

Manitowoc County

Manitowoc, Wisconsin



ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2021

MANITOWOC COUNTY, WISCONSIN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

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Annual Financial Report

Introductory Section

Manitowoc County, Wisconsin

Manitowoc County

Comptroller's Office

1110 South Ninth Street, Manitowoc, WI 54220

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



September 29, 2022

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

State Statute, Administrative Rule Tax 16, and the Securities and Exchange Commission (SEC) require counties to submit audited financial statements within certain time frames based upon their individual rules and regulations. Major federal and state programs impose additional audit requirements. Pursuant to the above, I hereby respectfully submit the comprehensive annual financial report of Manitowoc County, Wisconsin for the fiscal year ended December 31, 2021.

The ACFR is presented in three sections: introductory, financial, and statistical. The **introductory section** includes this transmittal letter, Certificate of Achievement for Excellence in Financial Reporting for 2020, our organization chart, list of elected County Board Members, and list of Department Directors for the county. The **financial section** includes the Independent Auditors' Report on Basic Financial Statements, Management's Discussion and Analysis, and the basic financial statements. The required supplementary information includes schedules relating to other post-employment and pension benefits. The supplementary information includes the combining and individual fund financial statements and schedules. The **statistical section** includes selected financial and demographics information, generally presented on a multi-year basis.

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

CliftonLarsonAllen, LLP (CLA) has audited Manitowoc County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of Manitowoc County are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Manitowoc County's financial statements for the fiscal year ended December 31, 2021 are fairly presented in conformity with GAAP. Their report is presented as the first component of the financial section of this report.

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

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

Profile of Manitowoc County:

Manitowoc County was established by act of the territorial legislature in 1836 and has local, legislative and administrative powers conferred by the Wisconsin Legislature. It serves an area encompassing 590 square miles and includes within its boundaries three cities, nine villages and eighteen townships. Nicely located approximately 80 miles north of Milwaukee and 38 miles south of Green Bay along the I-43 corridor, Manitowoc County is home to a population of 81,394 based upon the Wisconsin Department of Administration's 2021 population estimate.

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

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

The annual budget serves as the foundation for financial planning and control. All departments and agencies are required to submit requests to the County Executive in early August of each year. The Executive budget is presented to the County Board in early October. The Finance Committee of the County Board reviews the County Executive Budget and a legally required public hearing is held in late October. At the County Board's November meeting, the budget is formally adopted. The appropriated budget is adopted by fund and activity (i.e., Sheriff Administration, Sheriff Traffic Patrol, County Clerk, etc.), but is prepared by department and program with line item detail during the deliberation stage. Budget-to-actual comparisons are provided in this report for each governmental fund for which an appropriated annual budget has been adopted.

Information useful in assessing economic condition:

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

Local economy - Manitowoc County enjoys the benefits of being located 35 minutes south of Green Bay (Brown County), 45 minutes east of Appleton (Outagamie County), and about an hour north of Milwaukee (Milwaukee County). Manitowoc County's eastern border is beautiful Lake Michigan. On the building front, within the City of Manitowoc, Manitowoc County's largest city, building permits totaled 26 new residential construction projects that created 53 new dwelling units in 2021. Of the units created, 21 were single family, 2 were two-family, and 3 were multi-family unit dwellings. The City issued a total of 3489 permits worth \$89,769,097 in 2021. A listing of the top ten Commercial projects within the City provided by the building inspection department included an addition/alteration of Ammo Inc valued at \$12,240,000, River Point Apartments at \$11,681,891, Damm Corp at \$4,050,000, Bank First at \$3,700,800, Redline Plastics at \$3,316,130, Damm Corp at \$2,333,000, Briess at \$1,590,000, Southfield Town Homes at \$1,499,264, Calvary Assembly at \$940,150, Rahr West at \$800,000, HMI at \$631,096, Eastpoint Rentals at \$545,000 and Damm Corp for \$540,000. These ten projects alone accounted for over \$43,867,331 in additions and improvements that took place during 2021.

Overall, retail trade during 2021 was again pretty stable. Areas that maintained or improved their 2020 numbers were in the categories of general merchandise stores and food and beverage stores.

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

budget for the enterprise is currently a partnership between private business and government (cities of Manitowoc, Two Rivers, and Kiel), all of whom make an annual commitment to this group. This enterprise has far-reaching implications for our County: Not only does it represent a vote of confidence from our private businesses and municipalities', it is a major step in addressing the issue of economic development from a positive, countywide - and even regional - perspective. Manitowoc is a county with great potential, skilled labor, and we have made a pledge to invest in that future.

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

Relevant financial policies - Manitowoc County employs many financial policy techniques in an effort to maintain a strong financial position. Its pooled cash and investment policy is a major one that helps to insure a high rate of return on its investments, yet safeguards the principal. Cash temporarily idle during the year was invested in various collateralized investments including Associated Banks' repurchase account and an Investment Agency account, certificates of deposit (CD's), the Wisconsin Local Government investment pool, and Associated Bank Trust. These investment vehicles have mixed maturities with none longer than thirty-six months, except the Associated Bank Investment Agency account. The average yield on investments in 2021 was .1%, down .14% from the previous year. Investment income includes appreciation or depreciation in the fair value of investments. Increases in fair value however do not necessarily represent trends that will continue. Fair value adjustments to the investment portfolio are realized only if sold. Since the County typically holds its investments to maturity, the fair value adjustments, be it write up to market or write down, are not usually realized.

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

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

Insurance Company (WMMIC). Under the WMMIC umbrella, our Liability/Errors and Omissions coverage consists of a deductible of \$125,000 per occurrence, \$400,000 aggregate, with a limit of \$12,000,000 and \$30,000,000 respectfully. In 2011 we returned to a self-insured Worker's Compensation plan with Willis of Wisconsin, Inc. providing the claims handling, Safety National providing the excess insurance coverage through WI Municipal Mutual Insurance Co. all put together by M3 (Mortenson, Matzelle & Meldrum) as broker. Worker's Compensation coverage for 2020 and 2021 remained the same. The Municipal Property Insurance Company provides us with our Property and Equipment coverage. With the uncertainty that was taking place with the LGPIF, the County, started March 1, 2016 covering its' property with the Municipal Property Insurance Company (MPIC), a Cooperative Corporation between WMMIC, Cities and Villages Mutual Insurance Company (CVMIC), and League of Wisconsin Municipalities Mutual Insurance Company (LWMMI). Integrity Insurance Company covers auto physical damage and comprehensive. Manitowoc retains full replacement coverage for vehicles that are seven (7) years old or newer and Actual Cash Value (ACV) on vehicles older than seven (7) years. The remainder of the County's risk has been transferred to the commercial insurance market.

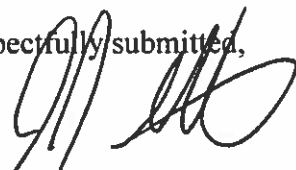
Comprehensive safety and loss control programs have been implemented to manage exposures on a countywide basis and have been successful in controlling losses. These programs are aimed at protecting both the general public and county resources. Additional information on the County's risk management activities can be found in Note 4 A on pages 88 - 90 in the notes to the basic financial statements and Schedule 17 in the statistical section.

Awards and Acknowledgements:

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2020. This was the twenty-eighth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United State of America and applicable legal requirements.

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

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

Respectfully submitted,

J.J. Gutman
Finance Director



Government Finance Officers Association

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

Presented to

**Manitowoc County
Wisconsin**

**For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended**

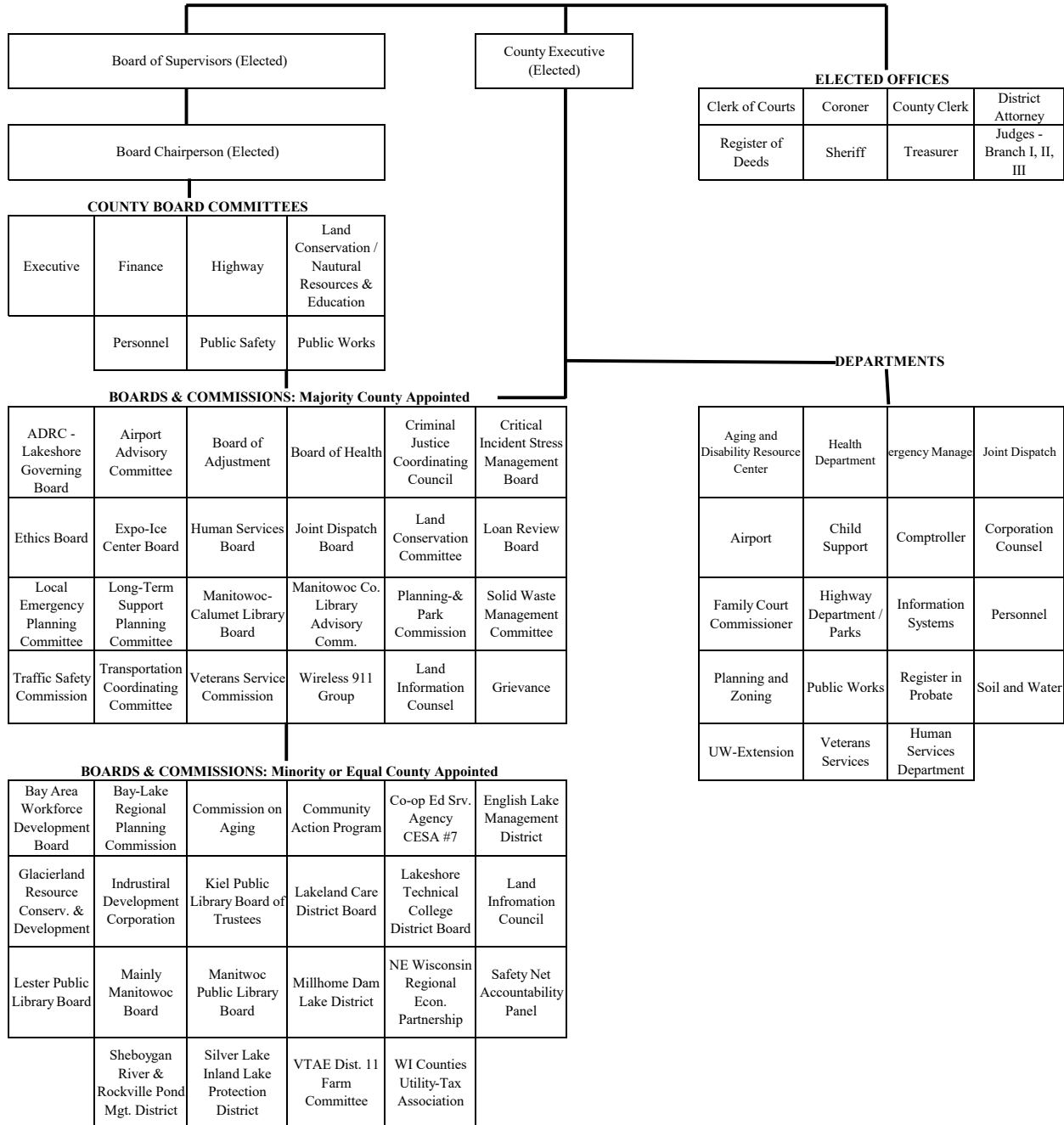
December 31, 2020

Christopher P. Morill

Executive Director/CEO

Organization of Manitowoc County WI Government

CITIZENS



County Board of Supervisors
2020-2022

District	Supervisor
1	Mark Linsmeier
2	Dave Nickels
3	Rita M. Metzger
4	James N. Brey (Chair)
5	Tyler Martell
6	Paul B. Hansen
7	Norbert A. Vogt
8	Michael Q. Williams
9	Ken Sitkiewitz
10	Donald W. Zimmer
11	Jamie Aulik
12	Kevin L. Behnke (1 st Vice-Chair)
13	Johnathan M. Neils
14	James M. Baumann
15	Catherine E. Wagner
16	Robert V. Cavanaugh
17	Susie L. Maresh
18	Nicholas Muench
19	James J. Falkowski
20	Lee Engelbrecht
21	Rick L. Gerroll (2 nd Vice-Chair)
22	David G. Dyzak
23	Ricky L. Henrickson
24	Charles Hagen
25	Bonnie Shimulunas

DEPARTMENT DIRECTORS OF MANITOWOC COUNTY

Aging Resource Director	Wendy Hutterer
Clerk of Circuit Courts	Lynn Zigmunt*
Finance Director	J.J. Gutma
Cooperative Extension Service - U.W. Extension.....	Rob Burke**
Coroner	Curt Green *
Corporation Counsel.....	Peter Conrad
County Clerk	Jessica Backus *
County Executive	Bob Ziegelbauer *
County Public Health	Stephanie Lambert
Child Support IV-D Coordinator.....	Kristine Damman
District Attorney	Jacalyn Labre *
Emergency Management Director.....	Travis Waack
Family Court Commissioner	Luke Lefevre
Highway Department Commissioner	Greg Grotegut
Information Systems Director	Kody Burg
Personnel Department	Chris Eisenschink
Human Services Director	Patricia Dodge
Planning & Zoning Director	Tim Ryan
Joint Dispatch Center (JDC).....	Travis Waack
Public Works (Property) Director.....	Gerry Neuser
Register in Probate / Court Commissioner.....	Patricia Koppa
Register of Deeds	Kristi Tuesburg *
Sheriff.....	Dan Hartwig *
Soil & Water Conservation Director	Jerry Halverson
Solid Waste Management Director.....	Gerry Neuser
Treasurer	Amy Kocian *
Veterans Service Director.....	Todd Brehmer

* Elected at Large,

** State Employee

Revised 7/15/21

Annual Financial Report

Financial Section

Manitowoc County, Wisconsin



INDEPENDENT AUDITORS' REPORT

County Board
Manitowoc County, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Manitowoc County, Wisconsin (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund, the Human Services Fund, the County Roads and Bridges Fund, and the ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statements, budget to actual schedules, and combining statements for the internal service and custodial funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, combining nonmajor fund financial statements, budget to actual schedules, and combining statements for the internal service and custodial funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

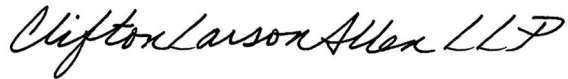
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
September 27, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS



Manitowoc County Finance Department

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Manitowoc, Wisconsin 54220

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J.J. Gutman – Finance Director

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Management's Discussion and Analysis December 31, 2021

As management of Manitowoc County, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2021 by \$102,361,783 (*net position*). Of this amount, \$14,390,085 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$1,806,819. Factors that contributed to this increase are as follows:
 - The County's approach has been to stabilize its reliance on property taxes. To this end, expense increases have been limited and programs have been monitored for effectiveness. If a program has not been effective for the dollars invested, other options are explored and implemented.
- Investment in net capital assets decreased by \$91,803. Depreciation expense for governmental activities for 2021 amounted to \$5,011,268 which was close to the prior year's depreciation of \$5,002,382 in 2020. The Highway department again had some major road resurfacing projects that took place in 2021 that should stabilize the County's investment into capital assets.
- The governmental activities increase in net position of \$1,949,402 combined with the decrease in net position in the county's business-type activities of \$142,583 total the \$1,806,819 in total net position increase for the county.
- The property tax levy was increased \$455,649 over 2020, which equated to a .81 per-cent tax levy increase for the year ended December 31, 2021. This increase in the levy followed what can be termed new growth of the County, thereby keeping property taxes almost the same for those that did not make any improvements to their property. The County took action to once again not increase taxes for the average citizen.
- As of December 31, 2021, the County's governmental funds reported combined ending fund balances of \$14,804,588 which was a decrease of \$413,832 in comparison to the prior year. The decrease is mainly due to prepayment of debt, see pages 32 & 33.
- As of December 31, 2021, unassigned fund balance in the general fund was \$2,190,805 or approximately 7.2% of total general fund expenditures.
- The County's total general-obligation debt decreased by \$1,710,000 or by 6.6% during 2021. Manitowoc County's overall debt is still considered to be low in comparison to rating agency benchmarks and in comparison, to the statutory limit for general obligation debt.

Overview of the Basic Financial Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 26 through 28 of this report.

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

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

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

Manitowoc County maintains 17 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, human services special revenue fund, county roads and bridges special revenue fund, ARPA special revenue fund, and debt service fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 29 - 38 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 39 - 43 of this report.

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

The basic fiduciary fund financial statements can be found on pages 44 - 45 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 46 - 91 of this report.

Other information. The required supplementary information related to other post-employment and pension benefits and the combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor internal service funds are presented immediately following the notes to the basic financial statements. These statements and schedules can be found on pages 92 - 123.

Government-wide Financial Analysis

Net position: As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$102,361,783 at the close of 2021.

Manitowoc County's Net Position						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 81,646,568	\$ 69,407,170	\$ 3,832,454	\$ 2,951,768	\$ 85,479,022	\$ 72,358,938
Capital assets	93,628,959	94,989,215	7,438,726	7,856,423	101,067,685	102,845,638
Total assets	175,275,527	164,396,385	11,271,180	10,808,191	186,546,707	175,204,576
Deferred outflows of resources						
Deferred outflows related to pension/OPEB	18,397,733	13,188,182	1,678,894	1,230,823	20,076,627	14,419,005
Long-term liabilities outstanding	29,478,095	30,554,315	353,710	280,788	29,831,805	30,835,103
Other liabilities	17,161,503	8,873,392	728,153	348,737	17,889,656	9,222,129
Total liabilities	46,639,598	39,427,707	1,081,863	629,525	47,721,461	40,057,232
Deferred inflows of resources						
Deferred inflows related to pension/OPEB	23,230,787	16,305,180	2,135,165	1,533,860	25,365,952	17,839,040
Property taxes	31,174,138	31,172,345	-	-	31,174,138	31,172,345
Total deferred inflows of resources	54,404,925	47,477,525	2,135,165	1,533,860	56,540,090	49,011,385
Net position:						
Net investment in capital assets	67,894,164	67,589,491	7,374,701	7,774,177	75,268,865	75,363,668
Restricted	11,746,631	8,599,822	956,202	496,410	12,702,833	9,096,232
Unrestricted (deficit)	12,987,942	14,490,022	1,402,143	1,605,042	14,390,085	16,095,064
Total net position	\$ 92,628,737	\$ 90,679,335	\$ 9,733,046	\$ 9,875,629	\$ 102,361,783	\$ 100,554,964

By far the largest portion of the County's net position (74%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any outstanding related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (12.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$14,390,085) may be used to meet the County's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities increased the County's net position by \$1,949,402 with business-type activities decreasing our net position by \$142,583 accounting for 100% of the total increase in net position of the County. Major elements leading to this change were as follows:

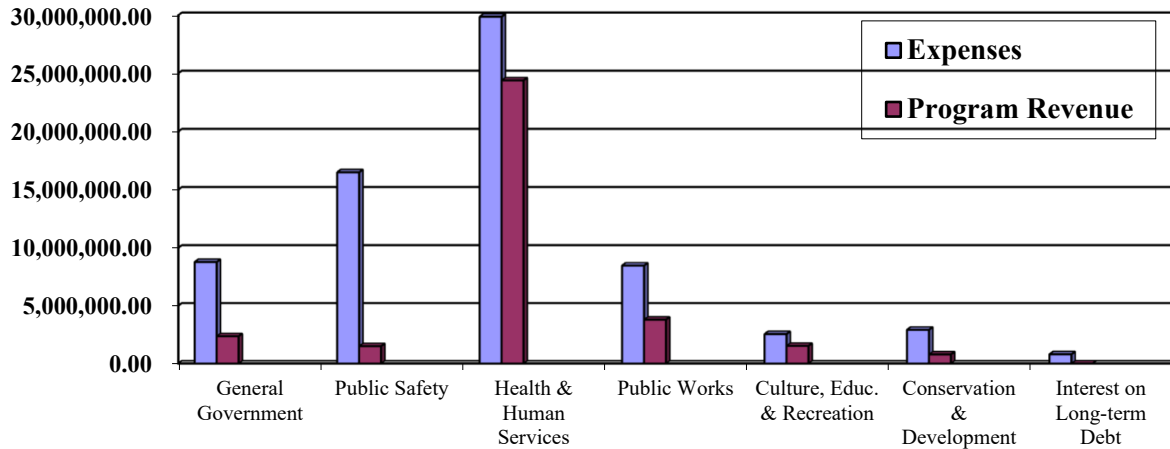
- The change in governmental net position was positive for 2021 due to the changes in net pension liability and the deferred outflows/inflows related to pensions. For a more detailed review, please see page 34, reconciliation to the statement of activities.
- Our Highway Department had an operating loss of \$256,582 and non-operating revenues totaling \$175,057 for 2021. For more detail on the proprietary funds, please see pages 39 - 43.

Manitowoc County's Statement of Activities						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$11,875,928	\$10,304,546	\$8,457,208	\$8,297,259	\$20,333,136	\$18,601,805
Operating grants and contributions	22,460,872	20,341,838	-	-	22,460,872	20,341,838
General revenues:						
Property taxes	31,083,924	30,989,119	-	-	31,083,924	30,989,119
Other taxes	400,657	190,742	-	-	400,657	190,742
Grants/contributions not restricted	5,302,479	5,172,324	-	-	5,302,479	5,172,324
Other	655,123	1,824,317	50,781	15,195	705,904	1,839,512
Total revenues	71,778,983	68,822,886	8,507,989	8,312,454	80,286,972	77,135,340
Expenses:						
General government	8,769,568	7,536,327	-	-	8,769,568	7,536,327
Public safety	16,489,866	16,595,024	-	-	16,489,866	16,595,024
Public works	8,460,581	7,942,703	-	-	8,460,581	7,942,703
Health and human services	29,864,240	28,857,519	-	-	29,864,240	28,857,519
Culture, recreation and education	2,539,903	2,323,786	-	-	2,539,903	2,323,786
Conservation and development	2,911,531	1,594,094	-	-	2,911,531	1,594,094
Interest on long-term debt	793,892	935,169	-	-	793,892	935,169
Highway operations	-	-	8,650,572	8,451,307	8,650,572	8,451,307
	69,829,581	65,784,622	8,650,572	8,451,307	78,480,153	74,235,929
Increase(decrease) in net position	1,949,402	3,038,264	(142,583)	(138,853)	1,806,819	2,899,411
Net position - January 1	90,679,335	87,641,071	9,875,629	10,014,482	100,554,964	97,655,553
Net position - December 31	\$ 92,628,737	\$ 90,679,335	\$ 9,733,046	\$ 9,875,629	\$ 102,361,783	\$ 100,554,964

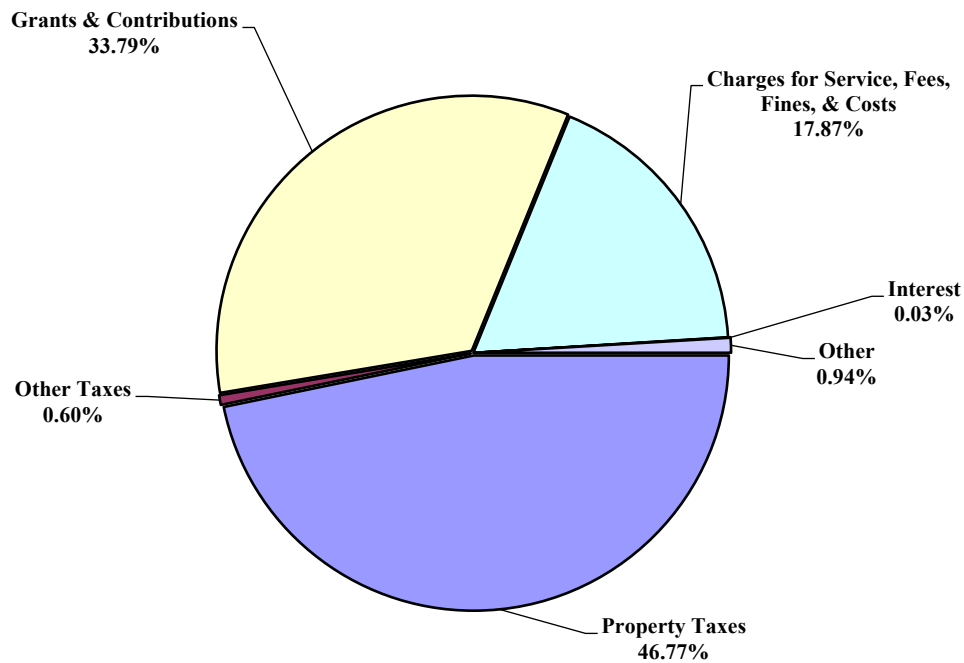
Governmental Activities:

- Property tax revenue shown above increased by \$94,803 (.003%) during the year. The increase in the actual levy for budget year 2021 was \$250,077. The difference is due to the basis of accounting for financial reporting purposes and budget purposes.
- Investment earnings in the General Fund which has been a sore spot for quite some time has once again shown a little improvement again this year. We budgeted for \$325,000 this year and earned \$21,203. However, historically revenues have been much higher dating back to the hay-days of 2008 and prior where our interest earnings were \$850,000 plus.

Expenses & Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

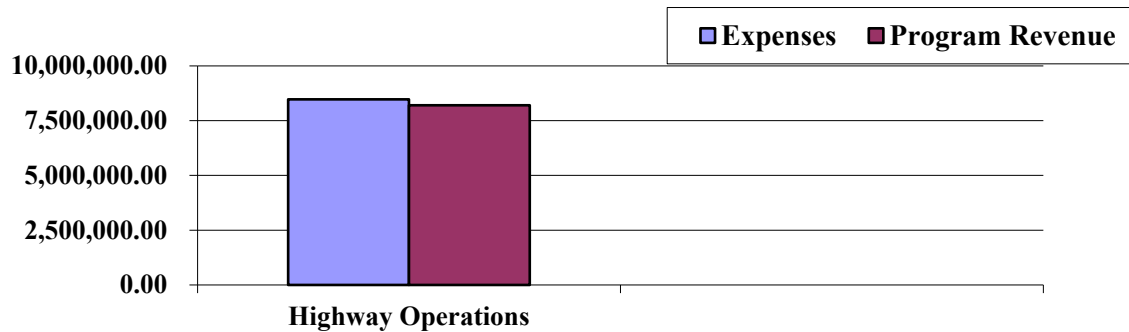


Business-type Activities:

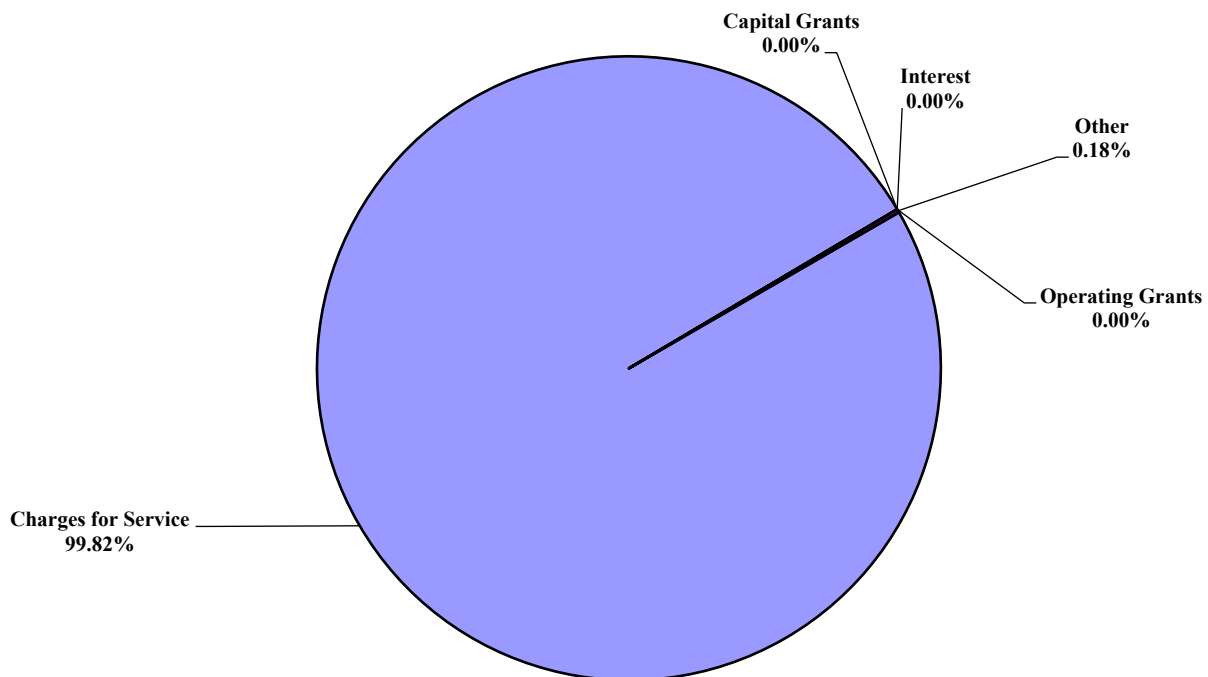
Business-type activities net position decreased by \$142,583. Key elements of this increase are as follows:

- This years' operating loss within our Highway Enterprise Fund of \$256,582 plus the non-operating revenues contributed to the net position decrease. With State and County resources at a premium, our highway operation was downsized a few years ago. For 2021 the count remains at 54 FTE's. Operation of the Parks which was shared with our Planning and Zoning Department and the Highway Department, is now under the direction of Planning and Zoning. Highway Department still hires summer help and contracts their use to the Planning and Zoning Department for Park maintenance and upkeep. When the County downsized in 2010, we no longer provided snow plowing services and other road service to local municipalities. With our current staffing level, we are now able to provide some road maintenance services to the local municipalities which not only helps out the local municipalities but improves our revenue situation.

Expenses and Program Revenues - Business Type Activities



Revenue by Source - Business Type Activities



Financial Analysis of Manitowoc County's Funds

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

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

As of December 31, 2021, the County's governmental funds reported combined ending fund balances of \$14,804,588, a decrease of \$413,832 in comparison with the prior year. With the implementation of GASB #54 the breakdown of fund balance is: Nonspendable \$960,677, Restricted \$1,565,116, Committed \$7,816,114, Assigned \$2,297,124, and Unassigned of \$2,165,557. The Nonspendable portion of fund balance includes prepaid items and Delinquent property taxes (amounts that are not in cash and not available for current expenditure or are legally or contractually required to be maintained intact). Restricted fund balance represents resources that have constraints placed on their use imposed by external sources such as creditors, grantors, contributors, or laws or regulations of other governmental bodies. Committed fund balance represents resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. In contrast to a fund balance that is restricted by enabling legislation, amounts in the committed fund balance classification may be redeployed for other purposes with appropriate due process. Assigned fund balance represents amounts constrained by the government with the intent that the funds be used for specific purposes within the fund. Unassigned fund balance represents the residual classification (amount) that has not been assigned, committed, or restricted.

The general fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the general fund was \$2,190,805 (a decrease of \$210,570 from last year) while total fund balance was \$5,895,171 (a increase of \$419,806). As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 7.2% of total general fund expenditures, while total fund balance represents 19.3% of that same amount.

Manitowoc County's general fund balance overall increased \$419,806 during the year: Key factors in this increase are as follows:

- The revenue side of the General Fund again provided us with a positive gain in the governmental funds category where actual results exceeded budget by \$1,779,542. Total taxes collected exceeded the budgeted amount by \$72,434. Intergovernmental revenues exceeded the budget by \$1,340,168. Fines and forfeits Revenues was under budget by \$21,672 due to the County's share of State fines. A positive variance of over \$56,000 in sanitary permit fees along with a \$12,000 plus positive variance in building permits helped the licenses and permits category which has many positive outcomes that come with it. Building permits has increased along with an increase in the number of individuals upgrading their property are all functions of an upturn in the overall economy. The Miscellaneous Revenue category again exceeded its budget with actual revenues exceeding the budget by over \$45,308. The county received \$75,527 for the close of a tax incremental district which in turn accounted for the increase in this category.
- In the expenditure and other financing uses category we had three categories that were recorded as being over budget although in total, and as a whole the County was \$881,130 over budget. The areas which were negative included General Government (\$321,244), Public Works (\$7,718), Health and Human Services (\$282,181).
- Capital Outlay in total was over budget due to a few projects that came in over the original estimates. While one area may be over, we try to adjust for that overage in another area.

The human services special revenue fund ended the year with a total fund balance of \$2,302,812 compared to fund balance of \$1,662,501 in 2020. This amount is made up of \$5,688 that is non-spendable for prepaid items and \$2,297,124 in assigned fund balance. The primary factor that lead to the \$640,311 increase for 2021 was:

- The Human Services department again took an aggressive approach to identifying mental health issues and trying to address them in a timely fashion. The department closely monitored this program during the 2020 operating year. Overall, our Human Service area experienced \$3,925,214 more in expenditures than what was originally budgeted. These additional expenditures were offset by additional revenues of just over \$4,915,525 and an aggressive billing program which includes billing medical assistance and other insurances. The County relies on the property tax levy to make the budget balance each year. The tax levy is set in November of the previous year, so there is no way to make up the difference. While we're in the early stages of 2022, demand for child protective services, foster care and mental health services again appear to be the hot areas of demand.
- Manitowoc County entered into a contract with Sheboygan County to use their Secure Juvenile Detention Center when needed in 2013. We signed a three-year contract for this service that we renewed for three years during our 2016 budget process. For 2021 and beyond, we are on a year-to-year contract with them as they study whether they want to remain in the juvenile care business. The amount budgeted in the Human Services Department Special Revenue Fund for this service for 2021 was more than sufficient to cover our costs. The General Fund also benefited from this move as we closed our Secure Juvenile Detention which was a part of our Sheriff's Department.

Additional comments related to other governmental funds:

- The county roads and bridges special revenue fund ended the year with a total fund balance of \$48,559 compared to \$17,306 in 2020. In total, actual revenues and expenditures for the year are comparable to budget. County winter maintenance was underbudget by \$213,543 which allowed for increased spending on county highway maintenance projects.
- The debt service fund ended the year with total fund balance of \$602,622 compared to \$1,084,167 in 2020. The decrease is due to additional principal payments made to reduce outstanding long-term general obligation debt.
- The ARPA special revenue fund was created to account for the America Rescue Plan federal funding. During 2021, the county received \$7,670,556 of federal funding through this program.

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

Unrestricted net position of the highway department enterprise fund at the end of the year amounted to \$1,066,117. The total decrease in unrestricted net position for the highway department for 2021 over 2020 was \$141,841 due mainly to an increase in restricted net assets for pension benefits.

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

General Fund Balance Changes

The General Fund balances remained relatively stable from the 2020 to 2021 operating year with small changes occurring. The Nonspendable fund balance decreased by \$266,671 from 2020 to 2021 due to an improvement in collections of delinquent property taxes. The Restricted fund balance also decreased from 2020 to 2021 by \$1,445 which primarily resulted from utilizing funds that were restricted for projects within our Parks department. The Committed fund balance increased by \$898,492 from 2020 to 2021 due to funds being set aside for Circuit Court Branch #4 improvements. The remaining Undesignated fund balance decrease of \$210,570 was due to some capital projects costing more than the original estimates due to increases in raw material costs.

General Fund Budgetary Highlights

For the year, actual revenues exceeded budgeted revenues by \$1,779,542. The primary factors for this variance are due to the following.

- Public Charges for Service exceeded the budget by \$275,604 with a majority of that coming from fees associated with our Register of Deeds Office which handles land transactions and other vital records in the amount of \$56,497 and Prisoners Board state reimbursements which exceeded the budget by \$219,107.
- Intergovernmental revenues exceeded the budget by \$1,340,168.
- Miscellaneous revenues being \$45,308 more than budgeted. With the Gain on tax deeded property sales accounting for a majority of that increase. (See pages 101 – 103)

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2021 amounts to \$101,067,685 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress.

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

Governmental:

- Expo –\$180,000 and related paving and parking for \$25,000
- Parks- \$325,000 new bathroom upgrades at a park
- Sheriffs-Jail \$100,000 life safety system

Business Type:

- Highway Department – 1 plow truck totaling \$125,000.

Manitowoc County's Capital Assets (net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$ 6,196,506	\$ 6,196,759	\$ 1,449,474	1,449,474	\$ 7,645,980	\$ 7,646,233
Land Improvements	3,112,122	3,333,389	-	-	3,112,122	3,333,389
Buildings	27,379,787	28,522,610	1,578,355	1,919,648	28,958,142	30,442,258
Machinery & Equipment	11,095,351	11,572,880	4,103,805	4,486,209	15,199,156	16,059,089
Infrastructure	45,018,598	44,536,982	-	-	45,018,598	44,536,982
Construction in Progress	826,595	826,595	307,092	\$ 1,092	1,133,687	827,687
Total	<u>\$ 93,628,959</u>	<u>\$ 94,989,215</u>	<u>\$ 7,438,726</u>	<u>\$ 7,856,423</u>	<u>\$ 101,067,685</u>	<u>\$ 102,845,638</u>

- Additional information on Manitowoc County's capital assets can be found in Note 3.D. on pages 66 - 67 of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$24,320,000. All of this debt is backed by the full faith and credit of the County.

Manitowoc County's Outstanding Debt						
General Obligation Debt						
	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
General Obligation debt:						
Bonds	\$24,320,000	\$26,030,000	\$ -	\$ -	\$24,320,000	\$26,030,000

The County's total general obligation debt decreased by \$1,710,000 or 6.6% during the current calendar year.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$319,252,685, which is significantly in excess of the County's \$24,320,000 in outstanding general obligation debt. This outstanding debt amount represents only 7.6% of what the state statute allows the County to borrow in total affording the County plenty of flexibility.

Additional information on Manitowoc County's long-term debt can be found in Note 3.F. on pages 68 - 70 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Manitowoc County for December 2021 was 3.1%, down 0.9% from the previous December. This compares to the State of Wisconsin's unemployment rate of 3.8% at that time and a National unemployment rate of 6.8%.
- The economic condition and outlook of the County appears to be on target and perhaps a little ahead of what's happening on the national front. While we do have industry that is tied to the auto industry, we also have two businesses that are on the forefront of the green energy industry and one in the medical area. Our tourism industry has always been fairly stable compared to the nation and is actually one of the bright spots even when fuel prices increase. Farming, a staple of this County also helps to support our tax base.
- Inflationary and even the deflationary past few years in our region compare favorably to national indices. We have also noticed a slight lag in various economic down turns, such as the housing market crash and housing foreclosures. While we are not immune to these happenings, it does appear that down turns of that nature take almost six months to a year or more to show up here. Because of the home prices here in comparison to other areas, our decline of home values was nowhere near that being seen in other areas of the country, which with the current uptick in the market, prices are now on par with before the big crash.
- With the passage of Act 10 in the State of Wisconsin, as of January 2014, Manitowoc County now has only one Local union and a non-represented work force. The lone union is in the Sheriff's Department WPPA which is working under a contract that will expire December 31, 2023.

All of these factors were considered in preparing the County's budget for the 2021 and 2022 fiscal year.

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

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

Upon adoption of the budget for the calendar year 2021, the County levied to its limit as prescribed by law.

Contacting the County's Financial Management

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

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

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

Also visit the Finance Department home page on the internet at:

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

BASIC FINANCIAL STATEMENTS

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2021
(WITH SUMMARIZED COMPARATIVE FINANCIAL INFORMATION AS OF DECEMBER 31, 2020)

	Governmental Activities	Business-Type Activities	Totals	
			2021	2020
ASSETS				
Cash and Investments	\$ 30,890,913	\$ 1,259,976	\$ 32,150,889	\$ 23,109,410
Receivables:				
Taxes and Special Charges	31,143,976	-	31,143,976	31,143,179
Delinquent Taxes	1,412,425	-	1,412,425	1,597,489
Accounts, Net	6,957,065	39,388	6,996,453	7,497,777
Special Assessments	111,427	-	111,427	112,275
Loans	234,005	-	234,005	712,109
Other	251,634	-	251,634	341,414
Internal Balances	(336,026)	336,026	-	-
Due from Other Governments	74,883	579,720	654,603	680,054
Supplies and Prepaid Items	95,873	661,142	757,015	956,921
Restricted Assets:				
Cash and Investments	402,354	-	402,354	432,693
Net Pension Asset	10,408,039	956,202	11,364,241	5,775,617
Capital Assets, Nondepreciable	7,023,101	1,756,566	8,779,667	8,473,920
Capital Assets, Depreciable, Net	86,605,858	5,682,160	92,288,018	94,371,718
Total Assets	175,275,527	11,271,180	186,546,707	175,204,576
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Amounts	17,253,811	1,572,056	18,825,867	13,520,377
Other Postemployment Related Amounts	1,143,922	106,838	1,250,760	898,628
Total Deferred Outflows of Resources	18,397,733	1,678,894	20,076,627	14,419,005
LIABILITIES				
Accounts Payable	3,193,204	393,020	3,586,224	3,820,067
Accrued and Other Current Liabilities	5,584,822	217,488	5,802,310	4,659,461
Due to Other Governments	80,610	-	80,610	46,648
Accrued Interest Payable	226,524	-	226,524	171,157
Special Deposits	279,425	-	279,425	359,829
Unearned Revenues	7,796,918	114,380	7,911,298	164,967
Long-Term Obligations:				
Due Within One Year	2,070,543	3,265	2,073,808	2,788,832
Due in More than One Year				
Other	24,095,011	29,389	24,124,400	25,069,530
Other Postemployment Benefits	3,312,541	324,321	3,636,862	2,976,741
Total Liabilities	46,639,598	1,081,863	47,721,461	40,057,232
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	31,174,138	-	31,174,138	31,172,345
Pension Related Amounts	22,813,072	2,095,872	24,908,944	17,350,815
Other Postemployment Related Amounts	417,715	39,293	457,008	488,225
Total Deferred Inflows of Resources	54,404,925	2,135,165	56,540,090	49,011,385
NET POSITION				
Net Investment in Capital Assets	67,894,164	7,374,701	75,268,865	75,360,668
Restricted:				
Debt Service	376,098	-	376,098	913,010
Land Record Modernization	303,659	-	303,659	288,539
Pension Benefits	10,408,039	956,202	11,364,241	5,775,617
Revolving Loan Programs	233,160	-	233,160	1,689,550
Other	425,675	-	425,675	432,516
Unrestricted	12,987,942	1,402,143	14,390,085	16,095,064
Total Net Position	\$ 92,628,737	\$ 9,733,046	\$ 102,361,783	\$ 100,554,964

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
GOVERNMENTAL ACTIVITIES			
General Government	\$ 8,769,568	\$ 1,920,743	\$ 436,358
Public Safety	16,489,866	1,227,802	267,659
Public Works	8,460,581	2,077,525	1,707,264
Health and Human Services	29,864,240	5,524,113	18,868,342
Culture and Recreation	2,539,903	708,462	815,931
Conservation and Development	2,911,531	417,283	365,318
Interest and Fiscal Charges	793,892	-	-
Total Governmental Activities	69,829,581	11,875,928	22,460,872
BUSINESS-TYPE ACTIVITIES			
Highway	8,650,572	8,457,208	-
Total	\$ 78,480,153	\$ 20,333,136	\$ 22,460,872

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Governmental Activities	Business-Type Activities	Totals	
			2021	2020
GOVERNMENTAL ACTIVITIES				
General Government	\$ (6,412,467)	\$ -	\$ (6,412,467)	\$ (5,203,799)
Public Safety	(14,994,405)	-	(14,994,405)	(14,992,587)
Public Works	(4,675,792)	-	(4,675,792)	(4,484,153)
Health and Human Services	(5,471,785)	-	(5,471,785)	(6,880,568)
Culture and Recreation	(1,015,510)	-	(1,015,510)	(1,891,939)
Conservation and Development	(2,128,930)	-	(2,128,930)	(826,835)
Interest and Fiscal Charges	(793,892)	-	(793,892)	(858,357)
Total Governmental Activities	(35,492,781)	-	(35,492,781)	(35,138,238)
BUSINESS-TYPE ACTIVITIES				
Highway	-	(193,364)	(193,364)	(154,048)
Total	(35,492,781)	(193,364)	(35,686,145)	(35,292,286)
GENERAL REVENUES				
Taxes:				
Property Taxes	31,083,924	-	31,083,924	30,989,119
Other Taxes	400,657	-	400,657	190,742
Federal and State Grants and Other				
Contributions Not Restricted to				
Specific Functions	5,302,479	-	5,302,479	5,172,324
Interest and Investment Earnings	21,203	-	21,203	303,579
Miscellaneous	605,662	8,666	614,328	598,846
Gain on Sale of Assets	28,258	42,115	70,373	937,087
Total General Revenues	37,442,183	50,781	37,492,964	38,191,697
CHANGE IN NET POSITION	1,949,402	(142,583)	1,806,819	2,899,411
Net Position - Beginning of Year	90,679,335	9,875,629	100,554,964	97,655,553
NET POSITION - END OF YEAR	<u>\$ 92,628,737</u>	<u>\$ 9,733,046</u>	<u>\$ 102,361,783</u>	<u>\$ 100,554,964</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2020)

	General	Human Services	County Roads and Bridges	ARPA
ASSETS				
Cash and Investments	\$ 6,040,520	\$ 1,786,446	\$ 48,559	\$ 7,671,443
Receivables:				
Taxes and Special Charges	17,057,299	6,302,730	4,552,575	-
Delinquent Taxes	1,412,425	-	-	-
Accounts, Net	1,781,263	3,319,746	-	130
Special Assessments	111,427	-	-	-
Loans	-	-	-	-
Other	251,634	-	-	-
Due from Other Funds	492,908	-	-	-
Prepaid Items	73,584	5,688	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 27,221,060</u>	<u>\$ 11,414,610</u>	<u>\$ 4,601,134</u>	<u>\$ 7,671,573</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 695,456	\$ 1,981,022	\$ -	\$ -
Accrued and Other Current Liabilities	2,071,765	801,669	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	80,610	-	-	-
Special Deposits	253,048	26,377	-	-
Unearned Revenues	118,130	-	-	7,670,566
Total Liabilities	<u>3,219,009</u>	<u>2,809,068</u>	<u>-</u>	<u>7,670,566</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	17,651,019	6,302,730	4,552,575	-
Fines	455,861	-	-	-
Total Deferred Inflows of Resources	<u>18,106,880</u>	<u>6,302,730</u>	<u>4,552,575</u>	<u>-</u>
FUND BALANCES				
Nonspendable	953,651	5,688	-	-
Restricted	440,339	-	-	-
Committed	2,310,376	-	48,559	1,007
Assigned	-	2,297,124	-	-
Unassigned	2,190,805	-	-	-
Total Fund Balances	<u>5,895,171</u>	<u>2,302,812</u>	<u>48,559</u>	<u>1,007</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 27,221,060</u>	<u>\$ 11,414,610</u>	<u>\$ 4,601,134</u>	<u>\$ 7,671,573</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2020)

	Debt Service	Other Governmental Funds	Totals	
			2021	2020
ASSETS				
Cash and Investments	\$ 602,622	\$ 5,106,947	\$ 21,256,537	\$ 12,857,079
Receivables:				
Taxes and Special Charges	2,307,303	924,069	31,143,976	31,143,179
Delinquent Taxes	-	-	1,412,425	1,597,489
Accounts, Net	-	1,755,638	6,856,777	7,283,617
Special Assessments	-	-	111,427	112,275
Loans	-	234,005	234,005	712,109
Other	-	-	251,634	288,101
Due from Other Funds	-	-	492,908	-
Prepaid Items	-	1,338	80,610	161,923
Total Assets	<u>\$ 2,909,925</u>	<u>\$ 8,021,997</u>	<u>\$ 61,840,299</u>	<u>\$ 54,155,772</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ 465,407	\$ 3,141,885	\$ 3,066,845
Accrued and Other Current Liabilities	-	176,974	3,050,408	2,929,197
Due to Other Funds	-	492,908	492,908	-
Due to Other Governments	-	-	80,610	46,648
Special Deposits	-	-	279,425	383,563
Unearned Revenues	-	8,222	7,796,918	156,526
Total Liabilities	<u>-</u>	<u>1,143,511</u>	<u>14,842,154</u>	<u>6,582,779</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	2,307,303	924,069	31,737,696	31,807,635
Fines	-	-	455,861	546,938
Total Deferred Inflows of Resources	<u>2,307,303</u>	<u>924,069</u>	<u>32,193,557</u>	<u>32,354,573</u>
FUND BALANCES				
Nonspendable	-	1,338	960,677	1,233,827
Restricted	602,622	522,155	1,565,116	3,494,773
Committed	-	5,456,172	7,816,114	6,438,776
Assigned	-	-	2,297,124	1,649,669
Unassigned	-	(25,248)	2,165,557	2,401,375
Total Fund Balances	<u>602,622</u>	<u>5,954,417</u>	<u>14,804,588</u>	<u>15,218,420</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,909,925</u>	<u>\$ 8,021,997</u>	<u>\$ 61,840,299</u>	<u>\$ 54,155,772</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
RECONCILIATION TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2020)

	<u>2021</u>	<u>2020</u>
Total Fund Balances as Shown on Previous Page	\$ 14,804,588	\$ 15,218,420
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	93,628,959	94,989,215
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	-	53,313
Net position of the internal service fund is reported in the Statement of Net Position as governmental activities.	7,305,405	7,807,863
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Deferred Outflows Related to Pensions	17,253,811	12,362,605
Deferred Inflows Related to Pensions	(22,813,072)	(15,859,525)
Deferred Outflows Related to Other Postemployment Benefits	1,143,922	825,577
Deferred Inflows Related to Other Postemployment Benefits	(417,715)	(445,655)
Unearned revenue from taxes and fines are deferred revenues of the funds but are not considered deferred inflows of the governmental activities.	1,019,419	1,173,787
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and Notes Payable	(24,320,000)	(26,030,000)
Premium on Debt	(1,251,039)	(1,372,724)
Compensated Absences	(594,515)	(445,994)
Net Pension Asset / Liability	10,408,039	5,279,207
Other Postemployment Benefit	(3,312,541)	(2,705,597)
Accrued Interest on Long-Term Obligations	<u>(226,524)</u>	<u>(171,157)</u>
Net position of governmental activities as reported on the Statement of Net Position (see Page 26)	<u>\$ 92,628,737</u>	<u>\$ 90,679,335</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	General	Human Services	County Roads and Bridges	ARPA
REVENUES				
Taxes	\$ 17,962,930	\$ 6,705,870	\$ 2,936,322	\$ -
Intergovernmental	8,278,558	14,876,829	1,623,899	-
Licenses and Permits	442,473	-	-	-
Fines and Forfeits	243,428	40,192	-	-
Public Charges for Services	2,683,542	4,038,137	-	-
Intergovernmental Charges for Services	362,914	25,837	-	-
Miscellaneous	656,059	2,555	-	1,007
Total Revenues	30,629,904	25,689,420	4,560,221	1,007
EXPENDITURES				
Current:				
General Government	8,012,765	-	-	-
Public Safety	14,683,287	-	-	-
Public Works	499,208	-	5,528,468	-
Health and Human Services	3,201,721	25,044,894	-	-
Culture and Recreation	1,336,938	-	-	-
Conservation and Development	987,485	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	500	-
Capital Outlay	1,852,543	4,215	-	-
Total Expenditures	30,573,947	25,049,109	5,528,968	-
Excess of Revenues Over (Under) Expenditures	55,957	640,311	(968,747)	1,007
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	-	-	1,000,000	-
Premium/Discount on Debt Issued	-	-	-	-
Refunding Debt Issued	-	-	-	-
Payment to Current Noteholder	-	-	-	-
Proceeds from Sale of Capital Assets	63,849	-	-	-
Transfers In	300,000	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	363,849	-	1,000,000	-
NET CHANGE IN FUND BALANCES	419,806	640,311	31,253	1,007
Fund Balances - Beginning of Year	5,475,365	1,662,501	17,306	-
FUND BALANCES - END OF YEAR	<u>\$ 5,895,171</u>	<u>\$ 2,302,812</u>	<u>\$ 48,559</u>	<u>\$ 1,007</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Debt Service	Other Governmental Funds	Totals	
			2021	2020
REVENUES				
Taxes	\$ 3,088,665	\$ 908,695	\$ 31,602,482	\$ 31,392,975
Intergovernmental	-	2,971,957	27,751,243	25,596,169
Licenses and Permits	-	4,100	446,573	418,670
Fines and Forfeits	-	98,614	382,234	327,115
Public Charges for Services	-	2,242,437	8,964,116	7,144,411
Intergovernmental Charges for Services	-	1,415,233	1,803,984	1,926,723
Miscellaneous	-	391,813	1,051,434	1,262,641
Total Revenues	3,088,665	8,032,849	72,002,066	68,068,704
EXPENDITURES				
Current:				
General Government	-	-	8,012,765	7,961,781
Public Safety	-	6,195	14,689,482	14,608,078
Public Works	-	3,019,222	9,046,898	8,279,676
Health and Human Services	-	2,749,276	30,995,891	28,492,737
Culture and Recreation	-	659,949	1,996,887	1,600,329
Conservation and Development	-	2,179,628	3,167,113	1,535,163
Debt Service:				
Principal	2,710,000	-	2,710,000	3,240,000
Interest and Fiscal Charges	860,210	-	860,710	1,124,324
Capital Outlay	-	446,793	2,303,551	2,090,161
Total Expenditures	3,570,210	9,061,063	73,783,297	68,932,249
Excess of Revenues Over (Under) Expenditures	(481,545)	(1,028,214)	(1,781,231)	(863,545)
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	-	-	1,000,000	1,275,000
Premium/Discount on Debt Issued	-	-	-	805,471
Refunding Debt Issued	-	-	-	8,510,000
Payment to Current Noteholder	-	-	-	(9,180,000)
Proceeds from Sale of Capital Assets	-	3,550	67,399	937,087
Transfers In	-	-	300,000	473,229
Transfers Out	-	-	-	(473,229)
Total Other Financing Sources (Uses)	-	3,550	1,367,399	2,347,558
NET CHANGE IN FUND BALANCES	(481,545)	(1,024,664)	(413,832)	1,484,013
Fund Balances - Beginning of Year	1,084,167	6,979,081	15,218,420	13,734,407
FUND BALANCES - END OF YEAR	<u>\$ 602,622</u>	<u>\$ 5,954,417</u>	<u>\$ 14,804,588</u>	<u>\$ 15,218,420</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
RECONCILIATION TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	<u>2021</u>	<u>2020</u>
Net Change in Fund Balances as Shown on Previous Page	\$ (413,832)	\$ 1,484,013
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Assets Reported as Expenditures in Governmental Fund Statements	3,711,437	4,202,596
Depreciation Expense Reported in the Statement of Activities	(5,011,268)	(5,002,382)
Net Book Value of Disposals	(60,425)	(141,066)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.		
	(207,681)	(135,478)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Long-Term Debt Issued	(1,000,000)	(9,785,000)
Premium on Debt Issued	-	(805,471)
Principal Repaid	2,710,000	12,420,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued Interest on Long-Term Debt	(55,367)	67,470
Amortization of Premiums	121,685	121,685
Compensated Absences	(148,521)	139,898
Net Pension Liability (Asset)	5,128,832	11,132,147
Deferred Outflows of Resources Related to Pensions	4,891,206	(3,627,762)
Deferred Inflows of Resources Related to Pensions	(6,953,547)	(7,724,899)
Other Postemployment Benefits	(606,944)	(705,869)
Deferred Outflows of Resources Related to Other Postemployment Benefits	318,345	649,717
Deferred Inflows of Resources Related to Other Postemployment Benefits	27,940	(87,799)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		
	<u>(502,458)</u>	<u>836,464</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see Pages 27 -28)	<u>\$ 1,949,402</u>	<u>\$ 3,038,264</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
REVENUES					
Taxes	\$ 17,890,496	\$ 17,890,496	\$ 17,962,930	\$ 72,434	\$ 17,470,504
Intergovernmental	6,938,390	6,938,390	8,278,558	1,340,168	8,445,307
Licenses and Permits	368,670	368,670	442,473	73,803	415,070
Fines and Forfeits	265,100	265,100	243,428	(21,672)	207,159
Public Charges for Services	2,407,938	2,407,938	2,683,542	275,604	2,697,712
Intergovernmental Charges for Services	369,017	369,017	362,914	(6,103)	373,522
Miscellaneous	610,751	610,751	656,059	45,308	826,530
Total Revenues	28,850,362	28,850,362	30,629,904	1,779,542	30,435,804
EXPENDITURES					
Current:					
General Government	7,734,132	7,691,521	8,012,765	(321,244)	7,961,781
Public Safety	14,766,217	14,687,879	14,683,287	4,592	14,602,953
Public Works	491,490	491,490	499,208	(7,718)	498,046
Health and Human Services	2,919,540	2,919,540	3,201,721	(282,181)	3,120,527
Culture and Recreation	1,420,229	1,415,229	1,336,938	78,291	1,320,075
Conservation and Development	1,000,003	1,000,003	987,485	12,518	945,908
Capital Outlay	1,534,675	1,487,155	1,852,543	(365,388)	1,683,562
Total Expenditures	29,866,286	29,692,817	30,573,947	(881,130)	30,132,852
Excess of Revenues Over (Under) Expenditures	(1,015,924)	(842,455)	55,957	898,412	302,952
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Capital Assets	40,000	40,000	63,849	23,849	36,536
Transfers In	300,000	300,000	300,000	-	-
Transfers Out	(25,000)	(25,000)	-	25,000	(473,229)
Total Other Financing Sources (Uses)	315,000	315,000	363,849	48,849	(436,693)
NET CHANGE IN FUND BALANCE	(700,924)	(527,455)	419,806	947,261	(133,741)
Fund Balance - Beginning of Year	5,475,365	5,475,365	5,475,365	-	5,609,106
FUND BALANCE - END OF YEAR	<u>\$ 4,774,441</u>	<u>\$ 4,947,910</u>	<u>\$ 5,895,171</u>	<u>\$ 947,261</u>	<u>\$ 5,475,365</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
REVENUES					
Taxes	\$ 6,705,870	\$ 6,705,870	\$ 6,705,870	\$ -	\$ 6,914,839
Intergovernmental	10,291,395	10,291,395	14,876,829	4,585,434	13,043,445
Fines and Forfeits	40,000	40,000	40,192	192	37,123
Public Charges for Services	3,735,030	3,735,030	4,038,137	303,107	3,167,826
Intergovernmental Charges for Services	-	-	25,837	25,837	17,902
Miscellaneous	1,600	1,600	2,555	955	1,429
Total Revenues	20,773,895	20,773,895	25,689,420	4,915,525	23,182,564
EXPENDITURES					
Current:					
Health and Human Services	21,120,895	21,120,895	25,044,894	(3,923,999)	22,562,420
Capital Outlay	3,000	3,000	4,215	(1,215)	34,501
Total Expenditures	21,123,895	21,123,895	25,049,109	(3,925,214)	22,596,921
Excess of Revenues Over (Under) Expenditures	(350,000)	(350,000)	640,311	990,311	585,643
OTHER FINANCING SOURCES					
Proceeds from Sale of Capital Assets	-	-	-	-	5,151
Transfers In	-	-	-	-	22,276
Total Other Financing Sources	-	-	-	-	27,427
NET CHANGE IN FUND BALANCE	(350,000)	(350,000)	640,311	990,311	613,070
Fund Balance - Beginning of Year	1,662,501	1,662,501	1,662,501	-	1,049,431
FUND BALANCE - END OF YEAR	<u>\$ 1,312,501</u>	<u>\$ 1,312,501</u>	<u>\$ 2,302,812</u>	<u>\$ 990,311</u>	<u>\$ 1,662,501</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – COUNTY ROADS AND BRIDGES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
REVENUES					
Taxes	\$ 2,936,322	\$ 2,936,322	\$ 2,936,322	\$ -	\$ 2,630,398
Intergovernmental	1,639,163	1,639,163	1,623,899	(15,264)	1,425,359
Total Revenues	4,575,485	4,575,485	4,560,221	(15,264)	4,055,757
EXPENDITURES					
Current:					
Public Works	5,575,485	5,575,485	5,528,468	47,017	5,290,606
Debt Service:					
Interest and Fiscal Charges	-	-	500	(500)	-
Total Expenditures	5,575,485	5,575,485	5,528,968	46,517	5,290,606
Excess of Revenues Over (Under) Expenditures	(1,000,000)	(1,000,000)	(968,747)	31,253	(1,234,849)
OTHER FINANCING SOURCES					
Long-Term Debt Issued	1,000,000	1,000,000	1,000,000	-	1,275,000
NET CHANGE IN FUND BALANCE	-	-	31,253	31,253	40,151
Fund Balance - Beginning of Year	17,306	17,306	17,306	-	(22,845)
FUND BALANCE - END OF YEAR	<u>\$ 17,306</u>	<u>\$ 17,306</u>	<u>\$ 48,559</u>	<u>\$ 31,253</u>	<u>\$ 17,306</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – ARPA SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget		Actual	Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final			
REVENUES					
Miscellaneous	\$ -	\$ -	\$ 1,007	\$ 1,007	\$ -
Fund Balance - Beginning of Year	-	-	-	-	-
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,007</u>	<u>\$ 1,007</u>	<u>\$ -</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2020)

	Enterprise Fund Highway		Governmental Activities - Internal Service Funds	
	2021	2020	2021	2020
ASSETS				
Current Assets:				
Cash and Investments	\$ 1,259,976	\$ 577,094	\$ 8,269,285	\$ 8,310,146
Receivables:				
Customer Accounts	39,388	96,158	100,288	118,002
Due from Other Governments	579,720	602,874	74,883	77,180
Supplies and Prepaid Items	661,142	782,148	15,263	12,850
Total Current Assets	2,540,226	2,058,274	8,459,719	8,518,178
Noncurrent Assets:				
Restricted Assets:				
Cash and Investments	-	-	402,354	432,693
Other Assets:				
Deposit in WMMIC	-	-	1,365,091	1,365,091
Net Pension Asset	956,202	496,410	-	-
Total Other Assets	956,202	496,410	1,365,091	1,365,091
Capital Assets:				
Nondepreciable	1,756,566	1,450,566	-	-
Depreciable, Net	5,682,160	6,405,857	1,099,888	1,035,854
Total Capital Assets	7,438,726	7,856,423	1,099,888	1,035,854
Total Noncurrent Assets	8,394,928	8,352,833	2,867,333	2,833,638
Total Assets	10,935,154	10,411,107	11,327,052	11,351,816
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Amounts	1,572,056	1,157,772	-	-
Other Postemployment Related Amounts	106,838	73,051	-	-
Total Deferred Outflows of Resources	1,678,894	1,230,823	-	-

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2020)

	Enterprise Fund Highway		Governmental Activities - Internal Service Funds	
	2021	2020	2021	2020
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 393,020	\$ 193,163	\$ 51,311	\$ 560,051
Accrued and Other Current Liabilities	217,488	155,574	-	-
Insurance Claims Payable	-	-	2,507,928	1,516,856
Unearned Revenue	114,380	-	-	-
Current Portion of Long-Term Debt	3,265	6,000	-	-
Total Current Liabilities	<u>728,153</u>	<u>354,737</u>	<u>2,559,239</u>	<u>2,076,907</u>
Long-Term Obligations, Less Current Portion:				
Compensated Absences	29,389	3,644	26,494	34,108
Other Postemployment Benefits	324,321	271,144	-	-
Total Long-Term Liabilities	<u>353,710</u>	<u>274,788</u>	<u>26,494</u>	<u>34,108</u>
Total Liabilities	1,081,863	629,525	2,585,733	2,111,015
DEFERRED INFLOWS OF RESOURCES				
Pension Related Amounts	2,095,872	1,491,290	-	-
Other Postemployment Related Amounts	39,293	42,570	-	-
Total Deferred Inflows of Resources	<u>2,135,165</u>	<u>1,533,860</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	7,374,701	7,774,177	1,099,888	1,035,854
Restricted for Pension Benefits	956,202	496,410	-	-
Unrestricted	<u>1,066,117</u>	<u>1,207,958</u>	<u>7,641,431</u>	<u>8,204,947</u>
Total Net Position	9,397,020	9,478,545	<u>\$ 8,741,319</u>	<u>\$ 9,240,801</u>
Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Funds	<u>336,026</u>	<u>397,084</u>		
Net Position of Business-Type Activities as Reported on the Statement of Net Position (see Page 26)	<u>\$ 9,733,046</u>	<u>\$ 9,875,629</u>		

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Enterprise Fund		Governmental Activities -	
	Highway		Internal Service Funds	
	2021	2020	2021	2020
OPERATING REVENUES				
Charges for Services	\$ 99,988	\$ 72,808	\$ 15,563	\$ 14,263
Intergovernmental Charges for Services	2,814,929	3,016,308	-	-
Interdepartmental Charges for Services	5,302,984	5,040,019	7,267,799	7,083,541
Other	115,031	71,790	2,200	50
Total Operating Revenues	8,332,932	8,200,925	7,285,562	7,097,854
OPERATING EXPENSES				
Personnel	4,323,026	4,260,933	554,215	559,614
Purchased Services	428,467	416,416	885,754	702,124
Supplies and Materials	2,955,656	2,944,386	37,316	27,037
Depreciation	801,189	786,175	303,783	198,041
Other	81,176	60,130	5,790,390	4,819,329
Total Operating Expenses	8,589,514	8,468,040	7,571,458	6,306,145
OPERATING INCOME (LOSS)	(256,582)	(267,115)	(285,896)	791,709
NONOPERATING REVENUES (EXPENSES)				
Interest Income	-	-	1,923	4,744
Insurance Refunds	8,666	15,195	84,491	79,805
Gain (Loss) on Disposal of Capital Assets	42,115	(20,759)	-	-
Rental Income	124,276	96,334	-	-
Total Nonoperating Revenues (Expenses)	175,057	90,770	86,414	84,549
INCOME (LOSS) BEFORE TRANSFERS	(81,525)	(176,345)	(199,482)	876,258
Transfers Out	-	-	(300,000)	-
CHANGE IN NET POSITION	(81,525)	(176,345)	(499,482)	876,258
Net Position - Beginning of Year	9,478,545	9,654,890	9,240,801	8,364,543
NET POSITION - END OF YEAR	<u>\$ 9,397,020</u>	<u>\$ 9,478,545</u>	<u>\$ 8,741,319</u>	<u>\$ 9,240,801</u>
Net Change of Enterprise Funds as Shown Above	\$ (81,525)	\$ (176,345)		
Allocation of Internal Service Funds Change in Net Position to Business-Type Activities	<u>(61,058)</u>	<u>385,853</u>		
Change in Net Position of Business-Type Activities as Reported on the Statement of Activities (see Pages 27 -28)	<u>\$ (142,583)</u>	<u>\$ 209,508</u>		

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Enterprise Fund		Governmental Activities -	
	Highway		Internal Service Funds	
	2021	2020	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 3,107,517	\$ 2,983,790	\$ 15,563	\$ 14,263
Cash Received from Other Departments	5,304,688	5,038,474	7,287,810	7,014,002
Cash Received from Other	-	-	2,200	50
Other Cash Payments Received	239,307	168,124	-	-
Cash Paid for Employee Wages and Benefits	(4,553,397)	(4,241,864)	(552,856)	(566,868)
Cash Paid to Suppliers	(3,082,522)	(3,769,887)	(6,242,514)	(5,034,959)
Net Cash Provided By Operating Activities	1,015,593	178,637	510,203	1,426,488
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer Out	-	-	(300,000)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(457,761)	(833,810)	(367,817)	(200,343)
Insurance Refunds	8,666	15,195	84,491	79,805
Sale of Capital Assets	116,384	66,938	-	-
Interest Paid on Long-Term Debt	-	-	-	-
Net Cash Used by Capital and Related Financing Activities	(332,711)	(751,677)	(283,326)	(120,538)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest from Investments	-	-	1,923	4,744
CHANGE IN CASH AND CASH EQUIVALENTS	682,882	(573,040)	(71,200)	1,310,694
Cash and Cash Equivalents - Beginning of Year	577,094	1,150,134	8,742,839	7,432,145
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,259,976</u>	<u>\$ 577,094</u>	<u>\$ 8,671,639</u>	<u>\$ 8,742,839</u>

See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Enterprise Fund		Governmental Activities -	
	Highway		Internal Service Funds	
	2021	2020	2021	2020
RECONCILIATION OF OPERATING INCOME				
(LOSS) TO NET CASH PROVIDED BY				
OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (256,582)	\$ (267,115)	\$ (285,896)	\$ 791,709
Adjustments to Reconcile Operating				
Income (Loss) to Net Cash Provided				
by Operating Activities:				
Depreciation	801,189	786,175	303,783	198,041
Rental income	124,276	96,334	-	-
Change in Liability (Asset) and Deferred				
Outflows and Inflows of Resources:				
Pension	(459,792)	(1,029,010)	-	-
Deferred Inflows Related to Pension	604,582	751,064	-	-
Deferred Outflows Related to Pension	(414,284)	311,834	-	-
Other Postemployment Benefits	53,177	69,936	-	-
Deferred Inflows Related to OPEB	(3,277)	9,345	-	-
Deferred Outflows Related to OPEB	(33,787)	(56,172)	-	-
Change in Operating Assets and Liabilities:				
Accounts Receivables	56,770	(54,005)	17,714	(71,998)
Due from Other Governments	23,154	39,290	2,297	2,459
Supplies and Prepaid Items	121,006	(133,031)	(2,413)	9,802
Accounts Payable	199,857	(51,422)	18,334	134,727
Accrued and Other Current Liabilities	61,914	(164,502)	-	-
Insurance Claims Payable	-	-	463,998	351,385
Unearned Revenue	114,380	(92,156)	-	-
Compensated Absences	23,010	(37,928)	(7,614)	10,363
Net Cash Provided by Operating Activities	<u>\$ 1,015,593</u>	<u>\$ 178,637</u>	<u>\$ 510,203</u>	<u>\$ 1,426,488</u>
RECONCILIATION OF CASH AND CASH				
EQUIVALENTS TO THE STATEMENT OF				
NET POSITION				
Cash and Cash Equivalents in Current Assets	\$ 1,259,976	\$ 577,094	\$ 8,269,285	\$ 8,310,146
Cash and Cash Equivalents in Restricted Assets	-	-	402,354	432,693
Total Cash and Cash Equivalents	<u>\$ 1,259,976</u>	<u>\$ 577,094</u>	<u>\$ 8,671,639</u>	<u>\$ 8,742,839</u>

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
OTHER CUSTODIAL FUNDS
DECEMBER 31, 2021**

ASSETS

Cash and Investments	\$ 1,155,007
Special Certificates	<u>395,088</u>
Total Assets	<u>1,550,095</u>

LIABILITIES

Due to Other Governments	<u>303,418</u>
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NET POSITION

Restricted for:	
Individuals, Organizations, and Other Governments	<u><u>\$ 1,246,677</u></u>

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
OTHER CUSTODIAL FUNDS
YEAR ENDED DECEMBER 31, 2021**

ADDITIONS

Contributions:

Individuals	\$ 2,727,911
Special Certificate Collections for Other Governments	252,123
Fee Collections and Other Items	<u>1,084,205</u>

Total Additions	<u>4,064,239</u>
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DEDUCTIONS

Beneficiary Payments to Individuals	2,746,253
Payments of Special Certificates to Other Governments	113,302
Payments to Other Entities	<u>1,084,205</u>

Total Deductions	<u>3,943,760</u>
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NET INCREASE IN FIDUCIARY NET POSITION	120,479
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Fiduciary Net Position - January 1	<u>1,126,198</u>
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FIDUCIARY NET POSITION - DECEMBER 31	<u><u>\$ 1,246,677</u></u>
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See accompanying Notes to Basic Financial Statements.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

B. Government-Wide and Fund Financial Statements

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

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

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

The County reports the following major governmental funds:

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

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

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

ARPA Fund – This fund accounts for the financial resources of allowable costs associated with the American Rescue Plan Act. Intergovernmental aids are the primary source of revenue.

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

The County reports the following major enterprise fund:

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

Additionally, the County reports the following fund types:

- *Special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. Nonmajor special revenue funds consist of the following:
 - Recycling
 - Solid Waste Disposal
 - Aging
 - Soil and Water Conservation
 - Forestry Tree Planning
 - Sheriff K-9 Unit
 - Expo
 - Revolving Loan

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

- *Capital project funds* are used to account for financial resources to be used for the acquisition of equipment or construction of major capital facilities. The County reports the following nonmajor capital project funds:
 - Economic Development Projects
 - Park Acquisition Development Projects
 - Jail Assessment Project
 - Jail Security Project
- *Internal service funds* are used to account for services provided to other department or agencies of the County, or to other governments, on a cost reimbursement basis. The County reports the following internal service funds:
 - Information Systems
 - Workers Compensation Self Insurance
 - WMMIC Liability Insurance
 - Dental Self Insurance
 - Health Self Insurance
- *Fiduciary funds* are used to account for funds held for the Clerk of Courts, Register of Deeds, taxes for other governments, and sheriff inmates in custodial funds.

C. Measurement Focus and Basis of Accounting

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers grant revenues to be available if they are collected within 120 days and all other revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Custodial funds have no measurement focus and use the accrual basis of accounting.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

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

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

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

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

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

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

1. Cash and Investments

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

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

2. Property Tax Apportionments

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

Property taxes of \$31,174,138 are recorded on December 31, 2021 for collection in 2022 for the County apportionment. The County apportionment is for financing 2022 operations and will be transferred in 2022 from deferred inflows of resources to current revenues of the County's governmental funds.

3. Accounts Receivable

Accounts receivable have been shown net of allowance for uncollectible accounts of \$871,254.

4. Loans Receivable

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

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

5. Interfund Receivables and Payables

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

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

6. Prepaid Items

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

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

7. Capital Assets

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

7. Capital Assets (Continued)

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

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

Assets	Governmental Activities	Business-Type Activities
Land Improvements	10 - 20 Years	0 Years
Buildings	10 - 50 Years	15 - 60 Years
Improvements Other than Buildings	0 Years	4 - 40 Years
Machinery and Equipment	3 - 10 Years	4 - 30 Years
Infrastructure	15 - 70 Years	0 Years

8. Compensated Absences

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

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

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

9. Deferred Outflows/Inflows of Resources

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

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

9. Deferred Outflows/Inflows of Resources (Continued)

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

10. Long-Term Obligations

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

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

11. Pensions

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

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

12. Other Postemployment Benefits Other Than Pensions (OPEB)

Defined Benefit Plan

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

Local Retiree Life Insurance Fund

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

13. Fund Equity

Governmental Fund Financial Statements

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

- **Nonspendable Fund Balance.** Amounts that are not in spendable form (such as prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- **Restricted Fund Balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- **Committed Fund Balance.** Amounts that are constrained for specific purposes by action of the County Board (resolution). These constraints can only be removed or changed by the County Board using the same action that was used to create them.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

13. Fund Equity (Continued)

Governmental Fund Financial Statements (Continued)

- **Assigned Fund Balance.** Amounts that are constrained for specific purposes by action of County management. The County Board has not authorized a position to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- **Unassigned Fund Balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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

Government-Wide and Proprietary Fund Statements

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

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

E. Use of Estimates

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

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Prior Year Information

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the County's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgets and Budgetary Accounting

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

1. On the fourth Monday of October, the County Executive submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, certain special revenue, and debt service funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the general fund, certain special revenue funds, and debt service funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions. Budgets are adopted for capital project funds that are not financed with debt issues.

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

A. Budgets and Budgetary Accounting (Continued)

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

The County's total General Fund expenditures for the year ended December 31, 2021 exceeded budget by \$881,130.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

B. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2021 as follows:

Funds	Excess Expenditures
General:	
General Government:	
Circuit Court	\$ 100,803
Register in Probate	37,917
Family Court Commissioner	10,190
Coroner	3,826
County Clerk	33,019
Treasurer	11,855
Public Property Administration	29,092
Maintenance - Phone System	15,935
Maintenance - Courthouse	3,203
Maintenance - Office Complex	137,546
Maintenance - University Center	51,332
Maintenance - Human Services	15,933
Register of Deeds	13,149
Land Records Modernization	17,313
Non-Departmental	342,147
Public Safety:	
Sheriff - Administration	52,032
Sheriff - Traffic Control	190,647
Emergency Management	1,300
Metro Drug	38,322
Public Works:	
Airport	6,338
Solid Waste Administration	1,380
Health and Human Services:	
TCB Community Coalition	591,412
Prevention	5,405
GPR Lead	14,123
Immunization	5,992
Bioterrorism	53,148
WIC Breast Feeding	4,978
WIC Client Services	7,603
Veterans Service Office	5,853
Culture and Recreation:	
Parks	7,541
Parks - Snowmobile Trails	14,465
Conservation and Development:	
Planning - Comprehensive	2,689
Capital Outlay:	
General Government	88,780
Public Safety:	66,048
Public Works	2,105
Health and Human Services	33,048
Culture, Recreation and Education	179,539

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

B. Excess of Expenditures Over Budget Appropriations (Continued)

Funds	Excess Expenditures
Special Revenue Funds:	
Human Services:	
Mental Health	\$ 51,408
Alcohol and Other Drug Abuse	18,152
Crisis on Call	22,415
Birth to Three	7,223
Adult Protective Services	57,978
Community LT Support	2,309,904
Autism - Post-Intensive/SED	145,257
Juvenile Therapy Services	29,932
Program Integrity	8,705
LIHEAP Administration	7,072
Human Services	300,772
Child Care	11,076
Alternate Care	565,408
Purchase of Services	19,675
Community Options Program	39,419
County Owned Home 16th Street	5,590
CCS	415,236
Treatment Altrn and Driver	38,465
CBRF	272,562
Capital Outlay	1,215
County Roads and Bridges:	
County Highway Maintenance	338,566
Interest and Fiscal Charges	500
Debt Service Fund:	
Principal	450,000
Interest and Fiscal Charges	31,545
Recycling:	
Public Works	100,749
Capital Outlay	50,715
Soil and Water:	
Conservation and Development	35,872
Expo:	
Capital Outlay	234

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

C. Deficit Fund Equity

The following fund had deficit fund balance as of December 31, 2021:

Fund	Deficit Fund Balance
Capital Projects Fund	
Park Acquisition Development Projects	\$ 25,248

The County anticipates funding the above deficit from future revenues of the fund.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

D. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, and counties. For the 2021 and 2022 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the County's January 1 equalized value as a result of net new construction. The actual limit for the County for the 2021 budget was 1.31%. The actual limit for the County for the 2022 budget was .86%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

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

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

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

The carrying amount of the County's cash and investments totaled \$33,708,250 on December 31, 2021 as summarized below:

Deposits with Financial Institutions	\$ 3,859,130
Deposits with Insurance Company	1,365,091
Deposits with Escrow Agents	402,354
Investments	28,081,675
Total	<u><u>\$ 33,708,250</u></u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:

Cash and Investments	\$ 32,150,889
Restricted Cash and Investments	402,354

Fiduciary Fund Statement of Net Position:

Cash and Investments	1,155,007
Total	<u><u>\$ 33,708,250</u></u>

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements as of December 31, 2021:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments:			
Federal Home Loan Bank	\$ -	\$ 479,319	\$ -
Federal Farm Credit Bank	-	199,096	-
Freddie Mac	-	98,121	-
Fannie Mae	-	347,344	-
U.S. Treasury notes	-	2,754,996	-
Money Market Mutual Funds	138,792	-	-
Municipal Bonds	-	2,495,717	-
Total	<u>\$ 138,792</u>	<u>\$ 6,374,593</u>	<u>\$ -</u>

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

<u>Investment Type</u>	<u>Valuation Method</u>
U.S. Treasury Notes and Federal Farm Credit Bank	Institutional bond quotes - evaluations based on various market and industry inputs
Mutual Funds, Corporate and Municipal Bonds	Institutional quotes - evaluations based on various market and industry inputs
Federal Home Loan Bank, Freddie Mac, Fannie Mae, and Federal National Mort. Assoc.	Mortgage backed securities pricing - evaluations based on various market and industry inputs

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

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

Custodial Credit Risk

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

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

As of December 31, 2021, \$1,944,177 of the County's deposits with financial institutions were in excess of Federal and State depository insurance limits. The entire amount was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Credit Risk

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

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Not Rated
Federal Home Loan Bank	\$ 479,319	\$ -	\$ 479,319	\$ -	\$ -
Federal Farm Credit Bank	199,096	-	199,096	-	-
Freddie Mac	98,121	-	98,121	-	-
Fannie Mae	347,344	-	347,344	-	-
U.S. Treasury Notes	2,754,996	2,754,996	-	-	-
Money Market Mutual Funds	138,792	-	-	-	138,792
State and Municipal Bonds	2,495,718	-	743,576	1,350,457	401,685
WISC Investments					
Cash Management Series	8,171,882	-	-	-	8,171,882
Wisconsin Local Government Investment Pool	13,396,407	-	-	-	13,396,407
Totals	\$ 28,081,675	\$ 2,754,996	\$ 1,867,456	\$ 1,350,457	\$ 22,108,766

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal Home Loan Bank	\$ 479,319	\$ -	\$ 479,319	\$ -	\$ -
Federal Farm Credit Bank	199,096	175,103	399,974	-	-
Freddie Mac	98,121	-	98,121	-	-
Federal National Mortgage Association	347,344	-	347,344	-	-
U.S. Treasury Notes	2,754,996	1,161,688	920,457	672,851	-
Money Market Mutual Funds	138,792	138,792	-	-	-
Municipal Bonds	2,495,718	741,228	1,239,477	515,012	-
WISC Investments					
Cash Management Series	8,171,882	8,171,882	-	-	-
Wisconsin Local Government Investment Pool	13,396,407	13,396,407	-	-	-
Totals	\$ 28,081,675	\$ 23,785,100	\$ 3,484,692	\$ 1,187,863	\$ -

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of \$13,396,407 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the state of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

Investment in Wisconsin Investment Series Cooperation

The County has investments in the Wisconsin Investment Series Cooperative (WISC) of \$8,171,882 at year-end which was invested in the Cash Management Series. The Cash Management Series has no minimum investment period, allows check writing privileges, and the average dollar weighted maturity is ninety (90) days or less. The Investment Series requires a 14 day minimum investment period and one business day withdrawal notice, and the average dollar weighted maturity is one hundred twenty (120) days or less.

WISC is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operates under Wisconsin International Cooperative Statute, Wisconsin Statute, Section 66.031. WISC is governed by the Wisconsin Investment Series Cooperative Commission in accordance with the terms of the Intergovernmental Cooperation Agreement. WISC invests District funds in accordance with Wisconsin law. WISC investments are valued at amortized cost, which approximates market value.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Delinquent Property Taxes – General Fund

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

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

On December 31, 2021, the County's general fund showed an investment of \$1,413,295 in delinquent tax certificates.

An aging of the delinquent taxes of \$1,413,295 on December 31, 2021 follows:

Year Purchased	Total	County Share	County Purchased
2010	\$ 3,061	\$ 739	\$ 2,322
2011	3,112	755	2,357
2012	3,144	794	2,350
2013	3,094	771	2,323
2014	1,922	476	1,446
2015	9,292	2,429	6,863
2016	15,709	4,094	11,615
2017	20,584	5,282	15,302
2018	28,264	7,411	20,853
2019	146,676	39,045	107,631
2020	393,545	102,794	290,751
2021	802,725	209,672	593,053
Total Tax Certificates	1,431,128	374,262	1,056,866
Tax Deeds	(17,833)	(4,533)	(13,300)
Delinquent Property Taxes at December 31, 2021	<u>\$ 1,413,295</u>	369,729	1,043,566
Less: 60 Day Collections		57,805	163,499
County Share of Taxes		311,924	
Interest on Delinquent Taxes		251,634	
Deferred Inflow of Resources		<u>\$ 563,558</u>	
Nonspendable Fund Balance (Purchased Equities of Other Governments)			<u>\$ 880,067</u>

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Restricted Assets

Restricted assets on December 31, 2021 totaled \$402,354 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
WMMIC Liability Insurance	\$ 362,513	Funds held in escrow for the payment of insurance claims
Workers Compensation Self Insurance	34,341	Funds held in escrow for the payment of insurance claims
Dental Self Insurance	<u>5,500</u>	Funds held in escrow for the payment of insurance claims
Total	<u><u>\$ 402,354</u></u>	

D. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable:				
Land	\$ 6,196,759	\$ -	\$ 253	\$ 6,196,506
Construction in Progress	826,595	-	-	826,595
Total Capital Assets, Nondepreciable	<u>7,023,354</u>	<u>-</u>	<u>253</u>	<u>7,023,101</u>
Capital Assets, Depreciable:				
Land Improvements	11,545,790	194,607	-	11,740,397
Buildings and Improvements	53,819,021	379,261	-	54,198,282
Machinery and Equipment	25,617,766	685,290	-	26,303,056
Infrastructure	94,199,298	2,452,279	2,797,474	93,854,103
Subtotals	<u>185,181,875</u>	<u>3,711,437</u>	<u>2,797,474</u>	<u>186,095,838</u>
Less Accumulated Depreciation for:				
Land Improvements	8,212,401	415,874	-	8,628,275
Buildings and Improvements	25,296,411	1,522,084	-	26,818,495
Machinery and Equipment	14,044,886	1,162,819	-	15,207,705
Infrastructure	49,662,316	1,910,491	2,737,302	48,835,505
Subtotals	<u>97,216,014</u>	<u>5,011,268</u>	<u>2,737,302</u>	<u>99,489,980</u>
Total Capital Assets, Depreciable, Net	<u>87,965,861</u>	<u>(1,299,831)</u>	<u>60,172</u>	<u>86,605,858</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 94,989,215</u></u>	<u><u>\$ (1,299,831)</u></u>	<u><u>\$ 60,425</u></u>	93,628,959
Less: Capital Related Debt				24,320,000
Less: Debt Premium				1,251,039
Less: Capital Related Accounts Payable				<u>163,756</u>
Net Investment in Capital Assets				<u><u>\$ 67,894,164</u></u>

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
Business-Type Activities:				
Capital Assets, Nondepreciable:				
Land	\$ 1,449,474	\$ -	\$ -	\$ 1,449,474
Construction in Progress	1,092	307,092	1,092	307,092
Total Capital Assets, Nondepreciable	1,450,566	307,092	1,092	1,756,566
Capital Assets, Depreciable:				
Buildings	6,794,173	-	-	6,794,173
Improvement Other than Buildings	696,759	-	-	696,759
Machinery and Equipment	12,648,515	150,669	446,392	12,352,792
Subtotals	20,139,447	150,669	446,392	19,843,724
Less Accumulated Depreciation for:				
Buildings	4,971,961	243,857	-	5,215,818
Improvements Other than Buildings	599,323	29,504	-	628,827
Machinery and Equipment	8,162,306	527,828	373,215	8,316,919
Subtotals	13,733,590	801,189	373,215	14,161,564
Total Capital Assets, Depreciable, Net	6,405,857	(650,520)	73,177	5,682,160
Business-Type Activities Capital Assets, Net	<u>\$ 7,856,423</u>	<u>\$ (343,428)</u>	<u>\$ 74,269</u>	7,438,726
Less: Capital Related AP				64,025
Net Investment in Capital Assets				<u>\$ 7,374,701</u>

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

Governmental Activities:	
General Government	\$ 805,311
Public Safety	1,133,733
Public Works	2,496,741
Health and Human Services	225,434
Culture and Recreation	336,410
Conservation and Development	13,639
Total Depreciation Expense - Governmental Activities	<u>\$ 5,011,268</u>
Business-Type Activities:	
Highway Operations	<u>\$ 801,189</u>

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Receivables, Payables, and Transfers

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2021 are detailed below:

Interfund transfers for the year ended December 31, 2021 were as follows:

Fund	Transfer In	Transfer Out
General	\$ 300,000	\$ -
Internal Service Fund:		
Health Insurance	-	300,000
Total	<u>\$ 300,000</u>	<u>\$ 300,000</u>

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

F. Long-Term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2021:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation:					
Bonds	\$ 26,030,000	\$ -	\$ 2,710,000	\$ 23,320,000	\$ 1,910,000
Direct Borrowing:					
Notes	-	1,000,000	-	1,000,000	125,000
Total General Obligation					
Debt	26,030,000	1,000,000	2,710,000	24,320,000	2,035,000
Debt Premium	1,372,724	-	121,685	1,251,039	-
Compensated Absences	445,994	207,074	58,553	594,515	35,543
Governmental Activities					
Long-Term Obligations	<u>\$ 27,848,718</u>	<u>\$ 1,207,074</u>	<u>\$ 2,890,238</u>	<u>\$ 26,165,554</u>	<u>\$ 2,070,543</u>
Business-Type Activities:					
General Obligation Debt:					
Compensated Absences	<u>\$ 9,644</u>	<u>\$ 64,737</u>	<u>\$ 41,727</u>	<u>\$ 32,654</u>	<u>\$ 3,265</u>

Total interest paid during the year on long-term debt totaled \$860,710.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/2021
Refunding Bonds	5/8/12	2023	1.45% - 3.15%	\$ 3,785,000	\$ 485,000
Refunding Bonds	8/18/17	2036	2% - 3.25%	9,995,000	7,710,000
General Obligation Bonds	9/23/19	2036	3.21%	6,065,000	6,065,000
General Obligation Bonds	1/7/20	2030	3.00% - 4.00%	9,785,000	9,060,000
G.O. Promissory Note (Direct Borrowing)	6/15/21	2026	1.09%	1,000,000	1,000,000
Total Outstanding General Obligation Debt					<u>\$ 24,320,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$24,320,000 on December 31, 2021 are detailed below:

Year Ended December 31,	Governmental Activities				Totals	
	Bonded Debt		Notes From Direct Borrowing			
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 1,910,000	\$ 733,764	\$ 125,000	\$ 10,900	\$ 2,035,000	\$ 744,664
2023	1,475,000	689,826	150,000	9,537	1,625,000	699,363
2024	1,685,000	640,401	200,000	7,902	1,885,000	648,303
2025	1,745,000	579,851	250,000	5,722	1,995,000	585,573
2026	1,810,000	513,850	275,000	2,998	2,085,000	516,848
2027 - 2031	9,495,000	1,604,925	-	-	9,495,000	1,604,925
2032 - 2036	5,200,000	493,930	-	-	5,200,000	493,930
Total	\$ 23,320,000	\$ 5,256,547	\$ 1,000,000	\$ 37,059	\$ 24,320,000	\$ 5,293,606

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2021 was \$294,932,685 as follows:

Equalized Valuation of the County	\$ 6,385,053,700
Statutory Limitation Percentage	<u>(x) 5%</u>
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes	319,252,685
Total Outstanding General Obligation Debt Applicable to Debt Limitation	<u>24,320,000</u>
Legal Margin for New Debt	<u><u>\$ 294,932,685</u></u>

G. Pension Plan

1. Plan Description

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

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

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

1. Plan Description (Continued)

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

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

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

The WRS also provides death and disability benefits for employees.

2. Postretirement Adjustments

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

2. Postretirement Adjustments (Continued)

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2011	-1.20%	11.00%
2012	-7.00%	-7.00%
2013	-9.60%	9.00%
2014	4.70%	25.00%
2015	2.90%	2.00%
2016	0.50%	-5.00%
2017	2.00%	4.00%
2018	2.40%	17.00%
2019	0.00%	-10.00%
2020	1.70%	21.00%

3. Contributions

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

During the year ending December 31, 2021, the WRS recognized \$2,083,944 in contributions from the County.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Executives and Elected Officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

4. Pension Assets, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the County reported an asset of \$11,364,241 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the County's proportion was 0.18202769%, which was an increase of 0.00290859% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the County recognized pension revenue of \$1,248,710.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 16,447,544	\$ 3,542,771
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	21,335,436
Changes in Assumptions	257,763	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,616	30,737
Employer Contributions Subsequent to the Measurement Date	2,083,944	-
Total	<u>\$ 18,825,867</u>	<u>\$ 24,908,944</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

4. Pension Assets, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

\$2,083,944 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Expenses</u>
2022	\$ (2,112,132)
2023	(570,078)
2024	(3,854,808)
2025	(1,630,003)
Total	<u>\$ (8,167,021)</u>

5. Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Postretirement Adjustments*	1.9%

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

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

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

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund Asset Class:			
Global Equities	51.0%	7.2%	4.7%
Fixed Income	25.0	3.2%	0.8%
Inflation Sensitive Assets	16.0	2.0%	-0.4%
Real Estate	8.0	5.6%	3.1%
Private Equity/Debt	11.0	10.2%	7.6%
Multi-Asset	4.0	5.8%	3.3%
Cash	-15.0	0.9%	n/a
Total Core Fund	<u>100.0%</u>	6.6%	4.1%
Variable Fund Asset Class:			
U.S. Equities	70.0%	6.6%	4.1%
International Equities	<u>30.0</u>	7.4%	4.9%
Total Variable Fund	<u>100.0%</u>	7.1%	4.6%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate – A single discount rate of 7.0% was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.0% and a municipal bond rate of 2.00%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2020 In describing this index. Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.) Because of the unique structure of WRS, the 7.0% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate – The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0%, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

	1% Decrease to Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase to Discount Rate (8.0%)
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 10,817,182	\$ (11,364,241)	\$ (27,656,331)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

6. Payables to the Pension Plan

At December 31, 2021, the County reported a payable of \$464,094 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2021.

H. Other Postemployment Benefits

The County reports OPEB related balances at December 31, 2021 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Local Retiree Life Insurance Fund (LRLIF)	\$ 2,655,182	\$ 1,071,560	\$ 352,225	\$ 209,506
Single-Employer Defined OPEB Plan	981,680	179,200	104,783	75,964
Total Pension Liability	<u>\$ 3,636,862</u>	<u>\$ 1,250,760</u>	<u>\$ 457,008</u>	<u>\$ 285,470</u>

1. Single-Employer Defined Postemployment Benefit Plan

Plan Description

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

Employees Covered by Benefit Terms

At December 31, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	10
Active Employees	460
Total	<u>470</u>

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2020, and the total OPEB liability was determined by an actuarial valuation as of December 31, 2019.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

1. Single-Employer Defined Postemployment Benefit Plan (Continued)

Total OPEB Liability (Continued)

Actuarial Assumptions. The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	December 31, 2019
Measurement Date:	December 31, 2020
Actuarial Cost Method:	Entry Age Normal (level percent of salary)
Medical Care Trend:	6.5% decreasing by .10% per year down to 5.0%, and then level thereafter
Discount Rate:*	2.25%
Municipal Bond Rate Source:	Bond Buyer 20-Bond Go Index
Actuarial Assumptions:	Based on an experience study conducted in 2018 using Wisconsin Retirement System experience from 2015-17.
Mortality	Wisconsin 2018 Mortality Table

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

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability (a)
Balance at January 1, 2019	\$ 916,920
Changes for the Year:	
Service Cost	56,283
Interest on Total OPEB Liability	25,280
Benefit Payments	(51,549)
Changes of Assumptions or Other Input	34,746
Net Changes	64,760
Balance at December 31, 2019	\$ 981,680

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

1. Single-Employer Defined Postemployment Benefit Plan (Continued)

Changes in the Total OPEB Liability (Continued)

Sensitivity of the total OPEB Liability to changes in the discount rate. The following presents the total OPEB liability of the County would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25%) or 1-percentage-point higher (3.25%) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
Net OPEB liability	<u>\$ 1,054,305</u>	<u>\$ 981,680</u>	<u>\$ 913,274</u>

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

	1% Decrease (5.5% Decreasing to 4.0%)	Healthcare Cost Trend Rates (6.5% Decreasing to 5.0%)	1% Increase (7.5% Decreasing to 6.0%)
Net OPEB Liability	<u>\$ 874,547</u>	<u>\$ 981,680</u>	<u>\$ 1,107,985</u>

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

For the year ended December 31, 2021 the County recognized OPEB expense of \$75,964. At December 31, 2019, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 82,287
Changes in Assumptions	73,189	22,496
County Contributions Subsequent to the Measurement Date	106,011	-
Total	<u>\$ 179,200</u>	<u>\$ 104,783</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

1. Single-Employer Defined Postemployment Benefit Plan (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

\$106,011 reported as deferred outflow related to OPEB resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31,</u>	<u>Expense</u>
2022	\$ (5,599)
2023	(5,599)
2024	(5,599)
2025	(5,599)
2026	(5,599)
Thereafter	(3,599)
Total	<u>\$ (31,594)</u>

Payable to the OPEB Plan

At December 31, 2021, the County no outstanding contribution to the Plan required for the year ended December 31, 2021.

2. Local Retiree Life Insurance Fund

Plan Description

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

OPEB Plan Fiduciary Net Position

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

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>.

Benefits Provided

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

Contributions

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

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

Contribution rates as of December 31, 2021 are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of Member Contribution
25% Postretirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2020 are listed below:

Life Insurance Member Contribution Rates For the Year Ended December 31, 2020		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30 - 34	0.06	0.06
35 - 39	0.07	0.07
40 - 44	0.08	0.08
45 - 49	0.12	0.12
50 - 54	0.22	0.22
55 - 59	0.39	0.39
60 - 64	0.49	0.49
65 - 69	0.57	0.57

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

Contributions (Continued)

During the reporting period, the LRLIF recognized \$10,060 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2021, the County reported a liability of \$2,655,182 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the County's proportion was 0.482697%, which was a decrease of 0.001034% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the County recognized OPEB expense of \$316,446.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ -	\$ 126,696
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	38,657	-
Changes in Assumptions	1,032,903	182,181
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	-	43,348
Total	<u>\$ 1,071,560</u>	<u>\$ 352,225</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

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

<u>Year Ended December 31,</u>	<u>Expense</u>
2022	\$ 134,304
2023	130,124
2024	125,818
2025	113,354
2026	146,298
Thereafter	69,437
Total	<u>\$ 719,335</u>

Actuarial Assumptions – The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry age normal
20 Year Tax-Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

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

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Credit Bonds	Barclays Credit	50%	1.47%
U.S. Mortgages	Barclays MBS	50%	0.82%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25% and 2.20% respectively. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Single discount rate. A single discount rate of 2.25% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to 65.

Sensitivity of the County's proportionate share of net OPEB liability to changes in the discount rate. The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 2.25%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25%) or 1-percentage-point higher (3.25%) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
County's Proportionate Share of the Net OPEB Liability	\$ 3,611,807	\$ 2,655,182	\$ 1,931,714

Payable to the OPEB Plan

At December 31, 2021, the County reported a payable \$0 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2021.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2021, nonspendable fund balance was as follows:

General Fund

Nonspendable:

Prepaid Items	\$ 73,584
Delinquent Property Taxes	880,067
Total General Fund Nonspendable	<u>953,651</u>
Fund Balance	953,651

Human Services

Nonspendable:

Prepaid Items	5,688
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Special Revenue Funds

Nonspendable:

Prepaid Items	1,338
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Total Nonspendable Fund Balance	<u><u>\$ 960,677</u></u>
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Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2021, restricted fund balance was as follows:

General Fund

Restricted for:

Public Health	\$ 2,308
Veterans Service	48,559
Land Record Modernization	303,659
Register of Deeds Redaction	85,813
Total General Fund Restricted Fund Balance	<u>440,339</u>

Special Revenue Funds

Restricted for:

Conservation	219,921
Public Safety (K-9 Unit)	13,077
Revolving Loan Programs	233,160
Total Special Revenue Funds	<u>466,158</u>

Debt Service Fund

Restricted for:

Debt Payments	602,622
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Capital Improvements Fund

Restricted for:

Jail Assessment Project	55,997
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Total Restricted Fund Balance	<u><u>\$ 1,565,116</u></u>
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MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity (Continued)

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by County Board action. At December 31, 2021, General Fund balance was committed as follows:

General Fund

Committed for:

Aerial Mapping	\$ 109,621
Area Wide Planning	160,473
PZ Costal Grant	10,316
Finance	40,000
Sheriff Office	25,000
Vehicle Pool Public Works	138,926
D.A. Office	10,000
Emergency Management HAZMAT	188,742
Personnel	13,059
Elections	131,231
Treasurer Outlay	130,000
Communications E-911	284,433
PW-PBX Phone Systems	218,575
Future Capital Projects	850,000
Total General Fund Committed Fund Balance	<u>2,310,376</u>

Special Revenue Funds

Committed for:

Recycling	139,769
Solid Waste Disposal	334,780
Aging	1,670,684
Forestry Tree Planting	18,043
Expo	1,565,688
ARPA	1,007
County Roads and Bridges	48,559
Total Special Revenue Funds Committed Fund Balance	<u>3,778,530</u>

Capital Improvements Funds

Committed for:

Economic Development Projects	1,724,691
Jail Security Project	<u>2,517</u>
Total Capital Improvements Funds Committed Fund Balance	<u>1,727,208</u>
Total Committed Fund Balance	<u><u>\$ 7,816,114</u></u>

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity (Continued)

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2021, fund balance was assigned as follows:

Human Services:

Assigned for Subsequent Years Budget	<u>\$ 2,297,124</u>
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Net Position

The County reports restricted net position for other purposes at December 31, 2021 for governmental activities as follows:

Governmental Activities:

Restricted for Other:

Public Health	\$ 2,308
Veterans Service	48,559
Register of Deeds Redaction	85,813
Conservation	219,921
Public Safety (K-9 Unit)	13,077
Jail Assessment Project	<u>55,997</u>
Total Governmental Activities Restricted	
Net Position	<u>\$ 425,675</u>

NOTE 4 OTHER INFORMATION

A. Risk Management

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Risk Management (Continued)

Property and Liability Insurance

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

Financing for the self-insurance internal service fund is provided by payments from other county funds based on their portion of WMMIC's charges to the County and claim expenses incurred by the County. On December 31, 2021, the fund has an unrestricted net position of \$1,443,858 for future catastrophic losses. The claims liability of \$854,603 reported in the fund at December 31, 2021, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probably that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2020 and 2021 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2021	\$ 616,863	\$ 334,261	\$ 96,521	\$ 854,603
2020	459,687	205,654	48,478	616,863

Health Self-Insurance Fund

County employees, retirees and employee dependents are eligible for medical benefits from a health self-insurance fund. Funding is provided by charges to County departments, employees and retirees. The program is supplemented by stop loss protection, which limits the County's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums and administrative fees. On December 31, 2021, the fund had a net position balance of \$2,718,060.

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Risk Management (Continued)

Health Self-Insurance Fund (Continued)

The claims liability of \$748,200 reported in the fund at December 31, 2021 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are as follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2021	\$ 527,074	\$ 4,931,889	\$ 4,710,763	\$ 748,200
2020	376,212	3,280,206	3,129,344	527,074

Workers Compensation

The County has established a workers compensation fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program is also supplemented by stop loss protection, which limits the County's annual liability. The claims liability of \$896,152 reported in the fund at December 31, 2021, is due within one year, and is based on the requirements of GASB Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability for 2020 and 2021 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2021	\$ 899,993	\$ 287,324	\$ 291,165	\$ 896,152
2020	688,167	621,290	409,464	899,993

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Contingencies

The County participates in a number of federal and state assisted grant programs. These programs are subject to program review and compliance audits by the grantors or their representatives. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

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

REQUIRED SUPPLEMENTARY INFORMATION

**MANITOWOC COUNTY, WISCONSIN
WISCONSIN RETIREMENT SYSTEM**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
LAST 10 MEASUREMENT PERIODS**

Measurement Period Ended	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.16978893%	\$ (4,170,481)	\$ 21,537,221	19.36%	102.74%
12/31/15	0.16764895%	2,724,263	22,129,259	12.31%	98.20%
12/31/16	0.17127670%	1,411,729	23,259,252	6.07%	99.12%
12/31/17	0.17520192%	(5,201,952)	23,843,257	21.82%	102.93%
12/31/18	0.17948576%	6,385,540	24,924,516	25.62%	96.45%
12/31/19	0.17911910%	(5,775,617)	25,714,438	22.46%	102.96%
12/31/20	0.18202769%	(11,364,241)	27,506,179	41.32%	105.26%

**SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS**

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 1,632,119	\$ 1,632,119	\$ -	\$ 21,537,221	7.58%
12/31/16	1,615,187	1,618,187	-	22,129,259	7.31%
12/31/17	1,795,213	1,795,213	-	23,843,257	7.53%
12/31/18	1,798,662	1,798,662	-	24,924,516	7.22%
12/31/19	1,858,442	1,858,442	-	25,714,438	7.23%
12/31/20	2,101,824	2,101,824	-	27,506,179	7.64%
12/31/21	2,083,944	2,083,944	-	27,176,374	7.67%

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS *

	2021	2020	2019	2018
Total OPEB Liability:				
Service Cost	\$ 56,283	\$ 52,936	\$ 57,470	\$ 57,470
Interest	25,280	36,988	32,195	30,210
Differences Between Expected and Actual Experience	-	(105,797)	-	-
Change of Assumptions	34,746	54,392	(33,743)	-
Benefit Payments	(51,549)	(39,676)	(57,954)	(3,947)
Net Change in Total OPEB Liability	64,760	(1,157)	(2,032)	83,733
Total OPEB Liability - Beginning	916,920	918,077	920,109	836,376
Total OPEB Liability - Ending	<u>\$ 981,680</u>	<u>\$ 916,920</u>	<u>\$ 918,077</u>	<u>\$ 920,109</u>
Covered-Employee Payroll	\$ 25,322,754	\$ 25,322,754	\$ 23,560,909	\$ 23,560,909
County's Total OPEB Liability as a Percentage of Covered-Employee Payroll	3.88%	3.62%	3.90%	3.91%

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

**MANITOWOC COUNTY, WISCONSIN
LOCAL RETIREE LIFE INSURANCE FUND**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LAST 10 MEASUREMENT PERIODS**

Plan Fiscal Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered- Employee Payroll (plan year)	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.50213100%	\$ 1,510,701	\$ 21,116,045	7.15%	44.81%
12/31/18	0.49761700%	1,282,859	23,059,000	5.56%	48.69%
12/31/19	0.48373100%	2,059,821	23,938,000	8.60%	37.58%
12/31/20	0.48269700%	2,655,182	24,410,000	10.88%	31.36%

**SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS**

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered - Employee Payroll	Contributions as a Percentage of Covered - Employee Payroll
12/31/18	\$ 9,535	\$ 9,535	\$ -	\$ 23,059,000	0.04%
12/31/19	9,578	9,578	-	23,938,000	0.04%
12/31/20	9,567	9,567	-	24,410,000	0.04%
12/31/21	10,060	10,060	-	26,571,600	0.04%

See accompanying Notes to Required Supplementary Information.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021**

NOTE 1 OTHER POSTEMPLOYMENT BENEFIT PLANS

Health Insurance Benefit

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

There were no changes of benefit terms.

There were no changes in assumptions.

No assets have been accumulated in an irrevocable trust.

Local Retiree Life Insurance Fund (LRLIF)

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

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

NOTE 2 WISCONSIN RETIREMENT SYSTEM (WRS)

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

There were no changes in assumptions.

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

SUPPLEMENTARY INFORMATION

MANITOWOC COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2020)

	Special Revenue					
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit Expo
ASSETS						
Cash and Investments	\$ 190,100	\$ 208,715	\$ 1,113,640	\$ 191,757	\$ 18,043	\$ 13,415 \$ 1,594,241
Receivables:						
Taxes and Special Charges	542,089	10,000	25,000	346,980	-	-
Accounts	44,562	232,169	765,968	67,302	-	3
Loans	-	-	-	-	-	-
Prepaid Items	-	-	448	-	-	890
Total Assets	<u>\$ 776,751</u>	<u>\$ 450,884</u>	<u>\$ 1,905,056</u>	<u>\$ 606,039</u>	<u>\$ 18,043</u>	<u>\$ 13,418 \$ 1,595,131</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 90,544	\$ 106,104	\$ 79,244	\$ 5,955	\$ -	\$ 341 \$ 10,569
Accrued and Other Current Liabilities	4,349	-	129,680	33,183	-	- 9,762
Due to Other Funds	-	-	-	-	-	-
Unearned Revenues	-	-	-	-	-	8,222
Total Liabilities	<u>94,893</u>	<u>106,104</u>	<u>208,924</u>	<u>39,138</u>	<u>-</u>	<u>341 28,553</u>
DEFERRED INFLOWS OF RESOURCES						
Property Taxes Levied for Subsequent Year	542,089	10,000	25,000	346,980	-	- -
FUND BALANCES						
Nonspendable	-	-	448	-	-	- 890
Restricted	-	-	-	219,921	-	13,077 -
Committed	139,769	334,780	1,670,684	-	18,043	- 1,565,688
Unassigned	-	-	-	-	-	- -
Total Fund Balances	<u>139,769</u>	<u>334,780</u>	<u>1,671,132</u>	<u>219,921</u>	<u>18,043</u>	<u>13,077 1,566,578</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 776,751</u>	<u>\$ 450,884</u>	<u>\$ 1,905,056</u>	<u>\$ 606,039</u>	<u>\$ 18,043</u>	<u>\$ 13,418 \$ 1,595,131</u>

MANITOWOC COUNTY, WISCONSIN
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2020)

	Special Revenue		Capital Projects			Totals	
	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Jail Security Project	2021	2020
ASSETS							
Cash and Investments	\$ -	\$ 1,724,691	\$ -	\$ 49,828	\$ 2,517	\$ 5,106,947	\$ 5,793,828
Receivables:							
Taxes and Special Charges	-	-	-	-	-	924,069	908,695
Accounts	-	-	639,465	6,169	-	1,755,638	1,023,706
Loans	234,005	-	-	-	-	234,005	613,109
Prepaid Items	-	-	-	-	-	1,338	673
Total Assets	<u>\$ 234,005</u>	<u>\$ 1,724,691</u>	<u>\$ 639,465</u>	<u>\$ 55,997</u>	<u>\$ 2,517</u>	<u>\$ 8,021,997</u>	<u>\$ 8,340,011</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ 172,650	\$ -	\$ -	\$ 465,407	\$ 265,178
Accrued and Other Current Liabilities	-	-	-	-	-	176,974	137,414
Due to Other Funds	845	-	492,063	-	-	492,908	-
Unearned Revenues	-	-	-	-	-	8,222	49,643
Total Liabilities	<u>845</u>	<u>-</u>	<u>664,713</u>	<u>-</u>	<u>-</u>	<u>1,143,511</u>	<u>452,235</u>
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for Subsequent Year	-	-	-	-	-	924,069	908,695
FUND BALANCES							
Nonspendable	-	-	-	-	-	1,338	673
Restricted	233,160	-	-	55,997	-	522,155	1,968,822
Committed	-	1,724,691	-	-	2,517	5,456,172	5,009,586
Unassigned	-	-	(25,248)	-	-	(25,248)	-
Total Fund Balances	<u>233,160</u>	<u>1,724,691</u>	<u>(25,248)</u>	<u>55,997</u>	<u>2,517</u>	<u>5,954,417</u>	<u>6,979,081</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 234,005</u>	<u>\$ 1,724,691</u>	<u>\$ 639,465</u>	<u>\$ 55,997</u>	<u>\$ 2,517</u>	<u>\$ 8,021,997</u>	<u>\$ 8,340,011</u>

MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Special Revenue						
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit	Expo
REVENUES							
Taxes	\$ 542,089	\$ 10,000	\$ 25,000	\$ 331,606	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,967,931	364,561	-	-	-
Licenses and Permits	-	-	-	4,100	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Public Charges for Services	671,982	-	868,848	-	-	-	701,607
Intergovernmental Charges for Services	-	1,326,278	88,955	-	-	-	-
Miscellaneous	17,827	-	318,009	6,230	757	33	25,012
Total Revenues	1,231,898	1,336,278	3,268,743	706,497	757	33	726,619
EXPENDITURES							
Current:							
Public Safety	-	-	-	-	-	6,195	-
Public Works	1,013,158	1,331,124	-	-	-	-	-
Health and Human Services	-	-	2,749,276	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	659,949
Conservation and Development	-	-	-	699,293	-	-	-
Capital Outlay	99,715	-	87,992	-	-	-	168,734
Total Expenditures	1,112,873	1,331,124	2,837,268	699,293	-	6,195	828,683
Excess of Revenues Over (Under) Expenditures	119,025	5,154	431,475	7,204	757	(6,162)	(102,064)
OTHER FINANCING SOURCES							
Proceeds from Sale of Capital Assets	3,550	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Other Financing Sources	3,550	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	122,575	5,154	431,475	7,204	757	(6,162)	(102,064)
Fund Balances - Beginning of Year	17,194	329,626	1,239,657	212,717	17,286	19,239	1,668,642
FUND BALANCES - END OF YEAR	<u>\$ 139,769</u>	<u>\$ 334,780</u>	<u>\$ 1,671,132</u>	<u>\$ 219,921</u>	<u>\$ 18,043</u>	<u>\$ 13,077</u>	<u>\$ 1,566,578</u>

MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Special Revenue		Capital Projects			Totals	
	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Jail Security Project	2021	2020
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 908,695	\$ 901,937
Intergovernmental	-	-	639,465	-	-	2,971,957	2,605,246
Licenses and Permits	-	-	-	-	-	4,100	3,600
Fines and Forfeits	-	-	-	98,614	-	98,614	82,833
Public Charges for Services	-	-	-	-	-	2,242,437	1,278,873
Intergovernmental Charges for Services	-	-	-	-	-	1,415,233	1,535,299
Miscellaneous	23,945	-	-	-	-	391,813	402,552
Total Revenues	23,945	-	639,465	98,614	-	8,032,849	6,810,340
EXPENDITURES							
Current:							
Public Safety	-	-	-	-	-	6,195	5,125
Public Works	-	-	674,940	-	-	3,019,222	2,491,024
Health and Human Services	-	-	-	-	-	2,749,276	2,809,790
Culture and Recreation	-	-	-	-	-	659,949	280,254
Conservation and Development	1,480,335	-	-	-	-	2,179,628	589,255
Capital Outlay	-	419	-	89,933	-	446,793	372,098
Total Expenditures	1,480,335	419	674,940	89,933	-	9,061,063	6,547,546
Excess of Revenues Over (Under) Expenditures	(1,456,390)	(419)	(35,475)	8,681	-	(1,028,214)	262,794
OTHER FINANCING SOURCES							
Proceeds from Sale of Capital Assets	-	-	-	-	-	3,550	895,400
Transfers In	-	-	-	-	-	-	953
Total Other Financing Sources	-	-	-	-	-	3,550	896,353
NET CHANGE IN FUND BALANCES	(1,456,390)	(419)	(35,475)	8,681	-	(1,024,664)	1,159,147
Fund Balances - Beginning of Year	1,689,550	1,725,110	10,227	47,316	2,517	6,979,081	5,819,934
FUND BALANCES - END OF YEAR	<u>\$ 233,160</u>	<u>\$ 1,724,691</u>	<u>\$ (25,248)</u>	<u>\$ 55,997</u>	<u>\$ 2,517</u>	<u>\$ 5,954,417</u>	<u>\$ 6,979,081</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
Taxes:					
Property Taxes	\$ 17,501,371	\$ 17,501,371	\$ 17,598,740	\$ 97,369	\$ 17,066,648
Forest Crop Tax	5	5	-	(5)	-
Managed Forest Land	14,000	14,000	21,229	7,229	18,096
Sales Tax	120	120	130	10	110
Interest on Taxes	375,000	375,000	342,831	(32,169)	385,650
Total Taxes	17,890,496	17,890,496	17,962,930	72,434	17,470,504
Intergovernmental:					
Federal HAVA Voting Grant	-	-	-	-	54,260
Bulletproof Vest Program	2,500	2,500	2,185	(315)	3,551
State Shared Taxes	4,572,616	4,572,616	5,023,956	451,340	4,583,421
Exempt Computer Aid	257,000	257,000	251,059	(5,941)	263,815
Clerk of Courts Support Reimbursement	243,526	243,526	248,089	4,563	247,238
Clerk of Courts GAL Reimbursement	60,000	60,000	72,017	12,017	69,303
Register of Probate GAL Reimbursement	22,000	22,000	25,305	3,305	24,350
Register of Deeds Land Information Grant	41,000	41,000	51,000	10,000	49,120
Public Defender Discovery	9,000	9,000	11,764	2,764	10,838
Training/Conference Reimbursement	32,000	32,000	23,501	(8,499)	22,829
Snowmobile Law Enforcement	2,000	2,000	3,825	1,825	-
Water Safety Patrol	15,000	15,000	22,892	7,892	14,398
Metro Drug	51,423	51,423	46,570	(4,853)	116,049
Wireless 911 Project	-	-	525	525	-
Victim Witness Assistance	25,000	25,000	15,803	(9,197)	35,278
Emergency Management Planning	53,924	53,924	55,347	1,423	50,767
Emergency Management EPCRA	21,934	21,934	21,934	-	17,599
Emergency Management LEPC	7,500	7,500	13,301	5,801	-
Emergency Management Homeland Security	-	-	-	-	25,770
COPS Grant	-	-	15,755	15,755	21,904
DNA Sample Reimbursement	3,000	3,000	2,310	(690)	2,940
Fast ID Fingerprint Grant	8,000	8,000	12,791	4,791	6,887
State Project Aid	-	-	13,000	13,000	30,000
AG Clean Sweep Program	17,370	17,370	12,494	(4,876)	10,600
Household Hazardous Waste	36,305	36,305	57,871	21,566	49,010
Lead Poison Prevention	11,407	11,407	11,426	19	15,426
Maternal Child Healthy Start	26,975	26,975	30,423	3,448	30,849
DOH Radiation Protection	12,000	12,000	13,732	1,732	6,820
WIC Program	324,416	324,416	259,559	(64,857)	275,525
Immunization Grants	15,918	15,918	16,409	491	19,598
Pedestrian Safety	-	-	600	600	560
Radon Information Grant	8,883	8,883	8,883	-	8,883
Environmental Mini Grant	17,140	17,140	19,528	2,388	21,484
Prevention Block Grant	9,360	9,360	12,995	3,635	9,079
Bioterrorism Grant	60,098	60,098	98,811	38,713	64,123
Child Support Program Aid	860,000	860,000	911,798	51,798	836,683
Veterans Service Aid	13,000	13,000	13,000	-	13,000
Snowmobile Trail Aid	66,150	66,150	116,555	50,405	65,879
Stewardship Grant	-	-	-	-	121,862
Conservation Aids	2,880	2,880	45,508	42,628	3,123
WI Fund Grant	-	-	-	-	36,209
DNR Grant	-	-	6,973	6,973	-
Other State Payments	4,965	4,965	685,901	680,936	1,185,717
Intern Program	6,100	6,100	-	(6,100)	-
Communicable Disease Prevention	-	-	5,742	5,742	3,084
State Payment in Lieu of Taxes	18,000	18,000	17,421	(579)	17,476
Total Intergovernmental	6,938,390	6,938,390	8,278,558	1,340,168	8,445,307

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES (CONTINUED)
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
Licenses and Permits:					
Marriage License Fees	\$ 12,000	\$ 12,000	\$ 13,815	\$ 1,815	\$ 13,410
Work Permit Fees	100	100	925	825	345
Conservation License Fees	3,500	3,500	5,680	2,180	6,040
Passport Fees	9,500	9,500	15,811	6,311	9,727
Sanitary Permit Fees	183,370	183,370	217,862	34,492	216,404
WI Fund Application Fees	-	-	-	-	400
Building Permits	45,000	45,000	57,435	12,435	51,120
Board of Adjustment Variance Fees	15,000	15,000	14,250	(750)	14,250
Zoning Fees	15,000	15,000	24,060	9,060	20,192
Reclamation Fees	85,200	85,200	92,635	7,435	83,182
Total Licenses and Permits	368,670	368,670	442,473	73,803	415,070
Fines and Forfeits:					
Land Use Value Penalty	5,100	5,100	5,513	413	1,590
Ordinance Forfeitures	140,000	140,000	144,638	4,638	124,148
County Share of State Fines	120,000	120,000	93,277	(26,723)	81,421
Total Fines and Forfeits	265,100	265,100	243,428	(21,672)	207,159
Public Charges for Services:					
Treasurer Service Fees	2,000	2,000	3,200	1,200	2,290
Computer Access Fees	900	900	1,225	325	675
County Clerk Fees	-	-	256	256	111
Family Court Fees	880	880	125	(755)	469
Register of Deeds Official Copies	120,021	120,000	171,528	51,528	156,898
Real Estate Transfer Fees	130,000	130,000	230,712	100,712	181,947
Register of Deeds Real Estate Recording Fees	180,000	180,000	242,060	62,060	235,860
Real Estate Certified Copy Fees	100	100	79	(21)	65
Birth, Death, and Marriage Copy Fees	60,000	60,021	7	(60,014)	61,505
Land Records Modernization Fees	136,000	136,000	128,192	(7,808)	173,770
Electronic Access Fees	40,000	40,000	49,210	9,210	-
Records	2,000	2,000	4,560	2,560	2,390
Register of Deeds GIS Product Sales	-	-	-	-	44
Court Fees	200,300	200,300	271,356	71,056	190,780
Counseling Service Fee	12,580	12,580	14,205	1,625	14,340
Probate Fees - County	35,000	35,000	36,714	1,714	29,602
Probate Fees - GAL	27,000	27,000	22,784	(4,216)	33,022
Sheriff Fees	58,000	58,000	35,452	(22,548)	41,094
Sheriff Copy Fees	2,000	2,000	2,283	283	2,262
Photo Lab Sales	3,000	3,000	3,082	82	3,391
Reserve Duty	12,000	12,000	7,350	(4,650)	1,613
Prisoners Board - Other	385,000	385,000	532,120	147,120	662,775
GPS Inmate Fees	220,000	220,000	155,890	(64,110)	200,363
Contracted Police Services	31,000	31,000	44,884	13,884	27,675
Hazmat Team Response Charges	-	-	1,941	1,941	777
Nuclear Plant Revenues	162,114	162,114	153,107	(9,007)	220,000
Nuclear Plant Personnel Safety	63,386	63,386	66,947	3,561	-
Coroner Fees	58,000	58,000	70,870	12,870	73,751
Jail Booking Fees	11,000	11,000	8,395	(2,605)	7,862
Jail Per Diem Charges	130,000	130,000	91,696	(38,304)	100,952
Jail Expense Reimbursements	-	-	413	413	-
Jail Medical Reimbursements	20,000	20,000	17,224	(2,776)	15,671
PHS Charges	40,313	40,313	585	(39,728)	1,421
PHS Environmental Health Charges	6,500	6,500	6,400	(100)	6,149

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES (CONTINUED)
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
Public Charges for Services (Continued):					
PHS DOH Agent License Fees	\$ 219,689	\$ 219,689	\$ 210,373	\$ (9,316)	\$ 208,274
PHS DOA Agent License Fees	6,000	6,000	5,249	(751)	5,589
PHS School Inspection Fees	7,905	7,905	6,615	(1,290)	7,905
Medicaid Medical Assistance	-	-	-	-	2,895
Child Support Maintenance	20,000	20,000	24,322	4,322	18,472
UW Extension Meeting Fees	-	-	5	5	190
UW Extension Bulletins	-	-	35	35	20
UW Extension Materials Testing	-	-	449	449	374
UW Extension Parenting Fees	3,000	3,000	1,260	(1,740)	1,810
UW Ext Supply Sales	1,500	1,500	-	(1,500)	10
Timber Sales	-	-	2,268	2,268	333
Interpretation	750	750	1,504	754	2,317
Total Public Charges for Services	2,407,938	2,407,938	2,683,542	275,604	2,697,713
Intergovernmental Charges for Services:					
SVRS Voter Registration	-	-	100	100	320
Interpreter Reimbursement	13,500	13,500	19,745	6,245	23,552
TB Dispensary	1,000	1,000	-	(1,000)	181
New World System Charges	7,284	7,284	7,391	107	7,284
Phone Equipment Reimbursement	161,608	161,608	181,492	19,884	159,427
Departmental Charges for Board of Adjustment	185,625	185,625	154,186	(31,439)	182,758
Total Intergovernmental Charges for Services	369,017	369,017	362,914	(6,103)	373,522
Miscellaneous:					
Interest on Investments	325,000	325,000	35,158	(289,842)	221,934
Uncashed Check Cancellation	-	-	4,924	4,924	3,751
Rent	158,251	158,251	153,664	(4,587)	174,853
Gain (Loss) Tax Deed Property Sales	20,000	20,000	39,268	19,268	237,768
Donations and Contributions	16,000	16,000	34,806	18,806	26,944
Fuel Flowage Fee	60,000	60,000	112,767	52,767	84,041
Other	31,500	31,500	275,472	243,972	77,239
Total Miscellaneous	610,751	610,751	656,059	45,308	826,530
Total Revenues	28,850,362	28,850,362	30,629,904	1,779,542	30,435,805
Other Financing Sources:					
Proceeds from Sale of Capital Assets	40,000	40,000	63,849	23,849	36,536
Transfers In	300,000	300,000	300,000	-	-
Total Other Financing Sources	340,000	340,000	363,849	23,849	36,536
Total Revenues and Other Financing Sources	<u>\$ 29,190,362</u>	<u>\$ 29,190,362</u>	<u>\$ 30,993,753</u>	<u>\$ 1,803,391</u>	<u>\$ 30,472,341</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
General Government:					
County Board	\$ 150,690	\$ 150,690	\$ 149,287	\$ 1,403	\$ 139,555
Circuit Court	1,452,243	1,452,243	1,553,046	(100,803)	1,625,512
Register in Probate	307,094	307,094	345,011	(37,917)	319,575
Court Commissioner	34,640	34,640	31,760	2,880	32,542
Family Court Commissioner	224,592	224,592	234,782	(10,190)	225,903
Coroner	298,203	298,203	302,029	(3,826)	335,698
District Attorney	417,115	417,115	406,367	10,748	362,229
Corporation Counsel	451,094	451,094	431,748	19,346	440,815
Executive	130,556	130,556	130,084	472	118,924
County Clerk	193,090	193,090	226,109	(33,019)	229,247
Central Mailing	64,104	64,104	61,320	2,784	55,197
Central Duplicating	63,000	63,000	48,910	14,090	56,395
Personnel	318,535	318,535	310,452	8,083	286,632
Elections	117,659	117,659	42,138	75,521	146,139
Comptroller	754,558	754,558	689,129	65,429	728,465
Treasurer	203,997	203,997	215,852	(11,855)	261,940
Assessment of Property	79,558	79,558	11,192	68,366	96,698
Public Property Administration	837,826	837,826	866,918	(29,092)	798,720
Maintenance - Phone System	137,816	137,816	153,751	(15,935)	159,517
Maintenance - Courthouse	184,581	184,581	187,784	(3,203)	256,036
Maintenance - Office Complex	80,832	80,832	218,378	(137,546)	67,644
Maintenance - Jail	397,394	387,394	306,016	81,378	362,423
Maintenance - University Center	40,196	40,196	91,528	(51,332)	84,876
Maintenance - Human Services	65,565	65,565	81,498	(15,933)	77,986
Maintenance - Public Health	36,245	36,245	34,187	2,058	35,395
Maintenance - Administrative Office	25,080	25,080	14,568	10,512	14,666
Maintenance - Other	19,976	19,976	18,015	1,961	16,752
Maintenance - M&I Building	153,941	145,941	106,453	39,488	126,423
Register of Deeds	302,183	277,572	290,721	(13,149)	263,551
Land Records Modernization	76,729	76,729	94,042	(17,313)	104,466
Insurance	114,725	114,725	17,228	97,497	120,184
Other Special Charges and Non-Departmental	315	315	342,462	(342,147)	11,676
Total General Government	7,734,132	7,691,521	8,012,765	(321,244)	7,961,781
Public Safety:					
Sheriff - Administration	2,078,692	2,010,354	2,062,386	(52,032)	2,104,807
Sheriff - Training	82,750	82,750	74,686	8,064	67,257
Sheriff - Traffic Control	4,275,569	4,275,569	4,466,216	(190,647)	4,303,723
Sheriff - Snowmobile Patrol	1,300	1,300	540	760	1,167
Sheriff - Water Safety Patrol	2,800	2,800	2,546	254	874
Joint Dispatch Center	1,754,611	1,744,611	1,703,420	41,191	1,624,510
Communications Activity	878,357	878,357	850,577	27,780	810,077
Emergency Management	138,475	138,475	139,775	(1,300)	167,908
Nuclear Preparedness	225,500	225,500	212,228	13,272	225,171
EPCRA	21,934	21,934	19,525	2,409	20,315
HAZMAT	19,947	19,947	5,643	14,304	13,690
Correctional Institutions	4,877,119	4,877,119	4,698,260	178,859	4,726,700
Metro Drug	397,543	397,543	435,865	(38,322)	523,604
Sheriff - Retiree Benefits	11,620	11,620	11,620	-	13,150
Total Public Safety	14,766,217	14,687,879	14,683,287	4,592	14,602,953
Public Works:					
Airport	342,337	342,337	348,675	(6,338)	342,656
Solid Waste Administration	149,153	149,153	150,533	(1,380)	155,390
Total Public Works	491,490	491,490	499,208	(7,718)	498,046

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES (CONTINUED)
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
Health and Human Services:					
Child Support	\$ 275,231	\$ 275,231	\$ 265,680	\$ 9,551	\$ 259,122
Child Support - Case	624,447	624,447	542,704	81,743	568,598
Child Support - Mixed	55,414	55,414	48,184	7,230	49,167
Wisconsin Wins	6,100	6,100	4,351	1,749	1,561
TCB Community Coalition	-	-	591,412	(591,412)	871,322
Prevention	9,360	9,360	14,765	(5,405)	11,895
GPR Lead	12,932	12,932	27,055	(14,123)	10,880
Health Start	31,240	31,240	25,823	5,417	26,183
Immunization	10,305	10,305	16,297	(5,992)	21,846
Bioterrorism	47,767	47,767	100,915	(53,148)	44,398
Mercury Reduction	-	-	-	-	552
WIC Program Administration	35,579	35,579	23,344	12,235	24,745
WIC Nutrition	159,731	159,731	105,064	54,667	110,338
WIC Breast Feeding	26,675	26,675	31,653	(4,978)	17,189
WIC Client Services	102,431	102,431	110,034	(7,603)	111,153
Prenatal Care	-	-	-	-	4,852
Administrative Support	160,215	160,215	116,301	43,914	102,304
Environmental Health	297,762	297,762	267,788	29,974	289,197
General Public Health	787,939	787,939	629,223	158,716	325,848
Veterans Service Office	256,912	256,912	262,765	(5,853)	249,985
Veterans Service Commission	19,500	19,500	18,362	1,138	19,392
Total Health and Human Services	2,919,540	2,919,540	3,201,721	(282,181)	3,120,527
Culture and Recreation:					
Public Library	904,185	904,185	904,185	-	813,368
Parks	183,429	178,429	185,970	(7,541)	232,144
Devils River State Rec Trail	5,500	5,500	5,500	-	-
Parks - Snowmobile Trails	66,150	66,150	80,615	(14,465)	68,017
University Extension	256,465	256,465	160,189	96,276	206,248
University Extension - State	4,000	4,000	479	3,521	298
University Extension - Parenting	500	500	-	500	-
Total Culture and Recreation	1,420,229	1,415,229	1,336,938	78,291	1,320,075
Conservation and Development:					
Planning - County Conservation	2,880	2,880	-	2,880	6,332
Planning - Comprehensive	977,481	977,481	980,170	(2,689)	913,551
Board of Adjustment	19,642	19,642	7,315	12,327	26,025
Total Conservation and Development	1,000,003	1,000,003	987,485	12,518	945,908
Capital Outlay:					
General Government	773,975	597,000	685,780	(88,780)	613,164
Public Safety	618,000	747,455	813,503	(66,048)	474,031
Public Works	8,200	8,200	10,305	(2,105)	34,037
Health and Human Services	-	-	33,048	(33,048)	1,883
Culture, Recreation, and Education	114,500	114,500	294,039	(179,539)	513,403
Conservation and Development	20,000	20,000	15,868	4,132	47,043
Total Capital Outlay	1,534,675	1,487,155	1,852,543	(365,388)	1,683,562
Total Expenditures	29,866,286	29,692,817	30,573,947	(881,130)	30,132,852
Other Financing Uses:					
Transfers Out	25,000	25,000	-	25,000	473,229
Total Expenditures and Other Financing Uses	\$ 29,891,286	\$ 29,717,817	\$ 30,573,947	\$ (856,130)	\$ 30,606,081

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL – HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
Taxes:					
Property Taxes	\$ 6,705,870	\$ 6,705,870	\$ 6,705,870	\$ -	\$ 6,914,839
Intergovernmental:					
Mental Health Block Grant	35,127	35,127	91,031	55,904	149,669
AODA Block Grant	201,047	201,047	241,741	40,694	264,293
Base County Allocation	4,553,993	4,553,993	4,586,253	32,260	4,555,437
Other Intergovernmental Revenue	150,000	150,000	594,686	444,686	328,090
Youth Aids	617,984	617,984	826,302	208,318	673,020
IMD OBRA Relocations	426,416	426,416	426,416	-	426,416
Birth to Three	215,719	215,719	198,375	(17,344)	215,719
COP	43,459	43,459	89,490	46,031	11,721
IM Aid	1,215,706	1,215,706	1,133,196	(82,510)	1,153,254
Program Integrity	53,745	53,745	45,878	(7,867)	40,087
LIHEAP Administration	120,335	120,335	143,641	23,306	120,335
HSD Grant	15,000	15,000	53,719	38,719	37,531
Kinship Care	317,398	317,398	316,353	(1,045)	321,095
W-2 Day Care	123,383	123,383	135,703	12,320	123,382
Children/Families Incentive	52,345	52,345	71,158	18,813	52,345
Children/Family 1B	2,380	2,380	18,375	15,995	23,544
Coordinated Services Team	-	-	13,288	13,288	24,681
Foster Parent Services	20,150	20,150	15,925	(4,225)	16,083
Autism Long-Term Support	149,618	149,618	224,140	74,522	165,206
CBMAC Grant	365,000	365,000	1,312,281	947,281	886,379
Training Grant	60,000	60,000	60,000	-	60,000
Locally Matched CCDF	-	-	28,397	28,397	39,109
Adult Protective Services	79,004	79,004	94,479	15,475	79,004
Insurance Payments WPS TPA	699,535	699,535	3,016,509	2,316,974	2,410,814
Opioid Grant	332,027	332,027	802,018	469,991	338,300
Economic Support	-	-	31,944	31,944	-
Treatment Altm and Drivers	142,396	142,396	142,396	-	142,396
Other	299,628	299,628	163,135	(136,493)	385,535
Total Intergovernmental	10,291,395	10,291,395	14,876,829	4,585,434	13,043,445
Fines and Forfeits:					
OWI Assessments	40,000	40,000	40,192	192	37,123
Public Charges for Services:					
Mental Health Outpatient	22,000	22,000	13,789	(8,211)	10,893
Mental Health Inpatient	70,000	70,000	54,259	(15,741)	70,187
IDP Fees	78,000	78,000	74,175	(3,825)	69,580
AODA Outpatient	13,000	13,000	736	(12,264)	2,788
AODA Inpatient	15,000	15,000	5,156	(9,844)	10,158
Service Fees	75	75	75	-	-
Court Service Fees	50,000	50,000	17,599	(32,401)	33,731
CSP Outpatient	45,000	45,000	39,164	(5,836)	39,717
DD Client Revenue	5,500	5,500	2,595	(2,905)	1,595
Food Stamps	9,000	9,000	12,644	3,644	9,672
Foster Home Refunds	230,000	230,000	274,690	44,690	347,687
Group Home Refunds	-	-	7,053	7,053	-
Child Care Institution Refunds	1,300	1,300	15,291	13,991	-
Lincoln Hills Reimbursement	300	300	-	(300)	300
Shelter Care Refunds	155	155	1,258	1,103	155
Medical Assistance	3,189,000	3,189,000	3,514,159	325,159	2,560,602
Other Human Service Fees	6,700	6,700	5,494	(1,206)	10,761
Total Public Charges for Services	3,735,030	3,735,030	4,038,137	303,107	3,167,826

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES (CONTINUED)
BUDGET AND ACTUAL – HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
Intergovernmental Charges for Services:					
Other	\$ -	\$ -	\$ 25,837	\$ 25,837	\$ 17,902
Miscellaneous:					
Other	1,600	1,600	2,555	955	1,429
Total Miscellaneous	<u>1,600</u>	<u>1,600</u>	<u>2,555</u>	<u>955</u>	<u>1,429</u>
Total Revenues	20,773,895	20,773,895	25,689,420	4,915,525	23,182,564
Other Financing Sources:					
Proceeds from Sale of Capital Assets	-	-	-	-	5,151
Transfers In	-	-	-	-	22,276
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,427</u>
Total Revenues and Other Financing Sources	<u>\$ 20,773,895</u>	<u>\$ 20,773,895</u>	<u>\$ 25,689,420</u>	<u>\$ 4,915,525</u>	<u>\$ 23,209,991</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL – HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020)

	Budget			Variance Final Budget - Positive (Negative)	2020 Actual
	Original	Final	Actual		
Health and Human Services:					
Mental Health	\$ 1,616,762	\$ 1,616,762	\$ 1,668,170	\$ (51,408)	\$ 1,769,563
Alcohol and Other Drug Abuse	553,176	553,176	571,328	(18,152)	501,187
Chronically Mentally Ill	3,594,126	3,594,126	3,520,363	73,763	3,400,574
Intoxicated Driver	123,795	123,795	105,922	17,873	115,253
Crisis on Call	464,599	464,599	487,014	(22,415)	465,884
Birth to Three	535,799	535,799	543,022	(7,223)	491,985
Adult Protective Services	539,141	539,141	597,119	(57,978)	530,173
Autism - Post-Intensive/DD	66,365	66,365	-	66,365	278,826
Community LT Support	453,065	453,065	2,762,969	(2,309,904)	1,093,249
Autism - Post Intensive/SED	530,089	530,089	675,346	(145,257)	1,382,043
Juvenile Therapy Services	8,000	8,000	37,932	(29,932)	15,926
Economic Support	1,140,578	1,140,578	1,097,912	42,666	1,070,089
Program Integrity	62,525	62,525	71,230	(8,705)	59,707
LIHEAP Administration	102,300	102,300	109,372	(7,072)	102,656
Agency Management	201,383	201,383	199,852	1,531	199,165
Agency Support and Overhead	1,540,965	1,540,965	1,419,589	121,376	1,544,751
Human Services	3,712,977	3,712,977	4,013,749	(300,772)	3,628,221
County-Owned Residential Homes	476	476	-	476	-
Child Care	37,853	37,853	48,929	(11,076)	46,886
Youth Aids	1,117,774	1,117,774	1,088,214	29,560	1,003,815
Alternate Care	1,307,405	1,307,405	1,872,813	(565,408)	1,648,503
Purchase of Services	95,500	95,500	115,175	(19,675)	109,528
Community Options Program	35,000	35,000	74,419	(39,419)	11,721
County Owned Home 16th Street	5,100	5,100	10,690	(5,590)	5,920
Other	-	-	-	-	21,519
CCS	2,738,321	2,738,321	3,153,557	(415,236)	2,416,294
Treatment Altrn and Driver	157,880	157,880	196,345	(38,465)	176,696
CBRF	304,057	304,057	576,619	(272,562)	397,038
Opioid	75,884	75,884	27,248	48,636	75,257
Total Health and Human Services	21,120,895	21,120,895	25,044,894	(3,923,999)	22,562,420
Capital Outlay	3,000	3,000	4,215	(1,215)	34,501
Total Expenditures	<u>\$ 21,123,895</u>	<u>\$ 21,123,895</u>	<u>\$ 25,049,109</u>	<u>\$ (3,925,214)</u>	<u>\$ 22,596,921</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – COUNTY ROADS AND BRIDGES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Property Taxes	\$ 2,710,837	\$ 2,710,837	\$ 2,710,837	\$ -
Bridge Aid Assessments	225,485	225,485	225,485	-
Subtotal	2,936,322	2,936,322	2,936,322	-
Intergovernmental:				
State Transportation Aid	1,639,163	1,639,163	1,623,899	(15,264)
Total Revenues	4,575,485	4,575,485	4,560,221	(15,264)
EXPENDITURES				
Current:				
Public Works:				
County Highway Maintenance	1,834,000	1,834,000	2,172,566	(338,566)
County Winter Snow Removal	1,009,000	1,009,000	795,457	213,543
Town Bridge Construction	225,485	225,485	225,484	1
County Road and Bridge Construction	2,507,000	2,507,000	2,334,961	172,039
Debt Service:				-
Interest and Fiscal Charges	-	-	500	(500)
Total Expenditures	5,575,485	5,575,485	5,528,968	46,517
Excess of Revenues Over (Under) Expenditures	(1,000,000)	(1,000,000)	(968,747)	31,253
OTHER FINANCING SOURCES				
Long-Term Debt Issued	1,000,000	1,000,000	1,000,000	-
NET CHANGE IN FUND BALANCE	-	-	31,253	31,253
Fund Balance - Beginning of Year	17,306	17,306	17,306	-
FUND BALANCE - END OF YEAR	<u>\$ 17,306</u>	<u>\$ 17,306</u>	<u>\$ 48,559</u>	<u>\$ 31,253</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 3,088,665	\$ 3,088,665	\$ 3,088,665	\$ -
EXPENDITURES				
Debt Service:				
Principal	2,260,000	2,260,000	2,710,000	(450,000)
Interest and Fiscal Charges	828,665	828,665	860,210	(31,545)
Total Expenditures	3,088,665	3,088,665	3,570,210	(481,545)
NET CHANGE IN FUND BALANCE	-	-	(481,545)	(481,545)
Fund Balance - Beginning of Year	1,084,167	1,084,167	1,084,167	-
FUND BALANCE - END OF YEAR	<u>\$ 1,084,167</u>	<u>\$ 1,084,167</u>	<u>\$ 602,622</u>	<u>\$ (481,545)</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – RECYCLING SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 542,089	\$ 542,089	\$ 542,089	\$ -
Public Charges for Services	353,000	353,000	671,982	318,982
Miscellaneous	10,920	10,920	17,827	6,907
Total Revenues	906,009	906,009	1,231,898	325,889
EXPENDITURES				
Current:				
Public Works	912,409	912,409	1,013,158	(100,749)
Capital Outlay	68,000	49,000	99,715	(50,715)
Total Expenditures	980,409	961,409	1,112,873	(151,464)
Excess of Revenues Under Expenditures	(74,400)	(55,400)	119,025	174,425
OTHER FINANCING SOURCES				
Proceeds from Sale of Capital Assets	-	-	3,550	3,550
NET CHANGE IN FUND BALANCE	(49,400)	(30,400)	122,575	152,975
Fund Balance - Beginning of Year	17,194	17,194	17,194	-
FUND BALANCE - END OF YEAR	<u>\$ (32,206)</u>	<u>\$ (13,206)</u>	<u>\$ 139,769</u>	<u>\$ 152,975</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – SOLID WASTE DISPOSAL SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Intergovernmental Charges for Services	1,357,000	1,357,000	1,326,278	(30,722)
Total Revenues	1,367,000	1,367,000	1,336,278	(30,722)
EXPENDITURES				
Current:				
Public Works	1,367,000	1,367,000	1,331,124	35,876
NET CHANGE IN FUND BALANCE	-	-	5,154	5,154
Fund Balance - Beginning of Year	329,626	329,626	329,626	-
FUND BALANCE - END OF YEAR	<u>\$ 329,626</u>	<u>\$ 329,626</u>	<u>\$ 334,780</u>	<u>\$ 5,154</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – AGING SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Intergovernmental	1,929,603	1,929,603	1,967,931	38,328
Public Charges for Services	511,902	511,902	868,848	356,946
Intergovernmental Charges for Services	92,500	92,500	88,955	(3,545)
Miscellaneous	291,080	291,080	318,009	26,929
Total Revenues	2,850,085	2,850,085	3,268,743	418,658
EXPENDITURES				
Current:				
Health and Human Services	2,923,561	2,923,561	2,749,276	174,285
NET CHANGE IN FUND BALANCE	(73,476)	(73,476)	431,475	504,951
Fund Balance - Beginning of Year	1,239,657	1,239,657	1,239,657	-
FUND BALANCE - END OF YEAR	<u>\$ 1,166,181</u>	<u>\$ 1,166,181</u>	<u>\$ 1,671,132</u>	<u>\$ 504,951</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – SOIL AND WATER CONSERVATION SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 331,606	\$ 331,606	\$ 331,606	\$ -
Intergovernmental	318,650	318,650	364,561	45,911
Licenses and Permits	4,000	4,000	4,100	100
Public Charges for Services	3,000	3,000	-	(3,000)
Miscellaneous	-	-	6,230	6,230
Total Revenues	657,256	657,256	706,497	49,241
EXPENDITURES				
Current:				
Conservation and Development	663,421	663,421	699,293	(35,872)
NET CHANGE IN FUND BALANCE	(6,165)	(6,165)	7,204	13,369
Fund Balance - Beginning of Year	212,717	212,717	212,717	-
FUND BALANCE - END OF YEAR	<u>\$ 206,552</u>	<u>\$ 206,552</u>	<u>\$ 219,921</u>	<u>\$ 13,369</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – EXPO SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)
Public Charges for Services	693,475	693,475	701,607	8,132
Miscellaneous	20,500	20,500	25,012	4,512
Total Revenues	<u>720,975</u>	<u>720,975</u>	<u>726,619</u>	<u>5,644</u>
EXPENDITURES				
Current:				
Culture and Recreation	686,010	686,010	659,949	26,061
Capital Outlay	168,500	168,500	168,734	(234)
Total Expenditures	<u>854,510</u>	<u>854,510</u>	<u>828,683</u>	<u>25,827</u>
Excess of Revenues Over (Under) Expenditures	(133,535)	(133,535)	(102,064)	31,471
OTHER FINANCING SOURCES				
Transfers In	<u>133,535</u>	<u>133,535</u>	<u>-</u>	<u>(133,535)</u>
NET CHANGE IN FUND BALANCE	-	-	(102,064)	(102,064)
Fund Balance - Beginning of Year	<u>1,668,642</u>	<u>1,668,642</u>	<u>1,668,642</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 1,668,642</u></u>	<u><u>\$ 1,668,642</u></u>	<u><u>\$ 1,566,578</u></u>	<u><u>\$ (102,064)</u></u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – JAIL ASSESSMENT PROJECT CAPITAL PROJECTS FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and Forfeits	\$ 100,000	\$ 100,000	\$ 98,614	\$ (1,386)
EXPENDITURES				
Capital Outlay	100,000	100,000	89,933	10,067
NET CHANGE IN FUND BALANCE	-	-	8,681	8,681
Fund Balance - Beginning of Year	47,316	47,316	47,316	-
FUND BALANCE - END OF YEAR	<u>\$ 47,316</u>	<u>\$ 47,316</u>	<u>\$ 55,997</u>	<u>\$ 8,681</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL – HIGHWAY ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
OPERATING REVENUES				
Public Charges for Services:				
Fees and Permits	\$ 25,757	\$ 25,757	\$ 33,970	\$ 8,213
Public Charges	73,570	73,570	66,018	(7,552)
Total Public Charges For Services	99,327	99,327	99,988	661
Intergovernmental Charges for Services:				
State Highway Charges	2,215,251	2,215,251	2,019,207	(196,044)
Local Government Charges	490,000	490,000	344,137	(145,863)
Departmental Charges for Service	384,500	384,500	313,094	(71,406)
Records and Report Fees	146,301	146,301	138,491	(7,810)
Total Intergovernmental Charges for Services	3,236,052	3,236,052	2,814,929	(421,123)
Interdepartmental Charges for Services:				
County Charges Reimbursed	5,350,000	5,350,000	5,302,984	(47,016)
Other	33,000	33,000	115,031	82,031
Total Operating Revenues	8,718,379	8,718,379	8,332,932	(385,447)
OPERATING EXPENSES				
Public Works:				
Administration	577,442	577,442	294,961	282,481
Patrol Supervision	234,569	234,569	236,765	(2,196)
Radio	1,589	1,589	-	1,589
Liability Insurance	16,914	16,914	18,166	(1,252)
Cost Pools	334,927	334,927	910,955	(576,028)
County Road Maintenance	1,730,189	1,730,189	2,047,237	(317,048)
County Road Construction	2,365,094	2,365,094	2,192,126	172,968
Winter Snow Removal	951,887	951,887	750,109	201,778
State Road Maintenance/Construction	2,109,695	2,109,695	1,864,672	245,023
Other Local Roads	209,993	209,993	141,983	68,010
Department Non-Road Services	268,000	268,000	90,652	177,348
Public Services	34,200	34,200	41,888	(7,688)
Total Operating Expenses	8,834,499	8,834,499	8,589,514	244,985
OPERATING LOSS	(116,120)	(116,120)	(256,582)	(140,462)
NONOPERATING REVENUES				
Rental Income	96,335	96,335	124,276	27,941
Insurance Refunds	10,250	10,250	8,666	(1,584)
Gain on Sale of Capital Assets	9,535	9,535	42,115	32,580
Total Nonoperating Revenues	116,120	116,120	175,057	58,937
CHANGE IN NET POSITION	-	-	(81,525)	(81,525)
Net Position - Beginning of Year	9,478,545	9,478,545	9,478,545	-
NET POSITION - END OF YEAR	<u>\$ 9,478,545</u>	<u>\$ 9,478,545</u>	<u>\$ 9,397,020</u>	<u>\$ (81,525)</u>

MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2021

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
ASSETS						
Current Assets:						
Cash and Investments	\$ 1,182,486	\$ 568,168	\$ 3,372,886	\$ 2,659,252	\$ 486,493	\$ 8,269,285
Receivables:						
Accounts	-	6,830	93,374	-	84	100,288
Due from Other Governments	-	-	-	74,883	-	74,883
Prepaid Items	15,263	-	-	-	-	15,263
Total Current Assets	1,197,749	574,998	3,466,260	2,734,135	486,577	8,459,719
Noncurrent Assets:						
Restricted Assets:						
Cash and Investments	-	362,513	-	34,341	5,500	402,354
Other Assets:						
Deposit In WMMIC	-	1,365,091	-	-	-	1,365,091
Capital Assets:						
Depreciable, net	1,099,888	-	-	-	-	1,099,888
Total Assets	2,297,637	2,302,602	3,466,260	2,768,476	492,077	11,327,052
LIABILITIES						
Current Liabilities:						
Accounts Payable	47,170	4,141	-	-	-	51,311
Insurance Claims Payable	8,973	854,603	748,200	896,152	-	2,507,928
Total Current Liabilities	56,143	858,744	748,200	896,152	-	2,559,239
Long-Term Obligations, Less Current Portion:						
Compensated Absences	26,494	-	-	-	-	26,494
Total Liabilities	82,637	858,744	748,200	896,152	-	2,585,733
NET POSITION						
Net Investment in Capital Assets	1,099,888	-	-	-	-	1,099,888
Unrestricted	1,115,112	1,443,858	2,718,060	1,872,324	492,077	7,641,431
Total Net Position	\$ 2,215,000	\$ 1,443,858	\$ 2,718,060	\$ 1,872,324	\$ 492,077	\$ 8,741,319

MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2021

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
OPERATING REVENUES						
Public Charges for Services	\$ 15,563	\$ -	\$ -	\$ -	\$ -	\$ 15,563
Interdepartmental Charges for Services	1,852,081	-	4,655,222	397,048	363,448	7,267,799
Other	2,200	-	-	-	-	2,200
Total Operating Revenues	1,869,844	-	4,655,222	397,048	363,448	7,285,562
OPERATING EXPENSES						
Personnel	554,215	-	-	-	-	554,215
Purchased Services	885,754	-	-	-	-	885,754
Supplies and Materials	37,316	-	-	-	-	37,316
Depreciation	303,783	-	-	-	-	303,783
Other	20,209	381,114	4,749,957	343,939	295,171	5,790,390
Total Operating Expenses	1,801,277	381,114	4,749,957	343,939	295,171	7,571,458
OPERATING INCOME (LOSS)	68,567	(381,114)	(94,735)	53,109	68,277	(285,896)
NONOPERATING REVENUES						
Interest Income	-	1,507	-	416	-	1,923
Insurance Refunds	-	84,491	-	-	-	84,491
Total Nonoperating Revenues	-	85,998	-	416	-	86,414
INCOME (LOSS) BEFORE TRANSFERS	68,567	(295,116)	(94,735)	53,525	68,277	(199,482)
Transfers Out	-	-	(300,000)	-	-	(300,000)
CHANGE IN NET POSITION	68,567	(295,116)	(394,735)	53,525	68,277	(499,482)
Net Position - Beginning of Year	2,146,433	1,738,974	3,112,795	1,818,799	423,800	9,240,801
NET POSITION - END OF YEAR	<u>\$ 2,215,000</u>	<u>\$ 1,443,858</u>	<u>\$ 2,718,060</u>	<u>\$ 1,872,324</u>	<u>\$ 492,077</u>	<u>\$ 8,741,319</u>

**MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2021**

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash Received from Customers	\$ 15,563	\$ -	\$ -	\$ -	\$ -	\$ 15,563
Cash Received from Other Departments	1,853,302	-	4,671,398	399,345	363,765	7,287,810
Cash Received from Other	2,200	-	-	-	-	2,200
Cash Paid for Employee Wages and Benefits	(552,856)	-	-	-	-	(552,856)
Cash Paid to Suppliers	(931,499)	(139,233)	(4,528,831)	(347,780)	(295,171)	(6,242,514)
Net Cash Provided (Used) by Operating Activities	386,710	(139,233)	142,567	51,565	68,594	510,203
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition of Capital Assets	(367,817)	-	-	-	-	(367,817)
Transfer Out	-	-	(300,000)	-	-	(300,000)
Net Cash Flows Used by Capital and Related Financing Activities	(367,817)	-	(300,000)	-	-	(667,817)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest from Investments	-	1,507	-	416	-	1,923
Insurance Refunds	-	84,491	-	-	-	84,491
Net Cash Provided by Investing Activities	-	85,998	-	416	-	86,414
CHANGE IN CASH AND CASH EQUIVALENTS	18,893	(53,235)	(157,433)	51,981	68,594	(71,200)
Cash and Cash Equivalents - Beginning of Year	1,163,593	983,916	3,530,319	2,641,612	423,399	8,742,839
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,182,486</u>	<u>\$ 930,681</u>	<u>\$ 3,372,886</u>	<u>\$ 2,693,593</u>	<u>\$ 491,993</u>	<u>\$ 8,671,639</u>

MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2021

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	\$ 68,567	\$ (381,114)	\$ (94,735)	\$ 53,109	\$ 68,277	\$ (285,896)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation	303,783	-	-	-	-	303,783
Change in Operating Assets and Liabilities:						
Accounts Receivables	1,221	-	16,176	-	317	17,714
Due From Other Governments	-	-	-	2,297	-	2,297
Prepaid Items	(2,413)	-	-	-	-	(2,413)
Accounts Payable	14,193	4,141	-	-	-	18,334
Insurance Claims Payable	8,973	237,740	221,126	(3,841)	-	463,998
Compensated Absences	(7,614)	-	-	-	-	(7,614)
Net Cash Provided (Used) by Operating Activities	<u>\$ 386,710</u>	<u>\$ (139,233)</u>	<u>\$ 142,567</u>	<u>\$ 51,565</u>	<u>\$ 68,594</u>	<u>\$ 510,203</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION						
Cash and Cash Equivalents in Current Assets	\$ 1,182,486	\$ 568,168	\$ 3,372,886	\$ 2,659,252	\$ 486,493	\$ 8,269,285
Cash and Cash Equivalents in Restricted Assets	-	362,513	-	34,341	5,500	402,354
Total Cash and Cash Equivalents	<u>\$ 1,182,486</u>	<u>\$ 930,681</u>	<u>\$ 3,372,886</u>	<u>\$ 2,693,593</u>	<u>\$ 491,993</u>	<u>\$ 8,671,639</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL – INFORMATION SYSTEMS INTERNAL SERVICE FUND
YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
OPERATING REVENUES				
Charges for Services	\$ 14,265	\$ 14,265	\$ 15,563	\$ 1,298
Interdepartmental Charges for Services	1,855,750	1,855,750	1,852,081	(3,669)
Other	-	-	2,200	2,200
Total Operating Revenues	1,870,015	1,870,015	1,869,844	(171)
OPERATING EXPENSES				
Personnel	584,867	584,867	554,215	30,652
Purchased Services	974,704	974,704	885,754	88,950
Supplies and Materials	36,166	36,166	37,316	(1,150)
Depreciation	249,694	249,694	303,783	(54,089)
Other	8,150	8,150	20,209	(12,059)
Total Operating Expenses	1,853,581	1,853,581	1,801,277	52,304
INCOME BEFORE TRANSFERS	16,434	16,434	68,567	52,133
Transfers Out	(16,434)	(16,434)	-	16,434
CHANGE IN NET POSITION	-	-	68,567	68,567
Net Position - Beginning of Year	2,146,433	2,146,433	2,146,433	-
NET POSITION - END OF YEAR	<u>\$ 2,146,433</u>	<u>\$ 2,146,433</u>	<u>\$ 2,215,000</u>	<u>\$ 68,567</u>

**MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF FIDUCIARY NET POSITION
OTHER CUSTODIAL FUNDS
DECEMBER 31, 2021**

	Specials & Tax Certificates	Sheriff	Clerk of Court	Register of Deeds	Total
ASSETS					
Current Assets:					
Cash and Investments	\$ -	\$ 140,710	\$ 901,187	\$ 113,110	\$ 1,155,007
Special Certificates	395,088	-	-	-	395,088
Total Assets	395,088	140,710	901,187	113,110	1,550,095
LIABILITIES					
Due to Other Governments	-	-	190,308	113,110	303,418
NET POSITION					
Restricted for:					
Individuals, Organizations, and Other Governments	\$ 395,088	\$ 140,710	\$ 710,879	\$ -	\$ 1,246,677

MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
OTHER CUSTODIAL FUNDS
YEAR ENDED DECEMBER 31, 2021

	Specials & Tax Certificates	Sheriff	Clerk of Court	Register of Deeds	Total
ADDITIONS					
Contributions:					
Individuals	\$ -	\$ 946,875	\$ 1,781,036	\$ -	\$ 2,727,911
Special Certificate Collections for Other Governments	252,123	-	-	-	252,123
Fee Collections and Other Items	-	-	-	1,084,205	1,084,205
	<u>252,123</u>	<u>946,875</u>	<u>1,781,036</u>	<u>1,084,205</u>	<u>4,064,239</u>
Total Additions					
	<u>252,123</u>	<u>946,875</u>	<u>1,781,036</u>	<u>1,084,205</u>	<u>4,064,239</u>
DEDUCTIONS					
Beneficiary Payments to Individuals	-	874,538	1,871,715	-	2,746,253
Payments of Special Certificates to Other Governments	113,302	-	-	-	113,302
Payments to Other Entities	-	-	-	1,084,205	1,084,205
	<u>113,302</u>	<u>874,538</u>	<u>1,871,715</u>	<u>1,084,205</u>	<u>3,943,760</u>
Total Deductions					
	<u>113,302</u>	<u>874,538</u>	<u>1,871,715</u>	<u>1,084,205</u>	<u>3,943,760</u>
Net Increase (Decrease) in Fiduciary Net Position	138,821	72,337	(90,679)	-	120,479
Fiduciary Net Position - January 1	<u>256,267</u>	<u>68,373</u>	<u>801,558</u>	<u>-</u>	<u>1,126,198</u>
Fiduciary Net Position - December 31	<u><u>\$ 395,088</u></u>	<u><u>\$ 140,710</u></u>	<u><u>\$ 710,879</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,246,677</u></u>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Manitowoc County Board
Manitowoc County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Manitowoc County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise County's basic financial statements, and have issued our report thereon dated September 27, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
September 27, 2022

**MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2021**

Section I – Internal Control Over Financial Reporting

Finding No.	Control Deficiencies
2021-001	Adjustment to the County's Financial Records
Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Condition:	As part of our audit, we proposed an adjusting entry that was material to the County's financial statements. The purpose of the entry was to record intergovernmental grant revenue and the related receivable related to reimbursable expenditures that were incurred prior to year-end.
Criteria or Specific Requirement:	Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.
Effect:	Year-end financial records may contain misstatements.
Cause:	CLA identified a material year end closing entry.
Recommendation:	We recommend the County review year end closing procedures related to intergovernmental grant revenue and receivables to ensure proper year-end recording.
Views of Responsible Officials and Corrective Action Plan:	There is no disagreement with the adjustment. Management has reviewed and approved the entry proposed by CLA. Policies and procedures will be reviewed to ensure proper recording in future periods.

Annual Financial Report

Statistical Section

Manitowoc County, Wisconsin

Statistical Section

The statistical section should be viewed as having five categories of reports: 1- Financial Trend Information, which is intended to assist users in understanding and assessing how our financial position has changed over time. 2- Revenue Capacity Information, which will assist the users in understanding and assessing our ability to generate its own revenues. 3- Debt Capacity Information, which is intended to provide you with an understanding of our debt burden and our ability to issue additional debt. 4- Demographic and Economic Information, which is intended to assist users in understanding the socioeconomic environment within which we as a government operate, and also to provide information that facilitates comparisons of financial statement information over time and among governments. 5- Operating Information, which will provide a basic overview about our operations and resources to assist readers in using financial statement information to understand and assess our economic condition. A last schedule is provided under additional information which is a recap of the County's Insurance policies in effect that help protect the county's assets against loss.

Financial Trend Information:

- Schedule 1 - Net Position by Component
- Schedule 2 - Changes in Net Position
- Schedule 3 - Fund Balances, Governmental Funds
- Schedule 4 - Changes in Fund Balance, Governmental Funds

Revenue Capacity Information:

- Schedule 5 - Property Values as Equalized by the State of Wisconsin
- Schedule 6 - Property Tax Rates by Unit of Government
- Schedule 7 - Equalized & Assessed Values and Taxes Paid - Top Ten Property Tax Payers
- Schedule 8 - All Property Tax Levies & Current Year Collection Comparisons as of the Annual Tax Sale Date

Debt Capacity Information:

- Schedule 9 - Ratios of Outstanding Debt by Type and General Bonded Debt
- Schedule 10 - Underlying / Overlapping Debt by Taxing Jurisdiction
- Schedule 11 - Legal Debt Margin Information

Demographic and Economic Information:

- Schedule 12 - Population / Per Capital Personal Income / Median Age / Schooling / Unemployment Rate %
- Schedule 13 - Principal Employers

Operating Information:

- Schedule 14 - Full Time Equivalent County Employees by Department
- Schedule 15 - Selected Operating Indicators by Function / Program
- Schedule 16 - Capital Asset Statistics by Function / Program

Schedule 1

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities:										
Invested in capital assets, net of related debt	\$ 69,187,009	\$ 66,669,059	\$ 67,050,790	\$ 67,675,880	\$ 69,079,749	\$ 67,004,422	\$ 67,789,613	\$ 66,554,005	\$ 67,586,491	\$ 67,894,164
Restricted:										
Debt Service	574,780	564,603	569,036	827,362	962,236	460,267	384,484	1,040,154	913,010	376,098
Capital Projects	-	-	89,943	79,450	5,508	32,013	-	-	-	-
Pension Benefits	-	-	-	3,791,879	-	-	4,758,950	-	5,279,207	10,408,039
Other	1,576,037	1,694,022	1,690,339	1,968,184	2,065,477	2,893,934	2,850,286	2,584,343	2,410,605	962,494
Unrestricted	9,395,186	11,071,845	12,756,399	14,376,785	19,424,341	20,781,877	13,161,640	17,462,569	14,490,022	12,987,942
Total Governmental Activities Net Position	\$ 80,733,012	\$ 79,999,529	\$ 82,156,507	\$ 88,719,540	\$ 91,537,311	\$ 91,172,513	\$ 88,944,973	\$ 87,641,071	\$ 90,679,335	\$ 92,628,737
Business-type Activities:										
Invested in capital assets, net of related debt	\$ 8,581,933	\$ 8,446,854	\$ 8,321,165	\$ 8,020,189	\$ 8,138,339	\$ 8,016,269	\$ 7,869,774	\$ 7,862,572	\$ 7,774,177	\$ 7,374,701
Restricted for pension benefits	-	-	-	378,602	-	-	443,002	-	496,410	956,202
Unrestricted	37,508	(94,853)	238,812	1,390,195	1,666,947	1,359,416	1,308,134	2,151,910	1,605,042	1,402,143
Total Business-type Activities Net Position	\$ 8,619,441	\$ 8,352,001	\$ 8,559,977	\$ 9,788,986	\$ 9,805,286	\$ 9,375,685	\$ 9,620,910	\$ 10,014,482	\$ 9,875,629	\$ 9,733,046
Primary Government:										
Net investment in capital assets	\$ 77,768,942	\$ 75,115,913	\$ 75,371,955	\$ 75,696,069	\$ 77,218,088	\$ 75,020,691	\$ 75,659,387	\$ 74,416,577	\$ 75,360,668	\$ 75,268,865
Restricted:										
Debt Service	574,780	564,603	569,036	827,362	962,236	460,267	384,484	1,040,154	913,010	376,098
Capital Projects	-	-	89,943	79,450	5,508	32,013	-	-	-	-
Pension Benefits	-	-	-	4,170,481	-	-	5,201,952	-	5,775,617	11,364,241
Other	1,576,037	1,694,022	1,690,339	1,968,184	2,065,477	2,893,934	2,850,286	2,584,343	2,410,605	962,494
Unrestricted	9,432,694	10,976,992	12,995,211	15,766,980	21,091,288	22,141,293	14,469,774	19,614,479	16,095,064	14,390,085
Total Primary Government Net Position	\$ 89,352,453	\$ 88,351,530	\$ 90,716,484	\$ 98,508,526	\$ 101,342,597	\$ 100,548,198	\$ 98,565,883	\$ 97,655,553	\$ 100,554,964	\$ 102,361,783

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
Governmental Activities:										
General Government	\$ 7,275,071	\$ 7,918,308	\$ 7,877,572	\$ 9,695,603	\$ 5,875,498	\$ 6,647,249	\$ 7,499,799	\$ 6,959,320	\$ 7,536,327	\$ 8,769,568
Public Safety	14,131,078	14,339,451	13,559,752	13,545,830	17,003,965	16,084,877	16,438,732	16,904,764	16,595,024	16,489,866
Public Works	7,977,934	8,113,571	6,855,993	7,081,889	7,709,432	7,618,863	7,912,642	10,295,343	7,942,703	8,460,581
Health and Human Services	21,784,173	22,304,384	21,712,409	22,895,438	24,060,488	24,033,297	25,391,319	27,283,263	28,857,519	29,864,240
Culture, Recreation and Education	3,474,734	2,729,112	2,569,701	2,641,712	2,482,440	2,761,520	2,712,206	2,136,122	2,323,786	2,539,903
Conservation and Development	1,322,432	1,436,685	1,431,048	1,209,842	1,366,714	1,347,487	1,350,613	1,719,823	1,594,094	2,911,531
Interest on Long-Term Debt	1,302,680	945,682	916,485	856,234	811,526	966,543	1,043,993	1,098,070	935,169	793,892
Total Governmental Activities Expenses	57,268,102	57,787,193	54,922,960	57,926,548	59,310,063	59,459,836	62,349,304	66,396,705	65,784,622	69,829,581
Business-type Activities:										
Nursing Home	-	-	-	-	-	-	-	-	-	-
Highway Operations	4,132,431	3,476,972	3,547,090	3,385,443	3,888,076	7,812,740	8,142,705	12,722,711	8,451,307	8,650,572
Total Business-type Activities	4,132,431	3,476,972	3,547,090	3,385,443	3,888,076	7,812,740	8,142,705	12,722,711	8,451,307	8,650,572
Total Primary Government Expenses	\$ 61,400,533	\$ 61,264,165	\$ 58,470,050	\$ 61,311,991	\$ 63,198,139	\$ 67,272,576	\$ 70,492,009	\$ 79,119,416	\$ 74,235,929	\$ 78,480,153
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,758,509	\$ 2,009,202	\$ 1,781,532	\$ 1,601,998	\$ 1,750,511	\$ 1,692,068	\$ 1,856,412	\$ 2,189,652	\$ 1,824,665	\$ 1,920,743
Public Safety	1,073,477	969,637	1,014,831	1,093,563	1,127,641	1,329,077	1,292,250	1,460,627	1,369,180	1,227,802
Public Works	1,977,513	1,923,894	1,894,436	1,695,730	1,529,451	1,761,736	1,845,517	1,829,748	1,943,581	2,077,525
Health and Human Services	2,414,878	1,994,177	1,930,159	1,913,940	2,271,640	2,572,449	3,347,026	4,500,455	4,601,122	5,524,113
Culture, Recreation and Education	747,953	759,996	728,402	785,921	759,076	657,694	704,298	711,876	140,350	708,462
Conservation and Development	262,351	306,821	340,082	365,745	371,536	376,181	393,893	403,697	425,648	417,283
Operating Grants and Contributions:										
General Government	334,208	366,140	588,901	609,510	813,641	442,825	1,341,891	443,114	507,863	436,358
Public Safety	157,122	165,241	170,510	159,828	185,766	197,353	234,258	257,932	233,257	267,659
Public Works	1,557,768	1,464,768	1,336,596	1,259,436	1,161,281	1,139,582	1,308,677	1,305,930	1,514,969	1,707,264
Health and Human Services	11,662,283	11,941,500	12,333,945	12,360,496	11,979,050	12,120,071	12,358,514	13,197,204	17,375,829	18,868,342
Culture, Recreation and Education	669,522	235,976	112,407	99,768	472,825	377,119	223,564	347,361	291,497	815,931
Conservation and Development	473,849	587,802	552,417	413,623	415,828	350,930	317,680	439,440	341,611	365,318
Interest on Debt	207,890	195,909	186,242	181,606	177,534	171,333	164,720	157,381	76,812	-
Capital Grants and Contributions:										
Public Works	-	28,277	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	23,297,323	22,949,340	22,970,460	22,541,164	23,015,780	23,188,418	25,388,700	27,244,417	30,646,384	34,336,800
Business-type Activities:										
Charges for Services:										
Highway Operations Revenue	3,265,607	3,087,256	3,738,589	3,631,911	3,890,216	7,373,183	8,401,879	13,137,142	8,297,259	8,457,208
Total Business-type Activities Program Revenues	3,265,607	3,087,256	3,738,589	3,631,911	3,890,216	7,373,183	8,401,879	13,137,142	8,297,259	8,457,208
Total Primary Government Program Revenues	\$ 26,562,930	\$ 26,036,596	\$ 26,709,049	\$ 26,173,075	\$ 26,905,996	\$ 30,561,601	\$ 33,790,579	\$ 40,381,559	\$ 38,943,643	\$ 42,794,008
Net (Expense) / Revenue										
Governmental Activities	\$ (33,970,779)	\$ (34,837,853)	\$ (31,952,500)	\$ (35,385,384)	\$ (36,294,283)	\$ (36,271,418)	\$ (36,960,604)	\$ (39,152,288)	\$ (35,138,238)	\$ (35,492,781)
Business-type Activities	(866,824)	(389,716)	191,499	246,468	2,140	(439,557)	259,174	414,431	(154,048)	(193,364)
Total Primary Government Net (Expense) Revenue	\$ (34,837,603)	\$ (35,227,569)	\$ (31,761,001)	\$ (35,138,916)	\$ (36,292,143)	\$ (36,710,975)	\$ (36,701,430)	\$ (38,737,857)	\$ (35,292,286)	\$ (35,686,145)

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Property Taxes	\$ 28,632,868	\$ 28,719,536	\$ 28,836,368	\$ 29,032,257	\$ 29,250,567	\$ 29,453,104	\$ 29,787,265	\$ 30,476,466	\$ 30,989,119	\$ 31,083,924
Other Taxes	538,361	651,413	264,033	369,892	350,816	328,129	402,413	363,787	190,742	400,657
Grants and Contributions Not Restricted to Specific Programs	4,279,854	4,279,710	4,272,351	4,501,619	4,508,342	4,508,952	4,573,204	4,863,964	5,172,324	5,302,479
Unrestricted Investments Earnings	226,900	213,071	244,004	233,677	257,891	344,648	521,696	756,910	303,579	21,203
Gain on Sale of Capital Assets	-	-	-	-	4,448,847	1,007,790	53,679	825,778	937,087	28,258
Miscellaneous	12,239	169,662	496,550	325,649	295,591	263,997	388,390	530,301	583,651	605,662
Transfers	-	-	(3,828)	(27,207)	-	-	-	31,180	-	-
Total General Revenues and Transfers Governmental Activities	<u>33,690,222</u>	<u>34,033,392</u>	<u>34,109,478</u>	<u>34,435,887</u>	<u>39,112,054</u>	<u>35,906,620</u>	<u>35,726,647</u>	<u>37,848,386</u>	<u>38,176,502</u>	<u>37,442,183</u>
Business-type Activities:										
Miscellaneous	-	122,276	224	37,057	8,104	7,947	12,503	10,321	15,195	8,666
Gain on sale of asset	-	-	12,425	86,355	6,256	2,009	63,237	-	-	42,115
Transfers	-	-	3,828	27,207	-	-	-	(31,180)	-	-
Total General Revenues and Transfers Business-type Activities	<u>-</u>	<u>122,276</u>	<u>16,477</u>	<u>150,619</u>	<u>14,360</u>	<u>9,956</u>	<u>75,740</u>	<u>(20,859)</u>	<u>15,195</u>	<u>50,781</u>
Total Primary Government	<u>\$ 33,690,222</u>	<u>\$ 34,155,668</u>	<u>\$ 34,125,955</u>	<u>\$ 34,586,506</u>	<u>\$ 39,126,414</u>	<u>\$ 35,916,576</u>	<u>\$ 35,802,387</u>	<u>\$ 37,827,527</u>	<u>\$ 38,191,697</u>	<u>\$ 37,492,964</u>
Change in Net Position										
Governmental Activities	\$ (280,557)	\$ (804,461)	\$ 2,156,978	\$ (949,497)	\$ 2,817,771	\$ (364,798)	\$ (1,233,957)	\$ (1,303,902)	\$ 3,038,264	\$ 1,949,402
Business-type Activities	(866,824)	(267,440)	207,976	397,087	16,500	(429,601)	334,914	393,572	(138,853)	(142,583)
Total Primary Government	<u>\$ (1,147,381)</u>	<u>\$ (1,071,901)</u>	<u>\$ 2,364,954</u>	<u>\$ (552,410)</u>	<u>\$ 2,834,271</u>	<u>\$ (794,399)</u>	<u>\$ (899,043)</u>	<u>\$ (910,330)</u>	<u>\$ 2,899,411</u>	<u>\$ 1,806,819</u>

Schedule 3

MANITOWOC COUNTY, WISCONSIN

Fund Balances, Governmental Funds

Last Nine Calendar Years *

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable for										
Prepaid items	\$ 48,577	\$ 102,435	\$ 79,624	\$ 115,478	\$ 89,550	\$ 83,065	\$ 193,128	\$ 190,257	\$ 148,418	\$ 73,584
Delinquent property taxes	2,321,016	2,050,066	1,797,381	1,604,272	1,599,171	1,504,252	1,497,546	1,314,990	972,904	880,067
Notes receivable	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	-
Restricted for										
Subsequent years' expenditures	442,106	345,997	334,048	209,479	306,270	1,137,331	952,251	687,435	441,784	440,339
Committed for										
Subsequent years' expenditures	719,778	817,486	997,728	1,029,947	876,963	1,117,502	986,544	1,131,845	1,411,884	2,310,376
Debt service	-	-	500,000	500,000	-	-	-	-	-	-
Assigned for										
Subsequent years' expenditures	65,000	-	1,491,740	229,514	13,320	820,000	-	417,282	-	-
Unassigned	143,786	1,230,978	650,279	1,365,537	225,284	638,105	1,375,623	1,768,297	2,401,375	2,190,805
Total General Fund	\$ 3,839,263	\$ 4,645,962	\$ 5,949,800	\$ 5,153,227	\$ 3,209,558	\$ 5,399,255	\$ 5,104,092	\$ 5,609,106	\$ 5,475,365	\$ 5,895,171
Human Services Special Revenue Fund										
Nonspendable for										
Prepaid items	\$ 77,713	\$ 77,682	\$ 68,749	\$ 81,855	\$ 82,038	\$ 89,678	\$ 15,350	\$ 15,350	\$ 12,832	\$ 5,688
Assigned for										
Special Revenue Funds	202,795	-	301,487	3,353	-	-	169,128	1,034,081	1,649,669	2,297,124
Unassigned (deficit)	-	(56,674)	-	-	(290,728)	(303,872)	-	-	-	-
Total Human Services Special Revenue Fund	\$ 280,508	\$ 21,008	\$ 370,236	\$ 85,208	\$ (208,690)	\$ (214,194)	\$ 184,478	\$ 1,049,431	\$ 1,662,501	\$ 2,302,812
County Roads and Bridges Special Revenue Fund										
Committed for										
Special Revenue Funds	\$ 45,220	\$ 77,378	\$ 186,636	\$ 311,593	\$ 17,566	\$ 62,326	\$ 45,082	\$ (22,845)	\$ 17,306	\$ 48,559
Debt Service Fund										
Restricted for										
Debt Service	\$ 574,780	\$ 564,603	\$ 569,036	\$ 827,362	\$ 1,081,542	\$ 598,711	\$ 601,977	\$ 1,278,781	\$ 1,084,167	\$ 602,622
All Other Governmental Funds										
Nonspendable for										
Prepaid items	\$ 38,258	\$ 30,650	\$ 18,716	\$ 10,868	\$ 2,344	\$ 2,253	\$ 3,920	\$ 2,938	\$ 673	\$ 1,338
Notes and loans receivable	863,052	1,084,762	1,125,795	-	-	-	-	-	-	-
Restricted for										
Special Revenue Funds	-	538,319	564,544	562,488	152,553	122,830	166,069	172,480	231,955	232,998
Capital Projects Funds	-	322,461	89,943	135,668	5,508	32,013	74,427	50,391	47,316	55,997
Notes and loans receivable	-	-	-	1,139,999	1,606,654	1,633,773	1,657,539	1,674,037	1,689,551	233,160
Committed for										
Special Revenue Funds	1,758,573	1,084,384	1,097,804	1,206,666	5,483,074	4,893,848	4,015,861	3,040,588	3,271,732	3,729,971
Capital Projects Funds	548,891	380,162	380,162	389,069	247,199	844,739	192,688	879,500	1,737,854	1,727,208
Unassigned (deficit)										
Total All Other Governmental Funds	(635,207)	-	-	-	(3,490)	-	-	-	-	(25,248)
Total All Other Governmental Funds	\$ 2,573,567	\$ 3,440,738	\$ 3,276,964	\$ 3,444,758	\$ 7,493,842	\$ 7,529,456	\$ 6,110,504	\$ 5,819,934	\$ 6,979,081	\$ 5,955,424

Schedule 4

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 29,117,637	\$ 29,352,225	\$ 29,427,287	\$ 29,525,906	\$ 29,631,628	\$ 29,828,358	\$ 30,131,433	\$ 30,865,027	\$ 31,392,975	\$ 31,602,482
Intergovernmental	18,987,790	18,967,567	19,217,769	19,274,630	19,296,857	19,068,766	20,117,231	21,120,978	25,596,169	27,751,243
Licenses and permits	306,480	344,752	378,739	403,664	413,220	419,395	423,897	421,445	418,670	446,573
Fines and forfeits	491,699	466,390	413,177	380,029	372,676	382,862	341,646	328,986	327,115	382,234
Public charges for services	5,336,465	4,744,459	4,690,173	4,731,107	4,921,956	5,404,608	6,610,887	7,635,050	7,144,411	8,964,116
Intergovernmental charges for services	1,949,032	1,913,584	1,879,477	1,723,396	1,577,527	1,598,231	1,550,777	1,940,954	1,926,723	1,803,984
Miscellaneous	786,590	1,014,170	1,416,505	948,845	1,218,239	1,996,369	1,440,806	1,645,854	1,262,641	1,051,434
Total Revenues	<u>56,975,693</u>	<u>56,803,147</u>	<u>57,423,127</u>	<u>56,987,577</u>	<u>57,432,103</u>	<u>58,698,589</u>	<u>60,616,677</u>	<u>63,958,294</u>	<u>68,068,704</u>	<u>72,002,066</u>
Expenditures										
General government	7,270,368	7,519,573	7,291,331	7,017,454	7,130,768	6,815,119	7,480,881	7,416,523	7,961,781	8,012,765
Public safety	12,927,224	12,695,414	12,315,347	12,579,446	14,541,946	13,947,424	14,205,494	14,393,153	14,608,078	14,689,482
Public works	6,498,984	6,265,612	6,646,196	6,478,312	6,610,173	6,376,798	8,145,541	12,611,960	8,279,676	9,046,898
Health and human services	21,946,999	22,093,301	21,589,761	22,967,165	22,969,154	22,964,849	24,645,161	25,811,340	28,492,737	30,995,891
Culture, recreation and education	2,385,261	2,097,617	2,115,861	2,158,273	2,099,789	2,213,373	2,065,108	2,346,823	1,600,329	1,996,887
Conservation and development	1,332,297	1,433,785	1,430,376	1,245,327	1,274,542	1,270,667	1,255,852	1,524,266	1,535,163	3,167,113
Debt service										
Principal	1,830,000	1,935,000	1,995,000	2,790,000	2,045,000	2,090,000	1,920,000	2,950,000	3,240,000	2,710,000
Interest and fiscal charges	1,133,996	965,617	956,669	904,471	840,774	838,244	983,818	1,106,311	1,124,324	860,710
Capital outlay	3,235,046	2,312,256	1,532,612	1,399,249	2,597,134	7,834,308	2,835,442	2,511,070	2,090,161	2,303,551
Total Expenditures	<u>58,560,175</u>	<u>57,318,175</u>	<u>55,873,153</u>	<u>57,539,697</u>	<u>60,109,280</u>	<u>64,350,782</u>	<u>63,537,297</u>	<u>70,671,446</u>	<u>68,932,249</u>	<u>73,783,297</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,584,482)</u>	<u>(515,028)</u>	<u>1,549,974</u>	<u>(552,120)</u>	<u>(2,677,177)</u>	<u>(5,652,193)</u>	<u>(2,920,620)</u>	<u>(6,713,152)</u>	<u>(863,545)</u>	<u>(1,781,231)</u>
Other Financing Sources (Uses)										
Long-term debt issued	3,785,000	1,900,000	-	-	-	17,105,000	1,500,000	12,570,000	9,785,000	1,000,000
Premium on long-term debt	-	-	-	-	-	30,460	37,520	656,195	805,471	-
Sale of capital assets	88,898	47,380	61,145	58,440	4,448,847	263,998	53,679	825,663	937,087	67,399
Payment to refunded bond escrow agent	(3,785,682)	-	-	-	-	(9,965,529)	-	(6,065,000)	(9,180,000)	-
Transfers in	24,685	105,539	128,638	1,281,956	1,514,500	676,111	1,149,000	1,159,568	473,229	300,000
Transfers out	(24,685)	(105,539)	(132,774)	(1,318,800)	(1,514,500)	(676,111)	(1,149,000)	(745,000)	(473,229)	-
Total Other Financing Sources (Uses)	<u>88,216</u>	<u>1,947,380</u>	<u>57,009</u>	<u>21,596</u>	<u>4,448,847</u>	<u>7,433,929</u>	<u>1,591,199</u>	<u>8,401,426</u>	<u>2,347,558</u>	<u>1,367,399</u>
Net change in fund balances	<u>\$ (1,496,266)</u>	<u>\$ 1,432,352</u>	<u>\$ 1,606,983</u>	<u>\$ (530,524)</u>	<u>\$ 1,771,670</u>	<u>\$ 1,781,736</u>	<u>\$ (1,329,421)</u>	<u>\$ 1,688,274</u>	<u>\$ 1,484,013</u>	<u>\$ (413,832)</u>
Debt service as a percentage of noncapital expenditures	<u>5.4%</u>	<u>5.3%</u>	<u>5.4%</u>	<u>6.6%</u>	<u>5.0%</u>	<u>5.2%</u>	<u>4.8%</u>	<u>6.5%</u>	<u>6.7%</u>	<u>5.1%</u>

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

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

2012								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$127,576,500	\$2,499,300	\$130,075,800	2.600%				
Centerville	\$72,695,400	\$207,400	\$72,902,800	1.457%				
Cooperstown	\$98,605,600	\$231,000	\$98,836,600	1.976%				
Eaton	\$74,365,900	\$747,300	\$75,113,200	1.501%				
Franklin	\$102,044,700	\$1,284,500	\$103,329,200	2.065%				
Gibson	\$102,638,900	\$928,700	\$103,567,600	2.070%				
Kossuth	\$157,408,700	\$1,158,700	\$158,567,400	3.169%				
Liberty	\$134,088,000	\$1,218,600	\$135,306,600	2.704%				
Manitowoc	\$87,913,000	\$569,600	\$88,482,600	1.769%				
Manitowoc Rapids	\$179,432,500	\$5,125,400	\$184,557,900	3.689%				
Maple Grove	\$64,746,700	\$323,300	\$65,070,000	1.301%				
Meeme	\$109,531,300	\$1,272,700	\$110,804,000	2.215%				
Mishicot	\$84,802,000	\$489,300	\$85,291,300	1.705%				
Newton	\$214,013,200	\$3,486,300	\$217,499,500	4.347%				
Rockland	\$78,375,800	\$1,175,100	\$79,550,900	1.590%				
Schleswig	\$214,399,600	\$2,838,000	\$217,237,600	4.342%				
Two Creeks	\$45,272,100	\$968,600	\$46,240,700	0.924%				
Two Rivers	\$134,755,400	\$478,000	\$135,233,400	2.703%				
Town Totals	\$2,082,665,300	\$25,001,800	\$2,107,667,100	42.127%				
Villages:								
Cleveland	\$81,849,800	\$1,510,100	\$83,359,900	1.666%				
Francis Creek	\$37,538,500	\$393,600	\$37,932,100	0.758%				
Kellnersville	\$11,768,400	\$113,500	\$11,881,900	0.237%				
Maribel	\$16,289,900	\$692,200	\$16,982,100	0.339%				
Mishicot	\$85,051,300	\$1,955,700	\$87,007,000	1.739%				
Reedsville	\$48,106,200	\$1,575,800	\$49,682,000	0.993%				
St. Nazianz	\$33,908,000	\$1,180,600	\$35,088,600	0.701%				
Valders	\$50,334,100	\$1,873,400	\$52,207,500	1.043%				
Whitelaw	\$37,466,100	\$436,200	\$37,902,300	0.758%				
Village Totals	\$402,312,300	\$9,731,100	\$412,043,400	8.234%				
Cities:								
Kiel	\$192,152,500	\$8,871,900	\$201,024,400	4.018%				
Manitowoc	\$1,709,244,700	\$75,020,900	\$1,784,265,600	35.662%				
Two Rivers	\$487,774,600	\$10,341,400	\$498,116,000	9.956%				
City Totals	\$2,389,171,800	\$94,234,200	\$2,483,406,000	49.636%				
Total County	\$4,874,149,400	\$128,967,100	\$5,003,116,500	99.997%				
T.I.D. District	Year	Base Value	Current Value	Increment	2012	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$190,100 *		V. Cleveland #01 1996	\$931,300	\$7,918,600	\$6,987,300
C. Kiel #02	1990	\$334,900	\$14,280,900	\$13,946,000	V. Francis Creek #2 2004	\$219,600	\$1,439,900	\$1,220,300
C. Kiel #03	2011	\$251,200	\$3,482,400	\$3,231,200	V. Kellnersville #1 2003	\$783,600	\$1,235,100	\$451,500
C. Manitowoc #07	1989	\$201,300	\$16,548,200	\$16,346,900	V. Whitelaw #002 2010	\$2,290,100	\$2,627,300	\$337,200
C. Manitowoc #08	1994	\$603,400	\$1,628,400	\$1,025,000	C. Two Rivers #3 1992	\$1,717,700	\$2,569,700	\$852,000
C. Manitowoc #09	1995	\$1,975,800	\$9,671,700	\$7,695,900	C. Two Rivers #4 1994	\$1,146,900	\$1,604,200	\$457,300
C. Manitowoc #10	1997	\$2,694,400	\$7,108,600	\$4,414,200	C. Two Rivers #5 1999	\$2,736,000	\$5,611,400	\$2,875,400
C. Manitowoc #11	1997	\$7,211,500	\$11,259,800	\$4,048,300	C. Two Rivers #6 2000	\$0	\$720,700	\$720,700
C. Manitowoc #12	1999	\$225,400	\$4,557,000	\$4,331,600	C. Two Rivers #7 2001	\$0	\$6,191,000	\$6,191,000
C. Manitowoc #13	2000	\$4,719,800	\$12,419,400	\$7,699,600	C. Two Rivers #8 2002	\$0	\$6,237,000	\$6,237,000
C. Manitowoc #14	2002	\$7,467,200	\$9,436,200	\$1,969,000	C. Two Rivers #9 2003	\$10,800	\$9,530,000	\$9,519,200
C. Manitowoc #15	2002	\$19,468,800	\$82,557,500	\$63,088,700				
C. Manitowoc #16	2003	\$23,530,400	\$36,176,800	\$12,646,400	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,074,300	\$6,882,100	2012 Table			

Schedule 5 - 2013

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

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

	2013							
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$125,784,300	\$2,290,600	\$128,074,900	2.587%				
Centerville	\$72,542,900	\$231,500	\$72,774,400	1.470%				
Cooperstown	\$95,107,700	\$330,400	\$95,438,100	1.928%				
Eaton	\$73,515,500	\$796,600	\$74,312,100	1.501%				
Franklin	\$100,245,500	\$1,352,600	\$101,598,100	2.052%				
Gibson	\$97,817,900	\$767,700	\$98,585,600	1.992%				
Kossuth	\$156,474,600	\$1,542,900	\$158,017,500	3.192%				
Liberty	\$132,287,100	\$975,800	\$133,262,900	2.692%				
Manitowoc	\$85,808,600	\$526,300	\$86,334,900	1.744%				
Manitowoc Rapids	\$186,193,400	\$6,396,300	\$192,589,700	3.891%				
Maple Grove	\$62,855,900	\$319,800	\$63,175,700	1.276%				
Meeme	\$108,501,100	\$1,356,500	\$109,857,600	2.219%				
Mishicot	\$84,978,800	\$628,400	\$85,607,200	1.729%				
Newton	\$212,596,900	\$3,198,700	\$215,795,600	4.359%				
Rockland	\$76,461,400	\$1,602,700	\$78,064,100	1.577%				
Schleswig	\$222,940,700	\$2,858,900	\$225,799,600	4.561%				
Two Creeks	\$43,782,800	\$778,600	\$44,561,400	0.900%				
Two Rivers	\$130,668,100	\$451,900	\$131,120,000	2.649%				
Town Totals	\$2,068,563,200	\$26,406,200	\$2,094,969,400	42.319%				
Villages:								
Cleveland	\$79,232,700	\$1,375,200	\$80,607,900	1.628%				
Francis Creek	\$37,081,800	\$354,900	\$37,436,700	0.756%				
Kellnersville	\$11,719,200	\$96,000	\$11,815,200	0.239%				
Maribel	\$15,790,600	\$599,100	\$16,389,700	0.331%				
Mishicot	\$81,692,400	\$1,965,000	\$83,657,400	1.690%				
Reedsville	\$45,938,700	\$1,674,900	\$47,613,600	0.962%				
St. Nazianz	\$34,905,100	\$1,394,800	\$36,299,900	0.733%				
Valders	\$49,725,100	\$2,292,300	\$52,017,400	1.051%				
Whitelaw	\$38,499,100	\$536,600	\$39,035,700	0.789%				
Village Totals	\$394,584,700	\$10,288,800	\$404,873,500	8.179%				
Cities:								
Kiel	\$198,634,600	\$8,536,100	\$207,170,700	4.185%				
Manitowoc	\$1,680,926,200	\$74,882,600	\$1,755,808,800	35.470%				
Two Rivers	\$476,560,400	\$10,864,600	\$487,425,000	9.847%				
City Totals	\$2,356,121,200	\$94,283,300	\$2,450,404,500	49.502%				
Total County	\$4,819,269,100	\$130,978,300	\$4,950,247,400	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	2013	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$196,900	*	V. Cleveland #01 1996	\$931,300	\$6,104,800	\$5,173,500
C. Kiel #02	1990	\$334,900	\$15,121,400	\$14,786,500	V. Francis Creek #2 2004	\$219,600	\$1,258,700	\$1,039,100
C. Kiel #04	2011	\$3,158,700	\$7,376,400	\$4,217,700	V. Kellnersville #1 2003	\$783,600	\$1,176,800	\$393,200
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,045,200	\$755,100
C. Manitowoc #08	1994	\$603,400	\$1,606,100	\$1,002,700	C. Two Rivers #3 1992	\$2,305,500	\$3,018,200	\$712,700
C. Manitowoc #09	1995	\$1,975,800	\$9,574,900	\$7,599,100	C. Two Rivers #4 1994	\$1,146,900	\$1,590,300	\$443,400
C. Manitowoc #10	1997	\$2,694,400	\$7,348,500	\$4,654,100	C. Two Rivers #5 1999	\$2,736,000	\$5,235,600	\$2,499,600
C. Manitowoc #11	1997	\$7,211,500	\$10,958,600	\$3,747,100	C. Two Rivers #6 2000	\$0	\$711,000	\$711,000
C. Manitowoc #12	1999	\$225,400	\$5,635,500	\$5,410,100	C. Two Rivers #7 2001	\$0	\$6,232,200	\$6,232,200
C. Manitowoc #13	2000	\$4,719,800	\$12,620,000	\$7,900,200	C. Two Rivers #8 2002	\$0	\$6,105,300	\$6,105,300
C. Manitowoc #14	2002	\$7,467,200	\$9,131,000	\$1,663,800	C. Two Rivers #9 2003	\$10,800	\$9,411,400	\$9,400,600
C. Manitowoc #15	2002	\$19,468,800	\$81,640,400	\$62,171,600				
C. Manitowoc #16	2003	\$23,530,400	\$35,121,900	\$11,591,500	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,630,900	\$7,438,700	2013 Table			

Schedule 5 - 2014

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

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

TID EXCLUDED VALUES	2014			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$131,337,100	\$2,370,900	\$133,708,000	2.681%
Centerville	\$72,719,800	\$215,600	\$72,935,400	1.462%
Cooperstown	\$99,730,500	\$291,000	\$100,021,500	2.006%
Eaton	\$76,069,200	\$768,700	\$76,837,900	1.541%
Franklin	\$101,622,800	\$1,220,800	\$102,843,600	2.062%
Gibson	\$101,879,800	\$615,600	\$102,495,400	2.055%
Kossuth	\$155,519,600	\$1,383,200	\$156,902,800	3.146%
Liberty	\$136,797,500	\$1,116,700	\$137,914,200	2.765%
Manitowoc	\$85,676,400	\$749,100	\$86,425,500	1.733%
Manitowoc Rapids	\$191,211,700	\$6,147,800	\$197,359,500	3.957%
Maple Grove	\$65,569,300	\$290,800	\$65,860,100	1.321%
Meeme	\$108,608,400	\$1,594,700	\$110,203,100	2.210%
Mishicot	\$91,490,300	\$576,400	\$92,066,700	1.846%
Newton	\$204,499,900	\$3,065,300	\$207,565,200	4.162%
Rockland	\$80,589,600	\$1,765,300	\$82,354,900	1.651%
Schleswig	\$221,888,300	\$2,760,400	\$224,648,700	4.504%
Two Creeks	\$43,043,600	\$412,400	\$43,456,000	0.871%
Two Rivers	\$124,684,400	\$424,000	\$125,108,400	2.509%
Town Totals	\$2,092,938,200	\$25,768,700	\$2,118,706,900	42.482%
Villages:				
Cleveland	\$79,052,800	\$1,301,300	\$80,354,100	1.611%
Francis Creek	\$36,820,000	\$336,300	\$37,156,300	0.745%
Kellnersville	\$11,727,100	\$147,100	\$11,874,200	0.238%
Maribel	\$15,549,900	\$724,600	\$16,274,500	0.326%
Mishicot	\$78,311,700	\$1,939,300	\$80,251,000	1.609%
Reedsville	\$48,017,100	\$1,588,700	\$49,605,800	0.995%
St. Nazianz	\$35,513,700	\$1,497,600	\$37,011,300	0.742%
Valders	\$49,406,300	\$2,391,500	\$51,797,800	1.039%
Whitelaw	\$38,143,700	\$462,800	\$38,606,500	0.774%
Village Totals	\$392,542,300	\$10,389,200	\$402,931,500	8.079%
Cities:				
Kiel	\$196,597,600	\$8,772,100	\$205,369,700	4.118%
Manitowoc	\$1,703,076,500	\$72,178,200	\$1,775,254,700	35.597%
Two Rivers	\$474,421,800	\$10,581,600	\$485,003,400	9.726%
City Totals	\$2,374,095,900	\$91,531,900	\$2,465,627,800	49.441%
Total County	\$4,859,576,400	\$127,689,800	\$4,987,266,200	100.002%

T.I.D. District	Year	Base Value	Current Value	Increment	2014	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$194,200	*	V. Cleveland #01 1996	\$931,300	\$7,062,600	\$6,131,300
C. Kiel #02	1990	\$334,900	\$15,226,200	\$14,891,300	V. Francis Creek #2 2004	\$219,600	\$1,250,800	\$1,031,200
C. Kiel #04	2011	\$3,158,700	\$11,086,300	\$7,927,600	V. Kellnersville #1 2003	\$783,600	\$1,213,200	\$429,600
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,013,500	\$723,400
C. Manitowoc #08	1994	\$603,400	\$1,610,800	\$1,007,400	C. Two Rivers #3 1992	\$2,305,500	\$3,070,000	\$764,500
C. Manitowoc #09	1995	\$1,975,800	\$10,732,100	\$8,756,300	C. Two Rivers #4 1994	\$1,146,900	\$1,571,600	\$424,700
C. Manitowoc #10	1997	\$2,694,400	\$7,174,000	\$4,479,600	C. Two Rivers #5 1999	\$2,736,000	\$5,397,000	\$2,661,000
C. Manitowoc #11	1997	\$7,211,500	\$10,972,200	\$3,760,700	C. Two Rivers #6 2000	\$0	\$180,400	\$180,400
C. Manitowoc #12	1999	\$225,400	\$7,427,800	\$7,202,400	C. Two Rivers #7 2001	\$0	\$6,133,700	\$6,133,700
C. Manitowoc #13	2000	\$4,719,800	\$12,377,100	\$7,657,300	C. Two Rivers #8 2002	\$0	\$6,029,800	\$6,029,800
C. Manitowoc #14	2002	\$7,467,200	\$7,562,700	\$95,500	C. Two Rivers #9 2003	\$10,800	\$9,244,500	\$9,233,700
C. Manitowoc #15	2002	\$19,468,800	\$84,873,600	\$65,404,800				
C. Manitowoc #16	2003	\$23,530,400	\$36,094,700	\$12,564,300	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$7,858,400	\$7,666,200	2014 Table			

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

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

	2015			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$138,637,900	\$2,484,600	\$141,122,500	2.808%
Centerville	\$69,403,200	\$268,600	\$69,671,800	1.386%
Cooperstown	\$101,414,500	\$353,700	\$101,768,200	2.025%
Eaton	\$74,588,200	\$803,200	\$75,391,400	1.500%
Franklin	\$103,338,900	\$1,180,100	\$104,519,000	2.080%
Gibson	\$104,212,900	\$754,300	\$104,967,200	2.088%
Kossuth	\$158,679,100	\$1,506,900	\$160,186,000	3.188%
Liberty	\$138,618,200	\$849,500	\$139,467,700	2.775%
Manitowoc	\$87,982,500	\$446,300	\$88,428,800	1.759%
Manitowoc Rapids	\$191,878,400	\$6,384,600	\$198,263,000	3.946%
Maple Grove	\$66,598,600	\$306,200	\$66,904,800	1.331%
Meeme	\$106,228,000	\$1,512,700	\$107,740,700	2.144%
Mishicot	\$92,365,000	\$630,200	\$92,995,200	1.850%
Newton	\$208,716,500	\$2,823,900	\$211,540,400	4.209%
Rockland	\$81,002,800	\$2,153,700	\$83,156,500	1.655%
Schleswig	\$219,764,500	\$2,723,600	\$222,488,100	4.428%
Two Creeks	\$43,733,600	\$171,900	\$43,905,500	0.874%
Two Rivers	\$126,752,100	\$395,100	\$127,147,200	2.530%
Town Totals	\$2,113,914,900	\$25,749,100	\$2,139,664,000	42.576%
Villages:				
Cleveland	\$80,651,700	\$1,099,500	\$81,751,200	1.627%
Francis Creek	\$37,084,100	\$458,800	\$37,542,900	0.747%
Kellnersville	\$12,004,000	\$133,200	\$12,137,200	0.241%
Maribel	\$15,401,900	\$771,200	\$16,173,100	0.322%
Mishicot	\$80,292,700	\$1,880,100	\$82,172,800	1.635%
Reedsville	\$48,452,700	\$1,801,300	\$50,254,000	1.000%
St. Nazianz	\$37,153,400	\$1,430,000	\$38,583,400	0.768%
Valders	\$50,704,300	\$2,551,800	\$53,256,100	1.060%
Whitelaw	\$38,109,800	\$344,600	\$38,454,400	0.765%
Village Totals	\$399,854,600	\$10,470,500	\$410,325,100	8.165%
Cities:				
Kiel	\$203,639,200	\$8,694,500	\$212,333,700	4.225%
Manitowoc	\$1,714,981,300	\$74,872,200	\$1,789,853,500	35.613%
Two Rivers	\$463,233,500	\$10,578,800	\$473,812,300	9.428%
City Totals	\$2,381,854,000	\$94,145,500	\$2,475,999,500	49.266%
Total County	\$4,895,623,500	\$130,365,100	\$5,025,988,600	100.007%

T.I.D. District	Year	Base Value	Current Value	Increment	2015	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$201,100 *		V. Cleveland #01 1996	\$931,300	\$6,852,500	\$5,921,200
C. Kiel #02	1990	\$334,900	\$15,312,400	\$14,977,500	V. Francis Creek #2 2004	\$219,600	\$1,388,400	\$1,168,800
C. Kiel #04	2011	\$3,158,700	\$9,053,900	\$5,895,200	V. Kellnersville #1 2003	\$783,600	\$1,222,400	\$438,800
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,221,800	\$931,700
C. Manitowoc #08	1994	\$0	\$0	\$0	C. Two Rivers #3 1992	\$2,305,500	\$2,893,700	\$588,200
C. Manitowoc #09	1995	\$1,975,800	\$10,815,000	\$8,839,200	C. Two Rivers #4 1994	\$1,146,900	\$2,456,600	\$1,309,700
C. Manitowoc #10	1997	\$2,694,400	\$7,258,200	\$4,563,800	C. Two Rivers #5 1999	\$2,736,000	\$4,925,100	\$2,189,100
C. Manitowoc #11	1997	\$7,211,500	\$10,994,400	\$3,782,900	C. Two Rivers #6 2000	\$0	\$436,200	\$436,200
C. Manitowoc #12	1999	\$225,400	\$7,554,600	\$7,329,200	C. Two Rivers #7 2001	\$0	\$6,023,500	\$6,023,500
C. Manitowoc #13	2000	\$4,719,800	\$13,294,200	\$8,574,400	C. Two Rivers #8 2002	\$0	\$5,940,200	\$5,940,200
C. Manitowoc #14	2002	\$7,467,200	\$7,032,100 *		C. Two Rivers #9 2003	\$10,800	\$9,087,500	\$9,076,700
C. Manitowoc #15	2002	\$19,468,800	\$86,944,600	\$67,475,800	C. Two Rivers #9 2014	\$2,070,700	\$2,014,700 *	
C. Manitowoc #16	2003	\$23,530,400	\$36,812,400	\$13,282,000	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$8,242,000	\$8,049,800	2015 Table			

Schedule 5 - 2016

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

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

	2016							
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$131,759,600	\$1,996,424	\$133,756,024	2.597%				
Centerville	\$74,251,300	\$298,000	\$74,549,300	1.447%				
Cooperstown	\$100,845,300	\$246,300	\$101,091,600	1.963%				
Eaton	\$74,024,300	\$801,600	\$74,825,900	1.453%				
Franklin	\$102,422,700	\$1,338,200	\$103,760,900	2.014%				
Gibson	\$108,614,300	\$683,300	\$109,297,600	2.122%				
Kossuth	\$164,767,900	\$1,597,531	\$166,365,431	3.231%				
Liberty	\$136,594,100	\$793,300	\$137,387,400	2.667%				
Manitowoc	\$85,944,900	\$381,972	\$86,326,872	1.676%				
Manitowoc Rapids	\$194,890,800	\$6,427,100	\$201,317,900	3.909%				
Maple Grove	\$67,275,900	\$306,200	\$67,582,100	1.312%				
Meeme	\$111,212,500	\$1,342,148	\$112,554,648	2.185%				
Mishicot	\$90,275,700	\$471,100	\$90,746,800	1.762%				
Newton	\$224,451,700	\$2,934,206	\$227,385,906	4.414%				
Rockland	\$78,202,300	\$2,316,600	\$80,518,900	1.563%				
Schleswig	\$224,243,300	\$1,431,800	\$225,675,100	4.382%				
Two Creeks	\$46,023,000	\$162,300	\$46,185,300	0.897%				
Two Rivers	\$143,240,600	\$313,700	\$143,554,300	2.787%				
Town Totals	\$2,159,040,200	\$23,841,781	\$2,182,881,981	42.381%				
Villages:								
Cleveland	\$86,915,200	\$969,800	\$87,885,000	1.706%				
Francis Creek	\$38,666,800	\$576,696	\$39,243,496	0.762%				
Kellnersville	\$12,716,400	\$121,900	\$12,838,300	0.249%				
Maribel	\$17,012,100	\$659,800	\$17,671,900	0.343%				
Mishicot	\$79,823,000	\$1,721,700	\$81,544,700	1.583%				
Reedsville	\$46,611,400	\$1,263,475	\$47,874,875	0.929%				
St. Nazianz	\$35,768,400	\$1,678,774	\$37,447,174	0.727%				
Valders	\$51,776,200	\$2,823,200	\$54,599,400	1.060%				
Whitelaw	\$36,941,400	\$436,400	\$37,377,800	0.726%				
Village Totals	\$406,230,900	\$10,251,745	\$416,482,645	8.085%				
Cities:								
Kiel	\$188,287,100	\$7,542,400	\$195,829,500	3.802%				
Manitowoc	\$1,814,422,500	\$70,990,300	\$1,885,412,800	36.603%				
Two Rivers	\$460,641,700	\$9,818,600	\$470,460,300	9.134%				
City Totals	\$2,463,351,300	\$88,351,300	\$2,551,702,600	49.539%				
Total County	\$5,028,622,400	\$122,444,826	\$5,151,067,226	100.005%				
T.I.D. District	Year	Base Value	Current Value	Increment	2016	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$219,800	*	V. Cleveland #01 1996	\$931,300	\$7,074,600	\$6,143,300
C. Kiel #02	1990	\$334,900	\$15,916,100	\$15,581,200	V. Francis Creek #2 2004	\$219,600	\$1,577,400	\$1,357,800
C. Kiel #04	2011	\$3,697,100	\$13,427,700	\$9,730,600	V. Kellnersville #1 2003	\$783,600	\$1,229,700	\$446,100
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,070,200	\$780,100
C. Manitowoc #08	1994	\$0	\$0	\$0	C. Two Rivers #3 1992	\$2,305,500	\$2,969,600	\$664,100
C. Manitowoc #09	1995	\$1,975,800	\$11,662,200	\$9,686,400	C. Two Rivers #4 1994	\$1,146,900	\$2,995,300	\$1,848,400
C. Manitowoc #10	1997	\$2,694,400	\$7,187,700	\$4,493,300	C. Two Rivers #5 1999	\$2,736,000	\$5,662,000	\$2,926,000
C. Manitowoc #11	1997	\$7,211,500	\$10,683,600	\$3,472,100	C. Two Rivers #6 2000	\$0	\$505,300	\$505,300
C. Manitowoc #12	1999	\$225,400	\$7,479,000	\$7,253,600	C. Two Rivers #7 2001	\$0	\$6,086,600	\$6,086,600
C. Manitowoc #13	2000	\$4,719,800	\$11,781,300	\$7,061,500	C. Two Rivers #8 2002	\$0	\$6,040,400	\$6,040,400
C. Manitowoc #14	2002	\$7,467,200	\$7,067,200	*	C. Two Rivers #9 2003	\$10,800	\$9,025,800	\$9,015,000
C. Manitowoc #15	2002	\$19,468,800	\$86,164,600	\$66,695,800	C. Two Rivers #10 2014	\$2,070,700	\$4,104,800	\$2,034,100
C. Manitowoc #16	2003	\$23,530,400	\$36,937,200	\$13,406,800	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #17	2007	\$192,200	\$9,345,400	\$9,153,200				
C. Manitowoc #18	2015	\$13,492,300	\$13,122,300	*	2016 Table			

Schedule 5 - 2017

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

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

2017								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$147,430,900	\$1,880,300	\$149,311,200	2.927%				
Centerville	\$71,152,300	\$271,000	\$71,423,300	1.400%				
Cooperstown	\$109,051,200	\$233,800	\$109,285,000	2.143%				
Eaton	\$76,650,400	\$883,900	\$77,534,300	1.520%				
Franklin	\$106,055,900	\$1,239,200	\$107,295,100	2.104%				
Gibson	\$112,516,900	\$826,700	\$113,343,600	2.222%				
Kossuth	\$159,071,200	\$1,776,500	\$160,847,700	3.155%				
Liberty	\$136,884,400	\$719,900	\$137,604,300	2.698%				
Manitowoc	\$87,800,000	\$382,800	\$88,182,800	1.729%				
Manitowoc Rapids	\$192,534,100	\$7,402,500	\$199,936,600	3.921%				
Maple Grove	\$68,201,600	\$337,600	\$68,539,200	1.344%				
Meeme	\$116,664,500	\$1,340,000	\$118,004,500	2.314%				
Mishicot	\$94,045,500	\$484,600	\$94,530,100	1.853%				
Newton	\$228,499,800	\$2,813,600	\$231,313,400	4.535%				
Rockland	\$86,992,500	\$2,525,000	\$89,517,500	1.755%				
Schleswig	\$224,332,000	\$1,562,400	\$225,894,400	4.430%				
Two Creeks	\$45,787,100	\$161,400	\$45,948,500	0.901%				
Two Rivers	\$139,037,400	\$290,600	\$139,328,000	2.732%				
Town Totals	\$2,202,707,700	\$25,131,800	\$2,227,839,500	43.683%				
Villages:								
Cleveland	\$84,324,400	\$790,100	\$85,114,500	1.669%				
Francis Creek	\$38,047,900	\$515,800	\$38,563,700	0.756%				
Kellnersville	\$12,240,200	\$176,600	\$12,416,800	0.243%				
Maribel	\$16,753,300	\$552,800	\$17,306,100	0.339%				
Mishicot	\$82,958,300	\$1,594,400	\$84,552,700	1.658%				
Reedsville	\$50,148,800	\$1,441,900	\$51,590,700	1.011%				
St. Nazianz	\$34,292,500	\$1,697,700	\$35,990,200	0.706%				
Valders	\$49,042,900	\$2,746,600	\$51,789,500	1.015%				
Whitelaw	\$38,607,500	\$421,700	\$39,029,200	0.765%				
Village Totals	\$406,415,800	\$9,937,600	\$416,353,400	8.162%				
Cities:								
Kiel	\$209,636,100	\$8,989,100	\$218,625,200	4.286%				
Manitowoc	\$1,688,441,200	\$67,321,000	\$1,755,762,200	34.424%				
Two Rivers	\$471,832,700	\$10,082,200	\$481,914,900	9.449%				
City Totals	\$2,369,910,000	\$86,392,300	\$2,456,302,300	48.159%				
Total County	\$4,979,033,500	\$121,461,700	\$5,100,495,200	100.004%				
TID District	Year	Base Value	Current Value	Increment	2017	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$210,500 *		V. Cleveland #01 1996	\$931,300	\$7,682,200	\$6,750,900
C. Kiel #02	1990	\$334,900	\$15,806,400	\$15,471,500	V. Francis Creek #2 2004	\$219,600	\$1,583,800	\$1,364,200
C. Kiel #04	2011	\$3,697,100	\$17,553,200	\$13,856,100	V. Kellnersville #1 2003	\$783,600	\$1,303,100	\$519,500
C. Manitowoc #07	1989	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,315,900	\$1,025,800
C. Manitowoc #08	1994	\$0	\$0	\$0	C. Two Rivers #3 1992	\$2,305,500	\$2,797,300	\$491,800
C. Manitowoc #09	1995	\$1,975,800	\$11,828,800	\$9,853,000	C. Two Rivers #4 1994	\$1,146,900	\$2,916,400	\$1,769,500
C. Manitowoc #10	1997	\$2,694,400	\$7,220,800	\$4,526,400	C. Two Rivers #5 1999	\$2,736,000	\$5,832,400	\$3,096,400
C. Manitowoc #11	1997	\$7,211,500	\$10,432,400	\$3,220,900	C. Two Rivers #6 2000	\$0	\$503,900	\$503,900
C. Manitowoc #12	1999	\$225,400	\$8,167,100	\$7,941,700	C. Two Rivers #7 2001	\$0	\$6,040,100	\$6,040,100
C. Manitowoc #13	2000	\$4,719,800	\$11,627,300	\$6,907,500	C. Two Rivers #8 2002	\$0	\$6,020,900	\$6,020,900
C. Manitowoc #14	2002	\$7,467,200	\$6,868,900 *		C. Two Rivers #9 2003	\$10,800	\$8,984,800	\$8,974,000
C. Manitowoc #15	2002	\$19,468,800	\$83,179,200	\$63,710,400	C. Two Rivers #10 2014	\$2,070,700	\$4,191,100	\$2,120,400
C. Manitowoc #16	2003	\$23,530,400	\$36,357,500	\$12,827,100	C. Two Rivers #11 2016	\$860,400	\$1,461,400	\$601,000
C. Manitowoc #17	2007	\$192,200	\$9,106,200	\$8,914,000	* has a zero or negative value increment, no increment shown.			
C. Manitowoc #18	2015	\$13,492,300	\$12,759,700 *		2017 Table			

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

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

2018								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$150,272,700	\$1,824,500	\$152,097,200	2.927%				
Centerville	\$71,184,200	\$34,000	\$71,218,200	1.371%				
Cooperstown	\$111,986,100	\$64,400	\$112,050,500	2.156%				
Eaton	\$79,617,100	\$381,600	\$79,998,700	1.540%				
Franklin	\$109,031,200	\$112,900	\$109,144,100	2.100%				
Gibson	\$111,070,900	\$702,400	\$111,773,300	2.151%				
Kossuth	\$170,045,500	\$1,377,400	\$171,422,900	3.299%				
Liberty	\$141,870,900	\$359,600	\$142,230,500	2.737%				
Manitowoc	\$92,479,500	\$138,500	\$92,618,000	1.782%				
Manitowoc Rapids	\$203,339,900	\$453,300	\$203,793,200	3.922%				
Maple Grove	\$69,339,000	\$287,400	\$69,626,400	1.340%				
Meeme	\$122,302,200	\$1,500,100	\$123,802,300	2.383%				
Mishicot	\$95,785,700	\$190,300	\$95,976,000	1.847%				
Newton	\$239,254,300	\$1,874,200	\$241,128,500	4.640%				
Rockland	\$91,582,800	\$575,100	\$92,157,900	1.774%				
Schleswig	\$233,972,200	\$1,297,500	\$235,269,700	4.528%				
Two Creeks	\$45,648,500	\$81,400	\$45,729,900	0.880%				
Two Rivers	\$146,441,000	\$139,300	\$146,580,300	2.821%				
Town Totals	\$2,285,223,700	\$11,393,900	\$2,296,617,600	44.198%				
Villages:								
Cleveland	\$89,547,200	\$294,700	\$89,841,900	1.729%				
Francis Creek	\$39,547,100	\$193,000	\$39,740,100	0.765%				
Kellnersville	\$12,663,700	\$80,300	\$12,744,000	0.245%				
Maribel	\$16,935,500	\$166,100	\$17,101,600	0.329%				
Mishicot	\$1,452,800	\$603,200	\$2,056,000	0.040%				
Reedsville	\$48,741,300	\$440,500	\$49,181,800	0.946%				
St. Nazianz	\$35,162,300	\$583,900	\$35,746,200	0.688%				
Valders	\$51,939,100	\$2,520,500	\$54,459,600	1.048%				
Whitelaw	\$39,953,800	\$222,600	\$40,176,400	0.773%				
Village Totals	\$335,942,800	\$5,104,800	\$341,047,600	6.563%				
Cities:								
Kiel	\$236,473,500	\$7,850,300	\$244,323,800	4.702%				
Manitowoc	\$1,797,991,400	\$49,091,200	\$1,847,082,600	35.545%				
Two Rivers	\$460,446,300	\$6,781,100	\$467,227,400	8.992%				
City Totals	\$2,494,911,200	\$63,722,600	\$2,558,633,800	49.239%				
Total County	\$5,116,077,700	\$80,221,300	\$5,196,299,000	100.000%				
TID District	Year	Base Value	Current Value	Increment	2018	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$221,900 *		V. Cleveland #01 1996	\$931,300	\$7,732,000	\$6,800,700
C. Kiel #02 (Closed)	1990	\$0	\$0	\$0	V. Francis Creek #2 2004	\$219,600	\$1,360,800	\$1,141,200
C. Kiel #04	2011	\$3,697,100	\$23,017,700	\$19,320,600	V. Kellnersville #1 2003	\$783,600	\$1,241,100	\$457,500
C. Manitowoc #09	1995	\$1,975,800	\$8,275,400	\$6,299,600	V. Maribel #001 2017	\$1,012,800	\$925,200 *	
C. Manitowoc #10	1997	\$2,694,400	\$8,610,600	\$5,916,200	V. Valders #002 2017	\$3,330,200	\$3,303,700 *	
C. Manitowoc #11	1997	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,428,200	\$1,138,100
C. Manitowoc #12	1999	\$225,400	\$9,437,400	\$9,212,000	C. Two Rivers #3 1992	\$2,305,500	\$2,705,400	\$399,900
C. Manitowoc #13	2000	\$0	\$0	\$0	C. Two Rivers #4 1994	\$1,146,900	\$2,804,900	\$1,658,000
C. Manitowoc #14	2002	\$7,467,200	\$6,559,000 *		C. Two Rivers #5 1999	\$2,736,000	\$5,683,200	\$2,947,200
C. Manitowoc #15	2002	\$19,468,800	\$77,526,300	\$58,057,500	C. Two Rivers #6 2000	\$0	\$623,600	\$623,600
C. Manitowoc #16	2003	\$23,530,400	\$37,555,900	\$14,025,500	C. Two Rivers #7 2001	\$0	\$5,817,500	\$5,817,500
C. Manitowoc #17	2007	\$192,200	\$10,028,500	\$9,836,300	C. Two Rivers #8 2002	\$0	\$6,349,100	\$6,349,100
C. Manitowoc #18	2015	\$13,492,300	\$11,959,000 *		C. Two Rivers #9 2003	\$10,800	\$8,966,600	\$8,955,800
C. Manitowoc #19	2017	\$51,366,800	\$52,203,300	\$836,500	C. Two Rivers #10 2014	\$2,070,700	\$4,082,100	\$2,011,400
C. Manitowoc #		\$0	\$0	\$0	C. Two Rivers #11 2016	\$860,400	\$1,115,100	\$254,700

* has a zero or negative value increment, no increment shown.

2018 Table

Schedule 5 - 2019

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

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

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

Schedule 5 - 2020

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2020
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2020 - Copy of Full Report Available From Manitowoc County Clerks Office

	2020			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$163,070,900	\$2,276,700	\$165,347,600	2.749%
Centerville	\$79,720,500	\$44,600	\$79,765,100	1.326%
Cooperstown	\$129,391,200	\$135,900	\$129,527,100	2.153%
Eaton	\$87,684,900	\$314,000	\$87,998,900	1.463%
Franklin	\$126,059,400	\$108,900	\$126,168,300	2.098%
Gibson	\$132,186,900	\$1,459,600	\$133,646,500	2.222%
Kossuth	\$189,671,100	\$1,250,100	\$190,921,200	3.174%
Liberty	\$157,985,500	\$281,800	\$158,267,300	2.631%
Manitowoc	\$101,595,900	\$139,800	\$101,735,700	1.691%
Manitowoc Rapids	\$233,310,800	\$179,000	\$233,489,800	3.882%
Maple Grove	\$83,491,800	\$237,300	\$83,729,100	1.392%
Meeme	\$139,318,500	\$1,651,200	\$140,969,700	2.344%
Mishicot	\$104,160,000	\$199,000	\$104,359,000	1.735%
Newton	\$262,731,900	\$2,271,100	\$265,003,000	4.406%
Rockland	\$103,125,600	\$436,500	\$103,562,100	1.722%
Schleswig	\$250,855,500	\$1,431,300	\$252,286,800	4.194%
Two Creeks	\$45,587,800	\$216,700	\$45,804,500	0.762%
Two Rivers	\$166,245,200	\$290,800	\$166,536,000	2.769%
Town Totals	\$2,556,193,400	\$12,924,300	\$2,569,117,700	42.712%
Villages:				
Cleveland	\$105,716,700	\$726,800	\$106,443,500	1.770%
Francis Creek	\$44,705,900	\$363,000	\$45,068,900	0.749%
Kellnersville	\$15,158,900	\$66,900	\$15,225,800	0.253%
Maribel	\$20,603,100	\$1,004,900	\$21,608,000	0.359%
Mishicot	\$87,414,300	\$439,000	\$87,853,300	1.461%
Reedsville	\$51,572,100	\$340,900	\$51,913,000	0.863%
St. Nazianz	\$39,862,100	\$664,400	\$40,526,500	0.674%
Valders	\$57,412,100	\$1,774,100	\$59,186,200	0.984%
Whitelaw	\$41,694,800	\$185,900	\$41,880,700	0.696%
Village Totals	\$464,140,000	\$5,565,900	\$469,705,900	7.809%
Cities:				
Kiel	\$289,164,000	\$9,800,300	\$298,964,300	4.970%
Manitowoc	\$2,074,784,500	\$56,812,400	\$2,131,596,900	35.438%
Two Rivers	\$539,385,500	\$6,247,900	\$545,633,400	9.071%
City Totals	\$2,903,334,000	\$72,860,600	\$2,976,194,600	49.479%
Total County	\$5,923,667,400	\$91,350,800	\$6,015,018,200	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2020	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$242,500 *		V. Cleveland #01 1996	\$0	\$0	\$0
C. Kiel #02 (Closed)	1990	\$0	\$0	\$0	V. Francis Creek #2 2004	\$219,600	\$1,564,400	\$1,344,800
C. Kiel #04	2011	\$3,697,100	\$32,751,700	\$29,054,600	V. Kellnersville #1 2003	\$783,600	\$1,397,200	\$613,600
C. Manitowoc #09	1955	\$1,975,800	\$16,594,200	\$14,618,400	V. Maribel #001 2017	\$1,247,400	\$4,027,100	\$2,779,700
C. Manitowoc #10	1997	\$2,694,400	\$8,610,600	\$5,916,200	V. Valders #002 2017	\$3,330,200	\$3,836,900	\$506,700
C. Manitowoc #11	1997	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,792,800	\$1,502,700
C. Manitowoc #12	1999	\$61,500	\$7,597,700	\$7,536,200	C. Two Rivers #3 1992	\$2,305,500	\$2,797,600	\$492,100
C. Manitowoc #13	2000	\$0	\$0	\$0	C. Two Rivers #4 1994	\$1,146,900	\$2,958,000	\$1,811,100
C. Manitowoc #16	2003	\$23,530,300	\$38,507,100	\$14,976,800	C. Two Rivers #6 2000	\$0	\$916,000	\$916,000
C. Manitowoc #17	2007	\$192,200	\$10,505,500	\$10,313,300	C. Two Rivers #7 2001	\$0	\$6,156,900	\$6,156,900
C. Manitowoc #18	2015	\$13,492,300	\$19,028,200	\$5,535,900	C. Two Rivers #8 2002	\$0	\$7,444,100	\$7,444,100
C. Manitowoc #19	2017	\$58,414,600	\$67,277,600	\$8,863,000	C. Two Rivers #9 2003	\$10,800	\$9,387,000	\$9,376,200
C. Manitowoc #20	2018	\$21,640,000	\$37,396,900	\$15,756,900	C. Two Rivers #10 2014	\$2,070,700	\$2,185,000	\$114,300
C. Manitowoc #21	2018	\$22,730,400	\$30,364,900	\$7,634,500	C. Two Rivers #11 2016	\$ 860,400	\$ 1,999,500	\$ 1,139,100

Schedule 5 - 2021

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2021
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2020 - Copy of Full Report Available From Manitowoc County Clerks Office

	2021			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$177,135,900	\$2,883,400	\$180,019,300	2.819%
Centerville	\$85,743,300	\$50,000	\$85,793,300	1.344%
Cooperstown	\$139,541,700	\$309,200	\$139,850,900	2.190%
Eaton	\$91,097,100	\$370,400	\$91,467,500	1.433%
Franklin	\$130,087,400	\$112,500	\$130,199,900	2.039%
Gibson	\$141,539,000	\$1,354,900	\$142,893,900	2.238%
Kossuth	\$205,438,200	\$1,064,300	\$206,502,500	3.234%
Liberty	\$167,824,300	\$251,900	\$168,076,200	2.632%
Manitowoc	\$107,650,900	\$139,200	\$107,790,100	1.688%
Manitowoc Rapids	\$251,981,700	\$219,900	\$252,201,600	3.950%
Maple Grove	\$87,362,700	\$206,500	\$87,569,200	1.371%
Meeme	\$149,529,500	\$1,772,000	\$151,301,500	2.370%
Mishicot	\$111,398,000	\$206,700	\$111,604,700	1.748%
Newton	\$268,614,700	\$2,089,300	\$270,704,000	4.240%
Rockland	\$106,265,400	\$486,100	\$106,751,500	1.672%
Schleswig	\$271,747,200	\$1,350,300	\$273,097,500	4.277%
Two Creeks	\$46,693,200	\$60,300	\$46,753,500	0.732%
Two Rivers	\$173,575,100	\$299,000	\$173,874,100	2.723%
Town Totals	\$2,713,225,300	\$13,225,900	\$2,726,451,200	42.701%
Villages:				
Cleveland	\$107,807,300	\$289,600	\$108,096,900	1.693%
Francis Creek	\$46,756,700	\$447,500	\$47,204,200	0.739%
Kellnersville	\$15,559,600	\$64,500	\$15,624,100	0.245%
Maribel	\$21,862,000	\$1,022,700	\$22,884,700	0.358%
Mishicot	\$93,705,500	\$548,700	\$94,254,200	1.476%
Reedsville	\$53,608,900	\$261,700	\$53,870,600	0.844%
St. Nazianz	\$41,012,400	\$617,100	\$41,629,500	0.652%
Valders	\$62,176,900	\$1,669,800	\$63,846,700	1.000%
Whitelaw	\$44,142,100	\$177,000	\$44,319,100	0.694%
Village Totals	\$486,631,400	\$5,098,600	\$491,730,000	7.701%
Cities:				
Kiel	\$307,566,300	\$9,450,200	\$317,016,500	4.965%
Manitowoc	\$2,206,558,800	\$54,480,000	\$2,261,038,800	35.411%
Two Rivers	\$581,110,400	\$7,706,800	\$588,817,200	9.222%
City Totals	\$3,095,235,500	\$71,637,000	\$3,166,872,500	49.598%
Total County	\$6,295,092,200	\$89,961,500	\$6,385,053,700	100.000%

TID District	Year	Base Value	Current Value	Increment	2021	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$516,300	\$266,400	V. Cleveland #01 1996	\$0	\$0	\$0
C. Kiel #02 (Closed)	1990	\$0	\$0	\$0	V. Francis Creek #2 2004	\$219,600	\$1,564,400	\$1,344,800
C. Kiel #04	2011	\$3,697,100	\$30,071,700	\$26,374,600	V. Kellnersville #1 2003	\$783,600	\$1,397,200	\$613,600
C. Manitowoc #09	1955	\$0	\$0	\$0	V. Maribel #001 2017	\$1,247,400	\$4,027,100	\$2,779,700
C. Manitowoc #10	1997	\$2,694,400	\$8,610,600	\$5,916,200	V. Valders #002 2017	\$3,330,200	\$3,836,900	\$506,700
C. Manitowoc #11	1997	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$3,792,800	\$1,502,700
C. Manitowoc #12	1999	\$61,500	\$7,597,700	\$7,536,200	C. Two Rivers #4 1994	\$1,146,900	\$3,273,300	\$2,126,400
C. Manitowoc #13	2000	\$0	\$0	\$0	C. Two Rivers #6 2000	\$0	\$980,800	\$980,800
C. Manitowoc #16	2003	\$23,530,300	\$41,642,800	\$18,112,500	C. Two Rivers #7 2001	\$0	\$4,415,600	\$4,415,600
C. Manitowoc #17	2007	\$192,200	\$10,996,000	\$10,803,800	C. Two Rivers #8 2002	\$0	\$8,132,000	\$8,132,000
C. Manitowoc #18	2015	\$13,492,300	\$22,688,700	\$9,196,400	C. Two Rivers #9 2003	\$10,800	\$9,455,200	\$9,444,400
C. Manitowoc #19	2017	\$58,414,600	\$72,545,000	\$14,130,400	C. Two Rivers #10 2014	\$2,070,700	\$2,297,800	\$227,100
C. Manitowoc #20	2018	\$21,640,000	\$48,413,000	\$26,773,000	C. Two Rivers #11 2016	\$ 860,400	\$ 2,010,100	\$ 1,149,700
C. Manitowoc #21	2018	\$22,730,400	\$32,105,000	\$9,374,600	C. Two Rivers #12 2018	\$380,900	\$4,696,100	\$375,000

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2012)

Direct and Overlapping Governments

For 2012 Levy Collected in 2013

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

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

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

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

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2013)

Direct and Overlapping Governments

For 2013 Levy Collected in 2014

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

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

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

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

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

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2014)
Direct and Overlapping Governments
For 2014 Levy Collected in 2015

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

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

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

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

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2015)

Direct and Overlapping Governments

For 2015 Levy Collected in 2016

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

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

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

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

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in

the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate

per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the

approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

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

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

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2016)
Direct and Overlapping Governments
For 2016 Levy Collected in 2017

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

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

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

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

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2017)

Direct and Overlapping Governments

For 2017 Levy Collected in 2018

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Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	12.28	6.73	3.24	0.91	0.00	(A)	23.16
	Valders	7.94	6.73	3.24	0.91	0.00	(A)	18.81
	Valders 1	7.94	6.73	3.24	0.91	0.00	(A)	21.81
Centerville	Kiel	7.14	5.79	3.40	0.78	0.00	(A)	17.12
	Manitowoc	5.85	5.79	3.40	0.78	0.00	(A)	15.83
	Sheboygan	7.77	5.79	3.40	0.78	0.00	(A)	17.75
Cooperstown	Denmark	7.46	6.51	2.82	0.90	0.00	(A)	17.68
	Mishicot	6.96	6.51	2.82	0.88	0.00	(A)	17.17
	Reedsville	12.07	6.51	2.82	0.88	0.00	(A)	22.28
Eaton	Chilton	8.81	6.27	2.97	1.12	0.00	(A)	19.17
	Kiel	7.70	6.27	2.97	0.85	0.00	(A)	17.79
	Valders	7.41	6.27	2.97	0.85	0.00	(A)	17.50
Franklin	Reedsville Fire Dist 1,2,3	10.86	6.25	0.00	0.85	0.00	(A)	17.95
	Reedsville Fire Dist 4	10.86	6.25	0.00	0.85	0.00	(A)	17.95
Gibson	Mishicot Fire Dist 1	6.62	6.20	3.02	0.84	0.00	(A)	16.68
	Mishicot Fire Dist 2	6.62	6.20	3.02	0.84	0.00	(A)	16.68
	Mishicot Fire Dist 3	6.62	6.20	3.02	0.84	0.00	(A)	16.68
	Denmark Fire Dist 2	7.10	6.20	3.02	0.86	0.00	(A)	17.17
	Denmark Fire Dist 3	7.10	6.20	3.02	0.86	0.00	(A)	17.17
Kossuth	Manitowoc	5.92	5.80	1.62	0.79	0.00	(A)	14.13
	Mishicot	6.12	5.80	1.62	0.79	0.00	(A)	14.33
	Reedsville	10.68	5.80	1.62	0.79	0.00	(A)	18.89
Liberty	Kiel	7.34	6.05	2.70	0.82	0.00	(A)	16.90
	Valders	7.05	6.05	2.70	0.82	0.00	(A)	16.62
	Valders Sanit Dis 1	7.05	6.05	2.70	0.82	0.00	(A)	17.52
Manitowoc	Manty/Rockwood Fire Dept	6.50	6.19	1.99	0.84	0.00	(A)	15.52
	Manty/Silv San & Fire	6.50	6.19	1.99	0.84	0.00	(A)	15.52
	Mantisil fire dept	6.50	6.19	1.99	0.84	0.00	(A)	15.52
Mtwc Rapids	Manty Branch Rockwo Silv FD	6.19	5.98	2.28	0.81	0.00	(A)	15.26
	Vald/Bench/Silv FD	7.24	5.98	2.28	0.81	0.00	(A)	16.31
Maple Grove	Brillion/FD Wayside	7.26	6.05	2.96	1.08	0.00	(A)	17.36
	Reedsville/FD Wayside	10.66	6.05	2.96	0.82	0.00	(A)	20.49
	Brillion/FD Brillion	7.26	6.05	2.96	1.08	0.00	(A)	17.36
	Reedsville/FD Brillion	10.66	6.05	2.96	0.82	0.00	(A)	20.49
	Reedsville/FD Reedsv	10.66	6.05	2.96	0.82	0.00	(A)	20.49
Meeme	Howards Grove	7.89	6.33	2.76	0.86	0.00	(A)	17.83
	Kiel	7.94	6.33	2.76	0.86	0.00	(A)	17.88
	Kiel/Liberty San Dist. #1	7.94	6.33	2.76	0.86	0.00	(A)	18.82
Mishicot	Mishicot	6.61	6.29	2.43	0.85	0.00	(A)	16.18
Newton	Manitowoc	6.52	6.16	1.91	0.83	0.00	(A)	15.42
	Manty Sanit Dist 1	6.52	6.16	1.91	0.83	0.00	(A)	15.42
	Valders	7.60	6.16	1.91	0.83	0.00	(A)	16.50
	Valders Sanit Dist 1	7.60	6.16	1.91	0.83	0.00	(A)	17.26
Rockland	Reedsville	11.89	6.62	4.03	0.90	0.00	(A)	23.44
	Valders	7.61	6.62	4.03	0.90	0.00	(A)	19.16
	Brillion	8.17	6.62	4.03	1.18	0.00	(A)	20.01
Schleswig	Kiel	7.46	6.04	1.52	0.82	0.00	(A)	15.84
	Kiel Sanit Dist 1	7.46	6.04	1.52	0.82	0.00	(A)	16.40
	Kiel Sanit Dist 2	7.46	6.04	1.52	0.82	0.00	(A)	17.16
Two Creeks	Kewaunee	7.87	5.98	0.00	0.81	0.00	(A)	14.67
	Mishicot	6.48	5.98	0.00	0.81	0.00	(A)	13.28
Two Rivers	Manty & Sanit Dist 1	6.05	5.81	1.86	0.79	0.00	(A)	14.49
	Mishk&SanitDist 2	6.02	5.81	1.86	0.79	0.00	(A)	14.47
	Two Rivers & Sanit Dis 1	7.36	5.81	1.86	0.79	0.00	(A)	15.81
Villages								
Cleveland	Sheboygan	7.86	5.78	6.85	0.80	0.00	(A)	21.28
Francis Creek	Mishicot	6.34	5.85	4.52	0.81	0.00	(A)	17.52
Kellnersville	Reedsville	10.30	5.77	3.23	0.80	0.00	(A)	20.10
Maribel	Denmark	6.82	5.81	1.78	0.82	0.00	(A)	15.23
Mishicot	Mishicot	6.65	6.17	6.98	0.85	0.00	(A)	20.66
Reedsville	Reedsville	11.30	6.37	11.94	0.88	0.00	(A)	30.49
St. Nazianz	Valders	6.61	5.63	7.27	0.78	0.00	(A)	20.29
Valders	Valders	6.65	5.61	6.40	0.78	0.00	(A)	19.42
Whitelaw	Valders	7.50	6.23	3.86	0.86	0.00	(A)	18.45
Cities								
Kiel	Kiel / Millpond	8.52	6.17	5.35	0.90	0.00	(A)	21.19
	Kiel	8.52	6.17	5.35	0.90	0.00	(A)	20.95
Two Rivers	Two Rivers Library & TIF	9.57	5.70	10.78	0.84	0.00	(1.85)	25.04
	Manty Library & TIF	8.23	5.70	10.78	0.84	0.00	(1.85)	23.70
Manitowoc	Manitowoc	7.50	5.23	8.15	0.77	0.00	(1.48)	20.17

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

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

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

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

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

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

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

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

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

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MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2020)

Direct and Overlapping Governments

For 2020 Levy Collected in 2021

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Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	10.92	6.42	3.72		0.91	0.00	21.97
	Valders	8.02	6.42	3.72		0.91	0.00	19.06
	Valders 1	8.02	6.42	3.72	4.36	0.91	0.00	23.42
Centerville	Kiel	7.93	5.72	3.41		0.81	0.00	17.86
	Manitowoc	6.55	5.72	3.41		0.81	0.00	16.48
	Sheboygan	7.45	5.72	3.41		0.81	0.00	17.38
Cooperstown	Denmark	8.46	6.74	2.91		0.95	0.00	19.05
	Mishicot	8.60	6.74	2.91		0.95	0.00	19.20
	Reedsville	11.67	6.74	2.91		0.95	0.00	22.26
Eaton	Chilton	10.22	6.19	3.94		1.12	0.00	21.47
	Kiel	8.53	6.19	3.94		1.12	0.00	19.78
	Valders	7.81	6.19	3.94		1.12	0.00	19.06
Franklin	Reedsville	10.68	6.58	0.00		0.93	0.00	18.19
Gibson	Mishicot	8.24	6.38	3.00		0.90	0.00	18.51
	Denmark	8.10	6.38	3.00		0.92	0.00	18.40
Kossuth	Manitowoc	7.05	6.06	1.62		0.85	0.00	15.59
	Mishicot	7.80	6.06	1.62		0.85	0.00	16.33
	Reedsville	10.56	6.06	1.62		0.85	0.00	19.09
Liberty	Kiel	8.52	6.18	2.96		0.87	0.00	18.54
	Valders	7.81	6.18	2.96		0.87	0.00	17.82
	Valders Sanit Dis 1	7.81	6.18	2.96	1.11	0.87	0.00	18.93
	Manitowoc	7.44	6.33	1.98		0.89	0.00	16.65
Mtwe Rapids	Manitowoc	7.50	6.40	2.74		0.90	0.00	17.53
	Valders	8.30	6.40	2.74		0.90	0.00	18.34
Maple Grove	Brillion	8.84	6.56	2.98		1.19	0.00	19.57
	Reedsville	10.89	6.56	2.98		0.93	0.00	21.36
Meeme	Howards Grove	8.14	6.11	2.62		0.86	0.00	17.74
	Kiel	8.45	6.11	2.62		0.86	0.00	18.04
	Kiel/Liberty San Dist. #1	8.45	6.11	2.62	1.10	0.86	0.00	19.14
	Mishicot	7.71	6.05	3.42		0.85	0.00	18.03
Newton	Manitowoc	7.30	6.23	1.92		0.88	0.00	16.33
	Valders	8.08	6.23	1.92		0.88	0.00	17.11
	Valders Sanit Dist 1	8.08	6.23	1.92	0.73	0.88	0.00	17.83
	Reedsville	9.82	5.88	3.61		0.83	0.00	20.14
Schleswig	Valders	7.15	5.88	3.61		0.83	0.00	17.48
	Brillion	7.98	5.88	3.61		1.06	0.00	18.54
	Kiel	8.11	5.93	1.51		0.84	0.00	16.40
	Kiel Sanit Dist 1	8.11	5.93	1.51	0.31	0.84	0.00	16.71
	Kiel Sanit Dist 2	8.11	5.93	1.51	1.24	0.84	0.00	17.64
	Kiel Millpond	8.11	5.93	1.51	0.22	0.84	0.00	16.63
	Kiel San Dist 1/Millpond	8.11	5.93	1.51	0.31	0.84	0.00	16.93
	Kiel San Dist 2/Millpond	8.11	5.93	1.51	1.24	0.84	0.00	17.86
Two Creeks	Kewaunee	8.12	5.36	0.00		0.76	0.00	14.23
	Mishicot	6.62	5.36	0.00		0.76	0.00	12.73
Two Rivers	Manitowoc	7.04	6.14	1.87		0.87	0.00	15.92
	Mishicot	7.79	6.14	1.87		0.87	0.00	16.67
	Two Rivers	7.73	6.14	1.87		0.87	0.00	16.61
Villages								
Cleveland	Sheboygan	7.89	5.99	7.07		0.86	0.00	21.81
Francis Creek	Mishicot	7.75	5.90	4.32		0.85	0.00	18.82
Kellnersville	Reedsville	10.35	6.22	3.43		0.89	0.00	20.89
Maribel	Denmark	7.49	5.74	4.13		0.84	0.00	18.21
Mishicot	Mishicot	7.46	5.77	5.81		0.83	0.00	19.87
Reedsville	Reedsville	9.49	5.91	12.18		0.85	0.00	28.43
St. Nazianz	Valders	7.60	5.91	7.92		0.85	0.00	22.27
Valders	Valders	7.65	5.98	6.67		0.86	0.00	21.16
Whitelaw	Valders	7.47	5.84	4.20		0.84	0.00	18.35
Cities								
Kiel	Kiel / Millpond	8.28	5.44	5.06	0.22	0.83	0.00	19.82
	Kiel	8.28	5.44	5.06		0.84	0.00	19.61
Two Rivers	Two Rivers Library & TIF	9.10	5.51	10.72		0.82	0.00	24.45
	Manty Library & TIF	8.46	5.51	10.72		0.82	0.00	23.81
Manitowoc	Manitowoc	7.89	5.35	8.47		0.80	0.00	21.14

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MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2021)
Direct and Overlapping Governments
For 2021 Levy Collected in 2022

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Towns	Tax District	School	County	Local	(1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	8.40	4.81	2.73		0.67	0.00	(A)	16.61
	Valders	5.98	4.81	2.73		0.67	0.00	(A)	14.19
	Valders 1	8.40	4.81	2.73	4.36	0.67	0.00	(A)	20.96
Centerville	Kiel	8.00	5.75	3.38		0.80	0.00	(A)	17.94
	Manitowoc	6.66	5.75	3.38		0.80	0.00	(A)	16.59
	Sheboygan	7.24	5.75	3.38		0.80	0.00	(A)	17.18
Cooperstown	Denmark	9.19	6.85	3.31		0.97	0.00	(A)	20.32
	Mishicot	8.72	6.85	3.31		0.97	0.00	(A)	19.85
	Reedsville	12.34	6.85	3.31		0.97	0.00	(A)	23.47
Eaton	Chilton	7.05	6.04	4.21		1.05	0.00	(A)	18.34
	Kiel	8.28	6.04	4.21		1.05	0.00	(A)	19.58
	Valders	7.46	6.04	4.21		1.05	0.00	(A)	18.76
Franklin	Reedsville	10.79	6.37	0.00		0.89	0.00	(A)	18.05
Gibson	Mishicot	6.74	5.25	2.44		0.73	0.00	(A)	15.17
	Denmark	6.93	5.25	2.44		0.73	0.00	(A)	15.36
Kossuth	Manitowoc	7.20	6.17	1.80		0.86	0.00	(A)	16.02
	Mishicot	7.89	6.17	1.80		0.86	0.00	(A)	16.72
	Reedsville	11.16	6.17	1.80		0.86	0.00	(A)	19.99
Liberty	Kiel	8.43	6.11	2.47		0.85	0.00	(A)	17.86
	Valders	7.60	6.11	2.47		0.85	0.00	(A)	17.03
	Valders Sanit Dis 1	7.60	6.11	2.47	1.18	0.85	0.00	(A)	18.21
Manitowoc	Manitowoc	7.46	6.35	2.00		0.89	0.00	(A)	16.69
Mtwc Rapids	Manitowoc	4.63	6.49	2.74		0.90	0.00	(A)	14.76
	Valders	8.27	6.49	2.74		0.90	0.00	(A)	18.40
Maple Grove	Brillion	7.29	5.35	2.46		0.93	0.00	(A)	16.02
	Reedsville	9.22	5.35	2.46		0.93	0.00	(A)	17.96
Meeme	Howards Grove	8.54	6.15	2.62		0.86	0.00	(A)	18.16
	Kiel	5.47	6.15	2.62		0.86	0.00	(A)	15.10
	Kiel/Liberty San Dist. #1	8.47	6.15	2.62	1.19	0.86	0.00	(A)	19.29
Mishicot	Mishicot	7.71	6.08	3.44		0.85	0.00	(A)	18.07
Newton	Manitowoc	7.00	6.01	1.93		0.84	0.00	(A)	15.78
	Valders	7.59	6.01	1.93		0.84	0.00	(A)	16.37
	Valders Sanit Dist 1	7.59	6.01	1.93	0.72	0.84	0.00	(A)	17.09
Rockland	Reedsville	9.87	5.69	3.59		0.82	0.00	(A)	19.97
	Valders	6.77	5.69	3.59		0.82	0.00	(A)	16.88
	Brillion	7.79	5.69	3.59		1.03	0.00	(A)	18.10
Schleswig	Kiel	8.28	6.04	1.52		0.87	0.00	(A)	16.71
	Kiel Sanit Dist 1	8.28	6.04	1.52	0.84	0.87	0.00	(A)	17.55
	Kiel Sanit Dist 2	8.28	6.04	1.52	1.24	0.87	0.00	(A)	17.95
	Kiel Millpond	8.28	6.04	1.52	0.27	0.87	0.00	(A)	16.98
	Kiel San Dist 1/Millpond	8.28	6.04	1.52	0.84	0.87	0.00	(A)	17.82
	Kiel San Dist 2/Millpond	8.28	6.04	1.52	0.84	0.87	0.00	(A)	17.82
Two Creeks	Kewaunee	7.79	5.13	0.00		0.72	0.00	(A)	13.64
	Mishicot	6.28	5.13	0.00		0.72	0.00	(A)	12.13
Two Rivers	Manitowoc	6.94	6.07	1.87		0.85	0.00	(A)	15.72
	Mishicot	7.63	6.07	1.87		0.85	0.00	(A)	16.41
	Two Rivers	8.12	6.07	1.87		8.50	0.00	(A)	24.56
Villages									
Cleveland	Sheboygan	6.43	5.10	6.30		0.73	0.00	(A)	18.56
Francis Creek	Mishicot	7.44	5.69	5.19		0.81	0.00	(A)	19.13
Kellnersville	Reedsville	8.56	4.90	2.78		0.70	0.00	(A)	16.94
Maribel	Denmark	8.05	5.73	4.17		0.83	0.00	(A)	18.79
Mishicot	Mishicot	7.52	5.78	5.74		0.83	0.00	(A)	19.87
Reedsville	Reedsville	8.76	5.11	10.78		0.73	0.00	(A)	25.38
St. Nazianz	Valders	7.15	5.64	8.27		0.81	0.00	(A)	21.87
Valders	Valders	7.56	5.93	6.71		0.85	0.00	(A)	21.05
Whitlaw	Valders	7.38	5.79	4.19		0.83	0.00	(A)	18.18
Cities									
Kiel	Kiel / Millpond	8.27	5.45	5.30	0.26	0.82	0.00	(A)	20.10
	Kiel	8.27	5.42	5.30		0.82	0.00	(A)	19.82
Two Rivers	Two Rivers Library & TIF	9.79	5.56	10.92		0.84	0.00	(1.62)	25.49
	Manty Library & TIF	8.61	5.56	10.92		0.84	0.00	(1.62)	24.31
Manitowoc	Manitowoc	8.13	5.31	8.39		0.81	0.00	(1.33)	21.29

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

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

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

Schedule 7

MANITOWOC COUNTY, WISCONSIN

Top Ten Property Tax Payers

2020 Levy for 2021 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Sargento Cheese Co	\$23,665,400.00	\$22,291,000.00	\$436,832.31	0.36%
2	ARHC Amtrvwi01 LLC	\$16,893,000.00	\$15,652,500.00	\$373,070.70	0.31%
3	Holy Family Memorial, In	\$14,254,170.00	\$13,700,100.00	\$291,709.35	0.24%
4	Alliance Laundry Systems	\$12,704,640.00	\$12,210,800.00	\$259,936.96	0.21%
5	ARCP MT Manitowoc WI LLC	\$11,417,200.00	\$10,973,400.00	\$233,473.71	0.19%
6	Lakeside Foods Inc	\$11,409,700.00	\$10,966,200.00	\$233,264.91	0.19%
7	Manitowoc Lake Breeze Apartments LLC	\$10,113,110.00	\$9,720,000.00	\$206,946.94	0.17%
8	Eggers Division LLC	\$9,075,500.00	\$8,409,100.00	\$205,791.66	0.17%
9	Country Visions Coop	\$11,469,400.00	\$10,161,400.00	\$205,691.99	0.17%
10	Manitowoc Partners an Arkansas Gen	\$9,884,210.00	\$9,500,000.00	\$202,261.73	0.17%
	All Other	\$5,884,113,870.00	\$5,420,662,114.00	\$118,379,086.25	97.81%
	Totals	\$6,015,000,200.00	\$5,544,246,614.00	\$121,028,066.51	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2020 for budget and collection during 2020.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

2010 Levy for 2011 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	PMZ-Two rivers LLC (Aurora)	\$18,424,500.00	\$15,652,500.00	\$377,953.63	0.52%
2	FH Resort Limited	\$17,846,800.00	\$15,164,300.00	\$353,083.48	0.51%
3	Holy Family Memorial	\$14,324,100.00	\$13,700,100.00	\$280,646.56	0.37%
4	Dewey Properties LLC	\$13,748,900.00	\$13,149,900.00	\$269,266.86	0.23%
5	Sargento Cheese Co	\$14,115,000.00	\$12,414,800.00	\$259,077.13	0.24%
6	Manitowoc Cranes Inc	\$12,943,900.00	\$12,380,100.00	\$253,494.32	0.19%
7	Partners An Arkansas Gen Manitowoc	\$11,255,800.00	\$10,765,500.00	\$220,838.61	0.18%
8	Aurora Medical Group	\$10,519,800.00	\$9,923,200.00	\$211,882.00	0.17%
9	Eggers Industries Inc	\$8,749,600.00	\$7,439,000.00	\$198,537.00	0.17%
10	Menard Inc Corporate Acc	\$9,127,400.00	\$8,729,800.00	\$178,810.56	0.16%
	All Other	\$511,780,927,300.00	\$4,862,802,801.00	\$109,066,798.51	90.12%
	Totals	\$511,911,983,100.00	\$4,982,122,001.00	\$111,670,388.66	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2008 for budget and collection during 2009.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

Schedule 8

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

	Total Levies All Districts *										County Only		
Budget Year	Total Tax Levy *	Municipality Collections	Returned to County for Collections	Collections Before Annual Tax Sale Date	Amount of Annual Tax Sale **	Percentage Uncollected As of Tax Sale Date	Collections in Subsequent Years	****		County Tax Levy	Total Tax Collections ***	Ratio of Total Tax Collections to County Levy	
								Total Collections to Date					
								***** Amount	Percentage of Total Levy*				
1990	\$50,827,782	\$41,921,372	\$8,906,410	\$7,251,378	\$1,655,032	3.26%	*****	*****	*****	\$10,124,148	\$9,794,490	96.74%	
1991	\$52,154,567	\$44,217,744	\$7,936,823	\$6,137,093	\$1,799,730	3.45%	*****	*****	*****	\$11,231,595	\$10,844,019	96.55%	
1992	\$57,179,307	\$46,205,343	\$10,973,964	\$9,337,018	\$1,636,946	2.86%	*****	*****	*****	\$12,718,272	\$12,354,170	97.14%	
1993	\$58,970,042	\$49,241,052	\$9,728,990	\$8,114,272	\$1,614,718	2.74%	*****	*****	*****	\$13,330,210	\$12,964,962	97.26%	
1994	\$61,555,791	\$53,036,748	\$8,519,043	\$6,981,279	\$1,537,764	2.50%	*****	*****	*****	\$13,469,913	\$13,133,165	97.50%	
1995	\$66,945,044	\$50,487,228	\$16,457,816	\$14,701,932	\$1,755,884	2.62%	*****	*****	*****	\$12,813,864	\$12,478,140	97.38%	
1996	\$66,331,654	\$40,852,790	\$25,478,864	\$23,778,243	\$1,700,621	2.56%	*****	*****	*****	\$13,346,657	\$13,008,209	97.44%	
1997	\$61,626,083	\$37,290,512	\$24,335,571	\$22,836,554	\$1,499,017	2.43%	*****	*****	*****	\$13,747,057	\$13,413,003	97.57%	
1998	\$66,659,557	\$28,067,349	\$38,592,208	\$37,029,495	\$1,562,713	2.34%	*****	*****	*****	\$15,293,950	\$14,936,072	97.66%	
1999	\$71,453,497	\$43,500,320	\$27,953,177	\$26,289,064	\$1,664,113	2.33%	*****	*****	*****	\$18,009,105	\$17,589,492	97.67%	
2000	\$75,546,352	\$53,018,733	\$22,527,619	\$20,812,945	\$1,714,674	2.27%	*****	*****	*****	\$19,507,817	\$19,104,005	97.73%	
2001	\$80,288,447	\$49,276,775	\$31,011,672	\$29,393,152	\$1,618,520	2.02%	*****	*****	*****	\$20,857,127	\$20,435,813	97.98%	
2002	\$86,170,021	\$53,389,300	\$32,780,720	\$30,770,712	\$2,010,008	2.33%	*****	*****	*****	\$22,503,245	\$21,978,333	97.67%	
2003	\$91,059,120	\$57,031,908	\$34,027,212	\$31,972,566	\$2,054,646	2.26%	*****	*****	*****	\$24,353,486	\$23,803,431	97.74%	
2004	\$94,329,676	\$59,841,951	\$34,487,725	\$32,311,842	\$2,175,883	2.31%	*****	*****	*****	\$25,011,915	\$24,434,140	97.69%	
2005	\$97,739,792	\$61,787,526	\$35,952,266	\$33,817,347	\$2,134,919	2.18%	*****	*****	*****	\$25,758,917	\$25,197,374	97.82%	
2006	\$98,136,252	\$61,975,999	\$36,160,253	\$33,831,509	\$2,328,744	2.37%	*****	*****	*****	\$26,462,274	\$25,838,390	97.63%	
2007	\$99,842,951	\$61,225,859	\$38,617,092	\$36,329,942	\$2,287,150	2.29%	*****	*****	*****	\$26,920,541	\$26,478,207	98.36%	
2008	\$103,754,070	\$66,874,708	\$36,879,362	\$34,380,792	\$2,498,570	2.41%	*****	*****	*****	\$27,347,207	\$25,210,770	92.19%	
2009	\$107,366,081	\$67,119,499	\$40,246,582	\$37,230,582	\$3,016,000	2.81%	*****	*****	*****	\$27,741,006	\$26,747,243	96.42%	
2010	\$112,720,962	\$70,496,334	\$42,224,628	\$39,282,516	\$2,942,112	2.61%	\$2,919,404	\$112,697,691	99.9794%	\$28,212,603	\$28,206,608	99.98%	
2011	\$115,707,471	\$73,615,782	\$42,091,689	\$39,132,124	\$2,959,565	2.56%	\$2,935,509	\$115,682,660	99.9786%	\$28,451,558	\$27,723,824	97.44%	
2012	\$118,516,688	\$75,811,427	\$42,705,261	\$40,182,385	\$2,522,876	2.13%	\$2,494,852	\$118,488,380	99.9761%	\$28,636,506	\$28,026,918	97.87%	
2013	\$118,942,945	\$76,097,624	\$42,845,321	\$40,340,407	\$2,504,914	2.11%	\$2,474,901	\$118,910,391	99.9726%	\$28,720,978	\$28,116,120	97.89%	
2014	\$117,394,756	\$77,146,532	\$40,248,224	\$38,146,961	\$2,101,263	1.79%	\$2,071,804	\$117,351,613	99.9632%	\$28,859,333	\$28,342,776	98.21%	
2015	\$115,036,850	\$76,699,186	\$38,337,664	\$36,428,787	\$1,908,877	1.66%	\$1,861,949	\$114,949,664	99.9242%	\$29,052,082	\$28,570,003	98.34%	
2016	\$117,481,471	\$77,923,739	\$39,557,732	\$37,581,224	\$1,976,508	1.68%	\$1,933,247	\$117,203,928	99.7638%	\$29,263,972	\$29,194,850	99.76%	
2017	\$115,316,724	\$79,109,605	\$36,207,119	\$34,383,600	\$1,823,519	1.58%	\$1,801,594	\$113,916,268	98.7856%	\$29,454,919	\$29,097,218	98.79%	
2018	\$113,971,185	\$79,522,391	\$34,448,794	\$32,673,026	\$1,775,768	1.56%	1,684,019	\$112,195,417	98.4419%	\$29,787,844	\$29,323,720	98.44%	
2019	\$116,066,778	\$77,301,759	\$38,765,019	\$36,752,265	\$2,012,754	1.73%	1,798,777	\$114,054,024	98.2659%	\$30,438,246	\$29,910,416	98.27%	
2020	\$119,235,850	\$80,778,115	\$38,457,735	\$36,037,465	\$2,420,270	2.03%	1,957,738	\$116,815,580	97.9702%	\$30,893,895	\$30,266,811	97.97%	
2021	\$121,028,067	\$83,622,600	\$37,405,467	\$35,606,176	\$1,799,291	1.49%	N.A.	\$119,228,776	98.5133%	\$31,143,973	\$30,680,956	98.51%	

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

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

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

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

****^ Information for 2009 and prior is not practical to compute as the County has either obtained the property through foreclosure or the amount outstanding is so minimal and therefore is not presented.

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

Schedule 9

MANITOWOC COUNTY, WISCONSINRatios of Outstanding Debt by Type and General Bonded Debt
Last Ten Calendar Years

Year End 12/31	Governmental Activities General Obligation Bonds *	Governmental Activities General Obligation Notes *	Governmental Activities Debt Premium *	Total Primary Government *	Population	Per Capita Income \$	Equalized Value Including TID	Percentage of Personal Income #	Per Capita
2012	\$27,230,000	\$0	\$142,408	\$27,372,408	81,437	\$40,394	\$5,186,290,300	0.83%	\$336.12
2013	\$27,195,000	\$0	\$111,651	\$27,306,651	81,352	\$41,336	\$5,003,116,500	0.81%	\$335.66
2014	\$25,200,000	\$0	\$80,894	\$25,280,894	81,320	\$42,519	\$5,115,896,200	0.73%	\$310.88
2015	\$22,410,000	\$0	\$50,137	\$22,460,137	81,372	\$44,803	\$5,162,422,900	0.62%	\$276.02
2016	\$20,365,000	\$0	\$19,380	\$20,384,380	81,404	\$45,433	\$5,275,735,800	0.55%	\$250.41
2017	\$25,530,000	\$0	\$19,380	\$25,549,380	81,076	\$45,767	\$5,287,002,200	0.69%	\$315.13
2018	\$25,110,000	\$0	\$49,579	\$25,159,579	81,494	\$47,675	\$5,358,357,900	0.65%	\$308.73
2019	\$28,665,000	\$0	\$688,938	\$29,353,938	81,643	\$47,675	\$5,737,214,100	0.75%	\$359.54
2020	\$26,030,000	\$0	\$1,372,724	\$27,402,724	81,349	\$48,502	\$5,923,649,400	0.69%	\$336.85
2021	\$23,320,000	\$1,000,000	\$1,251,039	\$25,571,039	81,645	\$49,657 **	\$5,737,214,102	0.63%	\$313.20

Year End 12/31	Total Gross Bonded Debt of Primary Government *	Bond Premium (Discount)	Less Debt Service Fund * @	Total Net Bonded Debt Primary Government *	Net Percentage of Personal Income #	Per Capita	Net Debt as a Percentage of Equalized Value
2012	\$27,372,408	\$142,408	\$574,780	\$26,940,036	0.82%	\$330.81	0.52%
2013	\$27,306,651	\$111,651	\$564,603	\$26,853,699	0.80%	\$330.09	0.54%
2014	\$25,280,894	\$80,894	\$569,036	\$24,792,752	0.72%	\$304.88	0.48%
2015	\$22,460,137	\$50,137	\$827,362	\$21,682,912	0.59%	\$266.47	0.42%
2016	\$20,365,000	\$19,380	\$1,081,542	\$19,302,838	0.52%	\$237.12	0.37%
2017	\$25,530,000	\$19,380	\$598,711	\$24,950,669	0.67%	\$307.74	0.47%
2018	\$25,110,000	\$49,579	\$601,977	\$24,557,602	0.63%	\$301.34	0.46%
2019	\$28,665,000	\$688,938	\$1,040,154	\$28,313,784	0.73%	\$346.80	0.49%
2020	\$26,030,000	\$1,372,724	\$913,010	\$26,489,714	0.67%	\$325.63	0.45%
2021	\$24,320,000	\$1,251,039	\$1,083,792	\$24,487,247	0.60%	\$299.92	0.43%

* Amounts rounded to nearest whole dollar.

** Information for 2021 was unavailable at time of printing.

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

@ Amount available for repayment of governmental general obligation bonds.

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

Municipality/School District			Total		
	Percent Overlap	Overlap / Direct	Outstanding Principal as of 12/31/21	Principal Payments Scheduled During 2022	Anticipated New Debt During 2022
Town of Cato	100%	Overlap	\$106,382	\$12,047	\$0
Town of Centerville	100%	Overlap	\$0	\$0	\$0
Town of Cooperstown	100%	Overlap	\$218,309	\$38,576	\$0
Town of Eaton	100%	Overlap	\$129,465	\$48,726	\$0
Town of Franklin	100%	Overlap	\$600,683	\$55,538	\$0
Town of Gibson	100%	Overlap	\$0	\$0	\$0
Town of Kossuth	100%	Overlap	\$31,000	\$31,000	\$0
Town of Liberty	100%	Overlap	\$70,000	\$70,000	\$0
Town of Manitowoc	100%	Overlap	\$0	\$0	\$0
Town of Manitowoc Rapids	100%	Overlap	\$0	\$0	\$0
Town of Maple Grove	100%	Overlap	\$0	\$0	\$0
Town of Meeme	100%	Overlap	\$0	\$0	\$0
Town of Mishicot	100%	Overlap	\$59,875	\$33,644	\$0
Town of Newton	100%	Overlap	\$0	\$0	\$0
Town of Rockland	100%	Overlap	\$627,036	\$67,980	\$0
Town of Schleswig	100%	Overlap	\$0	\$0	\$0
Town of Two Creeks	100%	Overlap	\$0	\$0	\$0
Town of Two Rivers	100%	Overlap	\$0	\$0	\$0
Village of Cleveland	100%	Overlap	\$1,765,000	\$230,000	\$1,050,000
Village of Francis Creek	100%	Overlap	\$216,746	\$82,766	\$0
Village of Kellnersville	100%	Overlap	\$95,501	\$24,207	\$0
Village of Maribel	100%	Overlap	\$121,121	\$14,000	\$0
Village of Mishicot	100%	Overlap	\$865,200	\$53,531	\$0
Village of Reedsville	100%	Overlap	\$0	\$0	\$821,683
Village of St Nazianz	100%	Overlap	\$1,157,417	\$113,339	\$0
Village of Valders	100%	Overlap	\$1,165,810	\$81,767	\$0
Village of Whitelaw	100%	Overlap	\$383,693	\$43,154	\$0
City of Kiel	91%	Overlap	\$12,226,882	\$1,247,315	\$750,000
City of Manitowoc	100%	Overlap	\$59,576,048	\$6,843,993	\$11,395,000
City of Two Rivers	100%	Overlap	\$18,540,413	\$2,525,265	\$2,800,000
School District of Manitowoc	100%	Overlap	\$3,155,000	\$1,055,000	\$0
School District of Denmark	21%	Overlap	\$12,485,000	\$600,000	\$0
School District of Brillion	12.74%	Overlap	\$10,915,000	\$1,299,241	\$0
School District of Kewaunee	3.76%	Overlap	\$11,600,000	\$905,000	\$0
School District of Mishicot	100%	Overlap	\$7,140,000	\$580,000	\$1,264,000
School District of Reedsville	87.35%	Overlap	\$1,117,000	\$1,117,000	\$0
School District of Valders	100%	Overlap	\$6,845,000	\$640,000	\$0
School District of Two Rivers	100%	Overlap	\$5,284,000	\$3,005,000	\$1,300,000
School District of Kiel	84%	Overlap	\$13,450,015	\$1,073,942	\$0
School District of Sheboygan	16%	Overlap	\$42,479,000	\$5,352,000	\$0
School District of Howards Grove	1%	Overlap	\$6,342,091	\$544,506	\$0
Lakeshore VTAE District	37.71%	Overlap	\$31,640,000	\$5,240,000	\$5,800,000
Total Overlapping Debt			\$250,408,687	\$33,028,537	\$25,180,683
County of Manitowoc					
General obligation debt	100%	Direct	\$24,320,000	\$1,910,000	\$0
Debt premium	100%	Direct	\$1,251,039		
Total Direct Debt			\$25,571,039	\$1,910,000	\$0
Total Overlapping & Direct			\$275,979,726	\$34,938,537	\$25,180,683

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

Schedule 11

MANITOWOC COUNTY, WISCONSINLegal Debt Margin Information
Last Ten Calendar Years

Levy Year	State Equalized Value of Manitowoc County Including TID	State Statute § 67.03 5% Max	Maximum Principal Debt Ceiling Limit \$	Outstanding Principal Balance of General Obligation Debt	Less Amount Available for Repayment of General Obligation Debt	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2012	\$5,186,290,300	5.00%	\$259,314,515	\$27,230,000	(\$574,780)	\$26,655,220	\$232,659,295	10.28%
2013	\$5,003,116,500	5.00%	\$250,155,825	\$25,280,894	(\$564,603)	\$24,716,291	\$225,439,534	9.88%
2014	\$5,186,290,300	5.00%	\$259,314,515	\$22,460,137	(\$569,036)	\$21,891,101	\$237,423,414	8.44%
2015	\$5,115,896,200	5.00%	\$255,794,810	\$20,384,380	(\$601,977)	\$19,782,403	\$236,012,407	7.73%
2016	\$5,275,735,800	5.00%	\$263,786,790	\$20,365,000	(\$1,081,542)	\$19,283,458	\$244,503,332	7.31%
2017	\$5,287,002,200	5.00%	\$264,350,110	\$25,530,000	(\$598,711)	\$24,931,289	\$239,418,821	9.43%
2018	\$5,358,357,900	5.00%	\$267,917,895	\$25,110,000	(\$601,977)	\$24,508,023	\$243,409,872	9.15%
2019	\$5,737,214,100	5.00%	\$286,860,705	\$28,665,000	(\$613,781)	\$28,051,219	\$258,809,486	9.78%
2020	\$6,015,000,200	5.00%	\$300,750,010	\$26,030,000	(\$1,278,781)	\$24,751,219	\$275,998,791	8.23%
2021	\$6,385,053,700	5.00%	\$319,252,685	\$24,320,000	(\$602,622)	\$23,717,378	\$295,535,307	7.43%

All dollar amounts rounded to the nearest whole dollar.

Schedule 12

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

Year	(1) Population	(2) Per Capita Personal Income *	(3) Personal Income	(4) Median Age **	(4) Education Level in Years of Schooling **	(4) School Enrollment **	(5) Unemployment Rate %
2012	81,437	\$40,394	\$3,289,566,178	44.0	14.3	17,688	7.6%
2013	81,352	\$41,336	\$3,362,766,272	44.8	14.5	19,039	7.3%
2014	81,320	\$42,519	\$3,457,645,080	44.1	14.3	16,889	5.9%
2015	81,372	\$44,803	\$3,645,709,716	44.7	14.3	16,322	5.0%
2016	81,404	\$45,433	\$3,698,427,932	44.6	14.4	17,371	4.6%
2017	81,076	\$45,767	\$3,683,525,908	44.6	14.5	17,356	3.6%
2018	81,494	\$47,675	\$3,885,226,450	45.2	14.5	15,807	3.1%
2019	81,643	\$48,502	\$3,892,330,025	45.2	14.5	15,702	3.2%
2020	81,542	\$48,672	\$3,900,533,045	45.3	14.3	15,695	3.1%
2021	81,394	\$47,675	\$3,901,522,026	45.2	14.3	15,695	3.1%

(1) Wisconsin Department of Administration, Official Population Estimates - 2021 Final Population Estimates.

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

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

(4) U.S. Census Bureau, 2020 American Community Survey, Detailed Tables; and
Manitowoc Planning Department.

(5) Wisconsin Department of Workforce Development.

(*) 2021 data not currently available from U.S. Department of Commerce.

(**) 2021 data not currently available from U.S. Census Bureau.

Prepared by the Manitowoc County Planning Department, February 2022

Mr. Tim Ryan - Director

Reprinted by Finance Department

Schedule 13

MANITOWOC COUNTY, WISCONSIN
Principal Employers
In 2021

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

Large
Employers

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

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

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

MANITOWOC COUNTY, WISCONSIN
Principal Employers
In 2012

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

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

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government:										
County Board	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of Courts	17.80	17.80	17.80	18.80	19.00	19.00	19.00	19.00	19.00	19.00
Comptroller (C)	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Coroner	1.48	1.48	1.48	1.48	1.48	1.00	1.00	1.00	1.00	1.00
Corporation Counsel	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
District Attorney	4.50	4.50	4.75	4.75	5.00	5.00	5.00	5.00	5.00	5.00
Executive	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Family Court Commissioner	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Systems	8.00	8.00	8.00	8.00	8.00	8.00	8.00	(C)	(C)	(C)
Personnel	2.60	2.60	2.60	2.60	2.60	2.00	2.00	2.00	2.00	2.00
Public Property	13.75	13.00	13.25	14.09	14.09	16.42	16.50	23.00	23.00	23.00
Register in Probate/Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Register of Deeds	4.00	4.00	4.00	4.00	4.00	3.50	3.55	3.55	3.55	3.55
Treasurer	4.00	4.00	4.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00
Classification total	72.13	71.38	71.88	72.72	74.17	74.92	73.05	72.55	72.55	72.55
Public Safety:										
Emergency Management	1.73	1.73	1.73	1.73	2.00	1.75	2.00	2.00	2.00	2.00
Sheriff's Department & Jail	116.15	107.20	105.92	105.90	105.90	107.70	108.70	108.70	109.10	109.10
Joint Communications/E911 PSJS	21.80	21.80	21.80	21.80	23.00	23.00	23.00	24.00	24.00	24.00
Classification total	139.68	130.73	129.45	129.43	130.90	132.45	133.70	134.70	135.10	135.10
Public Works:										
Airport (*)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Department	48.00	48.75	49.00	50.00	50.00	49.00	54.00	54.00	54.00	53.00
Classification total	48.00	48.75	49.00	50.00	50.00	49.00	54.00	54.00	54.00	53.00
Health & Human Services:										
Aging Services	16.70	22.00	23.00	23.00	24.50	24.13	24.13	25.46	25.56	25.56
Child Support	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00
Health Care Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Services Dept. @	92.00 @	93.00	99.45	103.45	108.05	106.70	119.08	122.08	130.08	135.09
Public Health Department	19.84	19.39	19.75	19.57	19.86	20.01	20.01	18.46	18.46	19.76
Veterans Service Office	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Classification total	140.54	146.39	155.20	159.02	164.41	162.84	175.22	178.00	186.10	192.41
Culture / Recreation & Education:										
University Extension	1.00	1.00	1.00	1.40	1.40	1.40	1.40	1.00	1.00	1.00
Classification total	1.00	1.00	1.00	1.40	1.40	1.40	1.40	1.00	1.00	1.00
Conservation & Development:										
Planning & Zoning (B) (C)	5.50	5.50	5.50	6.00	6.00	6.00	7.00	9.00	9.00	10.00
Soil & Water Conservation	4.50	4.50	4.50	4.50	4.60	4.60	4.60	5.00	5.00	5.00
Classification total	10.00	10.00	10.00	10.50	10.60	10.60	11.60	14.00	14.00	15.00
Grand Total	411.35	408.25	416.53	423.07	431.48	431.21	448.97	454.25	462.75	469.06

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

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

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

(*) Airport is overseen by the Highway Department.

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

Source: Manitowoc County Budget

Schedule 15

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government:										
County Clerk										
Work permits issued	531	557	615	661	652	435	221	222	138	370
Passports issued	918	689	578	600	722	727	685	595	245	387
Clerk of Courts										
Cases filed - Civil	751	640	553	507	516	611	617	588	494	530
Criminal	1,197	1,260	1,249	1,606	1,398	1,425	1,562	1,704	1,733	1,669
Famil, Paternity	643	585	622	611	600	605	561	510	465	482
Juvenile	225	259	346	339	265	294	306	297	295	271
Small Claims Filings (Total)	2,015	2,048	1,820	1,620	1,545	1,759	1,795	2,108	1,280	1,245
Traffic / Criminal Traffic / Forfeitures (Total)	5,907	5,431	6,049	5,255	4,623	5,173	4,243	4,582	3,899	4,269
Small Claims (contested)	145	116	133	147	100	104	90	72	48	117
Traffic / Criminal Traffic / Forfeitures (contested)	1,596	1,535	1,341	1,349	1,177	1,505	1,134	1,051	936	1,084
Coroner										
Number of cases	548	610	650	667	638	665	673	698	813	754
District Attorney										
Filed complaints - criminal traffic	476	498	449	455	487	520	542	574	417	508
Juvenile petitions	142	169	202	183	143	146	189	132	105	104
Misdemeanor complaints	709	674	672	717	600	607	714	831	732	655
Felonies	443	575	546	767	800	825	849	873	1,001	1,015
Victim/Witness staff assisted individuals (estimate)	1,500	1,500	1,700	1,750	2,360	2,400	2,945	4,600	3,200	4,439
Register in Probate/Court Commissioner										
Number of probate cases filed	392	426	414	531	546	461	875	346	490	394
New guardianship petitions filed	76	76	78	95	88	80	84	76	64	95
Register of Deeds										
Number of documents recorded, land related	16,364	14,810	11,672	12,590	12,759	13,027	12,077	12,338	15,743	16,220
Number of vital records issued, birth/death/marriage	10,699	11,945	12,337	13,248	13,438	14,142	14,679	15,173	15,747	15,028
Public Safety:										
Sheriff's Department & Jail										
Number of incident reports for service	9,177	9,548	9,267	9,430	10,510	10,737	10,397	11,138	10,396	10,421
Traffic citations	2,937	2,350	2,780	2,343	3,083	3,103	2,406	2,484	2,210	2,455
Average adult jail population	122	138	151	167	189	203	223	210	179	186
Average juvenile detention population	5	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Accidents investigated	1,224	1,354	1,339	1,263	1,444	1,517	1,377	1,470	1,153	1,237
Public Works:										
Airport										
Estimated number of take offs & landings	35,000	32,500	24,500	24,250	17,500	17,000	16,500	16,500	14,000	14,000
Health & Human Services:										
Aging Services										
Home delivered meals served under title IIIC2 prog.	77,047	70,848	69,082	70,655	76,223	68,321	63,652	64,999	94,295	94,295
Number of individuals served under title IIIC2 prog.	679	623	608	649	702	674	631	620	843	843

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

Schedule 16

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

Function / Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government (A):										
Courthouse	1	1	1	1	1	1	1	1	1	1
Administration Building	1	1	1	1	1	1	1	1	1	1
County Office Building (B)	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Sheriff's Dept. / Jail / Juvenile Detention *	1	1	1	1	1	1	1	1	1	1
Communications & Technology Building	1	1	1	1	1	1	1	1	1	1
Public Works:										
Airport	1	1	1	1	1	1	1	1	1	1
Highway Office & Main Shop	1	1	1	1	1	1	1	1	1	1
Highway Dept. Satellite Shops	4	4	4	4	4	4	4	4	4	4
County Trunk Highway Miles	285	284	284	284	284	284	284	284	284	284
Material Recycling Facility (MRF)	1	1	1	1	1	1	1	1	1	1
Health & Human Services:										
Human Services Building	1	1	1	1	1	1	1	1	1	1
Public Health Building (C)	1	1	1	1	1	1	1	1	1	1
Michigan Avenue Complex (D)						1	1	1	1	1
Culture / Recreation & Education:										
County Parks with picnic tables, play ground equip., toilets, & well.	3	3	3	3	3	3	3	3	3	3
County Parks, special purpose	16	16	16	16	16	16	16	16	16	16
County Expo	1	1	1	1	1	1	1	1	1	1
University of Wisconsin Manitowoc Campus	1	1	1	1	1	1	1	1	1	1

Notes:

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

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

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

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

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

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

Source: Manitowoc County Comptroller's Office