



## Office of the County Executive

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# Manitowoc County Courthouse 2022 Dome & Facility Improvements Study Frequently Asked Questions

- Can you describe this project briefly?
  - This project is three projects in one.
    - Dome Repair & Restoration
    - Window Replacements
    - HVAC System Replacement
  - All are necessary
  - Timeframe from project approval to completion: 3 Years
  
- What is this project all about?
  - This project is the 3<sup>rd</sup> phase of a building envelope renovation plan put into effect after a Historic Structures Report was commissioned in 2004.
  - The 1<sup>st</sup> phase replaced the low slope roof, the copper balustrade level of the dome, the three sets of exterior stairs, and the addition of an accessible ramp to the east entrance.
  - The 2<sup>nd</sup> Phase repaired and replaced failing mortar ( tuck-pointing ) on the entire 4-story stone façade of the building
  - This last phase is the renovation of the clearstory level and exterior dome cladding, renovation of the interior dome, replacement of the 120 exterior windows of the building, and the replacement of the 50+ year old HVAC components and controls.
  - A detailed listing of the Scope of Work and its associated costs can be found in the 2022 Strang Architects Study on the County's website:
    - [StrangArchitectsDomeFacilitiesStudy.pdf \(manitowoccountywi.gov\)](#)

- **Why was Strang Architects picked to perform the study?**
  - Strang was chosen as their Senior Preservation Architect was the architect on our 2010 project that was Phase 1 of our Building Envelope Restoration projects. His work on that project was exemplary, he is well aware of the condition of the Manitowoc County Courthouse, and he is renowned for his work on historic structures.
  
- **What was the cost for the Strang Architects Study?**
  - \$39,900 and the funding was included in the 2022 Budget.
  
- **Why did this Project come up now?**
  - This is the final phase of the 3-Phase project and has been planned for some time. The repairs and renovations need to happen in the near-term, and now is the time before there are unexpected failures.
  
- **What if we do nothing?**
  - While we are not in a dire situation to start this project, the existing conditions demand attention sooner rather than later and now is the appropriate time, before we have any major issues. An ounce of prevention is worth a pound of cure, and it will not be less expensive to do the work 5 years from now.
  
- **Why is this renovation/repair project so expensive?**
  - This is a monumental building and this will be a monumental project that is expected to take two or more years to complete. The pool of qualified contractors who are capable of this work is small. The cost estimates in the 2022 Strang Architects Study were based on worst-case scenarios of what may be found once the existing cladding is removed. The rationale to budget sufficient funds is sound; prepare for the worst and hope for the best.

- Do we have to replace the windows and HVAC equipment as part of this project?
  - The existing windows are 45+ years old, no longer energy-efficient, and are starting to fail. They are an integral piece of the building envelope. The HVAC system, both the mechanical equipment and the control system for it is at least 50 years old and is in need of replacement. We contemplate completing all the projects during the same construction timeframe, but bidding them out separately to allow local contractors the opportunity to bid on these elements of the project.
  
- What percentage of the \$25 to \$30 million budget is assigned to each part of this project? (Dome Repair, Windows Replacement, HVAC Replacement)
  - In general, the project budget can be assigned this way:
    - Dome: 70%
    - Windows: 15%
    - HVAC: 15%
  
- Why do you want to do the window replacements and HVAC projects at the same time as the dome repairs; can't it be put off?
  - The 45+ year old windows are part of the building envelope and are starting to fail. The HVAC system is 50 years old, fairly inefficient due to its age and older-technology control system, and in need of replacement. Bundling these projects and completing them at the same time will limit the upheaval of construction for people visiting the courthouse as well as our employees into one timeframe. From a financial standpoint, the sooner we make these energy efficiency upgrades, the sooner we'll realize the energy savings and lower our costs. From a practical standpoint, systems this old are at the end of their life-cycle and must be replaced and this is an opportune time to do it.

- **Why did you go back to the original window design?**
  - The original windows were made to fit the masonry openings. When they replaced the HVAC systems in the 1970's they lowered the suspended ceilings in the offices to add ductwork, and put in metal panels to cover the space that would have been open above those suspended ceilings. With vast improvements in glazing materials we can open up the windows to full height again and achieve great energy efficiency while allowing more natural light into the office spaces. Some of the suspended ceilings will need to be raised immediately in front of the windows to create a "light well". This method is already being used in several areas with good success. The building façade will return to normal and the occupants in the offices that get greater light will benefit, all while maintaining great energy efficiency.
  
- **Can't you just fix the copper and dome instead of replacing it?**
  - The existing copper cladding is 116 years old and at the end of its service life. In many cases, there is nothing left to solder to, or to make a water-tight repair. The steel super-structure behind the copper cladded clearstory and stainless steel dome need some repairs, but the extent is unknown at this time so we are planning for the worst-case scenario of extensive corrosion and the need for major repairs.
  
- **I heard they want to replace the stainless steel dome with glass. Why is that?**
  - The original dome was glass, and replacing it with a modern durable polycarbonate glass would restore the dome to its original appearance. It is anticipated the cost to replace with glass or copper is about the same, and we will also be looking into replacing the old stainless steel panels with new stainless steel. We will examine these (3) options in the bidding process.
  
- **How long will the dome repairs last?**
  - At least 100 years, if not longer.

- **I heard the roof has leaked from the day it was built, is that right?**
  - To some extent it is, though those leaks were confined to the exterior of the copper-clad low-slope roof and not the dome itself. Historical records detail leaks on the copper-clad low-slope roof that have been addressed over the years. In 1972 (50 years ago) the original copper-clad low-slope roof was replaced with an EDPM “rubber” roof and that ended the leaks. The low-slope roof was re-roofed in 2010 as part of Phase 2 of our Building Envelope Renovation Plan and should not need re-roofing again until approximately 2040.
  
- **Why don’t you just cut the dome off the courthouse and be done with it?**
  - The dome is a part of the overall steel super-structure of the building and integral to the building’s structural integrity.
  
- **Wouldn’t it be less expensive to build a new courthouse?**
  - In the past several decades Manitowoc County has effectively built a “new Courthouse” under the roof of the existing structure!
  
  - The current courthouse is 59,000 sq. ft. and houses much more than the just the courtrooms, with the following courts and office suites making up the 59,000 sq. ft..
    - (3) Branch Circuit Courts with a 4<sup>th</sup> Branch being added in August 2023
      - All the support offices, Judge’s chambers, and jury rooms for all (4) Branch Circuit Courts
    - The B-15 Intake Hearing Room and waiting rooms
    - County Elected Official Office Suites
      - County Clerk
      - Clerk of Courts
      - Treasurer
      - District Attorney
      - Victim/Witness Holding Room
      - Reg. of Deeds

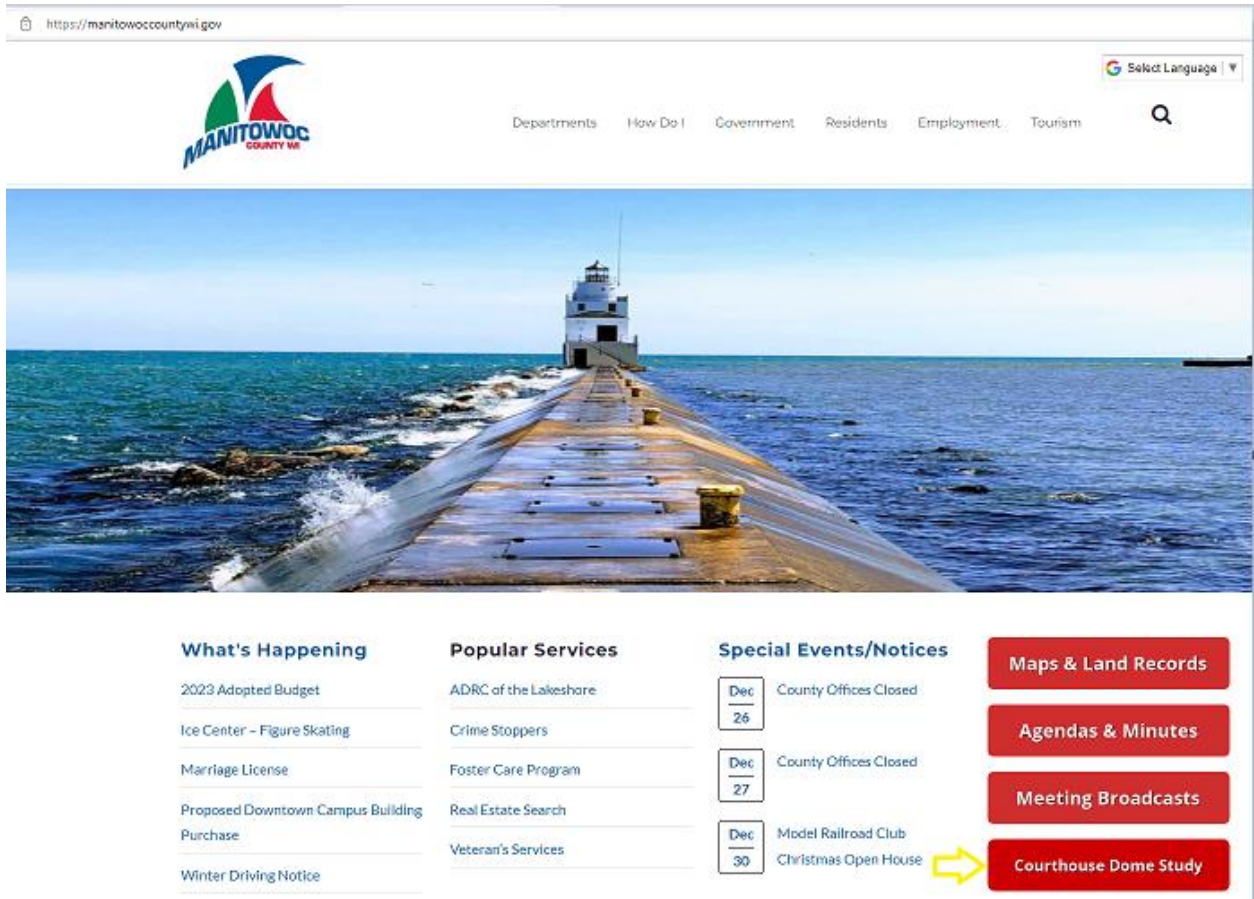
- **County Department Office Suites**
      - Child Support Agency
      - Corporation Counsel
      - Reg. in Probate
      - Family Court Commissioners
      - Drug Court
      - County Executive
  - A conservative sq. ft. cost estimate for a courthouse building would be \$500/sq. ft. for a total cost of \$29,500,000
  - There would also be land acquisition fees, architectural design and engineering fees, and site improvement fees that could easily run into the \$3-\$5 million dollar range. There would then be demolition costs for the existing building and site restoration costs that could easily be in the \$2 million range.
  - Total Cost for a new Courthouse could easily top \$37,000,000
  - Lastly, there would be the cost in lost history and civic identity, which you cannot put a price on.
- **If this project happens, where will the money come from?**
  - At this time we are considering a one-time property tax increase of approximately 5-6% of the County portion of a taxpayer's property tax bill. This would pay for the building over a 20-25 year period and equitably put the burden not just on one generation of taxpayers, but on future generations that would have use of the courthouse.
- **If we go the property tax route, how much more will the average taxpayer have to pay in property taxes to fund this work?**
  - Approximately \$25 - \$30 per \$100,000 of property value for 20 to 25 years.

- **Aren't there other funding options?**
  - We can fund this project with either a County Sales Tax or the Property Tax via borrowing.
  - The “one-half of a percent” local option Sales Tax will generate approximately \$7 million to \$9 million dollars a year. This will take 4 to 5 years.
  - If we borrow the money and pay with the property tax, it will generate the payments with a magnitude of a one-time \$25 to \$30 increase on a \$100,000 property, or about a 5% - 6% one-time increase in the county property tax, which amounts to a one-time 1.5% to 2.5% increase in the total property taxes.
  
- **Why do you prefer the Property Tax option over the County Sales Tax option?**
  - The Courthouse is a CAPITAL ASSET serving us for many years. It's appropriate to spread out the cost of this project among taxpayers in the future.
  - The Sales Tax will cause “Long Term Harm” to address a very “Short Term Need”.
    - The Sales Tax is regressive. It hurts lower income earners disproportionately more.
  - We could enact the sales tax for a limited time. However in the past once a sales tax is implemented, it's historically hard to cancel it.
  - Local government borrows at a federally subsidized rate because the interest received by the bondholders is “tax exempt”. Local government gets a much lower rate than the market rate.
    - This gives us quite an advantage to borrow “long term”
      - We don't borrow at the “prime rate”; that is a “short term” business rate.
      - Long term rates in mid-January 2023 are 3.5% - 3.8% per P.M.A. Securities L.L.C.
      - See Appendix A – PMA Securities LLC Courthouse Project Debt Service Levy Projection Model

- We are in a good position financially. Manitowoc County has very low debt. We have done this before. We borrowed \$15 million dollars in 2010 to rebuild our radio system, built the Joint Dispatch Center, held the line on taxes, and still have very low debt now.
  - We built up our equity by paying off debt ( just like paying off the mortgage on a house early ) so we can borrow money without disrupting our financial plan.
  - This is the kind of project that it makes sense to borrow long term to finance.
  - We will borrow as we need it over 3 years.
  
- Think about the burden on the taxpayers.
  - With the Sales Tax you are concentrating the burden on a limited number of taxpayers for 4-5 years. With the Property Tax via borrowing you are spreading the burden over more taxpayers for 20 - 25 years.
  - Property Tax is a deductible expense, while the Sales Tax, though also deductible, is rarely used.
  - Property tax generates a refund on Wisconsin Income Taxes, while a Sales Tax does not.
  - Enacting the Sales Tax would be the HIGHEST TAX INCREASE in the history of Manitowoc County. We don't need the sales tax.
  
- This project is a “once in a century” project. It will last a long time. The property tax allows us to spread the cost equitably over time to taxpayers who will use the Courthouse in the future and not just today's taxpayers.
  
- **Are there grants available for this type of project?**
  - There may be and we are investigating all opportunities. However, to be conservative we cannot rely on them and need to plan for having to fully-fund this project.



- I ask my neighbors about this project and they say they don't know anything about it. How do I or my neighbors learn more about this project?
  - We have been fully transparent about this project from the outset.
  - All meetings regarding this project have been advertised, open public meetings
  - All documents regarding the project are posted on the Manitowoc County Website with the link on the home page:
    - [www.manitowocountywi.gov](http://www.manitowocountywi.gov)



# Courthouse Dome Repair & Restoration, Windows Replacement, and HVAC Upgrade Projects

## Potential Timeline

### February 2023 through Fall 2023

- Ad Hoc Courthouse Dome Advisory Committee convenes and makes recommendation to Public Works Committee on Scope of Work and Funding
- Public Works Committee convenes and makes recommendation to the County Board on Scope of Work and Funding
- County Board convenes and takes action to pursue the project in some form, at some cost, and how it is to be funded

### Fall 2023 to January 2024

- Request for Proposals for Architectural/Engineering (A/E) Firms for the Dome projects are issued
- Architectural firms are interviewed
- An Architectural firm is chosen and awarded the Dome projects
- (3) [Separate Projects Option](#)
  - [For the Windows and HVAC Projects – negotiate a fee with a local A/E firm familiar with our building/building systems](#)

### January 2024 through September 2024

- Dome projects - Investigative research into existing conditions commences
  - The project is designed and engineered.
- [Window and HVAC Projects are designed and let for bids by May 1](#)
  - [Bid\(s\) are accepted and work begins in the summer of 2024](#)
  - [Window and HVAC Projects are completed between the summer of 2024 and 2025.](#)

### October 2024 through December 2024

- Dome Project is let for bids
- Owner reviews bids and alternates.
  - Alternates are chosen based on discussion/debate/ available budget
- Low bid by a qualified contractor is accepted and awarded the work.

### January 2025 through November 2026

- Dome Projects are constructed.
- Targeted completion November 2026.

# **APPENDIX A**

## **PMA Securities LLC Courthouse Project Debt Service Levy Projections**



Manitowoc County, WI  
 Courthouse Project Debt Service Levy Projection Model  
 \$30.0 million of Courthouse Borrowings

Calendar Year	Estimated Courthouse Project Debt Service							Courthouse D.S. Impact			
	2023 Bonds		2024 Bonds		2025 Bonds		Courthouse Total Debt Service Levy	1.00% Growth (TID Out) Equalized Value (Year-1)	Courthouse Debt Service Levy Rate (000's)	Dollar Impact Per \$100,000 of Taxable Property	Dollar Impact Per \$150,000 of Taxable Property
	10,000,000	Par Dated	10,000,000	Par Dated	10,000,000	Par Dated					
Principal	Interest	Principal	Interest	Principal	Interest	4.00%					
2019								5,276,298,900			
2020								5,620,496,500			
2021								5,874,812,300			
2022								6,230,176,500			
2023	--	--	--	--	--	--	--	7,246,911,300			
2024	335,000	400,000	--	--	--	--	735,000	7,319,380,413	0.10	\$10.04	\$15.06
2025	350,000	386,600	335,000	400,000	--	--	1,471,600	7,392,574,217	0.20	19.91	29.86
2026	365,000	372,600	350,000	386,600	335,000	400,000	2,209,200	7,466,499,959	0.30	29.59	44.38
2027	380,000	358,000	365,000	372,600	350,000	386,600	2,212,200	7,541,164,959	0.29	29.33	44.00
2028	395,000	342,800	380,000	358,000	365,000	372,600	2,213,400	7,616,576,608	0.29	29.06	43.59
2029	410,000	327,000	395,000	342,800	380,000	358,000	2,212,800	7,692,742,375	0.29	28.76	43.15
2030	425,000	310,600	410,000	327,000	395,000	342,800	2,210,400	7,769,669,798	0.28	28.45	42.67
2031	440,000	293,600	425,000	310,600	410,000	327,000	2,206,200	7,847,366,496	0.28	28.11	42.17
2032	460,000	276,000	440,000	293,600	425,000	310,600	2,205,200	7,925,840,161	0.28	27.82	41.73
2033	480,000	257,600	460,000	276,000	440,000	293,600	2,207,200	8,005,098,563	0.28	27.57	41.36
2034	495,000	238,400	480,000	257,600	460,000	276,000	2,207,000	8,085,149,549	0.27	27.30	40.95
2035	515,000	218,600	495,000	238,400	480,000	257,600	2,204,600	8,166,001,044	0.27	27.00	40.50
2036	540,000	198,000	515,000	218,600	495,000	238,400	2,205,000	8,247,661,054	0.27	26.73	40.10
2037	560,000	176,400	540,000	198,000	515,000	218,600	2,208,000	8,330,137,665	0.27	26.51	39.76
2038	580,000	154,000	560,000	176,400	540,000	198,000	2,208,400	8,413,439,042	0.26	26.25	39.37
2039	605,000	130,800	580,000	154,000	560,000	176,400	2,206,200	8,497,573,432	0.26	25.96	38.94
2040	630,000	106,600	605,000	130,800	580,000	154,000	2,206,400	8,582,549,166	0.26	25.71	38.56
2041	655,000	81,400	630,000	106,600	605,000	130,800	2,208,800	8,668,374,658	0.25	25.48	38.22
2042	680,000	55,200	655,000	81,400	630,000	106,600	2,208,200	8,755,058,405	0.25	25.22	37.83
2043	700,000	28,000	680,000	55,200	655,000	81,400	2,199,600	8,842,608,989	0.25	24.88	37.31
2044	--	--	700,000	28,000	680,000	55,200	1,463,200	8,931,035,079	0.16	16.38	24.57
2045	--	--	--	--	700,000	28,000	728,000	9,020,345,429	0.08	8.07	12.11
2046	--	--	--	--	--	--	--	9,110,548,884	--	0.00	0.00
	10,000,000	4,712,200	10,000,000	4,712,200	10,000,000	4,712,200					



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	10,000,000 Par Dated	3.50%	10,000,000 Par Dated	3.50%	10,000,000 Par Dated	3.50%		(TID Out) Equalized Value (Year -1)			
Principal	Interest	Principal	Interest	Principal	Interest						
2019								5,276,298,900			
2020								5,620,496,500			
2021								5,874,812,300			
2022								6,230,176,500			
2023	--	--	--	--	--	--	--	7,246,911,300			
2024	355,000	350,000	--	--	--	--	705,000	7,319,380,413	0.10	\$9.63	\$14.45
2025	365,000	337,575	355,000	350,000	--	--	1,407,575	7,392,574,217	0.19	19.04	28.56
2026	380,000	324,800	365,000	337,575	355,000	350,000	2,112,375	7,466,499,959	0.28	28.29	42.44
2027	390,000	311,500	380,000	324,800	365,000	337,575	2,108,875	7,541,164,959	0.28	27.96	41.95
2028	405,000	297,850	390,000	311,500	380,000	324,800	2,109,150	7,616,576,608	0.28	27.69	41.54
2029	420,000	283,675	405,000	297,850	390,000	311,500	2,108,025	7,692,742,375	0.27	27.40	41.10
2030	435,000	268,975	420,000	283,675	405,000	297,850	2,110,500	7,769,669,798	0.27	27.16	40.74
2031	450,000	253,750	435,000	268,975	420,000	283,675	2,111,400	7,847,366,496	0.27	26.91	40.36
2032	465,000	238,000	450,000	253,750	435,000	268,975	2,110,725	7,925,840,161	0.27	26.63	39.95
2033	480,000	221,725	465,000	238,000	450,000	253,750	2,108,475	8,005,098,563	0.26	26.34	39.51
2034	500,000	204,925	480,000	221,725	465,000	238,000	2,109,650	8,085,149,549	0.26	26.09	39.14
2035	515,000	187,425	500,000	204,925	480,000	221,725	2,109,075	8,166,001,044	0.26	25.83	38.74
2036	535,000	169,400	515,000	187,425	500,000	204,925	2,111,750	8,247,661,054	0.26	25.60	38.41
2037	555,000	150,675	535,000	169,400	515,000	187,425	2,112,500	8,330,137,665	0.25	25.36	38.04
2038	570,000	131,250	555,000	150,675	535,000	169,400	2,111,325	8,413,439,042	0.25	25.09	37.64
2039	590,000	111,300	570,000	131,250	555,000	150,675	2,108,225	8,497,573,432	0.25	24.81	37.21
2040	615,000	90,650	590,000	111,300	570,000	131,250	2,108,200	8,582,549,166	0.25	24.56	36.85
2041	635,000	69,125	615,000	90,650	590,000	111,300	2,111,075	8,668,374,658	0.24	24.35	36.53
2042	655,000	46,900	635,000	69,125	615,000	90,650	2,111,675	8,755,058,405	0.24	24.12	36.18
2043	685,000	23,975	655,000	46,900	635,000	69,125	2,115,000	8,842,608,989	0.24	23.92	35.88
2044	--	--	685,000	23,975	655,000	46,900	1,410,875	8,931,035,079	0.16	15.80	23.70
2045	--	--	--	--	685,000	23,975	708,975	9,020,345,429	0.08	7.86	11.79
2046	--	--	--	--	--	--	--	9,110,548,884	--	0.00	0.00
	10,000,000	4,073,475	10,000,000	4,073,475	10,000,000	4,073,475					



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### **Property Tax versus Sales Tax for funding the Dome Repair Project**

#### Property Tax

Marginal Tax Increase

Spreads the burden

Spreads out the cost among more taxpayers

Tax Deductible

Wisconsin generates a refund on property tax

Federal subsidy on rates of interest  
(Interest is excludable on Federal Taxes)

Property tax is a progressive tax  
(Higher incomes pay more %)

Inflation favors borrowing

Not having a Sales Tax is popular in  
Manitowoc County

100% of the property tax is in  
Manitowoc County

Accountable: Property Taxes set every year

Predictability and stable cost

Matches tax burden with useful life

Can always implement the sale tax in the future

Time Value of Money favors borrowing

Manitowoc County is in Very Good financial shape

We've borrowed big before (\$15.7 million in 2009/10) and held the line on property taxes.  
We can do it again!

#### Sales Tax

Huge Tax Increase

Raises lots of money quickly

Concentrated among fewer taxpayers

Tax deductible (rarely used)

No refund on the Sales tax

No subsidy on the Sales tax

Sales tax is a regressive tax  
(Lower incomes pay more %)

Inflation penalizes sales tax

Historically hard to cancel the Sales tax

89% of the sales taxpayers from  
Manitowoc County (Brown Cty. study)

Silent tax: Tax rate set once

Unknown cost

Long term harm for short term need

### Borrowing History for Projects since 2006 - Principal Amounts

Year	Projects	Bonding	Payments	12/31/XX Outstanding Principal Balance
	Outstanding Principal Balance 1/1/2006			<b>\$27,943,270</b>
2006	During 2006 we paid off		\$2,373,270	\$25,570,000
2007	During 2007 we paid off		\$2,035,000	\$23,535,000
2008	During 2008 we paid off		\$2,435,000	\$21,100,000
<b>2009/2010</b>	Issued Build America Bonds as permanent financing for our Communications Project, which included all new Joint Dispatch Radio and Communications Equipment, Towers/antennas, and included construction of the new C&T Building.	<b>\$15,740,000</b>	\$5,205,000	\$31,635,000
2011	During 2011 we paid off		\$2,760,000	\$28,875,000
2012	During 2012 we paid off		\$1,645,000	\$27,230,000
<b>2013</b>	Issued a General Obligation Note for the purchase and remodeling of our New Health Department Building.	<b>\$1,900,000</b>	\$1,935,000	\$27,195,000
2014	During 2014 we paid off		\$1,995,000	\$25,200,000
2015	During 2015 we paid off		\$2,790,000	\$22,410,000
2016	During 2016 we paid off		\$2,045,000	\$20,365,000
<b>2017</b>	Note Anticipation Note - For MAC Building Remodel, U.W. Manitowoc Remodel, Sheriff body Scanner, Enterprise Software Financial, Recycling Center Equipment. Will be converting this temporary financing to permanent financing approximately July of this year.	<b>\$7,110,000</b>	\$1,945,000	<b>\$25,530,000</b>
<b>2018</b>	Bond/Note for the following: CCTV System Servers & Storage Units Jail \$350,000 Road Construction Projects HWY SRF \$1,350,000 Required Bond Amount reduced \$200,000	<b>\$1,500,000</b>	\$1,920,000	<b>\$25,110,000</b>
<b>2019</b>	Bond/Note for the following: (Payment includes Pricipal Reduction in refinancing this issue) Highway Projects (Bridge \$5,390,000 Roads \$820,000 = \$6,210,000) Recycling Machinery and Equipment \$292,500 & Financing costs	<b>\$6,505,000</b>	\$2,950,000	<b>\$28,665,000</b>
<b>2020</b>	Borrowed for Highway Road Resurfacing Projects	<b>\$1,275,000</b>	\$4,515,000	<b>\$26,030,000</b>
<b>2021</b>	Borrowed for Highway Road Resurfacing Projects	<b>\$1,000,000</b>	\$2,710,000	<b>\$24,320,000</b>
<b>2022</b>	No Borrowing Planned	<b>\$0</b>	\$2,085,000	<b>\$22,235,000</b>
<b>2023</b>	Borrowing for Highway Road Resurfacing Projects	\$2,500,000	\$2,110,000	\$22,625,000

Updated September 16, 2022

### Manitowoc County General Fixed Assets Spending 2006 - 2023

	Land & Land Improvements	Buildings & Building Improvements	Infrastructure	Equipment, Vehicles, & Miscellaneous	Total	Debt Borrowed
2006	\$2,815,171	\$525,931	\$861,445	\$1,443,086	\$5,645,633	
2007	926,568	191,695	1,808,627	719,276	3,646,166	
2008	614,081	163,819	1,141,372	1,087,123	3,006,395	
2009	24,100	157,536	1,306,334	895,319	2,383,289	
2010	-	7,914,746	1,160,521	481,878	9,557,145	15,740,000
2011	79,950	466,411	1,786,908	8,797,382	11,130,651	
2012	46,500	1,370,895	1,189,668	3,802,224	6,409,287	
2013	29,093	1,394,147	319,427	840,951	2,583,618	1,900,000
2014	-	339,753	2,078,517	1,016,669	3,434,939	
2015	18,975	173,420	1,612,876	1,491,970	3,297,241	
2016	87,022	949,868	1,157,617	1,547,035	3,741,542	
2017	498,900	5,936,765	694,840	1,627,913	8,758,418	7,110,000
2018	-	2,064,983	2,777,234	924,535	5,766,752	1,500,000
2019	533,700	1,767,600	8,290,000	1,967,542	12,558,842	6,505,000
2020	272,220	994,000	2,318,000	565,500	4,149,720	1,275,000
2021	265,200	465,000	2,732,484	746,750	4,209,434	1,000,000
2022	227,000	525,000	3,138,420	6,230,000	10,120,420	-
2023*	327,200	2,112,000	5,497,428	760,339	8,696,967	2,500,000
<b>Total</b>	<b>\$6,765,680</b>	<b>\$27,513,569</b>	<b>\$39,871,718</b>	<b>\$34,945,492</b>	<b>\$109,096,459</b>	<b>\$37,530,000</b>



## Manitowoc County Principal Indebtedness

Year	Principal Beginning Balance January 1,	Principal Retired During The Year	Principal Ending Balance December 31,	Per-cent of Maximum Debt
2019	\$25,110,000	\$3,555,000	\$28,665,000	9.99%
2020	\$28,665,000	(\$1,039,296)	\$27,625,704	10.20%
June 30, 2020	\$29,270,000	(\$3,240,000)	\$26,030,000	8.15%
2021	\$26,030,000	(\$1,710,000)	\$24,320,000	7.62%
2022	\$24,320,000	(\$2,000,000)	\$22,320,000	6.16%
2023	\$22,320,000	\$390,000	\$22,710,000	6.27% *
2024	\$22,710,000	(\$1,885,000)	\$20,825,000	
2025	\$20,825,000	(\$1,995,000)	\$18,830,000	
2026	\$18,830,000	(\$2,085,000)	\$16,745,000	
2027	\$16,745,000	(\$1,875,000)	\$14,870,000	
2028	\$14,870,000	(\$1,935,000)	\$12,935,000	
2029	\$12,935,000	(\$2,010,000)	\$10,925,000	
2030	\$10,925,000	(\$2,085,000)	\$8,840,000	
2031	\$8,840,000	(\$1,590,000)	\$7,250,000	
2032	\$7,250,000	(\$980,000)	\$6,270,000	
2033	\$6,270,000	(\$1,005,000)	\$5,265,000	
2034	\$5,265,000	(\$1,040,000)	\$4,225,000	
2035	\$4,225,000	(\$1,070,000)	\$3,155,000	
2036	\$3,155,000	(\$655,000)	\$2,500,000	

### Long-Term Financial Goal:

Keep debt below 10% of the State Maximum

\* Includes borrowing of \$2.5 million in principal paid off column



## Office of the County Executive

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### **The Sales Tax is oppressive and cruel!**

Sales Tax – County Optional Sales Tax adds ½ percent to State Sales Tax – a 10% increase

- It's a Regressive Tax - Hurts those most with lower incomes.
- Taking too much in a short time from Taxpayers for this project.
- Heaping the project on a few who can least afford to pay for a big tax increase
- The Sales Tax will last forever!

Enacting the Sales Tax would be the Biggest Tax Increase in the history of Manitowoc County!

### **There is a better option.**

The Courthouse Dome is a Capital Asset

- This project should be financed by future taxpayers over a long time.
- Taxpayers can pay stretching it out on the Property Tax for 20- 25 years for a nominal increase.
- We can make use of the significant Federal and State subsidies.
  1. Borrowing at less than market rates (usually 1.25% points less than the market rates)
  2. The property tax is deductible for the taxpayers (sales tax is rarely used).
  3. The property tax generates a State of Wisconsin credit for taxpayers.

Magnitude of the property tax for this project is a ONE TIME 1.5% to 2.5% (or less) increase.

The Sales Tax is a “Long Term Harm for a Short Term Need”.

### **We Don't Need the Sales Tax to do this Project.**

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

Bob Ziegelbauer  
Manitowoc County Executive



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**Manitowoc County Financial Condition: 2007 – 2022 - selected fund balances**

	2007	2022
General Obligation Debt	\$23,535,000	\$22,235,000
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General Fund Undesignated	\$5,284,787	\$2,273,353
Human Service Fund Balance	(\$309,956)	\$1,143,538
Workers Comp Fund	0	\$2,161,728
Health Insurance Fund	0	\$3,000,814
Dental Fund	0	\$600,188
Expo Fund	\$56,020	\$1,885,662
Capital Projects Fund	\$468,251	\$1,724,157
	=====	=====
	\$5,499,102	\$12,789,440

Manitowoc County did \$109,096,459 in Capital Projects from 2006 to 2023 and we “Held the Line” on Property Tax increases from 2007 to 2022.

Bob Ziegelbauer  
Manitowoc County Executive



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# MARQUETTE LAW SCHOOL POLL OF WISCONSIN

June 28, 2023

*Table 17: Favor or oppose allowing sales tax increase, by region*

Region	Favor	Oppose	Don't know
Milwaukee County (includes city)	52	48	0
Rest of Milwaukee media market	36	59	4
Madison media market	56	37	5
Green Bay media market	41	57	2
Rest of north & west of state	35	60	3