

**Manitowoc County, WI
2022
Executive's Adopted
Annual Budget Book**





Office of the County Executive

Bob Ziegelbauer, County Executive

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Accountability • Respect • Customer Service

“Continue our Progress”

October 12, 2021

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

You have heard me talking about Manitowoc County’s long term financial goals and priorities many times. They continue to be to:

- 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. Manitowoc County has held the line on property taxes for years. Manitowoc County had a good years in 2018, 2019, 2020, and 2021. We held the line on property taxes, had huge surpluses, and reduced our debt to where it is about 7% of the statutory maximum limit. We have also had aggressive highway maintenance plans and a robust capital improvement program. Now we have a chance to continue our progress.

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 hold the taxpayer’s money as a precious resource.

Please look at the charts I’ve attached to this memo. They were prepared by the Comptroller and show our history on capital spending and debt. Yes, we borrowed (\$35,000,000 in the past 15 years), but that supported over \$100,000,000 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 7% now and we can reasonably project that we will keep it below 10% 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.

“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 \$83,460,586. The tax levy is the same as last year. The typical taxpayer will see a **slight decrease** in the county property tax because of the new construction in the county from last year. This is continued good news for taxpayers.

Our priorities for 2022 fall into three main categories.

1. Investment in capital projects will be advanced beyond our usual level by the American Rescue Plan Act (ARPA) passed by the Federal Government. This allocates \$15.3 million dollars to Manitowoc County. I propose that Manitowoc County voluntarily share half of the funds with local municipalities in the county and invest the rest in needed county projects and recovering funds lost in the COVID pandemic. (For an in depth discussion of the ARPA funds see page 80.)
2. Investment in human capital will be advanced by raising the pay scale up 2% in all cells on the pay scale due to the rising inflation, proceeding with NO increase in the health insurance premiums for the eighth year in a row, standardizing our vacation and paid time off schedule, and investing in extra positions at the Sheriff's, Human Services, and the District Attorney.
3. Continuing with an aggressive highway maintenance plan for 15.9 miles of road resurfacing and replacements of two bridges on county trunk highways for \$3,138,420. (Look for more on pages 48-52)

“Low Debt Continues”

I am NOT recommending that Manitowoc County borrow money to fund this budget in 2022. Recall, from time to time it is appropriate to borrow for capital projects that last many years to spread the cost to taxpayers over the useful life of these assets. This spreads the cost out to taxpayers using the project, and helps keep our taxes low. For 2022 we will substitute one time money from the Federal ARPA grants for revenue losses for any debt issuance.

Manitowoc County retired \$4,279,296 in outstanding debt in 2020. Our net reduction in debt amounts to \$1,710,000 in 2021, and we will retire \$2,000,000 in debt in 2022. Manitowoc County already has very low debt, less than 7% of our State maximum and getting lower every year (for more on Manitowoc County's debt load see pages 39-45).

Federal American Rescue Plan Act (ARPA) Grants

With the passage of the American Rescue Plan Act (ARPA) by Congress in 2021 the county and the municipalities (cities, townships, and villages) in Manitowoc County were allocated \$23.2 million dollars. The county got nearly two thirds of the total (\$15,341,133) with the municipalities splitting up the rest on a per capita basis. We have until the end of 2024 to appropriate the funds. The grants can be used for a list of projects in the 151 page federal regulations related to the COVID -19 pandemic. That link is provided here: (<https://home.treasury.gov/system/files/136/FRF-Interim-Final-Rule.pdf>).

My goal with this one time federal money is to provide the most amount of good for the greatest amount of people in Manitowoc County. With that in mind I am recommending that we voluntarily share the funds with our local municipalities on a cost-sharing basis (50-50) with their ARPA money. For the cities in Manitowoc County I am recommending that we cost share with their ARPA funds on lead pipe lateral replacements or water projects in their community. For the townships and villages since they have no lead pipe laterals replacements to fund, I am recommending that the county cost share with their ARPA funds for water and sewer projects, broadband, and replacement of county approved emergency radios. These projects must be within the federal guidelines.

The potential cost sharing in my proposal amounts to \$7.8 million dollars. We will reserve that amount for cost sharing projects over the next few years. The rest of the county allotment is going to county projects and recovering lost revenues from the pandemic. (See page 79 for a more complete discussion of these recommendations.)

I propose that we set aside \$250,000 for grants on a cost sharing basis (50-50) to non-profit organizations within the guidelines. My proposal is not without uncertainty because there is a recent Attorney General's opinion that says counties cannot appropriate money to non-profit organizations. If Manitowoc County decides to proceed with my recommendation we will have to resolve this, and by a separate resolution, set out a protocol to open it up to all non-profits in Manitowoc County, evaluate the applications, judge them fairly, and award them without bias. This will require more work in 2022.

I am recommending that we appropriate \$2,101,057 in ARPA funds for reimbursement for various county revenue losses to the General Fund (\$1,686,057) and in the Expo Fund (\$415,000). I am recommending that we appropriate the ARPA money we are attributing to reimbursement for revenue losses in the general fund to fund this budget for road construction.

My budget proposal for 2022 contains several key items that I would like to specifically draw to your attention to:

1. The proposed tax levy will have NO INCREASE from last year. I propose the levy to be \$31,143,973.41, which holds the line on property taxes and provides the typical county property taxpayer with a **slight tax decrease** from last year because of the additional new construction adding additional property to the equalized valuation.

2. Our employment level has been resilient. We are meeting the goal that we set out to achieve by rewarding employees for continual improvement in the delivery of services. In addition to the two percent across the board increase on our pay plan our performance management plan provides employees an opportunity to increase their earnings for their good work. (For changes in our personnel policies see pages 23-32.).
3. Health Insurance costs are always important. 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 eighth year in a row. (See page 61 for our health insurance claims history.) .
4. County Trunk road maintenance continues to be a high priority. In 2022 I am recommending that we appropriate \$3,138,420 for highway projects with 15.9 miles of road resurfacing and a new bridge on CTH “Q” and CTH “JJ”. Manitowoc County has 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 five year plan for bridges and highways on pages 48 - 52).
5. Manitowoc County has rising needs in the Human Services Department. In the last three years we have been expanding to provide services for families and their children. We have rising workloads in our children and families division, for child protective services, foster children and the clinical services division. (Look at the financial dashboard attached to this.) If you ask Human Services’ supervisors what causes this? The answer is the turbulence caused by the opioid crisis giving way to the methamphetamine crisis bolstered by expanding entitlements. Young parents messing with drugs and getting off the grid endangers their children. That is when the Human Services Department gets called on to provide services. I am recommending that we add 17 positions to the Human Services Department. At least 10 of the added positions will be funded externally.
 - a. 1 Nurse is being transferred from the Health Department to the Human Services Department.
 - b. 1 parent support worker – levy funded
 - c. 2 CST Coordinators – levy funded
 - d. 1 social worker – levy funded
 - e. 1 CLTS supervisor – externally funded
 - f. 2 CLTS waiver specialists – externally funded
 - g. 5 CCS program facilitators – externally funded
 - h. 1 CCS program specialist – externally funded
 - i. 1 Treatment Diversion Case Manager – externally funded
 - j. 1 Informatics specialist – levy funded
 - k. 1 CFS Supervisor – levy funded
 - l. 5 parent support workers, 2 CST coordinators, and 1 Administrative Support for Foster Care are being shifted from part time to full time for a total of .49 FTE of a position. – levy funded

6. The same situation that causes the increased demand for Human Services affects law enforcement. I am recommending that we add three positions in the Sheriff's Department; a detective, create a professional standards lieutenant, and add a criminal support specialist. We support law enforcement in Manitowoc County.
7. I recommend that we add a paralegal to the District Attorney's office in recognition of the increasing cases in the office and to fully utilize the extra Assistant District Attorney assigned by the state to that office last year.
8. I recommend that we convert a half time position in the Register of Deeds to full time in recognition of the increasing workload.
9. I recommend that we establish one .60 FTE position in the University of Wisconsin Extension office and transfer one full time position from that office to the Soil and Water office.
10. I recommend all the changes in reclassifications on pages 29-31. For all changes in the personnel allocations see page 23-32
11. The Health Department has performed exceptionally well during the pandemic, under the new Health Officer Stephanie Lambert's leadership, working with the State of Department of Health in contract tracing, testing, and vaccine clinics. That collaboration will continue during 2022.
12. Manitowoc County Expo had a down year in 2020 because of closures and cancellations due to the COVID-19 pandemic. In 2021 Expo bounced back with a very successful County Fair in August. The Federal ARPA grants provided us with an opportunity to replace lost revenue because of the pandemic. In 2021 we allocated \$415,000 from the ARPA funds to replace lost revenues due to the pandemic. I am recommending that \$170,000 be appropriated from the Expo reserve for a variety of capital projects that the Expo Board and the Public Works Committee unanimously recommended. (See page 59.)
13. The Parks Department is administering the CLOSE projects from 2021. The pavilion projects in Cato Falls Park and Walla Hi Park are finishing up this fall. The dock improvements at English Lake, Pigeon Lake, and Wilke Lake will be done in the spring of 2022. The Maribel Caves parking lot asphalt project will happen in 2022.
14. I am recommending that we appropriate \$650,000 for the Public Works Department to fund major maintenance of our equipment and facilities for our continuous five year program. (See pages 53-59.)
15. We welcome 4 Department Directors since the last budget presentation: Greg Grotegut Manitowoc County's Highway Commissioner; Stephanie Lambert Manitowoc County's Health Officer; J.J. Gutman Manitowoc County's Finance Director, and Wendy Hutterer, Director of the ADRC of the Lakeshore.

Manitowoc County works hard to hold the line on taxes and we have concentrated our expenditures seeing to it that we spend the taxpayers' money as efficiently as possible. 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 decisions that have allowed us to be successful. We have made good decisions in the past which will keep county government affordable for years to come. I am grateful to the new Finance Director, J.J. Gutman, for his help in putting this budget together and 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 important to help a reader get a better understanding of specific new proposals for 2022 and how they fit into the entire Manitowoc County budget plan.

So there it is. This is a budget that's holding the line on taxes, not a single penny more in taxes from this year to next; with no borrowing next year; continues our low debt profile; has an aggressive highway maintenance plan; a major initiative in the area of law enforcement and human services, while having a robust capital spending program.

I believe that this is a solid plan to continue our progress in Manitowoc County. 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, reading "Bob Ziegelbauer". The signature is fluid and cursive, with the first name "Bob" written in a slightly larger, more prominent script than the last name "Ziegelbauer".

Bob Ziegelbauer
Manitowoc County Executive

Manitowoc County Principal Indebtedness

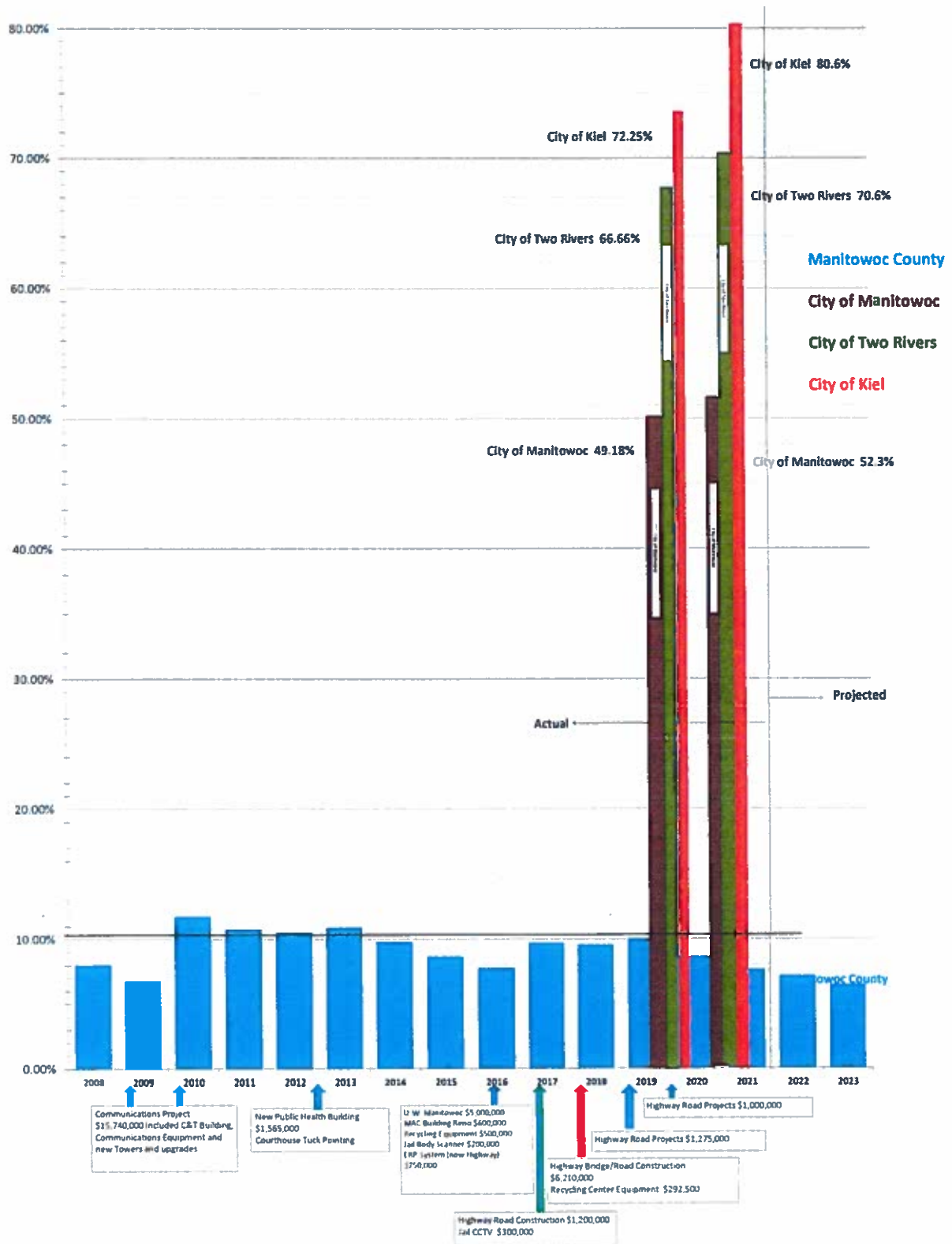
Year	Principal Beginning Balance January 1,	Principal Retired During The Year	Principal Ending Balance December 31,	Per-cent of Maximum Debt
2019	\$25,110,000	\$3,555,000	\$28,665,000	9.99%
2020	\$28,665,000	(\$1,039,296)		10.20%
June 30, 2020	\$29,270,000	(\$3,240,000)	\$26,030,000	8.15%
2021	\$26,030,000	(\$1,710,000)	\$24,320,000	7.62%
2022	\$24,320,000	(\$2,000,000)	\$22,320,000	6.99%
2023	\$22,320,000	(\$2,110,000)	\$20,210,000	
2024	\$20,210,000	(\$1,885,000)	\$18,325,000	
2025	\$18,325,000	(\$1,995,000)	\$16,330,000	
2026	\$16,330,000	(\$2,085,000)	\$14,245,000	
2027	\$14,245,000	(\$1,875,000)	\$12,370,000	
2028	\$12,370,000	(\$1,935,000)	\$10,435,000	
2029	\$10,435,000	(\$2,010,000)	\$8,425,000	
2030	\$8,425,000	(\$2,085,000)	\$6,340,000	
2031	\$6,340,000	(\$1,590,000)	\$4,750,000	
2032	\$4,750,000	(\$980,000)	\$3,770,000	
2033	\$3,770,000	(\$1,005,000)	\$2,765,000	
2034	\$2,765,000	(\$1,040,000)	\$1,725,000	
2035	\$1,725,000	(\$1,070,000)	\$655,000	
2036	\$655,000	(\$655,000)	\$0	

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



Federal American Rescue Plan Act (ARPA)
Collaboration with Manitowoc County Municipalities

Manitowoc County
Total Funds Received
\$15,357,832

Municipalities
(Total Funds Received
Cities, Villages, Townships on
per Capita Basis)
\$7,807,115

Manitowoc County
50/50 Match to Municipalities
\$7,807,115

Manitowoc County ARPA
Infrastructure Projects
\$5,432,961
See attached project list

ARPA Recovery Revenue
Losses from the Pandemic
\$2,101,057
Expo = \$415,000
General Fund = \$1,686,057

Cost Sharing
50/50 with ARPA Funds

- Cities - Lead Pipe Lateral Removals
- Villages & Townships - Broadband, Emergency Radios, Water and Sewer Projects

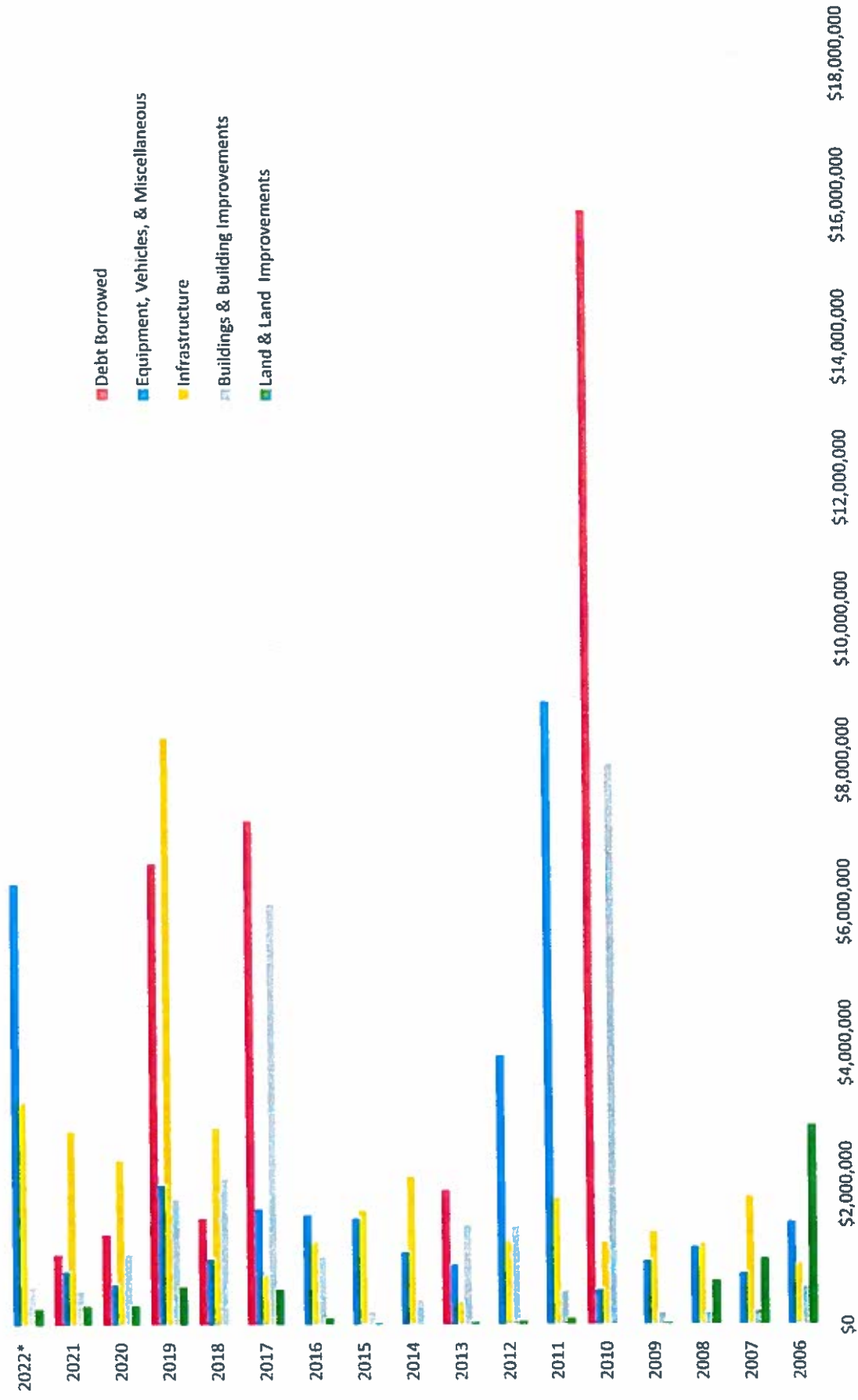
Cities \$4,655,761
Villages \$760,061
Townships \$2,391,293

American Rescue Plan Funds		
12/31/21 Fund Balance (Funds already received in 2021)	\$7,670,567	
2022 Budgeted Revenues	\$7,670,567	
Total Revenue Received from 2021 & 2022		<u>\$15,341,133</u>
Expenditures Listed Below:		
Provision of Police and Other Public Safety Services		
Public Safety Radio System Backhaul Network (Microwave System) Replacement	\$735,000	
Public Safety Radio Portable & Mobile Radios for Sheriff and Highway Departments	\$1,995,000	
Joint Dispatch Center Back-up Control Radio Sets	\$252,000	
Sheriff's Department Arbitrator Video System Server/Storage	\$287,700	
Law Enforcement Center Door Access System Replacement	\$105,000	
HVAC Air Handling Units at the Jail- Ionization equipment	\$73,500	
Drug Testing Machine	\$26,250	
UV Cleaning Machines - Jail, Sheriff Dept.	\$105,000	
Guardian RFID- IT platform that electronically logs call checks, supports inmate tracking objectives, and digitally transforms operations	\$36,750	
Police and Public Safety Services Total	<u>\$3,616,200</u>	
Moderization of Cybersecurity		
Teams Migration	\$52,000	
Avatar NX Implemnetation	\$96,200	
Loaner Laptops	\$20,000	
YubiKeys	\$3,260	
Managed SOC/Artic Wolf	\$107,000	
Cisco ISE	\$45,000	
Nutanix Node	\$42,000	
InfraManage Monitoring	\$11,000	
Palo Alto Cortex XDR	\$30,000	
Network Segmentation	\$52,000	
Moderization of Cybersecurity Total	<u>\$458,460</u>	
Public Health Programs		
PHD Electronic Health Records System	\$75,000	
Public Health Programs Total	<u>\$75,000</u>	
Upgrade of Tourism Travel & Hospitality Facilities		
Maribel Park access road and parking lot re-paving	\$150,000	
Tourism Travel & Hospitality Facitities Total	<u>\$150,000</u>	
Emergency Management-Critical Response to Pandemic & Crisis Situations		
Emergency Management mobile response command vehicle	\$800,000	
Critical Response to Pandemic & Crisis Situations Total	<u>\$800,000</u>	
Allocated to Towns	\$2,391,293	
Allocated to Villages	\$760,061	
Allocated to Cities	\$4,655,761	
Revenue Loss for County - Expo	\$415,000	
Revenue Loss for County - General Fund	\$1,686,057	
Economic Support to Not For Profit's	\$250,000	
CDBG Contract with Bay Lakes	\$83,301	
Total Expenditures		<u>\$15,341,133</u>
Remaining Fund Balance		<u>\$0</u>

Manitowoc County General Fixed Assets Spending 2006 - 2022

	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
2022*	227,000	525,000	3,138,420	6,230,000	10,120,420	-
Total	\$6,438,480	\$25,401,569	\$34,374,290	\$34,185,153	\$100,399,492	\$35,030,000

Capital Projects 2006 - 2022



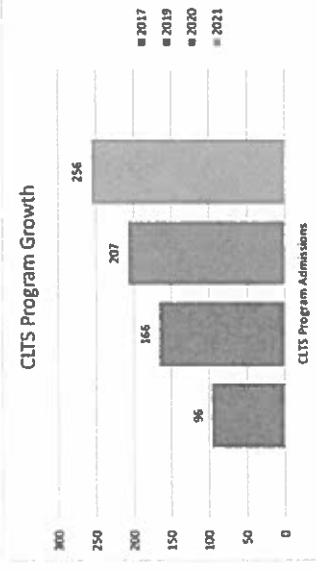
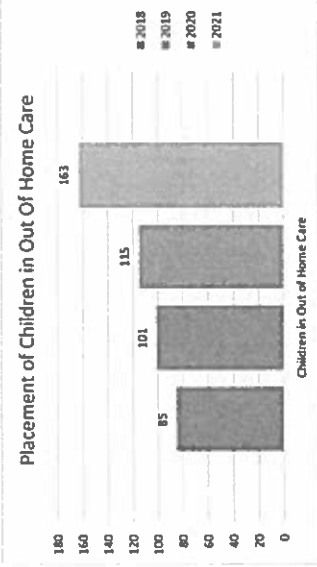
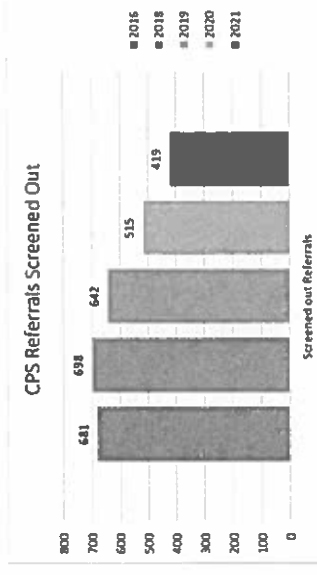
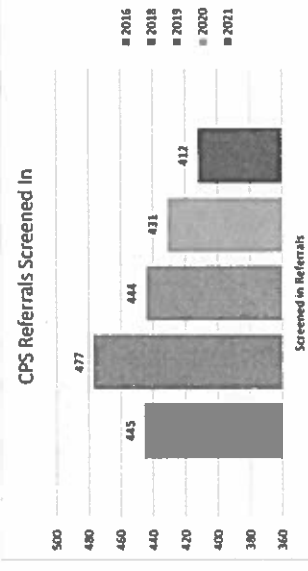
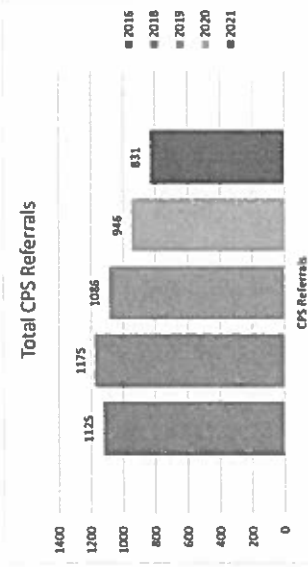
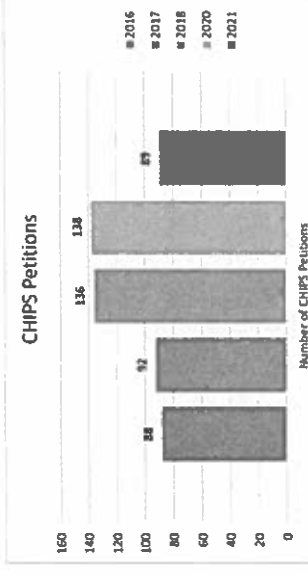
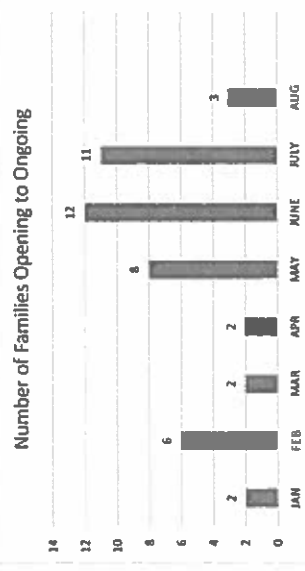
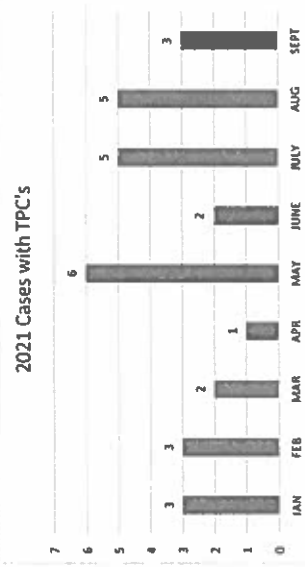
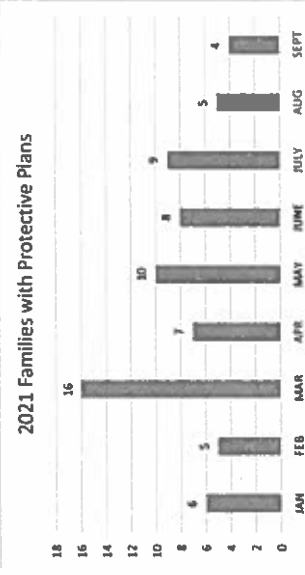
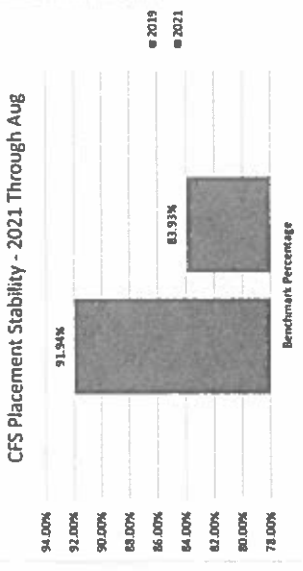
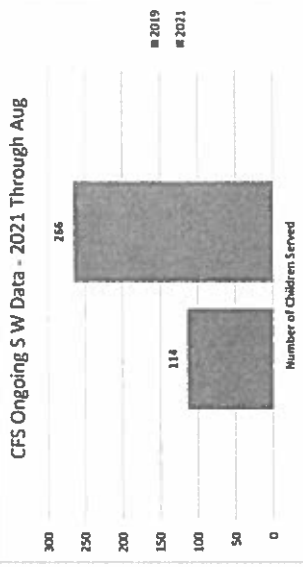
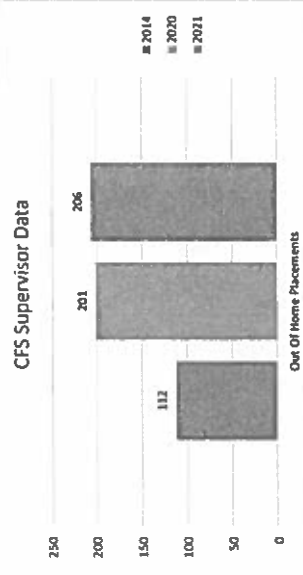


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BUDGET SUMMARY BY DEPARTMENT (Index)..... 77

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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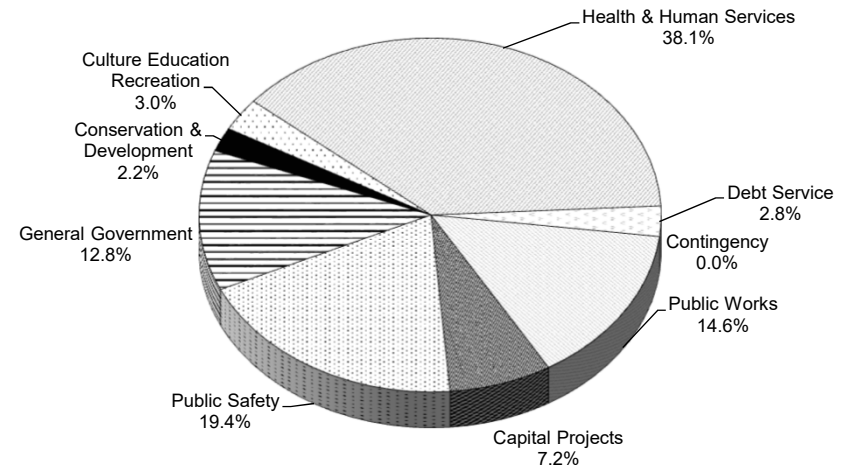
American Rescue Plan Act (ARPA) DATA & SCHEDULES

<i>Adopted Expenditures and funding uses for identified projects</i>	<i>79</i>
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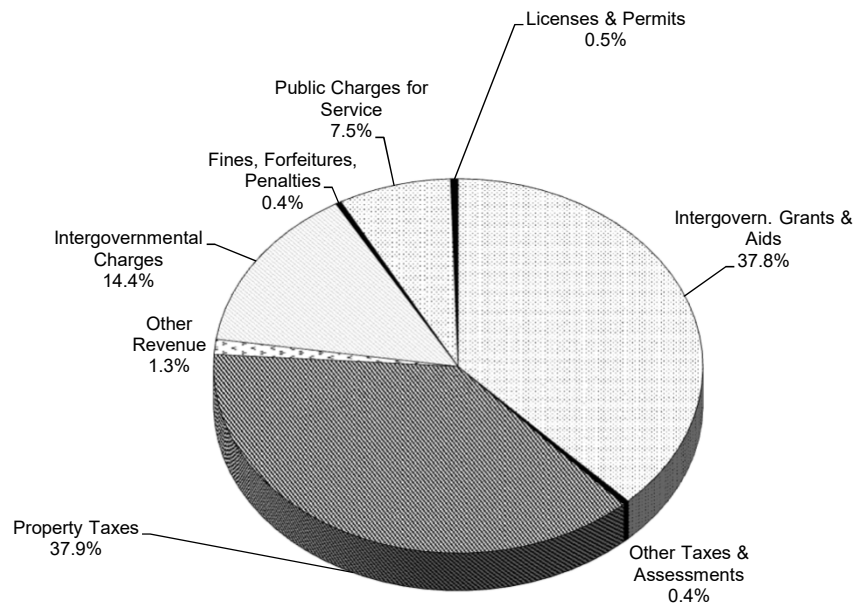
Manitowoc County 2022 Adopted Budget Graphical Representation

Total Expenses = \$83,460,586

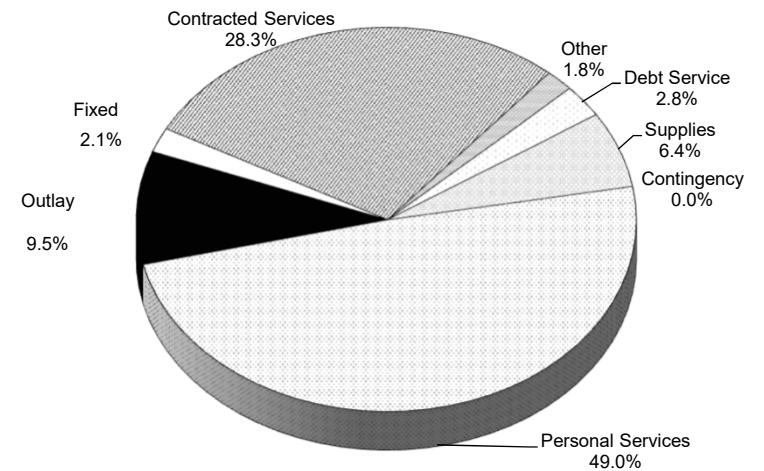
Where the Money Goes
% Expenditures by Function



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 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
GENERAL FUND:				
EXPENDITURES:				
General Government	\$ 8,392,521	\$ 8,009,399	\$ 8,712,135	3.81%
Public Safety	\$ 15,435,334	\$ 14,841,377	\$ 16,197,472	4.94%
Public Works	\$ 499,690	\$ 497,732	\$ 560,884	12.25%
Health & Human Services	\$ 2,919,540	\$ 2,788,564	\$ 3,037,726	4.05%
Culture, Education, Recreation	\$ 1,529,729	\$ 514,780	\$ 1,637,786	7.06%
Conservation/Development	\$ 1,022,103	\$ 1,007,700	\$ 1,107,708	8.38%
Total Expenditures	<u>\$ 29,798,917</u>	<u>\$ 27,659,552</u>	<u>\$ 31,253,711</u>	4.88%
REVENUES:				
Property Taxes	\$ 17,501,371	\$ 17,501,000	\$ 17,056,039	-2.54%
Other Taxes	\$ 389,125	\$ 320,125	\$ 317,125	-18.50%
Intergovernment Grants & Aids	\$ 6,930,390	\$ 2,286,944	\$ 8,111,681	17.05%
License & Permits	\$ 368,670	\$ 402,470	\$ 400,870	8.73%
Fines, Forfeitures, Penalties	\$ 265,100	\$ 217,100	\$ 262,100	-1.13%
Public Charges for Service	\$ 2,411,938	\$ 857,805	\$ 2,599,262	7.77%
Intergov. Chgs for Service	\$ 371,117	\$ 360,136	\$ 376,359	1.41%
Other Revenue	\$ 650,751	\$ 460,197	\$ 444,218	-31.74%
Total Revenues	<u>\$ 28,888,462</u>	<u>\$ 22,405,777</u>	<u>\$ 29,567,654</u>	2.35%
OTHER FINANCING SOURCES (USES) NET:				
Transfers In (Out) or Fund				
Balance Applied/(Retained) Net	\$ 910,455	\$ -	\$ 1,686,057	
Total Revenue & Other Sources	<u>\$ 29,798,917</u>	<u>\$ 22,405,777</u>	<u>\$ 31,253,711</u>	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
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
2022 Adopted Tax Levy	\$27,548,422.41	\$949,265.00	\$338,983.00	\$2,307,303.00	\$31,143,973.41
2022 Adopted Tax Rate *	\$4.421772	\$0.152366	\$0.054410	\$0.370343	\$4.998891
Difference:					
2022 vs. 2021 Tax Levy	\$622,784.00	\$45,080.00	\$113,498.00	(\$781,362.00)	\$0.00
Levy % Change	2.31%	4.99%	50.34%	-25.30%	0.00%
2022 vs. 2021 Tax Rate *	(\$0.161462)	(\$0.001543)	\$0.016028	(\$0.155404)	(\$0.302381)
Rate % Change	-3.52%	-1.00%	41.76%	-29.56%	-5.70%

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

2021 / 2022 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Sept..30, 2021

	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 01/01/2022	5,475,365	1,662,501	17,306	17,194	329,626	1,239,657	212,717
Portion Estimated as Undesignated 01/01/2022	2,401,375						
Budgeted REVENUES	12,511,615	18,420,971	1,719,328	447,852	1,357,000	2,974,621	358,900
Required Tax Levy	17,056,039	6,302,730	4,552,575	542,089	10,000	25,000	346,980
Budgeted EXPENDITURES	31,253,711	25,649,247	6,271,903	989,941	1,367,000	3,085,428	717,736
Excess Revenue Over (Under) Expenditures	(1,686,057)	(925,546)	0	0	0	(85,807)	(11,856)
Operating Trans In Fund Bal Applied / Borrowing	1,686,057	925,546	0	0	0	85,807	6,165
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	0
Estimated Total Fund Balance 12/31/2022	3,789,308	736,955	17,306	17,194	329,626	1,153,850	200,861
Portion Estimated as Undesignated 12/31/2022	3,176,000						

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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 (**) 01/01/2022	1,668,642	1,084,167	1,785,170	9,875,629	2,146,433	25,514,407
Estimated Undesignated 01/01/2022						2,401,375
Budgeted REVENUES	687,812	0	7,670,567	2,970,791	2,001,679	51,121,136
Required Tax Levy	0	2,307,303	0	0	0	31,142,716
Budgeted EXPENDITURES	872,924	2,307,303	5,984,510	2,970,791	1,990,092	83,460,586
Bond Proceeds	0	0	0	0	0	0
Excess Revenue Over (Under) Expenditures	(185,112)	0	1,686,057	0	11,587	(1,196,734)
Operating Transfers In Fund Balance Applied	185,112	0	0	0	0	2,888,687
Operating Transfers (Out) Fund Bal. (Retained)	0	0	(1,686,057)	0	(11,587)	(1,697,644)
Estimated Total Fund Balance 12/31/2022 (*)	1,483,530	1,084,167	1,785,170	9,875,629	2,158,020	22,631,616
Portion Restricted by County Board for Expo	1,483,530					1,483,530
Portion Estimated as Undesignated 12/31/2021	0					3,176,000

(*) Includes \$338,983.00 in Bridge Aid Petitions

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

A = Plus \$1,257.52 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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	17,066,648	17,501,371	17,501,371	17,501,371	17,056,039	(2.54)
Other Taxes	403,855	389,125	160,731	320,125	317,125	(18.50)
Intergovern Grants & Aids	8,404,374	6,930,390	979,095	2,286,944	8,111,681	17.05
License & Permits	415,070	368,670	208,276	402,470	400,870	8.73
Fines, Forfeitures, Penalties	207,158	265,100	115,962	217,100	262,100	(1.13)
Public Charges for Service	2,697,711	2,411,938	1,289,475	857,805	2,599,262	7.77
Intergov. Chgs for Service	373,522	371,117	182,640	360,136	376,359	1.41
Other Revenue	964,378	650,751	306,302	460,197	444,218	(31.74)
Total Revenue	30,532,717	28,888,462	20,743,853	22,406,148	29,567,654	2.35
EXPENDITURES:						
General Government	8,628,888	8,392,521	4,061,645	8,009,399	8,712,135	3.81
Public Safety	15,076,982	15,435,334	7,710,283	14,841,377	16,197,472	4.94
Public Works	532,083	499,690	215,811	497,732	560,884	12.25
Health & Human Services	3,121,304	2,919,540	1,723,941	2,788,564	3,037,726	4.05
Culture, Education, Recreation	1,831,612	1,529,729	1,201,858	514,780	1,637,786	7.06
Conservation/Development	992,953	1,022,103	499,716	1,007,700	1,107,708	8.38
Total Expenditures	30,183,822	29,798,917	15,413,255	27,659,552	31,253,711	4.88
Excess Revenue Over(Under) Expenditures	348,895	(910,455)		(5,253,404)	(1,686,057)	
OTHER FINANCING SOURCES (USES):						
Sales of Note or Bond	0	0		0	0	
Transfer From UW Manitowoc CPF	0	0		0	0	
Transfer to Highway Special Rev Fund	0	0		0	0	
Transfer from Health Ins ISF	0	300,000		0	0	
Transfer from ARPA	0	0		0	1,686,057	
Transfer to Human Services SRF	(22,276)	0		0	0	
Total Other Financing Items	(473,229)	300,000		0	1,686,057	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(124,334)	(610,455)		(5,253,404)	0	
Fund Balance - January 1	5,609,837	5,485,503		5,485,503	232,099	
Fund Balance - December 31	<u>5,485,503</u>	<u>4,875,048</u>		<u>232,099</u>	<u>232,099</u>	
ALLOCATION OF FUND BALANCE:						
Nonspendable for:						
Resrvd-Property Taxes	972,904	972,904		972,904	972,904	
Resrvd-Mortgage Receivable	99,000	99,000		99,000	99,000	
Resrvd-Prepaid Items	57,368	57,368		57,368	57,368	
Resrvd-Inventory	47,324	47,324		47,324	47,324	
Restricted for:						
Unres/Design-Public Health	2,308	2,308		2,212	2,137	
Unres/Design-Veterans Srv	43,872	43,872		43,872	43,872	
Unres/Design-Utility Conserv Parks/SW	20,300	(7,870)		465,328	27,799	
Unres/Design-Land Records Modern	288,539	288,539		288,539	319,339	
Unres/Design-ROD-Redaction	85,812	85,812		85,812	85,812	
Unres/Design-UW Extension	0	0		0	0	
Committed for:						
Unres/Design-Mapping	104,621	104,621		104,621	109,621	
Unres/Design-Area Plan PP	155,473	155,473		155,473	155,309	
Unres/Design-Park Dept.	0	0		0	0	
Unres/Design-Vehicle	127,903	127,903		127,903	127,903	
Unres/Design-D.A. Office	10,000	10,000		10,000	10,000	
Unres/Design-Emgt Hazmat	165,210	165,210		165,210	145,155	
Unres/Design-Personnel	8,059	8,059		8,059	8,059	
Unres/Design-Elections	121,232	61,232		61,232	36,232	
Unres/Design-Treasurer	130,000	130,000		122,540	122,540	
Unres/Design-JDC Project	262,542	262,542		262,542	262,542	
Unres/Design-PW--PBX Project	190,833	190,833		270,833	293,333	
Assigned for:						
Unreserved/Undesigna	2,481,888	1,959,603		(3,128,989)	(2,704,466)	
Total	<u>5,485,503</u>	<u>4,875,048</u>		<u>232,099</u>	<u>232,099</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	19,972,478	20,045,109	9,813,073	19,497,249	21,016,081	4.84
Contracted Services	5,867,150	6,005,628	3,491,941	4,841,947	6,251,044	4.09
Operation & Maintenance	2,144,560	1,791,712	721,614	1,535,881	1,913,114	6.78
Fixed Charges	372,287	355,313	296,472	241,821	392,297	10.41
Other Expenses	36,209	0	0	0	0	-
Outlay	1,791,137	1,601,155	1,090,155	1,542,654	1,681,175	5.00
Total Expenditures	30,183,822	29,798,917	15,413,255	27,659,552	31,253,711	4.88

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	17,066,648	17,501,371	17,501,371	17,501,371	17,056,039	(2.54)
Total Property Taxes	17,066,648	17,501,371	17,501,371	17,501,371	17,056,039	(2.54)
Other Taxes						
Forest Crop Tax	0	5	0	5	5	0.00
Managed Forest Land	18,096	14,000	20,469	20,000	17,000	21.43
Sales Tax	110	120	70	120	120	0.00
Interest on Taxes	385,650	375,000	140,192	300,000	300,000	(20.00)
Total Other Taxes	403,855	389,125	160,731	320,125	317,125	(18.50)
Intergovern Grants & Aids						
Public Safety-Cops Grant	21,904	0	4,022	4,022	0	-
Metro Anti-Meth Grant	20,658	7,500	0	0	0	(100.00)
Bullet Proof Vest Prgm Grant	3,551	2,500	2,185	3,000	2,500	0.00
DEA/TFO GRANT	18,938	19,180	7,391	18,000	19,372	1.00
US Marshall Reimb	0	0	0	0	7,500	-
Comm Grant	0	0	0	0	104,898	-
State Shared Revenue	4,583,421	4,572,616	0	0	5,013,302	9.64
State Computer Aid	89,413	82,500	0	0	80,000	(3.03)
State Personal Prop Aid	174,403	174,500	161,646	0	203,173	16.43
Clerk Ct Support Reimb	247,238	243,526	123,525	247,238	243,526	0.00
Clerk Ct GAL Reimb	69,303	60,000	0	69,303	60,000	0.00
Register Probate GAL Reimb	24,350	22,000	0	22,000	23,000	4.55
Deeds Land Info Grant	49,120	41,000	26,000	51,000	41,000	0.00
Public Defender Discvry F	10,838	9,000	3,909	9,000	9,000	0.00
Intern Program Revenue	0	0	0	0	0	-
Training/Conf Reimb	22,829	32,000	4,355	28,000	32,000	0.00
Snowmobile Law Enforce	0	2,000	0	0	2,000	0.00
Water Safety Patrol	14,398	15,000	22,892	22,892	15,000	0.00
Metro Drug/OJA	24,743	24,743	24,743	24,743	24,743	0.00
Victim Witness Assist	35,278	25,000	0	25,000	25,000	0.00
EMPG Fund	50,767	53,924	0	0	69,680	29.22
EPCRA Grant	17,599	21,934	0	0	23,684	7.98
Emgt LEPC Equip Grant	0	7,500	5,771	0	7,500	0.00
Public Safety	51,710	0	0	0	0	-
NNAI Medication Grant	560	0	240	0	0	-
DNA Sample Reimb Grant	2,940	3,000	0	2,310	3,000	0.00
AG Clean Sweep Program	10,600	17,370	0	24,988	17,700	1.90
Household Hazardous Waste	43,100	31,325	0	35,568	28,800	(8.06)
Drug Disposal Grant	5,910	4,980	0	7,154	6,700	34.54
Lead Poison Preventn Grant	15,426	11,407	2,203	11,400	11,407	0.00
Maternl Child Hlthy Start	30,849	26,975	9,480	0	26,975	0.00
DOH Radiation Protection	6,820	12,000	9,055	0	12,000	0.00
WIC Program	275,825	324,416	54,606	0	265,290	(18.23)
IAP Immunization Grant	19,598	15,918	1,395	0	15,883	(0.22)
PHS Radon Info Grant	8,883	8,883	4,935	0	8,800	(0.93)
Well Water Testing Contract	21,484	17,140	10,689	0	17,125	(0.09)
Prevention Block Grt PHS	9,079	9,360	2,646	5,292	9,360	0.00
Womens Health Initiative	0	6,100	0	0	0	(100.00)
Bioterrorism Grant PHS	64,123	60,098	27,130	0	60,098	0.00
Communicable Dis Prev	3,084	0	92	0	6,000	-
ARPA	0	0	0	0	101,506	-
Vac Suppl #4	0	0	0	0	42,266	-
Covid-19 Cares/Routes Rev	1,169,610	0	214,035	657,000	400,000	-
Child Suprt Program Aid	836,683	860,000	217,523	820,000	850,000	(1.16)
Veterans Srv Aid	13,000	13,000	13,000	0	13,000	0.00
Snowmobile Trail Aid	65,879	66,150	0	115,330	67,410	1.90
State Alloc Postage	2,965	2,965	1,483	2,965	2,965	0.00
WI Fund Grant	36,209	0	0	0	0	-
SHF-Other State Rev	4,564	2,000	11,241	11,241	3,000	50.00

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pynt in Lieu of Taxes	17,476	18,000	17,421	17,000	17,000	(5.56)
Total Intergovern Grants & Aids	8,404,374	6,930,390	979,095	2,286,944	8,111,681	17.05
License & Permits						
Marriage License Fees	13,410	12,000	5,300	12,000	11,500	(4.17)
Work Permit Fees	345	100	305	100	300	200.00
Passport Fees	8,575	8,500	5,670	8,500	8,000	(5.88)
Passport Photo Fees	1,152	1,000	895	1,000	1,200	20.00
Sanitary Permit Fees	85,340	55,000	37,190	75,000	70,000	27.27
WI Fund Application Fees	400	0	0	0	0	-
Sanitary Maint Fee	97,374	103,370	3,049	103,370	103,370	0.00
Septic Plan Review	33,690	25,000	15,050	25,000	27,000	8.00
Zoning Location/Bldg Permit	51,120	45,000	29,540	45,000	47,000	4.44
Soil Review Fee	6,040	3,500	2,800	4,000	4,000	14.29
Bd Adj Variance Fees	14,250	15,000	4,750	15,000	15,000	0.00
Zoning Fees	20,192	15,000	13,574	20,000	20,000	33.33
Reclamation Permit Fee	83,182	85,200	90,153	93,500	93,500	9.74
Total License & Permits	415,070	368,670	208,276	402,470	400,870	8.73
Fines,Forfeitures,Penalties						
Land Use Value Penalty	1,590	5,000	1,719	2,000	2,000	(60.00)
Lottery Cr Penalty	0	100	267	100	100	0.00
Co Ordinance Forfeiture	124,148	140,000	70,728	135,000	140,000	0.00
Co Share State Fines	81,421	120,000	43,249	80,000	120,000	0.00
Total Fines,Forfeitures,Penalties	207,158	265,100	115,962	217,100	262,100	(1.13)
Public Charges for Service						
Treas Service Fees	2,250	2,000	550	2,000	2,000	0.00
NSF Check Fees	40	0	80	0	0	-
Computer Access Fees	675	900	625	900	900	0.00
County Clerk Revenue	17	0	1	0	0	-
ROD Official Copies	156,884	124,000	84,682	(124,000)	140,000	12.90
Real Estate Transfer Fees	181,947	130,000	95,407	(130,000)	150,000	15.38
ROD RE Recording Fees	235,860	180,000	123,635	(180,000)	200,000	11.11
RE Certified Copy Fees	65	100	3	(100)	12	(88.00)
Birth/Death/Mar-Copy Fees	61,505	60,000	27,476	(60,000)	60,000	0.00
Land Records Modern Fees	124,720	80,000	65,560	100,000	100,000	25.00
Electronic Access Fees	49,050	96,000	24,480	(40,000)	94,000	(2.08)
ROD RE Document Rec	2,390	2,000	1,920	(2,000)	0	(100.00)
Court Fees County Share	190,780	200,300	125,908	190,710	200,700	0.20
Counseling Serv Fee	14,340	12,580	5,850	200	0	(100.00)
Mediation Fees	469	880	100	26	880	0.00
Co-Parenting Fees	0	0	13	0	0	-
Probate Fees-County	27,822	32,000	12,796	32,000	32,000	0.00
Probate Fees-GAL	33,022	27,000	8,868	27,000	27,000	0.00
Probate Fees-Other	0	0	0	1,790	0	-
Probate Fees-Counsl Fees	1,780	3,000	390	0	1,500	(50.00)
Parents Forever Divorce Edu	1,810	2,500	360	1,600	1,000	(60.00)
Probate Fees-Counsl Fees	1,780	3,000	390	0	1,500	(50.00)
SVRS Voter Lists	90	0	0	0	0	-
Sheriffs Fees	41,094	50,000	17,434	35,000	50,000	0.00
Sheriffs Copy Fees	2,262	2,000	990	2,000	2,000	0.00
Photo Lab Sales	3,391	3,000	1,265	2,500	3,000	0.00
Reserve Deputy-Non Cty Fnct	1,613	12,000	844	3,000	10,000	(16.67)
Prisoners Board	48,711	155,000	0	0	50,000	(67.74)
Prisoners Board-Other Co	600,806	230,000	329,344	600,000	485,000	110.87

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Contracted Police Svcs	27,675	31,000	14,325	32,500	31,000	0.00
St Criminal Alien Asst Prog	6,887	8,000	0	0	8,000	0.00
Nuke Plant Revenues	232,690	162,114	(10,072)	0	218,035	34.49
Nuclear Plant Persnl Serv	(12,690)	63,386	33,651	0	71,965	13.53
Coroner Fees	73,751	58,000	26,475	58,000	60,000	3.45
Jail Booking Fee	6,287	11,000	2,918	6,000	11,000	0.00
Per Diem Jail Charge	100,952	130,000	42,058	84,000	100,000	(23.08)
Medical Reimbursements	15,671	20,000	7,526	15,000	20,000	0.00
Jail Transfer Fee	1,575	0	1,000	1,000	0	-
PHS Charges	1,421	40,313	220	800	1,000	(97.52)
PHS Environment Hlth Chgs	1,889	2,000	1,339	0	2,000	0.00
Interpretation	2,317	750	552	1,000	750	0.00
PHS License Fee DSPS Agent	5,589	6,000	6,593	0	6,000	0.00
PHS School Inspection Fee	7,905	7,905	0	0	8,000	1.20
Well Water Testing Fees	4,260	4,500	2,835	0	4,500	0.00
PHS License Fee DATCP	214,645	219,689	140,048	0	210,000	(4.41)
Medicaid-Medical Assist	2,895	0	0	0	0	-
Child Support Fees	17,025	17,000	14,195	20,200	20,000	17.65
UW Ext Meeting/Trng/Pamph	190	0	5	0	200	-
UW Ext Bulletins-State	20	0	35	0	20	-
UW Ext Materials Testing	374	0	193	0	300	-
UW Ext Parenting-1st Year	0	500	0	0	0	(100.00)
UW Ext Supply Sales	10	1,500	0	0	0	(100.00)
Timber Sales-Point Creek	0	0	0	0	0	-
Total Public Charges for Service	2,697,711	2,411,938	1,289,475	857,805	2,599,262	7.77
Intergov. Chgs for Service						
State Reimb-Interpreters	23,552	13,500	10,895	17,680	13,500	0.00
TB Dispensary	181	1,000	15	100	1,000	0.00
State/Fed-Agencies	0	0	0	0	0	-
SVRS-Voter Registration	320	0	25	0	0	-
Local Govt Charges	7,284	7,284	3,702	7,404	7,404	1.65
Phone Equip Reimbursement	13,608	13,608	6,804	13,608	13,608	0.00
Phone Service Reimbursement	170,800	148,000	83,295	148,000	148,000	0.00
HIV Testing	0	0	0	0	0	-
Dept Chgs List Dept	182,757	185,625	77,904	171,244	190,747	2.76
Dept Chgs HWY	0	2,100	0	2,100	2,100	0.00
Total Intergov. Chgs for Service	373,522	371,117	182,640	360,136	376,359	1.41
Other Revenue						
Interest Income	221,934	325,000	58,241	117,000	117,000	(64.00)
Inc/Dec in FMV of Invstmts	0	0	0	0	0	-
Rent	161,358	145,751	55,754	145,561	145,861	0.08
Rent	12,020	10,000	4,080	7,750	10,000	0.00
Rent-Equipment	1,476	2,500	617	617	1,850	(26.00)
Sale of County Equip	36,535	40,000	23,317	43,380	40,000	0.00
Sale of Land	0	0	0	0	0	-
Gain/Loss Tax Deed Prop Sale	237,768	20,000	0	20,000	20,000	0.00
Donations/Contributions	2,990	0	0	0	0	-
Donations-Cato Falls	531	300	486	500	500	66.67
Donations-Maribel Caves	1,013	600	509	600	600	0.00
Donations-Silver Lk Park	30	100	10	50	50	(50.00)
Donations-Launch Ramp	22,381	15,000	10,477	15,000	20,000	33.33
Insurance Proceeds Reimb	15,198	3,000	12,300	12,300	3,000	0.00
Fuel-Sales	104,969	200,000	64,390	134,821	142,857	(28.57)
Fuel-Sales	(68,120)	(160,000)	(32,581)	(94,375)	(100,000)	(37.50)
Other FBO Sales	47,193	20,000	12,643	33,900	20,000	0.00
Revenue Clearing	(270)	0	0	0	0	-
Other	162,573	28,500	20,493	18,793	22,500	(21.05)
Total Other Revenue	964,378	650,751	306,302	460,197	444,218	(31.74)
Total Revenues	30,532,717	28,888,462	20,743,853	22,406,148	29,567,654	2.35

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	143,095	315	315	0	0	(100.00)
County Board	139,555	150,690	87,404	150,690	148,315	(1.58)
Circuit Court Costs	1,638,674	1,452,243	674,228	1,487,190	1,521,817	4.79
Register in Probate	319,575	307,094	128,813	313,473	316,268	2.99
Court Commissioner	32,542	34,640	14,767	34,532	35,204	1.63
Family Court Commissioner	225,903	224,592	114,375	239,545	251,283	11.88
Coroner	337,819	298,203	153,549	312,424	304,931	2.26
District Attorney	363,321	417,115	183,857	417,115	522,544	25.28
Corporation Counsel	440,815	451,094	214,940	448,552	466,253	3.36
Executive	118,924	130,556	63,450	0	131,248	0.53
County Clerk	229,247	193,090	111,225	214,620	232,855	20.59
Central Mailing - Clerk	55,197	64,104	35,747	58,800	59,250	(7.57)
Central Duplicating - Clerk	56,395	63,000	29,940	61,000	63,000	0.00
Personnel	286,632	318,535	150,335	318,322	322,814	1.34
Elections - Clerk	138,602	117,659	32,178	113,910	118,625	0.82
Comptroller	728,465	754,558	376,533	633,498	662,910	(12.15)
Treasurer	261,940	203,997	103,104	220,145	268,628	31.68
Assessment of Property	25,668	79,558	6,252	79,558	79,558	0.00
Public Property Dept Admin	798,720	837,826	426,918	813,478	881,170	5.17
Maint - Phone System	159,517	137,816	83,673	156,086	157,059	13.96
Maint - Courthouse	301,190	413,581	295,085	385,091	418,909	1.29
Maint - Office Complex	88,703	111,332	69,063	111,067	169,158	51.94
Maint - Jail	575,151	509,894	172,230	407,649	586,950	15.11
Maint - UW-Manitowoc	112,744	83,696	55,071	126,110	104,196	24.49
Maint - Human Services	172,650	228,065	111,472	226,560	107,186	(53.00)
Maint - PHS Building	136,163	48,745	17,929	48,490	40,800	(16.30)
Maint - Admin Office Bldg	17,159	27,580	8,740	23,500	30,155	9.34
Maint - Other Co Buildings	21,108	24,976	14,786	24,776	22,476	(10.01)
Maint - C&T Building	81,837	91,116	45,817	72,067	88,266	(3.13)
Maint - Michigan Ave Campus	133,377	138,825	24,029	137,450	65,740	(52.65)
Register of Deeds	263,551	286,572	146,576	286,572	316,929	10.59
P&Z-Land Records Modern	104,466	76,729	26,485	87,129	76,429	(0.39)
Insurances - General Fund	120,184	114,725	82,760	0	141,209	23.08
Total General Government	8,628,888	8,392,521	4,061,645	8,009,399	8,712,135	3.81
Public Safety						
Sheriff - Administration	2,105,751	2,143,354	1,111,016	2,117,736	2,444,954	14.07
Sheriff - Training	67,257	82,750	45,787	93,500	82,750	0.00
Sheriff - Traffic Patrol	4,642,081	4,658,069	2,286,033	4,688,598	4,815,851	3.39
Sheriff - Snowmobile Patrol	1,167	1,300	523	1,100	1,300	0.00
Sheriff - Water Safety Patrol	874	2,800	145	500	2,800	0.00
Joint Dispatch Center	1,624,510	1,744,611	843,977	1,699,550	1,888,403	8.24
Communications Activity	934,680	1,102,812	859,764	1,173,775	1,112,099	0.84
Emergency Management	167,908	138,475	82,398	0	151,757	9.59
Emerg Mgmt - Nuclear Prepa	225,171	225,500	58,365	0	288,143	27.78
Emerg Mgmt - EPCRA / LEPC	20,315	21,934	6,495	0	23,812	8.56
Emerg Mgmt - HAZMAT	19,461	27,447	5,139	0	22,266	(18.88)
Correctional Institutions	4,726,700	4,877,119	2,199,929	4,639,586	4,937,917	1.25
Metro Drug	527,959	397,543	204,665	415,412	413,800	4.09
Sheriff - Retiree Benefits	13,147	11,620	5,810	11,620	11,620	0.00
Total Public Safety	15,076,982	15,435,334	7,710,047	14,841,377	16,197,472	4.94
Public Works						
Airport	376,693	350,537	184,745	349,390	405,989	15.82
Solid Waste Dept Admin	155,390	149,153	31,066	148,342	154,895	3.85
Total Public Works	532,083	499,690	215,811	497,732	560,884	12.25

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	259,122	275,231	124,924	260,310	287,556	4.48
Child Support-(Dedicated)	568,598	624,447	259,841	602,405	647,141	3.63
Child Support-(Mixed)	49,167	55,414	25,532	54,465	54,294	(2.02)
PHS - Older Adult Health Grant	0	0	0	0	0	-
PHS - Prevention Block Grant	11,895	9,360	5,132	9,722	9,382	0.24
PHS - GPR Lead	10,880	12,932	4,675	10,256	9,938	(23.15)
ARPA 3/3/21 - 12/31/24	0	0	0	0	203,246	-
PHS - Healthy Start	26,183	31,240	14,009	0	19,712	(36.90)
PHS - IAP Immunization Grant	21,846	10,305	3,192	0	11,603	12.60
PHS - Vaccination Suppl #4	0	0	0	0	30,445	-
PHS - Bioter/PHEP	44,398	47,767	58,655	0	62,807	31.49
PHS - Mercury Reduction	552	0	0	0	0	-
PHS - WIC Program Admin	24,745	35,579	14,420	0	33,792	(5.02)
PHS - WIC Nutrition	110,338	159,731	50,680	0	106,389	(33.39)
PHS - WIC Breast Feeding	17,189	26,675	11,096	21,970	23,324	(12.56)
PHS - WIC Client Services	111,153	102,431	52,685	105,353	107,077	4.54
PHS - WIC BF Peer Counseling	0	0	0	0	0	-
PHS - Prenatal Care Coord	4,852	0	0	0	0	-
PHS - Administrative Support	102,304	160,215	72,523	132,309	82,778	(48.33)
PHS - Environmental Health	289,197	297,762	122,255	15,535	292,315	(1.83)
PHS - General Public Health	326,639	787,939	347,070	676,265	476,413	(39.54)
Veterans Service Office	249,985	256,912	128,088	227,451	280,200	9.06
Veterans Service Commission	19,379	19,500	4,611	19,498	19,500	0.00
Total Health & Human Services	3,121,304	2,919,540	1,723,941	2,788,564	3,037,726	4.05
Culture, Education, Recreation						
Public Library Grant	813,368	904,185	904,185	0	949,265	4.99
Parks	723,947	292,929	119,585	284,656	352,893	20.47
Parks - Snowmobile Trails	87,750	66,150	89,140	89,140	67,410	1.90
University Extension	206,248	256,465	88,746	140,984	258,718	0.88
University Extension-State	299	4,000	203	0	4,000	0.00
UW Ext - Parenting Grant	0	500	0	0	0	(100.00)
Total Culture, Education, Recreation	1,831,612	1,529,729	1,201,858	514,780	1,637,786	7.06
Conservation/Development						
Parks - County Conservatio	6,332	2,880	0	0	2,880	0.00
Planning and Zoning	960,596	999,581	496,323	988,059	1,080,187	8.06
Board of Adjustment	26,025	19,642	3,629	19,641	24,641	25.45
Total Conservation/Development	992,953	1,022,103	499,952	1,007,700	1,107,708	8.38
Total Expenditures	30,183,822	29,798,917	15,413,255	27,659,552	31,253,711	4.88

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	6,914,839	6,705,870	6,705,870	6,705,870	6,302,730	(6.01)
Intergovern Grants & Aids						
Anit-Human Trafficking Grant	218,473	200,750	0	200,750	275,000	36.99
COVID-19 Care Providers	52,274	0	8,385	8,385	0	-
Opioid Grant	338,300	332,027	441,035	785,386	503,560	51.66
Enhanced Funding	119,829	130,000	0	114,518	114,518	(11.91)
TAD Grant	142,396	142,396	34,781	142,396	212,196	49.02
Mental Hlth Block Grant	35,127	35,127	35,127	35,127	35,127	0.00
MHBG Supplemental Award	114,542	0	0	27,000	55,000	-
AODA Grant	123,746	60,500	0	80,955	80,955	33.81
AODA Block Grant	140,547	140,547	107,003	140,547	140,547	0.00
Base County Allocation (Note A)	4,555,437	4,553,993	1,054,907	4,586,253	4,579,297	0.56
Prior Year State Aid	328,090	150,000	557,027	603,530	400,000	166.67
Child Day Care	123,382	123,383	37,126	123,383	123,459	0.06
Youth Aids	599,306	560,971	302,508	622,585	622,585	10.98
Youth Aids/AODA	12,118	12,118	6,059	12,118	12,118	0.00
Birth to Three	215,719	215,719	99,188	198,375	198,375	(8.04)
COP	11,721	43,459	46,461	82,730	82,730	90.36
IM Aid	574,246	565,706	336,000	582,624	582,624	2.99
Program Integrity	40,087	53,745	12,144	53,745	53,745	0.00
LIHEAP Administration	120,335	120,335	57,412	114,420	120,000	(0.28)
HSD Grant Revenue	37,531	15,000	(0)	15,000	15,000	0.00
Kinship Care	321,095	317,398	98,359	377,190	377,190	18.84
Children/Families Incentive	52,345	52,345	38,911	52,345	52,345	0.00
Childrens/Family 1B	23,544	2,380	18,080	18,375	18,375	672.06
Locally Matched	39,109	0	0	0	0	-
Coordinated Svcs Team	84,681	60,000	24,193	85,000	85,000	41.67
Foster Parent PreServices	16,005	15,150	114	15,150	15,150	0.00
Childrn LT Suppt Autism	165,206	149,618	38,000	209,400	274,112	83.21
WIMCR Revenue	886,379	365,000	0	500,000	850,000	132.88
Foster Prmt Backgrnd Ck	78	5,000	(775)	5,000	5,000	0.00
Community MH Program	426,416	426,416	106,604	426,416	426,416	0.00
WI TSS Funds	96,300	96,300	40,129	96,300	171,800	78.40
Car Seat Grant	3,142	2,578	0	2,578	2,578	0.00
Winn/Mendota Refunds	15,346	0	17,806	23,598	10,000	-
Federal Overmatch-State	459,179	520,000	0	475,000	480,000	(7.69)
Adult Protective Serv Rev	79,004	79,004	39,502	79,004	79,004	0.00
YA Grant#2	22,410	32,063	0	32,063	38,114	18.87
YA Grant#8	8,964	0	0	0	0	-
YA GRANT#14 KIDS AT HOPE CUL	22,116	12,832	0	12,832	12,832	0.00
YA Grant #16 (LEO GRANT)	8,106	0	59,705	150,000	112,500	-
Total Intergovern Grants & Aids	10,632,631	9,591,860	3,615,791	11,090,078	11,217,252	16.95
Fines,Forfeitures,Penalties						
OWI Surcharge	37,123	40,000	17,155	40,000	40,000	0.00
Total Fines,Forfeitures,Penalties	37,123	40,000	17,155	40,000	40,000	0.00
Public Charges for Service						
Mental Hlth Outpatient	10,893	22,000	4,676	11,000	12,000	(45.45)
Mental Hlth Inpatient	70,187	70,000	29,038	70,000	71,000	1.43
IDP Fees	69,580	78,000	39,700	78,000	78,000	0.00
AODA Outpatient	2,788	13,000	0	6,000	6,000	(53.85)
AODA Inpatient	10,158	15,000	4,170	12,000	12,000	(20.00)
Service Fees	0	75	75	150	150	100.00
Court Service Fees	33,731	50,000	17,089	45,000	45,000	(10.00)
Client Revenue	1,595	5,500	850	3,000	5,000	(9.09)
Parental Fee-State Match	0	2,700	228	928	928	(65.63)
Client Self-pay MH	39,717	45,000	20,281	40,000	42,000	(6.67)
Food Stamp Coll-Takebacks	9,672	9,000	5,310	10,000	10,000	11.11
AFDC Collections/Incentives	0	0	0	0	0	-
Other GR Revenues	16,221	11,000	7,763	13,000	13,000	18.18
Foster Home Refunds	347,687	230,000	167,274	310,000	310,000	34.78
Child Care Institn Refund	0	1,300	6,608	12,142	12,000	823.08
Lincoln Hills Reimbursement	300	300	0	0	0	(100.00)
Insurance Pmts WPS TPA	2,410,812	699,535	169,472	858,508	1,123,396	60.59

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Public Charges for Service Continued						
Shelter Care Refunds	155	155	1,258	1,258	1,200	674.19
Subsidized Guardianship Rev	4,908	4,000	2,926	5,494	5,000	25.00
Cost Share Rev	(13)	0	0	0	0	-
Rent	5,850	0	0	0	0	-
Total Public Charges for Service	3,034,243	1,256,565	483,712	1,496,480	1,766,674	40.60
Intergov. Chgs for Service						
Mental Hlth Outptnt MA	42,513	90,000	4,943	65,000	65,000	(27.78)
AODA Outpatient MA	41,164	50,000	8,129	45,000	45,000	(10.00)
MA Targeted Case Mgmnt	9,847	10,000	5,874	10,000	10,000	0.00
CSP Outpatient MA	142,892	130,000	0	130,000	140,000	7.69
CCS MA	2,013,016	0	0	2,702,200	4,696,445	-
DD Case Mgmt MA	16,248	20,000	1,010	20,000	125,000	525.00
Birth to Three MA	55,661	65,000	12,995	65,000	65,000	0.00
Case Management	0	0	0	0	0	-
Crisis MA Revenue	192,824	170,000	26,699	195,000	196,000	15.29
Medicare Revenue	30,216	35,000	1,800	35,000	35,000	0.00
Other Counties Charges	0	0	0	0	0	-
Dept Chgs Aging Servcs	17,902	0	0	18,000	18,000	-
Total Intergov. Chgs for Service	2,562,282	3,178,000	61,450	3,285,200	5,395,445	69.77
Other Revenue						
Interest Income	0	0	0	0	0	-
Sale of County Equip	5,151	0	0	0	0	-
Donations/Contributions	0	0	0	0	0	-
Insurance Proceeds Reimb	0	0	0	0	0	-
Revenue Clearing	0	0	(10,797)	0	0	-
Other	1,445	1,600	2,035	3,100	1,600	0.00
Total Other Revenue	6,596	1,600	(8,762)	3,100	1,600	0.00
Total Revenues	23,187,713	20,773,895	10,875,215	22,620,728	24,723,701	19.01
EXPENDITURES:						
Health & Human Services						
Mental Health	1,769,564	1,616,762	538,588	1,537,515	1,574,223	(2.63)
Alcohol, Other Drug Abuse	501,187	553,176	225,545	457,791	520,159	(5.97)
Chronically Mentally Ill	3,400,573	3,594,126	1,579,538	3,550,197	3,456,338	(3.83)
Intoxicated Driver Program	115,252	123,795	43,710	109,070	128,776	4.02
Crisis On Call	465,882	464,599	254,083	486,283	470,285	1.22
Birth To Three	491,982	535,799	251,801	559,134	574,566	7.24
Adult Protective Services	530,173	539,141	268,573	536,592	630,780	17.00
Autism, Post-Intnsve-DD	278,826	66,365	203	0	0	(100.00)
CLTS-MH-State Match	650,885	118,046	95,121	204,427	267,052	126.23
Autism, Post-Intnsve-SED	0	0	0	0	0	-
CLTS-DD-State Match	1,382,043	530,089	207,135	658,180	862,532	62.71
CLTS-PD-State Match	173,221	58,654	115,587	206,229	268,852	358.37
CLTS-DD-CCOP Match	60,423	46,776	(140)	0	0	(100.00)
CLTS-SED-CCOP Match	3,088	1,997	0	0	0	(100.00)
CLTS-PD-CCOP Match	29,486	29,926	91	0	0	(100.00)
Juvenile Therapy Services	15,926	8,000	5,585	10,000	11,000	37.50
CCS-Comprehensive Commun Srv.	2,416,294	2,738,321	1,239,662	2,922,648	4,937,701	80.32
NNAI-MAT	75,257	75,884	27,245	27,248	0	(100.00)
State Opioid Response	397,038	304,057	382,338	758,138	505,991	66.41
Economic Support	1,070,090	1,140,578	505,049	1,144,264	1,152,786	1.07
Program Integrity	59,708	62,525	53,101	64,925	64,925	3.84
WHEAP Administration	102,657	102,300	46,971	93,800	95,115	(7.02)
HSD Agency Management	202,201	204,383	98,630	198,692	200,931	(1.69)
HSD Agency Support & Overhead	1,567,027	1,540,965	838,590	1,481,134	1,647,058	6.88
Human Services	3,628,218	3,712,977	1,849,175	3,924,986	4,626,749	24.61

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Expenditures Continued						
Child Care	46,885	37,853	21,998	44,518	45,203	19.42
Youth Aids	1,013,004	1,117,774	522,554	1,167,164	1,223,441	9.45
Alternate Care	1,648,500	1,307,405	941,984	1,752,264	1,815,222	38.84
Purchase of Services	109,528	95,500	40,179	102,500	120,500	26.18
Childrens COP	11,721	35,000	43,005	71,181	71,181	103.37
County Owned Home-16th St	5,920	5,100	8,861	11,774	10,074	97.53
Treatment Altrn & Divers	176,696	157,880	107,652	169,993	170,141	7.77
Total Expenditures	22,596,920	21,123,895	10,289,456	22,448,313	25,649,247	21.42
Excess Revenue Over (Under) Expenditu	590,793	(350,000)		172,415	(925,546)	
Fund Balance - January 1	1,049,430	1,662,500		1,662,500	1,834,915	
Sales of Note	0	0		0	0	
Fund Balance - December 31	<u>1,662,500</u>	<u>1,312,500</u>		<u>1,834,915</u>	<u>909,369</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Personal Services	10,043,410	10,633,800	5,040,502	10,554,504	12,608,481	18.57
Contracted Services	10,878,859	8,801,280	4,541,137	10,004,588	11,129,733	26.46
Operation & Maintenance	327,471	374,677	177,956	394,502	428,231	14.29
Fixed Charges	91,493	95,763	90,901	100,951	102,583	7.12
Other (Grants / Contr / HSD)	1,221,187	1,215,375	438,174	1,390,768	1,377,219	13.32
Outlay	34,500	3,000	787	3,000	3,000	0.00
Total Expenditures	22,596,920	21,123,895	10,289,456	22,448,313	25,649,247	21.42

Human Services Fund Concluded

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	2,379,811	2,710,837	2,710,837	2,710,837	4,213,592	55.44
Bridge Aid Prop Taxes	250,587	225,485	225,485	225,485	338,983	50.34
Total Property Taxes	2,630,398	2,936,322	2,936,322	2,936,322	4,552,575	55.04
Intergovern Grants & Aids						
State Transportation Aid	1,425,359	1,639,163	405,975	1,623,899	1,719,328	4.89
Intergovern Grants & Aids	1,425,359	1,639,163	405,975	1,623,899	1,719,328	4.89
Total Revenues	4,055,757	4,575,485	3,342,297	4,560,221	6,271,903	37.08
EXPENDITURES:						
Public Works						
County Road Maintenance	1,950,044	1,834,000	856,118	1,818,236	1,794,500	(2.15)
County Road/Brdg Construction	2,368,834	2,507,000	707,692	2,507,000	3,138,420	25.19
County Winter Snow Removal	721,140	1,009,000	541,086	1,009,000	1,000,000	(0.89)
Town Bridge Aid	250,587	225,485	225,485	225,485	338,983	50.34
Total Expenditures	5,290,606	5,575,485	2,330,381	5,559,721	6,271,903	12.49
Excess Revenue Over (Under) Expenditures	(1,234,849)	(1,000,000)		(999,500)	0	
Other Financing Sources (Uses)						
Sale or Notes or Bonds	1,275,000	1,000,000		999,500	0	
General Fund	0	0		0	0	
Transfer From Fund Balance	0	0		0	0	
Total Other Financing items	1,275,000	1,000,000		999,500	0	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	40,151	0		0	0	
Fund Balance - January 1	(22,845)	17,306		17,306	17,306	
Fund Balance - December 31	17,306	17,306		17,306	17,306	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Contracted Services	306,229	321,676	137,991	320,784	362,151	12.58
Operation & Maintenance	4,984,377	5,253,809	2,192,389	5,238,937	5,909,752	12.49
Total Expenditures	5,290,606	5,575,485	2,330,381	5,559,721	6,271,903	12.49

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	535,331	542,089	542,089	542,089	542,089	0.00
Public Charges for Service						
Recycling Charges	508,164	353,000	207,593	585,000	437,000	23.80
Recycling-Shingles	0	0	0	0	0	-
Timber Sales-Public Works	333	0	2,268	0	0	-
	<u>508,497</u>	<u>353,000</u>	<u>209,861</u>	<u>585,000</u>	<u>437,000</u>	<u>23.80</u>
Other Revenue						
Rent	0	0	0	0	0	-
Sale of County Equip	25,903	0	0	785	0	-
Donations/Contributions	0	0	0	0	0	-
Special Projects Revenue	11,200	10,920	210	10,920	10,852	(0.62)
	<u>37,103</u>	<u>10,920</u>	<u>210</u>	<u>11,705</u>	<u>10,852</u>	
Total Revenue	<u>1,080,931</u>	<u>906,009</u>	<u>752,159</u>	<u>1,138,794</u>	<u>989,941</u>	<u>9.26</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,147,230	961,409	509,685	1,063,762	989,941	2.97
Total Expenditures	<u>1,147,230</u>	<u>961,409</u>	<u>509,685</u>	<u>1,063,762</u>	<u>989,941</u>	<u>2.97</u>
Excess Revenue Over (Under) Expenditures	<u>(66,299)</u>	<u>(55,400)</u>		<u>75,032</u>	<u>0</u>	
Other Financing Sources (Uses)						
Economic Dev CPF	0	0		0	0	
Sales of Note	0	0		0	0	
General Fund	0	25,000		0	0	
Total Other Financing Sources (Uses)	<u>0</u>	<u>25,000</u>		<u>0</u>	<u>0</u>	
Fund Balance - January 1	83,494	17,195		17,195	92,227	
Fund Balance - December 31	<u>17,195</u>	<u>(13,205)</u>		<u>92,227</u>	<u>92,227</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Personal Services	82,786	84,474	39,059	81,674	87,676	3.79
Contracted Services	994,269	778,694	385,234	829,824	797,110	2.36
Operation & Maintenance	42,182	46,288	23,316	53,788	44,202	(4.51)
Fixed Charges	4,493	2,953	1,659	1,659	2,953	0.00
Outlay	23,500	49,000	60,417	96,817	58,000	18.37
Total Expenditures	<u>1,147,230</u>	<u>961,409</u>	<u>509,685</u>	<u>1,063,762</u>	<u>989,941</u>	<u>2.97</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	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	1,359,215	1,357,000	409,698	1,223,000	1,357,000	0.00
Total Revenue	1,369,215	1,367,000	419,698	1,233,000	1,367,000	0.00
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,367,294	1,367,000	656,148	1,233,000	1,367,000	0.00
Total Expenditures	1,367,294	1,367,000	656,148	1,233,000	1,367,000	0.00
Excess Revenue Over (Under) Expenditures	1,921	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	327,705	329,626		329,626	329,626	
Fund Balance - December 31	329,626	329,626		329,626	329,626	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Contracted Services	1,367,294	1,367,000	656,148	1,233,000	1,367,000	0.00
Total Expenditures	1,367,294	1,367,000	656,148	1,233,000	1,367,000	0.00

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	25,000	25,000	25,000	25,000	25,000	0.00
Intergovern Grants & Aids						
COVID 19 Outreach Grant	0	0	3,338	0	0	-
HSD Grant Revenue	0	0	0	0	0	-
AgeSrv Title IIIC1	169,696	287,887	15,519	267,887	287,887	0.00
AgeSrv NSIP IIIC1	0	0	0	0	0	-
AgeSrv Title IIIC2	493,242	84,783	41,477	117,168	84,783	0.00
AgeSrv NSIP IIIC2	53,067	51,219	52,441	52,441	52,441	2.39
AgeSrv Title IIIB	164,294	112,133	15,377	111,838	111,838	(0.26)
Transportation Grant	240,713	239,732	239,732	239,732	239,732	0.00
Senior Commun Service	12,197	16,263	0	0	16,263	0.00
Alzheimer Care Support	67,291	50,067	11,121	51,791	51,791	3.44
Benefit Advocacy	5,946	0	17,228	18,961	20,000	-
Elder Abuse Grant	62,752	35,330	4,832	35,330	35,330	0.00
Prevnt Hlth Srv IIID	14,381	9,714	0	9,714	9,714	0.00
Fam Caregiver IIIE	103,147	53,090	20,125	79,755	52,279	(1.53)
Rural Housing Grant MPSD	0	0	0	0	16,026	-
Emrg Food & Shelter FEMA	9,278	2,500	0	4,880	4,500	80.00
Age & Disab Resrc Cntr	621,346	778,257	267,299	774,507	774,507	(0.48)
Prevention Grant Rev	0	0	0	0	0	-
Arthritis Prev & Control	0	0	0	0	0	-
New Freedom Grant	112,814	102,528	0	82,792	89,500	(12.71)
SHIP St Health Insr Prgm	0	6,829	7,830	8,994	8,994	31.70
MIPPA Part D Grant	9,475	7,475	7,989	7,989	7,989	6.88
Vehicle Acqstn Grant	0	0	0	0	0	-
ARRA-Meal Grant	0	0	0	60,661	50,040	-
SPAP St Pharm Asst Pgm	11,631	11,796	1,547	7,211	7,211	(38.87)
Caregiver Coalition LTC	0	0	0	0	0	-
Dementia Specialist Pilot Gr	41,966	80,000	21,324	76,612	80,000	0.00
CDSME Grant Chronic Disease	0	0	0	0	0	-
Care Transitions Grant	0	0	0	0	0	-
Total Intergovern Grants & Aids	2,193,236	1,929,603	727,179	2,008,263	2,000,825	3.69
Charges for Service						
Medicaid-Medical Assist	608,312	493,902	313,762	515,697	554,972	12.36
Charges for Service						
Service Fees	8,356	12,000	6,050	12,000	12,000	0.00
Service Fee-Van Revenue	4,715	6,000	1,954	4,000	4,000	(33.33)
Other Counties Charges	176,083	92,500	0	63,537	92,500	0.00
	189,153	110,500	8,004	79,537	108,500	(1.81)
Other Revenue						
Interest Income	23	0	0	0	0	-
Rent-Equipment	370	600	330	80	0	(100.00)
Lease Pay - Transport	0	2,280	4,560	4,560	2,280	0.00
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	262,796	221,200	93,907	194,330	221,800	0.27
Donations-Restricted Use	5,000	0	0	0	0	-
Donations-Vet Transp	2,900	0	0	0	0	-
Donations-Family Care-IRIS	85,239	65,000	39,415	80,000	80,000	23.08
Insurance Proceeds Reimb	0	0	0	0	0	-
Revenue Clearing	0	0	0	0	0	-
Senior Fair Fees	0	0	0	1,000	2,000	-
Banquet Fees	0	2,000	140	140	200	(90.00)
Other	785	0	0	0	4,044	-
Total Other Revenue	357,113	291,080	138,351	280,110	310,324	6.61
Total Revenue	3,372,813	2,850,085	1,212,296	2,908,607	2,999,621	5.25
EXPENDITURES:						
Health & Human Services						
Aging Services Management	38,308	25,281	12,926	26,781	27,881	10.28
Congregate Meals (IIIC1)	104,625	317,767	15,202	167,896	310,576	(2.26)
Chronic Disease Self Mgt CDSM	0	0	0	0	0	-
Home Delivered Meals (C2)	783,584	425,431	308,138	605,141	521,377	22.55
Elder Abuse Grant	35,330	35,330	7,443	35,330	35,330	0.00
Contracted Srvs (IIIB)	67,087	70,801	25,006	68,976	84,285	19.04
Aging & Disab Resource Cntr	970,597	1,009,210	548,834	1,023,872	1,065,737	5.60
ADRC Disab Benefit Spec	164,633	173,102	82,218	172,652	177,929	2.79
ADRC Prevention Grant	0	0	0	0	0	-
ADRC Dementia Care Spec Pilot	72,387	103,000	41,971	101,612	111,059	7.82
Alzheimers Care Giver Prgm	46,848	50,067	17,892	51,791	51,804	3.47
Family Care Giver Program	82,998	66,304	43,364	99,035	71,258	7.47
Specialized Transportation	171,692	307,838	143,942	397,489	301,690	(2.00)
Transp-New Freedom Grant	100,052	128,178	27,367	107,118	111,148	(13.29)
Benefits Advocacy	137,389	158,648	76,394	158,198	159,840	0.75
SHIP/SPAP/MMA St Health Ins	0	0	0	0	0	-
Information & Assistance	43,718	52,604	4,683	53,204	55,514	5.53
Total Expenditures	2,819,248	2,923,561	1,355,381	3,069,095	3,085,428	5.54
Excess Revenue Over (Under) Expenditures	553,565	(73,476)		(160,488)	(85,807)	
Other Financing Sources (Uses)						
MAC Remodeling CPF	0	0		0	0	-
Fund Balance - January 1	584,562	1,138,127		1,138,127	977,639	
Fund Balance - December 31	1,138,127	1,064,651		977,639	891,832	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	1,138,127	1,064,651		977,639	891,832	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Personal Services	1,707,150	1,775,819	863,094	1,781,196	1,867,221	5.15
Contracted Services	900,478	981,551	339,126	1,035,420	1,056,584	7.64
Operation & Maintenance	149,172	142,981	42,254	137,081	137,219	(4.03)
Fixed Charges	25,588	23,210	22,915	27,406	24,404	5.14
Outlay	36,861	0	87,992	87,992	0	-
Total Expenditures	2,819,248	2,923,561	1,355,381	3,069,095	3,085,428	5.54
Aging Services Fund Concluded						

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	331,606	331,606	331,606	331,606	346,980	4.64
Intergovern Grants & Aids						
Cons Aids Staffing	158,309	150,000	0	158,494	170,000	13.33
Wild Life Damage Rev	20,381	20,000	0	20,000	20,000	0.00
DATCP Revenue	49,605	79,000	(17,508)	79,000	96,500	22.15
DATCP Revenue	67,361	57,150	(28,000)	57,150	46,000	(19.51)
DNR Disc. Var Cost Share	0	6,500	9,553	10,000	10,000	53.85
USDA/UW Ext. Grant Revenue	3,226	6,000	(3,226)	6,000	11,400	90.00
DNR Grant	3,263	0	0	0	0	-
Total Intergovern Grants & Aids	302,144	318,650	(39,180)	330,644	353,900	11.06
License & Permits						
Animal Waste Stor Permit	1,600	2,000	600	1,100	2,000	0.00
Livestock Siting Permit	2,000	2,000	2,000	2,000	2,000	0.00
Total License & Permits	3,600	4,000	2,600	3,100	4,000	0.00
Public Charges for Service						
Multi Discharge Var Fee	15,460	3,000	0	0	0	(100.00)
Total Public Charges for Service	15,460	3,000	0	0	0	(100.00)
Other						
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	0	0	3,306	3,306	1,000	-
Total Other Revenue	0	0	3,306	3,306	1,000	-
Total Revenue	652,810	657,256	298,332	668,656	705,880	7.40
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	444,361	492,271	234,429	491,625	531,836	8.04
Wild Life Damage	20,381	20,000	3,851	20,000	20,000	0.00
Nutrient Management Education	3,226	6,000	4,132	6,000	11,400	90.00
DATCP-Land/Water Cost Share	116,966	138,650	48,832	142,150	148,500	7.10
West Twin River Sediment Grant	4,320	6,500	7,376	8,000	6,000	(7.69)
Total Expenditures	589,253	663,421	298,621	667,775	717,736	8.19
OTHER FINANCING SOURCES(USES):						
Operating Transfers From General Fund	953	0	0	0	0	-
Excess Revenue and other Sources Over (Under) Expenditures & Other Uses	64,510	(6,165)		881	(11,856)	
Fund Balance - January 1	148,208	212,718		212,718	213,599	
Fund Balance - December 31	212,718	206,553		213,599	201,743	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	212,718	206,553		213,599	201,743	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Personal Services	393,666	438,791	206,397	438,791	479,236	9.22
Contracted Services	49,151	49,158	21,831	49,158	47,369	(3.64)
Operation & Maintenance	22,506	28,040	13,071	28,586	28,240	0.71
Operation & Maintenance	4,164	4,182	4,490	4,490	4,391	5.00
Other (Cost Share)	119,766	143,250	52,832	146,750	158,500	10.65
Total Expenditures	589,253	663,421	298,621	667,775	717,736	8.19

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	8,336	7,000	0	0	7,000	0.00
Public Charges for Service						
Event Revenue	1,392	2,000	0	2,000	2,000	0.00
Building/Grounds/Equip Rent	34,038	71,250	65,017	84,700	71,250	0.00
Fair Revenue	0	512,825	89,545	493,800	496,825	(3.12)
Ice Rental	97,600	97,600	39,040	97,600	97,600	0.00
Dry Floor Event	0	11,500	9,709	11,500	11,500	0.00
Vending Machine	170	300	0	180	300	0.00
Advertising Income	0	0	0	0	0	-
Conservation & Development	333	0	2,268	0	0	-
Total Public Charges for Service	133,533	695,475	205,579	689,780	679,475	(2.30)
Other Revenue						
Sale of County Equip	10,467	0	0	0	0	-
Sale of Land	0	0	0	0	0	-
Donations/Contributions	18,500	18,500	18,500	18,500	0	(100.00)
Insurance Proceeds Reimb	0	0	0	0	0	-
Other	0	0	0	0	1,337	-
Total Other Revenue	78,967	18,500	18,500	18,500	1,337	(92.77)
Total Revenue	220,837	720,975	224,079	708,280	687,812	(4.60)
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	169,773	144,051	52,917	141,490	131,999	(8.37)
Expo Fair	87,450	438,941	31,398	433,814	440,482	0.35
Ice Center	75,872	102,179	41,824	102,834	104,578	2.35
Expo Maintenance & Improvement	82,213	34,339	8,742	33,339	25,865	(24.68)
Outlay from Expo Land Sale	169,368	135,000	64,479	135,000	170,000	25.93
Total Expenditures	584,676	854,510	199,360	846,477	872,924	2.15
Revenues Over (Under) Expenditures	(363,839)	(133,535)		(138,197)	(185,112)	
OTHER FINANCING SOURCES (USES):						
TRANSFER IN FROM General Fund	0	0		0	0	
Transfer From Land Sale FB	0	0		0	0	
TRANSFER TO General Fund	0	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	(363,839)	(133,535)		(138,197)	(185,112)	
Fund Balance - January 1	0	(363,839)		(363,839)	(502,036)	
Fund Balance - December 31	<u>(363,839)</u>	<u>(497,374)</u>		<u>(502,036)</u>	<u>(687,148)</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	(3,103,151)	(3,236,686)		(3,241,348)	(2,558,460)	
Designated from Land Sales	2,739,312	2,739,312		2,739,312	1,871,312	
Total Fund Balance	<u>(363,839)</u>	<u>(497,374)</u>		<u>(502,036)</u>	<u>(687,148)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Personal Services	187,128	205,838	51,816	205,838	192,830	(6.32)
Contracted Services	104,130	403,668	51,297	393,994	406,338	0.66
Operation & Maintenance	29,038	64,365	13,757	63,506	63,980	(0.60)
Fixed Charges	11,825	12,139	3,467	12,139	12,276	1.13
Outlay	83,187	33,500	14,545	36,000	27,500	(17.91)
Outlay from Expo Land Sale	169,368	135,000	64,479	135,000	170,000	25.93
Total Expenditures	584,676	854,510	199,360	846,477	872,924	2.15

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE						
Property Taxes	3,475,297	3,088,665	3,088,665	3,088,665	2,307,303	(25.30)
Other Revenue	108,942	0	0	0	0	-
Total Revenue	<u>3,584,239</u>	<u>3,088,665</u>	<u>3,088,665</u>	<u>3,088,665</u>	<u>2,307,303</u>	<u>(25.30)</u>
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	65,813	5,000	950	5,000	5,000	0.00
2018 GO Note HWY-CCTV Jail	540,600	535,600	10,300	535,600	0	(100.00)
2019 G.O. Refunding	220,282	199,250	99,625	199,625	299,250	50.19
2020 GO Promissory Notes	244,420	1,047,425	891,650	1,047,425	1,173,425	12.03
2021 GO Promissory Note	0	0	0	0	135,900	-
2010-11 GO Refunding Com Proj.	10,193,223	0	0	0	0	-
2012 GO Refunding (2003)	439,768	459,290	895,567	459,290	15,278	(96.67)
2013 GO Note	1,032,119	0	0	0	0	-
2017 GO Refunding (2017-07)	808,100	842,100	123,550	842,100	678,450	(19.43)
Total Expenditures	<u>13,544,324</u>	<u>3,088,665</u>	<u>2,021,642</u>	<u>3,089,040</u>	<u>2,307,303</u>	<u>(25.30)</u>
Excess Revenue Over (Under) Expenditures	<u>(9,960,085)</u>	<u>0</u>		<u>(375)</u>	<u>0</u>	
OTHER FINANCING SOURCES (USES)						
Transfer in from General Fund	450,000	0		0	0	
Sale of Bonds Bond Premium	805,471	0		0	0	
Sale of Bonds Bond Premium	8,510,000	0		0	0	
Total Other Financing Sources (Uses)	<u>9,765,471</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	<u>(194,614)</u>	<u>0</u>		<u>(375)</u>	<u>0</u>	
Fund Balance - January 1	1,278,781	1,084,167		1,084,167	1,083,792	
Fund Balance - December 31	<u>1,084,167</u>	<u>1,084,167</u>		<u>1,083,792</u>	<u>1,083,792</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Principal	12,420,000	2,260,000	1,600,000	2,651,390	1,550,000	(31.42)
Interest	1,058,511	823,665	420,692	432,650	752,303	(8.66)
Issue Fees	65,813	5,000	950	5,000	5,000	0.00
Total Expenditures	<u>13,544,324</u>	<u>3,088,665</u>	<u>2,021,642</u>	<u>3,089,040</u>	<u>2,307,303</u>	<u>(25.30)</u>

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

	Experience 2020	Budget (**) 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUE:						
Jail Assessment Fees	82,832	100,000	46,903	0	0	(100.00)
Sale of Land	859,030	0	0	0	0	-
Other	0	0	7,670,567	0	7,670,567 *	-
Total Revenue	941,862	100,000	7,717,469	0	7,670,567	7570.57
EXPENDITURES:						
Capital Projects						
UW Manitowoc - CPF	0	0	0	0	0	-
Jail Assessment Fee - CPF	85,905	100,000	42,048	0	0	(100.00)
ARPA - CPF	0	0	0	0	5,984,510 *	-
New Public Health Bldg - CPF	0	0	0	0	0	-
Total Expenditures	86,581	100,000	131,190	0	5,984,510	5884.51
Excess Revenue Over (Under) Expenditures	855,280	0		0	1,686,057	
OTHER FINANCING SOURCES (USES)						
Transfer to General Fund	0	0		0	(1,686,057) *	
Total Other Financing Sources (Uses)	0	0		0	(1,686,057)	
Net Change in Fund Balance	855,280	0		0	0	
Fund Balance - January 1	929,891	1,785,171		1,785,171	1,785,171	
Fund Balance - December 31	<u>1,785,171</u>	<u>1,785,171</u>		<u>1,785,171</u>	<u>1,785,171</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.

* See ARPA section for detailed information

EXPENDITURES RESTATED BY OBJECT:

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Contracted Services	74,079	100,000	126,186	0	0	(100.00)
Outlay	11,827	0	3,252	0	5,984,510	-
Total Expenditures	86,581	100,000	131,190	0	5,984,510	5884.51

Capital Projects Fund Concluded

PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	34,830	25,757	14,700	36,705	29,690	15.27
HWY Public Charges	37,978	73,570	14,541	62,420	45,205	(38.56)
Total Public Charges for Service	72,808	99,327	29,241	99,125	74,895	(24.60)
Intergov. Chgs for Service						
State Hwy Charges	2,185,363	2,215,251	1,158,882	1,995,428	1,990,390	(10.15)
Local Govt Charges	289,790	490,000	75,766	250,000	411,200	(16.08)
Dept Charges For Service	382,546	384,500	82,645	204,955	200,000	(47.98)
Total Intergov Chgs for Service	2,857,699	3,089,751	1,317,293	2,450,383	2,601,590	(15.80)
Other Revenue						
Rent	96,334	96,335	63,500	123,835	120,747	25.34
Sale of County Equip	2,296	3,500	0	4,500	4,750	35.71
Records & Reports Rev HWY	158,609	146,301	76,297	113,000	127,549	(12.82)
Net Gain/Loss on Sale of Equipment	(23,055)	6,035	(7,638)	29,086	(15,275)	(353.11)
Insurance Proceeds Reimb	15,195	10,250	8,666	10,000	15,000	46.34
Other	71,790	33,000	46,307	47,660	41,535	25.86
Total Other Revenue	321,170	295,421	187,131	328,081	294,306	(0.38)
Total Revenue	3,251,677	3,484,499	1,533,666	2,877,589	2,970,791	(14.74)
EXPENSES:						
Public Works						
County Charges Reimbursed	(5,040,019)	(5,350,000)	(2,104,896)	(5,334,236)	(5,932,920)	10.90
Administration-Hwy C/P	500,120	577,442	224,478	564,607	586,172	1.51
Patrol Supervision	230,416	234,569	122,376	234,569	233,851	(0.31)
Radio Expenses C/P	0	1,589	(180)	5,387	5,390	239.21
Liability Insurance C/P	16,894	16,914	0	18,166	17,947	6.11
Field Small Tools-Pool	0	(5,684)	(18,670)	0	0	(100.00)
Shop Operations-Pool	2,296	3,500	(88,464)	4,500	4,750	35.71
Fuel Handling-Pool	0	0	(1,554)	0	0	-
Machinery Operations-Pool	249,959	(88,928)	(5,413)	(95,449)	(144,321)	62.29
Gravel Operations-Pool	(106,825)	(20,088)	(9,285)	(18,245)	(724)	(96.40)
Bituminous Operations-Pool	0	0	0	0	0	-
Paving - Bid Jobs	296,659	435,870	102,665	317,955	387,660	(11.06)
Buildings & Grounds-Pool	(0)	0	303,288	0	0	-
Capital Acquisition-Pool	(18,718)	10,250	3,992	10,000	15,000	46.34
Salt Brine Cost Pool	4,047	1	3,579	(256)	(11)	(1200.00)
Hwy P/R Clearing Accounts	30,429	(1)	(142,803)	(1)	0	(100.00)
County-Road Maintenance	1,841,932	1,730,189	835,514	1,715,317	1,692,925	(2.15)
County-Road Construction	2,247,397	2,365,094	673,564	2,365,094	2,960,773	25.19
County-Winter Snow Removal	679,801	951,887	510,135	951,889	943,397	(0.89)
State-Road Maint/Construct	2,072,675	2,109,695	1,132,074	1,889,872	1,885,156	(10.64)
Other Local Govt Road M&C	150,919	210,000	60,725	100,000	186,200	(11.33)
County Depts Nonroad Svcs	255,836	268,000	50,131	100,000	100,000	(62.69)
Non Govt (Public) Service	27,889	34,200	10,593	48,420	29,546	(13.61)
Total Expenses	3,441,706	3,484,499	1,661,848	2,877,589	2,970,791	(14.74)
Excess Revenues Over (Under) Expenses	(190,029)	0		0	0	
Operating Transfers In	0	0		0	0	
Change in Net Assets	(190,029)	0		0	0	
Net Assets - January 1	9,744,578	9,554,548		9,554,548	9,554,548	
Net Assets - December 31	9,554,548	9,554,548		9,554,548	9,554,548	

EXPENSES RESTATED BY OBJECT:

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Personal Services	3,971,335	4,033,233	1,806,450	3,957,399	4,083,572	1.25
Contracted Services	483,289	816,808	178,530	496,102	1,134,775	38.93
Operation & Maintenance	6,366,790	6,328,293	2,648,161	6,272,458	6,197,275	(2.07)
Fixed Charges	909,112	875,338	399,086	941,174	932,379	6.52
Other	(8,288,820)	(8,569,173)	(3,370,379)	(8,789,544)	(9,377,210)	9.43
Total Expenses	3,441,706	3,484,499	1,661,848	2,877,589	2,970,791	(14.74)

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
REVENUES:						
Intergovernmental Grants						
IS-WIJIS Grant	0	0	0	0	0	-
Total Intergovernmental Grants	0	0	0	0	0	-
Public Charges for Service						
IS Charges For Service	14,263	14,265	0	15,562	15,000	5.15
Total Public Charges for Service	14,263	14,265	0	15,562	15,000	5.15
Intergovernmental Chgs for Service						
New World System Chg	0	0	0	0	0	-
IS Charges-Tech Acct	285,927	313,789	308,953	0	423,655	35.01
Dept Charges For Service	1,533,409	1,541,961	770,980	1,541,961	1,563,024	1.37
Total Intergov. Chgs for Service	1,819,336	1,855,750	1,079,933	1,541,961	1,986,679	7.06
Other Revenue						
Gain(Loss) on Sale of Assets	0	0	0	0	0	-
Other	50	0	2,200	2,200	0	-
Total Other Revenue	50	0	2,200	2,200	0	-
Total Revenue	1,833,649	1,870,015	1,082,133	1,559,723	2,001,679	7.04
EXPENSES:						
General Government						
Information Systems	1,502,496	1,853,581	1,009,933	1,523,870	1,990,092	7.36
Total Expenses	1,502,496	1,853,581	1,009,933	1,523,870	1,990,092	7.36
Excess Revenues Over (Under) Expenses	331,152	16,434		35,853	11,587	
OTHER FINANCING SOURCES (USES):						
General Fund	0	0	0	0	0	-
Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses)	331,152	16,434		35,853	11,587	
Net Assets - January 1	1,807,743	2,138,895		2,138,895	2,174,748	
Net Assets - December 31	2,138,895	2,155,329		2,174,748	2,186,335	
EXPENSES RESTATED BY OBJECT:						
	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Adopted 2022	Percent Increase or (Decrease)
Personal Services	567,152	584,867	266,429	568,717	591,461	1.13
Contracted Services	702,124	974,704	591,581	651,900	1,097,095	12.56
Operation & Maintenance	20,648	29,416	16,872	26,650	29,495	0.27
Fixed Charges	206,184	257,844	128,409	269,903	265,291	2.89
Outlay	6,389	6,750	6,642	6,700	6,750	0.00
Total Expenditures	1,502,496	1,853,581	1,009,933	1,523,870	1,990,092	7.36

Information Systems Internal Service Fund Concluded

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MISCELLANEOUS SUMMARY DATA AND SCHEDULES

2022 Full Time Equivalent Report (FTE) by Department

Full Time Equivalent (FTE) Changes Included in the 2022 Budget including Reconciliation to 2021 Budget

FTE Additions/Deletions/Changes in Adopted 2022 Budget

Personnel Changes included in Adopted 2022 Budget

Full Time Equivalent (FTE) Authorized Positions History by Department 2000 - 2022 Equalized Value, Tax Levy, & Tax Rate History 1977 through 2021 Adopted

Outlay Items Included in 2022 Budget with Comparison to 2021

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Bonding History for Projects since 2006

Adopted Expenses Revenues and Tax Levy by Department 2022, with 2021 and 2020 Levies for Comparison Purposes

2022 Adopted Budget Summary by Fund

Highway Commission – Tentative Five Year Construction Schedule 2022 – 2026

Highway Road History Spending

Highway Rating 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

Health Insurance History

Resolution Adopting 2022 Budget and Property Tax Levy

Equalized Value – relative Change from year to Year

Levy Limit Review – State Form SL-202c

Adopted Expenditures / Revenues and Tax Levy by Fund Worksheet

2022 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
ADRC of the Lakeshore	ADRC Director	1	1	
ADRC of the Lakeshore	Business Manager - ADRC	1	1	
ADRC of the Lakeshore	Dementia Care Specialist	1	1	
ADRC of the Lakeshore	Disability Benefits Spec	2	2	
ADRC of the Lakeshore	Older Americans Prgrm Mngr	1	1	
ADRC of the Lakeshore	Elderly Benefits Spec	2	2	
ADRC of the Lakeshore	Family Caregiver/Support	2	2	
ADRC of the Lakeshore	Info.& Assistance Prgm Mngr	1	1	
ADRC of the Lakeshore	Info.& Assistance Spec	7	7	
ADRC of the Lakeshore	Lead Info & Assistance Spec	1	1	
ADRC of the Lakeshore	Nutrition Program Coord	1	1	
ADRC of the Lakeshore	Outreach Coordinator	1	1	
ADRC of the Lakeshore	Receptionist/Clerk	2.6	2	1
ADRC of the Lakeshore	Site Manager	0.96		2
ADRC of the Lakeshore	Site Manager/Admin Asst	1	1	
ADRC of the Lakeshore Total		25.56	24	3
Child Support	Account Clerk Child Sup	1	1	
Child Support	Case Manager Child Supp	5	5	
Child Support	Child Support Director	1	1	
Child Support	Receptionist Child Supp	1	1	
Child Support	Secretary Child Support	1	1	
Child Support Total		9	9	
Clerk of Courts	Clerk Of Courts	1	1	
Clerk of Courts	Counter Clerk	4	4.00	
Clerk of Courts	Court Clerk	9	9.00	
Clerk of Courts	Director of Business Op	1	1	
Clerk of Courts	Judicial Assistant	3	3	
Clerk of Courts	Judicial Assistant - Family Court	1	1	
Clerk of Courts Total		19	19	
Finance	Account Specialist Comp	1	1	
Finance	Assistant Finance Director	1	1	
Finance	Finance Director	1	1	
Finance	System Support Analyst	1	1	
Finance Dept Total		4	4	
Coroner	Coroner	1	1	
Coroner Total		1	1	
Corporation Counsel	Assistant Corporation Counsel	1	1	
Corporation Counsel	Assistant Corporation Counsel - CSA	1	1	
Corporation Counsel	Corporation Counsel	1	1	
Corporation Counsel	Paralegal	2	2	
Corporation Counsel Total		5	5	
County Clerk	Administrative Asst	1	1	
County Clerk	County Clerk	1	1	
County Clerk	Deputy County Clerk	1	1	
County Clerk Total		3	3	
County Executive	County Executive	1	1	
County Executive Total		1	1	
District Attorney	Administrative Assistant-DA	1	1	
District Attorney	District Attny	0	0	
District Attorney	Paralegal/Secretary DA	2	2	
District Attorney	Secretary DA'S Office	1	1	
District Attorney	Sr Paralegal/Office Manager	1	1	

2022 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
District Attorney	Victim Witness Coordinator	1	1	
District Attorney Total		6	6	
Emergency Management	Emergency Services Coord	1	1	
Emergency Management	Program Manager - Emerg Serv	1	1	
Emergency Management Total		2	2	
Family Court Commissioner	Family Court Commissioner	1	1	
Family Court Commissioner Total		1	1	
Highway	Accounting Technician	1	1	
Highway	Administrative Asst - Hwy	1	1	
Highway	Airport Attendent	1	1	
Highway	Airport Foreman	1	1	
Highway	Airport Maintenance Worker	1	1	
Highway	Director Of Financial Serv	1	1	
Highway	Engineering Technician	1	1	
Highway	Facility Mechanic/Janitor	1	1	
Highway	Foreman Highway	4	4	
Highway	Highway Commissioner	1	1	
Highway	Highway Maintenance Wkr	32	32	
Highway	Mechanic Highway	4	4	
Highway	Operations Manager	1	1	
Highway	Patrol Superintendent/Safety Mgr	1	1	
Highway	Shop Superintendent	1	1	
Highway	Stock Clerk	1	1	
Highway Total		53	53	
Human Services	Accounting Technician - HSD	1	1	
Human Services	Admin Support/Backup Rec	1	1	
Human Services	Admin Support/Data Entry	1	1	
Human Services	Admin Support/Data Proc	1	1	
Human Services	Admin Support/Foster Care	1	1	
Human Services	Admin Support/Reception	1	1	
Human Services	Admin Supt/Intox. Driver Prgm	1	1	
Human Services	Administrative Services Supv.	1	1	
Human Services	Administrative Support	1	1	
Human Services	Adult Protective Service Wrk	6	6	
Human Services	After Hours Crisis Work	3	3	
Human Services	AODA Case Manager	3	1	
Human Services	B-3 Teacher	4	4	
Human Services	B-3 Teacher/Waiver	1	1	
Human Services	Benefit Specialist	1	1	
Human Services	CCS Service Facilitator	12	12	
Human Services	CCS Service Facilitator - AODA	1	1	
Human Services	CCS Supervisor	1	1	
Human Services	CFS Supervisor	1	1	
Human Services	Child Family Serv Mngr/HSD Deputy	1	1	
Human Services	Child Prot. Services Intake Wkr	10	10	
Human Services	Child Prot. Services Ongoing Wkr	10	10	
Human Services	Clinic Services Manager	1	1	
Human Services	Clinical Case Manager	5	5	
Human Services	Clinical Services Mngr/HSD Deputy	1	1	
Human Services	Clinical Services Supervisor	1	1	
Human Services	CLTS/CCS Program Specialist	1	1	
Human Services	CLTS Supervisor	1	1	

2022 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Human Services	Community Services Aide	1	1	
Human Services	Court Liason Worker	1	1	
Human Services	CPS Supervisor - Intake	2	2	
Human Services	CPS Supervisor - Ongoing	1	1	
Human Services	CST Care Coordinator	3	3	
Human Services	CST Coordinator	1	1	
Human Services	Economic Support Mngr/HSD Deputy	1	1	
Human Services	Economic Support Specialist	9	9	
Human Services	Economic Support Specialist -	9	9	
Human Services	Economic Support Superv	1	1	
Human Services	Family Resiliency Unit 1 Supv	1	1	
Human Services	Financial Services Spec	3	3	
Human Services	Financial Services Supv	1	1	
Human Services	Foster Care Administrator	1	1	
Human Services	Foster Care Support Worker	1	1	
Human Services	Human Services Director	1	1	
Human Services	IDP Coordinator	1	1	
Human Services	Kinship Care Administrator	1	1	
Human Services	Medical Billing & Coding Spec	1	1	
Human Services	Outpatient Psychotherapist	2	2	
Human Services	Outpatient Psychotherapist - MH	1	1	
Human Services	Outpatient Psychotherapist -AODA	1	1	
Human Services	Outpatient Psychotherapist -CCS	3	2	
Human Services	Parent Coach	5	5	
Human Services	Prgram Assistant - HSD	1	1	
Human Services	Psychiatric Nurse	2	2	
Human Services	Psychiatrist	0.5	0	1
Human Services	Psychiatrist - Clinical	1	1	
Human Services	Quality Program Specialist-CCS	1	1	
Human Services	Receptionist - Economic Support	1	1	
Human Services	Restorative Justice Worker	1	1	
Human Services	Staff Accountant	2	2	
Human Services	Treatment/Diversion Case Mgr	1	1	
Human Services	Treatment Alt/Diversion Counselor	1	1	
Human Services	Treatment Alt/Diversion Coord	1	1	
Human Services	Waiver Specialist	9	9	
Human Services	Youth & Family Services Soc Wkr	6	6	
Human Services	Youth & Family Supervis	1	1	
Human Services	Youth Justice Case Manager	3	3	
Human Services Total		156.5	153	1
Joint Dispatch Center	Emergency Dispatcher	21	21	
Joint Dispatch Center	Joint Dispatch Supervisor	3	3	
Joint Dispatch Center Total		24	24	
Personnel Dept	Personnel Coordinator	1	1	
Personnel Dept	Personnel Director	1	1	
Personnel Dept Total		2	2	
Planning and Zoning	Administrative Assistant - P&Z	1	1	
Planning and Zoning	Associate Planner	1	1	
Planning and Zoning	Code Administrator	1	1	
Planning and Zoning	GIS Coordinator	1	1	
Planning and Zoning	Land Use Specialist	1	1	
Planning and Zoning	Parks Maintenance Supervisor	1	1.00	

2022 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Planning and Zoning	Planning & Park Manager	1	1	
Planning and Zoning	Planning & Zoning Director	1	1	
Planning and Zoning	Real Property Lister	1	1	
Planning and Zoning	Surveyor	1	1	
Planning and Zoning Total		10	10	
Public Health	Administrative Assistant	0.8		1
Public Health	Bilingual Health Aide	1.8	1	1
Public Health	Bilingual Health Aide - Env	1	1	
Public Health	Environmental Health Manager	1	1	
Public Health	Environmental Health Tech	0.86		1
Public Health	Health Educator	1	1	
Public Health	Health Officer	1	1	
Public Health	Nurse Manager	1	1	
Public Health	Nutrition Education/Farmers Market	0.9		1
Public Health	Nutrition Educator	0.7		1
Public Health	Public Health Nurse	7	7.00	
Public Health	Sanitarian	1	1	
Public Health	WIC Clerk	0.9		1
Public Health	WIC Director/Nutritioni	0.9		1
Public Health Total		19.86	14	7
Public Works	Aegis System Administrator	2	2	
Public Works	Building & Grounds Supervisor	1	1	
Public Works	Building Services Supervisor	1	1	
Public Works	Business Manager	1	1	
Public Works	Business System Analyst	1	1	
Public Works	Communication System Engineer	1	1	
Public Works	Custodian	4	4	
Public Works	Data Informatics Analyst	1	1	
Public Works	Desktop Support Technician	1	1	
Public Works	Expo Facility Manager	1	1	
Public Works	Facility Maint Wkr	1	1	
Public Works	Information Systems Mngr	1	1	
Public Works	Maintenance 1	1.5	1	
Public Works	Maintenance 1 - Expo	0.5	1	
Public Works	Maintenance 2	2	2	
Public Works	Maintenance Technician	1	1	
Public Works	Public Works Director	1	1	
Public Works	Recycling Cntr Manager	1	1	
Public Works	Senior Network Engineer	1	1	
Public Works Total		24	24	
Register in Probate	Deputy - Probate	1	1	
Register in Probate	Register In Probate	1	1	
Register in Probate Total		2	2	
Register of Deeds	Deputy Register Of Deed	1	1	
Register of Deeds	Register Of Deeds	1	1	
Register of Deeds	Register Of Deeds Clerk	1	1	
Register of Deeds	Vital Records Clerk	1	1	
Register of Deeds Total		4	4	
Sheriff	Account Specialist - Sheriff	1	1	
Sheriff	Administrative Spec.	5	5	
Sheriff	Bailiff	2	2	
Sheriff	Business Operations Manager	1	1	

2022 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Sheriff	Chief Deputy	1	1	
Sheriff	Cook	5.1		6
Sheriff	Corrections Officer	29	29	
Sheriff	Court Officer	1	1	
Sheriff	Criminal Support Spec	1	1	
Sheriff	Detective	5	5	
Sheriff	Detective Supervisor	1	1	
Sheriff	Drug Enforcement Office	2	2	
Sheriff	Food Service Manager	1	1	
Sheriff	Huber Supervisor	1	1	
Sheriff	Jail Lieutenant - Corrections	1	1	
Sheriff	Jail Lieutenant - Support	1	1	
Sheriff	Jail Nurse	2	2	
Sheriff	Jail Nurse Supervisor	1	1	
Sheriff	Jail Supervisor	9	9	
Sheriff	Major - Jail Administrator	1	1	
Sheriff	Major - Operations	1	1	
Sheriff	Major - Support	1	1	
Sheriff	Narcotics Unit Supervis	1	1	
Sheriff	Patrol Lieutenant	9	9	
Sheriff	Patrol Officer	25	25	
Sheriff	Process Server	2	2	
Sheriff	Professional Standards Lt	1	1	
Sheriff	Sheriff	1	1	
Sheriff Total		112.1	107	6
Soil & Water Conservation	Education & Grants Coord.	1	1	
Soil & Water Conservation	Program Assistant	1	1	
Soil & Water Conservation	Resource Conservationis	3	3	
Soil & Water Conservation	Soil & Water Director	1	1	
Soil & Water Conservation Total		6	6	
Treasurer	Deputy Treasurer	1	1	
Treasurer	Treasurer	1	1	
Treasurer Total		2	2	
UW Extension	Program Assistant	0.6		1.00
University Extension Total		0.60	0.00	1.00
Veterans Service Office	Veterans Service Director	1	1	
Veterans Service Office	Veterans Service Office	2	2	
Veterans Service Office Total		3	3	0.00
Grand Total		495.62	479.00	18.00

2021 Position ID Changes (FTE CHANGES ONLY) 2021 FTE in budget =											475.06	
	Current Status					Status Changed To						
Date Entered	Department	Position ID	Title	FTE	Business Unit	Effective Date	Position ID	Title	FTE	Business Unit	Net Change	Explanation of change Employee Affected
1/21/2021	Finance Dept.	19-160	Accountant	1	15100						-1	Position eliminated due to restructure after retirement
2/8/2021	Human Services	58-278	Outpatient Psychotherapist	1	43060	2/8/2021	58-324	Cinical Case Manager	same	same	0	Vacant Outpatient Psychotherapist position reclassified to Clinical Case Manager
Mar-21	Human Services					Mar-21	58-349	CCS Supervisor	1	43660	1	New CCS Supervisor position approved
May-21	Human Services	58-605	Jail Counselor	1	43860						-1	Position eliminated - Jail Contracted for Service
6/4/2021	HSD					6/4/2021	58-412	Waiver Specialist	1.00	45062	1	New position authorized by Board 05/18
6/4/2021	HSD					6/4/2021	58-145	APS Social Wkr	1.00	43460	1	New position authorized by Board 05/18
6/4/2021	Health Dept.	50-176		1	41950						-1	Health Nurse position not filled
6/4/2021	Health Dept.	50-174		1	41950						-1	Health Nurse position not filled
9/1/2021	Clerk of Court	04-157 04-153	Court Clerk Court Clerk	1 1	12100	9/1/2021	04-114 04-115	Counter Clerk Counter Clerk	1 1	same	0	Court Clerk positions reclassified to Counter Clerk
9/29/2021	HSD	58-610	Treatment Alternative/Div Supervisor	1	45266	9/29/2021	58-611	Treatmet Alternative/Div Coord	1	same		Treatment Alt/Div Supervisor reclassified to Treatment Alt/Div Coord

FTE as of 12/30/2021 **474.06**

FTE Reconciliation 2022 Budget	
Total FTE's Authorized in 2021 Budget	475.06
FTE Changes authorized during 2021 - after 2021 FTE Report created	-1
FTE's as of 12/31/2021	474.06
2022 FTE Changes	21.56
Total FTE's in Proposed 2022 Budget	495.62

FTE Changes		
	FTE Change	Comments
DAs Office		
Paralegal	1 New position	
Health Dept.		
Nutrition Educator	0.1 Increase to .7	
Public Health Nurse	-1 FTE Transferred to HSD	
Human Services Dept.		
Admin Foster - PT to FT	0.29 Increase PT to FT	
CCS Facilitator	5 New position	
CFS Supervisor	1 New position	
CLTS Program Spec	1 New position	
CLTS Supervisor	1 New position	
CPS Intake Swkr	1 New position	
CST Coordinator	2 New position	
Parent Support Worker	1.12 Increase PT to FT and New FT	
Psychiatric Nurse	1 FTE Transferred from HSD	
Treatment/Diversions Case Manager	1 New position	
Waiver Spec (CLTS)	2 New position	
Register of Deeds		
Register of Deeds Clerk	0.45 Increase PT to FT	
Sheriff's Dept.		
Criminal Support Specialist	1 New position	
Detective	1 New position	
Professional Standards Lt	1 New position	
Soil and Water		
Program Assistant	1 FTE Transferred from UW Ext	
UW Ext		
Program Assistant	-1 FTE Transferred to Soil & Water	
Program Assistant	0.6 From LTE to Regular Part Time	
Total Additional FTEs - 2022 Budget	20.56	

Position Reclassification								
Department	Employee Name	Position Number	Current Title	Title	Current pay grade/step	Rate as of 12/31/2021	Pay Grade/Step	Rate as of 1/1/2022 prior to ACB increase
Emergency Management	All Dispatchers	All	Emergency Dispatcher		B23	Various	B24	Various
Emergency Management	T Waack	43-000	Emergency Services Director		D62	\$76,311	D64	\$82,267
Human Services	L Stephan	58-484	CLTS/B3 Supervisor	Families Prgrm Mngr	C52	\$68,946	D62	\$75,000
Human Services	B Johnson	58-351	Clinical Services Supv	Clinical Prgrm Mngr	C52	\$72,449	D62	\$79,100
Soil & Water	T Wachowski	97-126	Education Coord/Admini Asst	Education & Grant Coord	B22	\$44,572	C42	\$48,711
Working Condition Changes								
Department	Position/Current Wkg Condition	New Wkg Condition						
Emergency Services	Emergency Services Dir/03	06						
Emergency Services	Program Mananger/03	06						
Position Title Changes								
Department	Current Title	Title						
ADRC of the Lakeshore	Elder American Programs Manager	Older Americans Program Manager						
Human Services	Parent Support Worker	Parent Coach						
Position Tranfers								
Current Department	Current Title	New Department	New Title					
Health Department	Public Health Nurse	Human Services Dept.	Psychiatric Nurse					
UW Extension	Program Assistant	Soil & Water						

Personnel Changes Included in 2022 Budget

For employees covered under the Performance Management Plan:

1. A wage increase of 2.0%, to be effective December 26, 2021 (which is the pay period that includes January 1)
2. Funds have been included for the performance management plan to reward employees for their good work. These increases are effective on the employee's anniversary date in position:
 - A step increase for employees between minimum and midpoint if their composite performance score is at least 1.75. Step increases average 3.0%
 - Employees between midpoint and maximum will continue to be eligible for a 1.0% increase if their composite performance score is between 2.01 – 2.74, and a 2.0% increase if their composite performance score is 2.75 or greater.
3. The maximum wage range for each wage band has been increased by 10% to allow for continued salary progression for employees nearing the maximum of the current wage schedule.
4. Our pay plan includes a working condition premium which provides compensation for positions subject to unavoidable risks and hazards. The working condition premiums have not been increased since the pay plan was adopted in 2013. I am proposing a 10% increase in this schedule.

Changes to Employee Policies:

The complete text of these policy changes is included in the 2022 Budget Resolution.

1. **Consolidation of the current 3 vacation schedules to one vacation schedule.** The new consolidated vacation schedule will provide a more competitive schedule to newly hired hourly employees, will increase vacation progression and will increase the current vacation maximum from 27 days to 30 days. (Presently only positions required to be staffed 24/7 have the 30-day maximum.) This change will provide 30 days maximum to all employees. Please see the chart that shows the proposed changes.

We provide vacation time to employees so that they can enjoy a healthy work/life balance. As we increase the vacation time provided we also want to encourage employees to schedule this time off in the year in which it is awarded. The policy change will limit vacation extensions to a maximum of 50 hours that can be carried over, effective January 2023. The delayed implementation of the limit of 50 hours will give employees plenty of time to make sure that they can use vacation at a time meaningful to them.

Section 12 of the Employee Policy Manual has been revised to reflect the new consolidated vacation schedule and to convert the current listing of sick, holiday and vacation accruals from days to hours.

	CURRENT			
	VACATION SCHEDULE FOR NON- EXEMPT EMPLOYEES	VACATION SCHEDULE FOR EXEMPT EMPLOYEES	Vacation for CO/Cooks/JD C/Power of Arrest	Vacation Schedule 1/1/2022
Years of Service	Number of Vacation Days	Number of Vacation Days	Number of Vacation Days	Number of Vacation Days
6 Months	0	5	0	5
1	5	10	6	10
2	10	15	12	15
7	15	15	12	15
8	15	15	18	18
9	16	16	18	18
10	17	17	18	18
11	18	18	18	18
12	19	19	18	19
13	20	20	18	20
14	21	21	18	21
15	22	22	21	22
16	23	23	21	23
17	24	24	24	24
18	25	25	26	26
19	25 1/2	25 1/2	28	28
20	26	26	30	30
21	26 1/2	26 1/2	30	30
22	27	27	30	30
TOTAL	355	370	366	390

2. **Change in premium pay for employees acting as Field Training Officers:** This change will allow employees to choose between either one hour of adjustment time off or one hour of pay for every 8 hours acting as a field training officer. The current policy provides the choice of one hour of adjustment time or \$1.50/hour premium. This policy change would become effective November 28, 2021 because employees cannot earn adjustment time in the month of December.

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
ADRC - Aging Resources	25.56	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
Child Support	9.00	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
Clerk of Court	19.00	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
Comptroller	4.00	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
Coroner	1.00	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
Corporation Counsel *	5.00	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
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	3.60
District Attorney	6.00	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
Emergency Management	2.00	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
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	1.00	1.50	1.50	1.50	2.00	2.00	2.00	2.00	0.00	0.00	1.00
Family Court Commissioner **	1.00	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
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	0.00	158.93	155.40	161.78	164.23	171.60	179.11	203.74	204.89	212.14
Health Department	19.86	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
Highway Department	53.00	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
Human Services	156.50	135.08	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
Information Systems	(A)	(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
Joint Dispatch Center	24.00	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
Personnel	2.00	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
Planning & Zoning	10.00	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
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.	N.A.	1.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Public Works / Communications	24.00	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
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	2.00	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61
Register of Deeds	4.00	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
Sheriff's Department	112.10	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
Soil & Water	6.00	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
Treasurer	2.00	2.00	2.00	2.00	2.00	4.00	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
UW-Extension	0.60	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
Veterans	3.00	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
Total	495.62	469.05	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

County Board of Supervisors 25

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

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

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

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**Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE
HISTORY 1977 TO 2021 ACTUALS AND 2022 ADOPTED**

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	PER-CENT INC (-DEC)
1977	1978	\$1,211,352,540	12.30%	\$4,081,326	-1.00%	(Note *) \$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%
2021	2022	\$6,230,176,500	10.85%	\$31,143,973	0.81%	\$4.99889	-9.06%

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 2022 Adopted Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2022	
				Amount	Total
		General Fund			
*	12700	Coroner	Replacement of Existing Stretcher	3,100	3,100
*	16100	Maintenance - Courthouse	A/C Condenser Replacements	125,000	235,100
			Dodge Truck (replacing 2012 Model)	38,000	
			Dome Restoration Study	33,000	
			Carpeting - Clerk of Court Office Suite	15,000	
			Fire Escape (repaint)	6,000	
			Concrete Replacement (misc)	4,000	
			John Deere Tractor Salter Attachment	3,600	
			Restain Exterior Doors (East)	3,000	
			LED Lighting Retro-Fits	2,000	
			Boiler Tune-Ups every 5 yrs - last done 2017	2,500	
			Generator Coolant Replacement	1,500	
			Fire Escape Lighting to LED	1,500	
*	16200	Maintenance - Office Complex	Lawn Tractor	70,000	88,500
			Asphalt Repair	12,000	
			LED Lighting Retrofits	4,500	
			Reception Window @ Economic Support	2,000	
*	16300	Maintenance - Jail	Main Jail Elevator Modernization	127,000	182,500
			District Heat, Heat Exchanger	50,000	
			LED Lighting RetroFits	2,000	
			Eddy Current Testing on Chiller (Every 2 Yrs)	2,000	
			Generator Coolant	1,500	
*	16400	Maintenance - UW Center	Roof F15	36,000	64,000
			A/C Condenser (2 of 5)	22,000	
			Boiler Servicing	6,000	
*	16600	Maintenance - Human Services	Boiler Replacements (1 of 3)	25,000	40,000
			Ergonomic Furniture Upgrades	9,000	
			Exterior Door to East Courtyard	4,000	
			LED Lighting RetroFits	2,000	
*	16700	Maintenance - PHD Building	LED Lighting Retro-fits	2,000	2,000
*	16750	Maintenance - Admin Office Bldg	Sewage Ejector Pit Pumps	6,000	8,000
			LED Lighting Retro Fits	2,000	
*	16800	Maintenance - Other Co Buildings	Broken Headstones - Potters Field Replace	1,000	2,000
			Trees - Veterans Park	1,000	
*	16900	Maintenance - C&T Building	UPS Battery Replacement Every 4 Yrs	12,000	12,000
*	16950	Maintenance - MAC	Window Replace (4 leaky)	8,000	11,000
			Sidewalk (Special Assessment)	3,000	
*	17100	Register of Deeds	CHAIRS (PUBLIC AREA)	440	1,000
			CHAIRS (VITAL RECORDS)	220	
			CSM CABINET	340	
*	21000	Sheriff - Admin	Miscellaneous	133,000	133,000
*	21200	Sheriff - Traffic Patrol	Dive Team Equipment Maintenance	5,000	391,000
			SWAT Team Equipmnet Maintenance	10,000	
			SWAT Team Munitions Annual Purchase	7,000	
			Annual 5 Replacement X2 Tasers w/batter/Cartridg	7,000	
			Patrol Division Equipment supplies /Duty Gear/armory ect	50,000	
			8 - Squads, title, and keys	312,000	

Outlay Items Included in the 2022 Adopted Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2022	
				Amount	Total
*	21650	Communications Activity	Quantar Replacements (4 of 5)	117,500	207,050
			HVAC Units-Tower Shelters	60,000	
			CCTV System at Public Health Building	8,000	
			C&T Router (includes 3 years of SmartNet)	7,000	
			Amer Fence-Liberty Tower	5,500	
			Touch Screens Planned Rep	4,050	
			Ca12 CDs Planned Replacement	3,000	
			Block Heater & Battery Charger - LBTY	2,000	
*	25100	Emergency Mgt - NUKE	Outlay for truck replacement in about 10 years	4,000	4,000
*	25400	Emergency Mgt - HAZMAT	Reimburse Appleton Fire Dept for Hazmat Grant Equipment	7,500	7,500
*	35100	Airport	Tractor	40,000	76,300
			Awnings and Cameras	9,100	
			Lighting Project per BL	27,200	
*	52000	Parks	Playground Equipment for Cato Falls Park - East	37,500	186,125
			3/4 Ton Pick Up	35,000	
			Asphalt Pigeon Lake Landing	25,000	
			Utility Gator	15,500	
			Picnic Tables	10,125	
			Ash Tree Removal	7,500	
			Zero Turn Mower Replacements	7,500	
			Buildings Maintenance - Misc.	2,000	
			CDBG Park Projects per JJ	46,000	
*	63000	Planning and Zoning	7/8 Passenger Van	35,000	55,000
			Transcendent	3,000	
			Surveyor Equipment Warranty	3,500	
			Surveyor Autocad Civel 3D	2,500	
			Surveyor Field Supplies	5,000	
			Septic Inspector Laptop	2,500	
			Property Lister Laptop	2,500	
			Software For Laptops	1,000	
		General Fund Total			1,709,175
		Human Services SRF			0
		Human Services SRF Total			
*	36300	Solid Waste Recycling SRF Recycling Operation	Asphalt (1 of 2)	50,000	58,000
			Loading Dock (West Bay Shipping Floor)	8,000	
		Solid Waste Recycling SRF Total			58,000
		Expo SRF			
*	54600	Expo Activities		0	0
*	54615	Ice Center	HVAC Motors (spares)	2,000	12,500
			Kaivac Machine	2,500	
			Mezzanine Flooring	8,000	
*	54620	Expo Maint & Improvements	Scag Riding Lawnmower	15,000	185,000
			MCIC MAU & Ductwork	40,000	
			Animal Pens-Horse Barns	25,000	
			Small Animal Building Lighting	5,000	
			Asphalt-Site Work	85,000	
			Security Gates-North & East Entrances	15,000	
		Expo SRF Total			197,500
		Jail Assessment Fee CPF			
		Jail Assessment Fee CPF Total			0
*	14500	Information Systems Information Systems	Chairs,Chair Mats, Office Equipment, Etc	750	6,750
			Staff PC's - Est	3,500	
			Misc	2,500	
		Information Systems Total			6,750
	45058	Human Services	Replacement Office Furniture	0	0
		Grand Total			1,971,425

Outlay Items Included in the 2021 Adopted Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2021	
				Amount	Total
		General Fund			
*	12700	Coroner	N/A	0	0
*	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
			Ergonomic 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 Adopted 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
*	25100	Emergency Mgt - NUKE	N/A		0
*	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
*	63000	Planning and Zoning	Computers and accessories	20,000	20,000
General Fund Total					1,495,155
Human Services SRF					
Human Services SRF Total					0
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
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
Jail Assessment Fee CPF					
Jail Assessment Fee CPF Total					0
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

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MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2021

	Issue Date	Interest Rate	Maturity Date	Original Principal	Paid or Refunded Through December 31, 2021	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	\$3,300,000	\$485,000
2013 General Obligation Note Finances the Health Department Building Project Financing Completed by Manitowoc County	7/1/13	2.28%	7/1/23	\$1,900,000	\$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	\$2,285,000	\$7,710,000
2018 General Obligation Promissory Note Finance Highway Road Construction Projects	8/7/18	4.00%	11/1/21	\$1,500,000	\$1,500,000	\$0
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	\$100,000	\$5,965,000
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	\$875,000	\$8,910,000
Total Long-term Debt				<u>60,895,000</u>	<u>37,345,000</u>	23,070,000
Other Post Employment Benefits / Vested Employee Compensated Absences						<u>\$445,994</u>
Total Long-term Obligations Account Group						<u><u>23,515,994</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>\$496,410</u>
Total Proprietary Funds						<u><u>\$496,410</u></u>

Manitowoc County

Existing Debt Service Payments

CALENDAR YEAR	Issue: 1 Amount: \$3,785,000 Type: Taxable G.O. Refunding Bonds (AR) Dated: May 8, 2012 Callable: '22-'23 Callable 4/1/21 @ Par				Issue: 2 Amount: \$9,995,000 Type: G.O. Refunding Bonds (CR) Dated: August 18, 2017 Callable: '27-'36 Callable 11/1/26 @ Par				Issue: 3 Amount: \$6,065,000 Type: G.O. Refunding Bonds (CR) Dated: September 23, 2019 Callable: '30-'36 Callable 11/1/29 @ Par				
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (11/1) (5/1/22)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	
	2021	***	2.950%	\$15,278	\$15,278	\$450,000	3.000%	\$228,450	\$678,450	\$100,000	3.000%	\$199,250	\$299,250
	2022	\$485,000	3.150%	\$7,639	\$492,639	\$280,000	3.000%	\$221,700	\$501,700	\$300,000	3.000%	\$196,250	\$496,250
	2023					\$445,000	3.000%	\$213,300	\$658,300	\$310,000	3.000%	\$187,250	\$497,250
	2024					\$460,000	3.000%	\$199,950	\$659,950	\$320,000	4.000%	\$177,950	\$497,950
	2025					\$475,000	3.000%	\$186,150	\$661,150	\$330,000	4.000%	\$165,150	\$495,150
	2026					\$490,000	3.000%	\$171,900	\$661,900	\$345,000	4.000%	\$151,950	\$496,950
	2027					\$500,000	3.000%	\$157,200	\$657,200	\$360,000	4.000%	\$138,150	\$498,150
	2028					\$520,000	3.000%	\$142,200	\$662,200	\$375,000	4.000%	\$123,750	\$498,750
	2029					\$535,000	3.000%	\$126,600	\$661,600	\$390,000	3.000%	\$108,750	\$498,750
	2030					\$550,000	3.000%	\$110,550	\$660,550	\$1,040,000	3.000%	\$97,050	\$1,137,050
	2031					\$565,000	3.000%	\$94,050	\$659,050	\$415,000	3.000%	\$65,850	\$480,850
	2032					\$580,000	3.000%	\$77,100	\$657,100	\$425,000	3.000%	\$53,400	\$478,400
	2033					\$600,000	3.125%	\$59,700	\$659,700	\$440,000	3.000%	\$40,650	\$480,650
2034					\$620,000	3.250%	\$40,950	\$660,950	\$450,000	3.000%	\$27,450	\$477,450	
2035					\$640,000	3.250%	\$20,800	\$660,800	\$465,000	3.000%	\$13,950	\$478,950	
TOTAL	\$485,000		\$22,916	\$507,916	\$7,710,000		\$2,050,600	\$9,760,600	\$6,065,000		\$1,746,800	\$7,811,800	
Callable Maturities	Credit: Aa3 Fiscal Agent: Associated Trust Advance Refunding of 2003 Issue. *** Paid off 2022 Maturity on 4/16/2021				Credit: A1/AA Insured (BAM) Fiscal Agent: Associated Trust Current refunding of 2007 bonds and 2017 NAN. Term Bond				Credit: A2 Underlying, A2/AA AGM Insured Fiscal Agent: Associated Trust Current refunding of 2019 NAN.				

Manitowoc County

Existing Debt Service Payments

Issue: 4 Amount: \$9,785,000 Type: G.O. Promissory Notes Dated: January 7, 2020 Callable: '29-'30 Callable 4/1/28 @ Par					Issue: 5 Amount: \$1,000,000 Type: G.O. Promissory Note Dated: July 1, 2021 Callable:				COMBINED DEBT SERVICE		
CALENDAR YEAR	PRINCIPAL (4/1 & 1/1/30)	RATE	INTEREST (4/1, 10/1 & 1/1/30)	TOTAL	PRINCIPAL (7/1)	RATE	INTEREST (1/1 & 7/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2021	\$875,000	3.000%	\$298,425	\$1,173,425					\$1,425,000	\$741,403	\$2,166,403
2022	\$895,000	3.000%	\$271,875	\$1,166,875	\$125,000	1.090%	\$10,900	\$135,900	\$2,085,000	\$708,364	\$2,793,364
2023	\$930,000	4.000%	\$239,850	\$1,169,850	\$150,000	1.090%	\$9,538	\$159,538	\$1,835,000	\$649,938	\$2,484,938
2024	\$965,000	4.000%	\$201,950	\$1,166,950	\$200,000	1.090%	\$7,903	\$207,903	\$1,945,000	\$587,753	\$2,532,753
2025	\$1,005,000	4.000%	\$162,550	\$1,167,550	\$250,000	1.090%	\$5,723	\$255,723	\$2,060,000	\$519,573	\$2,579,573
2026	\$1,040,000	3.000%	\$126,850	\$1,166,850	\$275,000	1.090%	\$2,998	\$277,998	\$2,150,000	\$453,698	\$2,603,698
2027	\$1,075,000	4.000%	\$89,750	\$1,164,750					\$1,935,000	\$385,100	\$2,320,100
2028	\$1,115,000	3.000%	\$51,525	\$1,166,525					\$2,010,000	\$317,475	\$2,327,475
2029	\$1,160,000	3.000%	\$8,700	\$1,168,700					\$2,085,000	\$244,050	\$2,329,050
2030									\$1,590,000	\$207,600	\$1,797,600
2031									\$980,000	\$159,900	\$1,139,900
2032									\$1,005,000	\$130,500	\$1,135,500
2033									\$1,040,000	\$100,350	\$1,140,350
2034									\$1,070,000	\$68,400	\$1,138,400
2035									\$1,105,000	\$34,750	\$1,139,750
TOTAL	\$9,060,000		\$1,451,475	\$10,511,475	\$1,000,000		\$37,060	\$1,037,060	\$24,320,000	\$5,308,851	\$29,628,851
Callable Maturities	Credit: A2 Underlying, A2/AA AGM Insured Fiscal Agent: Associated Trust Current refunding of 2010 Taxable Bonds (BABs).				Credit: Fiscal Agent:						

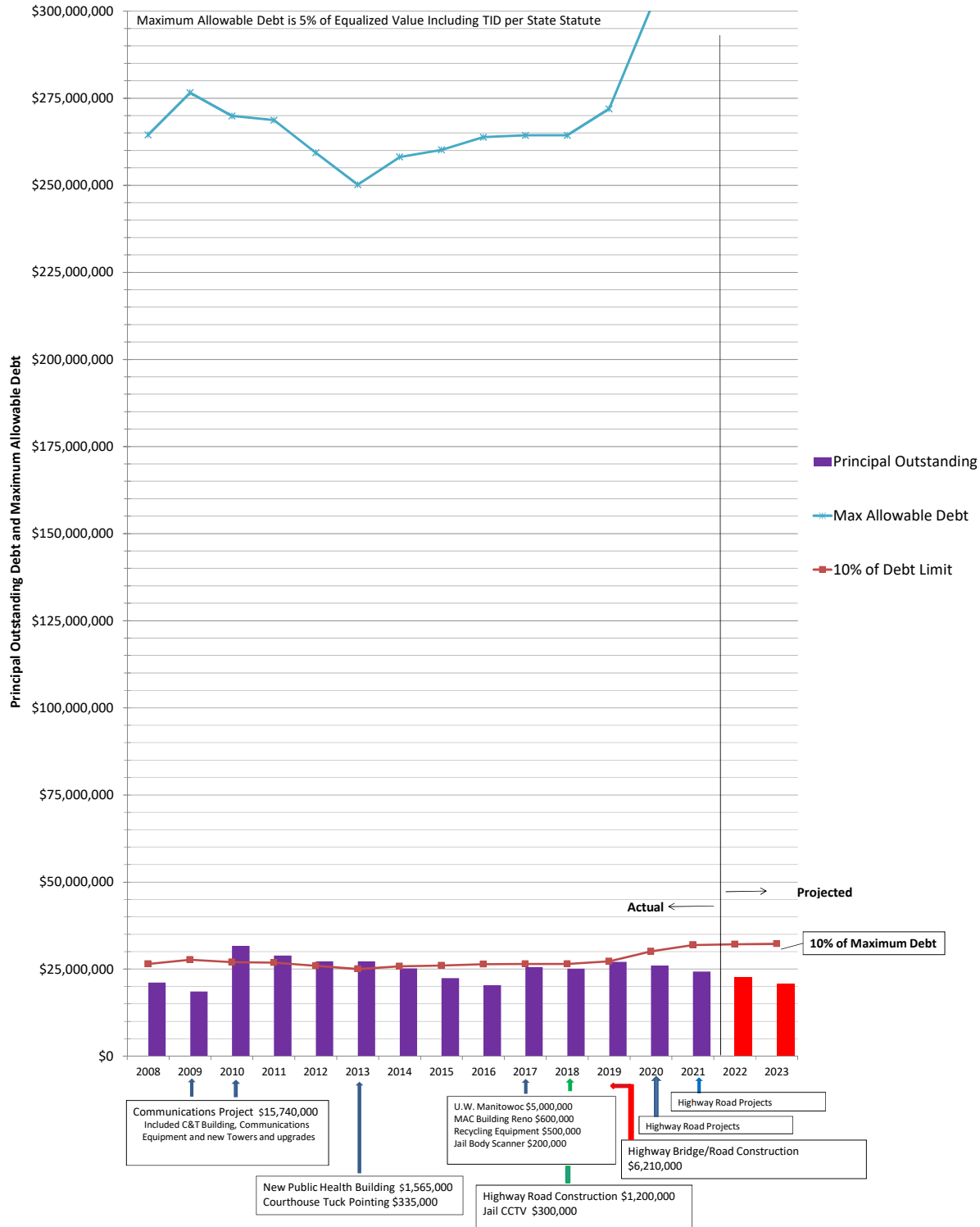
Borrowing History for Projects since 2006 - Principal Amounts

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		Borrowed for Highway Road Resurfacing Projects	\$1,000,000	\$2,710,000	\$24,320,000
2022		No Borrowing Planned	\$0	\$2,085,000	\$22,235,000

Updated September 16, 2021

Manitowoc County Debt

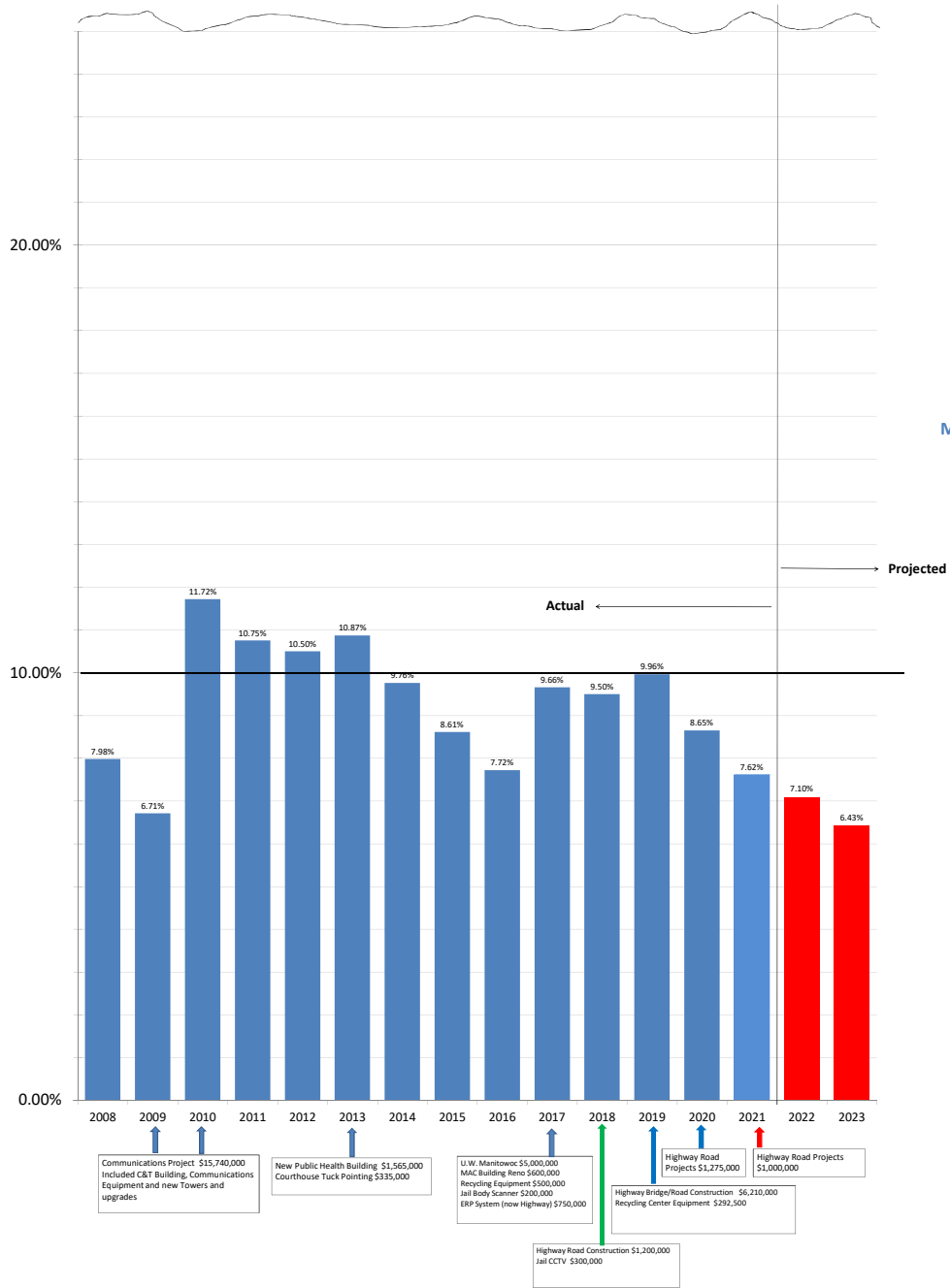
Updated 9/ JJ

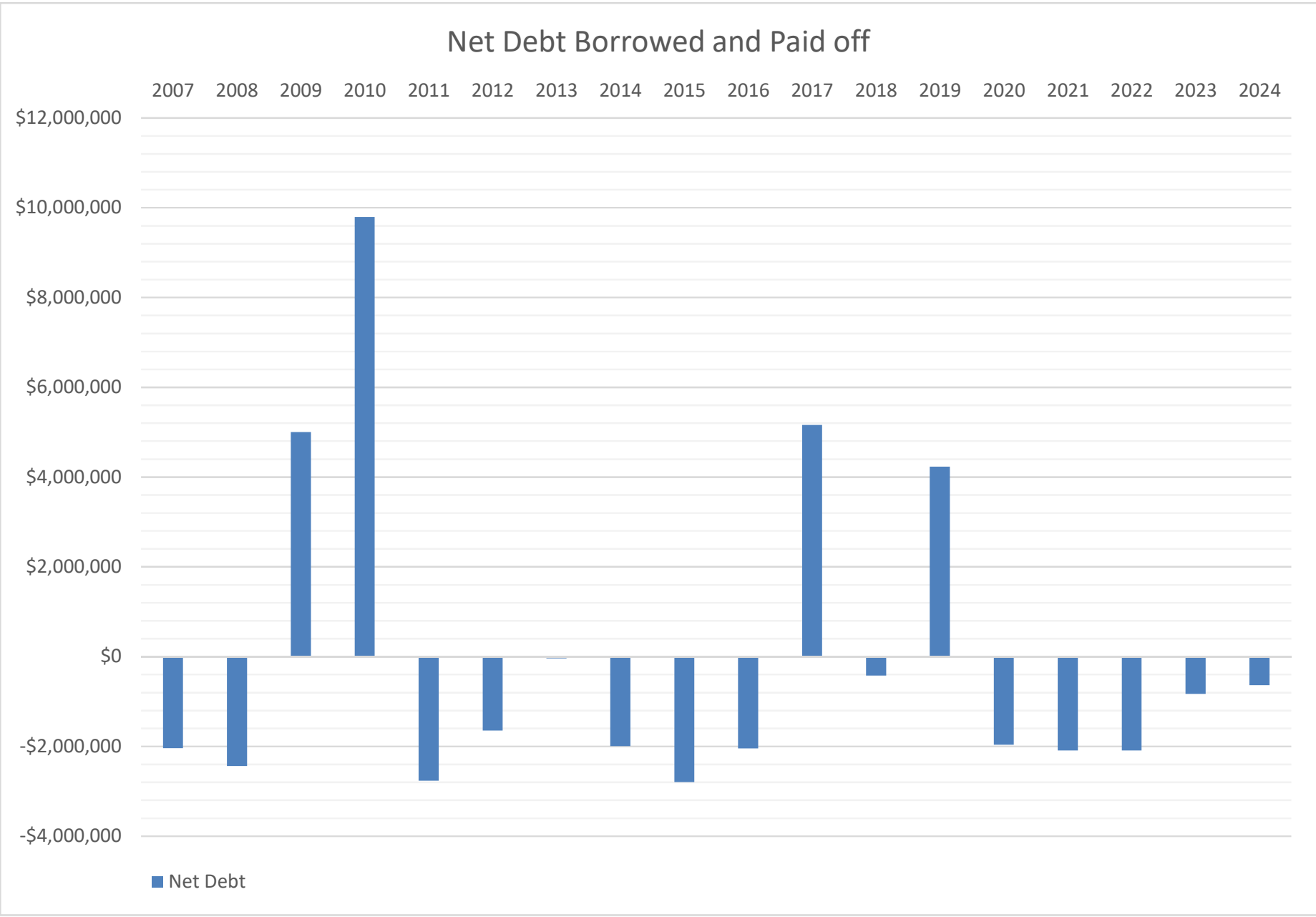


Keeping Debt Below 10% of Maximum

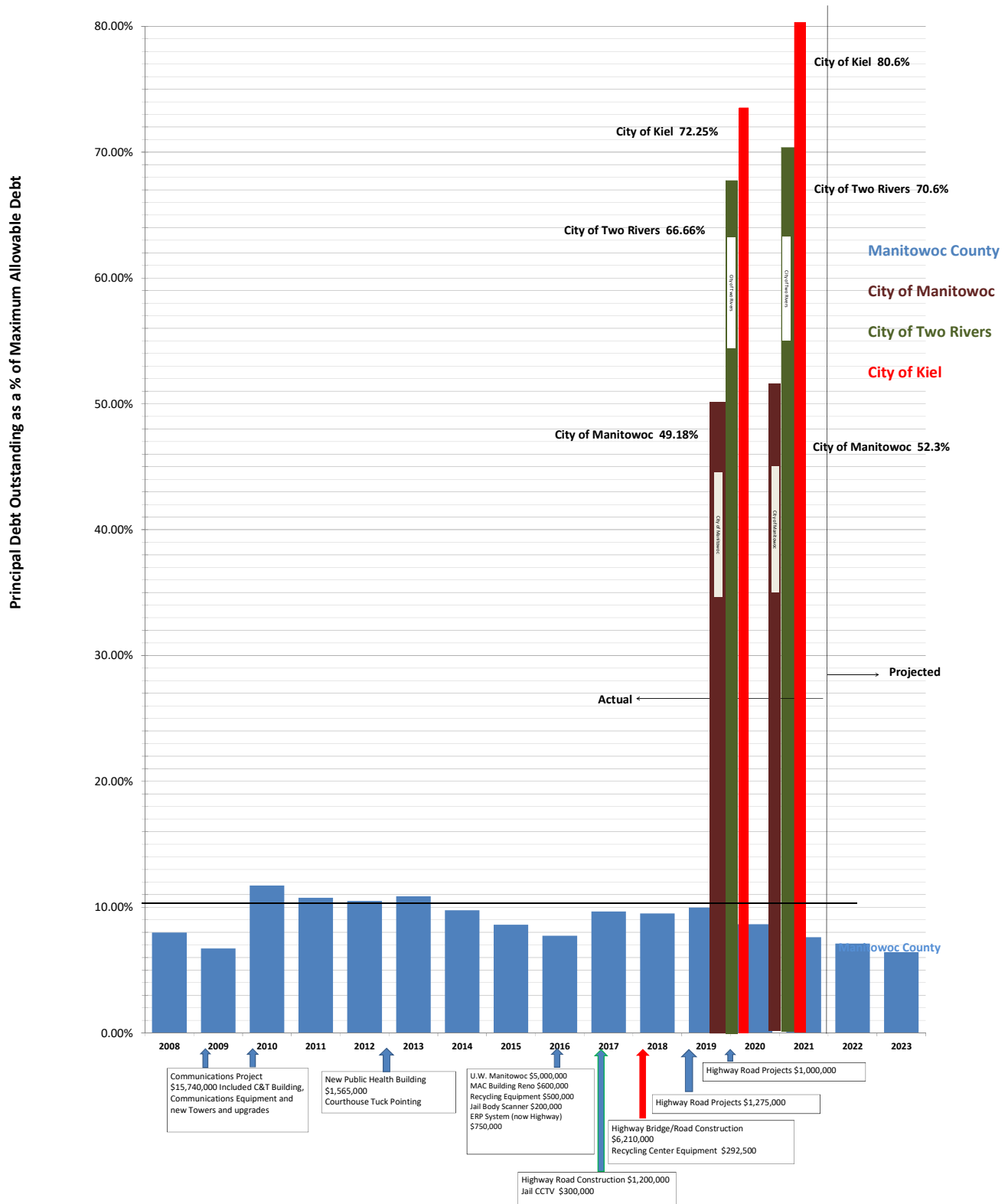
Maximum Allowable Debt Manitowoc County

Principal Debt Outstanding as a % of Maximum Allowable Debt





Maximum Allowable Debt Manitowoc County



Manitowoc County, Wisconsin
 Adopted Expenses Revenues & Tax Levy by Department
 Adopted 2022 Budget with 2021 and 2020 Levies Shown for Comparison Purposes

	Budgeted 2022 Expenses	Budgeted 2022 Revenues	2021 Fund Balance (Applied) (In) Retained Out	Adopted 2021 Levy for 2022 Budget	Adopted 2021	Adopted 2020
Aging Resources - ADRC	\$3,085,428.00	\$2,974,621.00	(\$85,807.00)	\$25,000.00	\$25,000.00	\$25,000.00
Airport	\$405,989.00	\$150,330.00	\$0.00	\$255,659.00	\$202,524.00	\$219,574.00
Child Support	\$988,991.00	\$870,000.00	\$0.00	\$118,991.00	\$75,092.00	\$110,440.00
Clerk of Court	\$1,521,817.00	\$780,026.00	\$0.00	\$741,791.00	\$672,217.00	\$641,925.00
Comptroller	\$804,119.00	\$0.00	\$0.00	\$804,119.00	\$869,283.00	\$833,031.00
Coroner	\$304,931.00	\$60,000.00	\$0.00	\$244,931.00	\$240,203.00	\$235,902.00
Corporation Counsel	\$466,253.00	\$0.00	\$0.00	\$466,253.00	\$451,094.00	\$443,815.00
County Board	\$148,315.00	\$0.00	\$0.00	\$148,315.00	\$150,690.00	\$144,547.00
County Clerk	\$473,730.00	\$21,000.00	\$0.00	\$452,730.00	\$416,253.00	\$422,087.00
District Attorney	\$522,544.00	\$34,700.00	\$0.00	\$487,844.00	\$382,815.00	\$364,908.00
Emergency Management	\$485,978.00	\$390,864.00	\$0.00	\$95,114.00	\$104,498.00	\$100,913.00
Executive	\$131,248.00	\$0.00	\$0.00	\$131,248.00	\$130,556.00	\$124,076.00
Family Court Commissioner	\$251,283.00	\$186,207.00	\$0.00	\$65,076.00	\$43,507.00	\$70,845.00
Health Department	\$1,749,035.00	\$1,209,960.00	\$0.00	\$539,075.00	\$913,582.00	\$913,582.00
Highway Department	\$8,903,711.00	\$4,690,119.00	\$0.00	\$4,213,592.00	\$2,710,837.00	\$2,379,811.00
Highway Bridge Aid Petitions	\$338,983.00	\$0.00	\$0.00	\$338,983.00	\$225,485.00	\$250,587.00
Human Services Department	\$25,649,247.00	\$18,420,971.00	(\$925,546.00)	\$6,302,730.00	\$6,705,870.00	\$6,914,839.00
Information Systems	\$1,990,092.00	\$2,001,679.00	\$11,587.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$1,888,403.00	\$0.00	\$0.00	\$1,888,403.00	\$1,744,611.00	\$1,687,857.00
Communications Activity	\$1,112,099.00	\$113,302.00	\$0.00	\$998,797.00	\$984,073.00	\$932,571.00
Personnel	\$322,814.00	\$0.00	\$0.00	\$322,814.00	\$318,535.00	\$286,598.00
Planning & Zoning	\$1,236,174.00	\$572,970.00	\$0.00	\$663,204.00	\$629,698.00	\$534,030.00
Parks	\$428,683.00	\$211,278.00	\$0.00	\$217,405.00	\$278,229.00	\$224,726.00
Public Works	\$2,672,065.00	\$226,646.00	\$0.00	\$2,445,419.00	\$2,326,806.00	\$2,299,507.00
Register in Probate	\$351,472.00	\$83,500.00	\$0.00	\$267,972.00	\$257,734.00	\$242,799.00
Register of Deeds	\$316,929.00	\$596,432.00	\$0.00	(\$279,503.00)	(\$249,549.00)	(\$194,967.00)
Sheriff's Department	\$12,710,992.00	\$1,135,115.00	\$0.00	\$11,575,877.00	\$11,132,632.00	\$10,727,101.00
Soil & Water	\$717,736.00	\$358,900.00	(\$11,856.00)	\$346,980.00	\$331,606.00	\$331,606.00
Treasurer	\$268,628.00	\$476,125.00	\$0.00	(\$207,497.00)	(\$556,128.00)	(\$555,387.00)
UW-Extension	\$262,718.00	\$5,985.00	\$0.00	\$256,733.00	\$253,500.00	\$243,222.00
Veterans	\$299,700.00	\$13,000.00	\$0.00	\$286,700.00	\$263,412.00	\$254,803.00
Non-Department	\$0.00	\$5,296,475.00	(\$1,686,057.00)	(\$6,982,532.00)	(\$5,529,301.00)	(\$5,250,562.00)
Library	\$949,265.00	\$0.00	\$0.00	\$949,265.00	\$904,185.00	\$813,368.00
Debt Service Fund	\$2,307,303.00	\$0.00	\$0.00	\$2,307,303.00	\$3,088,665.00	\$3,475,297.00
Expo	\$872,924.00	\$687,812.00	(\$185,112.00)	\$0.00	\$0.00	\$0.00
Recycling	\$989,941.00	\$447,852.00	\$0.00	\$542,089.00	\$542,089.00	\$535,331.00
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	\$154,895.00	\$62,700.00	\$0.00	\$92,195.00	\$85,978.00	\$85,438.00
Board of Adj	\$24,641.00	\$15,000.11	\$0.00	\$9,640.89	\$4,642.00	\$5,142.00
Capital Project Funds	\$5,984,509.50	\$7,670,566.50	\$1,686,057.00	\$0.00	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$1,257.52	\$0.00	\$0.00	\$1,257.52	\$3,050.41	\$9,533.42
Total All Expenditures	<u>\$83,461,843.02</u>	<u>\$51,121,135.61</u>	<u>(\$1,196,734.00)</u>	<u>\$31,143,973.41</u>	<u>\$31,143,973.41</u>	<u>\$30,893,895.42</u>
				2021 Levy	2020 Levy	2019 Levy

2022 Adopted Budget Summary by Fund

Manitowoc County, WI
Budget Summary by Fund - 2022 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	17,056,039	6,302,730	4,552,575	542,089	10,000	25,000	346,980	0	2,307,303	0	0	0	1,258	31,143,973
Other Taxes and Assessments	317,125	0	0	0	0	0	0	0	0	0	0	0		317,125
Intergovernmental Grants & Aids	8,111,681	11,217,252	1,719,328	0	0	2,000,825	353,900	7,000	0	7,670,567	0	0		31,080,553
Licenses and Permits	400,870	0	0	0	0	0	4,000	0	0	0	0	0		404,870
Fines, Forfeitures, Penalties	262,100	40,000	0	0	0	0	0	0	0	0	0	0		302,100
Public Charges For Services	2,599,262	1,766,674	0	437,000	0	570,972	0	679,475	0	0	15,000	74,895		6,143,278
Intergovernmental Charges for Services	376,359	5,395,445	0	0	1,357,000	92,500	0	0	0	0	1,986,679	2,601,590		11,809,573
Other Revenue	444,218	1,600	0	10,852	0	310,324	1,000	1,337	0	0	0	294,306		1,063,637
Total Revenues	29,567,654	24,723,701	6,271,903	989,941	1,367,000	2,999,621	705,880	687,812	2,307,303	7,670,567	2,001,679	2,970,791	1,257.52	82,265,109
EXPENDITURES BY CLASSIFICATION														
General Government	8,712,135										1,990,092			10,702,227
Public Safety	16,197,472													16,197,472
Public Works	560,884		6,271,903	989,941	1,367,000							2,970,791		12,160,519
Health And Human Services	3,037,726	25,649,247				3,085,428								31,772,401
Culture, Recreation And Education	1,637,786							872,924						2,510,710
Conservation And Development	1,107,708						717,736							1,825,444
Capital Projects										5,984,510				5,984,510
Debt Service									2,307,303					2,307,303
Contingency	0													0
Total Expenditures / Expenses	31,253,711	25,649,247	6,271,903	989,941	1,367,000	3,085,428	717,736	872,924	2,307,303	5,984,510	1,990,092	2,970,791	0.00	83,460,586
EXPENDITURES BY OBJECT														
Personal Services	21,016,081	12,608,481	0	87,676	0	1,867,221	479,236	192,830			591,461	4,083,572		40,926,558
Contractual Services	6,251,044	11,129,733	362,151	797,110	1,367,000	1,056,584	47,369	406,338	0	0	1,097,095	1,134,775		23,649,199
Supplies (Operation & Maintenance)	1,913,114	428,231	5,909,752	44,202	0	137,219	28,240	63,980	0	0	29,495	(3,179,935)		5,374,298
Fixed Charges	392,297	102,583	0	2,953	0	24,404	4,391	12,276	0	0	265,291	932,379		1,736,574
Capital Outlay	1,681,175	3,000	0	58,000	0	0	0	197,500	0	5,984,510	6,750	0		7,930,935
Contingency	0	0	0	0	0	0	0	0	0	0	0	0		0
Debt Service	0	0	0	0	0	0	0	0	2,307,303	0	0	0		2,307,303
Other (Grants, Contributions)	0	1,377,219	0	0	0	0	158,500	0	0	0	0	0		1,535,719
Total Expenditures / Expenses	31,253,711	25,649,247	6,271,903	989,941	1,367,000	3,085,428	717,736	872,924	2,307,303	5,984,510	1,990,092	2,970,791	0.00	83,460,586

**MANITOWOC COUNTY HIGHWAY COMMISSION
TENTATIVE FIVE-YEAR CONSTRUCTION SCHEDULE
2022– 2026**

2022 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “Q” Bridge Construction (North)
CTH “JJ” Bridge Construction
CTH “R” Francis Creek to CTH K (2.7 MILES)
CTH “C” CTH J to STH 42 (4.9 MILES)
CTH “X” from CTH A to CTH M (1.5 MILES)
CTH “V” CTH O to Hwy 42 (2.6 miles)
CTH “O” CTH V to Viceroy (4.2 miles)
15.9 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) STP
CTH “J” from CTH JJ to US 151 (2 MILES)
CTH “XX” Union Road to CTH Dairyland Drive. (1.5 MILES)
CTH “C” from CTH J to St. Nazianz (1.6 MILES)
19.2 miles

2024 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “T” from US 10 to Reifs Mills Road (2.5 MILES)
CTH “R” from Waldo Blvd. to CTH P (1.4 MILES) STIP
CTH “V” from Village limits to STH 42 (3.2 MILES)
CTH “VV” from CTH B to STH 147 (2.5 MILES)
CTH “CL” from 26th Street to 10th Street (1 MILE)
CTH “R” from CTH K to STH 147 (4 MILES)
CTH “XX” Union to STH 42 (3 MILES)
CTH “Z” from Redwood Lane to Keehan (2.3 MILES)
19.9 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 “NN” from CTH K to CTH Z (4.2 MILES)
CTH “Z” from Keehan Road to NN (1.8 MILES)
CTH “Y” from CTH R to CTH Q (2.7 MILES)
CTH “CR” from CTH U to CTH CR (1.1 MILES)
19.3 miles

2026 PAVING PROJECTS & BRIDGE REPLACEMENTS

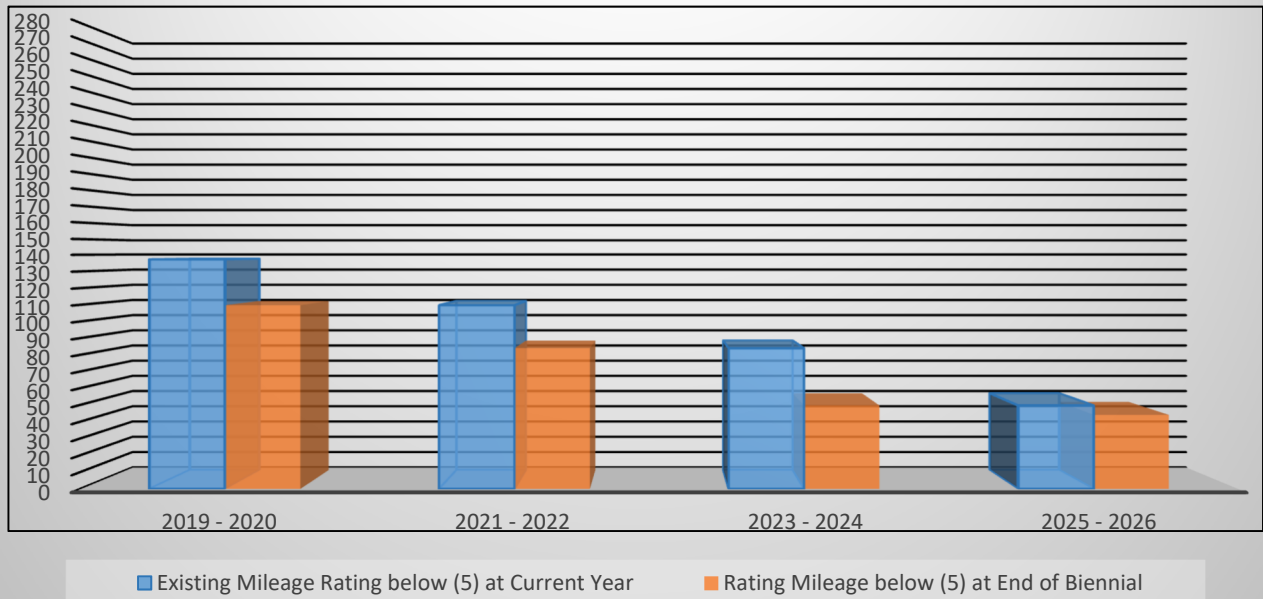
CTH “LS” Whitetail Lane to Center Road (2.2 MILES)
CTH “XX” Center Road to North Ave. (1.3 MILES)
CTH “XX” from US 67 to CTH A (5.1 MILES)
CTH “G” US 10 to Taus Road (3.0 MILES)
CTH “T” Kellnersville North limits to south limits (0.7 MILES)
CTH “V” CTH R to I-43 (0.5 MILES)
CTH “R” STH 147 to CTH BB (3.8 MILES)
16.6 miles

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Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

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

Manitowoc County Highway Ratings Progress Data (8-Year)

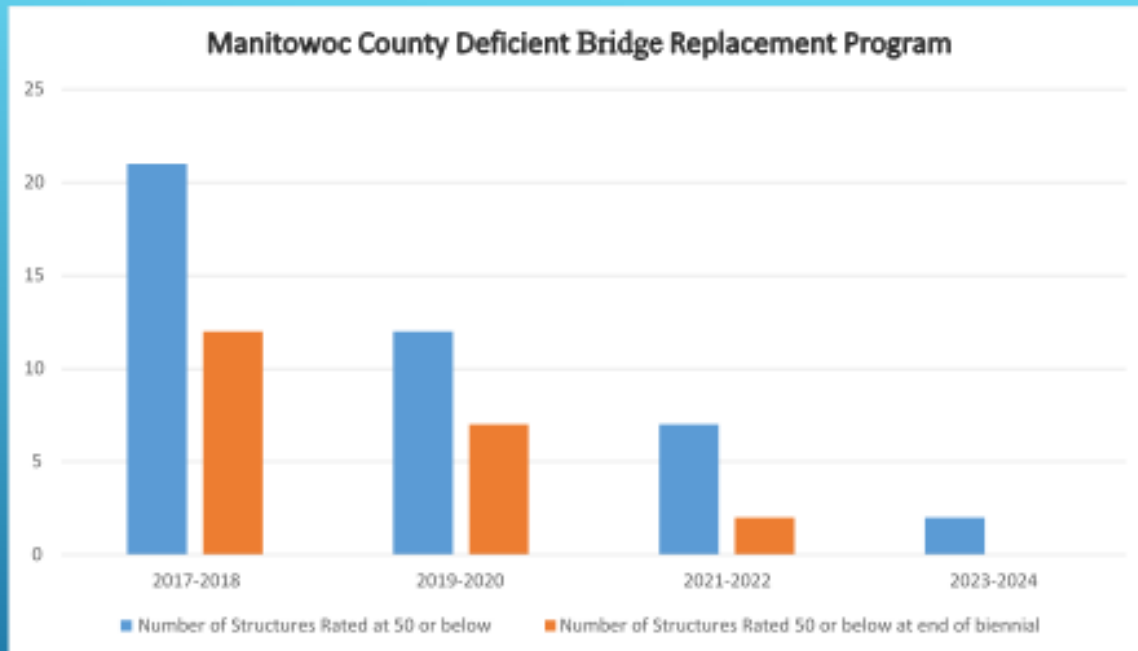


2019 - 2020: 109.76 Miles Rated below 5 (1-10 Scale) as of year-end 2020

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

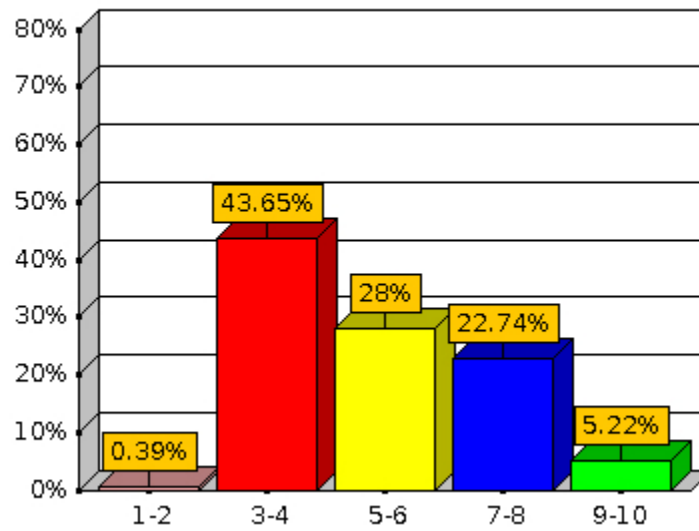
2023 - 2024: 49.66 Miles Rated below 5 (1-10 Scale) projected end of 2024

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

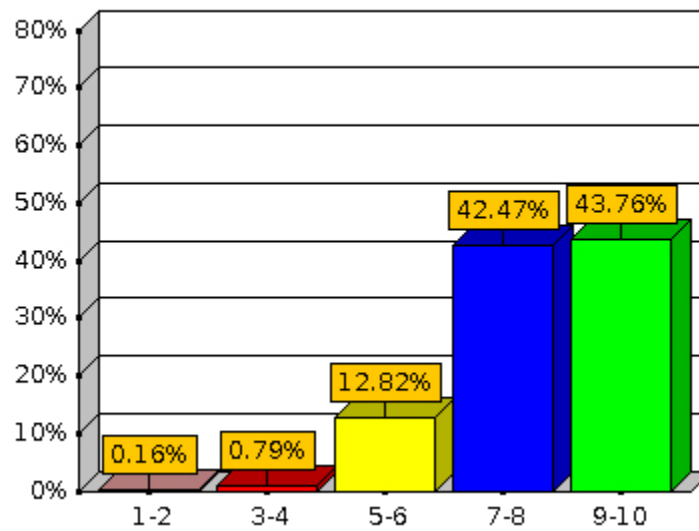


All Bridges Previously as Applied for Local Program Federal/State Funding Cost Share Have Been Awarded

MANITOWOC COUNTY HIGHWAY RATINGS AS OF 2020



MANITOWOC COUNTY HIGHWAY RATINGS AT COMPLETION OF 2026

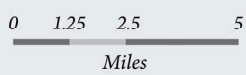




- 2022**
1. CTH Q Bridge Construction (North)
 2. CTH JJ Bridge Construction
 3. CTH R (2.7 Miles) Francis Creek to CTH K
 4. CTH C (4.9 Miles) CTH J to CTH 42
 5. CTH X (1.5 Miles) CTH A to CTH M
 6. CTH V (7.6 Miles) CTH O to CTH 42
 7. CTH O (4.2 Miles) CTH V to Viceroy
- 2023**
8. CTH B (1 Mile) Samz Rd to CTH 147
 9. CTH B (6 Miles) CTH 147 to CTH BB
 10. CTH Q (4 Miles) CTH 310 to Kingsbridge
 11. CTH W (3.1 Miles) Taus Rd to Brown County Line
 12. CTH J (2 Miles) CTH JJ to US 151
 13. CTH XX (1.5 Miles) Union Rd to CTH DL
 14. CTH C (1.6 Miles) CTH J to St. Nazianz
- 2024**
15. CTH T (2.5 Miles) US 10 to Reifs Mills Rd
 16. CTH R (1.4 Miles) Waldo Blvd to CTH P
 17. CTH V (3.2 Miles) Village Limits to CTH 42
 18. CTH VV (2.5 Miles) CTH B to CTH 147
 19. CTH CL (1 Mile) 26th St to 10th St
 20. CTH R (4 Miles) CTH K to CTH 147
 21. CTH XX (3 Miles) Union Rd to CTH 42
 22. CTH Z (2.3 Miles) Redwood Ln to Keehan Rd

Future Road Projects Manitowoc County Highway Department

- | | |
|--------|--------|
| — 2022 | — 2025 |
| — 2023 | — 2026 |
| — 2024 | |



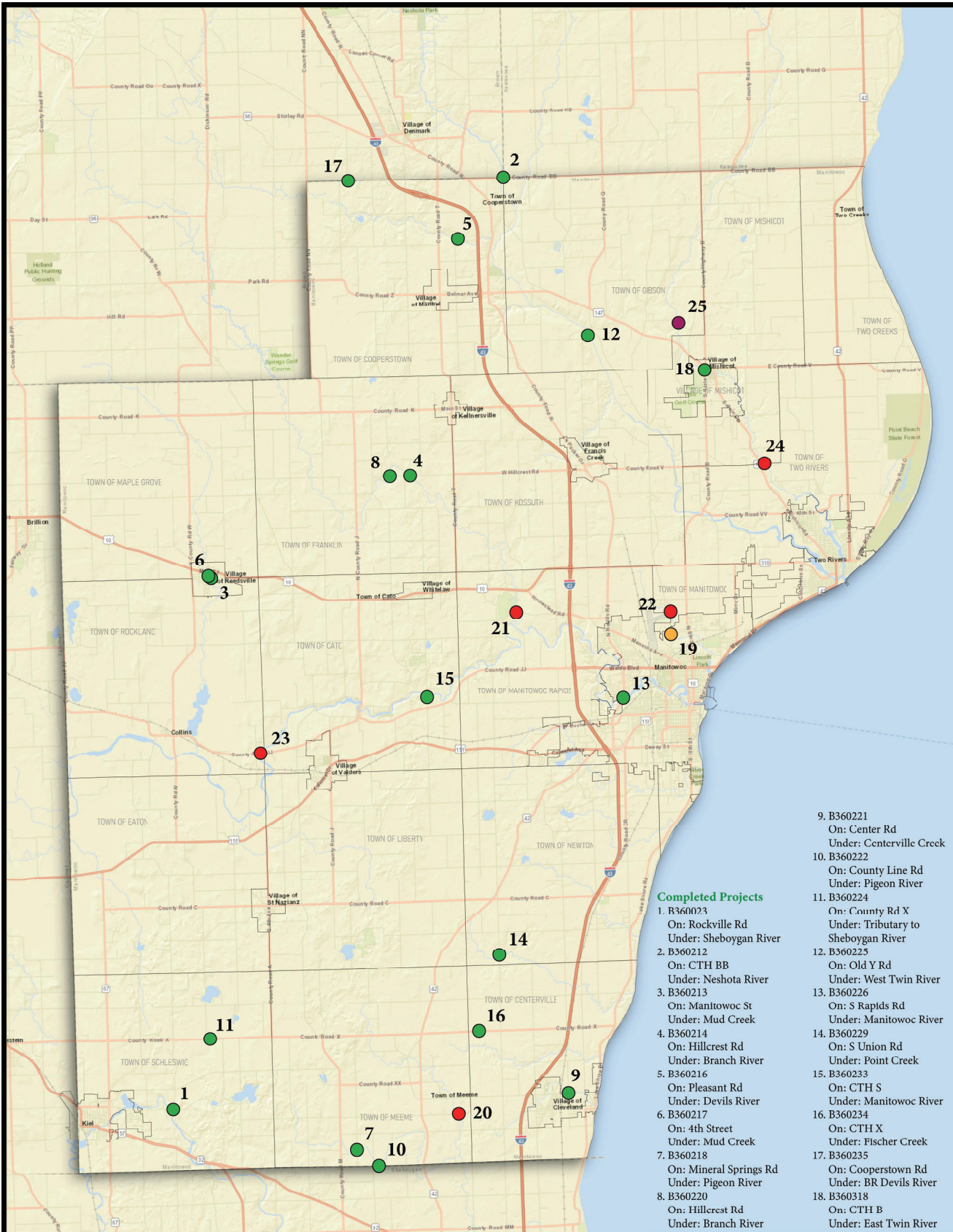
- 2025**
23. CTH Q (4 Miles) Kingsbridge to CTH 147
 24. CTH Q (4 Miles) CTH 147 to CTH BB
 25. CTH R (1.5 Miles) CTH P to CTH 310
 26. CTH NN (4.2 Miles) CTH K to CTH Z
 27. CTH Z (1.8 Miles) Keehan Rd to CTH NN
 28. CTH Y (2.7 Miles) CTH R to CTH Q
 29. CTH CR (1.1 Miles) CTH U to CTH C

- 2026**
30. CTH LS (2.2 Miles) Whitetail Ln to Center Rd
 31. CTH XX (1.3 Miles) Center Rd to North Ave
 32. CTH XX (5.1 Miles) US 67 to CTH A
 33. CTH G (3 Miles) US 10 to Taus Rd
 34. CTH T (0.7 Miles) Kellnersville North to Kellnersville South
 35. CTH V (0.5 Miles) CTH R to I-43
 36. CTH R (3.8 Miles) CTH 147 to CTH BB

BAY LAKE
Regional Planning Commission | Since 1972

Map Date: 9/17/2021
Sources: Manitowoc County, 2021; Bay-Lake RPC, 2021.

Disclaimer: This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information, and data used for reference purposes only. Bay-Lake RPC is not responsible for any inaccuracies herein contained.



Bridge Projects

Manitowoc County Highway Department

- Completed (2015 - 2021)
- Future (Fall 2021)
- Future (2022)
- Future (2025)

0 1.25 2.5 5
Miles



Future Projects

- 19. B360242 (South)
On: CTH Q
Under: Little Manitowoc River
- 20. B360219
On: W Washington Rd
Under: Meeme River
- 21. B360240
On: N Union Rd
Under: Branch River
- 22. B360241 (North)
On: CTH Q
Under: Little Manitowoc River

- 23. B360247
On: CTH JJ
Under: Manitowoc River
- 24. B360250
On: East Hillcrest
Under: East Twin River
- 25. P36087
On: Rockledge Rd
Under: East Twin River

Completed Projects

- 1. B360023
On: Rockville Rd
Under: Sheboygan River
- 2. B360212
On: CTH BB
Under: Neshota River
- 3. B360213
On: Manitowoc St
Under: Mud Creek
- 4. B360214
On: Hillcrest Rd
Under: Branch River
- 5. B360216
On: Pleasant Rd
Under: Devils River
- 6. B360217
On: 4th Street
Under: Mud Creek
- 7. B360218
On: Mineral Springs Rd
Under: Pigeon River
- 8. B360220
On: Hillcrest Rd
Under: Branch River
- 9. B360221
On: Center Rd
Under: Centerville Creek
- 10. B360222
On: County Line Rd
Under: Pigeon River
- 11. B360224
On: County Rd X
Under: Tributary to Sheboygan River
- 12. B360225
On: Old Y Rd
Under: West Twin River
- 13. B360226
On: S Rapids Rd
Under: Manitowoc River
- 14. B360229
On: S Union Rd
Under: Point Creek
- 15. B360233
On: CTH S
Under: Manitowoc River
- 16. B360234
On: CTH X
Under: Fischer Creek
- 17. B360235
On: Coopersburg Rd
Under: BR Devils River
- 18. B360318
On: CTH B
Under: East Twin River



BAY LAKE
Regional Planning Commission | Since 1972

Map Date: 9/17/2021
Sources: Manitowoc County, 2021;
Bay-Lake RPC, 2021.

Disclaimer: This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information, and data used for reference purposes only. Bay-Lake RPC is not responsible for any inaccuracies herein contained.

Capital Projects Report
August 2021

* 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:																		
Replace of HVAC Systems Digital Controls			\$ 350,000									\$ 320,000						\$ 670,000
Replace of CCTV System Servers & Storage Units				\$ 350,000														\$ 350,000
Replace of Air Handling Unit #5 & ACC-1 Condenser					\$ 160,000													\$ 160,000
Replace of 1992 Addition's Roofs						\$ 130,000												\$ 130,000
Cooling Tower Rebuild		\$ 30,000																\$ 30,000
Replace Cylinder for the 1962 Elevator					\$ 120,000													\$ 120,000
Replace Hot Water Tanks and Heat Exchanger Bundles																	\$ 110,000	\$ 110,000
Replace Chiller																	\$ 150,000	\$ 150,000
Replace Card Access System								\$ 100,000										\$ 100,000
Main Jail Elevator Modernization								\$ 127,000										\$ 127,000
Administration Wing Elevator Modernization											\$ 125,000							\$ 125,000
Replace Uninterruptible Power Supply											\$ 40,000							\$ 40,000
Replace CRAC Unit #2									\$ 55,000									\$ 55,000
Security System Upgrades (Process Logic Controllers)												\$ 100,000						\$ 100,000
Various Other Projects		\$ 30,000	\$ 90,000	\$ 25,000	\$ 45,000	\$ 55,000	\$ 25,000	\$ 67,000										\$ 337,000
Law Enforcement Center Total	\$ -	\$ 60,000	\$ 440,000	\$ 375,000	\$ 325,000	\$ 185,000	\$ 25,000	\$ 294,000	\$ 55,000	\$ -	\$ 165,000	\$ 420,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000	\$ 2,604,000
Courthouse:																		
Remodel of Courtroom B-15		\$ 210,000																\$ 210,000
ADA Remodel of 1st & 2nd Floor Restrooms							\$ 489,200											\$ 489,200
Elevator Modernization							\$ 180,000											\$ 180,000
Exterior Dome, Copper Repairs- Date TBD	\$ 6,680,000																	\$ 6,680,000
Replace Windows - Building Wide	\$ 320,000																	\$ 320,000
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
Replace District Heat, Heat Exchanger									\$ 40,000									\$ 40,000
Replace A/C Condensers								\$ 125,000										\$ 125,000
Replace VAV HVAC Control														\$ 210,000				\$ 210,000
Replace Stair Boiler													\$ 90,000					\$ 90,000
Various Other Projects		\$ 40,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ 50,000	\$ 34,000										\$ 384,000
Courthouse Total	\$ 7,000,000	\$ 250,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ 719,200	\$ 159,000	\$ 150,000	\$ 145,000	\$ -	\$ -	\$ 90,000	\$ 320,000	\$ -	\$ -	\$ -	\$ 9,093,200
Human Services Building:																		
OSHA Required Roof Hatch Railings (All Buildings)						\$ 40,000												\$ 40,000
Replace Boilers (3)		\$ 60,000																\$ 60,000
Replace Air Handling Unit #2 and Condenser		\$ 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	\$ 46,000										\$ 251,000
Human Services Building Total	\$ -	\$ 330,000	\$ 30,000	\$ 50,000	\$ 35,000	\$ 90,000	\$ 165,000	\$ 46,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 100,000	\$ -	\$ 986,000
Office Complex:																		
Water Main					\$ 65,000													\$ 65,000
Parking Lot Rebuild and Asphalt Maintenance										\$ 80,000								\$ 80,000
Replace All A/C Condensers									\$ 90,000									\$ 90,000
Various Other Projects		\$ 20,000	\$ 40,000	\$ 20,000	\$ 40,000	\$ 25,000	\$ 35,000	\$ 60,000										\$ 240,000
Office Complex Total	\$ -	\$ 20,000	\$ 40,000	\$ 20,000	\$ 105,000	\$ 25,000	\$ 35,000	\$ 60,000	\$ 90,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000
Public Health Building:																		
Replace Rooftop Air Handling Units and System Controls						\$ 100,000												\$ 100,000
Elevator Modernization										\$ 110,000								\$ 110,000
Various Other Projects				\$ 10,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ 2,000										\$ 52,000
Public Health Building Total	\$ -	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 120,000	\$ 15,000	\$ 2,000	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,000
UW Green Bay-MTWC:																		
1962 Mechanical Systems Updates **				\$ 1,500,000														\$ 1,500,000
Science Labs Remodeling Project **				\$ 3,500,000														\$ 3,500,000
Replace Founders Hall ADA Entrance																	\$ 60,000	\$ 60,000
South Access Road Relocation															\$ 100,000			\$ 100,000
Replace Hillside Hall Roof													\$ 100,000					\$ 100,000
Replace Lakeside Hall Roof													\$ 100,000					\$ 100,000
Replace Lakeside Hall Boilers															\$ 80,000			\$ 80,000
Hillside Hall Elevator Modernization																		\$ 150,000
Founders Hall Elevator Modernization																		\$ 150,000
Various Other Projects		\$ 25,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 58,000										\$ 273,000
UW Green Bay-MTWC Total	\$ -	\$ 25,000	\$ 35,000	\$ 5,035,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 180,000	\$ -	\$ 60,000	\$ 6,013,000
Administration Building:																		
Replace DDC Control									\$ 30,000									\$ 30,000
Replace Boiler #1													\$ 40,000					\$ 40,000
Various Other Projects		\$ 25,000			\$ 20,000	\$ 5,000	\$ 5,000	\$ 8,000										\$ 63,000
Administration Building Total	\$ -	\$ 25,000	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 5,000	\$ 8,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 133,000
Communications and Technology:																		
Replace Boilers																\$ 60,000		\$ 60,000
Replace AHU Condensers																\$ 100,000		\$ 100,000
Replace CRAC Units																\$ 60,000		\$ 60,000
Replace Uninterruptible Power Supply											\$ 40,000							\$ 40,000
Various Other Projects				\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 12,000										\$ 52,000
Communications and Technology Total	\$ -	\$ -	\$ -	\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 12,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ -	\$ 312,000
Heritage Center:																		
Water/Sewer Main						\$ 60,000												\$ 60,000
Electric Service/Emergency Generator							\$ 80,000											\$ 80,000
Elevator Modernization											\$ 125,000							\$ 125,000
Replace Rooftop Units (2)																		\$ 50,000
Various Other Projects				\$ 20,000	\$ 10,000	\$ 15,000		\$ 11,000										\$ 56,000
Heritage Center Total	\$ -	\$ -	\$ -	\$ 20,000	\$ 10,000	\$ 75,000	\$ 80,000	\$ 11,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371,000
Various Other Future Projects									\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 3,300,000
All Public Works Building Total	\$ 7,000,000	\$ 710,000	\$ 625,000	\$ 5,590,000	\$ 610,000	\$ 605,000	\$ 1,089,200	\$ 650,000	\$ 625,000	\$ 635,000	\$ 630,000	\$ 720,000	\$ 630,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 23,549,200

Expo Capital Improvement Plan

The following capital outlay plan is for Year 6 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 June 2021, the aggressive repair and replacement schedule undertaken from 2016-2021 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 2022:

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 75% of the poor asphalt and base on the grounds as part of our planned replacement schedule.

Item #2 – Stalls – Horse Barns

In cooperation with Horse-a-Rama Inc., we have identified 10 stalls in need of replacement.

Item #3 – Security Gates at North & East Entrances

This installation will enhance site security and improve patron safety.

Item #4 – Install Make-Up Air Unit in the Ice Center

This installation is being budgeted for in the event the Ice Center User Groups would disband and the facility would become a dry floor facility in the winter. This is not an expectation, but would be needed in the unlikely event it would happen. If not needed, the funds for this item will revert back to the fund balance.

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.

IS DIVISION

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.

COMMUNICATIONS DIVISION

The Communications Activity is associated with Joint Dispatch and was established to account for all Joint Dispatch Equipment and Infrastructure within the center including the public safety radio 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 infrastructure as well as standard telephone systems and video-conferencing for County Government. 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.

The Communications Division provides support on a 7 days per week x 24 hours per day x 365 days per year schedule.

PUBLIC WORKS

The Public Works Department is comprised of five divisions: Buildings & Grounds, Solid Waste & Recycling, Communications, Information Services, and the Expo Center.

The DPW provides a variety of building and grounds maintenance, custodial services, and management of capital outlay and improvements for over 42 buildings. 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 Maintenance and Custodial duties of most County facilities
- Public Safety Radio and E911 infrastructure
- Phone System; Cell Phones; Video Conferencing
- Information Systems & Technology Management
- Solid Waste & Recycling Programs; Compost Sites and Material Recovery Facility (MRF)
- Expo Grounds & Buildings; Ice Center; annual County Fair management
- Sale, procurement and bidding for equipment, supplies, services, etc.
- Property Management – Tax Properties; County Commercial Park; Land Leases; Land purchases and sales; etc.

The Public Works Department provides support on a 7 days per week x 24 hours per day x 365 days per year schedule.

EXPO

The budget for 2022 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, Horse Barn stall replacement, security gate installations, and a make-up air unit for the Ice center. 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.manitowoccountywi.gov/expo>

RECYCLING

The Recycling Center, also referred to as the MRF (Materials Recovery 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 2020 the County processed and marketed over 3,200 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.manitowoccountymi.gov/departments/q-z/recycling-center/>

SOLID WASTE

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 2020 over 34,480 tons were processed through the master contract with an estimated savings of \$1,029,500 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.

SOLID WASTE ADMINISTRATION

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
6 YEAR CAPITAL OUTLAY PLAN
 Include your 2022 year amount in your 2022 budget request

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 et al						(\$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, elec work, Asphalt, Boiler Replacement, et al						(\$942,533.56)	\$137,312.00
	12/31/18 Land Sale Balance						\$2,739,312.21	
	2019 Expenses - Grandstand bleachers,ticket booths,asphalt, elec work, fencing, MCIC RTU, Milk Parlor doors, animal pens,lawn mower scissiors lift, riding mower, Gator utility vehicle, dump station, sewer main repairs et al						(\$698,000.00)	\$55,786.00
	12/31/19 Land Sale Balance						\$2,041,312.21	
	2020 Expenses - Site signage, asphalt,gravel roads, ditch work,pencing,compressor, water heater,overhead doors,Farm Bureau Stand roof, animal pens						(\$169,367.72)	\$83,187.00
	12/31/20 Land Sale Balance						\$1,871,944.49	
	2021							
	Asphalt/Site Work		1	55,000	55,000	Replacement		
	Site Fencing		1	26,000	26,000	Replacement		
	MCIC Water Heaters		2	10,000	20,000	Replacement		
	Wireless Access Point (WAP)		1	18,000	18,000	Replacement		
	Exhibition Roof Snow Bar		1	10,000	10,000	Replacement		
	Milk Parlor Compressor		1	6,000	6,000	Replacement		
	2021 Total				135,000		(\$135,000.00)	YTD
	12/31/21 Projected Land Sale Balance						\$1,736,944.49	\$27,680.60
	2022							
	MCIC MAU & Ductwork****		1	40,000	40,000	Replacement		
	Animal Pens-Horse Barns		1	25,000	25,000	Replacement		
	Small Animal Building Lighting		1	5,000	5,000	Replacement		
	Asphalt-Site Work		1	85,000	85,000	Replacement		
	Security Gates-North & East Entrances		1	15,000	15,000	New		
	2022 Total				170,000		(\$170,000.00)	
	12/31/22 Projected Land Sale Balance						\$1,566,944.49	
	2023							
	Asphalt-Site Work		1	65,000	65,000	Replacement		
	Lester Building Roof Re-Coat		1	15,000	15,000	Replacement		
	2023 Total				80,000		(\$80,000.00)	
	12/31/23 Projected Land Sale Balance						\$1,486,944.49	
	2024							
	Rock Pavillion Replacement		1	110,000	110,000	Replacement		
	2024 Total				110,000		(\$110,000.00)	
	12/31/24 Projected Land Sale Balance						\$1,376,944.49	
	2025							
	Merchants Building Electrical Service		1	15,000	15,000	Replacement		
	Exhibition Building Electrical Service		1	15,000	15,000	Replacement		
	2025 Total				30,000		(\$30,000.00)	
	12/31/25 Projected Land Sale Balance						\$1,346,944.49	

Manitowoc County
PARKS DEPARTMENT - 5 YEAR CAPITAL PROJECTS CAPITAL OUTLAY PLAN

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.
2022:					
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 Federal ARPA or Levy?
Playground Equipment for Cato Falls Park - East	H	1	\$37,500	\$37,500	Replaces existing worn out equipment - safety concern
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
English Lake ADA Dock	H	1	\$35,000	\$35,000	to be Funded by Revolving Loan Fund Close Program
3/4 ton Pick-up	H	1	\$35,000	\$35,000	Replaces green 1998 Chevy with 185,000 miles
Asphalt Pigeon Lake	H	1	\$25,000	\$25,000	Replaces asphalt to accommodate new pier.
Utility Gator	H	1	\$15,500	\$15,500	Replaces 2005 gator
Picnic Tables	H	15	\$675	\$10,125	New - needed for new park shelters under construction
Zero Turn Mower	H	1	\$7,500	\$7,500	Replacement for existing mower.
Ash Tree Removal	H	1	\$7,500	\$7,500	Needed due to Emerald Ash Borer disease.
Building Maintenance - Miscellaneous	H	1	\$2,000	\$2,000	Miscellaneous building repairs.
2023:					
Asphalt Cato Falls Park	H	1	\$95,000	\$95,000	Replacement. Asphalt is worn badly.
Skid steer & Trailer	H	1	\$45,000	\$45,000	Replaces 2001 Skid steer.
Carstens Lake ADA Dock	H	1	\$35,000	\$35,000	Replacement - existing pier is failing.
Picnic Tables	H	15	\$675	\$10,125	New needed for two new park shelters under construction
Ash Tree Removal	H	1	\$7,500	\$7,500	Needed due to Emerald Ash Borer Disease
Zero Turn Mower	H	1	\$7,500	\$7,500	Replacement for existing mower.
Buildings Maintenance - Misc.	H	1	\$2,000	\$2,000	Miscellaneous building repairs
2024:					
Asphalt Horseshoe Lake Boat Launch	H	1	\$50,000	\$50,000	Replacement - worn badly and difficult to plow in winter
One Ton Pick Up/With Dump Box	H	1	\$40,000	\$40,000	Replacement.
Playground equipment Long Lake Park	H	1	\$37,500	\$37,500	Replaces existing equipment that is 35 years old safety.
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 Facility Grant program
Zero Turn Mower	H	1	\$7,500	\$7,500	Replacement for existing mower.
Ash Tree Removal	H	1	\$7,500	\$7,500	Needed due to Emerald Ash Borer Disease
Picnic Tables	H	10	\$675	\$6,750	Replaces worn tables.
Buildings Maintenance - Misc.	H	1	\$2,000	\$2,000	Miscellaneous building repairs
2025:					
Playground equipment for Cato Falls Park - West	H	1	\$37,500	\$37,500	Replacement. Existing wood set is worn out and over 20 years old.
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 Facility Grant program
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 Facility Grant program
Weyer 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 Facility Grant program
Zero Turn Mower	H	1	\$7,500	\$7,500	Replacement for existing mower.
Ash Tree Removal	H	1	\$7,500	\$7,500	Needed due to Emerald Ash Borer Disease
Picnic Tables	H	10	\$675	\$6,750	Replaces worn tables.
Buildings Maintenance - Misc.	H	1	\$2,000	\$2,000	Miscellaneous building repairs
2026					
Staircases Cato Falls - East	H	2	\$35,000	\$70,000	Replacement. Staircases are worn.
3/4 ton Pick-up	H	1	\$35,000	\$35,000	Replacement.
Long 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 Facility Grant program
Zero Turn Mower	H	1	\$7,500	\$7,500	Replacement for existing mower.
Ash Tree Removal	H	1	\$7,500	\$7,500	Needed due to Emerald Ash Borer Disease
Picnic Tables	H	10	\$675	\$6,750	Replaces worn tables.
Buildings Maintenance - Misc.	M	1	\$2,000	\$2,000	Miscellaneous building repairs
Total				\$1,682,500	

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Manitowoc County, Wisconsin
Health Insurance

		Budgeted									
		2021	2020	2019	2018	2017	2016	2015	2014	2013	
Revenues:											
(A)	Dept Charges For Service	\$4,740,000.00	\$4,365,218.39	\$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	
	ERRP Early Ret Reinsur Pgm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	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	\$4,365,218.39	\$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	
Expenditures:											
	Administration Fees	\$225,000.00	\$108,128.71	\$152,670.64	\$130,380.96	\$185,924.80	\$192,596.03	\$273,467.65	\$107,961.75	\$68,533.39	
	NOVO Incentive Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,375.00	
	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	\$0.00	\$60.00	
	HSA Employer Contribtns	\$0.00	\$0.00	\$0.00	\$0.00	\$22,089.11	\$0.00	\$136,175.76	\$0.00	\$0.00	
	HRA Claim Payments	\$3,000.00	\$1,401.45	\$147.00	\$1,088.64	\$3,069.84	\$1,137.92	\$1,274.78	\$2,157.83	\$9,799.08	
	HRA Account Fees	\$1,250.00	\$1,295.50	\$1,294.50	\$1,290.94	\$1,257.32	\$1,175.76	\$1,180.11	\$816.38	\$713.52	
	Claim Payments	\$3,825,000.00	\$3,129,344.07	\$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	
	Stop Loss Insurance Prem	\$600,000.00	\$382,261.98	\$420,217.17	\$385,338.03	\$626,250.03	\$575,265.56	\$642,341.21	\$0.00	\$0.00	
	Miscellaneous	\$2,300.00	\$1,473.86	\$1,756.08	\$2,310.68	\$1,628.00	\$1,762.40	\$1,786.60	\$2,727.86	\$1,138.00	
	Total Fund Expenses	\$4,656,550.00	\$3,623,905.57	\$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	
Budgeted FTE's		469.06	454.25	448.97	431.21	431.48	423.07	414.13	408.25	406.35	
Annual Cost per FTE		\$9,927.41	\$7,977.78	\$8,415.14	\$9,576.46	\$8,570.88	\$8,929.16	\$12,902.70	\$11,382.25	\$13,368.60	
Fund Revenues Over (Under) Expenses		\$83,450.00	\$741,312.82	670,934.37	347,800.70	762,750.79	822,316.04	(610,915.94)	(88,053.22)	74,078.78	
(B)	Health Insurance	EXPENSE DEI	\$4,227,022.00	\$3,941,570.09	\$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
Budgeted FTE's			469.06	454.25	448.97	431.21	431.48	423.07	414.13	408.25	406.35
Annual Charge per FTE			\$9,011.69	\$8,677.09	\$8,937.68	\$9,739.04	\$9,745.73	\$10,134.07	\$10,639.44	\$10,277.48	\$13,108.31

(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 2022 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's proposed 2022 annual budget has
2 been made available to each county supervisor and to the general public; and
3

4 WHEREAS, the proposed 2022 annual budget was presented to the Manitowoc County
5 Board of Supervisors at its meeting on October 12, 2021; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public hearing
8 was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc Herald
9 Times Reporter on October 4, 2021; and
10

11 WHEREAS, a public hearing on the proposed 2022 annual budget was held for the purpose
12 of obtaining public input and the proposed 2022 annual budget was reviewed by the Manitowoc
13 County Board of Supervisors at its annual meeting on October 25, 2021; and
14

15 WHEREAS, Manitowoc County is to receive a total of \$15,341,133 in American Rescue
16 Plan Act Funds ("ARPA"); and
17

18 WHEREAS, ARPA funds are included in the 2022 budget and are appropriated for
19 expenditure by the County Executive; and
20

21 WHEREAS, the proposed 2022 annual budget includes performance-based increases for the
22 Manitowoc County pay plan pursuant to Manitowoc County Code §§ 5.02(3)(c) and(d); and
23

24 WHEREAS, Manitowoc County Code § 5.02(4) allows the wage schedule to be adjusted
25 each year by action of the county board so that it remains competitive with the market; and
26

27 WHEREAS, the Wisconsin Department of Revenue has calculated the applicable increase
28 in the consumer price index as of January 1, 2022 to be 2.30%; and
29

30 WHEREAS, a 2.0% increase in the wage schedule will assist in maintaining a competitive
31 wage schedule; and
32

33 WHEREAS, employees below midpoint who meet or exceed job requirements (*i.e.* receive
34 a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase;
35 and
36

37 WHEREAS, employees at or above midpoint who exceed job requirements (*i.e.* receive a
38 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%
39 increase; and
40

41 WHEREAS, employees at or above midpoint whose performance exceeds the proficient
42 performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation)
43 will receive a 2.0% increase; and
44

45 WHEREAS, increasing the maximum of each wage band by 10.0% will allow continued
46 salary progression for employees reaching the current maximum of the wage band; and
47

48 WHEREAS, the County pays a working condition premium to certain employees who are
49 subject to unavoidable risks and hazards; and
50

51 WHEREAS, the working condition premium has not been increased since 2013; and
52

53 WHEREAS, increasing the working condition premium by 10% will bring that benefit up to
54 date after not being adjusted since 2013; and
55

56 WHEREAS, currently there are separate vacation schedules for non-exempt and exempt
57 employees; and
58

59 WHEREAS, modifying the vacation schedule for non-represented employees will: (1)
60 consolidate the current three schedules into one schedule, (2) increase vacation availability for new
61 employees, and (3) increase the maximum vacation for current employees; and
62

63 WHEREAS, modifying Section 12 of the Employee Policy Manual to update the vacation
64 schedules and convert the current listing of accruals from days to hours will more accurately reflect
65 sick, vacation, and holiday schedules; and
66

67 WHEREAS, Manitowoc County offers Sheriff's Office and Joint Dispatch Center
68 employees who are designated as field training officers ("FTOs") earn either a \$1.50 per hour
69 premium when acting as a FTO or one hour of adjustment time; and
70

71 WHEREAS, a \$1.50 per hour premium and one hour of adjustment are not substantially of
72 equal value for individuals acting as FTOs; and
73

74 WHEREAS, modifying the policy for premium pay for field training officers to offer either
75 one hour of pay or one hour off for every eight hours worked as a FTO will provide employees the
76 flexibility of choosing the benefit of equal value that is most advantageous to him or her; and
77

78 WHEREAS, due to continual monitoring and progressive plan design, Manitowoc County's
79 self-insured group health plan has been able to maintain current rates since 2015;
80

81 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors
82 hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for
83 the calendar year beginning January 1, 2022 as indicated in the attached 2022 annual budget for
84 Manitowoc County and any attachments or addenda thereto; and
85

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

State Special Charges - Charitable & Penal	\$	0.00
County Aid Bridges (Wis. Stat. § 82.08)	\$	338,983.00
Illegal Real Estate Taxes Charged Back (Prior Year)	\$	1,257.52
<u>All Other County Taxes</u>	<u>\$</u>	<u>30,803,732.89</u>
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 Officials are hereby directed to reapportion the illegal real estate taxes charged back in the amount of \$1,257.52; and

BE IT FURTHER RESOLVED that the 2022 annual budget in detail hereto attached shall be made a part of the Tax Levy; and

BE IT FURTHER RESOLVED that Manitowoc County is to receive \$15,341,133 in ARPA funds, which shall be included with the 2022 budget and appropriated for expenditures approved by the County Executive; and

BE IT FURTHER RESOLVED that the wage schedule is increased by 2.0% as of December 26, 2021 and all regular non-represented employees will receive a 2.0% increase as of December 26, 2021; and

BE IT FURTHER RESOLVED that the working condition premium schedule is increased by 10% as of December 26, 2021 and all employees receiving a working condition premium will receive a 10% increase in working condition premium pay as of December 26, 2021; and

BE IT FURTHER RESOLVED that the maximum of each wage band will be increased by 10% as of December 26, 2021; 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) and (d) as follows:

- (1) Employees below midpoint who meet or exceed job requirements (*i.e.* receive a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase; and
- (2) Employees at or above midpoint who exceed job requirements (*i.e.* receive a cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0% increase; and

(3) Employees at or above midpoint whose performance exceeds the proficient performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation) will receive a 2.0% increase; and

BE IT FURTHER RESOLVED that Section 12.02 of the Employee Policy Manual is amended to read as follows:

12.02 Holiday, Vacation, and Sick Time Schedules~~Conversion of Paid Time Off~~

Holiday, vacation, and sick time is provided on an hourly basis according to the following schedule unless otherwise provided by resolution of the Manitowoc County Board of Supervisors. The schedules are based on full-time employee status. Holiday, vacation, and sick time for part-time employees is pro-rated according to the percentage of full-time authorized. Elected Officials are not provided with holiday, vacation, and sick time. Paid time off is awarded on a “per day” basis and is converted to hours based on the number of hours normally scheduled per day. Employees moving to a position with a different number of normally scheduled daily hours will maintain the same number of days of paid time off, but the hours will be converted to reflect the change in the normally scheduled day.

<u>Award Date</u>	<u>Positions Required to be Staffed at All Times & Positions with 2080 Budgeted Hours</u>	<u>All Others</u>
<u>HOLIDAY</u>		
<u>Annually on January 1</u>	<u>80</u>	<u>75</u>
<u>VACATION</u>		
<u>6 months</u>	<u>40</u>	<u>37.50</u>
<u>1</u>	<u>80</u>	<u>75</u>
<u>2</u>	<u>120</u>	<u>112.50</u>
<u>8</u>	<u>144</u>	<u>135</u>
<u>12</u>	<u>152</u>	<u>142.50</u>
<u>13</u>	<u>160</u>	<u>150</u>
<u>14</u>	<u>168</u>	<u>157.50</u>
<u>15</u>	<u>176</u>	<u>165</u>
<u>16</u>	<u>184</u>	<u>172.50</u>
<u>17</u>	<u>192</u>	<u>180</u>
<u>18</u>	<u>208</u>	<u>195</u>
<u>19</u>	<u>224</u>	<u>210</u>
<u>20</u>	<u>240</u>	<u>225</u>
<u>SICK LEAVE</u>		
<u>Annually on January 1</u>	<u>80</u>	<u>75</u>

and

BE IT FURTHER RESOLVED that Section 12.04 of the Employee Policy Manual is amended to read as follows:

12.04 Holidays

~~(1) Full time employees are granted ten paid holidays.~~

~~(2) Holidays for part time hourly employees are pro-rated based on the percentage of full time paid.~~

(13) Holidays for part-time salaried employees are granted so that there is no reduction in salary in the weeks in which holidays occur.

(24) For employees other than those in positions required to be staffed at all times, holidays are designated as follows: New Year's Day, Spring Holiday, Memorial Day, July 4, Labor Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Eve, Christmas Day and New Year's Eve.

(35) When a designated holiday falls on a Saturday employees will be granted the holiday time off on the preceding Friday. When a designated holiday falls on a Sunday employees will be granted holiday time off on the following Monday.

(46) When Christmas Day falls on a Saturday, employees will be granted the following Monday as holiday time off. When Christmas Eve and Christmas Day fall on Saturday and Sunday respectively employees will be granted the following Monday and Tuesday as holiday time off. When Christmas Eve and Christmas Day fall on a Sunday and Monday respectively employees will be granted the following Monday and Tuesday as holiday time off.

(57) When New Year's Day falls on a Saturday, employees will be granted the following Monday as holiday time off. When New Year's Eve and New Year's Day fall on a Saturday and Sunday respectively employees will be granted the following Monday and Tuesday as holiday time off. When New Year's Eve and New Year's Day fall on a Sunday and Monday respectively employees will be granted the following Monday and Tuesday as holiday time off.

(68) Positions required to be staffed at all times do not have designated holidays. Employees may schedule holiday time off at any time, subject to their supervisor's approval.

(79) Employees occupying positions that are required to be staffed at all times and were unable to use holiday time off during a calendar year may request an extension of time to utilize the holiday time off from the Department Director. The Department Director may grant the extension only if the employee can demonstrate both that they requested holiday time off and that the request was denied due to staffing demands. Extensions cannot exceed 6 months.

(840) Employees who occupy positions required to be staffed at all times who separate from employment shall be required to repay holidays taken in excess of the number of designated holidays that have occurred at the time of separation. For example, an employee who uses 8 holidays by August 1st shall be required to repay 4 holidays because only 4 designated holidays had occurred as of August 1 (New Year's Day, Spring Holiday, Memorial Day and July 4th).

(944) To be eligible for holiday pay the employee must have worked the scheduled hours of work on the last workday prior to the holiday and the scheduled hours of work of the workday following the holiday, except:

(a) When an employee's absence has been prior approved by the employee's supervisor.

(b) Because of illness. The employee may be asked to present a physician's certificate to verify the necessity to be absent from work. Any expense required to obtain a physician's statement shall be paid by Manitowoc County.

(1042) Employees with alternative religious preferences may take off their religious holidays, but will be required to substitute available paid leave for which they are eligible.

(1143) Salaried employees scheduled to work on the actual calendar date of a holiday will be paid a \$100 premium for each actual holiday worked.

and

BE IT FURTHER RESOLVED that Section 12.09 of the Employee Policy Manual is amended to read as follows:

12.09 Sick Leave

(1) A probationary employee hired prior to January 1, 2013 will earn sick leave up until December 31, 2012, and the accumulated sick leave will be credited to the employee's accumulated sick leave bank upon completion of his or her probationary period.

~~(2) Each full time employee will be credited with 5 days of annual sick leave on the first day of each year beginning on January 1, 2013. Each part time employee will be credited with a prorated number of annual sick leave days.~~

(23) An employee hired after January 1, 2013 will be credited with a prorated amount of annual sick leave based on his or her date of hire.

- (34) A probationary employee may use annual sick leave after he or she has been employed for at least 90 days.
- (45) An employee who transfers from one department to another will retain his or her accumulated sick leave and annual sick leave balances.
- (56) Accumulated sick leave earned prior to January 1, 2013 must be exhausted before using any annual sick leave credited on or after January 1, 2013.
- (67) Annual sick leave that is not used during the calendar year in which it is credited to an employee will be transferred to a family medical leave bank for the employee. An employee's family medical leave bank is capped at 25 days 200 hours for positions required to be staffed at all times and positions with 2080 budgeted hours and 187.50 hours for all other positions.
- (78) Annual sick leave and banked family medical leave are not subject to any payout.
- (89) An employee may use banked family medical leave for absences for which the employee is eligible for leave under the Federal and Wisconsin Family and Medical Leave Acts.

BE IT FURTHER RESOLVED that the Table of Contents for Section 12 shall be updated in accordance with the amendments contained herein; and

BE IT FURTHER RESOLVED that Section 18.06 of the Employee Policy Manual is amended to read as follows, effective November 28, 2021:

18.06 Field Training Premium

Sheriff's Department and Joint Dispatch Center employees who are designated as field training officers ~~shall be paid \$1.50 per hour premium during the hours that they are assigned to and acting as a field training officer. Employees may elect to receive one hour of pay or one hour of adjustment time for every 8 hours worked as a field training officer in lieu of the \$1.50 per hour premium.~~

and

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

BE IT FURTHER RESOLVED that Section 12.15 of the Employee Policy Manual is amended to read as follows:

12.15 Vacation

All regular employees of Manitowoc County earn vacation hours as defined below.
Elected officials do not accumulate vacation.

VACATION SCHEDULE FOR NON-EXEMPT EMPLOYEES	
Years of Service	Number of Vacation Days
1	5
2	10
7	15
9	16
10	17
11	18
12	19
13	20
14	21
15	22
16	23
17	24
18	25
19	25 1/2
20	26
21	26 1/2
22	27

CORRECTIONS OFFICERS, COOKS, EMPLOYEES WITH POWER OF ARREST, AND JOINT DISPATCH CENTER EMPLOYEES	
Years of Service	Number of Vacation Days
1	6
2	12
8	18
15	21
16	22
17	24
18	26
19	28
20	30

EXEMPT EMPLOYEE VACATION SCHEDULE	
Years of Service	Number of Vacation Days
6 months	5
1	10
2	15
9	16
10	17
11	18
12	19
13	20
14	21
15	22
16	23
17	24
18	25
19	25 1/2
20	26
21	26 1/2
22	27

- (1) Vacation will not accrue in any month in which an employee is unpaid.
- (2) Vacation shall become available as of the anniversary date of the employee. Employees shall schedule their vacation time with the consent of their department director or designee. Department directors shall schedule their vacation time subject to the approval of the County Executive.
- (3) Vacation should be used prior to the employee's next anniversary date. Vacation which is not used by that time will be forfeited unless an extension is obtained. The employee is responsible for submitting the vacation extension request prior to their anniversary date or end of an extension period that has been granted. ~~The deadline for requesting an extension is the anniversary date or the end of any extension period that has been granted. The affected employee is responsible for submitting an extension request to his or her department director in advance. As of January 1, 2023, vacation extensions are limited to 50 hours.~~

Department directors may extend an employee's vacation up to 135~~90~~ days ~~and the Personnel Department may extend vacation by an additional 45 days.~~ The County Executive may grant any extension beyond 135 days up to a maximum of 180 days. ~~Department directors shall submit an employee status form to the Personnel Department for each vacation extension they wish to grant or recommend for approval.~~

An employee who forfeits vacation because he or she fails to request an extension prior to a deadline may appeal the loss to the County Executive. The County Executive must receive the appeal within 14 calendar days after the loss occurs. The County Executive shall evaluate each appeal on a case-by-case basis and may reinstate some or all of an employee's forfeited vacation if the loss occurs because of unusual or unavoidable circumstances.

~~The employee must provide a copy of the appeal to the Personnel Department at the same time that it is submitted to the County Executive. The Personnel Department will provide the Personnel Committee with a report on the disposition of each vacation reinstatement appeal.~~

- (4) If a designated holiday falls within a week taken as vacation, the employee shall receive holiday pay for the designated holiday. Employees on an unpaid suspension may not use vacation. No sick leave shall be granted while an employee is on vacation.
- (5) Employees who terminate or retire from employment shall be paid out on their last paycheck any earned but unused vacation. Accumulated vacation time shall not be used to extend the last day worked.

and

BE IT FURTHER RESOLVED that the Finance Director is authorized to make any technical corrections to the budget that are necessary.

Dated this 2nd day of November 2021.

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 \$4.998891 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Finance Director. 

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

APPROVED:


Bob Ziegelbauer, County Executive

11/3/2021
Date

VOTING RESULTS >

23 YES 0 NO 0 ABSTAIN 2 ABSENT

Resolution 2021/2022-41 as Amended

Adopting 2022 Budget and Property Levy as Amended

 **Passed By Majority Vote**

Linsmeier - 1		YES	Baumann - 14		YES
Nickels - 2		YES	Wagner - 15		YES
Metzger - 3		YES	Cavanaugh - 16		ABSENT
Brey - 4		YES	Maresh - 17		YES
Martell - 5		YES	Muench - 18		YES
Hansen - 6	M	YES	Falkowski - 19		YES
Vogt - 7		YES	Engelbrecht - 20		YES
Williams - 8		YES	Gerroll - 21		YES
Sitkiewitz - 9		ABSENT	Dyzak - 22		YES
Zimmer - 10		YES	Henrickson - 23		YES
Aulik - 11	S	YES	Hagen - 24		YES
Behnke - 12		YES	Shimulunas - 25		YES
Neils - 13		YES			

2021-11-2 - November 2 2021 07:08:22 PM

Equalized Value - Relative Change from Year to Year

MUNICIPALITIES	For 2022 Budget RELATIVE CHANGE 2020 to 2021	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
Townships:											
Cato	2.66%	1.55%	-3.85%	-1.53%	2.57%	1.64%	4.73%	3.62%	-0.49%	-4.02%	2.53%
Centerville	1.42%	-2.16%	2.81%	-3.61%	0.28%	0.73%	-5.21%	-0.52%	0.89%	-3.00%	-0.98%
Cooperstown	1.81%	2.57%	1.21%	-0.89%	5.48%	0.32%	0.96%	4.02%	-2.41%	2.30%	-2.57%
Eaton	-1.99%	-0.09%	-1.11%	-0.26%	2.87%	-1.48%	-2.64%	2.63%	-0.01%	0.63%	1.49%
Franklin	-2.69%	0.52%	3.28%	-1.67%	2.57%	-1.37%	0.85%	0.47%	-0.63%	0.34%	-0.32%
Gibson	0.82%	1.58%	5.72%	-4.67%	6.32%	0.08%	1.62%	3.19%	-3.79%	2.25%	-2.24%
Kossuth	1.99%	1.77%	-1.71%	3.02%	-2.06%	1.03%	1.31%	-1.44%	0.72%	-2.27%	1.35%
Liberty	0.14%	-1.22%	1.18%	-0.08%	-1.07%	-1.72%	0.35%	2.72%	-0.46%	-4.47%	2.32%
Manitowoc	-0.09%	-1.91%	0.57%	1.53%	-1.74%	0.01%	1.53%	-0.64%	-1.39%	2.18%	-7.49%
Manitowoc Rapids	1.85%	-0.09%	2.99%	-1.47%	-2.42%	1.83%	-0.32%	1.72%	5.47%	-1.87%	-1.38%
Maple Grove	-1.38%	0.12%	7.87%	-1.80%	1.43%	-0.48%	0.80%	3.48%	-1.87%	-1.49%	1.88%
Meeme	1.21%	-1.84%	4.18%	1.42%	4.32%	3.45%	-2.99%	-0.43%	0.20%	-5.24%	2.33%
Mishicot	0.84%	-3.33%	1.03%	-1.85%	3.00%	-2.75%	0.23%	6.75%	1.44%	-0.95%	-5.02%
Newton	-3.68%	5.89%	-6.79%	0.77%	3.62%	3.99%	1.13%	-4.53%	0.28%	4.57%	0.76%
Rockland	-2.80%	0.72%	0.20%	-0.48%	3.73%	2.26%	0.20%	4.71%	-0.82%	0.92%	-2.68%
Schleswig	2.07%	-5.32%	1.72%	0.68%	-1.30%	1.37%	-1.72%	-1.25%	5.05%	1.11%	3.03%
Two Creeks	-3.75%	-4.96%	-5.35%	-3.79%	4.51%	-1.32%	0.26%	-3.20%	-2.60%	2.45%	-1.94%
Two Rivers	-1.55%	3.60%	-1.51%	1.70%	3.90%	3.92%	0.85%	-5.29%	-2.01%	1.16%	-1.59%
Township Total	0.07%	0.17%	0.30%	-0.35%	1.55%	1.04%	0.21%	0.38%	0.46%	-0.32%	-0.18%
Villages:											
Cleveland	-4.24%	0.01%	6.40%	2.04%	1.54%	1.03%	0.95%	-1.05%	-2.27%	2.31%	-7.37%
Francis Creek	-2.08%	3.17%	-4.22%	-0.38%	1.93%	-0.70%	0.26%	-1.49%	-0.25%	-2.09%	-1.23%
Kellnersville	-2.70%	0.75%	2.22%	-0.78%	0.32%	0.48%	1.43%	-0.25%	0.50%	-2.25%	-1.63%
Maribel	-1.02%	1.33%	-2.42%	-4.47%	6.74%	-1.21%	-1.39%	-1.44%	-2.46%	-1.76%	-1.00%
Mishicot	1.17%	0.21%	-4.05%	-6.19%	5.27%	-3.68%	1.61%	-4.78%	-2.82%	0.31%	-1.66%
Reedsville	-2.15%	-6.47%	1.36%	-7.85%	4.14%	-2.86%	0.53%	3.41%	-3.14%	-2.08%	-1.06%
Saint Nazianz	-3.14%	1.19%	0.62%	-3.99%	-6.53%	-1.66%	3.44%	1.20%	4.56%	-2.50%	-3.05%
Valders	0.15%	-2.29%	-2.98%	3.78%	-2.75%	-1.46%	2.02%	-1.16%	0.70%	3.07%	-1.61%
Whitelaw	-0.45%	-0.45%	-6.69%	-3.31%	0.16%	-0.14%	-1.16%	-1.83%	4.09%	1.72%	-1.09%
Village Total	-1.61%	-0.60%	-0.65%	-2.24%	1.34%	-1.34%	1.05%	-1.22%	-0.69%	0.24%	-2.77%
Cities:											
Kiel	1.45%	2.66%	-3.36%	8.03%	0.46%	0.99%	2.59%	-1.61%	4.16%	-1.28%	35.22%
Manitowoc	-0.31%	-0.38%	0.31%	1.70%	-2.31%	-1.06%	0.05%	-0.54%	-0.54%	0.69%	-1.41%
Two Rivers	1.56%	-0.14%	-0.33%	-6.28%	0.20%	0.02%	-3.06%	-1.24%	-1.10%	-0.77%	-2.38%
City Totals	0.20%	-0.06%	-0.16%	0.70%	-1.58%	-0.67%	-0.35%	-0.13%	-0.28%	0.23%	0.63%
County Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

2021 County Levy Limit Worksheet

Year	County	Co-muni Code	Account No.	Report Type
2021	MANITOWOC	36999	0962	

Section A: Determination of 2021 Payable 2022 Allowable Levy Limit

1	2020 payable 2021 actual county levy plus 2021 personal property aid (161,645.68)	\$30,172,584
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2020 levy for new general obligation debt authorized after July 1, 2005	\$282,321
4	2020 payable 2021 adjusted actual county levy (Line 1 minus Lines 2 and 3)	\$29,890,263
5	0.00% growth, plus terminated TID (0.114 %), plus TID subtraction (0 %) applied to 2020 adjusted actual levy	\$29,924,338
6	Net new construction (0.863 %), plus terminated TID (0.114 %), plus TID subtraction (0 %) applied to 2020 adjusted actual levy	\$30,182,291
7	Greater of Line 5 or Line 6	\$30,182,291
8	2021 levy limit before adjustments less 2022 personal property aid (\$174,402.94)	\$30,007,888
9	Total adjustments (from Sec. D, Line Q)	\$0
10	2021 Payable 2022 Allowable Levy (sum of Lines 8 and 9)	\$30,007,888

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

1	Previous year's allowable levy	\$30,010,938
2	Previous year's actual levy	\$30,010,938
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$30,010,938 x 0.015	\$450,164
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	2020 unused percentage	0.000 %
2	2019 unused percentage	0.000 %
3	2018 unused percentage	0.000 %
4	2017 unused percentage	0.231 %
5	2016 unused percentage	0.049 %
6	Total unused percentage (sum of Lines 1-5)	0.280 %
7	Previous year actual levy due to valuation factor	\$29,890,263
8	Allowable Increase (Line 6 multiplied by Line 7)	\$83,693

2021 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 2022 debt service levy as compared to 2021 debt service levy for debt authorized prior to July 1, 2005		
C	Increase in 2022 debt service levy as compared to 2021 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.	\$0	
F	Increase in 2021 payable 2022 levy approved by a referendum		
G	Amount levied in 2021 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2021 payable 2022 levy for transfer of services during 2021 to other governmental units		
J	Adjustment to 2021 payable 2022 levy for transfer of services during 2021 from other governmental units		
K	Adjustment to 2021 payable 2022 levy for consolidation of services during 2021		
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 2021 payable 2022 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)		\$0

Total Proposed Levy	\$31,143,973.41	\$29,854,468.21
Excluded are:		
Library	949,265.00	
Bridge Aid	338,983.00	
State Penal & Specials	-	1,289,505.20
Illegal R/E Chg. Backs	1,257.52	
	29,854,467.89	\$31,143,973.41
State Limit before adj.	30,007,888.00	
Adj. for Debt Sec. D(E)	-	

MANITOWOC COUNTY TAX LEVY 2021 FOR 2022 BUDGET

Adopted 2021 Budget Levy 11/8/20 9:15 AM

EXCERPT OF STATE EQUALIZED VALUES & RATIOS			COUNTY TAXES Section B.1. PORTION OF STATE SPECIAL CHGS			LESS THAN FULL COUNTY APPORTIONMENT			FULL COUNTY		COUNTY TAXES			
Apportionment Sheet Section Letter and Line # ----->			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
			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			2021 EQUALIZED VALUES W/O TID	2021 EQUALIZED RATIO W/O TID										
			6,230,176,500		-	949,265.00	338,983.00	28,502.25	1,257.52	29,825,965.64	31,143,973.41	31,143,973.41	-	31,143,973.41
Townships:														
Cato			180,019,300	2.889%	-	53,243.78	22,382.02	1,466.04	36.34	861,813.37	938,941.55	938,941.55	-	938,941.55
Centerville			85,793,300	1.377%	-	25,374.83	10,666.79	698.68	17.32	410,721.59	447,479.21	447,479.21	-	447,479.21
Cooperstown			139,850,900	2.245%	-	41,363.29	17,387.83	1,138.92	28.23	669,513.65	729,431.92	729,431.92	-	729,431.92
Eaton			91,467,500	1.468%	-	27,053.08	11,372.27	744.89	18.46	437,885.92	477,074.62	477,074.62	-	477,074.62
Franklin			130,199,900	2.090%	-	38,508.84	16,187.91	1,060.32	26.28	623,311.02	679,094.37	679,094.37	-	679,094.37
Gibson			142,893,900	2.294%	-	42,263.31	17,766.17	1,163.70	28.84	684,081.52	745,303.54	745,303.54	-	745,303.54
Kossuth			206,502,500	3.315%	-	61,076.64	25,674.71	1,681.71	41.68	988,597.44	1,077,072.18	1,077,072.18	-	1,077,072.18
Liberty			168,076,200	2.698%	-	49,711.41	20,897.12	1,368.78	33.93	804,637.71	876,648.95	876,648.95	-	876,648.95
Manitowoc			107,790,100	1.730%	-	31,880.76	13,401.67	877.82	21.76	516,027.74	562,209.75	562,209.75	-	562,209.75
Manitowoc Rapids			252,201,600	4.048%	-	74,592.93	31,356.53	2,053.88	50.91	1,207,374.51	1,315,428.76	1,315,428.76	-	1,315,428.76
Maple Grove			87,569,200	1.406%	-	25,900.09	10,887.59	713.14	17.68	419,223.42	456,741.92	456,741.92	-	456,741.92
Meeme			151,301,500	2.429%	-	44,750.00	18,811.50	1,232.17	30.54	724,331.54	789,155.75	789,155.75	-	789,155.75
Mishicot			111,604,700	1.791%	-	33,009.00	13,875.95	908.88	22.53	534,289.52	582,105.88	582,105.88	-	582,105.88
Newton			270,704,000	4.345%	-	80,065.33	33,656.96	2,204.56	54.64	1,295,951.75	1,411,933.24	1,411,933.24	-	1,411,933.24
Rockland			106,751,500	1.713%	-	31,573.58	13,272.54	869.36	21.55	511,055.60	556,792.63	556,792.63	-	556,792.63
Schleswig			273,097,500	4.383%	-	80,773.25	33,954.54	2,224.05	55.12	1,307,410.26	1,424,417.22	1,424,417.22	-	1,424,417.22
Two Creeks			46,753,500	0.750%	-	13,828.15	5,812.92	380.75	9.44	223,824.84	243,856.10	243,856.10	-	243,856.10
Two Rivers			173,874,100	2.791%	-	51,426.23	21,617.98	1,415.99	35.10	832,394.23	906,889.53	906,889.53	-	906,889.53
Township Total			2,726,451,200	43.762%	-	806,394.50	338,983.00	22,203.64	550.35	13,052,445.63	14,220,577.12	14,220,577.12	-	14,220,577.12
§														
Villages:														
Cleveland			108,096,900	1.735%	-	31,971.50	N.A.	880.32	21.82	517,496.49	550,370.13	550,370.13	-	550,370.13
Francis Creek			45,406,400	0.729%	-	13,429.72	N.A.	369.78	9.16	217,375.81	231,184.47	231,184.47	-	231,184.47
Kellnersville			15,078,000	0.242%	-	4,459.58	N.A.	122.79	3.04	72,183.49	76,768.90	76,768.90	-	76,768.90
Maribel			19,764,500	0.317%	-	5,845.69	N.A.	160.96	3.99	94,619.36	100,630.00	100,630.00	-	100,630.00
Mishicot			94,254,200	1.513%	-	27,877.29	N.A.	767.59	19.02	451,226.77	479,890.67	479,890.67	-	479,890.67
Reedsville			53,870,600	0.865%	-	15,933.15	N.A.	438.71	10.87	257,896.80	274,279.53	274,279.53	-	274,279.53
Saint Nazianz			41,629,500	0.668%	-	12,312.64	N.A.	339.02	8.40	199,294.51	211,954.57	211,954.57	-	211,954.57
Valders			62,324,500	1.000%	-	18,433.53	N.A.	507.56	12.58	298,368.49	317,322.16	317,322.16	-	317,322.16
Whitelaw			42,626,100	0.684%	-	12,607.40	N.A.	347.14	8.60	204,065.59	217,028.73	217,028.73	-	217,028.73
Village Total			483,050,700	7.753%	-	142,870.50	N.A.	3,933.87	97.48	2,312,527.31	2,459,429.16	2,459,429.16	-	2,459,429.16
Cities:														
Kiel			290,375,500	4.661%	-	N.A.	N.A.	2,364.74	58.61	1,390,125.89	1,392,549.24	1,392,549.24	-	1,392,549.24
Manitowoc			2,172,648,100	34.873%	- *	N.A.	N.A.	N.A.	438.53	10,401,202.54	10,401,641.07	10,401,641.07	-	10,401,641.07
Two Rivers			557,651,000	8.951%	-	N.A.	N.A.	N.A.	112.55	2,669,664.27	2,669,776.82	2,669,776.82	-	2,669,776.82
City Totals			3,020,674,600	48.485%	-	N.A.	N.A.	2,364.74	609.69	14,460,992.70	14,463,967.13	14,463,967.13	-	14,463,967.13
County Total			6,230,176,500	100.000%	-	949,265.00	338,983.00	28,502.25	1,257.52	29,825,965.64	31,143,973.41	31,143,973.41	-	31,143,973.41

State Forestry Tax Calculated with TID IN.

State and County Apportionment Form

Year 2021

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		\$0.00
3. Other state special charges		\$0.00
4. SUBTOTAL - Section B1 (enter on Statement of Taxes (SOT), Line B1)		\$0.00
B2. Other county taxes levied on entire town, village or city		
5. Health		\$0.00
6. Library (sec. 43.12, Wis. Stats.)		\$949,265.00
7. County Bridge Aid (sec. 82.08(2), Wis. Stats.)		\$338,983.00
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.)		\$1,257.52
11. Countywide EMS		\$0.00
12. Other (describe): TAX LISTING		\$28,502.25
13. All other county taxes (levied on every town, village, and city)		\$29,825,965.64
14. County sales tax credit		\$0.00
15. SUBTOTAL - Section B2 Taxes levied on entire municipality (enter on SOT, Line B2)		\$31,143,973.41
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

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>			
	<u>General Fund Fund 100</u>	<u>Human Services Fund 200</u>	<u>Highway Fund 201</u>	<u>Recycling Fund 202</u>	<u>Waste Disposal Fund 203</u>
REVENUES Budgeted	\$ 12,511,615.11	\$ 18,420,971.00	\$ 1,719,328.00	\$ 447,852.00	\$ 1,357,000.00
EXPENDITURES Budgeted	\$ 31,253,711.00	\$ 25,649,247.00	\$ 6,271,903.00	\$ 989,941.00	\$ 1,367,000.00
Sub-Total	\$ (18,742,095.89)	\$ (7,228,276.00)	\$ (4,552,575.00)	\$ (542,089.00)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In	\$ 1,686,057.00	\$ 925,546.00	\$ -	\$ -	\$ -
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ (17,056,038.89)	\$ (6,302,730.00)	\$ (4,552,575.00)	\$ (542,089.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 17,056,038.89	\$ 6,302,730.00	\$ 4,552,575.00	\$ 542,089.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 16,106,773.89	\$ 6,302,730.00	\$ 4,213,592.00	\$ 542,089.00	\$ 10,000.00
Required Special Tax Levy *	\$ 949,265.00	\$ -	\$ 338,983.00	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 17,056,038.89	\$ 6,302,730.00	\$ 4,552,575.00	\$ 542,089.00	\$ 10,000.00

	<u>Special Revenue Funds</u>			<u>Debt Service</u>	<u>Capital Projects</u>
	<u>Aging Services Fund 205</u>	<u>Soil & Water Con. Fund 207</u>	<u>Expo Fund 225</u>	<u>Debt Service Fund 301</u>	<u>Funds 400,402,405 406,407,408,409,410</u>
REVENUES Budgeted	\$ 2,974,621.00	\$ 358,900.00	\$ 687,812.00	\$ -	\$ 7,670,566.50
EXPENDITURES Budgeted	\$ 3,085,428.00	\$ 717,736.00	\$ 872,924.00	\$ 2,307,303.00	\$ 5,984,509.50
Sub-Total	\$ (110,807.00)	\$ (358,836.00)	\$ (185,112.00)	\$ (2,307,303.00)	\$ 1,686,057.00
Fund Balance:					
Applied or Transfers In	\$ 85,807.00	\$ 11,856.00	\$ -	\$ -	\$ -
(Retained) or (Transfer Out)	\$ -	\$ -	\$ 185,112.00	\$ -	\$ (1,686,057.00)
Required Tax Levy	\$ (25,000.00)	\$ (346,980.00)	\$ -	\$ (2,307,303.00)	\$ -
Tax Levy Entered into Computer	\$ 25,000.00	\$ 346,980.00	\$ -	\$ 2,307,303.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 25,000.00	\$ 346,980.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,307,303.00	\$ -
Total Tax Levy	\$ 25,000.00	\$ 346,980.00	\$ -	\$ 2,307,303.00	\$ -

	<u>Proprietary Funds</u>	<u>Internal Service Fund</u>	<u>Illegal Real estate</u>	<u>Grand Total</u>
	<u>Highway Fund 607</u>	<u>Information Systems Fund 601</u>	<u>Taxes Charged Back</u>	<u>Reported Funds</u>
REVENUES Budgeted	\$ 2,970,791.00	\$ 2,001,679.00	\$ -	\$ 51,121,135.61
EXPENDITURES Budgeted	\$ 2,970,791.00	\$ 1,990,092.00	\$ 1,257.52	\$ 83,460,585.50
Sub-Total	\$ -	\$ 11,587.00	\$ (1,257.52)	\$ (32,339,449.89)
Fund Balance:				
Applied or Transfers In	\$ -	\$ -	\$ -	\$ 2,709,266.00
(Retained) or (Transfer Out)	\$ -	\$ (11,587.00)	\$ -	\$ (1,512,532.00)
Required Tax Levy	\$ -	\$ -	\$ (1,257.52)	\$ (31,143,973.41)
Tax Levy Entered into Computer	\$ -	\$ -	\$ 1,257.52	\$ 31,143,973.41
Total Levy Distributed as follows:				
Required Operational Tax Levy	\$ -	\$ -	\$ 1,257.52	\$ 27,548,422.41
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ 1,288,248.00
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,307,303.00
Total Tax Levy	\$ -	\$ -	\$ 1,257.52	\$ 31,143,973.41

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	Wendy Hutterer	1
Airport - Non-FBO	General	Greg Grotegut	2
Airport FBO	General	Greg Grotegut	3
Child Support	General	Kristine Damman	4
Clerk of Courts	General	Lynn Zigmunt	5
Finance Department	General	J.J. Gutman	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	Luke Levefe	14
Health Department	General	Stephanie Lambert	15
Highway Department (County Work)	Special Revenue	Greg Grotegut	16
Highway Department (State / Local Work)	Enterprise	Greg Grotegut	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	Dan 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	J.J. Gutman	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	J.J. Gutman	39
Debt Service Fund	Debt Service	J.J. Gutman	40
Capital Projects Fund	Capital Projects	Gerry Neuser / J.J. Gutman	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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Intergovernmental Grants/Aid	2,193,236	1,929,603	727,179	2,008,263	2,000,825
Public Charges for Service	621,382	511,902	321,766	531,697	570,972
Intergovern Charges for Srvc	176,083	92,500	0	63,537	92,500
Other	357,113	291,080	138,351	280,110	310,324
Total Revenues	\$3,372,813	\$2,850,085	\$1,212,296	\$2,908,607	\$2,999,621
Expenses:					
Personal Services	\$1,707,150	\$1,775,819	\$863,094	\$1,781,196	\$1,867,221
Contracted Services	900,478	981,551	339,126	1,035,420	1,056,584
Operation & Maintenance	149,172	142,981	42,254	137,081	137,219
Fixed	25,588	23,210	22,915	27,406	24,404
Outlay	36,861	0	87,992	87,992	0
Total Expenses	\$2,819,248	\$2,923,561	\$1,355,381	\$3,069,095	\$3,085,428
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$73,476	\$0	\$160,264	\$85,807
MAC Remodeling CPF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$73,476	\$0	\$160,264	\$85,807
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$553,565	\$0	(\$143,085)	(\$224)	\$0

Authorized Full Time Equivalent Positions	24.13	24.13	25.46
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Budget Expenditures by Program / Activity					
Health & Human Services:					
Aging Services Management	\$38,308	\$25,281	\$12,926	\$26,781	\$27,881
Congregate Meals (IIIC1)	104,625	317,767	15,202	167,896	310,576
Chronic Disease Self Mgt CDSM	0	0	0	0	0
Home Delivered Meals (C2)	783,584	425,431	308,138	605,141	521,377
Elder Abuse Grant	35,330	35,330	7,443	35,330	35,330
Contracted Srvs (IIIB)	67,087	70,801	25,006	68,976	84,285
Aging & Disab Resource Cntr	970,597	1,009,210	548,834	1,023,872	1,065,737
ADRC Disab Benefit Spec	164,633	173,102	82,218	172,652	177,929
ADRC Prevention Grant	0	0	0	0	0
ADRC Dementia Care Spec Pilot	72,387	103,000	41,971	101,612	111,059
Alzheimers Care Giver Prgm	46,848	50,067	17,892	51,791	51,804
Family Care Giver Program	82,998	66,304	43,364	99,035	71,258
Specialized Transportation	171,692	307,838	143,942	397,489	301,690
Transp-New Freedom Grant	100,052	128,178	27,367	107,118	111,148
Benefits Advocacy	137,389	158,648	76,394	158,198	159,840
SHIP/SPAP/MMA St Health Ins	0	0	0	0	0
Information & Assistance	43,718	52,604	4,683	53,204	55,514
Total	\$2,819,248	\$2,923,561	\$1,355,381	\$3,069,095	\$3,085,428

The Aging & Disability Resource Center provides information and support to individuals 60 and older, and serves those with disabilities aged 18-59. 94,295 meals were delivered in 2020 to individuals who are home bound, while 3,589 meals were served in the congregate meal sites. 882 elderly sought support from the Elder Benefit Specialist, which resulted in these individuals receiving recurring benefits and medical insurance benefits over a twelve month period exceeding \$5,822,154 in 2020. The Disability Benefit Specialists worked with 618 individuals who received recurring benefits over a twelve month period in 2020 exceeding \$6,361,804. The transportation program assisted in providing 642 one-way rides for the elderly and disabled to medical appointments, nutrition programs and supported employment opportunities. Information and Assistance Specialists provide information and assistance to individuals with an intellectual developmental disability or physical disability ages 18 and older, along with the elderly population and average 654 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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$30,000	\$0	\$0	\$0	\$0
Other	80,611	76,013	28,752	81,940	75,473
Total Revenues	<u>\$110,611</u>	<u>\$76,013</u>	<u>\$28,752</u>	<u>\$81,940</u>	<u>\$75,473</u>
Expenses:					
Personal Services	\$74,567	\$129,749	\$58,488	\$120,889	\$135,437
Contracted Services	70,156	32,081	16,737	32,234	29,091
Operation & Maintenance	31,153	28,199	20,775	44,462	34,875
Fixed	19,201	19,245	16,973	21,396	19,328
Outlay	33,488	8,200	8,036	9,447	68,300
Total Expenses	<u>\$228,566</u>	<u>\$217,474</u>	<u>\$121,009</u>	<u>\$228,428</u>	<u>\$287,031</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>(\$117,955)</u>	<u>(\$141,461)</u>	<u>(\$92,257)</u>	<u>(\$146,488)</u>	<u>(\$211,558)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$141,461</u>			<u>\$211,558</u>

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

Public Works:

Airport	\$228,566	\$217,474	\$121,009	\$228,428	\$287,031
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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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$45,000	\$0
Other	95,661	72,000	48,532	84,096	74,857
Total Revenues	<u>\$95,661</u>	<u>\$72,000</u>	<u>\$48,532</u>	<u>\$129,096</u>	<u>\$74,857</u>
Expenses:					
Personal Services	\$82,810	\$98,496	\$43,159	\$87,248	\$95,718
Contracted Services	26,331	14,155	6,159	13,733	12,624
Operation & Maintenance	38,437	20,412	13,993	19,556	10,616
Total Expenses	<u>\$148,128</u>	<u>\$133,063</u>	<u>\$63,736</u>	<u>\$120,962</u>	<u>\$118,958</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>(\$52,467)</u></u>	<u><u>(\$61,063)</u></u>	<u><u>(\$15,203)</u></u>	<u><u>\$8,134</u></u>	<u><u>(\$44,101)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$61,063</u></u>			<u><u>\$44,101</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	\$148,128	\$133,063	\$63,736	\$120,962	\$118,958
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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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$836,683	\$860,000	\$217,523	\$820,000	\$850,000
Public Charges for Service	18,472	20,000	12,317	20,000	20,000
Total Revenues	<u>\$855,155</u>	<u>\$880,000</u>	<u>\$229,840</u>	<u>\$840,000</u>	<u>\$870,000</u>
Expenses:					
Personal Services	\$627,789	\$659,278	\$283,694	\$633,134	\$667,875
Contracted Services	225,957	255,136	114,273	249,164	275,225
Operation & Maintenance	18,162	35,700	7,065	30,435	38,100
Fixed	4,979	4,978	5,266	4,447	7,791
Outlay	0	0	0	0	0
Total Expenses	<u>\$876,887</u>	<u>\$955,092</u>	<u>\$410,298</u>	<u>\$917,180</u>	<u>\$988,991</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>(\$21,732)</u>	<u>(\$75,092)</u>	<u>(\$180,457)</u>	<u>(\$77,180)</u>	<u>(\$118,991)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$75,092</u>			<u>\$118,991</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	\$259,122	\$275,231	\$124,924	\$260,310	\$287,556
Child Support-(Dedicated)	568,598	624,447	259,841	602,405	647,141
Child Support-(Mixed)	49,167	55,414	25,532	54,465	54,294
Total	<u>\$876,887</u>	<u>\$955,092</u>	<u>\$410,298</u>	<u>\$917,180</u>	<u>\$988,991</u>

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There were 3,891 active enforcement cases in our office at the end of 2020. 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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$316,541	\$303,526	\$123,525	\$316,541	\$303,526
Fines/Forfeits/Penalties	205,568	260,000	113,977	215,000	260,000
Public Charges for Service	190,063	200,000	125,198	190,000	200,000
Intergovern Charges for Srvc	26,236	16,500	12,188	20,680	16,500
Other	0	0	0	0	0
Total Revenues	\$738,408	\$780,026	\$374,888	\$742,221	\$780,026
Expenses:					
Personal Services	\$1,172,951	\$1,208,953	\$573,344	\$1,206,963	\$1,239,317
Contracted Services	175,990	188,680	87,154	195,617	197,377
Operation & Maintenance	276,572	54,610	13,730	84,610	85,123
Outlay	13,162	0	0	0	0
Total Expenses	\$1,638,674	\$1,452,243	\$674,228	\$1,487,190	\$1,521,817
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$900,266)	(\$672,217)	(\$299,340)	(\$744,969)	(\$741,791)
Property Taxes of this amount support this activity within the General Fund		\$672,217			\$741,791

Authorized Full Time Equivalent Positions	19.00 *	19.00	19.00
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* One Judicial Assistant position was moved from the Family court budget where it is funded to the Clerk of Courts table of organization for 2015.

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

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Circuit Court Costs	\$1,638,674	\$1,452,243	\$674,228	\$1,487,190	\$1,521,817

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 2017: Civil – 611; Criminal – 1,425; Family/Paternity – 605; Juvenile – 294; Small Claims – 1,759; Traffic/Criminal Traffic/Forfeiture – 5,173.

Manitowoc County, Wisconsin

Department: **Comptroller**

Fund: Member of the General Fund

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	5,482	0	45	0	0
Total Revenues	<u>\$5,482</u>	<u>\$0</u>	<u>\$45</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$472,214	\$489,995	\$229,707	\$357,255	\$385,395
Contracted Services	249,595	245,733	135,119	258,933	256,210
Operation & Maintenance	6,657	18,830	8,846	14,450	21,305
Fixed	120,184	114,725	82,760	0	141,209
Outlay	0	0	2,860	2,860	0
Total Expenses	<u>\$848,650</u>	<u>\$869,283</u>	<u>\$459,293</u>	<u>\$633,498</u>	<u>\$804,119</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>(\$843,167)</u>	<u>(\$869,283)</u>	<u>(\$459,248)</u>	<u>(\$633,498)</u>	<u>(\$804,119)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$869,283</u>			<u>\$804,119</u>

Authorized Full Time Equivalent Positions	4.00	4.00	5.00
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Comptroller	\$728,465	\$754,558	\$376,533	\$633,498	\$662,910
Insurances - General Fund	120,184	114,725	82,760	0	141,209
Total	<u>\$848,650</u>	<u>\$869,283</u>	<u>\$459,293</u>	<u>\$633,498</u>	<u>\$804,119</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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Public Charges for Service	\$73,751	\$58,000	\$26,475	\$58,000	\$60,000
Other	0	0	0	0	0
Total Revenues	\$73,751	\$58,000	\$26,475	\$58,000	\$60,000
Expenses:					
Personal Services	\$227,444	\$193,737	\$104,709	\$211,559	\$200,597
Contracted Services	91,752	83,356	42,860	83,056	81,165
Operation & Maintenance	15,859	20,460	5,271	17,100	19,410
Fixed	643	650	709	709	659
Outlay	2,121	0	0	0	3,100
Total Expenses	\$337,819	\$298,203	\$153,549	\$312,424	\$304,931
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$264,067)</u>	<u>(\$240,203)</u>	<u>(\$127,074)</u>	<u>(\$254,424)</u>	<u>(\$244,931)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$240,203</u>			<u>\$244,931</u>
Authorized Full Time Equivalent Positions	1.00	1.00			1.00

Budget Expenditures by Program / Activity

General Government - Judicial:

Coroner	\$337,819	\$298,203	\$153,549	\$312,424	\$304,931
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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 2020, the Coroner's Office opened and worked 813 cases.

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Public Charges for Service	\$0	\$0	\$0	\$0	\$0
Intergovern Charges for Srvc	0	0	0	0	0
Other	14	0	0	0	0
Total Revenues	<u>\$14</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$408,052	\$403,469	\$195,376	\$400,427	\$419,717
Contracted Services	25,161	36,425	14,844	36,425	35,336
Operation & Maintenance	7,602	11,200	4,720	11,700	11,200
Total Expenses	<u>\$440,815</u>	<u>\$451,094</u>	<u>\$214,940</u>	<u>\$448,552</u>	<u>\$466,253</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>(\$440,801)</u></u>	<u><u>(\$451,094)</u></u>	<u><u>(\$214,940)</u></u>	<u><u>(\$448,552)</u></u>	<u><u>(\$466,253)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$451,094</u></u>			<u><u>\$466,253</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	\$440,815	\$451,094	\$214,940	\$448,552	\$466,253
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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 2020, Corporation Counsel opened 524 files on matters related to the operation of Manitowoc County government, represented Manitowoc County in 1 civil matters filed in State and Federal Court, and represented the public interest in an additional 238 cases in State court. While Corporation Counsel represents the legal interests of Manitowoc County government and the public, it does not represent or provide legal advice to businesses, individuals, or other municipalities.

Manitowoc County, Wisconsin

Department: **County Board**

Fund: Member of the General Fund

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$85,665	\$90,576	\$43,478	\$90,576	\$90,576
Contracted Services	29,310	31,756	24,835	31,756	28,859
Operation & Maintenance	24,579	28,358	19,092	28,358	28,880
Total Expenses	\$139,555	\$150,690	\$87,404	\$150,690	\$148,315
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$139,555)</u>	<u>(\$150,690)</u>	<u>(\$87,404)</u>	<u>(\$150,690)</u>	<u>(\$148,315)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$150,690</u>			<u>\$148,315</u>

Elected County Board of Supervisors	25.00	25.00			25.00
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Budget Expenditures by Program / Activity					
General Government - Legislative:					
County Board	\$139,555	\$150,690	\$87,404	\$150,690	\$148,315

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Licenses and Permits	\$23,482	\$21,600	\$12,170	\$21,600	\$21,000
Public Charges for Service	111	0	1	0	0
Intergovern Charges for Srvc	320	0	25	0	0
Other	(270)	0	0	0	0
Total Revenues	\$77,903	\$21,600	\$7,155	\$21,600	\$21,000
Expenses:					
Personal Services	\$197,682	\$189,596	\$94,155	\$211,840	\$197,930
Contracted Services	109,746	120,553	55,531	113,600	124,850
Operation & Maintenance	165,936	121,850	55,078	116,890	144,550
Fixed	6,077	5,854	4,326	6,000	6,400
Total Expenses	\$479,441	\$437,853	\$209,090	\$448,330	\$473,730
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$401,537)	(\$416,253)	(\$201,935)	(\$426,730)	(\$452,730)
Property Taxes of this amount support this activity within the General Fund		\$416,253			\$452,730

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	\$229,247	\$193,090	\$111,225	\$214,620	\$232,855
Central Mailing - Clerk	55,197	64,104	35,747	58,800	59,250
Central Duplicating - Clerk	56,395	63,000	29,940	61,000	63,000
Elections - Clerk	138,602	117,659	32,178	113,910	118,625
Elections - SVRS	0	0	0	0	0
Total	\$479,441	\$437,853	\$209,090	\$448,330	\$473,730

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$46,116	\$34,000	\$3,909	\$34,000	\$34,000
Public Charges for Service	717	300	710	710	700
Total Revenues	<u>\$46,834</u>	<u>\$34,300</u>	<u>\$4,619</u>	<u>\$34,710</u>	<u>\$34,700</u>
Expenses:					
Personal Services	\$308,561	\$314,473	\$158,723	\$314,473	\$405,819
Contracted Services	27,257	60,142	14,239	60,142	72,525
Operation & Maintenance	26,411	42,500	10,895	42,500	44,200
Outlay	1,092	0	0	0	0
Total Expenses	<u>\$363,321</u>	<u>\$417,115</u>	<u>\$183,857</u>	<u>\$417,115</u>	<u>\$522,544</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>(\$316,487)</u></u>	<u><u>(\$382,815)</u></u>	<u><u>(\$179,238)</u></u>	<u><u>(\$382,405)</u></u>	<u><u>(\$487,844)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$382,815</u></u>			<u><u>\$487,844</u></u>

Authorized Full Time Equivalent Positions	5.00	5.00			6.00
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Budget Expenditures by Program / Activity

General Government - Legal:

District Attorney	\$363,321	\$417,115	\$183,857	\$417,115	\$522,544
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The District Attorneys Office prosecutes felony, misdemeanor, traffic, ordinances and juvenile delinquency matters. Attorney's provide advice to law enforcement as well as the Department of Human Services. The office works and coordinates investigations and prosecutions with law enforcement agencies, other District Attorney's Offices, State Agencies and Federal Authorities. Within the District Attorney's office the Victim/Witness Coordinator assists victims and witnesses with the criminal justice system. During 2020, the DA's Office filed 1001 felony complaints, 477 criminal traffic complaints, 105 juvenile petitions, 732 misdemeanor complaints, and had staff assist with approximately 3,000 victim contacts.

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$68,366	\$83,358	\$5,771	\$0	\$100,864
Public Charges for Service	220,777	225,500	24,716	0	290,000
Total Revenues	<u>\$290,014</u>	<u>\$308,858</u>	<u>\$30,487</u>	<u>\$0</u>	<u>\$390,864</u>
Expenses:					
Personal Services	\$197,790	\$183,034	\$91,884	\$0	\$189,929
Contracted Services	61,868	67,020	37,170	0	79,513
Operation & Maintenance	165,668	153,343	22,439	0	202,754
Fixed	1,758	2,459	904	0	2,282
Outlay	5,771	7,500	0	0	11,500
Total Expenses	<u>\$432,854</u>	<u>\$413,356</u>	<u>\$152,397</u>	<u>\$0</u>	<u>\$485,978</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>(\$142,840)</u>	<u>(\$104,498)</u>	<u>(\$121,910)</u>	<u>\$0</u>	<u>(\$95,114)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$104,498</u>			<u>\$95,114</u>

Authorized Full Time Equivalent Positions	1.75	2.00	2.00
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Budget Expenditures by Program / Activity					
Public Safety - Emergency Government:					
Emergency Management	\$167,908	\$138,475	\$82,398	\$0	\$151,757
Emerg Mgmt - Nuclear Prepa	225,171	225,500	58,365	0	288,143
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	20,315	21,934	6,495	0	23,812
Emerg Mgmt - HAZMAT	19,461	27,447	5,139	0	22,266
Emerg Mgmt - Home Land Secu	0	0	0	0	0
Total	<u>\$432,854</u>	<u>\$413,356</u>	<u>\$152,397</u>	<u>\$0</u>	<u>\$485,978</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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$99,626	\$110,389	\$53,307	\$0	\$114,732
Contracted Services	19,298	19,967	10,143	0	16,316
Operation & Maintenance	0	200	0	0	200
Total Expenses	\$118,924	\$130,556	\$63,450	\$0	\$131,248
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$118,924)</u>	<u>(\$130,556)</u>	<u>(\$63,450)</u>	<u>\$0</u>	<u>(\$131,248)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$130,556</u>			<u>\$131,248</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	\$118,924	\$130,556	\$63,450	\$0	\$131,248

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Public Charges for Service	\$14,809	\$13,460	\$5,963	\$11,926	\$13,460
Intergovern Charges for Srvc	165,074	167,625	76,612	153,244	172,747
Other	0	0	0	0	0
Total Revenues	<u>\$179,882</u>	<u>\$181,085</u>	<u>\$82,574</u>	<u>\$165,170</u>	<u>\$186,207</u>
Expenses:					
Personal Services	\$176,933	\$169,962	\$91,123	\$190,128	\$194,291
Contracted Services	46,709	50,165	22,438	45,649	52,342
Operation & Maintenance	2,262	4,465	815	3,768	4,650
Total Expenses	<u>\$225,903</u>	<u>\$224,592</u>	<u>\$114,375</u>	<u>\$239,545</u>	<u>\$251,283</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><u>(\$46,021)</u></u>	<u><u>(\$43,507)</u></u>	<u><u>(\$31,801)</u></u>	<u><u>(\$74,375)</u></u>	<u><u>(\$65,076)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$43,507</u></u>			<u><u>\$65,076</u></u>

Authorized Full Time Equivalent Positions	1.00 *	1.00			1.00
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* 1 Position was moved in the table of organization to the Clerk of Courts Office, but is fully funded in this activity.

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Family Court Commissioner	\$225,903	\$224,592	\$114,375	\$239,545	\$251,283

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$1,314,858	\$492,297	\$336,266	\$673,692	\$976,710
Public Charges for Service	240,920	281,157	151,586	1,800	232,250
Intergovern Charges for Srvc	181	1,000	15	100	1,000
Other	0	0	0	0	0
Total Revenues	<u>\$1,555,959</u>	<u>\$774,454</u>	<u>\$487,867</u>	<u>\$675,592</u>	<u>\$1,209,960</u>
Expenses:					
Personal Services	\$1,804,461	\$1,530,967	\$1,025,736	\$1,520,201	\$1,593,439
Contracted Services	70,956	62,198	53,834	52,418	74,259
Operation & Maintenance	49,483	85,093	42,068	40,710	70,231
Fixed	9,778	9,778	28,278	11,106	11,106
Outlay	40,375	0	31,028	0	0
Total Expenses	<u>\$1,975,053</u>	<u>\$1,688,036</u>	<u>\$1,180,944</u>	<u>\$1,624,435</u>	<u>\$1,749,035</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>(\$419,094)</u>	<u>(\$913,582)</u>	<u>(\$693,077)</u>	<u>(\$948,843)</u>	<u>(\$539,075)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$913,582</u>			<u>\$539,075</u>

Authorized Full Time Equivalent Positions	20.01	20.01	18.46
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Budget Expenditures by Program / Activity					
Health & Human Services - Public Health					
PHS - Communicable Dis Prev	1,561	6,100	5,742	0	0
PHS - Covid-19 Pandemic	871,322	0	418,812	653,025	279,814
PHS - Prevention Block Grant	11,895	9,360	5,132	9,722	9,382
PHS - GPR Lead	10,880	12,932	4,675	10,256	9,938
ARPA 3/3/21 - 12/31/24	0	0	0	0	203,246
PHS - Healthy Start	26,183	31,240	14,009	0	19,712
PHS - IAP Immunization Grant	21,846	10,305	3,192	0	11,603
PHS - Vaccination Suppl #4	0	0	0	0	30,445
PHS - Bioter/PHEP	44,398	47,767	58,655	0	62,807
PHS - WIC Program Admin	24,745	35,579	14,420	0	33,792
PHS - WIC Nutrition	110,338	159,731	50,680	0	106,389
PHS - WIC Breast Feeding	17,189	26,675	11,096	21,970	23,324
PHS - WIC Client Services	111,153	102,431	52,685	105,353	107,077
PHS - Administrative Support	102,304	160,215	72,523	132,309	82,778
PHS - Environmental Health	289,197	297,762	122,255	15,535	292,315
PHS - General Public Health	326,639	787,939	347,070	676,265	476,413
Total	<u>\$1,975,053</u>	<u>\$1,688,036</u>	<u>\$1,180,944</u>	<u>\$1,624,435</u>	<u>\$1,749,035</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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$2,379,811	\$2,710,837	\$2,710,837	\$2,710,837	\$4,213,592
Bridge Aid Prop Taxes	250,587	225,485	225,485	225,485	338,983
Intergovernmental Grants/Aid	1,425,359	1,639,163	405,975	1,623,899	1,719,328
Other	0	0	0	0	0
Total Revenues	<u>\$4,055,757</u>	<u>\$4,575,485</u>	<u>\$3,342,297</u>	<u>\$4,560,221</u>	<u>\$6,271,903</u>
Expenses:					
Contracted Services	\$306,229	\$321,676	\$137,991	\$320,784	\$362,151
Operation & Maintenance	4,984,377	5,253,809	2,192,389	5,238,937	5,909,752
Outlay	0	0	0	0	0
Total Expenses	<u>\$5,290,606</u>	<u>\$5,575,485</u>	<u>\$2,330,381</u>	<u>\$5,559,721</u>	<u>\$6,271,903</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	\$1,275,000	\$1,000,000	\$0	\$999,500	\$0
Total Other Sources & (Uses)	<u>\$1,275,000</u>	<u>\$1,000,000</u>	<u>\$0</u>	<u>\$999,500</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$40,151</u>	<u>\$0</u>	<u>\$1,011,916</u>	<u>\$0</u>	<u>\$0</u>

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	1,950,044	1,834,000	856,118	1,818,236	1,794,500
County Road/Brdg Construction	2,368,834	2,507,000	707,692	2,507,000	3,138,420
County Winter Snow Removal	721,140	1,009,000	541,086	1,009,000	1,000,000
Town Bridge Aid	250,587	225,485	225,485	225,485	338,983
Total	<u>\$5,290,606</u>	<u>\$5,575,485</u>	<u>\$2,330,381</u>	<u>\$5,559,721</u>	<u>\$6,271,903</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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Public Charges for Service	\$72,808	\$99,327	\$29,241	\$99,125	\$74,895
Intergovern Charges for Srvc	2,857,699	3,089,751	1,317,293	2,450,383	2,601,590
Other	321,170	295,421	187,131	328,081	294,306
Total Revenues	\$3,251,677	\$3,484,499	\$1,533,666	\$2,877,589	\$2,970,791
Expenses:					
Personal Services	\$6,800,514	\$4,033,233	\$3,231,008	\$3,957,399	\$4,083,572
Contracted Services	810,646	816,808	269,471	496,102	1,134,775
Operation & Maintenance	11,011,798	6,328,293	4,630,440	6,272,458	6,197,275
Fixed	900,259	875,338	399,086	941,174	932,379
County Charges Reimbursed - (Work Performed for the Highway Special Revenue Fund)	(5,040,019)	(5,350,000)	(2,104,896)	(5,334,236)	(5,932,920)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(11,075,379)	(3,219,173)	(4,763,261)	(3,455,308)	(3,444,290)
Pension	33,888	0	0	0	0
Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Expenses	\$3,441,707	\$3,484,499	\$1,661,848	\$2,877,589	\$2,970,791
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$190,030)	\$0	(\$128,182)	\$0	\$0

Authorized Full Time Equivalent Positions	49.00	54.00			53.00
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Budget Expenditures by Program / Activity					
Public Works:					
Administration-Hwy C/P	\$459,184	\$521,920	\$224,478	\$505,311	\$527,869
Shingle Recycling C/P	\$0	\$0	\$0	\$0	\$0
Patrol Supervision	230,416	234,569	122,376	234,569	233,851
Cost Pool Expenses	3,326,024	3,192,249	1,452,775	3,438,707	3,400,624
Paving - Bid Jobs	296,659	435,870	102,665	317,955	387,660
County-Road Maintenance	1,841,932	1,730,189	835,514	1,715,317	1,692,925
County-Road Construction	2,245,417	2,365,094	673,564	2,365,094	2,960,773
County-Winter Snow Removal	679,801	951,887	510,135	951,889	943,397
State-Road Maint/Construct	2,072,675	2,109,695	1,132,134	1,889,872	1,885,157
Other Local Govt Road M&C	150,919	210,000	60,725	100,000	186,200
County Depts Nonroad Srvc	255,836	268,000	50,131	100,000	100,000
Non Govt (Public) Service	31,147	25,386	10,533	39,636	20,545
Sub-Total	11,590,009	12,044,859	5,175,031	11,658,350	12,339,001
Hwy P/R Clearing Accounts	175,683	(1)	(142,803)	(1)	0
County Charges Reimbursed HWY SRF	(5,040,019)	(5,350,000)	(2,104,896)	(5,334,236)	(5,932,920)
Cost Pool Revenues	(3,283,967)	(3,210,359)	(1,265,483)	(3,446,524)	(3,435,290)
Total	\$3,441,706	\$3,484,499	\$1,661,848	\$2,877,589	\$2,970,791

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.

Additional information about the Highway Department can be found on the County's web site at: www.co.manitowoc.wi.us/cor

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$6,914,839	\$6,705,870	\$6,705,870	\$6,705,870	\$6,302,730
Intergovernmental Grants/Aid	10,632,631	9,591,860	3,615,791	11,390,078	11,217,252
Fines/Forfeits/Penalties	37,123	40,000	17,155	40,000	40,000
Public Charges for Service	3,034,243	1,256,565	483,712	1,496,480	1,766,674
Intergovernmental Charges for Srvc	2,562,282	3,178,000	61,450	3,285,200	5,395,445
Other	6,596	1,600	(8,762)	3,100	1,600
Total Revenues	<u>\$23,187,713</u>	<u>\$20,773,895</u>	<u>\$10,875,215</u>	<u>\$22,920,728</u>	<u>\$24,723,701</u>
Expenses:					
Personal Services	\$10,043,410	\$10,633,800	\$5,040,502	\$10,554,504	\$12,608,481
Contracted Services	10,878,859	8,801,280	4,541,137	10,004,588	11,129,733
Operation & Maintenance	327,471	374,677	177,956	394,502	428,231
Fixed	91,493	95,763	90,901	100,951	102,583
Other	1,221,187	1,215,375	438,174	1,390,768	1,377,219
Outlay	34,500	3,000	787	3,000	3,000
Total Expenses	<u>\$22,596,920</u>	<u>\$21,123,895</u>	<u>\$10,289,456</u>	<u>\$22,448,313</u>	<u>\$25,649,247</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$350,000	\$0	\$0	\$925,546
Operating Transfers From	<u>\$22,276</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Other Sources *& (Uses)	<u>\$22,276</u>	<u>\$350,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$925,546</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$613,069</u>	<u>\$0</u>	<u>\$585,760</u>	<u>\$472,415</u>	<u>\$0</u>

Authorized Full Time Equivalent Positions	106.70	140.09	*	157.50
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Budget Expenditures by Program / Activity					
Health & Human Services					
Management & Support	\$1,769,228	\$1,745,348	\$937,220	\$1,679,826	\$1,847,989
Developmentally Disabled	2,622,654	1,472,848	560,579	1,632,983	1,913,690
Mental Health / AODA / Chronically Mentally Ill	9,671,220	10,009,861	4,559,282	10,385,482	12,224,253
Children & Families	7,289,641	6,555,435	3,584,248	7,375,852	8,279,308
Economic Support	1,232,455	1,305,403	605,121	1,302,989	1,312,826
Long Term Support	11,721	35,000	43,005	71,181	71,181
Total	<u>\$22,596,920</u>	<u>\$21,123,895</u>	<u>\$10,289,456</u>	<u>\$22,448,313</u>	<u>\$25,649,247</u>

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

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

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

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

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

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	14,263	14,265	0	15,562	15,000
Intergovern Charges for Srvc	1,819,336	1,855,750	1,079,933	1,541,961	1,986,679
Other	50	0	2,200	2,200	0
Total Revenues	<u>\$1,833,649</u>	<u>\$1,870,015</u>	<u>\$1,082,133</u>	<u>\$1,559,723</u>	<u>\$2,001,679</u>
Expenses:					
Personal Services	\$567,152	\$584,867	\$266,429	\$568,717	\$591,461
Contracted Services	702,124	974,704	591,581	651,900	1,097,095
Operation & Maintenance	20,648	29,416	16,872	26,650	29,495
Fixed	206,184	257,844	128,409	269,903	265,291
Total Expenses	<u>\$1,502,496</u>	<u>\$1,853,581</u>	<u>\$1,009,933</u>	<u>\$1,523,870</u>	<u>\$1,990,092</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	<u>\$0</u>	<u>(\$16,434)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$11,587)</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>\$331,152</u></u>	<u><u>\$0</u></u>	<u><u>\$72,200</u></u>	<u><u>\$35,853</u></u>	<u><u>\$0</u></u>

Authorized Full Time Equivalent Positions	8.00	8.00	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	\$1,502,496	\$1,853,581	\$1,009,933	\$1,523,870	\$1,990,092

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.

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 Comptrollers Office and one (GIS Position) to the Planning and Zoning Department
Information Systems provides support on a 7 days per week x 24 hours per day x 365 days per year schedule.

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

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

Manitowoc County, Wisconsin

Department: **Joint Dispatch**

Fund: Member of the General Fund

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$525	\$525	\$0
Other	0	0	0	0	0
Total Revenues	\$0	\$0	\$525	\$525	\$0
Expenses:					
Personal Services	\$1,529,171	\$1,585,198	\$758,120	\$1,538,572	\$1,713,918
Contracted Services	82,400	141,063	81,677	142,428	156,135
Operation & Maintenance	12,939	18,350	4,180	18,550	18,350
Outlay	0	0	0	0	0
Total Expenses	\$1,624,510	\$1,744,611	\$843,977	\$1,699,550	\$1,888,403
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$1,624,510)</u>	<u>(\$1,744,611)</u>	<u>(\$843,452)</u>	<u>(\$1,699,025)</u>	<u>(\$1,888,403)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,744,611</u>			<u>\$1,888,403</u>

Authorized Full Time Equivalent Positions	23.00	23.00	24.00
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Budget Expenditures by Program / Activity

Public Safety - Law Enforcement:

Joint Dispatch Center	\$1,624,510	\$1,744,611	\$843,977	\$1,699,550	\$1,888,403
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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 80,088 incoming telephone calls in 2020; 30,421 outgoing calls; 16,301 911 calls.

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovern Charges for Srvc	\$7,284	\$7,284	\$3,702	\$7,404	\$7,404
Other	1,000	1,000	1,000	1,000	1,000
Total Revenues	<u>\$8,284</u>	<u>\$8,284</u>	<u>\$4,702</u>	<u>\$8,404</u>	<u>\$113,302</u>
Expenses:					
Personal Services	\$90,334	\$92,822	\$44,794	\$92,822	\$96,415
Contracted Services	692,594	748,745	592,776	786,066	771,407
Operation & Maintenance	3,382	11,110	1,962	5,200	11,110
Fixed	23,767	25,680	16,022	25,687	26,117
Outlay	124,603	224,455	204,211	264,000	207,050
Total Expenses	<u>\$934,680</u>	<u>\$1,102,812</u>	<u>\$859,764</u>	<u>\$1,173,775</u>	<u>\$1,112,099</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$110,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$926,396)</u>	<u>(\$984,073)</u>	<u>(\$855,062)</u>	<u>(\$1,165,371)</u>	<u>(\$998,797)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$984,073</u>			<u>\$998,797</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	\$934,680	\$1,102,812	\$859,764	\$1,173,775	\$1,112,099
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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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	23	0	178	0	0
Total Revenues	<u>\$23</u>	<u>\$0</u>	<u>\$178</u>	<u>\$0</u>	<u>\$0</u>
Expenses:					
Personal Services	\$230,599	\$248,384	\$113,123	\$248,384	\$256,407
Contracted Services	53,669	63,326	36,563	63,326	59,682
Operation & Maintenance	2,364	6,825	649	6,612	6,725
Total Expenses	<u>\$286,632</u>	<u>\$318,535</u>	<u>\$150,335</u>	<u>\$318,322</u>	<u>\$322,814</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>(\$286,609)</u></u>	<u><u>(\$318,535)</u></u>	<u><u>(\$150,157)</u></u>	<u><u>(\$318,322)</u></u>	<u><u>(\$322,814)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$318,535</u></u>			<u><u>\$322,814</u></u>
Authorized Full Time Equivalent Positions	2.00	2.00			2.00

Budget Expenditures by Program / Activity					
General Government - General Administration:					
Personnel	\$286,632	\$318,535	\$150,335	\$318,322	\$322,814

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$85,329	\$41,000	\$26,000	\$51,000	\$41,000
Licenses and Permits	377,337	332,070	191,356	365,870	364,870
Public Charges for Service	173,814	136,000	65,560	100,000	150,000
Intergovern Charges for Srvc	15,000	17,100	0	17,100	17,100
Other	0	0	10,274	0	0
Total Revenues	<u>\$651,480</u>	<u>\$526,170</u>	<u>\$293,190</u>	<u>\$533,970</u>	<u>\$572,970</u>
Expenses:					
Personal Services	\$786,909	\$904,069	\$413,233	\$904,347	\$958,424
Contracted Services	196,743	191,703	95,533	191,703	199,237
Operation & Maintenance	22,541	38,794	13,453	37,394	42,194
Fixed	1,284	1,302	1,418	1,302	1,319
Other	36,209	0	0	0	0
Outlay	47,043	20,000	5,422	20,000	35,000
Total Expenses	<u>\$1,090,729</u>	<u>\$1,155,868</u>	<u>\$529,059</u>	<u>\$1,154,746</u>	<u>\$1,236,174</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>(\$439,249)</u>	<u>(\$629,698)</u>	<u>(\$235,869)</u>	<u>(\$620,776)</u>	<u>(\$663,204)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$629,698</u>			<u>\$663,204</u>

Authorized Full Time Equivalent Positions	6.00	7.00	9.00
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Planning and Zoning	\$960,596	\$999,581	\$496,323	\$988,059	\$1,080,187
Assessment of Property	\$25,668	\$79,558	\$6,252	\$79,558	\$79,558
P&Z-Land Records Modern	104,466	76,729	26,485	87,129	76,429
Total	<u>\$1,090,729</u>	<u>\$1,155,868</u>	<u>\$529,059</u>	<u>\$1,154,746</u>	<u>\$1,236,174</u>

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$190,864	\$69,030	\$0	\$122,303	\$185,928
Intergovern Charges for Srvc	0	0	0	0	0
Other	28,900	20,200	13,582	20,350	25,350
Total Revenues	<u>\$219,765</u>	<u>\$89,230</u>	<u>\$13,582</u>	<u>\$142,653</u>	<u>\$211,278</u>
Expenses:					
Personal Services	\$5,000	\$40,383	\$10,340	\$26,018	\$41,018
Contracted Services	212,199	135,393	80,366	131,653	134,311
Operation & Maintenance	65,816	62,553	23,448	59,673	62,553
Fixed	5,329	4,630	5,010	4,630	4,676
Outlay	529,686	124,500	89,561	151,822	186,125
Total Expenses	<u>\$818,029</u>	<u>\$367,459</u>	<u>\$208,725</u>	<u>\$373,796</u>	<u>\$428,683</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>(\$598,265)</u>	<u>(\$278,229)</u>	<u>(\$195,143)</u>	<u>(\$231,143)</u>	<u>(\$217,405)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$278,229</u>			<u>\$217,405</u>

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	\$723,947	\$292,929	\$119,585	\$284,656	\$352,893
Devils River State Rec Trail	0	5,500	0	0	5,500
Parks - Snowmobile Trails	87,750	66,150	89,140	89,140	67,410
Conservation & Development - Conservation:					
Parks - County Conservatio	6,332	2,880	0	0	2,880
Total	<u>\$818,029</u>	<u>\$367,459</u>	<u>\$208,725</u>	<u>\$373,796</u>	<u>\$428,683</u>

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovern Charges for Srvc	\$184,408	\$161,608	\$90,099	\$161,608	\$161,608
Other	100,814	65,038	48,992	81,511	65,038
Total Revenues	\$285,556	\$226,646	\$141,359	\$243,119	\$226,646
Expenses:					
Personal Services	\$793,603	\$814,728	\$412,398	\$799,108	\$857,105
Contracted Services	990,099	929,034	438,512	948,045	946,860
Operation & Maintenance	159,933	159,925	68,673	155,885	164,600
Fixed	56,803	57,765	28,798	58,686	58,400
Other	0	0	0	0	0
Outlay	597,881	692,000	376,431	570,600	645,100
Total Expenses	\$2,598,318	\$2,653,452	\$1,324,813	\$2,532,324	\$2,672,065
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$2,312,763)</u>	<u>(\$2,426,806)</u>	<u>(\$1,183,454)</u>	<u>(\$2,289,205)</u>	<u>(\$2,445,419)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$2,426,806</u>			<u>\$2,445,419</u>

Authorized Full Time Equivalent Positions	16.42	16.50	23.00
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Budget Expenditures by Program / Activity					
General Government - General Buildings and Plant:					
Public Property Dept Admin	\$798,720	\$837,826	\$426,918	\$813,478	\$881,170
Maint - Phone System	159,517	137,816	83,673	156,086	157,059
Maint - Courthouse	301,190	413,581	295,085	385,091	418,909
Maint - Office Complex	88,703	111,332	69,063	111,067	169,158
Maint - Jail	575,151	509,894	172,230	407,649	586,950
Maint - UW-Manitowoc	112,744	83,696	55,071	126,110	104,196
Maint - Human Services	172,650	228,065	111,472	226,560	107,186
Maint - PHS Building	136,163	48,745	17,929	48,490	40,800
Maint - Admin Office Bldg	17,159	27,580	8,740	23,500	30,155
Maint - Other Co Buildings	21,108	24,976	14,786	24,776	22,476
Maint - C&T Building	81,837	91,116	45,817	72,067	88,266
Total	\$2,598,318	\$2,653,452	\$1,324,813	\$2,532,324	\$2,672,065

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

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

Manitowoc County, Wisconsin

Department: **Register in Probate**

Fund: Member of the General Fund

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$24,350	\$22,000	\$0	\$22,000	\$23,000
Public Charges for Service	62,624	62,000	22,054	60,790	60,500
Total Revenues	<u>\$86,974</u>	<u>\$84,000</u>	<u>\$22,054</u>	<u>\$82,790</u>	<u>\$83,500</u>
Expenses:					
Personal Services	\$204,846	\$210,160	\$98,805	\$209,272	\$218,985
Contracted Services	146,376	128,846	44,393	136,281	129,759
Operation & Maintenance	895	2,728	382	2,452	2,728
Total Expenses	<u>\$352,117</u>	<u>\$341,734</u>	<u>\$143,581</u>	<u>\$348,005</u>	<u>\$351,472</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>(\$265,143)</u></u>	<u><u>(\$257,734)</u></u>	<u><u>(\$121,527)</u></u>	<u><u>(\$265,215)</u></u>	<u><u>(\$267,972)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$257,734</u></u>			<u><u>\$267,972</u></u>
Authorized Full Time Equivalent Positions	2.00	2.00			2.00

Budget Expenditures by Program / Activity

General Government - Judicial:

Register in Probate	\$319,575	\$307,094	\$128,813	\$313,473	\$316,268
Court Commissioner	<u>32,542</u>	<u>34,640</u>	<u>14,767</u>	<u>34,532</u>	<u>35,204</u>
Total	<u>\$352,117</u>	<u>\$341,734</u>	<u>\$143,581</u>	<u>\$348,005</u>	<u>\$351,472</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.

Manitowoc County, Wisconsin

Department: **Register of Deeds**

Fund: Member of the General Fund

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	638,665	536,121	357,603	536,121	596,432
Other	5	0	0	0	0
Total Revenues	<u>\$638,670</u>	<u>\$536,121</u>	<u>\$357,603</u>	<u>\$536,121</u>	<u>\$596,432</u>
Expenses:					
Personal Services	\$238,435	\$247,336	\$127,018	\$247,336	\$281,907
Contracted Services	21,439	19,236	6,035	19,236	19,322
Operation & Maintenance	3,676	11,000	4,522	11,000	14,700
Outlay	0	9,000	9,000	9,000	1,000
Total Expenses	<u>\$263,551</u>	<u>\$286,572</u>	<u>\$146,576</u>	<u>\$286,572</u>	<u>\$316,929</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>\$375,119</u>	<u>\$249,549</u>	<u>\$211,027</u>	<u>\$249,549</u>	<u>\$279,503</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$249,549)</u>			<u>(\$279,503)</u>

Authorized Full Time Equivalent Positions	3.50	3.55	4.00
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Budget Expenditures by Program / Activity					
General Government - Property Records and Control:					
Register of Deeds	\$263,551	\$286,572	\$146,576	\$286,572	\$316,929
Total	<u>\$263,551</u>	<u>\$286,572</u>	<u>\$146,576</u>	<u>\$286,572</u>	<u>\$316,929</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 15,743 real estate transactions in 2020 and issued 15,747 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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$186,794	\$107,923	\$77,069	\$114,208	\$109,115
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	1,057,287	872,000	493,176	946,000	970,000
Other	47,121	62,000	18,465	42,500	56,000
Total Revenues	<u>\$1,291,202</u>	<u>\$1,041,923</u>	<u>\$588,710</u>	<u>\$1,102,708</u>	<u>\$1,135,115</u>
Expenses:					
Personal Services	\$9,665,578	\$9,636,473	\$4,545,353	\$9,595,716	\$10,150,279
Contracted Services	1,111,424	1,128,635	483,858	1,020,200	1,146,553
Operation & Maintenance	790,084	785,700	355,745	729,778	777,150
Fixed	122,485	108,247	106,008	107,858	113,010
Outlay	395,367	515,500	363,180	514,500	524,000
Total Expenses	<u>\$12,084,938</u>	<u>\$12,174,555</u>	<u>\$5,854,145</u>	<u>\$11,968,052</u>	<u>\$12,710,992</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>(\$10,793,736)</u></u>	<u><u>(\$11,132,632)</u></u>	<u><u>(\$5,265,434)</u></u>	<u><u>(\$10,865,344)</u></u>	<u><u>(\$11,575,877)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u>\$11,132,632</u>			<u>\$11,575,877</u>

Authorized Full Time Equivalent Positions	107.70	108.70	111.70
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Budget Expenditures by Program / Activity

Public Safety - Law Enforcement:

Sheriff - Administration	\$2,105,751	\$2,143,354	\$1,111,016	\$2,117,736	\$2,444,954
Sheriff - Training	67,257	82,750	45,787	93,500	82,750
Sheriff - Traffic Patrol	4,642,081	4,658,069	2,286,033	4,688,598	4,815,851
Sheriff - Snowmobile Patrol	1,167	1,300	523	1,100	1,300
Sheriff - Water Safety Patrol	874	2,800	145	500	2,800
Correctional Institutions (Jail)	4,726,700	4,877,119	2,199,929	4,639,586	4,937,917
Correctional Institutions NNAI (Jail)	0	0	236	0	0
Metro Drug	527,959	397,543	204,665	415,412	413,800
Sheriff - Retiree Benefits	13,147	11,620	5,810	11,620	11,620
Total	<u>\$12,084,938</u>	<u>\$12,174,555</u>	<u>\$5,854,145</u>	<u>\$11,968,052</u>	<u>\$12,710,992</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 Statute (Section 59.26 -59.33). It is an elected office of which a sheriff's term is 4 years. The Sheriff is the chief law enforcement officer in the county and has the power and duty to enforce state statutes and local ordinances. It is the Sheriff's sole responsibility to manage and operate the county jail, serve civil process, attend upon the circuit court and perform all other duties required by law. In 2020 the Sheriff's Office responded to 9,682 calls for service and issued 2,210 traffic citations. The 199 bed jail facility had an average daily population of 179 inmates.

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$331,606	\$331,606	\$331,606	\$331,606	\$346,980
Intergovernmental Grants/Aid	302,144	318,650	(39,180)	330,644	353,900
Licenses and Permits	3,600	4,000	2,600	3,100	4,000
Other	0	0	3,306	3,306	1,000
Total Revenues	\$652,810	\$657,256	\$298,332	\$668,656	\$705,880
Expenses:					
Personal Services	\$393,666	\$438,791	\$206,397	\$438,791	\$479,236
Contracted Services	49,151	49,158	21,831	49,158	47,369
Operation & Maintenance	22,506	28,040	13,071	28,586	28,240
Fixed	4,164	4,182	4,490	4,490	4,391
Other	119,766	143,250	52,832	146,750	158,500
Total Expenses	\$589,253	\$663,421	\$298,621	\$667,775	\$717,736
Other Sources & (Uses)					
Transfer From Fund Balance	\$953	\$6,165	\$0	\$0	\$11,856
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$64,510	\$0	(\$288)	\$881	\$0

Authorized Full Time Equivalent Positions	4.60	4.60	5.00
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Soil & Water-Conservation	\$444,361	\$492,271	\$234,429	\$491,625	\$531,836
Wild Life Damage	20,381	20,000	3,851	20,000	20,000
Nutrient Management Education	3,226	6,000	4,132	6,000	11,400
DATCP-Land/Water Cost Share	116,966	138,650	48,832	142,150	148,500
EPA Grant Activity	0	0	0	0	0
Total	\$589,253	\$663,421	\$298,621	\$667,775	\$717,736

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

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

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

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

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

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

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

Manitowoc County, Wisconsin

Department: **Treasurer**

Fund: Member of the General Fund

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Other Taxes	\$403,855	\$389,125	\$160,731	\$320,125	\$317,125
Intergovernmental Grants/Aid	17,476	18,000	17,421	17,000	17,000
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	1,590	5,100	1,986	2,100	2,100
Public Charges for Service	2,965	2,900	1,255	2,900	2,900
Intergovern Charges for Srvc	0	0	0	0	0
Other	471,572	345,000	58,280	141,300	137,000
Total Revenues	<u>\$897,458</u>	<u>\$760,125</u>	<u>\$239,672</u>	<u>\$483,425</u>	<u>\$476,125</u>
Expenses:					
Personal Services	\$150,870	\$145,925	\$70,294	\$146,425	\$151,738
Contracted Services	37,212	46,272	21,952	49,572	64,990
Operation & Maintenance	73,858	11,800	10,858	24,148	51,900
Outlay	0	0	0	0	0
Total Expenses	<u>\$261,940</u>	<u>\$203,997</u>	<u>\$103,104</u>	<u>\$220,145</u>	<u>\$268,628</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>\$635,518</u>	<u>\$556,128</u>	<u>\$136,569</u>	<u>\$263,280</u>	<u>\$207,497</u>
Property Taxes of this amount support this activity within the General Fund		<u>(\$556,128)</u>			<u>(\$207,497)</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	\$261,940	\$203,997	\$103,104	\$220,145	\$268,628
Total	\$261,940	\$203,997	\$103,104	\$220,145	\$268,628

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	2,965	2,965	1,483	2,965	2,965
Public Charges for Service	\$2,403	\$4,500	\$593	\$1,800	\$3,020
Other	0	0	0	0	0
Total Revenues	<u>\$5,368</u>	<u>\$7,465</u>	<u>\$2,076</u>	<u>\$4,765</u>	<u>\$5,985</u>
Expenses:					
Personal Services	\$73,351	\$76,014	\$35,692	\$73,959	\$54,228
Contracted Services	108,240	146,006	45,065	51,860	182,225
Operation & Maintenance	24,956	38,945	8,192	15,165	26,265
Total Expenses	<u>\$206,547</u>	<u>\$260,965</u>	<u>\$88,949</u>	<u>\$140,984</u>	<u>\$262,718</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>(\$201,178)</u></u>	<u><u>(\$253,500)</u></u>	<u><u>(\$86,873)</u></u>	<u><u>(\$136,219)</u></u>	<u><u>(\$256,733)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$253,500</u></u>			<u><u>\$256,733</u></u>

Authorized Full Time Equivalent Positions	1.40	1.40			1.00
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Education:					
University Extension	\$206,248	\$256,465	\$88,746	\$140,984	\$258,718
University Extension-State	299	4,000	203	0	4,000
UW Ext - Parenting Grant	0	500	0	0	0
Total	<u>\$206,547</u>	<u>\$260,965</u>	<u>\$88,949</u>	<u>\$140,984</u>	<u>\$262,718</u>

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$13,000	\$13,000	\$13,000	\$0	\$13,000
Other	2,990	0	0	0	0
Total Revenues	\$15,990	\$13,000	\$13,000	\$0	\$13,000
Expenses:					
Personal Services	\$213,415	\$215,244	\$111,765	\$214,899	\$243,493
Contracted Services	48,374	48,061	18,095	21,848	43,247
Operation & Maintenance	7,575	13,107	2,839	10,202	12,960
Total Expenses	\$269,365	\$276,412	\$132,699	\$246,949	\$299,700
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$253,375)</u>	<u>(\$263,412)</u>	<u>(\$119,699)</u>	<u>(\$246,949)</u>	<u>(\$286,700)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$263,412</u>			<u>\$286,700</u>
Authorized Full Time Equivalent Positions	3.00	3.00			3.00

Budget Expenditures by Program / Activity					
Health & Human Services - Veterans:					
Veterans Service Office	\$249,985	\$256,912	\$128,088	\$227,451	\$280,200
Veterans Service Commission	19,379	19,500	4,611	19,498	19,500
Total	\$269,365	\$276,412	\$132,699	\$246,949	\$299,700

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$813,368	\$904,185	\$904,185	\$0	\$949,265
Total Expenses	\$813,368	\$904,185	\$904,185	\$0	\$949,265
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$813,368)</u>	<u>(\$904,185)</u>	<u>(\$904,185)</u>	<u>\$0</u>	<u>(\$949,265)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$904,185</u>			<u>\$949,265</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	\$813,368	\$904,185	\$904,185	\$0	\$949,265
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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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	8,336	7,000	0	0	7,000
Public Charges for Service	133,533	695,475	205,579	689,780	679,475
Other	78,967	18,500	18,500	18,500	1,337
Total Revenues	\$220,837	\$720,975	\$224,079	\$708,280	\$687,812
Expenses:					
Personal Services	\$187,128	\$205,838	\$51,816	\$205,838	\$192,830
Contracted Services	104,130	403,668	51,297	393,994	406,338
Operation & Maintenance	29,038	64,365	13,757	63,506	63,980
Fixed	11,825	12,139	3,467	12,139	12,276
Outlay	252,555	168,500	79,023	171,000	197,500
Total Expenses	\$584,676	\$854,510	\$199,360	\$846,477	\$872,924
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$133,535	\$0	\$0	\$0
Transfer From Land Sale FB	0	0	0	0	0
General Fund Transfer From	0	0	0	0	0
Transfer From ARPA	0	0	0	0	415,000
General Fund Transfer To	0	0	0	0	0
Transfer To Fund Balance	0	0	0	0	185,112
Total Other Sources & (Uses)	\$0	\$133,535	\$0	\$0	\$600,112
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$363,839)	\$0	\$24,719	(\$138,197)	\$415,000

Expo was run by Contract Employees through 2011. Starting in 2012 County FTE's are a part of the Public Works Department FTE report.

Budget Expenditures by Program / Activity					
Culture, Recreation & Education:					
Expo Activities	\$169,773	\$144,051	\$52,917	\$141,490	\$131,999
Expo Fair	87,450	438,941	31,398	433,814	440,482
Ice Center	75,872	102,179	41,824	102,834	104,578
Expo Maintenance & Improvement	251,580	169,339	73,221	168,339	195,865
Total	\$584,676	\$854,510	\$199,360	\$846,477	\$872,924

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

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

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

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$535,331	\$542,089	\$542,089	\$542,089	\$542,089
Public Charges for Service	508,497	353,000	209,861	585,000	437,000
Other	37,103	10,920	210	11,705	10,852
Total Revenues	<u>\$1,080,931</u>	<u>\$906,009</u>	<u>\$752,159</u>	<u>\$1,138,794</u>	<u>\$989,941</u>
Expenses:					
Contracted Services	\$994,269	\$778,694	\$385,234	\$829,824	\$797,110
Operation & Maintenance	42,182	46,288	23,316	53,788	44,202
Fixed	4,493	2,953	1,659	1,659	2,953
Outlay	23,500	49,000	60,417	96,817	58,000
Total Expenses	<u>\$1,147,230</u>	<u>\$961,409</u>	<u>\$509,685</u>	<u>\$1,063,762</u>	<u>\$989,941</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$30,400	\$0	\$0	\$0
Transfer From Fund Balance	\$0	\$25,000	\$0	\$0	\$0
Sales of Note	0	0	0	0	0
Recycling SRF	0	0	0	0	0
Total Other Sources & (Uses)	<u>\$0</u>	<u>\$55,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$66,299)</u></u>	<u><u>\$0</u></u>	<u><u>\$242,474</u></u>	<u><u>\$75,032</u></u>	<u><u>\$0</u></u>

Authorized Full Time Equivalent Positions	Recycling is run by Contract with Holiday House. Supervision is provided by Public Works Dept. The 2017 budget included 1 FTE assigned to this program area whose position appears in the Public Works Department.
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Budget Expenditures by Program / Activity					
Public Works:					
Recycling Operation	\$1,147,230	\$961,409	\$509,685	\$1,063,762	\$989,941

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 2020 the County processed and marketed over 3,200 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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,359,215	1,357,000	409,698	1,223,000	1,357,000
Other	0	0	0	0	0
Total Revenues	<u>\$1,369,215</u>	<u>\$1,367,000</u>	<u>\$419,698</u>	<u>\$1,233,000</u>	<u>\$1,367,000</u>
Expenses:					
Contracted Services	<u>\$1,367,294</u>	<u>\$1,367,000</u>	<u>\$656,148</u>	<u>\$1,233,000</u>	<u>\$1,367,000</u>
Total Expenses	<u>\$1,367,294</u>	<u>\$1,367,000</u>	<u>\$656,148</u>	<u>\$1,233,000</u>	<u>\$1,367,000</u>
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)	<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>\$1,921</u>	<u>\$0</u>	<u>(\$236,450)</u>	<u>\$0</u>	<u>\$0</u>

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	\$1,367,294	\$1,367,000	\$656,148	\$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 2020 over 34,480 tons were processed through the master contract with a savings of \$1,029,500 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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	\$59,610	\$53,675	\$0	\$67,710	\$53,200
Other	8,519	9,500	7,500	7,500	9,500
Total Revenues	<u>\$68,129</u>	<u>\$63,175</u>	<u>\$7,500</u>	<u>\$75,210</u>	<u>\$62,700</u>
Expenses:					
Personal Services	\$51,897	\$53,507	\$24,254	\$53,507	\$59,201
Contracted Services	100,965	92,441	6,092	92,002	92,359
Operation & Maintenance	2,528	3,205	720	2,833	3,335
Total Expenses	<u>\$155,390</u>	<u>\$149,153</u>	<u>\$31,066</u>	<u>\$148,342</u>	<u>\$154,895</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>(\$87,261)</u></u>	<u><u>(\$85,978)</u></u>	<u><u>(\$23,566)</u></u>	<u><u>(\$73,132)</u></u>	<u><u>(\$92,195)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$85,978</u></u>			<u><u>\$92,195</u></u>

Authorized Full Time Equivalent Positions Part of Public Works Department Table of Organization
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Budget Expenditures by Program / Activity

Public Works:

Solid Waste Dept Admin	\$155,390	\$149,153	\$31,066	\$148,342	\$154,895
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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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Licenses and Permits	\$14,250	\$15,000	\$4,750	\$15,000	\$15,000
Other	0	0	0	0	0
Total Revenues	<u>\$14,250</u>	<u>\$15,000</u>	<u>\$4,750</u>	<u>\$15,000</u>	<u>\$15,000</u>
Expenses:					
Personal Services	\$1,925	\$2,192	\$1,000	\$2,191	\$2,191
Contracted Services	21,962	15,000	1,188	15,000	20,000
Operation & Maintenance	2,137	2,450	1,205	2,450	2,450
Total Expenses	<u>\$26,025</u>	<u>\$19,642</u>	<u>\$3,393</u>	<u>\$19,641</u>	<u>\$24,641</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>(\$11,775)</u></u>	<u><u>(\$4,642)</u></u>	<u><u>\$1,357</u></u>	<u><u>(\$4,641)</u></u>	<u><u>(\$9,641)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$4,642</u></u>			<u><u>\$9,641</u></u>
Authorized Full Time Equivalent Positions	0.00			0.00	0.00

Budget Expenditures by Program / Activity					
Conservation & Development - County Planning:					
Board of Adjustment	\$26,025	\$19,642	\$3,393	\$19,641	\$24,641

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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$17,066,648	\$17,501,371	\$17,501,371	\$17,501,371	\$17,056,039
Intergovernmental Grants/Aid:					
State Shared Revenue	4,583,421	4,572,616	0	0	5,013,302
State Computer Aid	89,413	82,500	0	0	80,000
State Personal Prop Aid	174,403	174,500	161,646	0	203,173
Licenses and Permits	309,923	0	0	0	0
Total Intergovernmental Grants/Aid	5,157,161	4,829,616	161,646	0	5,296,475
Other	96,085	0	70,702	0	0
Total Revenues	\$22,319,894	\$22,330,987	\$17,733,719	\$17,501,371	\$22,352,514
Expenses:					
Personal Services Clearing	\$0	\$0	\$0	\$0	\$0
State Special Charges	0	315	315	0	0
Operation & Maintenance	143,095	0	0	0	0
Contingent Fund	0	0	0	0	0
Total Expenses	\$143,095	\$315	\$315	\$0	\$0
Other Sources & (Uses)					
Transfer From Fund Balance	\$68,603	\$635,455	\$0	\$0	\$0
Transfer From Other Funds	\$0	\$300,000	\$0	\$0	\$1,686,057
Sales of Note and Bonds	\$0	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$473,229)	(\$25,000)	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
	(\$404,626)	\$910,455	\$0	\$0	\$1,686,057
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$21,772,172	\$23,241,127	\$17,733,404	\$17,501,371	\$24,038,571

Authorized Full Time Equivalent Positions	There are no FTE's accounted for in this activity.
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Budget Expenditures by Program / Activity					
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General Fund - Non-Department					
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Non-Department Activity	\$143,095	\$315	\$315	\$0	\$0
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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 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$3,475,297	\$3,088,665	\$3,088,665	\$3,088,665	\$2,307,303
Other	108,942	0	0	0	0
Total Revenues	\$3,584,239	\$3,088,665	\$3,088,665	\$3,088,665	\$2,307,303
Expenses:					
Debt Service	\$13,544,324	\$3,088,665	\$2,021,642	\$3,089,040	\$2,307,303
Total Expenses	\$13,544,324	\$3,088,665	\$2,021,642	\$3,089,040	\$2,307,303
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
General Fund	450,000	0	0	0	0
Recycling SRF	0	0	0	0	0
Sales of Note	8,510,000	0	0	0	0
Bond Discount	0	0	0	0	0
Courthouse Remod CPF	0	0	0	0	0
Sales of Bonds	0	0	0	0	0
Bond Premium	805,471	0	0	0	0
Other Financing Uses	0	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
	\$9,765,471	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$194,614)	\$0	\$1,067,023	(\$375)	\$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	\$65,813	\$5,000	\$950	\$5,000	\$5,000
2018 GO Note HWY-CCTV Jail	540,600	535,600	10,300	535,600	0
2021 GO Promissory Note	0	0	0	0	135,900
2017 Bond Anticipation Note	0	0	0	0	0
2017 GO Refunding (2017-07)	808,100	842,100	123,550	842,100	678,450
2010-11 GO Refunding Com Proj.	10,193,223	0	0	0	0
2013 GO Note	1,032,119	0	0	0	0
2011 GO Refunding (2002)	0	0	0	0	0
2012 GO Refunding (2003)	439,768	459,290	895,567	459,290	15,278
Total	\$13,544,324	\$3,088,665	\$2,021,642	\$3,089,040	\$2,307,303

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Intergovernmental Grants/Aid	0	0	7,670,567	0	7,670,567
Fines/Forfeits/Penalties	\$82,832	\$100,000	\$46,903	\$0	\$0
Other	859,030	0	0	0	0
Total Revenues	<u>\$941,862</u>	<u>\$100,000</u>	<u>\$7,717,469</u>	<u>\$0</u>	<u>\$7,670,567</u>
Expenses:					
Contracted Services	\$74,079	\$100,000	\$126,186	\$0	\$0
Outlay	11,827	0	3,252	0	5,984,510
Total Expenses	<u>\$86,581</u>	<u>\$100,000</u>	<u>\$131,190</u>	<u>\$0</u>	<u>\$5,984,510</u>
Other Sources & (Uses)					
Jail Assessment Fee Fund CPF	0	0	0	0	(1,686,057)
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>(1,686,057)</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>\$855,280</u>	<u>\$0</u>	<u>\$7,586,280</u>	<u>\$0</u>	<u>\$0</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$0</u>			<u>\$0</u>

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

Budget Expenditures by Program / Activity					
Projects:					
New Public Health Dept Bld CPF	0	0	0	0	0
Jail Assessment Fee-CPF	85,905	100,000	42,048	0	0
ARPA	0	0	0	0	5,984,510
Jail CCTV Project	0	0	0	0	0
Total	<u>\$86,581</u>	<u>\$100,000</u>	<u>\$131,190</u>	<u>\$0</u>	<u>\$5,984,510</u>

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

By Category	Experience 2020	Budget 2021	Six Months Experience 2021	Estimated Experience 2021	Budget 2022
Revenues:					
Property Taxes	\$30,989,119	\$31,140,923	\$31,140,923	\$31,140,923 *	\$31,142,716
Other Taxes	403,855	389,125	160,731	320,125	317,125
Intergovernmental Grants/Aid	22,966,080	20,416,666	13,359,426	17,639,828	31,080,553
Licenses and Permits	418,670	372,670	210,876	405,570	404,870
Fines/Forfeits/Penalties	327,113	405,100	180,020	257,100	302,100
Public Charges for Service	7,097,898	5,345,472	2,539,634	5,347,691	6,143,278
Intergovern Charges for Srvc	9,148,136	9,944,118	3,051,015	8,924,217	11,809,573
Other	2,733,348	1,268,272	647,238	1,107,199	1,063,637
Total Revenues	<u>\$74,084,219</u>	<u>\$69,282,346</u>	<u>\$51,289,862</u>	<u>\$65,142,653</u>	<u>\$82,263,852</u>
Expenses:					
Personal Services	\$39,754,285	\$37,801,931	\$19,511,377	\$37,085,368	\$40,926,558
Contracted Services	22,054,407	20,600,167	10,611,943	19,856,717	23,649,199
Operation & Maintenance	18,732,428	14,059,581	7,833,420	13,751,389	14,751,508
Fixed	1,616,293	1,626,742	947,400	1,599,543	1,736,574
Other	1,377,162	1,358,625	491,006	1,537,518	1,535,719
County Charges Reimbursed	(5,040,019)	(5,350,000)	(2,104,896)	(5,334,236)	(5,932,920)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(11,075,379)	(3,219,173)	(4,763,261)	(3,455,308)	(3,444,290)
Outlay	2,156,768	1,828,405	1,328,268	1,908,163	7,930,935
Contingent Fund	0	0	0	0	0
Debt Service	13,544,324	3,088,665	2,021,642	3,089,040	2,307,303
Total Expenses	<u>\$83,120,269</u>	<u>\$71,794,943</u>	<u>\$35,876,899</u>	<u>\$70,038,194</u>	<u>\$83,460,586</u>
Other Sources & (Uses)					
Transfer From Fund Balance	\$69,556	\$1,229,031	\$0	\$160,264	\$1,023,209
Other Sources	8,982,276	325,000	0	0	1,686,057
Sales of Note and Bonds	2,080,471	1,000,000	0	999,500	0
Other (Uses)	(473,229)	(25,000)	0	0	(1,686,057)
Other (Uses)	0	0	0	0	0
Transfer To Fund Balance	0	(16,434)	0	0	173,525
	<u>\$10,659,074</u>	<u>\$2,512,597</u>	<u>\$0</u>	<u>\$1,159,764</u>	<u>\$1,196,734</u>
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>\$1,623,023</u>	<u>\$0</u>	<u>\$15,412,963</u>	<u>(\$3,735,777)</u>	<u>\$0</u>
Property Taxes of this amount support activities within the General Fund		\$17,501,371			\$17,056,039

Authorized Full Time Equivalent Positions	429.21	469.98	495.62
County Board	25.00	25.00	25.00

* The 2021 Proposed Property Tax Levy is \$31,143,973.41 which includes the amount shown above plus \$1,257.52 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

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American Rescue Plan Funds **POTENTIAL DPW Projects including EMGT/Sheriff** **Vehicle**



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THE AMERICAN RESCUE PLAN ACT: GUIDANCE FOR WISCONSIN COUNTIES IN IMPLEMENTATION OF THE LOCAL FISCAL RECOVERY FUND *June 15, 2021*

President Biden signed the American Rescue Plan Act of 2021 ("ARPA") into law on March 11, 2021. ARPA is a \$1.9 trillion federal spending package intended to provide economic and other relief related to the Covid-19 pandemic.

The Wisconsin Counties Association and its general counsel, von Briesen & Roper, s.c., have received many questions surrounding ARPA, interpretation of its terms, and its impact on counties. Below, please find comprehensive guidance for counties regarding the implementation of the Local Fiscal Recovery Fund, as prepared by WCA general counsel.

County officials are encouraged to review this guidance carefully with corporation counsel to ensure appropriate interpretation and otherwise assess the impact of any local rules, policies and regulations.

iv. Permissible Expenditures as Revenue Loss

The Act provides recipients with broad latitude to use FRFs for the provision of government services, including but not limited to:

1. Maintenance or pay-go funded building of infrastructure, including roads;
 2. Modernization of cybersecurity, including hardware, software, and protection of critical infrastructure;
 3. Health services;
 4. Environmental remediation;
 5. School or education services; or
 6. Provision of police, fire and other public safety services.
-

PROVISION OF POLICE AND OTHER PUBLIC SAFETY SERVICES

- Public Safety Radio System Backhaul Network (Microwave System) Replacement:
- Public Safety Radio Portable & Mobile Radios for Sheriff & Highway Depts.
- Joint Dispatch Center - Back-up Control radio Sets
- Sheriff's Department Arbitrator Video System Server/Storage
- Law Enforcement Center Door Access System Replacement
- HVAC – Air handling Units at the Jail – Ionization equipment
- Drug testing machine
- Guardan RFID – IT platform that electronically logs cell checks, supports inmate tracking objectives, and digitally transforms operations

MODERNIZATION OF CYBERSECURITY

- **Information Services Projects (\$406,460) – See Chart below:**

Teams Migration	\$52,000	Enables collaboration and ease-of-access to critical documents whether in-or-out of office.
Avatar NX Implementation	\$96,200	Enables ease-of-access to Electronic Health Records whether in-or-out of office.
Loaner Laptops	\$20,000	Enables staff without laptops to work from home when necessary and/or provides backup equipment if those working from home experience an equipment failure.
YubiKeys	\$3,260	Enables secure access to information.
Managed SOC/Arctic Wolf	\$107,000	Helps monitor endpoints whether in-or-out of the office for security issues. Our current toolset doesn't able monitoring while devices are off-site.
Cisco ISE	\$45,000	Allows secure network access/network access control.
Nutanix Node	\$42,000	Provides additional resources/computing power should we need to spin up a Remote Desktop Services server for remote work.
InfraManage Monitoring	\$11,000	Allows IS staff to monitor physical equipment without being there physically in person.
Palo Alto Cortex XDR	\$30,000	Detects threats with behavioral analytics and diagnoses the root cause to speed up recovery.
Network Segmentation	\$52,000	Seperates computer network into smaller physical and/or logical networks. Elimnates unnecessary network access/communication and tighetens network security.
Total	\$458,460	

5. Expenses to Improve the Design and Execution of Health and Public Health Programs

- a. Recipients may use FRFs to engage in planning and analysis in order to improve programs addressing the COVID-19 pandemic.
 - b. Includes use of targeted consumer outreach, improvements to data or technology infrastructure, impact evaluations, and data analysis.
-

PUBLIC HEALTH PROGRAMS

- **Public Health Department Electronic Health Records System**



C. ELIGIBLE USE CATEGORY THREE: REVENUE LOSS

Recipients may use payments for the provision of government services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency. A recipient's reduction in revenue is measured relative to the revenue collected in the most recent full fiscal year prior to the emergency – for counties, 2019.

REVENUE LOSS DUE TO COVID 19 PUBLIC HEALTH EMERGENCY

- **Expo - Reimbursement for lost revenue**
- **GF – Loss of revenue**

- 7. Aid to impacted industries disproportionately impacted by the pandemic, including**
- a. Tourism;
 - b. Travel;
 - c. Hospitality;
 - d. Other industries if due to COVID-19 pandemic, taking into consideration the following factors:
 - i. Aid may be considered responsive to the pandemic if it supports businesses, attractions, business districts, and Tribal development districts operating prior to the pandemic and affected by required closures and other efforts to contain the pandemic. For example, a recipient may provide aid to support safe reopening of businesses in the tourism, travel, and hospitality industries that were closed during the COVID-19 public health emergency.
 - ii. Aid may also be considered for a planned expansion or upgrade of tourism, travel and hospitality facilities that was delayed due to the pandemic.

AID TO IMPACTED INDUSTRIES / UPGRADE OF TOURISM TRAVEL AND HOSPITALITY FACILITIES

- **Maribel Park Access Road and parking Lot Re-paving**

Emergency Management – Critical Response to pandemic and crisis situations

Emergency Management mobile response command vehicle

American Rescue Plan Funds		
12/31/21 Fund Balance (Funds already received in 2021)	\$7,670,567	
2022 Budgeted Revenues	\$7,670,567	
Total Revenue Received from 2021 & 2022		<u>\$15,341,133</u>
Expenditures Listed Below:		
Provision of Police and Other Public Safety Services		
Public Safety Radio System Backhaul Network (Microwave System) Replacement	\$735,000	
Public Safety Radio Portable & Mobile Radios for Sheriff and Highway Departments	\$1,995,000	
Joint Dispatch Center Back-up Control Radio Sets	\$252,000	
Sheriff's Department Arbitrator Video System Server/Storage	\$287,700	
Law Enforcement Center Door Access System Replacement	\$105,000	
HVAC Air Handling Units at the Jail- Ionization equipment	\$73,500	
Drug Testing Machine	\$26,250	
UV Cleaning Machines - Jail, Sheriff Dept.	\$105,000	
Guardian RFID- IT platform that electronically logs call checks, supports inmate tracking objectives, and digitally transforms operations	\$36,750	
Police and Public Safety Services Total	<u>\$3,616,200</u>	
Moderization of Cybersecurity		
Teams Migration	\$52,000	
Avatar NX Implemnetation	\$96,200	
Loaner Laptops	\$20,000	
YubiKeys	\$3,260	
Managed SOC/Artic Wolf	\$107,000	
Cisco ISE	\$45,000	
Nutanix Node	\$42,000	
InfraManage Monitoring	\$11,000	
Palo Alto Cortex XDR	\$30,000	
Network Segmentation	\$52,000	
Moderization of Cybersecurity Total	<u>\$458,460</u>	
Public Health Programs		
PHD Electronic Health Records System	\$75,000	
Public Health Programs Total	<u>\$75,000</u>	
Upgrade of Tourism Travel & Hospitality Facilities		
Maribel Park access road and parking lot re-paving	\$150,000	
Tourism Travel & Hospitality Facitities Total	<u>\$150,000</u>	
Emergency Management-Critical Response to Pandemic & Crisis Situations		
Emergency Management mobile response command vehicle	\$800,000	
Critical Response to Pandemic & Crisis Situations Total	<u>\$800,000</u>	
Allocated to Towns	\$2,391,293	
Allocated to Villages	\$760,061	
Allocated to Cities	\$4,655,761	
Revenue Loss for County - Expo	\$415,000	
Revenue Loss for County - General Fund	\$1,686,057	
Economic Support to Not For Profit's	\$250,000	
CDBG Contract with Bay Lakes	\$83,301	
Total Expenditures		<u>\$15,341,133</u>
Remaining Fund Balance		<u>\$0</u>



**MANITOWOC COUNTY
CORPORATION COUNSEL**
1010 SOUTH EIGHTH STREET
MANITOWOC, WISCONSIN 54220

TELEPHONE: 920-683-4062 FAX: 920-683-5182

MEMORANDUM

DATE: Monday, October 11, 2021
TO: Bob Ziegelbauer, County Executive
FROM: Peter J. Conrad, Corporation Counsel
SUBJECT: Usage of American Recovery Plan Act - Local Fiscal Recovery Funds

QUESTION PRESENTED

Are the following projects eligible for funding under American Recovery Plan Act - Local Fiscal Recovery Fund?

- Public Safety radio system backhaul network (microwave system) replacement;
- Public Safety radio portable and mobile radios for Sheriff & Highway Departments;
- Joint Dispatch Center back-up control radio sets;
- Sheriff's Office Arbitrator video system server/storage;
- Law Enforcement Center door access system replacement;
- HVAC - air handling units at the Jail - ionization equipment;
- Drug testing machine;
- Guardian RFID (IT platform that electronically logs cell checks, supports inmate tracking objectives, and digitally transforms operations);
- Teams migration;
- Avatar NX implementation;
- Loaner laptops;
- YubiKeys;
- Managed SOC/Arctic Wolf;
- Cisco ISE;
- Nutanix node;
- InfraManage monitoring;
- Palo Alto Cortex XDR;
- Network segmentation;

- Public Health Department electronic health records system;
- Maribel Park access road and parking lot re-paving;
- Emergency Management mobile response command vehicle;

BRIEF ANSWER

Yes. There are several categories under which the United State Department of the Treasury ("Department") has identified certain projects as eligible for funding. Based on the Interim Final Rule, each of the proposed projects would fall into one or more of the Department's authorized eligible use categories.

DISCUSSION

The American Recovery Plan Act ("ARPA") appropriates a total of approximately \$15.3 million in funding to Manitowoc County through the Local Fiscal Recovery Fund ("LFRF"). This funding will cover certain costs that the County incurs from March 3, 2021 through December 24, 2024. The \$15.3 million is paid in two "tranches." The initial payment of 50% of the total allocation was made on or about March 11, 2021. The remaining 50% is to be paid at least 12 months after the first payment.

To provide guidance on acceptable usage of LFRF funds, the Department published an Interim Final Rule ("Interim Rule") on May 10, 2021. Generally, under the Interim Rule, LFRF payments may only be spent for certain categories of eligible uses. Those categories include: *Public Health and Economic Impacts; Premium Pay; Revenue Loss; And Investments in Infrastructure*. The Interim Rule also includes timelines and certain restrictions on the use of LFRF funds. With this broad framework in mind, Manitowoc County has developed the preliminary list projects above that it wishes to pursue using LFRF funds.

I have been asked to review that list against the Interim Rule to provide an opinion as to whether those projects would be eligible for LFRF funding. While it is not the purview of this

memo to identify the specific category for each specific project, it is my opinion that all of those projects could qualify for LFRF funding under ARPA. Furthermore, some discussion on several individual projects is warranted.

The most obvious category for funding any or all of the proposed projects is “*Revenue Loss*.” Under the Interim Rule, Manitowoc County “may use payments from the Fiscal Recovery Funds for the provision of governmental services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency.” The usage of LFRF funds under the *Revenue Loss* category is generally very broad. As the Interim Rule explains:

Sections 602(c)(1)(C) and 603(c)(1)(C) of the Act provide recipients with broad latitude to use the Fiscal Recovery Funds for the provision of government services. Government services can include, but are not limited to, maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.

Thus, as is evident from the list above, all of the proposed projects fall into this category. However, the primary limitation of course is the amount of lost revenue.

The next category under which several of the projects could be funded is “*Public Health and Economic Impacts*.” This category is broken down into a “*Public Health*” section and an “*Economic Impacts*” section. The *Economic Impacts* section is in turn broken down into multiple subcategories.

Eligible *Public Health* uses are intended to “provide resources to meet and address these emergent public health needs, including through measures to counter the spread of COVID-19.” From my review, examples of potential projects listed above that could be eligible for funding include improving “HVAC - air handling units at the jail” and the “loaner laptops.”

The Interim Rule expressly permits “ventilation improvements in congregate settings.” Thus, the HVAC improvements at the jail would appear to plainly fall into this category. Further,

this subcategory particularly permits expenditures for “support for isolation or quarantine.” Therefore, if the loaner laptops are used for that purpose they would be eligible for funding.

In the *Economic Impacts* section, only the subcategory “*Impacts to State, Local, and Tribal Governments*” is relevant to this memo. Under that subcategory, eligible projects include those that “respond to the negative economic impacts of the public health emergency” and “must be designed to address an economic harm resulting from or exacerbated by the public health emergency.”

Accordingly, potential projects listed above that may fall under this category include for example, the “Maribel Park access road and parking lot re-paving” and the “Emergency Management mobile response command vehicle.” To qualify for funding under the *Economic Impact* subcategory, the County must address and document whether, and the extent to which, there has been an economic harm that resulted from the COVID-19 public health emergency. Additionally, the County must also address and document whether, and the extent to which, the use would respond or address this harm. Finally, the response must be related and reasonably proportional to the extent and type of harm experienced.

Interestingly, the issue of whether making park improvements was discussed in the Department’s frequently asked questions. Specifically, the Department addressed the following:

- 2.18. Would investments in improving outdoor spaces (e.g. parks) be an eligible use of funds as a response to the public health emergency and/or its negative economic impacts?

The relevant portion of the Department’s response was as follows:

There are multiple ways that investments in improving outdoor spaces could qualify as eligible uses; several are highlighted below, though there may be other ways that a specific investment in outdoor spaces would meet eligible use criteria.

...

Third, many governments saw significantly increased use of parks during the pandemic that resulted in damage or increased maintenance needs. The Interim Final Rule recognizes that “decrease[s to] a state or local government’s ability to effectively administer services” can constitute a negative economic impact of the pandemic.

Therefore, if the paving project is intended address “damage or increased maintenance needs” as a result of the pandemic, it would be eligible for LFRF funding.

Further, it is my understanding that the Maribel Park access road and parking lot re-paving project was delayed due to the pandemic. Under the “*Aid to Impacted Industries*” subcategory, “aid for a planned expansion or upgrade of tourism, travel, and hospitality facilities delayed due to the pandemic” is “considered responsive to the negative economic impacts of the pandemic.” Thus, LFRF funding may be appropriate under this subcategory as well.

CONCLUSION

While this memo does not identify the category of LFRF funding that each proposed project would fall under, it does appear that the proposed projects would fall into one or more of the Department’s authorized eligible use categories. However, before expending LFRF funds, the County should ensure that it can provide the proper documentation as per the reporting requirements provided by the Interim Rule.

