



Office of the County Executive

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

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

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

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

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

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

- **County Department Office Suites**
 - Child Support Agency
 - Corporation Counsel
 - Reg. in Probate
 - Family Court Commissioners
 - Drug Court
 - County Executive
- A conservative sq. ft. cost estimate for a courthouse building would be \$500/sq. ft. for a total cost of \$29,500,000
- There would also be land acquisition fees, architectural design and engineering fees, and site improvement fees that could easily run into the \$3-\$5 million dollar range. There would then be demolition costs for the existing building and site restoration costs that could easily be in the \$2 million range.
- Total Cost for a new Courthouse could easily top \$37,000,000
- Lastly, there would be the cost in lost history and civic identity, which you cannot put a price on.
- **If this project happens, where will the money come from?**
 - At this time we are considering a one-time property tax increase of approximately 3.5 - 4.5% of the County portion of a taxpayer's property tax bill. This would pay for the building over a 20-25 year period and equitably put the burden not just on one generation of taxpayers, but on future generations that would have use of the courthouse.
- **If we go the property tax route, how much more will the average taxpayer have to pay in property taxes to fund this work?**
 - Approximately \$20 - \$24 per \$100,000 of property value for 20 to 25 years.

- Aren't there other funding options?

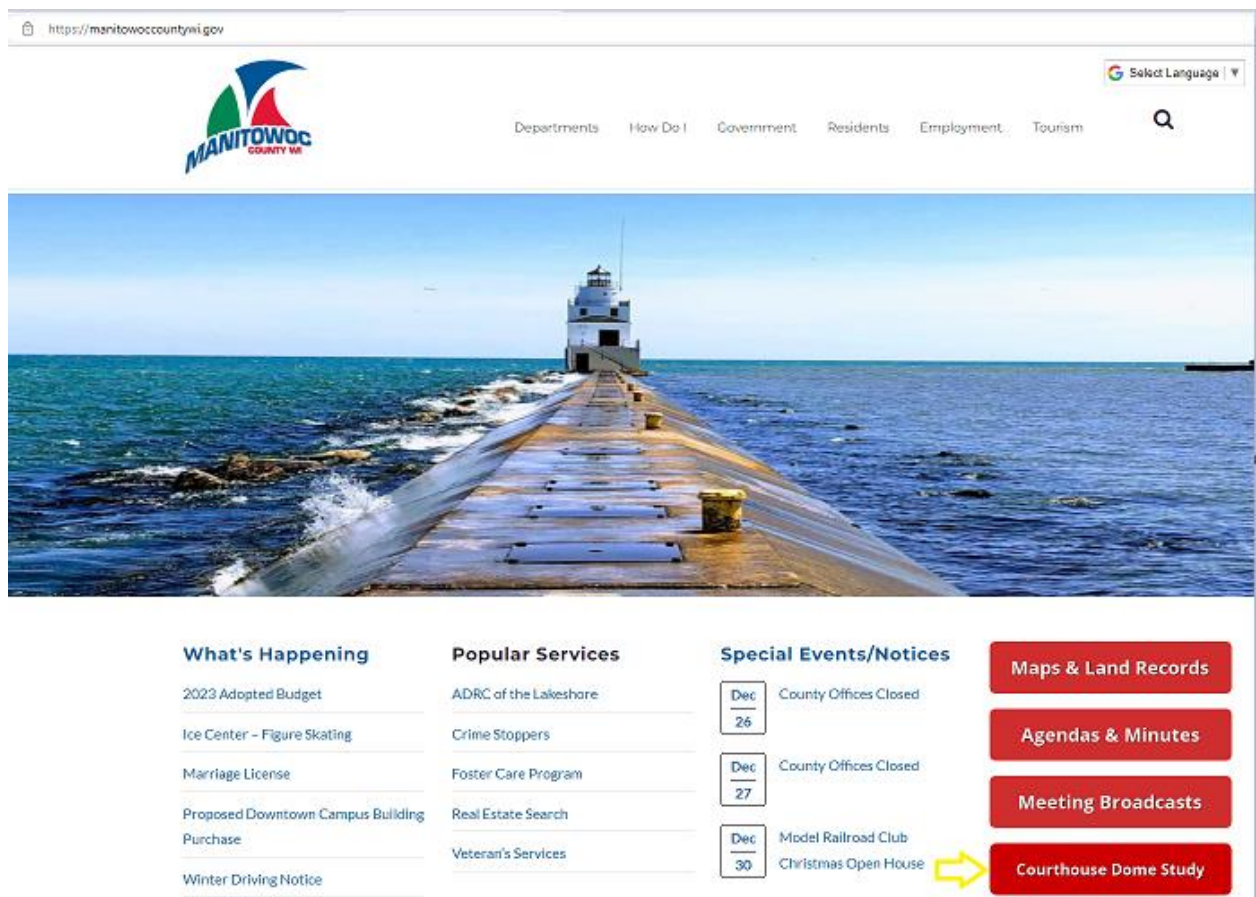
- We can fund this project with either a County Sales Tax or the Property Tax via borrowing.
- The "one-half of a percent" local option Sales Tax will generate approximately \$7 million to \$9 million dollars a year. This will take 4 to 5 years, but the Sales Tax will last FOREVER
- If we borrow the money and pay with the property tax, it will generate the payments with a magnitude of a one-time \$20 to \$24 increase on a \$100,000 property, or about a 3.5% - 4.5% one-time increase in the county property tax, which amounts to less than a one-time 2.0% increase in the total property taxes.

- Why do you prefer the Property Tax option over the County Sales Tax option?

- The Courthouse is a CAPITAL ASSET serving us for many years. It's appropriate to spread out the cost of this project among taxpayers in the future.
- The Sales Tax will cause "Long Term Harm" to address a very "Short Term Need".
 - The Sales Tax is regressive. It hurts lower income earners disproportionately more.
- We could enact the sales tax for a limited time. However in the past once a sales tax is implemented, it's historically VERY hard to cancel it.
- Local government borrows at a federally subsidized rate because the interest received by the bondholders is "tax exempt". Local government gets a much lower rate than the market rate, usually at a 30% discount from the market rate.
 - This gives us quite an advantage to borrow "long term"
 - We don't borrow at the "prime rate"; that is a "short term" business rate.
 - Long term rates in mid-January 2023 are 3.5% - 3.8% per P.M.A. Securities L.L.C.
 - See Appendix A – PMA Securities LLC Courthouse Project Debt Service Levy Projection Model

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

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



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

Potential Timeline

February 2023 through January 2024 - County Board Action

- Ad Hoc Courthouse Dome Advisory Committee convenes and makes recommendation to Public Works Committee on Scope of Work and Funding
- Public Works Committee convenes and makes recommendation to the County Board on Scope of Work and Funding
- July 18, 2023 - County Board convenes and takes action (Resolution 2023/2024-20) to pursue the entire project and fund it through the issuance of bonds. Motion passes on a vote of 16 ayes and 9 noes.
- December 19, 2023 – County Board votes to adopt Resolution 2-23/2024-51 Initial Resolution Authorizing General Obligation Courthouse Improvement Bonds in an Amount Not to Exceed \$7,500,000. Motion fails on a vote of 13 ayes and 11 noes (19 ayes required to pass the resolution).
- ***A Funding Resolution for the Windows Replacement & HVAC Upgrade Project (only) is on the January 16, 2024 County Board agenda***

Fall 2023 to January 2024

- For the Windows Replacement & HVAC Upgrade Project – staff to negotiate a fee with a local A/E firm familiar with our building/building systems
 - Legacy Architects of Sheboygan awarded the project
 - Contract to be executed upon project funding by the County Board
- For the Dome Repair & Renovation Project - A Request for Proposals (RFPs) for Architectural/Engineering (A/E) Firms were issued
 - RFP's are received and scored
 - Highest scored A/E firms are interviewed on 12/20/2023
 - An A/E firm is chosen by the staff review panel
 - Contract to be executed upon project funding by the County Board

January 2024 through December 2024

- Windows & HVAC Projects are designed and let for bids by June 1
 - Bid(s) are accepted and work begins in the summer of 2024
 - Window and HVAC Projects are completed between the summer of 2024 and 2025.
- Dome projects – On hold until the County Board funds the architectural/engineering work.
 - Once funded, investigative research into existing conditions commences and the project is designed and engineered.

January 2025 through December 2025

- Window & HVAC projects are completed
- Dome project is designed/engineered
- Dome Project is let for bids and bids are received
- County Board must decide to fund (or not fund) the Dome project.
- If the Dome project is funded, base bid and alternates are reviewed.
 - Alternates are chosen based on discussion/debate/ available budget
- Low bid (and any alternates) by a qualified contractor is accepted and they are awarded the work

January 2026 through November 2027

- Dome Projects are constructed.
- Targeted completion November 2027.



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Manitowoc County Courthouse Capital Outlay 2003 - 2024

YEAR	Capital Outlay Amount	Major/Milestone Projects
2003	\$54,225	
2004	\$61,000	
2005	\$54,000	
2006	\$41,500	
2007	\$8,500	
2008	\$82,400	
2009	\$3,135,065	*Low-slope roof replacement *Copper balustrade replacement *Exterior stairs replacements and ADA ramp installation
2010	\$29,000	
2011	\$51,700	
2012	\$39,000	
2013	\$38,000	
2014	\$263,849	Exterior Stone Façade Tuckpointing - complete building
2015	\$26,200	
2016	\$291,500	Intake Courtroom (B15) Remodel project
2017	\$94,500	
2018	\$57,500	
2019	\$74,500	
2020	\$48,400	
2021	\$229,000	Elevator Controls & Car Modernization
2022	\$782,561	ADA Restrooms Remodeling - all floors
2023	\$1,806,500	Branch IV Courtroom, Child Support Agency, and Reg. in Probate construction project
2024	\$59,500	
TOTAL	\$7,328,406	

APPENDIX A

PMA Securities LLC Courthouse Project Debt Service Levy Projections



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

Calendar Year	Courthouse D.S. Impact											
	2024 Bonds			2025 Bonds			2026 Bonds			2027 Bonds		
	Principal	Par Dated	Interest	Principal	Par Dated	Interest	Principal	Par Dated	Interest	Principal	Par Dated	Interest
2019	---	---	---	---	---	---	---	---	---	---	---	---
2020	---	---	---	---	---	---	---	---	---	---	---	---
2021	---	---	---	---	---	---	---	---	---	---	---	---
2022	---	---	---	---	---	---	---	---	---	---	---	---
2023	---	---	---	---	---	---	---	---	---	---	---	---
2024	---	---	---	---	---	---	---	---	---	---	---	---
2025	175,000	175,000	---	105,000	105,000	---	---	---	---	---	---	---
2026	185,000	168,875	---	---	---	---	---	---	---	---	---	---
2027	190,000	162,400	---	110,000	101,325	---	---	---	---	---	---	---
2028	195,000	155,750	---	115,000	97,475	---	390,000	385,000	---	---	---	---
2029	205,000	148,925	---	120,000	93,450	---	405,000	371,350	---	---	---	---
2030	210,000	141,750	---	120,000	89,250	---	415,000	357,175	---	---	---	---
2031	215,000	134,400	---	125,000	85,050	---	430,000	342,650	---	---	---	---
2032	225,000	126,875	---	130,000	80,675	---	460,000	312,025	---	---	---	---
2033	235,000	119,000	---	135,000	76,125	---	480,000	295,925	---	---	---	---
2034	240,000	110,775	---	140,000	71,400	---	495,000	279,125	---	---	---	---
2035	250,000	102,375	---	145,000	66,500	---	510,000	261,800	---	---	---	---
2036	260,000	93,625	---	150,000	61,425	---	530,000	243,950	---	---	---	---
2037	265,000	84,525	---	155,000	56,175	---	550,000	225,400	---	---	---	---
2038	275,000	75,250	---	160,000	50,750	---	570,000	206,150	---	---	---	---
2039	285,000	65,625	---	165,000	45,150	---	590,000	186,200	---	---	---	---
2040	295,000	55,650	---	170,000	39,375	---	610,000	165,550	---	---	---	---
2041	305,000	45,325	---	180,000	33,425	---	630,000	144,200	---	---	---	---
2042	315,000	34,650	---	185,000	27,125	---	650,000	122,150	---	---	---	---
2043	330,000	23,625	---	190,000	20,650	---	675,000	99,400	---	---	---	---
2044	345,000	12,075	---	195,000	14,000	---	700,000	75,775	---	---	---	---
2045	---	---	---	205,000	7,175	---	725,000	51,275	---	---	---	---
2046	---	---	---	---	---	---	740,000	25,900	---	---	---	---
2047	---	---	---	---	---	---	---	---	---	---	---	---
2048	---	---	---	---	---	---	---	---	---	---	---	---
2049	---	---	---	---	---	---	---	---	---	---	---	---
	5,000,000	2,036,475	---	3,000,000	1,221,500	---	11,000,000	4,478,600	---	11,000,000	4,478,600	---

Courthouse D.S. Impact			
1.00% Growth (TID Out) Equalized Value (Year -1)	Courthouse Debt Service Rate (000's)	Dollar Impact Per \$100,000 of Taxable Property	Dollar Impact Per \$150,000 of Taxable Property
5,276,298,900	0.04	4.22	6.33
5,620,496,500	0.07	6.73	10.10
5,874,812,300	0.16	15.83	23.75
6,230,176,500	0.25	24.76	37.14
7,246,911,300	0.25	24.53	36.79
8,207,617,300	0.24	24.17	36.26
8,289,693,473	0.24	23.92	35.88
8,372,590,408	0.24	23.71	35.56
8,456,316,312	0.24	23.54	35.31
8,540,879,475	0.23	23.30	34.95
8,626,288,270	0.23	23.04	34.56
8,712,551,152	0.23	22.82	34.23
8,799,676,664	0.23	22.59	33.88
8,887,673,431	0.22	22.39	33.59
8,976,550,165	0.22	22.18	33.26
9,066,315,666	0.22	21.94	32.91
9,156,978,823	0.22	21.74	32.61
9,248,548,611	0.21	21.47	32.21
9,341,034,097	0.21	21.29	31.93
9,434,444,438	0.21	21.13	31.70
9,528,788,883	0.17	17.44	26.16
9,624,076,772	0.15	15.10	22.64
9,720,317,539	0.07	7.42	11.13
9,817,520,715	---	0.00	0.00
9,915,695,922	---	0.00	0.00
10,014,852,881	---	0.00	0.00
10,115,001,410	---	0.00	0.00
10,216,151,424	---	0.00	0.00
10,318,312,938	---	0.00	0.00
10,421,496,068	---	0.00	0.00
10,525,711,028	---	0.00	0.00



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

Calendar Year	Courthouse D.S. Impact									
	2024 Bonds		2025 Bonds		2026 Bonds		2027 Bonds		Courthouse	
	Principal	Par Dated	Principal	Par Dated	Principal	Par Dated	Principal	Par Dated	Total Debt Service	Levy
2019	---	---	---	---	---	---	---	---	---	---
2020	170,000	200,000	---	---	---	---	---	---	370,000	---
2021	175,000	193,200	100,000	120,000	---	---	---	---	588,200	---
2022	180,000	186,200	105,000	116,000	370,000	440,000	---	---	1,397,200	---
2023	190,000	179,000	110,000	111,800	385,000	425,200	370,000	440,000	2,211,000	---
2024	195,000	171,400	115,000	107,400	400,000	409,800	385,000	425,200	2,208,800	---
2025	205,000	163,600	120,000	102,800	415,000	393,800	400,000	409,800	2,210,000	---
2026	215,000	155,400	125,000	98,000	430,000	377,200	415,000	393,800	2,209,400	---
2027	220,000	146,800	130,000	93,000	450,000	360,000	430,000	377,200	2,207,000	---
2028	230,000	136,000	135,000	87,800	465,000	342,000	450,000	360,000	2,207,800	---
2029	240,000	128,800	140,000	82,400	485,000	323,400	465,000	342,000	2,206,600	---
2030	250,000	119,200	145,000	76,800	505,000	304,000	485,000	323,400	2,208,400	---
2031	260,000	109,200	150,000	71,000	525,000	283,800	505,000	304,000	2,208,000	---
2032	270,000	98,800	155,000	65,000	545,000	262,800	525,000	283,800	2,205,400	---
2033	280,000	88,000	160,000	58,800	570,000	241,000	545,000	262,800	2,205,600	---
2034	290,000	76,800	170,000	52,400	590,000	218,200	570,000	241,000	2,206,400	---
2035	305,000	65,200	175,000	45,600	615,000	194,600	590,000	218,200	2,208,000	---
2036	315,000	53,000	180,000	38,600	640,000	170,000	615,000	194,600	2,206,200	---
2037	330,000	40,400	190,000	31,400	665,000	144,400	640,000	170,000	2,211,200	---
2038	340,000	27,200	195,000	23,800	690,000	117,800	665,000	144,400	2,203,200	---
2039	340,000	13,600	205,000	16,000	720,000	90,200	690,000	117,800	2,192,600	---
2040	---	---	195,000	7,800	750,000	61,400	720,000	90,200	1,824,400	---
2041	---	---	---	---	785,000	31,400	750,000	61,400	1,627,800	---
2042	---	---	---	---	---	---	785,000	31,400	---	---
2043	---	---	---	---	---	---	---	---	---	---
2044	---	---	---	---	---	---	---	---	---	---
2045	---	---	---	---	---	---	---	---	---	---
2046	---	---	---	---	---	---	---	---	---	---
2047	---	---	---	---	---	---	---	---	---	---
2048	---	---	---	---	---	---	---	---	---	---
2049	---	---	---	---	---	---	---	---	---	---
2050	5,000,000	2,353,800	3,000,000	1,406,400	11,000,000	5,191,000	11,000,000	5,191,000	5,191,000	---

1.00% Growth		Courthouse Debt Service Levy Rate (000%)		Dollar Impact Per \$100,000 of Taxable Property	
(TID Out)	Equalized Value (Year -1)	Levy Rate	Rate	Per \$100,000 of Taxable Property	Dollar Impact Per \$150,000 of Taxable Property
5,276,298,900	5,620,496,500	0.04	0.04	4.46	6.70
5,874,812,300	6,230,176,500	0.07	0.07	7.03	10.54
6,230,176,500	7,246,911,300	0.17	0.17	16.52	24.78
8,207,617,300	8,207,617,300	0.26	0.26	25.89	38.83
8,289,693,473	8,372,590,408	0.25	0.25	25.61	38.41
8,456,316,312	8,540,879,475	0.25	0.25	25.37	38.05
8,626,288,270	8,712,551,152	0.25	0.25	25.11	37.66
8,799,676,664	8,887,673,431	0.25	0.25	24.83	37.25
9,066,315,666	9,156,978,823	0.25	0.25	24.60	36.89
9,248,548,611	9,341,034,097	0.24	0.24	24.34	36.51
9,341,034,097	9,434,444,438	0.24	0.24	23.87	35.81
9,434,444,438	9,528,788,883	0.23	0.23	23.61	35.41
9,528,788,883	9,624,076,772	0.23	0.23	23.38	35.07
9,624,076,772	9,720,317,539	0.23	0.23	23.18	34.76
9,720,317,539	9,817,520,715	0.23	0.23	22.95	34.42
9,817,520,715	9,915,695,922	0.23	0.23	22.70	34.05
9,915,695,922	10,014,852,881	0.22	0.22	22.52	33.78
10,014,852,881	10,115,001,410	0.22	0.22	21.89	32.84
10,115,001,410	10,216,151,424	0.18	0.18	18.04	27.05
10,216,151,424	10,318,312,938	0.16	0.16	15.93	23.90
10,318,312,938	10,421,496,068	0.08	0.08	7.91	11.87
10,421,496,068	10,525,711,028	--	--	0.00	0.00
---	---	--	--	0.00	0.00



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Accountability • Respect • Customer Service

Property Tax versus Sales Tax for funding the Dome Repair Project

Property Tax

Marginal Tax Increase

Spreads the burden

Spreads out the cost among more taxpayers

Tax Deductible

Wisconsin generates a refund on property tax

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

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

Inflation favors borrowing

Not having a Sales Tax is popular in
Manitowoc County

100% of the property tax is in
Manitowoc County

Accountable: Property Taxes set every year

Predictability and stable cost

Matches tax burden with useful life

Can always implement the sale tax in the future

Time Value of Money favors borrowing

Manitowoc County is in Very Good financial shape

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

Sales Tax

Huge Tax Increase

Raises lots of money quickly

Concentrated among fewer taxpayers

Tax deductible (rarely used)

No refund on the Sales tax

No subsidy on the Sales tax

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

Inflation penalizes sales tax

Historically hard to cancel the Sales tax

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

Silent tax: Tax rate set once

Unknown cost

Long term harm for short term need

Borrowing History for Projects since 2006 - Principal Amounts

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

Updated September 16, 2022

Manitowoc County General Fixed Assets Spending 2006 - 2024

	Land & Land Improvements	Buildings & Building Improvements	Infrastructure	Equipment, Vehicles, & Miscellaneous	Total	Debt Borrowed
2006	\$2,815,171	\$525,931	\$861,445	\$1,443,086	\$5,645,633	
2007	926,568	191,695	1,808,627	719,276	3,646,166	
2008	614,081	163,819	1,141,372	1,087,123	3,006,395	
2009	24,100	157,536	1,306,334	895,319	2,383,289	
2010	-	7,914,746	1,160,521	481,878	9,557,145	15,740,000
2011	79,950	466,411	1,786,908	8,797,382	11,130,651	
2012	46,500	1,370,895	1,189,668	3,802,224	6,409,287	
2013	29,093	1,394,147	319,427	840,951	2,583,618	1,900,000
2014	-	339,753	2,078,517	1,016,669	3,434,939	
2015	18,975	173,420	1,612,876	1,491,970	3,297,241	
2016	87,022	949,868	1,157,617	1,547,035	3,741,542	
2017	498,900	5,936,765	694,840	1,627,913	8,758,418	7,110,000
2018	-	2,064,983	2,777,234	924,535	5,766,752	1,500,000
2019	533,700	1,767,600	8,290,000	1,967,542	12,558,842	6,505,000
2020	272,220	994,000	2,318,000	565,500	4,149,720	1,275,000
2021	265,200	465,000	2,732,484	746,750	4,209,434	1,000,000
2022	227,000	525,000	3,138,420	6,230,000	10,120,420	-
2023	327,200	2,112,000	5,497,428	760,339	8,696,967	2,500,000
2024	140,200	1,082,495	7,589,733	635,684	9,448,112	5,000,000
Total	\$6,905,880	\$28,596,064	\$47,461,451	\$34,945,492	\$109,096,459	\$42,530,000

Manitowoc County Principal Indebtedness

Year	Principal Beginning Balance January 1,	Principal Retired During The Year	Principal Ending Balance December 31,	Per-cent of Maximum Debt
2019	\$25,110,000	\$3,555,000	\$28,665,000	10.0%
2020	\$28,665,000	(\$1,039,296)	\$27,625,704	10.2%
June 30, 2020	\$29,270,000	(\$3,240,000)	\$26,030,000	8.2%
2021	\$26,030,000	(\$1,710,000)	\$24,320,000	7.6%
2022	\$24,320,000	(\$2,000,000)	\$22,320,000	7.0%
2023	\$22,320,000	\$840,000	\$23,160,000	6.0%
2024	\$23,160,000	\$2,905,000	\$26,065,000 *	
2025	\$26,065,000	(\$2,210,000)	\$23,855,000	
2026	\$23,855,000	(\$2,310,000)	\$21,545,000	
2027	\$21,545,000	(\$2,110,000)	\$19,435,000	
2028	\$19,435,000	(\$2,180,000)	\$17,255,000	
2029	\$17,255,000	(\$2,265,000)	\$14,990,000	
2030	\$14,990,000	(\$2,350,000)	\$12,640,000	
2031	\$12,640,000	(\$1,865,000)	\$10,775,000	
2032	\$10,775,000	(\$1,265,000)	\$9,510,000	
2033	\$9,510,000	(\$1,295,000)	\$8,215,000	
2034	\$8,215,000	(\$1,040,000)	\$7,175,000	
2035	\$7,175,000	(\$1,070,000)	\$6,105,000	
2036	\$6,105,000	(\$1,105,000)	\$5,000,000	

Long-Term Financial Goal:

Keep debt below 10% of the State Maximum

* Includes borrowing of \$5.0 million in principal paid off column



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The Sales Tax is oppressive and cruel!

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

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

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

There is a better option.

The Courthouse Dome is a Capital Asset

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

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

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

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

A handwritten signature in black ink, reading 'Bob Ziegelbauer', with a large, stylized loop at the end.

Bob Ziegelbauer
Manitowoc County Executive



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

	2007	2022
General Obligation Debt	\$23,535,000	\$22,235,000

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

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

A handwritten signature in black ink, reading 'Bob Ziegelbauer', with a large, stylized loop at the end.

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MARQUETTE LAW SCHOOL POLL OF WISCONSIN

June 28, 2023

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

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