fines,Forfeitures,Penalties	38,216	45,000	17,758	45,000	42,000	(6.67)
Public Charges for Service						
Mental Hlth Outpatient	17,686	20,000	8,100	20,000	20,000	0.00
Mental Hlth Inpatient	60,067	70,000	45,627	70,000	70,000	0.00
IDP Fees	80,600	78,000	44,240	78,000	78,000	0.00
AODA Outpatient	2,730	1,933	3,662	5,000	5,000	158.67
AODA Inpatient	11,356	16,000	14,734	17,000	17,000	6.25
Service Fees	0	0	75	75	75	-
Court Service Fees	58,943	62,000	29,240	60,000	60,000	(3.23)
Client Revenue	4,775	5,500	2,095	5,500	5,500	0.00
Parental Fee-State Match	3,174	4,309	1,069	4,309	3,000	(30.38)
Client Self-pay MH	58,605	62,000	32,819	62,000	62,000	0.00
Food Stamp Coll-Takebacks	8,446	8,000	7,220	8,591	8,000	0.00
AFDC Collections/Incentives	0	72	0	72	0	(100.00)
Other GR Revenues	15,665	6,121	5,824	9,000	9,000	47.03
Foster Home Refunds	176,338	195,000	124,918	205,000	180,000	(7.69)
Child Care Institn Refund	5,876	0	1,306	1,306	1,300	-
Lincoln Hills Reimbursement	300	0	175	200	0	-
Insurance Pmts WPS TPA	1,168,144	1,230,735	585,901	1,502,862	1,733,983	40.89

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Public Charges for Service Continued						
Shelter Care Refunds	0	500	0	500	0	(100.00)
Subsidized Guardianship Rev	4,442	3,996	2,100	3,996	4,000	0.10
Cost Share Rev	(3)	0	0	0	0	-
Rent	7,800	7,800	3,900	7,800	7,800	0.00
Total Public Charges for Service	1,684,945	1,771,966	913,006	2,061,211	2,264,658	27.80
Intergov. Chgs for Service						
Mental Hlth Outpnt MA	77,304	86,206	36,494	103,860	90,000	4.40
AODA Outpatient MA	48,379	24,000	19,079	53,788	45,000	87.50
MA Targeted Case Mgmt	7,417	12,329	2,853	8,725	10,000	(18.89)
CSP Outpatient MA	118,582	131,943	33,597	129,448	132,000	0.04
CCS MA	1,372,000	1,256,491	126	2,103,638	2,300,000	83.05
DD Case Mgmt MA	17,266	25,000	3,561	17,400	22,000	(12.00)
Birth to Three MA	69,664	73,717	16,632	64,776	68,000	(7.76)
Case Management	399	0	0	0	0	-
Crisis MA Revenue	169,955	155,495	51,841	168,015	162,000	4.18
Medicare Revenue	38,691	80,000	10,231	35,000	35,000	(56.25)
Other Counties Charges	9,975	23,647	20,170	23,647	23,000	(2.74)
Dept Chgs Aging Svcs	11,115	0	0	0	0	-
Total Intergov. Chgs for Service	1,940,747	1,868,828	194,583	2,708,297	2,887,000	54.48
Other Revenue						
Interest Income	1,187	0	305	305	300	-
Donations/Contributions	250	0	17,400	17,400	0	-
Insurance Proceeds Reimb	32,652	0	0	0	0	-
Other	1,839	1,550	1,404	1,650	1,650	6.45
Total Other Revenue	35,928	1,550	14,307	19,355	1,950	25.81
Total Revenues	19,570,911	19,190,698	10,742,410	20,737,432	21,110,558	10.00
EXPENDITURES:						
Health & Human Services						
Mental Health	1,891,216	1,996,910	616,955	1,628,529	1,615,906	(19.08)
Alcohol, Other Drug Abuse	460,860	492,579	227,673	454,487	526,065	6.80
Chronically Mentally Ill	3,885,988	3,713,368	1,733,093	3,778,916	3,619,986	(2.51)
Intoxicated Driver Program	137,332	119,808	59,434	120,716	123,355	2.96
Crisis On Call	382,575	431,609	199,332	442,967	444,082	2.89
Birth To Three	574,532	510,541	245,953	516,441	538,950	5.56
Adult Protective Services	471,231	513,284	252,901	515,835	529,983	3.25
Autism, Post-Intnsve-DD	249,780	244,332	99,840	246,452	213,341	(12.68)
CLTS-MH-State Match	362,515	360,590	106,997	289,922	298,636	(17.18)
Autism, Post-Intnsve-SED	6,685	7,106	0	0	0	(100.00)
CLTS-DD-State Match	721,447	718,079	369,472	1,085,764	1,437,115	100.13
CLTS-PD-State Match	68,968	43,335	33,198	105,506	77,801	79.53
CLTS-DD-CCOP Match	73,221	69,034	27,177	71,406	74,900	8.50
CLTS-SED-CCOP Match	16,514	17,822	3,514	4,429	0	(100.00)
CLTS-PD-CCOP Match	12,761	12,503	6,974	15,672	15,672	25.35
Juvenile Therapy Services	2,715	4,300	2,880	4,300	4,300	0.00
CCS-Comprehensive Commun Srv.	1,340,773	1,374,694	1,062,693	2,216,899	2,427,370	76.58
NNAI-MAT	0	0	58,136	83,000	68,650	-
State Opioid Response	0	0	35,175	142,000	142,000	-
Economic Support	1,081,616	1,106,349	542,057	1,101,253	1,100,343	(0.54)
Program Integrity	36,202	35,635	22,744	35,785	36,130	1.39
WHEAP Administration	112,602	97,124	51,128	96,532	97,186	0.06
HSD Agency Management	202,514	207,910	102,892	203,451	208,173	0.13
HSD Agency Support & Overhead	1,371,968	1,406,809	815,308	1,403,520	1,569,823	11.59
Human Services	3,138,007	3,267,846	1,515,817	3,227,361	3,491,057	6.83

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Expenditures Continued						
Child Care	64,811	58,656	21,943	58,563	68,021	15.97
Youth Aids	1,139,539	1,124,498	583,652	1,178,548	1,080,263	(3.93)
Alternate Care	1,041,011	986,102	464,573	1,065,978	1,054,469	6.93
Purchase of Services	83,378	78,000	47,573	92,465	87,000	11.54
Childrens COP	40,399	43,459	17,394	39,065	39,065	(10.11)
County Owned Home-16th St	12,163	6,020	1,914	5,995	8,520	41.53
Treatment Altrn & Divers	153,637	142,396	87,739	159,796	142,396	0.00
Total Expenditures	19,179,238	19,190,698	9,416,131	20,391,553	21,140,558	10.16
Excess Revenue Over (Under) Expenditt	391,673	0		345,879	(30,000)	
Fund Balance - January 1	(214,195)	184,478		184,478	530,357	
Sales of Note	0	0		0	0	
Fund Balance - December 31	<u>184,478</u>	<u>184,478</u>		<u>530,357</u>	<u>500,357</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Personal Services	8,995,122	9,364,561	4,538,265	9,388,439	10,186,994	8.78
Contracted Services	8,638,395	8,361,846	4,257,081	9,394,643	9,399,807	12.41
Operation & Maintenance	260,817	227,277	134,095	265,007	266,142	17.10
Fixed Charges	61,277	68,805	77,123	80,895	86,943	26.36
Other (Grants / Contr / HSD)	1,216,283	1,165,209	407,606	1,259,569	1,197,672	2.79
Outlay	7,343	3,000	1,961	3,000	3,000	0.00
Total Expenditures	19,179,238	19,190,698	9,416,131	20,391,553	21,140,558	10.16

Human Services Fund Concluded

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	1,960,302	1,954,500	1,954,500	1,954,500	2,379,811	21.76
Bridge Aid Prop Taxes	<u>270,917</u>	<u>279,428</u>	<u>279,428</u>	<u>279,428</u>	<u>250,587</u>	<u>(10.32)</u>
Total Property Taxes	2,231,219	2,233,928	2,233,928	2,233,928	2,630,398	17.75
Intergovern Grants & Aids						
State Transportation Aid	<u>1,251,319</u>	<u>1,323,500</u>	<u>313,580</u>	<u>1,254,320</u>	<u>1,563,189</u>	<u>18.11</u>
Intergovern Grants & Aids	1,251,319	1,323,500	313,580	1,254,320	1,563,189	18.11
Total Revenues	<u>3,482,538</u>	<u>3,557,428</u>	<u>2,547,508</u>	<u>3,488,248</u>	<u>4,193,587</u>	<u>17.88</u>
EXPENDITURES:						
Public Works						
County Road Maintenance	1,736,507	1,735,000	605,513	1,735,000	1,850,000	6.63
County Road/Brdg Construction	2,489,857	6,758,000	3,716,349	6,691,320	2,318,000	(65.70)
County Winter Snow Removal	972,501	995,000	972,908	1,190,825	1,050,000	5.53
Town Bridge Aid	<u>270,917</u>	<u>279,428</u>	<u>279,428</u>	<u>279,428</u>	<u>250,587</u>	<u>(10.32)</u>
Total Expenditures	5,469,782	9,767,428	5,574,197	9,896,573	5,468,587	(44.01)
Excess Revenue Over (Under) Expenditures	(1,987,244)	(6,210,000)		(6,408,325)	(1,275,000)	
Other Financing Sources (Uses)						
Sale or Notes or Bonds	1,150,000	6,210,000		6,212,500	1,275,000	
General Fund	820,000	0		0	0	
Transfer From Fund Balance	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Total Other Financing items	1,970,000	6,210,000		6,212,500	1,275,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(17,244)</u>	<u>0</u>		<u>(195,825)</u>	<u>0</u>	
Fund Balance - January 1	62,326	45,082		45,082	(150,743)	
Fund Balance - December 31	<u>45,082</u>	<u>45,082</u>		<u>(150,743)</u>	<u>(150,743)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Contracted Services	316,535	560,832	323,479	568,142	316,302	(43.60)
Operation & Maintenance	<u>5,153,247</u>	<u>9,206,596</u>	<u>5,250,718</u>	<u>9,328,431</u>	<u>5,152,285</u>	<u>(44.04)</u>
Total Expenditures	5,469,782	9,767,428	5,574,197	9,896,573	5,468,587	(44.01)

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	527,851	502,850	502,850	502,850	535,331	6.46
Public Charges for Service						
Recycling Charges	504,621	494,100	186,776	494,100	494,600	0.10
Recycling-Shingles	0	0	0	0	0	-
	<u>504,621</u>	<u>494,100</u>	<u>186,776</u>	<u>494,100</u>	<u>494,600</u>	<u>0.10</u>
Other Revenue						
Rent	26,487	26,487	0	0	0	(100.00)
Sale of County Equip	2,901	0	22,556	22,556	0	-
Donations/Contributions	0	0	0	0	0	-
Special Projects Revenue	11,880	10,920	278	10,920	10,920	0.00
	<u>41,268</u>	<u>37,407</u>	<u>22,835</u>	<u>33,476</u>	<u>10,920</u>	
Total Revenue	<u>1,073,741</u>	<u>1,034,357</u>	<u>712,460</u>	<u>1,030,426</u>	<u>1,040,851</u>	<u>0.63</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,035,437	1,406,857	623,264	1,322,926	1,065,851	(24.24)
Total Expenditures	<u>1,035,437</u>	<u>1,406,857</u>	<u>623,264</u>	<u>1,322,926</u>	<u>1,065,851</u>	<u>(24.24)</u>
Excess Revenue Over (Under) Expenditures	38,304	(372,500)		(292,500)	(25,000)	
Other Financing Sources (Uses)						
Debt Service Fund	0	0		0	0	
Economic Dev CPF	0	80,000		0	0	
Sales of Note	0	292,500		292,500	0	
Total Other Financing Sources (Uses)	<u>0</u>	<u>372,500</u>		<u>292,500</u>	<u>0</u>	
Fund Balance - January 1	106,424	144,727		144,727	144,727	
Fund Balance - December 31	<u>144,727</u>	<u>144,727</u>		<u>144,727</u>	<u>119,727</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Personal Services	69,926	81,225	35,781	81,225	83,277	2.53
Contracted Services	862,190	914,462	387,922	899,462	909,156	(0.58)
Operation & Maintenance	49,643	49,810	21,658	46,680	46,965	(5.71)
Fixed Charges	4,118	3,860	3,059	3,059	2,953	(23.50)
Outlay	49,561	357,500	174,844	292,500	23,500	(93.43)
Total Expenditures	<u>1,035,437</u>	<u>1,406,857</u>	<u>623,264</u>	<u>1,322,926</u>	<u>1,065,851</u>	<u>(24.24)</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	10,000	10,000	10,000	10,000	10,000	0.00
Intergov. Chgs for Service						
Waste Mgmt Landfill Reimb	1,163,321	1,169,000	357,839	1,169,000	1,226,000	4.88
Total Revenue	<u>1,173,321</u>	<u>1,179,000</u>	<u>367,839</u>	<u>1,179,000</u>	<u>1,236,000</u>	<u>4.83</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,171,470	1,179,000	590,970	1,179,000	1,236,000	4.83
Total Expenditures	<u>1,171,470</u>	<u>1,179,000</u>	<u>590,970</u>	<u>1,179,000</u>	<u>1,236,000</u>	<u>4.83</u>
Excess Revenue Over (Under) Expenditures	1,851	0		0	0	
Other Financing Sources (Uses)						
Jail Assessment Fee CPF	0	0		0	0	
Trnsfr to Recycling SRF	0	0		0	0	
Jail Assessment Fee Fund CPF	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
	0	0		0	0	
Fund Balance - January 1	317,812	319,663		319,663	319,663	
Fund Balance - December 31	<u>319,663</u>	<u>319,663</u>		<u>319,663</u>	<u>319,663</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Contracted Services	<u>1,171,470</u>	<u>1,179,000</u>	<u>590,970</u>	<u>1,179,000</u>	<u>1,236,000</u>	<u>4.83</u>
Total Expenditures	<u>1,171,470</u>	<u>1,179,000</u>	<u>590,970</u>	<u>1,179,000</u>	<u>1,236,000</u>	<u>4.83</u>

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	25,000	25,000	25,000	25,000	25,000	0.00
Intergovern Grants & Aids						
AgeSrv Title IIIC1	283,803	281,919	56,142	300,175	287,887	2.12
AgeSrv Title IIIC2	81,719	73,330	0	82,555	80,038	9.15
AgeSrv NSIP IIIC2	63,636	67,561	0	60,805	60,805	(10.00)
AgeSrv Title IIIB	105,469	99,774	19,327	115,010	109,808	10.06
Transportation Grant	221,454	220,411	220,411	220,411	239,602	8.71
Senior Commun Service	8,690	16,263	7,573	16,263	16,263	0.00
Alzheimer Care Support	49,553	47,660	1,488	49,600	49,600	4.07
Benefit Advocacy	56,430	56,430	23,412	56,430	56,430	0.00
Elder Abuse Grant	24,158	35,330	7,054	35,330	35,330	0.00
Prevn Hlth Srv IIID	9,808	8,110	2,720	9,967	9,573	18.04
Fam Caregiver IIIE	46,650	42,810	11,952	55,398	55,287	29.15
Emrg Food & Shelter FEMA	1,995	2,096	0	2,096	2,096	0.00
Age & Disab Resrc Cntr	848,124	721,827	(157,760)	721,077	721,537	(0.04)
New Freedom Grant	69,278	103,814	0	103,814	108,340	4.36
SHIP St Health Insr Prgm	7,308	7,308	0	7,308	7,308	0.00
SPAP St Pharm Asst Pgm	5,270	11,796	9,390	11,796	11,796	0.00
Dementia Specialist Pilot Gr	44,955	80,000	3,592	80,000	80,000	0.00
Total Intergovern Grants & Aids	1,937,970	1,886,609	205,301	1,938,205	1,939,038	2.78
Charges for Service						
Medicaid-Medical Assist	512,958	436,693	(52,330)	479,036	473,390	8.40
Charges for Service						
Service Fees	16,066	13,000	6,240	13,000	13,000	0.00
Service Fee-Van Revenue	5,500	6,000	2,390	6,000	6,000	0.00
Other Counties Charges	0	92,500	87,666	92,500	92,500	0.00
	<u>21,566</u>	<u>111,500</u>	<u>96,296</u>	<u>111,500</u>	<u>111,500</u>	<u>0.00</u>
Other Revenue						
Interest Income	411	0	0	0	0	-
Rent-Equipment	480	600	100	200	200	(66.67)
Lease Pay - Transport	2,280	1,140	2,280	2,280	2,280	100.00
Sale of County Equip	735	0	0	0	0	-
Donations/Contributions	223,063	278,650	108,310	246,270	243,100	(12.76)
Donations-Family Care-IRIS	59,520	55,000	30,596	62,000	62,000	12.73
Senior Fair Fees	150	0	0	0	0	-
Banquet Fees	815	500	1,867	1,867	1,900	280.00
Other	4	0	0	0	0	-
Total Other Revenue	287,457	391,769	644,969	312,617	309,480	(21.00)
Total Revenue	2,784,951	2,851,571	919,237	2,866,358	2,858,408	0.24
EXPENDITURES:						
Health & Human Services						
Aging Services Management	39,707	25,645	12,442	25,645	33,238	29.61
Congregate Meals (IIIC1)	366,875	378,919	169,864	359,212	348,687	(7.98)
Chronic Disease Self Mgt CDSM	1,999	3,500	274	3,500	0	(100.00)
Home Delivered Meals (C2)	355,250	406,266	155,385	417,848	413,251	1.72
Elder Abuse Grant	24,215	35,330	7,942	38,500	35,330	0.00
Contracted Srvs (IIIB)	44,868	71,944	22,453	70,108	65,265	(9.28)
Aging & Disab Resource Cntr	1,001,146	1,010,906	513,899	1,013,660	1,001,699	(0.91)
ADRC Disab Benefit Spec	169,382	167,084	83,061	168,903	171,380	2.57
ADRC Prevention Grant	0	0	0	0	0	-
ADRC Dementia Care Spec Pilot	110,596	98,000	40,558	98,000	100,000	2.04
Alzheimers Care Giver Prgm	48,468	47,660	17,201	49,600	49,600	4.07
Family Care Giver Program	44,196	44,610	25,730	56,798	56,384	26.39
Specialized Transportation	253,715	240,551	116,026	285,773	308,565	28.27
Transp-New Freedom Grant	86,597	103,814	53,364	130,778	135,528	30.55
Benefits Advocacy	162,619	165,685	81,459	164,915	165,298	(0.23)
SHIP/SPAP/MMA St Health Ins	14,843	4,105	5,538	6,530	0	(100.00)
Information & Assistance	34,484	47,552	20,552	47,634	49,254	3.58
Total Expenditures	2,758,963	2,851,571	1,325,750	2,937,404	2,933,479	2.87
Excess Revenue Over (Under) Expenditures	25,988	0		(71,046)	(75,071)	
Other Financing Sources (Uses)						
MAC Remodeling CPF	0	0		0	0	-
Fund Balance - January 1	805,710	831,698		831,698	760,652	
Fund Balance - December 31	<u>831,698</u>	<u>831,698</u>		<u>760,652</u>	<u>685,581</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>831,698</u>	<u>831,698</u>		<u>760,652</u>	<u>685,581</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Personal Services	1,633,656	1,717,338	847,044	1,722,983	1,749,298	1.86
Contracted Services	879,601	975,586	377,629	1,010,021	998,419	2.34
Operation & Maintenance	127,924	137,496	70,985	175,266	162,461	18.16
Fixed Charges	21,305	21,151	21,069	25,433	22,801	7.80
Outlay	96,476	0	9,024	3,701	500	-
Total Expenditures	2,758,963	2,851,571	1,325,750	2,937,404	2,933,479	2.87

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	306,737	308,916	308,916	308,916	331,606	7.35
Intergovern Grants & Aids						
Cons Aids Staffing	149,739	149,669	200	149,869	158,509	5.91
Wild Life Damage Rev	15,058	20,000	0	20,000	20,000	0.00
DATCP Revenue	46,173	79,000	0	79,000	59,000	(25.32)
DATCP Revenue	17,552	52,250	0	52,250	60,600	15.98
DNR Disc. Var Cost Share	0	0	0	0	6,500	-
USDA/UW Ext. Grant Revenue	7,990	11,400	0	11,400	11,400	0.00
DNR Grant	21,688	25,000	10,061	25,000	2,100	(91.60)
Total Intergovern Grants & Aids	258,199	337,319	10,261	337,519	318,109	(5.69)
License & Permits						
Animal Waste Stor Permit	500	2,000	0	2,000	2,000	0.00
Livestock Siting Permit	4,000	2,000	2,000	3,000	2,000	0.00
Total License & Permits	4,500	4,000	2,000	5,000	4,000	0.00
Public Charges for Service						
Multi Discharge Var Fee	0	0	10,252	3,500	6,000	-
Total Public Charges for Service	0	0	10,252	3,500	6,000	-
Other						
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	20,165	0	370	370	370	-
Total Other Revenue	20,165	0	370	370	370	-
Total Revenue	589,602	650,235	331,799	655,305	660,085	1.51
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	456,008	491,585	248,066	499,026	511,015	3.95
Wild Life Damage	15,058	20,000	1,715	20,000	20,000	0.00
Nutrient Management Education	7,990	11,400	2,992	11,400	11,400	0.00
DATCP-Land/Water Cost Share	59,725	127,250	61,584	127,250	122,100	(4.05)
West Twin River Sediment Grant	1,895	0	400	400	570	-
Total Expenditures	540,675	650,235	314,756	658,076	665,085	2.28
OTHER FINANCING SOURCES(USES):						
Operating Transfers From						
General Fund	0	0	0	0	0	-
Excess Revenue and other Sources						
Over (Under) Expenditures & Other Uses	48,926	0		(2,771)	(5,000)	
Fund Balance - January 1	85,343	134,270		134,270	131,499	
Fund Balance - December 31	134,270	134,270		131,499	126,499	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	134,270	134,270		131,499	126,499	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Personal Services	413,103	443,444	217,813	443,444	459,250	3.56
Contracted Services	42,409	47,280	17,271	50,279	50,507	6.83
Operation & Maintenance	15,216	18,825	8,459	19,650	19,110	1.51
Operation & Maintenance	3,322	3,436	3,905	4,129	4,118	19.85
Other (Cost Share)	66,625	137,250	63,984	137,250	132,100	(3.75)
Total Expenditures	540,675	650,235	314,756	658,076	665,085	2.28

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	7,632	7,000	7,713	7,713	7,000	0.00
Public Charges for Service						
Event Revenue	4,883	5,700	2,317	5,700	5,700	0.00
Building/Grounds/Equip Rent	64,507	71,250	58,547	72,150	71,250	0.00
Fair Revenue	501,932	525,850	87,612	531,421	525,850	0.00
Ice Rental	97,600	97,600	39,040	97,600	97,600	0.00
Dry Floor Event	21,964	11,500	19,972	19,972	11,500	0.00
Vending Machine	208	300	221	300	300	0.00
Advertising Income	0	0	0	0	0	-
Total Public Charges for Service	691,094	712,200	207,708	727,143	712,200	0.00
Other Revenue						
Sale of County Equip	3,506	0	0	0	0	-
Sale of Land	0	0	0	0	0	-
Donations/Contributions	77,063	5,000	27,500	27,500	0	(100.00)
Insurance Proceeds Reimb	36,200	0	0	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	151,268	32,500	29,922	29,922	0	(100.00)
Total Revenue	849,995	751,700	245,343	764,778	719,200	(4.32)
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	174,917	152,336	88,113	150,513	145,514	(4.48)
Expo Fair	453,034	447,659	48,558	455,969	439,157	(1.90)
Ice Center	81,298	98,550	49,928	100,073	101,994	3.49
Expo Maintenance & Improvement	142,836	38,329	39,061	41,751	22,809	(40.49)
Outlay from Expo Land Sale	942,534	698,000	399,437	698,000	170,000	(75.64)
Total Expenditures	1,794,618	1,434,874	625,097	1,446,306	879,474	(38.71)
Revenues Over (Under) Expenditures	(944,623)	(683,174)		(681,528)	(160,274)	
OTHER FINANCING SOURCES (USES):						
Transfer in from General Fund	0	0		0	0	
Transfer From Land Sale FB	0	698,000		698,000	170,000	
Transfer to General Fund Expo Land Sale	0	0		0	0	
Excess Revenue and Other Sources Over (Under) Expenditures & Other Uses	(944,623)	(683,174)		(681,528)	(160,274)	
Fund Balance - January 1	3,649,695	2,705,072		2,705,072	2,023,544	
Fund Balance - December 31	<u>2,705,072</u>	<u>2,021,898</u>		<u>2,023,544</u>	<u>1,863,270</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	(34,240)	(19,414)		(17,768)	(8,042)	
Designated from Land Sales	2,739,312	2,041,312		2,041,312	1,871,312	
Total Fund Balance	<u>2,705,072</u>	<u>2,021,898</u>		<u>2,023,544</u>	<u>1,863,270</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Personal Services	215,583	217,829	82,971	217,829	203,689	(6.49)
Contracted Services	410,085	409,240	69,883	415,165	409,970	0.18
Operation & Maintenance	77,708	61,157	17,744	65,740	61,157	0.00
Fixed Charges	11,297	10,648	11,526	9,150	12,658	18.88
Outlay	137,412	38,000	43,537	40,422	22,000	(42.11)
Outlay from Expo Land Sale	942,534	698,000	399,437	698,000	170,000	(75.64)
Total Expenditures	1,794,618	1,434,874	625,097	1,446,306	879,474	(38.71)

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE						
Property Taxes	2,704,844	3,254,539	3,254,539	3,254,539	3,475,297	6.78
Other Revenue	164,720	157,341	80,774	157,341	149,000	(5.30)
Total Revenue	2,869,564	3,411,880	3,335,313	3,411,880	3,624,297	6.23
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	2,317	10,000	475	5,000	10,000	0.00
2018 GO Note HWY-CCTV Jail	34,825	545,000	30,000	545,000	540,600	(0.81)
2019 G.O. Refunding	0	0	0	0	220,282	-
2007 Refunding Bond(95-99-0-2)	499,200	0	0	0	0	-
2010-11 GO Refunding Com Proj.	1,253,885	1,244,259	1,011,036	1,244,259	1,232,405	(0.95)
2012 GO Refunding (2003)	415,765	428,539	403,785	428,539	439,768	2.62
2013 GO Note	54,966	74,282	0	74,282	373,142	402.33
2017 GO Refunding (2017-07)	642,860	1,109,800	137,400	1,109,800	808,100	(27.19)
Total Expenditures	2,903,818	3,411,880	1,582,696	3,406,880	3,624,297	6.23
Excess Revenue Over (Under) Expenditures	(34,254)	0		5,000	0	
OTHER FINANCING SOURCES (USES)						
Transfer in from General Fund	0	0		0	0	
Transfer in from Recycling SRF	0	0		0	0	
Transfer in from Communications Proj CPF	0	0		0	0	
Transfer in from Courthouse Remodel CPF	0	0		0	0	
Sale of Bonds	0	0		0	0	
Sale of Bonds Bond Premium	37,520	0		0	0	
Bond Discount	0	0		0	0	
Transfer to General Fund	0	0		0	0	
Total Other Financing Sources (Uses)	37,520	0		0	0	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	3,266	0		5,000	0	
Fund Balance - January 1	598,711	601,977		601,977	606,977	
Fund Balance - December 31	601,977	601,977		606,977	606,977	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Principal	1,920,000	2,510,000	1,140,000	2,510,000	2,575,000	2.59
Interest	960,676	891,880	442,221	891,880	1,039,297	16.53
Issue Fees	23,142	10,000	475	5,000	10,000	0.00
Total Expenditures	2,903,818	3,411,880	1,582,696	3,406,880	3,624,297	6.23

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

	Experience 2018	Budget (**) 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUE:						
Jail Assessment Fees	90,252	110,000	44,273	110,000	110,000	0.00
Interest Income	0	0	0	0	0	-
Sale of Land	0	80,000	776,730	0	0	(100.00)
Donations-Restricted Use	31,000	0	0	0	0	-
Total Revenue	<u>121,252</u>	<u>190,000</u>	<u>821,003</u>	<u>110,000</u>	<u>110,000</u>	<u>(42.11)</u>
EXPENDITURES:						
Capital Projects						
UW Manitowoc - CPF	360,800	0	1,082	0	0	-
Jail Assessment Fee - CPF	47,838	110,000	45,769	110,000	110,000	0.00
MAC - Remodeling - CPF	0	0	0	0	0	-
New Public Health Bldg - CPF	0	0	0	0	0	-
Total Expenditures	<u>408,888</u>	<u>110,000</u>	<u>49,233</u>	<u>110,000</u>	<u>110,000</u>	<u>0.00</u>
Excess Revenue Over (Under) Expenditures	(287,636)	80,000		0	0	
OTHER FINANCING SOURCES (USES)						
Transfers in from General Fund	0	0		0	0	
Sales of Note	0	0		0	0	
Aging Services SRF	0	0		0	0	
Transfer to General Fund	(322,000)	0		0	0	
Transfer to Debt Service Fund	0	0		0	0	
Transfer To Solid Waste Fund	0	(80,000)		0	0	
Total Other Financing Sources (Uses)	<u>(322,000)</u>	<u>(80,000)</u>		<u>0</u>	<u>0</u>	
Net Change in Fund Balance	(609,636)	0		0	0	
Fund Balance - January 1	876,751	267,115		267,115	267,115	
Fund Balance - December 31	<u>267,115</u>	<u>267,115</u>		<u>267,115</u>	<u>267,115</u>	

(**) All project balances carry over automatically from one year to the next based upon their approved project amount and/or by operation of County Board rule or State Statute.

EXPENDITURES RESTATED BY OBJECT:

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Contracted Services	389,247	110,000	25,135	110,000	110,000	0.00
Outlay	19,391	0	21,717	0	0	-
Total Expenditures	<u>408,888</u>	<u>110,000</u>	<u>49,233</u>	<u>110,000</u>	<u>110,000</u>	<u>0.00</u>

Capital Projects Fund Concluded

PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	32,360	20,000	9,070	28,000	30,000	50.00
HWY Public Charges	66,300	45,000	11,429	60,630	107,000	137.78
Total Public Charges for Service	98,660	65,000	20,499	88,630	137,000	110.77
Intergov. Chgs for Service						
State Hwy Charges	2,038,812	1,989,864	1,308,987	2,146,419	2,309,571	16.07
Local Govt Charges	391,457	440,000	150,430	425,000	477,000	8.41
Dept Charges For Service	402,414	380,000	119,979	412,000	450,000	18.42
Total Intergov Chgs for Service	2,832,683	2,809,864	1,579,396	2,983,419	3,236,571	15.19
Other Revenue						
Rent	96,334	96,335	46,000	96,335	96,335	0.00
Sale of County Equip	7,190	6,200	5,711	6,000	8,300	33.87
Records & Reports Rev HWY	154,757	141,625	97,756	147,615	163,780	15.64
Net Gain/Loss on Sale of Equipment	56,047	0	(6,956)	(19,124)	(1,000)	-
Insurance Proceeds Reimb	12,503	15,000	7,131	0	9,500	(36.67)
Other	20,607	20,000	30,794	33,200	33,000	65.00
Total Other Revenue	347,437	279,160	180,436	264,026	309,915	11.02
Total Revenue	3,278,779	3,154,024	1,780,331	3,336,075	3,683,486	16.79
EXPENSES:						
Public Works						
County Charges Reimbursed	(5,198,838)	(9,488,000)	(5,294,770)	(9,617,145)	(5,218,000)	(45.00)
Administration-Hwy C/P	487,332	543,083	225,835	574,873	578,764	6.57
Patrol Supervision	209,008	213,110	108,288	211,804	212,546	(0.26)
Radio Expenses C/P	913	2,399	703	3,305	3,298	37.47
Liability Insurance C/P	17,946	21,716	9,280	18,560	19,222	(11.48)
Field Small Tools-Pool	0	0	18,186	114,823	(2,027)	-
Shop Operations-Pool	7,190	6,200	(103,910)	6,000	8,300	33.87
Fuel Handling-Pool	0	0	(4,555)	0	0	-
Machinery Operations-Pool	6,340	130,166	(313,749)	73,361	(83,709)	(164.31)
Gravel Operations-Pool	(132,563)	(30,737)	2,854	(2,356)	(14,974)	(51.28)
Bituminous Operations-Pool	0	0	0	0	0	-
Paving - Bid Jobs	531,863	485,000	123,343	430,000	580,000	19.59
Buildings & Grounds-Pool	0	0	295,433	0	0	-
Capital Acquisition-Pool	12,503	15,000	28,994	0	9,500	(36.67)
Hwy P/R Clearing Accounts	45,857	0	(88,032)	0	0	-
County-Road Maintenance	1,644,595	1,636,792	566,633	1,636,792	1,745,283	6.63
County-Road Construction	2,349,761	6,375,472	3,505,389	6,312,566	2,186,793	(65.70)
County-Winter Snow Removal	917,453	938,679	917,839	1,123,420	990,566	5.53
State-Road Maint/Construct	1,819,751	1,703,964	1,262,037	2,051,107	2,113,924	24.06
Other Local Govt Road M&C	127,703	260,000	96,327	195,000	217,000	(16.54)
County Depts Nonroad Srvc	243,242	280,000	120,044	252,000	300,000	7.14
Non Govt (Public) Service	38,407	30,000	7,447	20,630	37,000	23.33
Total Expenses	3,128,463	3,122,844	1,483,616	3,404,740	3,683,486	17.95
Excess Revenues Over (Under) Expenses	150,317	31,180		(68,665)	0	
Operating Transfers In	0	0		0	0	
General Fund	0	(31,180)		0	0	
Capital Contributions	0	0		0	0	
Change in Net Assets	150,317	0		(68,665)	0	
Net Assets - January 1	9,670,322	9,820,639		9,820,639	9,751,974	
Net Assets - December 31	9,820,639	9,820,639		9,751,974	9,751,974	
EXPENSES RESTATED BY OBJECT:						
	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Personal Services	3,896,614	4,107,376	2,008,458	3,817,550	4,281,333	4.24
Contracted Services	779,627	4,173,826	2,820,106	4,292,316	625,374	(85.02)
Operation & Maintenance	5,648,883	6,264,047	3,173,205	6,181,050	6,154,294	(1.75)
Fixed Charges	805,324	761,648	408,963	513,413	823,211	8.08
Other	(8,001,986)	(12,184,053)	(6,927,116)	(11,399,589)	(8,200,726)	(32.69)
Total Expenses	3,128,463	3,122,844	1,483,616	3,404,740	3,683,486	17.95

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
REVENUES:						
Intergovernmental Grants						
IS-WIJS Grant	0	0	0	0	0	-
Total Intergovernmental Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Public Charges for Service						
IS Charges For Service	14,263	0	0	9,750	0	-
Total Public Charges for Service	<u>14,263</u>	<u>0</u>	<u>0</u>	<u>9,750</u>	<u>0</u>	<u>-</u>
Intergovernmental Chgs for Service						
New World System Chg	0	0	0	0	0	-
IS Charges-Tech Acct	205,833	251,249	251,249	0	0	(100.00)
Dept Charges For Service	1,440,144	1,418,271	709,135	1,418,271	1,533,409	8.12
Total Intergov. Chgs for Service	<u>1,645,977</u>	<u>1,669,520</u>	<u>960,384</u>	<u>1,418,271</u>	<u>1,533,409</u>	<u>(8.15)</u>
Other Revenue						
Gain(Loss) on Sale of Assets	0	0	105	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	<u>0</u>	<u>0</u>	<u>105</u>	<u>0</u>	<u>0</u>	<u>-</u>
Total Revenue	<u>1,660,240</u>	<u>1,669,520</u>	<u>960,489</u>	<u>1,428,021</u>	<u>1,533,409</u>	<u>(8.15)</u>
EXPENSES:						
General Government						
Information Systems	1,752,575	1,668,550	892,570	1,430,842	1,532,533	(8.15)
Total Expenses	<u>1,752,575</u>	<u>1,668,550</u>	<u>892,570</u>	<u>1,430,842</u>	<u>1,532,533</u>	<u>(8.15)</u>
Excess Revenues Over (Under) Expenses	(92,335)	970		(2,821)	876	
OTHER FINANCING SOURCES (USES):						
General Fund	0	0	0	0	0	-
Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses)	(92,335)	970		(2,821)	876	
Net Assets - January 1	<u>1,743,429</u>	<u>1,651,094</u>		<u>1,651,094</u>	<u>1,648,273</u>	
Net Assets - December 31	<u>1,651,094</u>	<u>1,652,064</u>		<u>1,648,273</u>	<u>1,649,149</u>	
EXPENSES RESTATED BY OBJECT:						
	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Adopted 2020	Percent Increase or (Decrease)
Personal Services	684,331	580,406	292,019	580,406	561,412	(3.27)
Contracted Services	756,398	782,698	475,517	531,449	648,793	(17.11)
Operation & Maintenance	48,784	27,666	16,215	41,690	29,416	6.33
Fixed Charges	206,858	271,030	108,068	270,547	286,162	5.58
Outlay	56,205	6,750	750	6,750	6,750	0.00
Total Expenditures	<u>1,752,575</u>	<u>1,668,550</u>	<u>892,570</u>	<u>1,430,842</u>	<u>1,532,533</u>	<u>(8.15)</u>

Information Systems Internal Service Fund Concluded

MISCELLANEOUS SUMMARY DATA AND SCHEDULES

2020 Full Time Equivalent Report (FTE) by Department

FTE Changes During 2019 Included in 2020 and Reconciliation to 2019 Budget

FTE Additions/Deletions/Changes in Adopted 2020 Budget

Personnel Changes Included in Adopted 2020 Budget

FTE Authorized Positions History by Department 1999 - 2020

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2020 Proposed

Outlay Items Included in 2020 Budget with Comparison to 2019

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Bonding History for Projects since 2016

Manitowoc County Debt – (Various Graphs depicting our debt position)

Adopted Expenses Revenues and Tax Levy by Department 2020, with 2019 and 2018 Levies for Comparison Purposes

2020 Adopted Budget Summary by Fund

Highway Commission – Tentative Five Year Construction Schedule 2020 – 2024

Highway Road History Spending

Highway Road and Bridge Graph(s)

Public Works – Capital Projects Report (Multi Year Plan)

Expo Capital Improvements Plan narrative

Expo Projects Using Land Sales Proceeds Outlay Schedule

Park Department – 5 Year Outlay Plan for Spending Utility Proceeds

Health Insurance History

Resolution Adopting 2020 Budget and Property Tax Levy, Vote & excerpt of minutes

Equalized Value – relative Change from year to Year

Levy Limit Review – State Form SL-202c

Apportionment of the 2020 Adopted County Budget

Adopted Expenditures / Revenues and Tax Levy by Fund Worksheet

Positions Included In 2020 Budget

	Full	FT Sub- Total	PT FTE	PT FTE Total	Number of PT People	Dept.Total
<u>Aging & Disability Resource Center</u>						
ADRC Director	1.00					
Business Manager	1.00					
Dementia Care Specialist	1.00					
Disability Benefits Specialist	2.00					
Elderly Benefits Specialist	2.00					
Family Caregiver/Support	1.00					
Info.& Assistance Program Manager	1.00					
Information & Assistance Specialist	7.00					
Information & Assistance Screen Liaison	1.00					
Nutrition Program Coordinator	1.00					
Older American Program Manager	1.00					
Outreach Coordinator	1.00					
Receptionist/Clerk	3.00		0.50		1.00	
Site Manager			0.96		2.00	
Site Manager/Administrative Assistant	1.00					
Department Total		24.00		1.46	3.00	25.46
<u>Child Support Agency</u>						
Account Clerk	1.00					
Case Manager	5.00					
Director	1.00					
Receptionist/Secretary	1.00					
Secretary	1.00					
Department Total		9.00		0.00	0.00	9.00
<u>Clerk of Courts</u>						
Clerk of Circuit Court	1.00					
Counter Clerk	2.00					
Court Clerk	11.00					
Director of Business Operations	1.00					
Judicial Assistant*	4.00					
Department Total		19.00		0.00	0.00	19.00
*One Judicial Assistant position is funded in the Family Court budget and primarily works in that office.						
<u>Comptroller</u>						
Account Specialist	1.00					
Assistant Auditor/Comptroller	1.00					
Comptroller	1.00					
Accountant	1.00					
Systems Support Analyst	1.00					
Department Total		5.00		0.00	0.00	5.00
<u>Coroner</u>						
Coroner	1.00					
Department Total		1.00		0.00	0.00	1.00
<u>Corporation Counsel</u>						
Assistant Corporation Counsel	2.00					
Corporation Counsel	1.00					
Paralegal	2.00					
Department Total		5.00		0.00	0.00	5.00

Positions Included In 2020 Budget

	Full	FT Sub- Total	PT FTE	PT FTE Total	Number of PT People	Dept.Total
<u>County Clerk</u>						
Administrative Assistant	1.00					
County Clerk	1.00					
Deputy	1.00					
Department Total		3.00		0.00	0.00	3.00
<u>District Attorney</u>						
Senior Paralegal Office Supervisor	1.00					
Paralegal Secretary	1.00					
Administrative Assistant	1.00					
Secretary	1.00					
Victim Witness Coordinator	1.00					
Department Total		5.00		0.00	0.00	5.00
<u>Emergency Management</u>						
Emergency Services Coordinator	1.00					
Emergency Services Specialist	1.00					
Department Total		2.00		0.00	0.00	2.00
<u>Executive</u>						
County Executive	1.00					
Department Total		1.00		0.00	0.00	1.00
<u>Family Court</u>						
Family Court Commissioner	1.00					
Department Total		1.00		0.00	0.00	1.00
<u>Health Department</u>						
Administrative Assistant			0.80		1.00	
Bilingual Health Aide	2.00		0.80		1.00	
Environmental Health Manager	1.00					
Health Educator	1.00					
Health Officer	1.00					
Licensed Practical Nurse/Environmental Health			0.86		1.00	
Nurse Manager	1.00					
Nutrition Educator			0.60		1.00	
Nutrition Educator/Frm Mrk Coord.			0.90		1.00	
Public Health Nurse	5.00		0.80		1.00	
Sanitarian	1.00					
WIC Clerk			0.80		1.00	
WIC Director/Nutritionist			0.90		1.00	
Department Total		12.00		6.46	8.00	18.46
<u>Highway</u>						
Accounting Technician	1.00					
Administrative Assistant.	1.00					
Airport Attendant	1.00					
Airport Maintenance Worker	1.00					
Commissioner	1.00					
Director of Financial Services	1.00					
Engineering Technician	1.00					
Facility Mechanic/Janitor	1.00					
Foreman	5.00					
Highway Maintenance Worker	32.00					
Mechanic	4.00					
Operations Manager	1.00					
Airport Mngr/Hwy Superintendent	1.00					
Shop Superintendent	1.00					

Positions Included In 2020 Budget

	Full	FT Sub- Total	PT FTE	PT FTE Total	Number of PT People	Dept.Total
Stockroom Clerk	1.00					
Superintendent	1.00					
Department Total		54.00		0.00	0.00	54.00
Human Services						
Accounting Technician	1.00					
Administrative Support	7.00					
Adult Protective Service Worker	5.00					
After Hours Crisis Worker	3.00					
AODA Case Manager	1.00					
Benefit Specialist	1.00					
Birth to Three Teachers	4.00					
Birth to Three/Waiver Spec	1.00					
Family Resource Unit Supervisor	1.00					
Child Protective Services Intake	9.00					
Child Protective Services Ongoing	10.00					
Clinical Services Supervisor	1.00					
Community Services Program Aide	1.00					
CCS Service Facilitator	6.00					
CCS Psychotherapist	1.00					
Clinical Social Worker	4.00					
Clinical Case Manager	1.00					
CPS Supervisor - Intake	1.00					
CPS Supervisor - Ongoing	1.00					
Clinical Services Manager	1.00					
CSP Clinical Social Worker	4.00					
Court Liaison Worker	1.00					
CST Coordinator	1.00					
CST Care Coordinator	1.00					
Economic Support Specialist	18.00					
Economic Support Supervisor	1.00					
Financial Services Specialist	3.00					
Financial Services Supervisor	1.00					
Admin. Support Foster/Kinship Care			0.70		1.00	
Foster Care Program Administrator	1.00					
Foster Care Support Worker	1.00					
Human Services Director	1.00					
Human Services Deputy Director - Child & Family Services	1.00					
Human Services Deputy Director - Clinical Services	1.00					
Human Services Deputy Director - Economic Support	1.00					
IDP Coordinator	1.00					
In-Home Safety Worker/Parenting Coach	1.00					
Jail Counselor/Case Manager	1.00					
Kinship Care Administrator	1.00					
Medical Billing and Coding Specialist	1.00					
Outpatient Psychotherapist	2.00					
Parent Support Workers	3.00		0.88		1.00	
Psychiatric Nurse	1.00					
Psychiatrist	1.00		0.50		1.00	
Quality Program Specialist	1.00					
Receptionist - Economic Support	1.00					
Restorative Justice Worker	1.00					
Staff Accountant	2.00					
Treatment Alternative and Diversion Counselor	1.00					
Treatment Alternative and Diversion Supervisor	1.00					
Waiver Specialist	6.00					
Youth and Family Services Social Wrk	6.00					
Youth and Family Services Supervisor	1.00					
Department Total		128.00		2.08	3.00	130.08

Positions Included In 2020 Budget

	Full	FT Sub- Total	PT FTE	PT FTE Total	Number of PT People	Dept.Total
Joint Dispatch Center						
Emergency Dispatcher	21.00					
Supervisor	3.00					
Department Total		24.00		0.00	0.00	24.00
Personnel						
Personnel Coordinator	1.00					
Personnel Director	1.00					
Department Total		2.00		0.00	0.00	2.00
Planning and Zoning						
Administrative Assistant	1.00					
Associate Planner	1.00					
Code Administrator	1.00					
GIS Coordinator	1.00					
Land Use Specialist	1.00					
Planning & Park Manager	1.00					
Planning & Zoning Director	1.00					
Real Property Lister	1.00					
Surveyor	1.00					
Department Total		9.00		0.00	0.00	9.00
Probate						
Deputy	1.00					
Register in Probate	1.00					
Department Total		2.00		0.00	0.00	2.00
Public Works						
Aegis System Administrator	2.00					
Building & Grounds Supervisor	1.00					
Building Services Supervisor	1.00					
Business Manager	1.00					
Business Systems Analyst	1.00					
Communication System Engineer	1.00					
Custodian	4.00					
Custodian/Mail Carrier	1.00					
Desktop Support Technician	1.00					
Facility Manager/Expo	1.00					
Facility Mtnc Wkr	1.00					
Information Systems Manager	1.00					
Maintenance I	2.00					
Maintenance II	1.00					
Maintenance Technician I	1.00					
Public Works Director	1.00					
Recycling Center Manager	1.00					
Senior Network Engineer	1.00					
Department Total		23.00		0.00	0.00	23.00
Register of Deeds						
Clerk			0.55		1.00	
Deputy	1.00					
Register of Deeds	1.00					
Vital Records Clerk	1.00					
Department Total		3.00		0.55	1.00	3.55

Positions Included In 2020 Budget

	Full	FT Sub- Total	PT FTE	PT FTE Total	Number of PT People	Dept.Total
<u>Sheriff</u>						
Account Specialist	1.00					
Administrative Specialist	5.00					
Bailiff	2.00					
Business Operations Manager	1.00					
Chief Deputy	1.00					
Cook			5.10		6.00	
Corrections Officer	29.00					
Court Officer	1.00					
Detective	4.00					
Detective Supervisor	1.00					
Drug Enforcement Officer	2.00					
Food Service Manager	1.00					
Huber Officer	1.00					
Jail Lieutenant - Corrections	1.00					
Jail Lieutenant - Support	1.00					
Jail Nurse	2.00					
Jail Nurse Supervisor	1.00					
Jail Supervisor	9.00					
Major - Jail Administrator	1.00					
Major - Operations	1.00					
Major - Support	1.00					
Narcotics Unit Supervisor	1.00					
Patrol Lieutenant	6.00					
Patrol Officer	25.00					
Process Server	2.00					
Senior Patrol Lieutenant	3.00					
Sheriff	1.00					
Department Total		104.00		5.10	6.00	109.10
<u>Soil and Water</u>						
Director	1.00					
Resource Conservationist	3.00					
Public Relations/Education Coordinator	1.00					
Department Total		5.00		0.00	0.00	5.00
<u>Treasurer</u>						
County Treasurer	1.00					
Deputy Treasurer	1.00					
Department Total		2.00		0.00	0.00	2.00
<u>UW Extension</u>						
Program Assistant	1.00		0.00			
Department Total		1.00		0.00	0.00	1.00
<u>Veterans Service</u>						
Veterans Service Officer	2.00					
Veterans Service Officer/Dept Director	1.00					
Department Total		3.00		0.00	0.00	3.00
GRAND TOTALS		447.00		15.65	21.00	462.65

FTE Changes During 2019 Included in Adopted 2020 Budget

	Full	PT FTE	Department Total
Human Services			
AODA Case Manager	1		
Child Protective Services - Ongoing	1		
Jail Counselor/Case Manager	1		
Department Total			3
Total Change in FTE			3

FTE Reconciliation 2019/2020 Budgets

Total FTE's Reported in Adopted 2019 Budget	454.25	
FTE Changes during 2019 - see addendum for details	3.00	
FTE Balance as of 12/31/2019	457.25	
FTE Additions in 2020 Proposed Budget	5.40	
Total FTE's Reported in Proposed 2020 Budget	462.65	

Additions / Deletions /Changes of FTE's in Adopted 2020 Budget

	Full	PT FTE	Department Total
Human Services			
In-Home Safety Worker/Parenting Coach	1		
Foster Care Support Worker	1		
CLTS Specialist	1		
CCS Facilitator	1		
CCS Psychotherapist	1		
Department Total			5
 Sheriff Department			
Patrol Officers	4	-3.6	0.4
Department Total			
 Total Change in FTE			 5.4

Personnel Changes Included in Adopted 2020 Budget

A. Full-Time Equivalent (FTE) Changes

All of the following changes are included on the proposed 2020 FTE Summary. New position titles and changes in the number of positions appear in bold font.

Human Services: I am proposing the addition of 5.0 full-time positions. All are fully funded by sources other than tax levy.

- a. **In-Home Safety Worker/Parenting Coach:** This new position will work with the Child Protective Services Intake Division. The purpose of this position is to work with families to avoid out of home placements of children.
- b. **Foster Care Support Worker:** This new position will work with the Child Protective Services Ongoing Division. The purpose of this position is to assist Foster Parents in meeting the needs of the children placed in their care.
- c. **Waiver Specialist:** The addition on one more full-time Waiver Specialist will bring the total Waiver Specialists to 6.0 full-time positions. These positions work in the Family Resource Unit. The purpose of these positions is to authorize and coordinate services to assist families in caring for their children in their home – thus avoiding out of home placements.
- d. **CCS Service Facilitator:** The acronym CCS stands for “Comprehensive Community Services”. The addition on one more CCS Service Facilitator will bring the total CCS Service Facilitators to 6.0 full-time positions. These positions work in the Clinical Services Division. The purpose of these positions is to provide and facilitate services for individuals with chronic mental illnesses to enable these individuals to avoid institutionalization and live in the least restrictive manner possible.
- e. **CCS Psychotherapist:** This new position will provide group and individual counseling and crisis management to individuals with chronic mental illness who are participating in the CCS Program. This position works in the Clinical Services Division.

Sheriff’s Department: I am proposing increasing the 4 - .90 FTE Patrol Officers in the Sheriff’s Department to full-time.

B. Reclassifications

The following positions met the criteria for reclassification:

- a. **Clerk of Court Office:** Two counter clerk positions have been reclassified to Court Clerks. Banding for these positions changed from B22 to B23.

- b. Public Works Department: Two positions in the Information Systems Division have been reclassified:
 - Banding for the Information Systems Manager has changed from D62 to D63
 - Banding for the Human Services System Administrator has changed from C42 to C43 and the title has been changed to Business Systems Analyst
- c. Health Department: A vacant Public Health Nurse position has been reclassified to a Nurse Manager position and banding for the position changed from C43 to D62

C. Proposed Changes to the Wage Schedule

Our performance management plan continues to provide our employees an opportunity to increase their salary in recognition of their good work.

I am proposing a general wage increase of 1.0%, effective December 29, 2019.

D. Health Insurance

I am proposing that we maintain the same rates that have been in effect since 2015.

Constant monitoring of plan performance and innovative plan design will allow the following additions to the health insurance plan effective January 1, 2020 without requiring any increase in rate. The Personnel Committee approved these benefit changes at their September 3, 2019 meeting:

- a. Current plan design limits physical, speech and occupational therapy to 20 visits per calendar year. Effective 1/1/20 additional units of physical, speech and occupational therapy will be allowed provided that the additional units are medically necessary.
- b. Current plan design does not cover genetic testing. Effective 1/1/20 genetic testing for the purpose of determining the most effective course of treatment for diagnosed conditions will be a covered benefit.
- c. Since 2017 we have provided cash incentives for employees electing to use the NOVO group for orthopedic services. Effective 1/1/20 employees will also have the opportunity to receive a cash incentive for electing to use Holy Family Memorial for bundled orthopedic services. The incentives range from \$375 - \$1500.

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
ADRC - Aging Resources	25.46	25.46	24.13	24.13	24.50	23.00	23.00	21.00	16.70	13.36	12.15	11.46	11.08	9.88	5.88	5.88	6.01	6.98	6.59	6.98	8.66	8.66
Child Support	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Clerk of Court	19.00	19.00	19.00	19.00	19.00	18.80	17.80	17.80	17.80	15.80	16.43	17.13	16.91	16.31	16.69	16.69	16.69	16.69	16.69	16.69	17.16	17.16
Comptroller	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Coroner	1.00	1.00	1.00	1.00	1.48	1.48	1.48	1.48	1.48	1.48	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Corporation Counsel *	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.28	3.88	3.88	3.88	3.60	3.60	3.60	3.60	3.60	3.60	4.00
District Attorney	5.00	5.00	5.00	5.00	5.00	4.75	4.75	4.50	4.50	4.50	4.50	4.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.00	6.00
Emergency Management	2.00	2.00	2.00	1.75	2.00	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	2.23	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73
Executive / Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.00	2.00	2.00	2.00	0.00	0.00	1.00	1.00
Family Court Commissioner **	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Care Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.93	155.40	161.78	164.23	171.60	179.11	203.74	204.89	212.14	212.65
Health Department	18.46	18.46	20.01	20.01	19.86	19.57	19.75	19.39	19.84	19.01	20.75	22.19	21.76	23.16	23.16	23.16	23.16	23.16	24.52	24.44	25.40	25.40
Highway Department	54.00	54.00	54.00	49.00	50.00	50.00	49.00	48.75	48.00	27.08	34.62	60.00	60.00	60.00	64.00	64.00	65.00	68.00	70.00	70.75	71.75	71.75
Human Services	130.08	122.08	119.08	106.70	108.05	103.45	97.05	94.00	92.00	79.30	93.30	104.80	103.40	104.18	106.18	106.68	105.18	106.69	107.29	105.90	105.90	106.50
Information Systems	(A)	(A)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	5.00	6.00	5.00	5.00
Joint Dispatch Center	24.00	24.00	23.00	23.00	23.00	21.80	21.80	21.80	21.80	21.80	22.80	25.30	25.30	22.00	21.50	21.50	20.50	20.67	20.67	18.67	18.67	18.67
Personnel	2.00	2.00	2.00	2.00	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.90	2.90	2.90	2.90	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Planning & Zoning	9.00	9.00	7.00	6.00	6.00	6.00	5.50	5.50	5.50	5.50	5.50	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00
Park Department (in Hwy)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	1.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Public Works / Communications	23.00	23.00	16.50	16.42	14.09	14.09	13.25	13.00	13.75	12.00	11.00	11.75	11.75	12.50	12.50	13.50	13.50	13.50	13.50	13.50	8.50	8.50
Register in Probate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61
Register of Deeds	3.55	3.55	3.55	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sheriff's Department	109.10	108.70	108.70	107.70	105.90	105.90	105.92	107.20	111.15	110.15	111.05	114.20	112.95	107.85	107.85	110.85	110.86	116.01	116.01	115.01	115.01	111.61
Soil & Water	5.00	5.00	4.60	4.60	4.60	4.50	4.50	4.50	4.50	4.50	4.50	5.46	5.92	7.92	7.92	7.92	7.92	8.92	8.92	8.92	8.92	8.92
Treasurer	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
UW-Extension	1.00	1.00	1.40	1.40	1.40	1.40	1.00	1.00	1.00	1.00	1.40	1.40	2.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Veterans	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	1.60	1.60	1.60	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total	462.65	454.25	448.97	431.21	431.48	423.07	414.13	408.25	406.35	362.81	387.45	438.47	596.53	587.09	597.10	601.47	607.48	626.79	653.99	651.81	657.67	656.78

County Board of Supervisors 25

(A) Information Systems - 1 Transferred to Comptroller, 1 Transferred to Planning/Zoning, rest to Public Works.

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

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

Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1977 TO 2020 ACTUALS

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED			
				TAX LEVY & RATE AS EQUALIZED			
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	LEVY		RATE	
TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)			TAX RATE PER \$1,000	PER-CENT INC (-DEC)		
1977	1978	\$1,211,352,540	12.30%	\$4,081,326	-1.00%	\$3.36923	N.A.
1978	1979	\$1,355,612,540	11.91%	\$4,289,943	5.11%	\$3.16458	-6.07%
1979	1980	\$1,516,316,000	11.85%	\$4,289,943	0.00%	\$2.82919	-10.60%
1980	1981	\$1,663,852,000	9.73%	\$4,415,077	2.92%	\$2.65353	-6.21%
1981	1982	\$1,688,807,800	1.50%	\$6,326,293	43.29%	\$3.74601	41.17%
1982	1983	\$1,756,318,100	4.00%	\$6,513,558	2.96%	\$3.70864	-1.00%
1983	1984	\$1,769,340,900	0.74%	\$6,904,372	6.00%	\$3.90223	5.22%
1984	1985	\$1,786,443,900	0.97%	\$6,971,988	0.98%	\$3.90272	0.01%
1985	1986	\$1,776,007,300	-0.58%	\$7,231,262	3.72%	\$4.07164	4.33%
1986	1987	\$1,730,722,700	-2.55%	\$7,759,477	7.30%	\$4.48337	10.11%
1987	1988	\$1,676,719,000	-3.12%	\$7,917,845	2.04%	\$4.72223	5.33%
1988	1989	\$1,693,668,100	1.01%	\$8,533,605	7.78%	\$5.03853	6.70%
1989	1990	\$1,717,107,600	1.38%	\$10,124,148	18.64%	\$5.89605	17.02%
1990	1991	\$1,770,603,700	3.12%	\$11,231,595	10.94%	\$6.34337	7.59%
1991	1992	\$1,876,922,700	6.00%	\$12,718,272	13.24%	\$6.77613	6.82%
1992	1993	\$1,996,027,300	6.35%	\$13,330,210	4.81%	\$6.67837	-1.44%
1993	1994	\$2,118,040,000	6.11%	\$13,469,913	1.05%	\$6.35961	-4.77%
1994	1995	\$2,323,674,500	9.71%	\$12,813,864	-4.87%	\$5.51448	-13.29%
1995	1996	\$2,521,083,800	8.50%	\$13,346,657	4.16%	\$5.29402	-4.00%
1996	1997	\$2,692,042,900	6.78%	\$13,747,057	3.00%	\$5.10655	-3.54%
1997	1998	\$2,960,655,500	9.98%	\$15,293,950	11.25%	\$5.16573	1.16%
1998	1999	\$3,113,670,000	5.17%	\$18,009,105	17.75%	\$5.78388	11.97%
1999	2000	\$3,327,573,700	6.87%	\$19,507,817	8.32%	\$5.86248	1.36%
2000	2001	\$3,505,947,400	5.36%	\$20,857,127	6.92%	\$5.94907	1.48%
2001	2002	\$3,813,024,200	8.76%	\$22,489,172	7.82%	\$5.89799	-0.86%
2002	2003	\$4,014,784,100	5.29%	\$24,355,486	8.30%	\$6.06645	2.86%
2003	2004	\$4,176,772,000	4.03%	\$25,011,915	2.70%	\$5.98834	-1.29%
2004	2005	\$4,301,111,800	2.98%	\$25,756,507	2.98%	\$5.98834	0.00%
2005	2006	\$4,432,487,500	3.05%	\$26,462,274	2.74%	\$5.97008	-0.30%
2006	2007	\$4,674,582,000	5.46%	\$26,920,541	1.73%	\$5.75892	-3.54%
2007	2008	\$4,866,468,000	4.10%	\$27,347,206	1.58%	\$5.61952	-2.42%
2008	2009	\$5,073,661,200	4.26%	\$27,741,006	1.44%	\$5.46765	-2.70%
2009	2010	\$5,254,924,000	3.57%	\$28,212,603	1.70%	\$5.36879	-1.81%
2010	2011	\$5,142,459,100	-2.14%	\$28,451,559	0.85%	\$5.53268	3.05%
2011	2012	\$5,184,760,300	-1.34%	\$28,636,506	1.50%	\$5.52321	2.88%
2012	2013	\$5,003,116,500	-3.50%	\$28,720,978	0.29%	\$5.74062	3.94%
2013	2014	\$4,950,247,400	-1.06%	\$28,859,333	0.48%	\$5.82988	1.55%
2014	2015	\$4,987,266,200	0.75%	\$29,052,082	0.67%	\$5.82525	-0.08%
2015	2016	\$5,025,988,600	0.78%	\$29,263,972	0.73%	\$5.82253	-0.05%
2016	2017	\$5,091,354,100	1.30%	\$29,454,919	0.65%	\$5.78528	-0.64%
2017	2018	\$5,100,495,200	0.18%	\$29,787,844	1.13%	\$5.84019	0.95%
2018	2019	\$5,276,298,900	3.45%	\$30,438,246	2.18%	\$5.76886	-1.22%
2019	2020	\$5,620,496,500	6.52%	\$30,893,895	1.50%	\$5.49665	-4.72%

Note * - Actual tax rates will vary by individual municipality because portions of the tax levy are allocated differently throughout the County. The levy portion supporting the library is apportioned only to towns and villages, and the levy portion for bridge construction is only apportioned to towns. In addition to the County Tax Levy shown above, the County collects on behalf of the State of Wisconsin a forestry tax levy and other minor special assessments which are not considered as revenues to the County and are not included in the tax levy figures shown above. However, Charitable and Penal Fees issued by the State and chargeable to the County are included above. In Levy Year 1994 for the 1995 Budget, the County no longer levied taxes for the Riverview School Special Education and Taxing District.

Outlay Items Included in the 2020 Adopted Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2020	
				Amount	Total
General Fund					
*	12700	Coroner	N/A	0	0
*	15100	Comptroller	N/A	0	0
*	16100	Maintenance - Courthouse	Door Closers (1st Floor Rotunda doors) North Employee Entrance Door Boiler Controls Generator Batteries Bailiff's Security Center Desk & Flooring Exterior Doors- South and East (restain) Branch I, Branch II, Judicial Asst. Carpet Concrete Replacement Stairs Boiler Burner LED Lighting Retro-fits	3,000 5,000 1,600 2,000 5,300 3,000 15,000 4,000 7,000 2,500	48,400
*	16200	Maintenance - Office Complex	Roof Ridge Closures (W Canopy Roof) Gutters and Roof Snow Bar (SE Roof) LED Lighting Retrofits Main Entrance Door Hinges	3,500 16,000 2,500 1,100	23,100
*	16300	Maintenance - Jail	1991 Jail Roofs Scan Building Plans Intercom Stations for Critical Spares Walk-off Matting at Door P Stair Landing Commerical Grade Washing Machine 2 of 2 UPS Capacitors Chiller Eddy Current Testing Jail Acorn Sink Detention Slider Lock Electric Water Cooler (Central Control) Electric Water Cooler (Jail Lobby) LED Lighting Retro-Fits	130,000 2,000 2,000 2,000 17,000 5,000 2,000 3,500 15,000 2,500 2,000 2,500	185,500
*	16400	Maintenance - UW Center	Tuckpointing (2 of 4) Hillside Hall Flooring (2nd Fl. Corridor) Boiler Servicing (Lakeside/Founders) Sidewalk Replacement & Drainage	10,000 17,500 6,000 6,500	40,000
*	16600	Maintenance - Human Services	OSHA Required Roof Hatch Railings Fire Alarm Panel Emergency Egress lights Ergonomic Desks South Elevation Façade Repairs Electrical Panel LED Lighting Retro-fits Solid Door Doors (Office #259 & #260)	40,000 19,000 2,000 16,000 7,000 3,000 2,500 2,500	92,000
*	16700	Maintenance - PHD Building	Rooftop Units & Control Sys DPW Secure Entrance Tree Removal & Replace (South) LED Lighting Retro-fits	100,000 10,000 5,000 2,500	117,500
*	16750	Maintenance - Admin Office Bldg	LED Lighting Retrofits	2,500	2,500
*	16800	Maintenance - Other Co Buildings	Broken Headstones - Potters Field Replace Convert Memorial Lighting to LED - Vet Park	1,000 3,000	4,000
*	16900	Maintenance - C&T Building	LED Lighting Retro Fits Concrete (front of building) CCTV System	2,000 2,500 8,000	12,500
*	16950	Maintenance - MAC	Water & Sewer Mains to bldg HVAC Basement Ductwork Flooring (Basement Stair Landing) Vertical Blinds (2nd Fl. Lunchrm)	60,000 11,000 1,500 600	73,100
*	17100	Register of Deeds		0	0
*	21000	Sheriff - Admin	Miscellaneous	1,000	1,000
*	21200	Sheriff - Traffic Patrol	Patrol Vehicles (7) Patrol and Tactical Supplies	259,000 68,500	327,500

Outlay Items Included in the 2020 Adopted Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2020	
				Amount	Total
*	21650	Communications Activity	Tower Top Amps Replacement (3 of 5 Yrs)	16,000	112,000
			Touch Screens Planned Rep	4,045	
			Ca12 CDs Planned Replacement	2,955	
			Quantar Replacement 3 of 5	62,000	
			Block Heater & Battery Charger - LIBRTY	2,000	
			C&T Alarm System Upgrade (1 of 2)	25,000	
*	25400	Emergency Mgt - HAZMAT	Hazardous Materials Suits, Expendable Supplies	7,500	7,500
*	35100	Airport	Taxiway Lights	16,700	16,700
*	41950	Public Health		0	0
*	52000	Parks	Zero Turn Mower	7,500	493,500
			Horseshoe Landing	9,000	
			General Building Improvements	2,000	
			Maribel Caves Improvement	475,000	
*	54400	Parks - Snowmobile Trails	Bridges	47,920	47,920
*	63000	Planning and Zoning	Computers and accessories	13,500	48,500
			Truck	35,000	
				-	
		General Fund Total			1,653,220
*	36300	Solid Waste Recycling SRF Recycling Operation	Basswood Compost Tipping Pad Rebuild	8,500	23,500
			Ashpalt Repair	15,000	
		Solid Waste Recycling SRF Total			23,500
*	46100	Aging SRF ADRC	Equipment	500	500
		Aging SRF Total			500
*	54600	Expo SRF Expo Activities	Maintenance Shop Heaters	5,000	12,000
			Pipe and Drape	7,000	
*	54615	Ice Center	Exterior Doors	10,000	10,000
*	54620	Expo Maint & Improvements	Signage	3,000	170,000
			Gravel Roads & Ditch work	10,000	
			Asphalt Replacement	55,000	
			Site Fencing	15,000	
			Milk Parlor	5,000	
			Animal Pens	12,000	
			Ticket Booths (2)	30,000	
			Farm Bureau Stand Roof Replacement	15,000	
			Folding Tables and Chairs	6,000	
			Lester Building Overhead Doors	10,000	
			MCIC Foundation Repairs	9,000	
		Expo SRF Total			192,000
*	14500	Information Systems Information Systems	Chairs, Chair Mats, Office Equip for IS Staff	750	6,750
			4 Staff PCs or Laptops	3,500	
			Misc.	2,500	
		Information Systems Total			6,750
	45058	Human Services	Replacement Office Furniture	3,000	3,000
		Grand Total			1,878,970

Outlay Items Included in the 2019 Adopted Budget

Fund Number	Object Number	Activity Area	Outlay Item	2019	
				Amount	Total
		General Fund			
*		Coroner	Body Bags	4,000	4,000
*		Comptroller	Kronos Time clocks	21,747	21,747
*		Maintenance - Courthouse	Pressure Washer	2,500	74,500
			Truck Plow Package	5,000	
			Snow Removal Machine	10,000	
			RIP Office Ergonomic Workstation	4,500	
			AC Condensor Filter Screens	2,000	
			Child Support Carpet	17,000	
			Corp Counsel Carpet	7,000	
			County Clerk Carpet	11,000	
			Exterior Doors - South and East	3,000	
			North Entrance Concrete	4,000	
			Concrete Grinding for trip hazards	6,000	
			Led Lighting Retro fits	2,500	
*		Maintenance - Office Complex	Water Main	40,000	
			Replace Roof Ridge Closures	15,000	
			Roof Snow Bar	2,000	
			Condensing unit #5	4,200	
			LED Lighting Retrofits	2,500	
			Parking Lot Lighting LED Conversion	5,000	
			Fire Alarm Panel	12,000	
			Dead Tree Removal	5,000	
*		Maintenance - Jail	Jail Acorn Sink	3,500	344,600
			Leaking Windows - South Elevation	5,000	
			Washing Machine	17,000	
			Electric Water Cooler	2,000	
			LED Lighting Retrofits	2,500	
			Front Doors - Door Closers	1,500	
			Carpet - 2nd Floor	4,000	
			Concrete Grinding - Trip Hazards	2,100	
			Cooling Tower Electronic Level Control	3,000	
			AC Condensor Filter Screens	2,000	
			Air Handling Unit #5 & Condensor	160,000	
			1692 Elevator Cylinder & ADA Car Controls	120,000	
			Jail Main Canopy Light Conversion to LED	2,000	
			HVAC Digital Controls to Windows 10	20,000	
*		Maintenance - UW Center	Tuckpointing	7,000	37,000
			Kitchen Roof	10,000	
			Student Services Carpeting	20,000	
*		Maintenance - Human Services	AC Condensor	3,500	35,700
			Concrete Grinding - Trip Hazards	1,200	
			LED Lighting Retrofits	2,500	
			Roof Ladder	1,500	
			Ergonomic Desks	16,000	
			East Elevation Stone Repair	5,000	
			Family Visitation Room Flooring	4,000	
			Drinking Fountain	2,000	
*		Maintenance - PHD Building	HVAC Filter Screens	1,000	4,000
			Asphalt Maintenance	2,000	
			Concrete Grinding - Trip Hazards	1,000	
*		Maintenance - Admin Office Bldg	Electrical Service To Building	18,000	21,500
			LED Lighting Retrofits	2,500	
			Concrete Grinding - Trip Hazards	1,000	
*		Maintenance - Other Co Buildings	Broken Headstones - Potters Field Replace	1,000	4,000
			Concrete Grinding - Trip Hazards	1,000	
			Tree Trimming Veterans Park	2,000	
*		Maintenance - C&T Building	UPS Capacitor	7,000	7,400
			Concrete Grinding - Trip Hazards	400	
*		Maintenance - MAC	Lobby AC	6,000	18,000
			Seal Hardwood Floors	2,000	
			Asphalt Maintenance	5,000	
			Site Sewer & Drain Tile Parking Lot	5,000	
*		Register of Deeds	Office Fixtures & Fireproof safe	2,000	2,000
*		Sheriff - Admin	Miscellaneous	2,000	2,000
*		Sheriff - Traffic Patrol	Patrol Vehicles (7)	254,000	304,000
			Patrol and Tactical Supplies	50,000	

Outlay Items Included in the 2019 Adopted Budget

Fund Number	Object Number	Activity Area	Outlay Item	2019	
				Amount	Total
*		Communications Activity	Tower Top Amps Replacement (1 of 5 Yrs)	16,000	117,645
			Touch Screens Planned Rep	4,045	
			Quantar Replacements 3 of 4	62,000	
			Microwave Redundancy 3 yr Plan (Baycom)	23,600	
			Motorola Licenses	10,000	
			Block Heater & Battery Charger	2,000	
*		Emergency Mgt - HAZMAT	Hazardous Materials Suits, Expendable Supplies	8,100	8,100
*		Airport	Taxiway Lights, Vault, Crackfilling	27,000	27,000
*		Public Health	Defibrillators	1,000	1,000
*		Parks	Zero Turn Mower	10,000	309,600
			Cedar Lake Parking & Replace Pier *	46,650	
			Long Lake Parking & Replace Bathroom *	48,750	
			Silver Lake Parking *	20,650	
			Long Lake Shelter	10,000	
			Tuma Lake Pier & Parking	7,500	
			3/4 Ton Truck	35,000	
			Utility Mower	15,000	
			DNR Grants for 2019 Projects	116,050	
*		Parks - Snowmobile Trails	Bridges	30,000	30,000
*		Planning and Zoning	Computer/Small Table	3,500	3,500
		General Fund Total			1,462,992
*		Solid Waste Recycling SRF			
		Recycling Operation	Woodland Compost Tipping Pad Rebuild	10,000	292,500
			Ashpalt Repair	15,000	
			Main Incline Conveyor & Hopper	85,000	
			Forklift R07	25,000	
			Reline Selco Cardboard Baler	23,000	
			Loader	75,000	
			Bobcat	50,000	
			Heater	8,000	
			Infrared Monitor	1,500	
		Solid Waste Recycling SRF Total			292,500
*		Aging SRF			
		ADRC	NA		0
		Aging SRF Total			0
*		Expo SRF			
		Expo Activities	None		0
*		Ice Center	Toilets & Urinals	10,500	10,500
*		Expo Maint & Improvements	East Parking Lot	120,000	725,500
			New East Main Gate	75,000	
			Electrical Service for Midway - North	20,000	
			Merchant & Exhibition Bldg Gutters	20,000	
			Asphalt Replacement	100,000	
			Grandstand Bleachers	150,000	
			MCIC-HVAC RTUS w/Filter Screens	52,000	
			Site Fencing	30,000	
			Milk Parlor Doors	20,000	
			Animal Pens	20,000	
			Riding Lawn Mower	15,000	
			Scissors Lift	13,000	
			Gator Utility Vehicle	12,000	
			Dump Station and Sewer Main Repairs	12,000	
			Rock Pavilion Electrical Panel	5,000	
			MCIC - LED Upgrade (arena only)	15,000	
			Exterior Security Lights	10,000	
			Staging	9,000	
			Outlay Donation	27,500	
		Expo SRF Total			736,000
*		Information Systems			
		Information Systems	Chairs, Chair Mats, Office Equip for IS Staff	750	6,750
			4 Staff PCs or Laptops	3,500	
			Misc.	2,500	
		Information Systems Total			6,750
		Human Services	Replacement Office Furniture	3,000	3,000
		Grand Total			2,501,242

Outlay from Expo Land Sale

MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2019

	Issue Date	Interest Rate	Maturity Date	Original Principal	Paid or Refunded Through December 31, 2019	Balance Outstanding
LONG-TERM OBLIGATIONS ACCOUNT GROUP						
2010 BAB-Taxable Refunding Bonds Communications Project (Refunded 2009-10 NAN)	9/7/10	2.98%	4/1/30	\$15,740,000	\$5,780,000	\$9,960,000
2012 Taxable Refunding Issue Refinances the callable portion of the 2003 Issue Robert W. Baird & Co. Inc.	5/8/12	2.55%	4/1/23	\$3,785,000	\$2,030,000	\$1,755,000
2013 General Obligation Note Finances the Health Department Building Project Financing Completed by Manitowoc County	7/1/13	2.28%	7/1/23	\$1,900,000	\$885,000	\$1,015,000
2017 General Obligation Refunding Bond Financed UW Manitowoc Remodeling, MAC Remodel, Recycling Equip., Etal. And partial 2007 Recall	8/18/17	2.95%	11/1/36	\$9,995,000	\$1,140,000	\$8,855,000
2018 General Obligation Promissory Note Finance Highway Road Construction Projects	8/7/18	4.00%	11/1/21	\$1,500,000	\$485,000	\$1,015,000
2019 General Obligation Refunding (CR) Refinances funds borrowed for County R Bridge and Road project and Recycling Center Equip.	9/23/19	2.22%	11/1/36	\$6,065,000	\$0	\$6,065,000
 Total Long-term Debt				<u>\$51,110,000</u>	<u>\$21,965,000</u>	28,665,000
Other Post Employment Benefits / Vested Employee Compensated Absences						<u>\$2,207,807</u>
Total Long-term Obligations Account Group						<u>\$30,872,807</u>
PROPRIETARY FUNDS (split with long-term obligations account group)						
2007 General Purpose Refunding Bonds HCC portion (1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc.	4/10/07	4.00%	11/1/21	\$0	\$0	\$0
Other Post Employment Benefits / Vested Employee Compensated Absences						<u>\$223,003</u>
Total Proprietary Funds						<u>\$223,003</u>

Manitowoc County
Debt Service Outstanding
1/31/19 - 1/31/20 - 1/31/21

2010 Communications Project Taxable Refunding Bonds

Issue: 1
 Amount: \$15,740,000
 Type: Taxable Build America Bond
 Dated: Sept. 7, 2010 TIC 2.98%

CALENDAR YEAR	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	Original	BAB's Subsidy	BAB's Subsidy	Adjusted Net #2
					BAB's Subsidy	Sequestration Amount	Sequestration Amt #2	
			Full Int. Pmt.		Original Gross Subsidy prior to (*)	Adjusted Subsidy Amount	Adjusted Subsidy Amount	
2019	\$765,000.00	3.35%	\$479,258.75	\$1,244,258.75	(\$167,740.55)	(\$156,166.00)	(\$157,340.64)	\$1,086,918.11
2020	\$780,000.00	3.60%	\$452,405.00	\$1,232,405.00	(\$158,341.74)	(\$147,416.00)	(\$149,000.00)	\$1,083,405.00
2021	\$800,000.00	3.90%	\$422,765.00	\$1,222,765.00	(\$147,967.74)	(\$137,758.00)	(\$139,238.00)	\$1,083,527.00
2022	\$825,000.00	4.10%	\$390,252.50	\$1,215,252.50	(\$136,588.37)	(\$127,164.00)	(\$128,530.00)	\$1,086,722.50
2023	\$845,000.00	4.25%	\$355,383.75	\$1,200,383.75	(\$124,384.31)	(\$115,802.00)	(\$117,046.00)	\$1,083,337.75
2024	\$870,000.00	4.40%	\$318,287.50	\$1,188,287.50	(\$111,400.62)	(\$103,714.00)	(\$104,828.00)	\$1,083,459.50
2025	\$895,000.00	4.60%	\$278,562.50	\$1,173,562.50	(\$97,496.87)	(\$90,770.00)	(\$91,745.00)	\$1,081,817.50
2026	\$925,000.00	5.00%	\$234,852.50	\$1,159,852.50	(\$82,198.37)	(\$82,198.00)	(\$77,349.00)	\$1,082,503.50
2027	\$955,000.00	5.00%	\$187,852.50	\$1,142,852.50	(\$65,748.37)	(\$65,748.00)	(\$61,869.00)	\$1,080,983.50
2028	\$985,000.00	5.35%	\$137,628.75	\$1,122,628.75	(\$48,170.06)	(\$48,170.00)	(\$45,328.00)	\$1,077,300.75
2029	\$1,020,000.00	5.35%	\$83,995.00	\$1,103,995.00	(\$29,398.25)	(\$29,398.00)	(\$27,664.00)	\$1,076,331.00
2030	\$1,060,000.00	5.35%	\$28,355.00	\$1,088,355.00	(\$9,924.25)	(\$9,924.00)	(\$9,339.00)	\$1,079,016.00
2031								
2032								
2033								
2034								
2035								
2036								
TOTAL	\$10,725,000.00		\$3,369,598.75	\$14,094,598.75	(\$1,179,359.50)	(\$1,114,228.00)	(\$1,109,276.64)	\$12,985,322.11

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

Callable Maturities 4/1/2020

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

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

Manitowoc County
Debt Service Outstanding
1/31/19 - 1/31/20 - 1/31/21

2018 General Obligation Notes
 Issue: 5
 Amount: \$1,500,000
 Type: GO Note 2018
 Dated: Aug. 7, 2018 (TIC 2.72%)
Callable: Not Callable

2019 G.O. Refunding Bonds (CR)
 Issue: 6
 Amount: \$6,065,000
 Type: GO Refunding Bonds (CR)
 Dated: Sept. 23, 2019 (TIC 2.22%)
Callable: Callable '30-'36 on 11/1/29 @ Par

**CALENDAR
YEAR**

	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
2019	\$485,000.00	4.00%	\$60,000.00	\$545,000.00
2020	\$500,000.00	4.00%	\$40,600.00	\$540,600.00
2021	\$515,000.00	4.00%	\$20,600.00	\$535,600.00
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
TOTAL	\$1,500,000.00		\$121,200.00	\$1,621,200.00

	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
				\$0.00
			\$220,282.00	\$220,282.00
			\$199,250.00	\$199,250.00
	\$100,000.00	3.00%	\$199,250.00	\$299,250.00
	\$300,000.00	3.00%	\$196,250.00	\$496,250.00
	\$310,000.00	3.00%	\$187,250.00	\$497,250.00
	\$320,000.00	4.00%	\$177,950.00	\$497,950.00
	\$330,000.00	4.00%	\$165,150.00	\$495,150.00
	\$345,000.00	4.00%	\$151,950.00	\$496,950.00
	\$360,000.00	4.00%	\$138,150.00	\$498,150.00
	\$375,000.00	4.00%	\$123,750.00	\$498,750.00
	\$390,000.00	3.00%	\$108,750.00	\$498,750.00
	\$1,040,000.00	3.00%	\$97,050.00	\$1,137,050.00
	\$415,000.00	3.00%	\$65,850.00	\$480,850.00
	\$425,000.00	3.00%	\$53,400.00	\$478,400.00
	\$440,000.00	3.00%	\$40,650.00	\$480,650.00
	\$450,000.00	3.00%	\$27,450.00	\$477,450.00
	\$465,000.00	3.00%	\$13,950.00	\$478,950.00
TOTAL	\$6,065,000.00		\$2,166,332.00	\$8,231,332.00

Callable Maturities
 The 2018 GO Note was issued for Highway road construction and maintenance. \$1,200,000 and \$300,000 for CCTV replacement in the Jail.

Callable Maturities Nov. 1, 2029
 The 2019 GO Refunding issue was issued as permanent financing for our 2019 NAN of \$6,505,000 which provided the funds for the County Trunk R Bridge and road project.

Credit: A2 / A2, AA AGM insured

Fiscal Agent: Associated Trust Current refunding of 2019 NAN.

Manitowoc County
Debt Service Outstanding
1/31/19 - 1/31/20 - 1/31/21

TOTAL COMBINED DEBT SERVICE							
CALENDAR YEAR		PRINCIPAL	INTEREST	TOTAL	BAB's SUBSIDY #2	NET TOTAL	REQUIRED TAX LEVY (*)
2019		\$2,510,000.00	\$891,879.50	\$3,401,879.50	(\$157,340.64)	\$3,244,538.86	\$3,237,159.50
2020		\$2,575,000.00	\$1,039,296.50	\$3,614,296.50	(\$149,000.00)	\$3,465,296.50	\$3,456,955.86
2021		\$2,635,000.00	\$939,167.00	\$3,574,167.00	(\$139,238.00)	\$3,434,929.00	\$3,425,167.00
2022		\$2,125,000.00	\$848,189.50	\$2,973,189.50	(\$128,530.00)	\$2,844,659.50	\$2,833,951.50
2023		\$1,975,000.00	\$782,454.50	\$2,757,454.50	(\$117,046.00)	\$2,640,408.50	\$2,628,924.50
2024		\$1,625,000.00	\$718,837.50	\$2,343,837.50	(\$104,828.00)	\$2,239,009.50	\$2,226,791.50
2025		\$1,675,000.00	\$656,462.50	\$2,331,462.50	(\$91,745.00)	\$2,239,717.50	\$2,226,634.50
2026		\$1,730,000.00	\$586,152.50	\$2,316,152.50	(\$77,349.00)	\$2,238,803.50	\$2,224,407.50
2027		\$1,790,000.00	\$511,702.50	\$2,301,702.50	(\$61,869.00)	\$2,239,833.50	\$2,224,353.50
2028		\$1,845,000.00	\$432,978.75	\$2,277,978.75	(\$45,328.00)	\$2,232,650.75	\$2,216,109.75
2029		\$1,915,000.00	\$349,945.00	\$2,264,945.00	(\$27,664.00)	\$2,237,281.00	\$2,219,617.00
2030		\$1,985,000.00	\$263,705.00	\$2,248,705.00	(\$9,339.00)	\$2,239,366.00	\$2,221,041.00
2031		\$1,590,000.00	\$207,600.00	\$1,797,600.00	\$0.00	\$1,797,600.00	\$1,788,261.00
2032		\$980,000.00	\$159,900.00	\$1,139,900.00	\$0.00	\$1,139,900.00	\$1,139,900.00
2033		\$1,005,000.00	\$130,500.00	\$1,135,500.00	\$0.00	\$1,135,500.00	\$1,135,500.00
2034		\$1,040,000.00	\$100,350.00	\$1,140,350.00	\$0.00	\$1,140,350.00	\$1,140,350.00
2035		\$1,070,000.00	\$68,400.00	\$1,138,400.00	\$0.00	\$1,138,400.00	\$1,138,400.00
2036		\$1,105,000.00	\$34,750.00	\$1,139,750.00	\$0.00	\$1,139,750.00	\$1,139,750.00
TOTAL	January 1, 2019 Balances	\$31,175,000.00	\$8,722,270.75	\$39,897,270.75	(\$1,109,276.64)	\$38,787,994.11	\$38,623,274.11
	January 1, 2020 Balances	\$28,665,000.00	\$7,830,391.25	\$36,495,391.25	(\$951,936.00)	\$35,543,455.25	\$35,386,114.61
	January 1, 2021 Balances	\$26,090,000.00	\$6,791,094.75	\$32,881,094.75	(\$802,936.00)	\$32,078,158.75	\$31,929,158.75

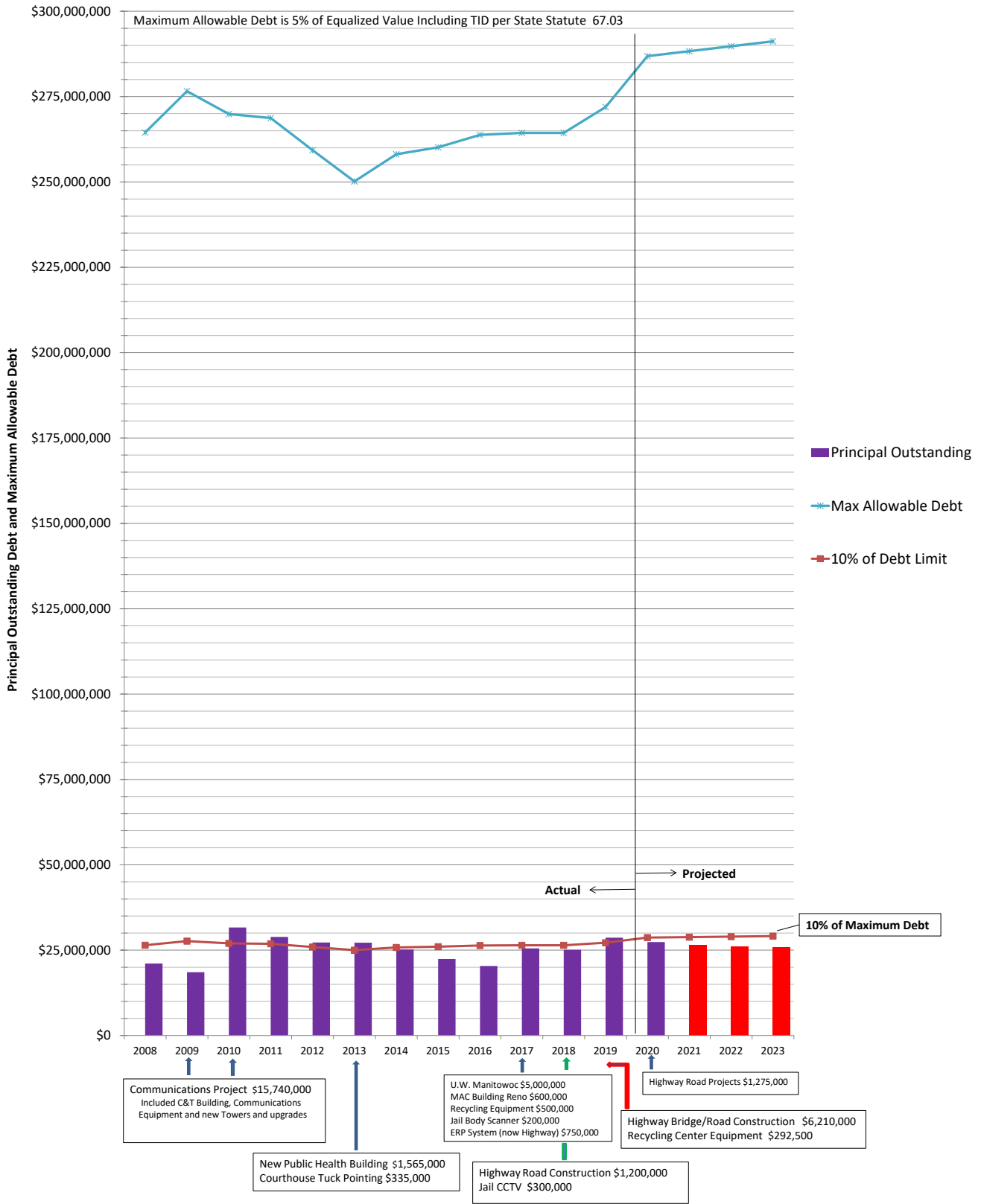
(*) = Required Debt Service Tax Levy before any Transfers From other Funds, use of any Fund Balance, administration fees, and increase due to Federal BAB subsidy reduction.

Borrowing History for Projects since 2006 - Principal Amounts

Year	Projects	Bonding	Payments	12/31/XX Outstanding Principal Balance
	Outstanding Principal Balance 1/1/2006			\$27,943,270
2006	During 2006 we paid off		\$2,373,270	\$25,570,000
2007	During 2007 we paid off		\$2,035,000	\$23,535,000
2008	During 2008 we paid off		\$2,435,000	\$21,100,000
2009/2010	Issued Build America Bonds as permanent financing for our Communications Project, which included all new Joint Dispatch Radio and Communications Equipment, Towers/antennas, and included construction of the new C&T Building.	\$15,740,000	\$5,205,000	\$31,635,000
2011	During 2011 we paid off		\$2,760,000	\$28,875,000
2012	During 2012 we paid off		\$1,645,000	\$27,230,000
2013	Issued a General Obligation Note for the purchase and remodeling of our New Health Department Building.	\$1,900,000	\$1,935,000	\$27,195,000
2014	During 2014 we paid off		\$1,995,000	\$25,200,000
2015	During 2015 we paid off		\$2,790,000	\$22,410,000
2016	During 2016 we paid off		\$2,045,000	\$20,365,000
2017	Note Anticipation Note - For MAC Building Remodel, U.W. Manitowoc Remodel, Sheriff body Scanner, Enterprise Software Financial, Recycling Center Equipment. Will be converting this temporary financing to permanent financing approximately July of this year.	\$7,110,000	\$1,945,000	\$25,530,000
2018	Bond/Note for the following: CCTV System Servers & Storage Units Jail \$350,000 Road Construction Projects HWY SRF \$1,350,000 Required Bond Amount reduced \$200,000	\$1,500,000	\$1,920,000	\$25,110,000
2019	Bond/Note for the following: (Payment includes Principal Reduction in refinancing this issue) Highway Projects (Bridge \$5,390,000 Roads \$820,000 = \$6,210,000) Recycling Machinery and Equipment \$292,500 & Financing costs	\$6,505,000	\$2,950,000	\$28,665,000
2020	Proposed borrowing for Highway Road Resurfacing	\$1,275,000	\$2,575,000	\$27,365,000

Updated September 30, 2019

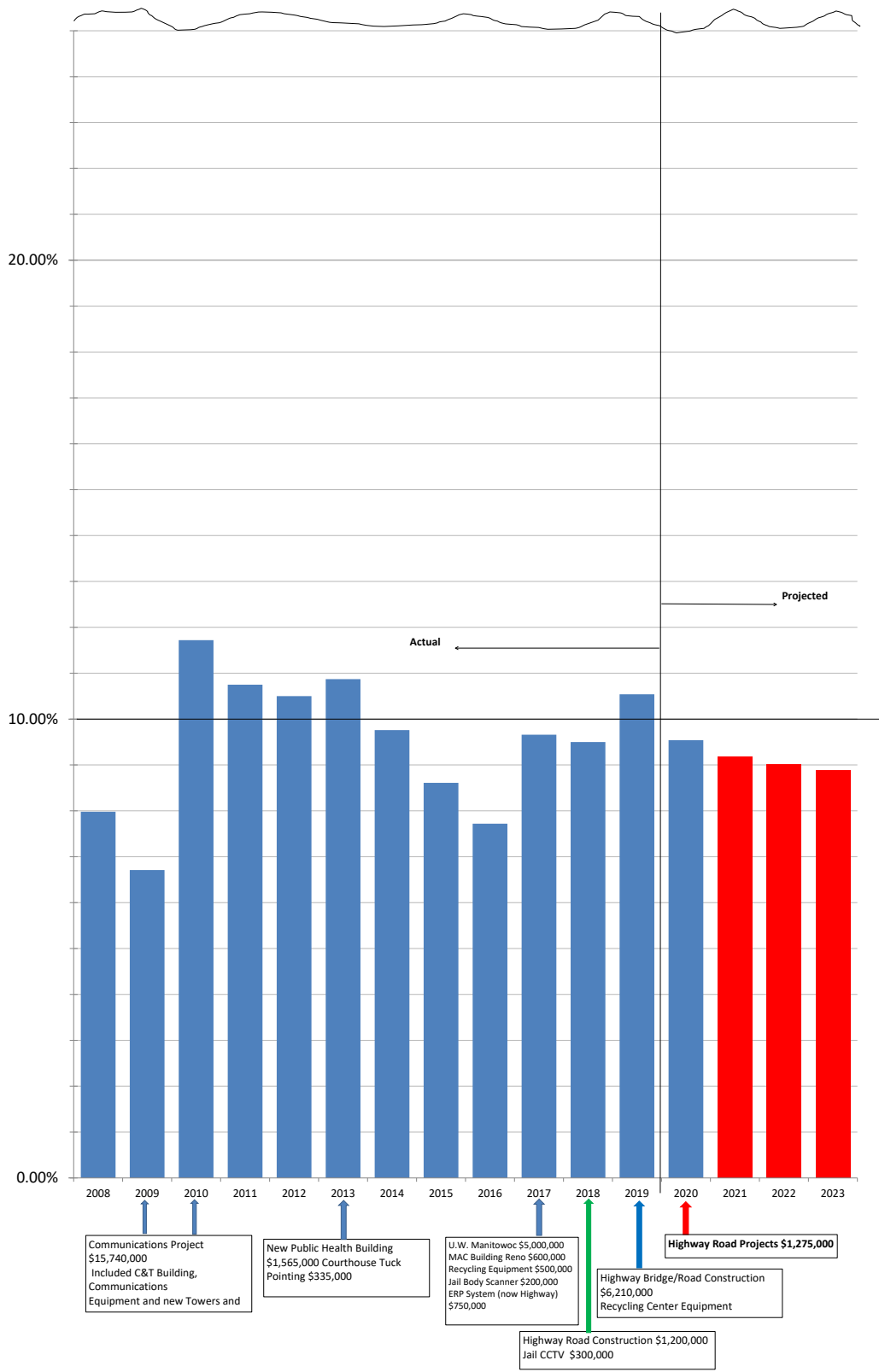
Manitowoc County Debt



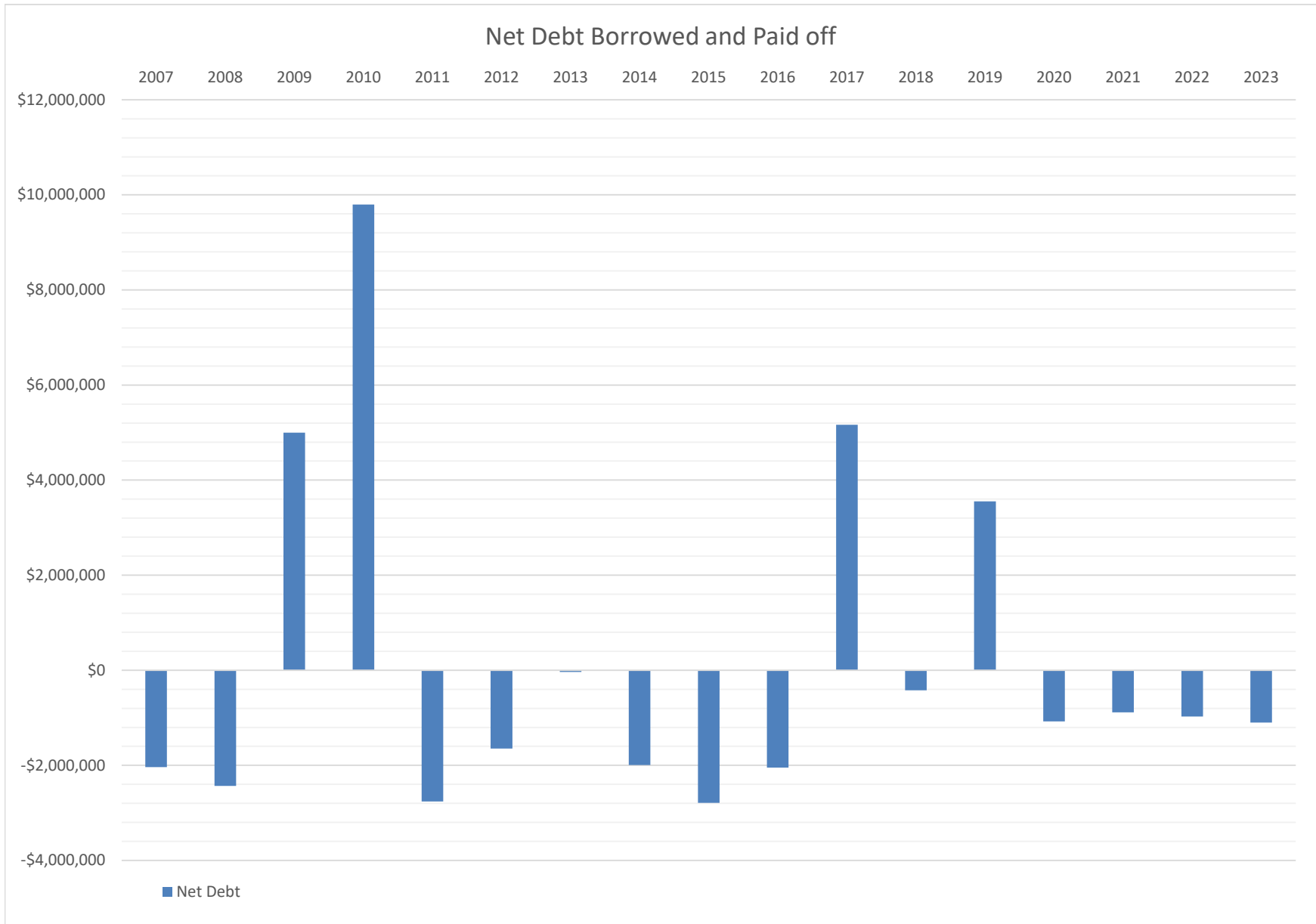
Keeping Debt Below 10% of Maximum

Manitowoc County Debt

Principal Debt Outstanding as a % of Maximum Allowable Debt

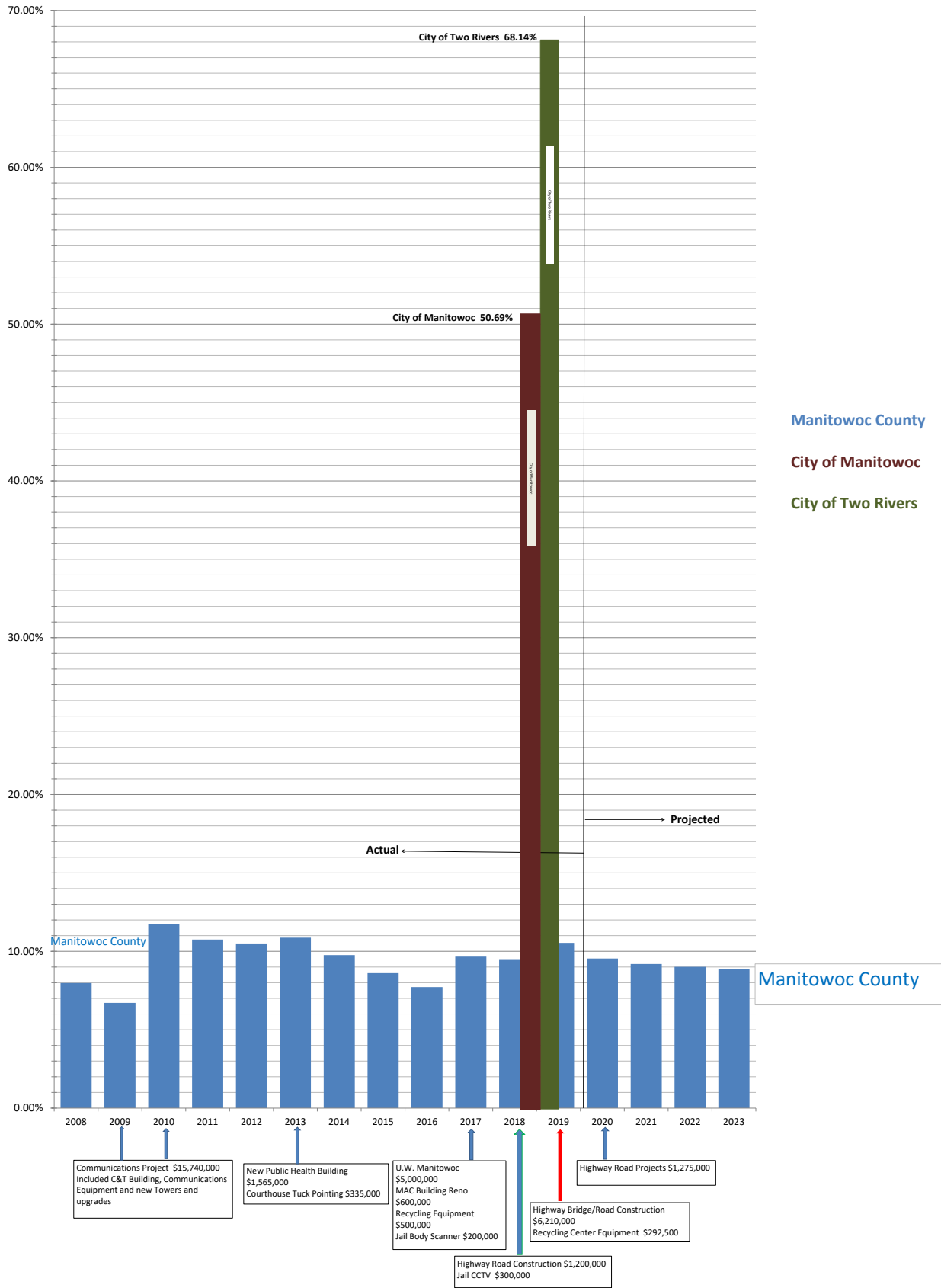


Manitowoc County



**Maximum Allowable Debt
Manitowoc County**

Principal Debt Outstanding as a % of Maximum Allowable Debt



Manitowoc County, Wisconsin
 Adopted Expenses Revenues & Tax Levy by Department
 Adopted 2020 Budget with 2019 and 2018 Levies Shown for Comparison Purposes

	Budgeted 2020 Expenses	Budgeted 2020 Revenues	2019 Fund Balance (Applied) (In) Retained Out	Adopted 2019 Levy for 2020 Budget	Adopted 2019	Adopted 2018
Aging Resources - ADRC	\$2,933,479.00	\$2,833,408.00	(\$75,071.00)	\$25,000.00	\$25,000.00	\$25,000.00
Airport	\$361,924.00	\$142,350.00	\$0.00	\$219,574.00	\$168,030.00	\$162,489.00
Child Support	\$990,440.00	\$880,000.00	\$0.00	\$110,440.00	\$112,882.00	\$79,835.00
Clerk of Court	\$1,422,629.00	\$780,704.00	\$0.00	\$641,925.00	\$590,289.00	\$616,250.00
Comptroller	\$833,181.00	\$150.00	\$0.00	\$833,031.00	\$798,397.00	\$662,401.00
Coroner	\$288,902.00	\$53,000.00	\$0.00	\$235,902.00	\$218,806.00	\$218,850.00
Corporation Counsel	\$443,815.00	\$0.00	\$0.00	\$443,815.00	\$426,109.00	\$425,631.00
County Board	\$144,547.00	\$0.00	\$0.00	\$144,547.00	\$139,375.00	\$143,808.00
County Clerk	\$487,099.00	\$40,012.00	(\$25,000.00)	\$422,087.00	\$386,181.00	\$370,591.00
District Attorney	\$399,108.00	\$34,200.00	\$0.00	\$364,908.00	\$363,560.00	\$360,654.00
Emergency Management	\$404,786.00	\$303,873.00	\$0.00	\$100,913.00	\$87,034.00	\$87,595.00
Executive	\$124,076.00	\$0.00	\$0.00	\$124,076.00	\$122,613.00	\$121,642.00
Family Court Commissioner	\$241,326.00	\$170,481.00	\$0.00	\$70,845.00	\$78,688.00	\$102,814.00
Health Department	\$1,594,952.00	\$681,370.00	\$0.00	\$913,582.00	\$883,224.00	\$917,083.00
Highway Department	\$8,901,486.00	\$5,246,675.00	(\$1,275,000.00)	\$2,379,811.00	\$1,954,500.00	\$1,960,302.00
Highway Bridge Aid Petitions	\$250,587.00	\$0.00	\$0.00	\$250,587.00	\$279,428.00	\$270,917.03
Human Services Department	\$21,140,558.00	\$14,195,719.00	(\$30,000.00)	\$6,914,839.00	\$7,378,918.00	\$7,288,470.00
Information Systems	\$1,532,533.00	\$1,533,409.00	\$876.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$1,687,857.00	\$0.00	\$0.00	\$1,687,857.00	\$1,725,117.00	\$1,724,251.00
Communications Activity	\$940,855.00	\$8,284.00	\$0.00	\$932,571.00	\$928,800.00	\$868,685.00
Personnel	\$286,598.00	\$0.00	\$0.00	\$286,598.00	\$319,705.00	\$308,206.00
Planning & Zoning	\$1,127,254.00	\$593,224.00	\$0.00	\$534,030.00	\$406,839.00	\$451,756.00
Parks	\$840,546.00	\$378,320.00	(\$237,500.00)	\$224,726.00	\$192,376.00	\$189,602.00
Public Works	\$2,540,565.00	\$241,058.00	\$0.00	\$2,299,507.00	\$2,335,353.00	\$2,330,760.00
Register in Probate	\$323,799.00	\$81,000.00	\$0.00	\$242,799.00	\$253,595.00	\$248,700.00
Register of Deeds	\$269,974.00	\$464,941.00	\$0.00	(\$194,967.00)	(\$78,088.00)	(\$80,711.00)
Sheriff's Department	\$11,783,744.00	\$1,056,643.00	\$0.00	\$10,727,101.00	\$10,458,322.00	\$10,096,352.00
Soil & Water	\$665,085.00	\$328,479.00	(\$5,000.00)	\$331,606.00	\$308,916.00	\$306,737.00
Treasurer	\$204,038.00	\$759,425.00	\$0.00	(\$555,387.00)	(\$445,097.00)	(\$311,371.00)
UW-Extension	\$254,687.00	\$11,465.00	\$0.00	\$243,222.00	\$237,547.00	\$251,777.00
Veterans	\$267,803.00	\$13,000.00	\$0.00	\$254,803.00	\$265,020.00	\$243,674.00
Non-Department	\$171.00	\$4,833,451.00	(\$417,282.00)	(\$5,250,562.00)	(\$5,131,440.82)	(\$4,838,587.09)
Library	\$813,368.00	\$0.00	\$0.00	\$813,368.00	\$782,075.00	\$846,334.00
Debt Service Fund	\$3,624,297.00	\$149,000.00	\$0.00	\$3,475,297.00	\$3,254,539.00	\$2,704,844.00
Expo	\$879,474.00	\$719,200.00	(\$160,274.00)	\$0.00	\$0.00	\$0.00
Recycling	\$1,065,851.00	\$505,520.00	(\$25,000.00)	\$535,331.00	\$502,850.00	\$527,851.00
Solid Waste Disposal	\$1,236,000.00	\$1,226,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
Solid Waste Disposal GF	\$148,613.00	\$63,175.00	\$0.00	\$85,438.00	\$86,843.00	\$86,843.00
Board of Adj	\$20,142.00	\$15,000.00	\$0.00	\$5,142.00	\$6,941.00	\$7,230.00
Capital Project Funds	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$9,533.42	\$0.00	\$0.00	\$9,533.42	\$4,999.45	\$0.00
Total All Expenditures	\$71,595,682.42	\$38,452,536.00	(\$2,249,251.00)	\$30,893,895.42	\$30,438,245.63	\$29,787,264.94
				<u>2019 Levy</u>	<u>2018 Levy</u>	<u>2017 Levy</u>

2020 Adopted Budget Summary by Fund

Manitowoc County, WI
Budget Summary by Fund - 2020 Adopted

	Budgeted Funds													Grand Total
	General Fund	Human Services	Hwy Roads & Bridges SRF	Waste Recycling	Waste Disposal	Aging Resources	Soil & Water	Expo Fund	Debt Service	Capital Projects	Info Systems	Highway ISF	Illegal Real estate Tax	
REVENUES BY FUNCTION														
Property Tax	16,961,891	6,914,839	2,630,398	535,331	10,000	25,000	331,606	0	3,475,297	0	0	0	9,533	30,893,895
Other Taxes and Assessments	294,625	0	0	0	0	0	0	0	0	0	0	0	0	294,625
Intergovernmental Grants & Aids	7,253,689	9,000,111	1,563,189	0	0	1,939,038	318,109	7,000	0	0	0	0	0	20,081,136
Licenses and Permits	381,236	0	0	0	0	0	4,000	0	0	0	0	0	0	385,236
Fines, Forfeitures, Penalties	272,600	42,000	0	0	0	0	0	0	0	110,000	0	0	0	424,600
Public Charges For Services	2,275,931	2,264,658	0	494,600	0	492,390	6,000	712,200	0	0	0	137,000	0	6,382,779
Intergovernmental Charges for Services	368,445	2,887,000	0	0	1,226,000	92,500	0	0	0	0	1,533,409	3,236,571	0	9,343,925
Other Revenue	758,600	1,950	0	10,920	0	309,480	370	0	149,000	0	0	309,915	0	1,540,235
Total Revenues	28,567,017	21,110,558	4,193,587	1,040,851	1,236,000	2,858,408	660,085	719,200	3,624,297	110,000	1,533,409	3,683,486	9,533.42	69,346,431
EXPENDITURES BY CLASSIFICATION														
General Government	8,167,207										1,532,533			9,699,740
Public Safety	14,817,242													14,817,242
Public Works	510,537		5,468,587	1,065,851	1,236,000							3,683,486		11,964,461
Health And Human Services	2,853,195	21,140,558				2,933,479								26,927,232
Culture, Recreation And Education	1,905,721							879,474						2,785,195
Conservation And Development	992,897						665,085							1,657,982
Capital Projects										110,000				110,000
Debt Service									3,624,297					3,624,297
Contingency	0													0
Total Expenditures / Expenses	29,246,799	21,140,558	5,468,587	1,065,851	1,236,000	2,933,479	665,085	879,474	3,624,297	110,000	1,532,533	3,683,486	0.00	71,586,149
EXPENDITURES BY OBJECT														
Personal Services	19,576,552	10,186,994	0	83,277	0	1,749,298	459,250	203,689			561,412	4,281,333		37,101,805
Contractual Services	5,867,200	9,399,807	316,302	909,156	1,236,000	998,419	50,507	409,970	0	110,000	648,793	625,374		20,571,528
Supplies (Operation & Maintenance)	1,729,203	266,142	5,152,285	46,965	0	162,461	19,110	61,157	0	0	29,416	(2,046,432)		5,420,307
Fixed Charges	355,624	86,943	0	2,953	0	22,801	4,118	12,658	0	0	286,162	823,211		1,594,470
Capital Outlay	1,653,220	3,000	0	23,500	0	500	0	192,000	0	0	6,750	0		1,878,970
Contingency	0	0	0	0	0	0	0	0	0	0	0	0		0
Debt Service	0	0	0	0	0	0	0	0	3,624,297	0	0	0		3,624,297
Other (Grants, Contributions)	65,000	1,197,672	0	0	0	0	132,100	0	0	0	0	0		1,394,772
Total Expenditures / Expenses	29,246,799	21,140,558	5,468,587	1,065,851	1,236,000	2,933,479	665,085	879,474	3,624,297	110,000	1,532,533	3,683,486	0.00	71,586,149

**MANITOWOC COUNTY HIGHWAY COMMISSION
TENTATIVE FIVE-YEAR CONSTRUCTION SCHEDULE
2020– 2024**

2020 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “S” Bridge Construction
CTH “CL” from STH 151 to Hecker Road (.8 MILES)
CTH “XX” from STH 42 to CTH M (2.5 MILES)
CTH “M” from County Line to CTH X (4 MILES)
CTH “JJ” from Logwood to Hwy H Road (3 MILES)
CTH “B” from CTH VV to Samz Road (3.5 MILES)

2021 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “Q” Bridge Construction (South)
CTH “Q” Bridge Construction (North)
CTH “W” from Taus Road to Brown County (3.1 MILES)
CTH “JJ” from Highway H Road to CTH J (3.5 MILES)
CTH “J” from CTH C to Valders (3.5 MILES)
CTH “S” from US 151 to CTH JJ (1 MILE)
CTH “R” from CTH V to CTH K (2 MILES)
CTH “R” from STH 310 to Francis Creek (3 MILES)

2022 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “JJ” Bridge Construction
CTH “C” from Gass Lake Road to STH 42 (3 MILES)
CTH “Q” Kingsbridge to STH 147 (4 MILES)
CTH “R” from STH 147 to CTH BB (2.5 MILES)
CTH “JJ” from CTH J to US 151 (2 MILES)
CTH “NN” from CTH K to Wayside Road (2 MILES)
CTH “X” from CTH A to CTH M (1.5 MILES)

2023 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “B” from Samz Road to CTH BB (7 MILES)
CTH “Q” from STH 310 to Kingsbridge (4 MILES)
CTH “C” from CTH J to CTH A (2 MILES)
CTH “VV” from CTH B to STH 147 (2.5 MILES)

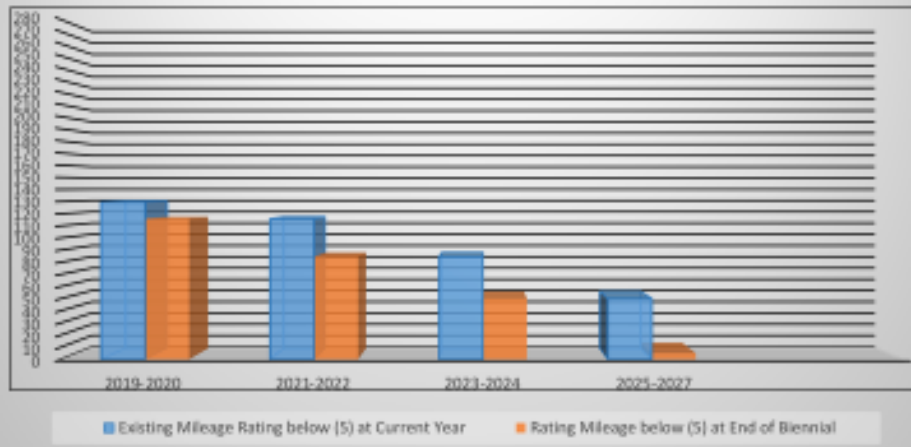
2024 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “V” from Saxonburg Road to CTH O (5.3 MILES)
CTH “XX” from STH 42 to CTH DL (3.6 MILES)
CTH “R” from CTH K to STH 147 (4 MILES)
CTH “Q” from STH 147 to CTH BB (4 MILES)

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2013	Experience 2014	Experience 2015	Experience 2016	Experience 2017	Experience 2018	Estimated Experience 2019	Budget Proposed 2020
REVENUE:								
Property Taxes	2,070,826	2,509,059	2,623,912	2,573,912	2,546,560	1,960,302	1,954,500	2,379,811
Bridge Aid Prop Taxes	89,178	100,712	127,031	170,170	110,627	270,917	279,428	250,587
Total Property Taxes	<u>2,160,004</u>	<u>2,609,771</u>	<u>2,750,943</u>	<u>2,744,082</u>	<u>2,657,187</u>	<u>2,231,219</u>	<u>2,233,928</u>	<u>2,630,398</u>
Intergovern Grants & Aids								
State Transportation Aid	1,357,726	1,230,064	1,210,914	1,127,410	1,088,103	1,251,319	1,254,320	1,563,189
State Project Aid	0	0	0	0	0	0	0	0
Other State Aid	0	0	0	0	0	0	0	0
Intergovern Grants & Aids	<u>1,357,726</u>	<u>1,230,064</u>	<u>1,210,914</u>	<u>1,127,410</u>	<u>1,088,103</u>	<u>1,251,319</u>	<u>1,254,320</u>	<u>1,563,189</u>
Total Revenues	<u>3,517,730</u>	<u>3,839,835</u>	<u>3,961,857</u>	<u>3,871,491</u>	<u>3,745,290</u>	<u>3,482,538</u>	<u>3,488,248</u>	<u>4,193,587</u>
EXPENDITURES:								
Public Works								
County Road Maintenance	1,561,371	1,447,205	1,749,078	1,591,829	1,639,437	1,736,507	1,735,000	1,850,000
County Road/Brdg Construction	622,400	1,160,275	1,359,087	1,359,123	1,012,753	2,489,857	6,691,320	2,318,000
County Winter Snow Removal	1,216,623	1,018,182	602,377	1,044,397	937,714	972,501	1,190,825	1,050,000
Town Bridge Aid	89,178	100,915	126,357	170,170	110,627	270,917	279,428	250,587
Total Expenditures	<u>3,489,572</u>	<u>3,726,576</u>	<u>3,836,900</u>	<u>4,165,519</u>	<u>3,700,530</u>	<u>5,469,782</u>	<u>9,896,573</u>	<u>5,468,587</u>

Manitowoc County Highway Ratings Progress Data (8-Year)

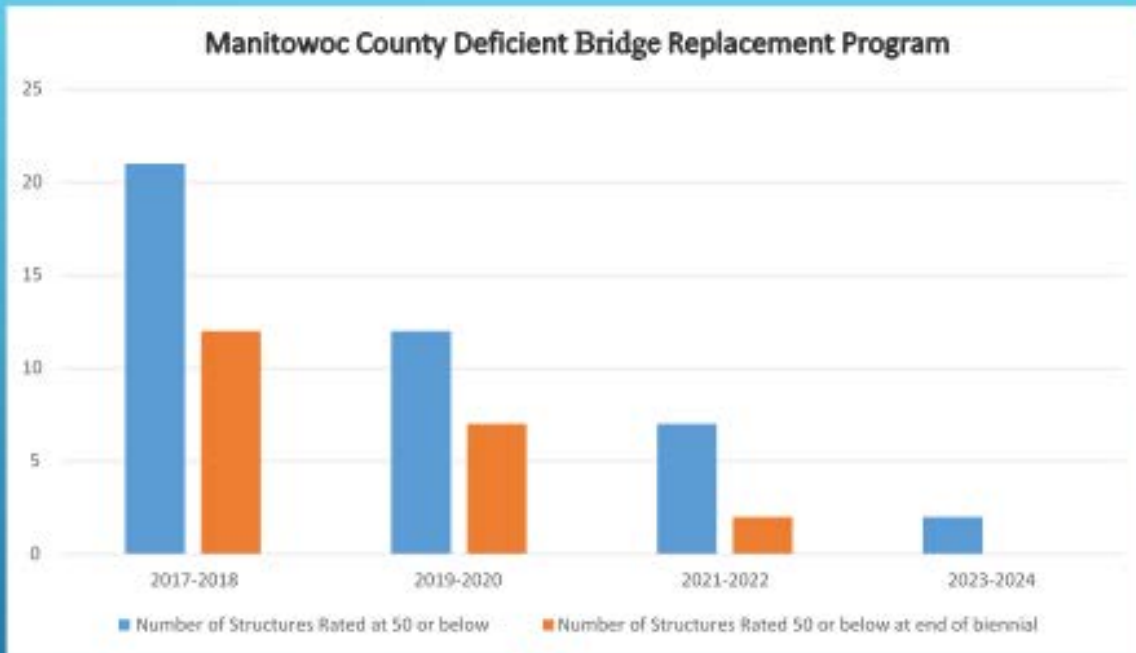


2019-2020: 115.82 Miles Rated below "5" (1-10 Scale) as of year-end 2020.

2021-2022: 84.42 Miles Rated below "5" (1-10 Scale) as end of 2022 per proposed 5-Year Plan.

2023-2024: 50.02 Miles Rated below "5" (1-10 Scale) at end of 2024 per proposed 5-Year Plan.

2025-2027: 5.07 Miles Rated below "5" (1-10 Scale) at end of 2026 per proposed 5-Year Plan.



All Bridges Previously as Applied for Local Program Federal/State Funding Cost Share Have Been Awarded

Capital Projects Reports
August 2019

* This list does not include the Recycling Center.

	Planned bond issue	Ongoing 10 Year Plan														All categories	
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		2030
Law Enforcement Center:																	
Replacement of HVAC Systems Digital Controls			\$ 350,000														\$ 350,000
Replacement of CCTV System Servers & Storage Units				\$ 350,000													\$ 350,000
Replacement of Air Handling Unit #5 & ACC-1 Condenser					\$ 160,000												\$ 160,000
Replacement of 1992 addition's roofs						\$ 130,000											\$ 130,000
Cooling Tower Rebuild	\$ 30,000																\$ 30,000
Replacement of the cylinder for the 1962 elevator					\$ 120,000												\$ 120,000
District Heat, heat exchanger replacement							\$ 50,000										\$ 50,000
Hot water tanks and heat exchanger bundles replacement									\$ 110,000								\$ 110,000
Chiller Replacement																\$ 120,000	\$ 120,000
Replace Card Access System								\$ 110,000									\$ 110,000
Replacement CRAC Unit #2								\$ 40,000									\$ 40,000
Security System Upgrades														\$ 320,000			\$ 320,000
Law Enforcement Center Total	\$ -	\$ 30,000	\$ 350,000	\$ 350,000	\$ 280,000	\$ 130,000	\$ 50,000	\$ 110,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ 1,890,000
Courthouse:																	
Exterior dome, copper repairs- Date TBD	\$ 4,300,000																\$ 4,300,000
2 nd floor air handling unit replacement						\$ 100,000											\$ 100,000
2 nd floor grand courtroom repainting									\$ 55,000								\$ 55,000
Fire Alarm System installation								\$ 145,000									\$ 145,000
Asbestos abatement survey and abatement work											\$ 110,000						\$ 110,000
District Heat, heat exchanger replacement						\$ 30,000											\$ 30,000
Windows replacement										\$ 320,000							\$ 320,000
Interior dome in rotunda; ceiling painting, mural restoration, light fixture repair/replacement									\$ 105,000								\$ 105,000
A/C Condenser replacements								\$ 100,000									\$ 100,000
VAV HVAC control replacements											\$ 210,000						\$ 210,000
Replacement Stair Boiler												\$ 90,000					\$ 90,000
Courthouse Total	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 100,000	\$ 145,000	\$ 160,000	\$ 320,000	\$ 320,000	\$ 90,000	\$ -	\$ -	\$ -	\$ 5,565,000
Human Services Building:																	
OSHA Required Roof Hatch Railings (All Buildings)					\$ 40,000												\$ 40,000
Boiler replacements (3)	\$ 120,000							\$ 65,000									\$ 185,000
Air Handling Unit #2 and Condenser replacement	\$ 60,000																\$ 60,000
ACC #1 and #3	\$ 150,000																\$ 150,000
Replace HVAC Controls w/ DDC-Phase I														\$ 140,000			\$ 140,000
Replace HVAC Controls w/ DDC-Phase II														\$ 100,000			\$ 100,000
Human Services Building Total	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 100,000	\$ -	\$ 675,000
Office Complex:																	
Water Main				\$ 40,000						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Boiler replacement (2)									\$ 80,000								\$ 80,000
Parking Lot Rebuild and asphalt maintenance						\$ 70,000											\$ 70,000
All A/C Condensers replacement																\$ 200,000	\$ 200,000
Office Complex Total	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 70,000	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,000
Public Health Building:																	
Rooftop air handling units and system controls replacements					\$ 100,000							\$ -					\$ 100,000
Public Health Building Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
UW Green Bay-MTWC:																	
1962 Mechanical Systems updates **			\$ 1,500,000														\$ 1,500,000
Science Labs Remodeling project **			\$ 3,500,000														\$ 3,500,000
Founders Hall ADA Entrance Replacement						\$ 55,000											\$ 55,000
South access road relocation													\$ 100,000				\$ 100,000
Replacement Hillside Hall Roof											\$ 100,000						\$ 100,000
Replacement Lakeside Hall Roof											\$ 100,000						\$ 100,000
Replace Lakeside Hall Boilers													\$ 80,000				\$ 80,000
UW Green Bay-MTWC Total	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 180,000	\$ -	\$ 5,435,000
Administration Building:																	
DDC Control Replacement								\$ 25,000									\$ 25,000
Replacement Boiler #1												\$ 40,000					\$ 40,000
Administration Building Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Communications and Technology:																	
Replace Boilers															\$ 60,000		\$ 60,000
Replace AHU Condensers														\$ 100,000			\$ 100,000
Replace CRAC Units														\$ 60,000			\$ 60,000
Replace UPS									\$ 40,000								\$ 40,000
Communications and Technology Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ 260,000
All Public Works Building Total	\$ 4,300,000	\$ 360,000	\$ 350,000	\$ 5,350,000	\$ 320,000	\$ 270,000	\$ 305,000	\$ 300,000	\$ 295,000	\$ 240,000	\$ 360,000	\$ 320,000	\$ 330,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 14,380,000

** 2018 Bonded Project

Expo Capital Improvement Plan

The following capital outlay plan is for Year 4 of the future improvements to repair or replace major capital items at the Manitowoc County Expo Grounds that were previously unachievable due to insufficient Expo Reserve Funds and is now being funded by proceeds of the 2016 Land Sale.

As presented to the County board in May 2019, the aggressive repair and replacement schedule undertaken from 2016-2018 has put the Expo facility on solid footing for generations. Spending from the Land Sale Reserve fund significantly decreases in 2020, and will continue to decrease in future years.

Each capital project listed below represents a system or component that is either in disrepair, is failing, or has failed, or it is a new item required as a result of the new grounds layout.

MAJOR Items of Focus for 2020:

Item #1 – Asphalt Replacement

Much of the existing asphalt on the property is approximately 50 years old and was installed on either poor base material or no base material at all. With this allotment we will have replaced about 60% of the poor asphalt and base on the grounds as part of our planned replacement schedule.

Item #2 – Gravel Road Repair and Ditch Work

All the gravel roads in the grandstand pit area are in need of grading and more gravel topping. Many of the ditches on the grounds have become silt filled over time and need to be excavated to facilitate proper stormwater flow.

Item #3 – Ticket Booth(s) Replacement

The Expo facility has (4) ticket booths. (2) of the (4) were replaced in 2019. The final (2) ticket booths will be replaced and this will complete those replacements for the facility.

Item #4 – Farm Bureau Stand Roof Replacement

This roof is approximately 20 years old and the asphalt shingles will be replaced with metal panels that have a minimum 50 year lifespan.

Both the Expo-Ice Center Board and the Public Works Committee have unanimously passed motions recommending that the County Executive include the entire “Outlay from Expo Land Sale” in the County Executive’s budget.

Manitowoc County
6 YEAR CAPITAL OUTLAY PLAN

Department: Public Works - Expo Special Revenue Fund
Activity Area: **OUTLAY FROM EXPO LAND SALE RESERVE**

Year:	Item Description / Project	Priority	Quantity	Unit Price	Total Cost	Is this a REPLACEMENT for an existing item or NEW item? If NEW, explain why item is needed.	Land Sale Fund	Outlay Paid for by Fund other than LS
	Sale of Land Dec. 2016						\$4,361,598.00	
	2016 Expenses - Horse Barn Construction						(\$129,752.23)	\$46,000.00
	12/31/16 Land Sale Balance						\$4,231,845.77	
	2017 Expenses - Clear land, parking, road repair, pit area electrical, etal.						(\$550,000.00)	\$49,473.00
	12/31/17 Land Sale Balance						\$3,681,845.77	
	2018 Expenses - The following amount was spent on the Cattle Barn Replacement, site work, Asphalt, Boiler replacement, etal..						(\$942,533.56)	YTD \$26,662.00
	12/31/18 Projected Land Sale Balance						\$2,739,312.21	
	2019 Activity scheduled to take place during 2019:							
	East Parking Lot Site Work		1	120,000	120,000	New		
	New East main Gate-Asphalt,Elect,Ticket Booths		1	75,000	75,000	Replacement		
	Electrical Service for Midway-North		1	20,000	20,000	New		
	Merchant & Exhibition Bldg Gutters		1	20,000	20,000	Replacement		
	Asphalt Replacement		1	100,000	100,000	Replacement		
	Grandstand Bleachers		1	150,000	150,000	New		
	MCIC-HVAC RTUs w/Filter Screens		1	52,000	52,000	Replacement		
	Site Fencing		1	30,000	30,000	New		
	Milk Parlor Doors		1	20,000	20,000	Replacement		
	Animal Pens		1	20,000	20,000	Replacement		
	Riding Lawn Mower		1	15,000	15,000	Replacement		
	Scissors Lift		1	13,000	13,000	Replacement		
	Gator Utility Vehicle		1	12,000	12,000	Replacement		
	Dump Station and Sewer Main Repairs		1	12,000	12,000	Replacement		
	Rock Pavilion Electrical Panel		1	5,000	5,000	Replacement		
	MCIC-LED Upgrade (Arena Only)		1	15,000	15,000	Replacement		
	All Exterior Security Lights to LED		1	10,000	10,000	Replacement		
	Staging		1	9,000	9,000	Replacement		
	2019 Total				698,000		(\$698,000.00)	
	12/31/19 Projected Land Sale Balance						\$2,041,312.21	
	2020							
	MCIC-Install MAU& Ductwork		1	20,000	20,000	Replacement		
	Dusk-to-Dawn Security Light Upgrades		1	15,000	15,000	New		
	Ticket Booths (2 of 4)		2	5,000	10,000	Replacement		
	Asphalt Replacement		1	100,000	100,000	Replacement		
	Folding Tables		1	10,000	10,000	Replacement		
	Farm Bureau Stand Roof Replacement		1	15,000	15,000	Replacement		
	2020 Total				170,000		(\$170,000.00)	
	12/31/20 Projected Land Sale Balance						\$1,871,312.21	
	2021							
	Electrical Panel		3	5,000	15,000	New		
	Ticket Booths (2 of 4)		2	5,000	10,000	Replacement		
	Asphalt		1	50,000	50,000	Replacement		
	Gravel Roads - Repair & Rebuild		1	20,000	20,000	Replacement		
	New Gate - Vista Road - Entrance		1	5,000	5,000	Replacement		
	2021 Total				100,000		(\$100,000.00)	
	12/31/21 Projected Land Sale Balance						\$1,771,312.21	
	2022							
	Gravel Roads - Repair & Rebuild		1	20,000	20,000	New		
	Small Animal Bldg Lighting		1	10,000	10,000	Replacement		
	Asphalt		1	50,000	50,000	Replacement		
	Merchants Building Ceiling Tile		1	20,000	20,000	Replacement		
	2022 Total				100,000		(\$100,000.00)	
	12/31/22 Projected Land Sale Balance						\$1,671,312.21	
	2023							
	Asphalt		1	50,000	50,000	Replacement		
	Lester Building Roof Replacement		1	30,000	30,000	Replacement		
	2023 Total				80,000		(\$80,000.00)	
	12/31/23 Projected Land Sale Balance						\$1,591,312.21	
	2024							
	Ice Center Main Gate Fence		1	5,000	5,000	New		
	Rock Pavillion		1	100,000	100,000	Replacement		
	2024 Total				105,000		(\$105,000.00)	
	12/31/24 Projected Land Sale Balance						\$1,486,312.21	

USE ADDITIONAL PAGES AS MAY BE REQUIRED

Manitowoc County
PARKS DEPARTMENT - 6 YEAR CAPITAL OUTLAY PLAN
USING UTILITY PROCEED FUNDS

Department: Parks
 Activity Area: 52000

Manitowoc County received \$671,600 on May 5, 2017 from WI Department of Administration pursuant to State Statute 16.969, Fees for certain high-voltage transmission lines. The receipt of this money is a one time receipt and by Statute, the County is required to spend the funds on parks, conservancy, wetland, or other similar environmental programs unless the commission approves a different use. The following Park expenditures are the intended use of these funds.

Item Description / Project	Priority	Quantity	Unit Price	Total Cost	Is this a REPLACEMENT for an existing item or NEW item? If NEW, explain why item is needed.
Receipt of Funds					\$671,600
Used for Silver Lake Project Completion per CB Resolution 2017/2018-28 July 2017					\$28,170
Balance					\$643,430
2018 - Results					
Maribel Storage Building	H	1.00	\$130,000	\$130,000	Replaces very old trailer home used for storage.
With Flushable Restrooms					
Actual expenditure Maribel				(\$62,282.83)	Balance to be carried forward for project \$67,717.17
3/4 Ton Pick up 4x4	H	1.00	\$35,000	\$35,000	Replaces 2000 Chevy 4x4 (green 136k miles)
Actual truck expenditure				(\$30,353.50)	Balance returned to account for future use \$4,646.50
Silver Lake Playground Equipment	H	1.00	\$10,000	\$10,000	This playground equipment would complete the Silver Lake Project as originally intended.
Actual Playground Equipment expenditure				(\$6,050.00)	Balance returned to account for future use \$3,950.00
Picnic Tables	H	8.00	\$388	\$3,102	Replaces worn picnic tables.
Actual Picnic Tables & Other items expense				(\$4,045)	Reduces return to account by \$943
2018 Total Budget / Actual Expense				\$178,102	\$102,731.33
Total Carried Forward for Maribel Project					\$67,717.17
Total Carried Forward for Future Projects					\$472,981.60
Total Utility Account Balance 12/31/2019					\$540,698.77
2019 - Proposed					
Tuma Lake Pier Replacement & black top	H	1.00	\$48,325	\$7,500	Town of Gibson is funding a majority of this project
Replace Restroom Long Lake and Black Top	H	1.00	\$97,500	\$48,750	Receiving DNR RBF matching Grant
Park Shelter for Long Lake	H	1.00	\$10,000	\$10,000	New, received multiple requests
Blacktop Silver Lake Access	H	1.00	\$41,300	\$20,650	Replacement, received DNR RBF matching Grant
Cedar Lake Blacktop access & parking, replace Pier	H	1.00	\$136,566	\$68,283	Receiving DNR RBF matching Grant (Add pending \$21,633 adjustment via CB Resolution) (Done)
3/4 ton Pickup Truck	H	1.00	\$35,000	\$35,000	Replaces 2004 with 170,000 + miles
Bat Wing Mower	H	1.00	\$15,000	\$15,000	New
Zero Turn Grasshopper Mower	H	1.00	\$10,000	\$10,000	Replacement
DNR Grant(s) for 2019 Projects				(\$116,050)	
Total					\$215,183
Unencumbered Balance					\$257,799
2020 - Proposed					
Maribel Park Shelter/blacktop and	H	1.00	\$475,000	\$237,500	Applied for Stewardship Grant which pays for 1/2. Carried over \$100,000 from 2018 Utility Funding.
Total					\$237,500
Unencumbered Balance					\$20,299
2021 - Proposed					
Park Shelter Restroom Cato Falls (Partial)		1.00	\$40,598	\$20,299	Apply for Stewardship Grant which pays for 1/2.
Total					\$20,299
Unencumbered Balance					(\$0)
For additional information and Park Improvement requests, see "Five Year Project Data & Photography Provided by The Manitowoc County Parks Dept" Submitted October 30, 2015 and Revised September 5, 2017. Available by contacting our Planning & Zoning Office.					

USE ADDITIONAL PAGES AS MAY BE REQUIRED

Manitowoc County, Wisconsin
Health Insurance

	Budgeted 2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues:									
(A) Dept Charges For Service	\$4,740,000.00	\$4,477,265.99	\$4,460,913.38	\$4,599,976.54	\$4,732,477.81	\$4,558,750.55	\$5,506,408.01	\$5,528,022.09	\$7,059,547.89
ERRP Early Ret Reinsur Pgm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$6.73)	\$29,217.24
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$4,740,000.00	\$4,477,265.99	\$4,460,913.38	\$4,599,976.54	\$4,732,477.81	\$4,558,750.55	\$5,506,408.01	\$5,528,015.36	\$7,088,765.13
Expenditures:									
Administration Fees	\$225,000.00	\$130,380.96	\$185,924.80	\$192,596.03	\$273,467.65	\$107,961.75	\$68,533.39	\$90,426.61	\$448,265.43
NOVO Incentive Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,375.00	\$12,490.00	\$18,890.00
Health Incentive Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Coaching	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$120.00	\$180.00
HSA Employer Contribtns	\$0.00	\$0.00	\$22,089.11	\$0.00	\$136,175.76	\$0.00	\$0.00	\$0.00	\$804,750.00
HRA Claim Payments	\$3,000.00	\$1,088.64	\$3,069.84	\$1,137.92	\$1,274.78	\$2,157.83	\$9,799.08	\$14,872.72	\$19,180.26
HRA Account Fees	\$1,250.00	\$1,290.94	\$1,257.32	\$1,175.76	\$1,180.11	\$816.38	\$713.52	\$1,212.70	\$0.00
Claim Payments	\$3,825,000.00	\$3,609,056.04	\$2,857,943.49	\$3,005,722.83	\$4,287,167.64	\$4,533,139.95	\$5,334,710.24	\$5,810,916.13	\$5,282,502.15
Stop Loss Insurance Prem	\$600,000.00	\$385,338.03	\$626,250.03	\$575,265.56	\$642,341.21	\$0.00	\$0.00	\$100,226.99	\$622,344.16
Miscellaneous	\$2,300.00	\$2,310.68	\$1,628.00	\$1,762.40	\$1,786.60	\$2,727.86	\$1,138.00	\$0.00	\$8,023.87
Total Fund Expenses	\$4,656,550.00	\$4,129,465.29	\$3,698,162.59	\$3,777,660.50	\$5,343,393.75	\$4,646,803.77	\$5,432,329.23	\$6,030,265.15	\$7,204,135.87
Budgeted FTE's	454.25	448.97	431.21	431.48	423.07	414.13	408.25	406.35	362.81
Annual Cost per FTE	\$10,251.07	\$9,197.64	8,576.24	8,755.12	12,630.05	11,220.64	13,306.38	14,840.08	19,856.50
Fund Revenues Over (Under) Expenses	\$83,450.00	\$347,800.70	762,750.79	822,316.04	(610,915.94)	(88,053.22)	74,078.78	(502,249.79)	(115,370.74)
 (B) Health Insurance Expense Depts.	\$4,233,250.00	\$4,199,570.88	\$4,205,087.95	\$4,287,421.90	\$4,406,113.31	\$4,195,779.58	\$5,326,560.53	\$5,352,458.76	\$6,446,407.45
Budgeted FTE's	454.25	448.97	431.21	431.48	423.07	414.13	408.25	406.35	362.81
Annual Charge per FTE	\$9,319.21	\$9,353.79	\$9,751.83	\$9,936.55	\$10,414.62	\$10,131.55	\$13,047.30	\$13,172.04	\$17,768.00

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

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

RESOLUTION ADOPTING 2020 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's proposed 2020 annual budget has
2 been made available to each county supervisor and to the general public; and
3

4 WHEREAS, the proposed 2020 annual budget was presented to the Manitowoc County
5 Board of Supervisors at its meeting on October 8, 2019; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public hearing
8 was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc Herald
9 Times Reporter on October 6, 2019; and
10

11 WHEREAS, a public hearing on the proposed 2020 annual budget was held for the purpose
12 of obtaining public input and the proposed 2020 annual budget was reviewed by the Manitowoc
13 County Board of Supervisors at its annual meeting on October 28, 2019; and
14

15 WHEREAS, the proposed 2020 annual budget includes performance based increases for the
16 Manitowoc County pay plan pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e); and
17

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

21 WHEREAS, the Wisconsin Department of Revenue has calculated the applicable increase in
22 the consumer price index as of January 1, 2020 to be 2.07%; and
23

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

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

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

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

39 WHEREAS, employees at or above maximum who exceed job requirements (i.e. receive a
40 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%
41 increase, paid to them per pay period for the following year; and
42

43 WHEREAS, employees at or above maximum whose performance exceeds the proficient
44 performance level (i.e. receive a cumulative score of 2.75 or greater on their employee evaluation)
45 will receive a 2.0% increase, paid to them per pay period for the following year; and
46

47 WHEREAS, due to continual monitoring and progressive plan design Manitowoc County's
48 self-insured group health plan has been able to maintain current rates since 2015; and
49

50 WHEREAS, a separate resolution will be presented to the County Board to authorize the
51 borrowing of approximately \$1,275,000 for road construction, maintenance, and bridge repair, and
52 may also contain additional funds to for the purpose of recalling previously issued debt in order to
53 save interest costs;
54

55 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors
56 hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for
57 the calendar year beginning January 1, 2020 as indicated in the attached 2020 annual budget for
58 Manitowoc County and any attachments or addenda thereto; and
59

60 BE IT FURTHER RESOLVED that the Manitowoc County Board of Supervisors hereby
61 authorizes that the following sums of money be raised for the ensuing year:
62

63	State Special Charges - Charitable & Penal	\$	171.00
64	County Aid Bridges (Wis. Stat. § 82.08)	\$	250,587.00
65	Illegal Real Estate Taxes Charged Back (Prior Year)	\$	9,533.42
66	<u>All Other County Taxes</u>	\$	<u>30,633,604.00</u>
67	Gross County Tax Levy	\$	30,893,895.42

68
69 and
70

71 BE IT FURTHER RESOLVED that Manitowoc County shall apportion the tax for Bridges
72 under Wis. Stat. § 82.08 on the taxable property of the participating districts; and
73

74 BE IT FURTHER RESOLVED that Manitowoc County shall enter in the Tax
75 Apportionment, State Special Charges for Charitable and Penal purposes, as follows:
76

77	<u>Court Related Proceedings -</u>	<u>\$171.00</u>
78	Total	\$171.00

79
80 and
81

82 BE IT FURTHER RESOLVED that Manitowoc County Officials are hereby directed to
83 reapportion the illegal real estate taxes charged back in the amount of \$9,533.42; and
84

85 BE IT FURTHER RESOLVED that the 2020 annual budget in detail hereto attached shall be
86 made a part of the Tax Levy; and

87
88 BE IT FURTHER RESOLVED that the wage schedule is increased by 1.0% as of December
89 29, 2019 and all employees at or below maximum receive a 1.0% increase as of December 29,
90 2019; and

91
92 BE IT FURTHER RESOLVED that the performance based increases included in the 2019
93 annual budget will be granted pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e) as
94 follows:

- 95
96 (1) Employees below midpoint who meet or exceed job requirements (i.e. receive a
97 cumulative score of 1.75 or greater on their employee evaluation) are eligible for a
98 step increase; and
99
100 (2) Employees at or above midpoint who exceed job requirements (i.e. receive a
101 cumulative score of between 2.01 and 2.74 on their employee evaluation) will
102 receive a 1.0% increase; and
103
104 (3) Employees at or above midpoint whose performance exceeds the proficient
105 performance level (i.e. receive a cumulative score of 2.75 or greater on their
106 employee evaluation) will receive a 2.0% increase; and
107
108 (4) Employees at or above maximum who exceed job requirements (i.e. receive a
109 cumulative score of between 2.01 and 2.74 on their employee evaluation) will
110 receive a 1.0% increase, paid to them per pay period for the following year; and
111
112 (5) Employees at or above maximum whose performance exceeds the proficient
113 performance level (i.e. receive a cumulative score of 2.75 or greater on their
114 employee evaluation) will receive a 2.0% increase, paid to them per pay period for
115 the following year; and
116

117 BE IT FURTHER RESOLVED that the monthly premiums for the self-insured group
118 health plan continue to be maintained at the rate established in 2015;

119
120 BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make any
121 technical corrections to the budget that are necessary.

Dated this 5th day of November 2019.

Respectfully submitted by the
Finance Committee


Paul Hansen, Chair

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

Tax Levy of \$30,893,895.42

Composite Tax Rate of \$5.768862 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Comptroller. 

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

APPROVED:



Bob Ziegelbauer, County Executive



Date



Resolution 2019/2020-48
 Adopting 2020 Budget and Property Levy
 VOTE RESULTS: Passed By Majority Vote

YES: 21 NO: 1 ABSTAIN: 0 ABSENT: 3

	Holschbach - 1		Yes		Baumann - 14	Second	Yes
	Nickels - 2		Yes		Wagner - 15		Yes
	Metzger - 3		Yes		Cavanaugh - 16		Yes
	Brey - 4		Yes		Maresh - 17		Yes
	Brunner - 5		ABSENT		Muench - 18		Yes
62 A	Hansen - 6	Motion	Yes		Falkowski - 19		Yes
	Vogt - 7		Yes		Hoffman - 20		Yes
	Williams - 8		ABSENT		Gerroll - 21		Yes
	Gauger - 9		Yes		Dyzak - 22		Yes
	Zimmer - 10		ABSENT		Henrickson - 23		Yes
	Vogel - 11		No		Geimer - 24		Yes
	Behnke - 12		Yes		Swade - 25		Yes
	Neils - 13		Yes				

MEETING OF THE COUNTY BOARD OF SUPERVISORS
MANITOWOC COUNTY, WISCONSIN (Excerpts)

Tuesday, November 5, 2019

6:30 P.M.

Pursuant to Wis. Stats. 59.04, the County Board of Supervisors of Manitowoc County, Wisconsin convened in open session at The Heritage Center, in the City of Manitowoc, being the 5th day of November 2019, for the purpose of transacting business as a Board of Supervisors.

Chairperson Brey called the meeting to order at 6:30 p.m.

Supervisor Maresh gave the invocation, followed by the Pledge of Allegiance to the Flag by the entire assemblage.

Chairperson Brey acknowledged supervisors who had served or are currently serving in the military.

Roll call: 22 members present: Baumann, Behnke, Brey, Cavanaugh, Dyzak, Falkowski, Gauger, Geimer, Gerroll, Hansen, Henrickson, Hoffman, Holschbach, Maresh, Metzger, Muench, Neils, Nickels, Swade, Vogel, Vogt, and Wagner. Supervisors Brunner, Williams, and Zimmer were excused.

On a motion by Supervisor Hoffman, seconded by Supervisor Behnke the October 28, 2019 meeting minutes were approved on a unanimous vote.

Chairperson Brey announced there were no changes to the agenda.

COMMITTEE REPORTS ON MEETINGS, PETITIONS, RESOLUTIONS, ORDINANCES,
AND FORTHCOMING EVENTS - removed all but Finance.

Finance Committee: Supervisor Hansen gave a brief report.

Supervisor Hansen moved, seconded by Supervisor Baumann to adopt Resolution (2019/2020-48) Adopting 2020 Budget and Property Levy. Upon discussion and vote, the motion carried 21 ayes and 1 no. Supervisor Vogel voted no; all others voted aye.

ANNOUNCEMENTS

Chairperson Brey announced there will be a Security Training for Supervisors on Tuesday, December 17 at 5:45 p.m. before the December County Board Meeting.

ADJOURNMENT

Supervisor Gerroll moved to adjourn, seconded by Supervisor Maresh, and the motion was adopted by acclamation. The meeting adjourned at 7:35 p.m.

Respectfully submitted,
Jessica Backus, Manitowoc County Clerk

Equalized Value - Relative Change from Year to Year

MUNICIPALITIES	For 2020 Budget RELATIVE CHANGE 2018 to 2010	For 2019 Budget RELATIVE CHANGE 2017 to 2018	For 2018 Budget RELATIVE CHANGE 2016 to 2017	For 2017 Budget RELATIVE CHANGE 2015 to 2016	For 2016 Budget RELATIVE CHANGE 2014 to 2015	For 2015 Budget RELATIVE CHANGE 2013 to 2014	For 2014 Budget RELATIVE CHANGE 2012 to 2013	For 2013 Budget RELATIVE CHANGE 2011 to 2012	For 2012 Budget RELATIVE CHANGE 2010 to 2011	For 2011 Budget RELATIVE CHANGE 2009 to 2010
Townships:										
Cato	-3.85%	-1.53%	2.57%	1.64%	4.73%	3.62%	-0.49%	-4.02%	2.53%	-0.04%
Centerville	2.81%	-3.61%	0.28%	0.73%	-5.21%	-0.52%	0.89%	-3.00%	-0.98%	4.19%
Cooperstown	1.21%	-0.89%	5.48%	0.32%	0.96%	4.02%	-2.41%	2.30%	-2.57%	2.38%
Eaton	-1.11%	-0.26%	2.87%	-1.48%	-2.64%	2.63%	-0.01%	0.63%	1.49%	2.94%
Franklin	3.28%	-1.67%	2.57%	-1.37%	0.85%	0.47%	-0.63%	0.34%	-0.32%	0.19%
Gibson	5.72%	-4.67%	6.32%	0.08%	1.62%	3.19%	-3.79%	2.25%	-2.24%	0.49%
Kossuth	-1.71%	3.02%	-2.06%	1.03%	1.31%	-1.44%	0.72%	-2.27%	1.35%	-1.66%
Liberty	1.18%	-0.08%	-1.07%	-1.72%	0.35%	2.72%	-0.46%	-4.47%	2.32%	3.71%
Manitowoc	0.57%	1.53%	-1.74%	0.01%	1.53%	-0.64%	-1.39%	2.18%	-7.49%	-2.25%
Manitowoc Rapids	2.99%	-1.47%	-2.42%	1.83%	-0.32%	1.72%	5.47%	-1.87%	-1.38%	3.14%
Maple Grove	7.87%	-1.80%	1.43%	-0.48%	0.80%	3.48%	-1.87%	-1.49%	1.88%	-0.77%
Meeme	4.18%	1.42%	4.32%	3.45%	-2.99%	-0.43%	0.20%	-5.24%	2.33%	1.02%
Mishicot	1.03%	-1.85%	3.00%	-2.75%	0.23%	6.75%	1.44%	-0.95%	-5.02%	-0.49%
Newton	-6.79%	0.77%	3.62%	3.99%	1.13%	-4.53%	0.28%	4.57%	0.76%	5.52%
Rockland	0.20%	-0.48%	3.73%	2.26%	0.20%	4.71%	-0.82%	0.92%	-2.68%	-0.67%
Schleswig	1.72%	0.68%	-1.30%	1.37%	-1.72%	-1.25%	5.05%	1.11%	3.03%	-1.14%
Two Creeks	-5.35%	-3.79%	4.51%	-1.32%	0.26%	-3.20%	-2.60%	2.45%	-1.94%	-2.23%
Two Rivers	-1.51%	1.70%	3.90%	3.92%	0.85%	-5.29%	-2.01%	1.16%	-1.59%	-0.66%
Township Total	0.30%	-0.35%	1.55%	1.04%	0.21%	0.38%	0.46%	-0.32%	-0.18%	0.96%
Villages:										
Cleveland	6.40%	2.04%	1.54%	1.03%	0.95%	-1.05%	-2.27%	2.31%	-7.37%	3.78%
Francis Creek	-4.22%	-0.38%	1.93%	-0.70%	0.26%	-1.49%	-0.25%	-2.09%	-1.23%	0.26%
Kellnersville	2.22%	-0.78%	0.32%	0.48%	1.43%	-0.25%	0.50%	-2.25%	-1.63%	-0.80%
Maribel	-2.42%	-4.47%	6.74%	-1.21%	-1.39%	-1.44%	-2.46%	-1.76%	-1.00%	-3.59%
Mishicot	-4.05%	-6.19%	5.27%	-3.68%	1.61%	-4.78%	-2.82%	0.31%	-1.66%	-1.67%
Reedsville	1.36%	-7.85%	4.14%	-2.86%	0.53%	3.41%	-3.14%	-2.08%	-1.06%	0.00%
Saint Nazianz	0.62%	-3.99%	-6.53%	-1.66%	3.44%	1.20%	4.56%	-2.50%	-3.05%	-1.33%
Valders	-2.98%	3.78%	-2.75%	-1.46%	2.02%	-1.16%	0.70%	3.07%	-1.61%	9.24%
Whitelaw	-6.69%	-3.31%	0.16%	-0.14%	-1.16%	-1.83%	4.09%	1.72%	-1.09%	1.35%
Village Total	-0.65%	-2.24%	1.34%	-1.34%	1.05%	-1.22%	-0.69%	0.24%	-2.77%	1.29%
Cities:										
Kiel	-3.36%	8.03%	0.46%	0.99%	2.59%	-1.61%	4.16%	-1.28%	35.22%	-0.23%
Manitowoc	0.31%	1.70%	-2.31%	-1.06%	0.05%	0.36%	-0.54%	0.69%	-1.41%	-0.64%
Two Rivers	-0.33%	-6.28%	0.20%	0.02%	-3.06%	-1.24%	-1.10%	-0.77%	-2.38%	-2.58%
City Totals	-0.16%	0.70%	-1.58%	-0.67%	-0.35%	-0.13%	-0.28%	0.23%	0.63%	-1.03%
County Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Year 2019	County MANITOWOC	Co-muni Code 36999	Account No. 0962	Report Type ORIGINAL
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Section A: Determination of 2019 Payable 2020 Allowable Levy Limit

1	2018 payable 2019 actual county levy plus 2019 personal property aid (187,160.20)	\$29,558,177
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2018 levy for new general obligation debt authorized after July 1, 2005	\$545,118
4	2018 payable 2019 adjusted actual county levy (Line 1 minus Lines 2 and 3)	\$29,013,059
5	0.00% growth, plus terminated TID% (0.634), plus TID subtraction % (0.016) applied to 2018 adjusted actual levy	\$29,201,644
6	Net new construction % (0.911), plus terminated TID% (0.634), plus TID subtraction % (0.016) applied to 2018 adjusted actual levy	\$29,465,953
7	Greater of Line 5 or Line 6	\$29,465,953
8	2019 levy limit before adjustments less 2020 personal property aid (\$174,402.94)	\$29,291,550
9	Total adjustments (from Sec. D, Line P)	\$528,686
10	2019 Payable 2020 Allowable Levy (sum of Lines 8 and 9)	\$29,820,236

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

1	Previous year's allowable levy	\$29,371,017
2	Previous year's actual levy	\$29,371,017
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$29,371,017 x 0.015	\$440,565
5	Allowable Increase (lesser of Lines 3 or 4)	\$0

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

1	2018 unused percentage	0.000%
2	2017 unused percentage	0.231%
3	2016 unused percentage	0.049%
4	2015 unused percentage	0.012%
5	2014 unused percentage	0.007%
6	Total unused percentage (sum of Lines 1 through 5)	0.299%
7	Previous year actual levy due to valuation factor	\$29,013,059
8	Allowable Increase (Line 6 multiplied by Line 7)	\$86,749

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year <i>(from Sec. B, Line 5)</i>	\$0	
B	Decrease in 2020 debt service levy as compared to 2019 debt service levy for debt authorized prior to July 1, 2005		\$0
C	Increase in 2020 debt service levy as compared to 2019 debt service levy for debt authorized prior to July 1, 2005	\$0	
D	Increase for county's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	\$0	
E	Debt service levy for general obligation debt authorized after July 1, 2005. Includes levy for Milwaukee County Pension Obligation Bonds issued under Sec.59.85, Wis. Stats.	\$528,686	
F	Increase in 2019 payable 2020 levy approved by a referendum	\$0	
G	Amount levied in 2019 to pay unreimbursed expenses related to an emergency	\$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	\$0	\$0
I	Adjustment to 2019 payable 2020 levy for transfer of services during 2019 to other governmental units		\$0
J	Adjustment to 2019 payable 2020 levy for transfer of services during 2019 from other governmental units	\$0	
K	Adjustment to 2019 payable 2020 levy for consolidation of services during 2019	\$0	
L	Lease payment for lease revenue bonds issued before July 1, 2005	\$0	
M	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	\$0	
N	Adjustment to 2019 payable 2020 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		\$0
O	Increase for unused levy carryforward from prior years <i>(from Sec. C, Line 8)</i>	\$0	
P	Total Adjustments <i>(sum of Lines A through O)</i>		\$528,686

Total Adopted Levy	\$30,893,895.42	\$29,820,236.00
Excluded are:		
Library	813,368.00	
Bridge Aid	250,368.00	1,073,659.42
State Penal & Specials	171.00	
Illegal R/E Chg.backs	9,533.42	
	29,820,236.00	<u>\$30,893,895.42</u>
State Limit before adj.	29,291,550.00	
Adj. for Debt Sec. D(E)	528,686.00	

Attachments

You must provide DOR with the documents listed below.

1. Attachments - if your county passed a referendum

Copy of the ballot:

Voting results:

2. Other additional attachments:

Preparer Information

Name Todd H. Reckelberg

Title Comptroller/Auditor

Email toddreckelberg@co.manitowoc.wi.us

Phone 920-683-4080

Comments**Signature Statement**

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

Do you agree with the statement above?

YES NO

Submission Information

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

Co-muni code: 36999

Submission date: 11-06-2019 09:09 AM

Confirmation: CTYLL2019096201573052851535

Submission type: ORIGINAL

MANITOWOC COUNTY TAX LEVY 2019 FOR 2020 BUDGET

Adopted 2020 Budget Levy 11/05/19 7:29 PM

EXCERPT OF STATE EQUALIZED VALUES & RATIOS			STATE TAXES	COUNTY TAXES Section B.1. PORTION OF STATE SPECIAL CHGS			LESS THAN FULL COUNTY APPORTIONMENT			FULL COUNTY		COUNTY TAXES			
Apportionment Sheet Section Letter and Line # ----->			A-2	B-2	B-3	B-4	B-6	B-7	B-12 (LIST)	B-10	B-13	B-15	Line #21	D-02 Line 27-30	Line #35
MUNICIPALITIES	2019 EQUALIZED VALUES W/O TID	2019 EQUALIZED RATIO W/O TID	TID IN STATE FORESTRY TAX - APPORT	STATE CHARITABLE AND PENAL - APOR	OTHER STATE SPECIAL CHARGES	SUB-TOTAL FOR SECTION B LINE 1 B-1	LIBRARY	COUNTY AID BRIDGES	TAX LISTING SERVICE	ILLEGAL REAL ESTATE TAX CHARGED BACK	ALL OTHER COUNTY TAXES	SUB-TOTAL FOR LINE B-2 TO BE LEVIED	Total County Taxes LINE 21 TOTAL NET COUNTY TAXES	SPECIAL CHARGES TO TOWNS, CITIES & VILLAGES	GRAND TOTAL ALL TAXES AND CHARGES
	5,620,496,500		0.00	171.00	-	171.00	813,368.00	250,587.00	31,045.97	9,533.42	29,789,190.03	30,893,724.42	30,893,895.42	-	30,893,895.42
Townships:															
Cato	155,780,000	2.772%	0.00	4.74	-	4.74	43,702.69	15,909.18	1,534.95	264.23	825,649.49	887,060.54	887,065.28	-	887,065.28
Centerville	77,997,800	1.388%	0.00	2.37	-	2.37	21,881.59	7,965.60	768.54	132.30	413,396.09	444,144.12	444,146.49	-	444,146.49
Cooperstown	120,810,200	2.149%	0.00	3.68	-	3.68	33,892.22	12,337.86	1,190.38	204.92	640,306.07	687,931.45	687,935.13	-	687,935.13
Eaton	84,267,500	1.499%	0.00	2.56	-	2.56	23,640.49	8,605.90	830.32	142.93	446,626.14	479,845.78	479,848.34	-	479,848.34
Franklin	120,080,400	2.136%	0.00	3.65	-	3.65	33,687.48	12,263.33	1,183.19	203.68	636,438.06	683,775.74	683,779.39	-	683,779.39
Gibson	125,877,000	2.240%	0.00	3.83	-	3.83	35,313.67	12,855.31	1,240.31	213.51	667,160.61	716,783.41	716,787.24	-	716,787.24
Kossuth	179,487,700	3.193%	0.00	5.46	-	5.46	50,353.67	18,330.36	1,768.55	304.44	951,302.65	1,022,059.67	1,022,065.13	-	1,022,065.13
Liberty	153,291,600	2.727%	0.00	4.66	-	4.66	43,004.59	15,655.05	1,510.43	260.01	812,460.72	872,890.80	872,895.46	-	872,895.46
Manitowoc	99,226,900	1.765%	0.00	3.02	-	3.02	27,837.22	10,133.64	977.72	168.31	525,912.42	565,029.31	565,032.33	-	565,032.33
Manitowoc Rapids	223,582,200	3.978%	0.00	6.80	-	6.80	62,723.99	22,833.55	2,203.03	379.24	1,185,007.87	1,273,147.68	1,273,154.48	-	1,273,154.48
Maple Grove	80,007,600	1.423%	0.00	2.43	-	2.43	22,445.42	8,170.85	788.34	135.71	424,048.23	455,588.55	455,590.98	-	455,590.98
Meeme	137,393,100	2.445%	0.00	4.18	-	4.18	38,544.41	14,031.40	1,353.78	233.04	728,197.08	782,359.71	782,363.89	-	782,363.89
Mishicot	103,285,100	1.838%	0.00	3.14	-	3.14	28,975.71	10,548.09	1,017.70	175.19	547,421.29	588,137.98	588,141.12	-	588,141.12
Newton	239,430,200	4.260%	0.00	7.28	-	7.28	67,170.00	24,452.05	2,359.19	406.12	1,269,003.86	1,363,391.22	1,363,398.50	-	1,363,398.50
Rockland	98,369,700	1.750%	0.00	2.99	-	2.99	27,596.74	10,046.10	969.27	166.85	521,369.18	560,148.14	560,151.13	-	560,151.13
Schleswig	254,921,400	4.536%	0.00	7.76	-	7.76	71,515.92	26,034.09	2,511.83	432.39	1,351,108.76	1,451,602.99	1,451,610.75	-	1,451,610.75
Two Creeks	46,108,600	0.820%	0.00	1.40	-	1.40	12,935.36	4,708.89	454.32	78.21	244,380.15	262,556.93	262,558.33	-	262,558.33
Two Rivers	153,788,000	2.736%	0.00	4.68	-	4.68	43,143.85	15,705.75	1,515.32	260.85	815,091.70	875,717.47	875,722.15	-	875,722.15
Township Total	2,453,705,000	43.656%	-	74.63	-	74.63	688,365.02	250,587.00	24,177.17	4,161.93	13,004,880.37	13,972,171.49	13,972,246.12	-	13,972,246.12
⚡															
Villages:															
Cleveland	101,825,200	1.812%	0.00	3.10	-	3.10	28,566.15	N.A.	1,003.32	172.71	539,683.67	569,425.85	569,428.95	-	569,428.95
Francis Creek	40,547,500	0.721%	0.00	1.23	-	1.23	11,375.24	N.A.	399.53	68.78	214,905.77	226,749.32	226,750.55	-	226,750.55
Kellnersville	13,876,200	0.247%	0.00	0.42	-	0.42	3,892.84	N.A.	136.73	23.54	73,545.25	77,598.36	77,598.78	-	77,598.78
Maribel	17,776,700	0.316%	0.00	0.54	-	0.54	4,987.09	N.A.	175.16	30.15	94,218.26	99,410.66	99,411.20	-	99,411.20
Mishicot	83,871,900	1.492%	0.00	2.55	-	2.55	23,529.51	N.A.	826.42	142.26	444,529.40	469,027.59	469,030.14	-	469,030.14
Reedsville	53,103,800	0.945%	0.00	1.62	-	1.62	14,897.80	N.A.	523.25	90.07	281,455.42	296,966.54	296,968.16	-	296,968.16
Saint Nazianz	38,315,000	0.682%	0.00	1.17	-	1.17	10,748.93	N.A.	377.53	64.99	203,073.30	214,264.75	214,265.92	-	214,265.92
Valders	57,457,600	1.022%	0.00	1.75	-	1.75	16,119.22	N.A.	566.15	97.46	304,530.99	321,313.82	321,315.57	-	321,315.57
Whitelaw	38,804,300	0.690%	0.00	1.18	-	1.18	10,886.20	N.A.	382.35	65.82	205,666.65	217,001.02	217,002.20	-	217,002.20
Village Total	445,578,200	7.928%	-	13.56	-	13.56	125,002.98	N.A.	4,390.44	755.78	2,361,608.71	2,491,757.91	2,491,771.47	-	2,491,771.47
Cities:															
Kiel	251,525,000	4.475%	0.00	7.65	-	7.65	N.A.	N.A.	2,478.36	426.64	1,333,107.51	1,336,012.51	1,336,020.16	-	1,336,020.16
Manitowoc	1,973,620,600	35.115%	0.00 *	60.07 *	-	60.07	N.A.	N.A.	N.A.	3,347.64	10,460,385.33	10,463,732.97	10,463,793.04	-	10,463,793.04
Two Rivers	496,067,700	8.826%	0.00	15.09	-	15.09	N.A.	N.A.	N.A.	841.43	2,629,208.11	2,630,049.54	2,630,064.63	-	2,630,064.63
City Totals	2,721,213,300	48.416%	-	82.81	-	82.81	N.A.	N.A.	2,478.36	4,615.71	14,422,700.95	14,429,795.02	14,429,877.83	-	14,429,877.83
County Total	5,620,496,500	100.000%	-	171.00	-	171.00	813,368.00	250,587.00	31,045.97	9,533.42	29,789,190.03	30,893,724.42	30,893,895.42	-	30,893,895.42

State Forestry Tax Calculated with TID IN.

State and County Apportionment Form

Year 2019	Select County MANITOWOC COUNTY	County Code 36999	Acct 0962
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A. STATE TAXES (Apportioned TID IN)		
1. Aggregate amount of state tax		\$0.00
B. COUNTY TAXES (Apportioned TID OUT)		
B1. Portion of state special charges on county:		
2. Charitable and penal		\$171.00
3. Other state special charges		\$0.00
4. SUBTOTAL - Section B1 (also enter on Line B1 on Statement of Taxes (SOT))		\$171.00
B2. Other county taxes levied over entire town, village or city		
5. Health		\$0.00
6. Library (sec. 43.12, Wis. Stats.)		\$813,368.00
7. County Bridge Aid (sec. 82.08(2), Wis. Stats.)		\$250,587.00
8. Sanitation		\$0.00
9. Children with Disabilities Education Boards (over entire town, village or city) (sec. 121.135, Wis. Stats.)		\$0.00
10. Property taxes charged back (sec. 74.41 & 74.42, Wis. Stats.)		\$9,533.42
11. Countywide EMS		\$0.00
12. Other (describe): Tax Listing		\$31,045.97
13. All other county taxes (levied over every town, village, and city)		\$29,789,190.03
14. County sales tax credit		\$0.00
15. SUBTOTAL - Section B2 Taxes levied over entire municipality (enter on Line B2 on SOT)		\$30,893,724.42
B3. County taxes levied over part of town, village or city (also enter on line B3 on SOT)		
16. Children with Disabilities Education Boards		\$0.00
17.		
18.		
19.		
20.		
21. TOTAL NET COUNTY TAXES (sum of sections B1 through B3) (for county tax rate)		\$30,893,895.42
C. SPECIAL DISTRICT TAXES		
22. Special district code: NA	Amount levied	\$0.00
23. Special district code: NA	Amount levied	\$0.00
D. TOWN, VILLAGE OR CITY TAXES		
D1. Other state special charges		
24. Other:		
25. Other:		
26. SUBTOTAL - Section D1 (also enter on Line D4 on SOT)		\$0.00
D2. County special charges:		
27. Illegal real estate charged back (sec. 70.74(2), Wis. Stats.)		\$0.00
28. Highways and bridges (sec. 83.03, Wis. Stats.)		\$0.00
29. Highway aid (sec. 83.14, Wis. Stats.)		\$0.00
30.		
31.		
32.		
33.		
34. SUBTOTAL - Section D2 (also enter on Line D5 on SOT)		\$0.00
35. TOTAL - ALL TAXES AND CHARGES - sum of sections A through D		\$30,893,895.42

State and County Apportionment Form

Referendum Title	Total Current Year Referendum Levy	Year Levy No Longer Applies
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Signature Statement

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

Do you agree with the statement above?

YES NO

Preparer

Name	Todd Reckelberg
Title	Comptroller/Auditor
Phone	920-683-4080
Email	toddreckelberg@co.manitowoc.wi.us

Comments

Submission Information

You successfully submitted your form. Make sure that you save and/or print it for your records.

Co-muni Code: 36999

Submission date: 11-06-2019 10:47 AM

Confirmation: PC40020190962O1573054302641

Submission type: ORIGINAL

**Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund
Adopted Budget 2020**

	General Fund	Special Revenue Funds			
	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Waste Disposal Fund 203
REVENUES Budgeted	\$ 11,605,126.00	\$ 14,195,719.00	\$ 1,563,189.00	\$ 505,520.00	\$ 1,226,000.00
EXPENDITURES Budgeted	\$ 29,246,799.00	\$ 21,140,558.00	\$ 5,468,587.00	\$ 1,065,851.00	\$ 1,236,000.00
Sub-Total	\$ (17,641,673.00)	\$ (6,944,839.00)	\$ (3,905,398.00)	\$ (560,331.00)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 679,782.00 \$ -	\$ 30,000.00 \$ -	\$ 1,275,000.00 \$ -	\$ 25,000.00 \$ -	\$ - \$ -
Required Tax Levy	\$ (16,961,891.00)	\$ (6,914,839.00)	\$ (2,630,398.00)	\$ (535,331.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 16,961,891.00	\$ 6,914,839.00	\$ 2,630,398.00	\$ 535,331.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 16,148,523.00	\$ 6,914,839.00	\$ 2,379,811.00	\$ 535,331.00	\$ 10,000.00
Required Special Tax Levy *	\$ 813,368.00	\$ -	\$ 250,587.00	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 16,961,891.00	\$ 6,914,839.00	\$ 2,630,398.00	\$ 535,331.00	\$ 10,000.00

	Special Revenue Funds			Debt Service	Capital Projects
	Aging Services Fund 205	Soil & Water Con. Fund 207	Expo Fund 225	Debt Service Fund 301	Funds 400,402,405 406,407,408,409,410
REVENUES Budgeted	\$ 2,833,408.00	\$ 328,479.00	\$ 719,200.00	\$ 149,000.00	\$ 110,000.00
EXPENDITURES Budgeted	\$ 2,933,479.00	\$ 665,085.00	\$ 879,474.00	\$ 3,624,297.00	\$ 110,000.00
Sub-Total	\$ (100,071.00)	\$ (336,606.00)	\$ (160,274.00)	\$ (3,475,297.00)	\$ -
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 75,071.00 \$ -	\$ 5,000.00 \$ -	\$ 170,000.00 \$ (9,726.00)	\$ - \$ -	\$ - \$ -
Required Tax Levy	\$ (25,000.00)	\$ (331,606.00)	\$ -	\$ (3,475,297.00)	\$ -
Tax Levy Entered into Computer	\$ 25,000.00	\$ 331,606.00	\$ -	\$ 3,475,297.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 25,000.00	\$ 331,606.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 3,475,297.00	\$ -
Total Tax Levy	\$ 25,000.00	\$ 331,606.00	\$ -	\$ 3,475,297.00	\$ -

	Proprietary Funds		Internal Service Fund	Illegal Realestate Taxes Charged Back	Grand Total Reported Funds
	Highway Fund 607	Information Systems Fund 601			
REVENUES Budgeted	\$ 3,683,486.00	\$ 1,533,409.00		\$ -	\$ 38,452,536.00
EXPENDITURES Budgeted	\$ 3,683,486.00	\$ 1,532,533.00		\$ 9,533.42	\$ 71,586,149.00
Sub-Total	\$ -	\$ 876.00		\$ (9,533.42)	\$ (33,133,613.00)
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ - \$ -	\$ - \$ (876.00)	\$ - \$ -	\$ - \$ -	\$ 2,259,853.00 \$ (10,602.00)
Required Tax Levy	\$ -	\$ -	\$ -	\$ (9,533.42)	\$ (30,893,895.42)
Tax Levy Entered into Computer	\$ -	\$ -	\$ -	\$ 9,533.42	\$ 30,893,895.42
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ -	\$ -	\$ -	\$ 9,533.42	\$ 26,354,643.42
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ 1,063,955.00
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ 3,475,297.00
Total Tax Levy	\$ -	\$ -	\$ -	\$ 9,533.42	\$ 30,893,895.42

Budget - Departmental Presentation

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

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Intergovernmental Grants/Aid	1,937,970	1,886,609	205,301	1,938,205	1,939,038
Public Charges for Service	534,524	455,693	(43,700)	498,036	492,390
Other	287,457	391,769	644,969	312,617	309,480
Total Revenues	\$2,784,951	\$2,851,571	\$919,237	\$2,866,358	\$2,858,408
Expenses:					
Personal Services	\$1,633,656	\$1,717,338	\$847,044	\$1,722,983	\$1,749,298
Contracted Services	879,601	975,586	377,629	1,010,021	998,419
Operation & Maintenance	127,924	137,496	70,985	175,266	162,461
Fixed	21,305	21,151	21,069	25,433	22,801
Outlay	96,476	0	9,024	3,701	500
Total Expenses	\$2,758,963	\$2,851,571	\$1,325,750	\$2,937,404	\$2,933,479
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$71,046	\$75,071
MAC Remodeling CPF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$71,046	\$75,071
Total Revenues and Other Sources	\$25,988	\$0	(\$406,514)	\$0	\$0
Over (Under) Expenses & Other Uses	\$25,988	\$0	(\$406,514)	\$0	\$0

Authorized Full Time Equivalent Positions	24.13	25.46	25.46
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Budget Expenditures by Program / Activity					
Health & Human Services:					
Aging Services Management	\$39,707	\$25,645	\$12,442	\$25,645	\$33,238
Congregate Meals (IIIC1)	366,875	378,919	169,864	359,212	348,687
Chronic Disease Self Mgt CDSM	1,999	3,500	274	3,500	0
Home Delivered Meals (C2)	355,250	406,266	155,385	417,848	413,251
Elder Abuse Grant	24,215	35,330	7,942	38,500	35,330
Contracted Svcs (IIIB)	44,868	71,944	22,453	70,108	65,265
Aging & Disab Resource Cntr	1,001,146	1,010,906	513,899	1,013,660	1,001,699
ADRC Disab Benefit Spec	169,382	167,084	83,061	168,903	171,380
ADRC Prevention Grant	0	0	0	0	0
ADRC Dementia Care Spec Pilot	110,596	98,000	40,558	98,000	100,000
Alzheimers Care Giver Prgm	48,468	47,660	17,201	49,600	49,600
Family Care Giver Program	44,196	44,610	25,730	56,798	56,384
Specialized Transportation	253,715	240,551	116,026	285,773	308,565
Transp-New Freedom Grant	86,597	103,814	53,364	130,778	135,528
Benefits Advocacy	162,619	165,685	81,459	164,915	165,298
SHIP/SPAP/MMA St Health Ins	14,843	4,105	5,538	6,530	0
Information & Assistance	34,484	47,552	20,552	47,634	49,254
Total	\$2,758,963	\$2,851,571	\$1,325,750	\$2,937,404	\$2,933,479

The Aging & Disability Resource Center provides information and support to individuals 60 and older, and serves those with disabilities aged 18-59. 63,380 meals were delivered in 2018 to individuals who are home bound, while 21,751 meals were served in the congregate meal sites. 1,467 elderly sought support from the Elder Benefit Specialist, which resulted in these individuals receiving recurring benefits and medical insurance benefits over a twelve month period exceeding \$3,782,007 in 2018. The Disability Benefit Specialists worked with 523 individuals who received recurring benefits over a twelve month period in 2018 exceeding \$3,043,114. The transportation program assisted in providing 24,260 one-way rides for the elderly and disabled to medical appointments, nutrition programs and supported employment opportunities. Information and Assistance Specialists provide information and assistance to individuals with an intellectual developmental disability or physical disability ages 18 and older, along with the elderly population and average 609 calls or face to face visits each month.

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	76,234	72,874	24,702	76,153	74,850
Total Revenues	\$76,234	\$72,874	\$24,702	\$76,153	\$74,850
Expenses:					
Personal Services	\$108,197	\$88,119	\$71,852	\$87,584	\$89,675
Contracted Services	100,803	99,388	54,163	102,493	99,780
Operation & Maintenance	24,875	22,399	11,340	18,699	20,554
Fixed	16,372	17,536	15,374	15,474	19,633
Outlay	37,705	27,000	1,654	26,953	16,700
Total Expenses	\$287,953	\$254,442	\$154,382	\$251,203	\$246,342
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$211,719)	(\$181,568)	(\$129,680)	(\$175,050)	(\$171,492)
Property Taxes of this amount support this activity within the General Fund		<u>\$181,568</u>			<u>\$171,492</u>

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity					
Public Works:					
Airport	\$287,953	\$254,442	\$154,382	\$251,203	\$246,342

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

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	110,970	123,500	17,990	62,290	67,500
Total Revenues	\$110,970	\$123,500	\$17,990	\$62,290	\$67,500
Expenses:					
Personal Services	\$50,330	\$63,085	\$8,518	\$80,594	\$78,439
Contracted Services	47,386	29,077	8,759	19,108	23,113
Operation & Maintenance	17,363	17,800	5,781	12,220	14,030
Outlay	0	0	0	0	0
Total Expenses	\$115,079	\$109,962	\$23,058	\$111,922	\$115,582
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$4,109)	\$13,538	(\$5,068)	(\$49,632)	(\$48,082)
Property Taxes of this amount support this activity within the General Fund		<u>(\$13,538)</u>			<u>\$48,082</u>

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity					
Public Works:					
Airport	\$115,079	\$109,962	\$23,058	\$111,922	\$115,582

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

Manitowoc County, Wisconsin

Department: **Child Support**
 Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$925,443	\$848,500	\$226,351	\$848,500	\$860,000
Public Charges for Service	19,030	22,000	11,214	20,000	20,000
Total Revenues	\$944,473	\$870,500	\$237,659	\$868,595	\$880,000
Expenses:					
Personal Services	\$735,086	\$741,682	\$345,542	\$742,702	\$715,150
Contracted Services	222,722	211,263	117,812	77,641	239,568
Operation & Maintenance	22,725	26,530	10,304	27,560	30,975
Fixed	3,630	3,907	4,521	6,116	4,747
Outlay	1,060	0	0	0	0
Total Expenses	\$985,223	\$983,382	\$478,178	\$854,019	\$990,440
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$40,750)	(\$112,882)	(\$240,519)	\$14,576	(\$110,440)
Property Taxes of this amount support this activity within the General Fund		\$112,882			\$110,440

Authorized Full Time Equivalent Positions	9.00	9.00 *	9.00
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* Corporation Counsel's Office dedicates 1 attorney to this program which is accounted for in their FTE report. Funds for the position however are included in this budget.

Budget Expenditures by Program / Activity					
Health & Human Services:					
Child Support	\$261,103	\$270,513	\$115,658	\$266,996	\$266,277
Child Support-(Dedicated)	663,557	658,221	328,792	519,715	661,732
Child Support-(Mixed)	60,563	54,648	33,729	67,308	62,431
Total	\$985,223	\$983,382	\$478,178	\$854,019	\$990,440

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There were 5,246 active enforcement cases in our office at the end of 2018. One of the primary objectives of our office is to enforce child support orders which lessen the amount of public benefits and therefore lessen the burden on taxpayers.

Manitowoc County, Wisconsin

Department: **Clerk of Courts**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$293,406	\$293,016	\$123,758	\$309,490	\$303,024
Fines/Forfeits/Penalties	194,314	265,000	90,264	210,000	265,000
Public Charges for Service	197,145	185,000	93,358	190,000	190,000
Intergovern Charges for Srvc	23,919	23,980	11,237	22,680	22,680
Other	0	0	0	0	0
Total Revenues	\$708,785	\$766,996	\$318,617	\$732,170	\$780,704
Expenses:					
Personal Services	\$1,103,918	\$1,135,613	\$557,727	\$1,135,613	\$1,187,555
Contracted Services	152,453	163,792	91,555	181,292	181,217
Operation & Maintenance	33,151	57,880	15,060	58,130	53,857
Outlay	5,514	0	0	0	0
Total Expenses	\$1,295,035	\$1,357,285	\$664,342	\$1,375,035	\$1,422,629
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$586,250)	(\$590,289)	(\$345,724)	(\$642,865)	(\$641,925)
Property Taxes of this amount support this activity within the General Fund		\$590,289			\$641,925

Authorized Full Time Equivalent Positions	19.00	19.00			19.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Circuit Court Costs	\$1,295,035	\$1,357,285	\$664,342	\$1,375,035	\$1,422,629

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

Case filings for 2018: Civil – 617; Criminal – 1,562; Family/Paternity – 561; Juvenile – 306; Small Claims – 1,795; Traffic/Criminal Traffic/Forfeiture – 4,243.

Manitowoc County, Wisconsin

Department: **Comptroller**
 Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	-\$50	\$150
Other	1,525	25	33	0	0
Total Revenues	\$1,525	\$25	\$33	(\$50)	\$150
Expenses:					
Personal Services	\$366,752	\$459,082	\$188,144	\$458,832	\$481,566
Contracted Services	194,523	206,520	132,156	200,810	222,235
Operation & Maintenance	10,832	16,225	7,531	16,188	18,071
Fixed	82,093	94,848	93,441	102,341	111,309
Outlay	0	21,747	21,750	21,750	0
Total Expenses	\$654,200	\$798,422	\$443,022	\$799,921	\$833,181
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$652,675)	(\$798,397)	(\$442,989)	(\$799,971)	(\$833,031)
Property Taxes of this amount support this activity within the General Fund		\$798,397			\$833,031

Authorized Full Time Equivalent Positions	4.00	5.00	5.00
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Comptroller	\$572,107	\$703,574	\$349,580	\$697,580	\$721,872
Insurances - General Fund	82,093	94,848	93,441	102,341	111,309
Total	\$654,200	\$798,422	\$443,022	\$799,921	\$833,181

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

Manitowoc County, Wisconsin

Department: **Coroner**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Public Charges for Service	\$54,665	\$50,000	\$26,678	\$52,000	\$53,000
Other	0	0	0	0	0
Total Revenues	\$54,665	\$50,000	\$26,678	\$52,000	\$53,000
Expenses:					
Personal Services	\$176,801	\$175,047	\$91,165	\$182,499	\$193,616
Contracted Services	75,023	68,002	44,475	75,512	74,734
Operation & Maintenance	21,990	21,090	7,078	18,630	19,860
Fixed	649	667	651	651	692
Outlay	5,431	4,000	0	5,000	0
Total Expenses	\$279,894	\$268,806	\$143,369	\$282,292	\$288,902
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$225,229)	(\$218,806)	(\$116,692)	(\$230,292)	(\$235,902)
Property Taxes of this amount support this activity within the General Fund		\$218,806			\$235,902

Authorized Full Time Equivalent Positions	1.00	1.00			1.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Coroner	\$279,894	\$268,806	\$143,369	\$282,292	\$288,902

The Coroner's Office provides professional, accurate and legally defensible investigation into deaths. Governed by Wisconsin State Statutes Chpt. 979, the office also issues cremation permits and disinterment permits. In 2018, the Coroner's Office opened and worked 673 cases.

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Public Charges for Service	\$21	\$0	\$0	\$0	\$0
Intergovern Charges for Srvc	204	0	1,258	0	0
Other	26	0	0	0	0
Total Revenues	\$251	\$0	\$1,258	\$0	\$0
Expenses:					
Personal Services	\$385,642	\$381,816	\$190,073	\$381,816	\$396,833
Contracted Services	22,301	32,668	13,883	30,592	35,357
Operation & Maintenance	9,903	11,625	3,902	11,508	11,625
Total Expenses	\$417,846	\$426,109	\$207,858	\$423,916	\$443,815
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$417,595)	(\$426,109)	(\$206,600)	(\$423,916)	(\$443,815)
Property Taxes of this amount support this activity within the General Fund		<u>\$426,109</u>			<u>\$443,815</u>

Authorized Full Time Equivalent Positions	5.00	5.00	5.00	5.00
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One attorney's position is funded in the Child Support budget.

Budget Expenditures by Program / Activity					
General Government - Legal:					
Corporation Counsel	\$417,846	\$426,109	\$207,858	\$423,916	\$443,815

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

During the last fiscal year 2018, the Office of Corporation Counsel opened 678 files on matters related to the operation of Manitowoc County government, represented Manitowoc County in 56 civil matters filed in state and federal court, and represented the public interest in 92 CHIPS cases, 50 mental health cases, 54 guardianships, and two termination of parental rights cases. The Office of Corporation Counsel does not represent to provide legal advice to businesses, individuals, or other municipalities.

Manitowoc County, Wisconsin

Department: **County Board**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$87,163	\$88,908	\$42,539	\$88,420	\$90,576
Contracted Services	24,100	23,477	13,873	23,492	26,311
Operation & Maintenance	25,066	26,990	22,588	27,535	27,660
Total Expenses	\$136,329	\$139,375	\$79,001	\$139,447	\$144,547
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$136,329)</u>	<u>(\$139,375)</u>	<u>(\$79,001)</u>	<u>(\$139,447)</u>	<u>(\$144,547)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$139,375</u>			<u>\$144,547</u>

Elected County Board of Supervisors	25.00	25.00			25.00
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Budget Expenditures by Program / Activity					
General Government - Legislative:					
County Board	\$136,329	\$139,375	\$79,001	\$139,447	\$144,547

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Licenses and Permits	\$40,804	\$41,832	\$18,121	\$41,832	\$40,012
Public Charges for Service	80	110	16	0	0
Intergovern Charges for Srvc	50	25	0	0	0
Other	(200)	0	(425)	0	0
Total Revenues	\$40,733	\$41,967	\$17,712	\$41,832	\$40,012
Expenses:					
Personal Services	\$192,880	\$191,173	\$100,507	\$191,173	\$189,596
Contracted Services	113,753	138,421	51,307	138,421	142,769
Operation & Maintenance	115,420	119,500	33,651	119,500	148,880
Fixed	4,054	4,054	2,855	4,054	5,854
Total Expenses	\$426,107	\$453,148	\$188,320	\$453,148	\$487,099
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$25,000	\$0	\$0	\$25,000
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$385,374)	(\$386,181)	(\$170,609)	(\$411,316)	(\$422,087)
Property Taxes of this amount support this activity within the General Fund		\$386,181			\$422,087

Authorized Full Time Equivalent Positions	3.00	3.00			3.00
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Budget Expenditures by Program / Activity					
General Government - General Administration:					
County Clerk	\$194,578	\$195,952	\$119,116	\$195,952	\$195,336
Central Mailing - Clerk	52,305	62,304	10,577	62,304	64,104
Central Duplicating - Clerk	60,002	62,000	29,312	62,000	63,000
Elections - Clerk	119,222	132,892	29,316	132,892	164,659
Elections - SVRS	0	0	0	0	0
Total	\$426,107	\$453,148	\$188,320	\$453,148	\$487,099

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

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

Manitowoc County, Wisconsin

Department: **District Attorney**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$36,874	\$41,500	\$24,127	\$24,000	\$34,000
Public Charges for Service	392	1,000	113	200	200
Total Revenues	\$37,266	\$42,500	\$24,240	\$24,200	\$34,200
Expenses:					
Personal Services	\$307,717	\$313,416	\$140,866	\$310,202	\$300,328
Contracted Services	27,833	55,599	14,668	41,670	57,730
Operation & Maintenance	29,619	37,045	14,671	35,845	41,050
Outlay	0	0	0	0	0
Total Expenses	\$365,169	\$406,060	\$170,205	\$387,717	\$399,108
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$327,903)	(\$363,560)	(\$145,965)	(\$363,517)	(\$364,908)
Property Taxes of this amount support this activity within the General Fund		\$363,560			\$364,908

Authorized Full Time Equivalent Positions	5.00	5.00			5.00
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Budget Expenditures by Program / Activity					
General Government - Legal:					
District Attorney	\$365,169	\$406,060	\$170,205	\$387,717	\$399,108

The District Attorneys Office prosecutes felony, misdemeanor and traffic crimes, prosecutes all Manitowoc County Police ordinance violations and State ordinance violations, prosecutes all juvenile delinquency matters and provides advice to law enforcement personnel of each jurisdiction within the County as well as the Department of Human Services. They also handle delinquent sales tax violations for the State of Wisconsin. During 2018, the DA's Office filed 542 criminal traffic complaints, 189 juvenile petitions, 714 misdemeanor complaints, 849 felonies, and had staff assist with approximately 2,945 victim contacts.

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$123,247	\$85,378	(\$85,842)	\$84,753	\$83,873
Public Charges for Service	238,447	225,221	1,938	215,000	220,000
Total Revenues	\$361,775	\$335,584	(\$83,874)	\$324,738	\$303,873
Expenses:					
Personal Services	\$171,213	\$180,732	\$92,846	\$178,994	\$180,980
Contracted Services	50,018	85,137	28,786	74,170	64,897
Operation & Maintenance	149,084	141,315	55,350	144,249	149,042
Fixed	5,574	7,334	4,393	4,393	2,367
Outlay	7,904	8,100	0	7,475	7,500
Total Expenses	\$383,793	\$422,618	\$181,375	\$409,281	\$404,786
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$22,018)	(\$87,034)	(\$265,249)	(\$84,543)	(\$100,913)
Property Taxes of this amount support this activity within the General Fund		\$87,034			\$100,913

Authorized Full Time Equivalent Positions	2.00	2.00			2.00
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Budget Expenditures by Program / Activity					
Public Safety - Emergency Government:					
Emergency Management	\$126,049	\$143,886	\$60,232	\$143,642	\$134,184
Emerg Mgmt - Nuclear Prepa	213,816	225,221	98,298	215,000	220,576
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	14,887	23,218	8,908	23,218	22,471
Emerg Mgmt - HAZMAT	29,041	30,293	13,937	27,421	27,555
Emerg Mgmt - Home Land Secu	0	0	0	0	0
Total	\$383,793	\$422,618	\$181,375	\$409,281	\$404,786

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

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

Manitowoc County, Wisconsin

Department: **Executive**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$101,381	\$104,432	\$51,380	\$104,432	\$104,600
Contracted Services	19,390	17,981	8,987	17,976	19,276
Operation & Maintenance	50	200	100	150	200
Total Expenses	\$120,821	\$122,613	\$60,467	\$122,558	\$124,076
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$120,821)</u>	<u>(\$122,613)</u>	<u>(\$60,467)</u>	<u>(\$122,558)</u>	<u>(\$124,076)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$122,613</u>			<u>\$124,076</u>

Authorized Full Time Equivalent Positions	1.00	1.00			1.00
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Budget Expenditures by Program / Activity					
General Government - Administration:					
Executive	\$120,821	\$122,613	\$60,467	\$122,558	\$124,076

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

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

Manitowoc County, Wisconsin

Department: **Family Court**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Public Charges for Service	\$16,163	\$13,480	\$5,878	\$11,755	\$13,740
Intergovern Charges for Srvc	153,045	146,731	79,521	149,226	156,741
Other	0	0	0	0	0
Total Revenues	\$169,208	\$160,211	\$85,399	\$160,981	\$170,481
Expenses:					
Personal Services	\$199,957	\$185,790	\$92,606	\$181,052	\$189,278
Contracted Services	48,829	48,738	20,700	41,227	48,043
Operation & Maintenance	4,002	4,371	1,830	2,707	4,005
Total Expenses	\$252,788	\$238,899	\$115,136	\$224,986	\$241,326
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$83,580)	(\$78,688)	(\$29,737)	(\$64,005)	(\$70,845)
Property Taxes of this amount support this activity within the General Fund		\$78,688			\$70,845

Authorized Full Time Equivalent Positions	1.00	1.00			1.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Family Court Commissioner	\$252,788	\$238,899	\$115,136	\$224,986	\$241,326

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$456,537	\$429,059	\$108,926	\$445,611	\$438,438
Public Charges for Service	254,743	236,150	187,852	234,138	237,950
Intergovern Charges for Srvc	4,360	4,932	663	4,373	4,982
Other	1,076	0	20	0	0
Total Revenues	\$716,716	\$670,141	\$297,461	\$684,122	\$681,370
Expenses:					
Personal Services	\$1,436,191	\$1,412,873	\$680,014	\$1,384,136	\$1,462,225
Contracted Services	55,071	59,240	35,532	60,304	55,327
Operation & Maintenance	54,962	71,956	34,602	86,526	68,089
Fixed	7,715	8,296	8,868	8,868	9,311
Total Expenses	\$1,554,306	\$1,553,365	\$759,016	\$1,540,834	\$1,594,952
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$837,590)	(\$883,224)	(\$461,555)	(\$856,712)	(\$913,582)
Property Taxes of this amount support this activity within the General Fund		\$883,224			\$913,582

Authorized Full Time Equivalent Positions	20.01	18.46	18.46
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Budget Expenditures by Program / Activity					
Health & Human Services - Public Health					
PHS - Older Adult Health Grant	\$15	\$3,732	\$1,615	\$3,732	\$4,556
PHS - Prevention Block Grant	8,407	8,373	5,837	8,373	8,373
PHS - GPR Lead	10,656	11,407	4,489	11,407	14,177
PHS - Healthy Start	35,955	32,978	16,161	0	29,467
PHS - IAP Immunization Grant	17,599	16,271	9,344	15,918	15,918
PHS - Bioter/PHEP	60,428	15,895	43,063	65,652	63,704
PHS - Mercury Reduction	2,430	44,637	206	0	0
PHS - WIC Program Admin	14,940	10,828	14,808	30,535	28,639
PHS - WIC Nutrition	94,667	14,890	51,045	109,362	114,309
PHS - WIC Breast Feeding	18,569	106,104	7,750	19,053	17,786
PHS - WIC Client Services	131,221	27,346	53,782	112,238	104,556
PHS - Prenatal Care Coord	48,555	57,284	16,323	51,901	52,192
PHS - MIECHV-Family Foundation	0	0	0	0	0
PHS - Adminstrative Support	188,696	71,559	75,853	158,620	157,563
PHS - Environmental Health	269,049	369,429	138,937	287,563	301,403
PHS - General Public Health	650,415	660,172	314,068	660,744	676,209
Total	\$1,554,306	\$1,553,365	\$759,016	\$1,540,834	\$1,594,952

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

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$1,960,302	\$1,954,500	\$1,954,500	\$1,954,500	\$2,379,811
Bridge Aid Prop Taxes	270,917	279,428	279,428	279,428	250,587
Intergovernmental Grants/Aid	1,251,319	1,323,500	313,580	1,254,320	1,563,189
Other	0	0	0	0	0
Total Revenues	\$3,482,538	\$3,557,428	\$2,547,508	\$3,488,248	\$4,193,587
Expenses:					
Contracted Services	\$316,535	\$560,832	\$323,479	\$568,142	\$316,302
Operation & Maintenance	5,153,247	9,206,596	5,250,718	9,328,431	5,152,285
Outlay	0	0	0	0	0
Total Expenses	\$5,469,782	\$9,767,428	\$5,574,197	\$9,896,573	\$5,468,587
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
General Fund	\$820,000	\$0	\$0	\$0	\$0
Sales of Note or Bonds	\$1,150,000	\$6,210,000	\$6,212,500	\$6,212,500	\$1,275,000
Total Other Sources & (Uses)	\$1,970,000	\$6,210,000	\$6,212,500	\$6,212,500	\$1,275,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$17,244)	\$0	\$3,185,811	(\$195,825)	\$0

The Highway Special Revenue Fund as presented includes borrowing of \$6,210,000 for Rapid Road Bridge replacement and road construction for 2019. For 2020, this fund includes \$1,275,000 in borrowing for Road construction and repair.

Authorized Full Time Equivalent Positions	Highway FTE accounted for in Highway Department Enterprise Fund
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Budget Expenditures by Program / Activity					
Public Works:					
Hwy Admin SRF (Grants)	\$0	\$0	\$0	\$0	\$0
County Road Maintenance	1,736,507	1,735,000	605,513	1,735,000	1,850,000
County Road/Brdg Construction	2,489,857	6,758,000	3,716,349	6,691,320	2,318,000
County Winter Snow Removal	972,501	995,000	972,908	1,190,825	1,050,000
Town Bridge Aid	270,917	279,428	279,428	279,428	250,587
Total	\$5,469,782	\$9,767,428	\$5,574,197	\$9,896,573	\$5,468,587

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

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

	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
By Category					
Revenues:					
Public Charges for Service	\$98,660	\$65,000	\$20,499	\$88,630	\$137,000
Intergovern Charges for Srvc	2,832,683	2,809,864	1,579,396	2,983,419	3,236,571
Other	347,437	279,160	180,436	264,026	309,915
Total Revenues	\$3,278,779	\$3,154,024	\$1,780,331	\$3,336,075	\$3,683,486
Expenses:					
Personal Services	\$6,781,873	\$4,107,376	\$3,588,093	\$3,817,550	\$4,281,333
Contracted Services	1,411,567	4,173,826	5,549,078	4,292,316	625,374
Operation & Maintenance	10,011,486	6,264,047	5,571,944	6,181,050	6,154,293
Fixed	805,324	761,648	408,963	513,413	823,211
County Charges Reimbursed - (Work Performed for the Highway Special Revenue Fund)	(5,198,838)	(9,488,000)	(5,294,770)	(9,617,145)	(5,218,000)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(10,684,931)	(2,696,053)	(8,339,693)	(1,782,444)	(2,982,726)
Pension	66,202	0	0	0	0
Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Expenses	\$3,192,685	\$3,122,844	\$1,483,616	\$3,404,740	\$3,683,485
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
General Fund	0	(31,180)	0	0	0
Total Other Sources & (Uses)	\$0	(\$31,180)	\$0	\$0	\$0
Total Revenues and Other Sources	\$86,095	\$0	\$296,715	(\$68,665)	\$1
Over (Under) Expenses & Other Uses	\$86,095	\$0	\$296,715	(\$68,665)	\$1

Authorized Full Time Equivalent Positions	54.00	54.00	54.00
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Budget Expenditures by Program / Activity	2018	2019	2019	2019	2020
Public Works:					
Administration-Hwy C/P	\$444,674	\$487,207	\$225,835	\$519,080	\$523,480
Shingle Recycling C/P	\$0	\$0	\$0	\$0	\$0
Patrol Supervision	209,008	213,110	108,288	211,804	212,546
Cost Pool Expenses	2,789,062	2,896,673	1,565,584	2,051,930	2,977,620
Paving - Bid Jobs	531,863	485,000	123,343	430,000	580,000
County-Road Maintenance	1,644,595	1,636,792	566,633	1,636,792	1,745,283
County-Road Construction	2,413,983	6,375,472	3,505,329	6,312,566	2,186,793
County-Winter Snow Removal	917,453	938,679	917,839	1,123,420	990,566
State-Road Maint/Construct	1,819,751	1,703,964	1,262,097	2,051,107	2,113,924
Other Local Govt Road M&C	127,703	260,000	96,327	195,000	217,000
County Depts Nonroad Srvc	243,242	280,000	120,044	252,000	300,000
Non Govt (Public) Service	38,407	30,000	7,447	20,630	37,000
Sub-Total	11,179,740	15,306,897	8,498,764	14,804,329	11,884,212
Hwy P/R Clearing Accounts	81,132	0	(88,032)	0	(1)
County Charges Reimbursed HWY SRF	(5,198,838)	(9,488,000)	(5,294,770)	(9,617,145)	(5,218,000)
Cost Pool Revenues	(2,869,350)	(2,696,053)	(1,632,347)	(1,782,444)	(2,982,726)
Total	\$3,192,685	\$3,122,844	\$1,483,616	\$3,404,740	\$3,683,485

There is available within the 2020 Highway Enterprise Fund budget \$10,000 for Phragmites control projects on a cost share basis.

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

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

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

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

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

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

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$7,288,470	\$7,378,918	\$7,378,918	\$7,378,918	\$6,914,839
Intergovernmental Grants/Aid	8,582,605	8,124,436	2,223,838	8,524,651 *	9,000,111
Fines/Forfeits/Penalties	38,216	45,000	17,758	45,000	42,000
Public Charges for Service	1,684,945	1,771,966	913,006	2,061,211	2,264,658
Intergovern Charges for Srvc	1,940,747	1,868,828	194,583	2,708,297	2,887,000
Other	35,928	1,550	14,307	19,355	1,950
Total Revenues	\$19,570,911	\$19,190,698	\$10,742,410	\$20,737,432	\$21,110,558
Expenses:					
Personal Services	\$8,995,122	\$9,364,561	\$4,538,265	\$9,388,439	\$10,186,994
Contracted Services	8,638,395	8,361,846	4,257,081	9,394,643	9,399,807
Operation & Maintenance	260,817	227,277	134,095	265,007	266,142
Fixed	61,277	68,805	77,123	80,895	86,943
Other	1,216,283	1,165,209	407,606	1,259,569	1,197,672
Outlay	7,343	3,000	1,961	3,000	3,000
Total Expenses	\$19,179,238	\$19,190,698	\$9,416,131	\$20,391,553	\$21,140,558
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$30,000
Operating Transfers From	\$7,000	\$0	\$0	\$0	\$0
Total Other Sources *& (Uses)	\$7,000	\$0	\$0	\$0	\$30,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$398,673	\$0	\$1,326,279	\$345,879	\$0

Authorized Full Time Equivalent Positions	119.08	122.08	130.08
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Budget Expenditures by Program / Activity					
Health & Human Services					
Management & Support	\$1,574,481	\$1,614,719	\$918,200	\$1,606,971	\$1,777,996
Developmentally Disabled	1,778,348	1,628,772	788,041	2,051,665	2,366,299
Mental Health / AODA / Chronically Mentally Ill	8,569,976	8,642,252	4,245,392	9,383,349	9,497,397
Children & Families	5,920,801	5,963,732	2,809,233	6,018,370	6,158,121
Economic Support	1,295,232	1,297,764	637,872	1,292,133	1,301,680
Long Term Support	40,399	43,459	17,394	39,065	39,065
Total	\$19,179,238	\$19,190,698	\$9,416,131	\$20,391,553	\$21,140,558

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

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

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

The Economic Support Division provides public assistance programs including Child Care, Food Share, Wisconsin Home Energy Assistance, Medicaid, Front End Verification of information, and Collection and Recovery of overpayments. There are approximately 11,000 Food Share recipients, 13,000 Medicaid recipients, 350 Child Care families, and 2,600 Wisconsin Home Energy Assistance households served each year.

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	14,263	0	0	9,750	0
Intergovern Charges for Srvc	1,645,977	1,669,520	960,384	1,418,271	1,533,409
Other	0	0	105	0	0
Total Revenues	\$1,660,240	\$1,669,520	\$960,489	\$1,428,021	\$1,533,409
Expenses:					
Personal Services	\$684,331	\$580,406	\$292,019	\$580,406	\$561,412
Contracted Services	756,398	782,698	475,517	531,449	648,793
Operation & Maintenance	48,784	27,666	16,215	41,690	29,416
Fixed	206,858	271,030	108,068	270,547	286,162
Total Expenses	\$1,752,575	\$1,668,550	\$892,570	\$1,430,842	\$1,532,533
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	(\$970)	\$0	\$0	(\$876)
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$92,335)	\$0	\$67,919	(\$2,821)	\$0

Authorized Full Time Equivalent Positions	8.00	0.00	0.00
Starting in 2019 FTE's are now accounted for in Public Works, Comptroller, and Planning/Zoning			

Budget Expenditures by Program / Activity					
General Government:					
Information Systems	\$1,752,575	\$1,668,550	\$892,570	\$1,430,842	\$1,532,533

The Information Systems Department was created in 2000 by Resolution of the Manitowoc County Board to provide a centralized and independent Department as a source of data processing support services for all Departments of Manitowoc County Government. In 2018 the Information Systems Department was moved under the Management of the Public Works Department and was made a division of the Public Works Department in 2019.

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

Information Systems has assigned 6 staff Employees which are reported in the Public Works Department. One additional staff member was re-assigned to the Comptroller's Office and one (GIS Position) to the Planning and Zoning Department in 2018.

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

Manitowoc County, Wisconsin

Department: **Joint Dispatch**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$1,587,489	\$1,563,998	\$768,215	\$1,556,305	\$1,586,938
Contracted Services	150,296	143,269	78,565	142,802	82,569
Operation & Maintenance	15,816	17,850	6,938	18,350	18,350
Outlay	0	0	0	0	0
Total Expenses	\$1,753,600	\$1,725,117	\$853,718	\$1,717,457	\$1,687,857
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$1,753,600)	(\$1,725,117)	(\$853,718)	(\$1,717,457)	(\$1,687,857)
Property Taxes of this amount support this activity within the General Fund		\$1,725,117			\$1,687,857

Authorized Full Time Equivalent Positions	23.00	24.00	24.00
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Joint Dispatch Center	\$1,753,600	\$1,725,117	\$853,718	\$1,717,457	\$1,687,857

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

The Center handled 110,900 incoming telephone calls in 2018; 29,199 outgoing calls; 18,873 -911 calls. Total calls for service was 76,435.

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovern Charges for Srvc	\$7,284	\$7,100	\$3,642	\$7,284	\$7,284
Other	1,000	1,000	1,000	1,000	1,000
Total Revenues	\$8,284	\$8,100	\$4,642	\$8,284	\$8,284
Expenses:					
Personal Services	\$84,641	\$87,810	\$41,457	\$87,810	\$81,977
Contracted Services	636,899	696,020	504,335	683,200	704,365
Operation & Maintenance	3,916	10,610	1,957	5,510	11,110
Fixed	24,540	24,815	27,562	29,057	31,403
Outlay	24,136	117,645	117,243	130,900	112,000
Total Expenses	\$774,133	\$936,900	\$692,553	\$936,477	\$940,855
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$765,849)	(\$928,800)	(\$687,911)	(\$928,193)	(\$932,571)
Property Taxes of this amount support this activity within the General Fund		<u>\$928,800</u>			<u>\$932,571</u>

Authorized Full Time Equivalent Positions FTE part of Public Works Table of Organization
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Communications Activity	\$774,133	\$936,900	\$692,553	\$936,477	\$940,855

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	135	0	36	0	0
Total Revenues	\$135	\$0	\$36	\$0	\$0
Expenses:					
Personal Services	\$224,983	\$223,155	\$110,434	\$442,874	\$231,117
Contracted Services	97,101	85,425	55,993	155,229	49,456
Operation & Maintenance	2,696	11,125	11,071	17,000	6,025
Total Expenses	\$324,781	\$319,705	\$177,498	\$615,103	\$286,598
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$324,646)	(\$319,705)	(\$177,462)	(\$615,103)	(\$286,598)
Property Taxes of this amount support this activity within the General Fund		\$319,705			\$286,598

Authorized Full Time Equivalent Positions	2.00	2.00	2.00	2.00	2.00
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Budget Expenditures by Program / Activity					
General Government - General Administration:					
Personnel	\$324,781	\$319,705	\$177,498	\$615,103	\$286,598

The Personnel Department coordinates recruitment, benefit administration, compliance with state and federal employment laws, collective bargaining, policy development and administration, and employee training.

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:		ERROR			
Intergovernmental Grants/Aid	\$109,905	\$86,164	\$36,879	\$130,609	\$106,000
Licenses and Permits	358,103	323,379	160,534	326,724	326,224
Public Charges for Service	160,434	153,000	71,184	141,000	146,000
Intergovern Charges for Srvc	15,000	135,000	0	15,000	15,000
Other	119	0	0	0	0
Total Revenues	\$643,561	\$697,543	\$268,597	\$613,333	\$593,224
Expenses:					
Personal Services	\$561,900	\$711,881	\$335,903	\$713,102	\$763,153
Contracted Services	278,650	348,935	103,084	219,043	212,072
Operation & Maintenance	26,143	34,320	8,782	34,175	37,144
Fixed	1,299	1,334	1,302	1,302	1,385
Other	58,905	0	10,879	64,455	65,000
Outlay	31,295	34,680	3,000	3,500	48,500
Total Expenses	\$958,192	\$1,131,150	\$462,950	\$1,035,577	\$1,127,254
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$31,180	\$0	\$0	\$0
Transfer To Fund Balance	\$0	(\$4,412)	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<b style="color: red;">(\$314,631)	<b style="color: red;">(\$438,019)	<b style="color: red;">(\$194,353)	<b style="color: red;">(\$422,244)	<b style="color: red;">(\$534,030)
Property Taxes of this amount support this activity within the General Fund		\$438,019			\$534,030

Authorized Full Time Equivalent Positions	7.00	9.00	9.00
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Planning and Zoning	\$725,450	\$822,273	\$384,140	\$840,841	\$969,875
Assessment of Property	\$60,460	\$109,289	\$33,321	\$110,565	\$73,109
P&Z-Land Records Modern	\$172,282	\$199,588	\$45,488	\$84,171	\$84,270
Total	\$958,192	\$1,131,150	\$462,950	\$1,035,577	\$1,127,254

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

Manitowoc County, Wisconsin

Department: **Parks**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$86,563	\$393,190	\$0	\$221,793	\$353,520
Intergovern Charges for Srvc	0	0	0	0	0
Other	26,132	18,650	23,276	42,442	24,800
Total Revenues	\$117,443	\$411,840	\$23,276	\$264,235	\$378,320
Expenses:					
Personal Services	\$5,000	\$0	\$0	\$0	\$5,390
Contracted Services	242,728	226,395	50,792	226,395	226,836
Operation & Maintenance	45,535	107,353	52,278	95,382	62,353
Fixed	4,977	4,411	4,027	4,411	4,547
Outlay	240,201	485,988	163,933	73,490	541,420
Total Expenses	\$538,441	\$824,147	\$271,030	\$399,678	\$840,546
Other Sources & (Uses)					
Transfer From Fund Balance	\$28,170	\$219,931	\$21,633	\$215,183	\$237,500
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$392,828)	(\$192,376)	(\$226,121)	\$79,740	(\$224,726)
Property Taxes of this amount support this activity within the General Fund		\$192,376			\$224,726

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

Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Recreation:					
Parks	\$363,370	\$671,762	\$238,002	\$289,264	\$724,526
Devils River State Rec Trail	0	45,000	33,029	33,029	0
Parks - Snowmobile Trails	175,071	104,505	0	74,505	113,140
Conservation & Development - Conservation:					
Parks - County Conservatio	0	2,880	0	2,880	2,880
Total	\$538,441	\$824,147	\$271,030	\$399,678	\$840,546

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

Manitowoc County, Wisconsin

Department: **Public Works**
Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovern Charges for Srvc	\$162,504	\$161,608	\$82,647	\$161,608	\$161,608
Other	80,838	79,555	57,003	86,871	79,450
Total Revenues	\$243,342	\$241,163	\$139,650	\$248,479	\$241,058
Expenses:					
Personal Services	\$768,161	\$767,263	\$382,252	\$765,931	\$784,683
Contracted Services	1,222,010	939,785	487,126	971,930	941,061
Operation & Maintenance	140,524	153,492	98,495	156,017	158,825
Fixed	50,584	49,716	45,083	51,662	57,396
Other	(2,861)	0	(2,040)	(1,000)	0
Outlay	601,431	632,400	299,435	615,600	598,600
Total Expenses	\$2,779,848	\$2,542,656	\$1,310,349	\$2,560,140	\$2,540,565
Other Sources & (Uses)					
Transfer From Fund Balance	\$262,538	\$0	\$0	\$0	\$0
Transfer To Fund Balance	0	(33,860)	0	0	0
Total Other Sources & (Uses)	\$262,538	(33,860)	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$2,273,968)	(\$2,335,353)	(\$1,170,699)	(\$2,311,661)	(\$2,299,507)
Property Taxes of this amount support this activity within the General Fund		\$2,335,353			\$2,299,507

Authorized Full Time Equivalent Positions	16.50	23.00	23.00
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Budget Expenditures by Program / Activity					
General Government - General Buildings and Plant:					
Public Property Dept Admin	\$781,514	\$791,005	\$398,739	\$781,059	\$813,412
Maint - Phone System	411,642	127,748	89,627	136,443	126,686
Maint - Courthouse	238,713	256,000	145,049	246,150	231,690
Maint - Office Complex	108,288	165,965	136,263	188,300	104,081
Maint - Jail	779,959	740,945	293,309	739,175	582,745
Maint - UW-Manitowoc	82,308	71,417	52,524	71,417	80,196
Maint - Human Services	110,861	100,765	49,692	103,740	157,593
Maint - PHS Building	46,918	39,940	26,083	45,940	153,745
Maint - Admin Office Bldg	23,607	46,380	21,908	46,850	27,580
Maint - Other Co Buildings	27,067	23,136	13,365	25,236	23,136
Maint - C&T Building	80,868	99,805	45,957	96,930	104,776
Total	\$2,779,848	\$2,542,656	\$1,310,349	\$2,560,140	\$2,540,565

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

- General Housekeeping and Maintenance of most County facilities
- Public Safety Radio and E911 infrastructure
- Phone System; Cell Phones; Video Conferencing
- Expo Grounds & Buildings; Ice Center; annual County Fair management
- Solid Waste & Recycling Programs
- Sale, procurement and bidding for equipment, supplies, services, etc.
- Property Management – Tax Properties; County Commercial Park; Land Leases; Land purchases and sales; etc.
- Information Systems & Technology Management

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$17,280	\$16,000	\$0	\$21,700	\$19,000
Public Charges for Service	57,571	56,000	34,125	68,000	62,000
Total Revenues	\$74,851	\$72,000	\$34,125	\$89,700	\$81,000
Expenses:					
Personal Services	\$190,428	\$198,387	\$93,350	\$198,914	\$197,609
Contracted Services	135,627	124,550	36,672	112,900	123,512
Operation & Maintenance	2,467	2,658	1,124	2,274	2,678
Total Expenses	\$328,522	\$325,595	\$131,145	\$314,088	\$323,799
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$253,671)	(\$253,595)	(\$97,020)	(\$224,388)	(\$242,799)
Property Taxes of this amount support this activity within the General Fund		\$253,595			\$242,799

Authorized Full Time Equivalent Positions	2.00	2.00	2.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Register in Probate	\$297,137	\$293,438	\$115,944	\$282,377	\$292,687
Court Commissioner	31,385	32,157	15,202	31,711	31,112
Total	\$328,522	\$325,595	\$131,145	\$314,088	\$323,799

The Register in Probate is the keeper of court records for all estate proceedings (both administrative and court cases involving property interests of persons after death where there is no beneficiary designation that takes effect outside probate); step-parent, private and agency adoptions; guardianships, conservatorships, protective placements and minor guardianships; mental health, drug dependency and alcohol civil commitments. In addition, the office monitors long-term filing requirement compliance in all guardianship and protective placement matters and for every testamentary trust. In 2018, the number of probate cases filed totaled 875, guardianship filings totaled 84. In addition, the Register in Probate is appointed as a Circuit Court Commissioner assisting the Circuit Court in a broad range of case types.

Manitowoc County, Wisconsin

Department: **Register of Deeds**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	465,792	386,171	239,889	474,130	464,941
Other	31	0	0	0	0
Total Revenues	\$465,823	\$386,171	\$239,889	\$474,130	\$464,941
Expenses:					
Personal Services	\$244,080	\$244,953	\$113,165	\$233,661	\$236,274
Contracted Services	37,237	47,205	19,308	19,903	19,775
Operation & Maintenance	12,188	13,925	5,766	11,645	13,925
Outlay	0	22,000	20,058	0	0
Total Expenses	\$293,505	\$328,083	\$158,296	\$265,209	\$269,974
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$172,318	\$58,088	\$81,593	\$208,921	\$194,967
Property Taxes of this amount support this activity within the General Fund		(\$58,088)			(\$194,967)

Authorized Full Time Equivalent Positions	3.55	3.55			3.55
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Budget Expenditures by Program / Activity					
General Government - Property Records and Control:					
Register of Deeds	\$293,505	\$328,083	\$158,296	\$265,209	\$269,974
Total	\$293,505	\$328,083	\$158,296	\$265,209	\$269,974

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

Our office recorded 14,679 real estate transactions in 2018 and issued 12,076 birth, marriage and death records, know as vital records. We also work with the Geographic Information System (GIS) Coordinator in operating the Manitowoc County Land Records Modernization program.

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$113,514	\$122,587	\$47,260	\$126,503	\$134,743
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	924,267	856,450	397,869	866,600	855,400
Other	72,384	81,000	4,091	50,273	66,500
Total Revenues	\$1,110,165	\$1,060,037	\$449,220	\$1,043,376	\$1,056,643
Expenses:					
Personal Services	\$9,618,083	\$9,457,899	\$4,687,128	\$9,247,802	\$9,544,456
Contracted Services	849,070	934,712	470,483	959,512	1,058,925
Operation & Maintenance	766,190	727,400	319,841	722,975	744,883
Fixed	88,376	92,348	99,989	101,753	106,980
Outlay	286,573	306,000	305,558	287,691	328,500
Total Expenses	\$11,608,292	\$11,518,359	\$5,882,999	\$11,319,733	\$11,783,744
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$10,498,127)	(\$10,458,322)	(\$5,433,780)	(\$10,276,357)	(\$10,727,101)
Property Taxes of this amount support this activity within the General Fund		\$10,458,322			\$10,727,101

Authorized Full Time Equivalent Positions	108.70	108.70			109.10
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Sheriff - Administration	\$1,784,522	\$1,868,172	\$1,112,182	\$1,914,449	\$2,042,606
Sheriff - Training	86,180	80,700	37,237	89,200	80,450
Sheriff - Traffic Patrol	4,560,352	4,328,629	2,218,575	4,226,791	4,461,169
Sheriff - Snowmobile Patrol	103	1,200	7,301	600	1,300
Sheriff - Water Safety Patrol	3,697	2,800	3,385	2,300	2,800
Correctional Institutions (Jail)	4,768,105	4,817,946	2,276,148	4,693,355	4,783,390
Metro Drug	393,713	407,292	222,361	381,418	400,409
Sheriff - Retiree Benefits	11,620	11,620	5,810	11,620	11,620
Total	\$11,608,292	\$11,518,359	\$5,882,999	\$11,319,733	\$11,783,744

The Office of the Sheriff is created by the Wisconsin Constitution (Article 6, Section 4). The duties of the Sheriff are set forth by the State of Wisconsin Statute (Section 59.26 -59.33). It is an elected office of which a sheriff's term is 4 years. The Sheriff is the chief law enforcement officer in the county and has the power and duty to enforce state statutes and local ordinances. It is the Sheriff's sole responsibility to manage and operate the county jail, serve civil process, attend upon the circuit court and perform all other duties required by law. In 2018 the Sheriff's Office responded to 10,397 calls for service and issued 2,406 traffic citations. The 215 bed jail facility had an average daily population of 223 inmates.

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$306,737	\$308,916	\$308,916	\$308,916	\$331,606
Intergovernmental Grants/Aid	258,199	337,319	10,261	337,519	318,109
Licenses and Permits	4,500	4,000	2,000	5,000	4,000
Other	20,165	0	370	370	370
Total Revenues	\$589,602	\$650,235	\$331,799	\$655,305	\$660,085
Expenses:					
Personal Services	\$413,103	\$443,444	\$217,813	\$443,444	\$459,250
Contracted Services	42,409	47,280	17,271	50,279	50,507
Operation & Maintenance	15,216	18,825	8,459	19,650	19,110
Fixed	3,322	3,436	3,905	4,129	4,118
Other	66,625	137,250	63,984	137,250	132,100
Total Expenses	\$540,675	\$650,235	\$314,756	\$658,076	\$665,085
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$5,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$48,926	\$0	\$17,043	(\$2,771)	\$0

Authorized Full Time Equivalent Positions	4.60	5.00	5.00
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Soil & Water-Conservation	\$456,008	\$491,585	\$248,066	\$499,026	\$511,015
Wild Life Damage	15,058	20,000	1,715	20,000	20,000
Nutrient Management Education	7,990	11,400	2,992	11,400	11,400
DATCP-Land/Water Cost Share	59,725	127,250	61,584	127,250	122,100
EPA Grant Activity	0	0	0	0	0
Total	\$540,675	\$650,235	\$314,756	\$658,076	\$665,085

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

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

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

Over \$100,000 of State grant funding provides financial assistance to landowners for installation of conservation practices. DATCP also provides \$150,000 in grant funds to offset the cost of staff.

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

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

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

Manitowoc County, Wisconsin

Department: **Treasurer**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Other Taxes	\$357,264	\$292,125	\$133,136	\$294,625	\$294,625
Intergovernmental Grants/Aid	17,888	17,500	18,292	18,000	18,000
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	18,865	5,000	(6)	7,600	7,600
Public Charges for Service	4,231	3,700	2,240	4,200	4,200
Intergovern Charges for Srvc	0	0	0	0	0
Other	492,428	340,000	289,717	450,000	435,000
Total Revenues	\$890,675	\$658,325	\$443,379	\$774,425	\$759,425
Expenses:					
Personal Services	\$135,774	\$143,774	\$76,047	\$143,694	\$144,953
Contracted Services	38,123	57,854	20,167	56,554	47,285
Operation & Maintenance	11,629	11,600	19,810	10,995	11,800
Outlay	(335)	0	0	0	0
Total Expenses	\$185,191	\$213,228	\$116,024	\$211,243	\$204,038
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$705,484	\$445,097	\$327,355	\$563,182	\$555,387
Property Taxes of this amount support this activity within the General Fund		(\$445,097)			(\$555,387)

Authorized Full Time Equivalent Positions	2.00	2.00			2.00
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Treasurer	\$185,191	\$213,228	\$116,024	\$211,243	\$204,038
Total	\$185,191	\$213,228	\$116,024	\$211,243	\$204,038

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

Manitowoc County, Wisconsin

Department: **UW Extension**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	3,012	2,965	1,483	2,965	2,965
Public Charges for Service	\$4,201	\$8,500	\$1,577	\$8,500	\$8,500
Other	550	500	0	0	0
Total Revenues	\$7,763	\$11,965	\$3,059	\$11,465	\$11,465
Expenses:					
Personal Services	\$76,014	\$68,399	\$34,714	\$68,453	\$73,530
Contracted Services	129,188	142,168	16,783	127,513	142,212
Operation & Maintenance	35,159	38,945	17,062	38,945	38,945
Total Expenses	\$240,361	\$249,512	\$68,559	\$234,911	\$254,687
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$232,599)	(\$237,547)	(\$65,500)	(\$223,446)	(\$243,222)
Property Taxes of this amount support this activity within the General Fund		\$237,547			\$243,222

Authorized Full Time Equivalent Positions	1.40	1.00			1.00
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Education:					
University Extension	\$237,754	\$245,012	\$68,611	\$230,411	\$250,187
University Extension-State	2,607	4,000	(53)	4,000	4,000
UW Ext - Parenting Grant	0	500	0	500	500
Total	\$240,361	\$249,512	\$68,559	\$234,911	\$254,687

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Other	0	0	967	0	0
Total Revenues	\$13,000	\$13,000	\$13,967	\$13,000	\$13,000
Expenses:					
Personal Services	\$209,310	\$224,714	\$105,039	\$219,706	\$210,621
Contracted Services	43,955	45,531	28,711	45,801	47,570
Operation & Maintenance	6,782	7,775	4,294	7,435	9,612
Total Expenses	\$260,047	\$278,020	\$138,044	\$272,942	\$267,803
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$247,047)	(\$265,020)	(\$124,077)	(\$259,942)	(\$254,803)
Property Taxes of this amount support this activity within the General Fund		\$265,020			\$254,803

Authorized Full Time Equivalent Positions	3.00	3.00			3.00
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Budget Expenditures by Program / Activity					
Health & Human Services - Veterans:					
Veterans Service Office	\$240,584	\$258,520	\$125,879	\$253,442	\$248,303
Veterans Service Commission	19,463	19,500	12,165	19,500	19,500
Total	\$260,047	\$278,020	\$138,044	\$272,942	\$267,803

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

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

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

Manitowoc County, Wisconsin

Department: **Library Grant**

Fund: Member of the General Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$846,334	\$782,075	\$782,075	\$782,075	\$813,368
Total Expenses	\$846,334	\$782,075	\$782,075	\$782,075	\$813,368
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$846,334)</u>	<u>(\$782,075)</u>	<u>(\$782,075)</u>	<u>(\$782,075)</u>	<u>(\$813,368)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$782,075</u>			<u>\$813,368</u>

Authorized Full Time Equivalent Positions	This is a contract we have with the Library District. No County Employees.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Culture:					
Public Library Grant	\$846,334	\$782,075	\$782,075	\$782,075	\$813,368

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

Manitowoc County, Wisconsin

Department: **Expo**
Fund: Expo Special Revenue Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	7,632	7,000	7,713	7,713	7,000
Public Charges for Service	691,094	712,200	207,708	727,143	712,200
Other	151,268	32,500	29,922	29,922	0
Total Revenues	\$849,995	\$751,700	\$245,343	\$764,778	\$719,200
Expenses:					
Personal Services	\$215,583	\$217,829	\$82,971	\$217,829	\$203,689
Contracted Services	410,085	409,240	69,883	415,165	409,970
Operation & Maintenance	77,708	61,157	17,744	65,740	61,157
Fixed	11,297	10,648	11,526	9,150	12,658
Outlay	1,079,946	736,000	442,974	738,422	192,000
Total Expenses	\$1,794,618	\$1,434,874	\$625,097	\$1,446,306	\$879,474
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer From Land Sale FB	0	698,000	0	698,000	170,000
General Fund Transfer From	0	0	0	0	0
General Fund Transfer To	0	0	0	0	0
Transfer To Fund Balance	0	(14,826)	0	0	(9,726)
Total Other Sources & (Uses)	\$0	\$683,174	\$0	\$698,000	\$160,274
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$944,623)	\$0	(\$379,755)	\$16,472	\$0

Authorized Full Time Equivalent Positions	Expo was run by Contract Employees through 2011. Starting in 2012 County FTE's are a part of the Public Works Department FTE report.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education:					
Expo Activities	\$174,917	\$152,336	\$88,113	\$150,513	\$145,514
Expo Fair	453,034	447,659	48,558	455,969	439,157
Ice Center	81,298	98,550	49,928	100,073	101,994
Expo Maintenance & Improvement	1,085,369	736,329	438,499	739,751	192,809
Total	\$1,794,618	\$1,434,874	\$625,097	\$1,446,306	\$879,474

The budget for 2020 includes using \$170,000 of the sale proceeds of Expo property to repair or replace capital items unachievable without using these sale proceeds. Both the Expo-Ice Center Board and the Public Works Committee have unanimously passed motions recommending use of these funds. They include replacement of asphalt to replace existing asphalt which was installed on poor base material or no base material at all, gravel road repair and ditch work, and Farm Bureau stand roof replacement and replacement of the main gate ticket booths. For additional information, please see the "Outlay included in budget" page in the miscellaneous section.

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

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

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$527,851	\$502,850	\$502,850	\$502,850	\$535,331
Public Charges for Service	504,621	494,100	186,776	494,100	494,600
Other	41,268	37,407	22,835	33,476	10,920
Total Revenues	\$1,073,741	\$1,034,357	\$712,460	\$1,030,426	\$1,040,851
Expenses:					
Contracted Services	\$862,190	\$914,462	\$387,922	\$899,462	\$909,156
Operation & Maintenance	49,643	49,810	21,658	46,680	46,965
Fixed	4,118	3,860	3,059	3,059	2,953
Outlay	49,561	357,500	174,844	292,500	23,500
Total Expenses	\$1,035,437	\$1,406,857	\$623,264	\$1,322,926	\$1,065,851
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$25,000
Sales of Note	0	292,500	292,500	292,500	0
Recycling SRF	0	0	0	0	0
Economic Dev CPF	0	80,000	0	0	0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$372,500	\$292,500	\$292,500	\$25,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$38,304	\$0	\$381,696	\$0	\$0

Authorized Full Time Equivalent Positions	Recycling is run by Contract with Holiday House. Supervision is provided by Public Works Dept. The 2017 budget included 1 FTE assigned to this program area whose position appears in the Public Works Department.
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Budget Expenditures by Program / Activity					
Public Works:					
Recycling Operation	\$1,035,437	\$1,406,857	\$623,264	\$1,322,926	\$1,065,851

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

In 2018 the County processed and marketed over 3,318 tons of recyclables and composted over 14,000 tons of organic materials which were delivered by the users of the programs. These materials were diverted from the landfill site where the cost would have been over 1 million dollars to the users of the County programs based on previous practices prior to the recycling program.

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,163,321	1,169,000	357,839	1,169,000	1,226,000
Other	0	0	0	0	0
Total Revenues	\$1,173,321	\$1,179,000	\$367,839	\$1,179,000	\$1,236,000
Expenses:					
Contracted Services	\$1,171,470	\$1,179,000	\$590,970	\$1,179,000	\$1,236,000
Total Expenses	\$1,171,470	\$1,179,000	\$590,970	\$1,179,000	\$1,236,000
Other Sources & (Uses)					
Jail Assessment Fee CPF	\$0	\$0	\$0	\$0	\$0
Jail Assessment Fee Fund CPF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$1,851	\$0	(\$223,131)	\$0	\$0

Authorized Full Time Equivalent Positions	Ridgeview Landfill owned and operated by Waste Management. Manitowoc County Public Works Department administers to the contract.
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Budget Expenditures by Program / Activity					
Public Works:					
Solid Waste Disposal Operation	\$1,171,470	\$1,179,000	\$590,970	\$1,179,000	\$1,236,000

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

In 2018 over 30,360 tons were processed through the master contract with a savings of \$739,177 to the users of this contract. The yearly savings is due to the County Master contract price verses the standard gate rate for disposal at the Ridgeview Landfill site.

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Intergovernmental Grants/Aid	\$54,465	\$53,675	\$0	\$53,675	\$53,675
Other	8,000	7,000	1,500	7,000	9,500
Total Revenues	\$62,465	\$60,675	\$1,500	\$60,675	\$63,175
Expenses:					
Personal Services	\$54,408	\$54,552	\$24,373	\$54,552	\$52,742
Contracted Services	96,425	89,886	49,932	87,180	92,666
Operation & Maintenance	2,250	3,080	1,300	3,229	3,205
Total Expenses	\$153,083	\$147,518	\$75,606	\$144,961	\$148,613
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$90,618)	(\$86,843)	(\$74,106)	(\$84,286)	(\$85,438)
Property Taxes of this amount support this activity within the General Fund		<u>\$86,843</u>			<u>\$85,438</u>

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

Budget Expenditures by Program / Activity					
Public Works:					
Solid Waste Dept Admin	\$153,083	\$147,518	\$75,606	\$144,961	\$148,613

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Licenses and Permits	\$20,490	\$15,000	\$5,225	\$15,000	\$15,000
Other	0	0	0	0	0
Total Revenues	\$20,490	\$15,000	\$5,225	\$15,000	\$15,000
Expenses:					
Personal Services	\$2,102	\$2,691	\$889	\$2,692	\$2,692
Contracted Services	16,540	17,000	547	15,000	15,000
Operation & Maintenance	2,215	2,250	1,020	2,200	2,450
Total Expenses	\$20,857	\$21,941	\$2,456	\$19,892	\$20,142
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$367)	(\$6,941)	\$2,769	(\$4,892)	(\$5,142)
Property Taxes of this amount support this activity within the General Fund		\$6,941			\$5,142

Authorized Full Time Equivalent Positions	0.00	0.00	0.00
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Budget Expenditures by Program / Activity					
Conservation & Development - County Planning:					
Board of Adjustment	\$20,857	\$21,941	\$2,456	\$19,892	\$20,142

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

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$16,680,047	\$16,719,095	\$16,737,642	\$16,737,642	\$16,961,891
Intergovernmental Grants/Aid:					
State Shared Revenue	4,485,903	4,479,119	0	4,587,391	4,576,548
State Computer Aid	87,301	82,500	0	89,413	82,500
State Personal Prop Aid	0	187,160	187,160	187,160	174,403
Total Intergovernmental Grants/Aid	4,573,204	4,748,779	187,160	4,863,964	4,833,451
Other	65,855	0	22	22	0
Total Revenues	\$21,319,106	\$21,467,874	\$16,924,825	\$21,601,628	\$21,795,342
Expenses:					
Personal Services Clearing	\$0	\$0	\$0	\$0	\$0
State Special Charges	133	727	0	727	171
Operation & Maintenance	3	0	(8)	0	0
Contingent Fund	0	0	0	0	0
Total Expenses	\$136	\$727	(\$8)	\$727	\$171
Other Sources & (Uses)					
Transfer From Fund Balance	\$827,000	\$49,412	\$24,748	\$0	\$417,282
Transfer From Other Funds	\$322,000	\$383,388	\$383,388	\$0	\$0
Sales of Note and Bonds	\$350,000	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$827,000)	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	(\$4,412)	\$0	\$0	\$0
	\$672,000	\$428,388	\$408,136	\$0	\$417,282
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$21,990,970	\$21,895,536	\$17,332,969	\$21,600,901	\$22,212,453

Authorized Full Time Equivalent Positions	There are no FTE's accounted for in this activity.
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Budget Expenditures by Program / Activity					
General Fund - Non-Department					
Non-Department Activity	\$136	\$727	(\$8)	\$727	\$171

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

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

Manitowoc County, Wisconsin

Department: **Debt Service**
 Fund: Debt Service Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$2,704,844	\$3,254,539	\$3,254,539	\$3,254,539	\$3,475,297
Other	164,720	157,341	80,774	157,341	149,000
Total Revenues	<u>\$2,869,564</u>	<u>\$3,411,880</u>	<u>\$3,335,313</u>	<u>\$3,411,880</u>	<u>\$3,624,297</u>
Expenses:					
Debt Service	\$2,903,818	\$3,411,880	\$1,582,696	\$3,406,880	\$3,624,297
Total Expenses	<u>\$2,903,818</u>	<u>\$3,411,880</u>	<u>\$1,582,696</u>	<u>\$3,406,880</u>	<u>\$3,624,297</u>
Other Sources & (Uses)					
Bond Premium	37,520	0	0	0	0
	<u>\$37,520</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$3,266</u>	<u>\$0</u>	<u>\$1,752,616</u>	<u>\$5,000</u>	<u>\$0</u>

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

Budget Expenditures by Program / Activity					
Debt Service:					
Administrative Costs Debt Srv	\$2,317	\$10,000	\$475	\$5,000	\$10,000
2018 GO Note HWY-CCTV Jail	34,825	545,000	30,000	545,000	540,600
2019 G.O. Refunding	0	0	0	0	220,282
2007 Refunding Bond(95-99-0-2)	499,200	0	0	0	0
2017 GO Refunding (2017-07)	642,860	1,109,800	137,400	1,109,800	808,100
2010-11 GO Refunding Com Proj.	1,253,885	1,244,259	1,011,036	1,244,259	1,232,405
2013 GO Note	54,966	74,282	0	74,282	373,142
2012 GO Refunding (2003)	415,765	428,539	403,785	428,539	439,768
Total	<u>\$2,903,818</u>	<u>\$3,411,880</u>	<u>\$1,582,696</u>	<u>\$3,406,880</u>	<u>\$3,624,297</u>

Manitowoc County, Wisconsin

Department: **Capital Projects**
 Fund: Capital Projects Fund

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Fines/Forfeits/Penalties	\$90,252	\$110,000	\$44,273	\$110,000	\$110,000
Other	31,000	80,000	776,730	0	0
Total Revenues	<u>\$121,252</u>	<u>\$190,000</u>	<u>\$821,003</u>	<u>\$110,000</u>	<u>\$110,000</u>
Expenses:					
Contracted Services	\$389,247	\$110,000	\$25,135	\$110,000	\$110,000
Outlay	19,391	0	21,717	0	0
Total Expenses	<u>\$408,888</u>	<u>\$110,000</u>	<u>\$49,233</u>	<u>\$110,000</u>	<u>\$110,000</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$655,400	\$0	\$0	\$0	\$0
Jail Assessment Fee Fund CPF	<u>(322,000)</u>	<u>(80,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources & (Uses)	<u>\$333,400</u>	<u>(\$80,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$45,764</u>	<u>\$0</u>	<u>\$771,770</u>	<u>\$0</u>	<u>\$0</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$0</u>			<u>\$0</u>

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

Budget Expenditures by Program / Activity					
Projects:					
New Public Health Dept Bld CPF	0	0	0	0	0
Jail Assessment Fee-CPF	47,838	110,000	45,769	110,000	110,000
MAC Remodeling CPF	0	0	0	0	0
Jail CCTV Project	0	0	0	0	0
Total	<u>\$408,888</u>	<u>\$110,000</u>	<u>\$49,233</u>	<u>\$110,000</u>	<u>\$110,000</u>

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

By Category	Experience 2018	Budget 2019	Six Months Experience 2019	Estimated Experience 2019	Budget 2020
Revenues:					
Property Taxes	\$29,774,168	\$30,433,246	\$30,451,793	\$30,451,793 *	\$30,884,362
Other Taxes	357,264	292,125	133,136	294,625	294,625
Intergovernmental Grants/Aid	18,862,063	18,830,177	3,462,086	19,226,971	20,081,136
Licenses and Permits	423,897	384,211	185,880	388,556	385,236
Fines/Forfeits/Penalties	341,647	425,000	152,290	372,600	424,600
Public Charges for Service	5,930,034	5,695,741	2,368,469	6,167,893	6,382,779
Intergovern Charges for Srvc	7,949,096	8,089,088	3,358,836	8,731,608	9,343,925
Other	2,016,427	1,728,816	2,170,504	1,618,238	1,540,235
Total Revenues	\$65,654,596	\$65,878,404	\$42,282,995	\$67,252,284	\$69,336,898
Expenses:					
Personal Services	\$37,979,192	\$35,784,978	\$19,028,793	\$35,495,421	\$37,101,805
Contracted Services	20,852,419	23,435,610	15,415,193	24,140,949	20,571,528
Operation & Maintenance	17,337,637	17,710,183	11,867,715	17,829,093	13,621,033
Fixed	1,403,363	1,449,844	941,778	1,236,708	1,594,470
Other	1,338,952	1,302,459	480,429	1,460,274	1,394,772
County Charges Reimbursed	(5,198,838)	(9,488,000)	(5,294,770)	(9,617,145)	(5,218,000)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(10,684,931)	(2,696,053)	(8,339,693)	(1,782,444)	(2,982,726)
Outlay	2,550,202	2,763,810	1,587,222	2,221,056	1,878,970
Contingent Fund	0	0	0	0	0
Debt Service	2,903,818	3,411,880	1,582,696	3,406,880	3,624,297
Total Expenses	\$68,481,814	\$73,674,711	\$37,269,365	\$74,390,792	\$71,586,149
Other Sources & (Uses)					
Transfer From Fund Balance	\$1,773,108	\$962,931	\$46,381	\$984,229	\$984,853
Other Sources	1,149,000	463,388	383,388	0	0
Sales of Note and Bonds	1,537,520	6,502,500	6,505,000	6,505,000	1,275,000
Other (Uses)	(1,149,000)	(80,000)	0	0	0
Transfer To Fund Balance	0	(54,068)	0	0	(10,602)
	\$3,310,627	\$7,794,752	\$6,934,769	\$7,489,229	\$2,249,251
Total Revenues and Other Sources	\$483,410	(\$1,555)	\$11,948,399	\$350,721	\$0
Over (Under) Expenses & Other Uses					
Property Taxes of this amount support activities within the General Fund		\$16,719,095			\$16,961,891
Authorized Full Time Equivalent Positions	448.97	454.25			462.65
County Board	25.00	25.00			25.00

* The 2019 Proposed Property Tax Levy is \$30,893,895.42 which includes the amount shown above plus \$9,533.42 of Illegal Property Taxes Charged Back this year pursuant to SS 74.41(5).

ABBREVIATIONS / ACRONYMS

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

End