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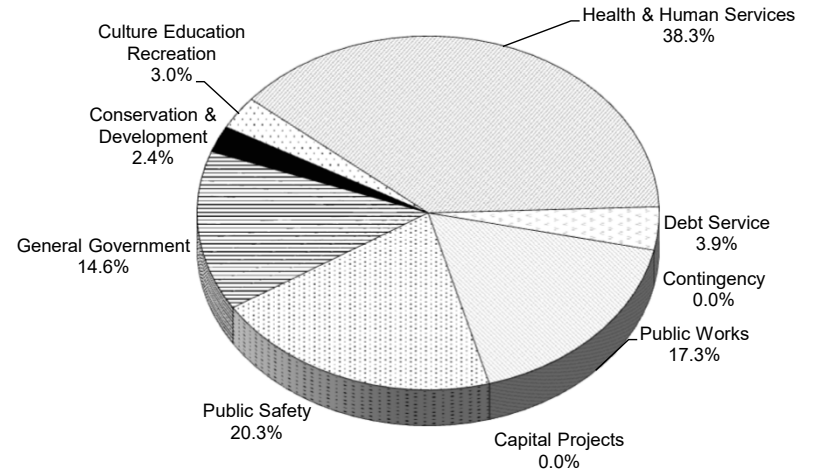
BUDGET SUMMARY BY DEPARTMENT (Index).....

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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.

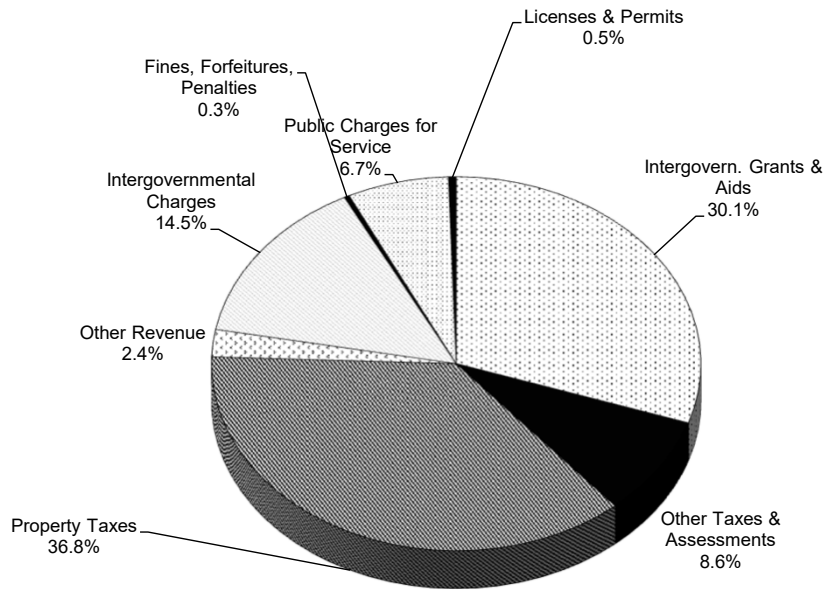
Manitowoc County 2025 Proposed Budget Graphical Representation

Total Expenses = \$94,248,571

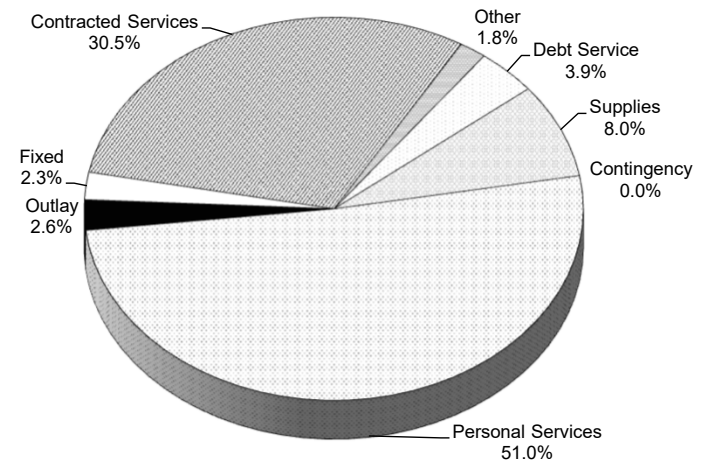
Where the Money Goes
% Expenditures by Function



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	Proposed 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	3,236,328	2,935,136	52,918,364	
Required Tax Levy	0	2,497,784	0	0	0 A	32,803,051	
Budgeted EXPENDITURES	872,924	2,822,002	0	3,236,328	2,921,644	91,959,804	
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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	17,905,130	18,956,034	18,956,034	18,956,034	13,894,099	(26.70)
Other Taxes	277,744	419,125	121,988	220,900	7,720,120	1741.96
Intergovern Grants & Aids	8,925,371	10,063,013	843,138	9,971,138	10,265,037	2.01
License & Permits	467,687	397,229	226,762	401,729	448,229	12.84
Fines, Forfeitures, Penalties	262,080	273,100	129,099	245,774	258,100	(5.49)
Public Charges for Service	2,346,233	2,474,443	1,114,357	2,167,962	2,328,454	(5.90)
Intergov. Chgs for Service	579,004	679,312	287,430	604,783	645,327	(5.00)
Other Revenue	1,755,419	1,242,057	642,374	1,237,641	1,343,878	8.20
Total Revenue	32,518,668	34,504,313	22,321,183	33,805,961	36,903,244	6.95
EXPENDITURES:						
General Government	10,659,691	9,931,692	4,916,097	9,713,188	10,571,261	6.44
Public Safety	17,496,563	17,908,019	9,554,355	18,091,391	19,112,274	6.72
Public Works	557,811	612,281	256,236	577,463	650,610	6.26
Health & Human Services	3,176,621	3,425,679	1,562,766	3,404,072	3,435,587	0.29
Culture, Education, Recreation	1,678,535	1,586,138	1,376,787	682,411	1,798,232	13.37
Conservation/Development	1,161,029	1,297,786	648,356	1,396,281	1,435,280	10.59
Total Expenditures	34,730,250	34,761,596	18,314,597	33,864,806	37,003,244	6.45
Excess Revenue Over(Under) Expenditures	(2,211,582)	(257,283)		(58,845)	(100,000)	
OTHER FINANCING SOURCES (USES):						
Transfer from Expo SRF	0	0		0	0	
Transfer from General Fund	0	425,000		0	0	
Transfer from Opioid SRF	0	0		0	100,000	
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	250,000	285,000		0	0	
Transfer to Human Services SRF	0	0		0	0	
Total Other Financing Items	1,950,000	710,000		0	100,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(261,582)	452,717		(58,845)	0	
Fund Balance - January 1	5,263,598	5,002,016		5,002,016	4,943,171	
Fund Balance - December 31	<u>5,002,016</u>	<u>5,454,733</u>		<u>4,943,171</u>	<u>4,943,171</u>	
ALLOCATION OF FUND BALANCE:						
Nonspendable for:						
Resrvd-Property Taxes	892,538	1,403,446		1,403,446	1,403,446	
Resrvd-Mortgage Receivable	0	0		0	0	
Resrvd-Prepaid Items	63,741	36,915		36,915	36,915	
Resrvd-Inventory	91,360	91,360		91,360	91,360	
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	0		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	141,232		141,232	116,232	
Unres/Desig-Treasurer	0	0		(7,460)	(7,460)	
Unres/Desig-JDC Project	229,591	332,380		332,380	332,380	
Unres/Desig-PW--PBX Project	304,535	266,036		346,036	368,536	
Assigned for:						
Unreserved/Undesigna	2,166,407	2,070,752		1,021,418	1,445,941	
Total	5,002,016	5,454,733		4,943,171	4,943,171	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	21,651,731	22,994,146	11,309,925	23,238,202	24,301,439	5.69
Contracted Services	6,956,307	7,340,857	4,567,121	6,225,933	7,843,343	6.85
Operation & Maintenance	2,111,815	2,206,907	1,052,321	2,123,603	2,307,500	4.56
Fixed Charges	452,932	481,701	488,586	503,688	505,185	4.88
Other Expenses	17,653	0	(64)	23,549	0	-
Outlay	3,507,453	1,737,984	896,709	1,749,831	2,259,400	30.00
Total Expenditures	34,697,891	34,761,596	18,314,597	33,864,806	37,216,867	7.06

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	17,905,130	18,956,034	18,956,034	18,956,034	13,894,099	(26.70)
Total Property Taxes	17,905,130	18,956,034	18,956,034	18,956,034	13,894,099	(26.70)
Other Taxes						
Forest Crop Tax	0	5	0	0	0	(100.00)
Managed Forest Land	20,526	19,000	20,780	20,780	20,000	5.26
Sales Tax	122	120	60	120	7,500,120	6250000.00
Interest on Taxes	257,096	400,000	101,148	200,000	200,000	(50.00)
Total Other Taxes	277,744	419,125	121,988	220,900	7,720,120	1741.96
Intergovern Grants & Aids						
Intergovernmental Grants/Aid	0	0	0	0	0	-
Fed HAVA Voting Grant	0	0	0	0	0	-
Public Safety-Cops Grant	5,439	0	850	850	500	-
Metro Anti-Meth Grant	4,575	7,500	2,154	5,000	7,500	0.00
FingerPrint Grant	(12,791)	0	0	0	0	-
Bullet Proof Vest Prgm Grant	3,382	3,000	3,004	3,004	3,500	16.67
DEA/TFO GRANT	11,216	19,372	2,666	7,000	19,372	0.00
US Marshall Reimb	0	0	9,166	0	0	-
Relentless Pursuit	12,756	12,000	0	13,000	12,000	0.00
Comm Grant	29,453	0	25,938	25,938	0	-
Other Fed Revenue	50,000	0	0	0	0	-
Alicia's Law Reimbursement	936	0	2,609	0	2,000	-
State Shared Revenue	5,296,219	6,610,050	0	6,610,050	6,687,155	1.17
State Computer Aid	90,646	90,782	0	90,782	90,000	(0.86)
State Personal Prop Aid	183,771	185,366	185,366	185,300	185,406	0.02
ST PERSONAL PROP AID ACT 12	0	0	0	0	313,732	-
Clerk Ct Support Reimb	273,371	275,000	0	294,775	296,250	7.73
Clerk Ct GAL Reimb	75,196	76,000	0	82,470	82,500	8.55
Register Probate GAL Reimb	26,420	25,600	0	26,420	25,600	0.00
Deeds Land Info Grant	71,000	11,000	16,896	26,898	41,000	272.73
Public Defender Discrvy F	8,978	9,000	8,904	9,000	9,000	0.00
ROD LiDar Grant	0	17,184	0	0	0	(100.00)
Intern Program Revenue	0	0	0	0	0	-
GIS Grant	0	0	32,649	32,649	0	-
Lease Revenue	377,377	357,500	178,750	0	357,500	0.00
Training/Conf Reimb	30,178	30,000	9,634	27,000	30,000	0.00
Snowmobile Law Enforce	0	2,000	0	0	2,000	0.00
Water Safety Patrol	10,392	15,000	9,189	9,189	15,000	0.00
Metro Drug/OJA	24,743	24,198	24,743	24,743	24,743	2.25
Victim Witness Assist	29,117	25,000	19,670	35,000	28,000	12.00
EMPG Fund	108,573	79,570	(50,367)	79,570	71,613	(10.00)
EPCRA Grant	31,918	24,053	(6,878)	24,000	24,053	0.00
Emgt LEPC Equip Grant	(1,041)	7,500	1,711	6,300	7,500	0.00
Public Safety	0	0	(40,437)	0	0	-
NNAI Medication Grant	60	0	0	0	0	-
DNA Sample Reimb Grant	2,280	3,000	0	0	3,000	0.00
Other State Aid	4,776	0	0	0	0	-
AG Clean Sweep Program	17,850	16,285	0	16,285	19,147	17.57
Household Hazardous Waste	30,550	43,707	0	43,707	51,676	18.23
Drug Disposal Grant	7,250	6,649	(7,250)	6,649	5,818	(12.50)
Lead Poison Preventn Grant	12,454	13,900	2,544	13,913	13,913	0.09
Maternl Child Hlthy Start	24,886	24,886	5,878	28,750	28,750	15.53
DOH Radiation Protection	7,143	13,000	7,591	12,000	12,000	(7.69)
WIC Program	284,259	288,277	38,174	233,868	329,960	14.46
IAP Immunization Grant	17,960	65,900	3,822	16,559	16,559	(74.87)
PHS Radon Info Grant	8,883	8,800	4,441	8,800	8,800	0.00
Well Water Testing Contract	19,804	17,125	14,572	18,000	18,000	5.11
Health Education	578	0	613	0	0	-
Prevention Block Grt PHS	11,450	8,000	0	8,000	8,000	0.00
Womens Health Initiative	0	0	0	0	0	-
Bioterrorism Grant PHS	58,303	61,185	12,991	51,650	61,185	0.00
Communicable Dis Prev	4,984	0	933	6,010	6,010	-
ARPA	0	113,000	0	176,507	0	(100.00)
Vac Suppl #4	0	42,266	0	25,500	42,266	0.00
PHEP DWD Suppl	0	0	0	0	0	-
PH INFRASTRUCTURE GRANT	0	0	16,352	75,000	184,000	-
Covid-19 Cares/Routes Rev	417,143	277,655	41,506	252,700	0	(100.00)
Child Suprt Program Aid	922,078	945,000	193,779	794,341	955,834	1.15
Veterans Srv Aid	33,478	14,300	17,875	18,000	18,000	25.87
Opioid Grant	31,588	60,000	0	0	0	(100.00)
Snowmobile Trail Aid	106,942	72,120	0	124,449	72,120	0.00
Boomerang Grant UWX	20,000	0	10,045	10,045	10,000	-
State Alloc Postage	0	7,388	0	7,388	5,500	(25.55)
Woman in Ag	1,495	0	1,754	0	0	-
True Leaders & Equity Grant	106	0	0	0	0	-
Cons Aids Staffing	5,103	2,880	0	4,750	1,575	(45.31)
DNR Grant	0	20,000	0	0	20,000	0.00
Coastal Management Grant	19,440	0	0	0	0	-
SHF-Other State Rev	95,993	4,000	24,405	35,000	20,000	400.00

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	16,621	17,000	16,897	16,897	17,000	0.00
Total Intergovern Grants & Aids	8,925,371	10,063,013	843,138	9,657,270	10,265,037	2.01
License & Permits						
Marriage License Fees	13,755	11,500	6,630	13,000	11,500	0.00
Work Permit Fees	355	0	0	0	0	-
Passport Fees	27,195	10,000	11,130	13,000	11,000	10.00
Passport Photo Fees	3,941	2,000	1,523	2,000	2,000	0.00
Sanitary Permit Fees	77,025	55,000	36,712	55,000	55,000	0.00
WI Fund Application Fees	0	0	0	0	0	-
Sanitary Maint Fee	105,940	103,370	2,568	103,370	153,370	48.37
Septic Plan Review	28,020	22,000	13,586	22,000	22,000	0.00
Zoning Location/Bldg Permit	60,720	50,000	28,914	50,000	50,000	0.00
Soil Review Fee	4,480	3,500	2,040	3,500	3,500	0.00
Bd Adj Variance Fees	14,140	15,000	12,752	15,000	15,000	0.00
Zoning Fees	27,257	20,000	12,774	20,000	20,000	0.00
Reclamation Permit Fee	104,859	104,859	98,133	104,859	104,859	0.00
Total License & Permits	467,687	397,229	226,762	401,729	448,229	12.84
Fines, Forfeitures, Penalties						
Land Use Value Penalty	10,083	3,000	5,774	5,774	3,000	0.00
Lottery Cr Penalty	(8)	100	0	0	100	0.00
Co Ordinance Forfeiture	125,795	150,000	57,430	114,000	125,000	(16.67)
Co Share State Fines	126,210	120,000	65,895	126,000	130,000	8.33
Total Fines, Forfeitures, Penalties	262,080	273,100	129,099	245,774	258,100	(5.49)
Public Charges for Service						
General Government	5,131	3,200	3,000	3,200	3,500	9.38
Open Records Req Fees	0	0	0	0	0	-
Treas Service Fees	3,091	2,000	636	3,040	3,000	50.00
NSF Check Fees	80	0	0	0	0	-
Computer Access Fees	0	0	0	0	0	-
County Clerk Revenue	27	0	0	0	0	-
ROD Official Copies	122,906	145,000	59,276	118,000	140,000	(3.45)
Real Estate Transfer Fees	227,705	205,000	117,397	234,794	225,000	9.76
ROD RE Recording Fees	145,655	185,000	73,900	147,800	150,000	(18.92)
RE Certified Copy Fees	67	100	0	6	30	(70.00)
Birth/Death/Mar-Copy Fees	54,179	55,000	25,710	51,420	55,000	0.00
Land Records Modern Fees	76,728	100,000	39,120	80,000	80,000	(20.00)
Electronic Access Fees	56,650	55,000	30,220	60,440	59,500	8.18
ROD RE Document Rec	2,400	2,000	700	1,400	1,500	(25.00)
Court Fees County Share	316,884	310,400	159,716	319,275	330,300	6.41
Counseling Serv Fee	13,430	11,930	6,625	13,250	13,250	11.06
Mediation Fees	0	0	0	0	0	-
Co-Parenting Fees	0	0	0	0	0	-
Probate Fees-County	42,695	36,000	24,339	42,000	36,000	0.00
Probate Fees-GAL	32,737	27,000	9,436	25,000	27,000	0.00
Probate Fees-Other	0	0	0	0	0	-
Probate Fees-Counsl Fees	400	1,000	0	500	1,000	0.00
Parents Forever Divorce Edu	0	0	0	0	0	-
Camp Tapawingo Service Chg.	0	0	0	0	0	-
TR - School St _ Prin	1,231	1,283	634	1,283	1,360	6.00
TR - School St - INT	3,813	3,760	1,888	3,760	3,684	(2.02)
SVRS Voter Lists	0	0	50	0	0	-
Sheriffs Fees	39,699	44,000	22,021	44,000	45,000	2.27
Sheriffs Copy Fees	1,754	2,000	561	1,000	2,000	0.00
Photo Lab Sales	3,252	3,000	605	1,200	3,000	0.00
Reserve Deputy-Non Cty Fnct	9,391	8,000	1,243	8,000	8,000	0.00
Prisoners Board	0	0	0	0	0	-
Prisoners Board-Other Co	272,057	300,000	43,072	150,000	220,000	(26.67)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Contracted Police Svcs	64,754	35,000	16,679	35,000	42,000	20.00
St Criminal Alien Asst Prog	0	0	0	0	0	-
Nuke Plant Revenues	187,104	133,041	28,664	111,112	133,041	0.00
Nuclear Plant Persnl Serv	37,157	113,709	65,584	109,652	113,709	0.00
Coroner Fees	64,175	70,000	32,824	65,000	70,000	0.00
Jail Booking Fee	7,246	10,000	2,472	5,000	8,000	(20.00)
Per Diem Jail Charge	80,176	90,000	43,374	90,000	90,000	0.00
Medical Reimbursements	18,918	18,000	10,509	21,000	18,000	0.00
Jail Transfer Fee	2,200	2,000	1,600	3,200	2,000	0.00
PHS Charges	2,725	1,000	1,837	800	1,000	0.00
PHS Environment Hlth Chgs	2,399	2,000	3,579	2,000	2,000	0.00
Interpretation	2,752	2,500	1,281	1,000	750	(70.00)
PHS License Fee DSPS Agent	7,538	3,000	2,650	2,650	2,650	(11.67)
PHS School Inspection Fee	3,175	8,000	430	7,640	7,640	(4.50)
Well Water Testing Fees	3,885	4,500	2,990	4,500	4,500	0.00
PHS License Fee DATCP	241,619	230,000	206,383	255,000	255,000	10.87
Medicaid-Medical Assist	0	0	0	0	0	-
Child Support Fees	23,454	20,000	11,412	20,000	20,000	0.00
UW Ext Meeting/Trng/Pamph	20	0	0	0	0	-
UW Ext Bulletins-State	0	0	0	0	0	-
UW Ext Materials Testing	720	0	660	0	0	-
UW Ext Supply Sales	15	20	10	20	20	0.00
Timber Sales-Public Works	0	0	0	0	0	-
Total Public Charges for Service	2,346,233	2,474,443	1,114,357	2,167,962	2,328,454	(5.90)
Intergov. Chgs for Service						
State Reimb-Interpreters	8,490	18,000	0	7,235	8,000	(55.56)
TB Dispensary	1,958	1,000	267	100	1,000	0.00
State/Fed-Agencies	0	0	0	0	0	-
SVRS-Voter Registration	100	0	0	0	0	-
Local Govt Charges	7,404	7,404	3,702	7,404	7,404	0.00
Phone Equip Reimbursement	12,072	15,732	7,866	15,732	16,092	2.29
Phone Service Reimbursement	156,929	150,000	80,858	160,000	160,000	6.67
HIV Testing	0	0	0	0	0	-
Dept Chgs List Dept	187,609	217,176	97,156	209,312	227,831	4.91
Dept Chgs HWY	0	0	0	0	0	-
Total Intergov. Chgs for Service	579,004	679,312	287,430	604,783	645,327	(5.00)
Other Revenue						
Interest Income	977,376	900,000	452,684	900,000	950,000	5.56
Inc/Dec in FMV of Invstms	189,063	0	0	0	0	-
Rent	155,149	147,372	58,714	151,529	177,828	20.67
Rent	10,460	12,300	5,939	12,300	8,000	(34.96)
Rent-Equipment	3,597	2,100	979	1,000	1,000	(52.38)
Sale of County Equip	61,387	70,000	30,864	56,900	90,500	29.29
Donations/Contributions	11,404	0	14,000	14,000	1,000	-
Donations-Cato Falls	146	200	25	100	100	(50.00)
Donations-Maribel Caves	221	200	133	200	200	0.00
Donations-Silver Lk Park	32	0	36	50	50	-
Donations-Launch Ramp	20,176	18,000	10,862	18,000	18,000	0.00
Donations-Walla Hi Park	0	0	300	0	0	-
Conference Fees	0	1,495	0	1,754	1,600	7.02
Insurance Proceeds Reimb	25,666	2,000	7,641	7,641	2,000	0.00
Fuel-Sales	153,411	156,239	49,033	126,000	135,000	(13.59)
Fuel-Sales	(105,357)	(109,367)	(36,765)	(88,200)	(77,000)	(29.59)
Other FBO Sales	10,365	9,500	2,602	6,500	6,000	(36.84)
Revenue Clearing	(8,369)	0	(7,618)	0	0	-
Other	236,908	32,018	25,520	29,867	28,600	(10.68)
Total Other Revenue	1,755,419	1,242,057	642,374	1,237,641	1,343,878	8.20
Total Revenues	32,518,668	34,504,313	22,321,183	33,492,093	36,903,244	6.95

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	3,908	164	180	0	1,118	579.92
County Board	158,613	160,530	104,457	159,091	170,843	6.42
Circuit Court Costs	1,445,954	1,684,981	761,647	1,598,094	1,762,718	4.61
Register in Probate	353,343	347,294	186,182	326,047	354,767	2.15
Court Commissioner	35,051	37,351	18,158	36,122	38,200	2.27
Family Court Commissioner	264,694	293,958	143,581	288,814	314,420	6.96
Coroner	348,632	380,641	207,009	413,585	404,134	6.17
District Attorney	507,991	564,873	243,684	557,873	571,752	1.22
Corporation Counsel	467,455	515,170	249,878	515,170	536,565	4.15
Executive	142,667	154,432	76,269	154,363	156,593	1.40
County Clerk	247,781	258,030	148,473	240,229	285,917	10.81
Central Mailing - Clerk	59,483	68,500	47,580	69,500	72,000	5.11
Central Duplicating - Clerk	59,323	26,500	8,438	26,500	26,500	0.00
Personnel	311,494	343,479	175,554	339,779	418,238	21.77
Elections - Clerk	63,446	119,290	35,605	113,777	116,050	(2.72)
Comptroller	768,172	744,163	388,581	737,325	822,177	10.48
Treasurer	259,416	284,658	147,633	291,064	310,175	8.96
Assessment of Property	9,765	7,806	2,422	7,806	7,806	0.00
Public Property Dept Admin	989,566	1,134,284	534,024	1,152,220	1,146,194	1.05
Maint - Phone System	130,502	149,822	119,883	174,815	127,275	(15.05)
Maint - Courthouse	1,121,726	251,645	134,356	252,345	267,755	6.40
Maint - Office Complex	222,912	128,430	36,912	117,500	250,210	94.82
Maint - Jail	462,910	698,400	226,875	641,600	929,315	33.06
Maint - UW-Manitowoc	181,860	114,196	53,863	125,560	65,835	(42.35)
Maint - Human Services	178,953	184,535	93,066	182,665	139,315	(24.50)
Maint - Hamilton Bldg	825,609	215,651	164,133	237,789	201,724	(6.46)
Maint - PHS Building	81,837	56,975	22,525	54,000	58,090	1.96
Maint - Admin Office Bldg	59,991	27,885	11,336	24,900	29,520	5.86
Maint - Other Co Buildings	25,941	38,876	20,700	38,876	39,476	1.54
Maint - C&T Building	88,655	99,735	59,970	98,100	124,755	25.09
Maint - Michigan Ave Campus	148,338	233,205	70,456	115,100	116,375	(50.10)
Register of Deeds	390,809	352,726	160,704	348,923	511,093	44.90
P&Z-Land Records Modern	110,579	132,190	119,761	131,450	53,129	(59.81)
Insurances - General Fund	132,316	121,317	142,206	142,206	141,227	16.41
Total General Government	10,659,691	9,931,692	4,916,097	9,713,188	10,571,261	6.44
Public Safety						
Sheriff - Administration	2,827,605	2,832,145	1,671,058	2,898,601	3,257,006	15.00
Sheriff - Training	75,763	88,750	58,257	72,001	88,750	0.00
Sheriff - Traffic Patrol	5,346,119	5,358,678	2,856,822	5,713,455	5,644,104	5.33
Sheriff - Snowmobile Patrol	99	1,300	214	214	1,300	0.00
Sheriff - Water Safety Patrol	498	3,400	518	738	3,400	0.00
Joint Dispatch Center	1,788,231	1,969,857	1,023,634	1,952,777	2,151,557	9.22
Communications Activity	1,165,645	1,161,435	775,645	1,159,662	1,193,430	2.75
Broadband Planning Grant BEAD	3,386	0	2,495	0	0	-
Emergency Management	159,591	174,455	131,652	210,291	212,425	21.76
Emerg Mgmt - Nuclear Prepa	242,215	244,288	106,502	187,060	208,879	(14.49)
Emerg Mgmt - EPCRA / LEPC	14,292	17,610	365	5,203	12,700	(27.88)
Emerg Mgmt - HAZMAT	12,537	23,257	7,132	7,475	1,175	(94.95)
Correctional Institutions	5,389,268	5,498,633	2,664,858	5,412,131	5,835,641	6.13
Correctional Institutions NNAI	31,588	60,000	0	0	0	(100.00)
Metro Drug	431,490	463,098	251,888	460,163	490,287	5.87
Sheriff - Retiree Benefits	11,620	11,113	5,810	11,620	11,620	4.56
Total Public Safety	17,499,949	17,908,019	9,556,850	18,091,391	19,112,274	6.72
Public Works						
Airport	395,311	445,594	217,471	445,586	479,314	7.57
Solid Waste Dept Admin	159,114	166,687	36,270	131,877	171,296	2.77
Total Public Works	554,426	612,281	253,741	577,463	650,610	6.26

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	244,711	328,080	114,505	259,408	293,681	(10.48)
Child Support-(Dedicated)	654,325	712,028	327,660	718,936	836,156	17.43
Child Support-(Mixed)	35,539	76,404	31,875	62,671	67,387	(11.80)
PHS - Communicable Dis Prev	4,985	6,100	3,382	4,149	6,010	(1.48)
PHS - Covid-19 Pandemic	138,369	0	0	0	0	-
PHS - Prevention Block Grant	10,284	8,000	3,421	3,421	8,000	0.00
PHS - GPR Lead	12,455	13,623	4,850	14,497	14,128	3.71
ARPA 3/3/21 - 12/31/24	195,615	76,169	60,655	176,507	0	(100.00)
PHI	889	82,621	30,304	150,624	164,546	99.16
PHS - Healthy Start	26,628	23,690	15,190	32,709	28,809	21.61
PHS - IAP Immunization Grant	18,697	119,457	7,449	16,339	16,339	(86.32)
PHS - Vaccination Suppl #4	51,791	0	0	7,716	12,716	-
PHEP DWD Supplement	31,026	76,937	27,646	29,241	0	(100.00)
PHS - Bioter/PHEP	56,885	56,880	25,978	14,175	63,508	11.65
PHS - WIC Program Admin	33,583	33,627	9,813	44,994	37,259	10.80
PHS - WIC Nutrition	113,708	101,718	61,906	100,767	100,034	(1.66)
PHS - WIC Breast Feeding	24,019	24,524	24,398	37,919	37,304	52.11
PHS - WIC Client Services	104,431	121,707	58,887	55,760	146,075	20.02
PHS - WIC BF Peer Counseling	0	0	0	0	0	-
PHS - Prenatal Care Coord	0	0	0	0	0	-
PHS - Administrative Support	236,577	171,025	99,658	248,728	246,996	44.42
PHS - Environmental Health	333,798	349,223	160,916	351,088	305,713	(12.46)
PHS - General Public Health	542,089	788,306	377,400	891,324	892,586	13.23
Veterans Service Office	286,326	318,681	130,328	312,023	300,736	(5.63)
Veterans Service Commission	19,810	19,500	11,114	20,000	19,500	0.00
ARPA Supplemental Grant	0	0	5,736	0	0	-
Total Health & Human Services	<u>3,177,510</u>	<u>3,508,300</u>	<u>1,593,070</u>	<u>3,554,696</u>	<u>3,600,133</u>	<u>2.62</u>
Culture, Education, Recreation						
Public Library Grant	936,497	952,679	952,679	0	1,039,703	9.13
Parks	403,535	266,676	152,057	277,442	373,085	39.90
Parks - Snowmobile Trails	54,642	72,120	124,420	124,449	72,120	0.00
University Extension	277,666	289,163	146,976	275,020	307,824	6.45
University Extension-State	695	0	655	0	0	-
UW Ext - Parenting Grant	0	0	0	0	0	-
Total Culture, Education, Recreation	<u>1,678,535</u>	<u>1,586,138</u>	<u>1,376,787</u>	<u>682,411</u>	<u>1,798,232</u>	<u>13.37</u>
Conservation/Development						
Parks - County Conservatio	0	2,880	0	4,750	1,575	(45.31)
Planning and Zoning	1,152,647	1,174,454	614,887	1,203,076	1,231,328	4.84
Board of Adjustment	7,493	37,831	3,166	37,831	37,831	0.00
Total Conservation/Development	<u>1,160,140</u>	<u>1,215,165</u>	<u>618,052</u>	<u>1,245,657</u>	<u>1,270,734</u>	<u>4.57</u>
Total Expenditures	<u><u>34,730,250</u></u>	<u><u>34,761,596</u></u>	<u><u>18,314,597</u></u>	<u><u>33,864,806</u></u>	<u><u>37,003,244</u></u>	<u>6.45</u>

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	6,168,844	5,708,018	5,708,018	5,708,018	10,407,052	82.32
Intergovern Grants & Aids						
OPIOD Settlement	250,000	300,000	0	300,000	500,000	66.67
Anit-Human Trafficking Grant	115,239	120,000	4,141	30,000	80,000	(33.33)
Subsidized Guardianship Reim	88,505	45,000	29,719	82,789	85,000	88.89
CST Supplemental Grant	0	0	0	60,000	0	-
THIS IS A TITLE ACCOUNT ONLY	0	0	0	0	0	-
COVID-19 Care Providers	0	0	0	0	0	-
Opioid Grant	936,112	658,868	376,183	731,590	700,000	6.24
Enhanced Funding	0	95,000	0	80,000	80,000	(15.79)
TAD Grant	137,185	150,000	38,174	150,000	150,000	0.00
Youth Independ 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	120,000	123,100	140,547	140,547	17.12
Base County Allocation (NOTE A)	4,582,718	4,579,639	1,061,532	4,582,718	4,582,718	0.07
Prior Year State Aid	77,185	450,000	0	0	0	(100.00)
Child Day Care	123,224	100,000	22,534	100,000	100,000	0.00
Youth Aids	588,256	625,000	296,234	625,000	600,000	(4.00)
Youth Aids/AODA	12,118	12,118	978	12,118	12,118	0.00
Intensive Supervision	0	0	0	0	0	-
Lincoln Hills Escrow	0	0	0	0	0	-
Youth Independ 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	192,968	192,970	105,588	192,968	192,968	(0.00)
COP	82,730	102,000	27,577	82,730	82,730	(18.89)
IM Aid	1,188,788	602,808	436,167	872,333	608,776	0.99
Waiver Savings Children 1st	38,281	15,000	0	15,000	0	(100.00)
Program Integrity	16,329	30,000	2,654	12,000	15,340	(48.87)
LIHEAP Administration	80,861	0	0	0	0	-
LIHEAP Emerg Grants	0	0	0	0	0	-
Non AFDC Funeral/Cemetery	0	0	0	0	0	-
MA Transportation	0	0	0	0	0	-
HSD Grant Revenue	168,392	49,000	0	54,000	50,000	2.04
W-2 Revenue	0	0	0	0	0	-
Kinship Care	447,480	453,000	176,961	453,000	456,000	0.66
Family Preservation	0	0	0	0	0	-
Children/Families Incentive	52,345	52,345	52,345	52,345	52,345	0.00
Childrens/Family 1B	0	0	0	0	0	-
Locally Matched	131,052	93,000	0	131,052	58,000	(37.63)
CSP Wait List Rev	0	0	0	0	0	-
W-2 Emerg Asst Homeless	0	0	0	0	0	-
Training Grant	0	0	0	0	0	-
Coordinated Svcs Team	60,000	60,000	47,551	60,000	60,000	0.00
Foster Parent PreServices	6,738	16,000	854	2,000	22,000	37.50
Childrn LT Suppt Autism	510,427	660,000	41,045	526,600	575,000	(12.88)
WIMCR Revenue	2,193,934	1,700,000	0	1,750,000	1,750,000	2.94
Reimb Legal Svcs IV-E	0	0	0	0	0	-
Early Interv Fundg DOC	0	0	0	0	0	-
OJA Grant (MH-AODA)	0	0	0	0	0	-
Foster Prnt Backgrnd Ck	0	0	0	0	0	-
Community MH Program	426,416	426,416	106,604	426,416	426,416	0.00
WI TSS Funds	0	200,000	0	0	0	(100.00)
Car Seat Grant	0	4,500	0	0	0	(100.00)
Winn/Mendota Refunds	0	15,000	12,286	25,000	0	(100.00)
Federal Overmatch-State	0	500,000	0	500,000	500,000	0.00
Adult Protective Serv Rev	79,004	79,004	48,959	79,004	79,004	0.00
Foodshare	0	0	0	0	0	-
DSP-Placement Stability	0	0	0	0	0	-
Relative Caregiver	2,250	5,000	1,430	5,000	0	(100.00)
Families First Grant Rev	0	0	0	9,595	19,192	-
TSSF Grant (SPARC 3645)	223,850	90,000	44,426	98,706	90,000	0.00
YA Grant#1	0	0	0	0	0	-
YA Grant#2	44,655	38,000	0	50,342	35,000	(7.89)
YA Grant#3	0	0	0	0	0	-
YA Grant#4	0	0	0	0	0	-
YA Grant#5	0	0	0	0	0	-
YA Grant#6	0	0	0	0	0	-
YA Grant#7	0	0	0	0	0	-
YA Grant#8	0	0	0	0	0	-
YA Grant#9	0	0	0	0	0	-
YA Grant#10	0	0	0	0	0	-
YA Grant#11	0	0	0	0	0	-
YA Grant#12	0	0	0	0	0	-
Gr#13 (JDAI)	0	0	0	0	0	-
YA GRANT#14 KIDS AT HOPE CUL	0	12,832	0	0	0	(100.00)
YA Grant #16 (LEO GRANT)	0	112,500	0	0	0	(100.00)
JJ Deflection Grant	0	0	3,057	68,338	87,500	-
Normalcy Opportunities	17,167	15,000	3,776	15,616	0	(100.00)
SABG 533288	51,158	70,836	51,158	70,836	0	(100.00)

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
SABG 533291	14,617	20,239	14,617	20,239	0	(100.00)
SABG 533292	7,309	10,119	7,309	10,119	0	(100.00)
MHBG 533287	35,127	55,904	64,385	64,385	0	(100.00)
<SS Not Connected>	6,453	0	120	120	0	-
McKinsey Grant 548	0	68,741	0	0	0	(100.00)
R&B OP Settlement	137,741	0	0	68,741	68,741	-
Total Intergovern Grants & Aids	13,302,289	13,040,966	3,236,588	12,646,374	12,294,522	(5.72)
Fines,Forfeitures,Penalties						
OWI Surcharge	46,180	40,000	24,221	50,000	45,000	12.50
Total Fines,Forfeitures,Penalties	46,180	40,000	24,221	50,000	45,000	12.50
Public Charges for Service						
Medicaid-Medical Assist	0	0	0	0	0	-
Mental Hlth Outpatient	18,170	2,000	5,320	20,000	15,000	650.00
Mental Hlth Inpatient	34,040	52,000	22,055	50,000	40,000	(23.08)
IDP Fees	78,705	80,000	44,839	80,000	80,000	0.00
Program Fees	4,414	1,000	3,672	7,000	7,000	600.00
AODA Outpatient	395	600	1,176	2,000	2,000	233.33
AODA Inpatient	1,338	3,000	6,045	8,000	6,000	100.00
Service Fees	0	0	0	0	51,400	-
Court Service Fees	540	1,000	585	3,000	10,000	900.00
CSP Outpatient	0	0	0	0	0	-
CSP Client Revenue	0	0	0	0	0	-
Client Revenue	3,150	5,000	2,539	5,000	20,000	300.00
Parental Fee-State Match	6,505	3,700	3,783	7,196	13,000	251.35
Client Self-pay MH	26,160	65,000	9,307	25,000	20,000	(69.23)
Lakeland Care District	0	0	0	0	0	-
Third Party Liability	0	0	0	0	0	-
Food Stamp Coll-Takebacks	8,243	11,000	3,401	9,000	4,000	(63.64)
AFDC Collections/Incentives	0	0	0	0	0	-
Medical Refunds	0	0	0	0	0	-
Other GR Revenues	11,820	15,000	6,012	12,024	8,000	(46.67)
Foster Home Refunds	281,218	300,000	185,012	300,000	0	(100.00)
Group Home Refunds	15,395	10,000	13,385	30,000	0	(100.00)
Child Care Instltin Refund	1,772	7,000	0	7,000	0	(100.00)
Lincoln Hills Reimbursement	0	0	0	0	0	-
Insurance Pmts WPS TPA	5,036,926	4,000,000	419,191	1,053,076	1,139,000	(71.53)
Refunds	0	0	0	0	0	-
ISP Refunds	0	0	0	0	0	-
Human Services SRF Continued						
Public Charges for Service Continued						
Shelter Care Refunds	0	1,245	0	1,245	0	(100.00)
Kinship Care/Client Refunds	0	0	0	0	0	-
Subsidized Guardianship Rev	5,916	5,500	3,054	6,000	0	(100.00)
MA Collections-Takebacks	0	0	0	0	0	-
Cost Share Rev	0	0	0	0	0	-
Other Counties Fees	0	0	0	0	0	-
Rent	0	0	0	0	0	-
Total Public Charges for Service	5,534,708	4,563,045	729,377	1,625,541	1,415,400	(68.98)
Intergov. Chgs for Service						
State Reimbursement	0	0	0	0	0	-
Case Mgmt-CCS MA	0	0	0	0	0	-
Mental Hlth Outpnt MA	56,561	55,000	28,722	62,000	55,000	0.00
AODA Outpatient MA	46,143	65,000	18,218	40,000	45,000	(30.77)
MA Targeted Case Mgmt	10,309	10,000	3,272	13,500	6,000	(40.00)
CSP Outpatient MA	80,200	135,000	26,655	100,000	80,000	(40.74)
CCS MA	4,524,866	4,640,000	1,584,922	5,139,689	4,740,000	2.16
CCS MA Takeback	0	0	0	0	0	-
DD Case Mgmt MA	85,441	50,000	16,060	60,000	60,000	20.00
Birth to Three MA	73,302	65,000	22,369	65,000	75,000	15.38
COP MA	0	0	0	0	0	-
Case Management	0	0	0	0	0	-
Crisis MA Revenue	245,458	350,000	30,050	100,000	50,000	(85.71)
Medicare Revenue	35,968	35,000	283	30,000	2,000	(94.29)
Health Check-County	0	0	0	0	0	-
Health Check-Facility	0	0	0	0	0	-
Other Counties Charges	0	0	0	8,000	3,000	-
Other County Foster Care	0	0	0	0	0	-
THIS IS A TITLE ACCOUNT ONLY	33,564	35,000	0	35,000	35,000	0.00
Total Intergov. Chgs for Service	5,191,812	5,440,000	1,730,553	5,653,189	5,151,000	(5.31)
Other Revenue						
Interest Income	0	0	0	0	0	-
Sale of County Equip	0	1,000	0	0	0	(100.00)
Donations/Contributions	0	0	0	0	0	-
Insurance Proceeds Reimb	6,214	0	3,955	4,000	0	-
Revenue Clearing	0	0	173	173	0	-
Other	2,907	1,200	1,735	1,735	14,060	1071.67
Total Other Revenue	9,121	2,200	5,863	5,908	14,060	539.09
Total Revenues	30,252,955	28,794,229	11,434,619	25,689,030	29,327,034	1.85

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
EXPENDITURES:						
Health & Human Services						
Mental Health	1,571,887	1,485,330	721,362	1,461,286	1,701,929	14.58
Alcohol, Other Drug Abuse	709,178	423,642	226,936	443,599	406,179	(4.12)
Chronically Mentally Ill	3,494,400	3,268,211	1,708,666	3,424,127	3,671,330	12.33
Developmentally Disabled	0	0	0	0	0	-
Treatment Foster Care	0	0	0	0	0	-
Intoxicated Driver Program	177,932	183,365	89,742	183,196	190,862	4.09
Crisis On Call	746,581	684,075	421,306	864,392	1,255,462	83.53
Birth To Three	734,040	727,040	397,957	805,634	859,046	18.16
Adult Protective Services	689,477	688,802	336,942	699,170	836,353	21.42
Family Support	0	0	0	0	0	-
Autism, Intensive-DD	0	0	0	0	0	-
Autism, Post-Intnsve-DD	0	0	0	0	0	-
CLTS-DD-CA	0	0	0	0	0	-
CLTS-PD-COP	0	0	0	0	0	-
CLTS-DD-Family Suppt Match	0	0	0	0	0	-
CLTS-MH-Local Match	0	0	0	0	0	-
CLTS-MH-State Match	356,490	280,000	204,772	395,000	390,000	39.29
CLTS-MH-Fam Supt Match	0	0	0	0	0	-
Autism, Intensive-SED	0	0	0	0	0	-
Autism, Post-Intnsve-SED	0	0	0	0	0	-
CLTS-DD-State Match	1,023,547	843,000	426,962	853,923	929,000	10.20
CLTS-PD-State Match	115,367	81,000	28,416	81,171	97,000	19.75
CLTS-DD-Co Match	0	0	0	0	0	-
CLTS-PD-Fam Suppt Match	0	0	0	0	0	-
CLTS-PD-Local Match	0	0	0	0	0	-
CLTS-TPA	4,272,537	1,440,000	47,541	1,447,666	497,666	(65.44)
CLTS-DD-CCOP Match	0	0	0	0	0	-
CLTS-SED-CCOP Match	0	0	0	0	0	-
CLTS-PD-CCOP Match	0	0	0	0	0	-
Juvenile Therapy Services	29,445	17,000	12,730	15,000	0	(100.00)
CCS-Comprehensive Commun Srv.	4,660,916	4,631,480	2,832,204	4,525,976	4,631,157	(0.01)
Community Mental Health Prog	0	0	0	0	0	-
NNAI-MAT	0	0	0	0	0	-
State Opioid Response	695,951	810,297	277,208	729,597	626,616	(22.67)
Economic Support	1,339,210	1,294,054	679,553	1,271,366	1,331,503	2.89
Program Integrity	18,346	28,010	4,766	18,200	15,340	(45.23)
WHEAP Administration	65,187	0	15	15	0	-
Special ES Programs	0	0	(25,030)	(25,030)	0	-
MA Transportation	0	0	0	0	0	-
IM-Affordable Care Act	0	0	0	0	0	-
W-2 / FSET	0	0	0	0	0	-
HSD Agency Management	364,574	318,720	150,285	306,123	325,464	2.12
HSD Agency Support & Overhead	1,936,928	1,860,482	1,288,539	1,637,647	1,814,457	(2.47)
Human Services	4,926,101	5,314,657	2,536,559	5,231,842	5,668,872	6.66
County Owned Home-Expo Dr	0	476	0	0	467	(1.89)
Human Services SRF Continued						
Expenditures Continued						
Child Care	36,197	31,000	16,030	32,071	35,990	16.10
Youth Aids	1,231,581	1,279,859	582,083	1,285,227	1,393,216	8.86
Alternate Care	2,932,593	2,394,702	1,303,831	2,266,381	2,292,114	(4.28)
Purchase of Services	101,276	100,000	46,291	74,975	60,000	(40.00)
Childrens COP	103,746	100,000	38,284	82,730	82,730	(17.27)
Community Options Program	0	0	0	0	0	-
Supportive Home Care	0	0	0	0	0	-
CIP II	0	0	0	0	0	-
County Owned Home-16th St	8,834	14,232	5,199	8,087	13,763	(3.30)
Intensive Supervision	0	0	0	0	0	-
Treatment Altrn & Divers	187,141	196,114	105,868	192,939	200,518	2.25
Personal Care	0	0	0	0	0	-
COP W	0	0	0	0	0	-
Comm Relocation Initit	0	0	0	0	0	-
CRI-Diversion	0	0	0	0	0	-
CIP II Match FC Transfer	0	0	0	0	0	-
Total Expenditures	32,529,462	28,495,548	14,465,016	28,312,310	29,327,034	2.92
Excess Revenue Over (Under) Expenditu	(2,276,507)	298,681		(2,623,280)	0	
Fund Balance - January 1	598,650	(1,677,857)		(1,677,857)	(4,301,137)	
Transfer In From General Fund	0	0		0	0	
Sales of Note	0	0		0	0	
Fund Balance - December 31	(1,677,857)	(1,379,176)		(4,301,137)	(4,301,137)	

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	4,442,983	4,228,810	4,228,810	4,228,810	4,235,798	0.17
Bridge Aid Prop Taxes	135,933	453,247	453,247	453,247	30,230	(93.33)
Total Property Taxes	<u>4,578,916</u>	<u>4,682,057</u>	<u>4,682,057</u>	<u>4,682,057</u>	<u>4,266,028</u>	<u>(8.89)</u>
Intergovern Grants & Aids						
State Transportation Aid	1,813,502	1,900,000	468,611	1,874,442	2,000,000	5.26
State Project Aid	0	0	0	0	0	-
Other State Aid	0	0	0	0	0	-
Intergovern Grants & Aids	<u>1,813,502</u>	<u>1,900,000</u>	<u>468,611</u>	<u>1,874,442</u>	<u>2,000,000</u>	<u>5.26</u>
Other Income						
Interest Income	0	0	31,599	49,523	0	-
Other Income	0	0	31,599	49,523	0	-
Total Revenues	<u>6,392,419</u>	<u>6,582,057</u>	<u>5,182,266</u>	<u>6,606,022</u>	<u>6,266,028</u>	<u>(4.80)</u>
EXPENDITURES:						
Public Works						
County Road Maintenance	2,594,878	1,477,197	821,490	2,263,519	3,080,000	108.50
County Road/Brdg Construction	4,284,470	8,401,613	4,966,872	7,589,733	6,101,000	(27.38)
County Winter Snow Removal	840,933	1,250,000	814,791	1,250,000	1,250,000	0.00
Town Bridge Aid	135,933	453,247	453,248	453,247	30,230	(93.33)
Total Expenditures	<u>7,856,213</u>	<u>11,582,057</u>	<u>7,056,400</u>	<u>11,556,499</u>	<u>10,461,230</u>	<u>(9.68)</u>
Excess Revenue Over (Under) Expenditures	(1,463,795)	(5,000,000)		(4,950,477)	(4,195,202)	
Other Financing Sources (Uses)						
Sale or Notes or Bonds	2,500,000	5,000,000		5,000,000	3,250,000	
Sales of Note	0	0		0	0	
General Fund	0	0		0	0	
Transfer From Fund Balance	0	0		0	881,000	
Total Other Financing items	<u>2,500,000</u>	<u>5,000,000</u>		<u>5,000,000</u>	<u>4,131,000</u>	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>1,036,205</u>	<u>0</u>		<u>49,523</u>	<u>(64,202)</u>	
Fund Balance - January 1	(18,837)	1,017,368		1,017,368	185,891	
Fund Balance - December 31	<u><u>1,017,368</u></u>	<u><u>1,017,368</u></u>		<u><u>1,066,891</u></u>	<u><u>121,689</u></u>	

EXPENDITURES RESTATED BY OBJECT:						
	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Contracted Services	448,288	740,033	410,344	665,070	592,829	(19.89)
Operation & Maintenance	7,407,926	10,842,024	6,646,056	10,891,429	9,868,401	(8.98)
Total Expenditures	<u>7,856,213</u>	<u>11,582,057</u>	<u>7,056,400</u>	<u>11,556,499</u>	<u>10,461,230</u>	<u>(9.68)</u>

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	539,986	539,986	539,986	539,986	589,986	9.26
Public Charges for Service						
Recycling Charges	436,427	555,887	200,674	540,000	565,000	1.64
Recycling-Shingles	0	0	0	0	0	-
Timber Sales-Public Works	0	0	0	0	0	-
	<u>436,427</u>	<u>555,887</u>	<u>200,674</u>	<u>540,000</u>	<u>565,000</u>	<u>1.64</u>
Other Revenue						
Rent	0	0	0	0	0	-
Sale of County Equip	26,860	0	145	26,860	0	-
Donations/Contributions	0	0	0	0	0	-
Special Projects Revenue	18,870	10,852	836	850	8,900	(17.99)
	<u>45,730</u>	<u>10,852</u>	<u>981</u>	<u>27,710</u>	<u>8,900</u>	
Total Revenue	<u>1,022,143</u>	<u>1,106,725</u>	<u>741,640</u>	<u>1,107,696</u>	<u>1,163,886</u>	<u>5.16</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,196,393	1,104,778	474,602	1,057,726	1,163,886	5.35
Total Expenditures	<u>1,196,393</u>	<u>1,104,778</u>	<u>474,602</u>	<u>1,057,726</u>	<u>1,163,886</u>	<u>5.35</u>
Excess Revenue Over (Under) Expenditures	(174,250)	1,947		49,970	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	134,249	(40,002)		(40,002)	9,968	
Fund Balance - December 31	<u>(40,002)</u>	<u>(38,055)</u>		<u>9,968</u>	<u>9,968</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Personal Services	93,612	95,002	58,623	102,935	94,258	(0.78)
Contracted Services	957,836	908,246	382,439	881,476	951,291	4.74
Operation & Maintenance	64,053	66,010	28,125	55,900	72,650	10.06
Fixed Charges	6,008	5,520	5,415	5,415	2,687	(51.32)
Outlay	74,884	30,000	0	12,000	43,000	43.33
Total Expenditures	<u>1,196,393</u>	<u>1,104,778</u>	<u>474,602</u>	<u>1,057,726</u>	<u>1,163,886</u>	<u>5.35</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	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	1,250,778	1,250,000	339,928	1,250,000	1,250,000	0.00
Total Revenue	<u>1,260,778</u>	<u>1,260,000</u>	<u>349,928</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>0.00</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,251,887	1,260,000	605,165	6,000	1,260,000	0.00
Total Expenditures	<u>1,251,887</u>	<u>1,260,000</u>	<u>605,165</u>	<u>6,000</u>	<u>1,260,000</u>	<u>0.00</u>
Excess Revenue Over (Under) Expenditures	8,890	0		1,254,000	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	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
	0	0		0	0	
Fund Balance - January 1	336,820	345,711		345,711	1,599,711	
Fund Balance - December 31	<u><u>345,711</u></u>	<u><u>345,711</u></u>		<u><u>1,599,711</u></u>	<u><u>1,599,711</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Contracted Services	<u>1,251,887</u>	<u>1,260,000</u>	<u>605,165</u>	<u>6,000</u>	<u>1,260,000</u>	<u>0.00</u>
Total Expenditures	<u>1,251,887</u>	<u>1,260,000</u>	<u>605,165</u>	<u>6,000</u>	<u>1,260,000</u>	<u>0.00</u>

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	26,000	30,650	30,650	30,650	30,650	0.00
Intergovern Grants & Aids						
COVID 19 Outreach Grant	0	0	0	0	0	-
Consolidate Approp Act	0	0	(620)	0	0	-
OAA COVID Grant	0	0	0	0	0	-
Aging Promotion Grant-UW	0	0	0	0	0	-
HSD Grant Revenue	0	0	0	0	0	-
AgeSrv Title IIIC1	272,315	266,137	39,453	301,059	301,059	13.12
AgeSrv NSIP IIIC1	0	0	0	0	0	-
AgeSrv Title IIIC2	121,554	116,160	68,548	108,383	96,767	(16.70)
AgeSrv NSIP IIIC2	46,247	41,623	8,846	44,201	44,201	6.19
AgeSrv Title IIIB	207,849	157,613	36,915	207,035	125,173	(20.58)
Transportation Grant	234,697	248,854	248,854	248,854	248,854	0.00
Senior Commun Service	16,263	16,263	0	16,263	16,263	0.00
Alzheimer Care Support	52,691	52,519	6,122	55,914	54,337	3.46
Benefit Advocacy	56,429	56,430	16,176	56,430	56,430	0.00
Elder Abuse Grant	0	0	0	0	0	-
Prevnt Hlth Srv IIID	10,528	10,369	3,169	10,276	9,728	(6.18)
Fam Caregiver IIIE	70,548	58,861	15,601	57,816	71,401	21.30
Rural Housing Grant MPDSD	0	0	0	0	0	-
Emrg Food & Shelter FEMA	0	2,500	10,108	11,890	10,000	300.00
Age & Disab Resrc Cntr	752,381	745,701	222,984	763,000	765,807	2.70
New Freedom Grant	66,106	75,923	0	53,532	79,498	4.71
SHIP St Health Insr Prgrm	18,513	9,535	0	4,386	4,386	(54.00)
MIPPA Part D Grant	18,107	8,911	0	0	8,911	0.00
Vehicle Acqstn Grant	0	0	0	0	0	-
ARRA-Meal Grant	7,037	121,681	36,397	202,122	0	(100.00)
SPAP St Pharm Asst Pgm	12,634	12,634	11,796	11,796	10,000	(20.85)
Caregiver Coalition LTC	0	0	0	0	0	-
Dementia Specialist Pilot Gr	58,794	65,480	20,565	75,693	72,886	11.31
CDSME Grant Chronic Disease	0	0	0	0	0	-
Care Transitions Grant	0	0	0	0	0	-
ARPA IIIB	(26,982)	17,590	8,097	38,626	2,728	(84.49)
ARPA IIID	0	8,769	1,404	7,538	10,000	14.04
ARPA IIIE	0	22,429	5,253	12,803	7,403	(66.99)
Total Intergovern Grants & Aids	1,995,710	2,115,982	759,668	2,287,617	1,995,832	(5.68)
Charges for Service						
Medicaid-Medical Assist	754,285	654,366	216,970	722,799	741,209	13.27
Charges for Service						
Service Fees	16,757	15,000	8,243	20,000	22,000	46.67
Service Fee-Van Revenue	3,402	3,500	4,225	9,000	10,000	185.71
Other Counties Charges	87,912	87,384	101,000	101,000	101,000	15.58
	108,072	105,884	113,467	130,000	133,000	25.61
Other Revenue						
Interest Income	6,861	0	0	0	0	-
Rent-Equipment	80	100	0	0	0	(100.00)
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	284,941	241,500	96,526	238,300	251,449	4.12
Donations-Restricted Use	0	0	0	0	0	-
Donations-Vet Transp	5,268	0	600	600	0	-
Donations-Family Care-IRIS	149,040	150,000	55,059	138,000	150,000	0.00
Insurance Proceeds Reimb	0	0	0	0	0	-
Revenue Clearing	0	0	0	0	0	-
Senior Fair Fees	3,225	2,300	725	2,700	3,000	30.43
Banquet Fees	240	250	190	190	200	(20.00)
Other	357	33,045	0	0	0	(100.00)
Total Other Revenue	452,292	429,475	155,379	382,070	406,929	(5.25)
Total Revenue	3,336,358	3,336,357	1,276,134	3,553,136	3,307,620	(0.86)
EXPENDITURES:						
Health & Human Services						
Aging Services Management	55,185	46,282	23,091	79,840	45,784	(1.08)
Congregate Meals (IIIC1)	259,496	254,735	110,034	321,943	231,079	(9.29)
Chronic Disease Self Mgt CDSM	(0)	0	0	0	0	-
Home Delivered Meals (C2)	624,096	685,449	274,073	719,713	624,394	(8.91)
Elder Abuse Grant	0	0	0	0	0	-
Contracted Srvs (IIIB)	129,082	82,191	41,794	102,059	81,654	(0.65)
Aging & Disab Resource Cntr	1,102,727	1,193,597	644,114	1,395,724	1,250,009	4.73
ADRC Disab Benefit Spec	179,791	191,506	94,283	204,227	206,458	7.81
ADRC Prevention Grant	0	0	0	0	20,728	-
ADRC Dementia Care Spec Pilot	85,623	96,086	56,631	122,821	120,431	25.34
Alzheimers Care Giver Prgrm	43,755	52,519	8,367	55,914	54,337	3.46
Family Care Giver Program	67,762	135,726	32,157	83,925	92,978	(31.50)
Specialized Transportation	346,769	301,710	193,938	318,807	313,193	3.81
Transp-New Freedom Grant	64,116	75,851	31,102	53,532	79,498	4.81
Benefits Advocacy	168,287	191,636	93,465	206,880	204,478	6.70
SHIP/SPAP/MMA St Health Ins	0	0	0	0	0	-
Information & Assistance	52,203	23,912	39,154	86,520	42,680	78.49
Total Expenditures	3,178,889	3,331,200	1,642,203	3,751,905	3,367,701	1.10
Excess Revenue Over (Under) Expenditures	157,469	5,157		(198,769)	(60,081)	
Other Financing Sources (Uses)						
CTHS HVAC & Window CPF	0	0		160,699	9,590	-
Fund Balance - January 1	1,963,344	2,120,813		2,120,813	2,082,743	
Fund Balance - December 31	<u>2,120,813</u>	<u>2,125,970</u>		<u>2,082,743</u>	<u>2,032,252</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>2,120,813</u>	<u>2,125,970</u>		<u>2,082,743</u>	<u>2,032,252</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Personal Services	1,863,281	1,981,334	966,485	2,131,857	2,098,747	5.93
Contracted Services	1,068,950	1,146,833	508,037	1,191,232	1,113,041	(2.95)
Operation & Maintenance	91,685	128,657	37,497	147,610	96,349	(25.11)
Fixed Charges	30,978	30,831	29,904	22,098	30,829	(0.01)
Outlay	123,995	43,545	100,281	259,108	28,735	(34.01)
Total Expenditures	3,178,889	3,331,200	1,642,203	3,751,905	3,367,701	1.10

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	379,366	378,522	378,522	378,522	415,733	9.83
Intergovern Grants & Aids						
Cons Aids Staffing	170,194	165,432	0	165,432	164,139	(0.78)
Wild Life Damage Rev	14,734	20,000	11,805	20,000	25,000	25.00
DATCP Revenue	53,023	75,000	7,040	75,000	75,000	0.00
DATCP Revenue	17,486	55,000	0	55,000	55,000	0.00
DNR Disc. Var Cost Share	34,541	20,000	61,331	20,000	30,000	50.00
SWMPI Grant-Pine Creek	90	24,700	13,398	24,700	36,602	48.19
USDA/UW Ext. Grant Revenue	11,815	14,100	0	14,100	16,850	19.50
Innov Grant Rev	25,260	20,150	0	20,150	0	(100.00)
SARE GRANT	0	0	4,500	0	1,500	-
EXPO MINI GRANT	0	0	0	0	1,500	-
Total Intergovern Grants & Aids	<u>327,144</u>	<u>394,382</u>	<u>98,074</u>	<u>401,382</u>	<u>445,591</u>	<u>12.98</u>
License & Permits						
Animal Waste Stor Permit	4,400	2,000	950	2,000	2,000	0.00
Livestock Siting Permit	3,000	2,000	0	2,000	2,000	0.00
Total License & Permits	<u>7,400</u>	<u>4,000</u>	<u>950</u>	<u>4,000</u>	<u>4,000</u>	<u>0.00</u>
Public Charges for Service						
Multi Discharge Var Fee	0	1,720	0	1,720	2,000	16.28
Total Public Charges for Service	<u>0</u>	<u>1,720</u>	<u>0</u>	<u>1,720</u>	<u>2,000</u>	<u>16.28</u>
Other						
Sale of County Equip	330	500	2,650	500	0	(100.00)
Donations/Contributions	3,283	1,005	443	1,005	0	(100.00)
Total Other Revenue	<u>3,613</u>	<u>1,505</u>	<u>3,093</u>	<u>1,505</u>	<u>0</u>	<u>(100.00)</u>
Total Revenue	<u>717,523</u>	<u>780,129</u>	<u>480,639</u>	<u>787,129</u>	<u>867,324</u>	<u>11.18</u>
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	570,119	537,759	288,933	537,759	581,372	8.11
Wild Life Damage	26,539	20,000	2,692	20,000	25,000	25.00
Nutrient Management Education	11,315	14,100	10,375	14,100	16,850	19.50
DATCP-Land/Water Cost Share	141,277	150,150	64,199	150,150	130,000	(13.42)
WDNR Grants & Cost Share	13,368	44,700	15,499	44,700	66,602	49.00
West Twin River Sediment Grant	2,165	4,005	995	4,005	3,000	(25.09)
Total Expenditures	<u>764,783</u>	<u>770,714</u>	<u>384,467</u>	<u>780,664</u>	<u>867,324</u>	<u>12.54</u>
OTHER FINANCING SOURCES(USES):						
Operating Transfers From General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Excess Revenue and other Sources Over (Under) Expenditures & Other Uses	(47,260)	9,415		6,465	0	
Fund Balance - January 1	281,340	234,080		234,080	240,545	
Fund Balance - December 31	<u>234,080</u>	<u>243,495</u>		<u>240,545</u>	<u>240,545</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>234,080</u>	<u>243,495</u>		<u>240,545</u>	<u>240,545</u>	

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY OBJECT:						
Personal Services	447,253	466,692	228,863	466,692	499,845	7.10
Contracted Services	66,378	61,850	40,496	64,800	80,091	29.49
Operation & Maintenance	28,699	28,983	20,744	35,533	70,155	142.06
Operation & Maintenance	6,231	7,239	6,267	7,239	6,781	(6.33)
Other (Cost Share)	164,445	205,950	88,097	205,950	209,952	1.94
Total Expenditures	<u>764,783</u>	<u>770,714</u>	<u>384,467</u>	<u>780,664</u>	<u>867,324</u>	<u>12.54</u>

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	8,434	8,400	9,958	9,958	9,500	13.10
Public Charges for Service						
Event Revenue	2,100	2,000	1,330	2,000	2,000	0.00
Building/Grounds/Equip Rent	92,702	95,500	45,504	98,800	97,500	2.09
Fair Revenue	631,409	535,325	125,231	566,025	632,371	18.13
Ice Rental	97,600	97,600	39,040	100,600	102,600	5.12
Dry Floor Event	20,558	15,000	11,761	15,000	15,000	0.00
Vending Machine	0	0	0	0	0	-
Advertising Income	0	0	0	0	0	-
Conservation & Development	0	0	0	0	0	-
Total Public Charges for Service	844,369	745,425	222,866	782,425	849,471	13.96
Other Revenue						
Sale of County Equip	21,041	0	715	0	0	-
Sale of Land	0	0	0	0	0	-
Donations/Contributions	0	0	0	0	0	-
Insurance Proceeds Reimb	5,342	0	0	0	0	-
Other	16,475	0	0	0	0	-
Total Other Revenue	42,858	0	715	0	0	-
Total Revenue	895,661	753,825	233,539	792,383	858,971	13.95
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	158,114	156,801	79,047	155,855	169,348	8.00
Expo Fair	569,174	465,294	74,946	501,536	529,123	13.72
Ice Center	95,141	110,277	69,781	114,644	113,947	3.33
Expo Maintenance & Improvement	115,885	12,863	101	16,960	42,081	227.15
Outlay from Expo Land Sale	425,000	0	37,100	114,000	0	-
Total Expenditures	1,363,314	745,235	260,975	902,995	854,499	14.66
Revenues Over (Under) Expenditures	(467,653)	8,590		(110,612)	4,472	
OTHER FINANCING SOURCES (USES):						
TRANSFER IN FROM General Fund	0	0		0	0	
TRANSFER IN FROM ARPA	0	0		0	0	
Transfer From Land Sale FB	0	0		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	(467,653)	8,590		(110,612)	4,472	
Fund Balance - January 1	0	(467,653)		(467,653)	(578,265)	
Fund Balance - December 31	<u>(467,653)</u>	<u>(459,063)</u>		<u>(578,265)</u>	<u>(573,793)</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	(3,206,965)	(3,198,375)		(3,317,577)	(2,445,105)	
Designated from Land Sales	2,739,312	2,739,312		2,739,312	1,871,312	
Total Fund Balance	(467,653)	(459,063)		(578,265)	(573,793)	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Personal Services	170,314	197,712	89,736	177,705	223,201	12.89
Contracted Services	591,207	450,635	74,426	507,270	500,293	11.02
Operation & Maintenance	85,874	66,861	24,810	69,117	69,842	4.46
Fixed Charges	14,792	15,027	15,017	15,017	17,663	17.54
Outlay	76,128	15,000	19,886	19,886	43,500	190.00
Outlay from Expo Land Sale	425,000	0	37,100	114,000	0	-
Total Expenditures	1,363,314	745,235	260,975	902,995	854,499	14.66

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE						
Property Taxes	2,822,002	2,497,784	2,497,784	2,705,686	3,403,006	36.24
Other Revenue	0	0	0	0	0	-
Total Revenue	2,822,002	2,497,784	2,497,784	2,705,686	3,403,006	36.24
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	95,872	5,000	475	900	5,000	0.00
2023 GO Note HWY	0	307,500	0	307,500	306,600	(0.29)
2019 G.O. Refunding	496,250	497,250	93,625	497,250	497,950	0.14
2020 GO Promissory Notes	1,166,875	1,169,850	1,106,725	1,106,725	1,166,950	(0.25)
2021 GO PRON NOTE	154,769	207,902	407,903	207,903	255,722	23.00
2024 GO NOTE HWY	0	0	0	0	510,834	-
2024 GO BOND CRTHOUSE	0	0	0	0	305,807	-
2012 GO Refunding (2003)	492,639	0	0	0	0	-
2017 GO Refunding (2017-07)	501,700	658,300	106,650	658,300	659,950	0.25
Total Expenditures	2,912,038	2,845,802	1,715,378	2,778,578	3,708,813	30.33
Excess Revenue Over (Under) Expenditures	(90,036)	(348,018)		(72,892)	(305,807)	
OTHER FINANCING SOURCES (USES)						
Transfer in from General Fund	0	300,000		0	0	
TRANSFER IN FROM Recycling SRF	0	0		0	0	
Transfer in from Communications Proj CPF	0	0		0	0	
Transfer in from Courthouse Remodel CPF	0	0		0	305,807	
Sale of Bonds	0	0		0	0	
Sale of Bonds Bond Premium	58,705	24,218		0	0	
Sale of Bonds Bond Premium	0	0		0	0	
Total Other Financing Sources (Uses)	58,705	324,218		0	305,807	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	(31,331)	(23,800)		(72,892)	0	
Fund Balance - January 1	633,091	601,760		601,760	528,868	
Fund Balance - December 31	601,760	577,960		528,868	528,868	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Principal	2,110,000	2,095,000	1,330,000	2,192,500	2,585,000	23.39
Interest	706,166	745,802	384,903	585,178	1,118,813	50.01
Issue Fees	95,872	5,000	475	900	5,000	0.00
Total Expenditures	2,912,038	2,845,802	1,715,378	2,778,578	3,708,813	30.33

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

	Experience 2023	Budget (**) 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUE:						
Jail Assessment Fees	104,182	0	52,931	104,118	0	-
Sale of Land	0	0	0	0	0	-
Other	2,465,349	0	0	0	0 *	-
Other	0	0	0	0	0 *	-
Other	0	0	0	0	0 *	-
Total Revenue	<u>2,926,135</u>	<u>0</u>	<u>222,472</u>	<u>104,118</u>	<u>0</u>	<u>-</u>
EXPENDITURES:						
Capital Projects						
Courthouse Windows & HVAC	0	0	186,629	210,525	0	-
Economic Development - CPF	524	0	0	0	0	-
RLF - Close - CPF	15,520	0	0	0	0	-
Jail Assessment Fee - CPF	55,171	0	28,552	55,697	0	-
ARPA - CPF	1,821,672	0	428,343	479,629	0 *	-
Total Expenditures	<u>1,892,887</u>	<u>0</u>	<u>643,525</u>	<u>745,851</u>	<u>0</u>	<u>-</u>
Excess Revenue Over (Under) Expenditures	1,033,248	0		(641,733)	0	
OTHER FINANCING SOURCES (USES)						
Transfers in from General Fund	0	0		0	0	
Opioid SRF	15,520	0		0	0	
Aging Services SRF	0	0		0	0	
Transfer to General Fund	(1,950,000)	0		0	0 *	
Total Other Financing Sources (Uses)	<u>(1,934,480)</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Net Change in Fund Balance	(901,232)	0		(641,733)	0	
Fund Balance - January 1	1,920,924	1,019,691		1,019,691	377,958	
Fund Balance - December 31	<u>1,019,691</u>	<u>1,019,691</u>		<u>377,958</u>	<u>377,958</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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Contracted Services	58,784	0	210,780	266,222	0	-
Outlay	1,833,579	0	432,505	479,629	0	-
Total Expenditures	<u>1,892,887</u>	<u>0</u>	<u>643,525</u>	<u>745,851</u>	<u>0</u>	<u>-</u>

Capital Projects Fund Concluded

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PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	22,940	23,000	6,990	23,000	28,000	21.74
HWY Public Charges	68,975	40,000	28,743	40,000	49,000	22.50
Total Public Charges for Service	91,915	63,000	35,733	63,000	77,000	22.22
Intergov. Chgs for Service						
State Hwy Charges	1,963,338	2,126,680	1,176,631	1,984,008	1,983,062	(6.75)
Local Govt Charges	349,329	255,000	79,574	223,000	238,000	(6.67)
Dept Charges For Service	303,944	413,000	79,696	204,000	230,000	(44.31)
Total Intergov Chgs for Service	2,616,611	2,794,680	1,335,901	2,411,008	2,451,062	(12.30)
Other Revenue						
Rent	138,748	134,748	67,620	136,498	125,110	(7.15)
Sale of County Equip	1,550	3,100	400	3,000	3,100	0.00
Records & Reports Rev HWY	132,124	127,950	96,183	111,857	115,825	(9.48)
Net Gain/Loss on Sale of Equipment	(27,400)	13,000	(19,480)	(18,499)	13,000	0.00
Insurance Proceeds Reimb	0	8,500	0	0	3,300	(61.18)
Other	82,618	91,350	4,352	95,000	90,000	(1.48)
Total Other Revenue	327,640	378,648	149,076	327,856	350,335	(7.48)
Total Revenue	3,036,165	3,236,328	1,520,710	2,801,864	2,878,397	(11.06)

EXPENSES:						
Public Works						
County Charges Reimbursed	(7,720,280)	(12,427,613)	(6,603,152)	(11,103,253)	(10,431,000)	(16.07)
Administration-Hwy C/P	544,213	677,648	279,706	667,453	686,609	1.32
Shingle Recycling C/P	0	0	0	0	0	-
Patrol Supervision	249,639	263,760	103,865	263,539	267,039	1.24
Radio Expenses C/P	986	3,490	0	389	388	(88.88)
Liability Insurance C/P	21,999	52,616	11,352	22,705	56,492	7.37
Union Activities C/P	0	0	0	0	0	-
Other Highway-Cost Pool	0	0	0	0	0	-
Field Small Tools-Pool	(0)	(111)	(9,940)	(3,010)	(3,155)	2742.34
Shop Operations-Pool	(1,949)	669	(107,919)	(499)	3,099	363.23
Fuel Handling-Pool	0	(3)	(1,027)	0	0	(100.00)
Machinery Operations-Pool	490,078	233,802	(101,342)	484,745	(43,647)	(118.67)
Gravel Operations-Pool	11,577	(69,959)	146,789	(276,992)	7,847	(111.22)
Bituminous Operations-Pool	0	0	0	0	0	-
Paving - Bid Jobs	408,409	383,079	85,536	160,000	192,000	(49.88)
Buildings & Grounds-Pool	(3,456)	(2,275)	349,719	(1)	0	(100.00)
Capital Acquisition-Pool	0	8,207	486,913	0	3,300	(59.79)
Salt Brine Cost Pool	16,173	17,331	1,995	0	0	(100.00)
Hwy P/R Clearing Accounts	20,293	(57,043)	(92,798)	0	(1)	(100.00)
County-Road Maintenance	2,429,000	2,199,699	807,652	2,135,395	2,905,661	32.09
County-Road Construction	4,041,952	8,414,182	4,974,484	7,160,126	5,755,660	(31.60)
County-Aided Bridge Constr	0	0	0	0	0	-
County-Winter Snow Removal	793,332	1,174,282	768,671	1,179,245	1,179,245	0.42
State-Road Maint/Construct	1,850,961	1,950,901	1,155,647	1,878,543	1,877,658	(3.75)
Other Local Govt Road M&C	175,063	153,870	72,113	151,000	155,000	0.73
County Depts Nonroad Srvc	114,375	162,050	41,197	94,000	163,000	0.59
Non Govt (Public) Service	49,866	29,853	12,924	38,000	39,000	30.64
Total Expenses	3,492,231	3,168,435	2,382,383	2,851,385	2,814,195	(11.18)

Excess Revenues Over (Under) Expenses	(456,066)	67,893		(49,521)	64,202	
Operating Transfers In	0	0		0	0	
Change in Net Assets	(456,066)	67,893		(49,521)	64,202	
Net Assets - January 1	9,223,300	8,767,233		8,767,233	8,717,712	
Net Assets - December 31	8,767,233	8,835,126		8,717,712	8,781,914	

EXPENSES RESTATED BY OBJECT:						
	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Personal Services	4,097,820	4,630,974	2,117,963	4,545,474	4,846,652	4.66
Contracted Services	881,920	4,290,156	2,826,447	2,732,853	2,460,253	(42.65)
Operation & Maintenance	8,409,366	9,122,799	5,059,066	9,335,628	8,744,419	(4.15)
Fixed Charges	1,058,924	788,977	500,502	1,085,103	1,021,485	29.47
Other	(10,955,798)	(15,664,471)	(8,121,595)	(14,847,673)	(14,258,614)	(8.97)
Total Expenses	3,492,231	3,168,435	2,382,383	2,851,385	2,814,195	(11.18)

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	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	18,321	8,200	0	8,200	8,200	0.00
Total Public Charges for Service	<u>18,321</u>	<u>8,200</u>	<u>0</u>	<u>8,200</u>	<u>8,200</u>	<u>0.00</u>
Intergovernmental Chgs for Service						
New World System Chg	0	0	0	0	0	-
IS Charges-Tech Acct	706,690	657,015	709,273	0	726,320	10.55
Dept Charges For Service	2,003,871	2,269,921	1,134,961	2,269,921	2,681,653	18.14
Total Intergov. Chgs for Service	<u>2,710,561</u>	<u>2,926,936</u>	<u>1,844,234</u>	<u>2,269,921</u>	<u>3,407,973</u>	<u>16.43</u>
Other Revenue						
Gain(Loss) on Sale of Assets	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Total Revenue	<u>2,728,882</u>	<u>2,935,136</u>	<u>1,844,234</u>	<u>2,278,121</u>	<u>3,416,173</u>	<u>16.39</u>
EXPENSES:						
General Government						
Information Systems	2,268,551	2,906,699	1,421,321	2,192,463	3,207,022	10.33
Total Expenses	<u>2,268,551</u>	<u>2,906,699</u>	<u>1,421,321</u>	<u>2,192,463</u>	<u>3,207,022</u>	<u>10.33</u>
Excess Revenues Over (Under) Expenses	460,331	28,437		85,658	209,151	
OTHER FINANCING SOURCES (USES):						
General Fund	0	0	0	0	0	-
Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses)	460,331	28,437		85,658	209,151	
Net Assets - January 1	<u>2,224,228</u>	<u>2,684,559</u>		<u>2,684,559</u>	<u>2,770,217</u>	
Net Assets - December 31	<u>2,684,559</u>	<u>2,712,996</u>		<u>2,770,217</u>	<u>2,979,368</u>	
EXPENSES RESTATED BY OBJECT:						
	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Proposed 2025	Percent Increase or (Decrease)
Personal Services	711,551	811,560	361,602	806,505	837,395	3.18
Contracted Services	1,113,070	1,801,236	918,910	1,102,720	2,243,674	24.56
Operation & Maintenance	15,891	29,495	9,343	22,100	28,259	(4.19)
Fixed Charges	423,287	251,158	120,527	250,138	84,444	(66.38)
Fixed Charges	0	0	0	0	0	-
Outlay	4,752	13,250	10,940	11,000	13,250	0.00
Total Expenditures	<u>2,268,551</u>	<u>2,906,699</u>	<u>1,421,321</u>	<u>2,192,463</u>	<u>3,207,022</u>	<u>10.33</u>

Information Systems Internal Service Fund Concluded

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MISCELLANEOUS SUMMARY DATA AND SCHEDULES

2025 Full Time Equivalent Report (FTE) by Department

Full Time Equivalent (FTE) Changes Included in the 2025 Budget including Reconciliation to 2024 Budget

FTE Additions/Deletions/Changes in Proposed 2025 Budget

Personnel Changes included in Proposed 2025 Budget

Full Time Equivalent (FTE) Authorized Positions History by Department 2000 - 2025

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2025 Proposed

Outlay Items Included in 2025 Budget with Comparison to 2024

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Proposed Expenses Revenues and Tax Levy by Department 2025, with 2024 and 2023 Levies for Comparison Purposes

2025 Proposed Budget Summary by Fund

Highway Commission – Tentative Five Year Construction Schedule 2025 – 2029

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 2025 Budget and Property Tax Levy

Equalized Value – relative Change from year to Year

Levy Limit Review – State Form SL-202c

Proposed Expenditures / Revenues and Tax Levy by Fund Worksheet

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 Supervisor	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	6	6	
Child Support	Child Support Director	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	
District Attorney	Victim Witness Coordinator	1	1	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
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 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	Advanced Psychiatric Nurse Pratctitioner	1	1	
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	11	11	
Human Services	Child Prot. Services Ongoing Wkr	12	12	
Human Services	Clinical Services Mgr/HSD Deputy	1	1	
Human Services	Clinical Services Supervisor	1	1	
Human Services	Clinical Case Manager	4	4	
Human Services	Crisis Supervisor	1	1	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Human Services	CLTS Supervisor	1	1	
Human Services	CLTS Waiver & CCS Specialist	4	4	
Human Services	Community Navigator	0.75		1.00
Human Services	Community Services Aide	1	1	
Human Services	Contract Specialist	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	2	2	
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 Analyst	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	0.75	0	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	Safety Service Specialist	4	4	
Human Services	Staff Accountant	1	1	
Human Services	Substance Abuse Technician	1	1	
Human Services	Substance Use Disorder Clinical Supervisor	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		185.5	184	2
Joint Dispatch Center	Public Safety Telecommunicator	21	21	
Joint Dispatch Center	Joint Dispatch Supervisor	3	3	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Joint Dispatch Center Total		24	24	
Personnel Dept	Personnel Coordinator	1	1	
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	Bilingual Health Aide	1.8	1	1
Public Health	Bilingual Health Aide - Env	1	1	
Public Healht	Business Manager - Health Dept.	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	5	5.00	
Public Healht	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		20.3	17	4
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	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Register in Probate	Register In Probate	1	1	
Register in Probate Total		2	2	
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	Captain	3	3	
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	6	6	
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		532.06	520.00	16.00

2024 Positions

FTE Changes								
	FTE Change	Comments						
Human Services Department								
Psychiatrist	0.25	Increase current Psychiatrist from .50 to .75 - HSD						
Total Additional FTEs	0.25							
Position Reclassification								
Department	Employee Name	Position Number	Current Title	Proposed Title	Current pay grade/step	Rate as of 12/31/2024	Proposed Pay Grade/Step	Proposed rate as of 1/1/2025 prior to ACB increase
ADRC	E. Siemers	89-217	Nurtrition Supervisor**	same	C41/MIN	\$ 49,900.00	C41/06	\$ 59,985.00
Health Department	Vacant	50-105	Administrative Assistant	Public Health Tech	B21/MIN	\$ 18.46	B22/MIN	\$ 19.60
Highway Department	Various	Various	Highway Maintenance Worker	same	Varies	Varies	B21/MID	\$ 23.77
Human Services	Vacant	58-281	CCS Rehabilitation Specialist	Program Specialist	B23/MIN	\$ 20.72	B22/MIN	\$ 19.60
Human Services	Vacant	58-354 58-347 58-351	CCS Services Facilitator (3)	CCS/CLTS Specialsit	C43/MIN	\$ 54,367.00	C42/MIN	\$ 52,124.00
Human Services	M. Hang	58-370	Economic Support Specialist	Lead Economic Support Specislit	B23/03	22.71	B24/03	\$24.31
Human Services	Vacant	58-377	Economic Support Specialist	Specislit	B23/MIN	20.72	B24/01	\$22.14
Human Services	Various	Various	Various**	same	Various		C42/04 C43/03	\$59,149 \$59,820
Public Works	B. Myer	16-153	Data Informatics Analyst	HSD Information Technology Manager	C42/MID+	\$ 73,138.00	C52/09	\$ 78,151.00
Public Works	T. Dueno	34-220	Facility Maintenance Wkr	Building Maintenance Wkr	B21/05	\$ 21.38	B22/05	\$ 22.72
Sheriff's Dept.	J. Capraro	40-282	Jail Nurse	Same	C43/08	\$68,491.00	C44/09	\$73,720.00
Sheriff's Dept.	A. Popp	40-280	Jail Nurse	Same	C43/07	\$66,984.00	C44/08	\$72,097.00
**Wage adjustments made to these position due to new Department of Labor minimum salary amount increase for exempt status as of 01/01/2025								
Position Title Changes								
Department	Current Title	Proposed Title						
ADRC	Meal Site Manager/Administrative Asst.	Meal Site Coordinator						
Human Services	Saftey Services Specialist	Family Support Worker						
Plannig and Zoning	Planning and Land Use Spec	Land Use and Parks Spec						
FTE Reconciliation 2025 Budget								
Total FTE's Authorized in 2024 Budge	527.96							
FTE Changes authorized during 2024	4.75							
FTE's as of 12/31/2024	532.71							
2025 FTE Changes								
Increase to HSD Psychiatrist .50 to	0.25							
Decrease to Health Department .9	-0.90							
Total FTE's in Proposed 2025 Budget	532.06							

2024 Position ID Changes (FTE CHANGES ONLY) 2024 FTE in budget =											527.96
Current Status						Status Changed To					
Date Entered	Department	Position ID	Title	FTE	Business Unit	Effective Date	Position ID	Title	FTE	Business Unit	Net Change
2/21/2024						2/21/2024	58-490 58-491 58-492 58-493	Safety Service Spec.	4	45062	4
7/16/2024						7/16/2024	58-435	Communitied Navigator	0.75		0.75

4 New positions (from Contracted)

FTE as of 12/30/2024 **532.71**

2024 Position ID Changes (TITLE CHANGES ONLY)											
Date Entered	Department	Position ID	Title	FTE	Business Unit	Effective Date	Position ID	Title	FTE	Business Unit	Net Change
12/21/2023	HSD	58-469	Psychiatrist	1	43060	12/19/2023	58-471	Advanced Psychiatric Nurse Praticitioner	1	43060	0
12/21/2023	HSD	58-261	CST Care Coord	1	45062	12/21/2023	58-225	Child Protective Services Intake Wkr	1	45062	0
4/17/2024	HSD	58-495	Staff Accountant	1	45059	4/17/2024	58-494	Financial Analyst	1	45059	0
4/17/2024	HSD	58-126	Admin Supp/Data	1	45059	4/17/2024	58-125	Contract Specialist	1	45059	0
9/17/2024	HSD	58-350	Clinic Service Mar	1	43060	9/17/2024	58-650	Substance Use Disorder Clinical Supv	1	45266	0

Personnel Changes Included in 2025 Budget

For employees covered under the Performance Management Plan:

1. A wage increase of 2%, to be effective December 22, 2024 (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 average 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 8% 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	\$744.36	\$29.76 (4%)	Single	\$574.52	\$22.98 (4%)
EE+CH	\$1265.41	\$75.92 (6%)	EE+Ch	\$976.67	\$58.60 (6%)
EE+SP/CH	\$2232.99	\$200.96 (9%)	EE+Sp/Ch	\$1723.52	\$155.12 (9%)

4. Health insurance plan design changes: There have been no plan design changes for 2025. The County, however, is required to adjust the individual deductible that is embedded in the family plan each year based on IRS HDHP regulations. While the family deductible remains \$6,000 (no increase), the embedded individual deductible under the family plan will go from \$3,200 to \$3,300 in 2025, per IRS regulation.
5. Dental insurance plan design changes: The dental plan continues to run favorably below funding rates. This gives the County the opportunity to enhance this benefit for employees.
 - a. In 2025, both the Preventative and Comprehensive dental plans will include a CheckUp Plus program. The CheckUp Plus program takes preventive care costs outside of the annual maximum. With this program, preventive care is covered at 100% and the annual maximum would be fully available to members for other services.
 - b. In 2025, the Comprehensive plan will increase the orthodontic maximum from \$1,000 to \$2,500.

Both of these changes can be funded with current premiums.

6. Additional offering of Hospital Indemnity Insurance. Manitowoc County realizes that being admitted to the hospital can be expensive. To help mitigate the impact of a hospital stay on employees and their families, we will be making Hospital Indemnity insurance available to employees. This insurance provides additional financial protection when an employee or covered family member is hospitalized by paying a fixed amount to the member for each day of

hospitalization, up to plan maximums. This is a voluntary plan with employees paying 100% of the monthly premium costs.

7. Addition of Savi student loan forgiveness benefit. Through our partnership with M3, Manitowoc County is able to make available to employees, at a discounted rate, the Savi student loan forgiveness platform. This service has saved members an average of \$187/month in student loan costs by assisting members in accessing the over 150 student loan forgiveness programs, including the Public Service Loan Forgiveness Plan. Participation in this program will be paid 100% by employees electing this service, through the convenience of payroll deduction.
8. Manitowoc County will continue to offer the “HealthJoy” app for Manitowoc County employees. HealthJoy 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.

Changes to Employee Policies:

The complete text of these policy changes is included in the proposed 2025 Budget Resolution.

1. Section 4.03 - Salary Basis Policy - On April 29, 2024 the Department of Labor issued new guidance on the salary threshold for an employee to be considered “Exempt” (not eligible for overtime) under the Fair Labor Standards Act. Part of these guidelines call for an adjustment of that amount in July 2024, January 2025 and, starting July 2027, every 3 years based on up-to-date wage data.

Our current salary basis policy references the current salary threshold. This change will refer to current DOL standards.

2. Section 12.01 - General Restrictions on Use of Paid Time Off – currently, except for positions that are staffed at all times, and except for non-accrued leave, an employee may not combine paid time off with hours actually worked to exceed his or her normally scheduled hours in a calendar week. This change excludes this provision for scheduled vacation when an employee is called-in for a shift with a starting time outside the Department’s normal business hours.
3. Section 18.02 - Overtime - currently, overtime is paid for hours worked in 10 hour per shift, for hours worked on actual holidays, and for time worked during a call-out for the Special Operations Squad, Scuba Team, Canine Unit or other county authorized emergency response unit. Except for positions that the employer requires to be staffed at all times, this change would allow overtime for hours worked as the result of a call-in for a shift with a starting time on a Sunday.

FTE Changes/Reclassifications/Rate Changes/Title Changes

1. Full-Time Equivalent (FTE) Changes

The following is included on the proposed 2025 FTE Summary:

- a. Increase in Psychiatrist from .50 to .75 (Fiscal Impact \$60,308)

2. Reclassifications

The following positions met the criteria for reclassification:

- a. A vacant CCS Rehabilitation Specialist (B23) has been reclassified to a Program Specialist (B22) – Human Services (Fiscal Impact -\$2184)
- b. Two Economic Support Specialist positions (B23) have been reclassified to Lead Economic Support Specialists (B24) – Human Services (Fiscal Impact \$14,747)
- c. Three vacant CCS Facilitator positions (C43) to CCS/CLTS Specialist (C42) – Human Services (Fiscal Impact -\$6729.00)
- d. The current Data Informatics Analyst (C42) has been reclassified to an HSD Information Technology Manager (C52) – Public Works (Fiscal Impact \$11,265)
- e. Facility Maintenance Worker (B21) to Building Maintenance Worker (B22) – Public Works (Fiscal Impact \$2787.20)
- f. Jail Nurse (C43) to Jail Nurse (C44) – Sheriff’s Department (Fiscal Impact \$10,342)

3. Additional Rate Changes

- a. On April 29, 2024 the Department of Labor (DOL) issued new guidance on the salary threshold for an employee to be considered “Exempt” (not eligible for overtime) under the Fair Labor Standards Act. Part of these guidelines call for an adjustment of that amount in January 2025, and every 3 years after that by the DOL. This budget includes increases to an ADRC employee and various Human Services Department employees that will not be at the new minimum exemption level as of 01/01. The increase moves these employees to the first step of their pay grade that meets this new minimum requirement. (Fiscal Impact \$54,000)
- b. Highway Department Market Adjustment – in response to the continued competitive nature of the construction field and the resulting difficulty in recruitment for Highway Maintenance Workers, the budget includes a market adjustment for our Highway Maintenance Workers. All Highway Maintenance Workers below the Midpoint of their pay range on 12/22/2024, will be brought up to Midpoint as of 12/22/2024 (the 1st pay period that include January 1st). This will allow for future recruitments to be done at this higher rate. (Fiscal Impact \$26,000)

4. Title Changes

The following title changes are included in the FTE Summary Report:

- a. Meal Site Manager/Administrative Assistant to Meal Site Coordinator (ADRC)
- b. Safety Services Specialist to Family Support Worker (Human Services)
- c. Planning and Land Use Specialist to Land Use and Parks Specialist

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
ADRC - Aging Resources	25.56	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
Child Support	9.00	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
Clerk of Court	20.00	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
Finance	4.00	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
Coroner	1.00	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
Corporation Counsel *	5.00	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
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	3.00	3.28	3.88	3.88	3.88	3.60
District Attorney	6.00	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
Emergency Management	2.00	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
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	1.00	1.50	1.50	1.50	2.00	2.00
Family Court Commissioner **	1.00	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
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	0.00	158.93	155.40	161.78	164.23
Health Department	20.30	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
Highway Department	55.00	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
Human Services	185.50	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
Information Systems	(A)	(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
Joint Dispatch Center	24.00	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
Personnel	2.00	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
Planning & Zoning	10.00	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
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.	N.A.	1.00	N.A.	N.A.	N.A.	N.A.
Public Works / Communications	27.00	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
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	2.00	2.61	2.61	2.61
Register of Deeds	4.00	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
Sheriff's Department	113.10	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
Soil & Water	6.00	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
Treasurer	2.00	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
UW-Extension	0.60	0.60	0.60	0.60	1.00	1.00	1.00	1.40	1.40	1.40	1.40	1.00	1.00	1.00	1.00	1.40	1.40	2.00	3.00	3.00	3.00
Veterans	3.00	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
Total	532.06	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
County Board of Supervisors	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	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
1978 TO 2024 ACTUALS AND 2025 PROPOSED**

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED TAX LEVY & RATE AS EQUALIZED			
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	LEVY		RATE	
				TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)	TAX RATE PER \$1,000	PER-CENT INC (-DEC)
1978	1979	\$1,355,612,540	0.00%	\$4,289,943	0.00%	\$3.16458	0.00%
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	-5.70%
2022	2023	\$7,246,911,300	28.94%	\$32,459,182	4.22%	\$4.47904	-10.40%
2023	2024	\$8,207,617,300	39.71%	\$32,803,051	1.06%	\$3.99666	-10.77%
2024	2025	\$8,975,478,100	52.78%	\$33,021,884	1.73%	\$3.67912	-7.95%

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 2025 Proposed Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2025	
				Amount	Total
General Fund					
*	12700	Coroner	Body Bags/Gowns/Diagnostic Supplies	7,500	7,500
*	12100	Clerk of Courts			0
	13500	Child Support	Equipment	2,500	2,500
*	15200	Treasurer			0
*	16100	Maintenance - Courthouse	Ford Truck Tuckpointing Concrete Repairs Courthouse Block	55,000 10,000 6,000	71,000
*	16200	Maintenance - Office Complex	Tool Cat (Replace 2008 Model) Ford Truck (Replace 2014 Model) Grasshopper Riding Lawnmower Smoke Detectors	60,000 55,000 16,000 15,000	146,000
*	16300	Maintenance - Jail	Harding Intercom System Generator ATS Replace Fire Alarm Sys Upgrade 2 of 2 Uninterruptible Power Supply Detention Slider Locks Stair Treads (MISO South) Floor Scrubber Air compressor Head Exhaust Hood - Jail Kitchen Chiller Condenser Sub-Cooler Injection Laundry RP Valve Gen-Set Battery	200,000 125,000 70,000 50,000 25,000 5,000 5,000 4,000 3,000 3,000 2,000 1,000	493,000
*	16400	Maintenance - UW Center	Door F5 - Door and Frame VFDs- Lakeside Hall Boiler Servicing Tuck Pointing	3,000 6,000 3,000 5,000	17,000
*	16600	Maintenance - Human Services	Carepting - 1st Floor Fire Doors Ergonomic Furniture Upgrades Window Top INCR & Flooring Pushmaster Breaker Panel	15,000 15,000 5,000 5,000 3,000	43,000
*	16650	Maintenance- Hamilton Bldg	Building Maintenance and repairs	50,000	50,000
*	17150	P&Z Land Records			0
*	16700	Maintenance - PHD Building	VFD on HW Pumps LED Lighting Retro Fits	5,500 1,500	7,000
*	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	Tuckpoint East Elevation Variable Frequency Drive Replace LED Lighting Retor Fits Generator Load banking Gen-Set Batteries	20,000 10,000 2,000 1,500 1,000	34,500
*	16950	Maintenance - MAC	CCTV Security System HVAC Zone Controls 2nd Floor Hot Water Line Parking Lot Railing South Rail Roof Hatch Flashing Northeast Stair and Railing Gen-Set Batteries	20,000 15,000 10,000 5,000 4,000 3,000 2,000 1,000	60,000
*	17100	Register of Deeds			0
*	21000	Sheriff - Admin	Equipment	133,000	133,000
*	21200	Sheriff - Traffic Patrol	Equipment	512,000	512,000
*	21600	Joint Dispatch Center			0
*	21650	Communications Activity	GGM 8000 Routers to Juniper SRX (1 of 2) Tone Remote Backup Handsets MLC 8000 to GRV 8000 Compaparator (county fire) (Two Creeks, Kiel, Maribel) Ca12 CDs Planned Replacement Tower Site Camera Touch Screens Planned Rep Black Heater and Battery Charger	80,000 60,000 25,000 30,000 3,000 3,000 2,000 2,000	205,000

Outlay Items Included in the 2025 Proposed Budget

Fund Number	Activity Number	Activity Area	Outlay Item	2025	
				Amount	Total
*	25000	Emergency Management			0
*	25100	Emergency Mgt - NUKE			0
*	25300	Emergency Mgt - EPCRA			0
*	25400	Emergency Mgt - HAZMAT			0
*	27500	Corrections	Equipment	32,000	32,000
*	35100	Airport	Maintenance Repairs Land Improvemnets Equipment	5,000 20,000 35,000	60,000
*	47000	Veterans Office			0
*	41950	Public Health			0
*	52000	Parks	Building Improv/Maint/Repr Equipment Buildings Paving-Piers-Land Improve	10,000 52,500 56,900 230,000	349,400
*	54400	Parks - Snowmobile Trails			0
*	63000	Planning and Zoning	Equipment	28,000	28,000
General Fund Total					2,259,400
Solid Waste Recycling SRF					
*	36300	Recycling Operation	Asphalt Forklift #R08	18,000 25,000	43,000
Solid Waste Recycling SRF Total					43,000
Aging SRF					
*	46450 46250 46400	ADRC	Vehicles	28,735	28,735
Aging SRF Total					28,735
Expo SRF					
*	54615	Ice Center	Asphalt Maintenance (MCIC Lots) Commerical Refridgerator	8,500 6,500	15,000
*	54620	Expo Maint & Improvements	Exterior Restroom Doors Re-Coat Lester Budinging Roof Safety Bollards	12,500 12,500 3,500	28,500
Expo SRF Total					43,500
61207	Soil & Water		Soil Health Testing Equipment	500	500
Jail Assessment Fee CPF					
*	72700	Jail Assessment Fee CPF			500
Jail Assessment Fee CPF Total					0
Information Systems					
*	14500	Information Systems	Equipment	13,250	13,250
Information Systems Total					13,250
45059	Human Services		Vehicles	15,000	16,000
43660			Maintenance and Repairs	1,000	
Grand Total				2,404,385	2,404,385

Outlay Items Included in the 2024 Proposed Budget

Fund Number	Activity Number	ject nber	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 Dumpers 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 Damper Actuators (Generator Room) Stair Treads-MTSD 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)	8,000	12,000
*	16950	Maintenance - MAC		Drinking Fountain (3rd Floor) Elevator Modernization Fire Alarm System Upgrade Asphalt Maintenance-Every 5 Yrs Employee Entrance Stoop Northeast Stair & Railing Elevator Floor	4,000 150,000 17,000 5,000 3,000 2,000 1,000	178,000
*	17100	Register of Deeds				0
*	21000	Sheriff - Admin			133,000	133,000
*	21200	Sheriff - Traffic Patrol			80,000 374,500	454,500
*	21600	Joint Dispatch Center				0
*	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 Proposed Budget

Fund Number	Activity Number	ject nber	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	12,500	46,700
				Land Improvements	32,200	
				Equipment	2,000	
*	47000		Veterans Office			0
*	41950		Public Health			0
*	52000		Parks			41,400
				Walla Hi Park Campground Electrical		
				Bullhead Lake ADA Boat Launch Pier	15,000	
				Picnic Tables	18,900	
				Zero Turn Mower Replacements	7,500	
*	54400		Parks - Snowmobile Trails	Picnic Tables		0
*	63000		Planning and Zoning	Private Sewage Inspection /Pickup Truck		18,000
				Transcendent	3,000	
				Surveyor Equipment Warranty	3,500	
				Surveyor Autocad Civel 3D	2,500	
				Surveyor Field Supplies	3,000	
				Equipment	6,000	
			General Fund Total			1,737,984
*	36300		Solid Waste Recycling SRF Recycling Operation	Maintenance & Repairs	5,000	30,000
				Equipment	25,000	
			Solid Waste Recycling SRF Total			30,000
*	46100		Aging SRF ADRC	Vehicle	33,045	43,545
	46250			Equipment	10,000	
	46400			Office Equipment	500	
			Aging SRF Total			43,545
*	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
			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		18,600
				Elevator FOB Hamilton St	8,600	
				DT Camera System w/ monitor	10,000	
				Office Remodel at Office Complex		
			Grand Total		1,858,379	1,858,379

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MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2024

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	\$2,500,000	\$2,290,000
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	\$6,535,000
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	\$5,355,000
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	\$6,360,000
2021 General Obligation Promissory Notes Highway road projects	7/1/21	1.09%	7/1/26	\$1,000,000	\$525,000
2024 General Obligation Promissory Notes Highway road Projects	4/9/2024	3%	4/9/2034	\$4,200,000	\$4,200,000
2024 General Obligation Bonds Courthouse HVAC & Windows	4/9/2024	4%	4/9/2044	\$4,075,000	\$4,075,000
Total Long-term Debt				49,745,000	29,340,000

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

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

Type: General Obligation Refunding Bonds (CR)

Dated: September 23, 2019

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

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 (11/1)	RATE	CUSIP 563554	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (11/1)	RATE	CUSIP 563554	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (4/1) (& 1/1/2030)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1) (& 1/1/2030)	TOTAL
Jan-June 2024				\$106,650	\$106,650				\$93,625	\$93,625				\$129,225	\$1,059,225
July-Dec 2024	\$445,000	3.000%	TC8	\$106,650	\$551,650	\$310,000	3.000%	TW4	\$93,625	\$403,625	\$930,000	4.000%	UN2	\$110,625	\$110,625
Jan-June 2025				\$99,975	\$99,975				\$88,975	\$88,975	\$965,000	4.000%	UP7	\$110,625	\$1,075,625
July-Dec 2025	\$460,000	3.000%	TD6	\$99,975	\$559,975	\$320,000	4.000%	TX2	\$88,975	\$408,975				\$91,325	\$91,325
Jan-June 2026				\$93,075	\$93,075				\$82,575	\$82,575	\$1,005,000	4.000%	UQ5	\$91,325	\$1,096,325
July-Dec 2026	\$475,000	3.000%	TE4	\$93,075	\$568,075	\$330,000	4.000%	TY0	\$82,575	\$412,575				\$71,225	\$71,225
Jan-June 2027				\$85,950	\$85,950				\$75,975	\$75,975	\$1,040,000	3.000%	UR3	\$71,225	\$1,111,225
July-Dec 2027	\$490,000	3.000%	TF1	\$85,950	\$575,950	\$345,000	4.000%	TZ7	\$75,975	\$420,975				\$55,625	\$55,625
Jan-June 2028				\$78,600	\$78,600				\$69,075	\$69,075	\$1,075,000	4.000%	US1	\$55,625	\$1,130,625
July-Dec 2028	\$500,000	3.000%	TG9	\$78,600	\$578,600	\$360,000	4.000%	UA0	\$69,075	\$429,075				\$34,125	\$34,125
Jan-June 2029				\$71,100	\$71,100				\$61,875	\$61,875	\$1,115,000	3.000%	UT9	\$34,125	\$1,149,125
July-Dec 2029	\$520,000	3.000%	TH7	\$71,100	\$591,100	\$375,000	4.000%	UB8	\$61,875	\$436,875				\$17,400	\$17,400
Jan-June 2030				\$63,300	\$63,300				\$54,375	\$54,375	\$1,160,000	3.000%	UU6	\$8,700	\$1,168,700
July-Dec 2030	\$535,000	3.000%	TJ3	\$63,300	\$598,300	\$390,000	3.000%	UC6	\$54,375	\$444,375					
Jan-June 2031				\$55,275	\$55,275				\$48,525	\$48,525					
July-Dec 2031	\$550,000	3.000%		\$55,275	\$605,275	\$1,040,000	3.000%	UD4	\$48,525	\$1,088,525					
Jan-June 2032				\$47,025	\$47,025				\$32,925	\$32,925					
July-Dec 2032	\$565,000	3.000%	TK0	\$47,025	\$612,025	\$415,000	3.000%	UE2	\$32,925	\$447,925					
Jan-June 2033				\$38,550	\$38,550				\$26,700	\$26,700					
July-Dec 2033	\$580,000	3.000%	TL8	\$38,550	\$618,550	\$425,000	3.000%	UF9	\$26,700	\$451,700					
Jan-June 2034				\$29,850	\$29,850				\$20,325	\$20,325					
July-Dec 2034	\$600,000	3.125%	TM6	\$29,850	\$629,850	\$440,000	3.000%	UG7	\$20,325	\$460,325					
Jan-June 2035				\$20,475	\$20,475				\$13,725	\$13,725					
July-Dec 2035	\$620,000	3.250%	TN4	\$20,475	\$640,475	\$450,000	3.000%	UH5	\$13,725	\$463,725					
Jan-June 2036				\$10,400	\$10,400				\$6,975	\$6,975					
July-Dec 2036	\$640,000	3.250%	TP9	\$10,400	\$650,400	\$465,000	3.000%	UJ1	\$6,975	\$471,975					
Jan-June 2037															
July-Dec 2037															
Jan-June 2038															
July-Dec 2038															
Jan-June 2039															
July-Dec 2039															
Jan-June 2040															
July-Dec 2040															
Jan-June 2041															
July-Dec 2041															
Jan-June 2042															
July-Dec 2042															
Jan-June 2043															
July-Dec 2043															
Jan-June 2044															
July-Dec 2044															
TOTAL	\$6,980,000			\$1,600,450	\$8,580,450	\$5,665,000			\$1,351,300	\$7,016,300	\$7,290,000			\$881,175	\$8,171,175

\$5,600,000 Callable Maturities

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

\$3,625,000 Callable Maturities

Paying Agent: Associated Trust
Notes: CR of 2019 NANs

\$2,275,000 Callable Maturities

Paying Agent: Associated Trust
Notes: CR of 2010 BABs



Manitowoc County

Existing General Obligation Debt Service Payments

		Issue: 4 Amount: \$1,000,000				Issue: 5 Amount: \$2,500,000					Issue: 6 Amount: \$4,200,000					
		Type: General Obligation Promissory Note				Type: General Obligation Promissory Notes, Series 2023					Type: General Obligation Promissory Notes, Series 2024A					
		Dated: July 1, 2021				Dated: October 10, 2023					Dated: April 9, 2024					
		Callable: Anytime				Callable: '32-'33 Callable 10/1/31 @ Par					Callable: '33-'34 Callable 4/1/32 @ Par					
PAYMENT PERIOD		PRINCIPAL (7/1)	RATE	INTEREST (1/1 & 7/1)	TOTAL	PRINCIPAL (10/1)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1)	TOTAL	
Jan-June 2024				\$3,951	\$3,951				\$47,500	\$47,500						
July-Dec 2024		\$200,000	1.090%	\$3,951	\$203,951	\$210,000	4.000%	UV4	\$50,000	\$260,000						
Jan-June 2025				\$2,861	\$2,861				\$45,800	\$45,800	\$300,000	2.000%	VF8	\$141,484	\$441,484	
July-Dec 2025		\$250,000	1.090%	\$2,861	\$252,861	\$215,000	4.000%	UW2	\$45,800	\$260,800				\$69,350	\$69,350	
Jan-June 2026				\$1,499	\$1,499				\$41,500	\$41,500	\$375,000	2.000%	VG6	\$69,350	\$444,350	
July-Dec 2026		\$275,000	1.090%	\$1,499	\$276,499	\$225,000	4.000%	UX0	\$41,500	\$266,500				\$65,600	\$65,600	
Jan-June 2027									\$37,000	\$37,000	\$390,000	4.000%	VH4	\$65,600	\$455,600	
July-Dec 2027						\$235,000	4.000%	UY8	\$37,000	\$272,000				\$57,800	\$57,800	
Jan-June 2028									\$32,300	\$32,300	\$405,000	4.000%	VJ0	\$57,800	\$462,800	
July-Dec 2028						\$245,000	4.000%	UZ5	\$32,300	\$277,300				\$49,700	\$49,700	
Jan-June 2029									\$27,400	\$27,400	\$420,000	4.000%	VK7	\$49,700	\$469,700	
July-Dec 2029						\$255,000	4.000%	VA9	\$27,400	\$282,400				\$41,300	\$41,300	
Jan-June 2030									\$22,300	\$22,300	\$435,000	4.000%	VL5	\$41,300	\$476,300	
July-Dec 2030						\$265,000	4.000%	VB7	\$22,300	\$287,300				\$32,600	\$32,600	
Jan-June 2031									\$17,000	\$17,000	\$450,000	4.000%	VM3	\$32,600	\$482,600	
July-Dec 2031						\$275,000	4.000%	VC5	\$17,000	\$292,000				\$23,600	\$23,600	
Jan-June 2032									\$11,500	\$11,500	\$460,000	4.000%	VN1	\$23,600	\$483,600	
July-Dec 2032						\$285,000	4.000%	VD3	\$11,500	\$296,500				\$14,400	\$14,400	
Jan-June 2033									\$5,800	\$5,800	\$475,000	4.000%	VP6	\$14,400	\$489,400	
July-Dec 2033						\$290,000	4.000%	VE1	\$5,800	\$295,800				\$4,900	\$4,900	
Jan-June 2034											\$490,000	2.000%	VQ4	\$4,900	\$494,900	
July-Dec 2034																
Jan-June 2035																
July-Dec 2035																
Jan-June 2036																
July-Dec 2036																
Jan-June 2037																
July-Dec 2037																
Jan-June 2038																
July-Dec 2038																
Jan-June 2039																
July-Dec 2039																
Jan-June 2040																
July-Dec 2040																
Jan-June 2041																
July-Dec 2041																
Jan-June 2042																
July-Dec 2042																
Jan-June 2043																
July-Dec 2043																
Jan-June 2044																
July-Dec 2044																
TOTAL		\$725,000		\$16,623	\$741,623	\$2,500,000			\$578,700	\$3,078,700	\$4,200,000			\$859,984	\$5,059,984	
		\$725,000	Callable Maturities			\$575,000	Callable Maturities			\$965,000	Callable Maturities					
		Paying Agent: County Notes: Purchased by / Due to US Bank							Paying Agent: Associated Trust Notes:							



Manitowoc County

Existing General Obligation Debt Service Payments

Issue: 7
 Amount: \$4,075,000
 Type: General Obligation Courthouse Improvement Bonds, Series 2024B
 Dated: April 9, 2024

Callable: '35-'44 Callable 4/1/34 @ Par

PAYMENT PERIOD	PRINCIPAL (4/1)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1)	TOTAL
Jan-June 2024					
July-Dec 2024					
Jan-June 2025	\$75,000	4.000%	VR2	\$153,707	\$228,707
July-Dec 2025				\$77,100	\$77,100
Jan-June 2026	\$150,000	4.000%	VS0	\$77,100	\$227,100
July-Dec 2026				\$74,100	\$74,100
Jan-June 2027	\$155,000	4.000%	VT8	\$74,100	\$229,100
July-Dec 2027				\$71,000	\$71,000
Jan-June 2028	\$160,000	4.000%	VU5	\$71,000	\$231,000
July-Dec 2028				\$67,800	\$67,800
Jan-June 2029	\$165,000	4.000%	VV3	\$67,800	\$232,800
July-Dec 2029				\$64,500	\$64,500
Jan-June 2030	\$175,000	4.000%	VW1	\$64,500	\$239,500
July-Dec 2030				\$61,000	\$61,000
Jan-June 2031	\$180,000	4.000%	VX9	\$61,000	\$241,000
July-Dec 2031				\$57,400	\$57,400
Jan-June 2032	\$185,000	4.000%	VY7	\$57,400	\$242,400
July-Dec 2032				\$53,700	\$53,700
Jan-June 2033	\$195,000	4.000%	VZ4	\$53,700	\$248,700
July-Dec 2033				\$49,800	\$49,800
Jan-June 2034	\$200,000	4.000%	WA8	\$49,800	\$249,800
July-Dec 2034				\$45,800	\$45,800
Jan-June 2035	\$205,000	4.000%	WB6	\$45,800	\$250,800
July-Dec 2035				\$41,700	\$41,700
Jan-June 2036	\$215,000	4.000%	WC4	\$41,700	\$256,700
July-Dec 2036				\$37,400	\$37,400
Jan-June 2037	\$220,000	4.000%	WD2	\$37,400	\$257,400
July-Dec 2037				\$33,000	\$33,000
Jan-June 2038	\$230,000	4.000%	WE0	\$33,000	\$263,000
July-Dec 2038				\$28,400	\$28,400
Jan-June 2039	\$235,000	4.000%	WF7	\$28,400	\$263,400
July-Dec 2039				\$23,700	\$23,700
Jan-June 2040	\$245,000	4.000%	WG5	\$23,700	\$268,700
July-Dec 2040				\$18,800	\$18,800
Jan-June 2041	\$255,000	4.000%	WH3	\$18,800	\$273,800
July-Dec 2041				\$13,700	\$13,700
Jan-June 2042	\$265,000	4.000%	WJ9	\$13,700	\$278,700
July-Dec 2042				\$8,400	\$8,400
Jan-June 2043	\$275,000	4.000%	WK6	\$8,400	\$283,400
July-Dec 2043				\$2,900	\$2,900
Jan-June 2044	\$290,000	2.000%	WL4	\$2,900	\$292,900
July-Dec 2044					
TOTAL	\$4,075,000			\$1,814,107	\$5,889,107

\$2,435,000 Callable Maturities

Paying Agent: Associated Trust
 Notes:



Manitowoc County

Existing General Obligation Debt Service Payments

TOTAL G.O. DEBT SERVICE	ANNUAL TOTALS
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PAYMENT PERIOD	PRINCIPAL	INTEREST	TOTAL	ANNUAL TOTAL	FALL LEVY YEAR	PAYMENT DUE YEAR	ANNUAL TOTALS		
							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	\$1,340,000	\$643,427	\$1,983,427						
July-Dec 2025	\$1,245,000	\$475,386	\$1,720,386	\$3,703,814	2024	2025	\$2,585,000	\$1,118,814	\$3,703,814
Jan-June 2026	\$1,530,000	\$456,424	\$1,986,424						
July-Dec 2026	\$1,305,000	\$429,574	\$1,734,574	\$3,720,998	2025	2026	\$2,835,000	\$885,998	\$3,720,998
Jan-June 2027	\$1,585,000	\$409,850	\$1,994,850						
July-Dec 2027	\$1,070,000	\$383,350	\$1,453,350	\$3,448,200	2026	2027	\$2,655,000	\$793,200	\$3,448,200
Jan-June 2028	\$1,640,000	\$364,400	\$2,004,400						
July-Dec 2028	\$1,105,000	\$331,600	\$1,436,600	\$3,441,000	2027	2028	\$2,745,000	\$696,000	\$3,441,000
Jan-June 2029	\$1,700,000	\$312,000	\$2,012,000						
July-Dec 2029	\$1,150,000	\$283,575	\$1,433,575	\$3,445,575	2028	2029	\$2,850,000	\$595,575	\$3,445,575
Jan-June 2030	\$1,770,000	\$254,475	\$2,024,475						
July-Dec 2030	\$1,190,000	\$233,575	\$1,423,575	\$3,448,050	2029	2030	\$2,960,000	\$488,050	\$3,448,050
Jan-June 2031	\$630,000	\$214,400	\$844,400						
July-Dec 2031	\$1,865,000	\$201,800	\$2,066,800	\$2,911,200	2030	2031	\$2,495,000	\$416,200	\$2,911,200
Jan-June 2032	\$645,000	\$172,450	\$817,450						
July-Dec 2032	\$1,265,000	\$159,550	\$1,424,550	\$2,242,000	2031	2032	\$1,910,000	\$332,000	\$2,242,000
Jan-June 2033	\$670,000	\$139,150	\$809,150						
July-Dec 2033	\$1,295,000	\$125,750	\$1,420,750	\$2,229,900	2032	2033	\$1,965,000	\$264,900	\$2,229,900
Jan-June 2034	\$690,000	\$104,875	\$794,875						
July-Dec 2034	\$1,040,000	\$95,975	\$1,135,975	\$1,930,850	2033	2034	\$1,730,000	\$200,850	\$1,930,850
Jan-June 2035	\$205,000	\$80,000	\$285,000						
July-Dec 2035	\$1,070,000	\$75,900	\$1,145,900	\$1,430,900	2034	2035	\$1,275,000	\$155,900	\$1,430,900
Jan-June 2036	\$215,000	\$59,075	\$274,075						
July-Dec 2036	\$1,105,000	\$54,775	\$1,159,775	\$1,433,850	2035	2036	\$1,320,000	\$113,850	\$1,433,850
Jan-June 2037	\$220,000	\$37,400	\$257,400						
July-Dec 2037	-	\$33,000	\$33,000	\$290,400	2036	2037	\$220,000	\$70,400	\$290,400
Jan-June 2038	\$230,000	\$33,000	\$263,000						
July-Dec 2038	-	\$28,400	\$28,400	\$291,400	2037	2038	\$230,000	\$61,400	\$291,400
Jan-June 2039	\$235,000	\$28,400	\$263,400						
July-Dec 2039	-	\$23,700	\$23,700	\$287,100	2038	2039	\$235,000	\$52,100	\$287,100
Jan-June 2040	\$245,000	\$23,700	\$268,700						
July-Dec 2040	-	\$18,800	\$18,800	\$287,500	2039	2040	\$245,000	\$42,500	\$287,500
Jan-June 2041	\$255,000	\$18,800	\$273,800						
July-Dec 2041	-	\$13,700	\$13,700	\$287,500	2040	2041	\$255,000	\$32,500	\$287,500
Jan-June 2042	\$265,000	\$13,700	\$278,700						
July-Dec 2042	-	\$8,400	\$8,400	\$287,100	2041	2042	\$265,000	\$22,100	\$287,100
Jan-June 2043	\$275,000	\$8,400	\$283,400						
July-Dec 2043	-	\$2,900	\$2,900	\$286,300	2042	2043	\$275,000	\$11,300	\$286,300
Jan-June 2044	\$290,000	\$2,900	\$292,900						
July-Dec 2044	-	-	-	\$292,900	2043	2044	\$290,000	\$2,900	\$292,900
TOTAL	\$31,435,000	\$7,102,339	\$38,537,339	\$38,537,339			\$31,435,000	\$7,102,339	\$38,537,339



Manitowoc County, Wisconsin
Proposed Expenses Revenues & Tax Levy by Department
Proposed 2025 Budget with 2024 and 2023 Levies Shown for Comparison Purposes

	Budgeted 2025 Expenses	Budgeted 2025 Revenues	2024 Fund Balance (Applied) (In) Retained Out	Proposed 2024 Levy for 2025 Budget	Adopted 2024	Adopted 2023
Aging Resources - ADRC	\$3,367,701.00	\$3,276,970.00	(\$60,081.00)	\$30,650.00	\$30,650.00	\$26,000.00
Airport	\$479,314.00	\$181,590.00	\$0.00	\$297,724.00	\$296,688.44	\$255,905.00
Child Support	\$1,197,474.00	\$975,834.00	\$0.00	\$221,640.00	\$165,130.00	\$121,187.00
Clerk of Court	\$1,762,718.00	\$971,750.00	\$0.00	\$790,968.00	\$757,953.00	\$772,363.99
Comptroller	\$963,404.00	\$300.00	\$0.00	\$963,104.00	\$873,598.00	\$875,749.00
Coroner	\$404,134.00	\$70,000.00	\$0.00	\$334,134.00	\$316,033.00	\$280,955.00
Corporation Counsel	\$536,565.00	\$0.00	\$0.00	\$536,565.00	\$523,848.00	\$489,473.97
County Board	\$170,843.00	\$0.00	\$0.00	\$170,843.00	\$160,782.00	\$158,486.00
County Clerk	\$500,467.00	\$24,500.00	\$0.00	\$475,967.00	\$453,305.00	\$466,759.75
District Attorney	\$571,752.00	\$37,300.00	\$0.00	\$534,452.00	\$538,820.00	\$500,613.00
Emergency Management	\$435,179.00	\$349,916.00	\$0.00	\$85,263.00	\$104,496.00	\$131,207.00
Executive	\$156,593.00	\$0.00	\$0.00	\$156,593.00	\$157,036.00	\$142,389.00
Family Court Commissioner	\$314,420.00	\$226,081.00	\$0.00	\$88,339.00	\$86,459.00	\$101,106.00
Health Care Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Center (Debt P + I)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Department	\$2,082,423.00	\$1,003,983.00	\$0.00	\$1,078,440.00	\$902,190.00	\$688,119.60
Highway Department	\$13,245,195.00	\$4,878,397.00	(\$4,131,000.00)	\$4,235,798.00	\$4,228,810.00	\$4,442,983.21
Highway Bridge Aid Petitions	\$30,230.00	\$0.00	\$0.00	\$30,230.00	\$453,247.00	\$135,933.00
Human Services Department	\$29,327,034.00	\$18,919,982.00	\$0.00	\$10,407,052.00	\$5,708,018.00	\$5,792,729.47
Information Systems	\$3,207,022.00	\$3,416,173.00	\$0.00	(\$209,151.00)	\$0.00	\$0.00
Joint Dispatch Center	\$2,151,557.00	\$0.00	\$0.00	\$2,151,557.00	\$2,004,442.00	\$1,950,671.85
Communications Activity	\$1,193,430.00	\$7,404.00	\$0.00	\$1,186,026.00	\$1,155,995.00	\$1,069,019.00
Personnel	\$418,238.00	\$0.00	\$0.00	\$418,238.00	\$348,005.00	\$311,331.00
Planning & Zoning	\$1,292,263.00	\$544,729.00	\$0.00	\$747,534.00	\$821,917.00	\$717,752.00
Parks	\$665,903.00	\$132,045.00	\$0.00	\$533,858.00	\$214,721.00	\$347,595.00
Public Works	\$3,495,839.00	\$248,674.00	\$0.00	\$3,247,165.00	\$3,118,688.00	\$3,422,055.00
Register in Probate	\$392,967.00	\$89,600.00	\$0.00	\$303,367.00	\$299,529.00	\$274,552.00
Register of Deeds	\$511,093.00	\$631,050.00	\$0.00	(\$119,957.00)	(\$288,645.00)	(\$326,332.00)
Sheriff's Department	\$15,332,108.00	\$1,047,615.00	(\$100,000.00)	\$14,184,493.00	\$13,281,817.00	\$12,652,759.83
Soil & Water	\$867,324.00	\$451,591.00	\$0.00	\$415,733.00	\$378,522.00	\$379,366.00
Treasurer	\$310,175.00	\$1,194,220.00	\$0.00	(\$884,045.00)	(\$1,053,631.00)	(\$627,999.00)
UW-Extension	\$307,824.00	\$21,620.00	\$0.00	\$286,204.00	\$278,238.00	\$290,151.00
Veterans	\$320,236.00	\$18,000.00	\$0.00	\$302,236.00	\$329,026.00	\$306,149.00
Non-Department	\$1,117.79	\$15,133,793.00	\$0.00	(\$15,132,675.21)	(\$7,957,751.60)	(\$8,108,006.00)
Library	\$1,039,703.00	\$0.00	\$0.00	\$1,039,703.00	\$952,679.00	\$936,497.00
Debt Service Fund	\$3,708,813.00	\$0.00	(\$305,807.00)	\$3,403,006.00	\$2,521,584.00	\$2,822,002.00
Expo	\$854,499.00	\$858,971.00	\$0.00	(\$4,472.00)	(\$4,472.00)	\$0.00
Recycling	\$1,163,886.00	\$573,900.00	\$0.00	\$589,986.00	\$539,986.00	\$539,986.00
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	\$171,296.00	\$84,141.00	\$0.00	\$87,155.00	\$91,830.00	\$94,632.00
Board of Adj	\$37,831.00	\$15,000.00	\$0.00	\$22,831.00	\$22,836.00	\$15,041.00
Capital Project Funds/ARPA	\$0.00	\$0.00	\$0.00	\$0.00	(\$19,328.00)	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$5,330.24	\$0.00	\$0.00	\$5,330.24	\$0.00	\$0.00
Total All Expenditures	\$94,253,901.03	\$56,635,129.00	(\$4,596,888.00)	\$33,021,884.03	\$32,803,050.84	\$32,459,182.67
				2024 Levy	2023 Levy	2022 Levy

Manitowoc County, WI
Budget Summary by Fund - 2025 Proposed

	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	13,894,099	10,407,052	4,266,028	589,986	10,000	30,650	415,733	0	3,403,006	0	0	0	5,330	33,021,884
Other Taxes and Assessments	7,720,120	0	0	0	0	0	0	0	0	0	0	0	0	7,720,120
Intergovernmental Grants & Aids	10,265,037	12,294,522	2,000,000	0	0	1,995,832	445,591	9,500	0	0	0	0	0	27,010,482
Licenses and Permits	448,229	0	0	0	0	0	4,000	0	0	0	0	0	0	452,229
Fines, Forfeitures, Penalties	258,100	45,000	0	0	0	0	0	0	0	0	0	0	0	303,100
Public Charges For Services	2,328,454	1,415,400	0	565,000	0	773,209	2,000	849,471	0	0	8,200	77,000	0	6,018,734
Intergovernmental Charges for Services	645,327	5,151,000	0	0	1,250,000	101,000	0	0	0	0	3,407,973	2,451,062	0	13,006,362
Other Revenue	1,343,878	14,060	0	8,900	0	406,929	0	0	0	0	0	350,335	0	2,124,102
Total Revenues	36,903,244	29,327,034	6,266,028	1,163,886	1,260,000	3,307,620	867,324	858,971	3,403,006	0	3,416,173	2,878,397	5,330.24	89,657,013
EXPENDITURES BY CLASSIFICATION														
General Government	10,571,261										3,207,022			13,778,283
Public Safety	19,112,274													19,112,274
Public Works	650,610		10,461,230	1,163,886	1,260,000							2,814,195		16,349,921
Health And Human Services	3,600,133	29,327,034				3,367,701								36,294,868
Culture, Recreation And Education	1,798,232							854,499						2,652,731
Conservation And Development	1,270,734						867,324							2,138,058
Capital Projects										0				0
Debt Service									3,708,813					3,708,813
Contingency	0													0
Total Expenditures / Expenses	37,003,244	29,327,034	10,461,230	1,163,886	1,260,000	3,367,701	867,324	854,499	3,708,813	0	3,207,022	2,814,195	0.00	94,034,948
EXPENDITURES BY OBJECT														
Personal Services	24,301,439	15,151,587	0	94,258	0	2,098,747	499,845	223,201			837,395	4,846,652		48,053,124
Contractual Services	7,843,343	11,656,938	592,829	951,291	1,260,000	1,113,041	80,091	500,293	0	0	2,243,674	2,460,253		28,701,753
Supplies (Operation & Maintenance)	2,307,500	542,143	9,868,401	72,650	0	96,349	70,155	69,842	0	0	28,259	(5,514,195)		7,541,104
Fixed Charges	505,185	508,817	0	2,687	0	30,829	6,781	17,663	0	0	84,444	1,021,485		2,177,891
Capital Outlay	2,045,777	16,000	0	43,000	0	28,735	500	43,500	0	0	13,250	0		2,190,762
Contingency	0	0	0	0	0	0	0	0	0	0	0	0		0
Debt Service	0	0	0	0	0	0	0	0	3,708,813	0	0	0		3,708,813
Other (Grants, Contributions)	0	1,451,549	0	0	0	0	209,952	0	0	0	0	0		1,661,501
Total Expenditures / Expenses	37,003,244	29,327,034	10,461,230	1,163,886	1,260,000	3,367,701	867,324	854,499	3,708,813	0	3,207,022	2,814,195	0.00	94,034,948

**MANITOWOC COUNTY HIGHWAY COMMISSION
TENTATIVE FIVE-YEAR CONSTRUCTION SCHEDULE
2025 – 2029**

2025 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “B” from Pit Road to CTH BB (5.7 MILES)
CTH “Q” from Kingsbridge to STH 147 (4.1 MILES)
CTH “Q” from Rockwood Road to Kingsbridge (3.4 MILES)
CTH “R” from CTH P to STH 310 (1.4 MILES)
CTH “Y” from CTH R to CTH Q (2.7 MILES)
CTH “CR” from CTH U to CTH C (1.1 MILES)
18.4 miles

2026 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH XX – Bridge in Village of Cleveland
CTH “LS” from Whitetail Lane to Center Road (2.2 MILES)
CTH “DL” from North Ave. to CTH XX (.6 MILES)
CTH “XX” from Union Road to STH 42 (2.5 MILES)
CTH “XX” from US 67 to CTH M (7.1 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)
16.6 miles

2027 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “JJ” from Calumet County Line to CTH J (9.6 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)
18.2 miles

2028 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “CL” from S. 26th RR tracks to I-43 Bridge (1.1 MILES)
CTH “V” from CTH B to CTH R (3.8 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” CTH M to STH 42 (3 MILES)
17.4 mile

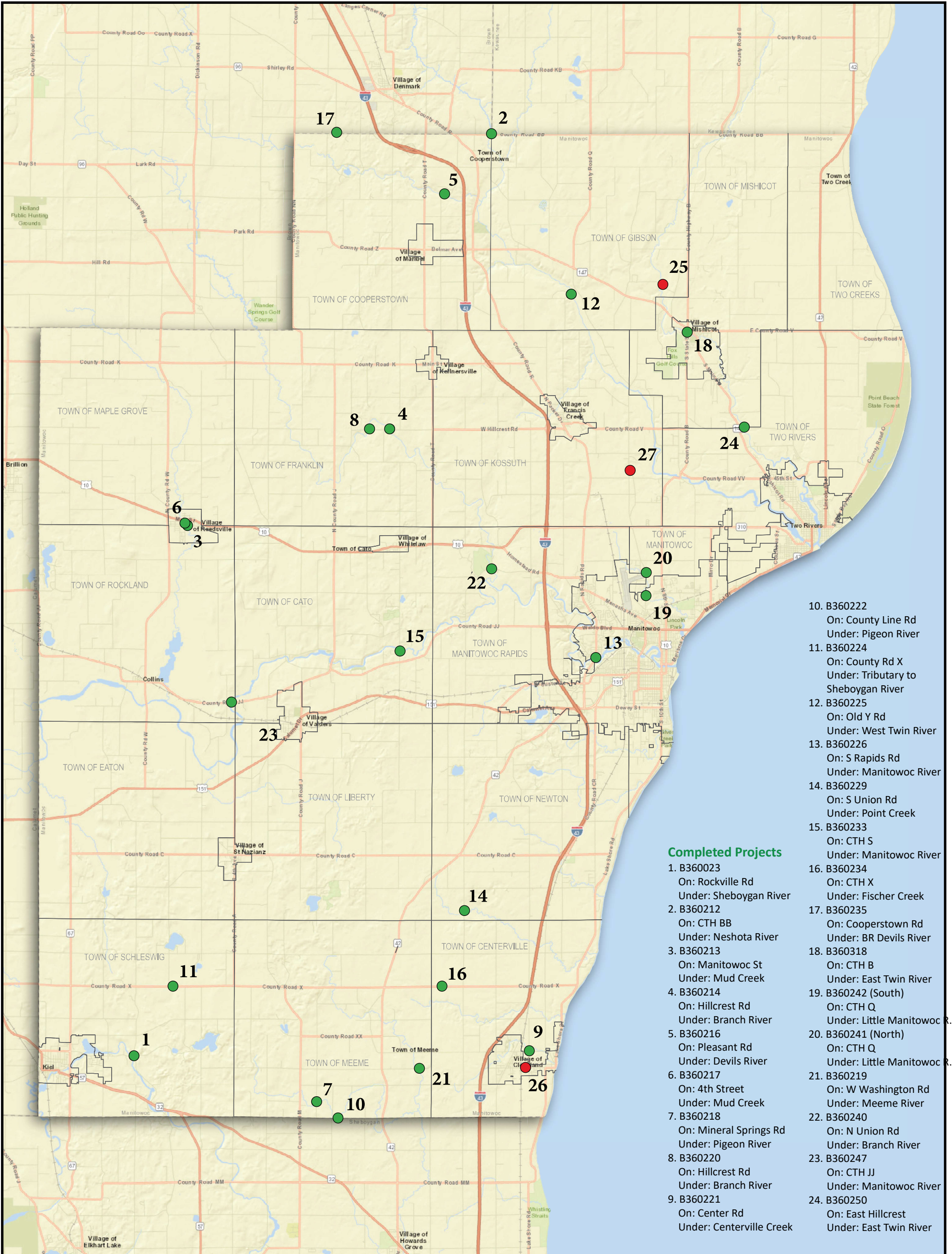
2029 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “X” from CTH LS to STH 42 (5.9 MILES)
CTH “XX” from Center Road to CTH DL (1.3 MILES) STP-funded project.
CTH “J” from US 10 to CTH K (5.7 MILES)
CTH “J” from US 10 to Pieschel Road (3.3 MILES)
16.2 miles

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Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2018	Experience 2019	Experience 2020	Experience 2021	Experience 2022	Experience 2023	Estimated Experience 2024	Budget Proposed 2025
REVENUE:								
Property Taxes	1,960,302	1,954,500	2,379,811	2,710,837	4,213,592	4,442,983	4,228,810	4,235,798
Bridge Aid Prop Taxes	270,917	279,428	250,587	225,485	338,983	135,933	453,247	30,230
Total Property Taxes	<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>4,578,916</u>	<u>4,682,057</u>	<u>4,266,028</u>
Intergovern Grants & Aids								
State Transportation Aid	1,251,319	1,254,320	1,425,359	1,623,899	1,719,618	1,813,502	1,874,442	2,000,000
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>1,251,319</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>1,874,442</u>	<u>2,000,000</u>
Total Revenues	<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>6,392,419</u>	<u>6,556,499</u>	<u>6,266,028</u>
EXPENDITURES:								
Public Works								
County Road Maintenance	1,736,507	1,675,323	1,950,044	2,172,567	2,000,717	2,594,878	2,263,519	3,080,000
County Road/Brdg Construction	2,489,857	6,521,865	2,368,834	2,335,461	3,072,417	4,284,470	7,589,733	6,101,000
County Winter Snow Removal	972,501	1,292,060	721,140	795,457	927,471	840,933	1,250,000	1,250,000
Town Bridge Aid	270,917	279,428	250,587	225,485	338,983	135,933	453,247	30,230
Total Expenditures	<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>7,856,213</u>	<u>11,556,499</u>	<u>10,461,230</u>



- 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 - 2024)
- Future Project

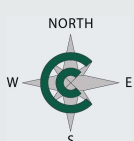
Future Projects

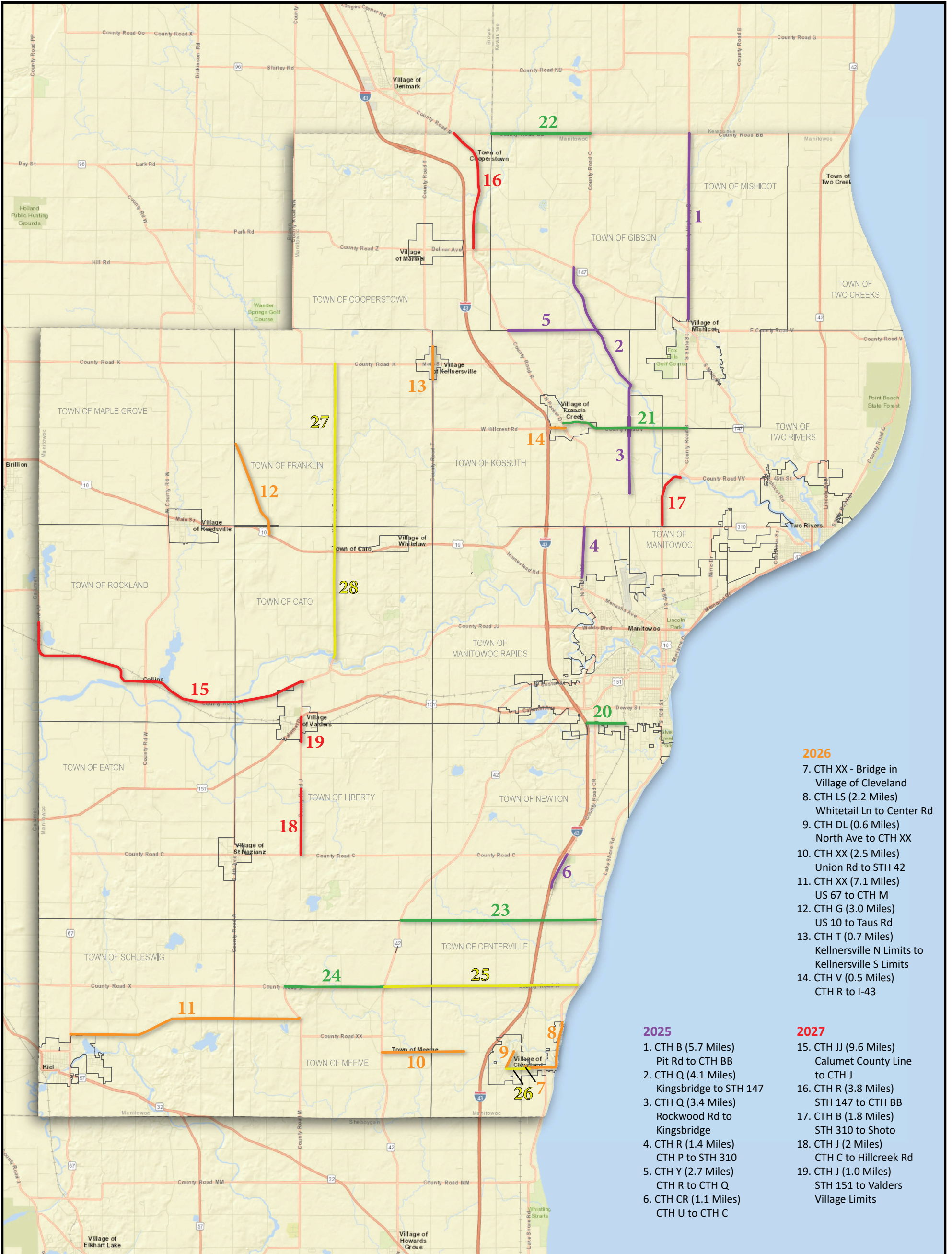
- 25. P36087
On: Rockledge Rd
Under: East Twin River
- 26. B360913
On: CTH XX
Under: Branch of Centerville Creek
- 27. P360068
On: Old HWY Q
Under: Branch of W. Twin River



Map Date: 9/16/2024
Sources: Manitowoc County, 2024.

The information on this map is from a computer database accessed using a Geographic Information System (GIS). Cedar Corporation cannot guarantee the accuracy of the information contained on this map. Each user of this map is responsible for determining its suitability for their intended use or purpose.





- 2026**
- 7. CTH XX - Bridge in Village of Cleveland
- 8. CTH LS (2.2 Miles) Whitetail Ln to Center Rd
- 9. CTH DL (0.6 Miles) North Ave to CTH XX
- 10. CTH XX (2.5 Miles) Union Rd to STH 42
- 11. CTH XX (7.1 Miles) US 67 to CTH M
- 12. CTH G (3.0 Miles) US 10 to Taus Rd
- 13. CTH T (0.7 Miles) Kellnersville N Limits to Kellnersville S Limits
- 14. CTH V (0.5 Miles) CTH R to I-43

- 2025**
- 1. CTH B (5.7 Miles) Pit Rd to CTH BB
- 2. CTH Q (4.1 Miles) Kingsbridge to STH 147
- 3. CTH Q (3.4 Miles) Rockwood Rd to Kingsbridge
- 4. CTH R (1.4 Miles) CTH P to STH 310
- 5. CTH Y (2.7 Miles) CTH R to CTH Q
- 6. CTH CR (1.1 Miles) CTH U to CTH C

- 2027**
- 15. CTH JJ (9.6 Miles) Calumet County Line to CTH J
- 16. CTH R (3.8 Miles) STH 147 to CTH BB
- 17. CTH B (1.8 Miles) STH 310 to Shoto
- 18. CTH R (1.4 Miles) CTH C to Hillcreek Rd
- 19. CTH J (1.0 Miles) STH 151 to Valders Village Limits

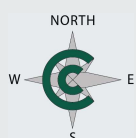
Future Road and Bridge Projects

Manitowoc County Highway Department

- 2025
- 2026
- 2027
- 2028
- 2029

- 2028**
- 20. CTH CL (1.1 Miles) S. 26th RR Tracks to I-43 Bridge
- 21. CTH V (3.8 Miles) CTH B to CTH R
- 22. CTH BB (3.6 Miles) Brown Co. Line to CTH Q
- 23. CTH F (5.9 Miles) CTH LS to STH 42
- 24. CTH X (3 Miles) CTH M to STH 42

- 2029**
- 25. CTH X (5.9 Miles) CTH LS to STH 42
- 26. CTH XX (1.3 Miles) Center Rd to CTH DL - STP-funded project
- 27. CTH J (5.7 Miles) US 10 to CTH K
- 28. CTH J (3.3 Miles) US 10 to Pieschel Rd



Map Date: 9/16/2024
Sources: Manitowoc County, 2024.

The information on this map is from a computer database accessed using a Geographic Information System (GIS). Cedar Corporation cannot guarantee the accuracy of the information contained on this map. Each user of this map is responsible for determining its suitability for their intended use or purpose.

Capital Projects Report
August 2024

* 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	
Law Enforcement Center:																				
Replace of HVAC Systems Digital Controls			\$ 350,000											\$ 300,000					\$ 175,000	
Replace of CCTV System Servers & Storage Units				\$ 350,000								\$ 320,000								
Replace of Air Handling Unit #5 & ACC-1 Condenser					\$ 160,000															
Replace of 1992 Addition's Roofs						\$ 130,000														
Cooling Tower Rebuild	\$ 30,000																			
Replace Cylinder for the 1962 Elevator				\$ 120,000																
Replace Card Access System								\$ 100,000											\$ 175,000	
Main Jail Elevator Modernization								\$ 127,000												
Replace CRAC Unit #3									\$ 50,000											
Fire Alarm System Upgrade										\$ 150,000										
Replace Hot Water Tanks and Heat Exchanger Bundles																\$ 110,000				
Replace Chiller															\$ 250,000					
Administration Wing Elevator Modernization												\$ 175,000								
Replace Uninterruptible Power Supply										\$ 50,000										
Replace Generator ATS										\$ 125,000										
Replace Jail Intercom System										\$ 200,000										
Security System Upgrades (Process Logic Controllers)											\$ 100,000									
Various Other Projects		\$ 30,000	\$ 90,000	\$ 25,000	\$ 45,000	\$ 55,000	\$ 25,000	\$ 67,000	\$ 37,000	\$ 110,000	\$ 118,000									
Law Enforcement Center Total	\$ -	\$ 60,000	\$ 440,000	\$ 375,000	\$ 325,000	\$ 185,000	\$ 25,000	\$ 294,000	\$ 87,000	\$ 260,000	\$ 493,000	\$ 420,000	\$ 175,000	\$ 300,000	\$ -	\$ -	\$ 360,000	\$ -	\$ 350,000	\$ -
Courthouse:																				
Remodel of Courtroom B-15	\$ 210,000																			
ADA Remodel of 1st & 2nd Floor Restrooms							\$ 489,200													
Elevator Modernization							\$ 180,000													
Replace A/C Condensers								\$ 125,000											\$ 200,000	
Remodel of Branch IV								\$ 800,000	\$ 850,000											
Replace District Heat, Heat Exchanger									\$ 40,000											
Replace Windows - Building Wide ***										\$ 2,000,000										
Air Handling Unit Replacement - 2 nd Floor ***										\$ 300,000										
Replace VAV HVAC Control ***										\$ 700,000										
Exterior Dome, Copper Repairs- Date TBD	\$ 25,000,000																			
Fire Alarm System Installation																			\$ 200,000	
Replace Stair Boiler												\$ 90,000								
Various Other Projects		\$ 40,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ 50,000	\$ 34,000	\$ 25,000	\$ 59,500	\$ 71,000									
Courthouse Total	\$ 25,000,000	\$ 250,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ 719,200	\$ 959,000	\$ 915,000	\$ 3,059,500	\$ 71,000	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Human Services Building:																				
OSHA Required Roof Hatch Railings (All Buildings)						\$ 40,000														
Replace Boilers (3)	\$ 60,000																			
Replace Air Handling Unit #2 and Condenser	\$ 120,000																			
ACC #1 and #3	\$ 150,000																			
Elevator Modernization							\$ 125,000													
Replace HVAC Controls w/ DDC-Phase I													\$ 180,000							
Replace HVAC Controls w/ DDC-Phase II														\$ 180,000						
Various Other Projects		\$ 30,000	\$ 50,000	\$ 35,000	\$ 50,000	\$ 40,000	\$ 46,000	\$ 100,000	\$ 91,000	\$ 43,000										
Human Services Building Total	\$ -	\$ 330,000	\$ 30,000	\$ 50,000	\$ 35,000	\$ 90,000	\$ 165,000	\$ 46,000	\$ 100,000	\$ 91,000	\$ 43,000	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -
Office Complex:																				
Water Main				\$ 65,000																
Parking Lot Rebuild and Asphalt Maintenance									\$ 60,000											
Replace All A/C Condensers													\$ 120,000							
Various Other Projects		\$ 20,000	\$ 40,000	\$ 20,000	\$ 40,000	\$ 25,000	\$ 35,000	\$ 60,000	\$ 70,000	\$ 25,000	\$ 146,000									
Office Complex Total	\$ -	\$ 20,000	\$ 40,000	\$ 20,000	\$ 105,000	\$ 25,000	\$ 35,000	\$ 60,000	\$ 130,000	\$ 25,000	\$ 146,000	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health Building:																				
Replace Rooftop Air Handling Units and System Controls					\$ 100,000															
Elevator Modernization									\$ 88,000											
Various Other Projects			\$ 10,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ 2,000	\$ 20,000	\$ 7,500	\$ 7,000										
Public Health Building Total	\$ -	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 120,000	\$ 15,000	\$ 2,000	\$ 108,000	\$ 7,500	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UW Green Bay-MC:																				
1962 Mechanical Systems Updates **				\$ 1,500,000																
Science Labs Remodeling Project **				\$ 3,500,000																
Replace Founders Hall ADA Entrance															\$ 60,000					
South Access Road Relocation																			\$ 120,000	
Replace Hillside Hall Roof											\$ 150,000									
Replace Lakeside Hall Roof											\$ 150,000									
Replace Lakeside Hall Boilers												\$ 240,000								
Hillside Hall Elevator Modernization																	\$ 210,000			
Founders Hall Elevator Modernization																	\$ 210,000			
Founders Hall Replace RTU#1																\$ 170,000				
Various Other Projects		\$ 25,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 58,000	\$ 95,000	\$ 71,000	\$ 17,000	\$ -	\$ 300,000	\$ -	\$ 240,000	\$ -	\$ 230,000	\$ 420,000	\$ -	\$ 120,000
UW Green Bay-MC Total	\$ -	\$ 25,000	\$ 35,000	\$ 5,035,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 58,000	\$ 95,000	\$ 71,000	\$ 17,000	\$ -	\$ 300,000	\$ -	\$ 240,000	\$ -	\$ 230,000	\$ 420,000	\$ -	\$ 120,000
Administration Building:																				
Replace DDC Control									\$ 37,000											
Replace Boiler #1												\$ 40,000								
Various Other Projects		\$ 25,000	\$ 5,000	\$ 20,000	\$ 5,000	\$ 5,000	\$ 8,000	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration Building Total	\$ -	\$ 25,000	\$ -	\$ 5,000	\$ 20,000	\$ 5,000	\$ 5,000	\$ 8,000	\$ 42,000	\$ 2,500	\$ 2,500	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications and Technology:																				
Replace Boilers															\$ 60,000					
Replace AHU Condensers															\$ 100,000					
Replace CRAC Units															\$ 80,000					
Replace Uninterruptible Power Supply											\$ 80,000									
Various Other Projects			\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 12,000	\$ 8,000	\$ 12,000	\$ 34,500	\$ 80,000	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -
Communications and Technology Total	\$ -	\$ -	\$ -	\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 12,000	\$ 8,000	\$ 12,000	\$ 34,500	\$ 80,000	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -
Heritage Center:																				
Water/Sewer Main					\$ 60,000															
Electric Service/Emergency Generator						\$ 80,000														
Elevator Modernization										\$ 150,000										
Replace Rooftop Units (2)																		\$ 100,000		
Various Other Projects			\$ 20,000	\$ 10,000	\$ 15,000	\$ 13,100	\$ 11,000	\$ 45,000	\$ 28,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Heritage Center Total	\$ -	\$ -	\$ -	\$ 20,000	\$ 10,000	\$ 75,000	\$ 93,100	\$ 11,000	\$ 45,000	\$ 178,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Various Other Future Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 420,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 350,000	\$ 430,000	\$ 400,000	\$ 330,000
All Public Works Building Total	\$ 25,000,000	\$ 710,000	\$ 625,000	\$ 5,595,000	\$ 610,000	\$ 605,000	\$ 1,102,300	\$ 1,450,000	\$ 1,530,000	\$ 3,706,500	\$ 874,000	\$ 850,000	\$ 1,025,000	\$ 850,000	\$ 850,000	\$ 940,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 49,722,800

** 2018 Bonded Project
*** 2024 Bonded Project

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 Villages of Valders and Mishicot.

Information Technology has assigned 8 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 2025 includes using \$90,000 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. 2025 projects include replacement of asphalt in several locations. 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.manitowocountywi.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 2023 the County processed and marketed over 2,950 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 2023 over 29,210 tons were processed through the master contract with an estimated savings of \$1,325,500 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
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.
2025:					
Asphalt Cato Falls Park	H	1.00	\$150,000.00	\$150,000.00	Replacement. Asphalt worn and gravel washes out yearly. In addition, dust gets on playground area.
Skidsteer & Trailer	H	1.00	\$45,000.00	\$45,000.00	Replaces 2001 Skidsteer. Trade in value \$15,000.
Walla Hi Park Electrical	H	1.00	\$38,000.00	\$38,000.00	New. Needed for newly established campground.
Staircase Replacement Cato Falls Park	H	2.00	\$17,500.00	\$35,000.00	Replacement Staircases Cato Falls Park dangerous.
Shoreline Protection Fischer Creek Park	H	1.00	\$25,000.00	\$25,000.00	Lake Michigan eroding main trail and historic bridge
Walla Hi Park Dumpstation	H	1.00	\$25,000.00	\$25,000.00	New. Needed for newly established campground.
Bullhead ADA Boat Launch	H	1.00	\$40,000.00	\$20,000.00	Replacement 50/50 DNR cost Share with RBF grant.
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 - East.	H	1.00	\$20,000.00	\$20,000.00	Replacement. Staircases are worn and unsafe.
East					
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	\$20,000.00	\$20,000.00	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.
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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	
Revenues:										
(A) Dept Charges For Service	\$4,740,000.00	\$4,160,839.48	\$5,129,054.66	\$4,720,977.00	\$4,655,221.92	\$4,365,218.39	\$4,449,077.68	\$4,477,265.99	\$4,460,913.38	
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	\$0.00	\$1,987.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues	\$4,740,000.00	\$4,160,839.48	\$5,131,042.51	\$4,720,977.00	\$4,655,221.92	\$4,365,218.39	\$4,449,077.68	\$4,477,265.99	\$4,460,913.38	
Expenditures:										
Administration Fees	\$225,000.00	\$141,615.95	\$14,845.50	\$8,111.30	\$8,037.18	\$108,128.71	\$152,670.64	\$130,380.96	\$185,924.80	
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	\$15,775.00	\$18,325.00	\$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	\$0.00	\$22,089.11	
HRA Claim Payments	\$3,000.00	\$58.27	\$278.91	\$7,858.95	\$392.40	\$1,401.45	\$147.00	\$1,088.64	\$3,069.84	
HRA Account Fees	\$1,250.00	\$992.60	\$1,293.63	\$1,587.90	\$1,292.05	\$1,295.50	\$1,294.50	\$1,290.94	\$1,257.32	
Claim Payments	\$3,825,000.00	\$3,251,996.26	\$5,235,245.83	\$5,183,195.31	\$4,602,531.87	\$3,129,344.07	\$3,202,057.92	\$3,609,056.04	\$2,857,943.49	
Stop Loss Insurance Prem	\$600,000.00	\$839,045.12	\$0.00	\$0.00	\$27,505.08	\$382,261.98	\$420,217.17	\$385,338.03	\$626,250.03	
Miscellaneous	\$2,300.00	\$2,436.00	\$2,114.70	\$2,221.00	\$1,968.00	\$1,473.86	\$1,756.08	\$2,310.68	\$1,628.00	
Total Fund Expenses	\$4,656,550.00	\$4,251,919.20	\$5,272,103.57	\$5,202,974.46	\$4,641,726.58	\$3,623,905.57	\$3,778,143.31	\$4,129,465.29	\$3,698,162.59	
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	\$8,578.99	11,742.66	12,065.99	10,757.69	8,565.74	9,123.09	10,115.04	9,100.93	
Fund Revenues Over (Under) Expenses	\$83,450.00	(\$91,079.72)	(141,061.06)	(481,997.46)	13,495.34	741,312.82	670,934.37	347,800.70	762,750.79	
(B) Health Insurance EXPENSE DEI	\$5,573,890.00	\$3,797,669.53	\$4,684,965.70	\$4,300,024.00	\$4,212,776.33	\$3,941,570.09	\$4,012,749.22	\$4,199,570.88	\$4,205,087.95	
Budgeted FTE's	532.06	527.96	518.86	495.62	448.97	431.21	431.48	4,223.07	414.13	
Annual Charge per FTE	\$10,476.06	\$7,193.10	\$9,029.34	\$8,676.05	\$9,383.20	\$9,140.72	\$9,299.97	\$994.44	\$10,154.03	

(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 2025 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive’s proposed 2025 annual budget has
2 been made available to each county supervisor and to the general public; and
3

4 WHEREAS, the proposed 2025 annual budget was presented to the Manitowoc County
5 Board of Supervisors at its meeting on October 8, 2024; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public
8 hearing was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc
9 Herald Times Reporter on October 6, 2024; and
10

11 WHEREAS, a public hearing on the proposed 2025 annual budget was held for the purpose
12 of obtaining public input and the proposed 2025 annual budget was reviewed by the Manitowoc
13 County Board of Supervisors at its annual meeting on October 28, 2024; and
14

15 WHEREAS, the proposed 2025 annual budget includes performance based increases for
16 the Manitowoc County pay plan pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e);
17 and
18

19 WHEREAS, Manitowoc County Code § 5.02(4) allows the wage schedule to be adjusted
20 each year by action of the county board so that it remains competitive with the market; and
21

22 WHEREAS, the Wisconsin Department of Revenue has calculated the applicable increase
23 in the consumer price index as of August 31, 2024 to be 3.61%; and
24

25 WHEREAS, a 2.0% increase in the wage schedule will assist in maintaining a competitive
26 wage schedule; and
27

28 WHEREAS, employees below midpoint who meet or exceed job requirements (*i.e.* receive
29 a cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase;
30 and
31

32 WHEREAS, employees at or above midpoint who exceed job requirements (*i.e.* receive a
33 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%
34 increase; and
35

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

40 WHEREAS, the proposed changes to the group health plan include an increase to the
41 premium and an increase to the embedded individual deductible under the family plan as required
42 by the IRS; and

43
44 WHEREAS, the proposed 2025 annual budget includes additional benefit offerings of
45 Hospital Indemnity and Savi student loan assistance, both funded 100% by the employee; and

46
47 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of
48 Supervisors hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund
49 Budget for the calendar year beginning January 1, 2025 as indicated in the attached 2025 annual
50 budget for Manitowoc County and any attachments or addenda thereto; and

51
52 BE IT FURTHER RESOLVED that the Manitowoc County Board of Supervisors hereby
53 authorizes that the following sums of money be raised for the ensuing year:

54

55 State Special Charges - Charitable & Penal	\$	1,117.79
56 County Aid Bridges (Wis. Stat. § 82.08)	\$	30,230.00
57 Illegal Real Estate Taxes Charged Back (Prior Year)	\$	5,330.24
58 <u>All Other County Taxes</u>	\$	<u>32,985,206.00</u>
59 Gross County Tax Levy	\$	33,021,884.03

60

61 and

62
63 BE IT FURTHER RESOLVED that Manitowoc County shall apportion the tax for bridges
64 under Wis. Stat. § 82.08 on the taxable property of the participating districts; and

65
66 BE IT FURTHER RESOLVED that the 2025 annual budget in detail hereto attached shall
67 be made a part of the Tax Levy; and

68
69 BE IT FURTHER RESOLVED that the wage schedule is increased by 2.0% as of
70 December 25, 2024 and all employees at or below maximum receive a 2.0% increase as of
71 December 25, 2024; and

72

73 BE IT FURTHER RESOLVED that the performance-based increases included in the 2025
74 annual budget will be granted pursuant to Manitowoc County Code §§ 5.02(3)(c), (d) and (e) as
75 follows:

76
77 (1) Employees below midpoint who meet or exceed job requirements (*i.e.* receive a
78 cumulative score of 1.75 or greater on their employee evaluation) are eligible for a step increase;
79 and

80
81 (2) Employees at or above midpoint who exceed job requirements (*i.e.* receive a
82 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%
83 increase; and

84

85 (3) Employees at or above midpoint whose performance exceeds the proficient
86 performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation)
87 will receive a 2.0% increase; and
88

89 (4) Employees at or above maximum who exceed job requirements (*i.e.* receive a
90 cumulative score of between 2.01 and 2.74 on their employee evaluation) will receive a 1.0%
91 increase, paid to them per pay period for the following year; and
92

93 (5) Employees at or above maximum whose performance exceeds the proficient
94 performance level (*i.e.* receive a cumulative score of 2.75 or greater on their employee evaluation)
95 will receive a 2.0% increase, paid to them per pay period for the following year; and
96

97 BE IT FURTHER RESOLVED that effective January 1, 2025, the plan design of
98 Manitowoc County's group health plan will be changed as follows:
99

100 1. For employees and elected officials covered under Manitowoc County's General
101 Health Plan:

102 a. Plan premiums shall be increased by 8% as follows:

103 i. Full premium for a Single Plan shall be \$744.36;

104 ii. Full premium for an EE+Child(ren) Plan shall be \$1265.41;

105 iii. Full premium for a Family Plan shall be \$2232.99.
106
107
108

109 2. For employees and elected officials covered under Manitowoc County's Protective
110 Health Plan:

111 a. Plan premiums shall be increased by 8% as follows:

112 i. Full premium for a Single Plan shall be \$574.52;

113 ii. Full premium for an EE+Child(ren) Plan shall be \$976.67;

114 iii. Full premium for a Family Plan shall be \$1723.52.
115
116
117
118
119

120 and
121

122 BE IT FURTHER RESOLVED that effective January 1, 2025, the embedded individual
123 deductible within the family plan shall be \$3300 for employees covered under either the General
124 Health Plan or the Protective Health Plan; and
125
126

127 BE IT FURTHER RESOLVED that effective January 1, 2025, the plan design of
128 Manitowoc County's benefits plan will include access to Hospital Indemnity and the Savi student
129 loan assistance program; and
130

131
132
133

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

Dated this 12th day of November 2024.

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 \$33,021,884.03
Composite Tax Rate of \$3.679123 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

MUNICIPALITIES	For 2025 Budget RELATIVE CHANGE 2023 to 2024	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
Townships:													
Cato	-4.53%	1.17%	4.97%	2.66%	1.55%	-3.85%	-1.53%	2.57%	1.64%	4.73%	3.62%	-0.49%	-4.02%
Centerville	-2.62%	0.98%	-4.38%	1.42%	-2.16%	2.81%	-3.61%	0.28%	0.73%	-5.21%	-0.52%	0.89%	-3.00%
Cooperstown	0.43%	-3.26%	-1.49%	1.81%	2.57%	1.21%	-0.89%	5.48%	0.32%	0.96%	4.02%	-2.41%	2.30%
Eaton	-0.93%	-7.54%	-3.27%	-1.99%	-0.09%	-1.11%	-0.26%	2.87%	-1.48%	-2.64%	2.63%	-0.01%	0.63%
Franklin	-2.47%	-5.96%	2.48%	-2.69%	0.52%	3.28%	-1.67%	2.57%	-1.37%	0.85%	0.47%	-0.63%	0.34%
Gibson	4.63%	-2.87%	-2.96%	0.82%	1.58%	5.72%	-4.67%	6.32%	0.08%	1.62%	3.19%	-3.79%	2.25%
Kossuth	4.70%	6.64%	-4.30%	1.99%	-1.77%	-1.71%	3.02%	-2.06%	1.03%	1.31%	-1.44%	0.72%	-2.27%
Liberty	-2.89%	-4.45%	3.14%	0.14%	-1.22%	1.18%	-0.08%	-1.07%	-1.72%	0.35%	2.72%	-0.46%	-4.47%
Manitowoc	-3.18%	1.67%	-3.50%	-0.09%	-1.91%	0.57%	1.53%	-1.74%	0.01%	1.53%	-0.64%	-1.39%	2.18%
Manitowoc Rapids	6.54%	-7.33%	0.54%	1.85%	-0.09%	2.99%	-1.47%	-2.42%	1.83%	-0.32%	1.72%	5.47%	-1.87%
Maple Grove	-0.35%	-3.87%	-7.37%	-1.38%	0.12%	7.87%	-1.80%	1.43%	-0.48%	0.80%	3.48%	-1.87%	-1.49%
Meeme	4.48%	0.31%	-3.19%	1.21%	-1.84%	4.18%	1.42%	4.32%	3.45%	-2.99%	-0.43%	0.20%	-5.24%
Mishicot	-1.15%	2.61%	2.91%	0.84%	-3.33%	1.03%	-1.85%	3.00%	-2.75%	0.23%	6.75%	1.44%	-0.95%
Newton	3.86%	1.05%	-1.09%	-3.68%	5.89%	-6.79%	0.77%	3.62%	3.99%	1.13%	-4.53%	0.28%	4.57%
Rockland	-4.27%	5.08%	2.03%	-2.80%	0.72%	0.20%	-0.48%	3.73%	2.26%	0.20%	4.71%	-0.82%	0.92%
Schleswig	2.13%	2.24%	-1.70%	2.07%	-5.32%	1.72%	0.88%	-1.30%	1.37%	-1.72%	-1.25%	5.05%	1.11%
Two Creeks	-0.10%	-2.23%	6.39%	-3.75%	-4.96%	-5.35%	-3.79%	4.51%	-1.32%	0.26%	-3.20%	-2.60%	2.45%
Two Rivers	5.50%	-3.46%	-3.31%	-1.55%	3.60%	-1.51%	1.70%	3.90%	3.92%	0.85%	-5.29%	-2.01%	1.16%
Township Total	1.29%	-0.88%	-0.85%	0.07%	0.17%	0.30%	-0.35%	1.55%	1.04%	0.21%	0.38%	0.46%	-0.32%
Villages:													
Cleveland	-0.55%	-1.05%	-1.12%	-4.24%	0.01%	6.40%	2.04%	1.54%	1.03%	0.95%	-1.05%	-2.27%	2.31%
Francis Creek	4.33%	4.85%	-6.11%	-2.08%	3.17%	-4.22%	-0.38%	1.93%	-0.70%	0.26%	-1.49%	-0.25%	-2.09%
Kellnersville	-4.00%	-6.94%	1.64%	-2.70%	0.75%	2.22%	-0.78%	0.32%	0.48%	1.43%	-0.25%	0.50%	-2.25%
Maribel	7.00%	-7.44%	-2.39%	-1.02%	1.33%	-2.42%	-4.47%	6.74%	-1.21%	-1.39%	-1.44%	-2.46%	-1.76%
Mishicot	1.01%	-0.10%	-1.46%	1.17%	0.21%	-4.05%	-6.19%	5.27%	-3.68%	1.61%	-4.78%	-2.82%	0.31%
Reedsville	8.66%	4.39%	6.63%	-2.15%	-6.47%	1.36%	-7.85%	4.14%	-2.86%	0.53%	3.41%	-3.14%	-2.08%
Saint Nazianz	0.21%	-0.85%	3.31%	-3.14%	1.19%	0.62%	-3.99%	-6.53%	-1.66%	3.44%	1.20%	4.56%	-2.50%
Valders	-0.43%	-0.59%	-3.53%	0.15%	-2.29%	-2.98%	3.78%	-2.75%	-1.46%	2.02%	-1.16%	0.70%	3.07%
Whitelaw	-2.88%	-0.36%	5.17%	-0.45%	-0.45%	-6.69%	-3.31%	0.16%	-0.14%	-1.16%	-1.83%	4.09%	1.72%
Village Total	1.39%	0.00%	-0.13%	-1.61%	-0.60%	-0.65%	-2.24%	1.34%	-1.34%	1.05%	-1.22%	-0.69%	0.24%
Cities:													
Kiel	1.18%	-4.52%	-3.79%	1.45%	2.66%	-3.36%	8.03%	0.46%	0.99%	2.59%	-1.61%	4.16%	-1.28%
Manitowoc	-3.32%	1.12%	1.16%	-0.31%	-0.38%	0.31%	1.70%	-2.31%	-1.06%	0.05%	0.36%	-0.54%	0.69%
Two Rivers	5.08%	2.10%	1.71%	1.56%	-0.14%	-0.33%	-6.28%	0.20%	0.02%	-3.06%	-1.24%	-1.10%	-0.77%
City Totals	-1.34%	0.78%	0.79%	0.20%	-0.06%	-0.16%	0.70%	-1.58%	-0.67%	-0.35%	-0.13%	-0.28%	0.23%
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 2024	County MANITOWOC	Co-muni Code 36999	Account No. 0962	Report Type
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Section A: Determination of 2024 Payable 2025 Allowable Levy Limit

1	2023 payable 2024 actual county levy plus 2024 personal property aid (\$174,402.94)	\$31,571,363
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2023 levy for new general obligation debt authorized after July 1, 2005	\$754,931
4	2023 payable 2024 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$30,816,432
5	0.00% growth, plus terminated TID (0.071 %), plus TID subtraction (0 %) applied to 2023 adjusted actual levy	\$30,838,312
6	Net new construction (1.474 %), plus terminated TID (0.071 %), plus TID subtraction (0 %) applied to 2023 adjusted actual levy	\$31,292,546
7	Greater of Line 5 or Line 6	\$31,292,546
8	2024 levy limit before adjustments less 2025 personal property aid (\$484,553.93)	\$30,807,992
9	Total adjustments (from Sec. D, Line Q)	\$1,137,511
10	2024 Payable 2025 Allowable Levy (sum of Lines 8 and 9)	\$31,945,503

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

1	Previous year's allowable levy	\$31,396,960
2	Previous year's actual levy	\$31,396,960
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$31,396,960 x 0.015	\$470,954
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	2023 unused percentage	0.000 %
2	2022 unused percentage	0.000 %
3	2021 unused percentage	0.399 %
4	2020 unused percentage	0.000 %
5	2019 unused percentage	0.000 %
6	Total unused percentage (sum of Lines 1-5)	0.399 %
7	Previous year actual levy due to valuation factor	\$30,816,432
8	Allowable Increase (Line 6 multiplied by Line 7)	\$122,958

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year <i>(from Sec. B, Line 5)</i>	\$0	
B	Decrease in 2025 debt service levy as compared to 2024 debt service levy for debt authorized prior to July 1, 2005		\$0
C	Increase in 2025 debt service levy as compared to 2024 debt service levy for debt authorized prior to July 1, 2005	\$0	
D	Increase for county's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	\$0	
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.	\$1,137,511	
F	Increase in 2024 payable 2025 levy approved by a referendum	\$0	
G	Amount levied in 2024 to pay unreimbursed expenses related to an emergency	\$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	\$0	\$0
I	Adjustment to 2024 payable 2025 levy for transfer of services during 2024 to other governmental units		\$0
J	Adjustment to 2024 payable 2025 levy for transfer of services during 2024 from other governmental units	\$0	
K	Adjustment to 2024 payable 2025 levy for consolidation of services during 2024	\$0	
L	Lease payment for lease revenue bonds issued before July 1, 2005	\$0	
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.	\$0	
N	Adjustment to 2024 payable 2025 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		\$0
O	Increase for unused levy carryforward from prior years <i>(from Sec. C, Line 8)</i>	\$0	
P	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	\$0	
Q	Total Adjustments <i>(sum of Lines A-P)</i>		\$1,137,511

Total Proposed Levy	33,021,884.03		31,945,503.00
Excluded are:			
Library	1,039,703.00		
Bridge Aid	30,230.00		
State Penal & Specials	1,117.79		
Illegal R/E Chg. Backs	5330.24		
	31,945,503.00		33,021,884.03
State Limit Before Adj.	30,807,992.00		
Adj. for Debt Sec. D Letter E	1,137,511.00		

MANITOWOC COUNTY TAX LEVY 2024 FOR 2025 BUDGET

Proposed 2025 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		
	2025 EQUALIZED VALUES W/O TID	2025 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-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	8,975,478,100		1,117.79	-	1,117.79	1,039,703.00	30,230.00	27,000.97	5,330.24	31,918,502.03	33,020,766.24	33,021,884.03	-	33,021,884.03
Townships:														
Cato	262,946,500	2.930%	32.75	-	32.75	59,244.91	2,033.03	1,419.00	156.16	935,087.63	997,940.73	997,973.48	-	997,973.48
Centerville	116,209,000	1.295%	14.47	-	14.47	26,183.24	898.50	627.13	69.01	413,261.23	441,039.11	441,053.58	-	441,053.58
Cooperstown	192,825,900	2.148%	24.01	-	24.01	43,445.93	1,490.88	1,040.60	114.51	685,725.48	731,817.40	731,841.41	-	731,841.41
Eaton	116,762,700	1.301%	14.54	-	14.54	26,308.00	902.78	630.12	69.34	415,230.31	443,140.55	443,155.09	-	443,155.09
Franklin	176,310,700	1.964%	21.96	-	21.96	39,724.86	1,363.19	951.47	104.71	626,994.29	669,138.52	669,160.48	-	669,160.48
Gibson	203,006,200	2.262%	25.28	-	25.28	45,739.67	1,569.59	1,095.54	120.56	721,928.53	770,453.89	770,479.17	-	770,479.17
Kossuth	317,904,500	3.542%	39.59	-	39.59	71,627.59	2,457.96	1,715.59	188.79	1,130,528.67	1,206,518.60	1,206,558.19	-	1,206,558.19
Liberty	231,717,200	2.582%	28.86	-	28.86	52,208.59	1,791.58	1,250.48	137.61	824,030.30	879,418.56	879,447.42	-	879,447.42
Manitowoc	147,499,800	1.643%	18.37	-	18.37	33,233.43	1,140.43	795.99	87.60	524,537.27	559,794.72	559,813.09	-	559,813.09
Manitowoc Rapids	360,655,900	4.018%	44.92	-	44.92	81,259.98	2,788.50	1,946.30	214.18	1,282,560.77	1,368,769.73	1,368,814.65	-	1,368,814.65
Maple Grove	111,943,400	1.247%	13.94	-	13.94	25,222.15	865.52	604.11	66.48	398,091.96	424,850.22	424,864.16	-	424,864.16
Meeme	221,159,900	2.464%	27.54	-	27.54	49,829.91	1,709.95	1,193.50	131.34	786,486.54	839,351.24	839,378.78	-	839,378.78
Mishicot	167,815,900	1.870%	20.90	-	20.90	37,810.88	1,297.51	905.63	99.66	596,785.15	636,898.83	636,919.73	-	636,919.73
Newton	404,803,200	4.510%	50.41	-	50.41	91,206.89	3,129.83	2,184.55	240.40	1,439,556.93	1,536,318.60	1,536,369.01	-	1,536,369.01
Rockland	157,827,500	1.758%	19.66	-	19.66	35,560.38	1,220.28	851.73	93.73	561,264.52	598,990.64	599,010.30	-	599,010.30
Schleswig	403,792,700	4.499%	50.29	-	50.29	90,979.21	3,122.02	2,179.09	239.80	1,435,963.42	1,532,483.54	1,532,533.83	-	1,532,533.83
Two Creeks	69,993,500	0.780%	8.72	-	8.72	15,770.35	541.17	377.72	41.57	248,910.15	265,640.96	265,649.68	-	265,649.68
Two Rivers	246,682,100	2.748%	30.72	-	30.72	55,580.36	1,907.28	1,331.24	146.50	877,248.33	936,213.71	936,244.43	-	936,244.43
Township Total	3,909,856,600	43.562%	486.93	-	486.93	880,936.33	30,230.00	21,099.79	2,321.95	13,904,191.48	14,838,779.55	14,839,266.48	-	14,839,266.48
Villages:														
Cleveland	151,529,000	1.688%	18.87	-	18.87	34,141.25	N.A.	817.74	89.99	538,865.87	573,914.85	573,933.72	-	573,933.72
Francis Creek	67,179,500	0.748%	8.37	-	8.37	15,136.33	N.A.	362.54	39.90	238,903.03	254,441.80	254,450.17	-	254,450.17
Kellnersville	19,724,900	0.220%	2.46	-	2.46	4,444.25	N.A.	106.45	11.71	70,145.47	74,707.88	74,710.34	-	74,710.34
Maribel	27,525,300	0.307%	3.43	-	3.43	6,201.77	N.A.	148.54	16.35	97,885.17	104,251.83	104,255.26	-	104,255.26
Mishicot	135,031,800	1.504%	16.82	-	16.82	30,424.24	N.A.	728.71	80.19	480,198.67	511,431.81	511,448.63	-	511,448.63
Reedsville	93,872,600	1.046%	11.69	-	11.69	21,150.59	N.A.	506.59	55.75	333,828.75	355,541.68	355,553.37	-	355,553.37
Saint Nazianz	61,558,300	0.686%	7.67	-	7.67	13,869.80	N.A.	332.20	36.56	218,912.98	233,151.54	233,159.21	-	233,159.21
Valders	85,737,200	0.955%	10.68	-	10.68	19,317.59	N.A.	462.69	50.92	304,897.76	324,728.96	324,739.64	-	324,739.64
Whitelaw	62,495,000	0.696%	7.78	-	7.78	14,080.85	N.A.	337.26	37.11	222,244.06	236,699.28	236,707.06	-	236,707.06
Village Total	704,653,600	7.851%	87.77	-	87.77	158,766.67	N.A.	3,802.72	418.48	2,505,881.76	2,668,869.63	2,668,957.40	-	2,668,957.40
Cities:														
Kiel	388,854,600	4.332%	48.43	-	48.43	N.A.	N.A.	2,098.46	230.93	1,382,840.69	1,385,170.08	1,385,218.51	-	1,385,218.51
Manitowoc	3,095,506,700	34.488%	385.49 *	-	385.49	N.A.	N.A.	N.A.	1,838.29	11,008,208.77	11,010,047.06	11,010,432.55	-	11,010,432.55
Two Rivers	876,606,600	9.767%	109.17	-	109.17	N.A.	N.A.	N.A.	520.59	3,117,379.33	3,117,899.92	3,118,009.09	-	3,118,009.09
City Totals	4,360,967,900	48.588%	543.09	-	543.09	N.A.	N.A.	2,098.46	2,589.81	15,508,428.79	15,513,117.06	15,513,660.15	-	15,513,660.15
County Total	8,975,478,100	100.000%	1,117.79	-	1,117.79	1,039,703.00	30,230.00	27,000.97	5,330.24	31,918,502.03	33,020,766.24	33,021,884.03	-	33,021,884.03

State Forestry Tax Calculated with TID IN.

**Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund
Proposed Budget 2025**

	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	\$ 23,009,145.00	\$ 18,919,982.00	\$ 2,000,000.00	\$ 573,900.00	\$ 1,250,000.00
EXPENDITURES Budgeted	\$ 37,003,243.79	\$ 29,327,034.00	\$ 10,461,230.00	\$ 1,163,886.00	\$ 1,260,000.00
Sub-Total	\$ (13,994,098.79)	\$ (10,407,052.00)	\$ (8,461,230.00)	\$ (589,986.00)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 100,000.00	\$ -	\$ 4,195,202.00	\$ -	\$ -
Required Tax Levy	\$ (13,894,098.79)	\$ (10,407,052.00)	\$ (4,266,028.00)	\$ (589,986.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 13,894,098.79	\$ 10,407,052.00	\$ 4,266,028.00	\$ 589,986.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 12,854,395.79	\$ 10,407,052.00	\$ 4,235,798.00	\$ 589,986.00	\$ 10,000.00
Required Special Tax Levy *	\$ 1,039,703.00	\$ -	\$ 30,230.00	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 13,894,098.79	\$ 10,407,052.00	\$ 4,266,028.00	\$ 589,986.00	\$ 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	\$ 3,276,970.00	\$ 451,591.00	\$ 687,812.00	\$ -	\$ -
EXPENDITURES Budgeted	\$ 3,367,701.00	\$ 867,324.00	\$ 872,924.00	\$ 3,708,813.00	\$ -
Sub-Total	\$ (90,731.00)	\$ (415,733.00)	\$ (185,112.00)	\$ (3,708,813.00)	\$ -
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 60,081.00	\$ -	\$ 185,112.00	\$ 305,807.00	\$ -
Required Tax Levy	\$ (30,650.00)	\$ (415,733.00)	\$ -	\$ (3,403,006.00)	\$ -
Tax Levy Entered into Computer	\$ 30,650.00	\$ 415,733.00	\$ -	\$ 3,403,006.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 30,650.00	\$ 415,733.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 3,403,006.00	\$ -
Total Tax Levy	\$ 30,650.00	\$ 415,733.00	\$ -	\$ 3,403,006.00	\$ -

	Proprietary Funds		Internal Service Fund	Illegal Realstate	Grand Total
	Highway Fund 607	Information Systems Fund 601	Information Systems Fund 601	Taxes Charged Back	Reported Funds
REVENUES Budgeted	\$ 2,878,397.00	\$ 3,416,173.00	\$ -	\$ -	\$ 56,463,970.00
EXPENDITURES Budgeted	\$ 2,878,397.00	\$ 3,207,022.00	\$ -	\$ 5,330.24	\$ 94,117,574.79
Sub-Total	\$ -	\$ 209,151.00	\$ -	\$ (5,330.24)	\$ (37,653,604.79)
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -	\$ 4,846,202.00
Required Tax Levy	\$ -	\$ -	\$ -	\$ (5,330.24)	\$ (33,021,884.03)
Tax Levy Entered into Computer	\$ -	\$ -	\$ -	\$ 5,330.24	\$ 33,021,884.03
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ -	\$ -	\$ -	\$ 5,330.24	\$ 28,548,945.03
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ 1,069,933.00
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ 3,403,006.00
Total Tax Levy	\$ -	\$ -	\$ -	\$ 5,330.24	\$ 33,021,884.03

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	Kathy Reissmann *	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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$26,000	\$30,650	\$30,650	\$30,650	\$30,650
Intergovernmental Grants/Aid	1,995,710	2,115,982	759,668	2,287,617	1,995,832
Public Charges for Service	774,444	672,866	229,438	751,799	773,209
Intergovern Charges for Srvc	87,912	87,384	101,000	101,000	101,000
Other	452,292	429,475	155,379	382,070	406,929
Total Revenues	\$3,336,358	\$3,336,357	\$1,276,134	\$3,553,136	\$3,307,620
Expenses:					
Personal Services	\$1,863,281	\$1,981,334	\$966,485	\$2,131,857	\$2,098,747
Contracted Services	1,068,950	1,146,833	508,037	1,191,232	1,113,041
Operation & Maintenance	91,685	128,657	37,497	147,610	96,349
Fixed	30,978	30,831	29,904	22,098	30,829
Outlay	123,995	43,545	100,281	259,108	28,735
Total Expenses	\$3,178,889	\$3,331,200	\$1,642,203	\$3,751,905	\$3,367,701
Other Sources & (Uses)					
Transfer From Transportation Fund Balanc	\$0	\$32,551	\$0	\$38,073	\$50,491
Transfer From Fund Balance	\$0	\$0	\$0	\$160,699	\$9,590
CTHS HVAC & Window CPF	0	0	0	0	0
Total Other Sources & (Uses)	\$0	\$32,551	\$0	\$198,772	\$60,081
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$157,469	\$37,708	(\$366,069)	\$3	\$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	\$55,185	\$46,282	\$23,091	\$79,840	\$45,784
Congregate Meals (IIIC1)	259,496	254,735	110,034	321,943	231,079
Chronic Disease Self Mgt CDSM	(0)	0	0	0	0
Home Delivered Meals (C2)	624,096	685,449	274,073	719,713	624,394
Elder Abuse Grant	0	0	0	0	0
Contracted Srvs (IIIB)	129,082	82,191	41,794	102,059	81,654
Aging & Disab Resource Cntr	1,102,727	1,193,597	644,114	1,395,724	1,250,009
ADRC Disab Benefit Spec	179,791	191,506	94,283	204,227	206,458
ADRC Prevention Grant	0	0	0	0	20,728
ADRC Dementia Care Spec Pilot	85,623	96,086	56,631	122,821	120,431
Alzheimers Care Giver Prgm	43,755	52,519	8,367	55,914	54,337
Family Care Giver Program	67,762	135,726	32,157	83,925	92,978
Specialized Transportation	346,769	301,710	193,938	318,807	313,193
Transp-New Freedom Grant	64,116	75,851	31,102	53,532	79,498
Benefits Advocacy	168,287	191,636	93,465	206,880	204,478
SHIP/SPAP/MMA St Health Ins	0	0	0	0	0
Information & Assistance	52,203	23,912	39,154	86,520	42,680
Total	\$3,178,889	\$3,331,200	\$1,642,203	\$3,751,905	\$3,367,701

The Aging & Disability Resource Center provides information and support to individuals 60 and older, and serves those with disabilities aged 18-59. 76,830 meals were delivered in 2023 to individuals who are home bound, while 5,980 meals were served in the congregated meal sites. 988 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 \$9,479,767 in 2023. The Disability Benefit Specialists worked with 427 individuals who received recurring benefits over a twelve month period in 2023 exceeding \$2,293,439. The transportation program assisted in providing 1105 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 724 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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$4,776	\$0	\$0	\$0	\$0
Other	108,008	80,234	39,075	101,163	109,590
Total Revenues	\$112,785	\$80,234	\$39,075	\$101,163	\$109,590
Expenses:					
Personal Services	\$122,651	\$148,031	\$59,208	\$124,513	\$114,745
Contracted Services	44,172	48,167	28,424	51,532	46,956
Operation & Maintenance	58,496	56,320	35,093	71,000	85,200
Fixed	29,315	25,648	26,437	26,567	26,567
Outlay	30,289	46,700	(503)	49,570	60,000
Total Expenses	\$284,922	\$324,866	\$148,659	\$323,182	\$333,468
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$172,137)	(\$244,632)	(\$109,584)	(\$222,019)	(\$223,878)
Property Taxes of this amount support this activity within the General Fund		<u>\$244,632</u>			<u>\$223,878</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	\$284,922	\$324,866	\$148,659	\$323,182	\$333,468

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	69,479	68,672	20,809	56,600	72,000
Total Revenues	\$69,479	\$68,672	\$20,809	\$56,600	\$72,000
Expenses:					
Personal Services	\$81,307	\$96,066	\$41,761	\$86,814	\$121,376
Contracted Services	9,967	13,275	6,601	12,600	13,750
Operation & Maintenance	13,315	11,387	3,760	8,990	10,720
Total Expenses	\$110,389	\$120,728	\$68,812	\$122,404	\$145,846
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$40,910)	(\$52,056)	(\$48,003)	(\$65,804)	(\$73,846)
Property Taxes of this amount support this activity within the General Fund		\$52,056			\$73,846

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity					
Public Works:					
Airport	\$110,389	\$120,728	\$68,812	\$122,404	\$145,846

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$922,078	\$945,000	\$193,779	\$794,341	\$955,834
Public Charges for Service	23,454	20,000	11,412	20,000	20,000
Total Revenues	\$945,532	\$965,000	\$205,191	\$814,341	\$975,834
Expenses:					
Personal Services	\$642,305	\$741,026	\$317,880	\$688,676	\$817,308
Contracted Services	262,018	315,602	142,732	310,364	322,436
Operation & Maintenance	23,393	51,050	6,725	34,195	48,550
Fixed	6,214	6,334	6,680	6,680	6,680
Outlay	646	2,500	23	1,100	2,500
Total Expenses	\$934,575	\$1,116,512	\$474,040	\$1,041,015	\$1,197,474
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$10,957	(\$151,512)	(\$268,849)	(\$226,674)	(\$221,640)
Property Taxes of this amount support this activity within the General Fund		\$151,512			\$221,640

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	\$244,711	\$328,080	\$114,505	\$259,408	\$293,681
Child Support-(Dedicated)	654,325	712,028	327,660	718,936	836,156
Child Support-(Mixed)	35,539	76,404	31,875	62,671	67,387
Total	\$934,575	\$1,116,512	\$474,040	\$1,041,015	\$1,197,474

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$348,567	\$351,000	\$0	\$377,245	\$378,750
Fines/Forfeits/Penalties	252,005	270,000	123,325	240,000	255,000
Public Charges for Service	316,594	310,000	159,557	319,000	330,000
Intergovern Charges for Srvc	8,490	20,500	0	7,235	8,000
Other	0	0	0	0	0
Total Revenues	\$925,656	\$951,500	\$282,882	\$943,480	\$971,750
Expenses:					
Personal Services	\$1,129,658	\$1,301,798	\$581,776	\$1,171,915	\$1,286,982
Contracted Services	248,910	253,433	151,511	296,118	329,936
Operation & Maintenance	57,778	122,550	14,548	116,250	145,800
Outlay	9,608	7,200	13,811	13,811	0
Total Expenses	\$1,445,954	\$1,684,981	\$761,647	\$1,598,094	\$1,762,718
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$520,298)	(\$733,481)	(\$478,765)	(\$654,614)	(\$790,968)
Property Taxes of this amount support this activity within the General Fund		\$733,481			\$790,968

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	\$1,445,954	\$1,684,981	\$761,647	\$1,598,094	\$1,762,718

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.

Manitowoc County, Wisconsin

Department: **Comptroller**

Fund: Member of the General Fund

By Category	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	240	500	221	0	300
Total Revenues	\$240	\$500	\$221	\$0	\$300
Expenses:					
Personal Services	\$408,892	\$428,545	\$203,491	\$406,864	\$440,446
Contracted Services	329,993	286,368	174,188	298,871	352,031
Operation & Maintenance	29,074	29,250	9,316	31,590	29,700
Fixed	132,316	121,317	142,206	142,206	141,227
Outlay	213	0	1,587	0	0
Total Expenses	\$900,488	\$865,480	\$530,787	\$879,531	\$963,404
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$900,248)	(\$864,980)	(\$530,566)	(\$879,531)	(\$963,104)
Property Taxes of this amount support this activity within the General Fund		\$864,980			\$963,104

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	\$768,172	\$744,163	\$388,581	\$737,325	\$822,177
Insurances - General Fund	132,316	121,317	142,206	142,206	141,227
Total	\$900,488	\$865,480	\$530,787	\$879,531	\$963,404

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 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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Public Charges for Service	\$64,175	\$70,000	\$32,824	\$65,000	\$70,000
Other	0	0	0	0	0
Total Revenues	\$64,175	\$70,000	\$32,824	\$65,000	\$70,000
Expenses:					
Personal Services	\$238,330	\$248,334	\$137,548	\$276,704	\$255,196
Contracted Services	94,657	108,434	56,788	114,400	117,605
Operation & Maintenance	14,625	18,850	11,635	19,917	22,795
Fixed	1,020	1,523	1,038	1,064	1,038
Outlay	0	3,500	0	1,500	7,500
Total Expenses	\$348,632	\$380,641	\$207,009	\$413,585	\$404,134
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$284,457)	(\$310,641)	(\$174,185)	(\$348,585)	(\$334,134)
Property Taxes of this amount support this activity within the General Fund		\$310,641			\$334,134
Authorized Full Time Equivalent Positions	1.00	1.00			1.00

Budget Expenditures by Program / Activity					
General Government - Judicial:					
Coroner	\$348,632	\$380,641	\$207,009	\$413,585	\$404,134

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Public Charges for Service	\$0	\$0	\$0	\$0	\$0
Intergovern Charges for Srvc	1,189	0	0	0	0
Other	0	0	6	0	0
Total Revenues	\$1,189	\$0	\$6	\$0	\$0
Expenses:					
Personal Services	\$424,621	\$449,297	\$217,730	\$449,297	\$477,258
Contracted Services	34,045	55,073	28,309	55,073	48,507
Operation & Maintenance	8,789	10,800	3,839	10,800	10,800
Total Expenses	\$467,455	\$515,170	\$249,878	\$515,170	\$536,565
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$466,266)	(\$515,170)	(\$249,872)	(\$515,170)	(\$536,565)
Property Taxes of this amount support this activity within the General Fund		\$515,170			\$536,565

Authorized Full Time Equivalent Positions	5.00	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	\$467,455	\$515,170	\$249,878	\$515,170	\$536,565

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$90,524	\$90,320	\$45,574	\$90,596	\$90,610
Contracted Services	38,149	38,148	34,466	38,148	47,814
Operation & Maintenance	29,941	32,062	24,417	30,347	32,419
Total Expenses	\$158,613	\$160,530	\$104,457	\$159,091	\$170,843
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$158,613)</u>	<u>(\$160,530)</u>	<u>(\$104,457)</u>	<u>(\$159,091)</u>	<u>(\$170,843)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$160,530</u>			<u>\$170,843</u>

Elected County Board of Supervisors	25.00	25.00			25.00
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Budget Expenditures by Program / Activity					
General Government - Legislative:					
County Board	\$158,613	\$160,530	\$104,457	\$159,091	\$170,843

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Licenses and Permits	\$45,246	\$23,500	\$19,283	\$28,000	\$24,500
Public Charges for Service	27	0	50	0	0
Intergovern Charges for Srvc	100	0	0	0	0
Other	(398)	0	(830)	0	0
Total Revenues	\$44,974	\$23,500	\$18,503	\$28,000	\$24,500
Expenses:					
Personal Services	\$202,126	\$209,885	\$116,646	\$229,206	\$242,886
Contracted Services	98,142	98,160	45,952	56,700	91,606
Operation & Maintenance	120,295	157,275	71,541	156,100	157,975
Fixed	2,971	7,000	3,352	8,000	8,000
Total Expenses	\$430,034	\$472,320	\$240,095	\$450,006	\$500,467
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$385,059)	(\$448,820)	(\$221,592)	(\$422,006)	(\$475,967)
Property Taxes of this amount support this activity within the General Fund		\$448,820			\$475,967

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	\$247,781	\$258,030	\$148,473	\$240,229	\$285,917
Central Mailing - Clerk	59,483	68,500	47,580	69,500	72,000
Central Duplicating - Clerk	59,323	26,500	8,438	26,500	26,500
Elections - Clerk	63,446	119,290	35,605	113,777	116,050
Elections - SVRS	0	0	0	0	0
Total	\$430,034	\$472,320	\$240,095	\$450,006	\$500,467

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$38,096	\$34,000	\$28,574	\$44,000	\$37,000
Public Charges for Service	290	400	159	275	300
Total Revenues	\$38,385	\$34,400	\$28,733	\$44,275	\$37,300
Expenses:					
Personal Services	\$415,269	\$439,876	\$205,242	\$439,876	\$442,332
Contracted Services	60,455	79,097	25,079	72,597	83,220
Operation & Maintenance	32,267	45,900	13,363	45,400	46,200
Outlay	0	0	0	0	0
Total Expenses	\$507,991	\$564,873	\$243,684	\$557,873	\$571,752
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$469,605)	(\$530,473)	(\$214,950)	(\$513,598)	(\$534,452)
Property Taxes of this amount support this activity within the General Fund		\$530,473			\$534,452

Authorized Full Time Equivalent Positions	6.00	6.00			6.00
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Budget Expenditures by Program / Activity					
General Government - Legal:					
District Attorney	\$507,991	\$564,873	\$243,684	\$557,873	\$571,752

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$139,449	\$111,123	(\$55,533)	\$109,870	\$103,166
Public Charges for Service	224,714	247,750	94,249	220,764	246,750
Total Revenues	\$377,531	\$358,873	\$39,215	\$330,634	\$349,916
Expenses:					
Personal Services	\$138,761	\$198,209	\$93,906	\$194,393	\$199,222
Contracted Services	104,602	130,003	82,736	108,109	113,762
Operation & Maintenance	176,273	116,825	67,283	106,352	120,469
Fixed	1,765	3,073	1,726	1,175	1,726
Outlay	7,235	11,500	0	0	0
Total Expenses	\$428,635	\$459,610	\$245,651	\$410,029	\$435,179
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$51,105)	(\$100,737)	(\$206,435)	(\$79,395)	(\$85,263)
Property Taxes of this amount support this activity within the General Fund		<u>\$100,737</u>			<u>\$85,263</u>

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	\$159,591	\$174,455	\$131,652	\$210,291	\$212,425
Emerg Mgmt - Nuclear Prepa	242,215	244,288	106,502	187,060	208,879
Emerg Mgmt - SARA & LEPC	0	0	0	0	0
Emerg Mgmt - EPCRA / LEPC	14,292	17,610	365	5,203	12,700
Emerg Mgmt - HAZMAT	12,537	23,257	7,132	7,475	1,175
Emerg Mgmt - Home Land Secu	0	0	0	0	0
Total	\$428,635	\$459,610	\$245,651	\$410,029	\$435,179

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$120,319	\$124,194	\$60,827	\$124,125	\$133,399
Contracted Services	22,348	30,238	15,442	30,238	23,194
Operation & Maintenance	0	0	0	0	0
Total Expenses	\$142,667	\$154,432	\$76,269	\$154,363	\$156,593
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$142,667)</u>	<u>(\$154,432)</u>	<u>(\$76,269)</u>	<u>(\$154,363)</u>	<u>(\$156,593)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$154,432</u>			<u>\$156,593</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	\$142,667	\$154,432	\$76,269	\$154,363	\$156,593

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Public Charges for Service	\$13,430	\$11,930	\$6,625	\$13,250	\$13,250
Intergovern Charges for Srvc	186,420	199,676	97,156	194,312	212,831
Other	0	0	0	0	0
Total Revenues	\$199,850	\$211,606	\$103,781	\$207,562	\$226,081
Expenses:					
Personal Services	\$204,047	\$220,465	\$107,588	\$215,174	\$236,263
Contracted Services	57,432	68,418	33,763	69,998	73,082
Operation & Maintenance	3,215	5,075	2,229	3,642	5,075
Total Expenses	\$264,694	\$293,958	\$143,581	\$288,814	\$314,420
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$64,844)	(\$82,352)	(\$39,800)	(\$81,252)	(\$88,339)
Property Taxes of this amount support this activity within the General Fund		\$82,352			\$88,339

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	\$264,694	\$293,958	\$143,581	\$288,814	\$314,420

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$867,846	\$933,994	\$149,416	\$927,257	\$729,443
Public Charges for Service	264,093	251,000	219,150	273,590	273,540
Intergovern Charges for Srvc	1,958	1,000	267	100	1,000
Other	525	0	286	0	0
Total Revenues	\$1,134,422	\$1,185,994	\$369,119	\$1,200,947	\$1,003,983
Expenses:					
Personal Services	\$1,566,935	\$1,763,246	\$814,729	\$1,923,862	\$1,889,459
Contracted Services	192,703	190,844	98,226	126,695	114,135
Operation & Maintenance	85,159	85,436	43,761	75,965	63,693
Fixed	14,081	14,081	15,136	15,136	15,136
Total Expenses	\$1,936,799	\$2,053,607	\$971,852	\$2,181,658	\$2,082,423
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$802,376)	(\$867,613)	(\$602,734)	(\$980,711)	(\$1,078,440)
Property Taxes of this amount support this activity within the General Fund		\$867,613			\$1,078,440

Authorized Full Time Equivalent Positions	21.10	21.10			20.30
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Budget Expenditures by Program / Activity					
Health & Human Services - Public Health					
PHS - Communicable Dis Prev	4,985	6,100	3,382	4,149	6,010
PHS - Covid-19 Pandemic	138,369	0	0	0	0
PHS - Prevention Block Grant	10,284	8,000	3,421	3,421	8,000
PHS - GPR Lead	12,455	13,623	4,850	14,497	14,128
ARPA 3/3/21 - 12/31/24	195,615	76,169	60,655	176,507	0
PHI	889	82,621	30,304	150,624	164,546
PHS - Healthy Start	26,628	23,690	15,190	32,709	28,809
PHS - IAP Immunization Grant	18,697	119,457	7,449	16,339	16,339
PHS - Vaccination Suppl #4	51,791	0	0	7,716	12,716
PHEP DWD Supplement	31,026	76,937	27,646	29,241	0
PHS - Bioter/PHEP	56,885	56,880	25,978	14,175	63,508
PHS - WIC Program Admin	33,583	33,627	9,813	44,994	37,259
PHS - WIC Nutrition	113,708	101,718	61,906	100,767	100,034
PHS - WIC Breast Feeding	24,019	24,524	24,398	37,919	37,304
PHS - WIC Client Services	104,431	121,707	58,887	55,760	146,075
PHS - Administrative Support	236,577	171,025	99,658	248,728	246,996
PHS - Environmental Health	333,798	349,223	160,916	351,088	305,713
PHS - General Public Health	542,089	788,306	377,400	891,324	892,586
Total	\$1,936,799	\$2,053,607	\$971,852	\$2,181,658	\$2,082,423

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$4,442,983	\$4,228,810	\$4,228,810	\$4,228,810	\$4,235,798
Bridge Aid Prop Taxes	135,933	453,247	453,247	453,247	30,230
Intergovernmental Grants/Aid	1,813,502	1,900,000	468,611	1,874,442	2,000,000
Other	0	0	31,599	49,523	0
Total Revenues	\$6,392,419	\$6,582,057	\$5,182,266	\$6,606,022	\$6,266,028
Expenses:					
Contracted Services	\$448,288	\$740,033	\$410,344	\$665,070	\$592,829
Operation & Maintenance	7,407,926	10,842,024	6,646,056	10,891,429	9,868,401
Outlay	0	0	0	0	0
Total Expenses	\$7,856,213	\$11,582,057	\$7,056,400	\$11,556,499	\$10,461,230
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$881,000
General Fund	\$0	\$0	\$0	\$0	\$0
Sales of Note OR BONDS	\$2,500,000	\$5,000,000	\$0	\$5,000,000	\$3,250,000
Total Other Sources & (Uses)	\$2,500,000	\$5,000,000	\$0	\$5,000,000	\$4,131,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$1,036,205	\$0	(\$1,874,134)	\$49,523	(\$64,202)

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	2,594,878	1,477,197	821,490	2,263,519	3,080,000
County Road/Brdg Construction	4,284,470	8,401,613	4,966,872	7,589,733	6,101,000
County Winter Snow Removal	840,933	1,250,000	814,791	1,250,000	1,250,000
Town Bridge Aid	135,933	453,247	453,248	453,247	30,230
Total	\$7,856,213	\$11,582,057	\$7,056,400	\$11,556,499	\$10,461,230

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
	2023	2024	Experience	Experience	2025
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$91,915	\$63,000	\$35,733	\$63,000	\$77,000
Intergovern Charges for Srvc	2,616,611	2,794,680	1,335,901	2,411,008	2,451,062
Other	327,640	378,648	149,076	327,856	350,335
Total Revenues	\$3,036,165	\$3,236,328	\$1,520,710	\$2,801,864	\$2,878,397
Expenses:					
Personal Services	\$7,015,730	\$4,630,974	\$3,725,641	\$4,545,474	\$4,846,652
Contracted Services	1,572,305	4,290,156	5,538,218	2,732,853	2,460,253
Operation & Maintenance	14,913,667	9,122,799	8,761,705	9,335,628	8,744,419
Fixed	1,058,924	788,977	500,502	1,085,103	1,021,485
County Charges Reimbursed - (WORK PERFORMED FOR THE HIGHWAY SPECIAL REVENUE FUND)	(7,720,280)	(12,427,613)	(6,603,152)	(11,103,253)	(10,431,000)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(13,348,115)	(3,236,858)	(9,540,531)	(3,744,420)	(3,827,614)
Pension	0	0	0	0	0
Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Expenses	\$3,492,231	\$3,168,435	\$2,382,383	\$2,851,385	\$2,814,195
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	(\$456,066)	\$67,893	(\$861,674)	(\$49,521)	\$64,202

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	\$496,773	\$610,258	\$279,706	\$602,227	\$620,247
Shingle Recycling C/P	\$0	\$0	\$0	\$0	\$0
Patrol Supervision	249,639	263,760	103,865	263,539	267,039
Cost Pool Expenses	3,791,803	3,548,015	2,294,982	4,036,983	3,918,300
Paving - Bid Jobs	408,409	383,079	85,536	160,000	192,000
County-Road Maintenance	2,429,000	2,199,699	807,652	2,135,395	2,905,661
County-Road Construction	4,041,952	8,414,182	4,974,484	7,160,126	5,755,660
County-Winter Snow Removal	793,332	1,174,282	768,671	1,179,245	1,179,245
State-Road Maint/Construct	1,850,961	1,950,901	1,155,647	1,878,543	1,877,658
Other Local Govt Road M&C	175,063	153,870	72,113	151,000	155,000
County Depts Nonroad Srvc	114,375	162,050	41,197	94,000	163,000
Non Govt (Public) Service	61,844	29,853	12,924	38,000	39,000
Sub-Total	14,413,151	18,889,949	10,596,776	17,699,058	17,072,810
Hwy P/R Clearing Accounts	46,857	(57,043)	(92,798)	0	(1)
County Charges Reimbursed HWY SRF	(7,720,280)	(12,427,613)	(6,603,152)	(11,103,253)	(10,431,000)
Cost Pool Revenues	(3,235,518)	(3,236,858)	(1,518,443)	(3,744,420)	(3,827,614)
Total	\$3,504,209	\$3,168,435	\$2,382,383	\$2,851,385	\$2,814,195

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$6,168,844	\$5,708,018	\$5,708,018	\$5,708,018	\$10,407,052
Intergovernmental Grants/Aid	13,302,289	13,040,966	3,236,588	12,646,374	12,294,522
Fines/Forfeits/Penalties	46,180	40,000	24,221	50,000	45,000
Public Charges for Service	5,534,708	4,563,045	729,377	1,625,541	1,415,400
Intergovern Charges for Srvc	5,191,812	5,440,000	1,730,553	5,653,189	5,151,000
Other	9,121	2,200	5,863	5,908	14,060
Total Revenues	\$30,252,955	\$28,794,229	\$11,434,619	\$25,689,030	\$29,327,034
Expenses:					
Personal Services	\$13,601,247	\$14,232,882	\$7,080,741	\$13,535,623	\$15,151,587
Contracted Services	16,195,508	11,610,988	6,257,409	12,424,442	11,656,938
Operation & Maintenance	988,678	717,532	260,651	434,323	542,143
Fixed	322,178	501,214	328,658	507,408	508,817
Other	1,396,459	1,414,332	483,680	1,404,178	1,451,549
Outlay	25,392	18,600	53,877	6,336	16,000
Total Expenses	\$32,529,462	\$28,495,548	\$14,465,016	\$28,312,310	\$29,327,034
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Operating Transfers From	\$0	\$0	\$0	\$0	\$0
Total Other Sources *& (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$2,276,507)	\$298,681	(\$3,030,397)	(\$2,623,280)	\$0

Authorized Full Time Equivalent Positions	180.50	180.50		*	185.50
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Budget Expenditures by Program / Activity					
Health & Human Services					
Management & Support	\$2,301,501	\$2,179,202	\$1,438,825	\$1,943,770	\$2,139,921
Developmentally Disabled	6,154,325	3,105,748	906,074	3,196,481	2,396,942
Mental Health / AODA / Chronically Mentally Ill	12,746,323	12,175,202	6,614,366	12,331,343	13,319,888
Children & Families	9,800,824	9,613,332	4,808,163	9,493,435	10,040,710
Economic Support	1,422,743	1,322,064	659,305	1,264,551	1,346,843
Long Term Support	103,746	100,000	38,284	82,730	82,730
Total	\$32,529,462	\$28,495,548	\$14,465,016	\$28,312,310	\$29,327,034

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	18,321	8,200	0	8,200	8,200
Intergovern Charges for Srvc	2,710,561	2,926,936	1,844,234	2,269,921	3,407,973
Other	0	0	0	0	0
Total Revenues	\$2,728,882	\$2,935,136	\$1,844,234	\$2,278,121	\$3,416,173
Expenses:					
Personal Services	\$711,551	\$811,560	\$361,602	\$806,505	\$837,395
Contracted Services	1,113,070	1,801,236	918,910	1,102,720	2,243,674
Operation & Maintenance	15,891	29,495	9,343	22,100	28,259
Fixed	423,287	251,158	120,527	250,138	84,444
Total Expenses	\$2,268,551	\$2,906,699	\$1,421,321	\$2,192,463	\$3,207,022
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	(\$13,492)	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$460,331	\$14,945	\$422,913	\$85,658	\$209,151

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	\$2,268,551	\$2,906,699	\$1,421,321	\$2,192,463	\$3,207,022

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.

Manitowoc County, Wisconsin

Department: **Joint Dispatch**

Fund: Member of the General Fund

By Category	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
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	\$1,588,392	\$1,777,007	\$910,380	\$1,777,007	\$1,946,896
Contracted Services	163,398	165,200	98,866	158,000	177,561
Operation & Maintenance	30,719	27,650	14,388	17,770	27,100
Outlay	5,722	0	0	0	0
Total Expenses	\$1,788,231	\$1,969,857	\$1,023,634	\$1,952,777	\$2,151,557
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$1,788,231)	(\$1,969,857)	(\$1,023,634)	(\$1,952,777)	(\$2,151,557)
Property Taxes of this amount support this activity within the General Fund		\$1,969,857			\$2,151,557

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	\$1,788,231	\$1,969,857	\$1,023,634	\$1,952,777	\$2,151,557

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0	0
Intergovernmental Grants/Aid	\$29,453	\$0	\$25,938	\$25,938	\$0
Intergovern Charges for Srvc	\$7,404	\$7,404	\$3,702	\$7,404	\$7,404
Other	0	0	0	0	0
Total Revenues	\$36,857	\$7,404	\$29,640	\$33,342	\$7,404
Expenses:					
Personal Services	\$91,837	\$94,341	\$52,400	\$103,409	\$112,731
Contracted Services	797,819	818,598	603,581	815,276	838,571
Operation & Maintenance	3,241	11,110	2,229	4,800	11,110
Fixed	7,856	27,386	24,373	26,177	26,018
Other	0	0	0	0	0
Outlay	268,278	210,000	95,557	210,000	205,000
Debt Service	0	0	0	0	0
Total Expenses	\$1,169,031	\$1,161,435	\$778,140	\$1,159,662	\$1,193,430
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$1,132,173)	(\$1,154,031)	(\$748,501)	(\$1,126,320)	(\$1,186,026)
Property Taxes of this amount support this activity within the General Fund		<u>\$1,154,031</u>			<u>\$1,186,026</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:					
<Contains an invalid char (*^.) remove elem	\$1,169,031	\$1,161,435	\$778,140	\$1,159,662	\$1,193,430

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	16	0	11	0	0
Total Revenues	\$16	\$0	\$11	\$0	\$0
Expenses:					
Personal Services	\$224,708	\$238,297	\$117,103	\$238,297	\$265,976
Contracted Services	83,747	96,882	57,640	95,282	147,012
Operation & Maintenance	3,039	8,300	812	6,200	5,250
Total Expenses	\$311,494	\$343,479	\$175,554	\$339,779	\$418,238
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$311,478)	(\$343,479)	(\$175,543)	(\$339,779)	(\$418,238)
Property Taxes of this amount support this activity within the General Fund		\$343,479			\$418,238

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	\$311,494	\$343,479	\$175,554	\$339,779	\$418,238

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$90,530	\$38,199	\$49,545	\$93,111	\$41,000
Licenses and Permits	408,301	358,729	194,727	358,729	408,729
Public Charges for Service	76,728	100,000	39,120	80,000	80,000
Intergovern Charges for Srvc	0	15,000	0	15,000	15,000
Other	740	0	0	0	0
Total Revenues	\$576,299	\$511,928	\$283,392	\$546,840	\$544,729
Expenses:					
Personal Services	\$920,814	\$946,678	\$471,486	\$952,678	\$1,037,888
Contracted Services	226,094	282,021	224,976	282,021	176,279
Operation & Maintenance	39,343	47,521	15,103	46,781	48,021
Fixed	2,039	3,046	2,075	2,119	2,075
Other	17,653	0	0	23,549	0
Outlay	67,047	35,184	23,430	35,184	28,000
Total Expenses	\$1,272,991	\$1,314,450	\$737,069	\$1,342,332	\$1,292,263
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$696,692)	(\$802,522)	(\$453,677)	(\$795,492)	(\$747,534)
Property Taxes of this amount support this activity within the General Fund		\$802,522			\$747,534

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	\$1,152,647	\$1,174,454	\$614,887	\$1,203,076	\$1,231,328
Assessment of Property	\$9,765	\$7,806	\$2,422	\$7,806	\$7,806
P&Z-Land Records Modern	110,579	132,190	119,761	131,450	53,129
Total	\$1,272,991	\$1,314,450	\$737,069	\$1,342,332	\$1,292,263

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$112,045	\$95,000	\$0	\$129,199	\$93,695
Intergovern Charges for Srvc	0	0	0	0	0
Other	26,175	38,400	14,006	23,350	38,350
Total Revenues	\$138,221	\$133,400	\$14,006	\$152,549	\$132,045
Expenses:					
Personal Services	\$44,210	\$41,969	\$8,245	\$41,969	\$41,969
Contracted Services	132,977	167,403	125,354	167,393	161,596
Operation & Maintenance	118,860	85,930	43,190	102,800	104,625
Fixed	13,625	10,474	8,013	8,313	8,313
Outlay	154,006	41,400	91,675	91,666	349,400
Total Expenses	\$463,677	\$347,176	\$276,477	\$412,141	\$665,903
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$325,457)	(\$213,776)	(\$262,471)	(\$259,592)	(\$533,858)
Property Taxes of this amount support this activity within the General Fund		\$213,776			\$533,858

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	\$403,535	\$266,676	\$152,057	\$277,442	\$586,708
Devils River State Rec Trail	5,500	5,500	0	5,500	5,500
Parks - Snowmobile Trails	54,642	72,120	124,420	124,449	72,120
Conservation & Development - Conservation:					
Parks - County Conservatio	0	2,880	0	4,750	1,575
Total	\$463,677	\$347,176	\$276,477	\$412,141	\$665,903

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovern Charges for Srvc	\$169,001	\$165,732	\$88,724	\$175,732	\$176,092
Other	83,487	67,038	41,627	74,679	67,538
Total Revenues	\$257,531	\$237,813	\$132,873	\$255,454	\$248,674
Expenses:					
Personal Services	\$986,703	\$1,158,121	\$534,876	\$1,182,846	\$1,163,835
Contracted Services	1,017,784	1,174,521	619,712	1,177,531	1,146,657
Operation & Maintenance	132,033	167,285	74,555	137,015	173,115
Fixed	64,259	71,212	67,491	80,078	82,232
Other	0	0	(64)	0	0
Outlay	2,318,021	762,500	251,529	638,000	930,000
Total Expenses	\$4,518,799	\$3,333,639	\$1,548,098	\$3,215,470	\$3,495,839
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	(\$4,261,268)	(\$3,095,826)	(\$1,415,225)	(\$2,960,016)	(\$3,247,165)
Property Taxes of this amount support this activity within the General Fund		\$3,095,826			\$3,247,165

Authorized Full Time Equivalent Positions	27.00	27.00			27.00
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Budget Expenditures by Program / Activity					
General Government - General Buildings and Plant:					
Public Property Dept Admin	\$989,566	\$1,134,284	\$534,024	\$1,152,220	\$1,146,194
Maint - Phone System	130,502	149,822	119,883	174,815	127,275
Maint - Courthouse	1,121,726	251,645	134,356	252,345	267,755
Maint - Office Complex	222,912	128,430	36,912	117,500	250,210
Maint - Jail	462,910	698,400	226,875	641,600	929,315
Maint - UW-Manitowoc	181,860	114,196	53,863	125,560	65,835
Maint - Human Services	178,953	184,535	93,066	182,665	139,315
Maint - Hamilton Bldg	825,609	215,651	164,133	237,789	201,724
Maint - PHS Building	81,837	56,975	22,525	54,000	58,090
Maint - Admin Office Bldg	59,991	27,885	11,336	24,900	29,520
Maint - Other Co Buildings	25,941	38,876	20,700	38,876	39,476
Maint - C&T Building	88,655	99,735	59,970	98,100	124,755
Total	\$4,518,799	\$3,333,639	\$1,548,098	\$3,215,470	\$3,495,839

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$26,420	\$25,600	\$0	\$26,420	\$25,600
Public Charges for Service	75,832	64,000	33,775	67,500	64,000
Total Revenues	\$102,252	\$89,600	\$33,775	\$93,920	\$89,600
Expenses:					
Personal Services	\$218,303	\$232,267	\$115,787	\$227,098	\$237,721
Contracted Services	167,656	149,883	87,451	132,570	152,751
Operation & Maintenance	2,435	2,495	1,103	2,501	2,495
Total Expenses	\$388,395	\$384,645	\$204,341	\$362,169	\$392,967
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$286,143)	(\$295,045)	(\$170,566)	(\$268,249)	(\$303,367)
Property Taxes of this amount support this activity within the General Fund		\$295,045			\$303,367

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	\$353,343	\$347,294	\$186,182	\$326,047	\$354,767
Court Commissioner	35,051	37,351	18,158	36,122	38,200
Total	\$388,395	\$384,645	\$204,341	\$362,169	\$392,967

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	609,589	647,100	307,223	613,880	631,050
Other	(7,971)	0	(6,768)	0	0
Total Revenues	\$601,619	\$647,100	\$300,455	\$613,880	\$631,050
Expenses:					
Personal Services	\$296,679	\$308,551	\$141,103	\$297,820	\$336,428
Contracted Services	71,539	30,075	17,128	45,656	158,415
Operation & Maintenance	7,520	14,100	2,472	5,447	16,250
Outlay	15,072	0	0	0	0
Total Expenses	\$390,809	\$352,726	\$160,704	\$348,923	\$511,093
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	\$210,809	\$294,374	\$139,751	\$264,957	\$119,957
Property Taxes of this amount support this activity within the General Fund					
		(\$294,374)			(\$119,957)

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	\$390,809	\$352,726	\$160,704	\$348,923	\$511,093
Total	\$390,809	\$352,726	\$160,704	\$348,923	\$511,093

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$220,747	\$180,070	\$47,983	\$127,395	\$139,615
Fines/Forfeits/Penalties	0	0	0	0	0
Public Charges for Service	663,207	742,000	203,387	483,400	588,000
Other	83,896	72,000	44,392	72,595	95,000
Total Revenues	\$1,172,293	\$1,264,070	\$393,343	\$888,390	\$1,047,615
Expenses:					
Personal Services	\$11,000,723	\$11,189,463	\$5,712,976	\$11,449,262	\$11,843,165
Contracted Services	1,352,169	1,300,997	670,907	1,264,097	1,574,720
Operation & Maintenance	1,044,942	1,018,550	540,912	1,014,391	1,051,050
Fixed	177,472	190,607	184,323	186,173	186,173
Outlay	538,746	617,500	400,307	655,000	677,000
Total Expenses	\$14,114,052	\$14,317,117	\$7,509,425	\$14,568,923	\$15,332,108
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$100,000
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$12,941,759)	(\$13,053,047)	(\$7,116,082)	(\$13,680,533)	(\$14,184,493)
Property Taxes of this amount support this activity within the General Fund		\$13,053,047			\$14,184,493

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	\$2,827,605	\$2,832,145	\$1,671,058	\$2,898,601	\$3,257,006
Sheriff - Training	75,763	88,750	58,257	72,001	88,750
Sheriff - Traffic Patrol	5,346,119	5,358,678	2,856,822	5,713,455	5,644,104
Sheriff - Snowmobile Patrol	99	1,300	214	214	1,300
Sheriff - Water Safety Patrol	498	3,400	518	738	3,400
Correctional Institutions (JAIL)	5,389,268	5,498,633	2,664,858	5,412,131	5,835,641
Correctional Institutions NNAI (JAIL)	31,588	60,000	0	0	0
Metro Drug	431,490	463,098	251,888	460,163	490,287
Sheriff - Retiree Benefits	11,620	11,113	5,810	11,620	11,620
Total	\$14,114,052	\$14,317,117	\$7,509,425	\$14,568,923	\$15,332,108

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 statues 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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$379,366	\$378,522	\$378,522	\$378,522	\$415,733
Intergovernmental Grants/Aid	327,144	394,382	98,074	401,382	445,591
Licenses and Permits	7,400	4,000	950	4,000	4,000
Other	3,613	1,505	3,093	1,505	0
Total Revenues	\$717,523	\$780,129	\$480,639	\$787,129	\$867,324
Expenses:					
Personal Services	\$447,253	\$466,692	\$228,863	\$466,692	\$499,845
Contracted Services	66,378	61,850	40,496	64,800	80,091
Operation & Maintenance	28,699	28,983	20,744	35,533	70,155
Fixed	6,231	7,239	6,267	7,239	6,781
Other	164,445	205,950	88,097	205,950	209,952
Outlay	51,777	0	0	450	500
Total Expenses	\$764,783	\$770,714	\$384,467	\$780,664	\$867,324
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$47,260)	\$9,415	\$96,172	\$6,465	\$0

Authorized Full Time Equivalent Positions	6.00	6.00			6.00
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Budget Expenditures by Program / Activity					
Conservation & Development:					
Soil & Water-Conservation	\$570,119	\$537,759	\$288,933	\$537,759	\$581,372
Wild Life Damage	26,539	20,000	2,692	20,000	25,000
Nutrient Management Education	11,315	14,100	10,375	14,100	16,850
DATCP-Land/Water Cost Share	141,277	150,150	64,199	150,150	130,000
WDNR Grants & Cost Share	13,368	44,700	15,499	44,700	66,602
EPA Grant Activity	0	0	0	0	0
Total	\$764,783	\$770,714	\$384,467	\$780,664	\$867,324

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: **UW Extension**

Fund: Member of the General Fund

By Category	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	21,601	7,388	11,799	17,433	15,500
Public Charges for Service	\$5,886	\$3,220	\$3,670	\$3,220	\$3,520
Other	6,574	1,495	0	1,754	2,600
Total Revenues	\$34,062	\$12,103	\$15,469	\$22,407	\$21,620
Expenses:					
Personal Services	\$43,304	\$63,841	\$27,553	\$63,663	\$71,314
Contracted Services	196,901	204,914	102,473	193,263	214,910
Operation & Maintenance	38,155	20,408	17,604	18,094	21,600
Total Expenses	\$278,361	\$289,163	\$147,631	\$275,020	\$307,824
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$244,299)	(\$277,060)	(\$132,161)	(\$252,613)	(\$286,204)
Property Taxes of this amount support this activity within the General Fund		\$277,060			\$286,204

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	\$277,666	\$289,163	\$146,976	\$275,020	\$307,824
University Extension-State	695	0	655	0	0
UW Ext - Parenting Grant	0	0	0	0	0
Total	\$278,361	\$289,163	\$147,631	\$275,020	\$307,824

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$33,478	\$14,300	\$17,875	\$18,000	\$18,000
Other	404	0	0	0	0
Total Revenues	\$33,882	\$14,300	\$17,875	\$18,000	\$18,000
Expenses:					
Personal Services	\$235,148	\$254,797	\$102,065	\$258,260	\$244,098
Contracted Services	51,082	58,341	35,847	56,841	51,095
Operation & Maintenance	19,906	25,043	3,530	16,922	25,043
Total Expenses	\$306,136	\$338,181	\$147,178	\$332,023	\$320,236
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$272,255)	(\$323,881)	(\$129,303)	(\$314,023)	(\$302,236)
Property Taxes of this amount support this activity within the General Fund		\$323,881			\$302,236

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	\$286,326	\$318,681	\$130,328	\$312,023	\$300,736
Veterans Service Commission	19,810	19,500	11,114	20,000	19,500
ARPA Supplemental Grant	0	0	5,736	0	0
Total	\$306,136	\$338,181	\$147,178	\$332,023	\$320,236

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$936,497	\$952,679	\$952,679	\$952,679	\$1,039,703
Total Expenses	\$936,497	\$952,679	\$952,679	\$952,679	\$1,039,703
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$936,497)</u>	<u>(\$952,679)</u>	<u>(\$952,679)</u>	<u>(\$952,679)</u>	<u>(\$1,039,703)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$952,679</u>			<u>\$1,039,703</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	\$936,497	\$952,679	\$952,679	\$952,679	\$1,039,703

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	8,434	8,400	9,958	9,958	9,500
Public Charges for Service	844,369	745,425	222,866	782,425	849,471
Other	42,858	0	715	0	0
Total Revenues	\$895,661	\$753,825	\$233,539	\$792,383	\$858,971
Expenses:					
Personal Services	\$170,314	\$197,712	\$89,736	\$177,705	\$223,201
Contracted Services	591,207	450,635	74,426	507,270	500,293
Operation & Maintenance	85,874	66,861	24,810	69,117	69,842
Fixed	14,792	15,027	15,017	15,017	17,663
Outlay	501,128	15,000	56,986	133,886	43,500
Total Expenses	\$1,363,314	\$745,235	\$260,975	\$902,995	\$854,499
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer From Land Sale FB	0	0	0	0	0
General Fund TRANSFER FRC	0	0	0	0	0
Transfer From ARPA	0	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)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$467,653)	\$8,590	(\$27,436)	(\$110,612)	\$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	\$158,114	\$156,801	\$79,047	\$155,855	\$169,348
Expo Fair	569,174	465,294	74,946	501,536	529,123
Ice Center	95,141	110,277	69,781	114,644	113,947
Expo Maintenance & Improvement	540,885	12,863	37,201	130,960	42,081
Total	\$1,363,314	\$745,235	\$260,975	\$902,995	\$854,499

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$539,986	\$539,986	\$539,986	\$539,986	\$589,986
Public Charges for Service	436,427	555,887	200,674	540,000	565,000
Other	45,730	10,852	981	27,710	8,900
Total Revenues	\$1,022,143	\$1,106,725	\$741,640	\$1,107,696	\$1,163,886
Expenses:					
Contracted Services	\$957,836	\$908,246	\$382,439	\$881,476	\$951,291
Operation & Maintenance	64,053	66,010	28,125	55,900	72,650
Fixed	6,008	5,520	5,415	5,415	2,687
Outlay	74,884	30,000	0	12,000	43,000
Total Expenses	\$1,196,393	\$1,104,778	\$474,602	\$1,057,726	\$1,163,886
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	(\$174,250)	\$1,947	\$267,038	\$49,970	\$0

Recycling is run by Contract with Holdiay House. Supervision is provided by Public Works Dept.

Budget Expenditures by Program / Activity					
Public Works:					
Recycling Operation	\$1,196,393	\$1,104,778	\$474,602	\$1,057,726	\$1,163,886

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	1,250,778	1,250,000	339,928	1,250,000	1,250,000
Other	0	0	0	0	0
Total Revenues	\$1,260,778	\$1,260,000	\$349,928	\$1,260,000	\$1,260,000
Expenses:					
Contracted Services	\$1,251,887	\$1,260,000	\$605,165	\$6,000	\$1,260,000
Total Expenses	\$1,251,887	\$1,260,000	\$605,165	\$6,000	\$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	\$8,890	\$0	(\$255,237)	\$1,254,000	\$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	\$1,251,887	\$1,260,000	\$605,165	\$6,000	\$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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	\$55,650	\$66,641	(\$7,250)	\$66,641	\$76,641
Other	9,500	9,500	7,500	7,500	7,500
Total Revenues	\$65,150	\$76,141	\$250	\$74,141	\$84,141
Expenses:					
Personal Services	\$62,585	\$65,097	\$31,475	\$59,201	\$69,596
Contracted Services	91,925	97,705	3,346	70,346	97,805
Operation & Maintenance	4,605	3,885	1,448	2,330	3,895
Total Expenses	\$159,114	\$166,687	\$36,270	\$131,877	\$171,296
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	(\$93,964)	(\$90,546)	(\$36,020)	(\$57,736)	(\$87,155)
Property Taxes of this amount support this activity within the General Fund		<u>\$90,546</u>			<u>\$87,155</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	\$159,114	\$166,687	\$36,270	\$131,877	\$171,296

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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Licenses and Permits	\$14,140	\$15,000	\$12,752	\$15,000	\$15,000
Other	0	0	0	0	0
Total Revenues	\$14,140	\$15,000	\$12,752	\$15,000	\$15,000
Expenses:					
Personal Services	\$2,325	\$2,181	\$1,225	\$2,181	\$2,181
Contracted Services	2,337	33,000	574	33,000	33,000
Operation & Maintenance	2,831	2,650	1,367	2,650	2,650
Total Expenses	\$7,493	\$37,831	\$3,166	\$37,831	\$37,831
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$6,647	(\$22,831)	\$9,586	(\$22,831)	(\$22,831)
Property Taxes of this amount support this activity within the General Fund		\$22,831			\$22,831

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	\$7,493	\$37,831	\$3,166	\$37,831	\$37,831

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, proposed 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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$17,905,130	\$18,956,034	\$18,956,034	\$18,956,034	\$13,894,099
Other Taxes	0	0	0	0	7,500,000
Intergovernmental Grants/Aid :	0	0	0	0	0
State Shared Revenue	5,296,219	6,610,050	0	6,610,050	6,687,155
State Computer Aid	90,646	90,782	0	90,782	90,000
State Personal Prop Aid	183,771	185,366	185,366	185,300	185,406
ST PERSONAL PROP AID ACT 12	0	0	0	0	313,732
Lease Revenue	377,377	357,500	178,750	0	357,500
Licenses and Permits	50,000	0	0	0	0
Total Intergovernmental Grants/Aid	5,998,013	7,243,698	364,116	6,886,132	15,133,793
Other	185,854	4,218	28,856	0	0
Total Revenues	\$24,088,997	\$26,203,950	\$19,349,006	\$25,842,166	\$29,027,892
Expenses:					
Personal Services CLEARING	\$0	\$0	\$0	\$0	\$0
State Special Charges	345	164	164	0	1,118
Operation & Maintenance	3,563	0	15	0	0
Contingent Fund	0	0	0	0	0
Total Expenses	\$3,908	\$164	\$180	\$0	\$1,118
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$425,000	\$0	\$0	\$0
Transfer From Other Funds	\$1,950,000	\$285,000	\$0	\$0	\$0
Sales of Note AND BONDS	\$0	\$0	\$0	\$0	\$0
Operating Transfers To OTHER FUNDS	(\$15,520)	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
	\$1,934,480	\$710,000	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$26,019,568	\$26,913,785	\$19,348,826	\$25,842,166	\$29,026,774

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	\$3,908	\$164	\$180	\$0	\$1,118

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 Proposed 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 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Property Taxes	\$2,822,002	\$2,497,784	\$2,497,784	\$2,705,686	\$3,403,006
Other	0	0	0	0	0
Total Revenues	\$2,822,002	\$2,497,784	\$2,497,784	\$2,705,686	\$3,403,006
Expenses:					
Debt Service	\$2,912,038	\$2,845,802	\$1,715,378	\$2,778,578	\$3,708,813
Total Expenses	\$2,912,038	\$2,845,802	\$1,715,378	\$2,778,578	\$3,708,813
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$305,807
General Fund	0	300,000	0	0	0
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	58,705	24,218	0	0	0
Other Financing Uses	0	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
	\$58,705	\$324,218	\$0	\$0	\$305,807
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$31,331)	(\$23,800)	\$782,407	(\$72,892)	\$0

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

Budget Expenditures by Program / Activity

Debt Service:					
Administrative Costs Debt Srv	\$95,872	\$5,000	\$475	\$900	\$5,000
2023 GO Note HWY	0	307,500	0	307,500	306,600
2019 G.O. Refunding	496,250	497,250	93,625	497,250	497,950
2020 GO Promissory Notes	1,166,875	1,169,850	1,106,725	1,106,725	1,166,950
2021 GO PRON NOTE	154,769	207,902	407,903	207,903	255,722
2017 GO Refunding (2017-07)	501,700	658,300	106,650	658,300	659,950
2024 GO NOTE HWY	0	0	0	0	510,834
2024 GO BOND CRTHOUSE	0	0	0	0	305,807
Total	\$2,912,038	\$2,845,802	\$1,715,378	\$2,778,578	\$3,708,813

Manitowoc County, Wisconsin

Department: **Capital Projects**
 Fund: Capital Projects Fund

By Category	Experience 2023	Budget 2024	Six Months Experience 2024	Estimated Experience 2024	Budget 2025
Revenues:					
Intergovernmental Grants/Aid	2,465,349	0	0	0	0
Fines/Forfeits/Penalties	\$104,182	\$0	\$52,931	\$104,118	\$0
Other	356,603	0	169,541	0	0
Total Revenues	\$2,926,135	\$0	\$222,472	\$104,118	\$0
Expenses:					
Contracted Services	\$58,784	\$0	\$210,780	\$266,222	\$0
Outlay	1,833,579	0	432,505	479,629	0
Total Expenses	\$1,892,887	\$0	\$643,525	\$745,851	\$0
Other Sources & (Uses)					
Jail Assessment Fee Fund CPF	(1,950,000)	0	0	0	0
Transfer To Fund Balance	0	0	0	0	0
Total Other Sources & (Uses)	(\$1,934,480)	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$901,232)	\$0	(\$421,052)	(\$641,733)	\$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	55,171	0	28,552	55,697	0
ARPA	1,821,672	0	428,343	479,629	0
Jail CCTV Project	0	0	0	0	0
Total	\$1,892,887	\$0	\$643,525	\$745,851	\$0