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Manitowoc County, WI – 2021 Adopted Budget

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

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Office of the County Executive

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Accountability • Respect • Customer Service

“Continue our Progress”

October 13, 2020

Ladies and Gentlemen of the Manitowoc County Board,

Each year at this time, we reflect on our mission, financial goals and priorities as we look to plan the budget for next year. Budgets are sometimes boring, but they are important.

Our mission is to keep delivering high quality services, efficiently, taking as little from the taxpayers as we can.

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 quite well. For an example of that look to the last few years’ financial results. We had a good year in 2018, reduced our debt by \$420,000, accumulated more than \$1,500,000 in surplus and held the line on taxes. In 2019, we accumulated more than \$3,000,000 in surplus. In 2020, we paid off \$4,279,296 in debt. Years like 2018, 2019 and 2020 will help us continue to keep our taxes as low as possible. Now we have a chance to continue our progress.

In 2020, we thought it was going to be another good year. Then the COVID-19 pandemic hit, but so far there is no financial damage. We are in strong position today to deal with the uncertainty around us. The Manitowoc County Health Department is busy, coordinating our response to COVID-19 virus and cooperating with the State of Wisconsin Department of Health.

Annual budgets are more than one-year plans. Yearly budgets fit together in one unified strategy to achieve our long-term goals and priorities. We’ve included our revised 5-year plans for major departments. 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 have attached to this memo. They were prepared by the Comptroller and show our history on capital spending and debt. For those concerned about the debt of Manitowoc County recall our independent auditor at the County Board meeting on July 21, 2020 pointed out our low debt and said; "from a debt perspective the county is in a strong financial position".

Yes, we borrowed some money (\$35,000,000 in the past 15 years) but that supported over \$90,000,000 in capital projects. Very low interest rates and the resulting lower cost of capital, spreads the cost of capital expenditures to taxpayers over its useful life and allows us to keep our property taxes low. Notice how we have maintained our debt at very low levels in the past, usually less than 10% of our statutory debt limit. It's less than 9% now and we can reasonably project that we will keep it below that level in the future.

Manitowoc County continues to be in strong financial shape. We have been working together with the County Board to make decisions that hold to two important long-term 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.

“Steady as she goes”

The Manitowoc County 2021 budget that I am proposing today, calls for a tax levy for operations of \$31,143,973.41 to support total spending of \$71,690,943. We have held the line on taxes for 2021 again. The typical taxpayer will see a **slight decrease** in the county property tax from last year. This is continued good news for taxpayers.

Our theme for 2017, 2018, and 2019 was on big projects (renovating University Manitowoc campus, the bridge on County Trunk “R” and highway widening project on CTH “R”). Now that we are done with those projects, we have a continuing aggressive highway maintenance program, supporting law enforcement, and will be improving our parks in the years ahead.

We can develop our partnership with agencies providing other sources of funds to develop our Manitowoc County parks. In the past few years, we improved the restroom facilities, boat launches, picnic tables, and playground equipment in a number of County parks with the aid of several DNR grants and a utility grant. In 2020, we built a \$400,000 pavilion in the Maribel Caves with the aid of a DNR grant and the utility grant funds. This was a great collaboration.

Manitowoc County has an opportunity to devote nearly \$900,000 to important projects in the next two years (See page 57). I attached information tonight on the “CLOSE program” which will be referred to you in the next few months. This is not part of this budget but remains another great collaboration opportunity for improvement in the facilities of Manitowoc County.

In 2021, we will have a “steady as she goes” approach to our county budget. The County will concentrate on smaller but important projects like the recently completed renovation projects in the parks, the resurfacing of 12.4 miles on County Trunk Highways and new bridge on CTH “Q”.

“Soft Landing on Debt”

I am recommending that Manitowoc County borrow \$1,000,000 for these highway projects. Remember, it is appropriate to borrow for capital projects that last many years to spread the cost to taxpayers over the useful life. This spreads the cost out to taxpayers using the project, and helps keep our taxes low. The current relatively low interest rate market gives us an advantage. Our debt is so low that we can keep our taxes low as we can have a soft landing on debt.

Manitowoc County retired \$4,279,296 in outstanding debt in 2020 and we will retire \$2,260,000 in 2021, making our net reduction in debt equal to \$1,260,000 in 2021. Manitowoc County already has very low debt, less than 9% of our State maximum and getting lower every year.

My budget proposal for 2021 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 2021 of \$31,143,973.41 holds the line on property taxes and provides the typical county property taxpayer with a **slight tax decrease** from last year. Cutting taxes is especially important in 2021 because of the economic damage caused by the COVID-19 pandemic.
2. Our employment level is stable. (Please refer to pages 23-32) Our performance management plan provides 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. Because the cost of living is quite low this year, I am not proposing that we increase our pay plan schedule for inflation.
3. Health Insurance costs are always important. We continue to improve the plan at no cost additional to our employees. 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 seventh year in a row. (See page 58 for our health insurance claims history.) I am recommending that \$300,000 from the Health Insurance Reserve be applied to this budget.
4. Road maintenance continues to be a high priority in 2021. In 2021, I am recommending that we appropriate \$2,507,000 for highway projects with 12.4 miles of resurfacing and a new bridge on CTH “Q”. We have an aggressive 17-year rotational plan for County Trunk road maintenance. Our county trunk roads are in good shape. With this appropriation, we will maintain 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 - 53).
5. We have a relatively new Manitowoc County Sheriff, Dan Hartwig. In 2020, the Sheriff adjusted the schedule of work in the jail from 8-hour shifts to 12-hour shifts. This was a great success in helping to increase staffing, cut overtime, and give the jailers more

weekends off during the year. I supported the Sheriff in this effort. I propose giving the Sheriff's Department the largest tax levy increase for our departments (more than \$400,000) due to the aggressiveness and productivity by the Sheriff's management staff.

6. The Sheriff is also proposing to increase his fleet of squad cars. I am recommending that he will be allowed to increase new squad cars from the usual 6, to 7, again this year.
7. I recommend that we approve a remodeling project in the Jail. The existing Jail visitation area was designed in the late 1980's. Visitation protocols have changed over time, providing more remote video visitation and less in-person visitation, resulting in a large unused portion of the current visitation area. This project will convert the excess area into inmate programming space and professional visitation space, which will increase inmate programming along with increased confidentiality within professional visitation. The availability to utilize the professional visitation area as proposed will also benefit overall logistics within jail operations and provide streamlined accessibility to the professional visitors. The project is estimated to cost \$182,000. Funds will come from the Inmate Commissary Account and Jail Assessment Fund.
8. I recommend that we authorize replacing 22 Automatic External Defibrillators (AEDs) for \$38,000 and 12 HD Squad Cameras for \$84,000 that the Sheriff is requesting this year.
9. I recommend that we add 2 positions in the Human Service Department to the Mental Health division in the CCS program. These are funded positions in the CCS program. We are also continuing with the Drug Court grants and Pre-trial Diversion programs for 2021.
10. Manitowoc County Expo had a down year because of closures and cancellations due to the COVID-19 pandemic. Expo could not have survived without the funds attributable to the sale of the property to Meijer's. I am recommending that the Manitowoc County Expo continue with the scheduled maintenance effort for \$100,000 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. The Expo Land Sale Reserve Fund will have approximately \$1,770,000 at the end of 2021. (See page 55-56)
11. I am recommending that we appropriate \$600,000 for the Public Works Department to fund major maintenance of our continuous five-year program. The elevators in the Courthouse and the Human Service Building are scheduled for replacement in 2021 and the CLOSE Program will fund the replacement of the Courthouse first floor bathrooms if my recommendations on the CLOSE program are passed by the County Board (See 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. I am recommending that we appropriate \$425,000 from the general fund balance surplus that we accumulated in 2019 to fund this budget.

To summarize in 2021 we are “holding the line” on taxes, (the typical taxpayer will pay less than they did last year in county taxes), borrowing \$1,000,000 to partially fund our highway projects, supporting Law Enforcement, enhancing our parks, having an aggressive highway maintenance plan and paying down our debt by \$1,260,000.

For the typical property taxpayer the 2021 County property taxes are less than 10 years ago. Manitowoc County works 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 from time to time 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.

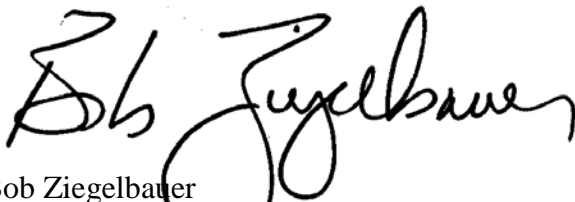
Thanks to the support of the County Board, and the citizens of our county, Manitowoc County government is not only more effective, but also more sustainable, nimble, and better able to adjust to change in the future.

I want to 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 2021 and how they fit into the entire Manitowoc County budget plan.

I believe that this is a solid plan to continue our progress in Manitowoc County attuned to the times in our community. I look forward to your deliberations over the next few weeks and would appreciate your support of these proposals. I invite you to meet with me as needed, informally or at the committee level, to help answer your questions and understand details in this budget 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, appearing to read "Bob Ziegelbauer". The signature is fluid and cursive, with the first name "Bob" written in a larger, more prominent script than the last name.

Bob Ziegelbauer
Manitowoc County Executive

Manitowoc County Principal Indebtedness

Year	Principal Beginning Balance January 1,	Principal Retired During The Year	Principal Ending Balance December 31,	Per-cent of Maximum Debt
2019	\$25,110,000	\$3,555,000	\$28,665,000	9.99%
2020	\$28,665,000	(\$1,039,296)		10.20%
June 30, 2020	\$29,270,000	(\$3,240,000)	\$26,030,000	8.65%
* 2021	\$26,030,000	(\$1,260,000)	\$24,770,000	8.24%
2022	\$24,770,000	(\$1,975,000)	\$22,795,000	
2023	\$22,795,000	(\$2,060,000)	\$20,735,000	
2024	\$20,735,000	(\$1,785,000)	\$18,950,000	
2025	\$18,950,000	(\$1,845,000)	\$17,105,000	
2026	\$17,105,000	(\$1,910,000)	\$15,195,000	
2027	\$15,195,000	(\$1,975,000)	\$13,220,000	
2028	\$13,220,000	(\$2,035,000)	\$11,185,000	
2029	\$11,185,000	(\$2,110,000)	\$9,075,000	
2030	\$9,075,000	(\$2,185,000)	\$6,890,000	
2031	\$6,890,000	(\$1,690,000)	\$5,200,000	
2032	\$5,200,000	(\$980,000)	\$4,220,000	
2033	\$4,220,000	(\$1,005,000)	\$3,215,000	
2034	\$3,215,000	(\$1,040,000)	\$2,175,000	
2035	\$2,175,000	(\$1,070,000)	\$1,105,000	
2036	\$1,105,000	(\$1,105,000)	\$0	

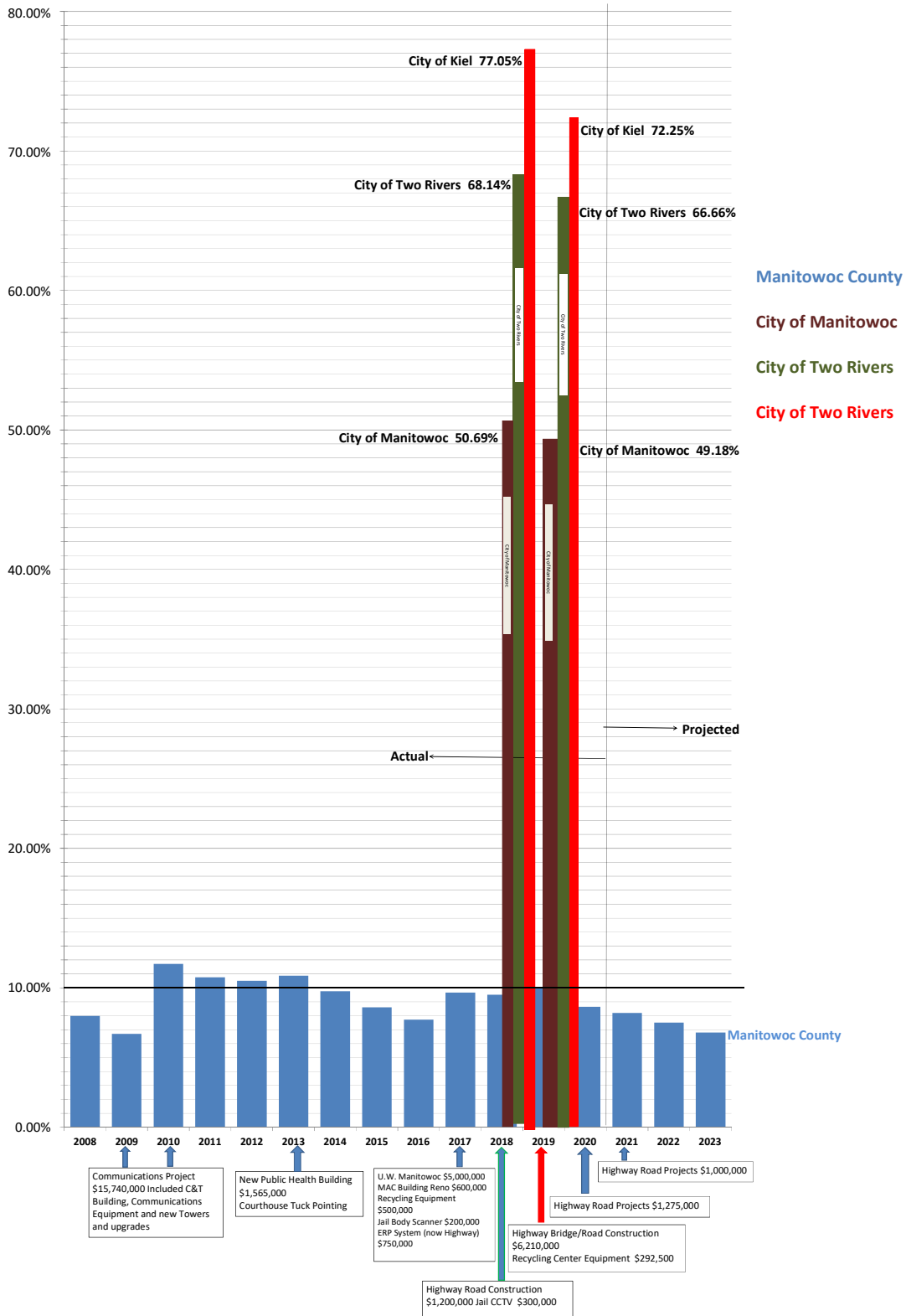
* Includes \$1,000,000 borrowing in 2021 and estimated amortization 2022 thru 2031

Long-Term Financial Goal:

Keep debt below 10% of the State Maximum

Maximum Allowable Debt Manitowoc County

Principal Debt Outstanding as a % of Maximum Allowable Debt

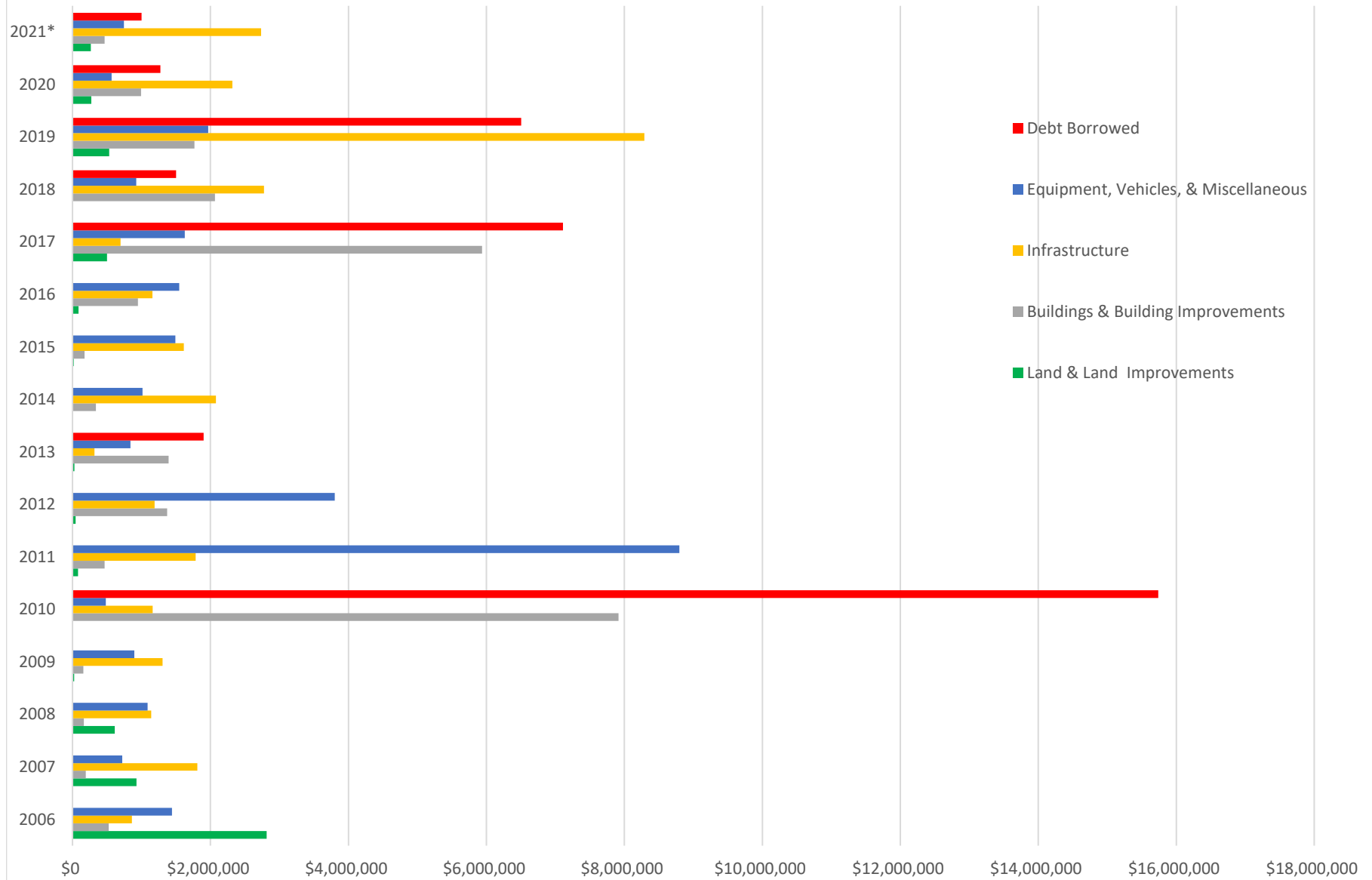


Manitowoc County General Fixed Assets Spending 2006 - 2021

	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
2020	272,220	994,000	2,318,000	565,500	4,149,720	1,275,000
2021*	265,200	465,000	2,732,484	746,750	4,209,434	1,000,000
Total	\$6,211,480	\$24,876,569	\$31,235,870	\$27,955,153	\$90,279,072	\$35,030,000

* Proposed Spending included in Budget

Capital Projects 2006 - 2021



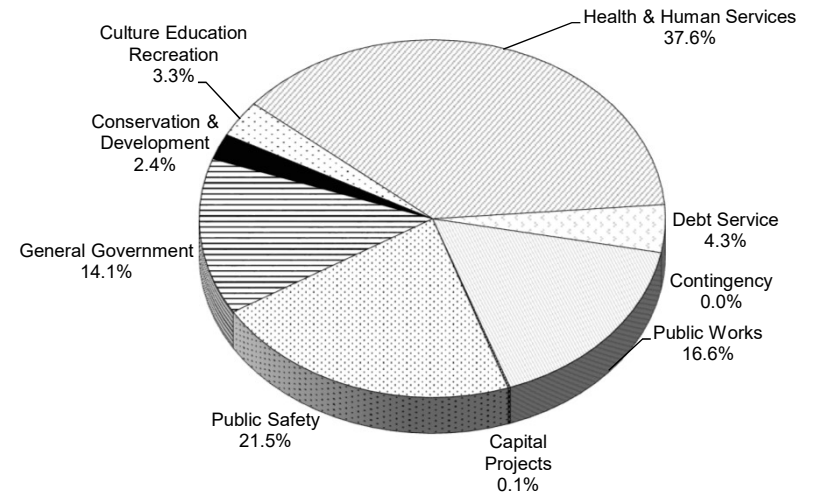
Manitowoc County

2021 Proposed Budget

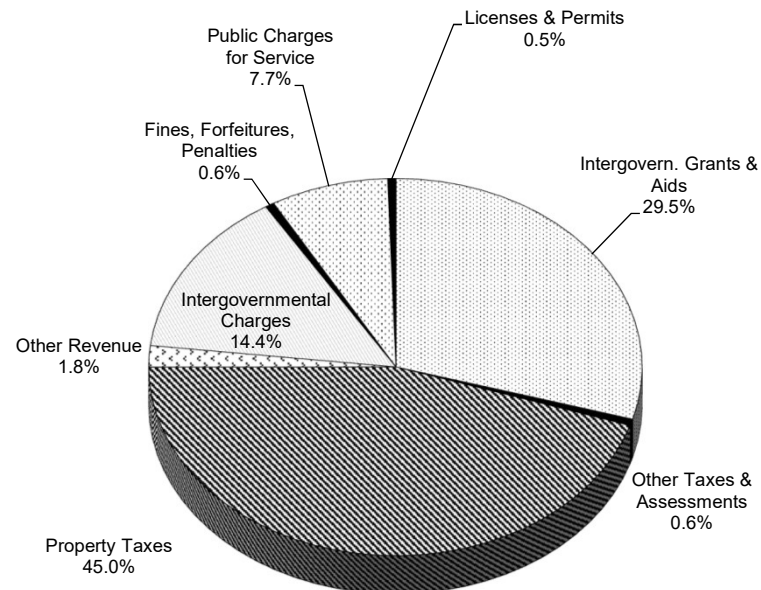
Graphical Representation

Total Expenses = \$71,690,943

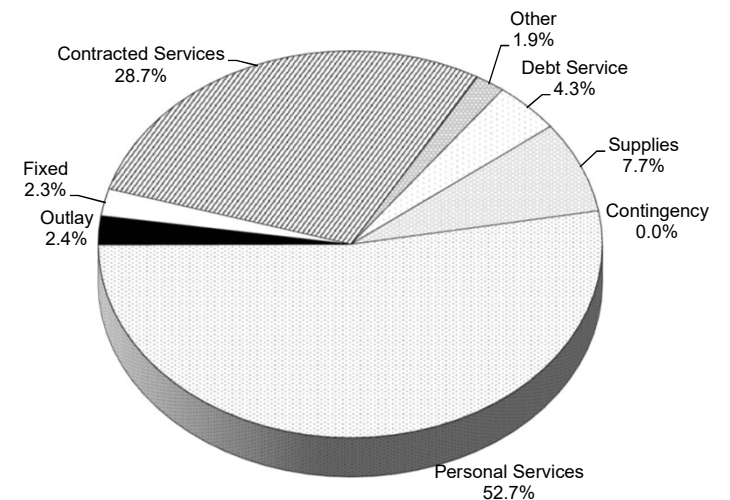
Where the Money Goes
% Expenditures by Function



Where the Money Comes From
% Source of Total Revenue



Where the Money Goes
% Expenditures by Object



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Budget Summary - General Fund

	Budget 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
GENERAL FUND:				
EXPENDITURES:				
General Government	\$ 8,200,329	\$ 7,994,129	\$ 8,288,521	1.08%
Public Safety	\$ 14,976,405	\$ 14,805,408	\$ 15,435,334	3.06%
Public Works	\$ 510,537	\$ 509,083	\$ 499,690	-2.12%
Health & Human Services	\$ 2,853,195	\$ 2,506,736	\$ 2,919,540	2.33%
Culture, Education, Recreation	\$ 1,905,721	\$ 1,884,632	\$ 1,529,729	-19.73%
Conservation/Development	\$ 992,897	\$ 905,306	\$ 1,022,103	2.94%
Total Expenditures	\$ 29,439,084	\$ 28,605,294	\$ 29,694,917	0.87%
REVENUES:				
Property Taxes	\$ 16,961,891	\$ 16,961,891	\$ 17,501,371	3.18%
Other Taxes	\$ 294,625	\$ 314,125	\$ 389,125	32.07%
Intergovernment Grants & Aids	\$ 7,253,689	\$ 8,113,866	\$ 6,930,390	-4.46%
License & Permits	\$ 381,236	\$ 370,745	\$ 368,670	-3.30%
Fines, Forfeitures, Penalties	\$ 272,600	\$ 220,100	\$ 265,100	-2.75%
Public Charges for Service	\$ 2,389,720	\$ 2,154,683	\$ 2,407,938	0.76%
Intergov. Chgs for Service	\$ 368,445	\$ 361,644	\$ 371,117	0.73%
Other Revenue	\$ 758,600	\$ 612,801	\$ 650,751	-14.22%
Total Revenues	\$ 28,680,806	\$ 29,109,855	\$ 28,884,462	0.71%
OTHER FINANCING SOURCES (USES) NET:				
Transfers In (Out) or Fund				
Balance Applied/(Retained) Net	\$ 791,400	\$ 307,874	\$ 810,455	
Total Revenue & Other Sources	\$ 29,472,206	\$ 29,417,729	\$ 29,694,917	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
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
2021 Adopted Tax Levy	\$26,925,638.41	\$904,185.00	\$225,485.00	\$3,088,665.00	\$31,143,973.41
2021 Adopted Tax Rate *	\$4.583234	\$0.153909	\$0.038382	\$0.525747	\$5.301272
Difference:					
2021 vs. 2020 Tax Levy	\$570,994.99	\$90,817.00	(\$25,102.00)	(\$386,632.00)	\$250,077.99
Levy % Change	2.17%	11.17%	-10.02%	-11.13%	0.81%
2021 vs. 2020 Tax Rate *	(\$0.105790)	\$0.009194	(\$0.006202)	(\$0.092579)	(\$0.195377)
Rate % Change	-2.26%	6.35%	-13.91%	-14.97%	-3.55%

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

2020 / 2021 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Sept..29, 2020

	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 01/01/2021	6,113,445	1,085,572	(22,845)	68,893	243,462	642,097	194,754
Portion Estimated as Undesignated 01/01/2021	1,768,297						
Budgeted REVENUES	11,383,091	14,068,025	1,639,163	363,920	1,357,000	2,825,085	325,650
Required Tax Levy	17,501,371	6,705,870	* 2,936,322	542,089	10,000	25,000	331,606
Budgeted EXPENDITURES	29,694,917	21,123,895	5,575,485	961,409	1,367,000	2,923,561	663,421
Excess Revenue Over (Under) Expenditures	(810,455)	(350,000)	(1,000,000)	(55,400)	0	(73,476)	(6,165)
Operating Trans In Fund Bal Applied / Borrowing	835,455	350,000	1,000,000	55,400	0	73,476	6,165
Operating Transfers (Out) Fund Bal. (Retained)	(25,000)	0	0	0	0	0	0
Estimated Total Fund Balance 12/31/2021	5,277,990	735,572	(22,845)	13,493	243,462	568,621	188,589
Portion Estimated as Undesignated 12/31/2021	2,751,781						

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	Expo SRF 225	Debt Service 301	Capital Projects Various Funds	Highway Fund 607 (**)	Info Systems Fund 601 (**)	Grand Total Reported Funds
Estimated Fund Balance (**) 01/01/2021	1,825,995	442,486	929,891	10,014,482	1,807,743	23,345,975
Estimated Undesignated 01/01/2021						1,768,297
Budgeted REVENUES	720,975	0	100,000	3,484,499	1,870,015	38,137,423
Required Tax Levy	0	3,088,665	0	0	0 A	31,140,923
Budgeted EXPENDITURES	854,510	3,088,665	100,000	3,484,499	1,853,581	71,690,943
Bond Proceeds	0	0	0	0	0	0
Excess Revenue Over (Under) Expenditures	(133,535)	0	0	0	16,434	(2,412,597)
Operating Transfers In Fund Balance Applied	133,535	0	0	0	0	2,454,031
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	(16,434)	(41,434)
Estimated Total Fund Balance 12/31/2021 (*)	1,692,460	442,486	929,891	10,014,482	1,824,177	21,908,378
Portion Restricted by County Board for Expo	1,771,312					1,771,312
Portion Estimated as Undesignated 12/31/2021	(78,852)					2,672,929

(*) Includes \$225,485.00 in Bridge Aid Petitions

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

A = Plus \$3,050.41 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$31,143,973.41

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	16,762,315	16,961,891	16,961,891	16,961,891	17,501,371	3.18
Other Taxes	388,561	294,625	180,501	314,125	389,125	32.07
Intergovern Grants & Aids	7,315,456	7,253,689	654,398	8,113,866	6,930,390	(4.46)
License & Permits	417,945	381,236	182,803	370,745	368,670	(3.30)
Fines,Forfeitures,Penalties	202,145	272,600	97,980	220,100	265,100	(2.75)
Public Charges for Service	2,674,368	2,389,720	1,119,206	2,154,683	2,407,938	0.76
Intergov. Chgs for Service	532,055	368,445	165,384	361,644	371,117	0.73
Other Revenue	1,283,633	758,600	385,926	612,801	650,751	(14.22)
Total Revenue	29,576,477	28,680,806	19,748,089	29,109,855	28,884,462	0.71
EXPENDITURES:						
General Government	8,084,054	8,200,329	4,145,224	7,994,129	8,288,521	1.08
Public Safety	14,826,285	14,976,405	7,660,403	14,805,408	15,435,334	3.06
Public Works	506,525	510,537	229,131	509,083	499,690	(2.12)
Health & Human Services	2,745,228	2,853,195	1,430,941	2,506,736	2,919,540	2.33
Culture,Education,Recreation	1,761,835	1,905,721	1,124,380	1,884,632	1,529,729	(19.73)
Conservation/Development	896,376	992,897	481,778	905,306	1,022,103	2.94
Total Expenditures	28,820,302	29,439,084	15,071,857	28,605,294	29,694,917	0.87
Excess Revenue Over(Under) Expenditures	756,176	(758,278)		504,561	(810,455)	
OTHER FINANCING SOURCES (USES):						
Transfer to Highway ISF	31,180	0		0	0	
Transfer from Health Ins ISF	383,388	0		0	300,000	
Trnsfr to Recycling SRF	0	0		0	(25,000)	
Soil & Water Cons SRF	0	(953)		(953)	0	
Transfer to Debt Service Fund	(665,000)	0		0	0	
Total Other Financing Items	(250,432)	(953)		(953)	275,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	505,744	(759,231)		503,608	(535,455)	
Fund Balance - January 1	5,104,093	5,609,837		5,609,837	6,113,445	
Fund Balance - December 31	<u>5,609,837</u>	<u>4,850,606</u>		<u>6,113,445</u>	<u>5,577,990</u>	
ALLOCATION OF FUND BALANCE:						
Nonspendable for:						
Resrvd-Property Taxes	1,314,989	1,314,989		1,314,989	1,314,989	
Resrvd-Mortgage Receivable	99,000	99,000		99,000	99,000	
Resrvd-Prepaid Items	68,806	68,806		68,806	68,806	
Resrvd-Inventory	47,789	47,789		47,789	47,789	
Restricted for:						
Unres/Desig-Public Health	2,860	2,860		2,860	2,785	
Unres/Desig-Veterans Srv	40,761	40,761		40,761	40,761	
Unres/Desig-Utility Conserv Parks/SW	303,883	275,713		20,299	20,299	
Unres/Desig-Land Records Modern	252,666	252,666		252,666	283,466	
Unres/Desig-ROD-Redaction	85,812	85,812		85,812	85,812	
Unres/Desig-UW Extension	1,453	1,453		1,453	1,453	
Committed for:						
Unres/Desig-Mapping	95,475	95,475		95,475	100,475	
Unres/Desig-Area Plan PP	143,096	143,096		143,096	142,932	
Unres/Desig-Park Dept.	25,000	25,000		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	185,397	185,397		185,397	165,342	
Unres/Desig-Personnel	8,059	8,059		8,059	8,059	
Unres/Desig-Elections	111,232	86,232		86,232	61,232	
Unres/Desig-Treasurer	25,000	25,000		25,000	25,000	
Unres/Desig-JDC Project	203,450	203,450		203,450	203,450	
Unres/Desig-PW--PBX Project	133,519	133,519		133,519	23,064	
Assigned for:						
Unreserved/Undesigna	1,912,814	1,624,035		3,167,288	2,751,781	
Total	<u>5,609,837</u>	<u>4,850,606</u>		<u>6,113,445</u>	<u>5,577,990</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	19,131,278	19,690,341	9,523,336	19,182,206	20,045,109	1.80
Contracted Services	5,976,360	5,900,322	3,559,448	5,792,751	6,005,628	1.78
Operation & Maintenance	1,745,563	1,729,203	727,276	1,686,842	1,791,712	3.61
Fixed Charges	328,232	355,624	353,917	252,538	355,313	(0.09)
Other Expenses	56,636	65,000	0	29,651	0	(100.00)
Outlay	1,582,233	1,698,594	907,880	1,661,306	1,497,155	(11.86)
Total Expenditures	28,820,302	29,439,084	15,071,857	28,605,294	29,694,917	0.87

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	16,762,315	16,961,891	16,961,891	16,961,891	17,501,371	3.18
Total Property Taxes	16,762,315	16,961,891	16,961,891	16,961,891	17,501,371	3.18
Other Taxes						
Forest Crop Tax	0	5	0	5	5	0.00
Managed Forest Land	21,147	10,500	16,728	14,000	14,000	33.33
Sales Tax	130	120	50	120	120	0.00
Interest on Taxes	367,284	284,000	163,723	300,000	375,000	32.04
Total Other Taxes	388,561	294,625	180,501	314,125	389,125	32.07
Intergovern Grants & Aids						
Public Safety-Cops Grant	4,980	20,000	9,909	20,000	0	(100.00)
Metro Anti-Meth Grant	16,199	15,000	20,658	20,658	7,500	(50.00)
Bullet Proof Vest Prgm Grant	3,885	2,500	993	3,000	2,500	0.00
DEA/TFO GRANT	6,029	18,000	8,823	18,000	19,180	6.56
State Shared Revenue	4,587,391	4,576,548	0	4,583,421	4,572,616	(0.09)
State Computer Aid	89,413	82,500	0	82,500	82,500	0.00
State Personal Prop Aid	187,160	174,403	174,403	174,403	174,500	0.06
Clerk Ct Support Reimb	247,470	247,724	123,712	247,238	243,526	(1.69)
Clerk Ct GAL Reimb	62,020	55,300	0	69,303	60,000	8.50
Register Probate GAL Reimb	21,785	19,000	0	24,350	22,000	15.79
Deeds Land Info Grant	51,000	41,000	9,120	0	41,000	0.00
Public Defender Discvry F	10,626	9,000	3,352	9,000	9,000	0.00
Intern Program Revenue	0	0	0	0	0	-
Training/Conf Reimb	31,875	32,000	3,948	8,000	32,000	0.00
Snowmobile Law Enforce	6,498	2,000	0	0	2,000	0.00
Water Safety Patrol	0	15,000	14,398	24,000	15,000	0.00
Metro Drug/OJA	24,743	24,743	24,743	24,743	24,743	0.00
Victim Witness Assist	31,921	25,000	13,354	25,000	25,000	0.00
EMPG Fund	84,869	54,017	0	55,208	53,924	(0.17)
EPCRA Grant	20,302	22,356	0	22,356	21,934	(1.89)
Emgt LEPC Equip Grant	7,108	7,500	0	7,336	7,500	0.00
DTF Traffic Grant Revenue	47,626	0	1,710	1,710	0	-
NNAI Medication Grant	800	0	320	600	0	-
DNA Sample Reimb Grant	4,060	3,000	0	1,000	3,000	0.00
Other State Aid	0	0	0	30,000	0	-
AG Clean Sweep Program	16,700	17,370	0	17,370	17,370	0.00
Household Hazardous Waste	30,000	31,325	0	31,325	31,325	0.00
Drug Disposal Grant	4,910	4,980	0	4,980	4,980	0.00
Lead Poison Preventn Grant	6,733	11,407	10,378	11,407	11,407	0.00
Maternl Child Hlthy Start	24,470	29,467	6,103	29,467	26,975	(8.46)
DOH Radiation Protection	17,595	12,000	3,717	12,000	12,000	0.00
WIC Program	238,089	265,290	80,373	265,290	324,416	22.29
IAP Immunization Grant	12,923	15,918	5,618	15,918	15,918	0.00
PHS Radon Info Grant	9,870	8,883	4,441	8,882	8,883	0.00
Well Water Testing Contract	18,653	16,000	12,913	16,000	17,140	7.13
Prevention Block Grt PHS	8,880	8,373	1,430	8,373	9,360	11.79
Womens Health Initiative	0	6,100	0	6,100	6,100	0.00
Bioterrorism Grant PHS	55,057	65,000	28,401	65,000	60,098	(7.54)
Communicable Dis Prev	5,734	0	2,201	0	0	-
Covid-19 Cares/Routes Rev	0	0	0	936,455	0	-
Child Suprt Program Aid	902,245	860,000	72,857	800,000	860,000	0.00
Veterans Srv Aid	13,000	13,000	13,000	13,000	13,000	0.00
Snowmobile Trail Aid	141,225	113,140	(271)	114,070	66,150	(41.53)
Stewardship Grant	37,063	237,500	0	237,500	0	(100.00)
State Alloc Postage	2,769	2,965	1,483	2,965	2,965	0.00
Cons Aids Staffing	0	2,880	0	3,123	2,880	0.00
DNR Grant	116,050	0	0	0	0	-
Coastal Management Grant	15,164	0	(15,164)	15,164	0	-
WI Fund Grant	68,334	65,000	0	29,651	0	(100.00)
SHF-Other State Rev	3,938	2,500	0	0	2,000	(20.00)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	18,292	18,000	17,476	18,000	18,000	0.00
Total Intergovern Grants & Aids	7,315,456	7,253,689	654,398	8,113,866	6,930,390	(4.46)
License & Permits						
Marriage License Fees	13,685	14,875	4,985	9,500	12,000	(19.33)
Work Permit Fees	555	200	85	100	100	(50.00)
Passport Fees	20,825	21,700	6,090	8,000	8,500	(60.83)
Passport Photo Fees	2,820	3,237	895	950	1,000	(69.11)
Sanitary Permit Fees	72,675	55,000	32,820	57,500	55,000	0.00
WI Fund Application Fees	1,300	500	400	500	0	(100.00)
Sanitary Maint Fee	103,370	103,000	2,687	103,370	103,370	0.36
Septic Plan Review	30,910	25,000	13,250	25,000	25,000	0.00
Zoning Location/Bldg Permit	52,470	45,000	24,545	47,500	45,000	0.00
Soil Review Fee	5,080	3,000	2,160	3,500	3,500	16.67
Bd Adj Variance Fees	10,450	15,000	6,175	15,000	15,000	0.00
Zoning Fees	18,280	20,000	7,412	15,000	15,000	(25.00)
Reclamation Permit Fee	85,490	74,724	81,299	84,825	85,200	14.02
Total License & Permits	417,945	381,236	182,803	370,745	368,670	(3.30)
Fines,Forfeitures,Penalties						
Land Use Value Penalty	11,661	7,500	210	5,000	5,000	(33.33)
Lottery Cr Penalty	0	100	0	100	100	0.00
Co Ordinance Forfeiture	103,056	140,000	62,583	135,000	140,000	0.00
Co Share State Fines	87,428	125,000	35,187	80,000	120,000	(4.00)
Total Fines,Forfeitures,Penalties	202,145	272,600	97,980	220,100	265,100	(2.75)
Public Charges for Service						
Treas Service Fees	4,000	3,000	100	2,000	2,000	(33.33)
NSF Check Fees	100	0	20	0	0	-
Computer Access Fees	1,475	1,200	425	900	900	(25.00)
County Clerk Revenue	35	0	14	14	0	-
ROD Official Copies	127,252	112,000	67,384	134,000	120,000	7.14
Real Estate Transfer Fees	167,784	120,000	74,739	149,480	130,000	8.33
ROD RE Recording Fees	185,095	170,000	107,585	215,000	180,000	5.88
RE Certified Copy Fees	168	120	42	84	100	(16.67)
Birth/Death/Mar-Copy Fees	60,947	60,000	29,249	58,500	60,000	0.00
Land Records Modern Fees	97,208	90,000	56,824	0	80,000	(11.11)
Electronic Access Fees	56,390	56,000	23,650	0	96,000	71.43
ROD RE Document Rec	2,870	2,800	950	1,900	2,000	(28.57)
Court Fees County Share	218,192	190,200	87,734	190,350	200,300	5.31
Counseling Serv Fee	14,535	12,580	5,690	11,380	12,580	0.00
Mediation Fees	638	1,160	263	(600)	880	(24.14)
Co-Parenting Fees	0	0	0	0	0	-
Probate Fees-County	35,528	32,000	7,799	30,000	32,000	0.00
Probate Fees-GAL	26,730	27,000	13,496	22,000	27,000	0.00
Parents Forever Divorce Edu	3,140	2,500	1,000	2,000	2,500	0.00
Probate Fees-CounsI Fees	4,220	3,000	1,370	3,000	3,000	0.00
SVRS Voter Lists	85	0	90	0	0	-
Sheriffs Fees	53,897	55,000	16,740	38,000	50,000	(9.09)
Sheriffs Copy Fees	2,571	1,200	1,088	2,100	2,000	66.67
Photo Lab Sales	3,886	3,200	1,535	3,100	3,000	(6.25)
Reserve Deputy-Non Cty Fnct	11,065	15,000	713	713	12,000	(20.00)
Prisoners Board	231,163	280,000	47,594	105,000	155,000	(44.64)
Prisoners Board-Other Co	494,987	195,000	151,086	310,000	230,000	17.95

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Contracted Police Svcs	33,882	145,789	12,403	24,500	31,000	(78.74)
St Criminal Alien Asst Prog	13,257	8,000	6,887	14,000	8,000	0.00
Nuke Plant Revenues	75,277	154,008	102,695	154,008	162,114	5.26
Nuclear Plant Persnl Serv	133,524	65,992	(42,311)	65,992	63,386	(3.95)
Coroner Fees	58,528	53,000	29,201	58,000	58,000	9.43
Jail Booking Fee	8,806	11,000	3,709	7,500	11,000	0.00
Per Diem Jail Charge	156,262	145,000	66,947	132,000	130,000	(10.34)
Medical Reimbursements	21,768	20,000	8,260	17,000	20,000	0.00
Jail Transfer Fee	1,125	0	675	1,300	0	-
PHS Charges	2,402	4,500	582	781	40,313	795.84
PHS Environment Hlth Chgs	2,578	2,000	1,093	2,000	2,000	0.00
Interpretation	3,472	750	1,573	1,573	750	0.00
PHS License Fee DSPS Agent	5,718	6,000	4,433	6,000	6,000	0.00
PHS School Inspection Fee	10,075	7,800	0	7,905	7,905	1.35
Well Water Testing Fees	4,270	4,400	3,305	4,500	4,500	2.27
PHS License Fee DATCP	214,351	202,500	133,344	219,689	219,689	8.49
Medicaid-Medical Assist	7,583	10,000	1,532	0	0	(100.00)
Child Support Fees	20,998	20,000	8,488	0	20,000	0.00
UW Ext Meeting/Trng/Pamph	354	3,000	540	3,000	0	(100.00)
UW Ext Bulletins-State	5	500	10	500	0	(100.00)
UW Ext Materials Testing	322	500	0	500	0	(100.00)
UW Ext Parenting-1st Year	0	500	0	500	500	0.00
UW Ext Supply Sales	0	1,500	10	500	1,500	0.00
Timber Sales-Public Works	0	0	333	0	0	-
Total Public Charges for Service	2,674,368	2,389,720	1,119,206	2,154,683	2,407,938	0.76
Intergov. Chgs for Service						
State Reimb-Interpreters	17,682	17,680	12,657	17,680	13,500	(23.64)
TB Dispensary	1,010	1,000	181	181	1,000	0.00
State/Fed-Agencies	0	0	0	0	0	-
SVRS-Voter Registration	0	0	45	0	0	-
Local Govt Charges	7,284	7,284	3,642	7,284	7,284	0.00
Phone Equip Reimbursement	13,800	13,608	6,804	13,608	13,608	0.00
Phone Service Reimbursement	152,930	148,000	82,960	148,000	148,000	0.00
HIV Testing	193	350	0	0	0	(100.00)
Dept Chgs List Dept	194,176	176,891	84,075	174,891	185,625	4.94
Dept Chgs Aging Svcs	0	3,632	0	0	0	(100.00)
Dept Chgs HWY	0	0	0	0	2,100	-
Total Intergov. Chgs for Service	532,055	368,445	165,384	361,644	371,117	0.73
Other Revenue						
Interest Income	606,057	415,000	172,874	300,000	325,000	(21.69)
Inc/Dec in FMV of Invstmnts	67,668	0	0	0	0	-
Rent	159,812	160,000	70,855	72,238	145,751	(8.91)
Rent	10,140	10,200	6,640	11,920	10,000	(1.96)
Rent-Equipment	3,533	1,500	1,226	29	2,500	66.67
Sale of County Equip	19,935	46,000	11,465	41,000	40,000	(13.04)
Gain/Loss Tax Deed Prop Sale	102,647	20,000	0	20,000	20,000	0.00
Donations/Contributions	1,020	0	2,490	0	0	-
Donations-Cato Falls	349	300	154	300	300	0.00
Donations-Maribel Caves	493	400	543	600	600	50.00
Donations-Silver Lk Park	436	400	0	100	100	(75.00)
Donations-Launch Ramp	12,471	13,500	12,285	15,000	15,000	11.11
Insurance Proceeds Reimb	18,708	5,000	0	0	3,000	(40.00)
Fuel-Sales	140,997	200,000	33,933	104,479	200,000	0.00
Fuel-Sales	(102,467)	(173,200)	(29,126)	(83,583)	(160,000)	(7.62)
Other FBO Sales	37,175	28,500	40,741	57,133	20,000	(29.82)
Revenue Clearing	(255)	0	(270)	0	0	-
Other	57,458	31,000	67,512	73,585	28,500	(8.06)
Total Other Revenue	1,283,633	758,600	385,926	612,801	650,751	(14.22)
Total Revenues	29,576,477	28,680,806	19,748,089	29,109,855	28,884,462	0.71

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	2,788	171	0	171	315	84.21
County Board	138,035	144,547	76,712	139,591	150,690	4.25
Circuit Court Costs	1,410,342	1,422,629	685,390	1,428,700	1,452,243	2.08
Register in Probate	288,803	292,687	146,266	298,434	307,094	4.92
Court Commissioner	31,042	31,112	15,683	30,812	34,640	11.34
Family Court Commissioner	232,528	241,326	108,720	219,500	224,592	(6.93)
Coroner	319,869	288,902	172,285	315,175	298,203	3.22
District Attorney	359,139	399,108	181,720	396,408	417,115	4.51
Corporation Counsel	417,080	443,815	215,201	440,649	451,094	1.64
Executive	121,731	124,076	55,853	123,840	130,556	5.22
County Clerk	227,342	195,336	111,652	195,336	193,090	(1.15)
Central Mailing - Clerk	54,490	64,104	12,878	64,104	64,104	0.00
Central Duplicating - Clerk	57,759	63,000	18,970	63,000	63,000	0.00
Personnel	316,741	286,598	142,553	289,072	318,535	11.14
Elections - Clerk	29,844	164,659	50,284	164,659	117,659	(28.54)
Comptroller	641,028	721,872	387,086	727,085	754,558	4.53
Treasurer	215,445	204,038	96,046	199,804	203,997	(0.02)
Assessment of Property	70,471	73,109	20,313	61,983	79,558	8.82
Public Property Dept Admin	781,378	813,412	407,544	800,973	837,826	3.00
Maint - Phone System	134,592	126,686	102,345	133,112	137,816	8.79
Maint - Courthouse	304,995	231,690	132,421	231,615	413,581	78.51
Maint - Office Complex	180,008	105,320	58,565	103,300	111,332	5.71
Maint - Jail	688,819	583,771	351,041	583,400	409,894	(29.79)
Maint - UW-Manitowoc	66,026	101,997	68,622	101,750	83,696	(17.94)
Maint - Human Services	102,913	166,649	64,440	170,065	228,065	36.85
Maint - PHS Building	44,235	153,745	48,170	153,140	48,745	(68.29)
Maint - Admin Office Bldg	41,343	27,580	10,877	26,050	27,580	0.00
Maint - Other Co Buildings	22,918	23,136	12,534	23,246	24,976	7.95
Maint - C&T Building	71,403	104,776	46,814	104,100	91,116	(13.04)
Maint - Michigan Ave Campus	67,132	134,925	54,726	140,800	138,825	2.89
Register of Deeds	310,107	269,974	124,326	264,255	282,572	4.67
P&Z-Land Records Modern	231,605	84,270	53,765	0	76,729	(8.95)
Insurances - General Fund	102,103	111,309	111,422	0	114,725	3.07
Total General Government	8,084,054	8,200,329	4,145,224	7,994,129	8,288,521	1.08
Public Safety						
Sheriff - Administration	2,008,201	2,042,606	1,153,598	2,089,514	2,143,354	4.93
Sheriff - Training	94,730	80,450	24,109	62,550	82,750	2.86
Sheriff - Traffic Patrol	4,429,623	4,574,958	2,327,117	4,609,598	4,658,069	1.82
Sheriff - Snowmobile Patrol	8,263	1,300	82	200	1,300	0.00
Sheriff - Water Safety Patrol	15,768	2,800	724	0	2,800	0.00
Joint Dispatch Center	1,696,238	1,687,857	787,851	1,623,111	1,744,611	3.36
Communications Activity	1,010,807	986,229	734,510	968,815	1,102,812	11.82
Emergency Management	138,020	134,184	66,262	127,000	138,475	3.20
Emerg Mgmt - Nuclear Prepa	208,800	220,576	97,847	220,000	225,500	2.23
Emerg Mgmt - EPCRA / LEPC	21,210	22,471	2,410	17,880	21,934	(2.39)
Emerg Mgmt - HAZMAT	21,967	27,555	6,397	18,111	27,447	(0.39)
Correctional Institutions	4,705,704	4,783,390	2,231,179	4,646,433	4,877,119	1.96
Metro Drug	455,334	400,409	220,979	410,576	397,543	(0.72)
Sheriff - Retiree Benefits	11,620	11,620	7,337	11,620	11,620	0.00
Total Public Safety	14,826,285	14,976,405	7,660,403	14,805,408	15,435,334	3.06
Public Works						
Airport	363,844	361,924	201,036	361,665	350,537	(3.15)
Solid Waste Dept Admin	142,682	148,613	28,095	147,418	149,153	0.36
Total Public Works	506,525	510,537	229,131	509,083	499,690	(2.12)

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	239,343	266,277	123,275	252,200	275,231	3.36
Child Support-(Dedicated)	658,754	661,732	299,614	631,127	624,447	(5.63)
Child Support-(Mixed)	63,270	62,431	25,690	60,404	55,414	(11.24)
PHS - Older Adult Health Grant	2,292	4,556	0	0	0	(100.00)
PHS - Prevention Block Grant	8,511	8,373	2,167	8,373	9,360	11.79
PHS - GPR Lead	11,603	14,177	9,442	11,407	12,932	(8.78)
PHS - Healthy Start	30,522	29,467	9,929	29,467	31,240	6.02
PHS - IAP Immunization Grant	16,073	15,918	9,755	15,918	10,305	(35.26)
PHS - Bioter/PHEP	68,530	63,704	39,323	65,000	47,767	(25.02)
PHS - Mercury Reduction	206	0	104	0	0	-
PHS - WIC Program Admin	26,242	28,639	15,037	28,639	35,579	24.23
PHS - WIC Nutrition	106,402	114,309	51,555	114,309	159,731	39.74
PHS - WIC Breast Feeding	15,908	17,786	8,420	17,786	26,675	49.98
PHS - WIC Client Services	112,332	104,556	53,670	104,556	102,431	(2.03)
PHS - WIC BF Peer Counseling	0	0	0	0	0	-
PHS - Prenatal Care Coord	36,450	52,192	7,080	0	0	(100.00)
PHS - Administrative Support	151,949	157,563	72,409	157,553	160,215	1.68
PHS - Environmental Health	284,736	301,403	139,175	299,036	297,762	(1.21)
PHS - General Public Health	641,346	676,209	241,398	674,644	787,939	16.52
Veterans Service Office	243,379	248,303	122,369	10,717	256,912	3.47
Veterans Service Commission	19,780	19,500	8,269	19,500	19,500	0.00
Total Health & Human Services	2,745,228	2,853,195	1,430,941	2,506,736	2,919,540	2.33
Culture, Education, Recreation						
Public Library Grant	782,075	813,368	813,368	813,368	904,185	11.17
Parks	579,436	724,526	202,356	721,958	292,929	(59.57)
Parks - Snowmobile Trails	141,225	113,140	0	114,070	66,150	(41.53)
University Extension	222,121	250,187	108,657	230,736	256,465	2.51
University Extension-State	63	4,000	0	4,000	4,000	0.00
UW Ext - Parenting Grant	0	500	0	500	500	0.00
Total Culture, Education, Recreation	1,761,835	1,905,721	1,124,380	1,884,632	1,529,729	(19.73)
Conservation/Development						
Parks - County Conservatio	0	2,880	0	0	2,880	0.00
Planning and Zoning	875,958	969,875	480,586	887,054	999,581	3.06
Board of Adjustment	20,417	20,142	1,192	18,252	19,642	(2.48)
Total Conservation/Development	896,376	992,897	481,778	905,306	1,022,103	2.94
Total Expenditures	28,820,302	29,439,084	15,071,857	28,605,294	29,694,917	0.87

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	7,378,918	6,914,839	6,914,839	6,914,839	6,705,870	(3.02)
Intergovern Grants & Aids						
Anit-Human Trafficking Grant	0	0	0	89,604	200,750	-
COVID-19 Care Providers	0	0	25,142	25,142	0	-
Opioid Grant	247,415	210,650	219,521	332,027	332,027	57.62
Enhanced Funding	114,682	115,000	0	146,954	130,000	13.04
TAD Grant	142,396	142,396	0	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	16,771	0	0	114,542	0	-
AODA Grant	0	47,434	31,623	60,500	60,500	27.55
AODA Block Grant	140,547	140,547	65,518	140,547	140,547	0.00
Base County Allocation (NOTE A)	4,061,069	4,553,993	1,036,380	4,553,993	4,553,993	0.00
Prior Year State Aid	192,724	148,000	60,276	234,668	150,000	1.35
Child Day Care	116,626	123,383	30,824	123,383	123,383	0.00
Youth Aids	574,492	560,971	299,653	560,971	560,971	0.00
Youth Aids/AODA	12,118	12,118	5,815	12,118	12,118	0.00
Birth to Three	189,703	189,703	107,860	215,719	215,719	13.71
COP	32,483	43,459	22,344	43,459	43,459	0.00
IM Aid	548,460	565,706	344,434	565,706	565,706	0.00
Program Integrity	27,538	24,319	5,483	53,745	53,745	121.00
LIHEAP Administration	134,091	116,545	43,751	120,335	120,335	3.25
HSD Grant Revenue	58,366	15,000	(20,366)	15,000	15,000	0.00
Kinship Care	318,998	317,397	99,076	317,397	317,398	0.00
Children/Families Incentive	52,345	52,345	39,550	52,345	52,345	0.00
Childrens/Family 1B	481	0	2,380	2,380	2,380	-
Locally Matched	39,440	0	0	0	0	-
Coordinated Svcs Team	60,000	60,000	28,010	85,000	60,000	0.00
Foster Parent PreServices	15,150	15,150	(12,037)	15,150	15,150	0.00
Childrn LT Suppt Autism	108,953	122,906	(9,589)	129,329	149,618	21.73
WIMCR Revenue	555,506	350,000	0	350,000	365,000	4.29
Foster Prnt Backgrnd Ck	8,663	5,000	(697)	5,000	5,000	0.00
Community MH Program	426,416	426,416	106,604	426,416	426,416	0.00
WI TSS Funds	0	0	6,345	96,300	96,300	-
Car Seat Grant	0	0	1,025	2,578	2,578	-
Federal Overmatch-State	484,289	500,650	0	500,650	520,000	3.86
Adult Protective Serv Rev	79,004	79,004	39,502	79,004	79,004	0.00
YA Grant#1	19,290	0	0	0	0	-
YA Grant#2	26,898	26,892	13,446	26,892	32,063	19.23
YA Grant#8	0	0	0	8,964	0	-
YA GRANT#14 KIDS AT HOPE CUL	19,448	0	18,750	50,526	12,832	-
Total Intergovern Grants & Aids	8,860,381	9,000,111	2,645,750	9,733,867	9,591,860	6.57
Fines, Forfeitures, Penalties						
OWI Surcharge	35,791	42,000	17,274	40,000	40,000	(4.76)
Total Fines, Forfeitures, Penalties	35,791	42,000	17,274	40,000	40,000	(4.76)
Public Charges for Service						
Mental Hlth Outpatient	16,006	20,000	11,427	20,000	22,000	10.00
Mental Hlth Inpatient	65,589	70,000	49,068	70,000	70,000	0.00
IDP Fees	79,025	78,000	36,000	75,000	78,000	0.00
AODA Outpatient	4,663	5,000	9,162	13,000	13,000	160.00
AODA Inpatient	18,366	17,000	8,980	15,000	15,000	(11.76)
Service Fees	0	75	0	75	75	0.00
Court Service Fees	38,659	60,000	29,735	50,000	50,000	(16.67)
Client Revenue	5,985	5,500	1,595	5,500	5,500	0.00
Parental Fee-State Match	2,085	3,000	149	2,863	2,700	(10.00)
Client Self-pay MH	57,690	62,000	18,947	45,000	45,000	(27.42)
Food Stamp Coll-Takebacks	11,222	8,000	5,170	9,000	9,000	12.50
AFDC Collections/Incentives	0	0	0	0	0	-
Other GR Revenues	11,331	9,000	7,385	11,000	11,000	22.22
Foster Home Refunds	240,861	180,000	199,732	240,000	230,000	27.78
Child Care Institn Refund	1,306	1,300	0	1,300	1,300	0.00
Lincoln Hills Reimbursement	275	0	175	275	300	-
Insurance Pmts WPS TPA	1,580,391	1,733,983	752,606	1,847,548	699,535	(59.66)

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Public Charges for Service Continued						
Shelter Care Refunds	0	0	155	155	155	-
Subsidized Guardianship Rev	4,306	4,000	2,454	4,000	4,000	0.00
Cost Share Rev	13	0	0	0	0	-
Rent	7,800	7,800	3,900	5,850	0	(100.00)
Total Public Charges for Service	2,145,573	2,264,658	1,136,639	2,415,566	1,256,565	(44.51)
Intergov. Chgs for Service						
Mental Hlth Outptnt MA	77,410	90,000	1,689	90,000	90,000	0.00
AODA Outpatient MA	67,909	45,000	1,228	45,000	50,000	11.11
MA Targeted Case Mgmt	8,296	10,000	276	10,000	10,000	0.00
CSP Outpatient MA	125,017	132,000	9,718	130,000	130,000	(1.52)
CCS MA	2,103,638	2,300,000	145,459	0	0	(100.00)
DD Case Mgmt MA	11,178	22,000	(10)	20,000	20,000	(9.09)
Birth to Three MA	54,075	68,000	455	65,000	65,000	(4.41)
Case Management	0	0	0	0	0	-
Crisis MA Revenue	202,063	162,000	15,050	170,000	170,000	4.94
Medicare Revenue	35,646	35,000	1,509	35,000	35,000	0.00
Other Counties Charges	20,170	23,000	0	0	0	(100.00)
Dept Chgs Aging Svcs	16,048	0	0	0	0	-
Total Intergov. Chgs for Service	2,721,477	2,887,000	175,375	2,868,200	3,178,000	10.08
Other Revenue						
Interest Income	1	300	0	0	0	(100.00)
Sale of County Equip	4,550	0	0	0	0	-
Donations/Contributions	17,400	0	0	0	0	-
Insurance Proceeds Reimb	0	0	0	0	0	-
Other	1,991	1,650	990	2,118	1,600	(3.03)
Total Other Revenue	23,942	1,950	4,590	2,118	1,600	(17.95)
Total Revenues	21,166,082	21,110,558	10,894,467	21,974,590	20,773,895	(1.59)
EXPENDITURES:						
Health & Human Services						
Mental Health	1,716,699	1,615,906	611,432	1,594,454	1,616,762	0.05
Alcohol, Other Drug Abuse	421,464	526,065	139,433	532,276	553,176	5.15
Chronically Mentally Ill	3,474,826	3,619,986	1,692,974	3,527,006	3,594,126	(0.71)
Intoxicated Driver Program	118,845	123,355	54,627	120,457	123,795	0.36
Crisis On Call	441,982	444,082	227,645	452,434	464,599	4.62
Birth To Three	538,747	538,950	229,462	510,191	535,799	(0.58)
Adult Protective Services	517,285	529,983	255,914	526,854	539,141	1.73
Autism, Post-Intnsve-DD	253,526	213,341	97,731	271,012	66,365	(68.89)
CLTS-MH-State Match	280,233	298,636	166,747	492,370	118,046	(60.47)
Autism, Post-Intnsve-SED	0	0	0	0	0	-
CLTS-DD-State Match	1,185,713	1,437,115	495,292	1,273,536	530,089	(63.11)
CLTS-PD-State Match	124,472	77,801	61,948	129,924	58,654	(24.61)
CLTS-DD-CCOP Match	67,697	74,900	25,321	46,467	46,776	(37.55)
CLTS-SED-CCOP Match	6,305	0	368	1,957	1,997	-
CLTS-PD-CCOP Match	16,868	15,672	12,783	29,761	29,926	90.95
Juvenile Therapy Services	6,790	4,300	3,757	8,000	8,000	86.05
CCS-Comprehensive Commun Srv.	2,135,904	2,427,370	908,766	2,429,054	2,738,321	12.81
NNAI-MAT	75,680	68,650	34,123	74,066	75,884	10.54
State Opioid Response	232,800	142,000	211,423	308,204	304,057	114.12
Economic Support	1,086,981	1,100,343	519,311	1,132,379	1,140,578	3.66
Program Integrity	33,804	36,130	42,484	62,451	62,525	73.06
WHEAP Administration	121,394	97,186	44,070	100,295	102,300	5.26
HSD Agency Management	205,194	208,173	101,311	200,767	204,383	(1.82)
HSD Agency Support & Overhead	1,447,786	1,569,823	881,053	1,594,543	1,540,965	(1.84)
Human Services	3,248,810	3,491,057	1,610,834	3,723,236	3,712,977	6.36

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Expenditures Continued						
Child Care	43,976	68,021	17,556	37,745	37,853	(44.35)
Youth Aids	1,116,977	1,080,263	540,481	1,149,651	1,117,774	3.47
Alternate Care	1,069,680	1,054,469	742,881	1,387,534	1,307,405	23.99
Purchase of Services	100,946	87,000	39,566	87,000	95,500	9.77
Childrens COP	32,483	39,065	6,621	35,801	35,000	(10.41)
County Owned Home-16th St	3,440	8,520	2,449	5,520	5,100	(40.14)
Treatment Altrn & Divers	173,822	142,396	84,956	145,780	157,880	10.87
Total Expenditures	20,301,130	21,140,558	10,026,500	21,990,725	21,123,895	(0.08)
Excess Revenue Over (Under) Expendit	864,952	(30,000)		(16,135)	(350,000)	
Fund Balance - January 1	184,478	1,049,430		1,049,430	1,055,571	
Transfer In From General Fund	0	0		22,276	0	
Sales of Note	0	0		0	0	
Fund Balance - December 31	<u>1,049,430</u>	<u>1,019,430</u>		<u>1,055,571</u>	<u>705,571</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Personal Services	9,341,908	10,186,994	4,815,247	10,229,392	10,633,800	4.39
Contracted Services	9,284,706	9,399,807	4,556,648	10,016,801	8,801,280	(6.37)
Operation & Maintenance	330,967	266,142	134,258	359,326	374,677	40.78
Fixed Charges	79,567	86,943	90,553	93,655	95,763	10.14
Other (Grants / Contr / HSD)	1,254,444	1,197,672	420,544	1,257,025	1,215,375	1.48
Outlay	9,538	3,000	9,250	34,526	3,000	0.00
Total Expenditures	20,301,130	21,140,558	10,026,500	21,990,725	21,123,895	(0.08)
Human Services Fund Concluded						

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	1,954,500	2,379,811	2,379,811	2,379,811	2,710,837	13.91
Bridge Aid Prop Taxes	279,428	250,587	250,587	250,587	225,485	(10.02)
Total Property Taxes	2,233,928	2,630,398	2,630,398	2,630,398	2,936,322	11.63
Intergovern Grants & Aids						
State Transportation Aid	1,254,320	1,563,189	356,340	1,425,359	1,639,163	4.86
State Project Aid	0	0	0	0	0	-
Other State Aid	0	0	0	0	0	-
Intergovern Grants & Aids	1,254,320	1,563,189	356,340	1,425,359	1,639,163	4.86
Total Revenues	3,488,248	4,193,587	2,986,738	4,055,757	4,575,485	9.11
EXPENDITURES:						
Public Works						
County Road Maintenance	1,675,323	1,850,000	864,623	1,781,170	1,834,000	(0.86)
County Road/Brdg Construction	6,521,865	2,318,000	1,341,393	2,249,000	2,507,000	8.15
County Winter Snow Removal	1,292,060	1,050,000	534,515	1,050,000	1,009,000	(3.90)
Town Bridge Aid	279,428	250,587	250,587	250,587	225,485	(10.02)
Total Expenditures	9,768,675	5,468,587	2,991,119	5,330,757	5,575,485	1.95
Excess Revenue Over (Under) Expenditures	(6,280,427)	(1,275,000)		(1,275,000)	(1,000,000)	
Other Financing Sources (Uses)						
Sale or Notes or Bonds	6,212,500	1,275,000		1,275,000	1,000,000	
Debt Service Fund	0	0		0	0	
Health Care Center EF	0	0		0	0	
General Fund	0	0		0	0	
Transfer From Fund Balance	0	0		0	0	
Total Other Financing items	6,212,500	1,275,000		1,275,000	1,000,000	
Excess Revenue & Other Sources						
Over (Under) Expenditures & Other Uses	(67,927)	0		0	0	
Fund Balance - January 1	45,082	(22,845)		(22,845)	(22,845)	
Fund Balance - December 31	<u>(22,845)</u>	<u>(22,845)</u>		<u>(22,845)</u>	<u>(22,845)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Contracted Services	560,904	316,302	176,068	308,500	321,676	1.70
Operation & Maintenance	9,207,771	5,152,285	2,815,051	5,022,257	5,253,809	1.97
Total Expenditures	9,768,675	5,468,587	2,991,119	5,330,757	5,575,485	1.95

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	502,850	535,331	535,331	535,331	542,089	1.26
Public Charges for Service						
Recycling Charges	469,878	494,600	175,942	445,000	353,000	(28.63)
Recycling-Shingles	0	0	0	0	0	-
Timber Sales-Public Works	0	0	333	0	0	-
	<u>469,878</u>	<u>494,600</u>	<u>176,276</u>	<u>445,000</u>	<u>353,000</u>	<u>(28.63)</u>
Other Revenue						
Rent	0	0	0	0	0	-
Sale of County Equip	24,449	0	0	35,000	0	-
Donations/Contributions	0	0	0	0	0	-
Special Projects Revenue	10,699	10,920	171	10,920	10,920	0.00
	<u>35,147</u>	<u>10,920</u>	<u>171</u>	<u>45,920</u>	<u>10,920</u>	
Total Revenue	<u>1,007,876</u>	<u>1,040,851</u>	<u>711,778</u>	<u>1,026,251</u>	<u>906,009</u>	<u>(12.95)</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,441,610	1,065,851	438,578	1,065,851	961,409	(9.80)
Total Expenditures	<u>1,441,610</u>	<u>1,065,851</u>	<u>438,578</u>	<u>1,065,851</u>	<u>961,409</u>	<u>(9.80)</u>
Excess Revenue Over (Under) Expenditures	<u>(433,734)</u>	<u>(25,000)</u>		<u>(39,600)</u>	<u>(55,400)</u>	
Other Financing Sources (Uses)						
Economic Dev CPF	80,000	0		0	0	
Sales of Note	292,500	0		0	0	
General Fund	0	0		0	25,000	
Total Other Financing Sources (Uses)	<u>372,500</u>	<u>0</u>		<u>0</u>	<u>25,000</u>	
Fund Balance - January 1	144,727	83,494		83,494	43,894	
Fund Balance - December 31	<u>83,494</u>	<u>58,494</u>		<u>43,894</u>	<u>13,494</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Personal Services	70,345	83,277	39,213	83,277	84,474	1.44
Contracted Services	948,643	909,156	365,940	909,156	778,694	(14.35)
Operation & Maintenance	47,923	46,965	20,760	46,965	46,288	(1.44)
Fixed Charges	3,059	2,953	4,493	2,953	2,953	0.00
Outlay	371,640	23,500	8,172	23,500	49,000	108.51
Total Expenditures	<u>1,441,610</u>	<u>1,065,851</u>	<u>438,578</u>	<u>1,065,851</u>	<u>961,409</u>	<u>(9.80)</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	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	1,284,986	1,226,000	411,781	1,223,000	1,357,000	10.69
Total Revenue	1,294,986	1,236,000	421,781	1,233,000	1,367,000	10.60
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,286,944	1,236,000	537,780	1,233,000	1,367,000	10.60
Total Expenditures	1,286,944	1,236,000	537,780	1,233,000	1,367,000	10.60
Excess Revenue Over (Under) Expenditures	8,042	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	0	0		0	0	
	0	0		0	0	
Fund Balance - January 1	319,663	327,705		327,705	327,705	
Fund Balance - December 31	327,705	327,705		327,705	327,705	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Contracted Services	1,286,944	1,236,000	537,780	1,233,000	1,367,000	10.60
Total Expenditures	1,286,944	1,236,000	537,780	1,233,000	1,367,000	10.60

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	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	195,000	287,887	165,251	267,569	287,887	0.00
AgeSrv Title IIIC2	44,440	80,038	70,219	306,697	84,783	5.93
AgeSrv NSIP IIIC2	11,214	60,805	0	51,962	51,219	(15.77)
AgeSrv Title IIIB	89,454	109,808	50,206	143,877	112,133	2.12
Transportation Grant	220,411	239,602	240,713	240,713	239,732	0.05
Senior Commun Service	11,639	16,263	12,197	12,197	16,263	0.00
Alzheimer Care Support	28,239	49,600	19,176	50,067	50,067	0.94
Benefit Advocacy	56,430	56,430	0	0	0	(100.00)
Elder Abuse Grant	(8,083)	35,330	27,512	35,330	35,330	0.00
Prevn Hlth Srv IIID	4,428	9,573	5,778	9,714	9,714	1.47
Fam Caregiver IIIE	46,061	55,287	28,908	84,865	53,090	(3.97)
Emrg Food & Shelter FEMA	1,100	2,096	2,387	2,387	2,500	19.27
Age & Disab Resrc Cntr	284,350	721,537	222,517	791,073	778,257	7.86
New Freedom Grant	79,774	108,340	24,040	108,340	102,528	(5.36)
SHIP St Health Insr Prgm	6,829	7,308	0	7,308	6,829	(6.55)
SPAP St Pharm Asst Pgm	9,555	11,796	11,631	11,796	11,796	0.00
Dementia Specialist Pilot Gr	65,917	80,000	14,490	80,000	80,000	0.00
Total Intergovern Grants & Aids	1,168,563	1,939,038	902,500	2,213,370	1,929,603	(0.49)
Charges for Service						
Medicaid-Medical Assist	507,894	473,390	234,825	482,481	493,902	4.33
Charges for Service						
Service Fees	15,194	13,000	3,699	8,500	12,000	(7.69)
Service Fee-Van Revenue	6,064	6,000	1,990	4,000	6,000	0.00
Other Counties Charges	87,666	92,500	87,986	91,418	92,500	0.00
	108,925	111,500	93,675	103,918	110,500	(0.90)
Other Revenue						
Interest Income	673	0	0	0	0	-
Rent-Equipment	200	200	200	400	600	200.00
Lease Pay - Transport	2,280	2,280	0	2,280	2,280	0.00
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	221,033	243,100	135,247	190,963	221,200	(9.01)
Donations-Family Care-IRIS	70,260	62,000	32,530	65,000	65,000	4.84
Senior Fair Fees	2,675	0	0	0	0	-
Banquet Fees	1,867	1,900	0	0	2,000	5.26
Other	33	0	785	785	0	-
Total Other Revenue	724,259	309,480	173,762	265,867	291,080	(5.95)
Total Revenue	2,534,640	2,858,408	1,429,762	3,090,636	2,850,085	(0.29)
EXPENDITURES:						
Health & Human Services						
Aging Services Management	26,205	33,238	12,204	30,589	25,281	(23.94)
Congregate Meals (IIIC1)	344,730	348,687	105,750	105,430	317,767	(8.87)
Chronic Disease Self Mgt CDSM	786	0	0	0	0	-
Home Delivered Meals (C2)	382,344	413,251	285,248	751,022	425,431	2.95
Elder Abuse Grant	19,852	35,330	13,775	35,330	35,330	0.00
Contracted Srvs (IIIB)	40,029	65,265	27,818	72,373	70,801	8.48
Aging & Disab Resource Cntr	1,003,618	1,001,699	488,720	1,025,894	1,009,210	0.75
ADRC Disab Benefit Spec	167,793	171,380	78,387	170,890	173,102	1.00
ADRC Prevention Grant	0	0	0	0	0	-
ADRC Dementia Care Spec Pilot	78,114	100,000	26,424	100,000	103,000	3.00
Alzheimers Care Giver Prgm	42,910	49,600	8,442	50,067	50,067	0.94
Family Care Giver Program	55,909	56,384	28,340	85,499	66,304	17.59
Specialized Transportation	291,241	308,565	67,483	305,130	307,838	(0.24)
Transp-New Freedom Grant	115,065	135,528	40,303	135,528	128,178	(5.42)
Benefits Advocacy	165,720	165,298	68,490	165,348	158,648	(4.02)
SHIP/SPAP/MMA St Health Ins	6,661	0	0	0	0	-
Information & Assistance	40,799	49,254	26,429	0	52,604	6.80
Total Expenditures	2,781,776	2,933,479	1,277,813	3,033,100	2,923,561	(0.34)
Excess Revenue Over (Under) Expenditures	(247,136)	(75,071)		57,536	(73,476)	
Other Financing Sources (Uses)						
MAC Remodeling CPF	0	0		0	0	-
Fund Balance - January 1	831,698	584,562		584,562	642,098	
Fund Balance - December 31	584,562	509,491		642,098	568,622	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	584,562	509,491		642,098	568,622	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Personal Services	1,693,367	1,749,298	833,320	1,830,010	1,775,819	1.52
Contracted Services	905,163	998,419	361,807	1,015,174	981,551	(1.69)
Operation & Maintenance	150,154	162,461	54,858	154,703	142,981	(11.99)
Fixed Charges	24,069	22,801	22,813	24,599	23,210	1.79
Outlay	9,024	500	5,014	8,614	0	(100.00)
Total Expenditures	2,781,776	2,933,479	1,277,813	3,033,100	2,923,561	(0.34)

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	308,916	331,606	331,606	331,606	331,606	0.00
Intergovern Grants & Aids						
Cons Aids Staffing	149,899	158,509	0	158,309	150,000	(5.37)
Wild Life Damage Rev	16,404	20,000	16,404	20,000	20,000	0.00
DATCP Revenue	98,951	59,000	8,400	59,000	79,000	33.90
DATCP Revenue	52,083	60,600	0	60,600	57,150	(5.69)
DNR Disc. Var Cost Share	0	6,500	0	6,500	6,500	0.00
USDA/UW Ext. Grant Revenue	10,600	11,400	10,600	11,400	6,000	(47.37)
DNR Grant	25,005	2,100	3,263	3,263	0	(100.00)
Total Intergovern Grants & Aids	352,942	318,109	38,667	319,072	318,650	0.17
License & Permits						
Animal Waste Stor Permit	500	2,000	500	2,000	2,000	0.00
Livestock Siting Permit	3,000	2,000	0	2,000	2,000	0.00
Total License & Permits	3,500	4,000	500	4,000	4,000	0.00
Public Charges for Service						
Multi Discharge Var Fee	10,252	6,000	15,460	15,460	3,000	(50.00)
Total Public Charges for Service	10,252	6,000	15,460	15,460	3,000	(50.00)
Other						
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	671	370	0	0	0	(100.00)
Total Other Revenue	671	370	0	0	0	(100.00)
Total Revenue	676,281	660,085	386,233	670,138	657,256	(0.43)
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	487,654	511,015	203,879	465,092	492,271	(3.67)
Wild Life Damage	16,404	20,000	3,979	20,000	20,000	0.00
Nutrient Management Education	10,640	11,400	1,226	11,400	6,000	(47.37)
DATCP-Land/Water Cost Share	147,033	122,100	8,048	122,100	138,650	13.55
West Twin River Sediment Grant	612	1,523	4,192	5,000	6,500	326.82
Total Expenditures	662,343	666,038	221,324	623,592	663,421	(0.39)
OTHER FINANCING SOURCES(USES):						
Operating Transfers From General Fund	0	953	953	0	0	(100.00)
Excess Revenue and other Sources Over (Under) Expenditures & Other Uses	13,938	(5,000)		46,546	(6,165)	
Fund Balance - January 1	134,270	148,208		148,208	194,754	
Fund Balance - December 31	148,208	143,208		194,754	188,589	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	148,208	143,208		194,754	188,589	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Personal Services	438,803	459,250	178,616	413,281	438,791	(4.45)
Contracted Services	42,987	50,507	19,912	50,507	49,158	(2.67)
Operation & Maintenance	17,091	20,063	9,784	23,540	28,040	39.76
Operation & Maintenance	3,905	4,118	4,164	4,164	4,182	1.55
Other (Cost Share)	156,233	132,100	8,848	132,100	143,250	8.44
Total Expenditures	662,343	666,038	221,324	623,592	663,421	(0.39)

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	7,713	7,000	8,336	8,336	7,000	0.00
Public Charges for Service						
Event Revenue	3,935	5,700	1,392	1,392	2,000	(64.91)
Building/Grounds/Equip Rent	84,696	71,250	24,596	21,563	71,250	0.00
Fair Revenue	498,410	525,850	43,310	0	512,825	(2.48)
Ice Rental	97,600	97,600	39,040	97,600	97,600	0.00
Dry Floor Event	18,647	11,500	1,751	0	11,500	0.00
Vending Machine	276	300	170	170	300	0.00
Advertising Income	0	0	0	0	0	-
Conservation & Development	0	0	333	0	0	-
Total Public Charges for Service	703,564	712,200	110,593	120,725	695,475	(2.35)
Other Revenue						
Sale of County Equip	0	0	0	0	0	-
Sale of Land	0	0	0	0	0	-
Donations/Contributions	28,250	0	18,500	18,500	18,500	-
Insurance Proceeds Reimb	0	0	0	0	0	-
Other	1,000	0	0	0	0	-
Total Other Revenue	31,672	0	68,500	68,500	18,500	-
Total Revenue	742,948	719,200	187,430	197,561	720,975	0.25
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	166,936	145,514	86,900	141,467	144,051	(1.01)
Expo Fair	411,541	439,157	38,482	82,024	438,941	(0.05)
Ice Center	79,954	101,994	36,079	100,081	102,179	0.18
Expo Maintenance & Improvement	60,976	22,809	52,825	78,609	34,339	50.55
Outlay from Expo Land Sale	698,000	170,000	41,386	0	135,000	(20.59)
Total Expenditures	1,417,407	879,474	255,672	402,181	854,510	(2.84)
Revenues Over (Under) Expenditures	(674,458)	(160,274)		(204,620)	(133,535)	
OTHER FINANCING SOURCES (USES):						
TRANSFER IN FROM General Fund	0	0		0	0	
Transfer From Land Sale FB	0	170,000		0	0	
TRANSFER TO General Fund	0	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	(674,458)	(160,274)		(204,620)	(133,535)	
Fund Balance - January 1	0	(674,458)		(674,458)	(879,078)	
Fund Balance - December 31	<u>(674,458)</u>	<u>(834,732)</u>		<u>(879,078)</u>	<u>(1,012,613)</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	(3,413,770)	(3,404,044)		(3,618,390)	(2,883,925)	
Designated from Land Sales	2,739,312	2,569,312		2,739,312	1,871,312	
Total Fund Balance	<u>(674,458)</u>	<u>(834,732)</u>		<u>(879,078)</u>	<u>(1,012,613)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Personal Services	180,392	203,689	79,258	164,177	205,838	1.06
Contracted Services	401,931	409,970	56,206	118,768	403,668	(1.54)
Operation & Maintenance	69,773	61,157	18,242	30,525	64,365	5.25
Fixed Charges	11,526	12,658	11,825	10,211	12,139	(4.10)
Outlay	55,786	22,000	48,754	78,500	33,500	52.27
Outlay from Expo Land Sale	698,000	170,000	41,386	0	135,000	(20.59)
Total Expenditures	1,417,407	879,474	255,672	402,181	854,510	(2.84)

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE						
Property Taxes	3,254,539	3,475,297	3,475,297	3,624,297	3,088,665	(11.13)
Other Revenue	157,381	149,000	76,812	76,812	0	(100.00)
Total Revenue	<u>3,411,920</u>	<u>3,624,297</u>	<u>3,552,109</u>	<u>3,701,109</u>	<u>3,088,665</u>	<u>(14.78)</u>
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	2,000	10,000	810	10,000	5,000	(50.00)
2018 GO Note HWY-CCTV Jail	675,896	540,600	20,300	540,600	535,600	(0.92)
2019 G.O. Refunding	0	220,282	120,657	220,282	199,250	(9.55)
2020 GO Promissory Notes	0	0	0	0	1,047,425	-
2010-11 GO Refunding Com Proj.	1,244,259	1,232,405	1,232,405	1,232,405	0	(100.00)
2012 GO Refunding (2003)	428,539	439,768	419,754	439,768	459,290	4.44
2013 GO Note	74,282	373,142	0	373,142	0	(100.00)
2017 Bond Anticipation Note	6,586,535	0	0	0	0	-
2017 GO Refunding (2017-07)	1,109,800	808,100	129,050	778,100	842,100	4.21
Total Expenditures	<u>10,121,310</u>	<u>3,624,297</u>	<u>1,922,976</u>	<u>3,594,297</u>	<u>3,088,665</u>	<u>(14.78)</u>
Excess Revenue Over (Under) Expenditures	<u>(6,709,391)</u>	<u>0</u>		<u>106,812</u>	<u>0</u>	
OTHER FINANCING SOURCES (USES)						
Transfer in from General Fund	665,000	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	6,065,000	0		0	0	
Sale of Bonds Bond Premium	656,195	0		0	0	
Bond Discount	0	0		0	0	
Transfer to General Fund	0	0		0	0	
Total Other Financing Sources (Uses)	<u>7,386,195</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	<u>676,804</u>	<u>0</u>		<u>106,812</u>	<u>0</u>	
Fund Balance - January 1	601,977	1,278,781		1,278,781	1,385,593	
Fund Balance - December 31	<u><u>1,278,781</u></u>	<u><u>1,278,781</u></u>		<u><u>1,385,593</u></u>	<u><u>1,385,593</u></u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Principal	9,015,000	2,575,000	1,377,064	2,575,000	2,260,000	(12.23)
Interest	973,414	1,039,297	545,102	1,009,297	823,665	(20.75)
Issue Fees	132,896	10,000	810	10,000	5,000	(50.00)
Total Expenditures	<u>10,121,310</u>	<u>3,624,297</u>	<u>1,922,976</u>	<u>3,594,297</u>	<u>3,088,665</u>	<u>(14.78)</u>

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

	Experience 2019	Budget (**) 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUE:						
Jail Assessment Fees	91,049	110,000	40,215	100,000	100,000	(9.09)
Interest Income	0	0	0	0	0	-
Sale of Land	776,730	0	859,030	859,030	0	-
Donations-Restricted Use	0	0	0	0	0	-
Total Revenue	<u>867,779</u>	<u>110,000</u>	<u>899,245</u>	<u>959,030</u>	<u>100,000</u>	<u>(9.09)</u>
EXPENDITURES:						
Capital Projects						
UW Manitowoc - CPF	1,082	0	0	0	0	-
Jail Assessment Fee - CPF	115,086	110,000	29,034	100,000	100,000	(9.09)
MAC - Remodeling - CPF	0	0	0	0	0	-
New Public Health Bldg - CPF	0	0	0	0	0	-
Total Expenditures	<u>125,004</u>	<u>110,000</u>	<u>29,034</u>	<u>100,000</u>	<u>100,000</u>	<u>(9.09)</u>
Excess Revenue Over (Under) Expenditures	742,775	0		859,030	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	0	0		0	0	
Transfer to Debt Service Fund	0	0		0	0	
Transfer To Solid Waste Fund	(80,000)	0		0	0	
Total Other Financing Sources (Uses)	<u>(80,000)</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Net Change in Fund Balance	662,775	0		859,030	0	
Fund Balance - January 1	267,115	929,891		929,891	1,788,921	
Fund Balance - December 31	<u>929,891</u>	<u>929,891</u>		<u>1,788,921</u>	<u>1,788,921</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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Contracted Services	83,074	110,000	24,627	100,000	100,000	(9.09)
Outlay	33,094	0	4,407	0	0	-
Total Expenditures	<u>125,004</u>	<u>110,000</u>	<u>29,034</u>	<u>100,000</u>	<u>100,000</u>	<u>(9.09)</u>

Capital Projects Fund Concluded

PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	24,330	30,000	21,640	32,305	25,757	(14.14)
HWY Public Charges	32,426	107,000	25,533	62,500	73,570	(31.24)
Total Public Charges for Service	56,756	137,000	47,173	94,805	99,327	(27.50)
Intergov. Chgs for Service						
State Hwy Charges	2,319,548	2,309,571	987,690	2,197,687	2,215,251	(4.08)
Local Govt Charges	606,953	477,000	90,091	303,500	490,000	2.73
Dept Charges For Service	351,398	450,000	132,207	382,300	384,500	(14.56)
Total Intergov Chgs for Service	3,277,899	3,236,571	1,209,987	2,883,487	3,089,751	(4.54)
Other Revenue						
Rent	96,334	96,335	46,000	96,335	96,335	0.00
Sale of County Equip	4,061	8,300	0	3,000	3,500	(57.83)
Records & Reports Rev HWY	177,312	163,780	61,534	141,287	146,301	(10.67)
Net Gain/Loss on Sale of Equipment	(30,325)	(1,000)	(12,162)	(20,628)	6,035	(703.50)
Insurance Proceeds Reimb	10,321	9,500	15,195	15,195	10,250	7.89
Other	39,594	33,000	52,798	58,643	33,000	0.00
Total Other Revenue	297,298	309,915	183,364	293,832	295,421	(4.68)
Total Revenue	3,631,953	3,683,486	1,440,525	3,272,124	3,484,499	(5.40)
EXPENSES:						
Public Works						
County Charges Reimbursed	(9,489,247)	(5,218,000)	(2,740,531)	(5,080,170)	(5,350,000)	2.53
Administration-Hwy C/P	483,232	578,764	238,424	589,329	577,442	(0.23)
Patrol Supervision	210,580	212,546	113,925	233,783	234,569	10.36
Radio Expenses C/P	1,095	3,298	0	1,498	1,589	(51.82)
Liability Insurance C/P	18,560	19,222	8,447	16,894	16,914	(12.01)
Field Small Tools-Pool	33,913	(2,027)	(33,543)	(13,515)	(5,684)	180.41
Shop Operations-Pool	4,061	8,300	(114,105)	3,001	3,500	(57.83)
Fuel Handling-Pool	0	0	73	0	0	-
Machinery Operations-Pool	(166,684)	(83,709)	(64,506)	(15,886)	(88,928)	6.23
Gravel Operations-Pool	(45,343)	(14,974)	(60,153)	(111,356)	(20,088)	34.15
Bituminous Operations-Pool	0	0	0	0	0	-
Paving - Bid Jobs	467,630	580,000	89,545	263,253	435,870	(24.85)
Buildings & Grounds-Pool	0	0	281,303	0	0	-
Capital Acquisition-Pool	10,321	9,500	51,315	15,195	10,250	7.89
Hwy P/R Clearing Accounts	182,379	(1)	(11,293)	1	0	(100.00)
County-Road Maintenance	1,636,557	1,745,283	844,869	1,680,349	1,730,189	(0.86)
County-Road Construction	6,152,102	2,186,793	1,265,858	2,121,699	2,365,094	8.15
County-Winter Snow Removal	1,218,926	990,566	503,417	990,566	951,887	(3.90)
State-Road Maint/Construct	2,233,630	2,113,925	934,024	2,092,484	2,109,695	(0.20)
Other Local Govt Road M&C	259,602	217,000	63,271	175,000	210,000	(3.23)
County Depts Nonroad Svcs	240,188	300,000	125,987	287,500	268,000	(10.67)
Non Govt (Public) Service	28,250	37,000	9,116	22,501	34,200	(7.57)
Total Expenses	3,479,750	3,683,486	1,505,445	3,272,126	3,484,499	(5.40)
Excess Revenues Over (Under) Expenses	152,203	0		(2)	0	
Operating Transfers In	0	0		0	0	
Capital Contributions	0	0		0	0	
Transfers Out	(31,180)	0		0	0	
Change in Net Assets	121,023	0		(2)	0	
Net Assets - January 1	9,623,555	9,744,578		9,744,578	9,744,576	
Net Assets - December 31	9,744,578	9,744,578		9,744,576	9,744,576	
EXPENSES RESTATED BY OBJECT:						
	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Personal Services	4,118,039	4,281,333	2,048,377	4,187,265	4,033,233	(5.79)
Contracted Services	4,346,306	625,374	392,573	375,119	816,808	30.61
Operation & Maintenance	7,116,264	6,154,294	3,064,281	6,272,121	6,328,293	2.83
Fixed Charges	830,998	823,211	435,836	869,051	875,338	6.33
Other	(12,931,856)	(8,200,726)	(4,435,622)	(8,431,430)	(8,569,173)	4.49
Total Expenses	3,479,750	3,683,486	1,505,445	3,272,126	3,484,499	(5.40)

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Adopted 2021	Percent Increase or (Decrease)
REVENUES:						
Intergovernmental Grants						
General Government	0	0	0	0	0	-
Total Intergovernmental Grants	0	0	0	0	0	-
Public Charges for Service						
IS Charges For Service	9,750	0	0	14,265	14,265	-
Total Public Charges for Service	9,750	0	0	14,265	14,265	-
Intergovernmental Chgs for Service						
New World System Chg	0	0	0	0	0	-
IS Charges-Tech Acct	251,249	0	285,927	0	313,789	-
Dept Charges For Service	1,418,271	1,533,409	766,704	1,533,409	1,541,961	0.56
Total Intergov. Chgs for Service	1,669,520	1,533,409	1,052,631	1,533,409	1,855,750	21.02
Other Revenue						
Gain(Loss) on Sale of Assets	115	0	0	0	0	-
Insurance Proceeds Reimb	9,825	0	0	0	0	-
Other	0	0	10	0	0	-
Total Other Revenue	9,940	0	10	0	0	-
Total Revenue	1,689,209	1,533,409	1,052,641	1,547,674	1,870,015	21.95
EXPENSES:						
General Government						
Information Systems	1,532,560	1,532,533	830,491	1,464,101	1,853,581	20.95
Total Expenses	1,532,560	1,532,533	830,491	1,464,101	1,853,581	20.95
Excess Revenues Over (Under) Expenses	156,649	876		83,573	16,434	
OTHER FINANCING SOURCES (USES):						
General Fund	0	0	0	0	0	-
Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses)	156,649	876		83,573	16,434	
Net Assets - January 1	1,651,094	1,807,743		1,807,743	1,891,316	
Net Assets - December 31	1,807,743	1,808,619		1,891,316	1,907,750	
EXPENSES RESTATED BY OBJECT:						
	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Proposed 2021	Percent Increase or (Decrease)
Personal Services	572,751	561,412	267,318	561,412	584,867	4.18
Contracted Services	701,167	648,793	442,377	648,793	974,704	50.23
Operation & Maintenance	39,282	29,416	4,641	23,110	29,416	0.00
Fixed Charges	212,610	286,162	116,155	224,036	257,844	(9.90)
Outlay	6,750	6,750	0	6,750	6,750	0.00
Total Expenditures	1,532,560	1,532,533	830,491	1,464,101	1,853,581	20.95

Information Systems Internal Service Fund Concluded

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MISCELLANEOUS SUMMARY DATA AND SCHEDULES

2021 Full Time Equivalent Report (FTE) by Department

FTE Changes During 2020 Included in 2021 and Reconciliation to 2020 Budget

FTE Additions/Deletions/Changes in Proposed 2021 Budget

Personnel Changes Included in Proposed 2021 Budget

FTE Authorized Positions History by Department 1999 - 2021

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2021 Proposed

Outlay Items Included in 2021 Budget with Comparison to 2020

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Bonding History for Projects since 2006

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

Proposed Expenses Revenues and Tax Levy by Department 2021, with 2020 and 2019 Levies for Comparison Purposes

2021 Proposed Budget Summary by Fund

Highway Commission – Tentative Five Year Construction Schedule 2021 – 2025

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

Draft Resolution Adopting 2021 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 2021 Adopted County Budget

Proposed Expenditures / Revenues and Tax Levy by Fund Worksheet

Positions Included in 2021 Budget

Business Unit	Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
46400	ADRC of the Lakeshore	ADRC Director	1	1	
46400	ADRC of the Lakeshore	Business Manager - ADRC	1	1	
46415	ADRC of the Lakeshore	Dementia Care Specialist	1	1	
46405	ADRC of the Lakeshore	Disability Benefits Spec	2	2	
46100	ADRC of the Lakeshore	Elder Americans Prgrm Mngr	1	1	
46475	ADRC of the Lakeshore	Elderly Benefits Spec	2	2	
46525	ADRC of the Lakeshore	Family Caregiver/Support	2	2	
46400	ADRC of the Lakeshore	Info.& Assistance Prgm Mngr	1	1	
46400	ADRC of the Lakeshore	Info.& Assistance Spec	7	7	
46400	ADRC of the Lakeshore	Lead Info & Assistance Spec	1	1	
46100	ADRC of the Lakeshore	Nutrition Program Coord	1	1	
46400	ADRC of the Lakeshore	Outreach Coordinator	1	1	
46400	ADRC of the Lakeshore	Receptionist/Clerk	2.6	2	1
46100	ADRC of the Lakeshore	Site Manager	0.96		2
46100	ADRC of the Lakeshore	Site Manager/Admin Asst	1	1	
ADRC of the Lakeshore Total			25.56	24	3
13600	Child Support	Account Clerk Child Sup	1	1	
13500	Child Support	Case Manager Child Supp	5	5	
13300	Child Support	Child Support Director	1	1	
13300	Child Support	Receptionist Child Supp	1	1	
13500	Child Support	Secretary Child Support	1	1	
Child Support Total			9	9	0.00
12100	Clerk of Courts	Clerk Of Courts	1	1	
12100	Clerk of Courts	Counter Clerk	1	1.00	
12100	Clerk of Courts	Court Clerk	12	12.00	
12100	Clerk of Courts	Director of Business Op	1	1	
12100	Clerk of Courts	Judicial Assistant	3	3	
12400	Clerk of Courts	Judicial Assistant - Family Court	1	1	
Clerk of Courts Total			19	19	0.00
15100	Comptroller	Account Specialist Comp	1	1	
15100	Comptroller	Accountant	1	1	
15100	Comptroller	Assistant Finance Director	1	1	
15100	Comptroller	Finance Director	1	1	
15100	Comptroller	System Support Analyst	1	1	
Comptroller Total			5	5	0.00
12700	Coroner	Coroner	1	1	
Coroner Total			1	1	0.00
13200	Corporation Counsel	Assistant Corporation Counsel	1	1	
13300	Corporation Counsel	Assistant Corporation Counsel - CSA	1	1	
13200	Corporation Counsel	Corporation Counsel	1	1	
13200	Corporation Counsel	Paralegal	2	2	
Corporation Counsel Total			5	5	0.00
14200	County Clerk	Administrative Asst	1	1	
14200	County Clerk	County Clerk	1	1	
14200	County Clerk	Deputy County Clerk	1	1	
County Clerk Total			3	3	0.00
14100	County Executive	County Executive	1	1	
County Executive Total			1	1	0.00
13100	District Attorney	Administrative Assistant-DA	1	1	
13100	District Attorney	District Attny	0	0	
13100	District Attorney	Paralegal/Secretary DA	1	1	
13100	District Attorney	Secretary DA'S Office	1	1	
13100	District Attorney	Sr Paralegal/Office Manager	1	1	

Positions Included in 2021 Budget

Business Unit	Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
13100	District Attorney	Victim Witness Coordinator	1	1	
	District Attorney Total		5	5	0.00
25000	Emergency Management	Emergency Services Coord	1	1	
25100	Emergency Management	Program Manager - Emerg Serv	1	1	
	Emergency Management Total		2	2	0.00
12400	Family Court Commissioner	Family Court Commissioner	1	1	
	Family Court Commissioner Total		1	1	0.00
31000	Highway	Accounting Technician	1	1	
31000	Highway	Administrative Asst - Hwy	1	1	
35100	Highway	Airport Attendant	1	1	
35100	Highway	Airport Foreman	1	1	
35100	Highway	Airport Maintenance Worker	1	1	
32500	Highway	Director Of Financial Serv	1	1	
32500	Highway	Engineering Technician	1	1	
32500	Highway	Facility Mechanic/Janitor	1	1	
32500	Highway	Foreman Highway	4	4	
31000	Highway	Highway Commissioner	1	1	
32500	Highway	Highway Maintenance Wkr	32	32	
32500	Highway	Mechanic Highway	4	4	
32500	Highway	Operations Manager	1	1	
32500	Highway	Patrol Superintendent/Safety Mgr	1	1	
32500	Highway	Shop Superintendent	1	1	
32500	Highway	Stock Clerk	1	1	
	Highway Total		53	53	0.00
45059	Human Services	Accounting Technician - HSD	1	1	
45059	Human Services	Admin Support/Backup Rec	1	1	
45059	Human Services	Admin Support/Data Entry	1	1	
45059	Human Services	Admin Support/Data Proc	1	1	
45067	Human Services	Admin Support/Foster Care	0.71	0	1
45059	Human Services	Admin Support/Reception	1	1	
45059	Human Services	Admin Supt/Intox. Driver Prgm	1	1	
45059	Human Services	Administrative Services Supv.	1	1	
45059	Human Services	Administrative Support	1	1	
43460	Human Services	Adult Protective Service Wrk	5	5	
43360	Human Services	After Hours Crisis Work	3	3	
43861	Human Services	AODA Case Manager	1	1	
43370	Human Services	B-3 Teacher	4	4	
43370	Human Services	B-3 Teacher/Waiver	1	1	
45059	Human Services	Benefit Specialist	1	1	
43660	Human Services	CCS Service Facilitator	7	7.00	
43660	Human Services	CCS Service Facilitator - AODA	1	1	
45062	Human Services	Child Family Serv Mngr/HSD Deputy	1	1	
45062	Human Services	Child Prot. Services Intake Wkr	9	9	
45062	Human Services	Child Prot. Services Ongoing Wkr	10	10	
43069	Human Services	Clinic Services Manager	1	1	
43069	Human Services	Clinical Case Manager	4	4	
43060	Human Services	Clinical Services Mngr/HSD Deputy	1	1	
43360	Human Services	Clinical Services Supervisor	1	1	
43460	Human Services	Community Services Aide	1	1	
43060	Human Services	Court Liason Worker	1	1	
45062	Human Services	CPS Supervisor - Intake	2	2	
45062	Human Services	CPS Supervisor - Ongoing	1	1	
45062	Human Services	CST Care Coordinator	1	1	

Positions Included in 2021 Budget

Business Unit	Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
45062	Human Services	CST Coordinator	1	1	
44074	Human Services	Economic Support Mngr/HSD Deputy	1	1	
44074	Human Services	Economic Support Specialist	9	9	
44074	Human Services	Economic Support Specialist -	9	9	
44074	Human Services	Economic Support Superv	1	1	
45062	Human Services	Family Resiliency Unit 1 Supv	1	1	
45059	Human Services	Financial Services Spec	3	3	
45058	Human Services	Financial Services Supv	1	1	
45067	Human Services	Foster Care Administrator	1	1	
45067	Human Services	Foster Care Support Worker	1	1	
45058	Human Services	Human Services Director	1	1	
43161	Human Services	IDP Coordinator	1	1	
43860	Human Services	Jail Counselor/Case Manager	1	1	
45067	Human Services	Kinship Care Administrator	1	1	
45059	Human Services	Medical Billing & Coding Spec	1	1	
43060	Human Services	Outpatient Psychotherapist	3	4	
43060	Human Services	Outpatient Psychotherapist - MH	1	1	
43061	Human Services	Outpatient Psychotherapist -AODA	1	1	
43660	Human Services	Outpatient Psychotherapist -CCS	3	2	
45062	Human Services	Parent Support Worker	3.88	3	1
43069	Human Services	Psychiatric Nurse	1	1	
43060	Human Services	Psychiatrist	0.5	0	1
43060	Human Services	Psychiatrist - Clinical	1	1	
43660	Human Services	Quality Program Specialist-CCS	1	1	
44074	Human Services	Receptionist - Economic Support	1	1	
45066	Human Services	Restorative Justice Worker	1	1	
45059	Human Services	Staff Accountant	2	2	
45266	Human Services	Treatment Alt/Diversion Counselor	1	1	
45266	Human Services	Treatment Alt/Diversion Supv	1	1	
45062	Human Services	Waiver Specialist	6	6	
45066	Human Services	Youth & Family Services Soc Wkr	6	6	
45066	Human Services	Youth & Family Supervis	1	1	
45066	Human Services	Youth Justice Case Manager	3	3	
	Human Services Total		135.09	133	3
21600	Joint Dispatch Center	Emergency Dispatcher	21	21	
21600	Joint Dispatch Center	Joint Dispatch Supervisor	3	3	
	Joint Dispatch Center Total		24	24	0
14300	Personnel Dept	Personnel Coordinator	1	1	
14300	Personnel Dept	Personnel Director	1	1	
	Personnel Dept Total		2	2	0.00
63000	Planning and Zoning	Administrative Assistant - P&Z	1	1	
63000	Planning and Zoning	Associate Planner	1	1	
63000	Planning and Zoning	Code Administrator	1	1	
63000	Planning and Zoning	GIS Coordinator	1	1	
63000	Planning and Zoning	Land Use Specialist	1	1	
		Parks Maintenance Supervisor	1	1.00	
63000	Planning and Zoning	Planning & Park Manager	1	1	
63000	Planning and Zoning	Planning & Zoning Director	1	1	
63000	Planning and Zoning	Real Property Lister	1	1	
63000	Planning and Zoning	Surveyor	1	1	
	Planning and Zoning Total		10	10	0.00
41800	Public Health	Administrative Assistant	0.8		1
41800	Public Health	Bilingual Health Aide	1.8	1	1

Positions Included in 2021 Budget

Business Unit	Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
41950	Public Health	Bilingual Health Aide - Env	1	1	
41900	Public Health	Environmental Health Manager	1	1	
41900	Public Health	Environmental Health Tech	0.86		1
41185	Public Health	Health Educator	1	1	
41800	Public Health	Health Officer	1	1	
41950	Public Health	Nurse Manager	1	1	
41500	Public Health	Nutrition Education/Farmers Market	0.9		1
41500	Public Health	Nutrition Educator	0.6		1
41115	Public Health	Public Health Nurse	7	7.00	
41900	Public Health	Sanitarian	1	1	
41700	Public Health	WIC Clerk	0.9		1
41500	Public Health	WIC Director/Nutritioni	0.9		1
	Public Health Total		19.76	14	7
14500	Public Works	Aegis System Administrator	2	2	
16000	Public Works	Building & Grounds Supervisor	1	1	
16000	Public Works	Building Services Supervisor	1	1	
16000	Public Works	Business Manager	1	1	
14500	Public Works	Business System Analyst	1	1	
21650	Public Works	Communication System Engineer	1	1	
16000	Public Works	Custodian	4	4	
14500	Public Works	Desktop Support Technician	1	1	
54610	Public Works	Expo Facility Manager	1	1	
54600	Public Works	Facility Maint Wkr	1	1	
14500	Public Works	Information Systems Mngr	1	1	
16000	Public Works	Maintenance 1	1.5	1	
54600	Public Works	Maintenance 1 - Expo	0.5	1	
16000	Public Works	Maintenance 2	2	2	
16000	Public Works	Maintenance Technician	1	1	
16000	Public Works	Public Works Director	1	1	
36300	Public Works	Recycling Cntr Manager	1	1	
14500	Public Works	Senior Network Engineer	1	1	
	Public Works Total		23	23	0.00
12300	Register in Probate	Deputy - Probate	1	1	
12300	Register in Probate	Register In Probate	1	1	
	Register in Probate Total		2	2	0.00
17100	Register of Deeds	Deputy Register Of Deed	1	1	
17100	Register of Deeds	Register Of Deeds	1	1	
17100	Register of Deeds	Register Of Deeds Clerk	0.55		1
17100	Register of Deeds	Vital Records Clerk	1	1	
	Register of Deeds Total		3.55	3	1.00
27000	Sheriff	Account Specialist - Sheriff	1	1	
21000	Sheriff	Administrative Spec.	5	5	
21000	Sheriff	Bailiff	2	2	
21000	Sheriff	Business Operations Manager	1	1	
21000	Sheriff	Chief Deputy	1	1	
27000	Sheriff	Cook	5.1		6
27000	Sheriff	Corrections Officer	29	29	
27000	Sheriff	Court Officer	1	1	
21200	Sheriff	Detective	4	4	
21200	Sheriff	Detective Supervisor	1	1	
27500	Sheriff	Drug Enforcement Office	2	2	
27000	Sheriff	Food Service Manager	1	1	
27000	Sheriff	Huber Supervisor	1	1	

Positions Included in 2021 Budget

Business Unit	Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
27000	Sheriff	Jail Lieutenant - Corrections	1	1	
27000	Sheriff	Jail Lieutenant - Support	1	1	
27000	Sheriff	Jail Nurse	2	2	
27000	Sheriff	Jail Nurse Supervisor	1	1	
27000	Sheriff	Jail Supervisor	9	9	
27000	Sheriff	Major - Jail Administrator	1	1	
21200	Sheriff	Major - Operations	1	1	
21000	Sheriff	Major - Support	1	1	
27500	Sheriff	Narcotics Unit Supervis	1	1	
21200	Sheriff	Patrol Lieutenant	6	6	
21200	Sheriff	Patrol Officer	25	25	
21000	Sheriff	Process Server	2	2	
21000	Sheriff	Sheriff	1	1	
21200	Sheriff	Sr Patrol Lieutenant	3	3	
	Sheriff Total		109.1	104	6
61101	Soil & Water Conservation	Education Coord/Admin Asst	1	1	
61101	Soil & Water Conservation	Resource Conservationis	3	3	
61101	Soil & Water Conservation	Soil & Water Director	1	1	
	Soil & Water Conservation Total		5	5	0
15200	Treasurer	Deputy Treasurer	1	1	
15200	Treasurer	Treasurer	1	1	
	Treasurer Total		2	2	0.00
56200	University Extension	Program Assistant	1	1	
	University Extension Total		1	1	0.00
47000	Veterans Service Office	Veterans Service Director	1	1	
47000	Veterans Service Office	Veterans Service Office	2	2	
	Veterans Service Office Total		3	3	0.00
	Grand Total		469.06	454.00	20.00

FTE Changes Approved During 2020

Department	Position	Full-Time	Part-Time	Department Total
Health Department	Public Health Nurses	2	-0.8	1.2
Human Services	Youth Justice Support Case Manager	3		3
	Admin Support Foster Care		0.01	0.01
Total Change in FTE				4.21

FTE Reconciliation 2020/2021 Budget

Total FTE's Authorized in 2020 Budget	462.65
FTE Changes authorized during 2020	4.2
FTE's as of 12/31/2020	466.85
FTE's Proposed in 2021 Budget	2.21
Total FTE's in Proposed 2021 Budget	469.06

Additions/Deletions/Changes of FTE's in Proposed 2021 Budget

	Full-Time	Part-Time	Dept Total
ADRC			
Receptionist Clerk		0.1	0.1
Health Department			
WIC Clerk		0.1	0.1
Human Services			
CCS Facilitators	2		2 One position to start July 1, 2021
Admin Support Foster Care		0.01	0.01
Total Change in FTE			2.21

Personnel Changes Included in Proposed 2021 Budget

A. Full-Time Equivalent (FTE) Changes

All of the following changes are included on the proposed 2021 FTE Summary. New position titles and changes in the number of positions appear in bold font.

ADRC: I am proposing increasing an existing Receptionist/Clerk position from .50 FTE to .60 FTE.

Health Department: The FTE for an existing WIC Clerk has been increased from .80 FTE to .90 FTE to reflect actual hours worked.

Human Services: I am proposing the addition of 2.0 full-time CCS Service Facilitator 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. These positions are fully funded by sources other than tax levy. One position will be authorized as of January 1, 2021. The other position will be authorized as of July 1, 2021.

B. Reclassifications

The following positions met the criteria for reclassification:

- a. **Clerk of Court Office:** One counter clerk position has been reclassified to Court Clerk. Banding for this position has been changed from B22 to B23.
- b. **Public Works Department:** One position has been reclassified from a Custodian to a Maintenance 2. Banding for this position has been changed from A11 to B21.

C. Position Transfer

I am proposing transferring 1.0 FTE Parks Foreman from the Highway Department to the Planning & Zoning Department. The position will be re-titled as Park Maintenance Supervisor. The Parks Foreman has been working exclusively in the Parks and under the direction of the Planning & Zoning Director. There is no change in compensation associated with the transfer.

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 have included funding sufficient to support the step increases and merit increases currently in effect. Step increases average 3.0% and employees between midpoint and

maximum can receive up to a 2.0% increase in recognition of their good work. The wage schedule will remain unchanged for 2021.

D. Health Insurance

Our health insurance plan continues to operate very effectively. I am proposing that we maintain the same rates that have been in effect since 2015.

There are no proposed changes to plan design or employee premium contributions.

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

	2021	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	25.56	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	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	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	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	1.00	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	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	3.00	3.00	3.28	3.88	3.88	3.88	3.60	3.60	3.60	3.60	3.60	4.00
District Attorney	5.00	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	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	1.00	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	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	0.00	158.93	155.40	161.78	164.23	171.60	179.11	203.74	204.89	212.14	212.65
Health Department	19.76	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	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	135.09	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)	(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	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	2.00	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	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.	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	23.00	16.50	16.42	14.09	14.09	13.25	13.00	13.75	12.00	12.00	11.00	11.75	11.75	12.50	12.50	13.50	13.50	13.50	13.50	8.50	8.50
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	2.00	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	3.55	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	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	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	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	1.00	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	3.00	2.00	2.00	2.00	1.60	1.60	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total	469.06	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

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(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.

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**Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1977 TO 2020 ACTUALS AND 2021 PROPOSED**

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED TAX LEVY & RATE AS EQUALIZED			
				LEVY		RATE	
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)	TAX RATE PER \$1,000 (Note *)	PER-CENT INC (-DEC)
1977	1978	\$1,211,352,540	12.30%	\$4,081,326	-1.00%	\$3.36923	N.A.
1978	1979	\$1,355,612,540	11.91%	\$4,289,943	5.11%	\$3.16458	-6.07%
1979	1980	\$1,516,316,000	11.85%	\$4,289,943	0.00%	\$2.82919	-10.60%
1980	1981	\$1,663,852,000	9.73%	\$4,415,077	2.92%	\$2.65353	-6.21%
1981	1982	\$1,688,807,800	1.50%	\$6,326,293	43.29%	\$3.74601	41.17%
1982	1983	\$1,756,318,100	4.00%	\$6,513,558	2.96%	\$3.70864	-1.00%
1983	1984	\$1,769,340,900	0.74%	\$6,904,372	6.00%	\$3.90223	5.22%
1984	1985	\$1,786,443,900	0.97%	\$6,971,988	0.98%	\$3.90272	0.01%
1985	1986	\$1,776,007,300	-0.58%	\$7,231,262	3.72%	\$4.07164	4.33%
1986	1987	\$1,730,722,700	-2.55%	\$7,759,477	7.30%	\$4.48337	10.11%
1987	1988	\$1,676,719,000	-3.12%	\$7,917,845	2.04%	\$4.72223	5.33%
1988	1989	\$1,693,668,100	1.01%	\$8,533,605	7.78%	\$5.03853	6.70%
1989	1990	\$1,717,107,600	1.38%	\$10,124,148	18.64%	\$5.89605	17.02%
1990	1991	\$1,770,603,700	3.12%	\$11,231,595	10.94%	\$6.34337	7.59%
1991	1992	\$1,876,922,700	6.00%	\$12,718,272	13.24%	\$6.77613	6.82%
1992	1993	\$1,996,027,300	6.35%	\$13,330,210	4.81%	\$6.67837	-1.44%
1993	1994	\$2,118,040,000	6.11%	\$13,469,913	1.05%	\$6.35961	-4.77%
1994	1995	\$2,323,674,500	9.71%	\$12,813,864	-4.87%	\$5.51448	-13.29%
1995	1996	\$2,521,083,800	8.50%	\$13,346,657	4.16%	\$5.29402	-4.00%
1996	1997	\$2,692,042,900	6.78%	\$13,747,057	3.00%	\$5.10655	-3.54%
1997	1998	\$2,960,655,500	9.98%	\$15,293,950	11.25%	\$5.16573	1.16%
1998	1999	\$3,113,670,000	5.17%	\$18,009,105	17.75%	\$5.78388	11.97%
1999	2000	\$3,327,573,700	6.87%	\$19,507,817	8.32%	\$5.86248	1.36%
2000	2001	\$3,505,947,400	5.36%	\$20,857,127	6.92%	\$5.94907	1.48%
2001	2002	\$3,813,024,200	8.76%	\$22,489,172	7.82%	\$5.89799	-0.86%
2002	2003	\$4,014,784,100	5.29%	\$24,355,486	8.30%	\$6.06645	2.86%
2003	2004	\$4,176,772,000	4.03%	\$25,011,915	2.70%	\$5.98834	-1.29%
2004	2005	\$4,301,111,800	2.98%	\$25,756,507	2.98%	\$5.98834	0.00%
2005	2006	\$4,432,487,500	3.05%	\$26,462,274	2.74%	\$5.97008	-0.30%
2006	2007	\$4,674,582,000	5.46%	\$26,920,541	1.73%	\$5.75892	-3.54%
2007	2008	\$4,866,468,000	4.10%	\$27,347,206	1.58%	\$5.61952	-2.42%
2008	2009	\$5,073,661,200	4.26%	\$27,741,006	1.44%	\$5.46765	-2.70%
2009	2010	\$5,254,924,000	3.57%	\$28,212,603	1.70%	\$5.36879	-1.81%
2010	2011	\$5,142,459,100	-2.14%	\$28,451,559	0.85%	\$5.53268	3.05%
2011	2012	\$5,184,760,300	-1.34%	\$28,636,506	1.50%	\$5.52321	2.88%
2012	2013	\$5,003,116,500	-3.50%	\$28,720,978	0.29%	\$5.74062	3.94%
2013	2014	\$4,950,247,400	-1.06%	\$28,859,333	0.48%	\$5.82988	1.55%
2014	2015	\$4,987,266,200	0.75%	\$29,052,082	0.67%	\$5.82525	-0.08%
2015	2016	\$5,025,988,600	0.78%	\$29,263,972	0.73%	\$5.82253	-0.05%
2016	2017	\$5,091,354,100	1.30%	\$29,454,919	0.65%	\$5.78528	-0.64%
2017	2018	\$5,100,495,200	0.18%	\$29,787,844	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%
2020	2021	\$5,874,812,300	4.52%	\$31,143,973	0.81%	\$5.30127	-3.55%

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 2021 Proposed Budget

Fund Number	Activity Number	Activity Area	Outlay Item	Amount	Total
		General Fund			
*	16100	Maintenance - Courthouse	Elevator Modernization	180,000	229,000
			Foundation Leak Repair - Child Support Agency	14,000	
			Concrete & Sewer @ Snow Storage Area	13,000	
			Reception Counter SecurityGlaze&Resurface-COC	8,000	
			Light Standard Repair (between 2nd & 3rd Floors)	4,000	
			Exterior Doors - North & South (restain)	3,000	
			Drinking Fountain (3rd Floor)	3,500	
			LED Lighting Retro-fits	2,500	
			Restroom Sink (3rd Floor Men's Room)	1,000	
*	16200	Maintenance - Office Complex	Lawn Tractor	15,000	30,500
			Asphalt Repair	10,000	
			LED Lighting Retrofits	2,500	
			Reception Window @ Economic Support	2,000	
			Security Lock @ UW Ext Door	1,000	
*	16300	Maintenance - Jail	Parking Lot Sealcoating	7,000	22,500
			UPS Battery Replacement - Every 4 Years	6,000	
			Roof Snow Bars for Patrol Car Garage	5,000	
			LED Lighting Retro-Fits	2,500	
			Main Fire Sprinkler System Valve	2,000	
*	16400	Maintenance - UW Center	A/C Condenser (1 of 5)	17,500	43,500
			Hillside Hall Flooring (2nd Fl. Corridor)	20,000	
			Boiler Servicing (Lakeside/Founders)	6,000	
*	16600	Maintenance - Human Services	Elevator Modernization	125,000	162,500
			Erogonomic Furniture Upgrades	15,000	
			Tuckpoint/Dental Mold Sound (South)	13,000	
			Electrical Panel	3,000	
			LED Lighting Retro-fits	2,500	
			Carpeting - Room 138A	2,000	
			Roof Flashing - 2nd Floor	2,000	
*	16700	Maintenance - PHD Building	Fire Panel Upgrade	10,000	12,500
			LED Lighting Retro-fits	2,500	
*	16750	Maintenance - Admin Office Bldg	LED Lighting Retrofits	2,500	2,500
*	16800	Maintenance - Other Co Buildings	Broken Headstones - Potters Field Replace	1,000	5,000
			Parking Lot Sealcoating - Hancock Street	4,000	
*	16900	Maintenance - C&T Building	Sealcoating - Parking Lot	4,000	4,000
*	16950	Maintenance - MAC	Electric Service/Emergency Generator	80,000	80,000
*	17100	Register of Deeds	Office Barrier for Staff from Public	5,000	5,000
*	21000	Sheriff - Admin	Miscellaneous	133,000	133,000
*	21200	Sheriff - Traffic Patrol	Patrol Vehicles (7) and Transport Van	304,000	382,500
			Patrol and Tactical Supplies	78,500	

Outlay Items Included in the 2021 Proposed Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2021	
				Amount	Total
*	21650	Communications Activity	West Safety Solutions 911 Equipment Upgrade C&T Alarm System Upgrade (2 of 2) Amer Fence-Chain Link Fence for TwoCks Ca12 CDs Planned Replacement Block Heater & Battery Charger - FRNKL	184,000 25,000 8,500 2,955 2,000	222,455
*	25400	Emergency Mgt - HAZMAT	Hazardous Materials Suits, Expendable Supplies	7,500	7,500
*	35100	Airport	Design for 2022 project	8,200	8,200
*	52000	Parks	Zero Turn Mower Paving/Landing Improvements General Building Improvements Maribel Caves Improvement Truck	15,000 10,000 39,500 25,000 35,000	124,500
*	54400	Parks - Snowmobile Trails	Bridges	0	0
*	63000	Planning and Zoning	Computers and accessories	20,000	20,000
General Fund Total					1,495,155
Solid Waste Recycling SRF					
*	36300	Recycling Operation	Ditch Cleaning (southwest areas) Dump Truck Forklift Battery Conveyor Improvement	5,000 25,000 4,000 19,000	53,000
Solid Waste Recycling SRF Total					53,000
Aging SRF					
*	46100	ADRC	Equipment	0	0
Aging SRF Total					0
Expo SRF					
*	54600	Expo Activities	Tables/Chairs	5,000	5,000
*	54615	Ice Center	Exterior Doors	10,000	10,000
*	54620	Expo Maint & Improvements	Asphalt/Site Work Site Fencing MCIC Water Heaters Wireless Access Point (WAP) Exhibition Roof Snow Bar Milk Parlor Compressor Outlay from Donations	55,000 26,000 20,000 18,000 10,000 6,000 18,500	153,500
Expo SRF Total					168,500
Information Systems					
*	14500	Information Systems	Chairs, Chair Mats, Office Equip for IS Staff 4 Staff PCs or Laptops Misc.	750 3,500 2,500	6,750
Information Systems Total					6,750
	45058	Human Services	Replacement Office Furniture	3,000	3,000
Grand Total					1,726,405

Outlay Items Included in the 2020 Proposed Budget

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

Outlay Items Included in the 2020 Proposed Budget

Fund	Activity			2020	
Number	Number	Activity Area	Outlay Item	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
*	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	35000	
		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
*	54615	Ice Center	Pipe and Drape	7,000	
			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 from
Expo Land
Sale

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MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2020

	Issue Date	Interest Rate	Maturity Date	Original Principal	Paid or Refunded Through December 31, 2020	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	\$15,740,000	\$0
2012 Taxable Refunding Issue Refinances the callable portion of the 2003 Issue Robert W. Baird & Co. Inc.	5/8/12	2.55%	4/1/23	\$3,785,000	\$2,425,000	\$1,360,000
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	\$1,900,000	\$0
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	\$1,690,000	\$8,305,000
2018 General Obligation Promissory Note Finance Highway Road Construction Projects	8/7/18	4.00%	11/1/21	\$1,500,000	\$985,000	\$515,000
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
2020 General Obligation Promissory Notes Refinances funds borrowed for County R Bridge and Road project and Recycling Center Equip.	1/7/20	1.94%	1/1/30	\$9,785,000	\$0	\$9,785,000
Total Long-term Debt				<u>60,895,000</u>	<u>34,385,000</u>	26,030,000
Other Post Employment Benefits / Vested Employee Compensated Absences						<u>\$1,999,728</u>
Total Long-term Obligations Account Group						<u><u>28,029,728</u></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>\$201,208</u>
Total Proprietary Funds						<u><u>\$201,208</u></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%						
Callable:		Callable '21-'30 on 4/1/2020 @ Par			Original BAB's Subsidy	BAB's Subsidy Sequestration Amount	BAB's Subsidy Sequestration Amt #2	Adjusted Net #2
CALENDAR YEAR	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	Original Gross Subsidy prior to (*)	Adjusted Subsidy Amount	Adjusted Subsidy Amount	
2020	\$780,000.00	3.60%	Full Int. Pmt.					
2021		3.90%	\$233,223.00	\$1,013,223.00	(\$158,341.74)	(\$147,416.00)	(\$76,812.00)	\$936,411.00
2022			\$0.00	(\$136,588.37)				
2023			\$0.00	(\$124,384.31)				
2024			\$0.00	(\$111,400.62)				
2025			\$0.00	(\$97,496.87)				
2026			\$0.00	(\$82,198.37)				
2027			\$0.00	(\$65,748.37)				
2028			\$0.00	(\$48,170.06)				
2029			\$0.00	(\$29,398.25)				
2030			\$0.00	(\$9,924.25)				
2031								
2032								
2033								
2034								
2035								
2036								
TOTAL	\$780,000.00		\$233,223.00	\$1,013,223.00	(\$1,011,618.95)	(\$147,416.00)	(\$76,812.00)	\$936,411.00
(@) 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

2012 Taxable Refunding Issue (callable portion of 2003 Issue)

Issue: 2
Amount: \$3,785,000
Type: GO Refunding Bonds 2012
Dated: May 8, 2012 (TIC 2.5549%)
Callable: Callable '22-'23 on 4/1/2021 @ Par

**CALENDAR
YEAR**

	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2020	\$395,000.00	2.40%	\$44,767.50	\$439,767.50
2021	\$425,000.00	2.70%	\$34,290.00	\$459,290.00
2022	\$450,000.00	2.95%	\$21,915.00	\$471,915.00
2023	\$485,000.00	3.15%	\$7,638.75	\$492,638.75
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
TOTAL	\$1,755,000.00		\$108,611.25	\$1,863,611.25

Callable Maturities

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

2013 General Obligation Note

Issue: 3
Amount: \$1,900,000
Type: GO Note 2013
Dated: July 1, 2013 (TIC 2.28%)
Callable: Callable at will

	PRINCIPAL (7/1)	RATE	INTEREST (7/1)	TOTAL
	\$1,015,000.00	2.28%	\$17,118.74	\$1,032,118.74
		2.28%		\$0.00
		2.28%		\$0.00

Paid off 3/27/2020 - issue complete

\$1,015,000.00	\$17,118.74	\$1,032,118.74
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Callable - Prepayment of P & I any time.

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

2017 General Obligation Refunding Bond

Issue: 4
Amount: \$9,995,000
Type: GO Refunding Bond 2017
Dated: Aug. 18, 2017 (TIC 2.95%)
Callable: Callable '26-'36 on 11/1/2026 @ Par

	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
	\$550,000.00	2.00%	\$258,100.00	\$808,100.00
	\$595,000.00	2.00%	\$247,100.00	\$842,100.00
	\$450,000.00	5/1 3.00%	\$228,450.00	\$678,450.00
	\$280,000.00	3.00%	\$221,700.00	\$501,700.00
	\$445,000.00	3.00%	\$213,300.00	\$658,300.00
	\$460,000.00	3.00%	\$199,950.00	\$659,950.00
	\$475,000.00	3.00%	\$186,150.00	\$661,150.00
	\$490,000.00	3.00%	\$171,900.00	\$661,900.00
	\$500,000.00	3.00%	\$157,200.00	\$657,200.00
	\$520,000.00	3.00%	\$142,200.00	\$662,200.00
	\$535,000.00	3.00%	\$126,600.00	\$661,600.00
	\$550,000.00	3.00%	\$110,550.00	\$660,550.00
	\$565,000.00	3.00%	\$94,050.00	\$659,050.00
	\$580,000.00	3.00%	\$77,100.00	\$657,100.00
	\$600,000.00	3.125%	\$59,700.00	\$659,700.00
	\$620,000.00	3.25%	\$40,950.00	\$660,950.00
	\$640,000.00	3.25%	\$20,800.00	\$660,800.00
	\$8,855,000.00		\$2,555,800.00	\$11,410,800.00

* This Principal payment only due 5/1

Callable - November 1, 2026

Term Bond

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

Manitowoc County
Debt Service Outstanding
1/31/19 - 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

**CALENDAR
YEAR**

	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
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	<u>\$1,015,000.00</u>		<u>\$61,200.00</u>	<u>\$1,076,200.00</u>

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.

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

	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
			\$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	<u>\$6,065,000.00</u>		<u>\$2,166,332.00</u>	<u>\$8,231,332.00</u>

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.

2020 G.O. Promissory Notes
Issue: 7
Amount: \$9,785,000
Type: GO Promissory Notes
Dated: Jan. 7, 2020 (TIC 1.94%)
Callable: Callable '30-'36 on 11/1/29 @ Par

	PRINCIPAL (4/1 - *1/1)	RATE	INTEREST (4/1 & 10/1 - *1/1)	TOTAL
			\$244,420.00	\$244,420.00
	\$725,000.00	3.00%	\$322,425.00	\$1,047,425.00
	\$875,000.00	3.00%	\$298,425.00	\$1,173,425.00
	\$895,000.00	3.00%	\$271,875.00	\$1,166,875.00
	\$930,000.00	4.00%	\$239,850.00	\$1,169,850.00
	\$965,000.00	4.00%	\$201,950.00	\$1,166,950.00
	\$1,005,000.00	4.00%	\$162,550.00	\$1,167,550.00
	\$1,040,000.00	3.00%	\$126,850.00	\$1,166,850.00
	\$1,075,000.00	4.00%	\$89,750.00	\$1,164,750.00
	\$1,115,000.00	3.00%	\$51,525.00	\$1,166,525.00
	* \$1,160,000.00	3.00%	\$8,700.00	\$1,168,700.00
TOTAL	<u>\$9,785,000.00</u>		<u>\$2,018,320.00</u>	<u>\$11,803,320.00</u>

Callable Maturities April 1, 2028

Current refunding of 2010 Taxable Bonds (BABs).

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 (*)
2020		\$3,240,000.00	\$1,058,511.24	\$4,298,511.24	(\$76,812.00)	\$4,221,699.24	\$4,221,699.24
2021		\$2,260,000.00	\$823,665.00	\$3,083,665.00	\$0.00	\$3,083,665.00	\$3,083,665.00
2022		\$1,875,000.00	\$748,040.00	\$2,623,040.00	\$0.00	\$2,623,040.00	\$2,623,040.00
2023		\$1,960,000.00	\$697,463.75	\$2,657,463.75	\$0.00	\$2,657,463.75	\$2,657,463.75
2024		\$1,685,000.00	\$640,400.00	\$2,325,400.00	\$0.00	\$2,325,400.00	\$2,325,400.00
2025		\$1,745,000.00	\$579,850.00	\$2,324,850.00	\$0.00	\$2,324,850.00	\$2,324,850.00
2026		\$1,810,000.00	\$513,850.00	\$2,323,850.00	\$0.00	\$2,323,850.00	\$2,323,850.00
2027		\$1,875,000.00	\$450,700.00	\$2,325,700.00	\$0.00	\$2,325,700.00	\$2,325,700.00
2028		\$1,935,000.00	\$385,100.00	\$2,320,100.00	\$0.00	\$2,320,100.00	\$2,320,100.00
2029		\$2,010,000.00	\$317,475.00	\$2,327,475.00	\$0.00	\$2,327,475.00	\$2,327,475.00
2030		\$2,085,000.00	\$244,050.00	\$2,329,050.00	\$0.00	\$2,329,050.00	\$2,329,050.00
2031		\$1,590,000.00	\$207,600.00	\$1,797,600.00	\$0.00	\$1,797,600.00	\$1,797,600.00
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, 2020 Balances	\$29,270,000.00	\$7,160,604.99	\$36,430,604.99	(\$76,812.00)	\$36,353,792.99	\$36,353,792.99
	January 1, 2021 Balances	\$26,030,000.00	\$6,102,093.75	\$32,132,093.75	\$0.00	\$32,132,093.75	\$32,132,093.75
	January 1, 2022 Balances	\$23,770,000.00	\$5,278,428.75	\$29,048,428.75	\$0.00	\$29,048,428.75	\$29,048,428.75

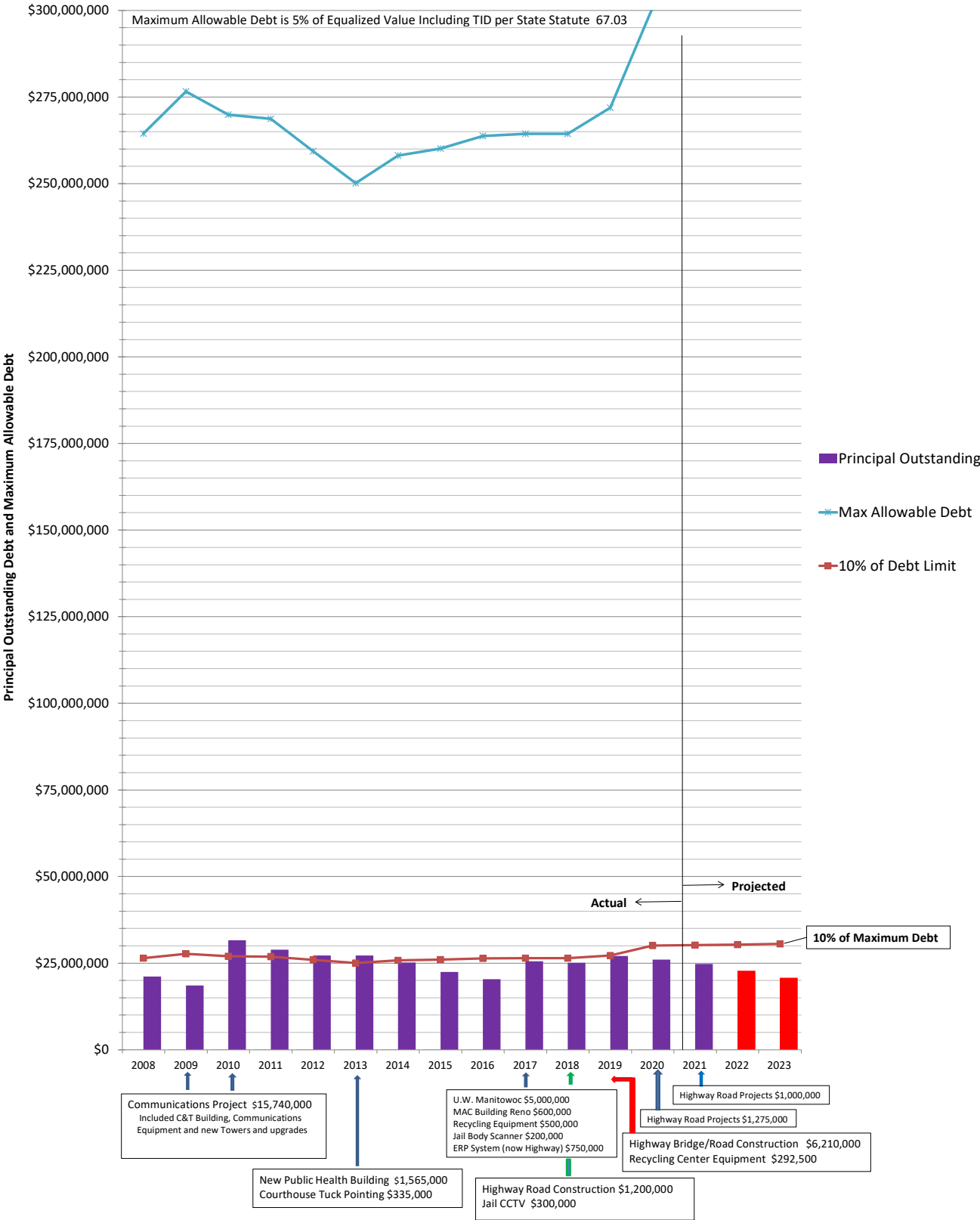
(*) = Required Debt Service Tax Levy before any Transfers From other Funds, use of any Fund Balance, administration fees, and increase due to Federal BAB subsidy reduction.

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	Borrowed for Highway Road Resurfacing Projects	\$1,275,000	\$4,515,000	\$26,030,000
2021	Proposed borrowing for Highway Road Resurfacing	\$1,000,000	\$2,260,000	\$24,770,000

Updated September 29, 2020

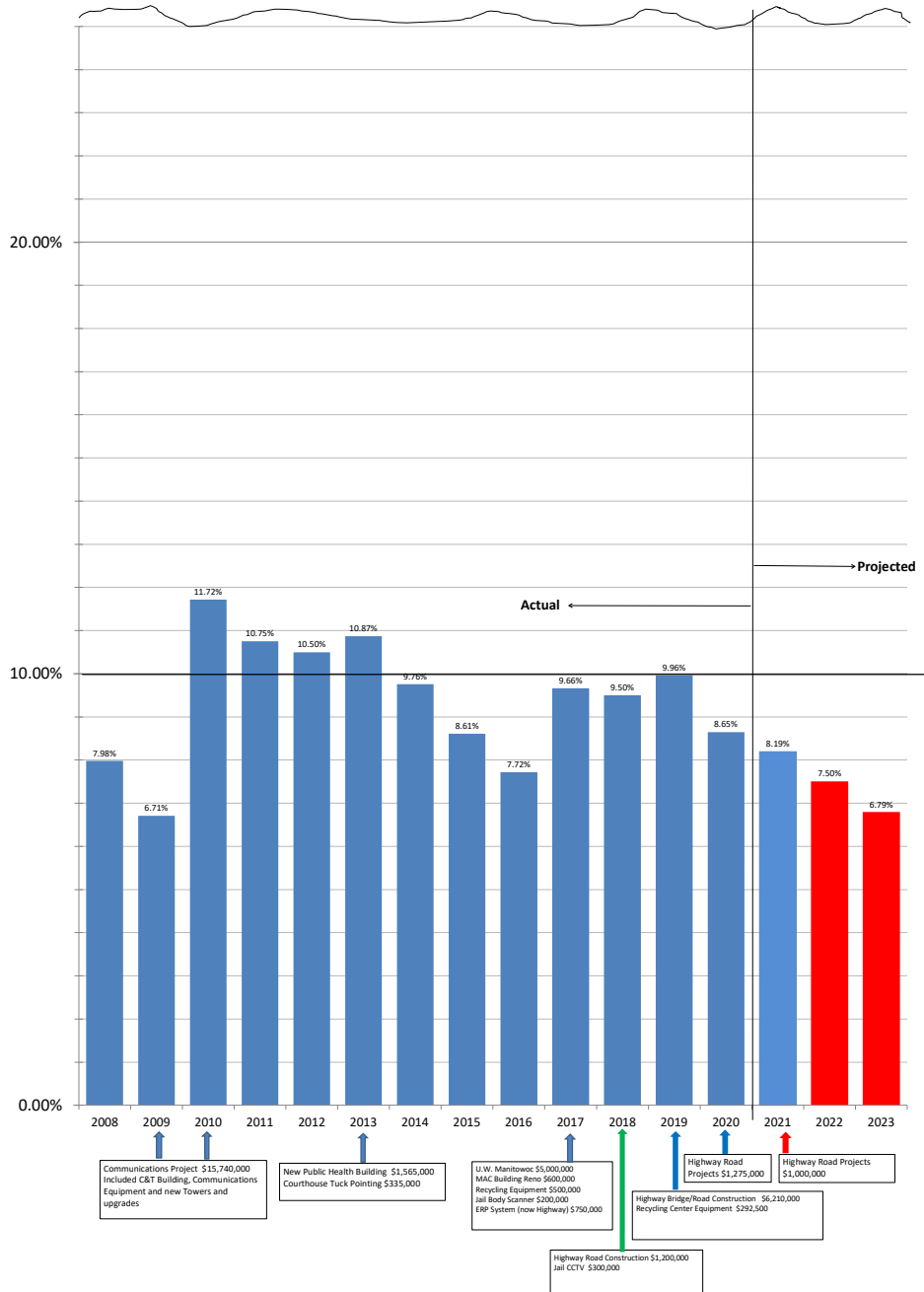
Manitowoc County Debt



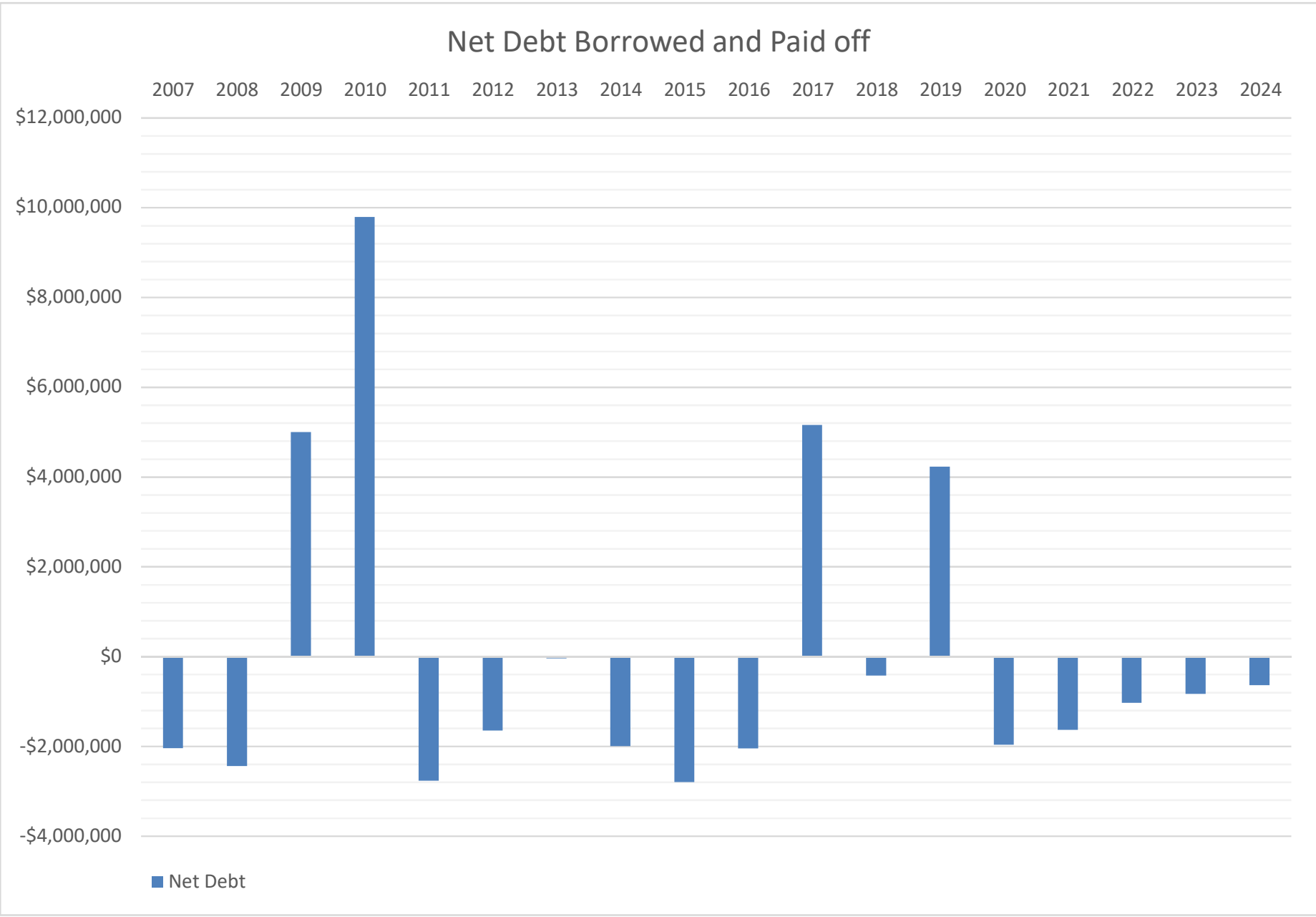
Keeping Debt Below 10% of Maximum

Maximum Allowable Debt Manitowoc County

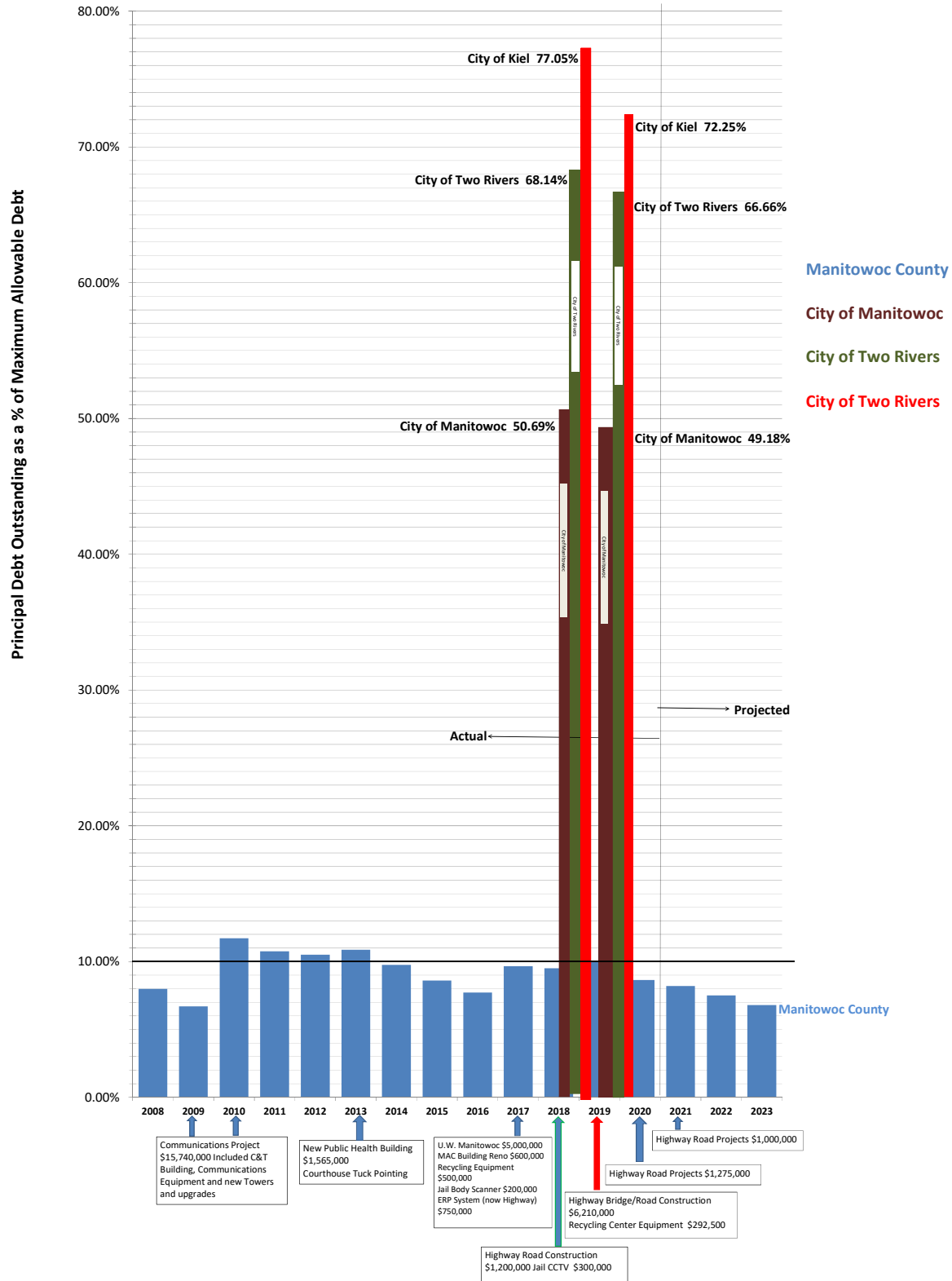
Principal Debt Outstanding as a % of Maximum Allowable Debt



Manitowoc County



Maximum Allowable Debt Manitowoc County



Manitowoc County, Wisconsin
Proposed Expenses Revenues & Tax Levy by Department
Proposed 2021 Budget with 2020 and 2019 Levies Shown for Comparison Purposes

	Budgeted 2021 Expenses	Budgeted 2021 Revenues	2020 Fund Balance (Applied) (In) Retained Out	Adopted 2020 Levy for 2021 Budget	Adopted 2020	Adopted 2019
Aging Resources - ADRC	\$2,923,561.00	\$2,825,085.00	(\$73,476.00)	\$25,000.00	\$25,000.00	\$25,000.00
Airport	\$350,537.00	\$148,013.00	\$0.00	\$202,524.00	\$219,574.00	\$168,030.00
Child Support	\$955,092.00	\$880,000.00	\$0.00	\$75,092.00	\$110,440.00	\$112,882.00
Clerk of Court	\$1,452,243.00	\$780,026.00	\$0.00	\$672,217.00	\$641,925.00	\$590,289.00
Comptroller	\$869,283.00	\$0.00	\$0.00	\$869,283.00	\$833,031.00	\$798,397.00
Coroner	\$298,203.00	\$58,000.00	\$0.00	\$240,203.00	\$235,902.00	\$218,806.00
Corporation Counsel	\$451,094.00	\$0.00	\$0.00	\$451,094.00	\$443,815.00	\$426,109.00
County Board	\$150,690.00	\$0.00	\$0.00	\$150,690.00	\$144,547.00	\$139,375.00
County Clerk	\$437,853.00	\$21,600.00	\$0.00	\$416,253.00	\$422,087.00	\$386,181.00
District Attorney	\$417,115.00	\$34,300.00	\$0.00	\$382,815.00	\$364,908.00	\$363,560.00
Emergency Management	\$413,356.00	\$308,858.00	\$0.00	\$104,498.00	\$100,913.00	\$87,034.00
Executive	\$130,556.00	\$0.00	\$0.00	\$130,556.00	\$124,076.00	\$122,613.00
Family Court Commissioner	\$224,592.00	\$181,085.00	\$0.00	\$43,507.00	\$70,845.00	\$78,688.00
Health Department	\$1,688,036.00	\$774,454.00	\$0.00	\$913,582.00	\$913,582.00	\$883,224.00
Highway Department	\$8,834,499.00	\$5,123,662.00	(\$1,000,000.00)	\$2,710,837.00	\$2,379,811.00	\$1,954,500.00
Highway Bridge Aid Petitions	\$225,485.00	\$0.00	\$0.00	\$225,485.00	\$250,587.00	\$279,428.00
Human Services Department	\$21,123,895.00	\$14,068,025.00	(\$350,000.00)	\$6,705,870.00	\$6,914,839.00	\$7,378,918.00
Information Systems	\$1,853,581.00	\$1,870,015.00	\$16,434.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$1,744,611.00	\$0.00	\$0.00	\$1,744,611.00	\$1,687,857.00	\$1,725,117.00
Communications Activity	\$1,102,812.00	\$8,284.00	(\$110,455.00)	\$984,073.00	\$932,571.00	\$928,800.00
Personnel	\$318,535.00	\$0.00	\$0.00	\$318,535.00	\$286,598.00	\$319,705.00
Planning & Zoning	\$1,155,868.00	\$526,170.00	\$0.00	\$629,698.00	\$534,030.00	\$406,839.00
Parks	\$367,459.00	\$89,230.00	\$0.00	\$278,229.00	\$224,726.00	\$192,376.00
Public Works	\$2,553,452.00	\$226,646.00	\$0.00	\$2,326,806.00	\$2,299,507.00	\$2,335,353.00
Register in Probate	\$341,734.00	\$84,000.00	\$0.00	\$257,734.00	\$242,799.00	\$253,595.00
Register of Deeds	\$282,572.00	\$532,121.00	\$0.00	(\$249,549.00)	(\$194,967.00)	(\$78,088.00)
Sheriff's Department	\$12,174,555.00	\$1,041,923.00	\$0.00	\$11,132,632.00	\$10,727,101.00	\$10,458,322.00
Soil & Water	\$663,421.00	\$325,650.00	(\$6,165.00)	\$331,606.00	\$331,606.00	\$308,916.00
Treasurer	\$203,997.00	\$760,125.00	\$0.00	(\$556,128.00)	(\$555,387.00)	(\$445,097.00)
UW-Extension	\$260,965.00	\$7,465.00	\$0.00	\$253,500.00	\$243,222.00	\$237,547.00
Veterans	\$276,412.00	\$13,000.00	\$0.00	\$263,412.00	\$254,803.00	\$265,020.00
Non-Department	\$315.00	\$4,829,616.00	(\$700,000.00)	(\$5,529,301.00)	(\$5,250,562.00)	(\$5,131,440.82)
Library	\$904,185.00	\$0.00	\$0.00	\$904,185.00	\$813,368.00	\$782,075.00
Debt Service Fund	\$3,088,665.00	\$0.00	\$0.00	\$3,088,665.00	\$3,475,297.00	\$3,254,539.00
Expo	\$854,510.00	\$720,975.00	(\$133,535.00)	\$0.00	\$0.00	\$0.00
Recycling	\$961,409.00	\$363,920.00	(\$55,400.00)	\$542,089.00	\$535,331.00	\$502,850.00
Solid Waste Disposal	\$1,367,000.00	\$1,357,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
Solid Waste Disposal GF	\$149,153.00	\$63,175.00	\$0.00	\$85,978.00	\$85,438.00	\$86,843.00
Board of Adj	\$19,642.00	\$15,000.00	\$0.00	\$4,642.00	\$5,142.00	\$6,941.00
Capital Project Funds	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$3,050.41	\$0.00	\$0.00	\$3,050.41	\$9,533.42	\$4,999.45
Total All Expenditures	<u>\$71,693,993.41</u>	<u>\$38,137,423.00</u>	<u>(\$2,412,597.00)</u>	<u>\$31,143,973.41</u>	<u>\$30,893,895.42</u>	<u>\$30,438,245.63</u>
				2020 Levy	2019 Levy	2018 Levy

2021 Adopted Budget Summary by Fund

Manitowoc County, WI
Budget Summary by Fund - 2021 Adopted

	Budgeted Funds													
	General Fund	Human Services	Hwy Roads & Bridges SRF	Waste Recycling	Waste Disposal	Aging Resources	Soil & Water	Expo Fund	Debt Service	Capital Projects	Info Systems	Highway ISF	Illegal Realestate Tax	Grand Total
REVENUES BY FUNCTION														
Property Tax	17,501,371	6,705,870	2,936,322	542,089	10,000	25,000	331,606	0	3,088,665	0	0	0	3,050	31,143,973
Other Taxes and Assessments	389,125	0	0	0	0	0	0	0	0	0	0	0		389,125
Intergovernmental Grants & Aids	6,930,390	9,591,860	1,639,163	0	0	1,929,603	318,650	7,000	0	0	0	0		20,416,666
Licenses and Permits	368,670	0	0	0	0	0	4,000	0	0	0	0	0		372,670
Fines, Forfeitures, Penalties	265,100	40,000	0	0	0	0	0	0	0	100,000	0	0		405,100
Public Charges For Services	2,407,938	1,256,565	0	353,000	0	511,902	3,000	695,475	0	0	14,265	99,327		5,341,472
Intergovernmental Charges for Services	371,117	3,178,000	0	0	1,357,000	92,500	0	0	0	0	1,855,750	3,089,751		9,944,118
Other Revenue	650,751	1,600	0	10,920	0	291,080	0	18,500	0	0	0	295,421		1,268,272
Total Revenues	28,884,462	20,773,895	4,575,485	906,009	1,367,000	2,850,085	657,256	720,975	3,088,665	100,000	1,870,015	3,484,499	3,050.41	69,281,396
EXPENDITURES BY CLASSIFICATION														
General Government	8,288,521										1,853,581			10,142,102
Public Safety	15,435,334													15,435,334
Public Works	499,690		5,575,485	961,409	1,367,000							3,484,499		11,888,083
Health And Human Services	2,919,540	21,123,895				2,923,561								26,966,996
Culture, Recreation And Education	1,529,729							854,510						2,384,239
Conservation And Development	1,022,103						663,421							1,685,524
Capital Projects										100,000				100,000
Debt Service									3,088,665					3,088,665
Contingency	0													0
Total Expenditures / Expenses	29,694,917	21,123,895	5,575,485	961,409	1,367,000	2,923,561	663,421	854,510	3,088,665	100,000	1,853,581	3,484,499	0.00	71,690,943
EXPENDITURES BY OBJECT														
Personal Services	20,045,109	10,633,800	0	84,474	0	1,775,819	438,791	205,838			584,867	4,033,233		37,801,931
Contractual Services	6,005,628	8,801,280	321,676	778,694	1,367,000	981,551	49,158	403,668	0	100,000	974,704	816,808		20,600,167
Supplies (Operation & Maintenance)	1,791,712	374,677	5,253,809	46,288	0	142,981	28,040	64,365	0	0	29,416	(2,240,880)		5,490,408
Fixed Charges	355,313	95,763	0	2,953	0	23,210	4,182	12,139	0	0	257,844	875,338		1,626,742
Capital Outlay	1,497,155	3,000	0	49,000	0	0	0	168,500	0	0	6,750	0		1,724,405
Contingency	0	0	0	0	0	0	0	0	0	0	0	0		0
Debt Service	0	0	0	0	0	0	0	0	3,088,665	0	0	0		3,088,665
Other (Grants, Contributions)	0	1,215,375	0	0	0	0	143,250	0	0	0	0	0		1,358,625
Total Expenditures / Expenses	29,694,917	21,123,895	5,575,485	961,409	1,367,000	2,923,561	663,421	854,510	3,088,665	100,000	1,853,581	3,484,499	0.00	71,690,943

**MANITOWOC COUNTY HIGHWAY COMMISSION
TENTATIVE FIVE-YEAR CONSTRUCTION SCHEDULE
2021– 2025**

2021 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “Q” Bridge Construction (South)
CTH “JJ” from Highway H Road to CTH J (3.5 MILES)
CTH “C” I-43 to STH 42 (3.1 MILES)
CTH “J” from Hillcreek Road to Valders (1.5 MILES)
CTH “S” from US 151 to Manitowoc River Bridge (1.3 MILES)
CTH “R” from STH 310 to Francis Creek (3 MILES)

2022 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “Q” Bridge Construction (North)
CTH “JJ” Bridge Construction
CTH “C” CTH J to STH 42 (4.8 MILES)
CTH “X” from CTH A to CTH M (1.5 MILES)
CTH “XX” I-43 to STH 42 (3 MILES)
CTH “XX” Westview to CTH DL (.5 MILES)
CTH “R” Francis Creek to CTH K (3.6 MILES)

2023 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “B” from Samz Road to STH 147 (1 MILE)
CTH “B” from STH 147 to CTH BB (6 MILES)
CTH “Q” from STH 310 to Kingsbridge (4 MILES)
CTH “W” from Taus Road to Brown County Line (3.1 MILES)
CTH “J” from CTH JJ to US 151 (2 MILES)

2024 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “R” from Waldo Blvd. to CTH P (1.4 MILES)
CTH “V” from Saxonburg Road to CTH O (5.3 MILES)
CTH “VV” from CTH B to STH 147 (2.5 MILES)
CTH “Z” from Redwood Lane to CTH NN (4 MILES)
CTH “CL” from 26th Street to 10th Street (1 MILE)
CTH “R” from CTH K to STH 147 (4 MILES)

2025 PAVING PROJECTS & BRIDGE REPLACEMENTS

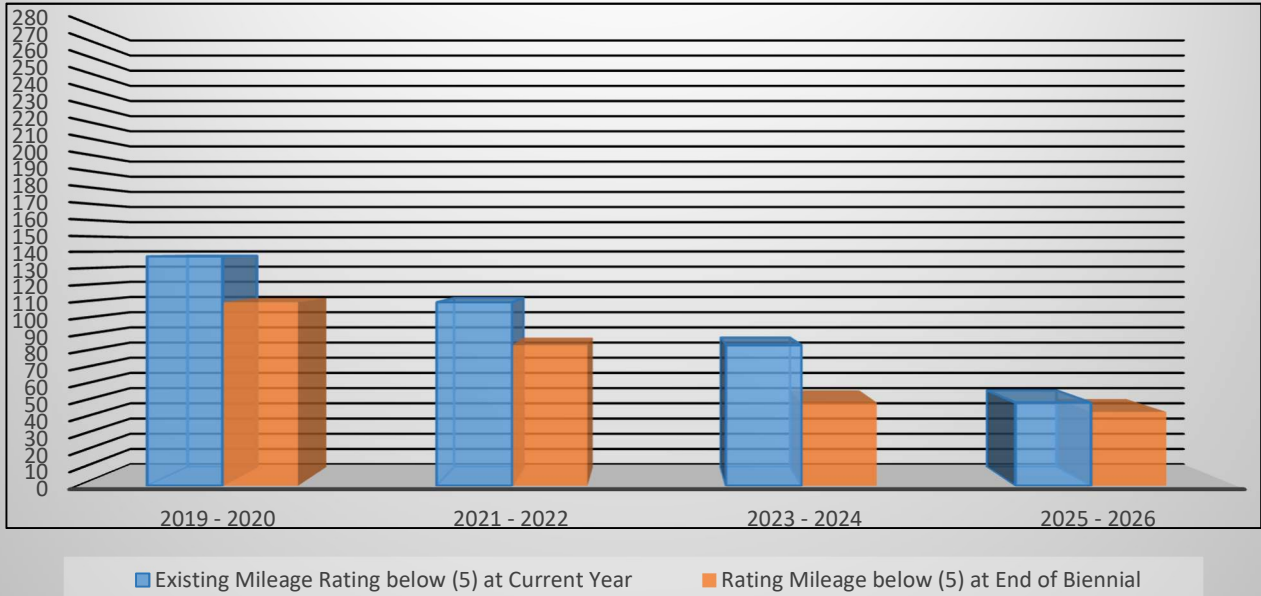
CTH “Q” Kingsbridge to STH 147 (4 MILES)
CTH “Q” from STH 147 to CTH BB (4 MILES)
CTH “R” from CTH P to STH 310 (1.5 MILES)
CTH “T” from US 10 to Reifs Mills Road (2.5 MILES)
CTH “NN” from CTH K to Wayside Road (2 MILES)
CTH “Y” from CTH R to CTH Q (2.7 MILES)

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Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2014	Experience 2015	Experience 2016	Experience 2017	Experience 2018	Experience 2019	Estimated Experience 2020	Budget Adopted 2021
REVENUE:								
Property Taxes	2,509,059	2,623,912	2,573,912	2,546,560	1,960,302	1,954,500	2,379,811	2,710,837
Bridge Aid Prop Taxes	100,712	127,031	170,170	110,627	270,917	279,428	250,587	225,485
Total Property Taxes	2,609,771	2,750,943	2,744,082	2,657,187	2,231,219	2,233,928	2,630,398	2,936,322
Intergovern Grants & Aids								
State Transportation Aid	1,230,064	1,210,914	1,127,410	1,088,103	1,251,319	1,254,320	1,425,359	1,639,163
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	1,230,064	1,210,914	1,127,410	1,088,103	1,251,319	1,254,320	1,425,359	1,639,163
Total Revenues	3,839,835	3,961,857	3,871,491	3,745,290	3,482,538	3,488,248	4,055,757	4,575,485
EXPENDITURES:								
Public Works								
County Road Maintenance	1,447,205	1,749,078	1,591,829	1,639,437	1,736,507	1,675,323	1,781,170	1,834,000
County Road/Brdg Construction	1,160,275	1,359,087	1,359,123	1,012,753	2,489,857	6,521,865	2,249,000	2,507,000
County Winter Snow Removal	1,018,182	602,377	1,044,397	937,714	972,501	1,292,060	1,050,000	1,009,000
Town Bridge Aid	100,915	126,357	170,170	110,627	270,917	279,428	250,587	225,485
Total Expenditures	3,726,576	3,836,900	4,165,519	3,700,530	5,469,782	9,768,675	5,330,757	5,575,485

Manitowoc County Highway Ratings Progress Data (8-Year)

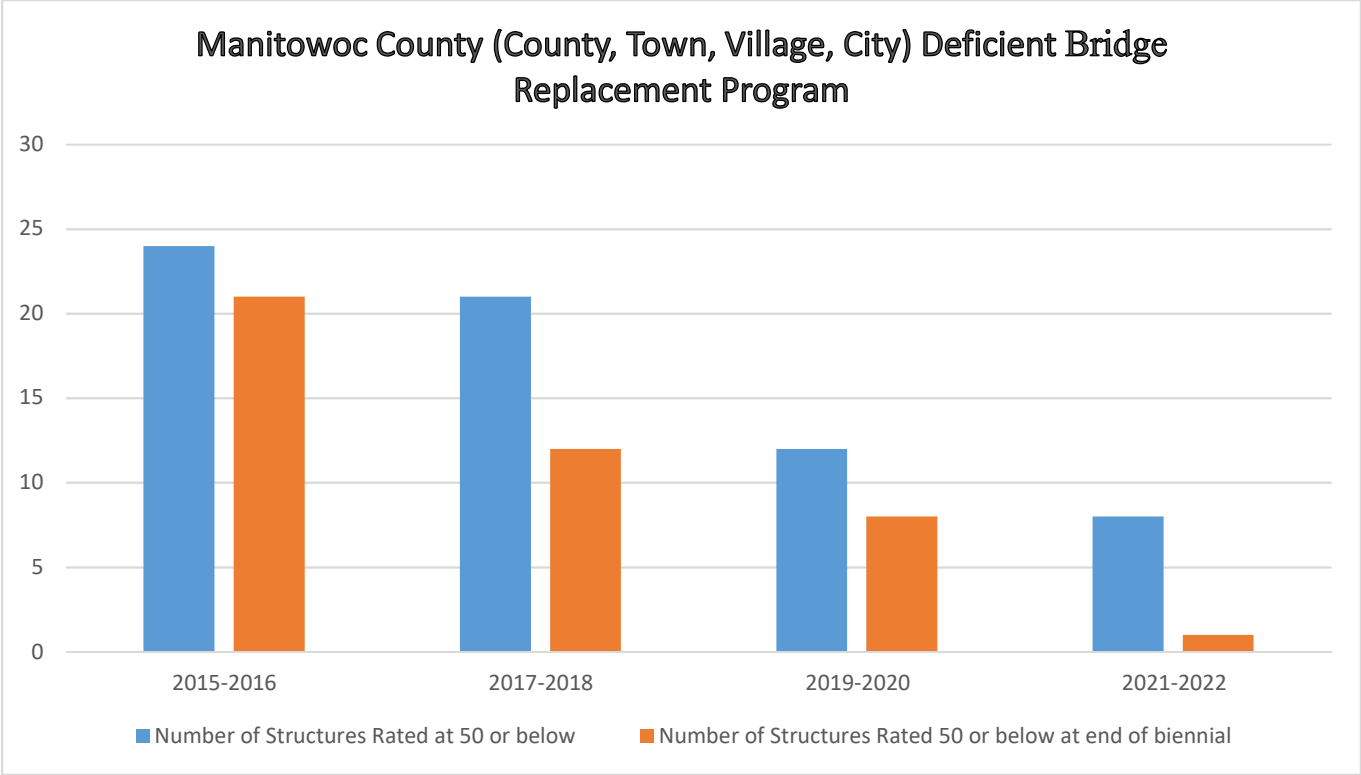


2019 - 2020: 109.76 Miles Rated below 5 (1-10 Scale) as of year-end 2020

2021 - 2022: 83.96 Miles Rated below 5 (1-10 Scale) projected end of 2022

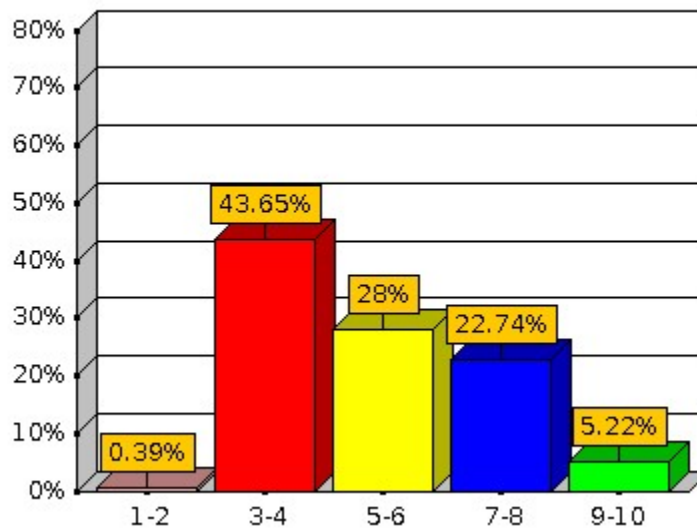
2023 - 2024: 49.66 Miles Rated below 5 (1-10 Scale) projected end of 2024

2025 - 2026: 15.71 Miles Rated below 5 (1-10 Scale) projected end of 2026

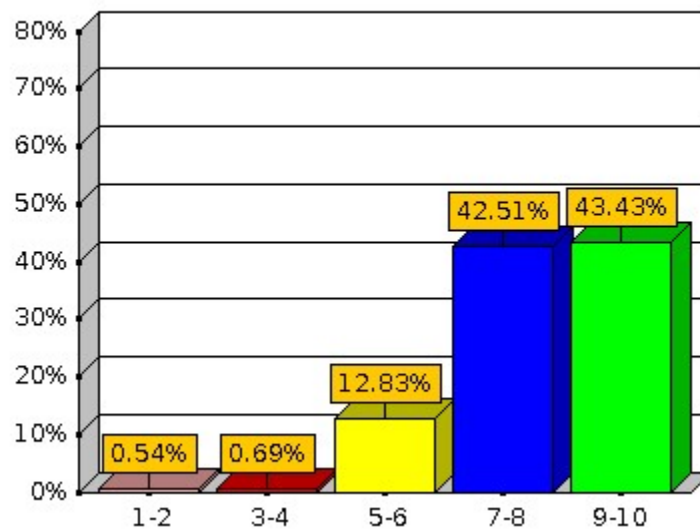


*****All Deficient Bridges Replaced by 2025*****

MANITOWOC COUNTY HIGHWAY RATINGS AS OF 2020



MANITOWOC COUNTY HIGHWAY RATINGS AT COMPLETION OF 2027



Ranking: 1-2 = Very Poor 3-4 = Poor 5-6 = Fair 7-8 = Very Good 9-10 = Excellent

Capital Projects Report
August 2020

* 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		2031
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	
	Hot Water Tanks and Heat Exchanger Bundles Replacement																\$ 110,000	\$ 110,000	
	Chiller Replacement																\$ 120,000	\$ 120,000	
	Replace Card Access System							\$ 100,000										\$ 100,000	
	Main Jail Elevator Modernization							\$ 115,000										\$ 115,000	
	Administration Wing Elevator Modernization										\$ 125,000							\$ 125,000	
	Replace Uninterruptible Power Supply										\$ 40,000							\$ 40,000	
	Replacement CRAC Unit #2								\$ 55,000									\$ 55,000	
	Security System Upgrades													\$ 320,000				\$ 320,000	
	Various Other Projects		\$ 30,000	\$ 90,000	\$ 25,000	\$ 45,000	\$ 55,000	\$ 25,000										\$ 270,000	
	Law Enforcement Center Total	\$ -	\$ 60,000	\$ 440,000	\$ 375,000	\$ 325,000	\$ 185,000	\$ 25,000	\$ 215,000	\$ 55,000	\$ -	\$ 165,000	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ 230,000	\$ 2,395,000
Courthouse:																			
	Remodel of Courtroom B-15		\$ 210,000															\$ 210,000	
	Exterior Dome, Copper Repairs- Date TBD	\$ 4,400,000																\$ 4,400,000	
	Windows Replacement - Building Wide	\$ 320,000																\$ 320,000	
	ADA Remodel of 1st & 2nd Floor Restrooms	\$ 300,000																\$ 300,000	
	2 nd Floor Air Handling Unit Replacement									\$ 110,000								\$ 110,000	
	Fire Alarm System Installation										\$ 145,000							\$ 145,000	
	Asbestos Abatement Survey and Abatement Work											\$ 110,000						\$ 110,000	
	District Heat, Heat Exchanger Replacement								\$ 40,000									\$ 40,000	
	Elevator Modernization							\$ 180,000										\$ 180,000	
	A/C Condenser Replacements								\$ 85,000									\$ 85,000	
	VAV HVAC Control Replacements											\$ 210,000						\$ 210,000	
	Replacement Stair Boiler												\$ 90,000					\$ 90,000	
	Various Other Projects		\$ 40,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ 50,000										\$ 350,000	
	Courthouse Total	\$ 5,020,000	\$ 250,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ 230,000	\$ 85,000	\$ 150,000	\$ 145,000	\$ -	\$ 320,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 6,340,000
Human Services Building:																			
	OSHA Required Roof Hatch Railings (All Buildings)					\$ 40,000												\$ 40,000	
	Boiler Replacements (3)	\$ 60,000																\$ 60,000	
	Air Handling Unit #2 and Condenser Replacement	\$ 120,000																\$ 120,000	
	ACC #1 and #3	\$ 150,000																\$ 150,000	
	Elevator Modernization							\$ 125,000										\$ 125,000	
	Replace HVAC Controls w/ DDC-Phase I														\$ 140,000			\$ 140,000	
	Replace HVAC Controls w/ DDC-Phase II															\$ 100,000		\$ 100,000	
	Various Other Projects			\$ 30,000	\$ 50,000	\$ 35,000	\$ 50,000	\$ 40,000										\$ 205,000	
	Human Services Building Total	\$ -	\$ 330,000	\$ 30,000	\$ 50,000	\$ 35,000	\$ 90,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 100,000	\$ -	\$ 940,000
Office Complex:																			
	Water Main				\$ 65,000													\$ 65,000	
	Parking Lot Rebuild and Asphalt Maintenance										\$ 80,000							\$ 80,000	
	All A/C Condensers Replacement									\$ 70,000								\$ 70,000	
	Various Other Projects		\$ 20,000	\$ 40,000	\$ 20,000	\$ 40,000	\$ 25,000	\$ 35,000										\$ 180,000	
	Office Complex Total	\$ -	\$ 20,000	\$ 40,000	\$ 20,000	\$ 105,000	\$ 25,000	\$ 35,000	\$ -	\$ 70,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395,000
Public Health Building:																			
	Rooftop Air Handling Units and System Controls Replacements					\$ 100,000												\$ 100,000	
	Elevator Modernization									\$ 110,000								\$ 110,000	
	Various Other Projects				\$ 10,000	\$ 5,000	\$ 20,000	\$ 15,000										\$ 50,000	
	Public Health Building Total	\$ -	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 120,000	\$ 15,000	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000
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																\$ 60,000	\$ 60,000	
	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	
	Various Other Projects		\$ 25,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000										\$ 215,000	
	UW Green Bay-MTWC Total	\$ -	\$ 25,000	\$ 35,000	\$ 5,035,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 180,000	\$ -	\$ 60,000	\$ 5,655,000
Administration Building:																			
	DDC Control Replacement									\$ 25,000								\$ 25,000	
	Replacement Boiler #1												\$ 40,000					\$ 40,000	
	Various Other Projects		\$ 25,000			\$ 20,000	\$ 5,000	\$ 5,000										\$ 55,000	
	Administration Building Total	\$ -	\$ 25,000	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 5,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
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	
	Various Other Projects				\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000										\$ 40,000	
	Communications and Technology Total	\$ -	\$ -	\$ -	\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ -	\$ 300,000
Heritage Center:																			
	Water/Sewer Main					\$ 60,000												\$ 60,000	
	Electric Service/Emergency Generator						\$ 80,000											\$ 80,000	
	Elevator Modernization										\$ 125,000							\$ 125,000	
	Various Other Projects				\$ 20,000	\$ 10,000	\$ 15,000											\$ 45,000	
	Heritage Center Total	\$ -	\$ -	\$ -	\$ 20,000	\$ 10,000	\$ 75,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,000
	Various Other Future Projects								\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 3,000,000	
	All Public Works Building Total	\$ 5,020,000	\$ 710,000	\$ 625,000	\$ 5,590,000	\$ 610,000	\$ 605,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 635,000	\$ 630,000	\$ 620,000	\$ 630,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 590,000	\$ 19,715,000

Expo Capital Improvement Plan

The following capital outlay plan is for Year 5 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 August 2020, the aggressive repair and replacement schedule undertaken from 2016-2019 has put the Expo facility on solid footing for generations. Spending from the Land Sale Reserve fund significantly decreased in 2020 and investment in the Expo facility is projected to stay at this level until all work is completed, which is anticipated to be in FY2025.

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 2021:

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 65% of the poor asphalt and base on the grounds as part of our planned replacement schedule.

Item #2 – Replacing Wireless Internet Access Points

The current wireless access points have become obsolete. Facility renters, Ice center users, campers, and County fair patrons all rely in internet access when on the Expo grounds. This replacement will refresh the area network for the next decade.

Item #3 – Permanent Fencing

This is the last year of planned permanent fence installations needed to replace failing fencing, enhance site security and improve patron safety.

Item #4 – Replace Ice Center Water Heaters

As they serve the (4) locker rooms, the Ice Center's water heaters have to be high capacity, quick recovery water heaters. The current water heaters are at the end of their life.

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)	\$137,312.00
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)	\$55,786.00
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)	YTD \$48,754.00
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 - 5 YEAR CAPITAL PROJECTS / CAPITAL OUTLAY PLAN

Department: Parks
Activity Area: 52000

The following schedule outlines projects and outlay items that are proposed over the next five (5) for Manitowoc County's Park Department.

Note 2021 where a number of projects are to be funded using our Revolving Loan Fund Close Program Grant Dollars once approved.

The 2021 budget does not include items to be funded by the Close Program Grant as that is a separate resolution and process. Listed here for informational purposes only.

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.
2021:					
Cato Falls Park Restroom upgrade to ADA	H	1	\$325,000	\$325,000	to be Funded by Revolving Loan Fund Close Program
Walla Hi Park Restroom upgrade to ADA	H	1	\$325,000	\$325,000	to be Funded by Revolving Loan Fund Close Program
Maribel Caves Access Paving for ADA	H	1	\$119,000	\$119,000	to be Funded by Revolving Loan Fund Close Program
English Lake ADA Dock	H	1	\$35,000	\$35,000	to be Funded by Revolving Loan Fund Close Program
Pigeon Lake ADA Dock	H	1	\$35,000	\$35,000	to be Funded by Revolving Loan Fund Close Program
Wilke Lake ADA Dock	H	1	\$35,000	\$35,000	to be Funded by Revolving Loan Fund Close Program
Park Building & Grounds Improvements	H	Various	Various	\$39,500	General Building Maintenance and Tree Maintenance
Maribel Caves Improvements	H	1	\$25,000	\$25,000	Grounds Improvements
Zero Turn Mower	H	2	\$7,500	\$15,000	Replacements
Paving & Landing Improvements	H	Various	various	\$10,000	Maintenance/Replacements
2022:					
Blacktop Cato Falls Park	H	1	\$75,000	\$75,000	Existing gravel is very high maintenance.
One Ton Pick Up/With Dump Box	H	1	\$40,000	\$40,000	Replaces Green 1998 Chevy Dump Box which has 180,000 miles.
Playground Equipment for Cato Falls Park	H	1	\$30,000	\$30,000	Replacement. Existing equipment is worn out and over 35 years old.
Ash Tree Removal	H	1	\$7,500	\$7,500	Needed due to Emerald Ash Borer Disease
Buildings Maintenance - Misc.	H	1	\$2,000	\$2,000	Miscellaneous building repairs
2023:					
Skid steer & Trailer	H	1	\$45,000	\$45,000	Replaces 2001 Skid steer.
Blacktop Carstens Lake Boat Launch	H	1	\$35,000	\$35,000	Existing gravel is very high maintenance.
Utility Gator	H	1	\$10,000	\$10,000	Replaces 2005 gator.
Ash Tree Removal	H	1	\$7,500	\$7,500	Needed due to Emerald Ash Borer Disease
Picnic Tables	M	10	\$4,000	\$4,000	Replaces worn tables.
Buildings Maintenance - Misc.	H	1	\$2,000	\$2,000	Miscellaneous building repairs
2024:					
Blacktop Horseshoe Lake Boat Landing	H	1	\$50,000	\$50,000	Town has requested that we replace the blacktop at the boat landing, as it is difficult for them to plow in the winter and it's worn out.
3/4 Ton Pick Up	H	1	\$35,000	\$35,000	Replaces Dark Green 2013 Chevy
Gass Lake Boat Launch Pier	H	1	\$25,000	\$25,000	Replacement - we will apply for a 50/50 match through the DNR's Recreational Boating Facilities Grant.
Ash Tree Removal	H	1	\$7,500	\$7,500	Needed due to Emerald Ash Borer Disease
Buildings Maintenance - Misc.	H	1	\$2,000	\$2,000	Miscellaneous building repairs
2025					
Spring Lake Boat Launch Pier	H	1	\$25,000	\$25,000	Replacement - we will apply for a 50/50 match through the DNR's Recreational Boating Facilities Grant.
Hartlaub Lake Boat Launch Pier	H	1	\$25,000	\$25,000	Replacement - we will apply for a 50/50 match through the DNR's Recreational Boating Facilities Grant.
Weyers Boat Launch Pier	H	1	\$25,000	\$25,000	Replacement - we will apply for a 50/50 match through the DNR's Recreational Boating Facilities Grant.
Picnic Tables	M	10	\$400	\$4,000	Replaces worn tables.
Buildings Maintenance - Misc.	H	1	\$2,000	\$2,000	Miscellaneous building repairs
Total				\$1,422,000	

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 12/31/2018					\$540,698.77
2019 - Projects:					
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)
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
Expenses for Carryover projects and above					\$21,633
Total Utility Account Balance 12/31/2019					\$303,883
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
Estimated Unencumbered Balance 12/31/2020					\$66,383
2021 - Proposed					
Park Projects for 2021 are anticipated to be funded by the Revolving Loan Fund Close Project Grant and tax levy.					
Please see Parks Department - 5 Year Capital Projects / Capital Outlay Plan on separate page.					
2022 - Proposed					
Carsten's Lake Handicapped Accessible Dock		1.00	\$35,000	\$35,000	
Miscellaneous			\$31,383	\$31,383	\$66,383
Estimated Balance 12/31/2022					(\$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 2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues:									
(A) Dept Charges For Service	\$4,740,000.00	\$4,449,077.68	\$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
ERRP Early Ret Reinsur Pgm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$6.73)
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	\$4,449,077.68	\$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
Expenditures:									
Administration Fees	\$225,000.00	\$152,670.64	\$130,380.96	\$185,924.80	\$192,596.03	\$273,467.65	\$107,961.75	\$68,533.39	\$90,426.61
NOVO Incentive Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,375.00	\$12,490.00
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	\$0.00	\$60.00	\$120.00
HSA Employer Contribtns	\$0.00	\$0.00	\$0.00	\$22,089.11	\$0.00	\$136,175.76	\$0.00	\$0.00	\$0.00
HRA Claim Payments	\$3,000.00	\$147.00	\$1,088.64	\$3,069.84	\$1,137.92	\$1,274.78	\$2,157.83	\$9,799.08	\$14,872.72
HRA Account Fees	\$1,250.00	\$1,294.50	\$1,290.94	\$1,257.32	\$1,175.76	\$1,180.11	\$816.38	\$713.52	\$1,212.70
Claim Payments	\$3,825,000.00	\$3,202,057.92	\$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
Stop Loss Insurance Prem	\$600,000.00	\$420,217.17	\$385,338.03	\$626,250.03	\$575,265.56	\$642,341.21	\$0.00	\$0.00	\$100,226.99
Miscellaneous	\$2,300.00	\$1,756.08	\$2,310.68	\$1,628.00	\$1,762.40	\$1,786.60	\$2,727.86	\$1,138.00	\$0.00
Total Fund Expenses	\$4,656,550.00	\$3,778,143.31	\$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
Budgeted FTE's	462.65	454.25	448.97	431.21	431.48	423.07	414.13	408.25	406.35
Annual Cost per FTE	\$10,064.95	\$8,317.32	9,197.64	8,576.24	8,755.12	12,630.05	11,220.64	13,306.38	14,840.08
Fund Revenues Over (Under) Expenses	\$83,450.00	\$670,934.37	347,800.70	762,750.79	822,316.04	(610,915.94)	(88,053.22)	74,078.78	(502,249.79)
(B) Health Insurance EXPENSE DE									
EXPENSE DE	\$4,137,406.00	\$4,012,749.22	\$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
Budgeted FTE's	462.65	454.25	448.97	431.21	431.48	423.07	414.13	408.25	406.35
Annual Charge per FTE	\$8,942.84	\$8,833.79	\$9,353.79	\$9,751.83	\$9,936.55	\$10,414.62	\$10,131.55	\$13,047.30	\$13,172.04

(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 2021 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's proposed 2021 annual budget has
2 been made available to each county board supervisor and to the general public; and
3

4 WHEREAS, the proposed 2021 annual budget was presented to the Manitowoc County
5 Board of Supervisors at its meeting on October 13, 2020; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public
8 hearing was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc
9 Herald Times Reporter on October 4, 2020; and
10

11 WHEREAS, a public hearing on the proposed 2021 annual budget was held for the purpose
12 of obtaining public input and the proposed 2021 annual budget was reviewed by the Manitowoc
13 County Board of Supervisors at its annual meeting on October 26, 2020; and
14

15 WHEREAS, the proposed 2021 annual budget includes performance-based increases for
16 the Manitowoc County pay plan pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e);
17 and
18

19 WHEREAS, employees below midpoint who meet or exceed job requirements (*i.e.* receive
20 a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase;
21 and
22

23 WHEREAS, employees at or above midpoint who exceed job requirements (*i.e.* receive a
24 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%
25 increase; and
26

27 WHEREAS, employees at or above midpoint whose performance exceeds the proficient
28 performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation)
29 will receive a 2.0% increase; and
30

31 WHEREAS, employees at or above maximum 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, paid to them per pay period for the following year; and
34

35 WHEREAS, employees at or above maximum 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, paid to them per pay period for the following year; and
38

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

WHEREAS, a separate resolution will be presented to the County Board to authorize the borrowing of approximately \$1,000,000 for road construction, maintenance, and bridge repair costs;

NOW, THEREFORE, BE IT RESOLVED that the county board of supervisors of the County of Manitowoc hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for the calendar year beginning January 1, 2021 as indicated in the attached 2021 annual budget for Manitowoc County and any attachments or addenda thereto; and

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

State Special Charges - Charitable & Penal	\$	315.00
County Aid Bridges (Wis. Stat. § 82.08)	\$	225,485.00
Illegal Real Estate Taxes Charged Back (Prior Year)	\$	3,050.41
All Other County Taxes	\$	30,915,123.00
Gross County Tax Levy	\$	31,143,973.41

and

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

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

Court Related Proceedings –	\$315.00
Total	\$315.00

and

BE IT FURTHER RESOLVED that Manitowoc County Officials are hereby directed to reapportion the illegal real estate taxes charged back in the amount of \$3,050.41; and

BE IT FURTHER RESOLVED that the 2021 annual budget in detail hereto attached shall be made a part of the Tax Levy; and

BE IT FURTHER RESOLVED that the performance-based increases included in the 2021 annual budget will be granted pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e) as follows:

- (1) Employees below midpoint who meet or exceed job requirements (*i.e.* receive a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase; and

- 87 (2) Employees at or above midpoint who exceed job requirements (*i.e.* receive a
88 cumulative score of between 2.01 and 2.74 on their employee evaluation) will
89 receive a 1.0% increase; and
90
- 91 (3) Employees at or above midpoint whose performance exceeds the proficient
92 performance level (*i.e.* receive a cumulative score of 2.75 or greater on their
93 employee evaluation) will receive a 2.0% increase; and
94
- 95 (4) Employees at or above maximum who exceed job requirements (*i.e.* receive a
96 cumulative score of between 2.01 and 2.74 on their employee evaluation) will
97 receive a 1.0% increase, paid to them per pay period for the following year; and
98
- 99 (5) Employees at or above maximum whose performance exceeds the proficient
100 performance level (*i.e.* receive a cumulative score of 2.75 or greater on their
101 employee evaluation) will receive a 2.0% increase, paid to them per pay period for
102 the following year; and
103

104 BE IT FURTHER RESOLVED that the monthly premiums for the self-insured group
105 health plan continue to be maintained at the rate established in 2015;
106

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

Dated this 5th day of November 2020.

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 \$31,143,973.41

Composite Tax Rate of \$5.301272 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Comptroller. 

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

APPROVED:


Bob Ziegelbauer, County Executive

11/6/2020
Date

MANITOWOC COUNTY BOARD - 2020/2022 Session

DATE: November 5, 2020

DOCUMENT: Resolution Adopting 2021 Budget and Property Levy 2020/2021-39

AYE	SUPERVISOR	NO	ABSTAIN	NOT PRESENT
X	AULIK, Jamie			
X	BAUMANN, James			
X	BEHNKE, Kevin			
X	BREY, James			
X	CAVANAUGH, Robert			
X	DYZAK, David			
X	ENGELBRECHT, Lee			
X	FALKOWSKI, Jim			
X	GERROLL, Rick			
X	HAGEN, Charles			
	HANSEN, Paul	X		
	HENRICKSON, Rick	X		
X	LINSMEIER, Mark			
X	MARESH, Susie			
X	MARTELL, Tyler			
X	METZGER, Rita			
X	MUENCH, Nick			
X	NEILS, Jon			
	NICKELS, Dave	X		
X	SHIMULUNAS, Bonnie			
X	SITKIEWITZ, Ken			
X	VOGT, Norbert			
X	WAGNER, Catherine			
X	WILLIAMS, Mike			
X	ZIMMER, Don			

Aye: 22 No: 3 Abstain: _____ Not Present: _____

I certify that the above tally list is correct and true.

Jessica Backus, Manitowoc County Clerk

Equalized Value - Relative Change from Year to Year

MUNICIPALITIES	For 2021 Budget RELATIVE CHANGE 2019 to 2020	For 2020 Budget RELATIVE CHANGE 2018 to 2019	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	1.55%	-3.85%	-1.53%	2.57%	1.64%	4.73%	3.62%	-0.49%	-4.02%	2.53%	-0.04%
Centerville	-2.16%	2.81%	-3.61%	0.28%	0.73%	-5.21%	-0.52%	0.89%	-3.00%	-0.98%	4.19%
Cooperstown	2.57%	1.21%	-0.89%	5.48%	0.32%	0.96%	4.02%	-2.41%	2.30%	-2.57%	2.38%
Eaton	-0.09%	-1.11%	-0.26%	2.87%	-1.48%	-2.64%	2.63%	-0.01%	0.63%	1.49%	2.94%
Franklin	0.52%	3.28%	-1.67%	2.57%	-1.37%	0.85%	0.47%	-0.63%	0.34%	-0.32%	0.19%
Gibson	1.58%	5.72%	-4.67%	6.32%	0.08%	1.62%	3.19%	-3.79%	2.25%	-2.24%	0.49%
Kossuth	1.77%	-1.71%	3.02%	-2.06%	1.03%	1.31%	-1.44%	0.72%	-2.27%	1.35%	-1.66%
Liberty	-1.22%	1.18%	-0.08%	-1.07%	-1.72%	0.35%	2.72%	-0.46%	-4.47%	2.32%	3.71%
Manitowoc	-1.91%	0.57%	1.53%	-1.74%	0.01%	1.53%	-0.64%	-1.39%	2.18%	-7.49%	-2.25%
Manitowoc Rapids	-0.09%	2.99%	-1.47%	-2.42%	1.83%	-0.32%	1.72%	5.47%	-1.87%	-1.38%	3.14%
Maple Grove	0.12%	7.87%	-1.80%	1.43%	-0.48%	0.80%	3.48%	-1.87%	-1.49%	1.88%	-0.77%
Meeme	-1.84%	4.18%	1.42%	4.32%	3.45%	-2.99%	-0.43%	0.20%	-5.24%	2.33%	1.02%
Mishicot	-3.33%	1.03%	-1.85%	3.00%	-2.75%	0.23%	6.75%	1.44%	-0.95%	-5.02%	-0.49%
Newton	5.89%	-6.79%	0.77%	3.62%	3.99%	1.13%	-4.53%	0.28%	4.57%	0.76%	5.52%
Rockland	0.72%	0.20%	-0.48%	3.73%	2.26%	0.20%	4.71%	-0.82%	0.92%	-2.68%	-0.67%
Schleswig	-5.32%	1.72%	0.68%	-1.30%	1.37%	-1.72%	-1.25%	5.05%	1.11%	3.03%	-1.14%
Two Creeks	-4.96%	-5.35%	-3.79%	4.51%	-1.32%	0.26%	-3.20%	-2.60%	2.45%	-1.94%	-2.23%
Two Rivers	3.60%	-1.51%	1.70%	3.90%	3.92%	0.85%	-5.29%	-2.01%	1.16%	-1.59%	-0.66%
Township Total	0.17%	0.30%	-0.35%	1.55%	1.04%	0.21%	0.38%	0.46%	-0.32%	-0.18%	0.96%
Villages:											
Cleveland	0.01%	6.40%	2.04%	1.54%	1.03%	0.95%	-1.05%	-2.27%	2.31%	-7.37%	3.78%
Francis Creek	3.17%	-4.22%	-0.38%	1.93%	-0.70%	0.26%	-1.49%	-0.25%	-2.09%	-1.23%	0.26%
Kellnersville	0.75%	2.22%	-0.78%	0.32%	0.48%	1.43%	-0.25%	0.50%	-2.25%	-1.63%	-0.80%
Maribel	1.33%	-2.42%	-4.47%	6.74%	-1.21%	-1.39%	-1.44%	-2.46%	-1.76%	-1.00%	-3.59%
Mishicot	0.21%	-4.05%	-6.19%	5.27%	-3.68%	1.61%	-4.78%	-2.82%	0.31%	-1.66%	-1.67%
Reedsville	-6.47%	1.36%	-7.85%	4.14%	-2.86%	0.53%	3.41%	-3.14%	-2.08%	-1.06%	0.00%
Saint Nazianz	1.19%	0.62%	-3.99%	-6.53%	-1.66%	3.44%	1.20%	4.56%	-2.50%	-3.05%	-1.33%
Valders	-2.29%	-2.98%	3.78%	-2.75%	-1.46%	2.02%	-1.16%	0.70%	3.07%	-1.61%	9.24%
Whitelaw	-0.45%	-6.69%	-3.31%	0.16%	-0.14%	-1.16%	-1.83%	4.09%	1.72%	-1.09%	1.35%
Village Total	-0.60%	-0.65%	-2.24%	1.34%	-1.34%	1.05%	-1.22%	-0.69%	0.24%	-2.77%	1.29%
Cities:											
Kiel	2.66%	-3.36%	8.03%	0.46%	0.99%	2.59%	-1.61%	4.16%	-1.28%	35.22%	-0.23%
Manitowoc	-0.38%	0.31%	1.70%	-2.31%	-1.06%	0.05%	0.36%	-0.54%	0.69%	-1.41%	-0.64%
Two Rivers	-0.14%	-0.33%	-6.28%	0.20%	0.02%	-3.06%	-1.24%	-1.10%	-0.77%	-2.38%	-2.58%
City Totals	-0.06%	-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%	0.00%

2020 County Levy Limit Worksheet

Year 2020	County MANITOWOC	Co-muni Code 36999	Account No. 0962	Report Type
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Section A: Determination of 2020 Payable 2021 Allowable Levy Limit

1	2019 payable 2020 actual county levy plus 2020 personal property aid (174,402.94)	\$29,994,639
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2019 levy for new general obligation debt authorized after July 1, 2005	\$528,686
4	2019 payable 2020 adjusted actual county levy (Line 1 minus Lines 2 and 3)	\$29,465,953
5	0.00% growth, plus terminated TID (0.134 %), plus TID subtraction (0 %) applied to 2019 adjusted actual levy	\$29,505,437
6	Net new construction (1.306 %), plus terminated TID (0.134 %), plus TID subtraction (0 %)	\$29,890,263
7	Greater of Line 5 or Line 6	\$29,890,263
8	2020 levy limit before adjustments less 2021 personal property aid (\$161,645.68)	\$29,728,617
9	Total adjustments (from Sec. D, Line Q)	\$282,321
10	2020 Payable 2021 Allowable Levy (sum of Lines 8 and 9)	\$30,010,938

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

1	Previous year's allowable levy	\$29,820,236
2	Previous year's actual levy	\$29,820,236
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$29,820,236 x 0.015	\$447,304
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	2019 unused percentage	0.000 %
2	2018 unused percentage	0.000 %
3	2017 unused percentage	0.231 %
4	2016 unused percentage	0.049 %
5	2015 unused percentage	0.012 %
6	Total unused percentage (sum of Lines 1-5)	0.292 %
7	Previous year actual levy due to valuation factor	\$29,465,953
8	Allowable Increase (Line 6 multiplied by Line 7)	\$86,041

2020 County Levy Limit Worksheet

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (from Sec. B, Line 5)		
B	Decrease in 2021 debt service levy as compared to 2020 debt service levy for debt authorized prior to July 1, 2005		
C	Increase in 2021 debt service levy as compared to 2020 debt service levy for debt authorized prior to July 1, 2005		
D	Increase for county's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.		
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.	\$282,321	
F	Increase in 2020 payable 2021 levy approved by a referendum		
G	Amount levied in 2020 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2020 payable 2021 levy for transfer of services during 2020 to other governmental units		
J	Adjustment to 2020 payable 2021 levy for transfer of services during 2020 from other governmental units		
K	Adjustment to 2020 payable 2021 levy for consolidation of services during 2020		
L	Lease payment for lease revenue bonds issued before July 1, 2005		
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.		
N	Adjustment to 2020 payable 2021 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		
O	Increase for unused levy carryforward from prior years (from Sec. C, Line 8)		
P	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant		
Q	Total Adjustments (sum of Lines A-P)		\$282,321

Total Proposed Levy	\$31,143,973.41	\$30,010,236.00
Excluded are:		
Library	904,185.00	
Bridge Aid	225,485.00	
State Penal & Specials	315.00	1,133,035.41
Illegal R/E Chg. Backs	3,050.41	
	30,010,938.00	\$31,143,973.41
State Limit before adj.	29,728,617.00	
Adj. for Debt Sec. D(E)	64 282,321.00	

MANITOWOC COUNTY TAX LEVY 2020 FOR 2021 BUDGET

Proposed 2021 Budget Levy 8/16/20 9:15 AM

EXCERPT OF STATE EQUALIZED			COUNTY TAXES Section B.1.						FULL COUNTY		COUNTY TAXES			
VALUES & RATIOS			PORTION OF STATE SPECIAL CHGS			LESS THAN FULL COUNTY APPORTIONMENT								
Apportionment Sheet Section Letter and Line # ----->			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
	2020 EQUALIZED VALUES W/O TID	2020 EQUALIZED RATIO W/O TID	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
MUNICIPALITIES	5,874,812,300		315.00	-	315.00	904,185.00	225,485.00	34,445.74	3,050.41	29,976,492.26	31,143,658.41	31,143,973.41	-	31,143,973.41
Townships:														
Cato	165,347,600	2.815%	8.87	-	8.87	49,307.74	14,512.14	1,724.89	85.85	843,693.53	909,324.15	909,333.02	-	909,333.02
Centerville	79,765,100	1.358%	4.28	-	4.28	23,786.48	7,000.78	832.10	41.42	407,004.98	438,665.76	438,670.04	-	438,670.04
Cooperstown	129,527,100	2.205%	6.95	-	6.95	38,625.83	11,368.27	1,351.21	67.26	660,917.80	712,330.37	712,337.32	-	712,337.32
Eaton	87,998,900	1.498%	4.72	-	4.72	26,241.85	7,723.44	917.99	45.69	449,018.33	483,947.30	483,952.02	-	483,952.02
Franklin	126,168,300	2.148%	6.76	-	6.76	37,624.22	11,073.47	1,316.17	65.51	643,779.37	693,858.74	693,865.50	-	693,865.50
Gibson	133,646,500	2.275%	7.17	-	7.17	39,854.26	11,729.82	1,394.18	69.39	681,937.23	734,984.88	734,992.05	-	734,992.05
Kossuth	190,921,200	3.250%	10.24	-	10.24	56,933.96	16,756.67	1,991.67	99.13	974,183.96	1,049,965.39	1,049,975.63	-	1,049,975.63
Liberty	158,267,300	2.694%	8.49	-	8.49	47,196.35	13,890.72	1,651.03	82.18	807,565.98	870,386.26	870,394.75	-	870,394.75
Manitowoc	101,735,700	1.732%	5.45	-	5.45	30,338.25	8,929.09	1,061.29	52.82	519,110.95	559,492.40	559,497.85	-	559,497.85
Manitowoc Rapids	233,489,800	3.974%	12.52	-	12.52	69,628.19	20,492.81	2,435.74	121.24	1,191,392.12	1,284,070.10	1,284,082.62	-	1,284,082.62
Maple Grove	83,729,100	1.425%	4.49	-	4.49	24,968.57	7,348.69	873.45	43.48	427,231.47	460,465.66	460,470.15	-	460,470.15
Meeme	140,969,700	2.400%	7.56	-	7.56	42,038.09	12,372.56	1,470.58	73.20	719,304.19	775,258.62	775,266.18	-	775,266.18
Mishicot	104,359,000	1.776%	5.60	-	5.60	31,120.54	9,159.33	1,088.66	54.19	532,496.47	573,919.19	573,924.79	-	573,924.79
Newton	265,003,000	4.511%	14.21	-	14.21	79,025.64	23,258.64	2,764.48	137.60	1,352,189.65	1,457,376.01	1,457,390.22	-	1,457,390.22
Rockland	103,562,100	1.763%	5.55	-	5.55	30,882.90	9,089.39	1,080.35	53.77	528,430.25	569,536.66	569,542.21	-	569,542.21
Schleswig	252,286,800	4.294%	13.53	-	13.53	75,233.58	22,142.58	2,631.83	131.00	1,287,304.67	1,387,443.66	1,387,457.19	-	1,387,457.19
Two Creeks	45,804,500	0.780%	2.46	-	2.46	13,659.20	4,020.15	477.83	23.78	233,719.52	251,900.48	251,902.94	-	251,902.94
Two Rivers	166,536,000	2.835%	8.93	-	8.93	49,662.13	14,616.45	1,737.28	86.47	849,757.39	915,859.72	915,868.65	-	915,868.65
Township Total	2,569,117,700	43.731%	137.78	-	137.78	766,127.78	225,485.00	26,800.73	1,333.98	13,109,037.86	14,128,785.35	14,128,923.13	-	14,128,923.13
§														
Villages:														
Cleveland	106,443,500	1.812%	5.71	-	5.71	31,742.15	N.A.	1,110.41	55.27	543,132.70	576,040.53	576,046.24	-	576,046.24
Francis Creek	43,724,100	0.744%	2.34	-	2.34	13,038.81	N.A.	456.12	22.70	223,104.18	236,621.81	236,624.15	-	236,624.15
Kellnersville	14,612,200	0.249%	0.78	-	0.78	4,357.45	N.A.	152.43	7.59	74,559.39	79,076.86	79,077.64	-	79,077.64
Maribel	18,828,300	0.320%	1.01	-	1.01	5,614.72	N.A.	196.41	9.78	96,072.23	101,893.14	101,894.15	-	101,894.15
Mishicot	87,853,300	1.495%	4.71	-	4.71	26,198.43	N.A.	916.48	45.62	448,275.39	475,435.92	475,440.63	-	475,440.63
Reedsville	51,913,000	0.884%	2.78	-	2.78	15,480.80	N.A.	541.55	26.96	264,888.41	280,937.72	280,940.50	-	280,940.50
Saint Nazianz	40,526,500	0.690%	2.17	-	2.17	12,085.27	N.A.	422.77	21.04	206,788.28	219,317.36	219,319.53	-	219,319.53
Valders	58,679,500	0.999%	3.15	-	3.15	17,498.61	N.A.	612.14	30.47	299,414.77	317,555.99	317,559.14	-	317,559.14
Whitelaw	40,378,000	0.687%	2.17	-	2.17	12,040.98	N.A.	421.22	20.97	206,030.56	218,513.73	218,515.90	-	218,515.90
Village Total	462,958,400	7.880%	24.82	-	24.82	138,057.22	N.A.	4,829.53	240.40	2,362,265.91	2,505,393.06	2,505,417.88	-	2,505,417.88
Cities:														
Kiel	269,891,700	4.594%	14.47	-	14.47	N.A.	N.A.	2,815.48	140.14	1,377,134.47	1,380,090.09	1,380,104.56	-	1,380,104.56
Manitowoc	2,055,064,100	34.981%	110.18	*	110.18	N.A.	N.A.	N.A.	1,067.05	10,486,056.38	10,487,123.43	10,487,233.61	-	10,487,233.61
Two Rivers	517,780,400	8.814%	27.75	-	27.75	N.A.	N.A.	N.A.	268.84	2,641,997.64	2,642,266.48	2,642,294.23	-	2,642,294.23
City Totals	2,842,736,200	48.389%	152.40	-	152.40	N.A.	N.A.	2,815.48	1,476.03	14,505,188.49	14,509,480.00	14,509,632.40	-	14,509,632.40
County Total	5,874,812,300	100.000%	315.00	-	315.00	904,185.00	225,485.00	34,445.74	3,050.41	29,976,492.26	31,143,658.41	31,143,973.41	-	31,143,973.41
State Forestry Tax Calculated with TID IN.														

State and County Apportionment Form

Year 2020

Select County MANITOWOC COUNTY

County Code 36999

Acct 0962

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		\$315.00
3. Other state special charges		\$0.00
4. SUBTOTAL - Section B1 (enter on Statement of Taxes (SOT), Line B1)		\$315.00
B2. Other county taxes levied on entire town, village or city		
5. Health		\$0.00
6. Library (sec. 43.12, Wis. Stats.)		\$904,185.00
7. County Bridge Aid (sec. 82.08(2), Wis. Stats.)		\$225,485.00
8. Sanitation		\$0.00
9. Children with Disabilities Education Boards (on entire town, village or city) (sec. 121.135, Wis. Stats.)		\$0.00
10. Property taxes charged back (sec. 74.41 & 74.42, Wis. Stats.)		\$3,050.41
11. Countywide EMS		\$0.00
12. Other (describe): TAX LISTING		\$34,445.74
13. All other county taxes (levied on every town, village, and city)		\$29,976,492.26
14. County sales tax credit		\$0.00
15. SUBTOTAL - Section B2 Taxes levied on entire municipality (enter on SOT, Line B2)		\$31,143,658.41
B3. County taxes levied on part of town, village or city (enter on SOT, Line B3)		
16. Children with Disabilities Education Boards		\$0.00
17.		
18.		
19.		
20.		
21. TOTAL NET COUNTY TAXES (sum of Secs. B1-B3) (for county tax rate)		\$31,143,973.41
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 (enter on SOT, Line D4)		\$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 (enter on SOT, Line D5)		\$0.00
35. TOTAL - ALL TAXES AND CHARGES - sum of Secs. A-D		\$31,143,973.41

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**Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund
Adopted Budget 2021**

	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	\$ 11,383,091.00	\$ 14,068,025.00	\$ 1,639,163.00	\$ 363,920.00	\$ 1,357,000.00
EXPENDITURES Budgeted	\$ 29,694,917.00	\$ 21,123,895.00	\$ 5,575,485.00	\$ 961,409.00	\$ 1,367,000.00
Sub-Total	\$ (18,311,826.00)	\$ (7,055,870.00)	\$ (3,936,322.00)	\$ (597,489.00)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In	\$ 835,455.00	\$ 350,000.00	\$ 1,000,000.00	\$ 55,400.00	\$ -
(Retained) or (Transfer Out)	\$ (25,000.00)	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ (17,501,371.00)	\$ (6,705,870.00)	\$ (2,936,322.00)	\$ (542,089.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 17,501,371.00	\$ 6,705,870.00	\$ 2,936,322.00	\$ 542,089.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 16,597,186.00	\$ 6,705,870.00	\$ 2,710,837.00	\$ 542,089.00	\$ 10,000.00
Required Special Tax Levy *	\$ 904,185.00	\$ -	\$ 225,485.00	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 17,501,371.00	\$ 6,705,870.00	\$ 2,936,322.00	\$ 542,089.00	\$ 10,000.00
		Special Revenue Funds			
	Aging Services Fund 205	Soil & Water Con. Fund 207	Expo Fund 225	Debt Service Debt Service Fund 301	Capital Projects Funds 400,402,405 406,407,408,409,410
REVENUES Budgeted	\$ 2,825,085.00	\$ 325,650.00	\$ 720,975.00	\$ -	\$ 100,000.00
EXPENDITURES Budgeted	\$ 2,923,561.00	\$ 663,421.00	\$ 854,510.00	\$ 3,088,665.00	\$ 100,000.00
Sub-Total	\$ (98,476.00)	\$ (337,771.00)	\$ (133,535.00)	\$ (3,088,665.00)	\$ -
Fund Balance:					
Applied or Transfers In	\$ 73,476.00	\$ 6,165.00	\$ 133,535.00	\$ -	\$ -
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ (25,000.00)	\$ (331,606.00)	\$ -	\$ (3,088,665.00)	\$ -
Tax Levy Entered into Computer	\$ 25,000.00	\$ 331,606.00	\$ -	\$ 3,088,665.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 25,000.00	\$ 331,606.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 3,088,665.00	\$ -
Total Tax Levy	\$ 25,000.00	\$ 331,606.00	\$ -	\$ 3,088,665.00	\$ -
	Proprietary Funds		Internal Service Fund	Illegal Realestate	Grand Total
		Highway Fund 607	Information Systems Fund 601	Taxes Charged Back	Reported Funds
REVENUES Budgeted		\$ 3,484,499.00	\$ 1,870,015.00	\$ -	\$ 38,137,423.00
EXPENDITURES Budgeted		\$ 3,484,499.00	\$ 1,853,581.00	\$ 3,050.41	\$ 71,690,943.00
Sub-Total		\$ -	\$ 16,434.00	\$ (3,050.41)	\$ (33,553,520.00)
Fund Balance:					
Applied or Transfers In		\$ -	\$ -	\$ -	\$ 2,454,031.00
(Retained) or (Transfer Out)		\$ -	\$ (16,434.00)	\$ -	\$ (41,434.00)
Required Tax Levy		\$ -	\$ -	\$ (3,050.41)	\$ (31,143,973.41)
Tax Levy Entered into Computer		\$ -	\$ -	\$ 3,050.41	\$ 31,143,973.41
Total Levy Distributed as follows:					
Required Operational Tax Levy		\$ -	\$ -	\$ 3,050.41	\$ 26,925,638.41
Required Special Tax Levy *		\$ -	\$ -	\$ -	\$ 1,129,670.00
Required Debt Service Tax Levy		\$ -	\$ -	\$ -	\$ 3,088,665.00
Total Tax Levy		\$ -	\$ -	\$ 3,050.41	\$ 31,143,973.41

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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			

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

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Intergovernmental Grants/Aid	1,168,563	1,939,038	902,500	2,213,370	1,929,603
Public Charges for Service	529,152	492,390	240,514	494,981	511,902
Other	724,259	309,480	173,762	265,867	291,080
Total Revenues	\$2,534,640	\$2,858,408	\$1,429,762	\$3,090,636	\$2,850,085
Expenses:					
Personal Services	\$1,693,367	\$1,749,298	\$833,320	\$1,830,010	\$1,775,819
Contracted Services	905,163	998,419	361,807	1,015,174	981,551
Operation & Maintenance	150,154	162,461	54,858	154,703	142,981
Fixed	24,069	22,801	22,813	24,599	23,210
Outlay	9,024	500	5,014	8,614	0
Total Expenses	\$2,781,776	\$2,933,479	\$1,277,813	\$3,033,100	\$2,923,561
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$75,071	\$0	\$0	\$73,476
MAC Remodeling CPF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$75,071	\$0	\$0	\$73,476
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$247,136)</u></u>	<u><u>\$0</u></u>	<u><u>\$151,950</u></u>	<u><u>\$57,536</u></u>	<u><u>\$0</u></u>

Authorized Full Time Equivalent Positions	24.13	25.46	25.56
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Budget Expenditures by Program / Activity

Health & Human Services:

Aging Services Management	\$26,205	\$33,238	\$12,204	\$30,589	\$25,281
Congregate Meals (IIC1)	344,730	348,687	105,750	105,430	317,767
Chronic Disease Self Mgt CDSM	786	0	0	0	0
Home Delivered Meals (C2)	382,344	413,251	285,248	751,022	425,431
Elder Abuse Grant	19,852	35,330	13,775	35,330	35,330
Contracted Svcs (IIIB)	40,029	65,265	27,818	72,373	70,801
Aging & Disab Resource Cntr	1,003,618	1,001,699	488,720	1,025,894	1,009,210
ADRC Disab Benefit Spec	167,793	171,380	78,387	170,890	173,102
ADRC Prevention Grant	0	0	0	0	0
ADRC Dementia Care Spec Pilot	78,114	100,000	26,424	100,000	103,000
Alzheimers Care Giver Prgm	42,910	49,600	8,442	50,067	50,067
Family Care Giver Program	55,909	56,384	28,340	85,499	66,304
Specialized Transportation	291,241	308,565	67,483	305,130	307,838
Transp-New Freedom Grant	115,065	135,528	40,303	135,528	128,178
Benefits Advocacy	165,720	165,298	68,490	165,348	158,648
SHIP/SPAP/MMA St Health Ins	6,661	0	0	0	0
Information & Assistance	40,799	49,254	26,429	0	52,604
Total	\$2,781,776	\$2,933,479	\$1,277,813	\$3,033,100	\$2,923,561

The Aging & Disability Resource Center provides information and support to individuals 60 and older, and serves those with disabilities ages 18-59. 64,999 meals were delivered in 2019 to individuals who are home bound, while 18,296 meals were served in the congregate meal sites. 1,431 elderly sought support from the Elder Benefit Specialists, which resulted in these individuals receiving recurring benefits and medical insurance benefits over a twelve month period exceeding \$4,092,600 in 2019. The Disability Benefit Specialists worked with 491 individuals who received recurring benefits over a twelve month period in 2019 exceeding \$5,965,986. The transportation program assisted in providing 26,066 one-way rides for the elderly and disabled to medical appointments, nutrition programs, and supported employment opportunities. Information and Assistance Specialists provided information to individuals with an intellectual developmental disability or physical disability ages 18 and older, along with the elderly population and average 611 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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	108,146	74,850	24,714	0	76,013
Total Revenues	<u>\$108,146</u>	<u>\$74,850</u>	<u>\$24,714</u>	<u>\$0</u>	<u>\$76,013</u>
Expenses:					
Personal Services	\$95,590	\$89,675	\$72,743	\$86,995	\$129,749
Contracted Services	102,572	99,780	49,864	69,125	32,081
Operation & Maintenance	20,923	20,554	9,395	18,876	28,199
Fixed	15,474	19,633	19,101	19,201	19,245
Outlay	18,364	16,700	1,028	16,700	8,200
Total Expenses	<u>\$252,923</u>	<u>\$246,342</u>	<u>\$152,130</u>	<u>\$210,897</u>	<u>\$217,474</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$144,777)</u>	<u>(\$171,492)</u>	<u>(\$127,416)</u>	<u>(\$210,897)</u>	<u>(\$141,461)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$171,492</u>			<u>\$141,461</u>

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity					
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Public Works:

Airport	\$252,923	\$246,342	\$152,130	\$210,897	\$217,474
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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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$30,000	\$0
Other	56,352	67,500	51,787	91,949	72,000
Total Revenues	<u>\$56,352</u>	<u>\$67,500</u>	<u>\$51,787</u>	<u>\$121,949</u>	<u>\$72,000</u>
Expenses:					
Personal Services	\$62,281	\$78,439	\$0	\$84,631	\$98,496
Contracted Services	19,434	23,113	18,223	27,965	14,155
Operation & Maintenance	27,415	14,030	30,683	38,172	20,412
Outlay	1,791	0	0	0	0
Total Expenses	<u>\$110,921</u>	<u>\$115,582</u>	<u>\$48,906</u>	<u>\$150,768</u>	<u>\$133,063</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$54,569)</u></u>	<u><u>(\$48,082)</u></u>	<u><u>\$2,881</u></u>	<u><u>(\$28,819)</u></u>	<u><u>(\$61,063)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$48,082</u></u>			<u><u>\$61,063</u></u>

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity					
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Public Works:

Airport	\$110,921	\$115,582	\$48,906	\$150,768	\$133,063
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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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$902,245	\$860,000	\$72,857	\$800,000	\$860,000
Public Charges for Service	20,998	20,000	8,488	0	20,000
Total Revenues	\$923,338	\$880,000	\$81,345	\$800,000	\$880,000
Expenses:					
Personal Services	\$693,591	\$715,150	\$323,473	\$690,546	\$659,278
Contracted Services	241,427	239,568	112,533	226,668	255,136
Operation & Maintenance	21,829	30,975	7,594	22,482	35,700
Fixed	4,521	4,747	4,979	4,035	4,978
Outlay	0	0	0	0	0
Total Expenses	\$961,367	\$990,440	\$448,579	\$943,731	\$955,092
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$38,029)</u>	<u>(\$110,440)</u>	<u>(\$367,234)</u>	<u>(\$143,731)</u>	<u>(\$75,092)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$110,440</u>			<u>\$75,092</u>

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	\$239,343	\$266,277	\$123,275	\$252,200	\$275,231
Child Support-(Dedicated)	658,754	661,732	299,614	631,127	624,447
Child Support-(Mixed)	63,270	62,431	25,690	60,404	55,414
Total	\$961,367	\$990,440	\$448,579	\$943,731	\$955,092

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There were 4,023 active enforcement cases in our office at the end of 2019. 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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$309,490	\$303,024	\$123,712	\$316,541	\$303,526
Fines/Forfeits/Penalties	190,484	265,000	97,770	215,000	260,000
Public Charges for Service	217,856	190,000	87,390	190,000	200,000
Intergovern Charges for Srvc	22,470	22,680	13,965	20,680	16,500
Other	0	0	98	0	0
Total Revenues	<u>\$740,301</u>	<u>\$780,704</u>	<u>\$322,935</u>	<u>\$742,221</u>	<u>\$780,026</u>
Expenses:					
Personal Services	\$1,136,593	\$1,187,555	\$568,626	\$1,188,833	\$1,208,953
Contracted Services	183,276	181,217	96,359	186,517	188,680
Operation & Maintenance	90,473	53,857	20,405	53,350	54,610
Outlay	0	0	0	0	0
Total Expenses	<u>\$1,410,342</u>	<u>\$1,422,629</u>	<u>\$685,390</u>	<u>\$1,428,700</u>	<u>\$1,452,243</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$670,041)</u>	<u>(\$641,925)</u>	<u>(\$362,455)</u>	<u>(\$686,479)</u>	<u>(\$672,217)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$641,925</u>			<u>\$672,217</u>
Authorized Full Time Equivalent Positions	19.00	19.00			19.00

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Circuit Court Costs	\$1,410,342	\$1,422,629	\$685,390	\$1,428,700	\$1,452,243

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 2019: Civil – 588; Criminal – 1,704; Family/Paternity – 510; Juvenile – 297; Small Claims – 2,108; Traffic/Criminal Traffic/Forfeiture – 4,582.

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

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovern Charges for Srvc	\$2,972	\$150	\$0	\$150	\$0
Other	1,903	0	5,465	5,500	0
Total Revenues	<u>\$4,874</u>	<u>\$150</u>	<u>\$5,465</u>	<u>\$5,650</u>	<u>\$0</u>
Expenses:					
Personal Services	\$396,766	\$481,566	\$235,386	\$481,111	\$489,995
Contracted Services	210,614	222,235	143,183	234,544	245,733
Operation & Maintenance	11,899	18,071	8,518	11,430	18,830
Fixed	102,103	111,309	111,422	0	114,725
Outlay	21,750	0	0	0	0
Total Expenses	<u>\$743,131</u>	<u>\$833,181</u>	<u>\$498,508</u>	<u>\$727,085</u>	<u>\$869,283</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$738,257)</u>	<u>(\$833,031)</u>	<u>(\$493,043)</u>	<u>(\$721,435)</u>	<u>(\$869,283)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$833,031</u>			<u>\$869,283</u>

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	\$641,028	\$721,872	\$387,086	\$727,085	\$754,558
Insurances - General Fund	102,103	111,309	111,422	0	114,725
Total	<u>\$743,131</u>	<u>\$833,181</u>	<u>\$498,508</u>	<u>\$727,085</u>	<u>\$869,283</u>

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Public Charges for Service	\$58,528	\$53,000	\$29,201	\$58,000	\$58,000
Other	0	0	0	0	0
Total Revenues	\$58,528	\$53,000	\$29,201	\$58,000	\$58,000
Expenses:					
Personal Services	\$195,929	\$193,616	\$114,663	\$205,580	\$193,737
Contracted Services	106,718	74,734	44,179	86,572	83,356
Operation & Maintenance	16,572	19,860	10,678	20,210	20,460
Fixed	651	692	643	692	650
Outlay	0	0	2,121	2,121	0
Total Expenses	\$319,869	\$288,902	\$172,285	\$315,175	\$298,203
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$261,342)</u>	<u>(\$235,902)</u>	<u>(\$143,083)</u>	<u>(\$257,175)</u>	<u>(\$240,203)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$235,902</u>			<u>\$240,203</u>
Authorized Full Time Equivalent Positions	1.00	1.00			1.00
Budget Expenditures by Program / Activity					
General Government - Judicial:					
Coroner	\$319,869	\$288,902	\$172,285	\$315,175	\$298,203

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 2019, the Coroner's Office opened and worked 698 cases.

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

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Public Charges for Service	\$0	\$0	\$0	\$0	\$0
Intergovern Charges for Srvc	5,373	0	0	0	0
Other	0	0	14	0	0
Total Revenues	<u>\$5,373</u>	<u>\$0</u>	<u>\$14</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$383,845	\$396,833	\$196,942	\$394,681	\$403,469
Contracted Services	23,911	35,357	13,769	35,157	36,425
Operation & Maintenance	9,325	11,625	4,491	10,811	11,200
Total Expenses	<u>\$417,080</u>	<u>\$443,815</u>	<u>\$215,201</u>	<u>\$440,649</u>	<u>\$451,094</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$411,708)</u></u>	<u><u>(\$443,815)</u></u>	<u><u>(\$215,187)</u></u>	<u><u>(\$440,649)</u></u>	<u><u>(\$451,094)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$443,815</u></u>			<u><u>\$451,094</u></u>

Authorized Full Time Equivalent Positions	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	\$417,080	\$443,815	\$215,201	\$440,649	\$451,094

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 2019, the Office of Corporation Counsel represented the public interest in 136 CHIPS cases, 56 mental health cases, 48 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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$87,343	\$90,576	\$42,168	\$89,770	\$90,576
Contracted Services	23,496	26,311	18,457	29,311	31,756
Operation & Maintenance	27,195	27,660	16,087	20,510	28,358
Total Expenses	\$138,035	\$144,547	\$76,712	\$139,591	\$150,690
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$138,035)</u>	<u>(\$144,547)</u>	<u>(\$76,712)</u>	<u>(\$139,591)</u>	<u>(\$150,690)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$144,547</u>			<u>\$150,690</u>
Elected County Board of Supervisors	25.00	25.00			25.00

Budget Expenditures by Program / Activity

General Government - Legislative:

County Board	\$138,035	\$144,547	\$76,712	\$139,591	\$150,690
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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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Licenses and Permits	\$37,920	\$40,012	\$12,055	\$18,550	\$21,600
Public Charges for Service	120	0	104	14	0
Intergovern Charges for Srvc	0	0	45	0	0
Other	(255)	0	(270)	0	0
Total Revenues	\$37,784	\$40,012	\$11,935	\$18,564	\$21,600
Expenses:					
Personal Services	\$192,757	\$189,596	\$95,696	\$189,596	\$189,596
Contracted Services	82,506	142,769	54,570	142,769	120,553
Operation & Maintenance	89,318	148,880	39,441	148,880	121,850
Fixed	4,854	5,854	4,077	5,854	5,854
Total Expenses	\$369,435	\$487,099	\$193,784	\$487,099	\$437,853
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$25,000	\$0	\$25,000	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$331,650)</u>	<u>(\$422,087)</u>	<u>(\$181,850)</u>	<u>(\$443,535)</u>	<u>(\$416,253)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$422,087</u>			<u>\$416,253</u>

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	\$227,342	\$195,336	\$111,652	\$195,336	\$193,090
Central Mailing - Clerk	54,490	64,104	12,878	64,104	64,104
Central Duplicating - Clerk	57,759	63,000	18,970	63,000	63,000
Elections - Clerk	29,844	164,659	50,284	164,659	117,659
Elections - SVRS	0	0	0	0	0
Total	\$369,435	\$487,099	\$193,784	\$487,099	\$437,853

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$42,547	\$34,000	\$16,706	\$34,000	\$34,000
Public Charges for Service	336	200	344	350	300
Total Revenues	<u>\$42,883</u>	<u>\$34,200</u>	<u>\$17,050</u>	<u>\$34,350</u>	<u>\$34,300</u>
Expenses:					
Personal Services	\$293,094	\$300,328	\$150,529	\$300,358	\$314,473
Contracted Services	34,984	57,730	15,730	60,050	60,142
Operation & Maintenance	31,062	41,050	14,369	36,000	42,500
Outlay	0	0	1,092	0	0
Total Expenses	<u>\$359,139</u>	<u>\$399,108</u>	<u>\$181,720</u>	<u>\$396,408</u>	<u>\$417,115</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$316,256)</u>	<u>(\$364,908)</u>	<u>(\$164,669)</u>	<u>(\$362,058)</u>	<u>(\$382,815)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$364,908</u>			<u>\$382,815</u>

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	\$359,139	\$399,108	\$181,720	\$396,408	\$417,115

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 2019, the DA's Office filed 514 criminal traffic complaints, 132 juvenile petitions, 831 misdemeanor complaints, 873 felonies, and had staff assist with approximately 4,075 victim contacts.

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

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$112,279	\$83,873	\$0	\$84,900	\$83,358
Public Charges for Service	210,738	220,000	60,955	220,000	225,500
Total Revenues	<u>\$348,028</u>	<u>\$303,873</u>	<u>\$61,156</u>	<u>\$330,082</u>	<u>\$308,858</u>
Expenses:					
Personal Services	\$165,619	\$180,980	\$84,490	\$170,525	\$183,034
Contracted Services	75,349	64,897	32,082	62,693	67,020
Operation & Maintenance	142,241	149,042	54,586	140,679	153,343
Fixed	4,393	2,367	1,758	1,758	2,459
Outlay	2,394	7,500	0	7,336	7,500
Total Expenses	<u>\$389,996</u>	<u>\$404,786</u>	<u>\$172,915</u>	<u>\$382,991</u>	<u>\$413,356</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$41,969)</u>	<u>(\$100,913)</u>	<u>(\$111,759)</u>	<u>(\$52,909)</u>	<u>(\$104,498)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$100,913</u>			<u>\$104,498</u>

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	\$138,020	\$134,184	\$66,262	\$127,000	\$138,475
Emerg Mgmt - Nuclear Prepa	208,800	220,576	97,847	220,000	225,500
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	21,210	22,471	2,410	17,880	21,934
Emerg Mgmt - HAZMAT	21,967	27,555	6,397	18,111	27,447
Emerg Mgmt - Home Land Secu	0	0	0	0	0
Total	<u>\$389,996</u>	<u>\$404,786</u>	<u>\$172,915</u>	<u>\$382,991</u>	<u>\$413,356</u>

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$103,657	\$104,600	\$47,106	\$104,364	\$110,389
Contracted Services	17,974	19,276	8,747	19,276	19,967
Operation & Maintenance	100	200	0	200	200
Total Expenses	\$121,731	\$124,076	\$55,853	\$123,840	\$130,556
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$121,731)</u>	<u>(\$124,076)</u>	<u>(\$55,853)</u>	<u>(\$123,840)</u>	<u>(\$130,556)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$124,076</u>			<u>\$130,556</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	\$121,731	\$124,076	\$55,853	\$123,840	\$130,556

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Public Charges for Service	\$15,173	\$13,740	\$5,953	\$10,780	\$13,460
Intergovern Charges for Srvc	166,042	156,741	82,768	156,741	167,625
Other	0	0	0	0	0
Total Revenues	\$181,215	\$170,481	\$88,720	\$167,521	\$181,085
Expenses:					
Personal Services	\$186,095	\$189,278	\$85,540	\$168,925	\$169,962
Contracted Services	43,434	48,043	22,224	46,688	50,165
Operation & Maintenance	2,999	4,005	957	3,887	4,465
Total Expenses	\$232,528	\$241,326	\$108,720	\$219,500	\$224,592
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$51,313)</u>	<u>(\$70,845)</u>	<u>(\$20,000)</u>	<u>(\$51,979)</u>	<u>(\$43,507)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$70,845</u>			<u>\$43,507</u>
Authorized Full Time Equivalent Positions	1.00	1.00			1.00

Budget Expenditures by Program / Activity

General Government - Judicial:

Family Court Commissioner	\$232,528	\$241,326	\$108,720	\$219,500	\$224,592
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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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$398,004	\$438,438	\$155,575	\$1,374,892	\$492,297
Public Charges for Service	250,449	237,950	145,861	242,448	281,157
Intergovern Charges for Srvc	1,203	4,982	181	181	1,000
Other	20	0	0	0	0
Total Revenues	<u>\$649,677</u>	<u>\$681,370</u>	<u>\$301,617</u>	<u>\$1,617,521</u>	<u>\$774,454</u>
Expenses:					
Personal Services	\$1,388,365	\$1,462,225	\$754,183	\$1,401,038	\$1,530,967
Contracted Services	60,521	55,327	35,313	56,627	62,198
Operation & Maintenance	58,852	68,089	26,716	65,345	85,093
Fixed	8,868	9,311	9,778	9,778	9,778
Total Expenses	<u>\$1,520,701</u>	<u>\$1,594,952</u>	<u>\$851,725</u>	<u>\$1,532,788</u>	<u>\$1,688,036</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$871,024)</u>	<u>(\$913,582)</u>	<u>(\$550,108)</u>	<u>\$84,733</u>	<u>(\$913,582)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$913,582</u>			<u>\$913,582</u>

Authorized Full Time Equivalent Positions	20.01	18.46	19.76
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Budget Expenditures by Program / Activity					
Health & Human Services - Public Health					
PHS - Older Adult Health Grant	\$2,292	\$4,556	\$0	\$0	\$0
PHS - Prevention Block Grant	8,511	8,373	2,167	8,373	9,360
PHS - GPR Lead	11,603	14,177	9,442	11,407	12,932
PHS - Healthy Start	30,522	29,467	9,929	29,467	31,240
PHS - IAP Immunization Grant	16,073	15,918	9,755	15,918	10,305
PHS - Bioter/PHEP	68,530	63,704	39,323	65,000	47,767
PHS - Mercury Reduction	206	0	104	0	0
PHS - WIC Program Admin	26,242	28,639	15,037	28,639	35,579
PHS - WIC Nutrition	106,402	114,309	51,555	114,309	159,731
PHS - WIC Breast Feeding	15,908	17,786	8,420	17,786	26,675
PHS - WIC Client Services	112,332	104,556	53,670	104,556	102,431
PHS - Prenatal Care Coord	36,450	52,192	7,080	0	0
PHS - MIECHV-Family Foundation	0	0	0	0	0
PHS - Adminstrative Support	151,949	157,563	72,409	157,553	160,215
PHS - Environmental Health	284,736	301,403	139,175	299,036	297,762
PHS - General Public Health	641,346	676,209	241,398	674,644	787,939
Total	<u>\$1,520,701</u>	<u>\$1,594,952</u>	<u>\$851,725</u>	<u>\$1,532,788</u>	<u>\$1,688,036</u>

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$1,954,500	\$2,379,811	\$2,379,811	\$2,379,811	\$2,710,837
Bridge Aid Prop Taxes	279,428	250,587	250,587	250,587	225,485
Intergovernmental Grants/Aid	1,254,320	1,563,189	356,340	1,425,359	1,639,163
Other	0	0	0	0	0
Total Revenues	<u>\$3,488,248</u>	<u>\$4,193,587</u>	<u>\$2,986,738</u>	<u>\$4,055,757</u>	<u>\$4,575,485</u>
Expenses:					
Contracted Services	\$560,904	\$316,302	\$176,068	\$308,500	\$321,676
Operation & Maintenance	9,207,771	5,152,285	2,815,051	5,022,257	5,253,809
Outlay	0	0	0	0	0
Total Expenses	<u>\$9,768,675</u>	<u>\$5,468,587</u>	<u>\$2,991,119</u>	<u>\$5,330,757</u>	<u>\$5,575,485</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0
Sales of Note or Bonds	\$6,212,500	\$1,275,000	\$1,275,000	\$2,550,000	\$1,000,000
Total Other Sources & (Uses)	<u>\$6,212,500</u>	<u>\$1,275,000</u>	<u>\$1,275,000</u>	<u>\$2,550,000</u>	<u>\$1,000,000</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u><u>(\$67,927)</u></u>	<u><u>\$0</u></u>	<u><u>\$1,270,619</u></u>	<u><u>\$1,275,000</u></u>	<u><u>\$0</u></u>

For 2021, this fund includes \$1,000,000 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	1,675,323	1,850,000	864,623	1,781,170	1,834,000
County Road/Brdg Construction	6,521,865	2,318,000	1,341,393	2,249,000	2,507,000
County Winter Snow Removal	1,292,060	1,050,000	534,515	1,050,000	1,009,000
Town Bridge Aid	279,428	250,587	250,587	250,587	225,485
Total	<u>\$9,768,675</u>	<u>\$5,468,587</u>	<u>\$2,991,119</u>	<u>\$5,330,757</u>	<u>\$5,575,485</u>

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

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

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Public Charges for Service	\$56,756	\$137,000	\$47,173	\$94,805	\$99,327
Intergovern Charges for Srvc	3,277,899	3,236,571	1,209,987	2,883,487	3,089,751
Other	297,298	309,915	183,364	293,832	295,421
Total Revenues	\$3,631,953	\$3,683,486	\$1,440,525	\$3,272,124	\$3,484,499
Expenses:					
Personal Services	\$7,154,934	\$4,281,333	\$3,598,688	\$4,187,265	\$4,033,233
Contracted Services	8,603,227	625,374	699,031	375,119	816,808
Operation & Maintenance	12,269,911	6,154,294	5,157,466	6,272,121	6,328,292
Fixed	830,998	823,211	435,896	869,051	875,338
County Charges Reimbursed - (Work Performed for the Highway Special Revenue Fund)	(9,489,247)	(5,218,000)	(2,740,531)	(5,080,170)	(5,350,000)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(16,006,482)	(2,982,726)	(5,645,106)	(3,351,260)	(3,219,173)
Pension	180,632	0	0	0	0
Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Expenses	\$3,543,972	\$3,683,486	\$1,505,445	\$3,272,126	\$3,484,498
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
General Fund	(31,180)	0	0	0	0
Total Other Sources & (Uses)	(\$31,180)	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$56,801	\$0	(\$64,920)	(\$2)	\$1

Authorized Full Time Equivalent Positions	54.00	54.00	53.00
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Budget Expenditures by Program / Activity					
Public Works:					
Administration-Hwy C/P	\$440,536	\$523,480	\$238,424	\$534,212	\$521,920
Shingle Recycling C/P	\$0	\$0	\$0	\$0	\$0
Patrol Supervision	210,580	212,546	113,925	233,783	234,569
Cost Pool Expenses	3,538,203	2,977,620	1,763,922	3,302,209	3,192,249
Paving - Bid Jobs	467,630	580,000	89,545	263,253	435,870
County-Road Maintenance	1,636,557	1,745,283	844,869	1,680,349	1,730,189
County-Road Construction	6,218,304	2,186,793	1,265,798	2,121,699	2,365,094
County-Winter Snow Removal	1,218,926	990,566	503,417	990,566	951,887
State-Road Maint/Construct	2,233,630	2,113,925	934,024	2,092,484	2,109,694
Other Local Govt Road M&C	259,602	217,000	63,271	175,000	210,000
County Depts Nonroad Srvc	240,188	300,000	125,987	287,500	268,000
Non Govt (Public) Service	28,250	37,000	9,178	22,500	34,200
Sub-Total	16,492,404	11,884,213	5,952,360	11,703,555	12,053,672
Hwy P/R Clearing Accounts	166,037	(1)	(11,293)	1	(1)
County Charges Reimbursed HWY SRF	(9,489,247)	(5,218,000)	(2,740,531)	(5,080,170)	(5,350,000)
Cost Pool Revenues	(3,625,221)	(2,982,726)	(1,695,091)	(3,351,260)	(3,219,173)
Total	\$3,543,972	\$3,683,486	\$1,505,445	\$3,272,126	\$3,484,498

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$7,378,918	\$6,914,839	\$6,914,839	\$6,914,839	\$6,705,870
Intergovernmental Grants/Aid	8,860,381	9,000,111	2,645,750	9,733,867 *	9,591,860
Fines/Forfeits/Penalties	35,791	42,000	17,274	40,000	40,000
Public Charges for Service	2,145,573	2,264,658	1,136,639	2,415,566	1,256,565
Intergovern Charges for Srvc	2,721,477	2,887,000	175,375	2,868,200	3,178,000
Other	23,942	1,950	4,590	2,118	1,600
Total Revenues	\$21,166,082	\$21,110,558	\$10,894,467	\$21,974,590	\$20,773,895
Expenses:					
Personal Services	\$9,341,908	\$10,186,994	\$4,815,247	\$10,229,392	\$10,633,800
Contracted Services	9,284,706	9,399,807	4,556,648	10,016,801	8,801,280
Operation & Maintenance	330,967	266,142	134,258	359,326	374,677
Fixed	79,567	86,943	90,553	93,655	95,763
Other	1,254,444	1,197,672	420,544	1,257,025	1,215,375
Outlay	9,538	3,000	9,250	34,526	3,000
Total Expenses	\$20,301,130	\$21,140,558	\$10,026,500	\$21,990,725	\$21,123,895
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$30,000	\$0	\$30,000	\$350,000
Operating Transfers From	\$0	\$0	\$0	\$22,276	\$0
Total Other Sources *& (Uses)	\$0	\$30,000	\$0	\$52,276	\$350,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$864,952	\$0	\$867,967	\$36,141	\$0

Authorized Full Time Equivalent Positions	119.08	122.08	135.09
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Budget Expenditures by Program / Activity					
Health & Human Services					
Management & Support	\$1,652,980	\$1,777,996	\$982,363	\$1,795,310	\$1,745,348
Developmentally Disabled	2,196,768	2,366,299	1,088,536	2,268,368	1,472,848
Mental Health / AODA / Chronically Mentally Ill	9,135,486	9,497,397	4,136,337	9,564,805	10,009,861
Children & Families	5,997,257	6,158,121	3,189,223	6,993,571	6,517,582
Economic Support	1,286,155	1,301,680	623,421	1,332,870	1,343,256
Long Term Support	32,483	39,065	6,621	35,801	35,000
Total	\$20,301,130	\$21,140,558	\$10,026,500	\$21,990,725	\$21,123,895

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	9,750	0	0	14,265	14,265
Intergovern Charges for Srvc	1,669,520	1,533,409	1,052,631	1,533,409	1,855,750
Other	9,940	0	10	0	0
Total Revenues	<u>\$1,689,209</u>	<u>\$1,533,409</u>	<u>\$1,052,641</u>	<u>\$1,547,674</u>	<u>\$1,870,015</u>
Expenses:					
Personal Services	\$572,751	\$561,412	\$267,318	\$561,412	\$584,867
Contracted Services	701,167	648,793	442,377	648,793	974,704
Operation & Maintenance	39,282	29,416	4,641	23,110	29,416
Fixed	212,610	286,162	116,155	224,036	257,844
Total Expenses	<u>\$1,532,560</u>	<u>\$1,532,533</u>	<u>\$830,491</u>	<u>\$1,464,101</u>	<u>\$1,853,581</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	<u>\$0</u>	<u>(\$876)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$16,434)</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$156,649</u>	<u>\$0</u>	<u>\$222,151</u>	<u>\$83,573</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions	0.00	0.00	0.00
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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	\$1,532,560	\$1,532,533	\$830,491	\$1,464,101	\$1,853,581

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
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	\$1,538,953	\$1,586,938	\$734,700	\$1,528,200	\$1,585,198
Contracted Services	143,858	82,569	49,244	82,504	141,063
Operation & Maintenance	13,427	18,350	3,907	12,407	18,350
Outlay	0	0	0	0	0
Total Expenses	\$1,696,238	\$1,687,857	\$787,851	\$1,623,111	\$1,744,611
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$1,696,238)</u>	<u>(\$1,687,857)</u>	<u>(\$787,851)</u>	<u>(\$1,623,111)</u>	<u>(\$1,744,611)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,687,857</u>			<u>\$1,744,611</u>

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	\$1,696,238	\$1,687,857	\$787,851	\$1,623,111	\$1,744,611

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 94,716 incoming telephone calls in 2019; 31,799 outgoing calls; 20,068 -911 calls. Total calls for service was 77,785.

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

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovern Charges for Srvc	\$7,284	\$7,284	\$3,642	\$7,284	\$7,284
Other	1,000	1,000	1,000	1,000	1,000
Total Revenues	<u>\$8,284</u>	<u>\$8,284</u>	<u>\$4,642</u>	<u>\$8,284</u>	<u>\$8,284</u>
Expenses:					
Personal Services	\$82,858	\$81,977	\$44,430	\$81,977	\$92,822
Contracted Services	749,917	704,365	554,466	698,470	748,745
Operation & Maintenance	4,709	11,110	1,519	6,690	11,110
Fixed	29,037	31,403	23,767	24,304	25,680
Outlay	144,286	157,374	110,329	157,374	224,455
Total Expenses	<u>\$1,010,807</u>	<u>\$986,229</u>	<u>\$734,510</u>	<u>\$968,815</u>	<u>\$1,102,812</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$110,455</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$1,002,523)</u>	<u>(\$977,945)</u>	<u>(\$729,868)</u>	<u>(\$960,531)</u>	<u>(\$984,073)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$977,945</u>			<u>\$984,073</u>

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

Budget Expenditures by Program / Activity

Public Safety - Law Enforcement:

Communications Activity	\$1,010,807	\$986,229	\$734,510	\$968,815	\$1,102,812
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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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	45	0	14	0	0
Total Revenues	<u>\$45</u>	<u>\$0</u>	<u>\$14</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$224,377	\$231,117	\$114,165	\$231,117	\$248,384
Contracted Services	79,495	49,456	27,152	53,855	63,326
Operation & Maintenance	12,869	6,025	1,236	4,100	6,825
Total Expenses	<u>\$316,741</u>	<u>\$286,598</u>	<u>\$142,553</u>	<u>\$289,072</u>	<u>\$318,535</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$316,696)</u></u>	<u><u>(\$286,598)</u></u>	<u><u>(\$142,539)</u></u>	<u><u>(\$289,072)</u></u>	<u><u>(\$318,535)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$286,598</u></u>			<u><u>\$318,535</u></u>

Authorized Full Time Equivalent Positions	2.00	2.00	2.00
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Budget Expenditures by Program / Activity					
General Government - General Administration:					
Personnel	\$316,741	\$286,598	\$142,553	\$289,072	\$318,535

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$134,498	\$106,000	(\$6,044)	\$44,815	\$41,000
Licenses and Permits	369,575	326,224	164,573	337,195	332,070
Public Charges for Service	153,598	146,000	80,518	0	136,000
Intergovern Charges for Srvc	135,000	15,000	0	15,000	17,100
Other	28	0	0	0	0
Total Revenues	\$792,700	\$593,224	\$239,047	\$397,010	\$526,170
Expenses:					
Personal Services	\$730,170	\$763,153	\$388,534	\$757,321	\$904,069
Contracted Services	294,657	212,072	112,560	113,326	191,703
Operation & Maintenance	25,241	37,144	9,758	33,854	38,794
Fixed	1,302	1,385	1,284	1,385	1,302
Other	68,334	65,000	0	29,651	0
Outlay	58,330	48,500	42,528	13,500	20,000
Total Expenses	\$1,178,034	\$1,127,254	\$554,664	\$949,037	\$1,155,868
Other Sources & (Uses)					
Transfer From Fund Balance	\$31,180	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$385,335)	(\$534,030)	(\$315,618)	(\$552,027)	(\$629,698)
Property Taxes of this amount support this activity within the General Fund		\$534,030			\$629,698

Authorized Full Time Equivalent Positions	7.00	9.00	10.00
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Planning and Zoning	\$875,958	\$969,875	\$480,586	\$887,054	\$999,581
Assessment of Property	\$70,471	\$73,109	\$20,313	\$61,983	\$79,558
P&Z-Land Records Modern	\$231,605	\$84,270	\$53,765	\$0	\$76,729
Total	\$1,178,034	\$1,127,254	\$554,664	\$949,037	\$1,155,868

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$294,338	\$353,520	(\$271)	\$354,693	\$69,030
Intergovern Charges for Srvc	0	0	0	0	0
Other	41,082	24,800	15,390	26,229	20,200
Total Revenues	\$335,420	\$378,320	\$15,120	\$380,922	\$89,230
Expenses:					
Personal Services	\$0	\$5,390	\$0	\$5,383	\$40,383
Contracted Services	298,821	226,836	52,346	225,126	135,393
Operation & Maintenance	87,507	62,353	24,066	58,423	62,553
Fixed	4,027	4,547	5,329	5,329	4,630
Outlay	367,221	541,420	120,615	541,767	124,500
Total Expenses	\$757,577	\$840,546	\$202,356	\$836,028	\$367,459
Other Sources & (Uses)					
Transfer From Fund Balance	\$21,633	\$237,500	\$0	\$237,500	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$400,524)	(\$224,726)	(\$187,236)	(\$217,606)	(\$278,229)
Property Taxes of this amount support this activity within the General Fund		\$224,726			\$278,229

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	\$579,436	\$724,526	\$202,356	\$721,958	\$292,929
Devils River State Rec Trail	36,915	0	0	0	5,500
Parks - Snowmobile Trails	141,225	113,140	0	114,070	66,150
Conservation & Development - Conservation:					
Parks - County Conservatio	0	2,880	0	0	2,880
Total	\$757,577	\$840,546	\$202,356	\$836,028	\$367,459

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovern Charges for Srvc	\$166,730	\$161,608	\$89,764	\$161,608	\$161,608
Other	89,647	79,450	52,842	70,038	65,038
Total Revenues	<u>\$256,376</u>	<u>\$241,058</u>	<u>\$142,939</u>	<u>\$231,646</u>	<u>\$226,646</u>
Expenses:					
Personal Services	\$770,390	\$784,683	\$400,230	\$784,143	\$814,728
Contracted Services	945,870	974,183	511,858	979,451	929,034
Operation & Maintenance	149,267	158,825	87,111	152,555	159,925
Fixed	51,251	57,396	50,425	56,802	57,765
Other	(11,698)	0	0	0	0
Outlay	600,682	598,600	308,475	598,600	592,000
Total Expenses	<u>\$2,505,763</u>	<u>\$2,573,687</u>	<u>\$1,358,099</u>	<u>\$2,571,551</u>	<u>\$2,553,452</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$33,122	\$0	\$0	\$0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$33,122</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$2,249,386)</u>	<u>(\$2,299,507)</u>	<u>(\$1,215,159)</u>	<u>(\$2,339,905)</u>	<u>(\$2,326,806)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$2,299,507</u>			<u>\$2,326,806</u>

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	\$781,378	\$813,412	\$407,544	\$800,973	\$837,826
Maint - Phone System	134,592	126,686	102,345	133,112	137,816
Maint - Courthouse	304,995	231,690	132,421	231,615	413,581
Maint - Office Complex	180,008	105,320	58,565	103,300	111,332
Maint - Jail	688,819	583,771	351,041	583,400	409,894
Maint - UW-Manitowoc	66,026	101,997	68,622	101,750	83,696
Maint - Human Services	102,913	166,649	64,440	170,065	228,065
Maint - PHS Building	44,235	153,745	48,170	153,140	48,745
Maint - Admin Office Bldg	41,343	27,580	10,877	26,050	27,580
Maint - Other Co Buildings	22,918	23,136	12,534	23,246	24,976
Maint - C&T Building	71,403	104,776	46,814	104,100	91,116
Total	<u>\$2,505,763</u>	<u>\$2,573,687</u>	<u>\$1,358,099</u>	<u>\$2,571,551</u>	<u>\$2,553,452</u>

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$21,785	\$19,000	\$0	\$24,350	\$22,000
Public Charges for Service	67,477	62,000	22,664	55,000	62,000
Total Revenues	<u>\$89,262</u>	<u>\$81,000</u>	<u>\$22,664</u>	<u>\$79,350</u>	<u>\$84,000</u>
Expenses:					
Personal Services	\$195,109	\$197,609	\$99,511	\$194,109	\$210,160
Contracted Services	122,998	123,512	61,764	133,637	128,846
Operation & Maintenance	1,738	2,678	675	1,500	2,728
Total Expenses	<u>\$319,845</u>	<u>\$323,799</u>	<u>\$161,949</u>	<u>\$329,246</u>	<u>\$341,734</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$230,582)</u>	<u>(\$242,799)</u>	<u>(\$139,285)</u>	<u>(\$249,896)</u>	<u>(\$257,734)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$242,799</u>			<u>\$257,734</u>

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	\$288,803	\$292,687	\$146,266	\$298,434	\$307,094
Court Commissioner	31,042	31,112	15,683	30,812	34,640
Total	<u>\$319,845</u>	<u>\$323,799</u>	<u>\$161,949</u>	<u>\$329,246</u>	<u>\$341,734</u>

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	544,126	464,941	279,956	558,978	532,121
Other	0	0	5	0	0
Total Revenues	<u>\$544,126</u>	<u>\$464,941</u>	<u>\$279,961</u>	<u>\$558,978</u>	<u>\$532,121</u>
Expenses:					
Personal Services	\$231,220	\$236,274	\$114,684	\$233,655	\$247,336
Contracted Services	46,763	19,775	7,947	19,675	19,236
Operation & Maintenance	11,159	13,925	1,695	10,925	11,000
Outlay	20,965	0	0	0	5,000
Total Expenses	<u>\$310,107</u>	<u>\$269,974</u>	<u>\$124,326</u>	<u>\$264,255</u>	<u>\$282,572</u>
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)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$234,019</u>	<u>\$194,967</u>	<u>\$155,635</u>	<u>\$294,723</u>	<u>\$249,549</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$194,967)</u>			<u>(\$249,549)</u>

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	\$310,107	\$269,974	\$124,326	\$264,255	\$282,572
Total	<u>\$310,107</u>	<u>\$269,974</u>	<u>\$124,326</u>	<u>\$264,255</u>	<u>\$282,572</u>

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$150,633	\$134,743	\$85,501	\$121,711	\$107,923
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	1,125,573	969,189	395,335	809,213	872,000
Other	27,799	66,500	16,704	48,500	62,000
Total Revenues	<u>\$1,304,005</u>	<u>\$1,170,432</u>	<u>\$497,540</u>	<u>\$979,424</u>	<u>\$1,041,923</u>
Expenses:					
Personal Services	\$9,496,375	\$9,658,245	\$4,619,222	\$9,535,431	\$9,636,473
Contracted Services	977,174	1,058,925	590,721	1,081,819	1,128,635
Operation & Maintenance	811,589	744,883	337,872	765,933	785,700
Fixed	101,751	106,980	121,354	123,400	108,247
Outlay	342,355	328,500	295,957	323,908	515,500
Total Expenses	<u>\$11,729,243</u>	<u>\$11,897,533</u>	<u>\$5,965,127</u>	<u>\$11,830,491</u>	<u>\$12,174,555</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$10,425,239)</u></u>	<u><u>(\$10,727,101)</u></u>	<u><u>(\$5,467,587)</u></u>	<u><u>(\$10,851,067)</u></u>	<u><u>(\$11,132,632)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u>\$10,727,101</u>			<u>\$11,132,632</u>

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	\$2,008,201	\$2,042,606	\$1,153,598	\$2,089,514	\$2,143,354
Sheriff - Training	94,730	80,450	24,109	62,550	82,750
Sheriff - Traffic Patrol	4,429,623	4,574,958	2,327,117	4,609,598	4,658,069
Sheriff - Snowmobile Patrol	8,263	1,300	82	200	1,300
Sheriff - Water Safety Patrol	15,768	2,800	724	0	2,800
Correctional Institutions (JAIL)	4,705,704	4,783,390	2,231,179	4,646,433	4,877,119
Metro Drug	455,334	400,409	220,979	410,576	397,543
Sheriff - Retiree Benefits	11,620	11,620	7,337	11,620	11,620
Total	<u>\$11,729,243</u>	<u>\$11,897,533</u>	<u>\$5,965,127</u>	<u>\$11,830,491</u>	<u>\$12,174,555</u>

The Office of the Sheriff is created by the Wisconsin Constitution (Article 6, Section 4). The duties of the Sheriff are set forth by the State of Wisconsin Statue (Section 59.26 -59.33). It is an elected office of which a sheriff's term is 4 years. The Sheriff is the chief law enforcement officer in the county and has the power and duty to enforce state statues and local ordinances. It is the Sheriff's sole responsibility to manage and operate the county jail, serve civil process, attend upon the circuit court and perform all other duties required by law. In 2018 the Sheriff's Office responded to 11,139 calls for service and issued 2,484 traffic citations. The 215 bed jail facility had an average daily population of 210 inmates.

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

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$308,916	\$331,606	\$331,606	\$331,606	\$331,606
Intergovernmental Grants/Aid	352,942	318,109	38,667	319,072	318,650
Licenses and Permits	3,500	4,000	500	4,000	4,000
Other	671	370	0	0	0
Total Revenues	\$676,281	\$660,085	\$386,233	\$670,138	\$657,256
Expenses:					
Personal Services	\$438,803	\$459,250	\$178,616	\$413,281	\$438,791
Contracted Services	42,987	50,507	19,912	50,507	49,158
Operation & Maintenance	17,091	20,063	9,784	23,540	28,040
Fixed	3,905	4,118	4,164	4,164	4,182
Other	156,233	132,100	8,848	132,100	143,250
Total Expenses	\$662,343	\$666,038	\$221,324	\$623,592	\$663,421
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$5,953	\$953	\$0	\$6,165
Total Revenues and Other Sources	\$13,938	(\$0)	\$165,861	\$46,546	\$0
Over (Under) Expenses & Other Uses	\$13,938	(\$0)	\$165,861	\$46,546	\$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	\$487,654	\$511,015	\$203,879	\$465,092	\$492,271
Wild Life Damage	16,404	20,000	3,979	20,000	20,000
Nutrient Management Education	10,640	11,400	1,226	11,400	6,000
DATCP-Land/Water Cost Share	147,033	122,100	8,048	122,100	138,650
EPA Grant Activity	0	0	0	0	0
Total	\$662,343	\$666,038	\$221,324	\$623,592	\$663,421

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Other Taxes	\$388,561	\$294,625	\$180,501	\$314,125	\$389,125
Intergovernmental Grants/Aid	18,292	18,000	17,476	18,000	18,000
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	11,661	7,600	210	5,100	5,100
Public Charges for Service	5,575	4,200	545	2,900	2,900
Intergovern Charges for Srvc	0	0	0	0	0
Other	800,424	435,000	175,588	320,000	345,000
Total Revenues	<u>\$1,224,513</u>	<u>\$759,425</u>	<u>\$374,319</u>	<u>\$660,125</u>	<u>\$760,125</u>
Expenses:					
Personal Services	\$148,536	\$144,953	\$72,186	\$145,953	\$145,925
Contracted Services	43,142	47,285	21,115	47,285	46,272
Operation & Maintenance	23,767	11,800	2,745	6,566	11,800
Outlay	0	0	0	0	0
Total Expenses	<u>\$215,445</u>	<u>\$204,038</u>	<u>\$96,046</u>	<u>\$199,804</u>	<u>\$203,997</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$1,009,068</u>	<u>\$555,387</u>	<u>\$278,273</u>	<u>\$460,321</u>	<u>\$556,128</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$555,387)</u>			<u>(\$556,128)</u>

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	\$215,445	\$204,038	\$96,046	\$199,804	\$203,997
Total	\$215,445	\$204,038	\$96,046	\$199,804	\$203,997

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	2,769	2,965	1,483	2,965	2,965
Public Charges for Service	\$3,822	\$8,500	\$1,560	\$7,000	\$4,500
Other	0	0	0	0	0
Total Revenues	\$6,591	\$11,465	\$3,042	\$9,965	\$7,465
Expenses:					
Personal Services	\$71,671	\$73,530	\$35,678	\$73,530	\$76,014
Contracted Services	109,922	142,212	64,029	126,761	146,006
Operation & Maintenance	40,590	38,945	8,949	34,945	38,945
Total Expenses	\$222,183	\$254,687	\$108,657	\$235,236	\$260,965
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$215,593)</u>	<u>(\$243,222)</u>	<u>(\$105,614)</u>	<u>(\$225,271)</u>	<u>(\$253,500)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$243,222</u>			<u>\$253,500</u>

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	\$222,121	\$250,187	\$108,657	\$230,736	\$256,465
University Extension-State	63	4,000	0	4,000	4,000
UW Ext - Parenting Grant	0	500	0	500	500
Total	\$222,183	\$254,687	\$108,657	\$235,236	\$260,965

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Other	967	0	2,490	0	0
Total Revenues	<u>\$13,967</u>	<u>\$13,000</u>	<u>\$15,490</u>	<u>\$13,000</u>	<u>\$13,000</u>
Expenses:					
Personal Services	\$209,124	\$210,621	\$103,936	\$0	\$215,244
Contracted Services	47,544	47,570	24,833	25,900	48,061
Operation & Maintenance	6,491	9,612	1,869	4,317	13,107
Total Expenses	<u>\$263,159</u>	<u>\$267,803</u>	<u>\$130,637</u>	<u>\$30,217</u>	<u>\$276,412</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$249,192)</u>	<u>(\$254,803)</u>	<u>(\$115,147)</u>	<u>(\$17,217)</u>	<u>(\$263,412)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$254,803</u>			<u>\$263,412</u>

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	\$243,379	\$248,303	\$122,369	\$10,717	\$256,912
Veterans Service Commission	19,780	19,500	8,269	19,500	19,500
Total	<u>\$263,159</u>	<u>\$267,803</u>	<u>\$130,637</u>	<u>\$30,217</u>	<u>\$276,412</u>

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$782,075	\$813,368	\$813,368	\$813,368	\$904,185
Total Expenses	\$782,075	\$813,368	\$813,368	\$813,368	\$904,185
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$782,075)</u>	<u>(\$813,368)</u>	<u>(\$813,368)</u>	<u>(\$813,368)</u>	<u>(\$904,185)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$813,368</u>			<u>\$904,185</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	\$782,075	\$813,368	\$813,368	\$813,368	\$904,185

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	7,713	7,000	8,336	8,336	7,000
Public Charges for Service	703,564	712,200	110,593	120,725	695,475
Other	31,672	0	68,500	68,500	18,500
Total Revenues	<u>\$742,948</u>	<u>\$719,200</u>	<u>\$187,430</u>	<u>\$197,561</u>	<u>\$720,975</u>
Expenses:					
Personal Services	\$180,392	\$203,689	\$79,258	\$164,177	\$205,838
Contracted Services	401,931	409,970	56,206	118,768	403,668
Operation & Maintenance	69,773	61,157	18,242	30,525	64,365
Fixed	11,526	12,658	11,825	10,211	12,139
Outlay	753,786	192,000	90,140	78,500	168,500
Total Expenses	<u>\$1,417,407</u>	<u>\$879,474</u>	<u>\$255,672</u>	<u>\$402,181</u>	<u>\$854,510</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$133,535
Transfer From Land Sale FB	0	170,000	0	0	0
General Fund Transfer From	0	0	0	0	0
General Fund Transfer To	0	0	0	0	0
Transfer To Fund Balance	0	(9,726)	0	0	0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$160,274</u>	<u>\$0</u>	<u>\$0</u>	<u>\$133,535</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$674,458)</u>	<u>\$0</u>	<u>(\$68,243)</u>	<u>(\$204,620)</u>	<u>\$0</u>

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	\$166,936	\$145,514	\$86,900	\$141,467	\$144,051
Expo Fair	411,541	439,157	38,482	82,024	438,941
Ice Center	79,954	101,994	36,079	100,081	102,179
Expo Maintenance & Improvement	758,976	192,809	94,211	78,609	169,339
Total	<u>\$1,417,407</u>	<u>\$879,474</u>	<u>\$255,672</u>	<u>\$402,181</u>	<u>\$854,510</u>

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$502,850	\$535,331	\$535,331	\$535,331	\$542,089
Public Charges for Service	469,878	494,600	176,276	445,000	353,000
Other	35,147	10,920	171	45,920	10,920
Total Revenues	\$1,007,876	\$1,040,851	\$711,778	\$1,026,251	\$906,009
Expenses:					
Contracted Services	\$948,643	\$909,156	\$365,940	\$909,156	\$778,694
Operation & Maintenance	47,923	46,965	20,760	46,965	46,288
Fixed	3,059	2,953	4,493	2,953	2,953
Outlay	371,640	23,500	8,172	23,500	49,000
Total Expenses	\$1,441,610	\$1,065,851	\$438,578	\$1,065,851	\$961,409
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$25,000	\$0	\$25,000	\$55,400
Sales of Note	292,500	0	0	0	0
Recycling SRF	80,000	0	0	0	0
Total Other Sources & (Uses)	\$372,500	\$25,000	\$0	\$25,000	\$55,400
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$61,234)</u>	<u>\$0</u>	<u>\$273,200</u>	<u>(\$14,600)</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions	Recycling is run by Contract with Holiday House. Supervision is provided by Public Works Dept. The 2019 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	\$1,441,610	\$1,065,851	\$438,578	\$1,065,851	\$961,409

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 2019 the County processed and marketed over 3,500 tons of recyclables and composted over 15,000 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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,284,986	1,226,000	411,781	1,223,000	1,357,000
Other	0	0	0	0	0
Total Revenues	\$1,294,986	\$1,236,000	\$421,781	\$1,233,000	\$1,367,000
Expenses:					
Contracted Services	\$1,286,944	\$1,236,000	\$537,780	\$1,233,000	\$1,367,000
Total Expenses	\$1,286,944	\$1,236,000	\$537,780	\$1,233,000	\$1,367,000
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	\$8,042	\$0	(\$115,999)	\$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	\$1,286,944	\$1,236,000	\$537,780	\$1,233,000	\$1,367,000

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Intergovernmental Grants/Aid	\$51,610	\$53,675	\$0	\$53,675	\$53,675
Other	10,504	9,500	0	9,500	9,500
Total Revenues	<u>\$62,114</u>	<u>\$63,175</u>	<u>\$0</u>	<u>\$63,175</u>	<u>\$63,175</u>
Expenses:					
Personal Services	\$49,057	\$52,742	\$24,043	\$52,742	\$53,507
Contracted Services	90,798	92,666	2,479	92,441	92,441
Operation & Maintenance	2,827	3,205	1,573	2,235	3,205
Total Expenses	<u>\$142,682</u>	<u>\$148,613</u>	<u>\$28,095</u>	<u>\$147,418</u>	<u>\$149,153</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$80,568)</u></u>	<u><u>(\$85,438)</u></u>	<u><u>(\$28,095)</u></u>	<u><u>(\$84,243)</u></u>	<u><u>(\$85,978)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$85,438</u></u>			<u><u>\$85,978</u></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	\$142,682	\$148,613	\$28,095	\$147,418	\$149,153
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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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Licenses and Permits	\$10,450	\$15,000	\$6,175	\$15,000	\$15,000
Other	0	0	0	0	0
Total Revenues	\$10,450	\$15,000	\$6,175	\$15,000	\$15,000
Expenses:					
Personal Services	\$1,914	\$2,692	\$475	\$1,692	\$2,192
Contracted Services	16,384	15,000	333	15,000	15,000
Operation & Maintenance	2,120	2,450	383	1,560	2,450
Total Expenses	\$20,417	\$20,142	\$1,192	\$18,252	\$19,642
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$9,967)</u>	<u>(\$5,142)</u>	<u>\$4,983</u>	<u>(\$3,252)</u>	<u>(\$4,642)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$5,142</u>			<u>\$4,642</u>

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	\$20,417	\$20,142	\$1,192	\$18,252	\$19,642

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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$16,762,315	\$16,961,891	\$16,961,891	\$16,961,891	\$17,501,371
Intergovernmental Grants/Aid:					
State Shared Revenue	4,587,391	4,576,548	0	4,583,421	4,572,616
State Computer Aid	89,413	82,500	0	82,500	82,500
State Personal Prop Aid	187,160	174,403	174,403	174,403	174,500
Total Intergovernmental Grants/Aid	4,863,965	4,833,451	174,403	4,840,324	4,829,616
Other	145,848	0	14,903	14,903	0
Total Revenues	\$21,772,127	\$21,795,342	\$17,151,197	\$21,817,118	\$22,330,987
Expenses:					
Personal Services Clearing	\$0	\$0	\$0	\$0	\$0
State Special Charges	727	171	0	171	315
Operation & Maintenance	2,062	0	0	0	0
Contingent Fund	0	0	0	0	0
Total Expenses	\$2,788	\$171	\$0	\$171	\$315
Other Sources & (Uses)					
Transfer From Fund Balance	\$24,748	\$521,731	\$46,327	\$46,327	\$535,455
Transfer From Other Funds	\$383,388	\$0	\$0	\$0	\$300,000
Sales of Note and Bonds	\$0	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$665,000)	(\$953)	(\$953)	(\$953)	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
	(\$256,864)	\$520,778	\$45,374	\$45,374	\$835,455
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$21,512,476	\$22,315,949	\$17,196,571	\$21,862,321	\$23,166,127

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

Budget Expenditures by Program / Activity

General Fund - Non-Department

Non-Department Activity	\$2,788	\$171	\$0	\$171	\$315
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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 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$3,254,539	\$3,475,297	\$3,475,297	\$3,624,297	\$3,088,665
Other	157,381	149,000	76,812	76,812	0
Total Revenues	\$3,411,920	\$3,624,297	\$3,552,109	\$3,701,109	\$3,088,665
Expenses:					
Debt Service	\$10,121,310	\$3,624,297	\$2,664,019	\$4,537,404	\$3,088,665
Total Expenses	\$10,121,310	\$3,624,297	\$2,664,019	\$4,537,404	\$3,088,665
Other Sources & (Uses)					
Bond Premium	656,195	0	0	0	0
	\$7,386,195	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$676,804	\$0	\$888,089	(\$836,295)	\$0

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

Budget Expenditures by Program / Activity					
Debt Service:					
Administrative Costs Debt Srv	\$2,000	\$10,000	\$810	\$10,000	\$5,000
2018 GO Note HWY-CCTV Jail	675,896	540,600	20,300	540,600	535,600
2019 G.O. Refunding	0	220,282	120,657	220,282	199,250
2007 Refunding Bond(95-99-0-2)	0	0	0	0	0
2017 GO Refunding (2017-07)	1,109,800	808,100	129,050	778,100	842,100
2010-11 GO Refunding Com Proj.	1,244,259	1,232,405	1,973,448	2,175,512	0
2013 GO Note	74,282	373,142	0	373,142	0
2012 GO Refunding (2003)	428,539	439,768	419,754	439,768	459,290
Total	\$10,121,310	\$3,624,297	\$2,664,019	\$4,537,404	\$3,088,665

Manitowoc County, Wisconsin

Department: **Capital Projects**

Fund: Capital Projects Fund

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Fines/Forfeits/Penalties	\$91,049	\$110,000	\$40,215	\$100,000	\$100,000
Other	776,730	0	859,030	859,030	0
Total Revenues	<u>\$867,779</u>	<u>\$110,000</u>	<u>\$899,245</u>	<u>\$959,030</u>	<u>\$100,000</u>
Expenses:					
Contracted Services	\$83,074	\$110,000	\$24,627	\$100,000	\$100,000
Outlay	33,094	0	4,407	0	0
Total Expenses	<u>\$125,004</u>	<u>\$110,000</u>	<u>\$29,034</u>	<u>\$100,000</u>	<u>\$100,000</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Jail Assessment Fee Fund CPF	(80,000)	0	0	0	0
Total Other Sources & (Uses)	<u>(80,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$662,775</u>	<u>\$0</u>	<u>\$870,211</u>	<u>\$859,030</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	115,086	110,000	29,034	100,000	100,000
MAC Remodeling CPF	0	0	0	0	0
Jail CCTV Project	0	0	0	0	0
Total	<u>\$125,004</u>	<u>\$110,000</u>	<u>\$29,034</u>	<u>\$100,000</u>	<u>\$100,000</u>

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

By Category	Experience 2019	Budget 2020	Six Months Experience 2020	Estimated Experience 2020	Budget 2021
Revenues:					
Property Taxes	\$30,476,466	\$30,884,362	\$30,884,362	\$31,033,362 *	\$31,140,923
Other Taxes	388,561	294,625	180,501	314,125	389,125
Intergovernmental Grants/Aid	18,959,374	20,081,136	4,605,991	21,813,870	20,416,666
Licenses and Permits	421,445	385,236	183,303	374,745	372,670
Fines/Forfeits/Penalties	328,985	424,600	155,469	360,100	405,100
Public Charges for Service	6,599,294	6,496,568	2,845,860	5,755,485	5,341,472
Intergovern Charges for Srvc	9,573,604	9,343,925	3,103,144	8,961,158	9,944,118
Other	3,340,672	1,540,235	1,752,165	2,224,880	1,268,272
Total Revenues	<u>\$70,088,401</u>	<u>\$69,450,687</u>	<u>\$43,710,796</u>	<u>\$70,837,725</u>	<u>\$69,278,346</u>
Expenses:					
Personal Services	\$38,700,188	\$37,217,149	\$19,335,057	\$36,651,020	\$37,801,931
Contracted Services	28,795,107	20,604,650	10,799,844	20,568,569	20,600,167
Operation & Maintenance	23,887,271	13,621,986	8,942,337	13,619,389	14,059,581
Fixed	1,493,965	1,594,470	1,039,816	1,481,207	1,626,742
Other	1,467,312	1,394,772	429,392	1,418,776	1,358,625
County Charges Reimbursed	(9,489,247)	(5,218,000)	(2,740,531)	(5,080,170)	(5,350,000)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(16,006,482)	(2,982,726)	(5,645,106)	(3,351,260)	(3,219,173)
Outlay	2,769,388	1,924,344	1,024,864	1,813,196	1,724,405
Contingent Fund	0	0	0	0	0
Debt Service	10,121,310	3,624,297	2,664,019	4,537,404	3,088,665
Total Expenses	<u>\$81,738,812</u>	<u>\$71,780,942</u>	<u>\$35,849,691</u>	<u>\$71,658,131</u>	<u>\$71,690,943</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$46,381	\$1,098,377	\$47,280	\$363,827	\$1,129,031
Other Sources	1,159,568	0	0	22,276	325,000
Sales of Note and Bonds	13,226,195	1,275,000	1,275,000	2,550,000	1,000,000
Other (Uses)	(776,180)	(953)	(953)	(953)	(25,000)
Transfer To Fund Balance	0	(10,602)	0	0	(16,434)
	<u>\$13,655,965</u>	<u>\$2,361,822</u>	<u>\$1,321,327</u>	<u>\$2,935,150</u>	<u>\$2,412,597</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$2,005,554</u>	<u>\$31,567</u>	<u>\$9,182,432</u>	<u>\$2,114,744</u>	<u>\$0</u>
Property Taxes of this amount support activities within the General Fund		\$16,961,891			\$17,365,916
Authorized Full Time Equivalent Positions	440.97	454.25			469.06
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