

**Manitowoc County, WI
2024
Executive's Approved
Annual Budget Book**



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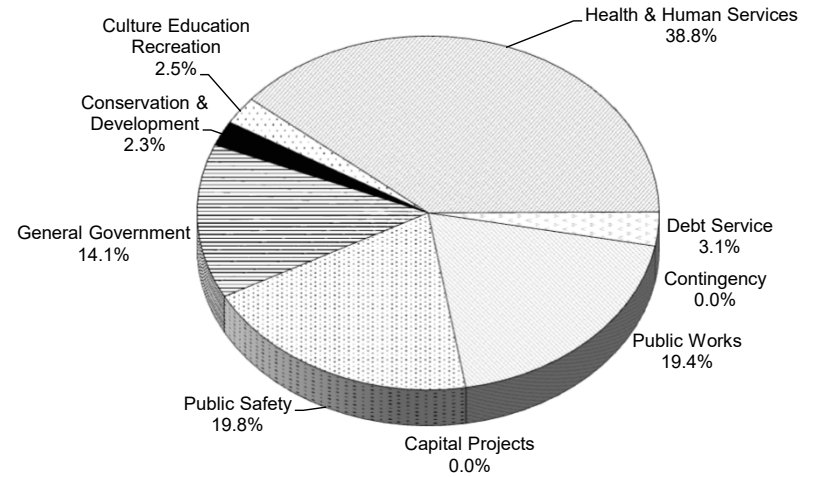
BUDGET SUMMARY BY DEPARTMENT (Index).....

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This section presents the budget book in a departmental format. It is intended to provide the user with a better understanding of the county’s budget and allows us to provide additional information.

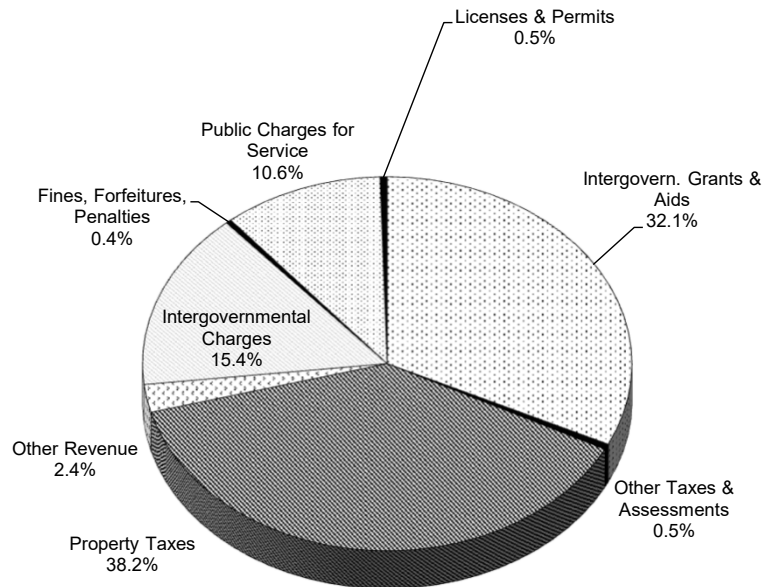
Manitowoc County 2024 Approved Budget Graphical Representation

Total Expenses = \$91,860,033

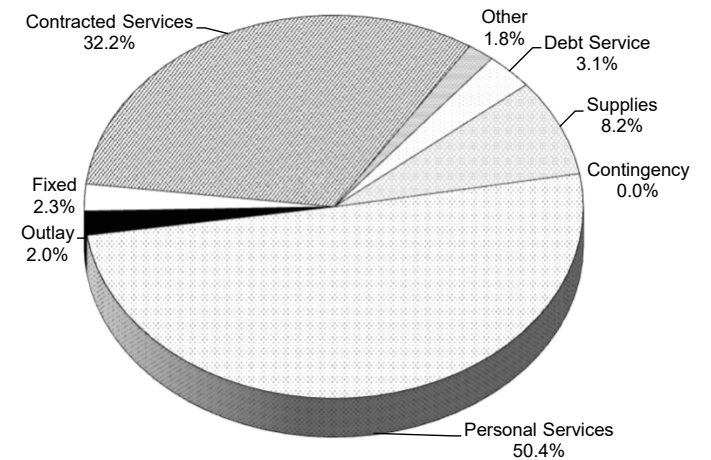
Where the Money Goes
% Expenditures by Function



Where the Money Comes From
% Source of Total Revenue



Where the Money Goes
% Expenditures by Object



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Budget Summary - General Fund

	Budget 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
GENERAL FUND:				
EXPENDITURES:				
General Government	\$ 10,181,650	\$ 10,045,553	\$ 10,039,184	-1.40%
Public Safety	\$ 17,216,647	\$ 17,059,331	\$ 18,177,642	5.58%
Public Works	\$ 797,901	\$ 155,845	\$ 613,565	-23.10%
Health & Human Services	\$ 3,290,233	\$ 2,698,327	\$ 3,477,408	5.69%
Culture, Education, Recreation	\$ 1,804,287	\$ 849,351	\$ 1,588,261	-11.97%
Conservation/Development	\$ 1,136,092	\$ 1,128,356	\$ 1,318,797	16.08%
Total Expenditures	\$ 34,426,809	\$ 31,936,763	\$ 35,214,858	2.29%
REVENUES:				
Property Taxes	\$ 18,310,183	\$ 18,310,183	\$ 18,956,034	3.53%
Other Taxes	\$ 393,125	\$ 320,125	\$ 419,125	6.61%
Intergovern Grants & Aids	\$ 8,488,534	\$ 8,643,171	\$ 10,063,558	18.55%
License & Permits	\$ 385,784	\$ 435,084	\$ 397,229	2.97%
Fines, Forfeitures, Penalties	\$ 273,100	\$ 262,081	\$ 273,100	0.00%
Public Charges for Service	\$ 2,567,014	\$ 2,346,567	\$ 2,474,443	-3.61%
Intergov. Chgs for Service	\$ 568,690	\$ 585,278	\$ 679,312	19.45%
Other Revenue	\$ 822,949	\$ 925,457	\$ 1,242,057	50.93%
Total Revenues	\$ 31,809,379	\$ 31,827,946	\$ 34,504,858	8.47%
OTHER FINANCING SOURCES (USES) NET:				
Transfers In (Out) or Fund				
Balance Applied/(Retained) Net	\$ 2,505,000	\$ 2,005,000	\$ 710,000	
Total Revenue & Other Sources	\$ 34,314,379	\$ 33,832,946	\$ 35,214,858	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
2023 Adopted Tax Levy	\$28,564,750.67	\$936,497.00	\$135,933.00	\$2,822,002.00	\$32,459,182.67
2023 Adopted Tax Rate *	\$3.941645	\$0.129227	\$0.018757	\$0.389408	\$4.479037
2024 Adopted Tax Levy	\$28,899,340.84	\$952,679.00	\$453,247.00	\$2,497,784.00	\$32,803,050.84
2024 Adopted Tax Rate *	\$3.521039	\$0.116073	\$0.055223	\$0.304325	\$3.996660
Difference:					
2024 vs. 2023 Tax Levy	\$334,590.17	\$16,182.00	\$317,314.00	(\$324,218.00)	\$343,868.17
Levy % Change	1.17%	1.73%	233.43%	-11.49%	1.06%
2024 vs. 2023 Tax Rate *	(\$0.420606)	(\$0.013154)	\$0.036466	(\$0.085083)	(\$0.482377)
Rate % Change	-10.67%	-10.18%	194.41%	-21.85%	-10.77%

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

2023 / 2024 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Sept..30, 2023

	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Solid Waste Fund 203	Aging Services Fund 205	Soil & Water Con. Fund 207
Estimated Fund Balance 01/01/2024	5,565,393	980,000	12,305	134,250	336,821	1,963,345	330,073
Portion Estimated as Undesignated 01/01/2024	1,988,352						
Budgeted REVENUES	15,548,824	23,086,211	1,900,000	566,739	1,250,000	3,305,707	401,607
Required Tax Levy	18,956,034	5,708,018 *	4,682,057	539,986	10,000	30,650	378,522
Budgeted EXPENDITURES	35,214,858	28,794,229	11,582,057	1,106,725	1,260,000	3,368,908	780,129
Excess Revenue Over (Under) Expenditures	(710,000)	0	(5,000,000)	0	0	(32,551)	0
Operating Trans In Fund Bal Applied / Borrowing	2,505,000	902,632	5,000,000	0	0	32,551	0
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	0
Estimated Total Fund Balance 12/31/2024	4,855,393	1,882,632	12,305	134,250	336,821	1,930,794	330,073
Portion Estimated as Undesignated 12/31/2024	1,825,600						
ω							
	Expo SRF 225	Debt Service 301	Capital Projects Various Funds	Highway Fund 607 (**)	Info Systems Fund 601 (**)	Grand Total Reported Funds	
Estimated Fund Balance (**) 01/01/2024	1,812,347	633,091	0	9,223,299	2,224,228	23,215,152	
Estimated Undesignated 01/01/2024						1,988,352	
Budgeted REVENUES	687,812	0	0	15,663,941	2,935,136	65,345,977	
Required Tax Levy	0	2,497,784	0	0	0 A	32,803,051	
Budgeted EXPENDITURES	872,924	2,822,002	0	15,663,941	2,921,644	104,387,417	
Bond Proceeds	0	0	0	0	0	0	
Excess Revenue Over (Under) Expenditures	(185,112)	(324,218)	0	0	13,492	(6,238,389)	
Operating Transfers In Fund Balance Applied	185,112	324,218	0	0	0	8,949,513	
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	
Estimated Total Fund Balance 12/31/2024 (*)	1,627,235	633,091	0	9,223,299	2,237,720	23,203,613	
Portion Restricted by County Board for Expo	155,000					155,000	

(*) Includes \$453,247.00 in Bridge Aid Petitions

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

A = Plus \$0 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$32,803,050.84

GOVERNMENTAL FUNDS

DETAIL SUMMARIES

General Fund

Human Services Special Revenue Fund

Highway Roads & Bridges Special Revenue Fund

Solid Waste Recycling Special Revenue Fund

Waste Disposal Special Revenue Fund

Aging Resources Special Revenue Fund

Soil & Water Special Revenue Fund

Expo Special Revenue Fund

Debt Service Fund

Capital Projects Fund

Manitowoc County, WI
GENERAL FUND SUMMARY

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	17,022,292	18,310,183	18,310,183	18,310,183	18,956,034	3.53
Other Taxes	312,384	393,125	151,084	320,125	419,125	6.61
Intergovern Grants & Aids	9,041,470	8,488,534	941,391	8,643,171	10,063,558	18.55
License & Permits	430,472	385,784	230,475	435,084	397,229	2.97
Fines, Forfeitures, Penalties	267,867	273,100	114,676	262,081	273,100	0.00
Public Charges for Service	2,609,896	2,567,014	1,009,702	2,346,567	2,474,443	(3.61)
Intergov. Chgs for Service	560,126	568,690	275,996	585,278	679,312	19.45
Other Revenue	710,042	822,949	662,730	925,457	1,242,057	50.93
Total Revenue	30,954,550	31,809,379	21,696,237	31,827,946	34,504,858	8.47
EXPENDITURES:						
General Government	9,845,454	10,181,650	5,597,056	10,045,553	10,039,184	(1.40)
Public Safety	16,466,919	17,216,647	8,959,974	17,059,331	18,177,642	5.58
Public Works	618,165	797,901	285,162	155,845	613,565	(23.10)
Health & Human Services	3,046,044	3,290,233	1,642,510	2,698,327	3,477,408	5.69
Culture, Education, Recreation	1,710,018	1,804,287	1,162,290	1,785,848	1,588,261	(11.97)
Conservation/Development	1,048,904	1,136,092	593,393	1,128,356	1,318,797	16.08
Total Expenditures	32,735,505	34,426,809	18,240,385	32,873,260	35,214,858	2.29
Excess Revenue Over(Under) Expenditures	(1,780,954)	(2,617,430)		(1,045,314)	(710,000)	
OTHER FINANCING SOURCES (USES):						
Transfer from Expo SRF	0	0		0	0	
Transfer from General Fund	0	0		0	425,000	
Transfer from Debt Sevice Fund	0	0		0	0	
Sales of Note or Bond	0	0		0	0	
Transfer From UW Manitowoc CPF	0	0		0	0	
Transfer to Highway Special Rev Fund	0	0		0	0	
Transfer from Health Ins ISF	0	0		0	0	
Transfer from ARPA	1,686,057	250,000		0	285,000	
Transfer to Human Services SRF	0	0		0	0	
Total Other Financing Items	1,686,057	1,950,000		0	710,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(94,897)	(667,430)		(1,045,314)	0	
Fund Balance - January 1	5,911,886	5,816,989		5,816,989	4,771,675	
Fund Balance - December 31	<u>5,816,989</u>	<u>5,149,559</u>		<u>4,771,675</u>	<u>4,771,675</u>	
ALLOCATION OF FUND BALANCE:						
Nonspendable for:						
Resrvd-Property Taxes	829,474	829,474		829,474	829,474	
Resrvd-Mortgage Receivable	0	0		0	0	
Resrvd-Prepaid Items	22,560	22,560		22,560	22,560	
Resrvd-Inventory	63,251	63,251		63,251	63,251	
Restricted for:						
Unres/Desig-Public Health	2,308	2,308		2,212	2,137	
Unres/Desig-Veterans Srv	49,880	49,880		49,880	49,880	
Unres/Desig-Utility Conserv Parks/SW	0	(20,300)		465,328	27,799	
Unres/Desig-Land Records Modern	303,659	303,659		303,659	334,459	
Unres/Desig-ROD-Redaction	85,812	85,812		85,812	85,812	
Unres/Desig-UW Extension	0	0		0	0	
Committed for:						
Unres/Desig-Mapping	109,621	109,621		109,621	114,621	
Unres/Desig-Area Plan PP	160,473	160,473		160,473	160,309	
Unres/Desig-Park Dept.	0	0		0	0	
Unres/Desig-Vehicle	138,926	138,926		138,926	138,926	
Unres/Desig-D.A. Office	0	0		0	0	
Unres/Desig-Emgt Hazmat	228,742	228,742		228,742	208,687	
Unres/Desig-Personnel	14,965	14,965		14,965	14,965	
Unres/Desig-Elections	141,232	81,232		81,232	56,232	
Unres/Desig-Treasurer	0	0		(7,460)	(7,460)	
Unres/Desig-JDC Project	354,869	354,869		354,869	354,869	
Unres/Desig-PW--PBX Project	227,537	227,537		307,537	330,037	
Assigned for:						
Unreserved/Undesigna	3,005,453	2,418,323		1,542,368	1,966,890	
Total	5,816,989	5,149,559		4,771,675	4,771,675	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	20,777,587	22,361,306	10,428,210	21,074,099	23,447,408	4.86
Contracted Services	6,460,994	6,908,117	4,271,793	6,829,748	7,340,857	6.26
Operation & Maintenance	2,280,835	2,096,583	996,189	1,908,325	2,206,907	5.26
Fixed Charges	421,797	415,003	446,789	428,655	481,701	16.07
Other Expenses	0	0	17,653	17,653	0	-
Outlay	2,794,292	2,645,800	2,079,751	2,614,780	1,737,984	(34.31)
Total Expenditures	32,735,505	34,426,809	18,240,385	32,873,260	35,214,858	2.29

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	17,022,292	18,310,183	18,310,183	18,310,183	18,956,034	3.53
Total Property Taxes	17,022,292	18,310,183	18,310,183	18,310,183	18,956,034	3.53
Other Taxes						
Forest Crop Tax	0	5	0	5	5	0.00
Managed Forest Land	19,360	18,000	18,725	20,000	19,000	5.56
Sales Tax	120	120	60	120	120	0.00
Interest on Taxes	292,904	375,000	132,299	300,000	400,000	6.67
Total Other Taxes	312,384	393,125	151,084	320,125	419,125	6.61
Intergovern Grants & Aids						
Intergovernmental Grants/Aid	0	6,100	0	0	0	(100.00)
Fed HAVA Voting Grant	0	0	0	0	0	-
Public Safety-Cops Grant	7,552	0	267	0	0	-
Metro Anti-Meth Grant	973	0	781	0	7,500	-
FingerPrint Grant	12,791	13,000	(12,791)	12,791	0	(100.00)
Bullet Proof Vest Prgm Grant	5,522	2,500	0	2,500	3,000	20.00
DEA/TFO GRANT	15,812	19,372	5,799	19,000	19,372	0.00
US Marshall Reimb	0	0	0	0	0	-
Relentless Pursuit	20,000	7,500	7,708	12,000	12,000	60.00
Comm Grant	104,898	0	0	0	0	-
Other Fed Revenue	50,000	0	0	0	0	-
State Shared Revenue	5,351,665	5,339,580	0	5,339,580	6,610,050	23.79
State Computer Aid	90,476	80,000	0	80,000	90,782	13.48
State Personal Prop Aid	203,173	183,771	183,771	183,771	185,366	0.87
Clerk Ct Support Reimb	250,456	251,784	125,891	273,371	275,000	9.22
Clerk Ct GAL Reimb	71,967	72,000	0	75,196	76,000	5.56
Register Probate GAL Reimb	25,286	24,000	0	26,420	25,600	6.67
Deeds Land Info Grant	61,000	65,000	71,000	71,000	11,000	(83.08)
Public Defender Discrvy F	10,599	9,000	4,197	(9,000)	9,000	0.00
ROD LiDar Grant	0	0	0	17,184	17,184	-
Intern Program Revenue	0	0	0	0	0	-
	0	0	0	283,700	357,500	-
Training/Conf Reimb	23,459	32,000	9,308	24,000	30,000	(6.25)
Snowmobile Law Enforce	0	2,000	0	0	2,000	0.00
Water Safety Patrol	11,994	15,000	10,392	10,392	15,000	0.00
Metro Drug/OJA	24,743	24,198	24,743	24,743	24,743	2.25
Victim Witness Assist	27,248	25,000	17,375	(29,117)	25,000	0.00
EMPG Fund	69,680	79,570	7,839	79,570	79,570	0.00
EPCRA Grant	23,684	24,053	369	24,053	24,053	0.00
Emgt LEPC Equip Grant	7,500	7,500	(1,041)	7,500	7,500	0.00
Public Safety	50,000	0	0	0	0	-
NNAI Medication Grant	320	0	60	0	0	-
DNA Sample Reimb Grant	2,810	3,000	0	3,000	3,000	0.00
Other State Aid	36,903	0	4,776	0	0	-
AG Clean Sweep Program	17,700	17,700	0	17,700	16,285	(7.99)
Household Hazardous Waste	29,893	28,800	0	28,800	43,707	51.76
Drug Disposal Grant	6,700	6,700	0	6,700	6,649	(0.76)
Lead Poison Preventn Grant	13,494	11,407	631	13,900	13,900	21.86
Maternal Child Hlthy Start	28,886	26,975	2,435	24,886	24,886	(7.74)
DOH Radiation Protection	5,987	15,600	5,872	13,000	13,000	(16.67)
WIC Program	226,967	258,718	96,302	232,000	288,277	11.43
IAP Immunization Grant	21,677	15,883	1,272	17,900	65,900	314.91
PHS Radon Info Grant	8,883	8,800	4,441	8,800	8,800	0.00
Well Water Testing Contract	20,549	17,125	16,805	17,125	17,125	0.00
Health Education	0	0	443	0	0	-
Prevention Block Grt PHS	10,001	9,360	3,705	8,000	8,000	(14.53)
Womens Health Initiative	0	0	0	0	0	-
Bioterrorism Grant PHS	37,547	60,098	14,431	61,185	61,185	1.81
Communicable Dis Prev	6,835	0	667	0	0	-
ARPA	0	140,000	0	229,000	113,000	(19.29)
Vac Suppl #4	0	50,000	0	126,800	42,266	(15.47)
PHEP DWD Suppl	0	58,000	0	50,000	0	(100.00)
Covid-19 Cares/Routes Rev	713,169	231,000	131,499	224,439	277,655	20.20
Child Suprt Program Aid	1,023,615	905,000	94,997	693,252	945,000	4.42
Veterans Srv Aid	14,300	14,300	33,478	33,478	14,300	0.00
Opioid Grant	74,037	32,000	18,094	18,094	60,000	87.50
Snowmobile Trail Aid	77,534	154,320	0	136,814	72,120	(53.27)
State Alloc Postage	1,314	0	0	7,388	7,388	-
CDBG-DOC Ag Ed Center Grant	0	0	0	0	0	-
Woman in Ag	0	0	1,495	0	0	-
True Leaders & Equity Grant	0	0	106	0	0	-
Cons Aids Staffing	1,575	2,880	0	5,103	2,880	0.00
DNR Grant	0	52,500	0	52,500	20,000	(61.90)
Coastal Management Grant	0	19,440	0	17,653	0	(100.00)
SHF-Other State Rev	7,285	49,000	0	30,000	4,000	(91.84)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	17,373	17,000	16,621	17,000	17,000	0.00
Total Intergovern Grants & Aids	9,041,470	8,488,534	941,391	8,643,171	10,063,558	18.55
License & Permits						
Marriage License Fees	14,730	11,500	6,220	11,500	11,500	0.00
Work Permit Fees	828	500	295	355	0	(100.00)
Passport Fees	17,990	8,000	12,855	16,000	10,000	25.00
Passport Photo Fees	2,647	1,200	1,723	2,500	2,000	66.67
Sanitary Permit Fees	69,539	55,000	34,140	68,200	55,000	0.00
WI Fund Application Fees	300	0	0	0	0	-
Sanitary Maint Fee	105,834	103,370	3,036	103,370	103,370	0.00
Septic Plan Review	25,422	22,000	13,135	25,450	22,000	0.00
Zoning Location/Bldg Permit	52,426	50,000	34,305	62,250	50,000	0.00
Soil Review Fee	4,600	3,500	1,880	3,600	3,500	0.00
Bd Adj Variance Fees	17,640	15,000	6,060	16,000	15,000	0.00
Zoning Fees	22,803	20,000	11,967	21,000	20,000	0.00
Reclamation Permit Fee	95,714	95,714	104,859	104,859	104,859	9.55
Total License & Permits	430,472	385,784	230,475	435,084	397,229	2.97
Fines, Forfeitures, Penalties						
Land Use Value Penalty	19,307	3,000	3,719	4,000	3,000	0.00
Lottery Cr Penalty	10	100	(8)	100	100	0.00
Co Ordinance Forfeiture	139,918	150,000	54,782	125,589	150,000	0.00
Co Share State Fines	108,632	120,000	56,184	132,392	120,000	0.00
Total Fines, Forfeitures, Penalties	267,867	273,100	114,676	262,081	273,100	0.00
Public Charges for Service						
General Government	0	0	3,514	3,023	3,200	-
Open Records Req Fees	144	0	0	0	0	-
Treas Service Fees	3,250	2,000	571	2,000	2,000	0.00
NSF Check Fees	100	0	20	20	0	-
Computer Access Fees	425	0	0	0	0	-
County Clerk Revenue	3	0	9	0	0	-
ROD Official Copies	158,052	145,000	57,269	114,500	145,000	0.00
Real Estate Transfer Fees	279,121	200,000	104,671	209,300	205,000	2.50
ROD RE Recording Fees	194,525	200,000	71,365	141,000	185,000	(7.50)
RE Certified Copy Fees	128	100	31	60	100	0.00
Birth/Death/Mar-Copy Fees	57,740	57,000	26,773	53,500	55,000	(3.51)
Land Records Modern Fees	102,984	100,000	37,672	80,000	100,000	0.00
Electronic Access Fees	53,180	100,000	28,100	106,200	55,000	(45.00)
ROD RE Document Rec	3,165	4,500	750	1,500	2,000	(55.56)
Court Fees County Share	318,385	250,700	163,070	325,670	310,400	23.81
Counseling Serv Fee	13,880	10,920	5,965	11,930	11,930	9.25
Mediation Fees	0	0	0	0	0	-
Co-Parenting Fees	68	0	0	0	0	-
Probate Fees-County	37,773	32,000	20,025	42,000	36,000	12.50
Probate Fees-GAL	36,979	25,000	11,062	25,000	27,000	8.00
Probate Fees-Other	0	0	0	0	0	-
Probate Fees-Counsl Fees	960	1,500	0	500	1,000	(33.33)
Parents Forever Divorce Edu	1,700	0	0	0	0	-
Camp Tapawingo Service Chg.	0	0	0	0	0	-
TR - School St_ Prin	1,171	1,231	613	1,231	1,283	4.22
TR - School St - INT	3,872	3,813	1,909	3,813	3,760	(1.39)
SVRS Voter Lists	165	0	0	0	0	-
Sheriffs Fees	34,781	48,000	15,609	33,000	44,000	(8.33)
Sheriffs Copy Fees	2,086	2,000	794	1,800	2,000	0.00
Photo Lab Sales	3,948	3,000	1,525	3,300	3,000	0.00
Reserve Deputy-Non Cty Fnct	7,273	8,000	1,219	7,000	8,000	0.00
Prisoners Board	0	0	0	0	0	-
Prisoners Board-Other Co	289,018	455,000	81,255	270,000	300,000	(34.07)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Contracted Police Svcs	51,168	32,000	17,086	42,000	35,000	9.38
St Criminal Alien Asst Prog	0	0	0	0	0	-
Nuke Plant Revenues	211,489	160,686	(20,230)	160,686	133,041	(17.20)
Nuclear Plant Persnl Serv	91,741	74,314	18,579	74,314	113,709	53.01
Coroner Fees	88,200	68,000	20,625	60,000	70,000	2.94
Jail Booking Fee	6,472	10,000	3,423	8,000	10,000	0.00
Per Diem Jail Charge	78,898	100,000	26,090	60,000	90,000	(10.00)
Medical Reimbursements	17,517	18,000	8,031	17,000	18,000	0.00
Jail Transfer Fee	2,100	1,000	700	1,400	2,000	100.00
PHS Charges	3,970	1,000	1,445	800	1,000	0.00
PHS Environment Hlth Chgs	2,525	2,000	1,665	2,000	2,000	0.00
Interpretation	2,530	750	2,137	2,500	2,500	233.33
PHS License Fee DSPS Agent	7,523	6,000	7,636	3,000	3,000	(50.00)
PHS School Inspection Fee	595	8,000	2,580	8,000	8,000	0.00
Well Water Testing Fees	4,165	4,500	3,045	4,500	4,500	0.00
PHS License Fee DATCP	238,102	220,000	191,943	223,000	230,000	4.55
Medicaid-Medical Assist	0	0	0	0	0	-
Child Support Fees	28,254	20,000	10,919	22,000	20,000	0.00
UW Ext Meeting/Tmg/Pamph	0	0	0	0	0	-
UW Ext Bulletins-State	0	0	0	0	0	-
UW Ext Materials Testing	255	0	540	0	0	-
UW Ext Supply Sales	1,425	0	15	20	20	-
Timber Sales-Public Works	0	0	0	0	0	-
Total Public Charges for Service	2,609,896	2,567,014	1,009,702	2,346,567	2,474,443	(3.61)
Intergov. Chgs for Service						
State Reimb-Interpreters	17,340	18,000	8,490	16,980	18,000	0.00
TB Dispensary	3,015	2,000	242	300	1,000	(50.00)
State/Fed-Agencies	0	0	0	0	0	-
SVRS-Voter Registration	150	0	75	75	0	-
Local Govt Charges	7,404	7,404	3,702	22,404	7,404	0.00
Phone Equip Reimbursement	13,096	15,408	6,036	13,000	15,732	2.10
Phone Service Reimbursement	151,935	148,000	76,878	152,000	150,000	1.35
HIV Testing	0	0	0	0	0	-
Dept Chgs List Dept	183,207	187,878	93,565	170,519	217,176	15.59
Dept Chgs HWY	0	0	0	0	0	-
Total Intergov. Chgs for Service	560,126	568,690	275,996	585,278	679,312	19.45
Other Revenue						
Interest Income	334,427	475,000	466,331	740,000	900,000	89.47
Interest Income	636	0	0	0	0	-
Inc/Dec in FMV of Invstmnts	0	0	0	0	0	-
Rent	150,645	154,100	65,259	69,238	147,372	(4.37)
Rent	10,980	2,000	5,130	0	12,300	515.00
Rent-Equipment	2,033	11,700	2,081	0	2,100	(82.05)
Sale of County Equip	35,777	40,000	48,098	52,240	70,000	75.00
Sale of Land	0	0	0	0	0	-
Gain/Loss Tax Deed Prop Sale	0	0	0	0	0	-
Donations/Contributions	0	0	11,404	0	0	-
Donations-Cato Falls	(11,337)	500	97	200	200	(60.00)
Donations-Maribel Caves	412	600	84	200	200	(66.67)
Donations-Silver Lk Park	18	0	16	16	0	-
Donations-Launch Ramp	17,721	20,000	10,809	18,000	18,000	(10.00)
Insurance Proceeds Reimb	14,941	0	6,889	12,000	2,000	-
Fuel-Sales	203,453	0	44,386	0	156,239	-
Fuel-Sales	(147,642)	170,000	(38,971)	0	(109,367)	(164.33)
Other FBO Sales	12,497	(119,000)	4,751	0	9,500	(107.98)
Revenue Clearing	16,530	0	(14,937)	0	0	-
Other	35,580	52,500	46,780	27,545	32,018	(39.01)
Total Other Revenue	710,042	822,949	662,730	925,457	1,242,057	50.93
Total Revenues	30,954,550	31,809,379	21,696,237	31,827,946	34,504,858	8.47

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	1,184	345	311	345	164	(52.35)
County Board	151,563	158,234	96,486	175,156	160,782	1.61
Circuit Court Costs	1,590,320	1,612,033	662,448	1,501,619	1,709,453	6.04
Register in Probate	328,948	326,904	157,840	326,047	351,083	7.40
Court Commissioner	33,521	36,346	16,535	36,122	38,046	4.68
Family Court Commissioner	249,161	278,521	134,004	269,255	298,065	7.02
Coroner	350,840	349,621	165,181	343,750	386,033	10.41
District Attorney	470,250	527,417	239,282	522,709	573,220	8.68
Corporation Counsel	449,151	481,223	234,984	481,223	523,848	8.86
Executive	129,956	140,270	70,020	142,747	157,036	11.95
County Clerk	235,286	241,422	123,262	238,005	262,480	8.72
Central Mailing - Clerk	49,068	63,900	60,353	64,221	68,500	7.20
Central Duplicating - Clerk	72,883	60,000	30,956	62,000	26,500	(55.83)
Personnel	337,515	318,007	162,130	310,563	348,005	9.43
Elections - Clerk	73,724	118,312	46,555	57,122	119,325	0.86
Comptroller	744,500	736,325	389,981	736,325	752,781	2.23
Treasurer	258,649	261,147	124,672	231,947	287,594	10.13
Assessment of Property	9,400	81,165	1,060	1,889	7,806	(90.38)
Public Property Dept Admin	894,494	1,033,348	516,585	1,060,398	1,155,156	11.79
Maint - Phone System	156,068	158,572	82,592	150,955	150,317	(5.21)
Maint - Courthouse	1,360,609	1,143,625	863,443	1,146,500	251,645	(78.00)
Maint - Office Complex	319,540	229,100	89,822	244,800	128,430	(43.94)
Maint - Jail	539,153	517,100	270,919	535,200	698,400	35.06
Maint - UW-Manitowoc	138,128	149,196	95,147	180,414	114,196	(23.46)
Maint - Human Services	116,025	174,545	138,662	197,165	184,535	5.72
Maint - Hamilton Bldg	0	0	159,035	0	217,146	-
Maint - PHS Building	41,611	59,680	61,011	82,720	56,975	(4.53)
Maint - Admin Office Bldg	40,020	58,980	53,336	67,800	27,885	(52.72)
Maint - Other Co Buildings	18,911	38,476	25,637	33,176	38,876	1.04
Maint - C&T Building	79,164	85,760	50,103	89,100	99,735	16.30
Maint - Michigan Ave Campus	45,092	101,685	85,481	109,500	233,205	129.34
Register of Deeds	328,140	383,977	198,604	366,872	358,455	(6.65)
P&Z-Land Records Modern	99,817	125,157	58,305	153,592	132,190	5.62
Insurances - General Fund	132,762	131,257	132,316	126,316	121,317	(7.57)
Total General Government	9,845,454	10,181,650	5,597,056	10,045,553	10,039,184	(1.40)
Public Safety						
Sheriff - Administration	2,515,872	2,723,385	1,549,016	2,819,481	2,867,102	5.28
Sheriff - Training	83,405	88,750	40,859	78,001	88,750	0.00
Sheriff - Traffic Patrol	5,129,033	5,118,872	2,686,528	5,217,954	5,452,137	6.51
Sheriff - Snowmobile Patrol	184	1,300	99	0	1,300	0.00
Sheriff - Water Safety Patrol	455	2,800	12	1,012	3,400	21.43
Joint Dispatch Center	1,747,887	1,917,791	840,427	1,605,235	2,004,442	4.52
Communications Activity	1,041,662	1,079,409	800,988	1,069,925	1,163,399	7.78
Emergency Management	167,385	190,228	104,586	190,228	176,068	(7.44)
Emerg Mgmt - Nuclear Prepa	180,028	236,887	131,014	232,371	246,325	3.98
Emerg Mgmt - EPCRA / LEPC	21,496	24,635	5,448	24,635	17,719	(28.07)
Emerg Mgmt - HAZMAT	10,580	22,449	5,255	22,449	23,257	3.60
Correctional Institutions	4,983,472	5,342,786	2,534,459	5,279,750	5,591,047	4.65
Correctional Institutions NNAI	84,443	31,055	31,588	60,000	60,000	93.21
Metro Drug	489,399	424,936	223,883	458,290	471,332	10.92
Sheriff - Retiree Benefits	11,620	11,364	5,810	0	11,364	0.00
Total Public Safety	16,466,919	17,216,647	8,959,974	17,059,331	18,177,642	5.58
Public Works						
Airport	453,774	638,801	210,859	0	445,594	(30.25)
Solid Waste Dept Admin	164,390	159,100	74,303	155,845	167,971	5.58
Total Public Works	618,165	797,901	285,162	155,845	613,565	(23.10)

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	271,004	310,507	126,552	306,416	333,352	7.36
Child Support-(Dedicated)	563,708	657,831	314,172	474,427	719,360	9.35
Child Support-(Mixed)	43,524	65,155	7,661	42,293	77,418	18.82
PHS - Communicable Dis Prev	6,835	6,100	2,324	6,100	6,100	0.00
PHS - Covid-19 Pandemic	292,510	100,875	70,222	171,547	0	(100.00)
PHS - Prevention Block Grant	8,146	9,360	3,705	8,000	8,000	(14.53)
PHS - GPR Lead	13,940	11,887	5,863	11,150	13,851	16.52
ARPA 3/3/21 - 12/31/24	333,732	62,675	151,846	41,960	77,587	23.79
PHI	0	0	0	0	84,232	-
PHS - Healthy Start	28,886	25,482	14,216	25,667	24,165	(5.17)
PHS - IAP Immunization Grant	21,678	16,571	9,703	17,125	119,772	622.78
PHS - Vaccination Suppl #4	70,350	52,156	38,884	53,441	0	(100.00)
PHEP DWD Supplement	68,263	25,421	8,649	45,818	77,919	206.51
PHS - Bioter/PHEP	40,714	63,085	31,903	62,934	57,993	(8.07)
PHS - WIC Program Admin	17,812	18,300	9,050	32,364	33,925	85.38
PHS - WIC Nutrition	119,255	100,686	57,968	117,911	103,851	3.14
PHS - WIC Breast Feeding	24,451	22,013	11,467	25,402	25,045	13.77
PHS - WIC Client Services	111,467	102,360	56,299	112,599	124,250	21.39
PHS - WIC BF Peer Counseling	0	0	0	0	0	-
PHS - Prenatal Care Coord	0	0	0	0	0	-
PHS - Administrative Support	104,234	209,445	129,162	229,337	173,242	(17.29)
PHS - Environmental Health	303,236	335,634	164,668	334,296	355,309	5.86
PHS - General Public Health	333,380	779,121	261,091	509,562	802,943	3.06
Veterans Service Office	250,468	296,069	153,894	49,860	323,826	9.38
Veterans Service Commission	18,179	19,500	12,242	20,118	19,500	0.00
Total Health & Human Services	3,046,044	3,290,233	1,642,510	2,698,327	3,561,640	8.25
Culture, Education, Recreation						
Public Library Grant	949,265	936,497	936,497	936,497	952,679	1.73
Parks	443,936	418,948	169,912	418,118	267,621	(36.12)
Parks - Snowmobile Trails	66,980	154,320	0	136,814	72,120	(53.27)
University Extension	244,088	286,022	51,170	288,919	290,341	1.51
University Extension-State	250	3,000	490	0	0	(100.00)
UW Ext - Parenting Grant	0	0	0	0	0	-
Total Culture, Education, Recreation	1,710,018	1,804,287	1,162,290	1,785,848	1,588,261	(11.97)
Conservation/Development						
Parks - County Conservatio	0	2,880	0	5,103	2,880	0.00
Planning and Zoning	1,016,784	1,103,176	589,438	1,109,683	1,193,849	8.22
Board of Adjustment	32,121	30,036	3,955	13,570	37,836	25.97
Total Conservation/Development	1,048,904	1,136,092	593,393	1,128,356	1,234,565	8.67
Total Expenditures	32,735,505	34,426,809	18,240,385	32,873,260	35,214,858	2.29

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	6,302,730	5,792,729	5,792,729	5,792,729	5,708,018	(1.46)
Intergovern Grants & Aids						
OPIOD Settlement	0	250,000	0	250,000	300,000	20.00
Anit-Human Trafficking Grant	0	75,000	0	88,534	120,000	60.00
Subsidized Guardianship Reim	46,860	72,369	16,099	32,000	45,000	(37.82)
THIS IS A TITLE ACCOUNT ONLY	0	5,670	0	0	0	(100.00)
COVID-19 Care Providers	0	0	0	0	0	-
Opioid Grant	660,560	633,822	(175,903)	8,868	658,868	3.95
Enhanced Funding	81,365	95,723	0	80,000	95,000	(0.76)
TAD Grant	142,396	142,396	0	142,396	150,000	5.34
Youth Indepnd Lvng ETV	0	0	0	0	0	-
Mental Hlth Block Grant	35,127	35,127	35,127	35,127	35,127	0.00
MHBG Supplemental Award	0	0	0	0	0	-
AODA Grant	0	0	0	0	0	-
AODA Block Grant	140,547	140,547	59,434	120,000	120,000	(14.62)
Base County Allocation (NOTE A)	4,579,639	4,579,297	1,054,125	4,579,297	4,579,639	0.01
Prior Year State Aid	454,708	400,000	81,855	450,000	450,000	12.50
Child Day Care	102,846	135,459	28,770	100,000	100,000	(26.18)
Youth Aids	616,634	634,203	294,128	625,000	625,000	(1.45)
Youth Aids/AODA	12,118	12,118	6,059	12,118	12,118	0.00
Intensive Supervision	0	0	0	0	0	-
Lincoln Hills Escrow	0	0	0	0	0	-
Youth Indepnd Lvng Ini	0	0	0	0	0	-
IMD OBRA Relocations	0	0	0	0	0	-
Family Support	0	0	0	0	0	-
Birth to Three	192,969	198,375	96,485	192,970	192,970	(2.72)
COP	83,070	82,730	22,521	60,000	102,000	23.29
IM Aid	593,656	607,624	356,821	607,624	602,808	(0.79)
Waiver Savings Children 1st	15,962	0	0	10,000	15,000	-
Program Integrity	29,523	53,745	4,869	25,000	30,000	(44.18)
LIHEAP Administration	134,619	120,004	52,680	134,619	0	(100.00)
HSD Grant Revenue	33,247	80,330	0	3,500	49,000	(39.00)
W-2 Revenue	0	0	0	0	0	-
Kinship Care	454,230	452,016	149,160	452,016	453,000	0.22
Family Preservation	0	0	0	0	0	-
Children/Families Incentive	52,345	52,345	52,345	52,345	52,345	0.00
Locally Matched	58,215	32,997	0	33,000	93,000	181.84
Coordinated Svcs Team	60,000	60,000	53,527	60,000	60,000	0.00
Foster Parent PreServices	17,019	18,346	(3,921)	15,000	16,000	(12.79)
Childrn LT Suppt Autism	553,867	514,561	60,317	939,561	660,000	28.26
WIMCR Revenue	874,904	1,700,000	440,241	1,150,000	1,700,000	0.00
Foster Prnt Backgrnd Ck	0	5,000	0	0	0	(100.00)
Community MH Program	426,416	426,416	106,604	426,416	426,416	0.00
WI TSS Funds	98,949	298,089	0	298,089	200,000	(32.91)
Car Seat Grant	5,247	2,578	0	5,000	4,500	74.55
Winn/Mendota Refunds	12,168	25,000	0	10,000	15,000	(40.00)
Federal Overmatch-State	461,850	500,000	0	450,000	500,000	0.00
Adult Protective Serv Rev	79,004	79,004	39,502	79,004	79,004	0.00
DSP-Placement Stability	5,670	0	0	0	0	-
TSSF Grant (SPARC 3645)	101,248	0	35,225	90,000	90,000	-
YA Grant#2	33,499	38,114	15,766	0	38,000	(0.30)
YA GRANT#14 KIDS AT HOPE CUL	0	12,832	0	0	12,832	0.00
YA Grant #16 (LEO GRANT)	112,500	112,500	0	0	112,500	0.00
Normalcy Opportunities	16,125	15,000	1,490	0	15,000	0.00
SABG 533288	70,836	70,836	0	0	70,836	0.00
SABG 533291	20,239	20,239	0	0	20,239	0.00
SABG 533292	10,119	10,119	0	0	10,119	0.00
MHBG 533287	55,904	55,904	0	55,904	55,904	0.00

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
McKinsey Grant 548	68,741	68,741	0	0	68,741	0.00
Total Intergovern Grants & Aids	11,536,201	12,856,435	2,883,326	11,673,388	13,035,966	1.40
Fines,Forfeitures,Penalties						
OWI Surcharge	44,753	40,000	18,830	0	40,000	0.00
Total Fines,Forfeitures,Penalties	44,753	40,000	18,830	0	40,000	0.00
Public Charges for Service						
Mental Hlth Outpatient	19,973	12,000	9,326	48,438	2,000	(83.33)
Mental Hlth Inpatient	54,883	71,000	24,219	18,652	52,000	(26.76)
IDP Fees	76,150	76,000	43,000	0	80,000	5.26
AODA Outpatient	611	3,000	245	0	600	(80.00)
AODA Inpatient	2,366	9,500	713	0	3,000	(68.42)
Service Fees	0	150	0	0	0	(100.00)
Court Service Fees	1,797	10,000	175	0	1,000	(90.00)
Client Revenue	4,000	5,000	775	0	5,000	0.00
Parental Fee-State Match	0	821	3,349	1,300	3,700	350.67
Client Self-pay MH	62,121	68,000	12,576	60,000	65,000	(4.41)
Food Stamp Coll-Takebacks	11,199	10,000	5,112	10,000	11,000	10.00
Other GR Revenues	15,278	13,000	7,965	15,000	15,000	15.38
Foster Home Refunds	290,490	310,000	146,020	0	300,000	(3.23)
Group Home Refunds	3,109	10,000	6,266	0	10,000	0.00
Child Care Institn Refund	6,390	12,000	0	0	7,000	(41.67)
Insurance Pmts WPS TPA	3,872,049	2,572,664	345,502	3,750,000	4,000,000	55.48
Human Services SRF Continued						
Public Charges for Service Continued						
Shelter Care Refunds	1,247	1,247	0	0	1,245	(0.16)
Subsidized Guardianship Rev	5,448	5,000	2,958	0	5,500	10.00
Total Public Charges for Service	4,427,112	3,189,382	608,200	3,903,390	4,562,045	43.04
Intergov. Chgs for Service						
Mental Hlth Outptnt MA	67,236	55,000	23,599	47,198	55,000	0.00
AODA Outpatient MA	69,394	63,000	7,301	0	65,000	3.17
MA Targeted Case Mgmt	9,215	10,000	2,679	5,358	10,000	0.00
CSP Outpatient MA	136,701	150,000	33,364	100,000	135,000	(10.00)
CCS MA	3,253,239	4,286,000	1,082,040	3,246,120	4,640,000	8.26
DD Case Mgmt MA	53,176	90,000	25,541	50,000	50,000	(44.44)
Birth to Three MA	64,661	63,000	29,536	63,000	65,000	3.17
Crisis MA Revenue	301,364	350,000	75,128	175,000	350,000	0.00
Medicare Revenue	30,909	35,000	9,432	22,000	35,000	0.00
Other Counties Charges	0	0	0	0	0	-
Dept Chgs Aging Servcs	0	0	0	0	0	-
Total Intergov. Chgs for Service	3,985,894	5,102,000	1,288,621	3,708,676	5,405,000	5.94
Other Revenue						
Other	1,047	1,216	1,186	1,200	1,200	(1.32)
Total Other Revenue	1,047	1,216	1,186	1,200	2,200	80.92
Total Revenues	26,297,737	26,981,762	10,592,892	25,079,383	28,753,229	6.57
EXPENDITURES:						
Health & Human Services						
Mental Health	1,886,152	1,856,121	672,900	1,479,518	1,507,747	(18.77)
Alcohol, Other Drug Abuse	580,914	438,677	180,540	363,723	425,432	(3.02)
Chronically Mentally Ill	3,424,440	3,215,787	1,569,156	3,111,191	3,282,287	2.07
Intoxicated Driver Program	120,290	135,468	84,767	169,443	186,934	37.99
Crisis On Call	446,874	722,172	324,551	664,032	696,122	(3.61)
Birth To Three	642,598	587,074	430,574	856,778	737,995	25.71
Adult Protective Services	632,179	674,570	320,666	625,180	701,469	3.99
CLTS-MH-State Match	279,433	551,401	142,652	277,264	280,000	(49.22)

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
CLTS-DD-State Match	886,130	2,351,620	361,443	722,885	843,000	(64.15)
CLTS-PD-State Match	78,805	127,625	36,999	67,007	81,000	(36.53)
Juvenile Therapy Services	19,755	17,000	13,735	17,000	17,000	0.00
CCS-Comprehensive Commun Srv.	3,459,083	4,546,484	1,780,708	3,873,091	4,671,848	2.76
State Opioid Response	673,324	669,263	426,551	843,705	818,179	22.25
Economic Support	1,165,964	1,212,457	614,016	1,228,369	1,321,073	8.96
Program Integrity	45,973	64,924	10,578	21,478	28,010	(56.86)
WHEAP Administration	103,520	94,475	46,712	89,091	0	(100.00)
HSD Agency Management	189,978	172,155	202,264	421,122	326,033	89.38
HSD Agency Support & Overhead	1,442,012	1,684,905	957,394	1,812,109	1,879,331	11.54
Human Services	4,252,227	4,423,406	2,270,321	4,259,359	5,405,804	22.21
Human Services SRF Continued						
Expenditures Continued						
Child Care	32,811	51,732	13,478	27,242	31,000	(40.08)
Youth Aids	1,158,959	1,227,283	582,243	1,266,614	1,300,287	5.95
Alternate Care	2,806,824	2,247,363	1,514,194	2,381,786	2,399,668	6.78
Purchase of Services	110,638	111,000	46,741	95,829	100,000	(9.91)
Childrens COP	72,056	82,730	49,240	98,481	100,000	20.88
County Owned Home-16th St	13,953	30,576	2,959	11,832	14,232	(53.45)
Treatment Altrn & Divers	175,184	180,624	88,998	173,821	199,302	10.34
Total Expenditures	<u>28,079,291</u>	<u>27,675,034</u>	<u>12,744,381</u>	<u>26,147,950</u>	<u>28,794,229</u>	<u>4.04</u>
Excess Revenue Over (Under) Expenditu	(1,781,553)	(693,272)		(1,068,567)	(41,000)	
Fund Balance - January 1	2,328,477	546,923		546,923	(521,644)	
Sales of Note	0	0		0	0	
Fund Balance - December 31	<u>546,923</u>	<u>(146,349)</u>		<u>(521,644)</u>	<u>(562,644)</u>	

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	4,213,592	4,442,983	4,442,983	4,442,983	4,228,810	(4.82)
Bridge Aid Prop Taxes	338,983	135,933	135,933	135,933	453,247	233.43
Total Property Taxes	<u>4,552,575</u>	<u>4,578,916</u>	<u>4,578,916</u>	<u>4,578,916</u>	<u>4,682,057</u>	<u>2.25</u>
Intergovern Grants & Aids						
State Transportation Aid	1,719,618	1,800,000	453,376	1,813,502	1,900,000	5.56
Intergovern Grants & Aids	<u>1,719,618</u>	<u>1,800,000</u>	<u>453,376</u>	<u>1,813,502</u>	<u>1,900,000</u>	<u>5.56</u>
Total Revenues	<u>6,272,193</u>	<u>6,378,916</u>	<u>5,032,292</u>	<u>6,392,418</u>	<u>6,582,057</u>	<u>3.18</u>
EXPENDITURES:						
Public Works						
County Road Maintenance	2,000,717	2,353,564	933,308	2,079,058	1,477,197	(37.24)
County Road/Brdg Construction	3,072,417	5,359,419	1,329,045	5,527,428	8,401,613	56.76
County Winter Snow Removal	927,471	1,030,000	726,721	1,150,000	1,250,000	21.36
Town Bridge Aid	338,983	135,933	135,933	135,933	453,247	233.43
Total Expenditures	<u>6,339,589</u>	<u>8,878,916</u>	<u>3,125,007</u>	<u>8,892,419</u>	<u>11,582,057</u>	<u>30.44</u>
Excess Revenue Over (Under) Expenditures	(67,396)	(2,500,000)		(2,500,001)	(5,000,000)	
Other Financing Sources (Uses)						
Sale or Notes or Bonds	0	2,500,000		2,500,000	5,000,000	
Sales of Note	0	0		0	0	
General Fund	0	0		0	0	
Transfer From Fund Balance	0	0		0	0	
Total Other Financing items	<u>0</u>	<u>2,500,000</u>		<u>2,500,000</u>	<u>5,000,000</u>	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(67,396)</u>	<u>0</u>		<u>(1)</u>	<u>0</u>	
Fund Balance - January 1	48,559	(18,837)		(18,837)	(18,838)	
Fund Balance - December 31	<u>(18,837)</u>	<u>(18,837)</u>		<u>(18,838)</u>	<u>(18,838)</u>	

EXPENDITURES RESTATED BY OBJECT:						
	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Contracted Services	365,983	526,925	180,484	506,942	740,033	40.44
Operation & Maintenance	5,973,606	8,351,991	2,944,522	8,385,477	10,842,024	29.81
Total Expenditures	<u>6,339,589</u>	<u>8,878,916</u>	<u>3,125,007</u>	<u>8,892,419</u>	<u>11,582,057</u>	<u>30.44</u>

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	542,089	539,986	539,986	539,986	539,986	0.00
Public Charges for Service						
Recycling Charges	572,834	531,556	162,890	531,556	555,887	4.58
Recycling-Shingles	0	0	0	0	0	-
Timber Sales-Public Works	0	0	0	0	0	-
	<u>572,834</u>	<u>531,556</u>	<u>162,890</u>	<u>531,556</u>	<u>555,887</u>	<u>4.58</u>
Other Revenue						
Rent	0	0	0	0	0	-
Sale of County Equip	2,185	15,000	26,860	26,860	0	(100.00)
Donations/Contributions	0	0	0	0	0	-
Special Projects Revenue	24,592	10,852	971	971	10,852	0.00
	<u>26,777</u>	<u>25,852</u>	<u>27,831</u>	<u>27,831</u>	<u>10,852</u>	
Total Revenue	<u>1,141,700</u>	<u>1,097,394</u>	<u>730,707</u>	<u>1,099,373</u>	<u>1,106,725</u>	<u>0.85</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,147,222	1,098,902	553,058	1,033,216	1,106,725	0.71
Total Expenditures	<u>1,147,222</u>	<u>1,098,902</u>	<u>553,058</u>	<u>1,033,216</u>	<u>1,106,725</u>	<u>0.71</u>
Excess Revenue Over (Under) Expenditures	(5,521)	(1,508)		66,157	0	
Other Financing Sources (Uses)						
Economic Dev CPF	0	0		0	0	
Sales of Note	0	0		0	0	
General Fund	0	0		0	0	
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Fund Balance - January 1	139,770	134,249		134,249	200,406	
Fund Balance - December 31	<u>134,249</u>	<u>132,741</u>		<u>200,406</u>	<u>200,406</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Personal Services	71,977	90,764	43,805	92,609	96,949	6.81
Contracted Services	890,682	890,975	395,791	808,465	908,246	1.94
Operation & Maintenance	74,660	59,210	32,570	51,250	66,010	11.48
Fixed Charges	5,056	2,953	6,008	6,008	5,520	86.93
Outlay	104,846	55,000	74,884	74,884	30,000	(45.45)
Total Expenditures	<u>1,147,222</u>	<u>1,098,902</u>	<u>553,058</u>	<u>1,033,216</u>	<u>1,106,725</u>	<u>0.71</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	10,000	10,000	10,000	10,000	10,000	0.00
Intergov. Chgs for Service						
Waste Mgmt Landfill Reimb	1,293,550	1,357,000	315,969	1,357,000	1,250,000	(7.89)
Total Revenue	<u>1,303,550</u>	<u>1,367,000</u>	<u>325,969</u>	<u>1,367,000</u>	<u>1,260,000</u>	<u>(7.83)</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,301,509	1,367,000	505,192	1,363,000	1,260,000	(7.83)
Total Expenditures	<u>1,301,509</u>	<u>1,367,000</u>	<u>505,192</u>	<u>1,363,000</u>	<u>1,260,000</u>	<u>(7.83)</u>
Excess Revenue Over (Under) Expenditures	2,041	0		4,000	0	
Other Financing Sources (Uses)						
Jail Assessment Fee CPF	0	0		0	0	
Trnsfr to Recycling SRF	0	0		0	0	
Jail Assessment Fee Fund CPF	0	0		0	0	
	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Fund Balance - January 1	334,780	336,820		336,820	340,820	
Fund Balance - December 31	<u><u>336,820</u></u>	<u><u>336,820</u></u>		<u><u>340,820</u></u>	<u><u>340,820</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Contracted Services	1,301,509	1,367,000	505,192	1,363,000	1,260,000	(7.83)
Total Expenditures	<u>1,301,509</u>	<u>1,367,000</u>	<u>505,192</u>	<u>1,363,000</u>	<u>1,260,000</u>	<u>(7.83)</u>

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	25,000	26,000	26,000	35,000	30,650	17.88
Intergovern Grants & Aids						
COVID 19 Outreach Grant	0	0	0	0	0	-
Consolidate Approp Act	60,661	0	0	0	0	-
OAA COVID Grant	11,982	0	0	0	0	-
Aging Promotion Grant-UW	1,300	0	0	0	0	-
HSD Grant Revenue	0	0	0	0	0	-
AgeSrv Title IIIC1	248,967	293,740	61,877	309,674	266,137	(9.40)
AgeSrv NSIP IIIC1	0	0	0	0	0	-
AgeSrv Title IIIC2	103,604	98,561	11,835	116,160	116,160	17.86
AgeSrv NSIP IIIC2	52,541	52,541	24,523	41,623	41,623	(20.78)
AgeSrv Title IIIB	182,124	125,993	47,229	114,076	157,613	25.10
Transportation Grant	238,415	238,989	238,989	238,989	248,854	4.13
Senior Commun Service	0	16,263	0	16,263	16,263	0.00
Alzheimer Care Support	63,657	58,315	16,134	52,519	52,519	(9.94)
Benefit Advocacy	56,427	56,430	8,613	56,430	56,430	0.00
Elder Abuse Grant	0	0	0	0	0	-
Prevnt Hlth Srv IIID	10,450	10,060	198	10,369	10,369	3.07
Fam Caregiver IIIE	70,912	55,879	20,791	58,861	58,861	5.34
Rural Housing Grant MPSD	0	0	0	0	0	-
Emrg Food & Shelter FEMA	0	3,000	0	2,500	2,500	(16.67)
Age & Disab Resrc Cntr	744,043	744,639	285,239	746,168	745,701	0.14
New Freedom Grant	75,674	79,088	0	66,106	75,923	(4.00)
SHIP St Health Insr Prgm	8,760	8,760	8,978	18,513	9,535	8.85
MIPPA Part D Grant	8,232	8,232	8,911	8,911	8,911	8.25
Vehicle Acqstn Grant	0	0	0	0	0	-
ARRA-Meal Grant	0	121,681	0	0	121,681	0.00
SPAP St Pharm Asst Pgm	1,834	8,758	11,796	12,634	12,634	44.26
Caregiver Coalition LTC	0	0	0	0	0	-
Dementia Specialist Pilot Gr	71,365	53,438	24,685	65,013	65,480	22.53
CDSME Grant Chronic Disease	0	0	0	0	0	-
Care Transitions Grant	0	0	0	0	0	-
ARPA IIIB	27,856	55,538	(26,982)	13,854	17,590	(68.33)
ARPA IIID	0	8,769	0	0	8,769	0.00
ARPA IIIE	0	22,429	0	0	22,429	0.00
Total Intergovern Grants & Aids	2,038,804	2,121,103	742,816	1,948,663	2,115,982	(0.24)
Charges for Service						
Medicaid-Medical Assist	760,672	701,000	288,250	643,734	654,366	(6.65)
Charges for Service						
Service Fees	14,348	12,000	7,080	14,000	15,000	25.00
Service Fee-Van Revenue	2,067	3,000	1,506	2,500	3,500	16.67
Other Counties Charges	(731)	92,500	0	87,793	87,384	(5.53)
	15,684	107,500	8,586	104,293	105,884	(1.50)
Other Revenue						
Interest Income	2,091	0	0	0	0	-
Rent-Equipment	350	200	80	130	100	(50.00)
Lease Pay - Transport	2,280	2,280	2,280	2,280	2,280	0.00
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	224,404	216,200	122,033	241,310	241,500	11.70
Donations-Restricted Use	0	0	0	0	0	-
Donations-Vet Transp	439	100	3,400	3,400	0	(100.00)
Donations-Family Care-IRIS	134,429	130,000	73,900	145,000	150,000	15.38
Insurance Proceeds Reimb	0	0	0	0	0	-
Revenue Clearing	0	0	0	0	0	-
Senior Fair Fees	3,200	2,000	0	2,000	2,300	15.00
Banquet Fees	90	100	240	240	250	150.00
Other	0	4,404	0	37,596	33,045	650.34
Total Other Revenue	367,283	355,284	201,933	431,956	429,475	20.88
Total Revenue	3,207,442	3,310,887	1,267,585	3,163,646	3,336,357	0.77
EXPENDITURES:						
Health & Human Services						
Aging Services Management	28,607	55,775	26,904	54,189	47,117	(15.52)
Congregate Meals (IIIC1)	253,423	304,771	122,787	250,022	257,418	(15.54)
Chronic Disease Self Mgt CDSM	0	0	0	0	0	-
Home Delivered Meals (C2)	521,928	651,984	341,045	686,384	686,623	5.31
Elder Abuse Grant	0	0	0	0	0	-
Contracted Srvs (IIIB)	98,429	134,210	53,684	97,861	83,056	(38.11)
Aging & Disab Resource Cntr	1,009,563	1,232,273	551,633	1,163,472	1,214,935	(1.41)
ADRC Disab Benefit Spec	162,123	180,888	86,925	181,138	194,932	7.76
ADRC Prevention Grant	0	0	0	0	0	-
ADRC Dementia Care Spec Pilot	99,963	102,041	41,007	97,505	98,049	(3.91)
Alzheimers Care Giver Prgm	52,293	58,315	22,277	52,519	52,519	(9.94)
Family Care Giver Program	70,914	80,226	42,780	76,219	137,372	71.23
Specialized Transportation	298,680	256,369	135,634	298,775	301,710	17.69
Transp-New Freedom Grant	79,522	79,383	24,562	66,106	75,910	(4.37)
Benefits Advocacy	158,282	181,653	84,799	181,703	194,980	7.34
SHIP/SPAP/MMA St Health Ins	0	0	0	0	0	-
Information & Assistance	53,156	57,686	24,483	57,391	24,287	(57.90)
Total Expenditures	2,886,882	3,375,574	1,558,522	3,263,284	3,368,908	(0.20)
Excess Revenue Over (Under) Expenditures	320,560	(64,687)		(99,638)	(32,551)	
Other Financing Sources (Uses)						
MAC Remodeling CPF	0	0		0	0	-
Fund Balance - January 1	1,772,757	2,093,317		2,093,317	1,993,679	
Fund Balance - December 31	2,093,317	2,028,630		1,993,679	1,961,128	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	2,093,317	2,028,630		1,993,679	1,961,128	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Personal Services	1,748,869	1,953,256	895,657	1,894,351	2,019,042	3.37
Contracted Services	992,598	1,131,629	515,422	1,110,788	1,146,833	1.34
Operation & Maintenance	109,001	165,277	35,185	107,672	128,657	(22.16)
Fixed Charges	33,549	34,723	29,578	30,028	30,831	(11.21)
Outlay	2,865	90,689	82,679	120,445	43,545	(51.98)
Total Expenditures	2,886,882	3,375,574	1,558,522	3,263,284	3,368,908	(0.20)

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	346,980	379,366	379,366	379,366	378,522	(0.22)
Intergovern Grants & Aids						
Cons Aids Staffing	188,730	170,194	0	170,194	165,432	(2.80)
Wild Life Damage Rev	33,512	20,000	2,166	20,000	20,000	0.00
DATCP Revenue	111,898	96,925	(17,508)	96,925	75,000	(22.62)
DATCP Revenue	51,952	55,000	(28,000)	55,000	55,000	0.00
DNR Disc. Var Cost Share	13,116	10,000	34,541	44,541	20,000	100.00
SWMPI Grant-Pine Creek	0	0	0	13,022	24,700	-
USDA/UW Ext. Grant Revenue	5,500	7,700	0	7,700	14,100	83.12
Innov Grant Rev	0	0	0	0	20,150	-
Total Intergovern Grants & Aids	<u>404,708</u>	<u>359,819</u>	<u>(8,801)</u>	<u>407,382</u>	<u>394,382</u>	<u>9.61</u>
License & Permits						
Animal Waste Stor Permit	1,550	2,000	1,200	2,000	2,000	0.00
Livestock Siting Permit	2,000	2,000	2,000	2,000	2,000	0.00
Total License & Permits	<u>3,550</u>	<u>4,000</u>	<u>3,200</u>	<u>4,000</u>	<u>4,000</u>	<u>0.00</u>
Public Charges for Service						
Multi Discharge Var Fee	0	0	0	0	1,720	-
Total Public Charges for Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,720</u>	<u>-</u>
Other						
Sale of County Equip	0	0	330	0	500	-
Donations/Contributions	8,280	2,500	2,009	2,500	1,005	(59.80)
Total Other Revenue	<u>8,280</u>	<u>2,500</u>	<u>2,339</u>	<u>2,500</u>	<u>1,505</u>	<u>(39.80)</u>
Total Revenue	<u>763,517</u>	<u>745,685</u>	<u>376,104</u>	<u>793,248</u>	<u>780,129</u>	<u>4.62</u>
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	461,720	544,188	266,696	544,188	547,174	0.55
Wild Life Damage	33,512	20,000	2,166	20,000	20,000	0.00
Nutrient Management Education	5,500	7,700	9,659	7,700	14,100	83.12
DATCP-Land/Water Cost Share	190,308	161,925	9,712	161,925	150,150	(7.27)
WDNR Grants & Cost Share	0	0	0	47,563	44,700	-
West Twin River Sediment Grant	10,939	2,500	1,553	2,500	4,005	60.20
Total Expenditures	<u>701,979</u>	<u>736,313</u>	<u>289,786</u>	<u>783,876</u>	<u>780,129</u>	<u>5.95</u>
OTHER FINANCING SOURCES(USES):						
Operating Transfers From						
General Fund	0	0	0	0	0	-
Excess Revenue and other Sources						
Over (Under) Expenditures & Other Uses	61,538	9,372		9,372	0	
Fund Balance - January 1	268,534	330,073		330,073	339,445	
Fund Balance - December 31	<u>330,073</u>	<u>339,445</u>		<u>339,445</u>	<u>339,445</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>330,073</u>	<u>339,445</u>		<u>339,445</u>	<u>339,445</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Personal Services	392,087	466,157	215,359	466,157	476,107	2.13
Contracted Services	61,943	61,392	31,529	61,392	61,850	0.75
Operation & Maintenance	30,667	28,683	11,386	28,683	28,983	1.05
Operation & Maintenance	5,595	5,356	6,231	5,356	7,239	35.16
Other (Cost Share)	195,808	167,925	18,812	215,488	205,950	22.64
Total Expenditures	<u>701,979</u>	<u>736,313</u>	<u>289,786</u>	<u>783,876</u>	<u>780,129</u>	<u>5.95</u>

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	8,506	8,000	8,434	8,434	8,400	5.00
Public Charges for Service						
Event Revenue	3,804	2,000	1,290	2,500	2,000	0.00
Building/Grounds/Equip Rent	85,251	90,000	49,461	101,800	95,500	6.11
Fair Revenue	579,011	507,825	116,966	517,325	535,325	5.42
Ice Rental	97,600	97,600	39,040	97,600	97,600	0.00
Dry Floor Event	13,445	12,000	15,455	15,000	15,000	25.00
Vending Machine	0	300	0	0	0	(100.00)
Advertising Income	0	0	0	0	0	-
Conservation & Development	0	0	0	0	0	-
Total Public Charges for Service	779,110	709,725	222,212	734,225	745,425	5.03
Other Revenue						
Sale of County Equip	7,752	0	19,775	0	0	-
Sale of Land	0	0	0	0	0	-
Donations/Contributions	0	0	0	0	0	-
Insurance Proceeds Reimb	5,971	0	4,474	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	13,723	0	24,249	0	0	-
Total Revenue	801,338	717,725	254,895	742,659	753,825	5.03
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	136,885	141,478	91,197	162,037	158,313	11.90
Expo Fair	478,151	458,541	66,036	456,705	467,297	1.91
Ice Center	102,049	105,301	49,666	102,200	110,880	5.30
Expo Maintenance & Improvement	106,050	23,118	41,085	56,705	12,863	(44.36)
Outlay from Expo Land Sale	147,436	425,000	382,513	425,000	0	(100.00)
Total Expenditures	970,571	1,153,438	630,497	1,202,647	749,353	(35.03)
Revenues Over (Under) Expenditures	(169,232)	(435,713)		(459,988)	4,472	
OTHER FINANCING SOURCES (USES):						
TRANSFER IN FROM General Fund	0	0		0	0	
TRANSFER IN FROM ARPA	415,000	0		0	0	
Transfer From Land Sale FB	0	425,000		0	0	
TRANSFER TO General Fund	0	0		0	0	
Sale of Expo Property (Net)	0	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	(169,232)	(435,713)		(459,988)	4,472	
Fund Balance - January 1	0	(169,232)		(169,232)	(629,220)	
Fund Balance - December 31	<u>(169,232)</u>	<u>(604,945)</u>		<u>(629,220)</u>	<u>(624,748)</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	(2,908,544)	(2,919,257)		(3,368,532)	(2,496,060)	
Designated from Land Sales	2,739,312	2,314,312		2,739,312	1,871,312	
Total Fund Balance	(169,232)	(604,945)		(629,220)	(624,748)	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Personal Services	151,381	203,943	75,004	177,518	201,830	(1.04)
Contracted Services	484,546	425,680	94,968	461,195	450,635	5.86
Operation & Maintenance	80,963	64,145	30,739	69,142	66,861	4.23
Fixed Charges	13,115	14,670	14,792	14,792	15,027	2.43
Outlay	93,130	20,000	32,481	55,000	15,000	(25.00)
Outlay from Expo Land Sale	147,436	425,000	382,513	425,000	0	(100.00)
Total Expenditures	970,571	1,153,438	630,497	1,202,647	749,353	(35.03)

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE						
Property Taxes	2,307,303	2,822,002	2,822,002	2,329,363	2,497,784	(11.49)
Other Revenue	0	0	0	0	0	-
Total Revenue	<u>2,307,303</u>	<u>2,822,002</u>	<u>2,822,002</u>	<u>2,329,363</u>	<u>2,497,784</u>	<u>(11.49)</u>
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	1,900	5,000	910	1,900	5,000	0.00
2023 GO Note HWY	0	0	0	0	307,500	-
2019 G.O. Refunding	299,250	496,250	0	496,250	497,250	0.20
2020 GO Promissory Notes	142,650	1,166,875	1,037,650	1,166,875	1,169,850	0.25
2021 GO Promissory Note	4,761	159,538	0	0	0	(100.00)
2012 GO Refunding (2003)	15,278	492,639	492,639	0	0	(100.00)
2017 GO Refunding (2017-07)	1,709,225	501,700	0	501,700	658,300	31.21
Total Expenditures	<u>2,308,964</u>	<u>2,822,002</u>	<u>1,685,968</u>	<u>2,326,560</u>	<u>2,845,802</u>	<u>0.84</u>
Excess Revenue Over (Under) Expenditures	(1,661)	0		2,803	(348,018)	
OTHER FINANCING SOURCES (USES)						
Transfer in from General Fund	0	0		0	300,000	
Sale of Bonds Bond Premium	0	0		0	24,218	
Sale of Bonds Bond Premium	0	0		0	0	
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>		<u>0</u>	<u>324,218</u>	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	(1,661)	0		2,803	(23,800)	
Fund Balance - January 1	634,752	633,091		633,091	635,894	
Fund Balance - December 31	<u>633,091</u>	<u>633,091</u>		<u>635,894</u>	<u>612,094</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Principal	1,550,000	2,110,000	1,530,000	1,625,000	2,095,000	(0.71)
Interest	757,064	707,002	155,058	699,660	745,802	5.49
Issue Fees	1,900	5,000	910	1,900	5,000	0.00
Total Expenditures	<u>2,308,964</u>	<u>2,822,002</u>	<u>1,685,968</u>	<u>2,326,560</u>	<u>2,845,802</u>	<u>0.84</u>

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

	Experience 2022	Budget (**) 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUE:						
Jail Assessment Fees	101,475	0	48,585	91,170	0	-
Sale of Land	0	0	0	0	0	-
Other	7,670,567	0	0	0	0 *	-
Other	1,275,836	0	0	0	0 *	-
Other	16,742	0	0	0	0 *	-
Total Revenue	9,226,468	0	193,505	391,170	0	-
EXPENDITURES:						
Capital Projects						
UW Manitowoc - CPF	0	0	0	0	0	-
Jail Assessment Fee - CPF	126,095	0	38,186	0	0	-
ARPA - CPF	5,653,273	0	1,228,714	1,356,000	0 *	-
New Public Health Bldg - CPF	0	0	0	0	0	-
Total Expenditures	6,494,978	0	1,282,944	1,459,000	0	-
Excess Revenue Over (Under) Expenditures	2,731,489	0		(1,067,830)	0	
OTHER FINANCING SOURCES (USES)						
Transfer to General Fund	(1,686,057)	0		0	0 *	
Transfer to General Fund	(415,000)	0		0	0	
Total Other Financing Sources (Uses)	(2,101,057)	0		0	0	
Net Change in Fund Balance	630,432	0		(1,067,830)	0	
Fund Balance - January 1	1,119,499	1,749,931		1,749,931	682,101	
Fund Balance - December 31	<u>1,749,931</u>	<u>1,749,931</u>		<u>682,101</u>	<u>682,101</u>	

(**) All project balances carry over automatically from one year to the next based upon their approved project amount and/or by operation of County Board rule or State Statute.

* See ARPA section for detailed information

EXPENDITURES RESTATED BY OBJECT:

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Contracted Services	827,393	0	52,756	103,000	0	-
Outlay	5,665,184	0	1,229,664	1,356,000	0	-
Total Expenditures	6,494,978	0	1,282,944	1,459,000	0	-

Capital Projects Fund Concluded

PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	28,050	53,041	9,050	31,000	23,000	(56.64)
HWY Public Charges	45,639	45,500	46,551	52,000	40,000	(12.09)
Total Public Charges for Service	73,689	98,541	55,601	83,000	63,000	(36.07)
Intergov. Chgs for Service						
State Hwy Charges	2,125,847	2,102,590	1,034,082	2,069,276	2,126,680	1.15
Local Govt Charges	349,662	449,000	61,970	251,000	255,000	(43.21)
Dept Charges For Service	536,029	382,000	168,506	394,000	413,000	8.12
Total Intergov Chgs for Service	3,011,538	2,933,590	1,264,558	2,714,276	2,794,680	(4.74)
Other Revenue						
Rent	120,748	120,748	63,500	134,748	134,748	11.59
Sale of County Equip	2,607	3,500	1,550	2,700	3,100	(11.43)
Records & Reports Rev HWY	165,056	139,384	69,276	128,002	127,950	(8.20)
Net Gain/Loss on Sale of Equipment	21,122	0	(12,891)	(9,799)	13,000	-
Insurance Proceeds Reimb	1,126	12,000	0	8,800	8,500	(29.17)
Other	87,219	40,000	5,774	90,000	91,350	128.38
Total Other Revenue	397,878	315,632	127,209	354,451	378,648	19.97
Total Revenue	3,483,105	3,347,763	1,447,368	3,151,727	3,236,328	(3.33)
EXPENSES:						
Public Works						
County Charges Reimbursed	(6,000,606)	(8,720,992)	(2,989,074)	(8,756,486)	(12,427,613)	42.50
Administration-Hwy C/P	491,379	621,065	251,688	655,517	684,512	10.22
Shingle Recycling C/P	0	0	0	0	0	-
Patrol Supervision	229,867	231,168	123,099	257,049	267,039	15.52
Radio Expenses C/P	3,079	2,390	0	2,090	3,496	46.28
Liability Insurance C/P	19,472	42,282	11,000	22,000	52,616	24.44
Union Activities C/P	0	0	0	0	0	-
Other Highway-Cost Pool	0	0	0	0	0	-
Field Small Tools-Pool	0	(4,256)	(3,537)	0	0	(100.00)
Shop Operations-Pool	2,607	1,291	(125,067)	(799)	3,101	140.20
Fuel Handling-Pool	0	(3)	(60)	0	0	(100.00)
Machinery Operations-Pool	579,126	29,091	51,917	33,621	238,679	720.46
Gravel Operations-Pool	49,038	41,425	(2,534)	13,947	(69,838)	(268.59)
Bituminous Operations-Pool	0	0	0	0	0	-
Paving - Bid Jobs	668,453	475,396	153,253	405,800	385,000	(19.01)
Buildings & Grounds-Pool	(0)	(2,187)	339,781	1	0	(100.00)
Capital Acquisition-Pool	1,126	11,482	64,508	8,800	8,500	(25.97)
Salt Brine Cost Pool	10,392	11,014	9,554	17,134	17,507	58.95
Hwy P/R Clearing Accounts	(0)	4,083,885	41,407	0	(55,520)	(101.36)
County-Road Maintenance	1,883,132	2,185,776	890,949	1,961,375	2,213,207	1.25
County-Road Construction	2,898,506	5,029,096	1,275,609	5,214,555	8,424,854	67.52
County-Aided Bridge Constr	0	0	0	0	0	-
County-Winter Snow Removal	874,972	967,439	685,586	1,084,906	1,179,245	21.89
State-Road Maint/Construct	1,937,267	1,947,053	987,383	1,937,216	1,963,543	0.85
Other Local Govt Road M&C	150,254	182,985	63,250	151,000	155,000	(15.29)
County Depts Nonroad Srvc	110,000	208,023	38,413	94,000	163,000	(21.64)
Non Govt (Public) Service	24,080	24,826	43,214	50,000	30,000	20.84
Total Expenses	3,932,143	7,368,249	1,910,339	3,151,726	3,236,328	(56.08)
Excess Revenues Over (Under) Expenses	(449,038)	(4,020,486)		1	0	
Operating Transfers In	0	0		0	0	
Change in Net Assets	(449,038)	(4,020,486)		1	0	
Net Assets - January 1	9,331,751	8,882,713		8,882,713	8,882,714	
Net Assets - December 31	8,882,713	4,862,227		8,882,714	8,882,714	
EXPENSES RESTATED BY OBJECT:						
	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Personal Services	3,950,122	8,367,314	2,011,725	4,512,892	4,698,867	(43.84)
Contracted Services	787,182	2,408,859	376,716	1,402,223	4,290,156	78.10
Operation & Maintenance	7,801,853	8,096,548	3,552,799	8,698,546	9,122,799	12.68
Fixed Charges	958,191	980,447	507,342	1,068,750	788,977	(19.53)
Other	(9,565,205)	(12,484,919)	(4,538,242)	(12,530,685)	(15,664,471)	25.47
Total Expenses	3,932,143	7,368,249	1,910,339	3,151,726	3,236,328	(56.08)

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
REVENUES:						
Intergovernmental Grants						
IS-WIJIS Grant	0	0	0	0	0	-
Total Intergovernmental Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Public Charges for Service						
IS Charges For Service	8,181	0	0	8,200	8,200	-
Total Public Charges for Service	<u>8,181</u>	<u>0</u>	<u>0</u>	<u>8,200</u>	<u>8,200</u>	<u>-</u>
Intergovernmental Chgs for Service						
New World System Chg	0	0	0	0	0	-
IS Charges-Tech Acct	423,655	706,690	706,690	0	657,015	(7.03)
Dept Charges For Service	1,563,022	2,003,869	1,001,935	2,003,869	2,269,921	13.28
Total Intergov. Chgs for Service	<u>1,986,677</u>	<u>2,710,559</u>	<u>1,708,625</u>	<u>2,003,869</u>	<u>2,926,936</u>	<u>7.98</u>
Other Revenue						
Gain(Loss) on Sale of Assets	0	0	0	0	0	-
Other	10,586	0	0	0	0	-
Total Other Revenue	<u>10,586</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Total Revenue	<u>2,005,444</u>	<u>2,710,559</u>	<u>1,708,625</u>	<u>2,012,069</u>	<u>2,935,136</u>	<u>8.29</u>
EXPENSES:						
General Government						
Information Systems	1,996,215	2,730,953	1,376,982	1,896,448	2,921,644	6.98
Total Expenses	<u>1,996,215</u>	<u>2,730,953</u>	<u>1,376,982</u>	<u>1,896,448</u>	<u>2,921,644</u>	<u>6.98</u>
Excess Revenues Over (Under) Expenses	9,229	(20,394)		115,621	13,492	
OTHER FINANCING SOURCES (USES):						
General Fund	0	0	0	0	0	-
Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses)	9,229	(20,394)		115,621	13,492	
Net Assets - January 1	<u>2,214,999</u>	<u>2,224,228</u>		<u>2,224,228</u>	<u>2,339,849</u>	
Net Assets - December 31	<u>2,224,228</u>	<u>2,203,834</u>		<u>2,339,849</u>	<u>2,353,341</u>	
EXPENSES RESTATED BY OBJECT:						
	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Approved 2024	Percent Increase or (Decrease)
Personal Services	651,656	725,055	332,313	676,615	826,505	13.99
Contracted Services	931,795	1,612,858	794,396	797,000	1,801,236	11.68
Operation & Maintenance	28,525	29,495	13,579	23,050	29,495	0.00
Fixed Charges	375,094	348,593	231,943	391,783	251,158	(27.95)
Fixed Charges	0	1,702	0	0	0	(100.00)
Outlay	9,146	13,250	4,752	8,000	13,250	0.00
Total Expenditures	<u>1,996,215</u>	<u>2,730,953</u>	<u>1,376,982</u>	<u>1,896,448</u>	<u>2,921,644</u>	<u>6.98</u>

Information Systems Internal Service Fund Concluded

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MISCELLANEOUS SUMMARY DATA AND SCHEDULES

2024 Full Time Equivalent Report (FTE) by Department

Full Time Equivalent (FTE) Changes Included in the 2024 Budget including Reconciliation to 2023 Budget

FTE Additions/Deletions/Changes in Approved 2024 Budget

Personnel Changes included in Approved 2024 Budget

Full Time Equivalent (FTE) Authorized Positions History by Department 2000 - 2024 Equalized

Value, Tax Levy, & Tax Rate History 1977 through 2024 Approved

Outlay Items Included in 2024 Budget with Comparison to 2023

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Bonding History for Projects since 2006

Approved Expenses Revenues and Tax Levy by Department 2024, with 2023 and 2022 Levies for Comparison Purposes

2024 Approved Budget Summary by Fund

Highway Commission – Tentative Five Year Construction Schedule 2024 – 2028

Highway Road History Spending

Highway Rating and Bridge Graph(s)

Public Works – Capital Projects Report (Multi Year Plan)

Expo Capital Improvements Plan narrative

Expo Projects Using Land Sales Proceeds Outlay Schedule

Health Insurance History

Draft Resolution Adopting 2024 Budget and Property Tax Levy

Equalized Value – relative Change from year to Year

Levy Limit Review – State Form SL-202c

Approved Expenditures / Revenues and Tax Levy by Fund Worksheet

2024 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
ADRC of the Lakeshore	ADRC Director	1	1	
ADRC of the Lakeshore	Business Manager - ADRC	1	1	
ADRC of the Lakeshore	Dementia Care Specialist	1	1	
ADRC of the Lakeshore	Disability Benefits Spec	2	2	
ADRC of the Lakeshore	Older Americans Prgrm Mngr	1	1	
ADRC of the Lakeshore	Elderly Benefits Spec	2	2	
ADRC of the Lakeshore	Family Caregiver/Support	2	2	
ADRC of the Lakeshore	ADRC Program Mngr	1	1	
ADRC of the Lakeshore	Info.& Assistance Spec	7	7	
ADRC of the Lakeshore	Lead Info & Assistance Spec	1	1	
ADRC of the Lakeshore	Nutrition Program Coord	1	1	
ADRC of the Lakeshore	Outreach Coordinator	1	1	
ADRC of the Lakeshore	Receptionist/Clerk	2.6	2	1
ADRC of the Lakeshore	Site Manager	0.96		2
ADRC of the Lakeshore	Site Manager/Admin Asst	1	1	
ADRC of the Lakeshore Total		25.56	24	3
Child Support	Account Clerk Child Sup	1	1	
Child Support	Case Manager Child Supp	5	5	
Child Support	Child Support Director	1	1	
Child Support	Receptionist Child Supp	1	1	
Child Support	Secretary Child Support	1	1	
Child Support Total		9	9	
Clerk of Courts	Clerk Of Courts	1	1	
Clerk of Courts	Counter Clerk	5	5	
Clerk of Courts	Court Clerk	8	8	
Clerk of Courts	Director of Business Op	1	1	
Clerk of Courts	Judicial Assistant	4	4	
Clerk of Courts	Judicial Assistant - Family Court	1	1	
Clerk of Courts Total		20	20	
Finance	Accounting Technician	1	1	
Finance	Assistant Finance Director	1	1	
Finance	Finance Director	1	1	
Finance	System Support Analyst	1	1	
Finance Dept Total		4	4	
Coroner	Coroner	1	1	
Coroner Total		1	1	
Corporation Counsel	Assistant Corporation Counsel	1	1	
Corporation Counsel	Assistant Corporation Counsel - CSA	1	1	
Corporation Counsel	Corporation Counsel	1	1	
Corporation Counsel	Paralegal	2	2	
Corporation Counsel Total		5	5	
County Clerk	Administrative Asst	1	1	
County Clerk	County Clerk	1	1	
County Clerk	Deputy County Clerk	1	1	
County Clerk Total		3	3	
County Executive	County Executive	1	1	
County Executive Total		1	1	
District Attorney	Administrative Assistant-DA	1	1	
District Attorney	District Attny	0	0	
District Attorney	Paralegal/Secretary DA	2	2	
District Attorney	Secretary DA'S Office	1	1	
District Attorney	Sr Paralegal/Office Manager	1	1	

2024 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
District Attorney	Victim Witness Coordinator	1	1	
District Attorney Total		6	6	
Emergency Management	Emergency Services Director	1	1	
Emergency Management	Emergency Services - Deputy Director	1	1	
Emergency Management Total		2	2	
Family Court Commissioner	Family Court Commissioner	1	1	
Family Court Commissioner Total		1	1	
Highway	Accounting Technician	1	1	
Highway	Administrative Asst - Hwy	1	1	
Highway	Airport Attendent	1	1	
Highway	Airport Foreman	1	1	
Highway	Airport Maintenance Worker	1	1	
Highway	Director Of Financial Serv	1	1	
Highway	Engineering Technician	1	1	
Highway	Facility Mechanic/Janitor	1	1	
Highway	Foreman Highway	4	4	
Highway	Highway Commissioner	1	1	
Highway	Highway Maintenance Wkr	34	34	
Highway	Mechanic Highway	4	4	
Highway	Operations Manager	1	1	
Highway	Patrol Superintendent/Safety Mgr	1	1	
Highway	Shop Superintendent	1	1	
Highway	Stock Clerk	1	1	
Highway Total		55	55	
Human Services	Accounting Technician - HSD	1	1	
Human Services	Admin Support/Backup Rec	1	1	
Human Services	Admin Support/Data Entry	1	1	
Human Services	Admin Support/Data Proc	1	1	
Human Services	Admin Support/Foster Care	1	1	
Human Services	Admin Support/Reception	1	1	
Human Services	Admin Support/Records & Backup	1	1	
Human Services	Admin Supt/Intox. Driver Prgm	1	1	
Human Services	Administrative Services Supv.	1	1	
Human Services	Administrative Support	1	1	
Human Services	Adult Protective Service Wrk	6	6	
Human Services	After Hours Crisis Work	4	4	
Human Services	AODA Case Manager	3	3	
Human Services	B-3 Teacher	4	4	
Human Services	B-3/Waiver	3	3	
Human Services	Benefit Specialist	1	1	
Human Services	Business Division/HSD Deputy	1	1	
Human Services	CCS Aministrative Support	1	1	
Human Services	CCS Rehabilitation Spec	1	1	
Human Services	CCS Service Facilitator	13	13	
Human Services	CCS Supervisor	2	2	
Human Services	CFS Supervisor	1	1	
Human Services	Child Family Serv Mngr/HSD Deputy	1	1	
Human Services	Child Prot. Services Intake Wkr	10	10	
Human Services	Child Prot. Services Ongoing Wkr	12	12	
Human Services	Clinic Services Manager	1	1	
Human Services	Clinical Services Mgr/HSD Deputy	1	1	
Human Services	Clinical Services Supervisor	1	1	

2024 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Human Services	Clinical Case Manager	4	4	
Human Services	Crisis Supervisor	1	1	
Human Services	CLTS Supervisor	1	1	
Human Services	CLTS Waiver & CCS Specialist	4	4	
Human Services	Community Services Aide	1	1	
Human Services	Court Liason Worker	1	1	
Human Services	CPS Supervisor - Intake	2	2	
Human Services	CPS Supervisor - Ongoing	1	1	
Human Services	CST Care Coordinator	3	3	
Human Services	CST Coordinator	1	1	
Human Services	Day Time Crisis Worker	3	3	
Human Services	Economic Support Mngr/HSD Deputy	1	1	
Human Services	Economic Support Specialist	9	9	
Human Services	Economic Support Specialist -	9	9	
Human Services	Economic Support Superv	1	1	
Human Services	Family Find Specialist	1	1	
Human Services	Family Resource Program Manager	1	1	
Human Services	Family Resource Unit - Program Support Spec	1	1	
Human Services	Financial Services Spec	3	3	
Human Services	Financial Services Supv	1	1	
Human Services	Foster Care Administrator	1	1	
Human Services	Out of Home Specialist	1	1	
Human Services	Human Services Director	1	1	
Human Services	IDP Coordinator	1	1	
Human Services	Kinship Care Administrator	1	1	
Human Services	Medical Billing & Coding Spec	1	1	
Human Services	Outpatient Psychotherapist	2	2	
Human Services	Outpatient Psychotherapist - MH	1	1	
Human Services	Outpatient Psychotherapist -AODA	1	1	
Human Services	Outpatient Psychotherapist -CCS	3	3	
Human Services	Parent Coach	5	5	
Human Services	Program Specialist - HSD	2	2	
Human Services	Psychiatric Nurse	2	2	
Human Services	Psychiatrist	0.5	0	1
Human Services	Psychiatrist - Clinical	1	1	
Human Services	Quality Program Specialist-CCS	2	2	
Human Services	Receptionist - Economic Support	1	1	
Human Services	Restorative Justice Worker	1	1	
Human Services	Staff Accountant	2	2	
Human Services	Substance Abuse Technician	1	1	
Human Services	Treatment/Diversion Case Mgr	1	1	
Human Services	Treatment Alt/Diversion Counselor	1	1	
Human Services	Treatment Alt/Diversion Coord	1	1	
Human Services	Waiver Specialist	12	12	
Human Services	Youth & Family Services Soc Wkr	6	6	
Human Services	Youth & Family Supervis	1	1	
Human Services	Youth Justice Case Manager	3	3	
Human Services Total		180.5	180	1
Joint Dispatch Center	Public Safety Telecommunicator	21	21	
Joint Dispatch Center	Joint Dispatch Supervisor	3	3	
Joint Dispatch Center Total		24	24	
Personnel Dept	Personnel Coordinator	1	1	

2024 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Personnel Dept	Personnel Director	1	1	
Personnel Dept Total		2	2	
Planning and Zoning	Administrative Assistant - P&Z	1	1	
Planning and Zoning	Senior Planner	1	1	
Planning and Zoning	Code Administrator	1	1	
Planning and Zoning	GIS Coordinator	1	1	
Planning and Zoning	Land Use Specialist	1	1	
Planning and Zoning	Parks Maintenance Supervisor	1	1.00	
Planning and Zoning	Planning & Park Manager	1	1	
Planning and Zoning	Planning, Parks and Land Info Director	1	1	
Planning and Zoning	Real Property Lister	1	1	
Planning and Zoning	Surveyor	1	1	
Planning and Zoning Total		10	10	
Public Health	Administrative Assistant	0.9		1
Public Health	Bilingual Health Aide	1.8	1	1
Public Health	Bilingual Health Aide - Env	1	1	
Public Health	Community Health Strategist (through 12/31/24)	1	1	
Public Health	Environmental Health Manager	1	1	
Public Health	Health Educator	1	1	
Public Health	Health Officer	1	1	
Public Health	Nurse Manager	1	1	
Public Health	Nutrition Education/Farmers Market	0.9		1
Public Health	Nutrition Educator	0.7		1
Public Health	Public Health Nurse	6	6.00	
Public Health	Public Health Technician	1	1.00	
Public Health	Sanitarian	2	2	
Public Health	WIC Clerk/Eligibility Spec	1	1	
Public Health	WIC Director/Nutritioni	0.9		1
Public Health Total		21.2	17	5
Public Works	Administrative Specialist	1	1	
Public Works	Systems Administrator	2	2	
Public Works	Assistant Public Works Director	1	1	
Public Works	Building Services Supervisor	1	1	
Public Works	Business Manager	1	1	
Public Works	Business System Analyst	1	1	
Public Works	Communication System Engineer	1	1	
Public Works	Custodian	3	3	
Public Works	Data Informatics Analyst	1	1	
Public Works	Desktop Support Technician	2	2	
Public Works	Expo Facility Manager	1	1	
Public Works	Facility Maint Wkr	1	1	
Public Works	Information Systems Mngr	1	1	
Public Works	Building Maintenance	5.5	5	
Public Works	Building Maintenance - Expo	0.5	1	
Public Works	Maintenance Technician	1	1	
Public Works	Public Works Director	1	1	
Public Works	Recycling Cntr Manager	1	1	
Public Works	Senior Network Engineer	1	1	
Public Works Total		27	27	
Register in Probate	Deputy - Probate	1	1	
Register in Probate	Register In Probate	1	1	
Register in Probate Total		2	2	

2024 Positions

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Register of Deeds	Deputy Register Of Deed	1	1	
Register of Deeds	Register Of Deeds	1	1	
Register of Deeds	Register Of Deeds Clerk	1	1	
Register of Deeds	Vital Records Clerk	1	1	
Register of Deeds Total		4	4	
Sheriff	Account Specialist - Sheriff	1	1	
Sheriff	Administrative Spec.	5	5	
Sheriff	Bailiff	3	3	
Sheriff	Business Operations Manager	1	1	
Sheriff	Chief Deputy	1	1	
Sheriff	Cook	5.1		6
Sheriff	Corrections Officer	29	29	
Sheriff	Court Officer	1	1	
Sheriff	Criminal Support Spec	1	1	
Sheriff	Detective	5	5	
Sheriff	Detective Supervisor	1	1	
Sheriff	Drug Enforcement Office	2	2	
Sheriff	Food Service Manager	1	1	
Sheriff	Huber Supervisor	1	1	
Sheriff	Jail Lieutenant - Corrections	1	1	
Sheriff	Jail Lieutenant - Support	1	1	
Sheriff	Jail Nurse	2	2	
Sheriff	Jail Nurse Supervisor	1	1	
Sheriff	Jail Supervisor	9	9	
Sheriff	Major - Jail Administrator	1	1	
Sheriff	Major - Operations	1	1	
Sheriff	Major - Support	1	1	
Sheriff	Narcotics Unit Supervis	1	1	
Sheriff	Patrol Lieutenant	9	9	
Sheriff	Patrol Officer	25	25	
Sheriff	Process Server	2	2	
Sheriff	Professional Standards Lt	1	1	
Sheriff	Sheriff	1	1	
Sheriff Total		113.1	108	6
Soil & Water Conservation	Education & Grants Manager	1	1	
Soil & Water Conservation	Program Assistant - S&W	1	1	
Soil & Water Conservation	Resource Conservationis	3	3	
Soil & Water Conservation	Soil & Water Director	1	1	
Soil & Water Conservation Total		6	6	
Treasurer	Deputy Treasurer	1	1	
Treasurer	Treasurer	1	1	
Treasurer Total		2	2	
UW Extension	Program Assistant	0.6		1.00
University Extension Total		0.60	0.00	1.00
Veterans Service Office	Veterans Service Director	1	1	
Veterans Service Office	Veterans Service Office	2	2	
Veterans Service Office Total		3	3	0.00
Grand Total		527.96	516.00	16.00

FTE Changes

FTE Change	Comments
Health Dept.	
Administrative Assistant	0.1 Increase from .80 to .90
Human Services Dept.	
CLTS Waiver Spec	2 New position
CCS/CLTS Specialist	2 New position
CCS Facilitator	2 New positions
Family Resource Unit -Program Support	1 New positions
Public Works	
Building Maintenance Worker	1 New position
Desktop Administrator	1 New position
Total Additional FTEs - 2024 Budget	9.1

Position Reclassification

Department	Employee Name	Position Number	Current Title	Approved Title	Current pay grade/step	Rate as of 12/31/2021	Approved Pay Grade/Step	Approved rate as of 1/1/2022 prior to ACB increase
Aging and Disability Resource Center	E Siemers	89-216	Nutrition Program Coord	Nutrition Supervisor	B22/04	\$ 21.46	C41/MIN	\$ 48,446.00
Child Support	Vacant	85-140	Receptionist - Child Support	Case Manager	B21/MIN	\$ 17.92	B23/MIN	\$ 20.11
District Attorney's Office	A Plagemann	24-175	Victim Witness Coordinator	Same	B22/06	\$ 22.68	B23/07	\$ 24.57
Health Department	Vacant	50-165	Public Health Nurse	Business Operations Mgr	C43/MIN	\$ 52,783.00	C41/MIN	\$ 48,446.00
Human Services Department	J Martell	58-390	Receptionist - Economic Support	Same	B21/06	\$ 21.35	B22/07	\$ 23.19
Human Services Department	Vacant	58-328	Clinical Case Manager	Daytime Crisis Worker	C43/MIN	\$ 52,783.00	C43/MIN	\$ 52,783.00

Position Title Changes

Department	Current Title	Approved Title
Public Works	Building and Grounds Supervisor	Assistant Public Works Director
Emergency Management	Emergency Dispatcher	Public Safety Telecommunicator

FTE Reconciliation 2024 Budget

Total FTE's Authorized in 2023 Budget	518.86
FTE Changes authorized during 2023 - after	0
FTE's as of 12/31/2023	518.86
2024 FTE Changes	9.1
Total FTE's in Approved 2024 Budget	527.96

2023 Position ID Changes (FTE CHANGES ONLY) 2023 FTE in budget =											518.86
	Current Status					Status Changed To					
Date Entered	Department	Position ID	Title	FTE	Business Unit	Effective Date	Position ID	Title	FTE	Business Unit	Net Change

FTE as of 12/31/2023 **518.86**

Personnel Changes Included in 2024 Budget

For employees covered under the Performance Management Plan:

1. A wage increase of 3%, to be effective December 24, 2023 (which is the pay period that includes January 1). This increase will also be applied to working condition premiums included in the pay plan.
2. Funds have been included for the performance management plan to reward employees for their good work. These increases are effective on the employee’s anniversary date in position:
 - A step increase for employees between minimum and midpoint if their composite performance score is at least 1.75. Step increases averages 2.5 - 3.0%
 - Employees between midpoint and maximum will continue to be eligible for a 1.0% increase if their composite performance score is between 2.01 – 2.74, and a 2.0% increase if their composite performance score is 2.75 or greater.

Changes to Benefit Plans:

3. An increase of 5% has been applied to health insurance premiums. Employee’s percentage of contribution will remain the same and will now equal (full time):

GENERAL PLAN			EES W/ARREST POWER HIRED PRIOR TO 07/2010		
LEVEL	Full Premium	EE Cost/Month	Level	Full Premium	EE Cost/Month
SINGLE	\$689.22	\$27.56 (4%)	Single	\$531.96	\$21.28 (4%)
EE+CH	\$1171.68	\$70.30 (6%)	EE+Ch	\$904.32	\$54.25 (6%)
EE+SP/CH	\$2067.58	\$186.09 (9%)	EE+Sp/Ch	\$1595.85	\$143.62 (9%)

4. Health insurance plan design changes:

<u>General Plan</u>	<u>Current Plan</u>	<u>Approved</u>
<i>In Network Deductible</i>	\$2,500/Single \$5,000/Family* *with \$3,200 embedded individual deductible	\$3,000/Single \$6,000/Family* *with \$3,200 embedded individual deductible
<i>Out of Network Deductible</i>	\$5,000/Single \$10,000/Family	\$6,000/Single \$12,000/Family
<i>Out of Network Co-Pay</i>	60/40	50/50

<u>Protective Plan</u>	<u>Current Plan</u>	<u>Approved</u>
<i>In Network Deductible</i>	\$4,500/Single \$9,000/Family* *with \$4,500 individual deductible	\$5,000/Single \$10,000/Family* *with \$5,000 individual deductible
<i>Out of Network Deductible</i>	\$9,000/Single \$18,000/Family	\$10,000/Single \$20,000/Family
<i>Out of Network Co-Pay</i>	60/40	50/50

5. Additions to the “Health Joy” app for Manitowoc County employees. In an effort to continue to provide employees with the latest technology to assist in accessing their health care, as of January 1st I will be making the following additions to the HealthJoy app available to all benefit eligible employees.

- Integration of TeleDoc directly with HealthJoy app
- Addition of Behavioral Health Services
- Addition of Chronic Care Services

HelathJoy is a mobile app that guides employees through the health care system – encouraging use of high quality in-network providers and easily aiding employees in finding cost savings in prescription drugs, correct care level and participation in other cost saving programs. In addition, the app contains ID Cards, a medical bill review service, an interactive “concierge” to help employees navigate the health care system, and more. The addition of these services brings further opportunity for employees to access this cost savings tool.

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
ADRC - Aging Resources	25.56	25.56	25.56	25.56	25.46	25.46	24.13	24.13	24.50	23.00	23.00	21.00	16.70	13.36	12.15	11.46	11.08	9.88	5.88	5.88	6.01	6.98	6.59	6.98	8.66
Child Support	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Clerk of Court	20.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	18.80	17.80	17.80	17.80	15.80	16.43	17.13	16.91	16.31	16.69	16.69	16.69	16.69	16.69	16.69	17.16
Finance	4.00	4.00	4.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Coroner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.48	1.48	1.48	1.48	1.48	1.48	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Corporation Counsel *	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
County Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.28	3.88	3.88	3.88	3.60	3.60	3.60	3.60	3.60	3.60
District Attorney	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	4.75	4.75	4.50	4.50	4.50	4.50	4.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.00
Emergency Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.75	2.00	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	2.23	1.73	1.73	1.73	1.73	1.73	1.73	1.73
Executive / Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.00	2.00	2.00	2.00	0.00	0.00	1.00
Family Court Commissioner **	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Care Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.93	155.40	161.78	164.23	171.60	179.11	203.74	204.89	212.14
Health Department	21.20	19.86	19.86	19.76	18.46	18.46	20.01	20.01	19.86	19.57	19.75	19.39	19.84	19.01	20.75	22.19	21.76	23.16	23.16	23.16	23.16	23.16	24.52	24.44	25.40
Highway Department	55.00	55.00	53.00	54.00	54.00	54.00	54.00	49.00	50.00	50.00	49.00	48.75	48.00	27.08	34.62	60.00	60.00	60.00	64.00	64.00	65.00	68.00	70.00	70.75	71.75
Human Services	180.50	173.50	156.50	135.08	130.08	122.08	119.08	106.70	108.05	103.45	97.05	94.00	92.00	79.30	93.30	104.80	103.40	104.18	106.18	106.68	105.18	106.69	107.29	105.90	105.90
Information Systems	(A)	(A)	(A)	(A)	(A)	(A)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	5.00	6.00	5.00
Joint Dispatch Center	24.00	24.00	24.00	24.00	24.00	24.00	23.00	23.00	23.00	21.80	21.80	21.80	21.80	21.80	22.80	25.30	25.30	22.00	21.50	21.50	20.50	20.67	20.67	18.67	18.67
Personnel	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.90	2.90	2.90	2.90	2.60	2.60	2.60	2.60	2.60	2.60
Planning & Zoning	10.00	10.00	10.00	9.00	9.00	9.00	7.00	6.00	6.00	6.00	5.50	5.50	5.50	5.50	5.50	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
Park Department (in Hwy)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	1.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Public Works / Communications	27.00	23.00	23.00	23.00	23.00	23.00	16.50	16.42	14.09	14.09	13.25	13.00	13.75	12.00	12.00	11.00	11.75	11.75	12.50	12.50	13.50	13.50	13.50	13.50	8.50
Register in Probate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61
Register of Deeds	4.00	4.00	4.00	3.55	3.55	3.55	3.55	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sheriff's Department	113.10	113.10	112.10	109.10	109.10	108.70	108.70	107.70	105.90	105.90	105.92	107.20	111.15	110.15	111.05	114.20	112.95	107.85	107.85	110.85	110.86	116.01	116.01	115.01	115.01
Soil & Water	6.00	6.00	6.00	5.00	5.00	5.00	4.60	4.60	4.60	4.50	4.50	4.50	4.50	4.50	4.50	5.46	5.92	7.92	7.92	7.92	7.92	8.92	8.92	8.92	8.92
Treasurer	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
UW-Extension	0.60	0.60	0.60	1.00	1.00	1.00	1.40	1.40	1.40	1.40	1.40	1.40	1.00	1.00	1.40	1.40	2.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Veterans	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	1.60	1.60	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total	527.96	514.62	494.62	469.05	462.65	454.25	448.97	431.21	431.48	423.07	414.13	408.25	406.35	362.81	387.45	438.47	596.53	587.09	597.10	601.47	607.48	626.79	653.99	651.81	657.67

County Board of Supervisors 25

(A) Information Systems - 1 Transferred to Comptroller, 1 Transferred to Planning/Zoning, rest to Public Works.
 * = Corporation Counsel's Office assumed 1 FTE position for the Attorney position that performs work and is budgeted for in the Child Support Office.
 ** = Clerk of Courts Office assumed 1 FTE position from the Family Court Commissioner's Office although the Family Courts Office budgets for the position.

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**Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1977 TO 2022 ACTUALS AND 2023 Approved**

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED			
				TAX LEVY & RATE AS EQUALIZED			
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)	TAX RATE PER \$1,000	PER-CENT INC (-DEC)
1977	1978	\$1,211,352,540	12.30%	\$4,081,326	-1.00%	\$3.36923	N.A.
1978	1979	\$1,355,612,540	11.91%	\$4,289,943	5.11%	\$3.16458	-6.07%
1979	1980	\$1,516,316,000	11.85%	\$4,289,943	0.00%	\$2.82919	-10.60%
1980	1981	\$1,663,852,000	9.73%	\$4,415,077	2.92%	\$2.65353	-6.21%
1981	1982	\$1,688,807,800	1.50%	\$6,326,293	43.29%	\$3.74601	41.17%
1982	1983	\$1,756,318,100	4.00%	\$6,513,558	2.96%	\$3.70864	-1.00%
1983	1984	\$1,769,340,900	0.74%	\$6,904,372	6.00%	\$3.90223	5.22%
1984	1985	\$1,786,443,900	0.97%	\$6,971,988	0.98%	\$3.90272	0.01%
1985	1986	\$1,776,007,300	-0.58%	\$7,231,262	3.72%	\$4.07164	4.33%
1986	1987	\$1,730,722,700	-2.55%	\$7,759,477	7.30%	\$4.48337	10.11%
1987	1988	\$1,676,719,000	-3.12%	\$7,917,845	2.04%	\$4.72223	5.33%
1988	1989	\$1,693,668,100	1.01%	\$8,533,605	7.78%	\$5.03853	6.70%
1989	1990	\$1,717,107,600	1.38%	\$10,124,148	18.64%	\$5.89605	17.02%
1990	1991	\$1,770,603,700	3.12%	\$11,231,595	10.94%	\$6.34337	7.59%
1991	1992	\$1,876,922,700	6.00%	\$12,718,272	13.24%	\$6.77613	6.82%
1992	1993	\$1,996,027,300	6.35%	\$13,330,210	4.81%	\$6.67837	-1.44%
1993	1994	\$2,118,040,000	6.11%	\$13,469,913	1.05%	\$6.35961	-4.77%
1994	1995	\$2,323,674,500	9.71%	\$12,813,864	-4.87%	\$5.51448	-13.29%
1995	1996	\$2,521,083,800	8.50%	\$13,346,657	4.16%	\$5.29402	-4.00%
1996	1997	\$2,692,042,900	6.78%	\$13,747,057	3.00%	\$5.10655	-3.54%
1997	1998	\$2,960,655,500	9.98%	\$15,293,950	11.25%	\$5.16573	1.16%
1998	1999	\$3,113,670,000	5.17%	\$18,009,105	17.75%	\$5.78388	11.97%
1999	2000	\$3,327,573,700	6.87%	\$19,507,817	8.32%	\$5.86248	1.36%
2000	2001	\$3,505,947,400	5.36%	\$20,857,127	6.92%	\$5.94907	1.48%
2001	2002	\$3,813,024,200	8.76%	\$22,489,172	7.82%	\$5.89799	-0.86%
2002	2003	\$4,014,784,100	5.29%	\$24,355,486	8.30%	\$6.06645	2.86%
2003	2004	\$4,176,772,000	4.03%	\$25,011,915	2.70%	\$5.98834	-1.29%
2004	2005	\$4,301,111,800	2.98%	\$25,756,507	2.98%	\$5.98834	0.00%
2005	2006	\$4,432,487,500	3.05%	\$26,462,274	2.74%	\$5.97008	-0.30%
2006	2007	\$4,674,582,000	5.46%	\$26,920,541	1.73%	\$5.75892	-3.54%
2007	2008	\$4,866,468,000	4.10%	\$27,347,206	1.58%	\$5.61952	-2.42%
2008	2009	\$5,073,661,200	4.26%	\$27,741,006	1.44%	\$5.46765	-2.70%
2009	2010	\$5,254,924,000	3.57%	\$28,212,603	1.70%	\$5.36879	-1.81%
2010	2011	\$5,142,459,100	-2.14%	\$28,451,559	0.85%	\$5.53268	3.05%
2011	2012	\$5,184,760,300	-1.34%	\$28,636,506	1.50%	\$5.52321	2.88%
2012	2013	\$5,003,116,500	-3.50%	\$28,720,978	0.29%	\$5.74062	3.94%
2013	2014	\$4,950,247,400	-1.06%	\$28,859,333	0.48%	\$5.82988	1.55%
2014	2015	\$4,987,266,200	0.75%	\$29,052,082	0.67%	\$5.82525	-0.08%
2015	2016	\$5,025,988,600	0.78%	\$29,263,972	0.73%	\$5.82253	-0.05%
2016	2017	\$5,091,354,100	1.30%	\$29,454,919	0.65%	\$5.78528	-0.64%
2017	2018	\$5,100,495,200	0.18%	\$29,787,844	1.13%	\$5.84019	0.95%
2018	2019	\$5,276,298,900	3.45%	\$30,438,246	2.18%	\$5.76886	-1.22%
2019	2020	\$5,620,496,500	6.52%	\$30,893,895	1.50%	\$5.49665	-4.72%
2020	2021	\$5,874,812,300	4.52%	\$31,143,973	0.81%	\$5.30127	-3.55%
2021	2022	\$6,230,176,500	18.08%	\$31,143,973	0.00%	\$4.99889	-13.35%
2022	2023	\$7,246,911,300	28.94%	\$32,459,182	4.22%	\$4.47904	-18.51%
2023	2024	\$8,207,617,300	46.03%	\$32,803,051	5.33%	\$3.99666	-27.29%

Note * - Actual tax rates will vary by individual municipality because portions of the tax levy are allocated differently throughout the County. The levy portion supporting the library is apportioned only to towns and villages, and the levy portion for bridge construction is only apportioned to towns. In addition to the County Tax Levy shown above, the County collects on behalf of the State of Wisconsin a forestry tax levy and other minor special assessments which are not considered as revenues to the County and are not included in the tax levy figures shown above. However, Charitable and Penal Fees issued by the State and chargeable to the County are included above. In Levy Year 1994 for the 1995 Budget, the County no longer levied taxes for the Riverview School Special Education and Taxing District.

Outlay Items Included in the 2024 Approved Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2024	
				Amount	Total
General Fund					
*	12700	Coroner	Stretcher	3,500	3,500
*	12100	Clerk of Courts	REPLACE CONFERENCE ROOM CHAIRS IN BR. 1/BR.2 JURY ROOM	7,200	7,200
	13500	Child Support		2,500	2,500
*	15200	Treasurer			0
*	16100	Maintenance - Courthouse	Sewer Lateral Installation Mail Van (replacing 2013 Model) Boiler Room O/A Dampers District Attorney Office Carpet Corporation Counsel Zoom Station Drinking Fountain (2nd Floor) Ballast & Lighting Courtroom Tables (refinish) Generator Load Banking-ALL (Every 5 years)	20,000 12,000 10,000 4,000 4,000 3,500 3,000 3,000	59,500
*	16200	Maintenance - Office Complex	Tool Cat (replacing 2008 Model) Ford Truck (replacing 2014 Model) Autolocks (Front Door)	25,000	25,000
*	16300	Maintenance - Jail	Fire Alarm System Upgrade MAU (Patrol Car Garage) Exhaust Fans (6) Commercial Dryers Transfer Switch (Generator Room) UPS Batteries Dampner Actuators (Generator Room) Stair Treads-MTSSO North Window Blinds (Detective Offices) Jail Sallyport Inmate Bench Electric Water Cooler (Detective Hall) Mag Lock at Loading Dock Eddy Current Testing on Chiller (Every 2 Yrs)	150,000 35,000 18,000 14,000 14,000 7,000 6,000 3,500 3,500 2,500 2,500 2,000 2,000	260,000
*	16400	Maintenance - UW Center	Asphalt Repair, Parking Lot Crackfill,Sealcoating, Striping A/C 20 Ton Condenser (4 of 8) Windows-Hillside Hall (2 of 3) Boiler Servicing	40,000 25,000 6,000	71,000
*	16600	Maintenance - Human Services	Boiler Replacements (3 of 3) BEST Lock Replacement Ergonomic Furniture Upgrades Carpet (2nd Floor S Hall) Tuckpoint & Dentil Molding DDC Controls for Zone Monitoring Air Compressor Head	25,000 18,000 15,000 14,000 10,000 5,000 4,000	91,000
*	16650	Maintenance- Hamilton Bldg	Maintenance & Repairs	50,000	50,000
*	17150	P&Z Land Records	Equipment	17,184	17,184
*	16700	Maintenance - PHD Building	Parking Lot Maintenance Walk-off Matting (Employee Ent) LED Lighting Retro-fits	4,000 2,000 1,500	7,500
*	16750	Maintenance - Admin Office Bldg	LED Lighting Retro Fits	2,500	2,500
*	16800	Maintenance - Other Co Buildings	Ash Tree Removal/Replacement - Various Broken Headstones - Potters Field Replace	5,000 1,000	6,000
*	16900	Maintenance - C&T Building	Security Door (3rd Floor) Drinking Fountain (3rd Floor)	8,000 4,000	12,000
*	16950	Maintenance - MAC	Elevator Modernization Fire Alarm System Upgrade Asphalt Maintenance-Every 5 Yrs Employee Entrance Stoop Northeast Stair & Railing Elevator Floor	150,000 17,000 5,000 3,000 2,000 1,000	178,000
*	21000	Sheriff - Admin		133,000	133,000
*	21200	Sheriff - Traffic Patrol		80,000 374,500	454,500
*	21650	Communications Activity	MCF Quantar Replacements MARC Base & Repeater Motorola VHF to 800 Gateway County Fire Main Consolette NICE Server Replacement Paving - Access Road to Franklin Tower Touch Screens Planned Rep Block Heater & Battery Charger	115,000 30,000 30,000 15,000 13,000 5,000 2,000	210,000

Outlay Items Included in the 2024 Approved Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2024	
				Amount	Total
*	25000	Emergency Management			0
*	25100	Emergency Mgt - NUKE	Vehicles	4,000	4,000
*	25300	Emergency Mgt - EPCRA			0
*	25400	Emergency Mgt - HAZMAT	Equipment	7,500	7,500
*	27500	Corrections	Equipment	30,000	30,000
*	35100	Airport	Maintenance & Repair Land Improvements Equipment	12,500 32,200 2,000	46,700
*	52000	Parks			41,400
			Walla Hi Park Campground Electrical		
			Bullhead Lake ADA Boat Launch Pier Picnic Tables	15,000 18,900	
			Zero Turn Mower Replacements	7,500	
*	54400	Parks - Snowmobile Trails			0
*	63000	Planning and Zoning	Private Sewage Inspection /Pickup Truck Transcendent Surveyor Equipment Warranty Surveyor Autocad Civel 3D Surveyor Field Supplies Equipment	3,000 3,500 2,500 3,000 6,000	18,000
		General Fund Total			1,737,984
*	36300	Solid Waste Recycling SRF Recycling Operation	Maintenance & Repairs Equipment	5,000 25,000	30,000
		Solid Waste Recycling SRF Total			30,000
*	46100 46250 46400	Aging SRF ADRC	Vehicle Equipment Office Equipment	33,045 10,000 500	43,545
		Aging SRF Total			43,545 0
*	54615	Expo SRF Ice Center	Joiner Roof	15,000	15,000
*	54620	Expo Maint & Improvements			0
		Expo SRF Total			15,000
	61101	Soil & Water			0
*	72700	Jail Assessment Fee CPF Jail Assessment Fee CPF			0 0
		Jail Assessment Fee CPF Total			0
*	14500	Information Systems Information Systems	Nutanix		13,250
				13,250	
		Information Systems Total			13,250
	45058	Human Services	Elevator FOB Downtown Elevator FOB Hamilton St	8,600	18,600
			DT Camera System w/ monitor	10,000	
			Office Remodel at Office Complex		
		Grand Total		1,858,379	1,858,379

Outlay Items Included in the 2023 Approved Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2022	
				Amount	Total
General Fund					
*	12700	Clerk of Court	Conference Room Chairs	7,200	7,200
*	12100	Register in Probate	N/A	0	0
*	13500	Child Support	Misc Items	2,500	2,500
*	15200	Treasurer	Laptop	3,000	3,000
*	16100	Maintenance - Courthouse	Branch IV Remodel Costs District Heat, Heat Exchanger Ford Transit Mail Van (Replacing 2013 Model) Carpeting-DA Office Suite Plaster & Paint Repair- Rotunda Ceilings Concrete Replacement (misc) Restain Exterior Doors (East) Repair EIFS at South Basement Entrance LED Lighting Retrofits Boiler Tune-Ups DDC Controls Licensing John Deere Tractor Brush	850,000 40,000 25,000 15,000 10,000 4,000 3,000 3,000 1,500 2,500 1,500 1,000	956,500
*	16200	Maintenance - Office Complex	Parking Lot Rebuild & Asphalt Asphalt Maint (sealcoat, crackfill, stripe) Lawn Tractor Tandem Axle Trailer Exterior LED (wallpacks and Bollard Lights) Single Axle Trailer Tool Cat Broom Tool Cat Saller Tool Cat Snowblower Window Sills LED Lighting Retrofits	90,000 20,000 15,000 11,000 10,000 10,000 5,000 5,000 5,000 5,000 2,500	178,500
*	16300	Maintenance - Jail	CRAC Unit #2 Roof Top Exhaust Fans (6) Ash Trees (6) Remove and Replace Detention Mop Sink, Block 2B Genetec CCTV System Upgrade Jail Kitchen Hood Cleaning ADA Automatic Entrances (Admin Entrance) LED Lighting Retrofits Jail Mechanical Room RP Valve	55,000 18,000 7,000 6,000 3,000 3,000 5,000 2,500 2,000	101,500
*	16400	Maintenance - UW Center	DDS Controls Lakeside Hall A/C 10 Ton Condensor (3 of 8) Windows-Hillside Hall (1 of 3) Boiler Service-Lakeside and Founders Windows Sills-Solid Surface (Hillside) Boiler Breaching Caulk	45,000 30,000 20,000 6,000 4,000 3,500	108,500
*	16600	Maintenance - Human Services	Boilers Replacements (2 of 3) 713 S 16th St Basement Foundation Ergonomic Furniture Upgrades Cpmer Clock Control Upgrade Carpet replacement 1st Floor S Halls Rooflop Exhaust Fans -3 HVAC Return Fan 4th Floor LED Lighting Retrofits	25,000 25,000 15,000 15,000 14,000 6,000 3,000 2,500	105,500
*	16650				
*	17150	Maintenance - PHD Building	Office Roomdel Personal Computer- New Employ LED Lighting Retrofits	15,000 2,500 2,000	19,500
*	16700	Maintenance - PHD Building	Office Roomdel Personal Computer- New Employ LED Lighting Retrofits	15,000 2,500 2,000	19,500
*	16750	Maintenance - Admin Office Bldg	DDC Control Replacement Sealcoating & Striping LED Lighting Retrofits	30,000 4,500 1,000	35,500
*	16800	Maintenance - Other Co Buildings	Ash Tree Removal/Replacement- Various Flagpole @ Rapids Site	4,000 2,000	6,000
*	16900	Maintenance - C&T Building	Boiler Expansion Tank Fire Panel Board Upgrade	4,000 4,000	8,000
*	16950	Maintenance - MAC	Asphalt (W End of Parking Lot)	20,000	45,000
*			Replacement of leaky windows	25,000	
*	21000	Sheriff - Admin	Misc Items	133,000	133,000
*	21200	Sheriff - Traffic Patrol	Misc Items Vehicles	79,000 328,000	407,000
*	21650	Communications Activity	MCEM Quantar Replacements (1 of 3) HAVC Units-Tower Shelters Tower Site Routers (includes 3 years of SmartNet) HVAC Units-Keil Tower/Comm Room Touch Screens Planned Rep Cat12 CD's Planned Repolacement Block Heater and Battery Charger	60,000 40,000 30,000 15,000 7,000 3,000 2,000	157,000

Outlay Items Included in the 2023 Approved Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2022	
				Amount	Total
*	25000	Emergency Management			0
*	25100	Emergency Mgt - NUKE	Department Pickup replacement	4,000	4,000
*	25300	Emergency Mgt - EPCRA			0
*	25400	Emergency Mgt - HAZMAT	Offsetting expense for Hazmat Team	7,500	7,500
*	27500	Corrections			0
*	35100	Airport	Fuel Pump Upgrade Snow Box Pusher Lighting Project Ditch Work on CTY Q	8,000 45,000 27,200 5,000	85,200
*	52000	Parks	Zero Turn Mower Replacements Picnic Tables	7,500 11,700	232,700
			Buildings Maintenance Land Watta-Hi Park Boardwalks Paving-Piers-Land Improvement Maribel Cave Stair Case Playground Equipment Maribel	7,500 9,500 15,000 166,500 10,000 5,000	
*	54400	Parks - Snowmobile Trails	Land Improve- Bridges	82,200	82,200
*	63000	Planning and Zoning	7/8 Passenger Van Transcendent	10,000 3,000	43,000
			Surveyor Equipment Warranty Surveyor Autocad Civel 3D Surveyor Field Supplies Septic Inspector Laptop Property Lister Laptop Software For Laptops Carryover from 2022 Vehicle was canceled	3,500 2,500 3,000 2,500 2,500 1,000 15,000	
		General Fund Total			2,748,300
*	36300	Solid Waste Recycling SRF Recycling Operation	Asphalt Repair/Parking Lot Crackfill etc. Combustible Dust Cleaning (Every 3-4 years)	40,000 15,000	55,000
		Solid Waste Recycling SRF Total			55,000
*	46100	Aging SRF ADRC	Vehicle (partial) Vehicle (partial) Vehicle	19,000 26,000 45,689	
		Aging SRF Total			90,689 0
*	54615	Expo SRF Ice Center	East Hall Roof Concession Stand Water Heater LED Retrofits	5,000 3,000 2,000	10,000
*	54620	Expo Maint & Improvements	Rock Pavilion Demolition and Site Work Rock Pavilion Replacement MCIC MAU & Ductwork Security Camera System Upgrade Merchant Building Electrical Service Exhibition Building Electrical Service Sign Building Roof Electrical Building Roof Electrical panels on grounds Tables & Chairs OH Receptable Circuits (Small animal building) Stage Trolley Cordless Power Tool Set	35,000 150,000 40,000 20,000 15,000 15,000 5,000 5,000 3,000 2,500 2,000 1,500 1,000	295,000
		Expo SRF Total	Equipment	6,800	6,800
*	72700	Jail A Jail Assessment Fee CPF			6,800 0
		Jail Assessment Fee CPF Total			
		Infor Information Systems	Chairs, chair mats, office equipment, etc	750	13,250
*	14500		Staff PC's/Laptops - Est Misc	10,000 2,500	
		Information Systems Total			13,250
			Replacement Office Furniture	0	0
	45058	Human Services			
		Grand Total			3,219,039

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MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2023

Issue Date	Interest Rate	Maturity Date	Original Principal	Balance Outstanding
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LONG-TERM OBLIGATIONS ACCOUNT GROUP

2023 General Obligation Promissory Notes Highway road projects	10/10/23	2.55%	10/10/33	\$3,785,000	\$2,500,000
2017 General Obligation Refunding Bond Financed UW Manitowoc Remodeling, MAC Remodel, Recycling Equip., Etal. And partial 2007 Recall	8/18/17	2.95%	11/1/36	\$9,995,000	\$6,980,000
2019 General Obligation Refunding (CR) Refinances funds borrowed for County R Bridge and Road project and Recycling Center Equip.	9/23/19	2.22%	11/1/36	\$6,065,000	\$5,665,000
2020 General Obligation Promissory Notes Refinances funds borrowed for County R Bridge and Road project and Recycling Center Equip.	1/7/20	1.94%	1/1/30	\$9,785,000	\$7,290,000
2021 General Obligation Promissory Notes Highway road projects	7/1/21	1.09%	7/1/26	\$1,000,000	\$725,000
Total Long-term Debt				42,755,000	23,160,000
Other Post Employment Benefits / Vested Employee Compensated Absences					\$440,074
Total Long-term Obligations Account Group					23,600,074
PROPRIETARY FUNDS (split with long-term obligations account group)					
Other Post Employment Benefits / Vested Employee Compensated Absences					\$24,587
Total Proprietary Funds					\$24,587

Manitowoc County

Existing General Obligation Debt Service Payments

Issue: 1
Amount: \$9,995,000

Type: General Obligation Refunding Bonds (CR)

Dated: August 18, 2017

Callable: '27-'36 Callable 11/1/26 @ Par

PAYMENT PERIOD

	PRINCIPAL (11/1)	RATE	CUSIP 563554	INTEREST (5/1 & 11/1)	TOTAL
Jan-June 2024				\$106,650	\$106,650
July-Dec 2024	\$445,000	3.000%	TC8	\$106,650	\$551,650
Jan-June 2025				\$99,975	\$99,975
July-Dec 2025	\$460,000	3.000%	TD6	\$99,975	\$559,975
Jan-June 2026				\$93,075	\$93,075
July-Dec 2026	\$475,000	3.000%	TE4	\$93,075	\$568,075
Jan-June 2027				\$85,950	\$85,950
July-Dec 2027	\$490,000	3.000%	TF1	\$85,950	\$575,950
Jan-June 2028				\$78,600	\$78,600
July-Dec 2028	\$500,000	3.000%	TG9	\$78,600	\$578,600
Jan-June 2029				\$71,100	\$71,100
July-Dec 2029	\$520,000	3.000%	TH7	\$71,100	\$591,100
Jan-June 2030				\$63,300	\$63,300
July-Dec 2030	\$535,000	3.000%	TJ3	\$63,300	\$598,300
Jan-June 2031				\$55,275	\$55,275
July-Dec 2031	\$550,000	3.000%		\$55,275	\$605,275
Jan-June 2032				\$47,025	\$47,025
July-Dec 2032	\$565,000	3.000%	TK0	\$47,025	\$612,025
Jan-June 2033				\$38,550	\$38,550
July-Dec 2033	\$580,000	3.000%	TL8	\$38,550	\$618,550
Jan-June 2034				\$29,850	\$29,850
July-Dec 2034	\$600,000	3.125%	TM6	\$29,850	\$629,850
Jan-June 2035				\$20,475	\$20,475
July-Dec 2035	\$620,000	3.250%	TN4	\$20,475	\$640,475
Jan-June 2036				\$10,400	\$10,400
July-Dec 2036	\$640,000	3.250%	TP9	\$10,400	\$650,400
TOTAL	\$6,980,000			\$1,600,450	\$8,580,450

\$5,600,000 Callable Maturities

Paying Agent: Associated Trust
Notes: CR of 2007 Bonds, 2017 NANs
Term 2031-32

Issue: 2
Amount: \$6,065,000

Type: General Obligation Refunding Bonds (CR)

Dated: September 23, 2019

Callable: '30-'36 Callable 11/1/29 @ Par

	PRINCIPAL (11/1)	RATE	CUSIP 563554	INTEREST (5/1 & 11/1)	TOTAL
Jan-June 2024				\$93,625	\$93,625
July-Dec 2024	\$310,000	3.000%	TW4	\$93,625	\$403,625
Jan-June 2025				\$88,975	\$88,975
July-Dec 2025	\$320,000	4.000%	TX2	\$88,975	\$408,975
Jan-June 2026				\$82,575	\$82,575
July-Dec 2026	\$330,000	4.000%	TY0	\$82,575	\$412,575
Jan-June 2027				\$75,975	\$75,975
July-Dec 2027	\$345,000	4.000%	TZ7	\$75,975	\$420,975
Jan-June 2028				\$69,075	\$69,075
July-Dec 2028	\$360,000	4.000%	UA0	\$69,075	\$429,075
Jan-June 2029				\$61,875	\$61,875
July-Dec 2029	\$375,000	4.000%	UB8	\$61,875	\$436,875
Jan-June 2030				\$54,375	\$54,375
July-Dec 2030	\$390,000	3.000%	UC6	\$54,375	\$444,375
Jan-June 2031				\$48,525	\$48,525
July-Dec 2031	\$1,040,000	3.000%	UD4	\$48,525	\$1,088,525
Jan-June 2032				\$32,925	\$32,925
July-Dec 2032	\$415,000	3.000%	UE2	\$32,925	\$447,925
Jan-June 2033				\$26,700	\$26,700
July-Dec 2033	\$425,000	3.000%	UF9	\$26,700	\$451,700
Jan-June 2034				\$20,325	\$20,325
July-Dec 2034	\$440,000	3.000%	UG7	\$20,325	\$460,325
Jan-June 2035				\$13,725	\$13,725
July-Dec 2035	\$450,000	3.000%	UH5	\$13,725	\$463,725
Jan-June 2036				\$6,975	\$6,975
July-Dec 2036	\$465,000	3.000%	UJ1	\$6,975	\$471,975
TOTAL	\$5,665,000			\$1,351,300	\$7,016,300

\$3,625,000 Callable Maturities

Paying Agent: Associated Trust
Notes: CR of 2019 NANs



Manitowoc County

Existing General Obligation Debt Service Payments

Issue: 3
Amount: \$9,785,000

Type: General Obligation Promissory Notes (CR)

Dated: January 7, 2020

Callable: '29-'30 Callable 4/1/28 @ Par

PAYMENT PERIOD	PRINCIPAL (4/1) (& 1/1/2030)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1) (& 1/1/2030)	TOTAL
Jan-June 2024	\$930,000	4.000%	UN2	\$129,225	\$1,059,225
July-Dec 2024				\$110,625	\$110,625
Jan-June 2025	\$965,000	4.000%	UP7	\$110,625	\$1,075,625
July-Dec 2025				\$91,325	\$91,325
Jan-June 2026	\$1,005,000	4.000%	UQ5	\$91,325	\$1,096,325
July-Dec 2026				\$71,225	\$71,225
Jan-June 2027	\$1,040,000	3.000%	UR3	\$71,225	\$1,111,225
July-Dec 2027				\$55,625	\$55,625
Jan-June 2028	\$1,075,000	4.000%	US1	\$55,625	\$1,130,625
July-Dec 2028				\$34,125	\$34,125
Jan-June 2029	\$1,115,000	3.000%	UT9	\$34,125	\$1,149,125
July-Dec 2029				\$17,400	\$17,400
Jan-June 2030	\$1,160,000	3.000%	UU6	\$8,700	\$1,168,700
July-Dec 2030					
Jan-June 2031					
July-Dec 2031					
Jan-June 2032					
July-Dec 2032					
Jan-June 2033					
July-Dec 2033					
Jan-June 2034					
July-Dec 2034					
Jan-June 2035					
July-Dec 2035					
Jan-June 2036					
July-Dec 2036					

TOTAL \$7,290,000 \$881,175 \$8,171,175

\$2,275,000 Callable Maturities

Paying Agent: Associated Trust
Notes: CR of 2010 BABs

Issue: 4
Amount: \$1,000,000

Type: General Obligation Promissory Note

Dated: July 1, 2021

Callable: Anytime

PRINCIPAL (7/1)	RATE	INTEREST (1/1 & 7/1)	TOTAL
		\$3,951.25	\$3,951
\$200,000	1.090%	\$3,951.25	\$203,951
\$250,000	1.090%	\$2,861.25	\$252,861
\$275,000	1.090%	\$1,498.75	\$276,499

TOTAL \$725,000 \$16,623 \$741,623

\$725,000 Callable Maturities

Paying Agent: County
Notes: Purchased by / Due to US Bank

PRELIMINARY

Issue: 5
Amount: \$2,500,000

Type: General Obligation Promissory Notes, Series 2023

Dated: October 10, 2023

Callable: '32-'33 Callable 10/1/31 @ Par

PRINCIPAL (10/1)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1)	TOTAL
			\$47,500	\$47,500
\$210,000	4.000%	UV4	\$50,000	\$260,000
\$215,000	4.000%	UW2	\$45,800	\$45,800
			\$45,800	\$260,800
			\$41,500	\$41,500
\$225,000	4.000%	UX0	\$41,500	\$266,500
			\$37,000	\$37,000
\$235,000	4.000%	UY8	\$37,000	\$272,000
			\$32,300	\$32,300
\$245,000	4.000%	UZ5	\$32,300	\$277,300
			\$27,400	\$27,400
\$255,000	4.000%	VA9	\$27,400	\$282,400
			\$22,300	\$22,300
\$265,000	4.000%	VB7	\$22,300	\$287,300
			\$17,000	\$17,000
\$275,000	4.000%	VC5	\$17,000	\$292,000
			\$11,500	\$11,500
\$285,000	4.000%	VD3	\$11,500	\$296,500
			\$5,800	\$5,800
\$290,000	4.000%	VE1	\$5,800	\$295,800

TOTAL \$2,500,000 \$578,700 \$3,078,700

\$575,000 Callable Maturities

Paying Agent: Associated Trust
Notes:



Manitowoc County

Existing General Obligation Debt Service Payments

TOTAL G.O. DEBT SERVICE					ANNUAL TOTALS				
PAYMENT PERIOD	PRINCIPAL	INTEREST	TOTAL	ANNUAL TOTAL	FALL LEVY YEAR	PAYMENT DUE YEAR	PRINCIPAL	INTEREST	TOTAL D/S
Jan-June 2024	\$930,000	\$380,951	\$1,310,951						
July-Dec 2024	\$1,165,000	\$364,851	\$1,529,851	\$2,840,803	2023	2024	\$2,095,000	\$745,803	\$2,840,803
Jan-June 2025	\$965,000	\$348,236	\$1,313,236						
July-Dec 2025	\$1,245,000	\$328,936	\$1,573,936	\$2,887,173	2024	2025	\$2,210,000	\$677,173	\$2,887,173
Jan-June 2026	\$1,005,000	\$309,974	\$1,314,974						
July-Dec 2026	\$1,305,000	\$289,874	\$1,594,874	\$2,909,848	2025	2026	\$2,310,000	\$599,848	\$2,909,848
Jan-June 2027	\$1,040,000	\$270,150	\$1,310,150						
July-Dec 2027	\$1,070,000	\$254,550	\$1,324,550	\$2,634,700	2026	2027	\$2,110,000	\$524,700	\$2,634,700
Jan-June 2028	\$1,075,000	\$235,600	\$1,310,600						
July-Dec 2028	\$1,105,000	\$214,100	\$1,319,100	\$2,629,700	2027	2028	\$2,180,000	\$449,700	\$2,629,700
Jan-June 2029	\$1,115,000	\$194,500	\$1,309,500						
July-Dec 2029	\$1,150,000	\$177,775	\$1,327,775	\$2,637,275	2028	2029	\$2,265,000	\$372,275	\$2,637,275
Jan-June 2030	\$1,160,000	\$148,675	\$1,308,675						
July-Dec 2030	\$1,190,000	\$139,975	\$1,329,975	\$2,638,650	2029	2030	\$2,350,000	\$288,650	\$2,638,650
Jan-June 2031	-	\$120,800	\$120,800						
July-Dec 2031	\$1,865,000	\$120,800	\$1,985,800	\$2,106,600	2030	2031	\$1,865,000	\$241,600	\$2,106,600
Jan-June 2032	-	\$91,450	\$91,450						
July-Dec 2032	\$1,265,000	\$91,450	\$1,356,450	\$1,447,900	2031	2032	\$1,265,000	\$182,900	\$1,447,900
Jan-June 2033	-	\$71,050	\$71,050						
July-Dec 2033	\$1,295,000	\$71,050	\$1,366,050	\$1,437,100	2032	2033	\$1,295,000	\$142,100	\$1,437,100
Jan-June 2034	-	\$50,175	\$50,175						
July-Dec 2034	\$1,040,000	\$50,175	\$1,090,175	\$1,140,350	2033	2034	\$1,040,000	\$100,350	\$1,140,350
Jan-June 2035	-	\$34,200	\$34,200						
July-Dec 2035	\$1,070,000	\$34,200	\$1,104,200	\$1,138,400	2034	2035	\$1,070,000	\$68,400	\$1,138,400
Jan-June 2036	-	\$17,375	\$17,375						
July-Dec 2036	\$1,105,000	\$17,375	\$1,122,375	\$1,139,750	2035	2036	\$1,105,000	\$34,750	\$1,139,750
TOTAL	\$23,160,000	\$4,428,248	\$27,588,248	\$27,588,248			\$23,160,000	\$4,428,248	\$27,588,248



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	\$22,230,000
2023	Borrowing for Highway Road Resurfacing Projects	\$2,500,000	\$1,660,000	\$23,160,000
2024	Borrowing for Highway Road Resurfacing Projects Updated October 3, 2023	\$5,000,000	\$2,095,000	\$26,065,000

Manitowoc County, Wisconsin
 Approved Expenses Revenues & Tax Levy by Department
 Approved 2023 Budget with 2022 and 2021 Levies Shown for Comparison

Purposes	Budgeted		2023 Fund	Approved	Adopted	Adopted
	2024 Expenses	2024 Revenues	Balance (Applied) (In) Retained Out	2023 Levy for 2024 Budget	2023	2022
Aging Resources - ADRC	\$3,368,908.00	\$3,305,707.00	(\$32,551.00)	\$30,650.00	\$26,000.00	\$25,000.00
Airport	\$445,594.44	\$148,906.00	\$0.00	\$296,688.44	\$255,905.00	\$255,659.00
Child Support	\$1,130,130.00	\$965,000.00	\$0.00	\$165,130.00	\$121,187.00	\$118,991.00
Clerk of Court	\$1,709,453.00	\$951,500.00	\$0.00	\$757,953.00	\$772,363.99	\$741,791.00
Comptroller	\$874,098.00	\$500.00	\$0.00	\$873,598.00	\$875,749.00	\$804,119.00
Coroner	\$386,033.00	\$70,000.00	\$0.00	\$316,033.00	\$280,955.00	\$244,931.00
Corporation Counsel	\$523,848.00	\$0.00	\$0.00	\$523,848.00	\$489,473.97	\$466,253.00
County Board	\$160,782.00	\$0.00	\$0.00	\$160,782.00	\$158,486.00	\$148,315.00
County Clerk	\$476,805.00	\$23,500.00	\$0.00	\$453,305.00	\$466,759.75	\$452,730.00
District Attorney	\$573,220.00	\$34,400.00	\$0.00	\$538,820.00	\$500,613.00	\$487,844.00
Emergency Management	\$463,369.00	\$358,873.00	\$0.00	\$104,496.00	\$131,207.00	\$95,114.00
Executive	\$157,036.00	\$0.00	\$0.00	\$157,036.00	\$142,389.00	\$131,248.00
Family Court Commissioner	\$298,065.00	\$211,606.00	\$0.00	\$86,459.00	\$101,106.00	\$65,076.00
Health Department	\$2,088,184.00	\$1,185,994.00	\$0.00	\$902,190.00	\$688,119.60	\$539,075.00
Highway Department	\$14,365,138.00	\$5,136,328.00	(\$5,000,000.00)	\$4,228,810.00	\$4,442,983.21	\$4,213,592.00
Highway Bridge Aid Petitions	\$453,247.00	\$0.00	\$0.00	\$453,247.00	\$135,933.00	\$338,983.00
Human Services Department	\$28,794,229.00	\$23,086,211.00	\$0.00	\$5,708,018.00	\$5,792,729.47	\$6,302,730.00
Information Systems	\$2,921,644.00	\$2,935,136.00	\$13,492.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$2,004,442.00	\$0.00	\$0.00	\$2,004,442.00	\$1,950,671.85	\$1,888,403.00
Communications Activity	\$1,163,399.00	\$7,404.00	\$0.00	\$1,155,995.00	\$1,069,019.00	\$998,797.00
Personnel	\$348,005.00	\$0.00	\$0.00	\$348,005.00	\$311,331.00	\$322,814.00
Planning & Zoning	\$1,333,845.00	\$511,928.00	\$0.00	\$821,917.00	\$717,752.00	\$663,204.00
Parks	\$348,121.00	\$133,400.00	\$0.00	\$214,721.00	\$347,595.00	\$217,405.00
Public Works	\$3,356,501.00	\$237,813.00	\$0.00	\$3,118,688.00	\$3,442,055.00	\$2,445,419.00
Register in Probate	\$389,129.00	\$89,600.00	\$0.00	\$299,529.00	\$274,552.00	\$267,972.00
Register of Deeds	\$358,455.00	\$647,100.00	\$0.00	(\$288,645.00)	(\$326,332.00)	(\$279,503.00)
Sheriff's Department	\$14,546,432.00	\$1,264,615.00	\$0.00	\$13,281,817.00	\$12,652,759.83	\$11,575,877.00
Soil & Water	\$780,129.00	\$401,607.00	\$0.00	\$378,522.00	\$379,366.00	\$346,980.00
Treasurer	\$287,594.00	\$1,341,225.00	\$0.00	(\$1,053,631.00)	(\$627,999.00)	(\$207,497.00)
UW-Extension	\$290,341.00	\$12,103.00	\$0.00	\$278,238.00	\$290,151.00	\$256,733.00
Veterans	\$343,326.00	\$14,300.00	\$0.00	\$329,026.00	\$306,149.00	\$286,700.00
Non-Department	\$164.40	\$7,247,916.00	(\$710,000.00)	(\$7,957,751.60)	(\$8,108,006.00)	(\$6,982,532.00)
Library	\$952,679.00	\$0.00	\$0.00	\$952,679.00	\$936,497.00	\$949,265.00
Debt Service Fund	\$2,845,802.00	\$0.00	(\$324,218.00)	\$2,521,584.00	\$2,822,002.00	\$2,307,303.00
Expo	\$749,353.00	\$753,825.00	\$0.00	(\$4,472.00)	\$0.00	\$0.00
Recycling	\$1,106,725.00	\$566,739.00	\$0.00	\$539,986.00	\$539,986.00	\$542,089.00
Solid Waste Disposal	\$1,260,000.00	\$1,250,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
Solid Waste Disposal GF	\$167,971.00	\$76,141.00	\$0.00	\$91,830.00	\$94,632.00	\$92,195.00
Board of Adj	\$37,836.00	\$15,000.00	\$0.00	\$22,836.00	\$15,041.00	\$9,640.89
Capital Project Funds/ARPA	\$0.00	\$0.00	\$0.00	(\$19,328.00)	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,257.52
Total All Expenditures	\$91,860,032.84	\$52,984,377.00	(\$6,053,277.00)	\$32,803,050.84	\$32,459,182.67	\$31,143,973.41
				2023 Levy	2022 Levy	2021 Levy

2021 Approved Budget Summary by Fund

Manitowoc County, WI
Budget Summary by Fund - 2024 Approved

	Budgeted Funds													Grand Total
	General Fund	Human Services	Hwy Roads & Bridges SRF	Waste Recycling	Waste Disposal	Aging Resources	Soil & Water	Expo Fund	Debt Service	Capital Projects	Info Systems	Highway ISF	Illegal Realestate Tax	
REVENUES BY FUNCTION														
Property Tax	18,956,034	5,708,018	4,682,057	539,986	10,000	30,650	378,522	0	2,497,784	0	0	0	0	32,803,051
Other Taxes and Assessments	419,125	0	0	0	0	0	0	0	0	0	0	0	0	419,125
Intergovernmental Grants & Aids	10,063,558	13,040,966	1,900,000	0	0	2,115,982	394,382	8,400	0	0	0	0	0	27,523,288
Licenses and Permits	397,229	0	0	0	0	0	4,000	0	0	0	0	0	0	401,229
Fines, Forfeitures, Penalties	273,100	40,000	0	0	0	0	0	0	0	0	0	0	0	313,100
Public Charges For Services	2,474,443	4,563,045	0	555,887	0	672,866	1,720	745,425	0	0	8,200	63,000	0	9,084,586
Intergovernmental Charges for Services	679,312	5,440,000	0	0	1,250,000	87,384	0	0	0	0	2,926,936	2,794,680	0	13,178,312
Other Revenue	1,242,057	2,200	0	10,852	0	429,475	1,505	0	0	0	0	378,648	0	2,064,737
Total Revenues	34,504,858	28,794,229	6,582,057	1,106,725	1,260,000	3,336,357	780,129	753,825	2,497,784	0	2,935,136	3,236,328	0.00	85,787,428
EXPENDITURES BY CLASSIFICATION														
General Government	10,039,184										2,921,644			12,960,828
Public Safety	18,177,642													18,177,642
Public Works	613,565		11,582,057	1,106,725	1,260,000							3,236,328		17,798,675
Health And Human Services	3,477,408	28,794,229				3,368,908								35,640,545
Culture, Recreation And Education	1,588,261							749,353						2,337,614
Conservation And Development	1,318,797						780,129							2,098,926
Capital Projects										0				0
Debt Service									2,845,802					2,845,802
Contingency	0													0
Total Expenditures / Expenses	35,214,858	28,794,229	11,582,057	1,106,725	1,260,000	3,368,908	780,129	749,353	2,845,802	0	2,921,644	3,236,328	0.00	91,860,033
EXPENDITURES BY OBJECT														
Personal Services	23,447,408	14,531,563	0	96,949	0	2,019,042	476,107	201,830			826,505	4,698,867		46,298,271
Contractual Services	7,340,857	11,610,988	740,033	908,246	1,260,000	1,146,833	61,850	450,635	0	0	1,801,236	4,290,156		29,610,834
Supplies (Operation & Maintenance)	2,206,907	717,532	10,842,024	66,010	0	128,657	28,983	66,861	0	0	29,495	(6,541,672)		7,544,797
Fixed Charges	481,701	501,214	0	5,520	0	30,831	7,239	15,027	0	0	251,158	788,977		2,081,667
Capital Outlay	1,737,984	18,600	0	30,000	0	43,545	0	15,000	0	0	13,250	0		1,858,379
Contingency	0	0	0	0	0	0	0	0	0	0	0	0		0
Debt Service	0	0	0	0	0	0	0	0	2,845,802	0	0	0		2,845,802
Other (Grants, Contributions)	0	1,414,332	0	0	0	0	205,950	0	0	0	0	0		1,620,282
Total Expenditures / Expenses	35,214,858	28,794,229	11,582,057	1,106,725	1,260,000	3,368,908	780,129	749,353	2,845,802	0	2,921,644	3,236,328	0.00	91,860,033

**MANITOWOC COUNTY HIGHWAY COMMISSION
TENTATIVE FIVE-YEAR CONSTRUCTION SCHEDULE
2024 – 2028**

2024 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “R” from Waldo Blvd. to CTH P (1.6 MILES)
CTH “T” from US 10 to Reifs Mills Road (2.4 MILES)
CTH “V” from Mishicot Village limits to STH 42 (3.2 MILES)
CTH “VV” from CTH B to STH 147 (2.7 MILES)
CTH “CL” from 26th Street to 10th Street (1.1 MILE) CTH “Z” from Redwood Lane to CTH NN (4.1 MILES)
CTH “NN” from CTH K to CTH Z (4.2 MILES)
19.3 miles

2025 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “B” from Pit Road to CTH BB (5.7 MILES)
CTH “Q” from Kingsbridge to STH 147 (4 MILES)
CTH “Q” from STH 310 to Kingsbridge (4 MILES)
CTH “R” from CTH P to STH 310 (1.5 MILES)
CTH “Y” from CTH R to CTH Q (2.7 MILES)
CTH “CR” from CTH U to CTH C (1.1 MILES)
19.0 miles

2026 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “XX” from US 67 to CTH M (7.1 MILES)
CTH “LS” from Whitetail Lane to Center Road (2.2 MILES)
CTH “XX” from Union Road to STH 42 (2.5 MILES)
CTH “XX” from Center Road to North Avenue (1.3 MILES)
CTH “G” from US 10 to Taus Road (3.0 MILES)
CTH “T” from Kellnersville North Village Limits to South Village Limits (0.7 MILES)
CTH “V” from CTH R to I-43 (0.5 MILES)
CTH XX – Bridge in Village of Cleveland
17.3 miles

2027 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “JJ” from Calumet County Line to CTH J (9.5 MILES)
CTH “R” from STH 147 to CTH BB (3.8 MILES)
CTH “B” from STH 310 to Shoto (1.8 MILES)
CTH “J” from CTH C to Hillcreek Road (2 MILES)
CTH “J” from STH 151 to Valders Village Limits (1 MILE)
18.1 miles

2028 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “CL” from CTH CR to Hecker Road (1/2 MILE)
CTH “V” from CTH B to French Creek Road (3.2 MILES)
CTH “BB” from Brown Co. Line to CTH Q (3.6 MILES)
CTH “F” from CTH LS to STH 42 (5.9 MILES)
CTH “X” from CTH LS to STH 42 (5.9 MILES)
19.1 mile

2024 PROJECT BUDGET COSTS

	MILES	Construction Type	Total	City Responsibility	Funding	Budget Cost
CTH "R" from Waldo Blvd. to CTH P (1.4 MILES) <i>(STP-CHI-D/CHI-S)</i>	1.4	Reconstruct w/ Concrete	\$ 5,872,338.71	\$ 1,001,296.70	\$ 1,164,078.68	\$ 3,706,963.33
CTH "T" from US 10 to Reifs Mills Road (2.4 MILES)	2.4	Reclaimed and Paved 4"				\$ 812,500.00
CTH "V" from Mishicot Village limits to STH 42 (3.2 MILES)	3.2	Mill 2" and Pave 2"	\$ 692,000.00	\$ 8,000.00		\$ 684,000.00
CTH "VV" from CTH B to STH 147 (2.7 MILES)	2.7	Mill 2" and Pave 2"				\$ 605,150.00
CTH "CL" from 26 th Street to 10 th Street (1.1 MILE)	1.1	Mill 2" and Pave 2"	\$ 416,657.25	\$ 104,157.25		\$ 312,500.00
CTH "Z" from Redwood Lane to CTH NN (4.1 MILES) <i>(CHI - funding \$234,804.75)</i>	4.1	Cold in place - Pave 2"	\$ 1,087,504.75		\$ 234,804.75	\$ 852,700.00
CTH "NN" from CTH K to CTH Z (4.2 MILES) <i>(CHI-S funding \$577,082.05)</i>	4.2	Cold in place - Pave 2"	\$ 1,113,002.05		\$ 577,082.05	\$ 535,920.00
	Total					\$ 7,509,733.33

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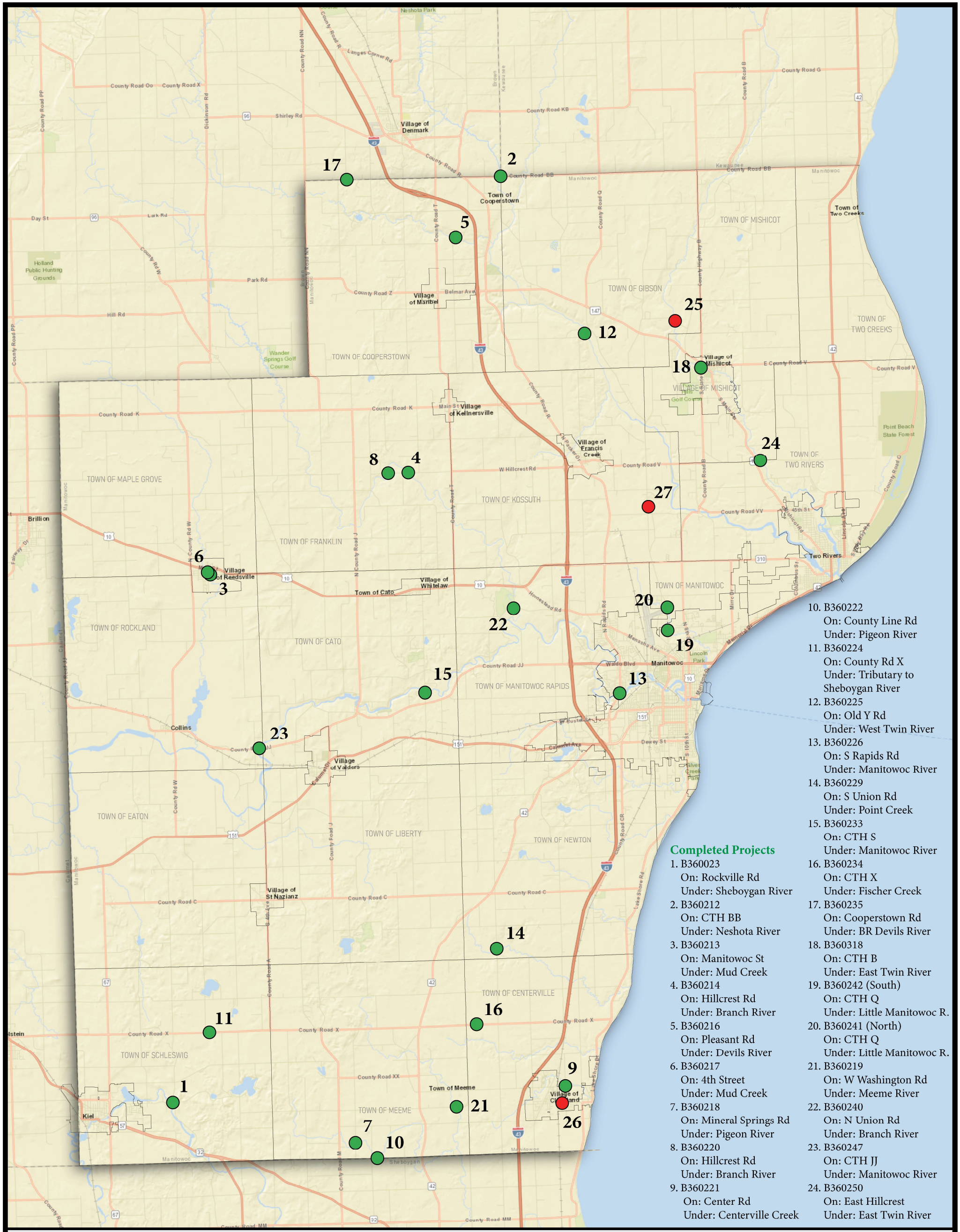
Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2017	Experience 2018	Experience 2019	Experience 2020	Experience 2021	Experience 2022	Estimated Experience 2023	Budget Approved 2024
REVENUE:								
Property Taxes	2,546,560	1,960,302	1,954,500	2,379,811	2,710,837	4,213,592	4,442,983	4,228,810
Bridge Aid Prop Taxes	110,627	270,917	279,428	250,587	225,485	338,983	474,868	453,247
Total Property Taxes	<u>2,657,187</u>	<u>2,231,219</u>	<u>2,233,928</u>	<u>2,630,398</u>	<u>2,936,322</u>	<u>4,552,575</u>	<u>4,917,851</u>	<u>4,682,057</u>
Intergovern Grants & Aids								
State Transportation Aid	1,088,103	1,251,319	1,254,320	1,425,359	1,623,899	1,719,618	1,813,502	1,900,000
State Project Aid	0	0	0	0	0	0	0	0
Other State Aid	0	0	0	0	0	0	0	0
Intergovern Grants & Aids	<u>1,088,103</u>	<u>1,251,319</u>	<u>1,254,320</u>	<u>1,425,359</u>	<u>1,623,899</u>	<u>1,719,618</u>	<u>1,813,502</u>	<u>1,900,000</u>
Total Revenues	<u>3,745,290</u>	<u>3,482,538</u>	<u>3,488,248</u>	<u>4,055,757</u>	<u>4,560,221</u>	<u>6,272,193</u>	<u>6,731,353</u>	<u>6,582,057</u>
EXPENDITURES:								
Public Works								
County Road Maintenance	1,639,437	1,736,507	1,675,323	1,950,044	2,172,567	2,000,717	2,079,058	1,477,197
County Road/Brdg Construction	1,012,753	2,489,857	6,521,865	2,368,834	2,335,461	3,072,417	5,527,428	8,401,613
County Winter Snow Removal	937,714	972,501	1,292,060	721,140	795,457	927,471	1,150,000	1,250,000
Town Bridge Aid	110,627	270,917	279,428	250,587	225,485	338,983	135,933	453,247
Total Expenditures	<u>3,700,530</u>	<u>5,469,782</u>	<u>9,768,675</u>	<u>5,290,606</u>	<u>5,528,969</u>	<u>6,339,589</u>	<u>8,892,419</u>	<u>11,582,057</u>

WISLR Rating Year	1 to 2	3 to 4	5 to 6	7 to 8	9 to 10
2019	0.20%	42.89%	28.48%	23.13%	5.30%
2021	0.20%	35.03%	24.24%	30.96%	9.57%
2023	0.20%	29.74%	23.39%	33.04%	13.64%

Based on 281.01 miles of rated roadways





- 10. B360222
On: County Line Rd
Under: Pigeon River
- 11. B360224
On: County Rd X
Under: Tributary to Sheboygan River
- 12. B360225
On: Old Y Rd
Under: West Twin River
- 13. B360226
On: S Rapids Rd
Under: Manitowoc River
- 14. B360229
On: S Union Rd
Under: Point Creek
- 15. B360233
On: CTH S
Under: Manitowoc River
- 16. B360234
On: CTH X
Under: Fischer Creek
- 17. B360235
On: Cooperstown Rd
Under: BR Devils River
- 18. B360318
On: CTH B
Under: East Twin River
- 19. B360242 (South)
On: CTH Q
Under: Little Manitowoc R.
- 20. B360241 (North)
On: CTH Q
Under: Little Manitowoc R.
- 21. B360219
On: W Washington Rd
Under: Meeme River
- 22. B360240
On: N Union Rd
Under: Branch River
- 23. B360247
On: CTH JJ
Under: Manitowoc River
- 24. B360250
On: East Hillcrest
Under: East Twin River

Completed Projects

- 1. B360023
On: Rockville Rd
Under: Sheboygan River
- 2. B360212
On: CTH BB
Under: Neshota River
- 3. B360213
On: Manitowoc St
Under: Mud Creek
- 4. B360214
On: Hillcrest Rd
Under: Branch River
- 5. B360216
On: Pleasant Rd
Under: Devils River
- 6. B360217
On: 4th Street
Under: Mud Creek
- 7. B360218
On: Mineral Springs Rd
Under: Pigeon River
- 8. B360220
On: Hillcrest Rd
Under: Branch River
- 9. B360221
On: Center Rd
Under: Centerville Creek

Bridge Projects

Manitowoc County Highway Department

- Completed (2015 - 2023)
- Future Project

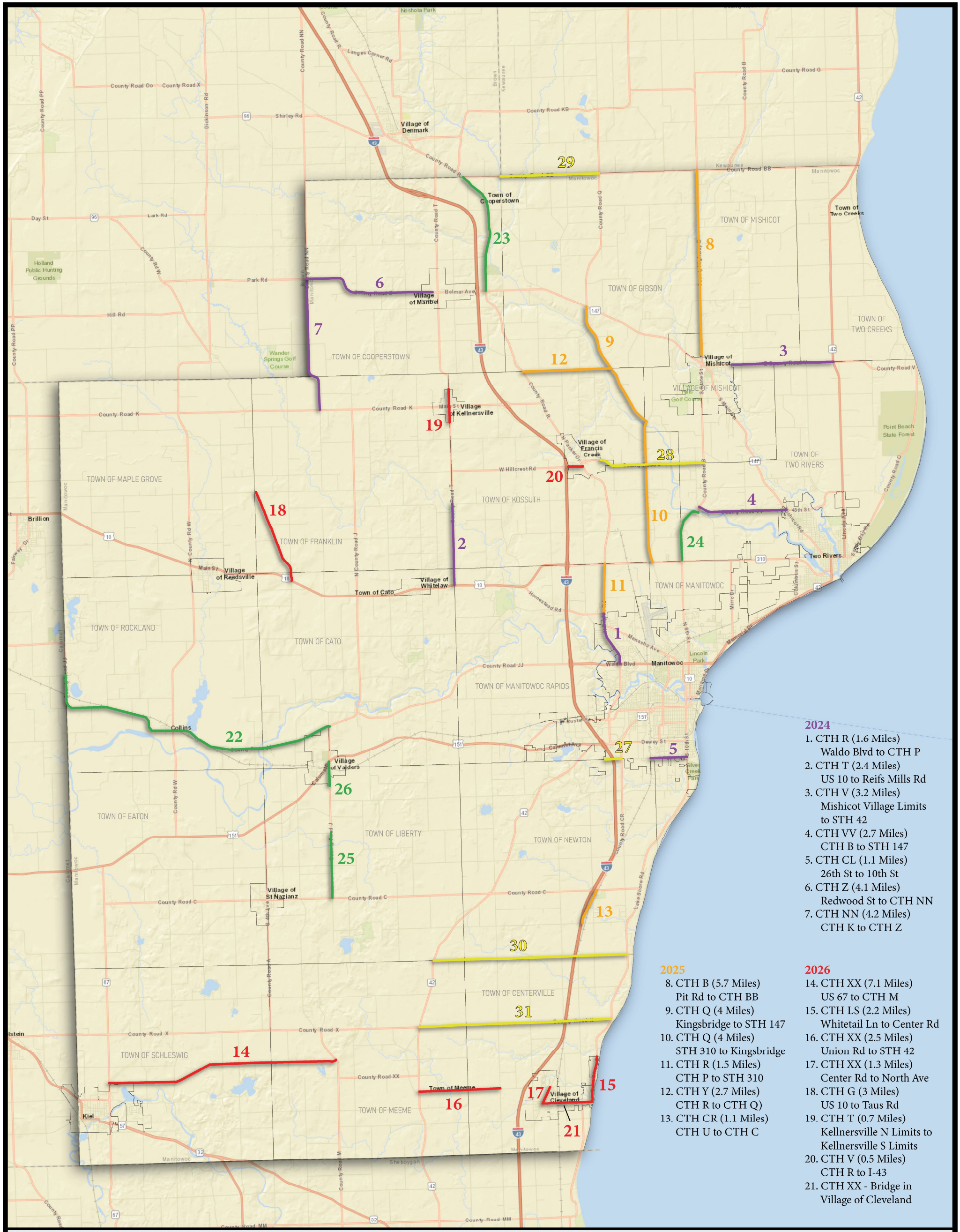
Future Projects

- 25. P36087
On: Rockledge Rd
Under: East Twin River
- 26. B360913
On: CTH XX
Under: Branch of Centerville Creek
- 27. P360068
On: Old HWY Q
Under: Branch of W. Twin River



Map Date: 8/30/2023
Sources: Manitowoc County, 2023;
Bay-Lake RPC, 2023.

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



- 2024**
1. CTH R (1.6 Miles)
Waldo Blvd to CTH P
 2. CTH T (2.4 Miles)
US 10 to Reifs Mills Rd
 3. CTH V (3.2 Miles)
Mishicot Village Limits to STH 42
 4. CTH VV (2.7 Miles)
CTH B to STH 147
 5. CTH CL (1.1 Miles)
26th St to 10th St
 6. CTH Z (4.1 Miles)
Redwood St to CTH NN
 7. CTH NN (4.2 Miles)
CTH K to CTH Z

- 2025**
8. CTH B (5.7 Miles)
Pit Rd to CTH BB
 9. CTH Q (4 Miles)
Kingsbridge to STH 147
 10. CTH Q (4 Miles)
STH 310 to Kingsbridge
 11. CTH R (1.5 Miles)
CTH P to STH 310
 12. CTH Y (2.7 Miles)
CTH R to CTH Q
 13. CTH CR (1.1 Miles)
CTH U to CTH C

- 2026**
14. CTH XX (7.1 Miles)
US 67 to CTH M
 15. CTH LS (2.2 Miles)
Whitetail Ln to Center Rd
 16. CTH XX (2.5 Miles)
Union Rd to STH 42
 17. CTH XX (1.3 Miles)
Center Rd to North Ave
 18. CTH G (3 Miles)
US 10 to Taus Rd
 19. CTH T (0.7 Miles)
Kellnersville N Limits to Kellnersville S Limits
 20. CTH V (0.5 Miles)
CTH R to I-43
 21. CTH XX - Bridge in Village of Cleveland

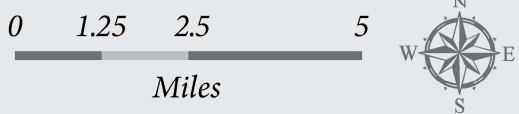
- 2027**
22. CTH JJ (9.5 Miles)
Calumet Co Line to CTH J
 23. CTH R (3.8 Miles)
STH 147 to CTH BB
 24. CTH B (1.8 Miles)
STH 310 to Shoto
 25. CTH J (2 Miles)
CTH C to Hillcreek Rd
 26. CTH J (1 Mile)
STH 151 to Valders Limits

- 2028**
27. CTH CL (0.5 Miles)
CTH CR to Hecker Rd
 28. CTH V (3.2 Miles)
CTH B to French Creek Rd
 29. CTH BB (3.6 Miles)
Brown Co. Line to CTH Q
 30. CTH F (5.9 Miles)
CTH LS to STH 42
 31. CTH X (5.9 Miles)
CTH LS to STH 42

Future Road and Bridge Projects

Manitowoc County
Highway Department

- 2024 — 2027
- 2025 — 2028
- 2026



Map Date: 9/01/2023
Sources: Manitowoc County, 2023;
Bay-Lake RPC, 2023.

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Capital Projects Report
August 2023

* This list does not include the Recycling Center.

	Planned bond issue	Ongoing 10 Year Plan																	All categories			
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		2033	2034	
Law Enforcement Center:																						
Replace of HVAC Systems Digital Controls			\$ 350,000											\$ 300,000					\$ 175,000	\$ 825,000		
Replace of CCTV System Servers & Storage Units				\$ 350,000										\$ 320,000						\$ 670,000		
Replace of Air Handling Unit #5 & ACC-1 Condenser					\$ 160,000															\$ 160,000		
Replace of 1992 Addition's Roofs						\$ 130,000														\$ 130,000		
Cooling Tower Rebuild		\$ 30,000																		\$ 30,000		
Replace Cylinder for the 1962 Elevator					\$ 120,000															\$ 120,000		
Replace Card Access System								\$ 100,000												\$ 275,000		
Main Jail Elevator Modernization								\$ 127,000												\$ 127,000		
Replace CRAC Unit #3									\$ 50,000											\$ 50,000		
Replace Hot Water Tanks and Heat Exchanger Bundles																		\$ 110,000		\$ 110,000		
Fire Alarm System Upgrade										\$ 150,000										\$ 150,000		
Replace Chiller																		\$ 250,000		\$ 250,000		
Administration Wing Elevator Modernization											\$ 175,000									\$ 175,000		
Replace Uninterruptible Power Supply										\$ 50,000										\$ 50,000		
Security System Upgrades (Process Logic Controllers)											\$ 100,000									\$ 100,000		
Replace Jail Intercom System										\$ 200,000										\$ 200,000		
Various Other Projects		\$ 30,000	\$ 90,000	\$ 25,000	\$ 45,000	\$ 55,000	\$ 25,000	\$ 67,000	\$ 37,000											\$ 374,000		
Law Enforcement Center Total	\$ -	\$ 60,000	\$ 440,000	\$ 375,000	\$ 325,000	\$ 185,000	\$ 25,000	\$ 294,000	\$ 87,000	\$ 150,000	\$ 425,000	\$ 420,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 360,000	\$ -	\$ 350,000	\$ -	\$ 3,796,000	
Courthouse:																						
Remodel of Courtroom B-15		\$ 210,000																			\$ 210,000	
ADA Remodel of 1st & 2nd Floor Restrooms							\$ 489,200														\$ 489,200	
Elevator Modernization						\$ 180,000															\$ 180,000	
Replace A/C Condensers								\$ 125,000													\$ 325,000	
Remodel of Branch IV								\$ 800,000	\$ 850,000												\$ 1,650,000	
Replace District Heat, Heat Exchanger								\$ 40,000													\$ 40,000	
Exterior Dome, Copper Repairs- Date TBD	\$ 25,000,000																				\$ 25,000,000	
Replace Windows - Building Wide	\$ 2,000,000																				\$ 2,000,000	
Air Handling Unit Replacement - 2 nd Floor	\$ 300,000																				\$ 300,000	
Fire Alarm System Installation																					\$ 200,000	
Replace VAV HVAC Control	\$ 2,700,000																				\$ 2,700,000	
Replace Stair Boiler												\$ 90,000									\$ 90,000	
Various Other Projects		\$ 40,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ 50,000	\$ 34,000	\$ 25,000												\$ 409,000	
Courthouse Total	\$ 30,000,000	\$ 250,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ 719,200	\$ 959,000	\$ 915,000	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 33,593,200
Human Services Building:																						
OSHA Required Roof Hatch Railings (All Buildings)					\$ 40,000																\$ 40,000	
Replace Boilers (3)	\$ 60,000																				\$ 60,000	
Replace Air Handling Unit #2 and Condenser	\$ 120,000																				\$ 120,000	
ACC #1 and #3	\$ 150,000																				\$ 150,000	
Elevator Modernization						\$ 125,000															\$ 125,000	
Replace HVAC Controls w/ DDC-Phase I														\$ 180,000							\$ 180,000	
Replace HVAC Controls w/ DDC-Phase II															\$ 180,000						\$ 180,000	
Various Other Projects		\$ 30,000	\$ 50,000	\$ 35,000	\$ 50,000	\$ 40,000	\$ 46,000	\$ 100,000													\$ 351,000	
Human Services Building Total	\$ -	\$ 330,000	\$ 30,000	\$ 50,000	\$ 35,000	\$ 90,000	\$ 165,000	\$ 46,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 1,206,000	
Office Complex:																						
Water Main				\$ 65,000																	\$ 65,000	
Parking Lot Rebuild and Asphalt Maintenance								\$ 60,000													\$ 60,000	
Replace All A/C Condensers													\$ 120,000								\$ 120,000	
Various Other Projects		\$ 20,000	\$ 40,000	\$ 20,000	\$ 40,000	\$ 25,000	\$ 35,000	\$ 60,000	\$ 70,000												\$ 310,000	
Office Complex Total	\$ -	\$ 20,000	\$ 40,000	\$ 20,000	\$ 105,000	\$ 25,000	\$ 35,000	\$ 60,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555,000	
Public Health Building:																						
Replace Rooftop Air Handling Units and System Controls					\$ 100,000																\$ 100,000	
Elevator Modernization								\$ 88,000													\$ 88,000	
Various Other Projects			\$ 10,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ 2,000	\$ 20,000													\$ 72,000	
Public Health Building Total	\$ -	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 120,000	\$ 15,000	\$ 2,000	\$ 108,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000	
UW Green Bay-MC:																						
1962 Mechanical Systems Updates **			\$ 1,500,000																		\$ 1,500,000	
Science Labs Remodeling Project **			\$ 3,500,000																		\$ 3,500,000	
Replace Founders Hall ADA Entrance																\$ 60,000					\$ 60,000	
South Access Road Relocation																				\$ 120,000	\$ 120,000	
Replace Hillside Hall Roof												\$ 150,000									\$ 150,000	
Replace Lakeside Hall Roof											\$ 150,000										\$ 150,000	
Replace Lakeside Hall Boilers													\$ 240,000								\$ 240,000	
Hillside Hall Elevator Modernization																	\$ 210,000				\$ 210,000	
Founders Hall Elevator Modernization																	\$ 210,000				\$ 210,000	
Various Other Projects		\$ 25,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 58,000	\$ 95,000												\$ 368,000	
UW Green Bay-MC Total	\$ -	\$ 25,000	\$ 35,000	\$ 5,035,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 58,000	\$ 95,000	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 240,000	\$ -	\$ 60,000	\$ 420,000	\$ -	\$ 120,000	\$ 6,508,000	

Capital Projects Report
August 2023

* This list does not include the Recycling Center.

	Planned bond issue	Ongoing 10 Year Plan																	All categories			
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		2033	2034	
Administration Building:																						
	Replace DDC Control								\$ 37,000													\$ 37,000
	Replace Boiler #1												\$ 40,000									\$ 40,000
	Various Other Projects	\$ 25,000			\$ 20,000	\$ 5,000	\$ 5,000	\$ 8,000	\$ 5,000													\$ 68,000
	Administration Building Total	\$ -	\$ 25,000	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 5,000	\$ 8,000	\$ 42,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000
Communications and Technology:																						
	Replace Boilers															\$ 60,000						\$ 60,000
	Replace AHU Condensers															\$ 100,000						\$ 100,000
	Replace CRAC Units															\$ 80,000						\$ 80,000
	Replace Uninterruptible Power Supply									\$ 75,000												\$ 75,000
	Various Other Projects				\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 12,000	\$ 8,000												\$ 60,000
	Communications and Technology Total	\$ -	\$ -	\$ -	\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 12,000	\$ 8,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Heritage Center:																						
	Water/Sewer Main					\$ 60,000																\$ 60,000
	Electric Service/Emergency Generator						\$ 80,000															\$ 80,000
	Elevator Modernization								\$ 150,000													\$ 150,000
	Replace Rooftop Units (2)																			\$ 100,000		\$ 100,000
	Various Other Projects				\$ 20,000	\$ 10,000	\$ 15,000		\$ 11,000	\$ 45,000												\$ 101,000
	Heritage Center Total	\$ -	\$ -	\$ -	\$ 20,000	\$ 10,000	\$ 75,000	\$ 80,000	\$ 11,000	\$ 45,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 491,000
	Various Other Future Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,500	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 4,612,500
	All Public Works Building Total	\$ 30,000,000	\$ 710,000	\$ 625,000	\$ 5,590,000	\$ 610,000	\$ 605,000	\$ 1,089,200	\$ 1,450,000	\$ 1,530,000	\$ 712,500	\$ 920,000	\$ 840,000	\$ 850,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 870,000	\$ 940,000	\$ 51,541,700

** 2018 Bonded Project

Expo Capital Improvement Plan

The following capital outlay plan is for Year 8 of the future improvements to repair or replace major capital items at the Manitowoc County Expo Grounds that were previously unachievable due to insufficient Expo Reserve Funds and is now being funded by proceeds of the 2016 Land Sale.

The major projects for 2024 are the replacement of asphalt paving, replacement of the electrical services in the Merchant's & Exhibition Buildings, and replacement of the fire sprinkler piping in the Ice Center.

The aggressive repair and replacement schedule undertaken from 2016-2023 has put the Expo facility on solid footing for generations. Major investments in the Expo facility from the Land Sale Fund are projected to wrap up in FY2025.

Both the Expo-Ice Center Board and the Public Works Committee have unanimously passed motions recommending that the County Executive include the entire "Outlay from Expo Land Sale" in the County Executive's budget.

I.T. DIVISION

The Information Systems Department was created in 2000 by Resolution of the Manitowoc County Board to provide a centralized and independent Department as a source of data processing support services for all Departments of Manitowoc County Government. In 2018 the Information Systems Department was moved under the Management of the Public Works Department and made a division of the DPW. In 2023 the division was renamed the Information Technology Division.

Information Technology Operations are funded as an Internal Services Account with Budget allocations derived from each Department within Manitowoc County Government. Information Technology also provides Law Enforcement & Fire Services related billable services to the Cities of Manitowoc, Two Rivers, and Kiel and the Village of Valders.

Information Technology has assigned 7 staff Employees which are reported in the Public Works Department.

Information Systems provides support on a 7 days per week x 24 hours per day x 365 days per year schedule.

COMMUNICATIONS DIVISION

The Communications Activity is associated with Joint Dispatch and was established to account for all Joint Dispatch Equipment and Infrastructure within the center including the public safety radio towers and antennas located throughout the County. Under the direction of the Public Works Director, this activity accounts for all equipment maintenance and upgrades, including emergency 911 phone infrastructure as well as standard telephone systems and video-conferencing for County Government. One full time equivalent position within the Public Works table of organization is responsible for day-to-day operations and maintenance of the infrastructure system. Maintenance contracts on the equipment are also accounted for within this activity.

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

PUBLIC WORKS

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

The DPW provides a variety of building and grounds maintenance, custodial services, and management of capital outlay and improvements for over 42 buildings. There are over 29 different financial accounts and ledger activities that make up the Public Works Department budget and operational accounts that are managed by the department's staff. The following are general divisions of the Public Works Department:

- General Maintenance and Custodial duties of most County facilities
- Public Safety Radio and E911 infrastructure
- Phone System; Cell Phones; Video Conferencing
- Information Technology Management
- Solid Waste & Recycling Programs; Compost Sites and Material Recovery Facility (MRF)
- Expo Grounds & Buildings; Ice Center; annual County Fair management
- Sale, procurement and bidding for equipment, supplies, services, etc.
- Property Management – Tax Properties; County Commercial Park; Land Leases; Land purchases and sales; etc.

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

EXPO

The budget for 2024 includes using \$155,000 of the sale proceeds of Expo property to repair or replace capital items unachievable without using these sale proceeds. Both the Expo-Ice Center Board and the Public Works Committee have unanimously passed motions recommending use of these funds. 2024 projects include replacement of asphalt in several locations, replacement of the fire sprinkler piping in the Ice Center, and replacement of the electrical services in the Merchants & Exhibition buildings. For additional information, please see the "Outlay included in budget" page in the miscellaneous section.

The Manitowoc County Expo Center is the home of the Manitowoc County Fair and hosts many other events throughout the year. The Expo Center is located at 4921 Expo Drive in Manitowoc about ½ mile from Interstate 43, shopping, restaurants, and hotels. Expo activities are accounted for in four distinct program areas:

1. Expo Activities which account for all events at the Expo Grounds excluding the Fair and Ice Center Events;
2. Expo Fair which accounts for the annual County Fair;
3. Ice Center which accounts for all ice rentals and events taking place within the Ice Center facility; and
4. Maintenance and Improvement which accounts for the basic maintenance and improvements that enhance the overall facility, and not one building or particular area.

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

For more information on the events on the grounds, go on line at <http://www.manitowoccountywi.gov/expo>

RECYCLING

The Recycling Center, also referred to as the MRF (Materials Recovery Facility) is owned by Manitowoc County and operated under contract by Ascend Services Inc. The facility provides recycling and recovery services for the citizens of Manitowoc County. They also provide information about recycling to the public and on occasion sponsor special programs for collecting and processing various items.

In 2022 the County processed and marketed over 3,137 tons of recyclables and composted over 15,000 tons of organic materials which were delivered by the users of the programs. These materials were diverted from the landfill site where the cost would have been over 1 million dollars to the users of the County programs based on previous practices prior to the recycling program.

For more information on Solid Waste and Recycling Programs in Manitowoc County go to our web page:

<http://www.manitowocountywi.gov/departments/q-z/recycling-center/>

SOLID WASTE

Manitowoc County has a master contract with Waste Management for disposal of solid waste at the Ridgeview Landfill. The master contract ensures a reduced unified price for all County Municipalities to dispose of their solid waste materials. The County is billed by Waste Management with the County then billing the Municipalities for the materials disposed of. The landfill is owned by Waste Management with the County responsible to maintain the access road (Hempton Lake Road) by contract with the Municipalities. The Solid Waste Fund accounts for this contracted service of solid waste disposal.

In 2022 over 30,5770 tons were processed through the master contract with an estimated savings of \$986,700 to the users of this contract. The yearly savings is due to the County Master contract price verses the standard gate rate for disposal at the Ridgeview Landfill site.

SOLID WASTE ADMINISTRATION

All administrative costs associated with County personnel for solid Waste and Recycling activities are accounted for in this General Fund activity. This activity also accounts for all costs associated with any of the special programs the County may sponsor such as Clean Sweep and the Drug Collection Program. Grant revenues for these programs are also reflected in this activity.

Manitowoc County
6 YEAR CAPITAL OUTLAY PLAN
 Include your 2024 year amount in your 2024 budget request

Department: Public Works
 Activity Area: OUTLAY FROM EXPO LAND SALE

Page 5
 Of 8

What belongs on this report form?

Capital Outlay - is the purchase of personal or real property, to be budgeted for within the annual budget process within a department or activity area, costing more than \$500 per item (unit) and having a useful life exceeding one year.

2024, 2025, 2026, 2027, 2028 and 2029 - provide a Total for each year separately.

Year: Item Description / Project	Priority	Quantity	Unit Price	Total Cost	Is this a REPLACEMENT for an existing item or NEW item? If NEW, explain why item is needed.
2024					
Asphalt-Site Work		1	50,000	50,000	Replacement
MCIC MAU & Ductwork****		1	40,000	40,000	Replacement
Ice Center Sprinkler System Piping		1	25,000	25,000	Replacement
Merchants Building Electrical Service		1	15,000	15,000	Replacement
Exhibition Building Electrical Service		1	15,000	15,000	Replacement
Lester Building Roof Re-Coat		1	10,000	10,000	Replacement
2024 Total				155,000	
2025					
Asphalt-Site Work		1	70,000	70,000	Replacement
2025 Total				70,000	
2026					
<i>None at this time</i>					
2027					
<i>None at this time</i>					
2028					
<i>None at this time</i>					
2028					
<i>None at this time</i>					
**** This project will be moved to the next year if not spent in 2023, 2024, etc.					

USE ADDITIONAL PAGES AS MAY BE REQUIRED

Manitowoc County
PARKS DEPARTMENT - 6 YEAR CAPITAL PROJECTS CAPITAL OUTLAY PLAN

Department: Parks
 Activity Area: 52000

Item Description / Project	Priority	Quantity	Unit Price	Total Cost	Is this a REPLACEMENT for an existing item or NEW item? If NEW, explain why item is needed.
2024:					
Bullhead Lake ADA Boat Launch Pier	H	1.00	\$40,000.00	\$20,000.00	Replacement. Existing Pier is Failing. 50/50 cost share with DNR - Grant dependent.
2025:					
Asphalt Cato Falls Park	M	1.00	\$150,000.00	\$150,000.00	Replacement. Asphalt worn and gravel washes out yearly. In addition, dust gets on playground area.
One ton Pick Up/ with dump box	M	1.00	\$50,000.00	\$50,000.00	Replacement. Replaces current 1998 with 184,000 mil
Asphalt Tuma Lake Boat Launch	M	1.00	\$50,000.00	\$50,000.00	Replacement. Town's request - currently gravel and no grants available for this project.
Skidsteer & Trailer	H	1.00	\$60,000.00	\$45,000.00	Replaces 2001 Skidsteer. Trade in value \$15,000.
Walla Hi Park Electrical	H	1.00	\$33,000.00	\$33,000.00	New.
Walla Hi Park Dumpstation	H	1.00	\$25,000.00	\$25,000.00	New.
Picnic Tables	H	1.00	\$1,350.00	\$18,900.00	Replaces wornout tables.
Ash Tree Removal	H	1.00	\$15,000.00	\$15,000.00	Needed due to Emeral Ash Borer disease.
Buildings Maintenance - Misc.	H	1.00	\$10,000.00	\$10,000.00	Miscellaneous building repairs.
Zero Turn Mower Replacements	H	1.00	\$7,500.00	\$7,500.00	Replacement for existing mower.
2026:					
Playground Equip. for Walla Hi Park	H	1.00	\$85,000.00	\$85,000.00	Replacement. Existing wood set is worn out and over 20 years old.
Asphalt Manitowoc River Access	H	1.00	50,000.00	\$50,000.00	Replacement. Gravel washes during high water.
Spring Lake Boat Launch Pier	H	1.00	\$35,000.00	\$17,500.00	Replacement - we will apply for a 50/50 match through the DNR's RBF Grant Program
Hartlaub Lake Boat Launch Pier	H	1.00	\$35,000.00	\$17,500.00	Replacement - we will apply for a 50/50 match through the DNR's RBF Grant Program.
Gass Lake Boat Launch Pier	H	1.00	\$35,000.00	\$17,500.00	Replacement - we will apply for a 50/50 match through the DNR's RBF Grant Program.
Picnic Tables	H	12.00	\$1,350.00	\$16,200.00	Replaces worn tables.
Ash Tree Removal	H	1.00	\$15,000.00	\$15,000.00	Needed due to Emeral Ash Borer disease.
Buildings Maintenance - Misc.	H	1.00	\$10,000.00	\$10,000.00	Miscellaneous building repairs
Zero Turn Mower Replacements	H	1.00	\$7,500.00	\$7,500.00	Replacement for existing mower.
2027:					
Bathroom Facility Fischer Creek Park South	H	1.00	\$100,000.00	\$100,000.00	Replacement. Existing bathroom worn and over 20 yrs
Staircases Cato Falls - Center & East	H	2.00	\$35,000.00	\$70,000.00	Recapement. Staircases are worn and unsafe.
3/4 Ton Pick Up Truck	H	1.00	\$40,000.00	\$40,000.00	Replacement.
Weir Lake Boat Launch Pier	H	1.00	\$35,000.00	\$17,500.00	Replacement - we will apply for a 50/50 match through the DNR's RBF Grant Program
Picnic Tables	H	12.00	\$1,350.00	\$16,200.00	Replaces worn tables.
Ash Tree Removal	H	1.00	\$15,000.00	\$15,000.00	Needed due to Emeral Ash Borer disease.
Buildings Maintenance - Misc.	H	1.00	\$10,000.00	\$10,000.00	Miscellaneous building repairs
Zero Turn Mower Replacements	H	1.00	\$7,500.00	\$7,500.00	Replacement for existing mower.
2028:					
Playground Equip. for Long Lake	H	1.00	\$50,000.00	\$50,000.00	Replacement. Existing set is worn out and over 20 and over 20 years old.
3/4 Ton Pick Up Truck	H	1.00	\$40,000.00	\$40,000.00	Replacement.
Staircase Cato Falls - West	H	1.00	\$35,000.00	\$35,000.00	Replacement. Staircase is worn last of three.
Board Walk Cato Falls Park	H	1.00	\$25,000.00	\$25,000.00	Existing Board Walk not in safe condition.
Picnic Tables	M	12.00	\$1,350.00	\$16,200.00	Replaces worn tables.
Ash Tree Removal	H	1.00	\$15,000.00	\$15,000.00	Needed due to Emeral Ash Borer disease.
Buildings Maintenance - Misc.	H	1.00	\$10,000.00	\$10,000.00	Miscellaneous building repairs
Zero Turn Mower Replacements	H	1.00	\$7,500.00	\$7,500.00	Replacement for existing mower.
2029:					
Playground Equipment for Cato Falls West	H	1.00	\$50,000.00	\$50,000.00	Replacement. Existing wood set is worn out and over 20 years old.
Hi Park West					
3/4 Ton Pick Up Truck	H	1.00	\$45,000.00	\$45,000.00	Replacement.
Long Lake Fishing Pier	H	1.00	\$30,000.00	\$30,000.00	Replacement will apply for a 50/50 DNR Match

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Manitowoc County, Wisconsin
Health Insurance

	Budgeted									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	
Revenues:										
(A) Dept Charges For Service	\$4,740,000.00	\$3,843,335.98	\$4,720,977.00	\$4,655,221.92	\$4,365,218.39	\$4,449,077.68	\$4,477,265.99	\$4,460,913.38	\$4,599,976.54	
ERRP Early Ret Reinsur Pgm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0.00	\$1,987.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues	\$4,740,000.00	\$3,845,323.83	\$4,720,977.00	\$4,655,221.92	\$4,365,218.39	\$4,449,077.68	\$4,477,265.99	\$4,460,913.38	\$4,599,976.54	
Expenditures:										
Administration Fees	\$225,000.00	\$11,953.50	\$8,111.30	\$8,037.18	\$108,128.71	\$152,670.64	\$130,380.96	\$185,924.80	\$192,596.03	
NOVO Incentive Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Incentive Pmts	\$0.00	\$15,075.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Health Coaching	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
HSA Employer Contribtns	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,089.11	\$0.00	
HRA Claim Payments	\$3,000.00	\$213.95	\$7,858.95	\$392.40	\$1,401.45	\$147.00	\$1,088.64	\$3,069.84	\$1,137.92	
HRA Account Fees	\$1,250.00	\$993.00	\$1,587.90	\$1,292.05	\$1,295.50	\$1,294.50	\$1,290.94	\$1,257.32	\$1,175.76	
Claim Payments	\$3,825,000.00	\$3,717,283.59	\$4,940,970.66	\$4,602,531.87	\$3,129,344.07	\$3,202,057.92	\$3,609,056.04	\$2,857,943.49	\$3,005,722.83	
Stop Loss Insurance Prem	\$600,000.00	\$0.00	\$0.00	\$27,505.08	\$382,261.98	\$420,217.17	\$385,338.03	\$626,250.03	\$575,265.56	
Miscellaneous	\$2,300.00	\$2,114.70	\$2,221.00	\$1,968.00	\$1,473.86	\$1,756.08	\$2,310.68	\$1,628.00	\$1,762.40	
Total Fund Expenses	\$4,656,550.00	\$3,747,633.74	\$4,960,749.81	\$4,641,726.58	\$3,623,905.57	\$3,778,143.31	\$4,129,465.29	\$3,698,162.59	\$3,777,660.50	
Budgeted FTE's	518.86	495.62	448.97	431.21	431.48	423.07	414.13	408.25	406.35	
Annual Cost per FTE	\$8,974.58	\$7,561.51	11,049.18	10,764.42	8,398.78	8,930.30	9,971.42	9,058.57	9,296.57	
Fund Revenues Over (Under) Expenses	\$83,450.00	\$97,690.09	(239,772.81)	13,495.34	741,312.82	670,934.37	347,800.70	762,750.79	822,316.04	
(B) Health Insurance EXPENSE DEI										
(B) Health Insurance	\$4,879,352.00	\$3,491,003.70	\$4,300,024.00	\$4,212,776.33	\$3,941,570.09	\$4,012,749.22	\$4,199,570.88	\$4,205,087.95	\$4,287,421.90	
Budgeted FTE's	527.96	518.86	495.62	448.97	431.21	431.48	4,223.07	414.13	408.25	
Annual Charge per FTE	\$9,241.90	\$6,728.22	\$8,676.05	\$9,383.20	\$9,140.72	\$9,299.97	\$994.44	\$10,154.03	\$10,501.95	

(A) Dept. Charges for Service includes not only what we charge ourself for our employees, but what we deduct from our employees and also charge our pay-your-own individuals.

(B) Health Insurance Expense Depts. is the amount we charge ourself for Health Insurance coverage and is expensed to the various department budgets.

RESOLUTION ADOPTING 2024 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive’s Approved 2024 annual budget has
2 been made available to each county supervisor and to the general public; and
3

4 WHEREAS, the Approved 2024 annual budget was presented to the Manitowoc County
5 Board of Supervisors at its meeting on October 10, 2023; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public hearing
8 was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc Herald
9 Times Reporter on October 7, 2023; and
10

11 WHEREAS, a public hearing on the Approved 2024 annual budget was held for the purpose
12 of obtaining public input and the Approved 2024 annual budget was reviewed by the Manitowoc
13 County Board of Supervisors at its annual meeting on October 30, 2023; and
14

15 WHEREAS, the Approved 2024 annual budget includes performance based increases for the
16 Manitowoc County pay plan pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e); and
17

18 WHEREAS, Manitowoc County Code § 5.02(4) allows the wage schedule to be adjusted
19 each year by action of the county board so that it remains competitive with the market; and
20

21 WHEREAS, the Wisconsin Department of Revenue has calculated the applicable increase
22 in the consumer price index as of August 31, 2023 to be 5.4%; and
23

24 WHEREAS, a 3.0% increase in the wage schedule will assist in maintaining a competitive
25 wage schedule; and
26

27 WHEREAS, employees below midpoint who meet or exceed job requirements (i.e. receive
28 a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase;
29 and
30

31 WHEREAS, employees at or above midpoint who exceed job requirements (i.e. receive a
32 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%
33 increase; and
34

35 WHEREAS, employees at or above midpoint whose performance exceeds the proficient
36 performance level (i.e. receive a cumulative score of 2.75 or greater on their employee evaluation)
37 will receive a 2.0% increase; and
38
39
40

41 WHEREAS, Manitowoc County’s self-insured group health plan will raise it’s rate by 5%;
42 and

43
44 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors
45 hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for
46 the calendar year beginning January 1, 2023 as indicated in the attached 2023 annual budget for
47 Manitowoc County and any attachments or addenda thereto; and

48
49 BE IT FURTHER RESOLVED that the Manitowoc County Board of Supervisors hereby
50 authorizes that the following sums of money be raised for the ensuing year:

51

52	State Special Charges - Charitable & Penal	\$	164.40
53	County Aid Bridges (Wis. Stat. § 82.08)	\$	453,247.00
54	Illegal Real Estate Taxes Charged Back (Prior Year)	\$	0.00
55	<u>All Other County Taxes</u>	\$	<u>32,349,639.44</u>
56	Gross County Tax Levy	\$	32,803,050.84

57

58 and

59
60 BE IT FURTHER RESOLVED that Manitowoc County shall apportion the tax for Bridges
61 under Wis. Stat. § 82.08 on the taxable property of the participating districts; and

62
63 BE IT FURTHER RESOLVED that the 2022 annual budget in detail hereto attached shall
64 be made a part of the Tax Levy; and

65
66 BE IT FURTHER RESOLVED that the wage schedule is increased by 3.0% as of December
67 25, 2023 and all employees at or below maximum receive a 3.0% increase as of December 25,
68 2023; and

69
70 BE IT FURTHER RESOLVED that the performance-based increases included in the 2023
71 annual budget will be granted pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e) as
72 follows:

- 73
- 74 (1) Employees below midpoint who meet or exceed job requirements (i.e. receive a
75 cumulative score of 1.75 or greater on their employee evaluation) are eligible for a
76 step increase; and
 - 77
78 (2) Employees at or above midpoint who exceed job requirements (i.e. receive a
79 cumulative score of between 2.01 and 2.74 on their employee evaluation) will
80 receive a 1.0% increase; and
 - 81
82 (3) Employees at or above midpoint whose performance exceeds the proficient
83 performance level (i.e. receive a cumulative score of 2.75 or greater on their
84 employee evaluation) will receive a 2.0% increase; and
- 85

86 (4) Employees at or above maximum who exceed job requirements (i.e. receive a
87 cumulative score of between 2.01 and 2.74 on their employee evaluation) will
88 receive a 1.0% increase, paid to them per pay period for the following year; and
89

90 (5) Employees at or above maximum whose performance exceeds the proficient
91 performance level (i.e. receive a cumulative score of 2.75 or greater on their
92 employee evaluation) will receive a 2.0% increase, paid to them per pay period for
93 the following year; and
94

95 BE IT FURTHER RESOLVED that the monthly premiums for the self-insured group
96 health plan continue to be maintained at the rate established in 2015;
97

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

Dated this 7th day of November 2023.

Respectfully submitted by the
Finance Committee

Tyler Martel, Chair

FISCAL IMPACT: Requires a composite tax levy and rate, based upon the budget book as
printed, as follows:

Tax Levy of \$32,803,050.84
Composite Tax Rate of \$3.996660 per \$1,000 of equalized value.

FISCAL NOTE: Reviewed and approved by Finance Director. _____

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

APPROVED: _____
Bob Ziegelbauer, County Executive Date

Equalized Value - Relative Change from Year to Year

	For 2024 Budget RELATIVE CHANGE 2022 to 2023	For 2023 Budget RELATIVE CHANGE 2021 to 2022	For 2022 Budget RELATIVE CHANGE 2020 to 2021	For 2021 Budget RELATIVE CHANGE 2019 to 2020	For 2020 Budget RELATIVE CHANGE 2018 to 2019	For 2019 Budget RELATIVE CHANGE 2017 to 2018	For 2018 Budget RELATIVE CHANGE 2016 to 2017	For 2017 Budget RELATIVE CHANGE 2015 to 2016	For 2016 Budget RELATIVE CHANGE 2014 to 2015	For 2015 Budget RELATIVE CHANGE 2013 to 2014	For 2014 Budget RELATIVE CHANGE 2012 to 2013	For 2013 Budget RELATIVE CHANGE 2011 to 2012	For 2012 Budget RELATIVE CHANGE 2010 to 2011
MUNICIPALITIES													
Townships:													
Cato	1.17%	4.97%	2.66%	1.55%	-3.85%	-1.53%	2.57%	1.64%	4.73%	3.62%	-0.49%	-4.02%	2.53%
Centerville	0.98%	-4.38%	1.42%	-2.16%	2.81%	-3.61%	0.28%	0.73%	-5.21%	-0.52%	0.89%	-3.00%	-0.98%
Cooperstown	-3.26%	-1.49%	1.81%	2.57%	1.21%	-0.89%	5.48%	0.32%	0.96%	4.02%	-2.41%	2.30%	-2.57%
Eaton	-7.54%	-3.27%	-1.99%	-0.09%	-1.11%	-0.26%	2.87%	-1.48%	-2.64%	2.63%	-0.01%	0.63%	1.49%
Franklin	-5.96%	2.48%	-2.69%	0.52%	3.28%	-1.67%	2.57%	-1.37%	0.85%	0.47%	-0.63%	0.34%	-0.32%
Gibson	-2.87%	-2.96%	0.82%	1.58%	5.72%	-4.67%	6.32%	0.08%	1.62%	3.19%	-3.79%	2.25%	-2.24%
Kossuth	6.64%	-4.30%	1.99%	1.77%	-1.71%	3.02%	-2.06%	1.03%	1.31%	-1.44%	0.72%	-2.27%	1.35%
Liberty	-4.45%	3.14%	0.14%	-1.22%	1.18%	-0.08%	-1.07%	-1.72%	0.35%	2.72%	-0.46%	-4.47%	2.32%
Manitowoc	1.67%	-3.50%	-0.09%	-1.91%	0.57%	1.53%	-1.74%	0.01%	1.53%	-0.64%	-1.39%	2.18%	-7.49%
Manitowoc Rapids	-7.33%	0.54%	1.85%	-0.09%	2.99%	-1.47%	-2.42%	1.83%	-0.32%	1.72%	5.47%	-1.87%	-1.38%
Maple Grove	-3.87%	-7.37%	-1.38%	0.12%	7.87%	-1.80%	1.43%	-0.48%	0.80%	3.48%	-1.87%	-1.49%	1.88%
Meeme	0.31%	-3.19%	1.21%	-1.84%	4.18%	1.42%	4.32%	3.45%	-2.99%	-0.43%	0.20%	-5.24%	2.33%
Mishicot	2.61%	2.91%	0.84%	-3.33%	1.03%	-1.85%	3.00%	-2.75%	0.23%	6.75%	1.44%	-0.95%	-5.02%
Newton	1.05%	-1.09%	-3.68%	5.89%	-6.79%	0.77%	3.62%	3.99%	1.13%	-4.53%	0.28%	4.57%	0.76%
Rockland	5.08%	2.03%	-2.80%	0.72%	0.20%	-0.48%	3.73%	2.26%	0.20%	4.71%	-0.82%	0.92%	-2.68%
Schleswig	2.24%	-1.70%	2.07%	-5.32%	1.72%	0.68%	-1.30%	1.37%	-1.72%	-1.25%	5.05%	1.11%	3.03%
Two Creeks	-2.23%	6.39%	-3.75%	-4.96%	-5.35%	-3.79%	4.51%	-1.32%	0.26%	-3.20%	-2.60%	2.45%	-1.94%
Two Rivers	-3.46%	-3.31%	-1.55%	3.60%	-1.51%	1.70%	3.90%	3.92%	0.85%	-5.29%	-2.01%	1.16%	-1.59%
Township Total	-0.88%	-0.85%	0.07%	0.17%	0.30%	-0.35%	1.55%	1.04%	0.21%	0.38%	0.46%	-0.32%	-0.18%
Villages:													
Cleveland	-1.05%	-1.12%	-4.24%	0.01%	6.40%	2.04%	1.54%	1.03%	0.95%	-1.05%	-2.27%	2.31%	-7.37%
Francis Creek	4.85%	-6.11%	-2.08%	3.17%	-4.22%	-0.38%	1.93%	-0.70%	0.26%	-1.49%	-0.25%	-2.09%	-1.23%
Kellnersville	-6.94%	1.64%	-2.70%	0.75%	2.22%	-0.78%	0.32%	0.48%	1.43%	-0.25%	0.50%	-2.25%	-1.63%
Maribel	-7.44%	-2.39%	-1.02%	1.33%	-2.42%	-4.47%	6.74%	-1.21%	-1.39%	-1.44%	-2.46%	-1.76%	-1.00%
Mishicot	-0.10%	-1.46%	1.17%	0.21%	-4.05%	-6.19%	5.27%	-3.68%	1.61%	-4.78%	-2.82%	0.31%	-1.66%
Reedsville	4.39%	6.63%	-2.15%	-6.47%	1.36%	-7.85%	4.14%	-2.86%	0.53%	3.41%	-3.14%	-2.08%	-1.06%
Saint Nazianz	-0.85%	3.31%	-3.14%	1.19%	0.62%	-3.99%	-6.53%	-1.66%	3.44%	1.20%	4.56%	-2.50%	-3.05%
Valders	-0.59%	-3.53%	0.15%	-2.29%	-2.98%	3.78%	-2.75%	-1.46%	2.02%	-1.16%	0.70%	3.07%	-1.61%
Whitelaw	-0.36%	5.17%	-0.45%	-0.45%	-6.69%	-3.31%	0.16%	-0.14%	-1.16%	-1.83%	4.09%	1.72%	-1.09%
Village Total	0.00%	-0.13%	-1.61%	-0.60%	-0.65%	-2.24%	1.34%	-1.34%	1.05%	-1.22%	-0.69%	0.24%	-2.77%
Cities:													
Kiel	-4.52%	-3.79%	1.45%	2.66%	-3.36%	8.03%	0.46%	0.99%	2.59%	-1.61%	4.16%	-1.28%	35.22%
Manitowoc	1.12%	1.16%	-0.31%	-0.38%	0.31%	1.70%	-2.31%	-1.06%	0.05%	0.36%	-0.54%	0.69%	-1.41%
Two Rivers	2.10%	1.71%	1.56%	-0.14%	-0.33%	-6.28%	0.20%	0.02%	-3.06%	-1.24%	-1.10%	-0.77%	-2.38%
City Totals	0.78%	0.79%	0.20%	-0.06%	-0.16%	0.70%	-1.58%	-0.67%	-0.35%	-0.13%	-0.28%	0.23%	0.63%
County Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Year 2023	County MANITOWOC	Co-muni Code 36999	Account No. 0962	Report Type
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Section A: Determination of 2023 Payable 2024 Allowable Levy Limit

1	2022 payable 2023 actual county levy plus 2023 personal property aid (\$174,402.94)	\$31,560,811
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2022 levy for new general obligation debt authorized after July 1, 2005	\$1,088,714
4	2022 payable 2023 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$30,472,097
5	0.00% growth, plus terminated TID (0.013 %), plus TID subtraction (0 %) applied to 2022 adjusted actual levy	\$30,476,058
6	Net new construction (1.117 %), plus terminated TID (0.013 %), plus TID subtraction (0 %) applied to 2022 adjusted actual levy	\$30,816,432
7	Greater of Line 5 or Line 6	\$30,816,432
8	2023 levy limit before adjustments less 2024 personal property aid (\$174,402.94)	\$30,642,029
9	Total adjustments (from Sec. D, Line Q)	\$754,931
10	2023 Payable 2024 Allowable Levy (sum of Lines 8 and 9)	\$31,396,960

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

1	Previous year's allowable levy	\$31,386,408
2	Previous year's actual levy	\$31,386,408
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$31,386,408 x 0.015	\$470,796
5	Allowable Increase (lesser of Lines 3 or 4)	\$0

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1	2022 unused percentage	0.000%
2	2021 unused percentage	0.399%
3	2020 unused percentage	0.000%
4	2019 unused percentage	0.000%
5	2018 unused percentage	0.000%
6	Total unused percentage (sum of Lines 1-5)	0.399%
7	Previous year actual levy due to valuation factor	\$30,472,097
8	Allowable Increase (Line 6 multiplied by Line 7)	\$121,584

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year <i>(from Sec. B, Line 5)</i>		
B	Decrease in 2024 debt service levy as compared to 2023 debt service levy for debt authorized prior to July 1, 2005		
C	Increase in 2024 debt service levy as compared to 2023 debt service levy for debt authorized prior to July 1, 2005		
D	Increase for county's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.		
E	Debt service levy for general obligation debt authorized after July 1, 2005. Includes levy for Milwaukee County Pension Obligation Bonds issued under Sec.59.85, Wis. Stats.	\$754,931	
F	Increase in 2023 payable 2024 levy approved by a referendum		
G	Amount levied in 2023 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2023 payable 2024 levy for transfer of services during 2023 to other governmental units		
J	Adjustment to 2023 payable 2024 levy for transfer of services during 2023 from other governmental units		
K	Adjustment to 2023 payable 2024 levy for consolidation of services during 2023		
L	Lease payment for lease revenue bonds issued before July 1, 2005		
M	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.		
N	Adjustment to 2023 payable 2024 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		
O	Increase for unused levy carryforward from prior years <i>(from Sec. C, Line 8)</i>		
P	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant		
Q	Total Adjustments <i>(sum of Lines A-P)</i>		\$754,931

Total Proposed Levy	32,803,050.84		31,396,960.44
Excluded are:			
Library	952,679.00		
Bridge Aid	453,247.00		
State Penal & Specials	164.40		
Illegal R/E Chg Backs	31,396,960.44		1,406,090.40
State Limit Before Adj.	30,642,029.00		
Adj. for Debt Sec D Letter E	754,931.44		32,803,050.84

MANITOWOC COUNTY TAX LEVY 2023 FOR 2024 BUDGET

Approved 2024 Budget

Levy	EXCERPT OF STATE EQUALIZED VALUES & RATIOS		COUNTY TAXES Section B.1. PORTION OF STATE SPECIAL CHGS			LESS THAN FULL COUNTY APPORTIONMENT			FULL COUNTY		COUNTY TAXES		D-02 Line 27-30 SPECIAL CHARGES TO TOWNS, CITIES & VILLAGES	Line #35 GRAND TOTAL ALL TAXES AND CHARGES
	2024 EQUALIZED VALUES W/O TID	2024 EQUALIZED RATIO W/O TID	B-2 STATE CHARITABLE AND PENAL - APOR	B-3 OTHER STATE SPECIAL CHARGES	B-4 SUB-TOTAL FOR SECTION B LINE 1	B-6 LIBRARY	B-7 COUNTY AID BRIDGES	B-12 (LIST) TAX LISTING SERVICE	B-10 ILLEGAL REAL ESTATE TAX CHARGED BACK	B-13 ALL OTHER COUNTY TAXES	B-15 SUB-TOTAL FOR LINE B-2 TO BE LEVIED	Line #21 Total County Taxes LINE 21 TOTAL NET COUNTY TAXES		
MUNICIPALITIES	8,207,617,300		164.40	-	164.40	952,679.00	453,247.00	27,000.97	-	31,369,959.47	32,802,886.44	32,803,050.84	-	32,803,050.84
Townships:														
Cato	251,853,000	3.069%	5.04	-	5.04	57,600.34	32,337.65	1,505.51	-	962,595.88	1,054,039.38	1,054,044.42	-	1,054,044.42
Centerville	109,131,400	1.330%	2.19	-	2.19	24,959.02	14,012.35	652.35	-	417,106.15	456,729.87	456,732.06	-	456,732.06
Cooperstown	175,580,800	2.139%	3.52	-	3.52	40,156.40	22,544.38	1,049.57	-	671,079.35	734,829.70	734,833.22	-	734,833.22
Eaton	107,774,200	1.313%	2.16	-	2.16	24,648.62	13,838.09	644.24	-	411,918.84	451,049.79	451,051.95	-	451,051.95
Franklin	165,303,800	2.014%	3.31	-	3.31	37,805.99	21,224.83	988.14	-	631,800.11	691,819.07	691,822.38	-	691,822.38
Gibson	177,423,900	2.162%	3.55	-	3.55	40,577.93	22,781.04	1,060.59	-	678,123.79	742,543.35	742,546.90	-	742,546.90
Kossuth	277,652,500	3.383%	5.56	-	5.56	63,500.83	35,650.28	1,659.72	-	1,061,202.94	1,162,013.77	1,162,019.33	-	1,162,019.33
Liberty	218,207,600	2.659%	4.37	-	4.37	49,905.41	28,017.62	1,304.38	-	834,001.30	913,228.71	913,233.08	-	913,233.08
Manitowoc	139,318,000	1.697%	2.79	-	2.79	31,862.88	17,888.28	832.80	-	532,480.97	583,064.93	583,067.72	-	583,067.72
Manitowoc Rapids	309,555,600	3.772%	6.20	-	6.20	70,797.26	39,746.60	1,850.43	-	1,183,138.32	1,295,532.61	1,295,538.81	-	1,295,538.81
Maple Grove	102,730,300	1.252%	2.06	-	2.06	23,495.05	13,190.46	614.09	-	392,640.78	429,940.38	429,942.44	-	429,942.44
Meeme	193,565,400	2.358%	3.88	-	3.88	44,269.59	24,853.59	1,157.08	-	739,817.49	810,097.75	810,101.63	-	810,101.63
Mishicot	155,250,900	1.892%	3.11	-	3.11	35,506.83	19,934.05	928.04	-	593,377.37	649,746.29	649,749.40	-	649,749.40
Newton	356,428,100	4.343%	7.14	-	7.14	81,517.29	45,764.98	2,130.62	-	1,362,287.58	1,491,700.47	1,491,707.61	-	1,491,707.61
Rockland	150,766,200	1.837%	3.02	-	3.02	34,481.15	19,358.22	901.23	-	576,236.60	630,977.20	630,980.22	-	630,980.22
Schleswig	361,563,200	4.405%	7.24	-	7.24	82,691.72	46,424.32	2,161.32	-	1,381,914.19	1,513,191.55	1,513,198.79	-	1,513,198.79
Two Creeks	64,067,700	0.781%	1.28	-	1.28	14,652.67	8,226.22	382.98	-	244,870.23	268,132.10	268,133.38	-	268,133.38
Two Rivers	213,818,300	2.605%	4.28	-	4.28	48,901.55	27,454.04	1,278.14	-	817,225.15	894,858.88	894,863.16	-	894,863.16
Township Total	3,529,990,900	43.009%	70.70	-	70.70	807,330.53	453,247.00	21,101.23	-	13,491,817.04	14,773,495.80	14,773,566.50	-	14,773,566.50
Villages:														
Cleveland	139,331,000	1.698%	2.79	-	2.79	31,865.85	N.A.	832.88	-	532,530.66	565,229.39	565,232.18	-	565,232.18
Francis Creek	58,885,300	0.717%	1.18	-	1.18	13,467.43	N.A.	352.00	-	225,062.83	238,882.26	238,883.44	-	238,883.44
Kellnersville	18,788,100	0.229%	0.38	-	0.38	4,296.95	N.A.	112.31	-	71,809.13	76,218.39	76,218.77	-	76,218.77
Maribel	23,524,300	0.287%	0.47	-	0.47	5,380.15	N.A.	140.62	-	89,911.17	95,431.94	95,432.41	-	95,432.41
Mishicot	122,239,900	1.489%	2.45	-	2.45	27,957.01	N.A.	730.71	-	467,207.55	495,895.27	495,897.72	-	495,897.72
Reedsville	78,999,700	0.963%	1.58	-	1.58	18,067.71	N.A.	472.24	-	301,941.16	320,481.11	320,482.69	-	320,482.69
Saint Nazianz	56,172,900	0.684%	1.13	-	1.13	12,847.09	N.A.	335.78	-	214,695.88	227,878.75	227,879.88	-	227,879.88
Valders	78,739,100	0.959%	1.58	-	1.58	18,008.11	N.A.	470.68	-	300,945.13	319,423.92	319,425.50	-	319,425.50
Whitelaw	58,844,800	0.717%	1.18	-	1.18	13,458.17	N.A.	351.76	-	224,908.02	238,717.95	238,719.13	-	238,719.13
Village Total	635,525,100	7.743%	12.74	-	12.74	145,348.47	N.A.	3,798.98	-	2,429,011.53	2,578,158.98	2,578,171.72	-	2,578,171.72
Cities:														
Kiel	351,436,200	4.282%	7.04	-	7.04	N.A.	N.A.	2,100.76	-	1,343,208.27	1,345,309.03	1,345,316.07	-	1,345,316.07
Manitowoc	2,927,798,300	35.672%	58.64 *	-	58.64	N.A.	N.A.	N.A.	-	11,190,204.26	11,190,204.26	11,190,262.90	-	11,190,262.90
Two Rivers	762,866,800	9.295%	15.28	-	15.28	N.A.	N.A.	N.A.	-	2,915,718.37	2,915,718.37	2,915,733.65	-	2,915,733.65
City Totals	4,042,101,300	49.248%	80.96	-	80.96	N.A.	N.A.	2,100.76	-	15,449,130.90	15,451,231.66	15,451,312.62	-	15,451,312.62
County Total	8,207,617,300	100.000%	164.40	-	164.40	952,679.00	453,247.00	27,000.97	-	31,369,959.47	32,802,886.44	32,803,050.84	-	32,803,050.84

State Forestry Tax Calculated with TID IN.

**Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund
Approved Budget 2024**

	General Fund	Special Revenue Funds			
	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Waste Disposal Fund 203
REVENUES Budgeted	\$ 15,548,824.00	\$ 23,086,211.00	\$ 1,900,000.00	\$ 566,739.00	\$ 1,250,000.00
EXPENDITURES Budgeted	\$ 35,214,857.84	\$ 28,794,229.00	\$ 11,582,057.00	\$ 1,106,725.00	\$ 1,260,000.00
Sub-Total	\$ (19,666,033.84)	\$ (5,708,018.00)	\$ (9,682,057.00)	\$ (539,986.00)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 710,000.00	\$ -	\$ 5,000,000.00	\$ -	\$ -
Required Tax Levy	\$ (18,956,033.84)	\$ (5,708,018.00)	\$ (4,682,057.00)	\$ (539,986.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 18,956,033.84	\$ 5,708,018.00	\$ 4,682,057.00	\$ 539,986.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 18,003,354.84	\$ 5,708,018.00	\$ 4,228,810.00	\$ 539,986.00	\$ 10,000.00
Required Special Tax Levy *	\$ 952,679.00	\$ -	\$ 453,247.00	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 18,956,033.84	\$ 5,708,018.00	\$ 4,682,057.00	\$ 539,986.00	\$ 10,000.00

	Special Revenue Funds			Debt Service	Capital Projects
	Aging Services Fund 205	Soil & Water Con. Fund 207	Expo Fund 225	Debt Service Fund 301	Funds 400,402,405 406,407,408,409,410
REVENUES Budgeted	\$ 3,305,707.00	\$ 401,607.00	\$ 687,812.00	\$ -	\$ -
EXPENDITURES Budgeted	\$ 3,368,908.00	\$ 780,129.00	\$ 872,924.00	\$ 2,822,002.00	\$ -
Sub-Total	\$ (63,201.00)	\$ (378,522.00)	\$ (185,112.00)	\$ (2,822,002.00)	\$ -
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 32,551.00	\$ -	\$ 185,112.00	\$ 324,218.00	\$ -
Required Tax Levy	\$ (30,650.00)	\$ (378,522.00)	\$ -	\$ (2,497,784.00)	\$ -
Tax Levy Entered into Computer	\$ 30,650.00	\$ 378,522.00	\$ -	\$ 2,497,784.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 30,650.00	\$ 378,522.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,497,784.00	\$ -
Total Tax Levy	\$ 30,650.00	\$ 378,522.00	\$ -	\$ 2,497,784.00	\$ -

	Proprietary Funds		Internal Service Fund	Illegal Real estate	Grand Total
	Highway Fund 607	Information Systems Fund 601	Information Systems Fund 601	Taxes Charged Back	Reported Funds
REVENUES Budgeted	\$ 3,236,328.00	\$ 2,935,136.00	\$ -	\$ -	\$ 52,918,364.00
EXPENDITURES Budgeted	\$ 3,236,328.00	\$ 2,921,644.00	\$ -	\$ -	\$ 91,959,803.84
Sub-Total	\$ -	\$ 13,492.00	\$ -	\$ -	\$ (39,041,439.84)
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ -	\$ -	\$ (13,492.00)	\$ -	\$ 6,251,881.00
Required Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ (32,803,050.84)
Tax Levy Entered into Computer	\$ -	\$ -	\$ -	\$ -	\$ 32,803,050.84
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ 28,899,340.84
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ 1,405,926.00
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ 2,497,784.00
Total Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ 32,803,050.84

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Budget - Departmental Presentation

Manitowoc County is required to present and adopt an annual budget pursuant to Wisconsin State Statute 65.90. The format for the budget that is prescribed is a budget by fund with information within the fund to be presented by major category. While this method is also endorsed by the Government Finance Officers Association (GFOA), it is a format the average citizen finds hard to understand. This section presents the County's Fund budget more in line by operating Department. Presenting it in this manner not only allows us to show additional information, but in a way that will be more comprehensible to the general public.

<i>Index</i>			
Department / Activity	Fund Type	Responsible Director	Page A-
Aging Services (ADRC)	Special Revenue	Wendy Hutterer	1
Airport - Non-FBO	General	Greg Grotegut	2
Airport FBO	General	Greg Grotegut	3
Child Support	General	Kristine Damman	4
Clerk of Courts	General	April Higgins	5
Finance Department	General	J.J. Gutman	6
Coroner	General	Curt Green *	7
Corporation Counsel	General	Peter Conrad	8
County Board	General	Tyler Martell (Chair) *	9
County Clerk	General	Jessica Backus *	10
District Attorney	General	Jacalyn LaBre *	11
Emergency Management	General	Rhonda Green	12
Executive	General	Bob Ziegelbauer *	13
Family Court	General	Luke Levefe	14
Health Department	General	Korina Aghmar	15
Highway Department (County Work)	Special Revenue	Greg Grotegut	16
Highway Department (State / Local Work)	Enterprise	Greg Grotegut	17
Human Services	Special Revenue	Lori Fure	18
Information Systems	Internal Service	Gerry Neuser	19
Joint Dispatch	General	Rhonda Green	20
Communications Equipment Activity	General	Gerry Neuser	21
Personnel	General	Chris Eisenschink	22
Planning & Zoning	General	Tim Ryan	23
Parks	General	Tim Ryan	24
Public Works	General	Gerry Neuser	25
Register in Probate	General	Patricia Koppa	26
Register of Deeds	General	Kristi Tuesburg *	27
Sheriff	General	Dan Hartwig *	28
Soil & Water	Special Revenue	Dave Wetenkamp	29
Treasurer	General	Amy Kocian *	30
UW Extension	General	Jayna Hintz	31
Veterans Service	General	Todd Brehmer	32
Library Grant	General	J.J. Gutman	33
Expo	Special Revenue	Gerry Neuser	34
Recycling Center	Special Revenue	Gerry Neuser	35
Solid Waste Disposal	Special Revenue	Gerry Neuser	36
Solid Waste Disposal Administration	General	Gerry Neuser	37
Board of Adjustment	General	Tim Ryan	38
Non-Department	General	J.J. Gutman	39
Debt Service Fund	Debt Service	J.J. Gutman	40
Capital Projects Fund	Capital Projects	Gerry Neuser / J.J. Gutman	41
* = Elected Official			

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Manitowoc County, Wisconsin
 Department: **Aging Services ADRC**
 Fund: Aging Services Special Revenue Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$25,000	\$26,000	\$26,000	\$35,000	\$30,650
Intergovernmental Grants/Aid	2,038,804	2,121,103	742,816	1,948,663	2,115,982
Public Charges for Service	777,087	716,000	296,836	660,234	672,866
Intergovern Charges for Srvc	(731)	92,500	0	87,793	87,384
Other	367,283	355,284	201,933	431,956	429,475
Total Revenues	\$3,207,442	\$3,310,887	\$1,267,585	\$3,163,646	\$3,336,357
Expenses:					
Personal Services	\$1,748,869	\$1,953,256	\$895,657	\$1,894,351	\$2,019,042
Contracted Services	992,598	1,131,629	515,422	1,110,788	1,146,833
Operation & Maintenance	109,001	165,277	35,185	107,672	128,657
Fixed	33,549	34,723	29,578	30,028	30,831
Outlay	2,865	90,689	82,679	120,445	43,545
Total Expenses	\$2,886,882	\$3,375,574	\$1,558,522	\$3,263,284	\$3,368,908
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$19,189	\$32,551
MAC Remodeling CPF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$19,189	\$32,551
Total Revenues and Other Sources	\$320,560	(\$64,687)	(\$290,937)	(\$80,449)	\$0
Over (Under) Expenses & Other Uses	\$320,560	(\$64,687)	(\$290,937)	(\$80,449)	\$0

Authorized Full Time Equivalent Positions	25.56	25.56			25.56
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Budget Expenditures by Program / Activity					
Health & Human Services:					
Aging Services Management	\$28,607	\$55,775	\$26,904	\$54,189	\$47,117
Congregate Meals (IIIC1)	253,423	304,771	122,787	250,022	257,418
Chronic Disease Self Mgt CDSM	0	0	0	0	0
Home Delivered Meals (C2)	521,928	651,984	341,045	686,384	686,623
Elder Abuse Grant	0	0	0	0	0
Contracted Srvc (IIIB)	98,429	134,210	53,684	97,861	83,056
Aging & Disab Resource Cntr	1,009,563	1,232,273	551,633	1,163,472	1,214,935
ADRC Disab Benefit Spec	162,123	180,888	86,925	181,138	194,932
ADRC Prevention Grant	0	0	0	0	0
ADRC Dementia Care Spec Pilot	99,963	102,041	41,007	97,505	98,049
Alzheimers Care Giver Prgm	52,293	58,315	22,277	52,519	52,519
Family Care Giver Program	70,914	80,226	42,780	76,219	137,372
Specialized Transportation	298,680	256,369	135,634	298,775	301,710
Transp-New Freedom Grant	79,522	79,383	24,562	66,106	75,910
Benefits Advocacy	158,282	181,653	84,799	181,703	194,980
SHIP/SPAP/MMA St Health Ins	0	0	0	0	0
Information & Assistance	53,156	57,686	24,483	57,391	24,287
Total	\$2,886,882	\$3,375,574	\$1,558,522	\$3,263,284	\$3,368,908

The Aging & Disability Resource Center provides information and support to individuals 60 and older, and serves those with disabilities aged 18-59. 72,379 meals were delivered in 2022 to individuals who are home bound, while 4,925 meals were served in the congregate meal sites. 999 elderly sought support from the Elder Benefit Specialist, which resulted in these individuals receiving recurring benefits and medical insurance benefits over a twelve month period exceeding \$7,223,911 in 2022. The Disability Benefit Specialists worked with 443 individuals who received recurring benefits over a twelve month period in 2022 exceeding \$2,416,847. The transportation program assisted in providing 707 one-way rides for the elderly and disabled to medical appointments, nutrition programs and supported employment opportunities. Information and Assistance Specialists provide information and assistance to individuals with an intellectual developmental disability or physical disability ages 18 and older, along with the elderly population and average 792 calls or face to face visits each month.

Manitowoc County, Wisconsin
 Department: **Airport - Non-FBO Functions**
 Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$32,000	\$0	\$4,776	\$0	\$0
Other	82,145	86,962	51,821	0	80,234
Total Revenues	\$114,145	\$86,962	\$56,598	\$0	\$80,234
Expenses:					
Personal Services	\$130,559	\$361,158	\$68,071	\$0	\$148,031
Contracted Services	28,118	40,997	24,520	0	48,167
Operation & Maintenance	48,373	49,200	28,179	0	56,320
Fixed	22,668	22,930	12,882	0	25,648
Outlay	99,111	32,200	18,075	0	46,700
Total Expenses	\$328,829	\$506,485	\$151,728	\$0	\$324,866
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$214,684)	(\$419,523)	(\$95,130)	\$0	(\$244,632)
Property Taxes of this amount support this activity within the General Fund		<u>\$419,523</u>			<u>\$244,632</u>

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity					
Public Works:					
Airport	\$328,829	\$506,485	\$151,728	\$0	\$324,866

The Manitowoc County Highway Department is responsible for the following activities at the Airport: Works with the FAA and Bureau of Aeronautics for airport funding for improvement projects; Issues NOTAMS (Notice to Airmen) for safety and security; Maintains county owned buildings; Performs maintenance on county equipment; Maintains runways, taxiways, ramps, parking lot, lights and signs; Performs snow removal and grass cutting; maintains perimeter fence and gates.

The Manitowoc County Airport plays a critical role in fostering business growth and economic development. The airport provides facilities for emergency medical flight, law enforcement, agricultural spraying and many other important community services. The County Airport provided an estimated \$3 million in economic output, supported over 40 jobs and contributed over \$1 million in personal income to the local area.

Manitowoc County, Wisconsin

Department: **Airport - FBO Functions**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	80,788	70,600	15,296	0	68,672
Total Revenues	\$80,788	\$70,600	\$15,296	\$0	\$68,672
Expenses:					
Personal Services	\$97,883	\$106,016	\$42,779	\$0	\$96,066
Contracted Services	11,212	12,975	5,784	0	13,275
Operation & Maintenance	15,864	13,325	4,769	0	11,387
Total Expenses	\$124,945	\$132,316	\$59,131	\$0	\$120,728
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$44,157)	(\$61,716)	(\$43,835)	\$0	(\$52,056)
Property Taxes of this amount support this activity within the General Fund		\$61,716			\$52,056

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity					
Public Works:					
Airport	\$124,945	\$132,316	\$59,131	\$0	\$120,728

Beginning December 1, of 2013, Manitowoc County became the fixed based operator at the County Airport after Lakeshore Aviation closed its doors. As the fixed based operator, Manitowoc County provides for the following services either directly or by contract: Aircraft fueling; Aircraft maintenance; Flight instruction; Aircraft rental; Aircraft Charter; Light sport aircraft pilot license; Aircraft sales; Aerial photography.

Manitowoc County, Wisconsin

Department: **Child Support**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$1,023,615	\$905,000	\$94,997	\$693,252	\$945,000
Public Charges for Service	28,254	20,000	10,919	22,000	20,000
Total Revenues	\$1,051,869	\$925,000	\$105,916	\$715,252	\$965,000
Expenses:					
Personal Services	\$599,016	\$691,311	\$301,674	\$666,662	\$754,644
Contracted Services	226,077	289,108	133,523	112,639	315,602
Operation & Maintenance	23,910	44,650	6,973	40,275	51,050
Fixed	5,944	5,924	6,214	3,560	6,334
Outlay	23,289	2,500	0	0	2,500
Total Expenses	\$878,235	\$1,033,493	\$448,384	\$823,136	\$1,130,130
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$173,634	(\$108,493)	(\$342,468)	(\$107,884)	(\$165,130)
Property Taxes of this amount support this activity within the General Fund		\$108,493			\$165,130

Authorized Full Time Equivalent Positions	9.00	9.00 *	9.00
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* Corporation Counsel's Office dedicates 1 attorney to this program which is accounted for in their FTE report. Funds for the position however are included in this budget.

Budget Expenditures by Program / Activity					
Health & Human Services:					
Child Support	\$271,004	\$310,507	\$126,552	\$306,416	\$333,352
Child Support-(Dedicated)	563,708	657,831	314,172	474,427	719,360
Child Support-(Mixed)	43,524	65,155	7,661	42,293	77,418
Total	\$878,235	\$1,033,493	\$448,384	\$823,136	\$1,130,130

The Child Support Agency provides child support enforcement and collection services and paternity establishment. There were 3,981 active enforcement cases in our office at the end of 2021. One of the primary objectives of our office is to enforce child support orders which lessen the amount of public benefits and therefore lessen the burden on taxpayers.

Manitowoc County, Wisconsin

Department: **Clerk of Courts**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$322,423	\$323,784	\$125,891	\$348,567	\$351,000
Fines/Forfeits/Penalties	248,550	270,000	110,966	257,981	270,000
Public Charges for Service	317,974	250,000	162,960	325,920	310,000
Intergovern Charges for Srvc	20,129	20,500	8,490	16,980	20,500
Other	0	0	0	0	0
Total Revenues	\$909,076	\$864,284	\$408,307	\$949,448	\$951,500
Expenses:					
Personal Services	\$1,128,463	\$1,269,880	\$537,258	\$1,294,495	\$1,326,270
Contracted Services	195,152	224,783	115,280	187,304	253,433
Operation & Maintenance	266,705	110,170	8,600	17,200	122,550
Outlay	0	7,200	1,310	2,620	7,200
Total Expenses	\$1,590,320	\$1,612,033	\$662,448	\$1,501,619	\$1,709,453
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$681,245)	(\$747,749)	(\$254,141)	(\$552,171)	(\$757,953)
Property Taxes of this amount support this activity within the General Fund		\$747,749			\$757,953

Authorized Full Time Equivalent Positions	20.00 *	20.00	20.00
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* One Judicial Assistant position was moved from the Family court budget where it is funded to the Clerk of Courts table of organization for 2015.

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

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Circuit Court Costs	\$1,590,320	\$1,612,033	\$662,448	\$1,501,619	\$1,709,453

The Clerk of Courts Office maintains records management system for all court documents, records and exhibits for circuit courts. Provides support personnel for the circuit courts and court commissioners in traffic, criminal, civil, small claims, family, paternity and juvenile matters. Responsible for initiating new case filings and maintaining judgment/lien docket; collection and disbursement of various fees, fines and forfeitures; qualifying, selecting and notifying jurors for service to the three circuit courts; contracting with interpreters to provide language and/or hearing impaired interpretation service for court proceedings.

Case filings for 2021: Civil – 611; Criminal – 1,425; Family/Paternity – 605; Juvenile – 294; Small Claims – 1,759; Traffic/Criminal Traffic/Forfeiture – 5,173.

Manitowoc County, Wisconsin

Department: **Comptroller**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	60	0	90	0	500
Total Revenues	\$60	\$0	\$90	\$0	\$500
Expenses:					
Personal Services	\$380,601	\$406,864	\$198,756	\$406,864	\$437,163
Contracted Services	345,039	298,871	174,359	298,871	286,368
Operation & Maintenance	18,861	30,590	16,653	30,590	29,250
Fixed	132,762	131,257	132,316	126,316	121,317
Outlay	0	0	213	0	0
Total Expenses	\$877,262	\$867,582	\$522,297	\$862,641	\$874,098
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$877,202)	(\$867,582)	(\$522,207)	(\$862,641)	(\$873,598)
Property Taxes of this amount support this activity within the General Fund		\$867,582			\$873,598

Authorized Full Time Equivalent Positions	4.00	4.00			4.00
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Comptroller	\$744,500	\$736,325	\$389,981	\$736,325	\$752,781
Insurances - General Fund	132,762	131,257	132,316	126,316	121,317
Total	\$877,262	\$867,582	\$522,297	\$862,641	\$874,098

Provides service and support to all departments, agencies, boards and commissions of the County related to financial and accounting matters. The Comptrollers Office is responsible for the development/maintenance and administration of a central accounting system including but not limited to payroll, accounts payable, general ledger, receipting and reporting. The office also handles the County's property and liability insurances and contracts for the purchase of all office supplies. It also administers the County's copy machine contract and contract for office supplies for all departments. The Department also administers the County's Revolving Loan Fund Program available to Manitowoc County Businesses and Farms. During the course of a year, we process in excess of 20,000 accounts payable checks, 10,600 direct deposit payroll transactions, maintain a chart-of-accounts in excess of 25,000 accounts to account for all the activities of the County, and have 2 active revolving loan fund loans.

Manitowoc County, Wisconsin

Department: **Coroner**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Public Charges for Service	\$88,200	\$68,000	\$20,625	\$60,000	\$70,000
Other	0	0	0	0	0
Total Revenues	\$88,200	\$68,000	\$20,625	\$60,000	\$70,000
Expenses:					
Personal Services	\$225,261	\$223,749	\$110,562	\$226,466	\$253,726
Contracted Services	102,956	104,858	46,039	98,434	108,434
Operation & Maintenance	20,078	20,355	7,560	18,850	18,850
Fixed	792	659	1,020	0	1,523
Outlay	1,754	0	0	0	3,500
Total Expenses	\$350,840	\$349,621	\$165,181	\$343,750	\$386,033
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$262,640)	(\$281,621)	(\$144,556)	(\$283,750)	(\$316,033)
Property Taxes of this amount support this activity within the General Fund		\$281,621			\$316,033

Authorized Full Time Equivalent Positions	1.00	1.00			1.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Coroner	\$350,840	\$349,621	\$165,181	\$343,750	\$386,033

The Coroner's Office provides professional, accurate and legally defensible investigation into deaths. Governed by Wisconsin State Statutes Chpt. 979, the office also issues cremation permits and disinterment permits.

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

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Public Charges for Service	\$0	\$0	\$0	\$0	\$0
Intergovern Charges for Srvc	80	0	1,189	(1,100)	0
Other	9	0	0	0	0
Total Revenues	\$89	\$0	\$1,189	(\$1,100)	\$0
Expenses:					
Personal Services	\$415,892	\$425,774	\$207,826	\$425,774	\$457,975
Contracted Services	24,779	44,249	22,163	44,249	55,073
Operation & Maintenance	8,480	11,200	4,996	11,200	10,800
Total Expenses	\$449,151	\$481,223	\$234,984	\$481,223	\$523,848
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$449,062)	(\$481,223)	(\$233,795)	(\$482,323)	(\$523,848)
Property Taxes of this amount support this activity within the General Fund		<u>\$481,223</u>			<u>\$523,848</u>

Authorized Full Time Equivalent Positions	5.00	5.00	5.00	5.00
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One attorney's position is funded in the Child Support budget.

Budget Expenditures by Program / Activity					
General Government - Legal:					
Corporation Counsel	\$449,151	\$481,223	\$234,984	\$481,223	\$523,848

Corporation Counsel provides necessary civil legal services to Manitowoc County government and its boards, commissions, committees, councils, departments, employees, officers, offices, and officials with respect to their official duties. It also represents the public interest in cases involving children in need of protection and services, involuntary terminations of parental rights, some guardianships, mental and alcohol commitments, and protective placements.

Manitowoc County, Wisconsin

Department: **County Board**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$90,567	\$90,324	\$45,283	\$90,566	\$90,572
Contracted Services	32,558	37,860	26,664	53,328	38,148
Operation & Maintenance	28,439	30,050	24,538	31,262	32,062
Total Expenses	\$151,563	\$158,234	\$96,486	\$175,156	\$160,782
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$151,563)</u>	<u>(\$158,234)</u>	<u>(\$96,486)</u>	<u>(\$175,156)</u>	<u>(\$160,782)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$158,234</u>			<u>\$160,782</u>
Elected County Board of Supervisors	25.00	25.00			25.00

Budget Expenditures by Program / Activity					
General Government - Legislative:					
County Board	\$151,563	\$158,234	\$96,486	\$175,156	\$160,782

The County Board is the legislative branch of County Government. It has a monthly meeting during the course of the year with the month of October and sometimes November having multiple meetings as they address the up coming years budget. Each supervisor is assigned to one or more standing committees of the county board along with appointment to one or more other boards or commissions.

Manitowoc County, Wisconsin

Department: **County Clerk**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Licenses and Permits	\$36,194	\$21,200	\$21,093	\$30,355	\$23,500
Public Charges for Service	312	0	9	0	0
Intergovern Charges for Srvc	150	0	75	75	0
Other	1,273	0	(1,158)	0	0
Total Revenues	\$37,930	\$21,200	\$20,018	\$30,430	\$23,500
Expenses:					
Personal Services	\$203,220	\$202,211	\$99,461	\$201,549	\$214,370
Contracted Services	107,544	125,273	67,553	99,872	98,160
Operation & Maintenance	113,594	149,500	89,143	112,956	157,275
Fixed	6,605	6,650	4,970	6,971	7,000
Total Expenses	\$430,962	\$483,634	\$261,127	\$421,348	\$476,805
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$393,032)	(\$462,434)	(\$241,109)	(\$390,918)	(\$453,305)
Property Taxes of this amount support this activity within the General Fund		\$462,434			\$453,305

Authorized Full Time Equivalent Positions	3.00	3.00			3.00
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Budget Expenditures by Program / Activity					
General Government - General Administration:					
County Clerk	\$235,286	\$241,422	\$123,262	\$238,005	\$262,480
Central Mailing - Clerk	49,068	63,900	60,353	64,221	68,500
Central Duplicating - Clerk	72,883	60,000	30,956	62,000	26,500
Elections - Clerk	73,724	118,312	46,555	57,122	119,325
Elections - SVRS	0	0	0	0	0
Total	\$430,962	\$483,634	\$261,127	\$421,348	\$476,805

The County Clerks Office issues marriage licenses, domestic partnerships, conservation licenses (i.e. hunting/fishing licenses), all terrain vehicle and boat registration, County Board records, election records, work permits, notary service, passports and passport photos, county department mail, printing, county parking lot permits for the public, publishes the Official County Directory, Statistical Report of Property Values, and the County Board Proceedings Book.

On an annual basis, the County Clerk's Office issues approximately 410 marriage licenses, spends \$100,000 in postage for outgoing mail, processes approximately 725 passports, and takes over 350 photos. It also administers two to four elections per year, provides clerical services to thirteen County Board meetings, and has three official publications.

Manitowoc County, Wisconsin

Department: **District Attorney**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$37,846	\$34,000	\$21,573	(\$38,117)	\$34,000
Public Charges for Service	412	700	110	(250)	400
Total Revenues	\$38,258	\$34,700	\$21,683	(\$38,367)	\$34,400
Expenses:					
Personal Services	\$394,770	\$403,849	\$198,687	\$403,141	\$448,223
Contracted Services	43,255	78,718	27,032	74,718	79,097
Operation & Maintenance	32,225	44,850	13,563	44,850	45,900
Outlay	0	0	0	0	0
Total Expenses	\$470,250	\$527,417	\$239,282	\$522,709	\$573,220
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$431,991)	(\$492,717)	(\$217,600)	(\$561,076)	(\$538,820)
Property Taxes of this amount support this activity within the General Fund		\$492,717			\$538,820

Authorized Full Time Equivalent Positions	5.00	5.00			6.00
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Budget Expenditures by Program / Activity					
General Government - Legal:					
District Attorney	\$470,250	\$527,417	\$239,282	\$522,709	\$573,220

The District Attorneys Office prosecutes felony, misdemeanor, traffic, ordinances and juvenile delinquency matters. Attorney's provide advice to law enforcement as well as the Department of Human Services. The office works and coordinates investigations and prosecutions with law enforcement agencies, other District Attorney's Offices, State Agencies and Federal Authorities. Within the District Attorney's office the Victim/Witness Coordinator assists victims and witnesses with the criminal justice system.

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

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$100,864	\$111,123	\$7,167	\$111,123	\$111,123
Public Charges for Service	303,949	236,000	(1,399)	236,000	247,750
Total Revenues	\$405,138	\$347,123	\$18,918	\$347,123	\$358,873
Expenses:					
Personal Services	\$168,040	\$199,522	\$73,710	\$199,522	\$201,968
Contracted Services	70,931	113,112	70,814	113,112	130,003
Operation & Maintenance	108,196	147,800	100,015	147,800	116,825
Fixed	1,525	2,265	1,765	1,749	3,073
Outlay	30,796	11,500	0	7,500	11,500
Total Expenses	\$379,489	\$474,199	\$246,304	\$469,683	\$463,369
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$25,649	(\$127,076)	(\$227,386)	(\$122,560)	(\$104,496)
Property Taxes of this amount support this activity within the General Fund		\$127,076			\$104,496

Authorized Full Time Equivalent Positions	1.75	2.00			2.00
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Budget Expenditures by Program / Activity					
Public Safety - Emergency Government:					
Emergency Management	\$167,385	\$190,228	\$104,586	\$190,228	\$176,068
Emerg Mgmt - Nuclear Prepa	180,028	236,887	131,014	232,371	246,325
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	21,496	24,635	5,448	24,635	17,719
Emerg Mgmt - HAZMAT	10,580	22,449	5,255	22,449	23,257
Emerg Mgmt - Home Land Secu	0	0	0	0	0
Total	\$379,489	\$474,199	\$246,304	\$469,683	\$463,369

The purpose of the Manitowoc County Emergency Management program is to assist government and volunteer agencies in protecting lives, property, and the environment before, during, and after major technological or natural emergencies. Develop and maintain County emergency response plans; disaster relief information; Emergency Planning and Community Right-to-Know Act (EPCRA) facility plans; public education information; administrative office for Hazmat Team and Critical Incident Stress Management Team (CISM); headquarters for County Emergency Operations Center (EOC); speaker services; and emergency response training.

The Department participates in monthly communications drill with Point Beach Nuclear Plant; and annual full scale nuclear plant exercise evaluated by the Federal Emergency Management Agency; either a table top or functional exercise with one of our EPCRA facilities; and annual tornado awareness exercises.

Manitowoc County, Wisconsin

Department: **Executive**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$112,934	\$118,217	\$57,835	\$120,694	\$126,798
Contracted Services	16,673	22,053	12,185	22,053	30,238
Operation & Maintenance	350	0	0	0	0
Total Expenses	\$129,956	\$140,270	\$70,020	\$142,747	\$157,036
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$129,956)</u>	<u>(\$140,270)</u>	<u>(\$70,020)</u>	<u>(\$142,747)</u>	<u>(\$157,036)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$140,270</u>			<u>\$157,036</u>

Authorized Full Time Equivalent Positions	1.00	1.00			1.00
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Budget Expenditures by Program / Activity					
General Government - Administration:					
Executive	\$129,956	\$140,270	\$70,020	\$142,747	\$157,036

The chief administrative and executive officer for the county. Coordinates and directs most administrative and management functions of the county, appoints and supervises the heads of most county departments, appoints the members of most Boards and Commissions, and submits the annual budget to the County Board. Responsible for approving or vetoing county resolutions and ordinances.

The Budget process begins in late summer with consultation with the various county operating departments ending in submission of the Executive's formal budget proposal to the County Board in early October followed by a public hearing at the annual Board meeting on the last Monday in October. Typically the County Board deliberates on the budget throughout October and November with final passage of the tax levy and budget for the following year occurring prior to December 1st.

Manitowoc County, Wisconsin

Department: **Family Court**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Public Charges for Service	\$13,948	\$10,920	\$5,965	\$11,930	\$11,930
Intergovern Charges for Srvc	163,238	170,378	92,377	171,619	199,676
Other	0	0	0	0	0
Total Revenues	\$177,186	\$181,298	\$98,342	\$183,549	\$211,606
Expenses:					
Personal Services	\$195,156	\$208,797	\$101,909	\$203,820	\$224,572
Contracted Services	51,151	64,699	30,848	62,086	68,418
Operation & Maintenance	2,855	5,025	1,247	3,349	5,075
Total Expenses	\$249,161	\$278,521	\$134,004	\$269,255	\$298,065
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$71,975)	(\$97,223)	(\$35,662)	(\$85,706)	(\$86,459)
Property Taxes of this amount support this activity within the General Fund		\$97,223			\$86,459

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

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Family Court Commissioner	\$249,161	\$278,521	\$134,004	\$269,255	\$298,065

As judicial officers, the Family Court Commissioners hear and decide family, small claims and other criminal & civil cases. As Director of Family Court Counseling, the Family Court Commissioners coordinate mediation and educational services for parties involved in family court litigation, and appoint Guardians ad Litem to represent the best interests of the children. Our goal is to promote harmony for both children and parents in non-intact families and render decisions in accordance with custody and support laws. Every year there are approximately 1,200 contested family hearings and 150 domestic violence and harassment injunction hearings held, in addition to the other civil and criminal matters heard. 800 new divorce and paternity cases are generally filed each year.

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

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$1,093,995	\$909,066	\$278,503	\$1,027,035	\$933,994
Public Charges for Service	259,409	242,250	210,451	243,800	251,000
Intergovern Charges for Srvc	3,015	2,000	242	300	1,000
Other	0	0	525	0	0
Total Revenues	\$1,356,420	\$1,153,316	\$489,721	\$1,271,135	\$1,185,994
Expenses:					
Personal Services	\$1,632,562	\$1,746,033	\$808,650	\$1,513,207	\$1,797,823
Contracted Services	139,945	128,479	110,116	202,598	190,844
Operation & Maintenance	73,760	54,052	27,468	75,327	85,436
Fixed	12,607	12,607	14,081	14,081	14,081
Total Expenses	\$1,899,162	\$1,941,171	\$1,027,991	\$1,805,213	\$2,088,184
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$542,742)	(\$787,855)	(\$538,270)	(\$534,078)	(\$902,190)
Property Taxes of this amount support this activity within the General Fund		\$787,855			\$902,190

Authorized Full Time Equivalent Positions	21.10	21.10			21.20
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Budget Expenditures by Program / Activity					
Health & Human Services - Public Health					
PHS - Communicable Dis Prev	6,835	6,100	2,324	6,100	6,100
PHS - Covid-19 Pandemic	292,510	100,875	70,222	171,547	0
PHS - Prevention Block Grant	8,146	9,360	3,705	8,000	8,000
PHS - GPR Lead	13,940	11,887	5,863	11,150	13,851
ARPA 3/3/21 - 12/31/24	333,732	62,675	151,846	41,960	77,587
PHI	0	0	0	0	84,232
PHS - Healthy Start	28,886	25,482	14,216	25,667	24,165
PHS - IAP Immunization Grant	21,678	16,571	9,703	17,125	119,772
PHS - Vaccination Suppl #4	70,350	52,156	38,884	53,441	0
PHEP DWD Supplement	68,263	25,421	8,649	45,818	77,919
PHS - Bioter/PHEP	40,714	63,085	31,903	62,934	57,993
PHS - WIC Program Admin	17,812	18,300	9,050	32,364	33,925
PHS - WIC Nutrition	119,255	100,686	57,968	117,911	103,851
PHS - WIC Breast Feeding	24,451	22,013	11,467	25,402	25,045
PHS - WIC Client Services	111,467	102,360	56,299	112,599	124,250
PHS - Administrative Support	104,234	209,445	129,162	229,337	173,242
PHS - Environmental Health	303,236	335,634	164,668	334,296	355,309
PHS - General Public Health	333,380	779,121	261,091	509,562	802,943
Total	\$1,899,162	\$1,941,171	\$1,027,991	\$1,805,213	\$2,088,184

The Health Department exists to promote and protect the health of the residents. The WIC program sees 1,400 clients monthly. The Sanitarians regulate 625 licensed establishments and 94 wells. The nursing program provides immunizations, prenatal care coordination, communicable disease prevention and control and community health promotion.

For additional information on programs and services of the Health Department please go to the County web page, <http://www.co.manitowoc.wi.us/departments/d-h/health-department/> to find our annual report.

Manitowoc County, Wisconsin
 Department: **Highway Department**
 Fund: Highway Department Special Revenue Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$4,213,592	\$4,442,983	\$4,442,983	\$4,442,983	\$4,228,810
Bridge Aid Prop Taxes	338,983	135,933	135,933	135,933	453,247
Intergovernmental Grants/Aid	1,719,618	1,800,000	453,376	1,813,502	1,900,000
Other	0	0	0	0	0
Total Revenues	\$6,272,193	\$6,378,916	\$5,032,292	\$6,392,418	\$6,582,057
Expenses:					
Contracted Services	\$365,983	\$526,925	\$180,484	\$506,942	\$740,033
Operation & Maintenance	5,973,606	8,351,991	2,944,522	8,385,477	10,842,024
Outlay	0	0	0	0	0
Total Expenses	\$6,339,589	\$8,878,916	\$3,125,007	\$8,892,419	\$11,582,057
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0
Sales of Note OR BONDS	\$0	\$2,500,000	\$0	\$2,500,000	\$5,000,000
Total Other Sources & (Uses)	\$0	\$2,500,000	\$0	\$2,500,000	\$5,000,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$67,396)	\$0	\$1,907,285	(\$1)	\$0

Authorized Full Time Equivalent Positions	Highway FTE accounted for in Highway Department Enterprise Fund
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Budget Expenditures by Program / Activity					
Public Works:					
Hwy Admin SRF (GRANTS)	\$0	\$0	\$0	\$0	\$0
County Road Maintenance	2,000,717	2,353,564	933,308	2,079,058	1,477,197
County Road/Brdg Construction	3,072,417	5,359,419	1,329,045	5,527,428	8,401,613
County Winter Snow Removal	927,471	1,030,000	726,721	1,150,000	1,250,000
Town Bridge Aid	338,983	135,933	135,933	135,933	453,247
Total	\$6,339,589	\$8,878,916	\$3,125,007	\$8,892,419	\$11,582,057

The Highway Department Special Revenue Fund exists to pay for work done by the Highway Department Enterprise Fund on the County trunk system. It is this Fund where State Aids and the Property Tax Levy for the County System are accounted for. The County receives State Aids for our system based upon formulas established by the State of Wisconsin. Property Taxes make up the difference for paying the Highway Department for maintaining and constructing our County trunk system. Town Bridge Aids is a program established by the State to help the Towns pay for constructing and maintaining their local bridges. All Towns participate in this program and share one-half of each others costs which is apportioned based upon their equalized value. The other half of their cost is based upon their Towns petitioned amount.

Manitowoc County, Wisconsin
 Department: **Highway Department**
 Fund: Highway Department Enterprise Fund

By Category	Experience	Budget	Six Months	Estimated	Budget
	2022	2023	Experience	Experience	2024
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$73,689	\$98,541	\$55,601	\$83,000	\$63,000
Intergovern Charges for Srvc	3,011,538	2,933,590	1,264,558	2,714,276	2,794,680
Other	397,878	315,632	127,209	354,451	378,648
Total Revenues	\$3,483,105	\$3,347,763	\$1,447,368	\$3,151,727	\$3,236,328
Expenses:					
Personal Services	\$6,626,669	\$8,367,314	\$3,429,891	\$4,512,892	\$4,698,867
Contracted Services	1,401,156	2,408,859	634,894	1,402,223	4,290,156
Operation & Maintenance	13,287,863	8,096,548	6,137,210	8,698,546	9,122,799
Fixed	958,191	980,447	507,342	1,068,750	788,977
County Charges Reimbursed - (WORK PERFORMED FOR THE HIGHWAY SPECIAL REVENUE FUND)	(6,000,606)	(8,720,992)	(2,989,074)	(8,756,486)	(12,427,613)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(12,341,130)	(3,763,927)	(5,809,925)	(3,774,199)	(3,236,858)
Pension	0	0	0	0	0
Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Expenses	\$3,932,143	\$7,368,249	\$1,910,339	\$3,151,726	\$3,236,328
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$449,038)	(\$4,020,486)	(\$462,971)	\$1	\$0

Authorized Full Time Equivalent Positions	49.00	54.00			53.00
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Budget Expenditures by Program / Activity					
Public Works:					
Administration-Hwy C/P	\$441,347	\$554,433	\$251,688	\$590,886	\$617,122
Shingle Recycling C/P	\$0	\$0	\$0	\$0	\$0
Patrol Supervision	229,867	231,168	123,099	257,049	267,039
Cost Pool Expenses	4,026,576	3,963,088	1,894,731	3,935,624	3,558,309
Paving - Bid Jobs	668,453	475,396	153,253	405,800	385,000
County-Road Maintenance	1,883,132	2,185,776	890,949	1,961,375	2,213,207
County-Road Construction	2,898,506	5,029,096	1,275,609	5,214,555	8,424,854
County-Winter Snow Removal	874,972	967,439	685,586	1,084,906	1,179,245
State-Road Maint/Construct	1,937,267	1,947,053	987,383	1,937,216	1,963,543
Other Local Govt Road M&C	150,254	182,985	63,250	151,000	155,000
County Depts Nonroad Srvc	110,000	208,023	38,413	94,000	163,000
Non Govt (Public) Service	36,058	24,826	43,214	50,000	30,000
Sub-Total	13,256,431	15,769,283	6,407,174	15,682,411	18,956,319
Hwy P/R Clearing Accounts	252,895	4,083,885	41,407	0	(55,520)
County Charges Reimbursed HWY SRF	(6,000,606)	(8,720,992)	(2,989,074)	(8,756,486)	(12,427,613)
Cost Pool Revenues	(3,564,600)	(3,763,927)	(1,549,169)	(3,774,199)	(3,236,858)
Total	\$3,944,121	\$7,368,249	\$1,910,339	\$3,151,726	\$3,236,328

The Manitowoc County Highway Department is responsible for maintaining all of the State Trunk Highway System within Manitowoc County, including I-43. We are also responsible for all of the maintenance and construction of our County Trunk System.

County Road Summer Maintenance: This includes: patching, cracksealing, wedging/rut filling, milling, grinding bumps, sweeping pavement, traffic control, surveillance, repairing joints, punchouts/blowups, drainage, safety appurtenances, sealcoating, shoulder maintenance, mowing, roadside vegetation control, bridge inspection and repair, signing, pavement marking, litter pickup, culvert replacement, and concrete pavement repair. Our department also performs these same functions for the Department of Transportation.

County Road Winter Maintenance: Winter maintenance includes drift prevention, the application of sand, salt, and chlorides, within the snow removal processes. We have one shift of employees, which works from 6:30 a.m. to 3:00 p.m. If winter weather dictates longer hours are needed, our one shift of employees will work from 4:00 a.m. to 8:00 p.m. on county trunks. The highway department also provides winter road maintenance to the Department of Transportation from 4:00 a.m. to 8:00 p.m. on all state highways, except I-43 which requires 24-hour service.

Building Maintenance: The department performs all the maintenance of its' buildings which include the main shop on STH 310 and the satellite shops located on I-43 and in the Villages' of St. Nazianz, Mishicot and Reedsville.

Internal Service Fund Operations: This fund consists of work that our department performs for the Department of Transportation, cities, towns, and villages. It also consists of our cost pools, such as, asphalt, gravel, machinery, buildings and grounds, capital acquisition, fuel, fringe benefits, materials, and supplies. There is no tax levy for this operation.

County Aid Bridges: This program was implemented to help townships fund large bridge projects. All townships participate in this funding tool. Any bridge or culvert pipe over 36 inches and exceeding \$750 in cost is eligible for this funding. The Highway Department is responsible for the billing and inspection of these eligible bridge projects.

The department is responsible for maintaining 136 centerline miles of state highways and 284 centerline miles of county highways. The department is also responsible for maintaining 48 county bridges. Due to the slowing of the economy and budget constraints, the department is constructing and/or paving approximately 8 miles of highway per year which equates to a 35 year cycle.

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

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

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$6,302,730	\$5,792,729	\$5,792,729	\$5,792,729	\$5,708,018
Intergovernmental Grants/Aid	11,673,375	12,925,176	2,886,342	11,673,388	13,040,966
Fines/Forfeits/Penalties	44,753	40,000	18,830	0	40,000
Public Charges for Service	4,427,112	3,189,382	609,373	3,903,390	4,563,045
Intergovern Charges for Srvc	4,021,224	5,102,000	1,288,838	3,708,676	5,440,000
Other	1,047	1,216	1,186	1,200	2,200
Total Revenues	\$26,470,241	\$27,050,503	\$10,597,299	\$25,079,383	\$28,794,229
Expenses:					
Personal Services	\$11,460,208	\$14,312,208	\$6,350,456	\$12,654,849	\$14,531,563
Contracted Services	14,323,666	11,238,804	5,381,155	11,600,364	11,610,988
Operation & Maintenance	669,671	503,772	395,994	551,343	717,532
Fixed	126,378	128,617	141,528	288,608	501,214
Other	1,490,266	1,488,633	475,247	1,052,786	1,414,332
Outlay	9,103	3,000	0	0	18,600
Total Expenses	\$28,079,291	\$27,675,034	\$12,744,381	\$26,147,950	\$28,794,229
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$902,632	\$0	\$902,632	\$0
Operating Transfers From	\$0	\$0	\$0	\$0	\$0
Total Other Sources *& (Uses)	\$0	\$902,632	\$0	\$902,632	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$1,609,050)	\$278,101	(\$2,147,082)	(\$165,935)	\$0

Authorized Full Time Equivalent Positions	173.50	173.50		*	180.50
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Budget Expenditures by Program / Activity					
Health & Human Services					
Management & Support	\$1,631,990	\$1,857,060	\$1,159,657	\$2,233,231	\$2,205,364
Developmentally Disabled	5,000,701	3,295,037	831,976	2,848,502	3,116,703
Mental Health / AODA / Chronically Mentally Ill	11,223,257	12,258,542	5,359,838	11,129,883	12,290,018
Children & Families	8,835,830	8,809,809	4,672,363	8,498,915	9,733,061
Economic Support	1,315,457	1,371,856	671,306	1,338,938	1,349,083
Long Term Support	72,056	82,730	49,240	98,481	100,000
Total	\$28,079,291	\$27,675,034	\$12,744,381	\$26,147,950	\$28,794,229

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

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

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

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

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

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

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	8,181	0	0	8,200	8,200
Intergovern Charges for Srvc	1,986,677	2,710,559	1,708,625	2,003,869	2,926,936
Other	10,586	0	0	0	0
Total Revenues	\$2,005,444	\$2,710,559	\$1,708,625	\$2,012,069	\$2,935,136
Expenses:					
Personal Services	\$651,656	\$725,055	\$332,313	\$676,615	\$826,505
Contracted Services	931,795	1,612,858	794,396	797,000	1,801,236
Operation & Maintenance	28,525	29,495	13,579	23,050	29,495
Fixed	375,094	348,593	231,943	391,783	251,158
Total Expenses	\$1,996,215	\$2,730,953	\$1,376,982	\$1,896,448	\$2,921,644
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	(\$13,492)
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$9,229	(\$20,394)	\$331,643	\$115,621	\$0

Authorized Full Time Equivalent Positions	0.00	0.00	0.00
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Starting in 2019 FTE's are now accounted for in Public Works, Comptroller, and Planning/Zoning

Budget Expenditures by Program / Activity					
General Government:					
Information Systems	\$1,996,215	\$2,730,953	\$1,376,982	\$1,896,448	\$2,921,644

The Information Systems Department was created in 2000 by Resolution of the Manitowoc County Board to provide a centralized and independent Department as a source of data processing support services for all Departments of Manitowoc County Government.

Information Systems Operations is funded as an Internal Services Account with Budget allocations derived from each Department within Manitowoc County Government. Information Systems also provides Law Enforcement related billable Services to the Cities of Manitowoc, Two Rivers and Kiel.

Information Systems has assigned 7 staff Employees which are reported in the Public Works Department. One additional staff member was re-assigned to the Comptrollers Office and one (GIS Position) to the Planning and Zoning Department. Information Systems provides support on a 7 days per week x 24 hours per day x 365 days per year schedule.

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

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

Manitowoc County, Wisconsin

Department: **Joint Dispatch**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$1,563,402	\$1,729,103	\$724,746	\$1,416,547	\$1,811,592
Contracted Services	159,954	163,938	101,340	163,938	165,200
Operation & Maintenance	24,531	24,750	14,341	24,750	27,650
Outlay	0	0	0	0	0
Total Expenses	\$1,747,887	\$1,917,791	\$840,427	\$1,605,235	\$2,004,442
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$1,747,887)	(\$1,917,791)	(\$840,427)	(\$1,605,235)	(\$2,004,442)
Property Taxes of this amount support this activity within the General Fund		\$1,917,791			\$2,004,442

Authorized Full Time Equivalent Positions	24.00	24.00			24.00
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Joint Dispatch Center	\$1,747,887	\$1,917,791	\$840,427	\$1,605,235	\$2,004,442

The Joint Dispatch Center (JDC) is the county-wide 9-1-1 center, dispatching emergency and non-emergency calls for service provided by law enforcement, fire, emergency medical services, emergency management and other public agencies. The JDC is one of two departments in the Emergency Services Division comprised of: (1) Emergency Management and (2) Joint Dispatch.

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

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovern Charges for Srvc	\$7,404	\$7,404	\$3,702	\$7,404	\$7,404
Other	1,000	0	0	0	0
Total Revenues	\$113,302	\$7,404	\$3,702	\$7,404	\$7,404
Expenses:					
Personal Services	\$95,190	\$101,535	\$44,087	\$103,409	\$96,305
Contracted Services	765,139	784,361	599,540	782,376	818,598
Operation & Maintenance	3,597	11,110	1,244	4,800	11,110
Fixed	21,156	25,403	22,340	22,340	27,386
Outlay	156,580	157,000	133,777	157,000	210,000
Total Expenses	\$1,041,662	\$1,079,409	\$800,988	\$1,069,925	\$1,163,399
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$928,361)	(\$1,072,005)	(\$797,286)	(\$1,062,521)	(\$1,155,995)
Property Taxes of this amount support this activity within the General Fund		<u>\$1,072,005</u>			<u>\$1,155,995</u>

Authorized Full Time Equivalent Positions FTE part of Public Works Table of Organization
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Communications Activity	\$1,041,662	\$1,079,409	\$800,988	\$1,069,925	\$1,163,399

The Communications Activity is part of Joint Dispatch and was established to account for all Joint Dispatch Equipment and Infrastructure within the center including the towers and antennas located throughout the County. Under the direction of the Public Works Director, this activity accounts for all equipment maintenance and upgrades including emergency 911 phone lines. One full time equivalent position within the Public Works table of organization is responsible for day-to-day operations and maintenance of the infrastructure system. Maintenance contracts on the equipment are also accounted for within this activity.

Manitowoc County, Wisconsin

Department: **Personnel Department**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	15	0	5	0	0
Total Revenues	\$15	\$0	\$5	\$0	\$0
Expenses:					
Personal Services	\$269,263	\$229,171	\$111,194	\$231,590	\$242,823
Contracted Services	62,246	81,486	50,235	72,823	96,882
Operation & Maintenance	6,006	7,350	700	6,150	8,300
Total Expenses	\$337,515	\$318,007	\$162,130	\$310,563	\$348,005
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$337,500)	(\$318,007)	(\$162,124)	(\$310,563)	(\$348,005)
Property Taxes of this amount support this activity within the General Fund		\$318,007			\$348,005

Authorized Full Time Equivalent Positions	2.00	2.00			2.00
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Budget Expenditures by Program / Activity					
General Government - General Administration:					
Personnel	\$337,515	\$318,007	\$162,130	\$310,563	\$348,005

The Personnel Department coordinates recruitment, benefit administration, compliance with state and federal employment laws, collective bargaining, policy development and administration, and employee training.

Manitowoc County, Wisconsin

Department: **Planning & Zoning**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$61,000	\$84,440	\$88,653	\$105,837	\$38,199
Licenses and Permits	376,638	349,584	203,322	388,729	358,729
Public Charges for Service	102,984	150,000	37,672	130,000	100,000
Intergovern Charges for Srvc	17,100	15,000	0	15,000	15,000
Other	89	10,000	740	740	0
Total Revenues	\$557,811	\$609,024	\$330,387	\$640,306	\$511,928
Expenses:					
Personal Services	\$868,770	\$980,260	\$447,820	\$899,464	\$966,073
Contracted Services	206,935	232,517	146,759	282,490	282,021
Operation & Maintenance	36,265	52,376	13,778	28,334	47,521
Fixed	1,584	1,345	2,039	2,039	3,046
Other	0	0	17,653	17,653	0
Outlay	12,447	43,000	20,754	35,184	35,184
Total Expenses	\$1,126,001	\$1,309,498	\$648,803	\$1,265,164	\$1,333,845
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$568,190)	(\$700,474)	(\$318,416)	(\$624,858)	(\$821,917)
Property Taxes of this amount support this activity within the General Fund		\$700,474			\$821,917

Authorized Full Time Equivalent Positions	10.00	10.00			10.00
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Planning and Zoning	\$1,016,784	\$1,103,176	\$589,438	\$1,109,683	\$1,193,849
Assessment of Property	\$9,400	\$81,165	\$1,060	\$1,889	\$7,806
P&Z-Land Records Modern	99,817	125,157	58,305	153,592	132,190
Total	\$1,126,001	\$1,309,498	\$648,803	\$1,265,164	\$1,333,845

The Manitowoc County Planning and Zoning Department, created in 1959 by resolution of the Manitowoc County Board of Supervisors, is responsible for providing the professional planning services necessary to promote the public health, safety, convenience and general welfare; to encourage planned and orderly land use development; to protect property values and the property tax base; and to achieve the purposes for which planning and zoning authority has been granted to the county pursuant to Wis. State Statute 59.69(1) and other statutes. The department is responsible for administering the following county ordinances: Airport Height Limitations and Approach Protection, Comprehensive Plan, Floodplain Zoning, General Zoning, Large Wind Energy Systems, Nonmetallic Mining Operations, Police, Private Sewage Systems, Private Water Systems, Setbacks, Shoreland Zoning, Small Wind Energy Systems, Standards for Wireless Communication Facilities, Subdivision/Certified Survey Regulations, and Use of Citations for Certain Ordinance Violations. In addition, the department assists Emergency Management in the development of the county's Hazard Mitigation Plan and assists the County Clerk with redistricting.

Manitowoc County, Wisconsin

Department: **Parks**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$194,747	\$209,700	\$0	\$194,417	\$95,000
Intergovern Charges for Srvc	0	0	0	0	0
Other	11,816	25,300	13,531	23,416	38,400
Total Revenues	\$206,564	\$235,000	\$13,531	\$217,833	\$133,400
Expenses:					
Personal Services	\$47,185	\$42,034	\$13,333	\$42,034	\$42,914
Contracted Services	143,770	141,137	47,932	123,631	167,403
Operation & Maintenance	104,430	79,805	27,007	82,028	85,930
Fixed	6,433	3,772	8,098	8,098	10,474
Outlay	214,598	314,900	77,762	309,744	41,400
Total Expenses	\$516,416	\$581,648	\$174,133	\$565,535	\$348,121
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$309,852)	(\$346,648)	(\$160,601)	(\$347,702)	(\$214,721)
Property Taxes of this amount support this activity within the General Fund		\$346,648			\$214,721

Authorized Full Time Equivalent Positions FTE part of Highway Department Enterprise Fund Table of Organization

Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Recreation:					
Parks	\$443,936	\$418,948	\$169,912	\$418,118	\$267,621
Devils River State Rec Trail	5,500	5,500	4,221	5,500	5,500
Parks - Snowmobile Trails	66,980	154,320	0	136,814	72,120
Conservation & Development - Conservation:					
Parks - County Conservatio	0	2,880	0	5,103	2,880
Total	\$516,416	\$581,648	\$174,133	\$565,535	\$348,121

The Parks Department mission is to provide a quality park and trail system to the citizens of Manitowoc County. The Parks Department is responsible for the development and maintenance of 5 major parks, 3 special purpose parks, 15 lake or river accesses spanning approximately 510 acres along with a 14 mile State recreation trail. With the cooperation of local snowmobile clubs, the department manages 248.35 miles of State funded snowmobile trails and approximately 150 miles of club funded snowmobile trails. The Parks Department is overseen by our Planning and Zoning Department Director.

Manitowoc County, Wisconsin

Department: **Public Works**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovern Charges for Srvc	\$165,031	\$163,408	\$82,914	\$165,000	\$165,732
Other	82,593	75,038	36,597	69,538	67,038
Total Revenues	\$257,571	\$243,490	\$122,033	\$239,582	\$237,813
Expenses:					
Personal Services	\$867,352	\$995,754	\$480,401	\$1,022,706	\$1,180,983
Contracted Services	1,056,298	983,458	558,096	1,093,323	1,174,521
Operation & Maintenance	194,024	165,475	68,966	156,765	167,285
Fixed	60,567	70,880	64,847	65,434	71,212
Other	0	0	0	0	0
Outlay	1,570,574	1,534,500	1,319,461	1,559,500	762,500
Total Expenses	\$3,748,814	\$3,750,067	\$2,491,771	\$3,897,728	\$3,356,501
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$3,491,243)	(\$3,506,577)	(\$2,369,738)	(\$3,658,146)	(\$3,118,688)
Property Taxes of this amount support this activity within the General Fund		\$3,506,577			\$3,118,688

Authorized Full Time Equivalent Positions	25.00	25.00			27.00
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Budget Expenditures by Program / Activity					
General Government - General Buildings and Plant:					
Public Property Dept Admin	\$894,494	\$1,033,348	\$516,585	\$1,060,398	\$1,155,156
Maint - Phone System	156,068	158,572	82,592	150,955	150,317
Maint - Courthouse	1,360,609	1,143,625	863,443	1,146,500	251,645
Maint - Office Complex	319,540	229,100	89,822	244,800	128,430
Maint - Jail	539,153	517,100	270,919	535,200	698,400
Maint - UW-Manitowoc	138,128	149,196	95,147	180,414	114,196
Maint - Human Services	116,025	174,545	138,662	197,165	184,535
Maint - Hamilton Bldg	0	0	159,035	0	217,146
Maint - PHS Building	41,611	59,680	61,011	82,720	56,975
Maint - Admin Office Bldg	40,020	58,980	53,336	67,800	27,885
Maint - Other Co Buildings	18,911	38,476	25,637	33,176	38,876
Maint - C&T Building	79,164	85,760	50,103	89,100	99,735
Total	\$3,748,814	\$3,750,067	\$2,491,771	\$3,897,728	\$3,356,501

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

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

Manitowoc County, Wisconsin

Department: **Register in Probate**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$25,286	\$24,000	\$0	\$26,420	\$25,600
Public Charges for Service	75,712	58,500	31,088	67,500	64,000
Total Revenues	\$100,998	\$82,500	\$31,088	\$93,920	\$89,600
Expenses:					
Personal Services	\$230,406	\$223,845	\$113,808	\$227,098	\$236,751
Contracted Services	130,235	136,580	59,735	132,570	149,883
Operation & Maintenance	1,828	2,825	832	2,501	2,495
Total Expenses	\$362,469	\$363,250	\$174,375	\$362,169	\$389,129
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$261,471)	(\$280,750)	(\$143,287)	(\$268,249)	(\$299,529)
Property Taxes of this amount support this activity within the General Fund		\$280,750			\$299,529

Authorized Full Time Equivalent Positions	2.00	2.00			2.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Register in Probate	\$328,948	\$326,904	\$157,840	\$326,047	\$351,083
Court Commissioner	33,521	36,346	16,535	36,122	38,046
Total	\$362,469	\$363,250	\$174,375	\$362,169	\$389,129

The Register in Probate is the keeper of court records for all estate proceedings (both administrative and court cases involving property interests of persons after death where there is no beneficiary designation that takes effect outside probate); step-parent, private and agency adoptions; guardianships, conservatorships, protective placements and minor guardianships; mental health, drug dependency and alcohol civil commitments. In addition, the office monitors long-term filing requirement compliance in all guardianship and protective placement matters and for every testamentary trust.

Manitowoc County, Wisconsin

Department: **Register of Deeds**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	745,911	656,600	288,959	576,060	647,100
Other	15,282	0	(13,778)	0	0
Total Revenues	\$761,193	\$656,600	\$275,180	\$576,060	\$647,100
Expenses:					
Personal Services	\$288,653	\$295,885	\$144,828	\$286,230	\$314,280
Contracted Services	19,244	73,892	34,182	73,492	30,075
Operation & Maintenance	5,152	14,200	4,522	7,150	14,100
Outlay	15,090	0	15,072	0	0
Total Expenses	\$328,140	\$383,977	\$198,604	\$366,872	\$358,455
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$433,053	\$272,623	\$76,576	\$209,188	\$288,645
Property Taxes of this amount support this activity within the General Fund					
		(\$272,623)			(\$288,645)

Authorized Full Time Equivalent Positions	3.50	3.55			4.00
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Budget Expenditures by Program / Activity					
General Government - Property Records and Control:					
Register of Deeds	\$328,140	\$383,977	\$198,604	\$366,872	\$358,455
Total	\$328,140	\$383,977	\$198,604	\$366,872	\$358,455

The Register of Deeds Office is responsible for recording deeds, mortgages, satisfactions and any documents relative to real estate. Subdivision plats, condominium plats and certified survey maps. Record Federal tax liens and weatherization agents. Record keeper of Birth, Death and marriage records and is the official supplier of certified copies of those records.

Manitowoc County, Wisconsin
 Department: **Sheriff's Department**
 Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$257,299	\$199,570	\$64,361	\$156,520	\$180,615
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	660,633	867,000	235,161	663,500	742,000
Other	51,196	55,000	60,523	74,300	72,000
Total Revenues	\$1,153,106	\$1,311,570	\$447,053	\$1,104,320	\$1,264,615
Expenses:					
Personal Services	\$10,291,471	\$10,787,126	\$5,255,302	\$10,814,321	\$11,418,778
Contracted Services	1,189,681	1,341,426	730,668	1,372,851	1,300,997
Operation & Maintenance	1,091,172	945,385	492,567	1,006,017	1,018,550
Fixed	149,155	131,311	176,217	178,067	190,607
Outlay	576,402	540,000	417,500	543,232	617,500
Total Expenses	\$13,297,882	\$13,745,248	\$7,072,255	\$13,914,488	\$14,546,432
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$12,144,776)	(\$12,433,678)	(\$6,625,202)	(\$12,810,168)	(\$13,281,817)
Property Taxes of this amount support this activity within the General Fund		<u>\$12,433,678</u>			<u>\$13,281,817</u>

Authorized Full Time Equivalent Positions	113.10	113.10	113.10
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Sheriff - Administration	\$2,515,872	\$2,723,385	\$1,549,016	\$2,819,481	\$2,867,102
Sheriff - Training	83,405	88,750	40,859	78,001	88,750
Sheriff - Traffic Patrol	5,129,033	5,118,872	2,686,528	5,217,954	5,452,137
Sheriff - Snowmobile Patrol	184	1,300	99	0	1,300
Sheriff - Water Safety Patrol	455	2,800	12	1,012	3,400
Correctional Institutions (JAIL)	4,983,472	5,342,786	2,534,459	5,279,750	5,591,047
Correctional Institutions NNAI (JAIL)	84,443	31,055	31,588	60,000	60,000
Metro Drug	489,399	424,936	223,883	458,290	471,332
Sheriff - Retiree Benefits	11,620	11,364	5,810	0	11,364
Total	\$13,297,882	\$13,745,248	\$7,072,255	\$13,914,488	\$14,546,432

The Office of the Sheriff is created by the Wisconsin Constitution (Article 6, Section 4). The duties of the Sheriff are set forth by the State of Wisconsin Statute (Section 59.26 -59.33). It is an elected office of which a sheriff's term is 4 years. The Sheriff is the chief law enforcement officer in the county and has the power and duty to enforce state statutes and local ordinances. It is the Sheriff's sole responsibility to manage and operate the county jail, serve civil process, attend upon the circuit court and perform all other duties required by law.

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

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$346,980	\$379,366	\$379,366	\$379,366	\$378,522
Intergovernmental Grants/Aid	404,708	359,819	(8,801)	407,382	394,382
Licenses and Permits	3,550	4,000	3,200	4,000	4,000
Other	8,280	2,500	2,339	2,500	1,505
Total Revenues	\$763,517	\$745,685	\$376,104	\$793,248	\$780,129
Expenses:					
Personal Services	\$392,087	\$466,157	\$215,359	\$466,157	\$476,107
Contracted Services	61,943	61,392	31,529	61,392	61,850
Operation & Maintenance	30,667	28,683	11,386	28,683	28,983
Fixed	5,595	5,356	6,231	5,356	7,239
Other	195,808	167,925	18,812	215,488	205,950
Outlay	15,880	6,800	6,469	6,800	0
Total Expenses	\$701,979	\$736,313	\$289,786	\$783,876	\$780,129
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$61,538	\$9,372	\$86,318	\$9,372	\$0

Authorized Full Time Equivalent Positions	4.60	5.00	6.00
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Soil & Water-Conservation	\$461,720	\$544,188	\$266,696	\$544,188	\$547,174
Wild Life Damage	33,512	20,000	2,166	20,000	20,000
Nutrient Management Education	5,500	7,700	9,659	7,700	14,100
DATCP-Land/Water Cost Share	190,308	161,925	9,712	161,925	150,150
WDNR Grants & Cost Share	0	0	0	47,563	44,700
EPA Grant Activity	0	0	0	0	0
Total	\$701,979	\$736,313	\$289,786	\$783,876	\$780,129

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

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

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

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

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

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

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

Manitowoc County, Wisconsin

Department: **Treasurer**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Other Taxes	\$312,384	\$393,125	\$151,084	\$320,125	\$419,125
Intergovernmental Grants/Aid	17,373	17,000	16,621	17,000	17,000
Licenses and Permits	0	0	0	0	0
Fines/Forfeits/Penalties	19,317	3,100	3,710	4,100	3,100
Public Charges for Service	3,775	2,000	591	2,020	2,000
Intergovern Charges for Srvc	0	0	0	0	0
Other	335,390	477,000	466,331	740,000	900,000
Total Revenues	\$688,239	\$892,225	\$638,337	\$1,083,245	\$1,341,225
Expenses:					
Personal Services	\$152,875	\$153,183	\$68,620	\$153,183	\$165,180
Contracted Services	38,516	72,964	48,090	69,664	93,214
Operation & Maintenance	13,879	32,000	5,610	9,100	29,200
Outlay	53,378	3,000	2,351	0	0
Total Expenses	\$258,649	\$261,147	\$124,672	\$231,947	\$287,594
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$429,590	\$631,078	\$513,665	\$851,298	\$1,053,631
Property Taxes and Interest of this amount support this activity within the General Fund		(\$631,078)			(\$1,053,631)

Authorized Full Time Equivalent Positions	2.00	2.00			2.00
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Treasurer	\$258,649	\$261,147	\$124,672	\$231,947	\$287,594
Total	\$258,649	\$261,147	\$124,672	\$231,947	\$287,594

The mission of the Treasurer's Office is to accurately receipt and disburse all monies belonging to Manitowoc County, provide cash management, collect postponed and delinquent property taxes and conduct tax settlements with 30 municipalities. The Treasurer's Office also maintains an accurate record of parcels eligible for lottery credit, forecloses on tax delinquent parcels, maintains delinquent real estate tax records and prepares State and Federal tax reports. The Treasurer is the investment officer for the County.

Manitowoc County, Wisconsin

Department: **UW Extension**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	1,314	0	21,601	27,388	7,388
Public Charges for Service	\$3,380	\$0	\$4,069	\$3,043	\$3,220
Other	0	0	6,574	1,495	1,495
Total Revenues	\$4,694	\$0	\$32,244	\$31,926	\$12,103
Expenses:					
Personal Services	\$46,326	\$63,722	\$22,492	\$63,656	\$65,019
Contracted Services	171,888	205,070	14,939	205,070	204,914
Operation & Maintenance	26,124	20,230	14,229	20,193	20,408
Total Expenses	\$244,338	\$289,022	\$51,660	\$288,919	\$290,341
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$239,644)	(\$289,022)	(\$19,416)	(\$256,993)	(\$278,238)
Property Taxes of this amount support this activity within the General Fund		\$289,022			\$278,238

Authorized Full Time Equivalent Positions	0.60	0.60			0.60
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Education:					
University Extension	\$244,088	\$286,022	\$51,170	\$288,919	\$290,341
University Extension-State	250	3,000	490	0	0
UW Ext - Parenting Grant	0	0	0	0	0
Total	\$244,338	\$289,022	\$51,660	\$288,919	\$290,341

UW-Extension provides research and evidence-based educational programs for youth and adults in areas focused on 4-H Youth Development, Family Living, Nutrition, and Agriculture. Every year UW-Extension education programs touch the lives of approximately 16,000 county residents. That's one in five county residents. UW-Extension volunteers annually donate over 56,000 hours to county residents, and the dollar value of their service exceeds \$1,000,000. UW-Extension programs are created to meet identified needs and are available to all residents of Manitowoc County.

Manitowoc County, Wisconsin
 Department: **Veterans Service Office**
 Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$14,300	\$14,300	\$33,478	\$33,478	\$14,300
Other	0	0	404	0	0
Total Revenues	\$14,300	\$14,300	\$33,882	\$33,478	\$14,300
Expenses:					
Personal Services	\$221,281	\$241,748	\$118,400	\$0	\$259,942
Contracted Services	42,187	49,296	31,423	48,399	58,341
Operation & Maintenance	5,178	24,525	16,312	21,579	25,043
Total Expenses	\$268,647	\$315,569	\$166,135	\$69,978	\$343,326
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$254,347)	(\$301,269)	(\$132,254)	(\$36,500)	(\$329,026)
Property Taxes of this amount support this activity within the General Fund		<u>\$301,269</u>			<u>\$329,026</u>

Authorized Full Time Equivalent Positions	3.00	3.00	3.00
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Budget Expenditures by Program / Activity					
Health & Human Services - Veterans:					
Veterans Service Office	\$250,468	\$296,069	\$153,894	\$49,860	\$323,826
Veterans Service Commission	18,179	19,500	12,242	20,118	19,500
Total	\$268,647	\$315,569	\$166,135	\$69,978	\$343,326

The Manitowoc County Veteran Services Office assists with understanding, applying for and helping to resolve problems affecting state and all federal benefits for the Veterans, Military Retirees, Active Duty Service Members, Active Reserve & National Guard Members, and their families.

FEDERAL BENEFITS: Healthcare (Hearing Aids/Glasses/VA Pharmacy...) - Injury/Illness Compensation - Education - War Veterans Low-income Pension - Vocational Rehab - Mental Health Services - Homeless Programs - Burial Benefits - Widows Benefits - Drug/Alcohol Programs - Retirement Pay problems - TriCare Retiree Insurance - Discharge upgrades.

STATE BENEFITS: Education programs - Veteran Cemeteries - Veteran Homes - Low-income Dental Grants - Property Tax Relief for 100% Disabled Vets/Spouse.

Manitowoc County, Wisconsin

Department: **Library Grant**

Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$949,265	\$936,497	\$936,497	\$936,497	\$952,679
Total Expenses	\$949,265	\$936,497	\$936,497	\$936,497	\$952,679
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$949,265)</u>	<u>(\$936,497)</u>	<u>(\$936,497)</u>	<u>(\$936,497)</u>	<u>(\$952,679)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$936,497</u>			<u>\$952,679</u>

Authorized Full Time Equivalent Positions	This is a contract we have with the Library District. No County Employees.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Culture:					
Public Library Grant	\$949,265	\$936,497	\$936,497	\$936,497	\$952,679

Manitowoc County does not maintain a consolidated public library system. Therefore, under State Statute 43.12 we pay to each municipality that maintains a public library system for services provided County residents who do not live within the boundaries of a municipality that does. These payments are made annually and are calculated by contract which follows State Statute.

Manitowoc County, Wisconsin

Department: **Expo**
Fund: Expo Special Revenue Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	8,506	8,000	8,434	8,434	8,400
Public Charges for Service	779,110	709,725	222,212	734,225	745,425
Other	13,723	0	24,249	0	0
Total Revenues	\$801,338	\$717,725	\$254,895	\$742,659	\$753,825
Expenses:					
Personal Services	\$151,381	\$203,943	\$75,004	\$177,518	\$201,830
Contracted Services	484,546	425,680	94,968	461,195	450,635
Operation & Maintenance	80,963	64,145	30,739	69,142	66,861
Fixed	13,115	14,670	14,792	14,792	15,027
Outlay	240,566	445,000	414,994	480,000	15,000
Total Expenses	\$970,571	\$1,153,438	\$630,497	\$1,202,647	\$749,353
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$11,222	\$0	\$0	\$0
Transfer From Land Sale FB	0	425,000	0	0	0
General Fund TRANSFER FRC	0	0	0	0	0
Transfer From ARPA	415,000	0	0	0	0
General Fund TRANSFER TO	0	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	\$415,000	\$436,222	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$245,768	\$509	(\$375,601)	(\$459,988)	\$4,472

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

Budget Expenditures by Program / Activity					
Culture, Recreation & Education:					
Expo Activities	\$136,885	\$141,478	\$91,197	\$162,037	\$158,313
Expo Fair	478,151	458,541	66,036	456,705	467,297
Ice Center	102,049	105,301	49,666	102,200	110,880
Expo Maintenance & Improvement	253,485	448,118	423,598	481,705	12,863
Total	\$970,571	\$1,153,438	\$630,497	\$1,202,647	\$749,353

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

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

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

Manitowoc County, Wisconsin

Department: **Recycling Center**

Fund: Recycling Special Revenue Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$542,089	\$539,986	\$539,986	\$539,986	\$539,986
Public Charges for Service	572,834	531,556	162,890	531,556	555,887
Other	26,777	25,852	27,831	27,831	10,852
Total Revenues	\$1,141,700	\$1,097,394	\$730,707	\$1,099,373	\$1,106,725
Expenses:					
Contracted Services	\$890,682	\$890,975	\$395,791	\$808,465	\$908,246
Operation & Maintenance	74,660	59,210	32,570	51,250	66,010
Fixed	5,056	2,953	6,008	6,008	5,520
Outlay	104,846	55,000	74,884	74,884	30,000
Total Expenses	\$1,147,222	\$1,098,902	\$553,058	\$1,033,216	\$1,106,725
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Sales of Note	0	0	0	0	0
Recycling SRF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$5,521)	(\$1,508)	\$177,649	\$66,157	\$0

Authorized Full Time Equivalent Positions	Recycling is run by Contract with Holdiay House. Supervision is provided by Public Works Dept. The 2017 budget included 1 FTE assigned to this program area whose position appears in the Public Works Department.
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Budget Expenditures by Program / Activity					
Public Works:					
Recycling Operation	\$1,147,222	\$1,098,902	\$553,058	\$1,033,216	\$1,106,725

The Recycling Center, also referred to as the MRF (Materials Recycling Facility) is owned by Manitowoc County and operated under contract by Ascend Services Inc.. The facility provides recycling and recovery services for the citizens of Manitowoc County. They also provide information about recycling to the public and on occasion sponsor special programs for collecting and processing varoius items.

For more information on Solid Waste and Recycling Programs in Manitowoc County go to our web page:
<http://www.co.manitowoc.wi.us/departments/q-z/recycling-center/>

Manitowoc County, Wisconsin
 Department: **Solid Waste Disposal**
 Fund: Solid Waste Disposal Special Revenue Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,293,550	1,357,000	315,969	1,357,000	1,250,000
Other	0	0	0	0	0
Total Revenues	\$1,303,550	\$1,367,000	\$325,969	\$1,367,000	\$1,260,000
Expenses:					
Contracted Services	\$1,301,509	\$1,367,000	\$505,192	\$1,363,000	\$1,260,000
Total Expenses	\$1,301,509	\$1,367,000	\$505,192	\$1,363,000	\$1,260,000
Other Sources & (Uses)					
Jail Assessment Fee CPF	\$0	\$0	\$0	\$0	\$0
Jail Assessment Fee Fund CPF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$2,041	\$0	(\$179,222)	\$4,000	\$0

Authorized Full Time Equivalent Positions	Ridgeview Landfill owned and operated by Waste Management. Manitowoc County Public Works Department administers to the contract.
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Budget Expenditures by Program / Activity					
Public Works:					
Solid Waste Disposal Operation	\$1,301,509	\$1,367,000	\$505,192	\$1,363,000	\$1,260,000

Manitowoc County has a master contract with Waste Management for disposal of solid waste at the Ridgeview Landfill. The master contract ensures a reduced unified price for all County Municipalities to dispose of their solid waste materials. The County is billed by Waste Management with the County then billing the Municipalities for the materials disposed of. The landfill is owned by Waste Management with the County responsible to maintain the access road (Hempton Lake Road) by contract with the Municipalities. The Solid Waste Fund accounts for this contracted service of solid waste disposal.

Manitowoc County, Wisconsin
 Department: **Solid Waste Disposal Administration**
 Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	\$54,293	\$53,200	\$0	\$53,200	\$66,641
Other	7,500	9,500	9,500	9,500	9,500
Total Revenues	\$61,793	\$62,700	\$9,500	\$62,700	\$76,141
Expenses:					
Personal Services	\$58,203	\$62,050	\$29,418	\$59,201	\$66,381
Contracted Services	103,248	93,715	43,998	93,715	97,705
Operation & Maintenance	2,940	3,335	887	2,929	3,885
Total Expenses	\$164,390	\$159,100	\$74,303	\$155,845	\$167,971
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$102,597)	(\$96,400)	(\$64,803)	(\$93,145)	(\$91,830)
Property Taxes of this amount support this activity within the General Fund		<u>\$96,400</u>			<u>\$91,830</u>

Authorized Full Time Equivalent Positions Part of Public Works Department Table of Organization
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Budget Expenditures by Program / Activity					
Public Works:					
Solid Waste Dept Admin	\$164,390	\$159,100	\$74,303	\$155,845	\$167,971

All administrative costs associated with County personnel for solid Waste and Recycling activities are accounted for in this General Fund activity. This activity also accounts for all costs associated with any of the special programs the County may sponsor such as Clean Sweep and the Drug Collection Program. Grant revenues for these programs are also reflected in this activity.

Manitowoc County, Wisconsin
 Department: **Board of Adjustment**
 Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Licenses and Permits	\$17,640	\$15,000	\$6,060	\$16,000	\$15,000
Other	0	0	0	0	0
Total Revenues	\$17,640	\$15,000	\$6,060	\$16,000	\$15,000
Expenses:					
Personal Services	\$2,288	\$2,186	\$1,300	\$1,900	\$2,186
Contracted Services	26,997	25,400	1,132	9,300	33,000
Operation & Maintenance	2,836	2,450	1,523	2,370	2,650
Total Expenses	\$32,121	\$30,036	\$3,955	\$13,570	\$37,836
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$14,481)	(\$15,036)	\$2,105	\$2,430	(\$22,836)
Property Taxes of this amount support this activity within the General Fund		<u>\$15,036</u>			<u>\$22,836</u>

Authorized Full Time Equivalent Positions	0.00	0.00	0.00
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Budget Expenditures by Program / Activity					
Conservation & Development - County Planning:					
Board of Adjustment	\$32,121	\$30,036	\$3,955	\$13,570	\$37,836

The Board of Adjustment is a quasi-judicial body created pursuant to WI State 59.694. To hear matters arising under Manitowoc County Code that may be brought before the board, such as applications for conditional use permits, Approved revocations of conditional use permits, requests for variances, requests for zoning map interpretations, and appeals from decisions made by the zoning code administrator.

Manitowoc County, Wisconsin
 Department: **Non-Department**
 Fund: Member of the General Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$17,022,292	\$18,310,183	\$18,310,183	\$18,310,183	\$18,956,034
Intergovernmental Grants/Aid :					
State Shared Revenue	5,351,665	5,339,580	0	5,339,580	6,610,050
State Computer Aid	90,476	80,000	0	80,000	90,782
State Personal Prop Aid	203,173	183,771	183,771	183,771	185,366
Lease Revenue	0	0	0	283,700	357,500
Licenses and Permits	50,000	0	0	0	0
Total Intergovernmental Grants/Aid	5,695,314	5,603,351	183,771	5,887,051	7,243,698
Other	40,561	13,549	2,578	6,468	4,218
Total Revenues	\$22,758,167	\$23,927,083	\$18,496,532	\$24,203,702	\$26,203,950
Expenses:					
Personal Services CLEARING	\$0	\$0	\$0	\$0	\$0
State Special Charges	0	345	345	345	164
Operation & Maintenance	1,184	0	(34)	0	0
Contingent Fund	0	0	0	0	0
Total Expenses	\$1,184	\$345	\$311	\$345	\$164
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$555,000	\$0	\$555,000	\$425,000
Transfer From Other Funds	\$1,686,057	\$1,950,000	\$0	\$1,450,000	\$285,000
Sales of Note AND BONDS	\$0	\$0	\$0	\$0	\$0
Operating Transfers To OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
	\$1,686,057	\$2,505,000	\$0	\$2,005,000	\$710,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$24,443,040	\$26,431,738	\$18,496,221	\$26,208,357	\$26,913,785

Authorized Full Time Equivalent Positions	There are no FTE's accounted for in this activity.
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Budget Expenditures by Program / Activity					
General Fund - Non-Department					
Non-Department Activity	\$1,184	\$345	\$311	\$345	\$164

The Non-Department activity accounts for General State Aid payments to the County and other items of a general nature that is not specific to any one operating department within the General Fund.

This is also the area that is used to make final adjustments to the County Executive's Approved Budget regarding items that present themselves late in the process to be incorporated elsewhere. When time permits, adjustments will be made to the appropriate areas. Any adjustments that need to be made will not increase or decrease the overall revenue or expenditures as reported unless otherwise noted.

Manitowoc County, Wisconsin

Department: **Debt Service**
 Fund: Debt Service Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Property Taxes	\$2,307,303	\$2,822,002	\$2,822,002	\$2,329,363	\$2,497,784
Other	0	0	0	0	0
Total Revenues	\$2,307,303	\$2,822,002	\$2,822,002	\$2,329,363	\$2,497,784
Expenses:					
Debt Service	\$2,308,964	\$2,822,002	\$1,685,968	\$2,326,560	\$2,845,802
Total Expenses	\$2,308,964	\$2,822,002	\$1,685,968	\$2,326,560	\$2,845,802
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
General Fund	0	0	0	0	300,000
Recycling SRF	0	0	0	0	0
Sales of Note	0	0	0	0	0
Bond Discount	0	0	0	0	0
Courthouse Remod CPF	0	0	0	0	0
Sales of Bonds	0	0	0	0	0
Bond Premium	0	0	0	0	24,218
Other Financing Uses	0	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$324,218
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$1,661)	\$0	\$1,136,034	\$2,803	(\$23,800)

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

Budget Expenditures by Program / Activity					
Debt Service:					
Administrative Costs Debt Srv	\$1,900	\$5,000	\$910	\$1,900	\$5,000
2023 GO Note HWY	0	0	0	0	307,500
2019 G.O. Refunding	299,250	496,250	0	496,250	497,250
2020 GO Promissory Notes	142,650	1,166,875	1,037,650	1,166,875	1,169,850
2021 GO PRON NOTE	135,900	0	154,769	159,835	207,902
2017 GO Refunding (2017-07)	1,709,225	501,700	0	501,700	658,300
2012 GO Refunding (2003)	15,278	492,639	492,639	0	0
Total	\$2,308,964	\$2,822,002	\$1,685,968	\$2,326,560	\$2,845,802

Manitowoc County, Wisconsin

Department: **Capital Projects**

Fund: Capital Projects Fund

By Category	Experience 2022	Budget 2023	Six Months Experience 2023	Estimated Experience 2023	Budget 2024
Revenues:					
Intergovernmental Grants/Aid	8,946,403	0	0	0	0
Fines/Forfeits/Penalties	\$101,475	\$0	\$48,585	\$91,170	\$0
Other	178,589	0	144,920	300,000	0
Total Revenues	\$9,226,468	\$0	\$193,505	\$391,170	\$0
Expenses:					
Contracted Services	\$827,393	\$0	\$52,756	\$103,000	\$0
Outlay	5,665,184	0	1,229,664	1,356,000	0
Total Expenses	\$6,494,978	\$0	\$1,282,944	\$1,459,000	\$0
Other Sources & (Uses)					
Jail Assessment Fee Fund CPF	(2,101,057)	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	(2,101,057)	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$630,432	\$0	(\$1,089,440)	(\$1,067,830)	\$0
Property Taxes of this amount support this activity within the General Fund		\$0			\$0

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

Budget Expenditures by Program / Activity					
Projects:					
New Public Health Dept Bld CPF	0	0	0	0	0
Jail Assessment Fee-CPF	126,095	0	38,186	0	0
ARPA	5,653,273	0	1,228,714	1,356,000	0
Jail CCTV Project	0	0	0	0	0
Total	\$6,494,978	\$0	\$1,282,944	\$1,459,000	\$0