

Manitowoc County

Manitowoc, Wisconsin



ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2022

MANITOWOC COUNTY, WISCONSIN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2022

**DEPARTMENT OF FINANCE
JJ GUTMAN
FINANCE DIRECTOR**

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Annual Comprehensive Financial Report

Introductory Section

Manitowoc County, Wisconsin

Manitowoc County

Finance Department

1110 South Ninth Street, Manitowoc, WI 54220
Phone: (920) 683-4080 Fax: (920) 683-2727



July 26, 2023

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 annual comprehensive financial report of Manitowoc County, Wisconsin for the fiscal year ended December 31, 2022.

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 2021, 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, 2022 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 2884 permits worth \$56,547,242 in 2022. A listing of the top ten Commercial projects within the City provided by the building inspection department included an addition/alteration Fed Ex valued at \$32,000,000, Kaysun Corp at \$4,500,000, MTM at \$2,200,000, Kwik Trip at \$2,000,000, Color Craft at \$1,700,000, Walmart at \$1,398,000, Dunham's Sports at \$936,905, Southfield Homes at \$801,500, Pieper Pallet at \$793,729, Manitowoc Family Dental at \$771,000, Kaysun at \$450,000 and Manitowoc County \$396,390.

Overall, retail trade during 2022 was again pretty stable. Areas that maintained or improved their 2022 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 2022 was 3.75%, up 3.74% 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 unassigned 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 2021 and 2022 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 in the notes to the basic financial statements and Schedule 17 in the statistical section.

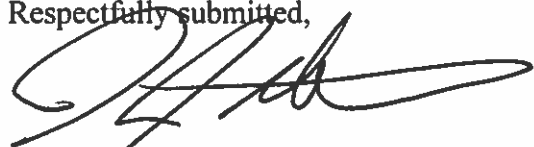
Awards and Acknowledgements:

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, 2021. 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

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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

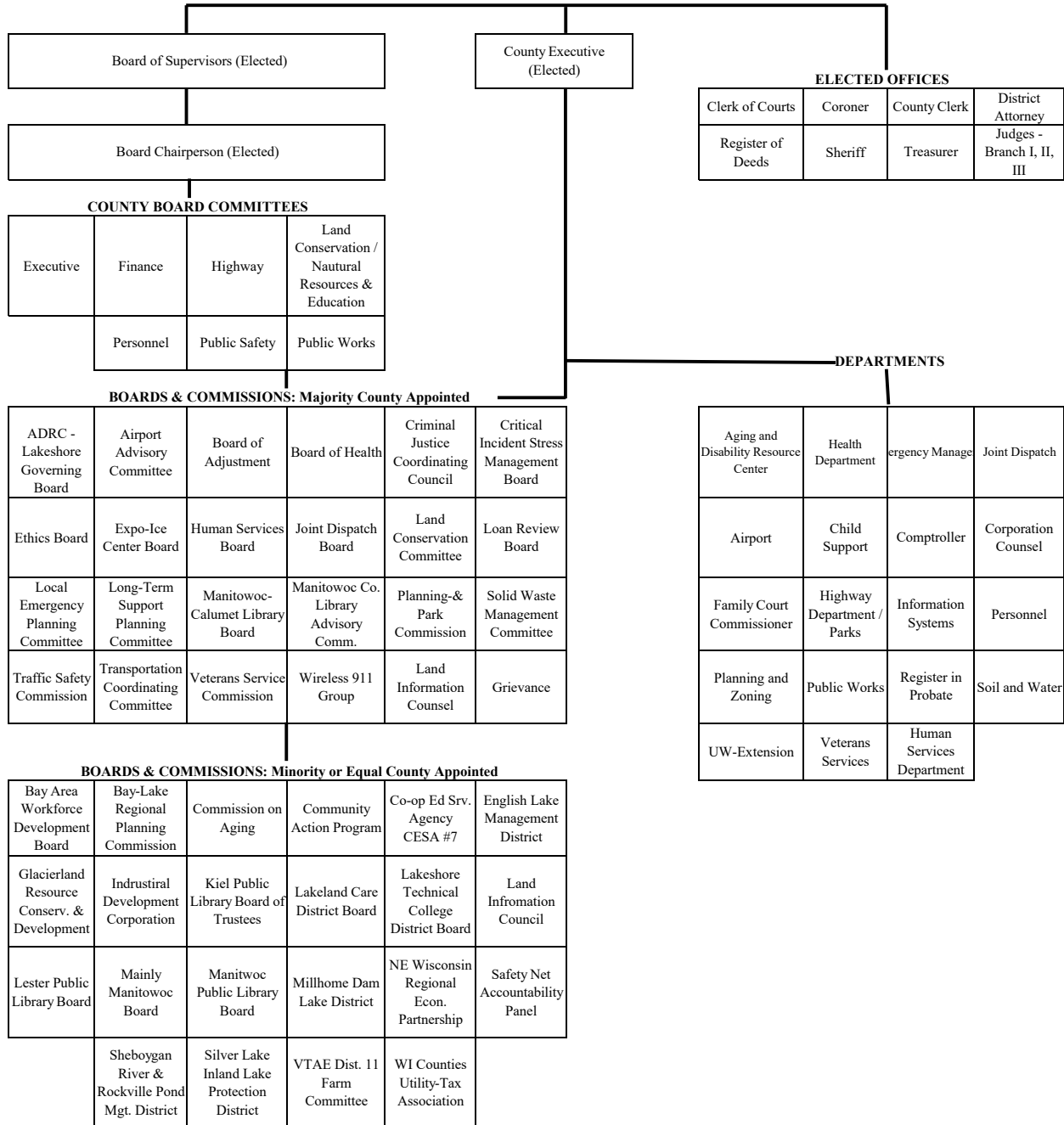
December 31, 2021

Christopher P. Morrill

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 Lefevé
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

Annual Comprehensive 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 Manitowoc County, Wisconsin (the County) as of and for the year ended December 31, 2022, 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, 2022, 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.

Emphasis of Matter

As discussed in Note 1.F. to the financial statements, effective January 1, 2022, the County adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. Our opinions are not modified with respect to this matter.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the 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 the 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, the 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.

County Board
Manitowoc County, Wisconsin

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2023, 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.



CliftonLarsonAllen LLP

Sheboygan, Wisconsin
July 21, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS



Manitowoc County Finance Department

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Manitowoc, Wisconsin 54220

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Management's Discussion and Analysis December 31, 2022

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, 2022.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2022 by \$107,254,581 (*net position*). Of this amount, \$11,896,074 (*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 \$4,892,798. 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.
- Net investment in capital assets increased by \$1,757,991. Depreciation and amortization expense for governmental activities for 2022 amounted to \$4,993,217 which was close to the prior year's depreciation of \$5,011,238. The Highway department again had some major road resurfacing projects that took place in 2022 that should stabilize the County's investment into capital assets.
- The governmental activities increase in net position of \$5,172,844 combined with the decrease in net position in the county's business-type activities of \$280,046 total the \$4,892,798 in total net position increase for the county.
- The property tax levy was decreased \$781,362 over 2021, which equated to a 5.7 percent tax levy decrease for the year ended December 31, 2022. This decrease 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, 2022, the County's governmental funds reported combined ending fund balances of \$13,743,942 which was a decrease of \$1,060,646 in comparison to the prior year. The decrease is mainly due park acquisition development projects and adding a fourth Circuit Court Branch.
- As of December 31, 2022, unassigned fund balance in the general fund was \$1,988,352 or approximately 6.0% of total general fund expenditures.
- The County's total general-obligation debt decreased by \$1,550,000 or by 3.2% during 2022. 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 18 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 Jail Security Projects 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 – 96 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 97 – 129.

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 \$107,254,581 at the close of 2022.

	Manitowoc County's Net Position					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 86,553,932	\$ 81,646,568	\$ 3,142,774	\$ 3,832,454	\$ 89,696,706	\$ 85,479,022
Capital assets	95,240,215	93,628,959	7,742,200	7,438,726	102,982,415	101,067,685
Total assets	181,794,147	175,275,527	10,884,974	11,271,180	192,679,121	186,546,707
Deferred outflows of resources						
Deferred outflows related to pension/OPEB	27,298,211	18,397,733	2,370,503	1,678,894	29,668,714	20,076,627
Long-term liabilities outstanding	28,074,290	29,478,095	373,911	353,710	28,448,201	29,831,805
Other liabilities	18,233,609	17,161,503	512,558	728,153	9,222,129	17,889,656
Total liabilities	46,307,899	46,639,598	886,469	1,081,863	37,670,330	47,721,461
Deferred inflows of resources						
Deferred inflows related to pension/OPEB	32,046,565	23,230,787	2,788,495	2,135,165	34,835,060	25,365,952
Lease related	477,131	-	127,513	-	604,644	-
Property taxes	32,459,182	31,174,138	-	-	32,459,182	31,174,138
Total deferred inflows of resources	64,982,878	54,404,925	2,916,008	2,135,165	67,898,886	56,540,090
Net position:						
Net investment in capital assets	71,126,512	67,894,164	7,603,033	7,374,701	78,729,545	75,268,865
Restricted	15,459,949	11,746,631	1,169,013	956,202	16,628,962	12,702,833
Unrestricted (deficit)	11,215,120	12,987,942	680,954	1,402,143	11,896,074	14,390,085
Total net position	\$ 97,801,581	\$ 92,628,737	\$ 9,453,000	\$ 9,733,046	\$ 107,254,581	\$ 102,361,783

By far the largest portion of the County's net position (73.4%) 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 (15.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$11,896,074) 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 \$5,172,844 with business-type activities decreasing our net position by \$280,046 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 2022 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 \$393,273 and non-operating revenues totaling \$219,552 for 2022. For more detail on the proprietary funds, please see pages 39 – 43.

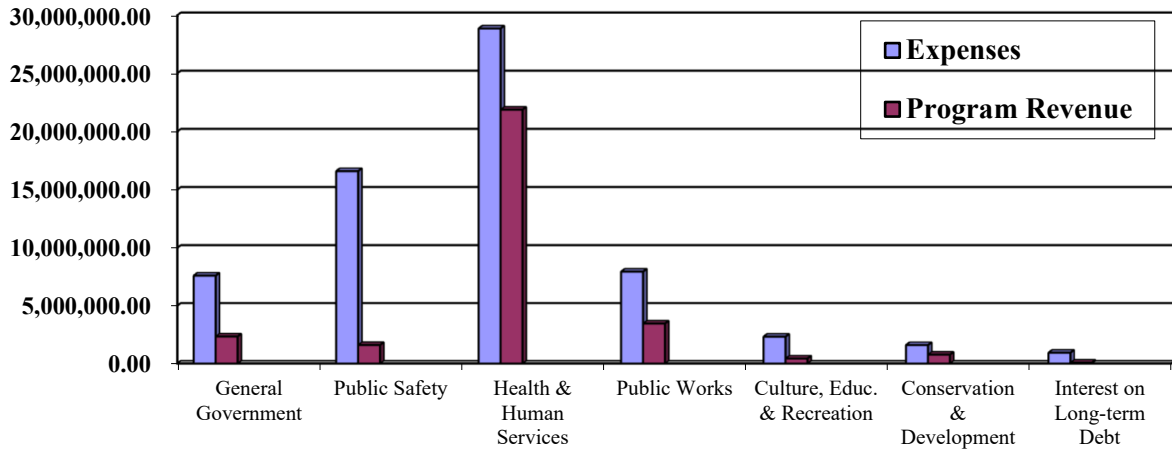
Manitowoc County's Statement of Activities

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues						
Charges for services	\$15,295,169	\$11,875,928	\$9,456,074	\$8,457,208	\$24,751,243	\$20,333,136
Operating grants and contributions	19,925,009	22,460,872	-	-	19,925,009	22,460,872
Capital grants and contributions	636,371	-	-	-	636,371	-
General revenues:						
Property taxes	31,118,842	31,083,924	-	-	31,118,842	31,083,924
Other taxes	298,442	400,657	-	-	298,442	400,657
Grants/contributions not restricted	13,528,050	5,302,479	73,949	-	13,601,999	5,302,479
Other	836,905	655,123	27,637	50,781	864,542	705,904
Total revenues	81,638,788	71,778,983	9,557,660	8,507,989	91,196,448	80,286,972
Expenses:						
General government	9,700,836	8,769,568	-	-	9,700,836	8,769,568
Public safety	17,202,933	16,489,866	-	-	17,202,933	16,489,866
Public works	12,617,352	8,460,581	-	-	12,617,352	8,460,581
Health and human services	32,517,629	29,864,240	-	-	32,517,629	29,864,240
Culture, recreation and education	2,767,239	2,539,903	-	-	2,767,239	2,539,903
Conservation and development	1,631,664	2,911,531	-	-	1,631,664	2,911,531
Interest on long-term debt	28,291	793,892	-	-	28,291	793,892
Highway operations	-	-	9,837,706	8,650,572	9,837,706	8,650,572
	76,465,944	69,829,581	9,837,706	8,650,572	86,303,650	78,480,153
Increase(decrease) in net position	5,172,844	1,949,402	(280,046)	(142,583)	4,892,798	1,806,819
Net position - January 1	92,628,737	90,679,335	9,733,046	9,875,629	102,361,783	100,554,964
Net position - December 31	\$ 97,801,581	\$ 92,628,737	\$ 9,453,000	\$ 9,733,046	\$ 107,254,581	\$ 102,361,783

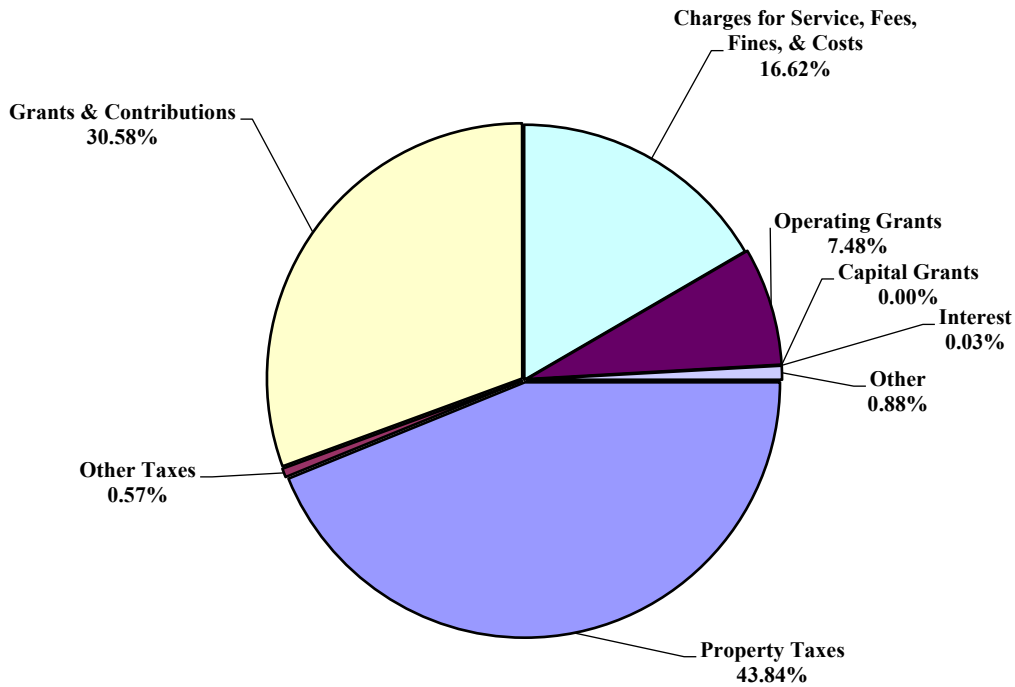
Governmental Activities:

- Property tax revenue shown above increased by \$34,918 (.001%) during the year. The increase in the actual levy for budget year 2022 was \$0. 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 \$335,390. 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

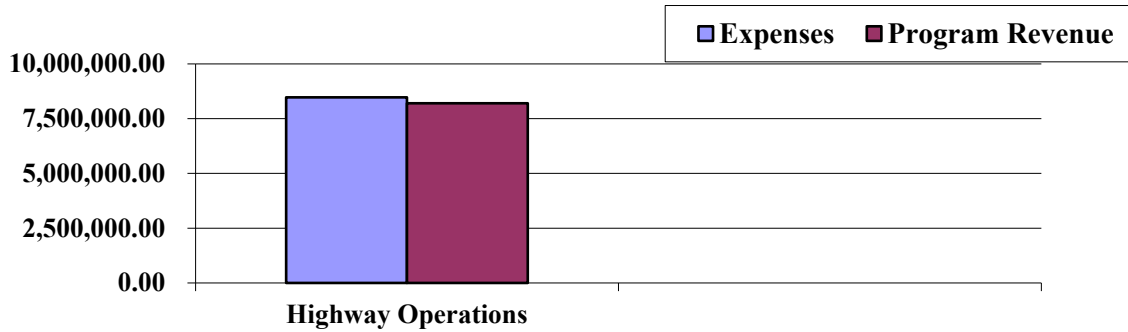


Business-type Activities:

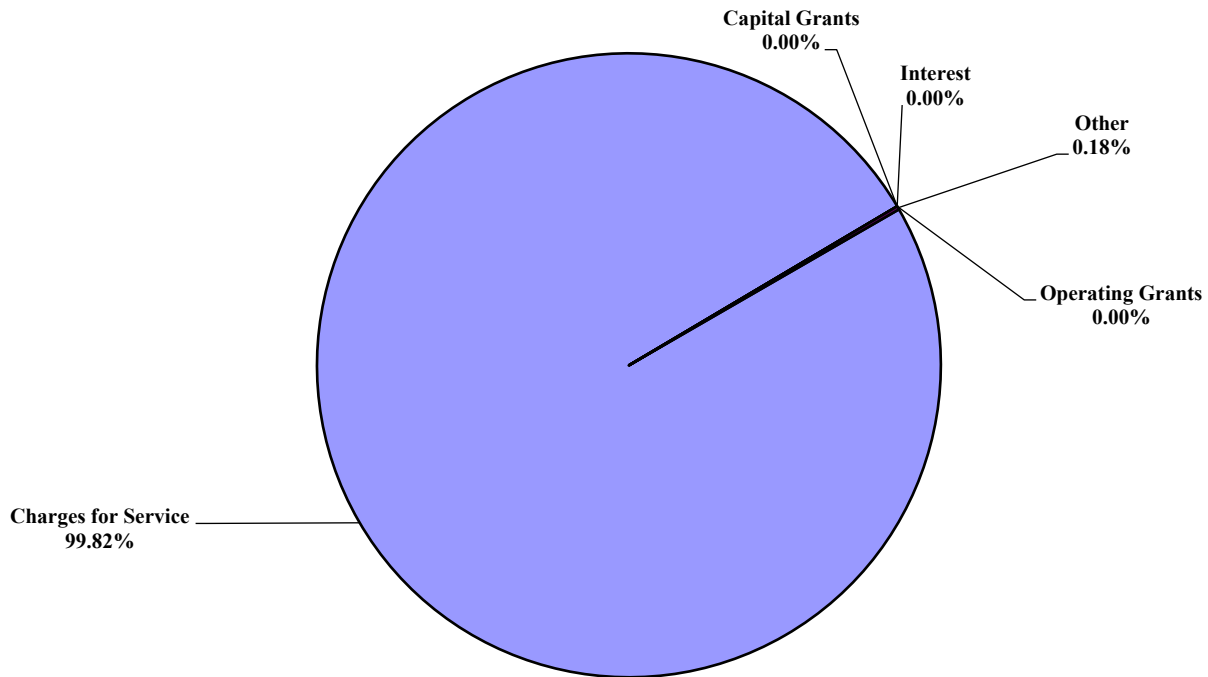
Business-type activities net position decreased by \$280,046. Key elements of this decrease are as follows:

- This years' operating loss within our Highway Enterprise Fund of 393,273 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 2022 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, 2022, the County's governmental funds reported combined ending fund balances of \$13,743,942, a decrease of \$1,060,646 in comparison with the prior year. With the implementation of GASB #54 the breakdown of fund balance is: Nonspendable \$1,512,839, Restricted \$2,229,679, Committed \$7,839,828, Assigned \$598,649, and Unassigned of \$1,562,947. 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 \$1,988,352 (a decrease of \$202,453 from last year) while total fund balance was \$5,220,393 (a decrease of \$674,778). 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 6.0% of total general fund expenditures, while total fund balance represents 15.8% of that same amount.

Manitowoc County's general fund balance overall decrease of \$674,778 during the year: Key factors in this decrease 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 \$1,250,129. Total taxes collected were just below the budgeted amount by \$7,067. Intergovernmental revenues exceeded the budget by \$881,779. Fines and forfeits revenues was exceeded the budget by \$5,767 due to the County's share of State fines. A positive variance of over \$8,000 in sanitary permit fees along with a \$9,000 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 \$145,646.
- In the expenditure and other financing uses category we had multiple categories that were recorded as being over budget although in total, and as a whole the County was \$1,871,951 over budget. The areas which were negative included General Government (\$359,551), Public Safety (\$296,659), Public Works (\$26,481), Culture and Recreation (\$93,360) and Debt Service (\$31,917).

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 \$598,649 compared to fund balance of \$2,302,812 in 2021. This amount is made up of \$598,649 in assigned fund balance. The primary factor that led to the \$1,704,163 decrease for 2022 was:

- The County Executive decided to use fund balance that had accumulated over the past few years and not increase taxes.

Additional comments related to other governmental funds:

- The county roads and bridges special revenue fund ended the year with a total fund balance deficit of (\$18,837) compared to positive \$48,559 in 2021. In total, actual revenues and expenditures for the year are comparable to budget. County winter maintenance was underbudget by \$202,473 which allowed for increased spending in county highway maintenance projects.
- The debt service fund ended the year with total fund balance of \$633,091 compared to \$602,622 in 2021. 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 2022, 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 \$451,253. The total decrease in unrestricted net position for the highway department for 2022 over 2021 was \$614,864 due mainly to an increase in restricted net assets for pension benefits and additional capital projects done.

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 2021 to 2022 operating year with small changes occurring. The Nonspendable fund balance decreased by \$11,539 from 2021 to 2022 due to an improvement in collections of delinquent property taxes. The Restricted fund balance did not change from 2021 to 2022. The Committed fund balance decreased by \$460,785 from 2021 to 2022 due to funds being set aside for Circuit Court Branch #4 improvements. The remaining Unassigned fund balance decreased \$202,547.

General Fund Budgetary Highlights

For the year, actual revenues exceeded budgeted revenues by \$1,250,129. The primary factors for this variance are due to the following.

- Public Charges for Service exceeded the budget by \$10,634.
- Intergovernmental revenues exceeded the budget by \$881,779.
- Miscellaneous revenues being \$145,646 more than budgeted. With the recent increases in interest rates generating interest income. (See pages 106 – 108)

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:

- Circuit Court Branch IV
- Child Support Building Renovations
- 17.5 miles of roadway repaved

Business Type:

- Highway Department – several plow trucks

Manitowoc County's Capital Assets						
(net of accumulated depreciation and amortization)						
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$ 6,196,506	\$ 6,196,506	\$ 1,449,474	\$ 1,449,474	\$ 7,645,980	\$ 7,645,980
Land Improvements	2,803,544	3,112,122	-	-	2,803,544	3,112,122
Buildings	28,209,869	27,379,787	1,341,784	1,578,355	29,551,653	28,958,142
Machinery & Equipment	11,547,997	11,095,351	4,903,443	4,103,805	16,451,440	15,199,156
Infrastructure	46,352,744	45,018,598	-	-	46,352,744	45,018,598
Right to use lease assets	129,555	-	-	-	129,555	-
Construction in Progress	-	826,595	47,499	307,092	47,499	1,133,687
Total	\$ 95,240,215	\$ 93,628,959	\$ 7,742,200	\$ 7,438,726	\$ 102,982,415	\$ 101,067,685

- Additional information on Manitowoc County’s capital assets can be found in Note 3.D. on pages 69 - 70 of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$22,770,000. 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	
	2022	2021	2022	2021	2022	2021
General Obligation debt:						
Bonds	\$22,770,000	\$24,320,000	\$ -	\$ -	\$22,770,000	\$24,320,000
Lease Liability	192,980	-	-	-	192,980	-
Total	\$22,962,980	\$24,320,000	\$ -	\$ -	\$22,962,980	\$24,320,000

The County's total general obligation debt decreased by \$1,550,000 or 6.4% 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 \$372,660,970, which is significantly in excess of the County's \$22,770,000 in outstanding general obligation debt. This outstanding debt amount represents only 6.1% 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 72 - 74 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Manitowoc County for December 2022 was 3.1%, which was the same from the previous December. This compares to the State of Wisconsin's unemployment rate of 3.7% at that time and a National unemployment rate of 4.9%.
- 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 2022 and 2023 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 2022, 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.manitowocountywi.gov .

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:

<https://manitowocountywi.gov/government/finances/cafr/>

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

<https://manitowocountywi.gov/departments/finance/>

BASIC FINANCIAL STATEMENTS

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2022**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 29,496,492	\$ -	\$ 29,496,492
Receivables:			
Taxes and Special Charges	32,459,394	-	32,459,394
Delinquent Taxes	1,265,755	-	1,265,755
Accounts, Net	6,549,747	16,048	6,565,795
Special Assessments	111,154	-	111,154
Loans	182,354	-	182,354
Leases	477,131	127,513	604,644
Other	237,692	-	237,692
Internal Balances	(227,423)	227,423	-
Due from Other Governments	40,431	964,903	1,005,334
Supplies and Prepaid Items	714,721	637,874	1,352,595
Deposit in WMMIC	1,801,753	-	1,801,753
Net Pension Asset	13,444,731	1,169,013	14,613,744
Capital Assets, Nondepreciable/Nonamortizable	6,196,506	1,496,973	7,693,479
Capital Assets, Depreciable/Amortizable, Net	89,043,709	6,245,227	95,288,936
Total Assets	<u>181,794,147</u>	<u>10,884,974</u>	<u>192,679,121</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	26,259,872	2,277,242	28,537,114
Net Other Postemployment Related Amounts	1,038,339	93,261	1,131,600
Total Deferred Outflows of Resources	<u>27,298,211</u>	<u>2,370,503</u>	<u>29,668,714</u>
LIABILITIES			
Accounts Payable	4,343,137	291,392	4,634,529
Accrued and Other Current Liabilities	4,962,722	221,166	5,183,888
Due to Other Governments	77,288	-	77,288
Accrued Interest Payable	214,461	-	214,461
Special Deposits	307,529	-	307,529
Unearned Revenues	8,328,472	-	8,328,472
Long-Term Obligations:			
Due Within One Year	2,174,919	2,459	2,177,378
Due in More than One Year	22,245,777	22,128	22,267,905
Net Other Postemployment Benefits			
Due Within One Year	60,000	-	60,000
Due in More than One Year	3,593,594	349,324	3,942,918
Total Liabilities	<u>46,307,899</u>	<u>886,469</u>	<u>47,194,368</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	32,459,182	-	32,459,182
Lease Related	477,131	127,513	604,644
Pension Related Amounts	31,663,695	2,753,143	34,416,838
Net Other Postemployment Related Amounts	382,870	35,352	418,222
Total Deferred Inflows of Resources	<u>64,982,878</u>	<u>2,916,008</u>	<u>67,898,886</u>
NET POSITION			
Net Investment in Capital Assets	71,126,512	7,603,033	78,729,545
Restricted:			
Conservation	330,073	-	330,073
Debt Service	418,630	-	418,630
Land Record Modernization	303,659	-	303,659
Opioid Settlement	606,795	-	606,795
Pension Benefits	13,444,731	1,169,013	14,613,744
Revolving Loan Programs	181,509	-	181,509
Register of Deeds Redaction	85,812	-	85,812
Other	88,740	-	88,740
Unrestricted	11,215,120	680,954	11,896,074
Total Net Position	<u>\$ 97,801,581</u>	<u>\$ 9,453,000</u>	<u>\$ 107,254,581</u>

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General Government	\$ 9,700,836	\$ 2,036,566	\$ 463,929	\$ -
Public Safety	17,202,933	1,258,439	356,134	-
Public Works	12,617,352	1,946,789	1,805,911	636,371
Health and Human Services	32,517,629	8,846,711	16,606,912	-
Culture and Recreation	2,767,239	786,693	260,561	-
Conservation and Development	1,631,664	419,971	431,562	-
Interest and Fiscal Charges	28,291	-	-	-
Total Governmental Activities	76,465,944	15,295,169	19,925,009	636,371
BUSINESS-TYPE ACTIVITIES				
Highway	9,837,706	9,456,074	-	-
Total	\$ 86,303,650	\$ 24,751,243	\$ 19,925,009	\$ 636,371

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES			
General Government	\$ (7,200,341)	\$ -	\$ (7,200,341)
Public Safety	(15,588,360)	-	(15,588,360)
Public Works	(8,228,281)	-	(8,228,281)
Health and Human Services	(7,064,006)	-	(7,064,006)
Culture and Recreation	(1,719,985)	-	(1,719,985)
Conservation and Development	(780,131)	-	(780,131)
Interest and Fiscal Charges	(28,291)	-	(28,291)
Total Governmental Activities	<u>(40,609,395)</u>	-	<u>(40,609,395)</u>
BUSINESS-TYPE ACTIVITIES			
Highway	-	<u>(381,632)</u>	<u>(381,632)</u>
Total	(40,609,395)	(381,632)	(40,991,027)
GENERAL REVENUES			
Taxes:			
Property Taxes	31,118,842	-	31,118,842
Other Taxes	298,442	-	298,442
Federal and State Grants and Other			
Contributions Not Restricted to			
Specific Functions	13,528,050	73,949	13,601,999
Interest and Investment Earnings	393,816	2,782	396,598
Miscellaneous	443,089	24,855	467,944
Total General Revenues	<u>45,782,239</u>	<u>101,586</u>	<u>45,883,825</u>
CHANGE IN NET POSITION	5,172,844	(280,046)	4,892,798
Net Position - Beginning of Year	<u>92,628,737</u>	<u>9,733,046</u>	<u>102,361,783</u>
NET POSITION - END OF YEAR	<u>\$ 97,801,581</u>	<u>\$ 9,453,000</u>	<u>\$ 107,254,581</u>

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	General	Human Services	County Roads and Bridges	ARPA
ASSETS				
Cash and Investments	\$ 5,854,809	\$ -	\$ -	\$ 8,304,155
Receivables:				
Taxes and Special Charges	18,310,395	5,792,729	4,578,916	-
Delinquent Taxes	1,265,755	-	-	-
Accounts, Net	1,779,225	3,481,157	-	-
Special Assessments	111,154	-	-	-
Loans	-	-	-	-
Leases	477,131	-	-	-
Other	237,692	-	-	-
Due from Other Funds	467,089	-	-	-
Prepaid Items	112,638	-	-	569,429
	<u>112,638</u>	<u>-</u>	<u>-</u>	<u>569,429</u>
Total Assets	<u>\$ 28,615,888</u>	<u>\$ 9,273,886</u>	<u>\$ 4,578,916</u>	<u>\$ 8,873,584</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 755,031	\$ 1,739,997	\$ -	\$ 554,497
Accrued and Other Current Liabilities	2,191,167	544,004	-	-
Due to Other Funds	-	357,907	18,837	-
Due to Other Governments	77,288	-	-	-
Special Deposits	269,392	38,137	-	-
Unearned Revenues	129,087	26,560	-	8,156,226
Total Liabilities	<u>3,421,965</u>	<u>2,706,605</u>	<u>18,837</u>	<u>8,710,723</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	18,838,251	5,792,729	4,578,916	-
Long-Term Receivables	658,148	175,903	-	-
Lease Related	477,131	-	-	-
Total Deferred Inflows of Resources	<u>19,973,530</u>	<u>5,968,632</u>	<u>4,578,916</u>	<u>-</u>
FUND BALANCES				
Nonspendable	942,112	-	-	569,429
Restricted	440,338	-	-	-
Committed	1,849,591	-	-	-
Assigned	-	598,649	-	-
Unassigned	1,988,352	-	(18,837)	(406,568)
Total Fund Balances	<u>5,220,393</u>	<u>598,649</u>	<u>(18,837)</u>	<u>162,861</u>
	<u>\$ 28,615,888</u>	<u>\$ 9,273,886</u>	<u>\$ 4,578,916</u>	<u>\$ 8,873,584</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,615,888</u>	<u>\$ 9,273,886</u>	<u>\$ 4,578,916</u>	<u>\$ 8,873,584</u>

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	Debt Service	Other Governmental Funds	Total
ASSETS			
Cash and Investments	\$ 633,091	\$ 6,353,572	\$ 21,145,627
Receivables:			
Taxes and Special Charges	2,822,002	955,352	32,459,394
Delinquent Taxes	-	-	1,265,755
Accounts, Net	-	1,177,388	6,437,770
Special Assessments	-	-	111,154
Loans	-	182,354	182,354
Leases	-	-	477,131
Other	-	-	237,692
Due from Other Funds	-	-	467,089
Prepaid Items	-	1,298	683,365
	<u>\$ 3,455,093</u>	<u>\$ 8,669,964</u>	<u>\$ 63,467,331</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ -	\$ 365,001	\$ 3,414,526
Accrued and Other Current Liabilities	-	97,160	2,832,331
Due to Other Funds	-	88,067	464,811
Due to Other Governments	-	-	77,288
Special Deposits	-	-	307,529
Unearned Revenues	-	16,599	8,328,472
Total Liabilities	<u>-</u>	<u>566,827</u>	<u>15,424,957</u>
 DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	2,822,002	955,352	32,987,250
Long-Term Receivables	-	-	834,051
Lease Related	-	-	477,131
Total Deferred Inflows of Resources	<u>2,822,002</u>	<u>955,352</u>	<u>34,298,432</u>
 FUND BALANCES			
Nonspendable	-	1,298	1,512,839
Restricted	633,091	1,156,250	2,229,679
Committed	-	5,990,237	7,839,828
Assigned	-	-	598,649
Unassigned	-	-	1,562,947
Total Fund Balances	<u>633,091</u>	<u>7,147,785</u>	<u>13,743,942</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,455,093</u>	<u>\$ 8,669,964</u>	<u>\$ 63,467,331</u>

See accompanying Notes to Basic Financial Statements.

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**MANITOWOC COUNTY, WISCONSIN
RECONCILIATION TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

Total Fund Balances as Shown on Previous Page \$ 13,743,942

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. 95,240,215

Net position of the internal service fund is reported in the Statement of Net Position as governmental activities. 7,047,679

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	26,259,872
Deferred Inflows Related to Pensions	(31,663,695)
Deferred Outflows Related to Net Other Postemployment Benefits	1,038,339
Deferred Inflows Related to Net Other Postemployment Benefits	(382,870)

Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds activities. 1,362,119

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and Notes Payable	(22,770,000)
Premium on Bonds and Notes Payable	(1,045,999)
Lease Payable	(164,623)
Compensated Absences	(440,074)
Net Pension Asset	13,444,731
Net Other Postemployment Benefit	(3,653,594)
Accrued Interest on Long-Term Obligations	<u>(214,461)</u>

Net position of governmental activities as reported on the Statement of Net Position \$ 97,801,581

MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	General	Human Services	County Roads and Bridges	ARPA
REVENUES				
Taxes	\$ 17,366,097	\$ 6,302,730	\$ 4,552,575	\$ -
Intergovernmental	8,993,460	15,257,457	1,719,618	7,184,908
Licenses and Permits	430,473	-	-	-
Fines and Forfeits	267,867	44,753	-	-
Public Charges for Services	2,609,896	4,540,973	-	-
Intergovernmental Charges for Services	560,126	-	-	-
Miscellaneous	549,864	59,974	-	161,846
Total Revenues	<u>30,777,783</u>	<u>26,205,887</u>	<u>6,272,193</u>	<u>7,346,754</u>
EXPENDITURES				
Current:				
General Government	8,422,486	-	-	-
Public Safety	15,755,581	-	-	-
Public Works	519,065	-	6,339,589	-
Health and Human Services	3,022,752	27,872,521	-	-
Culture and Recreation	1,570,021	-	-	-
Conservation and Development	1,036,458	-	-	-
Debt Service:				
Principal	28,357	-	-	-
Interest and Fiscal Charges	3,560	-	-	-
Capital Outlay	2,767,382	37,529	-	5,083,843
Total Expenditures	<u>33,125,662</u>	<u>27,910,050</u>	<u>6,339,589</u>	<u>5,083,843</u>
Excess of Revenues Over (Under) Expenditures	(2,347,879)	(1,704,163)	(67,396)	2,262,911
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Capital Assets	35,778	-	-	-
Transfers In	1,686,057	-	-	-
Transfers Out	(48,734)	-	-	(2,101,057)
Total Other Financing Sources (Uses)	<u>1,673,101</u>	<u>-</u>	<u>-</u>	<u>(2,101,057)</u>
NET CHANGE IN FUND BALANCES	(674,778)	(1,704,163)	(67,396)	161,854
Fund Balances - Beginning of Year	<u>5,895,171</u>	<u>2,302,812</u>	<u>48,559</u>	<u>1,007</u>
FUND BALANCES - END OF YEAR	<u>\$ 5,220,393</u>	<u>\$ 598,649</u>	<u>\$ (18,837)</u>	<u>\$ 162,861</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, 2022**

	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total</u>
REVENUES			
Taxes	\$ 2,307,303	\$ 924,069	\$ 31,452,774
Intergovernmental	-	2,997,942	36,153,385
Licenses and Permits	-	3,550	434,023
Fines and Forfeits	-	101,475	414,095
Public Charges for Services	-	2,100,523	9,251,392
Intergovernmental Charges for Services	-	1,381,773	1,941,899
Miscellaneous	-	1,047,596	1,819,280
Total Revenues	<u>2,307,303</u>	<u>8,556,928</u>	<u>81,466,848</u>
EXPENDITURES			
Current:			
General Government	-	-	8,422,486
Public Safety	-	6,605	15,762,186
Public Works	-	2,971,746	9,830,400
Health and Human Services	-	2,884,014	33,779,287
Culture and Recreation	-	730,005	2,300,026
Conservation and Development	-	744,148	1,780,606
Debt Service:			
Principal	1,550,000	-	1,578,357
Interest and Fiscal Charges	726,834	-	730,394
Capital Outlay	-	490,776	8,379,530
Total Expenditures	<u>2,276,834</u>	<u>7,827,294</u>	<u>82,563,272</u>
Excess of Revenues Over (Under) Expenditures	30,469	729,634	(1,096,424)
OTHER FINANCING SOURCES (USES)			
Proceeds from Sale of Capital Assets	-	-	35,778
Transfers In	-	463,734	2,149,791
Transfers Out	-	-	(2,149,791)
Total Other Financing Sources (Uses)	<u>-</u>	<u>463,734</u>	<u>35,778</u>
NET CHANGE IN FUND BALANCES	30,469	1,193,368	(1,060,646)
Fund Balances - Beginning of Year	<u>602,622</u>	<u>5,954,417</u>	<u>14,804,588</u>
FUND BALANCES - END OF YEAR	<u>\$ 633,091</u>	<u>\$ 7,147,785</u>	<u>\$ 13,743,942</u>

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
RECONCILIATION TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022**

Net Change in Fund Balances as Shown on Previous Page \$ (1,060,646)

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 and Right-to-Use Reported as Expenditures in Governmental Fund Statements	6,613,255
Depreciation Expense Reported in the Statement of Activities	(4,966,033)
Amortization Expense on Right-to-Use Assets Reported in the Statement of Activities	(27,184)
Net Book Value of Disposals	(201,762)

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.	342,700
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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.

Principal Repaid	1,550,000
Lease Principal Paid	28,357

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	12,063
Amortization of Premiums	205,040
Compensated Absences	154,441
Net Pension Liability (Asset)	3,036,692
Deferred Outflows of Resources Related to Pensions	9,006,061
Deferred Inflows of Resources Related to Pensions	(8,850,623)
Other Postemployment Benefits	(341,053)
Deferred Outflows of Resources Related to Net Other Postemployment Benefits	(105,583)
Deferred Inflows of Resources Related to Net Other Postemployment Benefits	34,845

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>(257,726)</u>
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Change in Net Position of Governmental Activities as Reported in the Statement of Activities	<u><u>\$ 5,172,844</u></u>
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MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 17,373,164	\$ 17,373,164	\$ 17,366,097	\$ (7,067)
Intergovernmental	8,111,681	8,111,681	8,993,460	881,779
Licenses and Permits	400,870	400,870	430,473	29,603
Fines and Forfeits	262,100	262,100	267,867	5,767
Public Charges for Services	2,599,262	2,599,262	2,609,896	10,634
Intergovernmental Charges for Services	376,359	376,359	560,126	183,767
Miscellaneous	404,218	404,218	549,864	145,646
Total Revenues	<u>29,527,654</u>	<u>29,527,654</u>	<u>30,777,783</u>	<u>1,250,129</u>
EXPENDITURES				
Current:				
General Government	8,062,935	8,062,935	8,422,486	(359,551)
Public Safety	15,458,922	15,458,922	15,755,581	(296,659)
Public Works	492,584	492,584	519,065	(26,481)
Health and Human Services	3,037,726	3,037,726	3,022,752	14,974
Culture and Recreation	1,476,661	1,476,661	1,570,021	(93,360)
Conservation and Development	1,072,708	1,072,708	1,036,458	36,250
Debt Service:				
Principal	-	-	28,357	(28,357)
Interest and Fiscal Charges	-	-	3,560	(3,560)
Capital Outlay	1,680,175	1,652,175	2,767,382	(1,115,207)
Total Expenditures	<u>31,281,711</u>	<u>31,253,711</u>	<u>33,125,662</u>	<u>(1,871,951)</u>
Excess of Revenues Over (Under) Expenditures	(1,754,057)	(1,726,057)	(2,347,879)	(621,822)
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Capital				
Assets	40,000	40,000	35,778	(4,222)
Transfers In	1,686,057	1,686,057	1,686,057	-
Transfers Out	-	-	(48,734)	(48,734)
Total Other Financing Sources (Uses)	<u>1,726,057</u>	<u>1,726,057</u>	<u>1,673,101</u>	<u>(52,956)</u>
NET CHANGE IN FUND BALANCE	(28,000)	-	(674,778)	(674,778)
Fund Balance - Beginning of Year	<u>5,895,171</u>	<u>5,895,171</u>	<u>5,895,171</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 5,867,171</u>	<u>\$ 5,895,171</u>	<u>\$ 5,220,393</u>	<u>\$ (674,778)</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, 2022

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 6,302,730	\$ 6,302,730	\$ 6,302,730	\$ -
Intergovernmental	12,340,648	12,340,648	15,257,457	2,916,809
Fines and Forfeits	40,000	40,000	44,753	4,753
Public Charges for Services	6,020,723	6,020,723	4,540,973	(1,479,750)
Intergovernmental Charges for Services	18,000	18,000	-	(18,000)
Miscellaneous	1,600	1,600	59,974	58,374
Total Revenues	<u>24,723,701</u>	<u>24,723,701</u>	<u>26,205,887</u>	<u>1,482,186</u>
EXPENDITURES				
Current:				
Health and Human Services	25,646,247	25,646,247	27,872,521	(2,226,274)
Capital Outlay	3,000	3,000	37,529	(34,529)
Total Expenditures	<u>25,649,247</u>	<u>25,649,247</u>	<u>27,910,050</u>	<u>(2,260,803)</u>
NET CHANGE IN FUND BALANCE	(925,546)	(925,546)	(1,704,163)	(778,617)
Fund Balance - Beginning of Year	<u>2,302,812</u>	<u>2,302,812</u>	<u>2,302,812</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,377,266</u>	<u>\$ 1,377,266</u>	<u>\$ 598,649</u>	<u>\$ (778,617)</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, 2022

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 4,552,575	\$ 4,552,575	\$ 4,552,575	\$ -
Intergovernmental	1,719,328	1,719,328	1,719,618	290
Total Revenues	<u>6,271,903</u>	<u>6,271,903</u>	<u>6,272,193</u>	<u>290</u>
EXPENDITURES				
Current:				
Public Works	<u>6,271,903</u>	<u>6,271,903</u>	<u>6,339,589</u>	<u>(67,686)</u>
NET CHANGE IN FUND BALANCE	-	-	(67,396)	(67,396)
Fund Balance - Beginning of Year	<u>48,559</u>	<u>48,559</u>	<u>48,559</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 48,559</u></u>	<u><u>\$ 48,559</u></u>	<u><u>\$ (18,837)</u></u>	<u><u>\$ (67,396)</u></u>

See accompanying Notes to Basic Financial Statements.

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MANITOWOC COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – ARPA SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ 7,670,567	\$ 7,670,567	\$ 7,184,908	\$ (485,659)
Miscellaneous	-	-	161,846	161,846
Total Revenues	<u>7,670,567</u>	<u>7,670,567</u>	<u>7,346,754</u>	<u>(323,813)</u>
EXPENDITURES				
Capital Outlay	<u>5,984,510</u>	<u>5,984,510</u>	<u>5,083,843</u>	<u>900,667</u>
Excess of Revenues Over Expenditures	1,686,057	1,686,057	2,262,911	576,854
OTHER FINANCING SOURCES				
Transfers Out	<u>(1,686,057)</u>	<u>(1,686,057)</u>	<u>(2,101,057)</u>	<u>(415,000)</u>
NET CHANGE IN FUND BALANCE	-	-	161,854	161,854
Fund Balance - Beginning of Year	<u>1,007</u>	<u>1,007</u>	<u>1,007</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 1,007</u></u>	<u><u>\$ 1,007</u></u>	<u><u>\$ 162,861</u></u>	<u><u>\$ 161,854</u></u>

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022**

	Enterprise Fund Highway	Governmental Activities - Internal Service Funds
ASSETS		
Current Assets:		
Cash and Investments	\$ -	\$ 8,350,865
Receivables:		
Customer Accounts	16,048	111,977
Leases Receivable, Current Portion	119,747	-
Due from Other Governments	964,903	40,431
Supplies and Prepaid Items	637,874	31,356
Total Current Assets	1,738,572	8,534,629
Noncurrent Assets:		
Leases Receivable	7,766	-
Deposit in WMMIC	-	1,801,753
Net Pension Asset	1,169,013	-
Total Other Assets	1,169,013	1,801,753
Capital Assets:		
Nondepreciable	1,496,973	-
Depreciable, Net	6,245,227	810,910
Total Capital Assets	7,742,200	810,910
Total Noncurrent Assets	8,911,213	2,612,663
Total Assets	10,657,551	11,147,292
DEFERRED OUTFLOWS OF RESOURCES		
Pension Related Amounts	2,277,242	-
Net Other Postemployment Related Amounts	93,261	-
Total Deferred Outflows of Resources	2,370,503	-

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
DECEMBER 31, 2022**

	Enterprise Fund Highway	Governmental Activities - Internal Service Funds
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 291,392	\$ 64,659
Accrued and Other Current Liabilities	221,166	-
Insurance Claims Payable	-	2,994,343
Due to Other Funds	2,278	-
Current Portion of Long-Term Debt	2,459	-
Total Current Liabilities	517,295	3,059,002
Long-Term Obligations, Less Current Portion:		
Compensated Absences	22,128	-
Net Other Postemployment Benefits	349,324	-
Total Long-Term Liabilities	371,452	-
Total Liabilities	888,747	3,059,002
DEFERRED INFLOWS OF RESOURCES		
Lease Related	127,513	-
Pension Related Amounts	2,753,143	-
Net Other Postemployment Related Amounts	35,352	-
Total Deferred Inflows of Resources	2,916,008	-
NET POSITION		
Net Investment in Capital Assets	7,603,033	810,910
Restricted for Pension Benefits	1,169,013	-
Unrestricted	451,253	7,277,380
Total Net Position	9,223,299	\$ 8,088,290
Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Funds	229,701	
Net Position of Business-Type Activities as Reported on the Statement of Net Position	\$ 9,453,000	

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, 2022

	Enterprise Fund Highway	Governmental Activities - Internal Service Funds
OPERATING REVENUES		
Charges for Services	\$ 73,689	\$ 8,181
Intergovernmental Charges for Services	3,176,594	-
Interdepartmental Charges for Services	6,000,606	7,593,133
Other	87,219	10,586
Total Operating Revenues	9,338,108	7,611,900
OPERATING EXPENSES		
Personnel	4,211,112	651,656
Purchased Services	1,293,002	931,795
Supplies and Materials	3,322,219	37,671
Depreciation	823,754	324,577
Other	81,294	6,381,588
Total Operating Expenses	9,731,381	8,327,287
OPERATING LOSS	(393,273)	(715,387)
NONOPERATING REVENUES (EXPENSES)		
Interest Income	2,782	6,717
Nonoperating Grants	73,949	-
Insurance Refunds	1,126	55,641
Gain (Loss) on Disposal of Capital Assets	23,729	-
Rental Income	117,966	-
Total Nonoperating Revenues (Expenses)	219,552	62,358
CHANGE IN NET POSITION	(173,721)	(653,029)
Net Position - Beginning of Year	9,397,020	8,741,319
NET POSITION - END OF YEAR	\$ 9,223,299	\$ 8,088,290
Net Change of Enterprise Funds as Shown Above	\$ (173,721)	
Allocation of Internal Service Funds Change in Net Position to Business-Type Activities	(106,325)	
Change in Net Position of Business-Type Activities as Reported on the Statement of Activities (see Pages 27 - 28)	\$ (280,046)	

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022**

	Enterprise Fund Highway	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 2,774,630	\$ 8,181
Cash Received from Other Departments	6,002,314	7,615,896
Cash Received from Other	87,219	10,586
Cash Paid for Employee Wages and Benefits	(4,445,266)	(662,439)
Cash Paid to Suppliers	(4,910,364)	(7,319,757)
Net Cash Provided (Used) by Operating Activities	(491,467)	(347,533)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	73,949	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of Capital Assets	(1,037,910)	(35,599)
Insurance Refunds	1,126	55,641
Lease Payments Received	117,966	-
Sale of Capital Assets	73,578	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(845,240)	20,042
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest from Investments	2,782	6,717
CHANGE IN CASH AND CASH EQUIVALENTS	(1,259,976)	(320,774)
Cash and Cash Equivalents - Beginning of Year	1,259,976	8,671,639
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ -	\$ 8,350,865

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022**

	Enterprise Fund Highway	Governmental Activities - Internal Service Funds
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Loss	\$ (393,273)	\$ (715,387)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities		
Depreciation	823,754	324,577
Change in Liability (Asset) and Deferred Outflows and Inflows of Resources:		
Pension	(212,811)	-
Deferred Inflows Related to Pension	657,271	-
Deferred Outflows Related to Pension	(705,186)	-
Net Other Postemployment Benefits	25,003	-
Deferred Inflows Related to OPEB	(3,941)	-
Deferred Outflows Related to OPEB	13,577	-
Change in Operating Assets and Liabilities:		
Accounts Receivables	10,674	(11,689)
Due from Other Governments	(372,517)	34,452
Supplies and Prepaid Items	23,268	(16,093)
Deposits	-	(436,662)
Accounts Payable	(240,795)	22,595
Accrued and Other Current Liabilities	3,678	-
Due to Other Funds	2,278	-
Insurance Claims Payable	-	450,674
Unearned Revenue	(114,380)	-
Compensated Absences	(8,067)	-
Net Cash Provided (Used) by Operating Activities	\$ (491,467)	\$ (347,533)
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Assets included in Accounts Payable	\$ 139,167	\$ -

See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022**

ASSETS

Current Assets:

Cash and Investments	\$ 1,316,846
Special Certificates	<u>546,672</u>
Total Assets	<u>1,863,518</u>

LIABILITIES

Current Liabilities:

Due to Other Governments	<u>272,706</u>
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NET POSITION

Restricted for:

Individuals, Organizations, and Other Governments	<u><u>\$ 1,590,812</u></u>
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See accompanying Notes to Basic Financial Statements.

**MANITOWOC COUNTY, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
YEAR ENDED DECEMBER 31, 2022**

ADDITIONS

Contributions:

Individuals	\$ 3,129,170
Special Certificate Collections for Other Governments	205,689
Fee Collections and Other Items	<u>1,263,181</u>
Total Additions	<u>4,598,040</u>

DEDUCTIONS

Beneficiary Payments to Individuals	2,936,619
Payments of Special Certificates to Other Governments	54,105
Payments to Other Entities	<u>1,263,181</u>
Total Deductions	<u>4,253,905</u>

NET INCREASE IN FIDUCIARY NET POSITION

344,135

Fiduciary Net Position - Beginning of Year

1,246,677

FIDUCIARY NET POSITION - END OF YEAR

\$ 1,590,812

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Manitowoc County, 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, 2022**

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
 - Opioid Settlement

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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 180 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, including lease liabilities as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Custodial funds use the accrual basis of accounting.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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 \$32,459,182 are recorded on December 31, 2022 for collection in 2023 for the County apportionment. The County apportionment is for financing 2023 operations and will be transferred in 2023 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 \$1,086,680.

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, 2022**

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 and Supplies

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 are tangible and intangible 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, 2022**

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 include tangible and intangible property, plant, equipment, the right to use lease assets, and infrastructure are depreciated and amortized using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Land Improvements	10 - 20 Years	10 - 20 Years
Buildings	10 - 50 Years	15 - 60 Years
Improvements Other than Buildings	4 - 40 Years	4 - 40 Years
Machinery and Equipment	3 - 10 Years	4 - 30 Years
Infrastructure	15 - 70 Years	15 - 70 Years
Right-to-Use Lease Assets		
Machinery and Equipment	2 - 10 Years	2 - 10 Years
Buildings	2 - 10 Years	2 - 10 Years

8. Leases

The County is a lessee and lessor for various pieces of equipment and building space.

Lessee

The County recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements based on the criteria dictated in GASB Statement No. 87, *Leases*.

At the commencement of a lease, the County determines based on the criteria dictated in GASB Statement No. 87, *Leases*, if the lease is financed purchased or a lease liability. Then the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease liabilities are reported with the long-term obligations on the statement of net position.

An intangible right-to-use lease asset is initially measured as the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. The intangible right-to-use lease asset is amortized on a straight-line basis over the life of the lease. The intangible right-to-use lease asset is reported with the County's capital assets in its own category called Leased Assets (Right-to-Use).

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Leases (Continued)

Lessee (Continued)

Key estimates and judgements related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonable certain to exercise.

The County has elected to recognize payments for short-term leases with a lease term of 12 months or less as expenses as incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statements of net position.

The County monitors changes in circumstances that would require a re-measurement of its lease and will re-measure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease.

Lessor

The County determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statement of net position and fund financial statements.

Lease receivables represent the County's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the leases term. Interest revenue is recognized ratably over the contract term.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Leases (Continued)

Lessor (Continued)

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payment received from the lessee at or before the commencement of the lease term that relate to future periods, less any leases incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonable estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The County recognizes payments received for short-term leases with a lease term of 12 months or less, including options to extend, as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the County has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

9. Compensated Absences

The County's policy for all employees, except for Sheriff's Deputies that are 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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

9. Compensated Absences (Continued)

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.

10. 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.

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.

11. 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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

12. 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.

13. 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 (revenue), 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 member 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, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

14. 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.
- **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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

14. Fund Equity (Continued)

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 or amortization, 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.

F. Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principal that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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.

4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the general, special revenue and debt service funds of the County. This is also the legal level of budgetary control as authorized by the County Board. All amendments to the budget during the year require initial approval by management and are subsequently 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, 2022 exceeded budget by \$1,636,951.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022 as follows:

Funds	Excess Expenditures
General:	
General Government:	
County Board	\$ 3,249
Circuit Court	303,503
Register in Probate	12,681
Coroner	47,256
County Clerk	2,430
Central Duplicating	9,883
Personnel	14,699
Comptroller	81,589
Public Property Administration	13,324
Maintenance - Courthouse	24,446
Maintenance - Office Complex	155,465
Maintenance - University Center	13,931
Maintenance - Human Services	15,208
Maintenance - Public Helath	98
Land Records Modernization	23,389
Non-Departmental	1,184
Public Safety:	
Sheriff - Administration	76,293
Sheriff - Training	654
Sheriff - Traffic Control	303,258
Correctional Institutions	50,809
Metro Drug	160,042
Public Works:	
Airport	16,985
Solid Waste Administration	9,496
Health and Human Services:	
Wisconsin Wins	6,837
TCB Community Coalition	12,696
GPR Lead	4,003
ARPA	130,484
Health Start	9,175
Alliance for Wisconsin Youth	1
Immunization	10,074
Vaccine Supplement #4	39,906
PHEP DWD	68,260
WIC Nutrition	12,864
Mercury Reduction	271
WIC Breast Feeding	1,122
WIC Client Services	4,391
Administrative Support	21,457
Environmental Health	10,923
Culture and Recreation:	
Parks	112,169
Conservation and Development:	
Board of Adjustment	7,480
Debt Service:	
Principal	28,357
Interest and Fiscal Charges	3,560
Capital Outlay:	
General Government	991,596
Public Works	30,798
Health and Human Services	23,289
Culture, Recreation, and Education	116,848

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

B. Excess of Expenditures Over Budget Appropriations (Continued)

Funds	Excess Expenditures
Special Revenue Funds:	
Human Services:	
Mental Health	\$ 311,938
Alcohol and Other Drug Abuse	60,754
Birth to Three	68,033
Adult Protective Services	1,399
Community LT Support	2,523,325
Autism - Post-Intensive/SED	23,395
Juvenile Therapy Services	8,755
CLTS-TPA	283,119
Economic Support	7,093
LIHEAP Administration	8,406
Alternate Care	991,601
Community Options Program	875
County Owned Home 16th Street	3,879
Treatment Altrn and Driver	5,043
CBRF	167,333
County Roads and Bridges:	
County Highway Maintenance	206,217
Recycling:	
Public Works	110,432
Capital Outlay	46,846
Aging:	
Capital Outlay	2,865
Soil and Water Conservation:	
Capital Outlay	15,880
Expo:	
Capital Outlay	43,066
Jail Assessment:	
Capital Outlay	126,095

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

C. 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 2022 and 2023 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 2022 budget was 0.86%. The actual limit for the County for the 2023 budget was 1.46%. 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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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 \$30,813,338 on December 31, 2022 as summarized below:

Deposits with Financial Institutions	\$ 4,654,568
Investments	<u>26,158,770</u>
Total	<u><u>\$ 30,813,338</u></u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	\$ 29,496,492
Fiduciary Fund Statement of Net Position:	
Cash and Investments	<u>1,316,846</u>
Total	<u><u>\$ 30,813,338</u></u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments:			
Federal Home Loan Bank	\$ -	\$ 600,294	\$ -
Federal Farm Credit Bank	-	311,390	-
Freddie Mac	-	479,329	-
Fannie Mae	-	426,546	-
U.S. Treasury Notes	-	2,888,378	-
Money Market Mutual Funds	85,077	-	-
Municipal Bonds	-	1,547,993	-
Total	\$ 85,077	\$ 6,253,930	\$ -

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

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

MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022

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, 2022, \$3,002,043 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, 2022**

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	\$ 600,294	\$ -	\$ 600,294	\$ -	\$ -
Federal Farm Credit Bank	311,390	-	311,390	-	-
Freddie Mac	479,329	-	479,329	-	-
Fannie Mae	426,546	-	426,546	-	-
U.S. Treasury Notes	2,888,378	2,888,378	-	-	-
Money Market Mutual Funds	85,077	-	-	-	85,077
State and Municipal Bonds	1,547,993	-	297,816	1,050,177	200,000
WISC Investments					
Cash Management Series	11,216,854	-	-	-	11,216,854
Wisconsin Local Government Investment Pool	8,602,909	-	-	-	8,602,909
Totals	<u>\$ 26,158,770</u>	<u>\$ 2,888,378</u>	<u>\$ 2,115,375</u>	<u>\$ 1,050,177</u>	<u>\$ 20,104,840</u>

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	\$ 600,294	\$ 267,636	\$ 332,658	\$ -	\$ -
Federal Farm Credit Bank	311,390	194,156	117,234	-	-
Freddie Mac	479,329	-	479,329	-	-
Fannie Mae	426,546	170,182	164,799	91,564	-
U.S. Treasury Notes	2,888,378	1,062,395	1,254,810	571,173	-
Money Market Mutual Funds	85,077	85,007	-	-	-
Municipal Bonds	1,547,993	1,057,988	490,005	-	-
WISC Investments					
Cash Management Series	11,216,854	11,216,854	-	-	-
Wisconsin Local Government Investment Pool	8,602,909	8,602,909	-	-	-
Totals	<u>\$ 26,158,770</u>	<u>\$ 22,657,127</u>	<u>\$ 2,838,835</u>	<u>\$ 662,737</u>	<u>\$ -</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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 \$11,216,854 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, 2022, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value. As of December 31, 2022, the Wisconsin local government investment pool had a weighted average maturity of 74 days.

Investment in Wisconsin Investment Series Cooperation

The County has investments in the Wisconsin Investment Series Cooperative (WISC) of \$8,602,909 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. The Investment Series and Cash Management Series have received a credit rate of AAA by a nationally recognized statistical rating organization.

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 Cooperate 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, 2022**

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, 2022, the County’s general fund showed an investment of \$1,265,755 in delinquent tax certificates.

An aging of the delinquent taxes on December 31, 2022 follows:

Year Purchased	Total	County Share	County Purchased
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	6,831	1,786	5,045
2016	10,349	2,697	7,652
2017	14,664	3,763	10,901
2018	17,976	4,713	13,263
2019	32,245	8,584	23,661
2020	140,327	36,653	103,673
2021	352,799	92,151	260,648
2022	680,176	175,009	505,167
Total Tax Certificates	1,266,637	328,151	938,486
Tax Deeds	(882)	(234)	(648)
Delinquent Property Taxes at December 31, 2022	<u>\$ 1,265,755</u>	327,917	937,838
Less: 60 Day Collections		38,009	108,364
County Share of Taxes		289,908	
Interest on Delinquent Taxes		40,923	
Deferred Inflow of Resources		<u>\$ 330,831</u>	
Nonspendable Fund Balance (Purchased Equities of Other Governments)			<u>\$ 829,474</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Lease Receivable

The County has entered into long-term written agreements to rent building space and land under the terms of noncancelable lease agreements. Annual installments range between \$834 - \$112,000. The agreements do not include a stated interest rate, therefore, the County has elected to use their incremental borrowing rate of 1.5% to calculate the present value of the expected lease payments. During the year ended December 31, 2022, the County recognized \$125,878 and \$12,014 in lease revenue and interest revenue, respectively, in the governmental funds pursuant to these contracts. In addition, County recognized \$117,966 and \$2,782 in lease revenue and interest revenue, respectively, in the Highway enterprise fund and business-type activities pursuant to these contracts.

Principal and interest requirements to maturity under lease agreements are as follows:

Year Ended December 31,	Governmental Activities		Business-Type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 126,131	\$ 6,355	\$ 119,747	\$ 1,001	\$ 245,878	\$ 7,356
2024	122,598	4,482	7,766	107	130,364	4,589
2025	75,713	2,144	-	573	75,713	2,717
2026	71,667	1,302	-	348	71,667	1,650
2027	51,003	502	-	134	51,003	636
2028 - 2032	23,328	780	-	209	23,328	989
2033 - 2036	6,691	80	-	21	6,691	101
Total	<u>\$ 477,131</u>	<u>\$ 15,645</u>	<u>\$ 127,513</u>	<u>\$ 2,393</u>	<u>\$ 604,644</u>	<u>\$ 18,038</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance Restated (1)	Increases	Decreases/ Adjustments	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable:				
Land	\$ 6,196,506	\$ -	\$ -	\$ 6,196,506
Construction in Progress	826,595	-	826,595	-
Total Capital Assets, Nondepreciable	7,023,101	-	826,595	6,196,506
Capital Assets, Depreciable and Amortizable:				
Land Improvements	11,740,397	91,043	-	11,831,440
Buildings and Improvements	54,198,282	2,355,094	-	56,553,376
Machinery and Equipment	26,303,056	1,717,838	461,267	27,559,627
Infrastructure	93,854,103	3,312,116	1,464,533	95,701,686
Right-to-Use Lease Asset				
Buildings	47,061	-	-	47,061
Machinery and Equipment	109,678	-	-	109,678
Subtotals	186,252,577	7,476,091	1,925,800	191,802,868
Less Accumulated Depreciation and Amortization for:				
Land Improvements	8,628,275	399,621	-	9,027,896
Buildings and Improvements	26,818,495	1,525,012	-	28,343,507
Machinery and Equipment	15,207,705	1,228,772	424,847	16,011,630
Infrastructure	48,835,505	1,812,628	1,299,191	49,348,942
Right-to-Use Lease Asset				
Buildings	-	14,634	-	14,634
Machinery and Equipment	-	12,550	-	12,550
Subtotals	99,489,980	4,993,217	1,724,038	102,759,159
Total Capital Assets, Depreciable and Amortizable, Net	86,762,597	2,482,874	201,762	89,043,709
Governmental Activities Capital Assets, Net	<u>\$ 93,785,698</u>	<u>\$ 2,482,874</u>	<u>\$ 1,028,357</u>	95,240,215
Less: Capital Related Debt				22,934,623
Less: Debt Premium				1,045,999
Less: Capital Related Accounts Payable				133,081
Net Investment in Capital Assets				<u>\$ 71,126,512</u>

(1) The beginning balance was restated due to the implementation of GASB Statement No. 87. See Note 1.F.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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	307,092	47,499	307,092	47,499
Total Capital Assets, Nondepreciable	1,756,566	47,499	307,092	1,496,973
Capital Assets, Depreciable:				
Buildings	6,794,173	7,847	-	6,802,020
Improvement Other than Buildings	696,759	19,571	-	716,330
Machinery and Equipment	12,352,792	1,409,252	219,239	13,542,805
Subtotals	19,843,724	1,436,670	219,239	21,061,155
Less Accumulated Depreciation for:				
Buildings	5,215,818	244,418	-	5,460,236
Improvements Other than Buildings	628,827	30,058	-	658,885
Machinery and Equipment	8,316,919	549,278	169,390	8,696,807
Subtotals	14,161,564	823,754	169,390	14,815,928
Total Capital Assets, Depreciable, Net	5,682,160	612,916	49,849	6,245,227
Business-Type Activities Capital Assets, Net	<u>\$ 7,438,726</u>	<u>\$ 660,415</u>	<u>\$ 356,941</u>	7,742,200
Less: Capital Related Accounts Payable				139,167
Net Investment in Capital Assets				<u>\$ 7,603,033</u>

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

Governmental Activities:	
General Government	\$ 934,655
Public Safety	1,162,658
Public Works	2,311,318
Health and Human Services	226,851
Culture and Recreation	343,602
Conservation and Development	14,133
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 4,993,217</u>
Business-Type Activities:	
Highway	<u>\$ 823,754</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance		
Operating Cash Deficits:		
Governmental Funds:		
General Fund	\$ 467,089	\$ -
Human Services	-	357,907
County Roads & Bridges	-	18,837
Nonmajor Funds:		
Revolving Loan	-	845
Park Acquisition Development Projects	-	87,222
Enterprise Funds:		
Highway	-	2,278
Totals	\$ 467,089	\$ 467,089

Interfund transfers for the year ended December 31, 2022 were as follows:

Fund	Transfer In	Transfer Out
General	\$ 1,686,057	\$ 48,734
Special Revenue Funds:		
ARPA	-	2,101,057
Expo	415,000	-
Soil and Water Conservation	48,734	-
Total	\$ 2,149,791	\$ 2,149,791

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

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2022:

	Beginning Balance Restated (1)	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation:					
Bonds	\$ 23,320,000	\$ -	\$ 1,425,000	\$ 21,895,000	\$ 1,960,000
Direct Borrowing:					
Notes	1,000,000	-	125,000	875,000	150,000
Total General Obligation					
Debt	24,320,000	-	1,550,000	22,770,000	2,110,000
Lease Liability	192,980	-	28,357	164,623	29,376
Debt Premium	1,251,039	-	205,040	1,045,999	-
Compensated Absences	594,515	82,598	237,039	440,074	35,543
Governmental Activities Long-Term Obligations	<u>\$ 26,358,534</u>	<u>\$ 82,598</u>	<u>\$ 2,020,436</u>	<u>\$ 24,420,696</u>	<u>\$ 2,174,919</u>
Business-Type Activities:					
General Obligation Debt:					
Compensated Absences	<u>\$ 32,654</u>	<u>\$ 1,414</u>	<u>\$ 9,481</u>	<u>\$ 24,587</u>	<u>\$ 2,459</u>

(1) The beginning balance was restated due to the implementation of GASB Statement No. 87. See Note 1.F.

Total interest paid during the year on long-term debt totaled \$730,394.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/2022
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	7,260,000
General Obligation Bonds	9/23/19	2036	3.21%	6,065,000	5,965,000
General Obligation Bonds	1/7/20	2030	3.00% - 4.00%	9,785,000	8,185,000
G.O. Promissory Note (Direct Borrowing)	6/15/21	2026	1.09%	1,000,000	875,000
Total Outstanding General Obligation Debt					<u>\$ 22,770,000</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$22,770,000 on December 31, 2022 are detailed below:

Year Ended December 31,	Governmental Activities				Totals	
	Bonded Debt		Notes From Direct Borrowing		Principal	Interest
	Principal	Interest	Principal	Interest		
2023	\$ 1,960,000	\$ 697,465	\$ 150,000	\$ 9,537	\$ 2,110,000	\$ 707,002
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	1,875,000	450,700	-	-	1,875,000	450,700
2028 - 2032	8,600,000	1,314,125	-	-	8,600,000	1,314,125
2033 - 2036	4,220,000	334,030	-	-	4,220,000	334,030
Total	<u>\$ 21,895,000</u>	<u>\$ 4,530,422</u>	<u>\$ 875,000</u>	<u>\$ 26,159</u>	<u>\$ 22,770,000</u>	<u>\$ 4,556,581</u>

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

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2022 was \$349,890,970 as follows:

Equalized Valuation of the County	\$ 7,453,219,400
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes	372,660,970
Total Outstanding General Obligation Debt Applicable to Debt Limitation	22,770,000
Legal Margin for New Debt	\$ 349,890,970

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Leases Payable

The County lease equipment as well as building space under the terms of various long-term noncancelable lease agreements. The lease agreements mature at various dates through 2030.

Principal and interest requirements to maturity under lease agreements are as follows:

Year Ended December 31,	Governmental Activities		Total
	Principal	Interest	
2023	\$ 29,376	\$ 2,983	\$ 32,359
2024	27,405	2,411	29,816
2025	24,109	1,882	25,991
2026	15,069	1,523	16,592
2027	15,876	1,214	17,090
2028 - 2030	52,788	1,620	54,408
Total	<u>\$ 164,623</u>	<u>\$ 11,633</u>	<u>\$ 176,256</u>

Right-to-use assets acquired through outstanding lease agreements are as follows:

Machinery and Equipment	\$ 47,061
Buildings	<u>109,678</u>
Subtotal	156,739
Less Accumulated Depreciation for:	
Machinery and Equipment	14,634
Buildings	<u>12,550</u>
Total	<u>\$ 129,555</u>

H. 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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Pension Plan (Continued)

1. Plan Description (Continued)

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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.

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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Pension Plan (Continued)

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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2012	-7.0%	-7%
2013	-9.6%	9%
2014	4.7%	25%
2015	2.9%	2%
2016	0.5%	-5%
2017	2.0%	4%
2018	2.4%	17%
2019	0.0%	-10%
2020	1.7%	21%
2021	5.1%	13%

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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Pension Plan (Continued)

3. Contributions (Continued)

During the year ending December 31, 2022, the WRS recognized \$2,176,542 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)	6.50%	6.50%
Protective with Social Security	6.50%	12.00%
Protective without Social Security	6.50%	16.40%

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

At December 31, 2022, the County reported an asset of \$14,613,744 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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, 2021, the County's proportion was 0.18130783%, which was a decrease of 0.00071986% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the County recognized pension revenue of \$1,277,471.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Pension Plan (Continued)

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

At December 31, 2022, 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	\$ 23,607,764	\$ 1,702,374
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	32,692,161
Changes in Assumptions	2,726,424	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,384	22,303
Employer Contributions Subsequent to the Measurement Date	2,176,542	-
Total	\$ 28,537,114	\$ 34,416,838

\$2,176,542 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 (asset) in the year ended December 31, 2023. 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>
2023	\$ (684,943)
2024	(3,956,645)
2025	(1,740,654)
2026	(1,674,024)
Total	\$ (8,056,266)

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Pension Plan (Continued)

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, 2020
Measurement Date of Net Pension Liability (Asset):	December 31, 2021
Actuarial Cost Method:	Entry Age Normal
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%

** No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% 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 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. 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	52.0%	6.8%	4.2%
Fixed Income	25.0	4.3%	1.8%
Inflation Sensitive Assets	19.0	2.7%	0.2%
Real Estate	7.0	5.6%	3.0%
Private Equity/Debt	12.0	9.7%	7.0%
Cash	-15.0	0.9%	N/A
Total Core Fund	<u>100.0%</u>	6.6%	4.0%
Variable Fund Asset Class:			
U.S. Equities	70.0%	6.3%	3.7%
International Equities	30.0	7.2%	4.6%
Total Variable Fund	<u>100.0%</u>	6.8%	4.2%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

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

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate – A single discount rate of 6.80% was used to measure the total pension liability, as opposed to a discount rate of 7.00% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84%. (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, 2021 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 6.80% expected rate of return implies that a dividend of approximately 1.7% 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 6.80%, 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 (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
County’s Proportionate Share of the Net Pension Liability (Asset)	\$ 10,369,488	\$ (14,613,744)	\$ (32,597,023)

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, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Pension Plan (Continued)

6. Payables to the Pension Plan

At December 31, 2022, the County reported a payable of \$478,979 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2022.

I. Other Postemployment Benefits

The County reports OPEB related balances at December 31, 2022 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Local Retiree Life Insurance Fund (LRLIF)	\$ 2,966,775	\$ 999,641	\$ 328,943	\$ 370,504
Single-Employer Defined OPEB Plan	1,036,143	131,959	89,279	87,037
Total Pension Liability	<u>\$ 4,002,918</u>	<u>\$ 1,131,600</u>	<u>\$ 418,222</u>	<u>\$ 457,541</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, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	23
Active Employees	<u>486</u>
Total	<u><u>509</u></u>

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2021, and the total OPEB liability was determined by an actuarial valuation as of December 31, 2021.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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, 2021 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, 2021
Measurement Date:	December 31, 2021
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:	S&P Municipal Bond 20 Year High Grade Index
Actuarial Assumptions:	Based on an experience study conducted in 2018 using Wisconsin Retirement System experience form 2015-17.
Mortality	Wisconsin 2018 Mortality Table

* Implicit in this rate is an assumed rate of inflation of 2.0%

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability
	(a)
Balance at January 1, 2021	\$ 981,680
Changes for the Year:	
Service Cost	62,557
Interest	21,599
Differences Between Expected and Actual Experiences	24,068
Benefit Payments	(106,011)
Changes of Assumptions or Other Input	52,250
Net Changes	54,463
Balance at December 31, 2021	<u>\$ 1,036,143</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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>\$ 1,110,466</u>	<u>\$ 1,036,143</u>	<u>\$ 965,646</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>\$ 929,245</u>	<u>\$ 1,036,143</u>	<u>\$ 1,162,081</u>

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

For the year ended December 31, 2022 the County recognized OPEB expense of \$87,037. At December 31, 2021, 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	\$ 21,394	\$ 70,532
Changes in Assumptions	109,728	18,747
County Contributions Subsequent to the Measurement Date	837	-
Total	<u>\$ 131,959</u>	<u>\$ 89,279</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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)

\$837 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, 2023. 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>
2023	\$ 2,881
2024	2,881
2025	2,881
2026	2,881
2027	2,879
Thereafter	27,440
Total	<u>\$ 41,843</u>

Payable to the OPEB Plan

At December 31, 2022, the County no outstanding contribution to the Plan required for the year ended December 31, 2022.

2. Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a 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/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report which can also be found using the link above.

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, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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, 2022 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, 2021 are listed below:

Life Insurance Member Contribution Rates For the Year Ended December 31, 2021		
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, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

Contributions (Continued)

During the reporting period, the LRLIF recognized \$10,352 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, 2022, the County reported a liability of \$2,966,775 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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, 2021, the County's proportion was 0.50196100%, which was an increase of 0.01926400% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the County recognized OPEB expense of \$370,504.

At December 31, 2022, 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	\$ -	\$ 150,919
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	38,600	-
Changes in Assumptions	896,365	143,801
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,676	34,223
Total	<u>\$ 999,641</u>	<u>\$ 328,943</u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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>
2023	\$ 147,149
2024	142,671
2025	129,687
2026	163,860
2027	76,936
Thereafter	10,395
Total	<u>\$ 670,698</u>

Actuarial Assumptions – The total OPEB liability in the January 1, 2021 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, 2021
Measurement Date of Net OPEB Liability (Asset):	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.06%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.17%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from the prior year, including the price inflation, mortality and separation rates. The total OPEB liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 actuarial valuation.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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	Bloomberg US Interim Credit	45%	1.68%
U.S. Long Credit Bonds	Bloomberg US Long Credit	5%	1.82%
U.S. Mortgages	Bloomberg US MBS	50%	1.94%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The expected inflation rate increased from 2.20% as of December 31, 2020 to 2.30% as of December 31, 2021. 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, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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 2.17% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. 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 2.17%, 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 (1.17%) or 1-percentage-point higher (3.17 %) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
County's Proportionate Share of the Net OPEB Liability	\$ 4,024,844	\$ 2,966,775	\$ 2,170,622

Payable to the OPEB Plan

At December 31, 2022, the County reported a payable of \$0 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2022.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. 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, 2022, nonspendable fund balance was as follows:

General Fund	
Nonspendable:	
Prepaid Items	\$ 112,638
Delinquent Property Taxes	829,474
Total General Fund Nonspendable	<u>942,112</u>
Fund Balance	942,112
Special Revenue Funds	
ARPA Fund	
Nonspendable - Prepaid Items	569,429
Nonmajor Funds	
Nonspendable - Prepaid Items	<u>1,298</u>
Total Nonspendable Fund Balance	<u><u>\$ 1,512,839</u></u>

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, 2022, 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	<u>85,812</u>
Total General Fund Restricted Fund Balance	440,338
Special Revenue Funds	
Restricted for:	
Conservation	330,073
Public Safety (K-9 Unit)	6,496
Revolving Loan Programs	181,509
Opioid Settlement	<u>606,795</u>
Total Special Revenue Funds	1,124,873
Debt Service Fund	
Restricted for:	
Debt Payments	633,091
Capital Improvements Fund	
Restricted for:	
Jail Assessment Project	<u>31,377</u>
Total Restricted Fund Balance	<u><u>\$ 2,229,679</u></u>

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. 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, 2022, 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
Prepay Debt	300,000
Sheriff Office	7,910
Vehicle Pool Public Works	138,926
Emergency Management HAZMAT	288,742
Personnel	14,965
Elections	141,232
Communications E-911	354,869
PW-PBX Phone Systems	227,537
Future Capital Projects	60,000
Vehicle	35,000
Total General Fund Committed Fund Balance	1,849,591

Special Revenue Funds

Committed for:	
Recycling	134,250
Solid Waste Disposal	336,821
Aging	1,962,897
Forestry Tree Planting	18,088
Expo	1,811,497
Total Special Revenue Funds Committed Fund Balance	4,263,553

Capital Improvements Funds

Committed for:	
Economic Development Projects	1,724,167
Jail Security Project	2,517
Total Capital Improvements Funds Committed Fund Balance	1,726,684
Total Committed Fund Balance	\$ 7,839,828

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. 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, 2022, fund balance was assigned as follows:

Human Services:	
Assigned for Subsequent Years Budget	<u>\$ 598,649</u>

Net Position

The County reports restricted net position for other purposes at December 31, 2022 for governmental activities as follows:

Governmental Activities:	
Restricted for Other:	
Public Health	\$ 2,308
Veterans Service	48,559
Public Safety (K-9 Unit)	6,496
Jail Assessment Project	<u>31,377</u>
Total Governmental Activities Restricted	
Net Position	<u>\$ 88,740</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, 2022**

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, 2022, the fund has an unrestricted net position of \$1,066,040 for future catastrophic losses. The claims liability of \$1,209,563 reported in the fund at December 31, 2022 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 reasonable estimated. Changes in the fund's claim liability amount for 2021 and 2022 follows:

	<u>Liability January 1</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Liability December 31</u>
2022	\$ 854,603	\$ 392,988	\$ 38,028	\$ 1,209,563
2021	616,863	334,261	96,521	854,603

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, 2022, the fund had a net position balance of \$2,236,061.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Risk Management (Continued)

Health Self-Insurance Fund (Continued)

The claims liability of \$863,952 reported in the fund at December 31, 2022 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
2022	\$ 748,200	\$ 5,298,947	\$ 5,183,195	\$ 863,952
2021	527,074	4,931,889	4,710,763	748,200

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, 2022, 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 2021 and 2022 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2022	\$ 896,152	\$ 354,868	\$ 354,868	\$ 896,152
2021	899,993	287,324	291,165	896,152

**MANITOWOC COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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.

C. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Service Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their compensation until future years. The deferred compensation is not available to employees until termination, retirement, death, or foreseeable emergency. Contributions to this plan are entirely from employee voluntary contributions. The County makes no employer contributions to this plan.

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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%
12/31/21	0.18130783%	(14,613,744)	27,176,373	53.77%	106.02%

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	\$ -	\$ 22,129,259	7.38%
12/31/16	1,615,187	1,618,187	-	23,259,252	6.96%
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	-	27,176,373	7.67%
12/31/22	2,176,542	2,176,542	-	28,920,473	7.53%

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

	2022	2021	2020	2019	2018
Total OPEB Liability:					
Service Cost	\$ 62,557	\$ 56,283	\$ 52,936	\$ 57,470	\$ 57,470
Interest	21,599	25,280	36,988	32,195	30,210
Differences Between Expected and Actual Experience	24,068	-	(105,797)	-	-
Change of Assumptions	52,250	34,746	54,392	(33,743)	-
Benefit Payments	(106,011)	(51,549)	(39,676)	(57,954)	(3,947)
Net Change in Total OPEB Liability	54,463	64,760	(1,157)	(2,032)	83,733
Total OPEB Liability - Beginning	981,680	916,920	918,077	920,109	836,376
Total OPEB Liability - Ending	<u>\$ 1,036,143</u>	<u>\$ 981,680</u>	<u>\$ 916,920</u>	<u>\$ 918,077</u>	<u>\$ 920,109</u>
Covered-Employee Payroll	\$ 27,904,518	\$ 25,322,754	\$ 25,322,754	\$ 23,560,909	\$ 23,560,909
County's Total OPEB Liability as a Percentage of Covered-Employee Payroll	3.71%	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%
12/31/21	0.50196100%	2,966,775	25,721,000	11.53%	29.57%

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	-	25,721,000	0.04%
12/31/22	10,352	10,352	-	27,904,518	0.04%

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**MANITOWOC COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022**

NOTE 1 OTHER POSTEMPLOYMENT BENEFIT PLANS

Single Employer Plan

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)

Benefit Terms: There were no recent changes in benefit terms.

Assumptions: In addition to the rate changes, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

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.

**MANITOWOC COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022**

NOTE 2 WISCONSIN RETIREMENT SYSTEM (WRS)

Change of benefit Terms: There were no changes of benefit terms for any participating employer in WRS.

Change of assumptions:

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumptions changes that were used to measure the total pension liability beginning with the year-ended December 31, 2021, including the following:

- Lowering the long-term expected rate from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumptions changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

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, 2022**

	Special Revenue						
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit	Expo
ASSETS							
Cash and Investments	\$ 224,945	\$ 261,003	\$ 1,389,864	\$ 120,778	\$ 18,088	\$ 6,855	\$ 1,860,327
Receivables:							
Taxes and Special Charges	539,986	10,000	26,000	379,366	-	-	-
Accounts	13,753	170,735	750,988	235,270	-	4	1,000
Loans	-	-	-	-	-	-	-
Prepaid Items	-	-	448	-	-	-	850
Total Assets	<u>\$ 778,684</u>	<u>\$ 441,738</u>	<u>\$ 2,167,300</u>	<u>\$ 735,414</u>	<u>\$ 18,088</u>	<u>\$ 6,859</u>	<u>\$ 1,862,177</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 102,168	\$ 94,917	\$ 98,833	\$ 10,867	\$ -	\$ 363	\$ 32,581
Accrued and Other Current Liabilities	280	-	79,122	15,108	-	-	2,650
Due to Other Funds	-	-	-	-	-	-	-
Unearned Revenues	2,000	-	-	-	-	-	14,599
Total Liabilities	<u>104,448</u>	<u>94,917</u>	<u>177,955</u>	<u>25,975</u>	<u>-</u>	<u>363</u>	<u>49,830</u>
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for Subsequent Year	539,986	10,000	26,000	379,366	-	-	-
FUND BALANCES							
Nonspendable	-	-	448	-	-	-	850
Restricted	-	-	-	330,073	-	6,496	-
Committed	134,250	336,821	1,962,897	-	18,088	-	1,811,497
Total Fund Balances	<u>134,250</u>	<u>336,821</u>	<u>1,963,345</u>	<u>330,073</u>	<u>18,088</u>	<u>6,496</u>	<u>1,812,347</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 778,684</u>	<u>\$ 441,738</u>	<u>\$ 2,167,300</u>	<u>\$ 735,414</u>	<u>\$ 18,088</u>	<u>\$ 6,859</u>	<u>\$ 1,862,177</u>

**MANITOWOC COUNTY, WISCONSIN
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	Special Revenue		Capital Projects				Total
	Revolving Loan	Opioid Settlement	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Jail Security Project	
ASSETS							
Cash and Investments	\$ -	\$ 606,795	\$ 1,724,167	\$ 87,222	\$ 51,011	\$ 2,517	\$ 6,353,572
Receivables:							
Taxes and Special Charges	-	-	-	-	-	-	955,352
Accounts	-	-	-	-	5,638	-	1,177,388
Loans	182,354	-	-	-	-	-	182,354
Prepaid Items	-	-	-	-	-	-	1,298
Total Assets	\$ 182,354	\$ 606,795	\$ 1,724,167	\$ 87,222	\$ 56,649	\$ 2,517	\$ 8,669,964
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 25,272	\$ -	\$ 365,001
Accrued and Other Current Liabilities	-	-	-	-	-	-	97,160
Due to Other Funds	845	-	-	87,222	-	-	88,067
Unearned Revenues	-	-	-	-	-	-	16,599
Total Liabilities	845	-	-	87,222	25,272	-	566,827
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for Subsequent Year	-	-	-	-	-	-	955,352
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	1,298
Restricted	181,509	606,795	-	-	31,377	-	1,156,250
Committed	-	-	1,724,167	-	-	2,517	5,990,237
Total Fund Balances	181,509	606,795	1,724,167	-	31,377	2,517	7,147,785
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 182,354	\$ 606,795	\$ 1,724,167	\$ 87,222	\$ 56,649	\$ 2,517	\$ 8,669,964

**MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022**

	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	\$ 346,980	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,940,686	404,708	-	-	8,506
Licenses and Permits	-	-	-	3,550	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Public Charges for Services	572,834	-	757,900	-	-	-	769,789
Intergovernmental Charges for Services	-	1,293,550	88,223	-	-	-	-
Miscellaneous	26,777	-	367,283	8,280	45	24	23,045
Total Revenues	<u>1,141,700</u>	<u>1,303,550</u>	<u>3,179,092</u>	<u>763,518</u>	<u>45</u>	<u>24</u>	<u>801,340</u>
EXPENDITURES							
Current:							
Public Safety	-	-	-	-	-	6,605	-
Public Works	1,042,373	1,301,509	-	-	-	-	-
Health and Human Services	-	-	2,884,014	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	730,005
Conservation and Development	-	-	-	686,220	-	-	-
Capital Outlay	104,846	-	2,865	15,880	-	-	240,566
Total Expenditures	<u>1,147,219</u>	<u>1,301,509</u>	<u>2,886,879</u>	<u>702,100</u>	<u>-</u>	<u>6,605</u>	<u>970,571</u>
Excess of Revenues Over (Under) Expenditures	(5,519)	2,041	292,213	61,418	45	(6,581)	(169,231)
OTHER FINANCING SOURCES							
Transfers In	-	-	-	48,734	-	-	415,000
NET CHANGE IN FUND BALANCES	(5,519)	2,041	292,213	110,152	45	(6,581)	245,769
Fund Balances - Beginning of Year	139,769	334,780	1,671,132	219,921	18,043	13,077	1,566,578
FUND BALANCES - END OF YEAR	<u>\$ 134,250</u>	<u>\$ 336,821</u>	<u>\$ 1,963,345</u>	<u>\$ 330,073</u>	<u>\$ 18,088</u>	<u>\$ 6,496</u>	<u>\$ 1,812,347</u>

**MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022**

	Special Revenue		Capital Projects				Total
	Revolving Loan	Opioid Settlement	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Jail Security Project	
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 924,069
Intergovernmental	-	-	-	644,042	-	-	2,997,942
Licenses and Permits	-	-	-	-	-	-	3,550
Fines and Forfeits	-	-	-	-	101,475	-	101,475
Public Charges for Services	-	-	-	-	-	-	2,100,523
Intergovernmental Charges for Services	-	-	-	-	-	-	1,381,773
Miscellaneous	6,277	606,795	-	9,070	-	-	1,047,596
Total Revenues	6,277	606,795	-	653,112	101,475	-	8,556,928
EXPENDITURES							
Current:							
Public Safety	-	-	-	-	-	-	6,605
Public Works	-	-	-	627,864	-	-	2,971,746
Health and Human Services	-	-	-	-	-	-	2,884,014
Culture and Recreation	-	-	-	-	-	-	730,005
Conservation and Development	57,928	-	-	-	-	-	744,148
Capital Outlay	-	-	524	-	126,095	-	490,776
Total Expenditures	57,928	-	524	627,864	126,095	-	7,827,294
Excess of Revenues Over (Under) Expenditures	(51,651)	606,795	(524)	25,248	(24,620)	-	729,634
OTHER FINANCING SOURCES							
Transfers In	-	-	-	-	-	-	463,734
NET CHANGE IN FUND BALANCES	(51,651)	606,795	(524)	25,248	(24,620)	-	1,193,368
Fund Balances - Beginning of Year	233,160	-	1,724,691	(25,248)	55,997	2,517	5,954,417
FUND BALANCES - END OF YEAR	\$ 181,509	\$ 606,795	\$ 1,724,167	\$ -	\$ 31,377	\$ 2,517	\$ 7,147,785

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**MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Taxes:				
Property Taxes	\$ 17,056,039	\$ 17,056,039	\$ 17,053,713	\$ (2,326)
Forest Crop Tax	5	5	-	(5)
Managed Forest Land	17,000	17,000	19,360	2,360
Sales Tax	120	120	120	-
Interest on Taxes	300,000	300,000	292,904	(7,096)
Total Taxes	<u>17,373,164</u>	<u>17,373,164</u>	<u>17,366,097</u>	<u>(7,067)</u>
Intergovernmental:				
Bulletproof Vest Program	2,500	2,500	5,522	3,022
State Shared Taxes	5,013,302	5,013,302	5,351,665	338,363
Exempt Computer Aid	283,173	283,173	293,649	10,476
Clerk of Courts Support Reimbursement	243,526	243,526	250,456	6,930
Clerk of Courts GAL Reimbursement	60,000	60,000	71,967	11,967
Register of Probate GAL Reimbursement	23,000	23,000	25,286	2,286
Register of Deeds Land Information Grant	41,000	41,000	61,000	20,000
Public Defender Discovery	9,000	9,000	10,599	1,599
Training/Conference Reimbursement	32,000	32,000	23,459	(8,541)
Snowmobile Law Enforcement	2,000	2,000	-	(2,000)
Water Safety Patrol	15,000	15,000	11,994	(3,006)
Metro Drug	44,115	44,115	165,565	121,450
Traffic Reimbursement	7,500	7,500	-	(7,500)
Victim Witness Assistance	25,000	25,000	27,248	2,248
Emergency Management Planning	69,680	69,680	69,680	-
Emergency Management EPCRA	23,684	23,684	23,684	-
Emergency Management LEPC	7,500	7,500	13,024	5,524
Emergency Management Homeland Security	-	-	325	325
COPS Grant	-	-	7,552	7,552
DNA Sample Reimbursement	3,000	3,000	2,810	(190)
Fast ID Fingerprint Grant	-	-	12,791	12,791
State Project Aid	-	-	32,000	32,000
AG Clean Sweep Program	17,700	17,700	17,700	-
Household Hazardous Waste	35,500	35,500	36,593	1,093
Lead Poison Prevention	11,407	11,407	11,423	16
Maternal Child Healthy Start	26,975	26,975	24,912	(2,063)
DOH Radiation Protection	12,000	12,000	5,987	(6,013)
WIC Program	265,290	265,290	259,665	(5,625)
Immunization Grants	58,149	58,149	18,851	(39,298)
Pedestrian Safety	-	-	320	320
Radon Information Grant	8,800	8,800	8,883	83
Environmental Mini Grant	17,125	17,125	20,549	3,424
Prevention Block Grant	9,360	9,360	8,835	(525)
Bioterrorism Grant	60,098	60,098	37,547	(22,551)
Child Support Program Aid	850,000	850,000	874,056	24,056
Veterans Service Aid	13,000	13,000	14,300	1,300
Snowmobile Trail Aid	67,410	67,410	77,534	10,124
Stewardship Grant	115,638	115,638	115,638	-
Conservation Aids	2,880	2,880	1,575	(1,305)
WI Fund Grant	-	-	17,563	17,563
Other State Payments	507,471	507,471	852,147	344,676
Communicable Disease Prevention	6,000	6,000	6,835	835
Communication	104,898	104,898	104,898	-
State Payment in Lieu of Taxes	17,000	17,000	17,373	373
Total Intergovernmental	<u>8,111,681</u>	<u>8,111,681</u>	<u>8,993,460</u>	<u>881,779</u>

**MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES (CONTINUED)
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Licenses and Permits:				
Marriage License Fees	\$ 11,500	\$ 11,500	\$ 14,730	\$ 3,230
Work Permit Fees	300	300	828	528
Conservation License Fees	4,000	4,000	4,600	600
Passport Fees	9,200	9,200	20,637	11,437
Sanitary Permit Fees	200,370	200,370	200,795	425
WI Fund Application Fees	-	-	300	300
Building Permits	47,000	47,000	52,426	5,426
Board of Adjustment Variance Fees	15,000	15,000	17,640	2,640
Zoning Fees	20,000	20,000	22,803	2,803
Reclamation Fees	93,500	93,500	95,714	2,214
Total Licenses and Permits	<u>400,870</u>	<u>400,870</u>	<u>430,473</u>	<u>29,603</u>
Fines and Forfeits:				
Land Use Value Penalty	2,100	2,100	19,317	17,217
Ordinance Forfeitures	140,000	140,000	139,918	(82)
County Share of State Fines	120,000	120,000	108,632	(11,368)
Total Fines and Forfeits	<u>262,100</u>	<u>262,100</u>	<u>267,867</u>	<u>5,767</u>
Public Charges for Services:				
Treasurer Service Fees	2,000	2,000	3,350	1,350
Computer Access Fees	900	900	425	(475)
County Clerk Fees	-	-	312	312
Family Court Fees	13,460	13,460	68	(13,392)
Register of Deeds Official Copies	140,020	140,020	158,052	18,032
Real Estate Transfer Fees	150,000	150,000	279,121	129,121
Register of Deeds Real Estate Recording Fees	200,000	200,000	194,525	(5,475)
Real Estate Certified Copy Fees	12	12	128	116
Birth, Death, and Marriage Copy Fees	60,000	60,000	57,740	(2,260)
Land Records Modernization Fees	150,000	150,000	102,984	(47,016)
Electronic Access Fees	44,000	44,000	53,180	9,180
Register of Deeds Real Estate Document Records	-	-	3,165	3,165
Vital Record Expedite Fees	2,400	2,400	-	(2,400)
Court Fees	200,700	200,700	318,386	117,686
Counseling Service Fee	-	-	13,880	13,880
Probate Fees - County	33,500	33,500	38,733	5,233
Probate Fees - GAL	27,000	27,000	36,979	9,979
Sheriff Fees	50,000	50,000	34,781	(15,219)
Sheriff Copy Fees	2,000	2,000	2,086	86
Photo Lab Sales	3,000	3,000	3,948	948
Reserve Duty	10,000	10,000	7,273	(2,727)
Prisoners Board - Other	543,000	543,000	289,018	(253,982)
GPS Inmate Fees	200,000	200,000	167,371	(32,629)
Contracted Police Services	31,000	31,000	51,168	20,168
Hazmat Team Response Charges	-	-	719	719
Nuclear Plant Revenues	218,035	218,035	211,489	(6,546)
Nuclear Plant Personnel Safety	71,965	71,965	91,741	19,776
Coroner Fees	60,000	60,000	88,200	28,200
Jail Booking Fees	11,000	11,000	8,572	(2,428)
Jail Per Diem Charges	100,000	100,000	78,898	(21,102)
Jail Medical Reimbursements	20,000	20,000	17,517	(2,483)
PHS Charges	1,000	1,000	3,970	2,970
PHS Environmental Health Charges	6,500	6,500	6,690	190

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES (CONTINUED)
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Public Charges for Services (Continued):				
PHS DOH Agent License Fees	\$ 210,000	\$ 210,000	\$ 238,102	\$ 28,102
PHS DOA Agent License Fees	6,000	6,000	7,523	1,523
PHS School Inspection Fees	8,000	8,000	595	(7,405)
Child Support Maintenance	20,000	20,000	28,254	8,254
UW Extension Meeting Fees	200	200	-	(200)
UW Extension Bulletins	20	20	-	(20)
UW Extension Materials Testing	300	300	255	(45)
UW Extension Parenting Fees	1,000	1,000	1,700	700
UW Ext Supply Sales	-	-	1,425	1,425
Camp Tapawingo	1,500	1,500	-	(1,500)
Interpretation	750	750	2,530	1,780
Public Property Dept	-	-	5,043	5,043
Total Public Charges for Services	<u>2,599,262</u>	<u>2,599,262</u>	<u>2,609,896</u>	<u>10,634</u>
Intergovernmental Charges for Services:				
SVRS Voter Registration	-	-	150	150
Interpreter Reimbursement	13,500	13,500	17,340	3,840
TB Dispensary	1,000	1,000	3,015	2,015
New World System Charges	7,404	7,404	7,404	-
Phone Equipment Reimbursement	161,608	161,608	165,031	3,423
Departmental Charges for Service	-	-	183,979	183,979
Departmental Charges for Board of Adjustment	192,847	192,847	183,207	(9,640)
Total Intergovernmental Charges for Services	<u>376,359</u>	<u>376,359</u>	<u>560,126</u>	<u>183,767</u>
Miscellaneous:				
Interest on Investments	117,000	117,000	160,232	43,232
Rent	157,711	157,711	163,658	5,947
Gain (Loss) Tax Deed Property Sales	20,000	20,000	-	(20,000)
Donations and Contributions	21,150	21,150	57,569	36,419
Fuel Flowage Fee	62,857	62,857	68,308	5,451
Other	25,500	25,500	100,097	74,597
Total Miscellaneous	<u>404,218</u>	<u>404,218</u>	<u>549,864</u>	<u>145,646</u>
Total Revenues	29,527,654	29,527,654	30,777,783	1,250,129
Other Financing Sources:				
Proceeds from Sale of Capital Assets	40,000	40,000	35,778	(4,222)
Transfers In	1,686,057	1,686,057	1,686,057	-
Total Other Financing Sources	<u>1,726,057</u>	<u>1,726,057</u>	<u>1,721,835</u>	<u>(4,222)</u>
Total Revenues and Other Financing Sources	<u>\$ 31,253,711</u>	<u>\$ 31,253,711</u>	<u>\$ 32,499,618</u>	<u>\$ 1,245,907</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
General Government:				
County Board	\$ 148,315	\$ 148,315	\$ 151,564	\$ (3,249)
Circuit Court	1,521,817	1,521,817	1,825,320	(303,503)
Register in Probate	316,268	316,268	328,949	(12,681)
Court Commissioner	35,204	35,204	33,521	1,683
Family Court Commissioner	251,283	251,283	249,163	2,120
Coroner	301,831	301,831	349,087	(47,256)
District Attorney	522,544	522,544	470,251	52,293
Corporation Counsel	466,253	466,253	449,151	17,102
Executive	131,248	131,248	129,956	1,292
County Clerk	232,855	232,855	235,285	(2,430)
Central Mailing	59,250	59,250	45,070	14,180
Central Duplicating	63,000	63,000	72,883	(9,883)
Personnel	322,814	322,814	337,513	(14,699)
Elections	118,625	118,625	73,721	44,904
Comptroller	662,910	662,910	744,499	(81,589)
Treasurer	268,628	268,628	205,271	63,357
Assessment of Property	79,558	79,558	9,399	70,159
Public Property Administration	881,170	881,170	894,494	(13,324)
Maintenance - Phone System	157,059	157,059	156,068	991
Maintenance - Courthouse	183,809	183,809	208,255	(24,446)
Maintenance - Office Complex	80,658	80,658	236,123	(155,465)
Maintenance - Jail	404,450	404,450	362,330	42,120
Maintenance - University Center	40,196	40,196	54,127	(13,931)
Maintenance - Human Services	67,186	67,186	82,394	(15,208)
Maintenance - Public Health	38,800	38,800	38,898	(98)
Maintenance - Administrative Office	22,155	22,155	16,812	5,343
Maintenance - Other	20,476	20,476	4,936	15,540
Maintenance - M&I Building	131,006	131,006	110,631	20,375
Register of Deeds	315,929	315,929	313,051	2,878
Land Records Modernization	76,429	76,429	99,818	(23,389)
Insurance	141,209	141,209	132,762	8,447
Other Special Charges and Non-Departmental	-	-	1,184	(1,184)
Total General Government	<u>8,062,935</u>	<u>8,062,935</u>	<u>8,422,486</u>	<u>(359,551)</u>
Public Safety:				
Sheriff - Administration	2,311,954	2,311,954	2,388,247	(76,293)
Sheriff - Training	82,750	82,750	83,404	(654)
Sheriff - Traffic Control	4,424,851	4,424,851	4,728,109	(303,258)
Sheriff - Snowmobile Patrol	1,300	1,300	184	1,116
Sheriff - Water Safety Patrol	2,800	2,800	454	2,346
Joint Dispatch Center	1,888,403	1,888,403	1,747,886	140,517
Communications Activity	905,049	905,049	870,339	34,710
Emergency Management	151,757	151,757	136,588	15,169
Nuclear Preparedness	288,143	288,143	194,105	94,038
EPCRA	23,812	23,812	21,497	2,315
HAZMAT	14,766	14,766	10,580	4,186
Correctional Institutions	4,937,917	4,937,917	4,988,726	(50,809)
Metro Drug	413,800	413,800	573,842	(160,042)
Sheriff - Retiree Benefits	11,620	11,620	11,620	-
Total Public Safety	<u>15,458,922</u>	<u>15,458,922</u>	<u>15,755,581</u>	<u>(296,659)</u>
Public Works:				
Airport	337,689	337,689	354,674	(16,985)
Solid Waste Administration	154,895	154,895	164,391	(9,496)
Total Public Works	<u>492,584</u>	<u>492,584</u>	<u>519,065</u>	<u>(26,481)</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES (CONTINUED)
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Health and Human Services:				
Child Support	\$ 287,556	\$ 287,556	\$ 271,004	\$ 16,552
Child Support - Case	647,141	647,141	540,419	106,722
Child Support - Mixed	54,294	54,294	43,524	10,770
Wisconsin Wins	-	-	6,837	(6,837)
TCB Community Coalition	279,814	279,814	292,510	(12,696)
Prevention	9,382	9,382	8,146	1,236
GPR Lead	9,938	9,938	13,941	(4,003)
APRA	203,246	203,246	333,730	(130,484)
Health Start	19,712	19,712	28,887	(9,175)
Alliance for Wisconsin Youth	-	-	1	(1)
Immunization	11,603	11,603	21,677	(10,074)
Vaccine Supplement #4	30,445	30,445	70,351	(39,906)
PHEP DWD	-	-	68,260	(68,260)
Bioterrorism	62,807	62,807	40,712	22,095
Mercury Reduction	-	-	271	(271)
WIC Program Administration	33,792	33,792	17,812	15,980
WIC Nutrition	106,389	106,389	119,253	(12,864)
WIC Breast Feeding	23,324	23,324	24,446	(1,122)
WIC Client Services	107,077	107,077	111,468	(4,391)
Administrative Support	82,778	82,778	104,235	(21,457)
Environmental Health	292,315	292,315	303,238	(10,923)
General Public Health	476,413	476,413	333,384	143,029
Veterans Service Office	280,200	280,200	250,467	29,733
Veterans Service Commission	19,500	19,500	18,179	1,321
Total Health and Human Services	<u>3,037,726</u>	<u>3,037,726</u>	<u>3,022,752</u>	<u>14,974</u>
Culture and Recreation:				
Public Library	949,265	949,265	949,265	-
Parks	191,768	191,768	303,937	(112,169)
Devils River State Rec Trail	5,500	5,500	5,500	-
Parks - Snowmobile Trails	67,410	67,410	66,980	430
University Extension	258,718	258,718	244,089	14,629
University Extension - State	4,000	4,000	250	3,750
Total Culture and Recreation	<u>1,476,661</u>	<u>1,476,661</u>	<u>1,570,021</u>	<u>(93,360)</u>
Conservation and Development:				
Planning - County Conservation	2,880	2,880	-	2,880
Planning - Comprehensive	1,045,187	1,045,187	1,004,337	40,850
Board of Adjustment	24,641	24,641	32,121	(7,480)
Total Conservation and Development	<u>1,072,708</u>	<u>1,072,708</u>	<u>1,036,458</u>	<u>36,250</u>
Debt Service:				
Principal	-	-	28,357	(28,357)
Interest and Fiscal Charges	-	-	3,560	(3,560)
Total Debt Service	<u>-</u>	<u>-</u>	<u>31,917</u>	<u>(31,917)</u>
Capital Outlay:				
General Government	649,200	649,200	1,640,796	(991,596)
Public Safety	738,550	738,550	713,779	24,771
Public Works	76,300	68,300	99,098	(30,798)
Health and Human Services	-	-	23,289	(23,289)
Culture, Recreation, and Education	161,125	161,125	277,973	(116,848)
Conservation and Development	55,000	35,000	12,447	22,553
Total Capital Outlay	<u>1,680,175</u>	<u>1,652,175</u>	<u>2,767,382</u>	<u>(1,115,207)</u>
Total Expenditures	<u>31,281,711</u>	<u>31,253,711</u>	<u>33,125,662</u>	<u>(1,871,951)</u>
Other Financing Uses:				
Transfers Out	-	-	48,734	(48,734)
Total Expenditures and Other Financing Uses	<u>\$ 31,281,711</u>	<u>\$ 31,253,711</u>	<u>\$ 33,174,396</u>	<u>\$ (1,920,685)</u>

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SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

- Recycling – To account for all recycling operations that are financed through recycling revenues.
- Solid Waste – To account for the operations of the solid waste disposal program through solid waste revenues.
- Aging - To account for the operations of the Aging and Disability Resource Center and all programs that are financed through grants from the State and Federal government.
- Soil and Water - To account for the operations of the Soil and Water program of the County which are financed through grants and fees.
- Forest Tree Planting – To account for donations and contributions that have been restricted for tree planting.
- Sheriff K-9 Unit – To account for donations and contributions related to the future purchase of K-9 and related equipment.
- Expo – To account for all revenues and grants received for the related programs offered by the Expo. These programs include the Ice Center, Fair and camping rental fees.
- Revolving Loan Fund – To account for funds received from a loan given to an allowed business entity. The funds were used to create a loan fund available to businesses that are located in or expanding into any community of the County. Repayments of approved loans will go back into this fund and repaid to the state of Wisconsin.
- Opioid Settlement – To account for all revenues received and expenditures incurred related to the opioid settlement funding received by the County.

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL – HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Taxes:				
Property Taxes	\$ 6,302,730	\$ 6,302,730	\$ 6,302,730	\$ -
Intergovernmental:				
Mental Health Block Grant	90,127	90,127	91,031	904
AODA Block Grant	221,502	221,502	241,741	20,239
Base County Allocation	4,579,297	4,579,297	4,579,639	342
Other Intergovernmental Revenue	400,000	400,000	480,371	80,371
Youth Aids	798,149	798,149	774,751	(23,398)
IMD OBRA Relocations	426,416	426,416	426,416	-
Birth to Three	198,375	198,375	192,969	(5,406)
COP	82,730	82,730	83,070	340
IM Aid	1,177,142	1,177,142	1,136,871	(40,271)
Program Integrity	53,745	53,745	29,523	(24,222)
LIHEAP Administration	120,000	120,000	134,619	14,619
HSD Grant	15,000	15,000	29,682	14,682
Kinship Care	377,190	377,190	454,230	77,040
W-2 Day Care	123,459	123,459	102,846	(20,613)
Children/Families Incentive	52,345	52,345	52,345	-
Children/Family 1B	18,375	18,375	-	(18,375)
Coordinated Services Team	25,000	25,000	-	(25,000)
Foster Parent Services	20,150	20,150	63,879	43,729
Autism Long-Term Support	274,112	274,112	637,418	363,306
CBMAC Grant	850,000	850,000	874,904	24,904
Training Grant	60,000	60,000	60,000	-
Locally Matched CCDF	-	-	58,215	58,215
Adult Protective Services	79,004	79,004	82,569	3,565
Insurance Payments WPS TPA	1,123,396	1,123,396	3,674,385	2,550,989
Opioid Grant	503,560	503,560	484,657	(18,903)
Economic Support	-	-	17,733	17,733
Treatment Altrn and Drivers	212,196	212,196	142,396	(69,800)
Alcohol and Other Drugs	-	-	68,741	68,741
Elder Abuse	-	-	35,330	35,330
Targeted Safety Support	-	-	101,248	101,248
Other	459,378	459,378	145,878	(313,500)
Total Intergovernmental	<u>12,340,648</u>	<u>12,340,648</u>	<u>15,257,457</u>	<u>2,916,809</u>
Fines and Forfeits:				
OWI Assessments	40,000	40,000	44,753	4,753
Public Charges for Services:				
Mental Health Outpatient	12,000	12,000	19,973	7,973
Mental Health Inpatient	71,000	71,000	54,883	(16,117)
IDP Fees	78,000	78,000	76,150	(1,850)
AODA Outpatient	6,000	6,000	611	(5,389)
AODA Inpatient	12,000	12,000	2,366	(9,634)
Service Fees	150	150	-	(150)
Court Service Fees	45,000	45,000	1,797	(43,203)
CSP Outpatient	42,000	42,000	62,121	20,121
DD Client Revenue	5,000	5,000	4,000	(1,000)
Food Stamps	10,000	10,000	11,199	1,199
Foster Home Refunds	310,000	310,000	290,490	(19,510)
Group Home Refunds	20,000	20,000	3,109	(16,891)
Child Care Institution Refunds	12,000	12,000	6,390	(5,610)
Shelter Care Refunds	1,200	1,200	1,247	47
Medical Assistance	5,390,445	5,390,445	4,001,173	(1,389,272)
Other Human Service Fees	5,928	5,928	5,464	(464)
Total Public Charges for Services	<u>6,020,723</u>	<u>6,020,723</u>	<u>4,540,973</u>	<u>(1,479,750)</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES (CONTINUED)
BUDGET AND ACTUAL – HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Intergovernmental Charges for Services:				
Other	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)
Miscellaneous:				
Other	1,600	1,600	59,974	58,374
Total Revenues and Other Financing Sources	<u>\$ 24,723,701</u>	<u>\$ 24,723,701</u>	<u>\$ 26,205,887</u>	<u>\$ 1,482,186</u>

**MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL – HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2022**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
Health and Human Services:				
Mental Health	\$ 1,574,223	\$ 1,574,223	\$ 1,886,161	\$ (311,938)
Alcohol and Other Drug Abuse	520,159	520,159	580,913	(60,754)
Chronically Mentally Ill	3,456,338	3,456,338	3,424,438	31,900
Intoxicated Driver	128,776	128,776	120,290	8,486
Crisis on Call	470,285	470,285	446,874	23,411
Birth to Three	574,566	574,566	642,599	(68,033)
Adult Protective Services	630,780	630,780	632,179	(1,399)
Community LT Support	733,342	733,342	3,256,667	(2,523,325)
Autism - Post Intensive/SED	862,735	862,735	886,130	(23,395)
CLTS - TPA	-	-	283,119	(283,119)
Juvenile Therapy Services	11,000	11,000	19,755	(8,755)
Economic Support	1,152,786	1,152,786	1,159,879	(7,093)
Program Integrity	64,925	64,925	45,971	18,954
LIHEAP Administration	95,115	95,115	103,521	(8,406)
Agency Management	197,931	197,931	186,959	10,972
Agency Support and Overhead	1,647,058	1,647,058	1,442,013	205,045
Human Services	4,626,749	4,626,749	4,252,225	374,524
Child Care	45,203	45,203	32,812	12,391
Youth Aids	1,223,441	1,223,441	1,158,957	64,484
Alternate Care	1,815,222	1,815,222	2,806,823	(991,601)
Purchase of Services	120,500	120,500	110,638	9,862
Community Options Program	71,181	71,181	72,056	(875)
County Owned Home 16th Street	10,074	10,074	13,953	(3,879)
CLTS-MH-Fam Suppt Match	25	25	-	25
CCS	4,937,701	4,937,701	3,459,083	1,478,618
Treatment Altrn and Driver	170,141	170,141	175,184	(5,043)
CBRF	505,991	505,991	673,324	(167,333)
Total Health and Human Services	<u>25,646,247</u>	<u>25,646,247</u>	<u>27,872,521</u>	<u>(2,226,274)</u>
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>37,529</u>	<u>(34,529)</u>
Total Expenditures	<u>\$ 25,649,247</u>	<u>\$ 25,649,247</u>	<u>\$ 27,910,050</u>	<u>\$ (2,260,803)</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property Taxes	\$ 4,213,592	\$ 4,213,592	\$ 4,213,592	\$ -
Bridge Aid Assessments	338,983	338,983	338,983	-
Subtotal	<u>4,552,575</u>	<u>4,552,575</u>	<u>4,552,575</u>	<u>-</u>
Intergovernmental:				
State Transportation Aid	<u>1,719,328</u>	<u>1,719,328</u>	<u>1,719,618</u>	<u>290</u>
Total Revenues	6,271,903	6,271,903	6,272,193	290
EXPENDITURES				
Current:				
Public Works:				
County Highway Maintenance	1,794,500	1,794,500	2,000,717	(206,217)
County Winter Snow Removal	1,000,000	1,000,000	927,472	72,528
Town Bridge Construction	338,983	338,983	338,983	-
County Road and Bridge Construction	<u>3,138,420</u>	<u>3,138,420</u>	<u>3,072,417</u>	<u>66,003</u>
Total Expenditures	<u>6,271,903</u>	<u>6,271,903</u>	<u>6,339,589</u>	<u>(67,686)</u>
NET CHANGE IN FUND BALANCE	-	-	(67,396)	(67,396)
Fund Balance - Beginning of Year	<u>48,559</u>	<u>48,559</u>	<u>48,559</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 48,559</u>	<u>\$ 48,559</u>	<u>\$ (18,837)</u>	<u>\$ (67,396)</u>

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DEBT SERVICE FUND

Debt Service funds account for the accumulation of resources for the payment of general long-term debt principal, interest and rebated costs other than those accounted for in proprietary funds.

- Debt Service - To account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

**MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,307,303	\$ 2,307,303	\$ 2,307,303	\$ -
EXPENDITURES				
Debt Service:				
Principal	1,550,000	1,550,000	1,550,000	-
Interest and Fiscal Charges	757,303	757,303	726,834	30,469
Total Expenditures	2,307,303	2,307,303	2,276,834	30,469
NET CHANGE IN FUND BALANCE	-	-	30,469	30,469
Fund Balance - Beginning of Year	602,622	602,622	602,622	-
FUND BALANCE - END OF YEAR	<u>\$ 602,622</u>	<u>\$ 602,622</u>	<u>\$ 633,091</u>	<u>\$ 30,469</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – RECYCLING SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 542,089	\$ 542,089	\$ 542,089	\$ -
Public Charges for Services	437,000	437,000	572,834	135,834
Miscellaneous	10,852	10,852	26,777	15,925
Total Revenues	<u>989,941</u>	<u>989,941</u>	<u>1,141,700</u>	<u>151,759</u>
EXPENDITURES				
Current:				
Public Works	931,941	931,941	1,042,373	(110,432)
Capital Outlay	58,000	58,000	104,846	(46,846)
Total Expenditures	<u>989,941</u>	<u>989,941</u>	<u>1,147,219</u>	<u>(157,278)</u>
NET CHANGE IN FUND BALANCE	-	-	(5,519)	(5,519)
Fund Balance - Beginning of Year	<u>139,769</u>	<u>139,769</u>	<u>139,769</u>	-
FUND BALANCE - END OF YEAR	<u>\$ 139,769</u>	<u>\$ 139,769</u>	<u>\$ 134,250</u>	<u>\$ (5,519)</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Intergovernmental Charges for Services	1,357,000	1,357,000	1,293,550	(63,450)
Total Revenues	<u>1,367,000</u>	<u>1,367,000</u>	<u>1,303,550</u>	<u>(63,450)</u>
EXPENDITURES				
Current:				
Public Works	<u>1,367,000</u>	<u>1,367,000</u>	<u>1,301,509</u>	<u>65,491</u>
NET CHANGE IN FUND BALANCE	-	-	2,041	2,041
Fund Balance - Beginning of Year	<u>334,780</u>	<u>334,780</u>	<u>334,780</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 334,780</u></u>	<u><u>\$ 334,780</u></u>	<u><u>\$ 336,821</u></u>	<u><u>\$ 2,041</u></u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – AGING SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Intergovernmental	2,000,825	2,000,825	1,940,686	(60,139)
Public Charges for Services	570,972	570,972	757,900	186,928
Intergovernmental Charges for Services	92,500	92,500	88,223	(4,277)
Miscellaneous	310,324	310,324	367,283	56,959
Total Revenues	<u>2,999,621</u>	<u>2,999,621</u>	<u>3,179,092</u>	<u>179,471</u>
EXPENDITURES				
Current:				
Health and Human Services	3,098,966	3,098,966	2,884,014	214,952
Capital Outlay	<u>-</u>	<u>-</u>	<u>2,865</u>	<u>(2,865)</u>
Total Expenditures	<u>3,098,966</u>	<u>3,098,966</u>	<u>2,886,879</u>	<u>212,087</u>
NET CHANGE IN FUND BALANCE	(99,345)	(99,345)	292,213	391,558
Fund Balance - Beginning of Year	<u>1,671,132</u>	<u>1,671,132</u>	<u>1,671,132</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 1,571,787</u></u>	<u><u>\$ 1,571,787</u></u>	<u><u>\$ 1,963,345</u></u>	<u><u>\$ 391,558</u></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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 346,980	\$ 346,980	\$ 346,980	\$ -
Intergovernmental	353,900	353,900	404,708	50,808
Licenses and Permits	4,000	4,000	3,550	(450)
Miscellaneous	1,000	1,000	8,280	7,280
Total Revenues	705,880	705,880	763,518	57,638
EXPENDITURES				
Current:				
Conservation and Development	717,736	717,736	686,220	31,516
Capital Outlay	-	-	15,880	(15,880)
Total Expenditures	717,736	717,736	702,100	15,636
Excess of Revenues Over (Under) Expenditures	(11,856)	(11,856)	61,418	73,274
OTHER FINANCING SOURCES				
Transfers In	-	-	48,734	48,734
NET CHANGE IN FUND BALANCE	(11,856)	(11,856)	110,152	122,008
Fund Balance - Beginning of Year	219,921	219,921	219,921	-
FUND BALANCE - END OF YEAR	\$ 208,065	\$ 208,065	\$ 330,073	\$ 122,008

**MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – EXPO SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 7,000	\$ 7,000	\$ 8,506	\$ 1,506
Public Charges for Services	677,475	677,475	769,789	92,314
Miscellaneous	3,337	3,337	23,045	19,708
Total Revenues	<u>687,812</u>	<u>687,812</u>	<u>801,340</u>	<u>113,528</u>
EXPENDITURES				
Current:				
Culture and Recreation	675,424	675,424	730,005	(54,581)
Capital Outlay	197,500	197,500	240,566	(43,066)
Total Expenditures	<u>872,924</u>	<u>872,924</u>	<u>970,571</u>	<u>(97,647)</u>
Excess of Revenues Over (Under) Expenditures	(185,112)	(185,112)	(169,231)	15,881
OTHER FINANCING SOURCES				
Transfers In	<u>-</u>	<u>-</u>	<u>415,000</u>	<u>415,000</u>
NET CHANGE IN FUND BALANCE	(185,112)	(185,112)	245,769	430,881
Fund Balance - Beginning of Year	<u>1,566,578</u>	<u>1,566,578</u>	<u>1,566,578</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 1,381,466</u></u>	<u><u>\$ 1,381,466</u></u>	<u><u>\$ 1,812,347</u></u>	<u><u>\$ 430,881</u></u>

CAPITAL PROJECTS FUNDS

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and fiduciary funds).

- Economic Development Projects – To account for all proceeds from the sale of county land that is reserved for future county development/improvements.
- Parks - To account for contributions and funds collected that are restricted for procuring parks equipment and making improvements to various components of the parks system.
- Jail Assessment- To account for funds collected from jail canteen sales and a portion of the huber law charges for repair and improvement of the County jail.
- Jail Security Project – To account for all revenue sources that are to be used for security related enhancements at the County jail.

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and Forfeits	\$ -	\$ -	\$ 101,475	\$ 101,475
EXPENDITURES				
Capital Outlay	-	-	126,095	(126,095)
NET CHANGE IN FUND BALANCE	-	-	(24,620)	(24,620)
Fund Balance - Beginning of Year	55,997	55,997	55,997	-
FUND BALANCE - END OF YEAR	<u>\$ 55,997</u>	<u>\$ 55,997</u>	<u>\$ 31,377</u>	<u>\$ (24,620)</u>

MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL – HIGHWAY ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
OPERATING REVENUES				
Public Charges for Services:				
Fees and Permits	\$ 29,690	\$ 29,690	\$ 28,050	\$ (1,640)
Public Charges	45,205	45,205	45,639	434
Total Public Charges For Services	<u>74,895</u>	<u>74,895</u>	<u>73,689</u>	<u>(1,206)</u>
Intergovernmental Charges for Services:				
State Highway Charges	1,990,390	1,990,390	2,125,847	135,457
Local Government Charges	411,200	411,200	349,662	(61,538)
Departmental Charges for Service	200,000	200,000	536,029	336,029
Records and Report Fees	127,549	127,549	165,056	37,507
Total Intergovernmental Charges for Services	<u>2,729,139</u>	<u>2,729,139</u>	<u>3,176,594</u>	<u>447,455</u>
Interdepartmental Charges for Services:				
County Charges Reimbursed	5,932,920	5,932,920	6,000,606	67,686
Other	43,998	41,535	87,219	45,684
Total Operating Revenues	<u>8,780,952</u>	<u>8,778,489</u>	<u>9,338,108</u>	<u>559,619</u>
OPERATING EXPENSES				
Public Works:				
Administration	586,172	586,172	258,103	328,069
Patrol Supervision	233,851	233,851	229,867	3,984
Radio	5,390	5,390	3,079	2,311
Liability Insurance	17,947	17,947	19,472	(1,525)
Cost Pools	262,354	262,354	1,328,374	(1,066,020)
County Road Maintenance	1,692,925	1,692,925	1,883,133	(190,208)
County Road Construction	2,960,773	2,960,773	2,898,507	62,266
Winter Snow Removal	943,397	943,397	874,973	68,424
State Road Maintenance/Construction	1,885,157	1,885,157	1,937,268	(52,111)
Other Local Roads	186,200	186,200	164,524	21,676
Department Non-Road Services	100,000	100,000	110,001	(10,001)
Public Services	29,545	29,545	24,080	5,465
Total Operating Expenses	<u>8,903,711</u>	<u>8,903,711</u>	<u>9,731,381</u>	<u>(827,670)</u>
OPERATING LOSS	(122,759)	(125,222)	(393,273)	(268,051)
NONOPERATING REVENUES				
Interest Income	-	-	2,782	2,782
Nonoperating Grants	-	-	73,949	73,949
Insurance Refunds	15,000	15,000	1,126	(13,874)
Rental Income	120,747	120,747	117,966	(2,781)
Gain on Sale of Capital Assets	(10,525)	(10,525)	23,729	34,254
Total Nonoperating Revenues	<u>125,222</u>	<u>125,222</u>	<u>219,552</u>	<u>94,330</u>
CHANGE IN NET POSITION	2,463	-	(173,721)	(173,721)
Net Position - Beginning of Year	<u>9,397,020</u>	<u>9,397,020</u>	<u>9,397,020</u>	<u>-</u>
NET POSITION - END OF YEAR	<u>\$ 9,399,483</u>	<u>\$ 9,397,020</u>	<u>\$ 9,223,299</u>	<u>\$ (173,721)</u>

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.

- Information Systems Fund - To account for the costs associated with providing hardware and software information technology. Charges for services are generated by providing and costing services to various County departments.
- WMMIC Insurance Pool Fund – To account for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The County, together with certain other units of government within the State of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions and vehicle liability coverage for Counties or Cities in Wisconsin.
- Health Self-Insurance Fund – To account for costs associated with the County’s health insurance administration, wellness and health savings incentives.
- Worker’s Compensation Insurance Fund – To account for costs associated with the County’s worker’s compensation insurance program.
- Dental Self-Insurance Fund – To account for costs associated with the County’s dental insurance program.

**MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2022**

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers' Compensation Self Insurance	Dental Self Insurance	Total
ASSETS						
Current Assets:						
Cash and Investments	\$ 1,463,008	\$ 505,074	\$ 2,995,237	\$ 2,793,018	\$ 594,528	\$ 8,350,865
Receivables:						
Accounts	-	6,830	104,776	-	371	111,977
Due from Other Governments	431	-	-	40,000	-	40,431
Prepaid Items	31,356	-	-	-	-	31,356
Total Current Assets	<u>1,494,795</u>	<u>511,904</u>	<u>3,100,013</u>	<u>2,833,018</u>	<u>594,899</u>	<u>8,534,629</u>
Noncurrent Assets:						
Deposit In WMMIC	-	1,764,395	-	31,858	5,500	1,801,753
Capital Assets:						
Depreciable, net	<u>810,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>810,910</u>
Total Assets	2,305,705	2,276,299	3,100,013	2,864,876	600,399	11,147,292
LIABILITIES						
Current Liabilities:						
Accounts Payable	56,801	696	-	-	7,162	64,659
Insurance Claims Payable	24,676	1,209,563	863,952	896,152	-	2,994,343
Total Liabilities	<u>81,477</u>	<u>1,210,259</u>	<u>863,952</u>	<u>896,152</u>	<u>7,162</u>	<u>3,059,002</u>
NET POSITION						
Net Investment in Capital Assets	810,910	-	-	-	-	810,910
Unrestricted	<u>1,413,318</u>	<u>1,066,040</u>	<u>2,236,061</u>	<u>1,968,724</u>	<u>593,237</u>	<u>7,277,380</u>
Total Net Position	<u>\$ 2,224,228</u>	<u>\$ 1,066,040</u>	<u>\$ 2,236,061</u>	<u>\$ 1,968,724</u>	<u>\$ 593,237</u>	<u>\$ 8,088,290</u>

MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2022

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers' Compensation Self Insurance	Dental Self Insurance	Total
OPERATING REVENUES						
Public Charges for Services	\$ 8,181	\$ -	\$ -	\$ -	\$ -	\$ 8,181
Interdepartmental Charges for Services	1,986,677	-	4,720,977	508,129	377,350	7,593,133
Other	10,586	-	-	-	-	10,586
Total Operating Revenues	<u>2,005,444</u>	<u>-</u>	<u>4,720,977</u>	<u>508,129</u>	<u>377,350</u>	<u>7,611,900</u>
OPERATING EXPENSES						
Personnel	651,656	-	-	-	-	651,656
Purchased Services	931,795	-	-	-	-	931,795
Supplies and Materials	37,671	-	-	-	-	37,671
Depreciation	324,577	-	-	-	-	324,577
Other	50,517	440,172	5,202,976	411,733	276,190	6,381,588
Total Operating Expenses	<u>1,996,216</u>	<u>440,172</u>	<u>5,202,976</u>	<u>411,733</u>	<u>276,190</u>	<u>8,327,287</u>
OPERATING INCOME (LOSS)	9,228	(440,172)	(481,999)	96,396	101,160	(715,387)
NONOPERATING REVENUES						
Interest Income	-	6,713	-	4	-	6,717
Insurance Refunds	-	55,641	-	-	-	55,641
Total Nonoperating Revenues	<u>-</u>	<u>62,354</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>62,358</u>
CHANGE IN NET POSITION	9,228	(377,818)	(481,999)	96,400	101,160	(653,029)
Net Position - Beginning 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>
NET POSITION - END OF YEAR	<u>\$ 2,224,228</u>	<u>\$ 1,066,040</u>	<u>\$ 2,236,061</u>	<u>\$ 1,968,724</u>	<u>\$ 593,237</u>	<u>\$ 8,088,290</u>

**MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2022**

	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	\$ 8,181	\$ -	\$ -	\$ -	\$ -	\$ 8,181
Cash Received from Other Departments	1,986,246	-	4,709,575	543,012	377,063	7,615,896
Cash Received from Other	10,586	-	-	-	-	10,586
Cash Paid for Employee Wages and Benefits	(662,439)	-	-	-	-	(662,439)
Cash Paid to Suppliers	(1,026,453)	(487,961)	(5,087,224)	(443,591)	(274,528)	(7,319,757)
Net Cash Provided (Used) by Operating Activities	316,121	(487,961)	(377,649)	99,421	102,535	(347,533)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition of Capital Assets	(35,599)	-	-	-	-	(35,599)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest from Investments	-	6,713	-	4	-	6,717
Insurance Refunds	-	55,641	-	-	-	55,641
Net Cash Provided by Investing Activities	-	62,354	-	4	-	62,358
CHANGE IN CASH AND CASH EQUIVALENTS	280,522	(425,607)	(377,649)	99,425	102,535	(320,774)
Cash and Cash Equivalents - Beginning of Year	1,182,486	930,681	3,372,886	2,693,593	491,993	8,671,639
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,463,008</u>	<u>\$ 505,074</u>	<u>\$ 2,995,237</u>	<u>\$ 2,793,018</u>	<u>\$ 594,528</u>	<u>\$ 8,350,865</u>

**MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2022**

	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)	\$ 9,228	\$ (440,172)	\$ (481,999)	\$ 96,396	\$ 101,160	\$ (715,387)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation	324,577	-	-	-	-	324,577
Change in Operating Assets and Liabilities:						
Accounts Receivables	-	-	(11,402)	-	(287)	(11,689)
Due From Other Governments	(431)	-	-	34,883	-	34,452
Prepaid Items	(16,093)	-	-	-	-	(16,093)
Deposits	-	(399,304)	-	(31,858)	(5,500)	(436,662)
Accounts Payable	9,623	(3,445)	9,255	-	7,162	22,595
Insurance Claims Payable	(10,783)	354,960	106,497	-	-	450,674
Net Cash Provided (Used) by Operating Activities	<u>\$ 316,121</u>	<u>\$ (487,961)</u>	<u>\$ (377,649)</u>	<u>\$ 99,421</u>	<u>\$ 102,535</u>	<u>\$ (347,533)</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
OPERATING REVENUES				
Charges for Services	\$ 15,000	\$ 15,000	\$ 8,181	\$ (6,819)
Interdepartmental Charges for Services	1,986,679	1,986,679	1,986,677	(2)
Other	-	-	10,586	10,586
Total Operating Revenues	<u>2,001,679</u>	<u>2,001,679</u>	<u>2,005,444</u>	<u>3,765</u>
OPERATING EXPENSES				
Personnel	591,461	591,461	651,656	(60,195)
Purchased Services	1,097,095	1,097,095	931,795	165,300
Supplies and Materials	36,245	36,245	37,671	(1,426)
Depreciation	245,132	245,132	324,577	(79,445)
Other	20,159	20,159	50,517	(30,358)
Total Operating Expenses	<u>1,990,092</u>	<u>1,990,092</u>	<u>1,996,216</u>	<u>(6,124)</u>
INCOME BEFORE TRANSFERS	11,587	11,587	9,228	(2,359)
Transfers Out	<u>(11,587)</u>	<u>(11,587)</u>	-	<u>11,587</u>
CHANGE IN NET POSITION	-	-	9,228	(2,359)
Net Position - Beginning of Year	<u>2,215,000</u>	<u>2,215,000</u>	<u>2,215,000</u>	<u>-</u>
NET POSITION - END OF YEAR	<u>\$ 2,215,000</u>	<u>\$ 2,215,000</u>	<u>\$ 2,224,228</u>	<u>\$ (2,359)</u>

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FIDUCIARY – CUSTODIAL FUNDS

Fiduciary - Custodial funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

- Specials & Tax Certificates – To account for collection and payment of funds deposited with the County Treasurer for payment of taxes and special assessments to other governmental units.
- Sheriff Crime Prevention – To account for the receipts and disbursements of all funds related to the sheriff crime prevention fund.
- Clerk of Courts Fund - To account for the receipt and disbursement of court-ordered payments to third parties.
- Register of Deeds – To account for the receipt and disbursement of state mandated fees.

**MANITOWOC COUNTY, WISCONSIN
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2022**

	<u>Specials & Tax Certificates</u>	<u>Sheriff</u>	<u>Clerk of Court</u>	<u>Register of Deeds</u>	<u>Total</u>
ASSETS					
Current Assets:					
Cash and Investments	\$ -	\$ 148,771	\$ 1,075,484	\$ 92,591	\$ 1,316,846
Special Certificates	546,672	-	-	-	546,672
Total Assets	<u>546,672</u>	<u>148,771</u>	<u>1,075,484</u>	<u>92,591</u>	<u>1,863,518</u>
LIABILITIES					
Current Liabilities:					
Due to Other Governments	-	-	180,115	92,591	272,706
NET POSITION					
Restricted for:					
Individuals, Organizations, and Other Governments	<u>\$ 546,672</u>	<u>\$ 148,771</u>	<u>\$ 895,369</u>	<u>\$ -</u>	<u>\$ 1,590,812</u>

**MANITOWOC COUNTY, WISCONSIN
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
YEAR ENDED DECEMBER 31, 2022**

	Specials & Tax Certificates	Sheriff	Clerk of Court	Register of Deeds	Total
ADDITIONS					
Contributions:					
Individuals	\$ -	\$ 821,253	\$ 2,307,917	\$ -	\$ 3,129,170
Special Certificate Collections for Other Governments	205,689	-	-	-	205,689
Fee Collections and Other Items	-	-	-	1,263,181	1,263,181
Total Additions	<u>205,689</u>	<u>821,253</u>	<u>2,307,917</u>	<u>1,263,181</u>	<u>4,598,040</u>
DEDUCTIONS					
Beneficiary Payments to Individuals	-	813,192	2,123,427	-	2,936,619
Payments of Special Certificates to Other Governments	54,105	-	-	-	54,105
Payments to Other Entities	-	-	-	1,263,181	1,263,181
Total Deductions	<u>54,105</u>	<u>813,192</u>	<u>2,123,427</u>	<u>1,263,181</u>	<u>4,253,905</u>
NET INCREASE IN FIDUCIARY NET POSITION	151,584	8,061	184,490	-	344,135
Fiduciary Net Position - Beginning of Year	<u>395,088</u>	<u>140,710</u>	<u>710,879</u>	<u>-</u>	<u>1,246,677</u>
FIDUCIARY NET POSITION - END OF YEAR	<u>\$ 546,672</u>	<u>\$ 148,771</u>	<u>\$ 895,369</u>	<u>\$ -</u>	<u>\$ 1,590,812</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, Wisconsin, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise County's basic financial statements, and have issued our report thereon dated July 21, 2023.

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 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

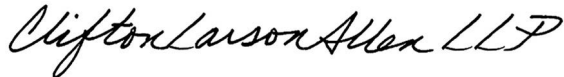
As part of obtaining reasonable assurance about whether County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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*.

Manitowoc County, Wisconsin's Response to Finding

Government Auditing Standards require the auditor to perform limited procedures on the County's responses 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.



CliftonLarsonAllen LLP

Sheboygan, Wisconsin
July 21, 2023

**MANITOWOC COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2022**

Section I – Internal Control Over Financial Reporting

Finding No.	Control Deficiencies
2022-001	Adjustment to the County's Financial Records Repeat of Finding 2021-001
Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Condition:	As part of our audit, we proposed adjusting entries that were material to the County's financial statements.
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 material misstatements.
Cause:	While County staff maintains financial records throughout the year, CLA identified year-end adjusting entries that were material.
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 finding. Management has reviewed and approved all audit entries proposed by CLA. Policies and procedures will be reviewed to ensure proper recording in future periods.

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Annual Comprehensive Financial Report

Statistical Section

Manitowoc County, Wisconsin

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities:										
Net investment in capital assets	\$ 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	\$ 71,126,512
Restricted:										
Debt Service	564,603	569,036	827,362	962,236	460,267	384,484	1,040,154	913,010	376,098	418,630
Capital Projects	-	89,943	79,450	5,508	32,013	-	-	-	-	-
Pension Benefits	-	-	3,791,879	-	-	4,758,950	-	5,279,207	10,408,039	13,444,731
Other	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	1,596,588
Unrestricted	11,071,845	12,756,399	14,376,785	19,424,341	20,781,877	13,161,640	17,462,569	14,490,022	12,348,477	11,215,120
Total Governmental Activities Net Position	\$ 79,999,529	\$ 82,156,507	\$ 88,719,540	\$ 91,537,311	\$ 91,172,513	\$ 88,944,973	\$ 87,641,071	\$ 90,679,335	\$ 91,989,272	\$ 97,801,581
Business-type Activities:										
Net investment in capital assets	\$ 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	\$ 7,603,033
Restricted for pension benefits	-	-	378,602	-	-	443,002	-	496,410	956,202	1,169,013
Unrestricted	(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	680,954
Total Business-type Activities Net Position	\$ 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	\$ 9,453,000
Primary Government:										
Net investment in capital assets	\$ 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	\$ 78,729,545
Restricted:										
Debt Service	564,603	569,036	827,362	962,236	460,267	384,484	1,040,154	913,010	376,098	418,630
Capital Projects	-	89,943	79,450	5,508	32,013	-	-	-	-	-
Pension Benefits	-	-	4,170,481	-	-	5,201,952	-	5,775,617	11,364,241	14,613,744
Other	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	1,596,588
Unrestricted	10,976,992	12,995,211	15,766,980	21,091,288	22,141,293	14,469,774	19,614,479	16,095,064	13,750,620	11,896,074
Total Primary Government Net Position	\$ 88,351,530	\$ 90,716,484	\$ 98,508,526	\$101,342,597	\$100,548,198	\$ 98,565,883	\$ 97,655,553	\$100,554,964	\$101,722,318	\$107,254,581

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses:										
Governmental Activities:										
General Government	\$ 7,918,308	\$ 7,877,572	\$ 9,695,603	\$ 5,875,498	\$ 6,647,249	\$ 7,499,799	\$ 6,959,320	\$ 7,536,327	\$ 9,700,836	\$ 9,700,836
Public Safety	14,339,451	13,559,752	13,545,830	17,003,965	16,084,877	16,438,732	16,904,764	16,595,024	17,202,933	17,202,933
Public Works	8,113,571	6,855,993	7,081,889	7,709,432	7,618,863	7,912,642	10,295,343	7,942,703	12,617,352	12,617,352
Health and Human Services	22,304,384	21,712,409	22,895,438	24,060,488	24,033,297	25,391,319	27,283,263	28,857,519	32,517,629	32,517,629
Culture, Recreation and Education	2,729,112	2,569,701	2,641,712	2,482,440	2,761,520	2,712,206	2,136,122	2,323,786	2,767,239	2,767,239
Conservation and Development	1,436,685	1,431,048	1,209,842	1,366,714	1,347,487	1,350,613	1,719,823	1,594,094	1,631,664	1,631,664
Interest on Long-Term Debt	945,682	916,485	856,234	811,526	966,543	1,043,993	1,098,070	935,169	793,892	28,291
Total Governmental Activities Expenses	<u>57,787,193</u>	<u>54,922,960</u>	<u>57,926,548</u>	<u>59,310,063</u>	<u>59,459,836</u>	<u>62,349,304</u>	<u>66,396,705</u>	<u>65,784,622</u>	<u>77,231,545</u>	<u>76,465,944</u>
Business-type Activities:										
Highway Operations	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	9,837,706
Total Primary Government Expenses	<u>\$ 61,264,165</u>	<u>\$ 58,470,050</u>	<u>\$ 61,311,991</u>	<u>\$ 63,198,139</u>	<u>\$ 67,272,576</u>	<u>\$ 70,492,009</u>	<u>\$ 79,119,416</u>	<u>\$ 74,235,929</u>	<u>\$ 85,882,117</u>	<u>\$ 86,303,650</u>
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 2,036,566
Public Safety	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	1,258,439
Public Works	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	1,946,789
Health and Human Services	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	8,846,711
Culture, Recreation and Education	759,996	728,402	785,921	759,076	657,694	704,298	711,876	140,350	708,462	786,693
Conservation and Development	306,821	340,082	365,745	371,536	376,181	393,893	403,697	425,648	417,283	419,971
Operating Grants and Contributions:										
General Government	366,140	588,901	609,510	813,641	442,825	1,341,891	443,114	507,863	436,358	463,929
Public Safety	165,241	170,510	159,828	185,766	197,353	234,258	257,932	233,257	267,659	356,134
Public Works	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	1,805,911
Health and Human Services	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	16,606,912
Culture, Recreation and Education	235,976	112,407	99,768	472,825	377,119	223,564	347,361	291,497	176,466	260,561
Conservation and Development	587,802	552,417	413,623	415,828	350,930	317,680	439,440	341,611	365,318	431,562
Interest on Debt	195,909	186,242	181,606	177,534	171,333	164,720	157,381	76,812	-	-
Capital Grants and Contributions:										
Public Works	28,277	-	-	-	-	-	-	-	-	636,371
Total Governmental Activities Program Revenues	<u>22,949,340</u>	<u>22,970,460</u>	<u>22,541,164</u>	<u>23,015,780</u>	<u>23,188,418</u>	<u>25,388,700</u>	<u>27,244,417</u>	<u>30,646,384</u>	<u>33,697,335</u>	<u>35,856,549</u>
Business-type Activities:										
Charges for Services:										
Highway Operations Revenue	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	9,456,074
Total Primary Government Program Revenues	<u>\$ 26,036,596</u>	<u>\$ 26,709,049</u>	<u>\$ 26,173,075</u>	<u>\$ 26,905,996</u>	<u>\$ 30,561,601</u>	<u>\$ 33,790,579</u>	<u>\$ 40,381,559</u>	<u>\$ 38,943,643</u>	<u>\$ 42,154,543</u>	<u>\$ 45,312,623</u>
Net (Expense) / Revenue										
Governmental Activities	\$ (34,837,853)	\$ (31,952,500)	\$ (35,385,384)	\$ (36,294,283)	\$ (36,271,418)	\$ (36,960,604)	\$ (39,152,288)	\$ (35,138,238)	\$ (43,534,210)	\$ (40,609,395)
Business-type Activities	(389,716)	191,499	246,468	2,140	(439,557)	259,174	414,431	(154,048)	(193,364)	(381,632)
Total Primary Government Net (Expense) Revenue	<u>\$ (35,227,569)</u>	<u>\$ (31,761,001)</u>	<u>\$ (35,138,916)</u>	<u>\$ (36,292,143)</u>	<u>\$ (36,710,975)</u>	<u>\$ (36,701,430)</u>	<u>\$ (38,737,857)</u>	<u>\$ (35,292,286)</u>	<u>\$ (43,727,574)</u>	<u>\$ (40,991,027)</u>
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Property Taxes	\$ 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	\$ 31,118,842

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Other Taxes	651,413	264,033	369,892	350,816	328,129	402,413	363,787	190,742	400,657	298,442
Grants and Contributions Not Restricted to Specific Programs	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	13,528,050
Unrestricted Investments Earnings	213,071	244,004	233,677	257,891	344,648	521,696	756,910	303,579	21,203	393,816
Gain on Sale of Capital Assets	-	-	-	4,448,847	1,007,790	53,679	825,778	937,087	28,258	-
Miscellaneous	169,662	496,550	325,649	295,591	263,997	388,390	530,301	583,651	605,662	443,089
Transfers	-	(3,828)	(27,207)	-	-	-	31,180	-	-	-
Total General Revenues and Transfers Governmental Activities	34,033,392	34,109,478	34,435,887	39,112,054	35,906,620	35,726,647	37,848,386	38,176,502	37,442,183	45,782,239
Business-type Activities:										
Grants and Contributions Not Restricted to Specific Programs	-	-	-	-	-	-	-	-	-	73,949
Unrestricted Investments Earnings	-	-	-	-	-	-	-	-	-	2,782
Miscellaneous	122,276	224	37,057	8,104	7,947	12,503	10,321	15,195	8,666	24,855
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	122,276	16,477	150,619	14,360	9,956	75,740	(20,859)	15,195	50,781	101,586
Total Primary Government	\$ 34,155,668	\$ 34,125,955	\$ 34,586,506	\$ 39,126,414	\$ 35,916,576	\$ 35,802,387	\$ 37,827,527	\$ 38,191,697	\$ 37,492,964	\$ 45,883,825
Change in Net Position										
Governmental Activities	\$ (804,461)	\$ 2,156,978	\$ (949,497)	\$ 2,817,771	\$ (364,798)	\$ (1,233,957)	\$ (1,303,902)	\$ 3,038,264	\$ (6,092,027)	\$ 5,172,844
Business-type Activities	(267,440)	207,976	397,087	16,500	(429,601)	334,914	393,572	(138,853)	(142,583)	(280,046)
Total Primary Government	\$ (1,071,901)	\$ 2,364,954	\$ (552,410)	\$ 2,834,271	\$ (794,399)	\$ (899,043)	\$ (910,330)	\$ 2,899,411	\$ (6,234,610)	\$ 4,892,798

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable for										
Prepaid items	\$ 102,435	\$ 79,624	\$ 115,478	\$ 89,550	\$ 83,065	\$ 193,128	\$ 190,257	\$ 148,418	\$ 73,584	\$ 112,638
Delinquent property taxes	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	829,474
Notes receivable	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	-	-
Restricted for										
Subsequent years' expenditures	345,997	334,048	209,479	306,270	1,137,331	952,251	687,435	441,784	440,339	440,338
Committed for										
Subsequent years' expenditures	817,486	997,728	1,029,947	876,963	1,117,502	986,544	1,131,845	1,411,884	2,310,376	1,849,591
Debt service	-	500,000	500,000	-	-	-	-	-	-	-
Assigned for										
Subsequent years' expenditures	-	1,491,740	229,514	13,320	820,000	-	417,282	-	-	-
Unassigned	1,230,978	650,279	1,365,537	225,284	638,105	1,375,623	1,768,297	2,401,375	2,190,805	1,988,352
Total General Fund	\$ 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	\$ 5,220,393
Human Services Special Revenue Fund										
Nonspendable for										
Prepaid items	\$ 77,682	\$ 68,749	\$ 81,855	\$ 82,038	\$ 89,678	\$ 15,350	\$ 15,350	\$ 12,832	\$ 5,688	\$ -
Assigned for										
Special Revenue Funds	-	301,487	3,353	-	-	169,128	1,034,081	1,649,669	2,297,124	598,649
Unassigned (deficit)	(56,674)	-	-	(290,728)	(303,872)	-	-	-	-	-
Total Human Services Special Revenue Fund	\$ 21,008	\$ 370,236	\$ 85,208	\$ (208,690)	\$ (214,194)	\$ 184,478	\$ 1,049,431	\$ 1,662,501	\$ 2,302,812	\$ 598,649
County Roads and Bridges Special Revenue Fund										
Committed for										
Special Revenue Funds	\$ 77,378	\$ 186,636	\$ 311,593	\$ 17,566	\$ 62,326	\$ 45,082	\$ (22,845)	\$ 17,306	\$ 48,559	\$ (18,837)
Debt Service Fund										
Restricted for										
Debt Service	\$ 564,603	\$ 569,036	\$ 827,362	\$ 1,081,542	\$ 598,711	\$ 601,977	\$ 1,278,781	\$ 1,084,167	\$ 602,622	\$ 633,091
All Other Governmental Funds										
Nonspendable for										
Prepaid items	\$ 30,650	\$ 18,716	\$ 10,868	\$ 2,344	\$ 2,253	\$ 3,920	\$ 2,938	\$ 673	\$ 1,338	\$ 1,298
Notes and loans receivable	1,084,762	1,125,795	-	-	-	-	-	-	-	-
Restricted for										
Special Revenue Funds	538,319	564,544	1,702,487	1,759,207	1,756,603	1,823,608	1,846,517	1,921,506	466,158	1,694,302
Capital Projects Funds	322,461	89,943	135,668	5,508	32,013	74,427	50,391	47,316	55,997	31,377
Committed for										
Special Revenue Funds	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	4,263,553
Capital Projects Funds	380,162	380,162	389,069	247,199	844,739	192,688	879,500	1,737,854	1,727,208	1,726,684
Unassigned (deficit)										
Total All Other Governmental Funds	-	-	-	(3,490)	-	-	-	-	(25,248)	(406,568)
Total All Other Governmental Funds	\$ 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	\$ 7,310,646

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)

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

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

TID EXCLUDED VALUES	2013							
	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				
C. Manitowoc #17	2007	\$192,200	\$7,858,400	\$7,666,200				

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

TID EXCLUDED VALUES	2015							
	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

TID EXCLUDED VALUES	2016							
	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

TID EXCLUDED VALUES	2017			
	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%

T.I.D. 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%				
T.I.D. 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%

T.I.D. 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 2021 - 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%				
T.I.D. 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

Schedule 5 - 2022

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 2022 - Copy of Full Report Available From Manitowoc County Clerks Office

2022								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$216,882,000	\$2,919,400	\$219,801,400	2.949%				
Centerville	\$95,249,700	\$169,000	\$95,418,700	1.280%				
Cooperstown	\$160,002,900	\$252,400	\$160,255,300	2.150%				
Eaton	\$102,544,100	\$369,800	\$102,913,900	1.381%				
Franklin	\$155,102,500	\$95,900	\$155,198,400	2.082%				
Gibson	\$159,470,600	\$1,816,300	\$161,286,900	2.164%				
Kossuth	\$228,616,200	\$1,264,500	\$229,880,700	3.084%				
Liberty	\$201,421,200	\$223,300	\$201,644,500	2.705%				
Manitowoc	\$120,862,000	\$132,500	\$120,994,500	1.623%				
Manitowoc Rapids	\$294,525,600	\$425,600	\$294,951,200	3.957%				
Maple Grove	\$94,242,600	\$111,900	\$94,354,500	1.266%				
Meeme	\$168,788,900	\$1,598,100	\$170,387,000	2.286%				
Mishicot	\$133,395,300	\$202,100	\$133,597,400	1.792%				
Newton	\$309,464,100	\$1,976,500	\$311,440,600	4.179%				
Rockland	\$126,208,800	\$480,000	\$126,688,800	1.700%				
Schleswig	\$311,167,900	\$1,085,100	\$312,253,000	4.190%				
Two Creeks	\$55,421,800	\$2,436,100	\$57,857,900	0.776%				
Two Rivers	\$195,302,900	\$261,900	\$195,564,800	2.624%				
Town Totals	\$3,128,669,100	\$15,820,400	\$3,144,489,500	42.190%				
Villages:								
Cleveland	\$123,767,500	\$563,700	\$124,331,200	1.668%				
Francis Creek	\$51,100,100	\$423,100	\$51,523,200	0.691%				
Kellnersville	\$18,465,300	\$85,900	\$18,551,200	0.249%				
Maribel	\$24,970,300	\$1,106,500	\$26,076,800	0.350%				
Mishicot	\$107,433,100	\$607,000	\$108,040,100	1.450%				
Reedsville	\$66,554,900	\$262,000	\$66,816,900	0.896%				
St. Nazianz	\$49,434,800	\$589,900	\$50,024,700	0.671%				
Valders	\$71,449,600	\$1,585,100	\$73,034,700	0.980%				
Whitelaw	\$54,562,200	\$191,200	\$54,753,400	0.735%				
Village Totals	\$567,737,800	\$5,414,400	\$573,152,200	7.690%				
Cities:								
Kiel	\$348,356,900	\$10,037,400	\$358,394,300	4.809%				
Manitowoc	\$2,613,645,000	\$68,774,000	\$2,682,419,000	35.990%				
Two Rivers	\$687,474,100	\$7,290,300	\$694,764,400	9.322%				
City Totals	\$3,649,476,000	\$86,101,700	\$3,735,577,700	50.120%				
Total County	\$7,345,882,900	\$107,336,500	\$7,453,219,400	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	2022	Base Value	Current Value	Increment
C. Kiel #01 E	2005	\$249,900	\$1,035,600	\$785,700	V. Cleveland #01 1996	\$0	\$0	\$0
C. Kiel #02 (Closed)	1990	\$0	\$0	\$0	V. Francis Creek #2 2004	\$219,600	\$2,154,300	\$1,934,700
C. Kiel #04	2011	\$3,697,100	\$36,329,000	\$32,631,900	V. Kellnersville #1 2003	\$783,600	\$1,508,000	\$724,400
C. Manitowoc #09	1955	\$0	\$0	\$0	V. Maribel #001 2017	\$1,247,400	\$4,883,500	\$3,636,100
C. Manitowoc #10	1997	\$0	\$0	\$0	V. Valders #002 2017	\$3,330,200	\$6,432,000	\$3,101,800
C. Manitowoc #11	1997	\$0	\$0	\$0	V. Whitelaw #002 2010	\$2,290,100	\$4,896,300	\$2,606,200
C. Manitowoc #12	1999	\$0	\$0	\$0	C. Two Rivers #6 2000	\$0	\$1,170,000	\$1,170,000
C. Manitowoc #13	2000	\$0	\$0	\$0	C. Two Rivers #7 2001	\$0	\$3,843,300	\$3,843,300
C. Manitowoc #16	2003	\$23,530,300	\$39,196,600	\$15,666,300	C. Two Rivers #8 2002	\$0	\$11,485,200	\$11,485,200
C. Manitowoc #17	2007	\$192,200	\$10,714,400	\$10,522,200	C. Two Rivers #9 2003	\$10,800	\$9,427,500	\$9,416,700
C. Manitowoc #18	2015	\$13,492,300	\$30,760,800	\$17,268,500	C. Two Rivers #10 2014	\$2,070,700	\$2,619,400	\$548,700
C. Manitowoc #19	2017	\$58,414,600	\$75,120,100	\$16,705,500	C. Two Rivers #11 2016	\$860,400	\$2,355,600	\$1,495,200
C. Manitowoc #20	2018	\$21,640,000	\$52,185,500	\$30,545,500	C. Two Rivers #12 2018	\$ 2,732,100	\$ 7,967,400	\$5,235,300
C. Manitowoc #21	2018	\$22,730,400	\$57,679,300	\$34,948,900	C. Two Rivers #13 2020	\$5,660,100	\$6,931,200	\$1,271,100

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 Dist 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
	Manty/silv fire dept	6.90	6.18	1.94			1.68	0.17	(A)	16.87
Mtwc Rapids	Manty Branch Rekwco Silv FD	6.80	6.09	2.33			1.65	0.17	(A)	17.04
	Vald/Brnch/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
	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
Kossuth	Mishicot	8.17	5.77	1.62		0.74	0.16 (A)	16.46
	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
Liberty	Valders	9.24	6.13	2.64		0.79	0.17 (A)	18.97
	Valders Sanit Dis 1	9.24	6.13	2.64	1.18	0.79	0.17 (A)	20.15
	Manitowoc	7.13	6.14	1.96		0.79	0.17 (A)	16.20
Manitowoc	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
	Manit/sil fire dept	7.13	6.14	1.96		0.79	0.17 (A)	16.19
Mtwe Rapids	Manty Branch Reksvo Silv FD	7.10	6.09	2.29		0.79	0.17 (A)	16.44
	Vald Brnch 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
	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
Meeme	Howards Grove	8.40	6.06	2.24		0.78	0.17 (A)	17.65
	Kiel	8.15	6.06	2.24		0.78	0.17 (A)	17.40
Mishicot	Mishicot	8.88	6.22	2.34		0.80	0.17 (A)	18.42
	Manitowoc	6.34	5.55	1.89		0.72	0.16 (A)	14.65
Newton	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
	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
Rockland	Valders	9.34	6.29	4.11		0.81	0.18 (A)	20.73
	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
Schleswig	Kiel Sanit Dist 1	8.34	6.14	1.53	0.22	0.79	0.17 (A)	17.19
	Kiel Sanit Dist 2	8.34	6.14	1.53	0.71	0.79	0.17 (A)	17.68
	Mishicot	8.52	5.68	0.00		0.73	0.16 (A)	14.70
Two Creeks	Kewaunee	8.12	5.68	0.00		0.73	0.16 (A)	15.09
	Mishicot	8.52	5.68	0.00		0.73	0.16 (A)	15.09
	Manity & Sanit Dist 1	5.85	5.29	1.86		0.68	0.15 (A)	13.83
Two Rivers	Mish & Sanit Dist 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
	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
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

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

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(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 (A)	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
Cooperstown	Sheboygan	8.32	5.70	3.39		0.77	0.16 (A)	18.34
	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
Eaton	Reedsville	11.71	6.12	2.82		0.82	0.17 (A)	21.64
	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
Franklin	Valders	7.82	6.01	2.98		0.81	0.17 (A)	17.80
	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
Kossuth	Manitowoc	6.61	5.89	1.62		0.79	0.17 (A)	15.08
	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	0.81	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
	Manit/sil.fire dept	7.17	6.20	1.98		0.83	0.18 (A)	16.36
Mtwc Rapids	Manty Branch Rekow 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
Meeme	Howards Grove	7.31	6.00	2.76		0.81	0.17 (A)	17.04
	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	0.81	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
Rockland	Valders Sanit Dist 1	7.97	5.86	1.90	0.76	0.79	0.17 (A)	17.44
	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
Schleswig	Brillion	8.58	6.40	4.11		1.19	0.18 (A)	20.45
	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	0.81	0.17 (A)	17.04
Two Creeks	Kiel Sanit Dist 2	7.89	6.05	1.51	0.71	0.81	0.17 (A)	17.15
	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	8.08	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	0.79	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.

(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 2017)
 Direct and Overlapping Governments
 For 2017 Levy Collected in 2018

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	6.73	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	3.00	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	0.90	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
	Manty/sil.fire dept	6.50	6.19	1.99		0.84	0.00 (A)	15.52
	Manty Branch Rekwow Silv FD	6.19	5.98	2.28		0.81	0.00 (A)	15.26
Maple Grove	Vald/Bench/Silv FD	7.24	5.98	2.28		0.81	0.00 (A)	16.31
	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
Meeme	Reedsville/FD Reedsv	10.66	6.05	2.96		0.82	0.00 (A)	20.49
	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	0.94	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	0.76	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	0.56	0.82	0.00 (A)	16.40
	Kiel Sanit Dist 2	7.46	6.04	1.52	1.32	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
	Mish&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	0.24	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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Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

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

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	12.33	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	(A)	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	0.82	0.00	(A)	18.27
Manitowoc	Manitowoc	6.78	6.39	1.98		0.85	0.00	(A)	16.00
Mtwe 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	0.79	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	0.84	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	0.82	0.00	(A)	16.51
	Kiel Sanit Dist 2	7.43	6.14	1.52	1.22	0.82	0.00	(A)	17.12
	Kiel Millpond	7.43	6.14	1.52	0.24	0.82	0.00	(A)	16.14
	Kiel San Dist 1/Millpond	7.43	6.14	1.52	0.60	0.82	0.00	(A)	16.75
Two Creeks	Kiel San Dist 2/Millpond	7.43	6.14	1.52	1.22	0.82	0.00	(A)	17.36
	Kewaunee	8.29	5.87	0.00		0.78	0.00	(A)	14.94
Two Rivers	Mishicot	6.82	5.87	0.00		0.78	0.00	(A)	13.47
	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	(A)	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
	Manly 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

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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	(A)	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
Cooperstown	Sheboygan	8.05	5.87	3.40		0.82	0.00	(A)	18.15
	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
Eaton	Reedsville	11.69	6.64	2.91		0.92	0.00	(A)	22.16
	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
Franklin	Valders	8.14	6.26	3.38		0.87	0.00	(A)	18.65
	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	0.87	0.00	(A)	18.88
Manitowoc	Manitowoc	7.24	6.43	1.98		0.89	0.00	(A)	16.55
Mtwe 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	0.86	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	0.83	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	0.87	0.00	(A)	17.45
	Kiel Sanit Dist 2	8.35	6.27	1.52	1.23	0.87	0.00	(A)	18.24
	Kiel Millpond	8.35	6.27	1.52	0.25	0.87	0.00	(A)	17.26
	Kiel San Dist 1/Millpond	8.35	6.27	1.52	0.44	0.87	0.00	(A)	17.70
	Kiel San Dist 2/Millpond	8.35	6.27	1.52	1.23	0.87	0.00	(A)	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	0.77	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
	Manly 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.

(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 2020)
 Direct and Overlapping Governments
 For 2020 Levy Collected in 2021

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 County 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	10.92	6.42	3.72			0.91	0.00	(A)	21.97
	Valders	8.02	6.42	3.72			0.91	0.00	(A)	19.06
	Valders 1	8.02	6.42	3.72	4.36		0.91	0.00	(A)	23.42
Centerville	Kiel	7.93	5.72	3.41			0.81	0.00	(A)	17.86
	Manitowoc	6.55	5.72	3.41			0.81	0.00	(A)	16.48
	Sheboygan	7.45	5.72	3.41			0.81	0.00	(A)	17.38
Cooperstown	Denmark	8.46	6.74	2.91			0.95	0.00	(A)	19.05
	Mishicot	8.60	6.74	2.91			0.95	0.00	(A)	19.20
	Reedsville	11.67	6.74	2.91			0.95	0.00	(A)	22.26
Eaton	Chilton	10.22	6.19	3.94			1.12	0.00	(A)	21.47
	Kiel	8.53	6.19	3.94			1.12	0.00	(A)	19.78
	Valders	7.81	6.19	3.94			1.12	0.00	(A)	19.06
Franklin	Reedsville	10.68	6.58	0.00			0.93	0.00	(A)	18.19
Gibson	Mishicot	8.24	6.38	3.00			0.90	0.00	(A)	18.51
	Denmark	8.10	6.38	3.00			0.92	0.00	(A)	18.40
Kossuth	Manitowoc	7.05	6.06	1.62			0.85	0.00	(A)	15.59
	Mishicot	7.80	6.06	1.62			0.85	0.00	(A)	16.33
	Reedsville	10.56	6.06	1.62			0.85	0.00	(A)	19.09
Liberty	Kiel	8.52	6.18	2.96			0.87	0.00	(A)	18.54
	Valders	7.81	6.18	2.96			0.87	0.00	(A)	17.82
	Valders Sanit Dis 1	7.81	6.18	2.96	1.11		0.87	0.00	(A)	18.93
Manitowoc	Manitowoc	7.44	6.33	1.98			0.89	0.00	(A)	16.65
Mtwe Rapids	Manitowoc	7.50	6.40	2.74			0.90	0.00	(A)	17.53
	Valders	8.30	6.40	2.74			0.90	0.00	(A)	18.34
Maple Grove	Brillion	8.84	6.56	2.98			1.19	0.00	(A)	19.57
	Reedsville	10.89	6.56	2.98			0.93	0.00	(A)	21.36
Meeme	Howards Grove	8.14	6.11	2.62			0.86	0.00	(A)	17.74
	Kiel	8.45	6.11	2.62			0.86	0.00	(A)	18.04
	Kiel/Liberty San Dist. #1	8.45	6.11	2.62	1.10		0.86	0.00	(A)	19.14
Mishicot	Mishicot	7.71	6.05	3.42			0.85	0.00	(A)	18.03
Newton	Manitowoc	7.30	6.23	1.92			0.88	0.00	(A)	16.33
	Valders	8.08	6.23	1.92			0.88	0.00	(A)	17.11
	Valders Sanit Dist 1	8.08	6.23	1.92	0.73		0.88	0.00	(A)	17.83
	Reedsville	9.82	5.88	3.61			0.83	0.00	(A)	20.14
Rockland	Valders	7.15	5.88	3.61			0.83	0.00	(A)	17.48
	Brillion	7.98	5.88	3.61			1.06	0.00	(A)	18.54
	Kiel	8.11	5.93	1.51			0.84	0.00	(A)	16.40
	Kiel Sanit Dist 1	8.11	5.93	1.51	0.31		0.84	0.00	(A)	16.71
	Kiel Sanit Dist 2	8.11	5.93	1.51	1.24		0.84	0.00	(A)	17.64
	Kiel Millpond	8.11	5.93	1.51	0.22		0.84	0.00	(A)	16.63
	Kiel San Dist 1/Millpond	8.11	5.93	1.51	0.31	0.22	0.84	0.00	(A)	16.93
	Kiel San Dist 2/Millpond	8.11	5.93	1.51	1.24	0.22	0.84	0.00	(A)	17.86
Two Creeks	Kewaunee	8.12	5.36	0.00			0.76	0.00	(A)	14.23
	Mishicot	6.62	5.36	0.00			0.76	0.00	(A)	12.73
Two Rivers	Manitowoc	7.04	6.14	1.87			0.87	0.00	(A)	15.92
	Mishicot	7.79	6.14	1.87			0.87	0.00	(A)	16.67
	Two Rivers	7.73	6.14	1.87			0.87	0.00	(A)	16.61
Villages										
Cleveland	Sheboygan	7.89	5.99	7.07			0.86	0.00	(A)	21.81
Francis Creek	Mishicot	7.75	5.90	4.32			0.85	0.00	(A)	18.82
Kellnersville	Reedsville	10.35	6.22	3.43			0.89	0.00	(A)	20.89
Maribel	Denmark	7.49	5.74	4.13			0.84	0.00	(A)	18.21
Mishicot	Mishicot	7.46	5.77	5.81			0.83	0.00	(A)	19.87
Reedsville	Reedsville	9.49	5.91	12.18			0.85	0.00	(A)	28.43
St. Nazianz	Valders	7.60	5.91	7.92			0.85	0.00	(A)	22.27
Valders	Valders	7.65	5.98	6.67			0.86	0.00	(A)	21.16
Whitelaw	Valders	7.47	5.84	4.20			0.84	0.00	(A)	18.35
Cities										
Kiel	Kiel / Millpond	8.28	5.44	5.06	0.22		0.83	0.00	(A)	19.82
	Kiel	8.28	5.44	5.06			0.84	0.00	(A)	19.61
Two Rivers	Two Rivers Library & TIF	9.10	5.51	10.72			0.82	0.00	(1.70)	24.45
	Manty Library & TIF	8.46	5.51	10.72			0.82	0.00	(1.70)	23.81
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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Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

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 2021)
 Direct and Overlapping Governments
 For 2021 Levy Collected in 2022

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	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
Whitelaw	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

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

MANITOWOC COUNTY, WISCONSIN
 Property Tax Rates (Mill-Rate 2022)
 Direct and Overlapping Governments
 For 2022 Levy Collected in 2023

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	4.74	5.19	2.83		0.72	0.00	(A)	13.48
	Valders	7.20	5.19	2.83		0.72	0.00	(A)	15.94
	Valders 1	7.20	5.19	2.83	3.46	0.72	0.00	(A)	19.40
Centerville	Kiel	6.83	5.58	3.39		0.78	0.00	(A)	16.56
	Manitowoc	5.14	5.58	3.39		0.78	0.00	(A)	14.88
	Sheboygan	6.47	5.58	3.39		0.78	0.00	(A)	16.21
Cooperstown	Denmark	6.51	4.67	2.24		0.67	0.00	(A)	14.09
	Mishicot	5.75	4.67	2.24		0.62	0.00	(A)	13.28
	Reedsville	3.94	4.67	2.24		0.62	0.00	(A)	11.47
Eaton	Chilton	8.89	6.02	3.89		1.05	0.00	(A)	19.85
	Kiel	7.29	6.02	3.89		0.84	0.00	(A)	18.04
	Valders	8.18	6.02	3.89		0.84	0.00	(A)	18.94
Franklin	Reedsville	3.89	4.73	0.00		0.66	0.00	(A)	9.28
Gibson	Mishicot	6.57	5.22	2.60		0.73	0.00	(A)	15.12
	Denmark	7.27	5.22	2.60		0.75	0.00	(A)	15.84
Kossuth	Manitowoc	5.62	6.05	2.08		0.84	0.00	(A)	14.58
	Mishicot	7.62	6.05	2.08		0.84	0.00	(A)	16.59
	Reedsville	5.47	6.05	2.08		0.84	0.00	(A)	14.44
Liberty	Kiel	8.05	6.51	2.47		0.91	0.00	(A)	17.93
	Valders	9.01	6.51	2.47		0.91	0.00	(A)	18.90
	Valders Sanit Dis 1	9.01	6.51	2.47	1.15	0.91	0.00	(A)	20.04
Manitowoc	Manitowoc	5.92	6.29	2.00		0.87	0.00	(A)	15.08
Mtwe Rapids	Manitowoc	4.40	4.63	1.95		0.64	0.00	(A)	11.62
	Valders	6.46	4.63	1.95		0.64	0.00	(A)	13.68
Maple Grove	Brillion	6.37	5.03	2.45		0.87	0.00	(A)	14.72
	Reedsville	4.07	5.03	2.45		0.70	0.00	(A)	12.25
Meeme	Howards Grove	9.71	6.10	2.90		0.85	0.00	(A)	19.55
	Kiel	7.35	6.10	2.90		0.85	0.00	(A)	17.19
	Kiel/Liberty San Dist. #1	7.35	6.10	2.90	1.07	0.85	0.00	(A)	18.26
Mishicot	Mishicot	8.07	6.36	3.48		0.88	0.00	(A)	18.79
Newton	Manitowoc	5.78	6.14	1.94		0.85	0.00	(A)	14.72
	Valders	8.55	6.14	1.94		0.85	0.00	(A)	17.49
	Valders Sanit Dist 1	8.55	6.14	1.94	0.72	0.85	0.00	(A)	18.20
Rockland	Reedsville	5.09	5.94	3.58		0.83	0.00	(A)	15.43
	Valders	7.91	5.94	3.58		0.83	0.00	(A)	18.25
	Brillion	7.80	5.94	3.58		1.03	0.00	(A)	18.35
Schleswig	Kiel	7.37	6.11	1.77		0.85	0.00	(A)	16.10
	Kiel Sanit Dist 1	7.37	6.11	1.77	0.85	0.85	0.00	(A)	16.95
	Kiel Sanit Dist 2	7.37	6.11	1.77	1.28	0.85	0.00	(A)	17.38
	Kiel Millpond	7.37	6.11	1.77	0.26	0.85	0.00	(A)	16.36
	Kiel San Dist 1/Millpond	7.37	6.11	1.77	0.85	0.85	0.00	(A)	17.21
	Kiel San Dist 2/Millpond	7.37	6.11	1.77	1.28	0.85	0.00	(A)	17.64
Two Creeks	Kewaunee	7.95	5.33	0.00		0.74	0.00	(A)	14.01
	Mishicot	6.65	5.33	0.00		0.74	0.00	(A)	12.72
Two Rivers	Manitowoc	5.51	6.02	1.87		0.84	0.00	(A)	14.24
	Mishicot	7.50	6.02	1.87		0.84	0.00	(A)	16.23
	Two Rivers	6.96	6.02	1.87		0.84	0.00	(A)	15.68
Villages									
Cleveland	Sheboygan	6.14	5.29	6.31		0.74	0.00	(A)	18.48
Francis Creek	Mishicot	7.00	5.53	4.32		0.78	0.00	(A)	17.63
Kellnersville	Reedsville	4.40	5.22	2.75		0.73	0.00	(A)	13.11
Maribel	Denmark	8.40	5.85	5.01		0.85	0.00	(A)	20.10
Mishicot	Mishicot	5.95	4.67	5.00		0.66	0.00	(A)	16.28
Reedsville	Reedsville	4.75	5.67	13.01		0.80	0.00	(A)	24.23
St. Nazianz	Valders	8.69	6.23	8.50		0.87	0.00	(A)	24.30
Valders	Valders	8.30	5.97	6.77		0.84	0.00	(A)	21.87
Whitelaw	Valders	9.08	6.42	4.21		0.90	0.00	(A)	20.61
Cities									
Kiel	Kiel / Millpond	7.27	5.52	5.59	0.25	0.82	0.00	(A)	19.45
	Kiel	7.27	5.52	5.59		0.82	0.00	(A)	19.20
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	6.45	5.07	8.37		0.75	0.00	(1.22)	19.43

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

2022 Levy for 2023 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	SARGENTO CHEESE CO	\$ 24,215,400	\$ 19,032,300	\$ 365,295.47	0.30%
2	COUNTRY VISIONS COOP	\$ 10,719,500	\$ 9,191,300	\$ 158,216.00	0.13%
3	LEITERITZ PROP INVESTMENTS	\$ 10,526,300	\$ 8,889,400	\$ 132,724.94	0.11%
4	FH RESORT LIMITED PARTNERSHIP	\$ 6,020,000	\$ 5,923,200	\$ 90,142.87	0.07%
5	SARGENTO FOODS INC	\$ 5,908,300	\$ 4,643,600	\$ 89,155.35	0.07%
6	CNH INDUSTRIAL AMERICA LLC	\$ 4,907,800	\$ 3,630,900	\$ 88,101.61	0.07%
7	TW RIVER ROCK KIEL LLC	\$ 5,814,600	\$ 4,570,000	\$ 87,683.53	0.07%
8	SPANCRETE INC	\$ 5,970,700	\$ 4,668,100	\$ 85,460.08	0.07%
9	GROTEGUT DAIRY FARM INC	\$ 7,271,000	\$ 5,680,400	\$ 82,575.43	0.07%
10	BADGERLAND AGGREGATES LLC	\$ 5,618,000	\$ 4,836,800	\$ 74,194.76	0.06%
	All Other	\$7,366,247,800	\$6,082,979,307	\$120,356,088.42	98.97%
	Totals	\$7,453,219,400	\$6,154,045,307	\$ 121,609,638.46	100.00%

* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2022 for budget and collection during 2023.

* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.

Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220

2012 Levy for 2013 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%

* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2012 for budget and collection during 2013.

* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.

Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220

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

Budget Year	Total Levies All Districts *							County Only				
	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	**** Total Collections to Date		County Tax Levy	Total Tax Collections ***	Ratio of Total Tax Collections to County Levy
								***** 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%
2022	\$123,495,522	\$84,405,891	\$39,089,631	\$37,365,667	\$1,723,964	1.40%	N.A	\$121,771,558	98.6040%	\$31,143,973	\$30,709,204	98.60%

* 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 th 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.

Schedule 9

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

Year End 12/31	Governmental Activities General Obligation Bonds *	Business-Type Activities General Obligation Bonds *	Total Primary Government *	Population	Per Capita Income \$	Equalized Value Excluding TID	Percentage of Personal Income #	Per Capita
2013	\$27,195,000	\$0	\$27,195,000	81,352	\$41,336	\$4,950,247,400	0.81%	\$334.29
2014	\$25,200,000	\$0	\$25,200,000	81,320	\$42,519	\$4,987,266,200	0.73%	\$309.89
2015	\$22,410,000	\$0	\$22,410,000	81,372	\$44,803	\$5,025,988,600	0.61%	\$275.40
2016	\$20,365,000	\$0	\$20,365,000	81,404	\$45,433	\$5,091,354,100	0.55%	\$250.17
2017	\$25,530,000	\$0	\$25,530,000	81,076	\$45,767	\$5,100,495,200	0.69%	\$314.89
2018	\$25,110,000	\$0	\$25,110,000	81,494	\$47,675	\$5,276,298,900	0.65%	\$308.12
2019	\$28,665,000	\$0	\$28,665,000	81,643	\$47,675	\$5,620,496,500	0.74%	\$351.10
2020	\$26,030,000	\$0	\$26,030,000	81,349	\$48,502	\$5,874,812,300	0.66%	\$319.98
2021	\$23,660,000	\$0	\$23,660,000	81,645	\$49,657	\$6,230,176,500	0.58%	\$289.79
2022	\$22,770,000	\$0	\$22,770,000	81,246	\$49,657 **	\$7,246,911,300	0.56%	\$280.26

Year End 12/31	Total Gross Bonded Debt of Primary Government *	Unamortized 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	\$27,230,000	\$142,408	\$574,780	\$26,797,628	0.81%	\$329.06	0.52%
2013	\$27,195,000	\$111,651	\$564,603	\$26,742,048	0.80%	\$328.72	0.54%
2016	\$20,365,000	\$19,380	\$1,081,542	\$19,302,838	0.52%	\$237.12	0.38%
2017	\$25,530,000	\$19,380	\$598,711	\$24,950,669	0.67%	\$307.74	0.49%
2018	\$25,110,000	\$49,579	\$601,977	\$24,557,602	0.63%	\$301.34	0.47%
2019	\$28,665,000	\$688,938	\$1,040,154	\$28,313,784	0.73%	\$346.80	0.50%
2020	\$26,030,000	\$1,372,724	\$913,010	\$26,489,714	0.67%	\$325.63	0.45%
2021	\$23,660,000	\$1,251,039	\$376,098	\$24,534,941	0.61%	\$300.51	0.39%
2022	\$22,770,000	\$1,045,999	\$418,630	\$23,397,369	0.58%	\$287.98	0.32%

* Amounts rounded to nearest whole dollar.

** Information for 2022 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 12/31/22	Principal Payments Scheduled During 2023	Anticipated New Debt During 2023
Town of Cato	100%	Overlap	\$93,685	\$12,696	\$0
Town of Centerville	100%	Overlap	\$0	\$0	\$0
Town of Cooperstown	100%	Overlap	\$171,024	\$47,015	\$0
Town of Eaton	100%	Overlap	\$109,322	\$23,702	\$0
Town of Franklin	100%	Overlap	\$450,700	\$55,538	\$0
Town of Gibson	100%	Overlap	\$0	\$0	\$0
Town of Kossuth	100%	Overlap	\$594,748	\$106,479	\$0
Town of Liberty	100%	Overlap	\$0	\$0	\$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	\$189,786	\$29,670	\$0
Town of Newton	100%	Overlap	\$0	\$0	\$0
Town of Rockland	100%	Overlap	\$526,900	\$101,822	\$0
Town of Schleswig	100%	Overlap	\$1,273,712	\$1,273,712	\$0
Town of Two Creeks	100%	Overlap	\$0	\$0	\$0
Town of Two Rivers	100%	Overlap	\$0	\$0	\$0
Village of Cleveland	100%	Overlap	\$3,975,000	\$215,000	\$0
Village of Francis Creek	100%	Overlap	\$133,980	\$24,987	\$0
Village of Kellnersville	100%	Overlap	\$70,842	\$23,348	\$0
Village of Maribel	100%	Overlap	\$130,550	\$17,000	\$0
Village of Mishicot	100%	Overlap	\$811,670	\$60,239	\$145,750
Village of Reedsville	100%	Overlap	\$692,213	\$163,442	\$120,000
Village of St Nazianz	100%	Overlap	\$1,044,077	\$116,367	\$0
Village of Valders	100%	Overlap	\$1,127,999	\$103,949	\$950,000
Village of Whitelaw	100%	Overlap	\$340,539	\$43,910	\$0
City of Kiel	91%	Overlap	\$10,979,566	\$1,247,315	\$750,000
City of Manitowoc	100%	Overlap	\$64,058,470	\$7,053,446	\$6,630,000
City of Two Rivers	100%	Overlap	\$18,320,147	\$2,618,832	\$1,165,000
School District of Manitowoc	100%	Overlap	\$1,010,000	\$1,010,000	\$0
School District of Denmark	21%	Overlap	\$19,610,000	\$2,635,000	\$0
School District of Brillion	12.74%	Overlap	\$9,297,000	\$1,207,000	\$0
School District of Kewaunee	3.76%	Overlap	\$10,695,000	\$915,000	\$0
School District of Mishicot	100%	Overlap	\$6,949,000	\$637,000	\$0
School District of Reedsville	87.35%	Overlap	\$500,000	\$0	\$0
School District of Valders	100%	Overlap	\$5,845,000	\$285,000	\$9,900,000
School District of Two Rivers	100%	Overlap	\$40,979,000	\$40,454,000	\$36,830,000
School District of Kiel	84%	Overlap	\$12,095,000	\$975,000	\$0
School District of Sheboygan	16%	Overlap	\$37,127,000	\$5,614,000	\$0
School District of Howards Grove	1%	Overlap	\$4,833,751	\$508,751	\$39,770,000
Lakeshore VTAE District	37.71%	Overlap	\$31,500,000	\$5,165,000	\$4,300,000
Total Overlapping Debt			\$285,535,681	\$72,744,220	\$100,560,750
County of Manitowoc					
General obligation bonds	100%	Direct	\$22,770,000	\$2,110,000	\$0
Debt premium	100%	Direct	\$1,045,999		
Total Direct Debt			\$23,815,999	\$2,110,000	\$0
Total Overlapping & Direct			\$309,351,680	\$74,854,220	\$100,560,750

Phone Number	Treasurer Name	Address	City St Zip
732-3615	Mary Muench, Clerk/Treasurer	2805 N Cth S	Cato WI 54230
693-8935	Cindy Kraemer, Treasurer	9530 County Road X	Newton WI 53063
863-8016	Bernadette Duescher, Treasurer	10619 Hidden Valley Rd.	Maribel WI 54227-9799
898-5996	Pam Schneider, Treasurer	20514 CTH C	Valders WI 54245
732-3239	Chris Hill, Treasurer	12818 San Rd	Whitelaw WI 54247
755-4603	Linda Herman, Treasurer	2211 Rockledge Rd	Mishicot WI 54228
684-8313	Judith Fierst, Treasurer	9825 Parkway Ln.	Whitelaw WI 54247
775-4582	Catherine Wagner, Treasurer	5014 Tompkins Rd.	Valders WI 54245
901-5072	Geraldine Gilbert, Clerk/Treasurer	1805 Lissa Ln	Manitowoc WI 54220
901-6559	Jessica Backus, Clerk/Treasurer	PO Box 123	Manitowoc WI 54221-0123
754-4786	Mary Jo Krahn, Treasurer	6302 Aspen Rd	Reedsville WI 54230
726-3394	Kathleen Dineen-Grube, Treasurer	15318 CTH X	Kiel WI 53042
755-2671	Tammy Thielbar, Treasurer	3029 E Church St	Two Rivers WI 54241
758-2720	Paulette Vogt, Treasurer	8525 Carstens Lake Rd.	Manitowoc WI 54220
772-4275	Linda Gilbertson, Clerk/Treasurer	615 Milwaukee St	Collins WI 54207
894-3945	Laurel Vondrachek, Treasurer	12912 Hwy 67	Kiel WI 53042-2638
755-2511	Debbie LeClair, Treasurer	13629 Lakeshore Rd	Two Rivers WI 54241
657-1213	Bonnie Timm, Clerk/Treasurer	7650 CTH O	Two Rivers WI 54241
693-8181	Stacy Grunwald, Clerk/Treasurer	1150 W Washington Av - Box 87	Cleveland WI 53015
682-7410	Margaret Peroutka Clerk/Treasurer	200 Norwood Dr - Box 68	Francis Creek WI 54214
732-3703	Susan Kornely, Treas	PO Box 87	Kellnersville WI 54215-0087
655-3177	Dale Bomski, Clerk/Treasurer	PO Box 203	Maribel WI 54227-0203
755-2525	Kathy Reissmann, Clerk/Treasurer	511 E Main St - PO Box 385	Mishicot WI 54228-0385
754-4371	Mary Jo Krahn, Clerk/Treasurer	217 Menasha St	Reedsville WI 54230
773-2471	Rebecca Abrams, Clerk/Treasurer	Box 302	St Nazianz 54232-0302
775-4522	Lori Bruckner, Clerk/Treasurer	207 S Liberty - PO Box 459	Valders WI 54245
732-3239	Chris Hill, Clerk/Treasurer	147 W Menasha Ave - Box 294	Whitelaw WI 54247
894-2909	Krystal Karls, Clerk/Treasurer	621 Sixth St - PO Box 98	Kiel WI 53042-0098
686-6960	Shawn Alfred, Finance Dir/Treasurer	900 Quay St	Manitowoc WI 54220
793-5525	David Buss, Financial Dir	1717 East Park St - PO Box 87	Two Rivers WI 54241
683-4800	James Feil, District Administrator	PO Box 1657	Manitowoc WI 54221-1657
863-4004	Janelle Marotz, Bus. Services	450 N Wall St	Denmark WI 54208
756-2368	Corey Baumgartner, District Administrator	315 S Main St	Brillion WI 54110-1294
388-3230	Kim Dax, Business Dir	915 Second St	Kewaunee WI 54216-1698
755-4633	Superintendent	PO Box 280	Mishicot WI 54228-0280
754-4341	Michael Nate, Superintendent	340 Manitowoc St	Reedsville WI 54230
775-9500	Debra Hunt, Superintendent	138 Jefferson St	Valders WI 54245
793-4560	Mary Kay Slattery, Finance Dir	4519 Lincoln Ave	Two Rivers WI 54241
894-2266	Brad Ebert, District Admin	PO Box 201	Kiel WI 53042-0201
459-3511	Seth Harvatine, Superintendent	830 Virginia Ave	Sheboygan WI 53081-4427
565-4454	Shannon Kilton, Superintendent	403 Audubon Rd	Howards Grove WI 53083
693-8213	Director of Finance	1290 North Ave	Cleveland WI 53015

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

Schedule 11

MANITOWOC COUNTY, WISCONSIN
 Legal 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	Legal Debt Margin	Total Debt Applicable to the Limit as a Percentage of Debt Limit
2013	\$5,115,896,200	5.00%	\$255,794,810	\$25,200,000	\$230,594,810	9.85%
2014	\$5,162,422,900	5.00%	\$258,121,145	\$22,410,000	\$235,711,145	8.68%
2015	\$5,202,782,500	5.00%	\$260,139,125	\$20,365,000	\$239,774,125	7.83%
2016	\$5,275,735,800	5.00%	\$263,786,790	\$20,365,000	\$243,421,790	7.72%
2017	\$5,287,002,200	5.00%	\$264,350,110	\$25,530,000	\$238,820,110	9.66%
2018	\$5,438,357,900	5.00%	\$271,917,895	\$25,110,000	\$246,807,895	9.23%
2019	\$5,737,214,100	5.00%	\$286,860,705	\$28,665,000	\$258,195,705	9.99%
2020	\$6,015,000,200	5.00%	\$300,750,010	\$26,030,000	\$274,720,010	8.66%
2021	\$6,385,053,700	5.00%	\$319,252,685	\$22,895,000	\$296,357,685	7.17%
2022	\$7,453,219,400	5.00%	\$372,660,970	\$22,770,000	\$349,890,970	6.11%

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 %
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	\$3,710,605,292	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	\$3,959,848,786	45.3	14.6	15,546	3.2%
2020	81,359	\$50,242	\$4,087,638,878	44.9	14.6	15,546	6.2%
2021	81,792	\$53,085	\$4,341,928,320	44.6	14.6	15,094	3.5%
2022	81,442	\$53,085	\$4,323,348,570	44.6	14.6	15,094	2.8%

(1) Wisconsin Department of Administration, Official Population Estimates - 2022 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, 2021 American Community Survey, Detailed Tables; and
 Manitowoc Planning Department.

(5) Wisconsin Department of Workforce Development.

(*) 2022 data not currently available from U.S. Department of Commerce.

(**) 2022 data not currently available from U.S. Census Bureau.

Prepared by the Manitowoc County Planning Department, June 2023

Mr. Tim Ryan - Director

Reprinted by Comptrollers Office

Schedule 13

**MANITOWOC COUNTY, WISCONSIN
Principal Employers
In 2022**

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 2013**

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government:									
County Board	(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
Clerk of Courts	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	5.00	5.00	5.00
Coroner	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	5.00	5.00	5.00	5.00	5.00	5.00
District Attorney	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
Family Court Commissioner	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	(C)	(C)	(C)
Personnel	2.60	2.60	2.60	2.60	2.00	2.00	2.00	2.00	2.00
Public Property	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
Register of Deeds	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	2.00	2.00	2.00	2.00
Classification total	<u>71.38</u>	<u>71.88</u>	<u>72.72</u>	<u>74.17</u>	<u>74.92</u>	<u>73.05</u>	<u>72.55</u>	<u>72.55</u>	<u>72.55</u>
Public Safety:									
Emergency Management	1.73	1.73	1.73	2.00	1.75	2.00	2.00	2.00	2.00
Sheriff's Department & Jail	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	23.00	23.00	23.00	24.00	24.00	24.00
Classification total	<u>130.73</u>	<u>129.45</u>	<u>129.43</u>	<u>130.90</u>	<u>132.45</u>	<u>133.70</u>	<u>134.70</u>	<u>135.10</u>	<u>135.10</u>
Public Works:									
Airport (*)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Department	48.75	49.00	50.00	50.00	49.00	54.00	54.00	54.00	53.00
Classification total	<u>48.75</u>	<u>49.00</u>	<u>50.00</u>	<u>50.00</u>	<u>49.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>	<u>53.00</u>
Health & Human Services:									
Aging Services	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	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
Human Services Dept.	@ 93.00	99.45	103.45	108.05	106.70	119.08	122.08	130.08	135.09
Public Health Department	19.39	19.75	19.57	19.86	20.01	20.01	18.46	18.46	19.76
Veterans Service Office	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Classification total	<u>146.39</u>	<u>155.20</u>	<u>159.02</u>	<u>164.41</u>	<u>162.84</u>	<u>175.22</u>	<u>178.00</u>	<u>186.10</u>	<u>192.41</u>
Culture / Recreation & Education:									
University Extension	1.00	1.00	1.40	1.40	1.40	1.40	1.00	1.00	1.00
Classification total	<u>1.00</u>	<u>1.00</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Conservation & Development:									
Planning & Zoning (B) (C)	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	4.60	4.60	4.60	5.00	5.00	5.00
Classification total	<u>10.00</u>	<u>10.00</u>	<u>10.50</u>	<u>10.60</u>	<u>10.60</u>	<u>11.60</u>	<u>14.00</u>	<u>14.00</u>	<u>15.00</u>
Grand Total	<u><u>408.25</u></u>	<u><u>416.53</u></u>	<u><u>423.07</u></u>	<u><u>431.48</u></u>	<u><u>431.21</u></u>	<u><u>448.97</u></u>	<u><u>454.25</u></u>	<u><u>462.75</u></u>	<u><u>469.06</u></u>

(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

	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government:									
County Clerk									
Work permits issued	557	615	661	652	435	221	222	138	370
Passports issued	689	578	600	722	727	685	595	245	387
Clerk of Courts									
Cases filed - Civil	640	553	507	516	611	617	588	494	530
Criminal	1,260	1,249	1,606	1,398	1,425	1,562	1,704	1,733	1,669
Famil, Paternity	585	622	611	600	605	561	510	465	482
Juvenile	259	346	339	265	294	306	297	295	271
Small Claims Filings (Total)	2,048	1,820	1,620	1,545	1,759	1,795	2,108	1,280	1,245
Traffic / Criminal Traffic / Forfeitures (Total)	5,431	6,049	5,255	4,623	5,173	4,243	4,582	3,899	4,269
Small Claims (contested)	116	133	147	100	104	90	72	48	117
Traffic / Criminal Traffic / Forfeitures (contested)	1,535	1,341	1,349	1,177	1,505	1,134	1,051	936	1,084
Coroner									
Number of cases	610	650	667	638	665	673	698	813	754
District Attorney									
Filed complaints - criminal traffic	498	449	455	487	520	542	574	417	508
Juvenile petitions	169	202	183	143	146	189	132	105	104
Misdemeanor complaints	674	672	717	600	607	714	831	732	655
Felonies	575	546	767	800	825	849	873	1,001	1,015
Victim/Witness staff assisted individuals (estimate)	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	426	414	531	546	461	875	346	490	394
New guardianship petitions filed	76	78	95	88	80	84	76	64	95
Register of Deeds									
Number of documents recorded, land related	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	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	9,548	9,267	9,430	10,510	10,737	10,397	11,138	10,396	10,421
Traffic citations	2,350	2,780	2,343	3,083	3,103	2,406	2,484	2,210	2,455
Average adult jail population	138	151	167	189	203	223	210	179	186
Average juvenile detention population	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Accidents investigated	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	32,500	24,500	24,250	17,500	17,000	16,500	16,500	14,000	15,200
Health & Human Services:									
Aging Services									
Home delivered meals served under title IIIC2 prog.	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.	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	2013	2014	2015	2016	2017	2018	2019	2020
General Government (A):								
Courthouse	1	1	1	1	1	1	1	1
Administration Building	1	1	1	1	1	1	1	1
County Office Building (B)	1	1	1	1	1	1	1	1
Public Safety:								
Sheriff's Dept. / Jail / Juvenile Detention *	1	1	1	1	1	1	1	1
Communications & Technology Building	1	1	1	1	1	1	1	1
Public Works:								
Airport	1	1	1	1	1	1	1	1
Highway Office & Main Shop	1	1	1	1	1	1	1	1
Highway Dept. Satellite Shops	4	4	4	4	4	4	4	4
County Trunk Highway Miles	284	284	284	284	284	284	284	284
Material Recycling Facility (MRF)	1	1	1	1	1	1	1	1
Health & Human Services:								
Human Services Building	1	1	1	1	1	1	1	1
Public Health Building (C)	1	1	1	1	1	1	1	1
Michigan Avenue Complex (D)					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
County Parks, special purpose	16	16	16	16	16	16	16	16
County Parks Shop	0	0	0	0	0	0	0	0
County Expo	1	1	1	1	1	1	1	1
University of Wisconsin Manitowoc Campus	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 Finance Department