

**Manitowoc County, WI
2026
Executive's Proposed
Annual Budget Book**





Office of the County Executive

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Accountability • Respect • Customer Service

The Budget for 2026

October 7, 2025

Ladies and Gentlemen of the Manitowoc County Board,

Each year at this time we share with you and the public the plan for our financial goals and priorities as we look to plan the Manitowoc County budget for next year. The mission continues to be to keep delivering high quality services, efficiently, taking as little from the taxpayers as we can.

The long-term financial goals and priorities haven't changed. They continue to be to:

- Holding the line on property taxes while delivering high quality services
- Keeping our debt low – less than 10% of the statutory maximum limit
- Continuing with a robust capital improvement program
- Maintaining our facilities, County Trunk roads, and equipment.

The Manitowoc County Board should be proud of the way we have held the line on county property taxes since 2006. Compare the history of the county property taxes on any property in Manitowoc County and you will find we have held the line on county property taxes year after year.

In 2025 we received revenues from the local option county sales tax of .5% for the first time. We have been able to hold off on going to the local sale tax for a long time, but now we have to join the overwhelming majority of counties in Wisconsin with that revenue source because of growing inflation in law enforcement and human service costs. We will conservatively estimate the local sales tax revenue to be at \$7,800,000 million dollars in 2025 and \$8,150,000 in 2026. I am proposing that we set aside a "Special Revenue Fund" to receive the sales tax money and to account for it starting in 2026. Any excess money that we haven't appropriated will accumulate in that Special Revenue Fund. (See page 71.)

Our financial plan is working well. In the past few years Manitowoc County held the line on property taxes, and controlled our debt to where it is less than 7 % of the statutory maximum limit. We will have an aggressive highway maintenance plan and a robust capital improvement program in 2026 as well.

The Manitowoc County 2026 budget that I am proposing today, calls for a tax levy for operations of \$34,145,537.10 to support total spending of \$106,369,616. The levy will increase but this will result in a **slight tax increase for the typical taxpayer in county property taxes**, reduced because of the net new construction increase in the equalized property values measured an increase of .83% from last year so that the typical Manitowoc County taxpayer will pay 2.6% more than last year in county property taxes.

Please look at the charts I've attached to this memo. They were prepared by the Finance Director and show our history on distribution of the tax levy, historic tax rates, capital spending, and debt.

Notice how we have maintained our debt at very low levels in the past, usually less than 10% of our statutory debt limit. It's less than 7% now, and we can reasonably project that we will keep it below 10% into the future. (See more on Manitowoc County's debt load on pages 38-43.).

"Priorities"

Our priorities for 2026 fall into three main categories:

1. An investment in our employees by raising salaries up 1% in all cells on the pay scale and proceeding with a 20% increase in the health insurance premiums for both the employer and employee. (See more on pages 23-33.)
2. Continue to concentrate on Law Enforcement modernization and the expenses of the Human Services department to make progress on mental health, family and child welfare, and the opioid crisis.
3. In 2026 we will have again an aggressive highway maintenance program along with 16.6 miles of road re-surfacing and projects of more than \$5,366,820. (See pages 46-49.)

"Proposals for 2026"

My budget proposal for 2026 contains several key items that I would like to specifically draw to your attention to:

1. Our employees are important partners in delivering quality services. I am recommending that we increase the salary cells on our non-bargaining pay plan by 1%. I am proposing that we suspend the Performance Reviews bonuses for one year in 2026, but not the Performance Review process.
2. Health Insurance costs are an important part of our benefits to employees. As a result of our good experience with our self-funded self-directed high deductible health plan there were no changes in health care premiums for seven of the last ten years. Inflation has caught up with us in health care costs too. I am recommending that we raise the premium on our health care plan by 20% on both the employer and employee share. This will cost nearly \$1,100,000.

3. I am recommending the \$683,000 be transferred from the General Fund to the Health Insurance Reserve Fund which represents amounts taken from the Health Insurance Reserve Fund and transferred to the General Fund in prior budgets.
4. I am recommending that Manitowoc County create an Information Technology Department separate from the Public Works Department. The Information Technology Department will have increased costs due to added initiatives for internet security and increased costs of licensing. These costs will be allocated to the various departments as they use our IT services.
5. County Trunk Highway Road maintenance continues to be a high priority. In 2026 I am recommending that we appropriate \$4,087,157 for the highway department with projects including 16.6 miles of road resurfacing. Manitowoc County has an aggressive 17-year rotational plan for county trunk road maintenance. With this appropriation we will maintain our five-year plan for road maintenance and construction. I recommend that we borrow \$3,000,000 dollars to support \$5,366,821 dollars in highway projects. (See the five-year plan for bridges and highways on pages 46 – 49.).
6. Several years ago, we adjusted the pay rates for the Manitowoc County Jailers and for Emergency Dispatchers to recognize market fluctuations. Now we have to recognize that the market rates for salaries for highway maintenance workers have shifted. To deal with that the Personnel Director, Chris Eisenschink, and the Highway Commissioner, Greg Grotegut, have put together a plan to address it. I recommend enacting this plan on the pay period starting with November 23, 2025. The cost of that plan is \$2877.84 in 2025 and \$82,931.76 in 2026.
7. Manitowoc County has increased needs in the Human Services Department. In the past we have been expanding to provide services for families and their children. We have steady workloads in our children and family's division, child protective services, foster children and the clinical services division. Humans Services has cut 7.75 positions from the 2025 budget. I am recommending that we appropriate \$11,091,769 dollars to the Human Service Fund.
8. As you will see when the Independent Auditors present the comprehensive audit report on October 27, 2025; the auditors transferred \$1,053, 048 from the ARPA (American Rescue Plan Act) fund to partially fund the accrued deficit from 2023 and 2024 in the Human Services Fund. The result is a deficit in the Human Service Fund of \$2,815,480. The ARPA fund has nearly a million dollars left in the fund available to reduce that deficit as we close that fund out next spring. The remaining deficit will be covered from the General Fund when the independent auditors finish their work in 2026. This will end the problem caused by my error in the 2024 budget.

9. Several years ago, we joined with all the counties in Wisconsin and most of the counties and large municipalities nationwide in a lawsuit against the pharmacy companies that made and distributed opioids. As a result of these lawsuits, we have received nearly \$2,000,000 dollars in damages, and are projected to received more than \$4,000,000 dollars in the future until 2038. This is NOT new money which can be spent on new programs.

These funds are for abatement, reimbursement for damages, borne by Manitowoc County taxpayers, to compensate for the increased expenses, mainly of the Human Service Department, who has fought the opioid crisis since its inception almost 10 years ago. Manitowoc County taxpayers funded these expenses early on and they should benefit from the proceeds of the lawsuit. The best way to reimburse the taxpayers is to fund the abatement of the Human Services Department who has the best, most proven programs, to combat the opioid crisis.

10. The Human Services Department continues to deal with the opioid crisis, directly or indirectly affecting every aspect: clinical services, mental health, child and family services, child protective services, foster care, and economic support. Therefore, I am recommending that we allocate \$950,000 dollars in the Opioid Legal Settlement payments that we have received to the Human Services Department.

The best way for the taxpayers and the community to get reimbursed for these damages is to spend these funds supporting abatement in the Human Services Department. To do anything different would penalize Manitowoc County taxpayers who have supported our efforts. We are prepared to substantiate these opioid expenses and here are a few examples of the abatement: Drug Court local costs; the cost of Child Protective Services responding to opioids; crisis contacts for opioids; respite beds for opioid users; clinical services for opioid users; and many more.

11. The Coroner has requested two permanent positions. I am recommending that we DO NOT add those two positions in 2026 and wait to consider the recommendations of the Medical Examiner for the 2027 budget when we switch from the Coroner to a Medical Examiner then.
12. I am proposing that the County Executive pay be reduced to the same amount as 2025 in 2026. The Executive pay is \$108,246 in 2025. The rate of pay in the past few years for this position has grown much more compared to the pay increases of regular employees.
13. I am recommending a policy change for the future that no employee shall be hired, promoted, or transferred to a permanent position within Manitowoc County if the employee has a close family relationship with a member of the governing body of Manitowoc County (Executive or County Board members) without approval by the County Board by a majority consensus via a roll call vote.

14. Modernization of the technology in the Sheriff department is important. In 2025 Manitowoc County had an R.F.P. (Request for Proposals) process with the Public Safety Committee working with the Finance Committee to look at bodycams for the Deputy Sheriffs. They recommended a five-year lease agreement costing more than \$1,300,000 dollars. The R.F.P. process tied the bodycam with the tasers in the bidding process, and only got one bid because other vendors could not merge their bodycams with the tasers.

Recently we discovered information that if we bought the tasers and bodycams separately, we would get more bids from vendors, and we could save more than 50% of the cost to buy, not lease, the equipment. I support bodycams for the Sheriff's Department and I don't want to interrupt the R.F.P. process, so I put in the requested amount in the Sheriff's budget without the Artificial Intelligence add on because that would affect staff positions. However, I recommend that the R.F.P. process be re-opened, and convene again; let process continue with the Public Safety Committee and the Finance Committee to explore bids from other vendors without tying the tasers directly to the bodycams so we can save this substantial amount of money. If the R.F.P. process comes up with a different number we can address that.

15. Manitowoc County annually appropriates substantial resources for maintenance projects. We have many examples of failed maintenance in other local government entities costing millions of dollars. In 2026 I am recommending that we appropriate in excess of \$1,000,000 for the Public Works Department to fund major maintenance of our equipment and facilities for our continuous five-year program. Most of these expenditures will benefit the county for 15 to 30 years. (See pages 50-57.)
16. I will NOT be recommending any additional positions in Manitowoc County for 2026. In fact I am recommending a cut in 1 position in the Health Department and 4 in the Human Services Department in 2026. (See pages 28-33.).
17. Manitowoc County Expo had a successful year with good attendance at the Manitowoc County Fair. I am recommending that \$147,000 be appropriated from the Expo reserve for capital projects that the Expo Board and the Public Works Committee unanimously recommended. (See page 57.)
18. I am recommending the transfer of the remaining bond funds from Phase One of the Courthouse project to the Debt Service in the final remaining estimated amount of \$227,000 to pay off the required debt service costs in 2026.
19. I recommend all the changes in reclassifications listed on page 32. For changes in the personnel allocations see pages 23-33.

20. The General Fund is projected to have nearly a \$1,150,000 surplus in 2025. I am recommending that \$450,000 be appropriated from the General Fund Reserve for the 2026 budget and the rest of the budget surplus be allocated to the General Fund Reserve. If the General Fund budget has a large surplus, we will be recommending a couple of deleted projects from this budget (Cato Falls Park asphalt resurfacing for \$200,000, and replacing of the Uninterruptible Power Supply in the C & T building for \$130,000) be funded in March when we close the books on 2025.
21. The Courthouse Dome Renovation project finished Phase One in 2025. It was a success. Replacing the windows in the Courthouse and the HVAC system replacement wrapped up this fall. The county saved almost a million dollars from the initial estimate on those bids and we lit up the Courthouse. In 2024 we bought some time with the “band-aid” repairs on the dome façade. Now is the time to go to Phase Two. The second phase of this project is the Architectural and Engineering services to prepare for Phase Three, the dome repair in 2028 or 2029. Phase Two will cost \$1,965,000. The opportunity to do that now is because of the relatively low borrowing for Highway construction. I recommend that we borrow \$1,965,000 to fund the Architectural and Engineering, Phase Two of the Courthouse Dome Renovation.

In the long run there is no realistic alternative to rehabilitating the dome on the Courthouse. This building will last another 100 years or more if we maintain it. As we wait the costs will go up and up. We can learn a lot from other government entities who have neglected maintenance and upkeep for their facilities and will be paying an awesome price. It's our duty to preserve the Manitowoc County Courthouse.

This is a conservative budget that is holding the line on taxes; continues our low debt profile (less than 7% of our statutory limit), has an aggressive highway maintenance plan; while having a robust capital spending program. Manitowoc County spends the taxpayers' money as efficiently as possible. It's paid off, in our services and the quality of our operations countywide.

I want to draw your attention to the back section of the budget booklet which re-states and summarizes appropriations on a department-by-department basis. This section provides important information on the mission, resources, staffing, and tax levy necessary for each department; making for an easier understanding of its impact. We've included our revised 5-year plans for major departments. Other information included in the miscellaneous section is important to help a reader get a better understanding of specific new proposals for 2026 and how they fit into the entire Manitowoc County budget plan.

Thanks to the Finance Director, J.J. Gutman, for his help in putting this budget together and to all of the employees of Manitowoc County for the good work they do.

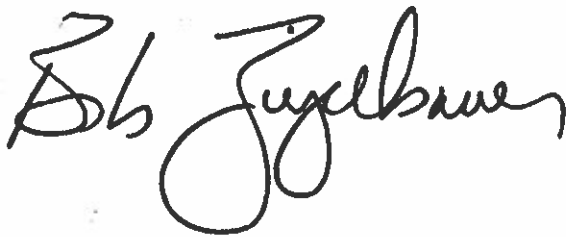
I am grateful to the County Board for their willingness to join me in making decisions that have allowed us to be successful. We have made good decisions in the past which will keep county government affordable for years to come. I have given most of the County Board standing committees some things to consider in this budget. I look forward to working with you.

Thanks to the support of the County Board, and the citizens of our county, Manitowoc County government is not only more effective, but also more sustainable, nimble, and better able to adjust to change in the future.

I believe that this is a good plan for Manitowoc County. I look forward to your deliberations over the next few weeks and would appreciate your support of these proposals. I invite you to meet with me as needed, informally or at the committee level, to help answer your questions and understand details in this budget as you prepare to pass it in November.

As is always the case please don't hesitate to call on me if I can ever be of assistance to you on this or any other issue of importance to you. Thank you very much for your consideration.

Sincerely,

A handwritten signature in black ink, reading "Bob Ziegelbauer". The signature is fluid and cursive, with the first name "Bob" written in a stylized, slightly abbreviated manner, and the last name "Ziegelbauer" written in a more formal cursive script.

Bob Ziegelbauer
Manitowoc County Executive

Manitowoc County Principal Indebtedness

Year	Principal Beginning Balance January 1,	Principal (Retired)/Added During The Year	Principal Ending Balance December 31,	Per-cent of Maximum Debt
2020	\$28,665,000	(\$1,039,296)	\$27,625,704	10.2%
June 30, 2020	\$29,270,000	(\$3,240,000)	\$26,030,000	8.2%
2021	\$26,030,000	(\$1,710,000)	\$24,320,000	7.6%
2022	\$24,320,000	(\$2,000,000)	\$22,320,000	7.0%
2023	\$22,770,000	\$390,000	\$23,160,000	6.0%
2024	\$23,160,000	\$6,180,000	\$29,340,000	7.0%
2025	\$29,340,000	(\$15,000)	\$29,325,000	6.3% *
2026	\$29,325,000	\$2,130,000	\$31,455,000	6.4% **
2027	\$31,455,000	(\$3,085,000)	\$28,370,000	
2028	\$28,370,000	(\$3,075,000)	\$25,295,000	
2029	\$25,295,000	(\$3,195,000)	\$22,100,000	
2030	\$22,100,000	(\$3,320,000)	\$18,780,000	
2031	\$18,780,000	(\$2,695,000)	\$16,085,000	
2032	\$16,085,000	(\$2,120,000)	\$13,965,000	
2033	\$13,965,000	(\$2,185,000)	\$11,780,000	
2034	\$11,780,000	(\$1,960,000)	\$9,820,000	
2035	\$9,820,000	(\$1,520,000)	\$8,300,000	
2036	\$8,300,000	(\$1,320,000)	\$6,980,000	

Long-Term Financial Goal:

Keep debt below 10% of the State Maximum

* Includes borrowing of \$2.57 Million

** Includes borrowing of \$4.965 million

Manitowoc County General Fixed Assets Spending 2006 - 2026

	Land & Land Improvements	Buildings & Building Improvements	Infrastructure	Equipment, Vehicles, & Miscellaneous	Total	Debt Borrowed
2006	\$2,815,171	\$525,931	\$861,445	\$1,443,086	\$5,645,633	
2007	926,568	191,695	1,808,627	719,276	3,646,166	
2008	614,081	163,819	1,141,372	1,087,123	3,006,395	
2009	24,100	157,536	1,306,334	895,319	2,383,289	
2010	-	7,914,746	1,160,521	481,878	9,557,145	15,740,000
2011	79,950	466,411	1,786,908	8,797,382	11,130,651	
2012	46,500	1,370,895	1,189,668	3,802,224	6,409,287	
2013	29,093	1,394,147	319,427	840,951	2,583,618	1,900,000
2014	-	339,753	2,078,517	1,016,669	3,434,939	
2015	18,975	173,420	1,612,876	1,491,970	3,297,241	
2016	87,022	949,868	1,157,617	1,547,035	3,741,542	
2017	498,900	5,936,765	694,840	1,627,913	8,758,418	7,110,000
2018	-	2,064,983	2,777,234	924,535	5,766,752	1,500,000
2019	533,700	1,767,600	8,290,000	1,967,542	12,558,842	6,505,000
2020	272,220	994,000	2,318,000	565,500	4,149,720	1,275,000
2021	265,200	465,000	2,732,484	746,750	4,209,434	1,000,000
2022	227,000	525,000	3,138,420	6,230,000	10,120,420	-
2023	327,200	2,112,000	5,497,428	760,339	8,696,967	2,500,000
2024	140,200	1,082,495	7,589,733	635,684	9,448,112	8,275,000
2025	268,000	930,000	6,300,000	1,206,385	8,704,385	2,570,000
2026	38,733	1,387,430	5,366,820	976,000	7,768,983	4,965,000
Total	\$7,212,613	\$30,913,494	\$59,128,271	\$34,945,492	\$109,096,459	\$53,340,000

Manitowoc County, Wisconsin
2025 Vs. 2024 Budget Levy Comparison for Budgets Entered Into The System

Represents new item(s) since last update or Areas to Revisit



Completed & in Computer

	Adopted 2023 Levy for		Adopted 2024 Levy for		Proposed 2025 Levy for		Notes
	2024 Budget	2025 Budget *	2025 Budget *	2026 Budget	2025 VS 2024 Variance	2026 Budget	
Aging Resources - ADRC	\$30,650.00	\$30,650.00	\$30,650.00	\$30,650.00	\$0.00	\$0.00	
Airport	\$296,688.44	\$297,724.00	\$297,724.00	\$289,312.00	(\$8,412.00)		dec due to indivd being out for quarter of year for mil leave
Child Support	\$165,130.00	\$221,640.00	\$221,640.00	\$297,032.00	\$75,392.00		Inc due to health ins and IS charges
Clerk of Court	\$757,933.00	\$790,968.00	\$790,968.00	\$857,290.00	\$66,322.00		Inc due to health ins and IS charges
Comptroller (Includes General Insurance)	\$873,598.00	\$963,104.00	\$963,104.00	\$1,068,101.00	\$104,997.00		Inc due to IS charges/Insurance
Coroner	\$316,033.00	\$334,134.00	\$334,134.00	\$348,624.00	\$14,490.00		Inc due to health ins and IS charges two positions requested removed
Corporation Counsel	\$523,848.00	\$536,565.00	\$536,565.00	\$527,689.00	(\$8,876.00)		Dec due to change over in personnel
County Board	\$160,782.00	\$170,843.00	\$170,843.00	\$171,210.00	\$367.00		Inc due to IS charges
County Clerk	\$453,305.00	\$475,967.00	\$475,967.00	\$462,183.00	(\$13,784.00)		More passport revenue being recorded
District Attorney	\$538,820.00	\$534,452.00	\$534,452.00	\$562,283.00	\$27,831.00		Inc due to health ins and IS charges
Emergency Management	\$104,496.00	\$85,263.00	\$85,263.00	\$90,227.00	\$4,964.00		Decr in salary as new staff for 2025 vs 2024
Executive	\$157,036.00	\$156,593.00	\$156,593.00	\$159,037.00	\$2,444.00		Inc due to Salary increase and health ins
Family Court Commissioner	\$86,459.00	\$88,339.00	\$88,339.00	\$85,199.00	(\$3,140.00)		Dec in contracted serv
Health Department	\$902,190.00	\$1,078,440.00	\$1,078,440.00	\$1,221,102.00	\$142,662.00		1.0 FTE eliminated. ARPA funds all used up in 2024
Highway Department	\$4,228,810.00	\$4,235,798.00	\$4,235,798.00	\$4,087,157.00	(\$148,641.00)		3.0 million in borrowing
Highway Bridge Aid Petitions	\$453,247.00	\$30,230.00	\$30,230.00	\$59,413.00	\$29,183.00		Slight inc due to additional projects
Human Services Department	\$5,708,018.00	\$10,407,052.00	\$10,407,052.00	\$11,091,769.09	\$684,717.09		
Information Systems (ID)	\$0.00	(\$209,151.00)	(\$209,151.00)	(\$236,149.00)	(\$26,998.00)		decreased IS budget by \$100K
Joint Dispatch Center	\$2,004,442.00	\$2,151,557.00	\$2,151,557.00	\$2,332,019.00	\$180,462.00		Inc due to salaries and health insur
Communications Activity	\$1,155,995.00	\$1,186,026.00	\$1,186,026.00	\$1,260,226.00	\$74,200.00		Inc due to projects being increased due to inflation
Personnel	\$348,005.00	\$418,238.00	\$418,238.00	\$374,171.00	(\$44,067.00)		Dec due to negotiations being settled \$0K
Planning & Zoning	\$821,917.00	\$747,534.00	\$747,534.00	\$812,452.00	\$64,918.00		Inc due to Health Ins and IS chg
Parks	\$214,721.00	\$533,858.00	\$533,858.00	\$287,881.00	(\$245,977.00)		Multiple projects cut totaling \$275K
Public Works	\$3,118,688.00	\$3,247,165.00	\$3,247,165.00	\$3,214,782.00	(\$32,383.00)		
Register in Probate	\$299,529.00	\$303,367.00	\$303,367.00	\$303,075.00	(\$292.00)		No major changes
Register of Deeds	(\$288,645.00)	(\$119,957.00)	(\$119,957.00)	(\$164,841.00)	(\$44,884.00)		Dec due to increase in prop sales
Sheriff's Department	\$13,281,817.00	\$14,184,493.00	\$14,184,493.00	\$14,955,312.00	\$770,819.00		Inc due to Salaries, Health Ins and Body Cameras w/ Draft one out of budget
Soil & Water	\$378,522.00	\$415,733.00	\$415,733.00	\$412,851.00	(\$2,882.00)		
Treasurer	(\$1,053,631.00)	(\$884,045.00)	(\$884,045.00)	(\$705,431.00)	\$178,614.00		Inc due to decrease in int earnings and int on taxes
UW-Extension	\$278,238.00	\$286,204.00	\$286,204.00	\$287,799.00	\$1,595.00		Slight inc to contract
Veterans	\$329,026.00	\$302,236.00	\$302,236.00	\$302,558.00	\$322.00		Inc due to salaries
Non-Department	(\$7,957,751.60)	(\$15,132,675.21)	(\$15,132,675.21)	(\$16,272,467.37)	(\$1,139,792.16)		
Sales Tax SRF	\$0.00	\$0.00	\$0.00	(\$8,150,000.00)	(\$8,150,000.00)		
Library	\$952,679.00	\$1,039,703.00	\$1,039,703.00	\$1,100,880.00	\$61,177.00		Increase due to more usage by patrons
Debt Service Fund	\$2,521,584.00	\$3,403,006.00	\$3,403,006.00	\$3,666,369.00	\$263,363.00		Borrowed funds
Expo	(\$4,472.00)	(\$4,472.00)	(\$4,472.00)	(\$0.72)	\$4,471.28		Zero Levy
Recycling	\$539,986.00	\$589,986.00	\$589,986.00	\$690,271.52	\$100,285.52		Inc due to needed loader at recycling
Solid Waste Disposal	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00		
Solid Waste Disposal GF	\$91,830.00	\$87,155.00	\$87,155.00	\$94,141.20	\$6,986.20		
Board of Adj	\$22,836.00	\$22,831.00	\$22,831.00	\$5,176.00	(\$17,655.00)		Dec in Dept Chgs
Capital Project Funds/ARPA	(\$19,328.00)	\$0.00	\$0.00	\$0.00	\$0.00		
Illegal Real Estate Tax Chg. Bk.	\$0.00	\$5,330.24	\$5,330.24	\$6,184.38	\$854.14		
Total All Levies	\$32,822,378.84	\$33,021,884.03	\$33,021,884.03	\$34,145,537.10	\$1,123,653.07		Total Levy needs to be \$33,295,966.03 or less. Less \$10,000 or \$33,285,966.03
Total All Levies					\$849,571.07		Over (Under) estimated Target.

**Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1978 TO 2025 ACTUALS AND 2026 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)
						(Note *)	
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%	\$3.74801	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	\$2,980,655,500	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	5.38%	\$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%	\$24,355,488	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	\$4,432,467,500	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%	\$29,767,844	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	\$8,207,817,300	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%
2025	2026	\$9,896,809,600	58.85%	\$34,145,537	3.40%	\$3.45016	-6.22%

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.

RESOLUTION ADOPTING 2026 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, this Resolution includes various policies that if adopted are included in the
2 proposed 2026 annual budget for Manitowoc County; and
3

4 WHEREAS, a detailed copy of the County Executive's proposed 2026 annual budget has
5 been made available to each county supervisor and to the general public; and
6

7 WHEREAS, the proposed 2026 annual budget was presented to the Manitowoc County
8 Board of Supervisors at its meeting on October 7, 2025; and
9

10 WHEREAS, formal publication of a budget summary and announcement of a public
11 hearing was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc
12 Herald Times Reporter on *[Insert Date]*; and
13

14 WHEREAS, a public hearing on the proposed 2026 annual budget was held for the purpose
15 of obtaining public input and the proposed 2026 annual budget was reviewed by the Manitowoc
16 County Board of Supervisors at its annual meeting on October 27, 2025; and
17

18 WHEREAS, future sales tax revenue will be deposited into a special revenue fund; and
19

20 WHEREAS, included in the proposed 2026 annual budget is a transfer from the general
21 fund to the health insurance reserve fund in the amount of \$683,000, which represents amounts
22 taken from the health insurance reserve fund and transferred to the general fund in prior budgets;
23 and
24

25 WHEREAS, performance review increases awarded under Section 8.13 (Performance
26 Management) of the Employee Policy Manual shall be suspended for 2026; and
27

28 WHEREAS, Manitowoc County Code § 5.02(4) allows the wage schedule to be adjusted
29 each year by action of the county board so that it remains competitive with the market; and
30

31 WHEREAS, a 1.0% increase in the wage schedule will assist in maintaining a competitive
32 wage schedule; and
33

34 WHEREAS, the proposed changes to the group health plan includes an increase to the
35 premium, an increase to the embedded individual deductible under the family plan as required by
36 the IRS, and inclusion of Telehealth coverage at no cost to the employee; and
37

38 WHEREAS, employees will have continued access to the Health Joy app in 2026; and
39

WHEREAS, the proposed 2026 annual budget includes the additional benefit offering of Identity Theft Insurance funded 100% by the employee; and

WHEREAS, amendments to sections 4.12 (Nepotism), 11.03 (Uniform Allowance), and 18.05 (Premium Pay) are proposed contemporaneously with the proposed 2026 annual budget; and

WHEREAS, the proposed 2026 annual budget includes the restructuring of the Public Works Department; and

WHEREAS, the proposed 2026 annual budget includes a market adjustment for Highway Maintenance Workers, Mechanics, and Construction Supervisors to assist in recruitment and retention; and

WHEREAS, effective for the period from April 22, 2026 to December 31, 2026, the salary for the County Executive is proposed to be \$74,280 (\$4,127 per pay period);

NOW, THEREFORE, BE IT RESOLVED that the county board of supervisors of the county of Manitowoc hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for the calendar year beginning January 1, 2026 as indicated in the attached 2026 annual budget for Manitowoc County and any attachments or addenda thereto; and

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

State Special Charges - Charitable & Penal	\$	2,530.63
County Aid Bridges (Wis. Stat. § 82.08)	\$	59,413.00
Illegal Real Estate Taxes Charged Back (Prior Year)	\$	6,184.30
<u>All Other County Taxes</u>	<u>\$</u>	<u>34,077,409.09</u>
Gross County Tax Levy	\$	34,145,537.10

and

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

BE IT FURTHER RESOLVED that the 2026 annual budget in detail hereto attached shall be made a part of the Tax Levy; and

BE IT FURTHER RESOLVED that future sales tax revenue shall be deposited into a special revenue fund; and

BE IT FURTHER RESOLVED that there will be a transfer from the general fund to the health insurance reserve fund in the amount of \$683,000; and

BE IT FURTHER RESOLVED that effective January 1, 2026, there will be a suspension of performance review increases awarded under Section 8.13 (Performance Management) of the Employee Policy Manual for 2026; and

BE IT FURTHER RESOLVED that the employee wage schedule is increased by 1.0% as of December 21, 2025, and all employees at or below maximum shall receive a 1.0% increase as of December 21, 2025; and

BE IT FURTHER RESOLVED that effective January 1, 2026, the plan design of Manitowoc County's group health plan will be changed as follows:

1. For employees and elected officials covered under Manitowoc County's General Health Plan, plan premiums shall be increased by 20% as follows:

- a. Full premium for a Single plan shall be \$893.23;
- b. Full premium for an EE+Child(ren) plan shall be \$1,518.49;
- c. Full premium for a Family Plan shall be \$2,679.59.

2. For employees and elected officials covered under Manitowoc County's Protective Health Plan, plan premiums shall be increased by 20% as follows:

- a. Full premium for a Single plan shall be \$689.42;
- b. Full premium for an EE+Child(ren) plan shall be \$1,172.00;
- c. Full premium for a Family Plan shall be \$2,068.22.

and

BE IT FURTHER RESOLVED that effective January 1, 2026, the embedded individual deductible within the family plan shall be \$3,400 for employees covered under either the General Health Plan or the Protective Health Plan; and

BE IT FURTHER RESOLVED that effective January 1, 2026, the plan design of Manitowoc County's benefits plan shall cover Telehealth at 100% and employees will continue to have access to the Health Joy app; and

BE IT FURTHER RESOLVED that effective January 1, 2026, the plan design of Manitowoc County's benefits plan will include access to Identity Theft Insurance; and

BE IT FURTHER RESOLVED that effective January 1, 2026, Section 4.12 (Nepotism) of the Employee Policy Manual shall be amended to read as follows:

4.12 Nepotism

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- (1) No employee of Manitowoc County shall be hired, promoted or transferred to a position in which they will be directly supervised by an individual with whom they have a close personal relationship which would give the appearance that such action was taken for reasons other than merit. For purposes of this policy, the term “family” means a person who is related as a child, parent, sibling, or spouse; grandchild or grandparent; brother-in-law, daughter-in-law, father-in-law, mother-in-law, sister-in-law, or son-in-law; or stepbrother, stepdaughter, stepfather, stepmother, stepsister, or stepson; is the domestic partner or legal dependent of the employee; or claims the employee as a legal dependent for tax purposes. The Personnel Committee may grant waivers of the nepotism policy provided that the position being filled requires unique skills unavailable elsewhere so that waiving the policy is in the public interest.
 - (2) The Personnel Committee may grant waivers of the nepotism policy provided that the position being filled requires unique skills unavailable elsewhere so that waiving the policy is in the public interest. No employee or elected official of Manitowoc County may seek improperly to promote the employment of a person to whom they have a family relationship.
 - (3) No employee or elected official of Manitowoc County may seek improperly to promote the employment of a person to whom they have a family relationship. No employee of Manitowoc County shall be hired, promoted or transferred to a position within Manitowoc County if they have a close personal or family relationship with a member of the governing body of Manitowoc County (County Board or County Executive) without approval from the County Board by majority consensus via a roll call vote.
 - (4) For purposes of this policy, the term “family” means a person who is related as a child, parent, sibling, or spouse; grandchild or grandparent; brother-in-law, daughter-in-law, father-in-law, mother-in-law, sister-in-law, or son-in-law; or stepbrother, stepdaughter, stepfather, stepmother, stepsister, or stepson; is the domestic partner or legal dependent of the employee; or claims the employee as a legal dependent for tax purposes.

165 and

166
167 BE IT FURTHER RESOLVED that effective January 1, 2026, Section 11.03(3) (Uniform
168 Allowances) of the Employee Policy Manual shall be amended to read as follows:
169

170 11.03 Uniform Allowances
171

172 Uniform allowances accrue monthly and are paid annually to the following classifications
173 of employees:
174
175

...

- 176
177 (3) Non-exempt Highway Department and Public Works employees holding
178 maintenance positions and supervisors in those Departments required to wear safety
179 boots/glasses - ~~\$50~~100.
180

181 and
182

183 BE IT FURTHER RESOLVED that effective January 1, 2026, Section 18.05(1) (Premium
184 Pay) of the Employee Policy Manual shall be amended to read as follows:
185

186 18.05 Premium Pay
187

- 188 (1) A shift premium of ~~2550¢~~ per hour shall be paid for all shifts beginning at or after
189 2:00 p.m., with no shift premiums paid for shifts beginning at or after 4:00 a.m. up
190 until 1:59 p.m. Part-time employees required to work all shifts, including shifts
191 beginning on or after 2:00 p.m. are also eligible for the ~~2550¢~~ per hour shift
192 premium.
193

194 and
195

196 BE IT FURTHER RESOLVED that effective January 1, 2026, the Information Technology
197 duties will be removed from the Public Works Department and will fall under an independent
198 Information Technology Department; and
199

200 BE IT FURTHER RESOLVED that effective January 1, 2026, there will be a market
201 adjustment of either 1% or 2% for Highway Maintenance Workers, Mechanics, and Construction
202 Supervisors with an additional 1% or 2% awarded July 1, 2026, based on supervisor and
203 management team recommendation; and
204

205 BE IT FURTHER RESOLVED that effective for the period from April 22, 2026 to
206 December 31, 2026, the salary for the County Executive shall be \$74,280 (\$4,127 per pay period)
207 and that the County Executive salary for the years 2027 to 2030 shall be in the amounts as adopted
208 by the county board of supervisors for the county of Manitowoc on August 19, 2025.
209

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

Dated this 4th day of November 2025.

Respectfully submitted by the
Finance Committee

Paul Hansen, Chair

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

Tax Levy of \$34,145,537.10
Composite Tax Rate of \$3.450156 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

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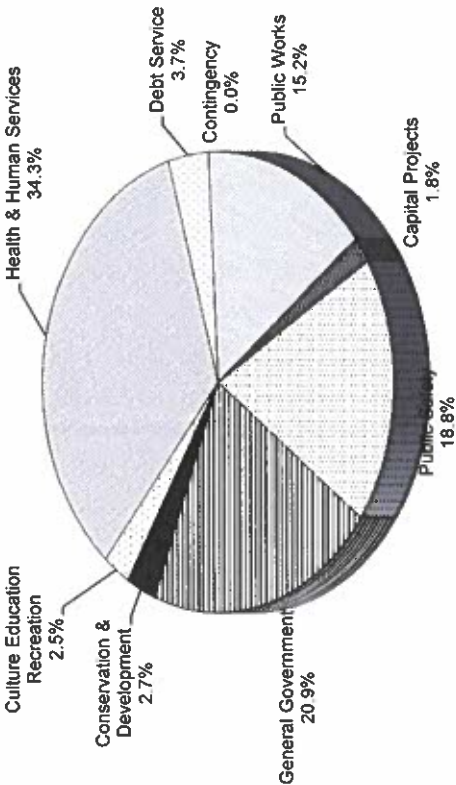
BUDGET SUMMARY BY DEPARTMENT (Index)..... 72

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.

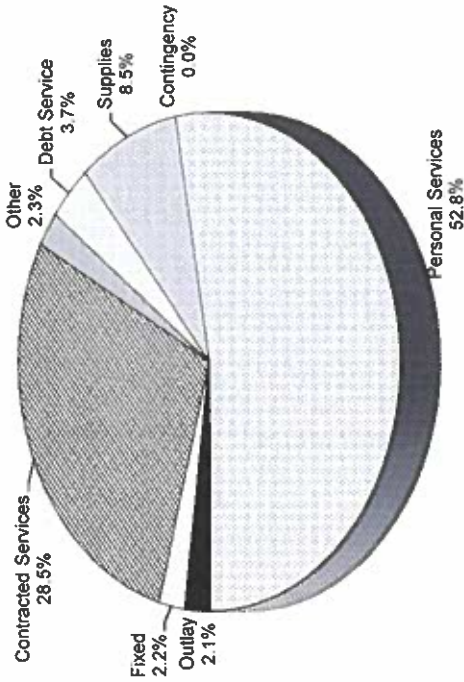
Manitowoc County 2026 Proposed Budget Graphical Representation

Total Expenses = \$106,369,616

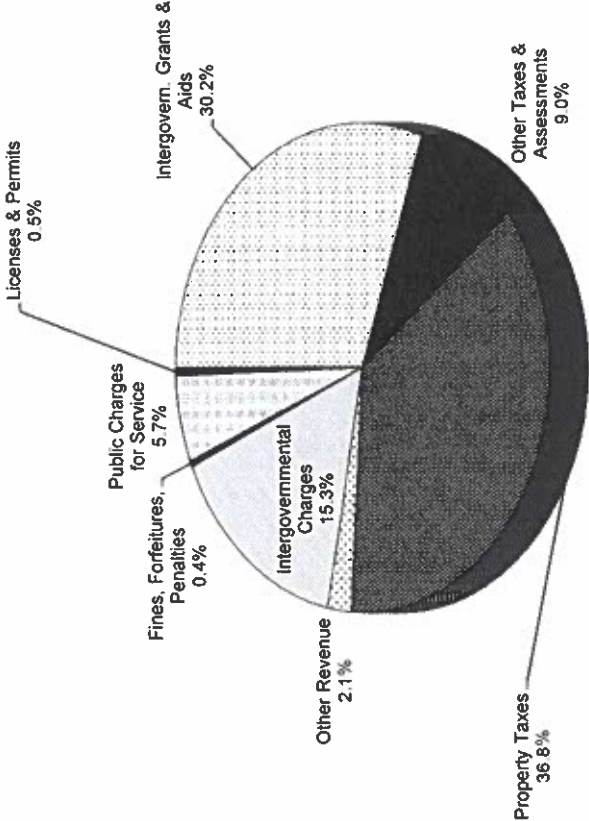
Where the Money Goes
% Expenditures by Function



Where the Money Goes
% Expenditures by Object



Where the Money Comes From
% Source of Total Revenue



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Budget Summary - General Fund

GENERAL FUND:

	Budget 2025	Estimated Expenditure 2025	Proposed 2026	Percent Increase or (Decrease)
EXPENDITURES:				
General Government	\$ 10,571,261	\$ 10,413,764	\$ 10,741,326	1.61%
Public Safety	\$ 19,112,274	\$ 18,792,205	\$ 20,008,534	4.69%
Public Works	\$ 650,610	\$ 588,346	\$ 645,650	-0.76%
Health & Human Services	\$ 3,435,587	\$ 3,309,419	\$ 3,669,703	6.81%
Culture, Education, Recreation	\$ 1,796,232	\$ 1,844,064	\$ 1,587,096	-11.74%
Conservation/Development	\$ 1,435,280	\$ 1,220,142	\$ 1,291,764	-10.00%
Total Expenditures	\$ 37,003,244	\$ 36,167,840	\$ 37,944,073	2.54%
REVENUES:				
Property Taxes	\$ 13,894,099	\$ 13,894,098	\$ 14,089,158	1.40%
Other Taxes	\$ 7,720,120	\$ 8,019,120	\$ 220,120	-97.15%
Intergovernment Grants & Aids	\$ 10,265,037	\$ 10,244,003	\$ 10,155,944	-1.08%
License & Permits	\$ 448,229	\$ 455,229	\$ 452,229	0.89%
Fines, Forfeitures, Penalties	\$ 258,100	\$ 265,599	\$ 273,100	5.81%
Public Charges for Service	\$ 2,328,454	\$ 2,352,385	\$ 2,317,463	-0.47%
Intergov. Chgs for Service	\$ 645,327	\$ 814,110	\$ 849,053	0.58%
Other Revenue	\$ 1,343,878	\$ 1,323,316	\$ 1,187,006	-11.67%
Total Revenues	\$ 35,903,244	\$ 37,167,860	\$ 29,344,073	-20.48%

OTHER FINANCING SOURCES (USES) NET:

Transfers In (Out) or Fund	\$ 100,000	\$ -	\$ 8,600,000
Balance Applied/(Retained) Net	\$ 37,003,244	\$ 37,167,860	\$ 37,944,073
Total Revenue & Other Sources	\$ 37,003,244	\$ 37,167,860	\$ 37,944,073

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
2025 Adopted Tax Levy	\$28,548,945.03	\$1,039,703.00	\$30,230.00	\$3,403,006.00	\$33,021,884.03
2025 Adopted Tax Rate *	\$3.190772	\$0.115838	\$0.003368	\$0.379145	\$3.679123
2026 Adopted Tax Levy	\$29,318,875.10	\$1,100,880.00	\$59,413.00	\$3,666,389.00	\$34,145,537.10
2026 Adopted Tax Rate *	\$2.962457	\$0.111236	\$0.006003	\$0.370460	\$3.450156
Difference:					
2026 vs. 2025 Tax Levy	\$769,930.07	\$61,177.00	\$29,183.00	\$263,363.00	\$1,123,653.07
Levy % Change	2.70%	5.85%	96.54%	7.74%	3.40%
2026 vs. 2025 Tax Rate *	(\$0.218315)	(\$0.004602)	\$0.002635	(\$0.006685)	(\$0.228467)
Rate % Change	-6.86%	-3.97%	78.24%	-2.29%	-6.22%

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

2025 / 2026 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Sept. 30, 2025

	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 01/01/2026	6,633,438	(2,815,480)	1,095,426	(5,346)	297,709	2,301,571	330,073
Portion Estimated as Undesignated 01/01/2026	3,831,147						
Budgeted REVENUES	15,254,915	18,295,239	2,184,663	606,900	1,250,000	3,447,056	1,126,392
Required Tax Levy	14,089,158	11,091,769 *	4,146,570	691,986	10,000	30,650	412,851
Budgeted EXPENDITURES	37,944,073	29,387,008	9,331,233	1,297,171	1,260,000	3,477,706	1,539,243
Excess Revenue Over (Under) Expenditures	(8,600,000)	0	(3,000,000)	1,715	0	0	0
Operating Trans In Fund Bal Applied / Borrowing	8,600,000	0	3,000,000	0	0	0	0
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	0
Estimated Total Fund Balance 12/31/2025	6,633,438	(2,815,480)	1,095,426	(5,346)	297,709	2,301,571	330,073
Portion Estimated as Undesignated 12/31/2025	3,831,147						
ω							
Estimated Fund Balance (**), 01/01/2025	1,256,065	260,768	0	8,928,466	3,234,747	21,517,437	3,831,147
Estimated Undesignated 01/01/2025							
Budgeted REVENUES	1,108,994	0	0	19,746,076	3,601,692	66,621,927	
Required Tax Levy	0	3,666,369	0	0	0 A	34,139,353	
Budgeted EXPENDITURES	1,108,994	3,894,119	0	19,746,076	3,365,543	112,351,166	Highway 607 numb
Bond Proceeds	0	0	0	0	0	0	
Excess Revenue Over (Under) Expenditures	0	(227,750)	0	0	236,149	(11,589,886)	
Operating Transfers In Fund Balance Applied	0	227,750	0	0	0	11,827,750	
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	
Estimated Total Fund Balance 12/31/2025 (*)	1,256,065	260,768	0	8,928,466	3,470,896	21,753,586	

(*) Includes \$59,413.00 in Bridge Aid Petitions

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

A = Plus \$6184.38 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$34,145,537.10

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	18,953,644	13,894,099	13,898,273	13,894,098	14,089,158	1.40
Other Taxes	292,553	7,720,120	2,091,885	8,019,120	220,120	(97.15)
Intergovern Grants & Aids	10,070,794	10,265,037	1,641,606	10,244,003	10,155,944	(1.06)
License & Permits	462,539	448,229	220,946	455,229	452,229	0.89
Fines, Forfeitures, Penalties	305,726	258,100	120,532	265,599	273,100	5.81
Public Charges for Service	2,411,964	2,328,454	1,096,622	2,352,385	2,317,463	(0.47)
Intergov. Chgs for Service	582,590	645,327	303,316	614,110	649,053	0.58
Other Revenue	1,494,661	1,343,878	579,687	1,323,316	1,187,006	(11.67)
Total Revenue	34,574,470	36,903,244	19,952,866	37,167,860	29,344,073	(20.48)
EXPENDITURES:						
General Government	9,689,133	10,571,261	5,239,149	10,413,764	10,741,326	1.61
Public Safety	18,189,056	19,112,274	9,397,034	18,792,205	20,008,534	4.69
Public Works	613,911	650,610	223,217	588,346	645,650	(0.76)
Health & Human Services	3,312,075	3,435,587	1,585,334	3,309,419	3,669,703	6.81
Culture, Education, Recreation	1,777,102	1,798,232	1,552,538	1,844,064	1,587,096	(11.74)
Conservation/Development	1,246,578	1,435,280	573,685	1,220,142	1,291,764	(10.00)
Total Expenditures	34,827,855	37,003,244	18,570,957	36,167,940	37,944,073	2.54
Excess Revenue Over(Under) Expenditures	(253,385)	(100,000)		999,920	(8,600,000)	
OTHER FINANCING SOURCES (USES):						
Expo SRF	0	0		0	0	
General Fund	425,000	0		0	450,000	
Opioid SRF	0	100,000		0	0	
Half Percent Sales Tax	0	0		0	8,150,000	
Highway Special Rev Fund	749,206	0		0	0	
Health Ins ISF	0	0		0	0	
ARPA	285,000	0		0	0	
Human Services SRF	(1,053,048)	0		0	0	
Total Other Financing Items	406,158	100,000		0	8,600,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	152,773	(0)		999,920	(0)	
Fund Balance - January 1	5,319,405	5,472,178		5,472,178	6,472,098	
Fund Balance - December 31	5,472,178	5,472,178		6,472,098	6,472,098	
ALLOCATION OF FUND BALANCE:						
Nonspendable for:						
Resrvd-Property Taxes	946,141	946,141		946,141	946,141	
Resrvd-Mortgage Receivable	0	0		0	0	
Resrvd-Prepaid Items	63,741	63,741		63,741	63,741	
Resrvd-Inventory	91,360	91,360		91,360	91,360	
Restricted for:						
Unres/Desig-Public Health	2,308	2,308		2,308	2,308	
Unres/Desig-Veterans Srv	49,880	49,880		49,880	49,880	
Unres/Desig-Utility Conserv	0	0		0	0	
Unres/Desig-Land Records Modern	303,659	303,659		303,659	303,659	
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	109,621	
Unres/Desig-Area Plan PP	160,473	160,473		160,473	160,473	
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	228,742	
Unres/Desig-Personnel	14,965	14,965		14,965	14,965	
Unres/Desig-Elections	141,232	141,232		141,232	141,232	
Unres/Desig-Treasurer	0	0		0	0	
Unres/Desig-JDC Project	149,716	149,716		149,716	149,716	
Unres/Desig-PW-PBX Project	307,805	307,805		307,805	307,805	
Assigned for:						
Unres/Desig-Sub Yr Budget	0	0	0	0	0	
Unreserved/Undesigna	2,669,887	2,669,887	0	3,669,807	3,669,807	
Total	5,472,178	5,472,178	0	6,472,098	6,472,098	

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	18,953,644	13,894,099	13,896,273	13,894,098	14,089,158	1.40
Total Property Taxes	18,953,644	13,894,099	13,896,273	13,894,098	14,089,158	1.40
Other Taxes						
Forest Crop Tax	0	0	0	0	0	-
Managed Forest Land	25,254	20,000	18,572	19,000	20,000	0.00
Sales Tax	125	7,500,120	1,963,226	7,800,120	120	(100.00)
Interest on Taxes	267,174	200,000	110,087	200,000	200,000	0.00
Total Other Taxes	292,553	7,720,120	2,091,885	8,019,120	220,120	(97.15)
Intergovern Grants & Aids						
Intergovernmental Grants/Aid	0	0	0	0	0	-
Fed HAVA Voting Grant	0	0	0	0	0	-
Public Safety-Cops Grant	8,806	500	6,008	6,008	500	0.00
Metro Anti-Meth Grant	3,908	7,500	(932)	7,500	7,500	0.00
FingerPrint Grant	0	0	0	0	0	-
Bullet Proof Vest Prgm Grant	6,201	3,500	3,155	3,500	3,500	0.00
DEA/TFO GRANT	4,732	19,372	1,698	7,000	19,732	1.86
US Marshall Reimb	0	0	0	0	0	-
Relentless Pursuit	25,161	12,000	13,027	15,000	13,000	8.33
Comm Grant	25,938	0	0	0	0	-
Other Fed Revenue	0	0	0	0	0	-
Alicia's Law Reimbursement	2,609	2,000	898	0	0	(100.00)
State Shared Revenue	6,613,836	6,687,155	0	6,687,155	6,723,104	0.54
State Computer Aid	90,783	90,000	0	90,000	94,236	4.71
State Personal Prop Aid	185,366	185,406	499,140	185,406	186,060	0.35
ST PERSONAL PROP AID ACT 12	0	313,732	0	313,732	314,098	0.12
Clerk Ct Support Reimb	294,775	296,250	147,294	296,250	296,250	0.00
Clerk Ct GAL Reimb	82,470	82,500	0	82,500	82,500	0.00
Register Probate GAL Reimb	27,490	25,600	0	27,720	27,500	7.42
Deeds Land Info Grant	26,896	41,000	42,784	42,784	32,000	(21.95)
Public Defender Discvry F	12,049	9,000	3,312	7,000	8,000	(11.11)
ROD LiDar Grant	0	0	0	0	0	-
Intern Program Revenue	0	0	0	0	0	-
GIS Grant	32,649	0	(1,000)	1,000	0	-
Lease Revenue	357,500	357,500	178,750	357,500	357,500	0.00
Training/Conf Reimb	40,232	30,000	3,773	32,000	35,000	16.67
Snowmobile Law Enforce	2,674	2,000	0	0	2,000	0.00
Water Safety Patrol	9,189	15,000	4,926	6,000	15,000	0.00
Metro Drug/OJA	34,862	24,198	14,624	24,743	24,198	0.00
Victim Witness Assist	35,007	28,000	24,797	46,325	35,000	25.00
EMPG Fund	(1,004)	71,613	0	79,570	71,613	0.00
EPCRA Grant	17,942	24,053	60	0	24,053	0.00
Emgt LEPC Equip Grant	1,711	7,500	6,843	6,843	7,500	0.00
Public Safety	938	0	0	0	0	-
NNAI Medication Grant	0	0	0	0	0	-
DNA Sample Reimb Grant	2,500	3,000	0	0	3,000	0.00
Other State Aid	0	0	0	0	0	-
AG Clean Sweep Program	8,142	19,147	0	19,147	12,550	(34.45)
Household Hazardous Waste	51,849	51,676	1,014	51,676	48,067	(6.98)
Drug Disposal Grant	6,649	5,818	0	5,818	4,577	(21.33)
Lead Poison Preventn Grant	13,390	13,913	7,981	13,913	13,913	0.00
Maternal Child Hlthy Start	28,750	28,750	9,211	28,750	27,820	(3.23)
DOH Radiation Protection	34,311	12,000	10,538	23,398	13,500	12.50
WIC Program	316,994	329,960	137,868	331,200	354,341	7.39
IAP Immunization Grant	15,768	16,559	5,553	16,559	11,500	(30.55)
PHS Radon Info Grant	8,883	8,800	4,865	8,883	8,883	0.94
Well Water Testing Contract	19,368	18,000	16,217	20,180	20,180	12.11
Health Education	822	0	0	0	0	-
Prevention Block Grl PHS	7,771	8,000	7,916	8,337	8,316	3.95
Womens Health Initiative	0	0	0	0	0	-
Bioterrorism Grant PHS	60,119	61,185	31,436	64,177	64,176	4.89
Communicable Dis Prev	3,737	6,010	3,149	5,910	6,010	0.00
ARPA	0	0	0	18,453	0	-
Vac Suppl #4	0	42,266	0	0	0	(100.00)
PHEP DWD Suppl	0	0	0	0	0	-
PH INFRASTRUCTURE GRANT	52,247	184,000	50,443	153,000	54,000	(70.65)
Covid-19 Cares/Routes Rev	217,456	0	35,691	11,733	0	-
Child Suprt Program Aid	955,007	955,834	299,166	950,000	955,702	(0.01)
Veterans Srv Aid	17,875	18,000	17,875	17,875	18,000	0.00
Opioid Grant	0	0	0	0	0	-
Snowmobile Trail Aid	72,120	72,120	0	72,120	72,270	0.21
Boomerang Grant UWXX	11,045	10,000	2,500	10,500	0	(100.00)
State Alloc Postage	0	5,500	0	7,388	5,500	0.00
Woman in Ag	330	0	126	206	225	-
True Leaders & Equity Grant	0	0	0	0	0	-
Cons Aids Staffing	0	1,575	0	1,575	1,575	0.00
DNR Grant	57,760	20,000	0	20,000	29,995	49.98
Coastal Management Grant	0	0	10,568	10,568	0	-
WI Fund Grant	23,932	0	0	0	0	-
DNR-CCA Program Grant Rev	52,329	0	0	0	0	-
SHF-Other State Rev	72,025	20,000	21,232	28,000	25,000	25.00

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	16,897	17,000	16,150	16,150	17,000	0.00
Total Intergovern Grants & Aids	10,070,794	10,264,492	1,641,606	10,244,003	10,155,944	(1.06)
License & Permits						
Marriage License Fees	16,005	11,500	6,080	11,000	11,500	0.00
Work Permit Fees	0	0	0	0	0	-
Passport Fees	21,770	11,000	15,470	17,000	15,000	36.36
Passport Photo Fees	3,170	2,000	2,989	3,100	2,000	0.00
Sanitary Permit Fees	82,026	55,000	39,768	55,000	55,000	0.00
WI Fund Application Fees	0	0	400	400	0	-
Sanitary Maint Fee	106,387	153,370	3,472	153,370	153,370	0.00
Septic Plan Review	28,483	22,000	13,989	22,000	22,000	0.00
Zoning Location/Bldg Permit	58,254	50,000	28,921	50,000	50,000	0.00
Soil Review Fee	4,800	3,500	2,440	3,500	3,500	0.00
Bd Adj Variance Fees	20,717	15,000	9,401	15,000	15,000	0.00
Zoning Fees	22,794	20,000	12,712	20,000	20,000	0.00
Reclamation Permit Fee	98,133	104,859	85,305	104,859	104,859	0.00
Total License & Permits	462,539	448,229	220,946	455,229	452,229	0.89
Fines, Forfeitures, Penalties						
Land Use Value Penalty	17,840	3,000	599	599	3,000	0.00
Lottery Cr Penalty	0	100	0	0	100	0.00
Co Ordinance Forfeiture	134,052	125,000	60,441	125,000	130,000	4.00
Co Share State Fines	153,834	130,000	59,483	140,000	140,000	7.69
Total Fines, Forfeitures, Penalties	305,726	258,100	120,532	265,599	273,100	5.81
Public Charges for Service						
General Government	3,523	3,500	3,535	3,635	3,600	2.86
Open Records Req Fees	0	0	0	0	0	-
Treas Service Fees	2,760	3,000	1,324	2,300	3,000	0.00
NSF Check Fees	40	0	80	0	0	-
Computer Access Fees	0	0	0	0	0	-
County Clerk Revenue	1	0	0	0	0	-
ROD Official Copies	131,196	140,000	78,654	157,308	145,000	3.57
Real Estate Transfer Fees	254,892	225,000	148,980	298,000	250,000	11.11
ROD RE Recording Fees	158,700	150,000	83,610	167,200	155,000	3.33
RE Certified Copy Fees	3	30	8	15	30	0.00
Birth/Death/Mar-Copy Fees	50,586	55,000	30,366	60,700	57,000	3.64
Land Records Modern Fees	84,048	80,000	44,528	80,000	80,000	0.00
Electronic Access Fees	60,480	59,500	28,410	56,800	55,800	(6.22)
ROD RE Document Rec	2,860	1,500	1,220	2,440	2,000	33.33
Court Fees County Share	358,784	330,300	162,607	330,300	330,300	0.00
Counseling Serv Fee	15,625	13,250	6,185	12,370	12,370	(6.64)
Mediation Fees	0	0	0	0	0	-
Co-Parenting Fees	25	0	0	0	0	-
Probate Fees-County	47,046	36,000	14,491	36,000	36,000	0.00
Probate Fees-GAL	23,926	27,000	4,223	23,000	25,000	(7.41)
Probate Fees-Other	0	0	0	0	0	-
Probate Fees-Counsl Fees	360	1,000	0	500	500	(50.00)
Parents Forever Divorce Edu	0	0	0	0	0	-
Camp Tapawingo Service Chg	0	0	0	0	0	-
TR - School St - Prin	1,283	1,360	676	1,360	1,063	(21.84)
TR - School St - INT	3,760	3,684	1,845	3,684	2,720	(26.17)
SVRS Voter Lists	95	0	130	0	0	-
Sheriffs Fees	51,395	45,000	23,065	46,000	46,000	2.22
Sheriffs Copy Fees	982	2,000	631	1,200	2,000	0.00
Photo Lab Sales	670	3,000	62	500	3,000	0.00
Reserve Deputy-Non Cty Fnct	8,391	8,000	180	8,000	8,000	0.00
Prisoners Board	0	0	0	0	0	-
Prisoners Board-Other Co	187,071	220,000	48,677	200,000	220,000	0.00
	0	0	0	0	0	-

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Contracted Police Svcs	69,665	42,000	19,253	43,000	42,000	0.00
St Criminal Alien Asst Prog	0	0	0	0	0	-
Nuke Plant Revenues	133,041	133,041	63,538	133,040	133,041	0.00
Nuclear Plant Persnl Serv	144,387	113,709	0	113,700	113,709	0.00
Coroner Fees	71,045	70,000	34,258	70,000	74,000	5.71
Jail Booking Fee	5,370	8,000	3,124	6,000	8,000	0.00
Per Diem Jail Charge	93,085	90,000	47,583	96,000	96,000	6.67
Medical Reimbursements	18,287	18,000	13,143	22,000	18,000	0.00
Jail Transfer Fee	2,400	2,000	2,100	3,000	2,000	0.00
PHS Charges	6,348	1,000	70	500	500	(50.00)
PHS Environment Hlth Chgs	5,206	2,000	2,107	2,500	2,500	25.00
Interpretation	1,843	750	484	1,000	0	(100.00)
PHS License Fee DSPS Agent	2,695	2,650	1,750	2,067	2,100	(20.75)
PHS School Inspection Fee	8,070	7,640	0	8,070	8,070	5.63
Well Water Testing Fees	4,320	4,500	2,922	4,000	4,000	(11.11)
PHS License Fee DATCP	256,963	255,000	170,591	255,000	255,000	0.00
Medicaid-Medical Assist	0	0	0	0	0	-
Child Support Fees	21,070	20,000	11,142	21,000	20,000	0.00
UW Ext Meeting/Tmg/Pamph	0	0	0	0	0	-
UW Ext Bulletins-State	0	0	0	0	0	-
UW Ext Materials Testing	900	0	502	0	0	-
UW Ext Supply Sales	10	20	10	10	10	(50.00)
Total Public Charges for Service	2,411,964	2,328,454	1,096,622	2,352,385	2,317,463	(0.47)
Intergov. Chgs for Service						
State Reimb-Interpreters	7,235	8,000	7,236	8,000	8,000	0.00
TB Dispensary	561	1,000	(90)	100	500	(50.00)
Local Govt Charges	7,404	7,404	3,702	7,404	7,404	0.00
Phone Equip Reimbursement	15,732	16,092	8,046	16,092	16,438	2.15
Phone Service Reimbursement	162,769	160,000	82,683	160,000	165,500	3.44
Dept Chgs List Dept	193,427	227,831	98,757	212,514	226,211	(0.71)
Total Intergov. Chgs for Service	582,590	645,327	303,316	614,110	649,053	0.58
Other Revenue						
Interest Income	934,530	950,000	378,689	900,000	800,000	(15.79)
Inc/Dec in FMV of Invstmnts	8,286	0	0	0	0	-
Rent	151,706	177,828	53,443	183,412	184,241	3.61
Rent-Hangar	12,419	8,000	7,764	(8,000)	20,000	150.00
Rent-Equipment	979	1,000	503	503	500	(50.00)
Sale of County Equip	52,734	90,500	68,131	102,050	70,500	(22.10)
Camping rental	0	0	10,752	10,850	13,750	-
Sheller rental	0	0	250	0	0	-
Donations/Contributions	14,000	1,000	(291)	0	0	(100.00)
Donations-Cato Falls	72	100	108	100	100	0.00
Donations-Maribel Caves	445	200	92	200	200	0.00
Donations-Silver Lk Park	54	50	0	50	50	0.00
Donations-Launch Ramp	20,187	18,000	11,021	18,000	18,000	0.00
Donations-Wallia Hi Park	300	0	0	0	0	-
Conference Fees	0	1,800	0	0	0	(100.00)
Insurance Proceeds Reimb	109,837	2,000	17,099	12,170	2,000	0.00
Fuel-Sales	151,463	135,000	62,806	150,000	150,000	11.11
Fuel-COGS	(112,197)	(77,000)	(50,530)	(105,000)	(105,000)	36.36
Other FBO Sales	8,032	6,000	6,320	9,000	9,000	50.00
Revenue Clearing	(850)	0	(10,835)	0	(10,835)	-
Other	67,528	28,600	24,365	49,981	33,500	17.13
Total Other Revenue	1,494,661	1,343,878	579,687	1,323,316	1,187,006	(11.67)
Total Revenues	34,574,470	36,902,699	19,952,866	37,167,860	29,344,073	(20.48)

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026
EXPENDITURES RESTATED BY CLASSIFICATION:					
General Government					
Non-Department Activity	248	1,118	2,789	0	2,531
County Board	184,612	170,590	89,706	165,131	171,210
Circuit Court Costs	1,713,038	1,737,889	763,037	1,711,773	1,844,040
Register in Probate	353,204	350,960	181,329	333,203	356,441
Court Commissioner	37,348	37,501	16,306	32,763	35,634
Family Court Commissioner	293,194	310,121	143,011	287,200	308,780
Coroner	439,477	423,173	213,823	431,649	422,624
District Attorney	510,597	563,110	260,756	563,110	605,583
Corporation Counsel	508,721	527,567	247,543	523,371	527,689
Executive	157,600	153,858	74,935	156,593	159,037
County Clerk	287,453	281,353	146,883	279,513	272,656
Central Mailing - Clerk	81,374	72,000	39,664	70,000	80,250
Central Duplicating - Clerk	18,298	26,500	10,407	22,500	22,500
Personnel	348,501	413,491	183,255	371,954	374,171
Elections - Clerk	88,105	116,038	48,920	58,004	115,277
Comptroller	822,169	813,120	432,430	815,680	923,669
Treasurer	304,452	307,093	136,180	291,218	338,789
Assessment of Property	6,249	7,806	2,916	12,806	12,806
Public Property Dept Admin	1,082,235	1,126,078	573,514	1,154,441	1,138,351
Maint - Phone System	175,230	126,764	47,999	126,275	128,813
Maint - Courthouse	186,773	267,755	156,547	269,083	216,499
Maint - Office Complex	70,087	250,210	186,518	253,973	138,290
Maint - Jail	580,655	929,315	413,057	916,900	1,016,720
Maint - UW-Manitowoc	109,606	65,835	57,893	77,860	60,560
Maint - Human Services	94,652	139,315	42,691	139,665	141,600
Maint - Hamilton Bldg	369,953	200,486	138,935	236,432	226,527
Maint - PHS Building	41,324	58,090	30,232	58,313	57,368
Maint - Admin Office Bldg	20,566	29,520	24,231	35,850	37,585
Maint - Other Co Buildings	58,333	39,476	20,230	39,203	27,924
Maint - C&T Building	89,382	124,755	54,642	121,600	146,457
Maint - Michigan Ave Campus	30,097	116,375	60,377	115,313	131,347
Register of Deeds	341,703	504,969	242,963	507,919	489,304
P&Z-Land Records Modern	131,457	53,129	52,903	73,129	65,362
Insurances - General Fund	152,438	141,227	142,525	161,340	144,932
Total General Government	9,689,133	10,486,587	5,239,149	10,413,764	10,741,326
Public Safety					
Sheriff - Administration	2,963,675	3,221,118	1,780,006	3,339,482	3,441,233
Sheriff - Training	85,374	88,750	50,792	82,001	93,750
Sheriff - Traffic Patrol	5,474,300	5,548,593	2,660,817	5,811,827	5,907,702
Sheriff - Snowmobile Patrol	214	1,300	61	61	1,300
Sheriff - Water Safety Patrol	663	3,400	227	2,100	3,400
Joint Dispatch Center	2,036,200	2,115,599	973,095	1,890,623	2,332,019
Communications Activity	1,004,805	1,191,395	747,563	1,180,642	1,267,630
Broadband Planning Grant BEAD	5,563	0	0	0	0
Emergency Management	272,265	210,076	125,653	90,312	209,568
Emerg Mgmt - Nuclear Prepa	223,076	207,056	89,306	287,469	216,684
Emerg Mgmt - EPCRA / LEPC	8,705	12,700	164	0	12,700
Emerg Mgmt - HAZMAT	7,132	1,175	16,989	16,990	1,191
Correctional Institutions	5,589,962	5,741,664	2,683,623	5,605,844	6,028,424
Correctional Institutions NNAI	0	0	0	0	0
Metro Drug	511,064	482,117	262,929	473,490	481,569
Sheriff - Retiree Benefits	11,620	11,364	5,810	11,364	11,364
Total Public Safety	18,194,619	18,836,307	9,397,034	18,792,205	20,008,534
Public Works					
Airport	430,949	479,314	191,491	438,385	478,815
Solid Waste Dept Admin	177,399	169,955	31,726	149,961	166,835
Total Public Works	608,348	649,269	223,217	588,346	645,650

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026
General Fund Continued:					
Health & Human Services					
Child Support	241,635	289,140	126,303	275,961	336,944
Child Support-(Dedicated)	685,772	827,132	355,197	833,817	862,260
Child Support-(Mixed)	60,168	66,319	22,118	66,328	73,130
PHS - Communicable Dis Prev	3,769	6,010	5,520	5,807	6,010
PHS - Covid-19 Pandemic	0	0	0	0	0
PHS - Prevention Block Grant	7,771	8,000	3,965	8,317	8,316
PHS - GPR Lead	13,376	13,864	6,063	13,913	14,120
ARPA 3/3/21 - 12/31/24	173,874	0	3,084	3,109	0
PHI	52,248	162,103	89,989	153,000	53,405
PHS - Healthy Start	28,749	28,264	11,240	28,750	28,556
PHS - IAP Immunization Grant	15,768	16,042	5,592	16,559	8,250
PHS - Vaccination Suppl #4	11,804	12,582	11,081	11,081	0
PHEP DWD Supplement	29,241	0	434	0	0
PHS - Bioter/PHEP	60,119	62,234	43,953	64,177	45,801
PHS - WIC Program Admin	34,448	36,681	16,450	39,408	41,402
PHS - WIC Nutrition	122,671	98,327	48,401	112,416	116,892
PHS - WIC Breast Feeding	32,764	36,534	17,172	44,766	43,810
PHS - WIC Client Services	127,151	143,499	65,548	134,597	146,449
PHS - WIC BF Peer Counseling	0	0	0	0	0
PHS - Prenatal Care Coord	0	0	0	0	0
PHS - Administrative Support	184,904	243,779	94,639	216,373	265,464
PHS - Environmental Health	357,005	300,501	163,889	331,930	371,299
PHS - General Public Health	751,450	876,506	336,875	652,893	926,637
Veterans Service Office	286,056	295,715	140,849	276,467	301,058
Veterans Service Commission	20,173	19,500	9,449	19,500	19,500
ARPA Supplemental Grant	11,158	0	7,522	0	0
Total Health & Human Services	3,312,075	3,545,382	1,585,334	3,309,419	3,669,703
Culture, Education, Recreation					
Public Library Grant	952,679	1,039,703	1,039,703	1,039,703	1,100,880
Parks	400,495	625,783	290,462	438,977	111,312
Devils River State Rec Trail	5,500	5,500	0	5,500	5,500
Parks - Snowmobile Trails	124,420	72,120	72,120	72,120	72,270
University Extension	293,112	306,586	149,751	287,764	297,134
University Extension-State	895	0	502	0	0
Total Culture, Education, Recreation	1,777,102	2,049,692	1,552,538	1,844,064	1,587,096
Conservation/Development					
Parks - County Conservatio	0	1,575	0	1,575	1,575
Planning and Zoning	1,239,923	1,210,960	570,198	1,198,391	1,270,013
Board of Adjustment	6,655	37,826	3,487	20,176	20,176
Total Conservation/Development	1,246,578	1,250,361	573,685	1,220,142	1,291,764
Total Expenditures	34,827,855	36,817,598	18,570,957	36,167,940	37,944,073

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	5,708,018	10,407,052	10,407,052	10,407,052	11,091,769	6.58
Intergovern Grants & Aids						
OPIOD Settlement	0	500,000	0	500,000	950,000	90.00
Anit-Human Trafficking Grant	40,956	80,000	19,510	80,000	80,000	0.00
Subsidized Guardianship Reim	188,615	85,000	62,481	149,953	185,000	117.65
CST Supplemental Grant	0	0	0	15,000	15,000	-
THIS IS A TITLE ACCOUNT ONLY	0	0	0	0	0	-
COVID-19 Care Providers	0	0	0	0	0	-
Opioid Grant	643,706	700,000	0	452,986	452,986	(35.29)
Enhanced Funding	93,676	80,000	0	80,000	1,202,000	1402.50
TAD Grant	150,000	150,000	39,536	150,000	150,000	0.00
Youth Indepnd Lvng ETV	0	0	0	0	0	-
Mental Hlth Block Grant	35,127	35,127	35,127	35,127	35,127	0.00
MHBG Supplemental Award	0	0	0	0	0	-
AODA Grant	0	0	0	0	0	-
AODA Block Grant	140,547	140,547	89,877	0	140,547	0.00
Base County Allocation (NOTE A)	4,598,041	4,582,718	1,061,532	4,598,041	4,598,041	0.33
Prior Year State Aid	0	0	0	0	0	-
Child Day Care	94,486	100,000	19,298	80,000	94,000	(6.00)
Youth Aids	592,467	600,000	296,234	600,000	600,000	0.00
Youth Aids/AODA	12,118	12,118	911	12,118	12,118	0.00
Intensive Supervision	0	0	0	0	0	-
Lincoln Hills Escrow	0	0	0	0	0	-
Youth Indepnd Lvng Ini	0	0	0	0	0	-
IMD OBRA Relocations	0	0	0	0	0	-
Family Support	0	0	0	0	0	-
Birth to Three	211,175	192,968	105,588	211,175	211,175	9.44
COP	82,730	82,730	44,258	82,730	82,730	0.00
IM Aid	918,532	608,776	551,177	1,102,353	0	(100.00)
Waiver Savings Children 1st	0	0	0	0	0	-
Program Integrity	17,790	15,340	3,888	15,340	17,000	10.82
LIHEAP Administration	0	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	12,716	50,000	0	0	45,000	(10.00)
W-2 Revenue	0	0	0	0	0	-
Kinship Care	569,081	456,000	166,373	456,000	560,000	22.81
Family Preservation	0	0	0	0	0	-
Children/Families Incentive	52,345	52,345	46,439	52,345	52,345	0.00
Childrens/Family 18	0	0	0	0	0	-
Locally Matched	40,216	58,000	0	58,000	40,000	(31.03)
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	38,729	60,000	60,000	0.00
Foster Parent PreServices	6,450	22,000	884	6,000	6,000	(72.73)
Childrn LT Suppt Autism	477,436	575,000	301,636	600,000	0	(100.00)
WIMCR Revenue	2,895,284	1,750,000	1,211,000	3,100,140	1,800,000	2.86
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	0	0	0	0	-
Car Seat Grant	4,459	0	0	0	0	-
Winn/Mendota Refunds	12,286	0	0	0	0	-
Federal Overmatch-State	311,454	500,000	0	300,000	300,000	(40.00)
Adult Protective Serv Rev	97,917	79,004	46,096	79,004	79,004	0.00
Foodshare	0	0	0	0	0	-
DSP-Placement Stability	0	0	0	0	0	-
Relative Caregiver	9,550	0	3,253	9,000	9,000	-
Families First Grant Rev	12,221	19,192	4,875	19,192	0	(100.00)
TSSF Grant (SPARC 3645)	129,588	90,000	1,838	88,560	109,415	21.57
YA Grant#1	0	0	0	0	0	-
YA Grant#2	28,175	35,000	9,417	18,834	48,594	38.84
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	0	0	0	0	-
YA Grant #16 (LEO GRANT)	0	0	0	0	0	-

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent increase or (Decrease)
JJ Deflection Grant	89,642	87,500	16,741	16,741	0	(100.00)
Normalcy Opportunities	18,983	0	0	0	0	-
SABG 533288	38,122	0	0	0	0	-
SABG 533291	10,893	0	0	0	0	-
SABG 533292	5,447	0	0	0	0	-
MHBG 533287	0	0	0	0	0	-
Pandemic Recovery Grant	120	0	0	0	0	-
McKinsey Grant 548	0	0	0	0	0	-
R&B OP Settlement	101,018	68,741	11,543	68,741	68,741	0.00
Total Intergovern Grants & Aids	13,229,784	12,294,522	4,294,842	13,523,796	12,430,239	1.10
Fines, Forfeitures, Penalties						
OWI Surcharge	56,211	45,000	21,192	37,362	55,000	22.22
Total Fines, Forfeitures, Penalties	56,211	45,000	21,192	37,362	55,000	22.22
Public Charges for Service						
Medicaid-Medical Assist	0	0	0	0	0	-
Mental Hlth Outpatient	9,179	15,000	2,924	12,000	9,000	(40.00)
Mental Hlth Inpatient	42,577	40,000	12,278	42,000	35,000	(12.50)
IDP Fees	78,050	80,000	41,837	80,000	80,000	0.00
Program Fees	6,562	7,000	1,285	1,500	1,000	(85.71)
AODA Outpatient	2,859	2,000	0	2,000	2,000	0.00
AODA Inpatient	15,120	6,000	2,219	5,324	10,000	66.67
Service Fees	0	51,400	0	0	0	(100.00)
Court Service Fees	1,339	10,000	642	1,000	2,000	(80.00)
CSP Outpatient	0	0	0	0	0	-
CSP Client Revenue	0	0	0	0	0	-
Client Revenue	5,714	20,000	2,020	5,500	6,000	(70.00)
Parental Fee-State Match	7,296	13,000	2,016	7,300	0	(100.00)
Client Self-pay MH	16,672	20,000	8,529	17,000	17,000	(15.00)
Lakeland Care District	0	0	0	0	0	-
Third Party Liability	0	0	0	0	0	-
Food Stamp Coll-Takebacks	6,271	4,000	3,961	7,000	6,000	50.00
AFDC Collections/Incentives	0	0	0	0	0	-
Medical Refunds	0	0	0	0	0	-
Other GR Revenues	6,232	8,000	0	2,000	2,000	(75.00)
Foster Home Refunds	331,886	0	195,315	0	300,000	-
Group Home Refunds	19,546	0	3,772	0	10,000	-
Child Care Institn Refund	0	0	0	0	0	-
Lincoln Hills Reimbursement	0	0	0	0	0	-
Insurance Pmts WPS TPA	6,657,379	1,139,000	619,137	1,139,000	0	(100.00)
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	0	0	0	0	-
Kinship Care/Client Refunds	0	0	0	0	0	-
Subsidized Guardianship Rev	6,889	0	3,622	0	6,000	-
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	7,213,570	1,415,400	899,558	1,321,624	486,000	(65.66)
Intergov. Chgs for Service						
State Reimbursement	0	0	0	0	0	-
Case Mgmt-CCS MA	0	0	0	0	0	-
Mental Hlth Outptnt MA	62,876	55,000	21,700	55,000	55,000	0.00
AODA Outpatient MA	51,046	45,000	21,971	40,000	55,000	22.22
MA Targeted Case Mgmt	7,896	6,000	1,549	6,000	8,000	33.33
CSP Outpatient MA	74,348	80,000	0	80,000	74,000	(7.50)
CCS MA	4,740,252	4,740,000	1,119,813	4,740,000	4,840,000	2.11
CCS MA Takeback	0	0	0	0	0	-
DD Case Mgmt MA	64,047	60,000	11,370	60,000	65,000	8.33
Birth to Three MA	62,902	75,000	20,379	50,000	65,000	(13.33)
COP MA	0	0	0	0	0	-
Case Management	0	0	0	0	0	-
Crisis MA Revenue	133,561	50,000	8,733	20,000	140,000	180.00
Medicare Revenue	11,469	2,000	2,307	15,000	20,000	900.00
Health Check-County	0	0	0	0	0	-
Health Check-Facility	0	0	0	0	0	-
Other Counties Charges	0	3,000	0	3,000	0	(100.00)
Other County Foster Care	0	0	0	0	0	-
THIS IS A TITLE ACCOUNT ONLY	31,866	35,000	14,382	35,000	0	(100.00)
Total Intergov. Chgs for Service	5,240,262	5,151,000	1,222,205	5,104,000	5,322,000	3.32
Other Revenue						
Interest Income	0	0	0	0	0	-
Sale of County Equip	4,700	0	2,150	2,150	0	-
Donations/Contributions	0	0	0	0	0	-
Insurance Proceeds Reimb	3,955	0	0	0	0	-

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Revenue Clearing	0	0	0	0	0	-
Other	3,242	0	1,845	2,000	2,000	-
Total Other Revenue	11,897	0	3,995	4,150	2,000	-
Total Revenues	31,459,743	29,312,974	16,848,843	30,397,984	29,387,008	0.25
EXPENDITURES:						
Health & Human Services						
Mental Health	1,528,577	1,681,822	830,572	1,765,026	1,569,358	(6.69)
Alcohol, Other Drug Abuse	672,607	405,020	236,583	648,392	640,673	58.18
Chronically Mentally Ill	3,161,377	3,653,810	1,879,603	3,429,580	3,465,994	(5.14)
Developmentally Disabled	0	0	0	0	0	-
Treatment Foster Care	0	0	0	0	0	-
Intoxicated Driver Program	195,457	187,317	96,275	190,765	205,389	9.65
Crisis On Call	1,006,575	1,156,116	515,271	1,066,559	1,028,540	(11.03)
Birth To Three	687,462	846,833	288,988	682,849	680,399	(19.65)
Adult Protective Services	729,146	823,179	361,668	801,846	913,628	10.99
CLTS-MH-State Match	679,984	401,000	289,100	600,100	0	(100.00)
CLTS-MH-Fam Supt Match	0	0	0	0	0	-
Autism, Intensive-SED	0	0	0	0	0	-
Autism, Post-Intensive-SED	0	0	0	0	0	-
CLTS-DD-State Match	1,279,085	929,000	471,738	846,200	0	(100.00)
CLTS-PD-State Match	96,499	97,000	41,928	0	0	(100.00)
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	5,394,833	497,666	0	497,666	197,666	(60.28)
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	24,135	0	10,605	20,000	25,000	-
CCS-Comprehensive Commun Srv.	5,275,387	4,602,792	2,460,026	5,244,917	5,731,816	24.53
Community Mental Health Prog	0	0	0	0	0	-
NNAI-MAT	0	0	0	0	0	-
State Opioid Response	691,718	620,908	249,803	537,167	612,269	(1.39)
Economic Support	1,412,943	1,304,502	698,514	1,415,118	1,425,164	9.25
Program Integrity	11,160	15,340	8,477	14,740	14,720	(4.04)
WHEAP Administration	101	0	49	0	0	-
Special ES Programs	(25,030)	0	0	0	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	277,303	336,668	164,790	301,492	253,731	(24.63)
HSD Agency Support & Overhead	1,394,317	1,834,272	1,188,544	1,896,376	1,896,930	3.42
Human Services	5,513,785	5,575,876	3,361,370	5,867,058	6,082,707	9.09
County Owned Home-Expo Dr	0	467	0	0	0	(100.00)
Human Services SRF Continued						
Expenditures Continued						
Child Care	43,930	35,990	23,152	51,110	51,235	42.36
Youth Aids	1,296,781	1,371,865	571,219	1,184,442	1,479,812	7.87
Alternate Care	2,676,409	2,286,952	1,347,506	3,176,755	2,762,632	20.80
Purchase of Services	117,316	60,000	55,297	135,262	101,000	68.33
Childrens COP	39,288	82,730	14,085	30,000	30,000	(63.74)
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	7,044	13,763	4,052	8,509	8,972	(34.81)
Intensive Supervision	0	0	0	0	0	-
Treatment Altn & Divers	212,117	197,673	94,540	176,084	209,374	5.92
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	34,400,305	29,018,561	15,263,756	30,588,013	29,387,008	1.27
Excess Revenue Over (Under) Expenditur	(2,940,563)	294,413		(190,029)	(0)	
Fund Balance - January 1	(1,677,857)	(3,265,371)		(2,970,958)	(3,160,987)	
Transfer In From General Fund	1,053,048	0		0	0	
Transfer In From Opioid	300,000	0		0	0	
Sales of Note	0	0		0	0	
Fund Balance - December 31	(3,265,371)	(2,970,958)		(3,160,987)	(3,160,987)	

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	4,228,810	4,235,798	4,235,798	4,235,798	4,087,157	(3.51)
Bridge Aid Prop Taxes	453,247	30,230	30,230	30,230	59,413	96.54
Total Property Taxes	4,682,057	4,266,028	4,266,028	4,266,028	4,146,570	(2.80)
Intergovern Grants & Aids						
State Transportation Aid	1,874,442	2,000,000	498,817	1,995,268	2,184,663	9.23
State Project Aid	0	0	0	0	0	-
Other State Aid	0	0	0	0	0	-
Intergovern Grants & Aids	1,874,442	2,000,000	498,817	1,995,268	2,184,663	9.23
Other Income						
Interest Income	72,321	0	23	318	0	-
Other Income	72,321	0	23	318	0	-
Total Revenues	6,628,821	6,266,028	4,764,868	6,261,614	6,331,233	1.04
EXPENDITURES:						
Public Works						
County Road Maintenance	2,420,089	3,080,000	773,263	1,841,066	2,655,000	(13.80)
County Road/Brdg Construction	6,790,985	6,101,000	1,892,145	5,788,887	5,366,820	(12.03)
County Winter Snow Removal	1,073,299	1,250,000	815,787	1,250,000	1,250,000	0.00
Town Bridge Aid	453,248	30,230	30,230	30,230	59,413	96.54
Total Expenditures	10,737,620	10,461,230	3,511,426	8,910,183	9,331,233	(10.80)
Excess Revenue Over (Under) Expenditures	(4,108,800)	(4,195,202)		(2,648,569)	(3,000,000)	
Other Financing Sources (Uses)						
Sale or Notes or Bonds	4,186,858	3,250,000		2,648,569	3,000,000	
Sales of Note	0	0		0	0	
General Fund	0	0		0	0	
Transfer From Fund Balance	0	881,000		0	0	
Total Other Financing items	4,186,858	4,131,000		2,648,569	3,000,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	78,058	(64,202)		0	0	
Fund Balance - January 1	1,017,368	1,095,426		1,095,426	1,095,426	
Fund Balance - December 31	<u>1,095,426</u>	<u>1,031,224</u>		<u>1,095,426</u>	<u>1,095,426</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Contracted Services	618,713	592,829	199,444	505,033	529,585	(10.67)
Operation & Maintenance	10,118,907	9,868,401	3,311,981	8,405,150	8,801,648	(10.81)
Total Expenditures	10,737,620	10,461,230	3,511,426	8,910,183	9,331,233	(10.80)

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	539,986	589,986	589,986	589,986	691,986	17.29
Public Charges for Service						
Recycling Charges	517,384	565,000	187,048	550,000	573,000	1.42
Recycling-Shingles	0	0	0	0	0	-
Timber Sales-Public Works	0	0	0	0	0	-
	<u>517,384</u>	<u>565,000</u>	<u>187,048</u>	<u>550,000</u>	<u>573,000</u>	<u>1.42</u>
Other Revenue						
Rent	0	0	0	0	0	-
Sale of County Equip	2,530	0	0	0	25,000	-
Donations/Contributions	0	0	0	0	0	-
Insurance Proceeds	14,244	0	0	0	0	-
Other	0	0	44	0	0	-
Special Projects Revenue	<u>19,926</u>	<u>8,900</u>	<u>2,278</u>	<u>8,900</u>	<u>8,900</u>	<u>0.00</u>
	<u>36,701</u>	<u>8,900</u>	<u>2,322</u>	<u>8,900</u>	<u>33,900</u>	
Total Revenue	<u>1,094,070</u>	<u>1,163,886</u>	<u>779,356</u>	<u>1,148,886</u>	<u>1,298,886</u>	<u>11.60</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,063,449	1,162,035	468,380	1,105,038	1,297,172	11.63
Total Expenditures	<u>1,063,449</u>	<u>1,162,035</u>	<u>468,380</u>	<u>1,105,038</u>	<u>1,297,172</u>	<u>11.63</u>
Excess Revenue Over (Under) Expenditures	<u>30,621</u>	<u>1,851</u>		<u>43,848</u>	<u>1,714</u>	
Other Financing Sources (Uses)						
Economic Dev CPF	0	0		0	0	
Sales of Note	0	0		0	0	
General Fund	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Fund Balance - January 1	<u>(40,002)</u>	<u>(9,380)</u>		<u>(9,380)</u>	<u>34,468</u>	
Fund Balance - December 31	<u><u>(9,380)</u></u>	<u><u>(7,529)</u></u>		<u><u>34,468</u></u>	<u><u>36,182</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Personal Services	97,751	92,407	45,086	93,254	95,882	3.76
Contracted Services	863,898	951,291	392,509	882,512	971,543	2.13
Operation & Maintenance	64,135	72,650	24,987	71,475	63,950	(11.98)
Fixed Charges	5,415	2,687	5,797	5,797	5,797	115.74
Outlay	<u>32,250</u>	<u>43,000</u>	<u>0</u>	<u>52,000</u>	<u>160,000</u>	<u>272.09</u>
Total Expenditures	<u>1,063,449</u>	<u>1,162,035</u>	<u>468,380</u>	<u>1,105,038</u>	<u>1,297,172</u>	<u>11.63</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	10,000	10,000	10,000	10,000	10,000	0.00
Intergov. Chgs for Service Waste Mgmt Landfill Reimb	1,236,472	1,250,000	312,707	1,250,000	1,250,000	0.00
Total Revenue	<u>1,246,472</u>	<u>1,260,000</u>	<u>322,707</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>0.00</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,294,474	1,260,000	525,429	1,308,820	1,260,000	0.00
Total Expenditures	<u>1,294,474</u>	<u>1,260,000</u>	<u>525,429</u>	<u>1,308,820</u>	<u>1,260,000</u>	<u>0.00</u>
Excess Revenue Over (Under) Expenditures	(48,002)	0		(48,820)	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>	
Fund Balance - January 1	345,711	297,708		297,708	248,888	
Fund Balance - December 31	<u>297,708</u>	<u>297,708</u>		<u>248,888</u>	<u>248,888</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Contracted Services	1,294,474	1,260,000	525,429	1,308,820	1,260,000	0.00
Total Expenditures	<u>1,294,474</u>	<u>1,260,000</u>	<u>525,429</u>	<u>1,308,820</u>	<u>1,260,000</u>	<u>0.00</u>

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	30,850	30,650	30,850	30,650	30,650	0.00
Intergovern Grants & Aids						
COVID 19 Outreach Grant	0	0	0	0	0	-
Consolidate Approp Act	(620)	0	0	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	122,796	301,059	129,139	356,716	329,024	9.29
AgeSrv NSIP IIIC1	0	0	0	0	0	-
AgeSrv Title IIIC2	50,955	96,767	146,276	167,668	122,718	26.82
AgeSrv NSIP IIIC2	33,009	44,201	0	29,630	29,630	(32.97)
AgeSrv Title IIIB	99,879	125,173	63,224	123,716	153,895	22.79
Transportation Grant	248,854	248,854	245,999	245,999	245,999	(1.15)
Senior Commun Service	0	16,263	0	0	0	(100.00)
Alzheimer Care Support	25,279	54,337	30,876	52,871	52,871	(2.70)
Benefit Advocacy	48,205	56,430	67,524	94,004	90,000	59.49
Elder Abuse Grant	0	0	0	0	0	-
Prevnt Hlth Srv IIID	10,258	9,728	206	9,934	9,728	0.00
Fam Caregiver IIIE	62,281	71,401	22,159	56,587	56,597	(20.73)
Rural Housing Grant MPSD	0	0	0	0	0	-
Emrg Food & Shelter FEMA	13,672	10,000	0	0	0	(100.00)
Age & Disab Resrc Cntr	767,279	765,807	303,272	820,532	838,930	9.55
New Freedom Grant	47,550	79,498	5,982	63,996	85,893	8.04
SHIP St Health Insr Prgm	9,535	4,386	0	0	4,386	0.00
MIPPA Part D Grant	9,505	8,911	0	0	8,911	0.00
Vehicle Acqstn Grant	0	0	0	0	0	-
ARRA-Meal Grant	202,742	0	0	0	0	-
SPAP St Pharm Asst Pgm	11,796	10,000	11,796	11,796	11,796	17.96
Caregiver Coalition LTC	0	0	0	0	0	-
Dementia Specialist Pilot Gr	71,627	72,886	20,331	72,886	74,709	2.50
CDSME Grant Chronic Disease	0	0	0	0	0	-
Care Transitions Grant	0	0	0	0	0	-
ARPA IIIB	74,472	2,728	14,604	25,198	0	(100.00)
ARPA IIID	8,495	10,000	8,169	19,043	0	(100.00)
ARPA IIIE	0	7,403	2,955	44,858	0	(100.00)
Total Intergovern Grants & Aids	1,917,568	1,995,832	1,072,512	2,195,444	2,114,887	5.97
Charges for Service						
Medicaid-Medical Assist	772,324	741,209	292,792	832,586	765,989	3.34
Charges for Service						
Service Fees	17,453	22,000	9,266	22,000	22,000	0.00
Service Fee-Van Revenue	7,483	10,000	1,902	9,000	10,000	0.00
Other Counties Charges	101,000	101,000	102,083	102,083	100,950	(0.05)
	125,935	133,000	113,251	133,083	132,950	(0.04)
Other Revenue						
Interest Income	3,293	0	0	0	0	-
Rent-Equipment	0	0	0	0	0	-
Lease Pay - Transport	2,280	2,280	2,280	2,280	2,280	0.00
Sale of County Equip	0	0	0	2,800	0	-
Donations/Contributions	239,964	251,449	106,338	281,699	287,950	14.52
Donations-Restricted Use	0	0	0	0	0	-
Donations-Vet Transp	12,000	0	5,891	5,891	0	-
Donations-Family Care-IRIS	131,631	150,000	53,352	120,000	140,000	(6.67)
Insurance Proceeds Reimb	0	0	0	0	0	-
Revenue Clearing	0	0	0	0	0	-
Senior Fair Fees	3,025	3,000	1,450	2,475	3,000	0.00
Banquet Fees	490	200	370	0	0	(100.00)
Other	5,399	0	0	0	0	-
Total Other Revenue	398,083	406,929	169,680	395,145	433,230	6.46
Total Revenue	3,244,560	3,307,820	1,678,885	3,586,908	3,477,706	5.14
EXPENDITURES:						
Health & Human Services						
Aging Services Management	48,044	45,007	19,495	44,215	80,261	7

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	378,522	415,733	415,733	415,733	412,851	(0.69)
Intergovern Grants & Aids						
Cons Aids Staffing	165,432	164,139	0	164,139	214,382	30.61
Wild Life Damage Rev	31,869	25,000	4,621	20,000	25,000	0.00
DATCP Revenue	88,696	75,000	0	75,000	75,000	0.00
DATCP Revenue	44,090	55,000	0	55,000	47,000	(14.55)
DNR Disc. Var Cost Share	61,331	30,000	62,348	30,000	30,000	0.00
Watershed Revenue	7,679	40,000	(3,543)	40,000	20,000	(50.00)
SWMPI Grant-Pine Creek	17,140	36,602	0	36,602	0	(100.00)
USDA/UW Ext. Grant Revenue	13,495	16,850	0	16,850	11,500	(31.75)
Innov Grant Rev	19,238	0	0	0	0	-
SARE GRANT	4,500	1,500	0	1,500	0	(100.00)
EXPO MINI GRANT	0	1,500	2,500	1,500	0	(100.00)
Total Intergovern Grants & Aids	453,470	445,591	65,925	440,591	1,120,392	151.44
License & Permits						
Animal Waste Stor Permit	6,050	2,000	1,350	2,000	2,000	0.00
Livestock Siting Permit	0	2,000	1,000	2,000	2,000	0.00
Total License & Permits	6,050	4,000	2,350	4,000	4,000	0.00
Public Charges for Service						
Multi Discharge Var Fee	0	2,000	0	2,000	1,000	(50.00)
Total Public Charges for Service	0	2,000	0	2,000	1,000	(50.00)
Other						
Sale of County Equip	2,650	0	0	0	0	-
Donations/Contributions	2,489	0	1,175	0	1,000	-
Total Other Revenue	5,139	0	1,175	0	1,000	-
Total Revenue	843,181	867,324	485,183	862,324	1,539,243	77.47
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	557,287	571,411	282,168	571,411	632,233	10.64
Wild Life Damage	20,064	25,000	4,621	25,000	25,000	0.00
Nutrient Management Education	13,495	16,850	7,139	16,850	11,500	(31.75)
DATCP-Land/Water Cost Share	152,024	130,000	111,145	130,000	684,000	426.15
WDNR Grants & Cost Share	21,457	66,602	13,590	66,602	165,510	148.51
PLG Grants & Producer Led Grp	3,906	44,500	5,430	40,000	20,000	(55.06)
West Twin River Sediment Grant	5,196	3,000	661	3,000	1,000	(66.67)
Total Expenditures	773,428	857,363	424,753	852,863	1,539,243	79.53
OTHER FINANCING SOURCES(USES):						
Operating Transfers From General Fund	0	0	0	0	0	-
Excess Revenue and other Sources Over (Under) Expenditures & Other Uses	69,752	9,961		9,461	0	
Fund Balance - January 1	275,454	345,207		345,207	354,668	
Fund Balance - December 31	345,207	355,168		354,668	354,668	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	345,207	355,168		354,668	354,668	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Personal Services	469,827	489,884	233,158	489,884	512,905	4.70
Contracted Services	76,280	80,091	37,484	75,591	66,306	(17.21)
Operation & Maintenance	36,334	70,155	18,150	70,155	57,566	(17.94)
Operation & Maintenance	6,267	6,781	6,488	6,781	6,846	0.96
Other (Cost Share)	184,580	209,952	129,473	209,952	860,575	309.89
Total Expenditures	773,428	857,363	424,753	852,863	1,539,243	79.53

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	9,958	9,500	0	10,213	10,213	7.51
Public Charges for Service						
Event Revenue	2,720	2,000	0	0	0	(100.00)
Buildings/Grounds/Equip Rent	84,850	97,500	50,897	97,350	100,200	2.77
Concession Revenue	0	0	0	0	0	-
Fair Revenue	653,339	632,371	128,887	714,725	832,862	31.70
Ice Rental	100,600	102,600	41,040	102,600	123,120	20.00
Dry Floor Event	14,311	15,000	11,170	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	855,820	849,471	231,994	929,675	1,071,182	26.10
Other Revenue						
Sale of County Equip	715	0	0	0	0	-
Sale of Land	0	0	0	0	0	-
Donations/Contributions	0	0	1,000	0	0	-
Insurance Proceeds Reimb	4,428	0	27,599	0	27,599	-
Other	0	0	50	0	0	-
Total Other Revenue	5,143	0	28,648	0	27,599	-
Total Revenue	870,921	858,971	260,842	939,888	1,108,994	29.11
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	157,991	167,685	79,495	158,705	185,992	10.92
Expo Fair	574,803	526,921	77,406	558,898	635,154	20.54
Ice Center	107,836	113,316	66,958	113,191	121,118	6.89
Expo Maintenance & Improvement	11,209	42,081	51,006	68,950	166,730	296.21
Outlay from Expo Land Sale	113,159	0	0	0	0	-
Total Expenditures	964,998	850,003	274,866	899,744	1,108,993	30.47
Revenues Over (Under) Expenditures	(94,077)	8,968		40,144	1	
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 EXPO LAND SA	0	0		0	0	
Sale of Expo Property (Net)	0	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	(94,077)	8,968		40,144	1	
Fund Balance - January 1	0	(94,077)		(94,077)	(53,933)	
Fund Balance - December 31	(94,077)	(85,109)		(53,933)	(53,932)	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	(2,833,389)	(2,824,421)		(2,793,245)	(1,925,244)	
Designated from Land Sales	2,739,312	2,739,312		2,739,312	1,871,312	
Total Fund Balance	(94,077)	(85,109)		(53,933)	(53,932)	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Personal Services	179,971	218,705	79,288	217,697	217,937	(0.35)
Contracted Services	546,561	500,293	132,534	554,272	619,798	23.89
Operation & Maintenance	90,404	69,842	28,325	69,542	81,412	16.57
Fixed Charges	15,017	17,663	14,732	14,733	15,346	(13.12)
Outlay	19,886	43,500	19,987	43,500	174,500	301.15
Outlay from Expo Land Sale	113,159	0	0	0	0	-
Total Expenditures	964,998	850,003	274,866	899,744	1,108,993	30.47

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE						
Property Taxes	2,497,784	3,403,006	3,708,813	3,964,535	3,666,369	7.74
Other Revenue	0	0	0	0	0	-
Total Revenue	2,497,784	3,403,006	3,708,813	3,964,535	3,666,369	7.74
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	1,925	5,000	475	5,000	5,000	0.00
2023 GO Note HWY	260,000	306,600	45,800	306,600	308,000	0.46
2019 G.O. Refunding	497,250	497,950	88,975	497,950	495,150	(0.56)
2020 GO Promissory Notes	1,217,350	1,166,950	1,075,625	1,166,950	1,167,550	0.05
2021 GO PRON NOTE	203,951	255,722	252,861	255,722	277,998	8.71
2021 GO Promissory Note	0	0	0	0	0	-
2024 GO NOTE HWY	0	510,834	441,484	510,834	509,950	(0.17)
2024 GO BOND CRTHOUSE	0	305,807	228,707	305,807	301,200	(1.51)
2012 GO Refunding (2003)	0	0	0	0	0	-
2017 GO Refunding (2017-07)	658,300	659,950	99,975	659,950	661,150	0.18
Total Expenditures	2,838,776	3,708,813	2,233,902	3,708,813	3,894,119	5.00
Excess Revenue Over (Under) Expenditures	(340,992)	(305,807)		255,722	(227,750)	
OTHER FINANCING SOURCES (USES)						
Transfer in from General Fund	0	0		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	227,750	
Sale of Bonds	0	0		0	0	
Sale of Bonds Bond Premium	0	0		0	0	
Sale of Bonds Bond Premium	0	0		0	0	
Total Other Financing Sources (Uses)	0	0		0	227,750	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	(340,992)	(305,807)		255,722	0	
Fund Balance - January 1	601,760	260,768		260,768	516,490	
Fund Balance - December 31	<u>260,768</u>	<u>(45,039)</u>		<u>516,490</u>	<u>516,490</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Principal	2,095,000	2,585,000	1,590,000	2,585,000	3,003,121	16.17
Interest	741,851	1,118,813	643,427	1,118,813	885,998	(20.81)
Issue Fees	1,925	5,000	475	5,000	5,000	0.00
Total Expenditures	2,838,776	3,708,813	2,233,902	3,708,813	3,894,119	5.00

Debt Service Fund Concluded

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	13,110	28,000	7,440	15,000	16,000	(42.86)
HWY Public Charges	36,761	49,000	12,000	32,000	48,000	(2.04)
HWY Damage Claims	0	0	0	9,539	0	-
Total Public Charges for Service	49,871	77,000	19,440	56,539	64,000	(16.88)
Intergov. Chgs for Service						
State Hwy Charges	2,093,163	1,983,062	1,334,613	2,988,419	2,724,059	37.37
Local Govt Charges	328,500	238,000	91,552	228,500	238,000	0.00
Dept Charges For Service	325,680	230,000	91,422	200,000	360,000	56.52
Total Intergov Chgs for Service	2,747,343	2,451,062	1,517,587	3,416,919	3,322,059	35.54
Other Revenue						
Rent	139,174	125,110	57,920	127,350	13,110	(89.52)
Sale of County Equip	400	3,100	5,435	5,435	4,000	29.03
Records & Reports Rev HWY	157,220	115,825	69,981	156,347	161,907	39.79
Net Gain/Loss on Sale of Equipment	(21,058)	13,000	(1,804)	(1,804)	(6,900)	(153.08)
Insurance Proceeds Reimb	0	3,300	0	14,000	0	(100.00)
Other	131,939	90,000	3,210	90,000	91,350	1.50
Total Other Revenue	407,675	350,335	134,741	391,328	263,467	(24.80)
Total Revenue	3,204,890	2,878,397	1,671,768	3,864,786	3,649,526	26.79

EXPENSES:						
Public Works						
County Charges Reimbursed	(10,284,372)	(10,431,000)	(3,481,196)	(8,879,953)	(9,271,820)	(11.11)
Administration-Hwy C/P	584,066	679,509	288,042	719,581	746,278	9.83
Shingle Recycling C/P	0	0	0	0	0	-
Patrol Supervision	254,746	263,840	128,184	278,761	290,168	9.98
Radio Expenses C/P	260	382	319	906	1,899	397.12
Liability Insurance C/P	22,704	56,492	11,427	22,853	25,000	(55.75)
Union Activities C/P	0	0	0	0	0	-
Other Highway-Cost Pool	0	0	0	0	0	-
Field Small Tools-Pool	0	(3,266)	(178)	(3,875)	853	(126.12)
Shop Operations-Pool	400	543	(128,250)	5,435	2,902	434.44
Fuel Handling-Pool	0	(3)	(2,813)	0	0	(100.00)
Machinery Operations-Pool	364,910	(48,699)	(67,243)	197,143	112,751	(331.53)
Gravel Operations-Pool	(356,681)	7,726	(41,227)	(132,051)	(135,186)	(1849.75)
Bituminous Operations-Pool	0	0	0	0	0	-
Paving - Bid Jobs	314,870	191,026	43,685	86,000	157,000	(17.81)
Buildings & Grounds-Pool	(1,578)	(2,281)	412,378	0	0	(100.00)
Capital Acquisition-Pool	0	3,007	437,402	14,000	0	(100.00)
Salt Brine Cost Pool	(8,438)	(176)	(74,960)	(68,486)	(25,414)	14339.77
Hwy P/R Clearing Accounts	50,830	(1,541)	(90,006)	2	(97,854)	6250.03
County-Road Maintenance	2,283,521	2,888,326	743,007	1,736,855	2,504,717	(13.28)
County-Road Construction	6,406,591	5,744,988	2,041,445	5,461,214	5,063,037	(11.87)
County-Aided Bridge Constr	0	0	0	0	0	-
County-Winter Snow Removal	1,012,547	1,174,558	769,610	1,179,245	1,179,245	0.40
State-Road Maint/Construct	1,991,428	1,865,526	1,302,879	2,872,658	2,606,950	39.74
Other Local Govt Road M&C	219,941	153,870	91,462	205,000	191,000	24.13
County Depts Nonroad Svcs	94,312	162,050	91,840	152,500	265,000	63.53
Non Govt (Public) Service	19,601	38,854	7,958	17,000	33,000	(15.07)
Total Expenses	2,969,657	2,743,731	2,483,763	3,864,788	3,649,526	33.01

Excess Revenues Over (Under) Expenses	235,233	134,666		(2)	0	
Operating Transfers In	0	0		0	0	
Capital Contributions	749,206	0	0	0	0	
Capital Contributions	(749,206)	0	0	0	0	
Change in Net Assets	235,233	134,666		(2)	0	
Net Assets - January 1	8,571,061	8,806,295		8,806,295	8,806,293	
Net Assets - December 31	8,806,295	8,940,961		8,806,293	8,806,293	

EXPENSES RESTATED BY OBJECT:						Percent Increase or (Decrease)
	Experience 2024	Experience 2025	Experience 2025	Experience 2025	Experience 2026	
Personal Services	4,331,665	4,776,188	2,126,105	5,009,318	5,008,620	4.87
Contracted Services	3,014,519	2,460,253	310,329	735,362	653,216	(73.45)
Operation & Maintenance	8,594,049	8,744,419	4,794,673	10,290,236	10,525,586	20.37
Fixed Charges	1,073,857	1,021,485	517,871	1,098,504	1,173,293	14.86
Other	(14,044,433)	(14,258,614)	(5,265,199)	(13,268,632)	(13,711,189)	(3.84)
Total Expenses	2,969,657	2,743,731	2,483,779	3,864,788	3,649,526	33.01

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUES:						
Intergovernmental Grants						
IS-WIJS Grant	0	0	0	0	0	-
Total Intergovernmental Grants	0	0	0	0	0	-
Public Charges for Service						
IS Charges For Service	5,288	8,200	0	8,200	5,700	(30.49)
Total Public Charges for Service	5,288	8,200	0	8,200	5,700	(30.49)
Intergovernmental Chgs for Service						
New World System Chg	0	0	0	0	0	-
IS Charges-Tech Acct	709,273	726,320	726,319	0	804,823	10.81
Dept Charges For Service	2,269,922	2,681,653	1,340,706	2,681,653	2,791,169	4.08
Total Intergov. Chgs for Service	2,979,195	3,407,973	2,067,025	2,681,653	3,595,992	5.52
Other Revenue						
Gain(Loss) on Sale of Assets	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	0	0	0	0	0	-
Total Revenue	2,984,483	3,416,173	2,067,025	2,689,853	3,601,692	5.43
EXPENSES:						
General Government						
Information Systems	2,427,269	3,191,027	2,233,833	2,476,558	3,365,543	5.47
Total Expenses	2,427,269	3,191,027	2,233,833	2,476,558	3,365,543	5.47
Excess Revenues Over (Under) Expenses	557,213	225,146		213,295	236,149	
OTHER FINANCING SOURCES (USES):						
General Fund	0	0	0	0	0	-
Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses)	557,213	225,146		213,295	236,149	
Net Assets - January 1	2,684,559	3,241,772		3,241,772	3,455,067	
Net Assets - December 31	3,241,772	3,466,918		3,455,067	3,691,216	
EXPENSES RESTATED BY OBJECT:						
	Experience 2024	Experience 2025	Experience 2025	Experience 2025	Experience 2026	Percent Increase or (Decrease)
Personal Services	775,216	821,400	388,625	837,395	884,476	7.68
Contracted Services	1,353,820	2,243,674	1,702,548	1,513,600	2,341,360	4.35
Operation & Maintenance	17,298	28,259	9,800	28,514	29,259	3.54
Fixed Charges	262,563	84,444	132,386	83,799	97,198	15.10
Fixed Charges	0	0	0	0	0	-
Outlay	18,373	13,250	474	13,250	13,250	0.00
Total Expenditures	2,427,269	3,191,027	2,233,833	2,476,558	3,365,543	5.47

Information Systems Internal Service Fund Concluded

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MISCELLANEOUS SUMMARY DATA AND SCHEDULES

2026 Full Time Equivalent Report (FTE) by Department

Full Time Equivalent (FTE) Changes Included in the 2026 Budget including Reconciliation to 2025 Budget

FTE Additions/Deletions/Changes in Proposed 2026 Budget

Personnel Changes included in Proposed 2026 Budget

Full Time Equivalent (FTE) Authorized Positions History by Department 2005 - 2026

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2026 Proposed

Outlay Items Included in 2026 Budget with Comparison to 2025

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Proposed Expenses Revenues and Tax Levy by Department 2026, with 2025 and 2024 Levies for Comparison Purposes

2026 Proposed Budget Summary by Fund

Highway Commission – Tentative Five Year Construction Schedule 2026 – 2030

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 2026 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	Mealt Site Coordinator	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 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 Wkr	6	6	
Human Services	Adult Protective Service Supervisor	1	1	
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	2	2	
Human Services	CCS Service Facilitator	9	9	
Human Services	CCS Supervisor	2	2	
Human Services	CFS Supervisor	1	1	
Human Services	Child Family Serv Mngr/HSD Deputy	1	1	
Human Services	Child Prot. Services Intake Wkr	10	10	
Human Services	Child Prot. Services Ongoing Wkr	12	12	
Human Services	Clinical Services Mgr/HSD Deputy	1	1	
Human Services	Clinical Case Manager	3	3	
Human Services	Crisis Supervisor	1	1	
Human Services	CLTS Supervisor	1	1	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Human Services	CLTS Waiver & CCS Specialist	6	6	
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	1	1	
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 Lead	2	2	
Human Services	Economic Support Specialist	7	7	
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	Family Support Worker	3	3	
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	2	2	
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	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		177.75	177	1
Joint Dispatch Center	Public Safety Telecommunicator	21	21	
Joint Dispatch Center	Joint Dispatch Supervisor	3	3	
Joint Dispatch Center Total		24	24	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
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 and Parks 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	4	4.00	
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		19.3	16	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	HSD Information Technology Manager	1	1	
Public Works	Desktop Support Technician	2	2	
Public Works	Expo Facility Manager	1	1	
Public Works	Information Systems Mngr	1	1	
Public Works	Building Maintenance	6.5	6	
Public Works	Building Maintenance - Expo	0.5	1	
Public Works	Maintenance Technician	1	1	
Public Works	Public Works Director	1	1	
Public Works	Recycling Cntr Manager	1	1	
Public Works	Senior Network Engineer	1	1	
Public Works Total		27	27	
Register in Probate	Deputy - Probate	1	1	
Register in Probate	Register In Probate	1	1	
Register in Probate Total		2	2	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Register of Deeds	Deputy Register Of Deed	1	1	
Register of Deeds	Register Of Deeds	1	1	
Register of Deeds	Register Of Deeds Clerk	1	1	
Register of Deeds	Vital Records Clerk	1	1	
Register of Deeds Total		4	4	
Sheriff	Account Specialist - Sheriff	1	1	
Sheriff	Administrative Spec.	5	5	
Sheriff	Bailiff	3	3	
Sheriff	Business Operations Manager	1	1	
Sheriff	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	
IW 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		523.31	512.00	15.00

FTE CHANGES ONLY after 2025 FTE report. 2025 FTE in budget =											532.06
Current Status						Status Changed To					
Date Entered	Department	Position ID	Title	FTE	Business Unit	Effective Date	Position ID	Title	FTE	Business Unit	Net Change
12/27/2024	Human Services Dept.	58-274	Outpatient Psychotherapist - CCS	1	43660	1/1/2025		Elimnated			-1
12/27/2024	Human Services Dept.	58-263	CST Care Coordinator	1	45062	1/1/2025		Elimnated			-1
12/27/2024	Human Services Dept.	58-361	CCS Facilitator	1	43660	1/1/2025		Elimnated			-1
6/30/2025	Human Services Dept.	58-345	Community Navigator (eliminated due to end of grant funding)	0.75							-0.75
9/8/2025	Human Services Dept.	58-224	CPS Intake Social Worker	1	45062	9/8/2025		Elimnated			-1
9/8/2025	Human Services Dept.	58-278	Outpatient Psychotherapist	1	43060	9/8/2025		Elimnated			-1
9/8/2025	Human Services Dept.	58-492	Family Support Worker	1	45062	9/8/2025		Elimnated			-1
9/8/2025	Human Services Dept.	58-346	CCS Service Facilitator	1	43660	9/8/2025		Elimnated			-1
9/8/2025	Health Dept.	50-170	Public Health Nurse	1	41950	9/8/2025		Elimnated			-1

FTE as of 12/30/2025 523.31

2025/2026 Position ID Changes (TITLE CHANGES ONLY after 2025 report)											
Date Entered	Department	Position ID	Title	FTE	Business Unit	Effective Date	Position ID	Title	FTE	Business Unit	Net Change

Personnel Changes Included in 2026 Budget

For employees covered under the Performance Management Plan:

Effective January 1, 2026 there will be a suspension of increases awarded under Section 8.13 Performance Management section of the Employee Policy Manual (performance review increases).

Effective the pay period that included January 1, 2026 there is a 1% ACB increase included in the wages proposed in this budget.

Changes to Benefit Plans:

1. An increase of 20% 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	\$893.23	\$35.72 (4%)	Single	\$689.42	\$27.58 (4%)
EE+CH	\$1518.49	\$91.10 (6%)	EE+Ch	\$1172.00	\$70.32 (6%)
EE+SP/CH	\$2679.59	\$241.16 (9%)	EE+Sp/Ch	\$2068.22	\$186.14 (9%)

2. Health insurance plan design changes: Teledoc visits will be covered at 100% with no cost to the employee starting 01/01/2026. In addition, the County 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 \$3,300 to \$3,400 in 2026, per IRS regulation.
3. Additional offering of Identity Theft Insurance. Manitowoc County realizes the threat to employees regarding various types of identity theft is real and can have a significant impact both financially and personally if an employee falls victim to this type of attack. To help mitigate the impact of this threat on employees and their families, we will be making Identity Theft insurance available to employees. This insurance provides financial protection and resources if an employee or covered family member is a victim of this type of attack. This is a voluntary plan with employees paying 100% of the monthly premium costs.
4. 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 4.12 – Nepotism – language has been added requiring County Board approval for hire or promotion of an employee of Manitowoc County that has a close personal or family relationship with the governing body (County Board or County Executive) of Manitowoc County.
2. Section 11.03 – Uniform Allowance – currently, Non-exempt Highway Department and Public Works employees holding maintenance positions required to wear safety boots/glasses receive a \$50 yearly allowance. Starting January 1, 2026 this allowance will also extend to supervisors in those Departments that are required to wear safety boots/glasses and will increase to \$100.

3. Section 18.05 – Premium Pay – currently, employees that work a shift beginning at or after 2:00 p.m. receive a shift premium of .25/hour. Effective the pay period that includes January 1, 2026 that premium will increase to .50/hour.

FTE Changes/Reclassifications/Rate Changes/Title Changes

1. Full-Time Equivalent (FTE) Changes

The following is included on the proposed 2025 FTE Summary:

- a. Reduction of 4.75 FTEs from the Human Services Department (Fiscal Impact -\$416,354). These are in addition to the 3 positions that were removed from the Human Services Department through the veto on budget resolution 2024/2025-57.
- b. Reduction of 1.0 FTE from the Health Department (Fiscal Impact -\$97,190)

2. Reclassifications

The following positions met the criteria for reclassification:

- a. Information Technology Division Director (D64) reclassified to Information Technology Director (E82) - Information Technology Department (Fiscal Impact \$5532)
- b. Systems Administrator (C42) reclassified to Senior Systems Administrator (C52) – Information Technology Department (Fiscal Impact \$5924)
- c. Two Desktop Support Technicians (B22) reclassified to pay grade B23. Information Technology Department (Fiscal Impact \$7917)
- d. Engineering Technician (C42) reclassified to pay grade C52. Highway Department (Fiscal Impact \$7592)
- e. Two CCS Quality Program Specialists (B22) reclassified to pay grade B23. Human Services Department (Fiscal Impact \$7585)
- f. CLTS Program Specialist (B23) reclassified to pay grade B23. Human Services Department (Fiscal Impact \$3958)
- g. Contract Specialist (B23) reclassified to CCS/CLTS Supervisor (C52). Human Services Department (Fiscal Impact \$21,122).
- h. Clinical Services Supervisor (C52) reclassified to APS Supervisor (C52). Human Services Department (Fiscal Impact \$0).
- i. Land and Use Parks Specialist (C42) reclassified to pay grade C43. Planning and Zoning Department (Fiscal Impact \$7353).

3. Additional Changes

- a. On January 1, 2026 we will create an Information Technology Department that reports to the Public Works Committee.
- b. Highway Department Market Adjustment – in response to the continued competitive nature of the construction field and the resulting difficulty in recruitment and retention for Highway Maintenance Workers, the budget includes a market adjustment for our Highway Maintenance Workers, Mechanics, and Construction Supervisors. This will allow for future recruitments to be done at this higher rate and greater retention of current staff. (Fiscal Impact \$82,931)

4. Title Changes

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

- a. Administrative Specialist to Administrative Professional (Sheriff's Department)

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

	2026	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	25.56	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	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	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
Comptroller	4.00	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	4.00	4.00	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	1.00	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	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	3.00	3.28	3.88	3.88	3.88	3.60
District Attorney	6.00	6.00	6.00	6.00	6.00	6.00	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	2.00	1.75	2.00	1.73	1.73	1.73	1.73	1.73	1.73	1.73	2.23	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	1.00	1.00	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	1.00	1.00	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	0.00	158.93	155.40	161.78	164.23
Health Department	19.30	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	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	177.75	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)	(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	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	2.00	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	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.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Public Works / Communications	27.00	27.00	27.00	23.00	23.00	23.00	23.00	23.00	16.50	16.42	14.09	13.25	13.00	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	2.00	2.61	2.61	2.61
Register of Deeds	4.00	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	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	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	2.00	2.00	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	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	3.00	2.00	2.00	2.00	1.60	1.60	1.00	1.00	2.00	2.00
Total	523.31	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

(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 2025 ACTUALS AND 2026 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)		
(Note *)							
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	\$1,717,107,800	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%	\$13,346,857	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	5.28%	\$24,355,486	8.30%	\$6.06645	2.88%
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	2.96%	\$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%	\$5.46785	-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%
2025	2026	\$9,896,809,600	58.85%	\$34,145,537	3.40%	\$3.45016	-6.22%

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.

Fund Number	Activity Number	Activity Area	Outlay Item	2026	
				Amount	Total
		General Fund			
*	12700	Coroner			0
	13500	Child Support	Equipment	2,700	2,700
*	15200	Treasurer			0
*	16100	Maintenance - Courthouse	Re-stain Exterior Doors Rotunda Maintenance Ceiling Painting Replace Exterior Lighting Controls Generator Load Banking-ALL	3,500 10,000 5,000 4,000	22,500
*	16200	Maintenance - Office Complex	Hot Water Circulator Pumps Winter n Leaf Guard Installation (North South side) Stormwater Rain Garden (NW Side of Hdg)	10,000 20,000 10,000	40,000
*	16300	Maintenance - Jail	CCTV System Servers & Storage Units Security Sys Upgrades (Process Logic Controllers) Detection Slider Locks Flooring - Jail Lobby Pneumatic Valves Loading Dock Stairs Flooring - Epoxy Garage Door Openers (5) Hood Cleaning (Full Kitchen) Every 5 years Eddy Current Testing on Chiller (Every 2 Yrs) 2nd Floor Flooring Air Compressor Head Detection Swinger Locks Jail Wash Door Replacement Asphalt Maintenance RP Valve Replacement's	320,000 100,000 25,000 10,000 8,000 10,000 5,000 5,000 2,000 12,000 4,000 8,000 7,500 6,000 3,000	525,500
*	16400	Maintenance - UNW Center	Boiler Servicing Tire & Painting	6,000 5,000	11,000
*	16500	Maintenance - Human Services	Clock Mounts Ergonomic Furniture Upgrades Compressor Head Replacement Elevator Power Unit RP Valve Replacement Carpeting-2nd Floor Carpeting-3rd Floor	20,000 5,000 8,000 16,000 2,000 10,000 10,000	68,000
*	16650	Maintenance- Hamilton Bldg	Building Maintenance and repairs	70,000	70,000
*	16700	Maintenance - PHD Building	LED Lighting Retro-fits 1st Fl Drinking Fountain	1,500 6,000	7,500
*	16750	Maintenance - Admin Office Bldg	Exhaust Fan Replacements RP Valve Replacement LED Lighting Retro Fits	5,000 3,000 2,500	10,500
*	16800	Maintenance - Other Co Buildings	Ash Tree Removal Replacement - Various Broken Headstones - Pottery Field Replace	5,000 1,000	6,000
*	16900	Maintenance - C&T Building	Turkpoint North Elevation Replace West Fence Sewage Pk Pumps Asphalt Maintenance (C&T lot) Asphalt Maintenance (Hancock lot) LED Lighting Retro Fits	20,000 5,000 17,000 5,000 6,000 2,000	55,000
*	16950	Maintenance - MAC	Elevator Power Unit Metal Coping-Water Table 1st Fl Carpet Central Exhaust (West)	15,000 15,000 12,000 15,000	77,000
*	21000	Sheriff - Admin	Equipment	813,000	113,000
*	21200	Sheriff - Traffic Patrol	Equipment Vehicles	80,000 440,000	520,000
*	21650	Communications Activity	Generator ATS Replacement-Kiel Tower Install Redundant VHF Core MLC 5000 to GRV2000 Comparator (County Fire) Paving-Access Road at Two Creeks Tower Cal2 C/Ds Planned Replacement Tower Site Camera Touch Screens Planned Rep Block Heater & Battery Charger at Towers	35,000 150,000 60,000 15,000 3,000 3,000 2,000 2,000	270,000

Fund Number	Activity Number	Activity Area	Outlay Item	2026	
				Amount	Total
*	27500	Corrections	Equipment	37,000	37,000
*	35100	Airport	Maintenance Repairs Land Improvements Equipment	6,000 13,733 14,000	33,733
*	52000	Parks	Building Improv Maint Repr Equipment Buildings Paving Piers/Land Improve	10,000 7,500 68,487 25,000	110,987
*	63000	Planning and Zoning	Equipment	15,000	15,000
General Fund Total					1,998,429
*	36300	Solid Waste Recycling SRF Recycling Operation	Trash Cleaning Facility #808 Loader	5,000 25,000 130,000	160,000
Solid Waste Recycling SRF Total					160,000
*	46450	Aging SRF ADRC			33,948
	46250				
	46400	Aging Services Mgmt	Building Improvements	33,948	
	46000				
Aging SRF Total					33,948
					0
*	54615	Expo SRF Ice Center	Doors (between Lobby & Rink)	23,000	23,000
*	54620	Expo Maint & Improvements	Epox Floor (Restroom / Hall Kitchen) Restroom Partition Stalls Pensive Tables (1 of 3) Merchants Gate Pedestrian Entrance Floor Scrubber Safety Rollards Jersey Barriers Tables & Chairs Exterior Sound System Portable PA Systems	14,000 25,000 5,000 50,000 8,000 5,000 5,000 35,000 4,500	151,500
Expo SRF Total					174,500
*	61101	Soil & Water	Vehicles Equipment	35,045	35,045
*	72700	Jail Assessment Fee CPF Jail Assessment Fee CPF			30,045
Jail Assessment Fee CPF Total					0
*	14500	Information Systems Information Systems	Equipment	13,250	13,250
Information Systems Total					13,250
45059	Human Services		Vehicles	40,000	40,000
43890					
Grand Total				2,452,163	2,452,163

Fund Number	Activity Number	Project Number	Activity Area	Outlay Item	2028	
					Amount	Total
			General Fund			
*	12700		Coroner	Body Bags/Covers/Diagnostic Supplies	7,500	7,500
	13500		Child Support	Equipment	2,500	2,500
*	15200		Treasurer			0
*	16100		Maintenance - Courthouse	Ford Truck Tuckpointing Concrete Repairs Courthouse Block	55,000 15,000 6,000	71,000
*	16200		Maintenance - Office Complex	Tool Cat (Replace 2008 Model) Ford Truck (Replace 2014 Model) Grasshopper Riding Lawnmower	60,000 55,000 16,000	148,000
*	16300		Maintenance - Jail	Harding Intercom System Generator A/T/S Replace Fire Alarm Sys Upgrade 2 of 2 Uninterruptible Power Supply Detention Slider Locks Stair Treads (MTS) South Floor Scrubbers Air compressor Head Exhaust Hood - Jail Kitchen Chiller Condenser Sub-Cooler Injection Laundry Rpt Valve Gen-Set Batteries	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 - UVF Center	Door FS - Door and Frame VF/FS Lakeside Hall Boiler Servicing Tuck Pointing	3,000 6,000 3,000 5,000	17,000
*	16600		Maintenance - Human Services	Carpeting - 4th 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
*	16700		Maintenance - PHD Building	VF/FS 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 - Porters Field Replace	5,000 1,000	6,000
*	16900		Maintenance - C&T Building	Tuckpoint East Elevation Variable Frequency Drive Replace LED Lighting Retro 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 3,000 4,000 3,000 2,000 1,000	68,000
*	21000		Sheriff - Admin	Equipment	133,000	133,000
*	21200		Sheriff - Traffic Patrol	Equipment	512,000	512,000
*	21650		Communications Activity	GSM 8000 Routers to Juniper SRX (3 of 3) Tone Remote Backup Handsets NEX 8000 to GRY 8000 (comparator (month fee) (Two weeks, last, March) Ca 12 LEDs Planned Replacement Tower Site Camera Touch Screens Planned Rep Black Heater and Battery Charger	80,000 80,000 25,000 30,000 3,000 3,000 2,000 2,000	205,000

Fund Number	Activity Number	Project Number	Activity Area	Outlay Item	2025	
					Amount	Total
*	27500		Corrections	Equipment	32,000	32,000
*	35100		Airport	Maintenance Repairs	5,000	60,000
				Land Improvements	20,000	
				Equipment	35,000	
*	53000		Parks	Building Improv. Maint Rep	10,000	349,400
				Equipment	52,500	
				Buildings	56,900	
				Paving-Driv. Land Improve	230,000	
*	63000		Planning and Zoning	Equipment	28,000	28,000
			General Fund Total			3,398,400
*	38300		Solid Waste Recycling SRF			
			Recycling Operation	Asphalt	18,000	43,900
				Forklift + H&B	25,000	
			Solid Waste Recycling SRF Total			43,900
*	48450		Aging SRF			
	48250		ADRC	Vehicles	28,735	28,735
	48400					
			Aging SRF Total			28,735
						0
*	54615		Expo SRF			
			Ice Center	Asphalt Maintenance (M/C/L Lots)	6,500	15,000
				Commercial Refrigerator	6,500	
*	54820		Expo Maint & Improvements	Exterior Restroom Doors	12,500	28,500
				Re-roof Boxes Hiding Roof	12,500	
				Safety Hollards	3,500	
			Expo SRF Total			43,500
	81207		Soil & Water	Soil Health Testing Equipment	500	800
*	72700		Jail Assessment Fee CPF			
			Jail Assessment Fee CPF			500
			Jail Assessment Fee CPF Total			0
*	14500		Information Systems			
			Information Systems	Equipment	13,250	13,250
			Information Systems Total			13,250
	45059		Human Services	Vehicles	15,000	16,000
	43880			Maintenance and Repairs	1,000	
			Grand Total		2,404,365	2,404,365

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MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2026

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
2025 General Obligation Bonds Highway road Projects	6/10/2025	5%	4/9/470	\$ 2,570,000	\$ 2,570,000
Total Long-term Debt				<u>52,315,000</u>	<u>31,910,000</u>

Manitowoc County

[illegible]

Manitowoc County

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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: 33-34 Callable 4/1/32 @ Par							
PAYMENT PERIOD	PRINCIPAL (4/1)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1)	TOTAL		
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

\$1,614,107

\$5,689,107

\$2,435,000

Callible Maturities

Paying Agent: Associated Trust
Notes:

Issue: 8
Amount: \$2,570,000

Type: General Obligation Promissory Notes, Series 2025

Dated: June 10, 2025

Callable:	Noncallable				CUSIP	INTEREST (4/1 & 10/1)	TOTAL
	PRINCIPAL (4/1)	RATE					
					563554		
						\$103,871	\$103,871
						\$64,250	\$64,250
	\$430,000	5.000%	WM2			\$64,250	\$494,250
						\$53,500	\$53,500
	\$330,000	5.000%	WN0			\$53,500	\$383,500
						\$45,250	\$45,250
	\$345,000	5.000%	WP5			\$45,250	\$390,250
						\$36,625	\$36,625
	\$360,000	5.000%	WQ3			\$36,625	\$396,625
						\$27,625	\$27,625
	\$200,000	5.000%	WR1			\$27,625	\$227,625
						\$22,625	\$22,625
	\$210,000	5.000%	WS9			\$22,625	\$232,625
						\$17,375	\$17,375
	\$220,000	5.000%	WT7			\$17,375	\$237,375
						\$11,875	\$11,875
	\$230,000	5.000%	WU4			\$11,875	\$241,875
						\$6,125	\$6,125
	\$245,000	5.000%	WV2			\$6,125	\$251,125

\$2,570,000

\$674,371

\$3,244,371

\$0

Callible Maturities

Paying Agent: Associated Trust
Notes:



Manitowoc County, WI
Budget Summary by Fund - 2026 Proposed

	Budgeted Funds														Grand Total
	General Fund	Human Services	Hwy Roads & Bridges SRF	Waste Recycling	Waste Disposal	Aging Resources	Soil & Water	Half Percent Water	Expo Fund	Debt Service	Capital Projects	Info Systems	Highway ISF	Illegal Realstate Tax	
REVENUES BY FUNCTION															
Property Tax	14,089,158	11,091,769	4,146,570	691,986	10,000	30,650	412,851	0	0	3,666,369	0	0	0	6,184	34,145,537
Other Taxes and Assessments	220,120	0	0	0	0	0	0	8,150,000	0	0	0	0	0	0	8,370,120
Intergovernmental Grants & Aids	10,155,944	12,430,239	2,184,663	0	0	2,114,887	1,120,392	0	10,213	0	0	0	0	0	28,016,338
Licenses and Permits	452,229	0	0	0	0	0	4,000	0	0	0	0	0	0	0	456,229
Fines, Forfeitures, Penalties	273,100	55,000	0	0	0	0	0	0	0	0	0	0	0	0	328,100
Public Charges For Services	2,317,463	486,000	0	573,000	0	797,989	1,000	0	1,071,182	0	0	5,700	64,000	0	5,316,334
Intergovernmental Charges for Services	649,053	5,322,000	0	0	1,250,000	100,950	0	0	0	0	0	3,595,992	3,322,059	0	14,240,054
Other Revenue	1,187,006	2,000	0	33,900	0	433,230	1,000	0	27,599	0	0	0	263,467	0	1,948,202
Total Revenues	29,344,073	29,387,008	6,331,233	1,298,886	1,260,000	3,477,706	1,539,243	8,150,000	1,108,994	3,666,369	0	3,601,692	3,649,526	6,184.38	92,820,914
EXPENDITURES BY CLASSIFICATION															
General Government	10,741,326														10,741,326
Public Safety	20,008,534							8,150,000				3,365,543			22,256,869
Public Works	645,650												3,649,526		20,008,534
Health And Human Services	3,669,703	29,387,008	9,331,233	1,297,172	1,260,000	3,477,706									16,183,581
Culture, Recreation And Education	1,587,096										1,108,993				36,534,417
Conservation And Development	1,291,764						1,539,243	0							2,896,089
Capital Projects											1,965,000				2,831,007
Debt Service										3,894,119					1,965,000
Contingency	0														3,894,119
Total Expenditures / Expenses	37,944,073	29,387,008	9,331,233	1,297,172	1,260,000	3,477,706	1,539,243	8,150,000	1,108,993	3,894,119	1,965,000	3,365,543	3,649,526	0.00	106,369,616
EXPENDITURES BY OBJECT															
Personal Services	24,889,287	14,213,605	0	95,882	0	2,153,915	512,905	8,150,000	217,937	0		884,476	5,008,620		56,126,627
Contractual Services	8,167,866	12,588,442	529,585	971,543	1,260,000	1,177,251	66,306	0	619,798	0	1,965,000	2,341,360	653,216		30,340,367
Supplies (Operation & Maintenance)	2,627,132	453,590	8,801,648	63,950	0	90,182	57,566	0	81,412	0	0	29,259	(3,185,603)		9,019,136
Fixed Charges	502,232	538,729	0	5,797	0	22,410	6,846	0	15,346	0	0	97,198	1,173,293		2,361,851
Capital Outlay	1,757,556	40,000	0	160,000	0	33,948	35,045	0	174,500	0	0	13,250	0		2,214,299
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0		0
Debt Service	0	0	0	0	0	0	0	0	0	3,894,119	0	0	0		3,894,119
Other (Grants, Contributions)	0	1,552,642	0	0	0	0	860,575	0	0	0	0	0	0		2,413,217
Total Expenditures / Expenses	37,944,073	29,387,008	9,331,233	1,297,172	1,260,000	3,477,706	1,539,243	8,150,000	1,108,993	3,894,119	1,965,000	3,365,543	3,649,526	0.00	106,369,616

**MANITOWOC COUNTY HIGHWAY COMMISSION
TENTATIVE FIVE-YEAR CONSTRUCTION SCHEDULE
2026 – 2030**

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) *LRIP CHI-S FUNDING*
CTH “G” from US 10 to Taus Road (3.0 MILES)
CTH “V” from CTH R to I-43 (0.5 MILES) *LRIP CHI-D FUNDING*
15.9 miles

2027 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “T” from Kellnersville North Village Limits to South Village Limits (0.7 MILES)
CTH “JJ” from Calumet County Line to CTH J (9.6 MILES) *LRIP CHI FUNDING*
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)
17.9 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 “X” CTH M to STH 42 (3 MILES)
CTH “X” from CTH LS to STH 42 (5.9 MILES)
CTH “J” from US 10 to Pieschel Road (3.3 MILES)
17.1 miles

2029 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “XX” from Center Road to CTH DL (1.3 MILES)
CTH “F” from CTH LS to STH 42 (5.9 MILES)
CTH “BB” from Brown Co. Line to CTH Q (3.6 MILES)
CTH BB from 42 to Between Norman and Town hall – (2.4 Miles)
CTH Z – I-43 to CTH T (1 mile)
14.2 miles

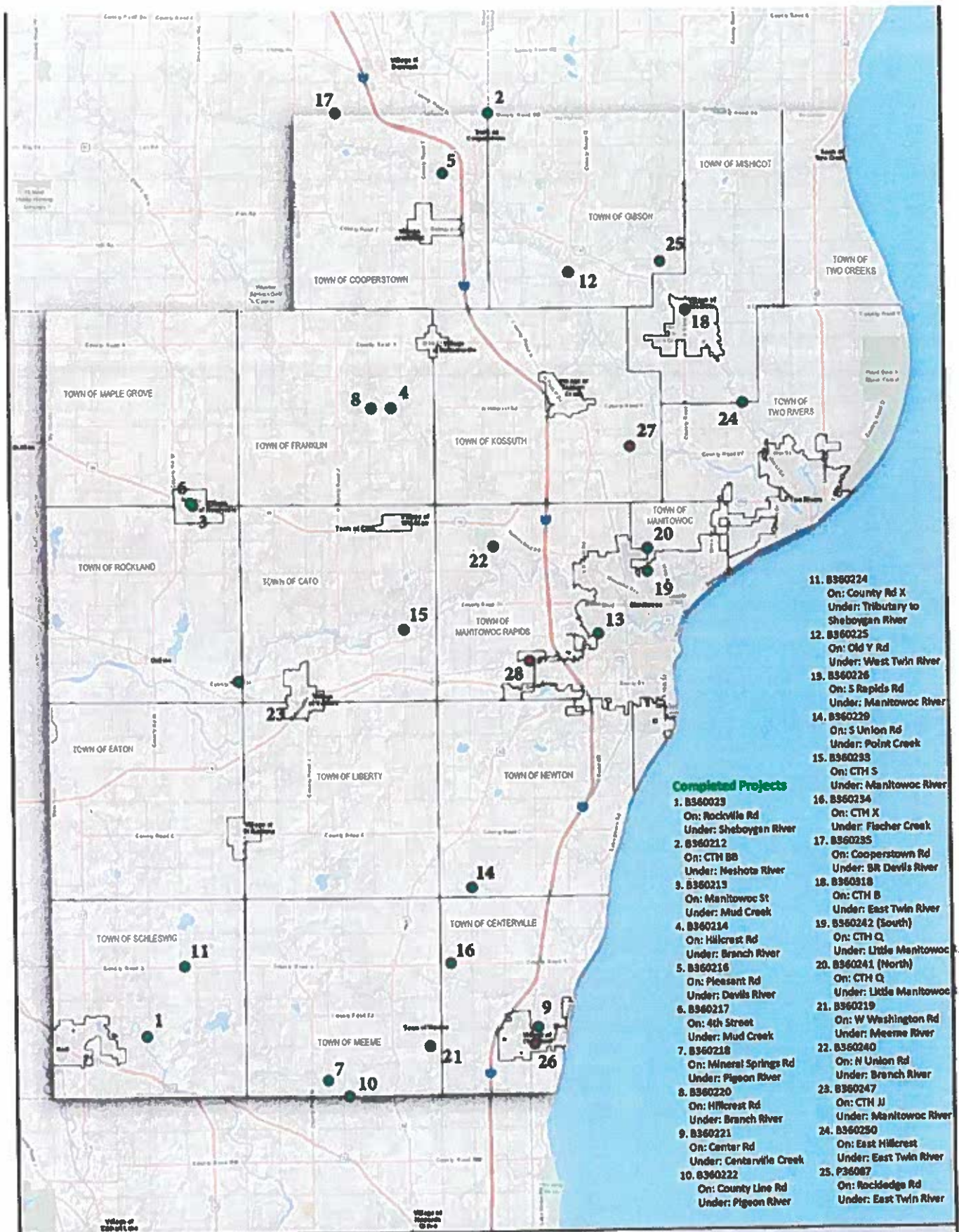
2030 PAVING PROJECTS & BRIDGE REPLACEMENTS

CTH “J” from US 10 to CTH K (5.7 MILES)
CTH “J” from STH 151 to Valders Village Limits (1 MILE)
CTH V- I-43 to CTH T (3.8 miles)
CTH T- Hidden Valley to Oliver Way (0.4 miles)
CTH V – 147 to Village limits (0.7 miles)
CTH CR – CL to CTH C (4.2 miles)
15.8 miles

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Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2019	Experience 2020	Experience 2021	Experience 2022	Experience 2023	Experience 2024	Estimated Experience 2025	Budget Proposed 2026
REVENUE:								
Property Taxes	1,954,500	2,379,811	2,710,837	4,213,592	4,442,983	4,228,810	4,235,798	4,087,157
Bridge Aid Prop Taxes	279,428	250,587	225,485	338,983	135,933	453,247	30,230	59,413
Total Property Taxes	2,233,928	2,630,398	2,936,322	4,552,575	4,578,916	4,682,057	4,266,028	4,146,570
Intergovern Grants & Aids								
State Transportation Aid	1,254,320	1,425,359	1,623,899	1,719,618	1,813,502	1,874,442	1,995,268	2,184,663
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	1,254,320	1,425,359	1,623,899	1,719,618	1,813,502	1,874,442	1,995,268	2,184,663
Total Revenues	3,488,248	4,055,757	4,560,221	6,272,193	6,392,419	6,556,499	6,261,296	6,331,233
EXPENDITURES:								
Public Works								
County Road Maintenance	1,675,323	1,950,044	2,172,567	2,000,717	2,594,878	2,420,089	1,841,066	2,655,000
County Road/Brdg Construction	6,521,865	2,368,834	2,335,461	3,072,417	4,284,470	6,790,985	5,788,887	5,366,820
County Winter Snow Removal	1,292,060	721,140	795,457	927,471	840,933	1,073,299	1,250,000	1,250,000
Town Bridge Aid	279,428	250,587	225,485	338,983	135,933	453,248	30,230	59,413
Total Expenditures	9,768,675	5,290,606	5,528,969	6,339,589	7,866,213	10,737,620	8,910,183	9,331,233



Bridge Projects

Manitowoc County Highway Department

- Completed (2015 - 2025)
- Future Project



0 1.25 2.5 5

Future Projects

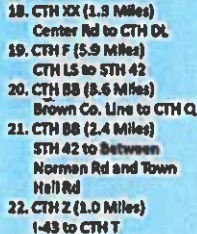
- 26. B360913
On: CTH XX
Under: Branch of Centerville Creek
- 27. P360668
On: Old HWY Q
Under: Branch of W. Twin River
- 28. P360145
On: CTH CS
Under: Silver Creek



Cedar
CORPORATION

Map Date: 9/30/2025
Sources: Manitowoc County, 2025.

The information on this map is from a computer database accessed using a
proprietary information system. While Cedar Corporation cannot guarantee



The information on this map is from a computer database obtained using a searchable information system (SIS). Color frequencies reflect computer

* This list does not include the Recycling Center.

Planned Board Issue	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	All Funding Sources
Law Enforcement Center:																					
Replace of HVAC Systems Digital Controls		\$ 350,000																			\$ 350,000
Replace of Air Handling Unit #5 & ACC-1 Condenser					\$ 180,000																\$ 180,000
Replace of 1992 Addition's Roof					\$ 130,000																\$ 130,000
Cooling Tower Refurb																					\$ 30,000
Replace Generator for the 1963 Elevator	\$ 30,000			\$ 120,000																	\$ 150,000
Replace Card Access System																					\$ 120,000
Main Jail Elevator Modernization																					\$ 275,000
Main Jail Elevator Modernization																					\$ 127,000
Main Jail Elevator Modernization																					\$ 50,000
Main Jail Elevator Modernization																					\$ 150,000
Main Jail Elevator Modernization																					\$ 670,000
Main Jail Elevator Modernization																					\$ 110,000
Main Jail Elevator Modernization																					\$ 250,000
Main Jail Elevator Modernization																					\$ 50,000
Main Jail Elevator Modernization																					\$ 125,000
Main Jail Elevator Modernization																					\$ 200,000
Main Jail Elevator Modernization																					\$ 160,000
Main Jail Elevator Modernization																					\$ 600,000
Main Jail Elevator Modernization																					\$ 1,400,000
Main Jail Elevator Modernization																					\$ 210,000
Main Jail Elevator Modernization																					\$ 489,700
Main Jail Elevator Modernization																					\$ 190,000
Main Jail Elevator Modernization																					\$ 215,000
Main Jail Elevator Modernization																					\$ 1,600,000
Main Jail Elevator Modernization																					\$ 40,000
Main Jail Elevator Modernization																					\$ 170,000
Main Jail Elevator Modernization																					\$ 150,000
Main Jail Elevator Modernization																					\$ 125,000
Main Jail Elevator Modernization																					\$ 180,000
Main Jail Elevator Modernization																					\$ 485,000
Main Jail Elevator Modernization																					\$ 1,400,000
Main Jail Elevator Modernization																					\$ 65,000
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Main Jail Elevator Modernization																					\$ 170,000
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IT Department

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 Director and made a division of the DPW. In 2023 the division was renamed the Information Technology Division.

In 2026, Information Technology returns to being an independent department under the direction of the Information Technology Director. This department manages central data processing, network and infrastructure management, maintenance & security, client/server systems administration, desktop & mobile equipment and software support as well as facilitates user security training County wide. The Information Technology department is also responsible for the Public Safety Radio, Antennas & E911 infrastructure along with the County wide phone system, cellphones & video conferencing.

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 and 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 Information Technology 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 IT Department 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 three divisions: Buildings & Grounds, Solid Waste & Recycling, 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
- 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 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, visit <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 2024 the County processed and marketed over 2,600 tons of recyclables and processed over 30,000 cubic yards of yard waste 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/g-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 2024 over 28,400 tons were processed through the master contract with an estimated savings of \$1,439,000 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:
Activity Area:

Parks
\$2000

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
2026:					
Cato Falls Park Staircase #3	H	1.00	\$29,182.00	\$29,182.00	Replacement Staircase is unsafe and closed to the public at this time. We have four separate staircases at this park and we have been updating and repairing them over time
Cato Falls Park Boardwalk	H	1.00	\$23,105.00	\$23,105.00	Trail along the Manitowoc River is dangerous and needs trail maintenance work.
Picnic Tables	H	12.00	\$16,500.00	\$16,200.00	Replaces worn tables.
Ash Tree Removal	H	1.00	\$15,000.00	\$15,000.00	Needed due to Emerald Ash Borer Disease.
Building Maintenance	H	1.00	\$10,000.00	\$10,000.00	Miscellaneous building repairs
Shoreline Protection Fischer Creek	H	1.00	\$10,000.00	\$10,000.00	Protection from Lake Michigan as erosion is washing away the main path at the park
Zero Turn Mower	H	1.00	\$7,500	\$7,500.00	Replacement for existing mower
2027					
One Ton Pick Up/with dump box	H	1.00	\$55,000.00	\$55,000.00	Replacement Replaces current 1998 with 184,000 mil
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 Emerald 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:					
Bathroom Facility Fischer Creek Park South	H	1.00	\$150,000.00	\$150,000.00	Replacement Existing bathroom worn and 20 + yrs o
3/4 Ton Pick Up Truck	H	1.00	\$50,000.00	\$50,000.00	Replacement
Weir Lake Boat Launch Pier	H	1.00	\$35,000.00	\$17,500.00	Replacement - we will apply for a 50/50 DNR grant.
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 Emerald 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 Equip. for Long Lake	H	1.00	\$75,000.00	\$75,000.00	Replacement Existing set is worn out and over 20 years old
3/4 Ton Pick Up Truck	H	1.00	\$50,000.00	\$50,000.00	Replacement
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 Emerald 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.
2030:					
Park Shelter Cato Falls West	H	1.00	\$150,000.00	\$150,000.00	New Expanded use of the park and safety of patrons warrants this.
3/4 Ton Pick Up Truck	H	1.00	\$50,000.00	\$50,000.00	Replacement
Long Lake Fishing Pier	H	1.00	\$30,000.00	\$15,000.00	Replacement will apply for a 50/50 DNR Match
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 Emerald 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
2031:					
Walla Hi Park Playground Equipment	H	1.00	\$100,000.00	\$100,000.00	Replacement Existing wood set is worn out and over 20 years old
Cato Falls Park West Playground Equipmen	H	1.00	\$100,000.00	\$100,000.00	Replacement Existing wood set is worn out and over 20 years old
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 Emerald 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
Total				\$1,269,487.00	

Manitowoc County, Wisconsin
Health Insurance

	Budgeted 2026	2025	2024	2023	2022	2021	2020	2019	2018
Revenues:									
(A) Dept Charges For Service	\$7,134,847.00	\$4,299,635.84	\$5,505,283.18	\$5,129,054.66	\$4,720,977.00	\$4,655,221.92	\$4,365,218.39	\$4,449,077.68	\$4,477,265.99
ERRP Early Ret Reinsur Pgm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$683,388.00	\$0.00	\$0.00	\$1,987.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$7,818,235.00	\$4,299,635.84	\$5,505,283.18	\$5,131,042.51	\$4,720,977.00	\$4,655,221.92	\$4,365,218.39	\$4,449,077.68	\$4,477,265.99
Expenditures:									
Administration Fees	\$201,574.00	\$135,884.20	\$204,737.95	\$14,845.50	\$8,111.30	\$8,037.18	\$108,128.71	\$152,670.64	\$130,380.96
NOVO Incentive Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Incentive Pmts	\$15,000.00	\$15,350.00	\$21,240.00	\$18,325.00	\$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	\$0.00
HRA Claim Payments	\$3,000.00	\$1,039.31	\$92.62	\$278.91	\$7,858.95	\$392.40	\$1,401.45	\$147.00	\$1,088.64
HRA Account Fees	\$1,250.00	\$1,191.38	\$1,192.60	\$1,293.63	\$1,587.90	\$1,292.05	\$1,295.50	\$1,294.50	\$1,290.94
Claim Payments	\$3,825,000.00	\$3,716,874.96	\$5,964,180.90	\$5,235,245.83	\$5,183,195.31	\$4,602,531.87	\$3,129,344.07	\$3,202,057.92	\$3,609,056.04
Stop Loss Insurance Prem	\$1,029,710.00	\$696,873.02	\$1,192,623.03	\$0.00	\$0.00	\$27,505.08	\$382,261.98	\$420,217.17	\$385,338.03
Miscellaneous	\$2,300.00	\$2,914.80	\$2,436.00	\$2,114.70	\$2,221.00	\$1,968.00	\$1,473.86	\$1,756.08	\$2,310.68
Total Fund Expenses	\$5,077,834.00	\$4,570,127.67	\$7,386,503.10	\$5,272,103.57	\$5,202,974.46	\$4,641,726.58	\$3,623,905.57	\$3,778,143.31	\$4,129,465.29
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	\$9,786.52	\$9,221.03	16,452.11	12,226.30	12,058.44	10,971.53	8,750.65	9,254.48	10,162.34
Fund Revenues Over (Under) Expenses	\$2,740,401.00	(\$270,491.83)	(1,881,219.92)	(141,061.06)	(481,997.46)	13,495.34	741,312.82	670,934.37	347,800.70
(B) Health Insurance	EXPENSE DE	\$6,557,704.00	\$3,915,339.37	\$5,042,175.66	\$4,684,965.70	\$4,300,024.00	\$4,212,776.33	\$3,941,570.09	\$4,199,570.88
Budgeted FTE's	523.31	527.96	518.86	495.62	448.97	431.21	431.48	423.07	414.13
Annual Charge per FTE	\$12,531.20	\$7,415.98	\$9,717.80	\$9,452.74	\$9,577.53	\$9,769.66	\$9,135.00	\$950.20	\$10,140.71

(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 2026 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, this Resolution includes various policies that if adopted are included in the
2 proposed 2026 annual budget for Manitowoc County; and
3

4 WHEREAS, a detailed copy of the County Executive's proposed 2026 annual budget has
5 been made available to each county supervisor and to the general public; and
6

7 WHEREAS, the proposed 2026 annual budget was presented to the Manitowoc County
8 Board of Supervisors at its meeting on October 7, 2025; and
9

10 WHEREAS, formal publication of a budget summary and announcement of a public
11 hearing was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc
12 Herald Times Reporter on *[Insert Date]*; and
13

14 WHEREAS, a public hearing on the proposed 2026 annual budget was held for the purpose
15 of obtaining public input and the proposed 2026 annual budget was reviewed by the Manitowoc
16 County Board of Supervisors at its annual meeting on October 27, 2025; and
17

18 WHEREAS, future sales tax revenue will be deposited into a special revenue fund; and
19

20 WHEREAS, included in the proposed 2026 annual budget is a transfer from the general
21 fund to the health insurance reserve fund in the amount of \$683,000, which represents amounts
22 taken from the health insurance reserve fund and transferred to the general fund in prior budgets;
23 and
24

25 WHEREAS, performance review increases awarded under Section 8.13 (Performance
26 Management) of the Employee Policy Manual shall be suspended for 2026; and
27

28 WHEREAS, Manitowoc County Code § 5.02(4) allows the wage schedule to be adjusted
29 each year by action of the county board so that it remains competitive with the market; and
30

31 WHEREAS, a 1.0% increase in the wage schedule will assist in maintaining a competitive
32 wage schedule; and
33

34 WHEREAS, the proposed changes to the group health plan includes an increase to the
35 premium, an increase to the embedded individual deductible under the family plan as required by
36 the IRS, and inclusion of Telehealth coverage at no cost to the employee; and
37

38 WHEREAS, employees will have continued access to the Health Joy app in 2026; and
39

WHEREAS, the proposed 2026 annual budget includes the additional benefit offering of Identity Theft Insurance funded 100% by the employee; and

WHEREAS, amendments to sections 4.12 (Nepotism), 11.03 (Uniform Allowance), and 18.05 (Premium Pay) are proposed contemporaneously with the proposed 2026 annual budget; and

WHEREAS, the proposed 2026 annual budget includes the restructuring of the Public Works Department; and

WHEREAS, the proposed 2026 annual budget includes a market adjustment for Highway Maintenance Workers, Mechanics, and Construction Supervisors to assist in recruitment and retention; and

WHEREAS, effective for the period from April 22, 2026 to December 31, 2026, the salary for the County Executive is proposed to be \$74,280 (\$4,127 per pay period);

NOW, THEREFORE, BE IT RESOLVED that the county board of supervisors of the county of Manitowoc hereby adopts a Governmental Funds Budget and a service delivery Proprietary Fund Budget for the calendar year beginning January 1, 2026 as indicated in the attached 2026 annual budget for Manitowoc County and any attachments or addenda thereto; and

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

State Special Charges - Charitable & Penal	\$	2,530.63
County Aid Bridges (Wis. Stat. § 82.08)	\$	59,413.00
Illegal Real Estate Taxes Charged Back (Prior Year)	\$	6,184.30
<u>All Other County Taxes</u>	<u>\$</u>	<u>34,077,409.09</u>
Gross County Tax Levy	\$	34,145,537.10

and

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

BE IT FURTHER RESOLVED that the 2026 annual budget in detail hereto attached shall be made a part of the Tax Levy; and

BE IT FURTHER RESOLVED that future sales tax revenue shall be deposited into a special revenue fund; and

BE IT FURTHER RESOLVED that there will be a transfer from the general fund to the health insurance reserve fund in the amount of \$683,000; and

BE IT FURTHER RESOLVED that effective January 1, 2026, there will be a suspension of performance review increases awarded under Section 8.13 (Performance Management) of the Employee Policy Manual for 2026; and

BE IT FURTHER RESOLVED that the employee wage schedule is increased by 1.0% as of December 21, 2025, and all employees at or below maximum shall receive a 1.0% increase as of December 21, 2025; and

BE IT FURTHER RESOLVED that effective January 1, 2026, the plan design of Manitowoc County's group health plan will be changed as follows:

1. For employees and elected officials covered under Manitowoc County's General Health Plan, plan premiums shall be increased by 20% as follows:

- a. Full premium for a Single plan shall be \$893.23;
- b. Full premium for an EE+Child(ren) plan shall be \$1,518.49;
- c. Full premium for a Family Plan shall be \$2,679.59.

2. For employees and elected officials covered under Manitowoc County's Protective Health Plan, plan premiums shall be increased by 20% as follows:

- a. Full premium for a Single plan shall be \$689.42;
- b. Full premium for an EE+Child(ren) plan shall be \$1,172.00;
- c. Full premium for a Family Plan shall be \$2,068.22.

and

BE IT FURTHER RESOLVED that effective January 1, 2026, the embedded individual deductible within the family plan shall be \$3,400 for employees covered under either the General Health Plan or the Protective Health Plan; and

BE IT FURTHER RESOLVED that effective January 1, 2026, the plan design of Manitowoc County's benefits plan shall cover Telehealth at 100% and employees will continue to have access to the Health Joy app; and

BE IT FURTHER RESOLVED that effective January 1, 2026, the plan design of Manitowoc County's benefits plan will include access to Identity Theft Insurance; and

BE IT FURTHER RESOLVED that effective January 1, 2026, Section 4.12 (Nepotism) of the Employee Policy Manual shall be amended to read as follows:

4.12 Nepotism

- 130
131 (1) No employee of Manitowoc County shall be hired, promoted or transferred to a
132 position in which they will be directly supervised by an individual with whom they
133 have a close personal relationship which would give the appearance that such action
134 was taken for reasons other than merit. ~~For purposes of this policy, the term~~
135 ~~“family” means a person who is related as a child, parent, sibling, or spouse;~~
136 ~~grandchild or grandparent; brother-in-law, daughter-in-law, father-in-law, mother-~~
137 ~~in-law, sister-in-law, or son-in-law; or stepbrother, stepdaughter, stepfather,~~
138 ~~stepmother, stepsister, or stepson; is the domestic partner or legal dependent of the~~
139 ~~employee; or claims the employee as a legal dependent for tax purposes. The~~
140 ~~Personnel Committee may grant waivers of the nepotism policy provided that the~~
141 ~~position being filled requires unique skills unavailable elsewhere so that waiving~~
142 ~~the policy is in the public interest.~~
143
144 (2) ~~The Personnel Committee may grant waivers of the nepotism policy provided that~~
145 ~~the position being filled requires unique skills unavailable elsewhere so that~~
146 ~~waiving the policy is in the public interest. No employee or elected official of~~
147 ~~Manitowoc County may seek improperly to promote the employment of a person~~
148 ~~to whom they have a family relationship.~~
149
150 (3) ~~No employee or elected official of Manitowoc County may seek improperly to~~
151 ~~promote the employment of a person to whom they have a family relationship. No~~
152 ~~employee of Manitowoc County shall be hired, promoted or transferred to a~~
153 ~~position within Manitowoc County if they have a close personal or family~~
154 ~~relationship with a member of the governing body of Manitowoc County (County~~
155 ~~Board or County Executive) without approval from the County Board by majority~~
156 ~~consensus via a roll call vote.~~
157
158 (4) ~~For purposes of this policy, the term “family” means a person who is related as a~~
159 ~~child, parent, sibling, or spouse; grandchild or grandparent; brother-in-law,~~
160 ~~daughter-in-law, father-in-law, mother-in-law, sister-in-law, or son-in-law; or~~
161 ~~stepbrother, stepdaughter, stepfather, stepmother, stepsister, or stepson; is the~~
162 ~~domestic partner or legal dependent of the employee; or claims the employee as a~~
163 ~~legal dependent for tax purposes.~~

164
165 and
166

167 BE IT FURTHER RESOLVED that effective January 1, 2026, Section 11.03(3) (Uniform
168 Allowances) of the Employee Policy Manual shall be amended to read as follows:
169

170 11.03 Uniform Allowances
171

172 Uniform allowances accrue monthly and are paid annually to the following classifications
173 of employees:
174

175 ...

- 176
177 (3) Non-exempt Highway Department and Public Works employees holding
178 maintenance positions and supervisors in those Departments required to wear safety
179 boots/glasses - ~~\$50~~100.
180

181 and
182

183 BE IT FURTHER RESOLVED that effective January 1, 2026, Section 18.05(1) (Premium
184 Pay) of the Employee Policy Manual shall be amended to read as follows:
185

186 18.05 Premium Pay
187

- 188 (1) A shift premium of ~~2550¢~~ per hour shall be paid for all shifts beginning at or after
189 2:00 p.m., with no shift premiums paid for shifts beginning at or after 4:00 a.m. up
190 until 1:59 p.m. Part-time employees required to work all shifts, including shifts
191 beginning on or after 2:00 p.m. are also eligible for the ~~2550¢~~ per hour shift
192 premium.
193

194 and
195

196 BE IT FURTHER RESOLVED that effective January 1, 2026, the Information Technology
197 duties will be removed from the Public Works Department and will fall under an independent
198 Information Technology Department; and
199

200 BE IT FURTHER RESOLVED that effective January 1, 2026, there will be a market
201 adjustment of either 1% or 2% for Highway Maintenance Workers, Mechanics, and Construction
202 Supervisors with an additional 1% or 2% awarded July 1, 2026, based on supervisor and
203 management team recommendation; and
204

205 BE IT FURTHER RESOLVED that effective for the period from April 22, 2026 to
206 December 31, 2026, the salary for the County Executive shall be \$74,280 (\$4,127 per pay period)
207 and that the County Executive salary for the years 2027 to 2030 shall be in the amounts as adopted
208 by the county board of supervisors for the county of Manitowoc on August 19, 2025.
209

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

Dated this 4th day of November 2025.

Respectfully submitted by the
Finance Committee

Paul Hansen, Chair

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

Tax Levy of \$34,145,537.10
Composite Tax Rate of \$3.450156 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

MUNICIPALITIES	For 2028 Budget CHANGE 2024 to 2025	For 2025 Budget CHANGE 2023 to 2024	For 2024 Budget CHANGE 2022 to 2023	For 2023 Budget CHANGE 2021 to 2022	For 2022 Budget CHANGE 2020 to 2021	For 2021 Budget CHANGE 2019 to 2020	For 2020 Budget CHANGE 2018 to 2019	For 2019 Budget CHANGE 2017 to 2018	For 2018 Budget CHANGE 2016 to 2017	For 2017 Budget CHANGE 2015 to 2016	For 2016 Budget CHANGE 2014 to 2015	For 2015 Budget CHANGE 2013 to 2014	For 2014 Budget CHANGE 2012 to 2013	For 2013 Budget CHANGE 2011 to 2012
Townships														
Caledonia	12,210%	-4.53%	1.17%	4.87%	2.66%	1.55%	-3.85%	-1.53%	2.57%	1.64%	4.73%	3.62%	-0.48%	-4.02%
Centerville	11,890%	-2.62%	0.98%	-4.38%	-1.42%	-2.16%	2.81%	-3.61%	0.28%	0.81%	-5.21%	-0.52%	0.73%	0.88%
Coopersville	5,860%	0.43%	-3.26%	-1.48%	1.81%	2.57%	1.11%	-0.89%	5.48%	0.32%	0.86%	4.02%	-2.41%	-3.80%
Eaton	7,950%	-7.54%	-3.27%	-3.27%	-1.99%	-0.05%	-1.11%	-0.26%	2.81%	0.32%	-2.64%	2.63%	0.63%	0.63%
Franklin	11,760%	-2.47%	-5.86%	-2.48%	-2.69%	0.52%	3.28%	-1.67%	2.57%	-1.31%	0.85%	3.18%	-0.63%	0.34%
Goshen	6,790%	4.53%	-2.87%	-2.86%	0.82%	1.58%	5.72%	-4.67%	1.62%	0.08%	1.62%	3.18%	-3.78%	2.25%
Grasshopper	8,800%	4.70%	8.64%	-4.30%	1.96%	1.77%	-1.71%	3.02%	-2.06%	1.03%	1.31%	-1.44%	0.72%	-2.27%
Lebanon	15,720%	-2.88%	-4.45%	-3.14%	0.74%	-1.22%	1.18%	-0.08%	-1.07%	1.03%	0.35%	2.72%	-0.46%	-4.47%
Manitou	15,720%	-2.88%	-4.45%	-3.14%	0.74%	-1.22%	1.18%	-0.08%	-1.07%	1.03%	0.35%	2.72%	-0.46%	-4.47%
Manitowoc Rapids	11,780%	6.54%	-7.07%	-3.50%	-0.09%	-0.09%	2.89%	-1.53%	-2.42%	1.83%	-0.32%	-0.64%	-1.39%	2.18%
Manitowish	11,780%	6.54%	-7.07%	-3.50%	-0.09%	-0.09%	2.89%	-1.53%	-2.42%	1.83%	-0.32%	-0.64%	-1.39%	2.18%
Maple Grove	5,040%	4.48%	-3.87%	-3.37%	1.21%	-1.84%	1.84%	-1.80%	1.43%	0.45%	0.80%	3.48%	-1.87%	-1.49%
Meer	5,040%	4.48%	-3.87%	-3.37%	1.21%	-1.84%	1.84%	-1.80%	1.43%	0.45%	0.80%	3.48%	-1.87%	-1.49%
Milwaukee	5,040%	4.48%	-3.87%	-3.37%	1.21%	-1.84%	1.84%	-1.80%	1.43%	0.45%	0.80%	3.48%	-1.87%	-1.49%
Newton	8,660%	3.86%	1.05%	2.81%	0.84%	-3.33%	1.03%	-1.85%	3.62%	2.89%	0.23%	6.75%	0.20%	-5.24%
Rockland	12,670%	5.08%	2.24%	2.03%	-2.80%	5.89%	-6.79%	0.77%	3.73%	2.89%	0.20%	6.75%	0.20%	-5.24%
Schlesing	4,900%	2.13%	2.24%	2.03%	-2.80%	5.89%	-6.79%	0.77%	3.73%	2.89%	0.20%	6.75%	0.20%	-5.24%
Two Rivers	15,200%	-0.10%	-2.23%	6.39%	-3.75%	-5.32%	1.72%	-0.48%	-1.30%	1.32%	-1.72%	-1.25%	-3.20%	4.57%
Two Rivers	13,580%	5.50%	-3.46%	-3.31%	-4.96%	-4.96%	-5.35%	-3.79%	-1.30%	1.32%	-1.72%	-1.25%	-3.20%	4.57%
Township Total	10,760%	1.29%	-0.88%	-0.85%	-1.55%	0.17%	-1.51%	1.70%	3.80%	1.04%	0.85%	-5.20%	-0.01%	-0.32%
Villages														
Cleveland	4,260%	-0.55%	-1.05%	-1.12%	-4.24%	0.01%	6.40%	2.04%	1.54%	1.03%	0.65%	-1.05%	-2.27%	2.31%
Francis Creek	6,530%	4.33%	4.85%	-6.11%	-2.08%	3.17%	-4.22%	-0.38%	1.93%	-0.70%	0.26%	-1.05%	-2.27%	2.31%
Kellenburg	15,350%	-4.00%	-8.94%	-2.39%	-2.70%	0.75%	2.22%	-0.78%	0.32%	0.48%	0.26%	-1.05%	-2.27%	2.31%
Menard	18,110%	7.00%	-7.44%	-2.39%	-1.02%	1.33%	-2.42%	-4.47%	6.74%	-1.21%	-1.35%	-1.44%	-2.46%	-2.25%
Minnetonka	14,600%	1.01%	-0.10%	-1.46%	1.17%	-0.21%	-4.05%	-6.19%	5.27%	-3.88%	1.61%	-4.78%	-2.82%	0.31%
Reedville	7,260%	8.66%	4.39%	6.63%	-2.15%	-6.47%	1.36%	-7.85%	4.14%	-2.85%	0.53%	3.41%	-3.14%	-2.08%
Schlesing	13,180%	0.21%	-0.58%	-3.31%	-3.14%	1.19%	0.62%	-3.99%	-4.53%	-1.69%	3.44%	1.20%	4.56%	-2.50%
Valdron	8,890%	-2.88%	-4.45%	-3.14%	0.74%	-1.22%	1.18%	-0.08%	-1.07%	1.03%	0.35%	2.72%	-0.46%	-4.47%
Whitewater	8,320%	-2.88%	-4.45%	-3.14%	0.74%	-1.22%	1.18%	-0.08%	-1.07%	1.03%	0.35%	2.72%	-0.46%	-4.47%
Village Total	10,880%	1.39%	0.00%	-0.13%	-0.45%	-0.45%	-0.85%	-3.31%	1.34%	-3.34%	1.05%	-1.25%	-0.69%	1.72%
Cities														
Kiel	3,840%	1.18%	-4.52%	-3.76%	1.45%	2.65%	-3.38%	8.03%	0.48%	0.99%	2.59%	-1.61%	4.16%	-1.20%
Manitowoc	12,030%	-3.32%	1.12%	1.16%	-0.31%	-0.38%	0.31%	1.70%	-2.31%	-1.85%	0.58%	1.61%	-0.36%	0.68%
Two Rivers	15,910%	5.08%	2.10%	1.71%	1.58%	-0.14%	-0.33%	-6.28%	0.20%	0.02%	-3.08%	0.16%	-0.77%	-0.77%
City Totals	7,890%	-1.34%	0.76%	0.76%	0.20%	-0.06%	-0.16%	0.76%	-1.58%	-0.87%	-0.35%	-0.13%	-0.23%	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 2025	County MANITOWOC	Co-muni Code 36999	Account No. 0962	Report Type
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Section A: Determination of 2025 Payable 2026 Allowable Levy Limit

1	2024 payable 2025 actual county levy plus 2025 personal property aid (\$484,553.93)	\$32,430,057
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2024 levy for new general obligation debt authorized after July 1, 2005	\$1,137,511
4	2024 payable 2025 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$31,292,546
5	0.00% growth, plus terminated TID (0.005 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	\$31,294,111
6	Net new construction (0.834 %), plus terminated TID (0.005 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	\$31,555,090
7	Greater of Line 5 or Line 6	\$31,555,090
8	2025 levy limit before adjustments less 2026 personal property aid (\$484,553.93)	\$31,070,536
9	Total adjustments (from Sec. D, Line Q)	\$1,905,993
10	2025 Payable 2026 Allowable Levy (sum of Lines 8 and 9)	\$32,976,529

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

1	Previous year's allowable levy	\$31,945,503
2	Previous year's actual levy	\$31,945,503
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$31,945,503 x 0.015	\$479,183
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	2024 unused percentage	0.000%
2	2023 unused percentage	0.000%
3	2022 unused percentage	0.000%
4	2021 unused percentage	0.399%
5	2020 unused percentage	0.000%
6	Total unused percentage (sum of Lines 1-5)	0.399%
7	Previous year actual levy due to valuation factor	\$31,292,546
8	Allowable Increase (Line 6 multiplied by Line 7)	\$124,857

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (from Sec. B, Line 5)	\$0	
B	Decrease in 2026 debt service levy as compared to 2025 debt service levy for debt authorized prior to July 1, 2005		\$0
C	Increase in 2026 debt service levy as compared to 2025 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.	\$1,905,993	
F	Increase in 2025 payable 2026 levy approved by a referendum	\$0	
G	Amount levied in 2025 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 2025 payable 2026 levy for transfer of services during 2025 to other governmental units		\$0
J	Adjustment to 2025 payable 2026 levy for transfer of services during 2025 from other governmental units	\$0	
K	Adjustment to 2025 payable 2026 levy for consolidation of services during 2025	\$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 2025 payable 2026 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 (from Sec. C, Line 8)	\$0	
P	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	\$0	
Q	Total Adjustments (sum of Lines A-P)		\$1,905,993

Total Proposed Levy

34,145,537.10

32,976,529.09

Excluded are:

Library

1,100,880.00

Bridge Aid

59,413.00

State Penal & Specials

2,530.63

Illegal R/E Chg. Backs

6,184.38

1,169,008.01

32,976,529.09

34,145,537.10

State Limit Before Adj.

31,070,536.00

Adj. for Debt Sec. D Letter E

1,905,993.09

10/7/2025 8:57
Proposed 2026

E

**Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund
Proposed Budget 2026**

	General Fund	Special Revenue Funds			
	General Fund Fund 100	Human Services Fund 200	Highway Fund 201	Recycling Fund 202	Waste Disposal Fund 203
REVENUES Budgeted	\$ (15,254,915.00)	\$ 18,295,239.00	\$ 2,184,663.00	\$ 605,185.52	\$ 1,250,000.00
EXPENDITURES Budgeted	\$ 37,944,072.83	\$ 29,387,008.00	\$ 9,331,233.00	\$ 1,297,171.52	\$ 1,260,000.00
Sub-Total	\$ 22,689,157.83	\$ (11,091,769.00)	\$ (7,146,570.00)	\$ (691,986.00)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In	\$ (8,600,000.00)	\$ -	\$ 3,000,000.00	\$ -	\$ -
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ 14,089,157.72	\$ (11,091,769.00)	\$ (4,146,570.00)	\$ (691,986.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 14,089,157.72	\$ 11,091,769.00	\$ 4,146,570.00	\$ 691,986.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ (15,190,037.72)	\$ 11,091,769.00	\$ 4,087,157.00	\$ 691,986.00	\$ 10,000.00
Required Special Tax Levy *	\$ 1,100,880.00	\$ -	\$ 59,413.00	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ (14,089,157.72)	\$ 11,091,769.00	\$ 4,146,570.00	\$ 691,986.00	\$ 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	\$ 3,447,056.00	\$ 1,126,392.00	\$ 687,812.00	\$ -	\$ -
EXPENDITURES Budgeted	\$ 3,477,706.00	\$ 1,539,243.00	\$ 872,924.00	\$ 3,894,119.00	\$ 1,965,000.00
Sub-Total	\$ (30,650.00)	\$ (412,851.00)	\$ (185,112.00)	\$ (3,894,119.00)	\$ (1,965,000.00)
Fund Balance:					
Applied or Transfers In	\$ -	\$ -	\$ 185,112.00	\$ 227,750.00	\$ 1,965,000.00
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ (30,650.00)	\$ (412,851.00)	\$ -	\$ (3,666,369.00)	\$ -
Tax Levy Entered into Computer	\$ 30,650.00	\$ 412,851.00	\$ -	\$ 3,666,369.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 30,650.00	\$ 412,851.00	\$ -	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 3,666,369.00	\$ -
Total Tax Levy	\$ 30,650.00	\$ 412,851.00	\$ -	\$ 3,666,369.00	\$ -

	Proprietary Funds	Internal Service Fund	Illegal Real estate	Grand Total
	Highway Fund 607	Information Systems Fund 601	Taxes Charged Back	Reported Funds
REVENUES Budgeted	\$ 3,649,526.00	\$ 3,601,692.00	\$ -	\$ 19,592,650.52
EXPENDITURES Budgeted	\$ 3,649,526.00	\$ 3,365,543.00	\$ 6,184.38	\$ 97,983,546.35
Sub-Total	\$ -	\$ 236,149.00	\$ (6,184.38)	\$ (78,390,895.83)
Fund Balance:				
Applied or Transfers In	\$ -	\$ -	\$ -	\$ (3,222,138.00)
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ -	\$ -	\$ (6,184.38)	\$ (5,967,221.66)
Tax Levy Entered into Computer	\$ -	\$ -	\$ 6,184.38	\$ 34,145,537.10
Total Levy Distributed as follows:				
Required Operational Tax Levy	\$ -	\$ -	\$ 6,184.38	\$ 1,140,559.66
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ 1,160,293.00
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 3,666,369.00
Total Tax Levy	\$ -	\$ -	\$ 6,184.38	\$ 5,967,221.66

Manitowoc County, WI
SALES TAX SPECIAL REVENUE FUND

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
REVENUE:						
Other Taxes						
Sales Tax	0	0	0	0	8,150,000	-
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,150,000</u>	<u>-</u>
EXPENDITURES:						
	0	0	0	0	0	-
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Excess Revenue Over (Under) Expenditures	<u>0</u>	<u>0</u>		<u>0</u>	<u>8,150,000</u>	
Other Financing Sources (Uses)						
Transfer to General Fund	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Fund Balance - January 1	0	0		0	0	
Fund Balance - December 31	<u>0</u>	<u>0</u>		<u>0</u>	<u>8,150,000</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Proposed 2026	Percent Increase or (Decrease)
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>

Solid Waste Disposal Fund Concluded

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	Craig Breit	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 Tiesburg *	27
Sheriff	General	Dan Hartwig *	28
Soil & Water	Special Revenue	Dave Wetenkamp	29
Treasurer	General	Melissa McCulley *	30
UW Extension	General	Jayna Hintz	31
Veterans Service	General	Todd Brehmer	32
Library Grant	General	J.J. Gutman	33
Expo	Special Revenue	Craig Breit	34
Recycling Center	Special Revenue	Craig Breit	35
Solid Waste Disposal	Special Revenue	Craig Breit	36
Solid Waste Disposal Administration	General	Craig Breit	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	Craig Breit / 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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$30,650	\$30,650	\$30,650	\$30,650	\$30,650
Intergovernmental Grants/Aid	\$1,917,568	\$1,995,832	\$1,072,512	\$2,195,444	\$2,114,887
Public Charges for Service	\$797,259	\$773,209	\$303,960	\$863,586	\$797,989
Intergovern Charges for Srvc	\$101,000	\$101,000	\$102,083	\$102,083	\$100,950
Other	\$398,083	\$406,929	\$169,680	\$395,145	\$433,230
Total Revenues	\$3,244,560	\$3,307,620	\$1,678,885	\$3,586,908	\$3,477,706
Expenses:					
Personal Services	\$1,977,244	\$2,059,129	\$986,668	\$2,292,384	\$2,153,915
Contracted Services	\$1,028,077	\$1,113,041	\$535,184	\$1,163,879	\$1,177,251
Operation & Maintenance	\$162,737	\$96,349	\$59,244	\$127,038	\$90,182
Fixed	\$31,625	\$30,829	\$28,578	\$37,089	\$22,410
Outlay	\$150,384	\$28,735	\$78,402	\$107,078	\$33,948
Total Expenses	\$3,350,067	\$3,328,083	\$1,688,077	\$3,727,468	\$3,477,706
Other Sources & (Uses)					
Transfer From Transportation Fund Balance	\$0	\$50,491	\$0	\$0	\$0
Transfer From Fund Balance	\$0	\$9,590	\$0	\$0	\$0
CTHS HVAC & Window CPF	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	\$60,081	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$105,507)	\$39,618	(\$9,192)	(\$140,560)	\$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	\$48,044	\$45,007	\$19,495	\$44,215	\$80,261
Congregate Meals (IIC1)	\$269,272	\$228,108	\$124,685	\$264,286	\$237,181
Chronic Disease Self Mgt CDSM	\$0	\$0	\$3	\$0	\$0
Home Delivered Meals (C2)	\$625,490	\$623,196	\$272,266	\$668,461	\$666,970
Elder Abuse Grant	\$0	\$0	\$0	\$0	\$0
Contracted Svcs (IIIB)	\$87,217	\$80,527	\$32,376	\$76,727	\$77,824
Aging & Disab Resource Cntr	\$1,277,596	\$1,227,681	\$723,196	\$1,485,306	\$1,296,225
ADRC Disab Benefit Spec	\$191,318	\$202,855	\$95,292	\$221,440	\$214,267
ADRC Prevention Grant	\$1	\$20,728	\$7,396	\$19,728	\$9,728
ADRC Dementia Care Spec Pilot	\$116,754	\$118,428	\$56,482	\$130,718	\$126,700
Alzheimers Care Giver Prgm	\$38,565	\$54,337	\$19,260	\$53,006	\$52,871
Family Care Giver Program	\$59,002	\$91,927	\$53,512	\$132,039	\$94,716
Specialized Transportation	\$305,141	\$312,860	\$140,995	\$297,549	\$280,113
Transp-New Freedom Grant	\$64,429	\$79,498	\$28,507	\$63,996	\$85,893
Benefits Advocacy	\$186,769	\$200,981	\$94,512	\$224,355	\$210,689
SHIP/SPAP/MMA St Health Ins	\$0	\$0	\$0	\$0	\$0
Information & Assistance	\$80,468	\$41,950	\$20,101	\$45,642	\$44,268
Total	\$3,350,067	\$3,328,083	\$1,688,077	\$3,727,468	\$3,477,706

The Aging & Disability Resource Center provides information and support to individuals 60 and older, and serves those with disabilities aged 18-59. 72,649 meals were delivered in 2024 to individuals who are home bound, while 4,780 meals were served in the congregate meal sites. 926 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 \$8,976,567 in 2024. The Disability Benefit Specialists worked with 406 individuals who received recurring benefits over a twelve month period in 2024 exceeding \$2,003,416. The transportation program assisted in providing 1065 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 694 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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	\$86,097	\$109,590	\$20,999	\$114,677	\$115,503
Total Revenues	\$86,097	\$109,590	\$20,999	\$114,677	\$115,503
Expenses:					
Personal Services	\$130,139	\$114,745	\$63,338	\$114,289	\$136,942
Contracted Services	\$51,929	\$46,956	\$24,440	\$42,311	\$51,829
Operation & Maintenance	\$64,151	\$85,200	\$36,653	\$84,850	\$92,950
Fixed	\$26,570	\$26,567	\$10,467	\$24,441	\$24,271
Outlay	\$30,972	\$60,000	\$1,446	\$36,125	\$33,733
Total Expenses	\$303,760	\$333,468	\$136,345	\$302,016	\$339,725
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$217,663)	(\$223,878)	(\$115,346)	(\$187,339)	(\$224,222)
 Property Taxes of this amount support this activity within the General Fund		 \$223,878			 \$224,222

Authorized Full Time Equivalent Positions	Included within the Highway Department FTE report.
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Budget Expenditures by Program / Activity

Public Works:					
Airport	\$303,760	\$333,468	\$136,345	\$302,016	\$339,725

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	\$75,117	\$72,000	\$24,688	\$46,000	\$74,000
Total Revenues	\$75,117	\$72,000	\$24,688	\$46,000	\$74,000
Expenses:					
Personal Services	\$87,359	\$121,376	\$46,006	\$115,991	\$118,592
Contracted Services	\$12,493	\$13,750	\$6,034	\$12,728	\$12,548
Operation & Maintenance	\$13,033	\$10,720	\$3,106	\$7,650	\$7,950
Fixed	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Outlay	\$14,304	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$127,189	\$145,846	\$55,146	\$136,369	\$139,090
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$52,072)	(\$73,846)	(\$30,458)	(\$90,369)	(\$65,090)
Property Taxes of this amount support this activity within the General Fund		<u>\$73,846</u>			<u>\$65,090</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	\$127,189	\$145,846	\$55,146	\$136,369	\$139,090
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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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$955,007	\$955,834	\$299,166	\$950,000	\$955,702
Public Charges for Service	\$21,070	\$20,000	\$11,142	\$21,000	\$20,000
Total Revenues	\$976,077	\$975,834	\$310,308	\$971,000	\$975,702
Expenses:					
Personal Services	\$683,220	\$802,675	\$343,943	\$799,155	\$857,989
Contracted Services	\$275,061	\$322,436	\$141,588	\$316,423	\$342,345
Operation & Maintenance	\$22,552	\$48,550	\$11,013	\$50,318	\$60,400
Fixed	\$6,680	\$6,680	\$7,066	\$7,960	\$9,300
Outlay	\$62	\$2,500	\$8	\$2,500	\$2,700
Total Expenses	\$987,575	\$1,182,841	\$503,618	\$1,176,356	\$1,272,734
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$11,498)</u>	<u>(\$207,007)</u>	<u>(\$193,310)</u>	<u>(\$205,356)</u>	<u>(\$297,032)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$207,007</u>			<u>\$297,032</u>

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	\$241,635	\$289,140	\$126,303	\$275,961	\$336,944
Child Support-(Dedicated)	\$685,772	\$827,132	\$355,197	\$833,817	\$862,260
Child Support-(Mixed)	\$60,168	\$66,319	\$22,118	\$66,328	\$73,130
Total	\$987,575	\$1,182,841	\$503,618	\$1,176,356	\$1,272,734

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$377,245	\$378,750	\$147,294	\$378,750	\$378,750
Fines/Forfeits/Penalties	\$287,886	\$255,000	\$119,933	\$265,000	\$270,000
Public Charges for Service	\$358,543	\$330,000	\$162,405	\$330,000	\$330,000
Intergovern Charges for Srvc	\$7,235	\$8,000	\$7,236	\$8,000	\$8,000
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,030,909	\$971,750	\$436,868	\$981,750	\$986,750
Expenses:					
Personal Services	\$1,215,910	\$1,262,153	\$593,877	\$1,261,437	\$1,331,733
Contracted Services	\$290,703	\$329,936	\$154,089	\$304,686	\$358,007
Operation & Maintenance	\$192,614	\$145,800	\$15,071	\$145,650	\$154,300
Outlay	\$13,811	\$0	\$0	\$0	\$0
Total Expenses	\$1,713,038	\$1,737,889	\$763,037	\$1,711,773	\$1,844,040
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$682,130)	(\$766,139)	(\$326,169)	(\$730,023)	(\$857,290)
Property Taxes of this amount support this activity within the General Fund		\$766,139			\$857,290

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	\$1,713,038	\$1,737,889	\$763,037	\$1,711,773	\$1,844,040

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$251	\$300	\$1,405	\$1,405	\$500
Total Revenues	\$251	\$300	\$1,405	\$1,405	\$500
Expenses:					
Personal Services	\$476,155	\$431,389	\$195,417	\$430,091	\$429,525
Contracted Services	\$322,360	\$352,031	\$229,654	\$361,889	\$467,794
Operation & Maintenance	\$22,068	\$29,700	\$7,360	\$23,700	\$26,350
Fixed	\$152,438	\$141,227	\$142,525	\$161,340	\$144,932
Outlay	\$1,587	\$0	\$0	\$0	\$0
Total Expenses	\$974,607	\$954,347	\$574,956	\$977,020	\$1,068,601
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$974,356)</u>	<u>(\$954,047)</u>	<u>(\$573,551)</u>	<u>(\$975,615)</u>	<u>(\$1,068,101)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$954,047</u>			<u>\$1,068,101</u>

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	\$822,169	\$813,120	\$432,430	\$815,680	\$923,669
Insurances - General Fund	\$152,438	141,227	142,525	161,340	144,932
Total	\$974,607	\$954,347	\$574,956	\$977,020	\$1,068,601

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Public Charges for Service	\$71,045	\$70,000	\$34,258	\$70,000	\$74,000
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$71,045	\$70,000	\$34,258	\$70,000	\$74,000
Expenses:					
Personal Services	\$289,460	\$274,235	\$143,411	\$279,039	\$271,143
Contracted Services	\$127,209	117,605	62,949	126,100	125,227
Operation & Maintenance	\$21,770	22,795	6,315	25,210	25,210
Fixed	\$1,038	1,038	1,148	1,300	1,044
Outlay	\$0	7,500	0	0	0
Total Expenses	\$439,477	\$423,173	\$213,823	\$431,649	\$422,624
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$368,432)	(\$353,173)	(\$179,565)	(\$361,649)	(\$348,624)
Property Taxes of this amount support this activity within the General Fund		\$353,173			\$348,624

Authorized Full Time Equivalent Positions	1.00	1.00	1.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Coroner	\$439,477	\$423,173	\$213,823	\$431,649	\$422,624

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Public Charges for Service	\$0	\$0	\$0	\$0	\$0
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$11	\$0	\$0	\$0	\$0
Total Revenues	\$11	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$455,735	\$468,260	\$217,897	\$465,114	\$464,161
Contracted Services	\$44,489	\$48,507	\$25,731	\$48,457	\$52,528
Operation & Maintenance	\$8,497	\$10,800	\$3,915	\$9,800	\$11,000
Total Expenses	\$508,721	\$527,567	\$247,543	\$523,371	\$527,689
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$508,710)</u>	<u>(\$527,567)</u>	<u>(\$247,543)</u>	<u>(\$523,371)</u>	<u>(\$527,689)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$527,567</u>			<u>\$527,689</u>
Authorized Full Time Equivalent Positions	5.00	5.00			5.00
One attorney's position is funded in the Child Support budget.					
Budget Expenditures by Program / Activity					
General Government - Legal:					
Corporation Counsel	\$508,721	\$527,567	\$247,543	\$523,371	\$527,689

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Other	\$180	\$0	\$0	\$0	\$0
Total Revenues	\$180	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$90,802	\$90,357	\$45,277	\$86,234	\$90,564
Contracted Services	\$53,022	47,814	32,162	47,814	48,227
Operation & Maintenance	\$40,788	32,419	12,266	31,083	32,419
Total Expenses	\$184,612	\$170,590	\$89,706	\$165,131	\$171,210
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$184,432)	(\$170,590)	(\$89,706)	(\$165,131)	(\$171,210)
Property Taxes of this amount support this activity within the General Fund		\$170,590			\$171,210

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	\$184,612	\$170,590	\$89,706	\$165,131	\$171,210

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Licenses and Permits	\$40,945	\$24,500	\$24,539	\$31,100	\$28,500
Public Charges for Service	\$96	\$0	\$130	\$0	\$0
Intergovern Charges for Srvc	\$0	\$0	\$36	\$0	\$0
Other	(\$830)	\$0	\$0	\$0	\$0
Total Revenues	\$40,211	\$24,500	\$24,705	\$31,100	\$28,500
Expenses:					
Personal Services	\$238,040	\$238,310	\$122,919	\$238,231	\$230,419
Contracted Services	\$90,932	\$91,606	\$42,538	\$54,963	\$97,014
Operation & Maintenance	\$137,952	\$157,975	\$78,065	\$130,823	\$157,250
Fixed	\$5,704	\$8,000	\$2,352	\$6,000	\$6,000
Outlay	\$2,603	\$0	\$0	\$0	\$0
Total Expenses	\$475,231	\$495,891	\$245,874	\$430,017	\$490,683
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$435,020)	(\$471,391)	(\$221,169)	(\$398,917)	(\$462,183)
Property Taxes of this amount support this activity within the General Fund		\$471,391			\$462,183
Authorized Full Time Equivalent Positions	3.00	3.00			3.00

Budget Expenditures by Program / Activity					
General Government - General Administration:					
County Clerk	\$287,453	\$281,353	\$146,883	\$279,513	\$272,656
Central Mailing - Clerk	\$81,374	\$72,000	\$39,664	\$70,000	\$80,250
Central Duplicating - Clerk	\$18,298	\$26,500	\$10,407	\$22,500	\$22,500
Elections - Clerk	\$88,105	\$116,038	\$48,920	\$58,004	\$115,277
Elections - SVRS	\$0	\$0	\$0	\$0	\$0
Total	\$475,231	\$495,891	\$245,874	\$430,017	\$490,683

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$47,056	\$37,000	\$28,109	\$53,325	\$43,000
Public Charges for Service	\$241	\$300	\$202	\$300	\$300
Total Revenues	\$47,297	\$37,300	\$28,311	\$53,625	\$43,300
Expenses:					
Personal Services	\$429,424	\$433,690	\$210,033	\$433,690	\$469,698
Contracted Services	\$51,727	\$83,220	\$32,185	\$83,220	\$87,235
Operation & Maintenance	\$29,447	\$46,200	\$18,538	\$46,200	\$48,650
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$510,597	\$563,110	\$260,756	\$563,110	\$605,583
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$463,300)</u>	<u>(\$525,810)</u>	<u>(\$232,445)</u>	<u>(\$509,485)</u>	<u>(\$562,283)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$525,810</u>			<u>\$562,283</u>

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	\$510,597	\$563,110	\$260,756	\$563,110	\$605,583

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$18,649	\$103,166	\$6,903	\$86,413	\$103,166
Public Charges for Service	\$277,428	\$246,750	\$63,538	\$246,740	\$246,750
Other	\$8,024	\$0	(\$7,524)	(\$7,524)	\$0
Total Revenues	\$304,102	\$349,916	\$62,916	\$325,629	\$349,916
Expenses:					
Personal Services	\$193,122	\$195,050	\$87,302	\$164,960	\$210,307
Contracted Services	\$119,393	\$113,762	\$82,965	\$120,298	\$107,625
Operation & Maintenance	\$136,989	\$120,469	\$52,303	\$100,535	\$120,469
Fixed	\$1,726	\$1,726	\$2,700	\$2,135	\$1,742
Outlay	\$59,948	\$0	\$6,843	\$6,843	\$0
Total Expenses	\$511,178	\$431,007	\$232,112	\$394,771	\$440,143
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$207,077)	(\$81,091)	(\$169,196)	(\$69,142)	(\$90,227)
Property Taxes of this amount support this activity within the General Fund		<u>\$81,091</u>			<u>\$90,227</u>
Authorized Full Time Equivalent Positions	1.75	2.00			2.00

Budget Expenditures by Program / Activity					
Public Safety - Emergency Government:					
Emergency Management	\$272,265	\$210,076	\$125,653	\$90,312	\$209,568
Emerg Mgmt - Nuclear Prepa	\$223,076	\$207,056	\$89,306	\$287,469	\$216,684
Emerg Mgmt - SARA & LEPC	\$0	\$0	\$0	\$0	\$0
Emerg Mgmt - EPCRA / LEPC	\$8,705	\$12,700	\$164	\$0	\$12,700
Emerg Mgmt - HAZMAT	\$7,132	\$1,175	\$16,989	\$16,990	\$1,191
Emerg Mgmt - Home Land Secu	\$0	\$0	\$0	\$0	\$0
Total	\$511,178	\$431,007	\$232,112	\$394,771	\$440,143

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$127,370	\$130,664	\$63,017	\$133,399	\$133,227
Contracted Services	\$30,230	\$23,194	\$11,918	\$23,194	\$25,810
Operation & Maintenance	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$157,600	\$153,858	\$74,935	\$156,593	\$159,037
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$157,600)</u>	<u>(\$153,858)</u>	<u>(\$74,935)</u>	<u>(\$156,593)</u>	<u>(\$159,037)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$153,858</u>			<u>\$159,037</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	\$157,600	\$153,858	\$74,935	\$156,593	\$159,037

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Public Charges for Service	\$15,650	\$13,250	\$6,185	\$12,370	\$12,370
Intergovern Charges for Srvc	\$193,427	\$212,831	\$98,757	\$197,514	\$211,211
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$209,077	\$226,081	\$104,942	\$209,884	\$223,581
Expenses:					
Personal Services	\$224,707	\$231,964	\$103,863	\$207,726	\$227,970
Contracted Services	\$65,365	\$73,082	\$37,916	\$75,832	\$76,160
Operation & Maintenance	\$3,121	\$5,075	\$1,232	\$3,642	\$4,650
Total Expenses	\$293,194	\$310,121	\$143,011	\$287,200	\$308,780
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$84,117)	(\$84,040)	(\$38,070)	(\$77,316)	(\$85,199)
Property Taxes of this amount support this activity within the General Fund		\$84,040			\$85,199

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	\$293,194	\$310,121	\$143,011	\$287,200	\$308,780

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$779,616	\$729,443	\$320,868	\$704,493	\$582,639
Public Charges for Service	\$285,444	\$273,540	\$177,924	\$273,137	\$272,170
Intergovern Charges for Srvc	\$561	\$1,000	(\$90)	\$100	\$500
Other	\$286	\$0	\$1,010	\$0	\$0
Total Revenues	\$1,065,907	\$1,003,983	\$499,711	\$977,730	\$855,309
Expenses:					
Personal Services	\$1,703,230	\$1,854,362	\$791,680	\$1,624,074	\$1,843,241
Contracted Services	\$151,538	\$114,135	\$78,233	\$105,761	\$117,855
Operation & Maintenance	\$97,328	\$63,693	\$38,007	\$91,261	\$99,338
Fixed	\$15,136	\$15,136	\$15,977	\$16,000	\$15,977
Outlay	\$39,880	\$0	\$0	\$0	\$0
Total Expenses	\$2,007,112	\$2,047,326	\$923,897	\$1,837,096	\$2,076,411
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$941,205)	(\$1,043,343)	(\$424,185)	(\$859,366)	(\$1,221,102)
Property Taxes of this amount support this activity within the General Fund		\$1,043,343			\$1,221,102

Authorized Full Time Equivalent Positions	20.30	20.30	19.30
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Budget Expenditures by Program / Activity					
Health & Human Services - Public Health					
PHS - Cancer Control (VWCCP)	\$0	\$0	\$0	\$0	\$0
PHS - Communicable Dis Prev	\$3,769	\$6,010	\$5,520	\$5,807	\$6,010
PHS - Covid-19 Pandemic	\$0	\$0	\$0	\$0	\$0
PHS - Prevention Block Grant	\$7,771	\$8,000	\$3,965	\$8,317	\$8,316
PHS - GPR Lead	\$13,376	\$13,864	\$6,063	\$13,913	\$14,120
ARPA 3/3/21 - 12/31/24	\$173,874	\$0	\$3,084	\$3,109	\$0
PHI	\$52,248	\$162,103	\$89,989	\$153,000	\$53,405
PHS - Healthy Start	\$28,749	\$28,264	\$11,240	\$28,750	\$28,556
PHS - IAP Immunization Grant	\$15,768	\$16,042	\$5,592	\$16,559	\$8,250
PHS - Vaccination Suppl #4	\$11,804	\$12,582	\$11,081	\$11,081	\$0
PHEP DWD Supplement	\$29,241	\$0	\$434	\$0	\$0
PHS - Bioter/PHEP	\$60,119	\$62,234	\$43,953	\$64,177	\$45,801
PHS - Mercury Reduction	\$0	\$2,400	\$0	\$0	\$0
PHS - WIC Program Admin	\$34,448	\$36,681	\$16,450	\$39,408	\$41,402
PHS - WIC Nutrition	\$122,671	\$98,327	\$48,401	\$112,416	\$116,892
PHS - WIC Breast Feeding	\$32,764	\$36,534	\$17,172	\$44,766	\$43,810
PHS - WIC Client Services	\$127,151	\$143,499	\$65,548	\$134,597	\$146,449
PHS - Administrative Support	\$184,904	\$243,779	\$94,639	\$216,373	\$265,464
PHS - Environmental Health	\$357,005	\$300,501	\$163,889	\$331,930	\$371,299
PHS - General Public Health	\$751,450	\$876,506	\$336,875	\$652,893	\$926,637
Total	\$2,007,112	\$2,047,326	\$923,897	\$1,837,096	\$2,076,411

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$4,228,810	\$4,235,798	\$4,235,798	\$4,235,798	\$4,087,157
Bridge Aid Prop Taxes	\$453,247	\$30,230	\$30,230	\$30,230	\$59,413
Intergovernmental Grants/Aid	\$1,874,442	\$2,000,000	\$498,817	\$1,995,268	\$2,184,663
Other	\$72,321	\$0	\$23	\$318	\$0
Total Revenues	\$6,628,821	\$6,266,028	\$4,764,868	\$6,261,614	\$6,331,233
Expenses:					
Personal Services	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$618,713	\$592,829	\$199,444	\$505,033	\$529,585
Operation & Maintenance	\$10,118,907	\$9,868,401	\$3,311,981	\$8,405,150	\$8,801,648
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$10,737,620	\$10,461,230	\$3,511,426	\$8,910,183	\$9,331,233
Other Sources & (Uses)					
Transfer From Fund Balance	(\$13,142)	\$881,000	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0
Sales of Note OR BONDS	\$4,200,000	\$3,250,000	\$2,648,569	\$2,648,569	\$3,000,000
Total Other Sources & (Uses)	\$4,186,858	\$4,131,000	\$2,648,569	\$2,648,569	\$3,000,000
Total Revenues and Other Sources	\$78,058	(\$64,202)	\$3,902,012	\$0	\$0
Over (Under) Expenses & Other Uses					

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	\$2,420,089	\$3,080,000	\$773,263	\$1,841,066	\$2,655,000
County Road/Brdg Construction	\$6,790,985	\$6,101,000	\$1,892,145	\$5,788,887	\$5,366,821
County Winter Snow Removal	\$1,073,299	\$1,250,000	\$815,787	\$1,250,000	\$1,250,000
Town Bridge Aid	\$453,248	\$30,230	\$30,230	\$30,230	\$59,413
Total	\$10,737,620	\$10,461,230	\$3,511,426	\$8,910,183	\$9,331,233

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$49,871	\$77,000	\$19,440	\$56,539	\$64,000
Intergovern Charges for Srvc	\$2,747,343	\$2,451,062	\$1,517,587	\$3,416,919	\$3,322,059
Other	\$407,675	\$350,335	\$134,741	\$391,328	\$263,467
Total Revenues	\$3,204,890	\$2,878,397	\$1,671,768	\$3,864,786	\$3,649,526
Expenses:					
Personal Services	\$7,457,415	\$4,776,188	\$3,700,661	\$5,009,318	\$5,008,620
Contracted Services	\$5,837,554	\$2,460,253	\$464,173	\$735,362	\$653,216
Operation & Maintenance	\$15,253,364	\$8,744,419	\$8,286,328	\$10,290,236	\$10,525,586
Fixed	\$1,073,857	\$1,021,485	\$517,871	\$1,098,504	\$1,173,293
County Charges Reimbursed - (WORK PERFORMED FOR THE HIGHWAY SPECIAL REVENUE FUND)	(\$10,284,372)	(\$10,431,000)	(\$3,481,196)	(\$8,879,953)	(\$9,271,820)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Gmnds/ etal. Cost Pool Revenues	(\$16,357,615)	(\$3,827,614)	(\$7,004,073)	(\$4,388,679)	(\$4,439,369)
Pension	\$0	\$0	\$0	\$0	\$0
Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$2,980,202	\$2,743,731	\$2,483,763	\$3,864,788	\$3,649,526
Other Sources & (Uses)					
Transfer From Fund Balance	\$749,206	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$749,206	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$973,894	\$134,666	(\$811,995)	(\$2)	\$0

Authorized Full Time Equivalent Positions	53.00	53.00	53.00
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Budget Expenditures by Program / Activity					
Public Works:					
Administration-Hwy C/P	\$531,131	\$613,147	\$288,042	\$644,343	\$664,335
Shingle Recycling C/P	\$0	\$0	\$0	\$0	\$0
Patrol Supervision	\$254,746	\$263,840	\$128,184	\$278,761	\$290,168
Cost Pool Expenses	\$3,904,670	\$3,907,701	\$2,330,857	\$4,499,842	\$4,504,117
Paving - Bid Jobs	\$314,870	\$191,026	\$43,685	\$86,000	\$157,000
County-Road Maintenance	\$2,283,521	\$2,888,326	\$743,007	\$1,736,855	\$2,504,717
County-Road Construction	\$6,406,591	\$5,744,988	\$2,041,445	\$5,461,214	\$5,063,037
County-Winter Snow Removal	\$1,012,547	\$1,174,558	\$769,610	\$1,179,245	\$1,179,245
State-Road Maint/Construct	\$1,991,428	\$1,865,526	\$1,302,879	\$2,872,658	\$2,606,950
Other Local Govt Road M&C	\$219,941	\$153,870	\$91,482	\$205,000	\$191,000
County Depts Nonroad Srvc	\$94,312	\$162,050	\$91,840	\$152,500	\$265,000
Non Govt (Public) Service	31,579	\$38,854	\$7,958	\$17,000	\$33,000
Sub-Total	17,045,334	17,003,886	7,838,968	17,133,418	17,458,589
Hwy P/R Clearing Accounts	(19,267)	(1,541)	(90,006)	2	(97,854)
County Charges Reimbursed HWY SRF	(10,284,372)	(10,431,000)	(3,481,196)	(8,879,953)	(9,271,820)
Cost Pool Revenues	(3,760,060)	(3,827,614)	(1,784,004)	(4,388,679)	(4,439,369)
Total	\$2,981,635	\$2,743,731	\$2,483,763	\$3,864,788	\$3,649,526

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$5,708,018	\$10,407,052	\$10,407,052	\$10,407,052	\$11,091,769
Intergovernmental Grants/Aid	\$13,229,784	\$12,294,522	\$4,294,842	\$13,664,343	\$12,430,239
Fines/Forfeits/Penalties	\$56,211	\$45,000	\$21,192	\$37,362	\$55,000
Public Charges for Service	\$7,213,570	\$1,415,400	\$899,558	\$1,321,624	\$486,000
Intergovern Charges for Srvc	\$5,240,262	\$5,151,000	\$1,222,205	\$5,104,000	\$5,322,000
Other	\$11,897	\$0	\$3,995	\$4,150	\$2,000
Total Revenues	\$31,459,743	\$29,312,974	\$16,848,843	\$30,538,531	\$29,387,008
Expenses:					
Personal Services	\$15,119,444	\$14,857,174	\$7,397,280	\$15,361,834	\$14,213,605
Contracted Services	\$16,658,490	\$11,667,938	\$6,010,185	\$12,706,427	\$12,588,442
Operation & Maintenance	\$520,313	\$498,583	\$230,047	\$462,645	\$453,590
Fixed	\$516,539	\$508,817	\$349,580	\$530,132	\$538,729
Other	\$1,531,641	\$1,451,549	\$1,236,575	\$1,526,975	\$1,552,642
Outlay	\$53,877	\$34,500	\$40,089	\$0	\$40,000
Total Expenses	\$34,400,305	\$29,018,561	\$15,263,756	\$30,588,013	\$29,387,008
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Operating Transfers From	\$1,353,048	\$0	\$0	\$0	\$0
Total Other Sources *& (Uses)	\$1,353,048	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$1,587,515)	\$294,413	\$1,585,087	(\$49,482)	(\$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	\$1,671,620	\$2,170,940	\$1,353,333	\$2,197,868	\$2,150,660
Developmentally Disabled	\$7,464,923	\$2,384,729	\$806,707	\$2,035,224	\$887,037
Mental Health / AODA / Chronically Mentally Ill	\$13,260,843	\$13,130,964	\$6,629,803	\$13,684,252	\$14,167,667
Children & Families	\$10,564,457	\$9,929,356	\$5,752,789	\$11,210,811	\$10,711,760
Economic Support	\$1,399,174	\$1,319,842	\$707,040	\$1,429,858	\$1,439,884
Long Term Support	\$39,288	\$82,730	\$14,085	\$30,000	\$30,000
Total	\$34,400,305	\$29,018,561	\$15,263,756	\$30,588,013	\$29,387,008

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$5,288	\$8,200	\$0	\$8,200	\$5,700
Intergovern Charges for Srvc	\$2,979,195	\$3,407,973	\$2,067,025	\$2,681,653	\$3,595,992
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,984,483	\$3,416,173	\$2,067,025	\$2,689,853	\$3,601,692
Expenses:					
Personal Services	\$775,216	\$821,400	\$388,625	\$837,395	\$884,476
Contracted Services	\$1,353,820	\$2,243,674	\$1,702,548	\$1,513,600	\$2,341,360
Operation & Maintenance	\$17,298	\$28,259	\$9,800	\$28,514	\$29,259
Fixed	\$262,563	\$84,444	\$132,386	\$83,799	\$97,198
Outlay	\$18,373	\$13,250	\$474	\$13,250	\$13,250
Total Expenses	\$2,427,269	\$3,191,027	\$2,233,833	\$2,476,558	\$3,365,543
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$557,213	\$225,146	(\$166,808)	\$213,295	\$236,149

Authorized Full Time Equivalent Positions	0.00	0.00			0.00
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	\$2,427,269	\$3,191,027	\$2,233,833	\$2,476,558	\$3,365,543

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
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	\$1,850,609	\$1,910,938	\$850,844	\$1,695,150	\$2,090,022
Contracted Services	\$160,331	\$177,561	\$111,160	\$178,857	\$214,897
Operation & Maintenance	\$25,260	\$27,100	\$11,091	\$16,616	\$27,100
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$2,036,200	\$2,115,599	\$973,095	\$1,890,623	\$2,332,019
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$2,036,200)</u>	<u>(\$2,115,599)</u>	<u>(\$973,095)</u>	<u>(\$1,890,623)</u>	<u>(\$2,332,019)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$2,115,599</u>			<u>\$2,332,019</u>

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	\$2,036,200	\$2,115,599	\$973,095	\$1,890,623	\$2,332,019

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	\$25,938	\$0	\$0	\$0	\$0
Intergovern Charges for Srvc	\$7,404	\$7,404	\$3,702	\$7,404	\$7,404
Other	\$4,221	\$0	\$0	\$0	\$0
Total Revenues	<u>\$37,563</u>	<u>\$7,404</u>	<u>\$3,702</u>	<u>\$7,404</u>	<u>\$7,404</u>
Expenses:					
Personal Services	\$108,896	\$110,696	\$48,586	\$112,731	\$117,496
Contracted Services	\$791,101	\$838,571	\$626,481	\$829,676	\$842,240
Operation & Maintenance	\$4,621	\$11,110	\$589	\$7,000	\$11,110
Fixed	\$25,455	\$26,018	\$25,154	\$26,235	\$26,784
Other	\$0	\$0	\$0	\$0	\$0
Outlay	\$80,294	\$205,000	\$46,752	\$205,000	\$270,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Expenses	<u>\$1,010,368</u>	<u>\$1,191,395</u>	<u>\$747,563</u>	<u>\$1,180,642</u>	<u>\$1,267,630</u>
Other Sources & (Uses)					
Transfer From Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$972,805)</u>	<u>(\$1,183,991)</u>	<u>(\$743,861)</u>	<u>(\$1,173,238)</u>	<u>(\$1,260,226)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,183,991</u>			<u>\$1,260,226</u>

Authorized Full Time Equivalent Positions FTE part of Public Works Table of Organization

Budget Expenditures by Program / Activity

Public Safety - Law Enforcement:

Communication Activity	\$1,010,368	\$1,191,395	\$747,563	\$1,180,642	\$1,267,630
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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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$11	\$0	\$0
Total Revenues	\$0	\$0	\$11	\$0	\$0
Expenses:					
Personal Services	\$245,015	\$261,229	\$121,080	\$261,229	\$267,087
Contracted Services	\$97,330	\$147,012	\$60,816	\$105,175	\$98,784
Operation & Maintenance	\$6,157	\$5,250	\$1,359	\$5,550	\$8,300
Total Expenses	\$348,501	\$413,491	\$183,255	\$371,954	\$374,171
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$348,501)</u>	<u>(\$413,491)</u>	<u>(\$183,243)</u>	<u>(\$371,954)</u>	<u>(\$374,171)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$413,491</u>			<u>\$374,171</u>
Authorized Full Time Equivalent Positions	2.00	2.00			2.00

Budget Expenditures by Program / Activity					
General Government - General Administration:					
Personnel	\$348,501	\$413,491	\$183,255	\$371,954	\$374,171

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$83,477	\$41,000	\$52,352	\$54,352	\$32,000
Licenses and Permits	\$400,877	\$408,729	\$187,007	\$409,129	\$408,729
Public Charges for Service	\$84,048	\$80,000	\$44,528	\$80,000	\$80,000
Intergovern Charges for Srvc	\$0	\$15,000	\$0	\$15,000	\$15,000
Other	(\$40)	\$0	\$0	\$0	\$0
Total Revenues	\$568,361	\$544,729	\$283,886	\$558,481	\$535,729
Expenses:					
Personal Services	\$996,402	\$1,017,520	\$487,348	\$1,017,730	\$1,049,316
Contracted Services	\$294,587	\$176,279	\$124,144	\$196,279	\$228,757
Operation & Maintenance	\$29,277	\$48,021	\$12,178	\$53,021	\$53,021
Fixed	\$2,075	\$2,075	\$2,296	\$2,296	\$2,087
Other	\$23,932	\$0	\$0	\$0	\$0
Outlay	\$31,356	\$28,000	\$51	\$15,000	\$15,000
Total Expenses	\$1,377,629	\$1,271,895	\$626,016	\$1,284,326	\$1,348,181
Other Sources & (Uses)					
Transfer From Fund Balance	\$749,206	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$60,061)	(\$727,166)	(\$342,130)	(\$725,845)	(\$812,452)
Property Taxes of this amount support this activity within the General Fund		\$727,166			\$812,452

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	\$1,239,923	\$1,210,960	\$570,198	\$1,198,391	\$1,270,013
Assessment of Property	\$6,249	\$7,806	\$2,916	\$12,806	\$12,806
P&Z-Land Records Modern	\$131,457	\$53,129	\$52,903	\$73,129	\$65,362
Total	\$1,377,629	\$1,271,895	\$626,016	\$1,284,326	\$1,348,181

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$182,208	\$93,695	\$0	\$93,695	\$103,840
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$26,557	\$38,350	\$24,373	\$48,900	\$36,800
Total Revenues	\$208,766	\$132,045	\$24,373	\$142,595	\$140,640
Expenses:					
Personal Services	\$50,662	\$41,044	\$16,931	\$41,044	\$41,044
Contracted Services	\$164,726	\$161,596	\$118,086	\$161,596	\$164,290
Operation & Maintenance	\$93,189	\$104,625	\$51,358	\$104,625	\$104,625
Fixed	\$8,013	\$8,313	\$12,639	\$12,939	\$7,575
Outlay	\$213,827	\$389,400	\$163,568	\$197,968	\$110,987
Total Expenses	\$530,415	\$704,978	\$362,582	\$518,172	\$428,521
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$321,650)	(\$572,933)	(\$338,209)	(\$375,577)	(\$287,881)
Property Taxes of this amount support this activity within the General Fund		\$572,933			\$287,881

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	\$400,495	\$625,783	\$290,462	\$438,977	\$349,176
Devils River State Rec Trail	\$5,500	\$5,500	\$0	\$5,500	\$5,500
Parks - Snowmobile Trails	\$124,420	\$72,120	\$72,120	\$72,120	\$72,270
Conservation & Development - Conservation:					
Parks - County Conservatio	\$0	\$1,575	\$0	\$1,575	\$1,575
Total	\$530,415	\$704,978	\$362,582	\$518,172	\$428,521

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Public Charges for Service	\$5,044	\$5,044	\$2,522	\$5,044	\$3,783
Intergovern Charges for Srvc	\$178,501	\$176,092	\$90,729	\$176,092	\$181,938
Other	\$172,364	\$67,538	\$53,242	\$81,088	\$67,538
Total Revenues	\$355,909	\$248,674	\$146,492	\$262,224	\$253,259
Expenses:					
Personal Services	\$1,118,936	\$1,141,970	\$568,508	\$1,165,708	\$1,153,469
Contracted Services	\$1,204,517	\$1,146,657	\$621,288	\$1,164,562	\$1,172,253
Operation & Maintenance	\$167,262	\$173,115	\$77,894	\$172,853	\$177,615
Fixed	\$80,079	\$82,232	\$67,855	\$90,726	\$71,704
Other	(\$64)	\$0	\$0	\$0	\$0
Outlay	\$338,163	\$930,000	\$471,323	\$951,059	\$893,000
Total Expenses	\$2,908,893	\$3,473,974	\$1,806,868	\$3,544,908	\$3,468,041
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	(\$2,552,985)	(\$3,225,300)	(\$1,660,376)	(\$3,282,684)	(\$3,214,782)
Property Taxes of this amount support this activity within the General Fund		\$3,225,300			\$3,214,782

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	\$1,082,235	\$1,126,078	\$573,514	\$1,154,441	\$1,138,351
Maint - Phone System	\$175,230	\$126,764	\$47,999	\$126,275	\$128,813
Maint - Courthouse	\$186,773	\$267,755	\$156,547	\$269,083	\$216,499
Maint - Office Complex	\$70,087	\$250,210	\$186,518	\$253,973	\$138,290
Maint - Jail	\$580,655	\$929,315	\$413,057	\$916,900	\$1,016,720
Maint - UW-Manitowoc	\$109,606	\$65,835	\$57,893	\$77,860	\$60,560
Maint - Human Services	\$94,652	\$139,315	\$42,691	\$139,665	\$141,600
Maint - Hamilton Bldg	\$369,953	\$200,486	\$138,935	\$236,432	\$226,527
Maint - PHS Building	\$41,324	\$58,090	\$30,232	\$58,313	\$57,368
Maint - Admin Office Bldg	\$20,566	\$29,520	\$24,231	\$35,850	\$37,585
Maint - Other Co Buildings	\$58,333	\$39,476	\$20,230	\$39,203	\$27,924
Maint - C&T Building	\$89,382	\$124,755	\$54,642	\$121,600	\$146,457
Total	\$2,908,893	\$3,473,974	\$1,806,868	\$3,544,908	\$3,468,041

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$27,490	\$25,600	\$0	\$27,720	\$27,500
Public Charges for Service	\$71,332	\$64,000	\$18,714	\$59,500	\$61,500
Total Revenues	\$98,822	\$89,600	\$18,714	\$87,220	\$89,000
Expenses:					
Personal Services	\$229,572	\$233,215	\$99,526	\$199,305	\$224,816
Contracted Services	\$159,043	\$152,751	\$97,544	\$164,983	\$164,254
Operation & Maintenance	\$1,937	\$2,495	\$565	\$1,678	\$3,005
Total Expenses	\$390,552	\$388,461	\$197,635	\$365,966	\$392,075
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$291,730)	(\$298,861)	(\$178,921)	(\$278,746)	(\$303,075)
Property Taxes of this amount support this activity within the General Fund		\$298,861			\$303,075
Authorized Full Time Equivalent Positions	2.00	2.00			2.00

Budget Expenditures by Program / Activity

General Government - Judicial:

Register in Probate	\$353,204	\$350,960	\$181,329	\$333,203	\$356,441
Court Commissioner	\$37,348	\$37,501	\$16,306	\$32,763	\$35,634
Total	\$390,552	\$388,461	\$197,635	\$365,966	\$392,075

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$658,803	\$631,050	\$371,341	\$742,649	\$664,980
Other	(\$0)	\$0	(\$10,835)	\$0	(\$10,835)
Total Revenues	\$658,803	\$631,050	\$360,506	\$742,649	\$654,145
Expenses:					
Personal Services	\$303,836	\$330,304	\$155,636	\$334,862	\$348,414
Contracted Services	\$32,387	\$158,415	\$81,105	\$160,612	\$128,740
Operation & Maintenance	\$5,480	\$16,250	\$6,222	\$12,445	\$12,150
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$341,703	\$504,969	\$242,963	\$507,919	\$489,304
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	\$317,101	\$126,081	\$117,543	\$234,730	\$164,841
Property Taxes of this amount support this activity within the General Fund		(\$126,081)			(\$164,841)

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	\$341,703	\$504,969	\$242,963	\$507,919	\$489,304
Total	\$341,703	\$504,969	\$242,963	\$507,919	\$489,304

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$213,836	\$139,070	\$71,361	\$132,702	\$148,430
Fines/Forfeits/Penalties	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$555,988	\$588,000	\$198,282	\$505,700	\$545,000
Intergovern Charges for Srvc	\$195,462	\$225,000	\$102,947	\$210,000	\$225,000
Other	\$97,373	\$95,000	\$99,807	\$131,270	\$95,000
Total Revenues	\$1,062,659	\$1,047,070	\$472,397	\$979,672	\$1,013,430
Expenses:					
Personal Services	\$11,887,444	\$11,609,363	\$5,803,204	\$11,752,627	\$12,221,221
Contracted Services	\$1,300,552	\$1,574,720	\$844,990	\$1,705,007	\$1,578,155
Operation & Maintenance	\$1,051,716	\$1,051,050	\$478,054	\$1,020,016	\$1,308,550
Fixed	\$185,500	\$186,173	\$183,954	\$187,180	\$190,816
Outlay	\$211,661	\$677,000	\$134,062	\$661,339	\$670,000
Total Expenses	\$14,636,873	\$15,098,306	\$7,444,264	\$15,326,169	\$15,968,742
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$100,000	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$13,574,214)	(\$13,951,236)	(\$6,971,867)	(\$14,346,497)	(\$14,955,312)
Property Taxes of this amount support this activity within the General Fund		\$13,951,236			\$14,955,312
Authorized Full Time Equivalent Positions	113.10	113.10			113.10

Budget Expenditures by Program / Activity

Public Safety - Law Enforcement:

Sheriff - Administration	\$2,963,675	\$3,221,118	\$1,780,006	\$3,339,482	\$3,441,233
Sheriff - Training	\$85,374	\$88,750	\$50,792	\$82,001	\$93,750
Sheriff - Traffic Patrol	\$5,474,300	\$5,548,593	\$2,660,817	\$5,811,827	\$5,907,702
Sheriff - Snowmobile Patrol	\$214	\$1,300	\$61	\$61	\$1,300
Sheriff - Water Safety Patrol	\$663	\$3,400	\$227	\$2,100	\$3,400
Correctional Institutions (JAIL)	\$5,589,962	\$5,741,664	\$2,683,623	\$5,605,844	\$6,028,424
Correctional Institutions NNAI (JAIL)	\$0	\$0	\$0	\$0	\$0
Metro Drug	\$511,064	\$482,117	\$262,929	\$473,490	\$481,569
Sheriff - Retiree Benefits	\$11,620	\$11,364	\$5,810	\$11,364	\$11,364
Total	\$14,636,873	\$15,098,306	\$7,444,264	\$15,326,169	\$15,968,742

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 Statue (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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$378,522	\$415,733	\$415,733	\$415,733	\$412,851
Intergovernmental Grants/Aid	\$453,470	\$445,591	\$65,925	\$440,591	\$1,120,392
Licenses and Permits	\$6,050	\$4,000	\$2,350	\$4,000	\$4,000
Public Charges for Service	\$0	\$2,000	\$0	\$2,000	\$1,000
Other	\$5,139	\$0	\$1,175	\$0	\$1,000
Total Revenues	\$843,181	\$867,324	\$485,183	\$862,324	\$1,539,243
Expenses:					
Personal Services	\$469,827	\$489,884	\$233,158	\$489,884	\$512,905
Contracted Services	\$76,280	\$80,091	\$37,484	\$75,591	\$66,306
Operation & Maintenance	\$36,334	\$70,155	\$18,150	\$70,155	\$57,566
Fixed	\$6,267	\$6,781	\$6,488	\$6,781	\$6,846
Other	\$184,580	\$209,952	\$129,473	\$209,952	\$860,575
Outlay	\$140	\$500	\$0	\$500	\$35,045
Total Expenses	\$773,428	\$857,363	\$424,753	\$852,863	\$1,539,243
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$69,752	\$9,961	\$60,430	\$9,461	\$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	\$557,287	\$571,411	\$282,168	\$571,411	\$632,233
Wild Life Damage	\$20,064	\$25,000	\$4,621	\$25,000	\$25,000
Nutrient Management Education	\$13,495	\$16,850	\$7,139	\$16,850	\$11,500
DATCP-Land/Water Cost Share	\$152,024	\$130,000	\$111,145	\$130,000	\$684,000
WDNR Grants & Cost Share	\$21,457	\$66,602	\$13,590	\$66,602	\$165,510
EPA Grant Activity	\$0	\$0	\$0	\$0	\$0
PLG Grants & Producer Led Grp	3,906	44,500	5,430	40,000	20,000
West Twin River Sediment Grant	5,196	3,000	661	3,000	1,000
Total	\$773,428	\$857,363	\$424,753	\$852,863	\$1,539,243

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

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

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

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

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

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

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

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

By Category	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Other Taxes	\$292,553	\$220,120	\$128,718	\$219,120	\$220,120
Intergovernmental Grants/Aid	\$16,897	\$17,000	\$16,150	\$16,150	\$17,000
Licenses and Permits	\$0	\$0	\$0	\$0	\$0
Fines/Forfeits/Penalties	\$17,840	\$3,100	\$599	\$599	\$3,100
Public Charges for Service	\$2,800	\$3,000	\$1,404	\$2,300	\$3,000
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$953,967	\$951,000	\$378,689	\$900,000	\$801,000
Total Revenues	\$1,284,057	\$1,194,220	\$525,561	\$1,138,169	\$1,044,220
Expenses:					
Personal Services	\$167,175	\$177,077	\$84,300	\$177,077	\$184,954
Contracted Services	\$81,877	\$94,116	\$44,586	\$94,116	\$112,885
Operation & Maintenance	\$55,401	\$35,900	\$7,294	\$20,025	\$40,950
Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$304,452	\$307,093	\$136,180	\$291,218	\$338,789
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources	\$979,605	\$887,127	\$389,381	\$846,951	\$705,431
Over (Under) Expenses & Other Uses					
Property Taxes and Interest of this amount support this activity within the General Fund		(\$887,127)			(\$705,431)
Authorized Full Time Equivalent Positions	2.00	2.00			2.00

Budget Expenditures by Program / Activity

General Government - Financial Administration:

Treasurer	\$304,452	\$307,093	\$136,180	\$291,218	\$338,789
Total	\$304,452	\$307,093	\$136,180	\$291,218	\$338,789

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

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

By Category	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$11,375	\$15,500	\$2,626	\$18,094	\$5,725
Public Charges for Service	\$4,433	\$3,520	\$4,047	\$3,645	\$3,610
Other	\$0	\$2,600	(\$291)	\$0	\$0
Total Revenues	\$15,808	\$21,620	\$6,382	\$21,739	\$9,335
Expenses:					
Personal Services	\$54,077	\$70,076	\$26,942	\$59,958	\$61,381
Contracted Services	\$209,481	\$214,910	\$114,678	\$208,811	\$215,303
Operation & Maintenance	\$30,449	\$21,600	\$8,634	\$18,995	\$20,450
Total Expenses	\$294,007	\$306,586	\$150,253	\$287,764	\$297,134
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$278,199)	(\$284,966)	(\$143,871)	(\$266,025)	(\$287,799)
Property Taxes of this amount support this activity within the General Fund		\$284,966			\$287,799

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	\$293,112	\$306,586	\$149,751	\$287,764	\$297,134
University Extension-State	\$895	\$0	\$502	\$0	\$0
UW Ext - Parenting Grant	\$0	\$0	\$0	\$0	\$0
Total	\$294,007	\$306,586	\$150,253	\$287,764	\$297,134

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$17,875	\$18,000	\$17,875	\$17,875	\$18,000
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$17,875	\$18,000	\$17,875	\$17,875	\$18,000
Expenses:					
Personal Services	\$220,366	\$239,077	\$114,343	\$236,932	\$248,345
Contracted Services	\$61,722	\$51,095	\$31,264	\$52,655	\$56,788
Operation & Maintenance	\$24,141	\$25,043	\$4,690	\$6,380	\$15,425
Total Expenses	\$317,387	\$315,215	\$157,819	\$295,967	\$320,558
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$299,512)	(\$297,215)	(\$139,944)	(\$278,092)	(\$302,558)
Property Taxes of this amount support this activity within the General Fund		\$297,215			\$302,558

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	\$286,056	\$295,715	\$140,849	\$276,467	\$301,058
Veterans Service Commission	\$20,173	\$19,500	\$9,449	\$19,500	\$19,500
ARPA Supplemental Grant	\$11,158	\$0	\$7,522	\$0	\$0
Total	\$317,387	\$315,215	\$157,819	\$295,967	\$320,558

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$952,679	\$1,039,703	\$1,039,703	\$1,039,703	\$1,100,880
Total Expenses	\$952,679	\$1,039,703	\$1,039,703	\$1,039,703	\$1,100,880
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$952,679)	(\$1,039,703)	(\$1,039,703)	(\$1,039,703)	(\$1,100,880)
Property Taxes of this amount support this activity within the General Fund		\$1,039,703			\$1,100,880

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	\$952,679	\$1,039,703	\$1,039,703	\$1,039,703	\$1,100,880

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	\$9,958	\$9,500	\$0	\$10,213	\$10,213
Public Charges for Service	\$855,820	\$849,471	\$231,994	\$929,675	\$1,071,182
Other	\$5,143	\$0	\$28,648	\$0	\$27,599
Total Revenues	\$870,921	\$858,971	\$260,642	\$939,888	\$1,108,994
Expenses:					
Personal Services	\$179,971	\$218,705	\$79,288	\$217,697	\$217,937
Contracted Services	\$546,561	\$500,293	\$132,534	\$554,272	\$619,798
Operation & Maintenance	\$90,404	\$69,842	\$28,325	\$69,542	\$81,412
Fixed	\$15,017	\$17,663	\$14,732	\$14,733	\$15,346
Outlay	\$133,045	\$43,500	\$19,987	\$43,500	\$174,500
Total Expenses	\$964,998	\$850,003	\$274,866	\$899,744	\$1,108,993
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	(\$94,077)	\$8,968	(\$14,223)	\$40,144	\$1

Authorized Full Time Equivalent Positions	Expo was run by Contract Employees through 2011. Starting in 2012 County FTE's are a part of the Public Works Department FTE report.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education:					
Expo Activities	\$157,991	\$167,685	\$79,495	\$158,705	\$185,992
Expo Fair	\$574,803	\$526,921	\$77,406	\$558,898	\$635,154
Ice Center	\$107,836	\$113,316	\$66,958	\$113,191	\$121,118
Expo Maintenance & Improvement	\$124,368	\$42,081	\$51,006	\$68,950	\$166,730
Total	\$964,998	\$850,003	\$274,866	\$899,744	\$1,108,993

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$539,986	\$589,986	\$589,986	\$589,986	\$691,986
Public Charges for Service	\$517,384	\$565,000	\$187,048	\$550,000	\$573,000
Other	\$36,701	\$8,900	\$2,322	\$8,900	\$33,900
Total Revenues	\$1,094,070	\$1,163,886	\$779,356	\$1,148,886	\$1,298,886
Expenses:					
Personal Services	\$97,751	\$92,407	\$45,086	\$93,254	\$95,882
Contracted Services	\$863,898	\$951,291	\$392,509	\$882,512	\$971,543
Operation & Maintenance	\$64,135	\$72,650	\$24,987	\$71,475	\$63,950
Fixed	\$5,415	\$2,687	\$5,797	\$5,797	\$5,797
Outlay	\$32,250	\$43,000	\$0	\$52,000	\$160,000
Total Expenses	\$1,063,449	\$1,162,035	\$468,380	\$1,105,038	\$1,297,172
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	\$30,621	\$1,851	\$310,976	\$43,848	\$1,714

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

Budget Expenditures by Program / Activity

Public Works:

Recycling Operation	\$1,063,449	\$1,162,035	\$468,380	\$1,105,038	\$1,297,172
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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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	\$1,236,472	\$1,250,000	\$312,707	\$1,250,000	\$1,250,000
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$1,246,472</u>	<u>\$1,260,000</u>	<u>\$322,707</u>	<u>\$1,260,000</u>	<u>\$1,260,000</u>
Expenses:					
Contracted Services	\$1,294,474	\$1,260,000	\$525,429	\$1,308,820	\$1,260,000
Total Expenses	<u>\$1,294,474</u>	<u>\$1,260,000</u>	<u>\$525,429</u>	<u>\$1,308,820</u>	<u>\$1,260,000</u>
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)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$48,002)</u>	<u>\$0</u>	<u>(\$202,722)</u>	<u>(\$48,820)</u>	<u>\$0</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$0</u>			<u>\$0</u>

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	\$1,294,474	\$1,260,000	\$525,429	\$1,308,820	\$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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$66,640	\$76,641	\$1,014	\$76,641	\$65,194
Other	\$7,500	\$7,500	\$0	\$7,500	\$7,500
Total Revenues	\$74,140	\$84,141	\$1,014	\$84,141	\$72,694
Expenses:					
Personal Services	\$66,403	\$68,255	\$32,961	\$69,596	\$64,035
Contracted Services	\$108,338	\$97,805	(\$1,145)	\$77,090	\$98,905
Operation & Maintenance	\$2,658	\$3,895	(\$90)	\$3,275	\$3,895
Total Expenses	\$177,399	\$169,955	\$31,726	\$149,961	\$166,835
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Trnsfr to 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	(\$103,259)	(\$85,814)	(\$30,711)	(\$65,820)	(\$94,141)
Property Taxes of this amount support this activity within the General Fund		\$85,814			\$94,141

Authorized Full Time Equivalent Positions Part of Public Works Department Table of Organization

Budget Expenditures by Program / Activity

Public Works:

Solid Waste Dept Admin	\$177,399	\$169,955	\$31,726	\$149,961	\$166,835
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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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Licenses and Permits	\$20,717	\$15,000	\$9,401	\$15,000	\$15,000
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$20,717	\$15,000	\$9,401	\$15,000	\$15,000
Expenses:					
Personal Services	\$2,300	\$2,176	\$1,075	\$2,176	\$2,176
Contracted Services	\$1,476	\$33,000	\$938	\$18,000	\$18,000
Operation & Maintenance	\$2,879	\$2,650	\$1,474	\$0	\$0
Total Expenses	\$6,655	\$37,826	\$3,487	\$20,176	\$20,176
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources	\$14,062	(\$22,826)	\$5,914	(\$5,176)	(\$5,176)
Over (Under) Expenses & Other Uses					
Property Taxes of this amount support this activity within the General Fund		\$22,826			\$5,176

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	\$6,655	\$37,826	\$3,487	\$20,176	\$20,176

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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$18,953,644	\$13,894,099	\$13,898,273	\$13,894,098	\$14,089,158
Other Taxes	\$0	\$7,500,000	\$1,963,166	\$7,800,000	\$0
Intergovernmental Grants/Aid :	\$0	\$0	\$0	\$0	\$0
State Shared Revenue	\$6,613,836	\$6,687,155	\$0	\$6,687,155	\$6,723,104
State Computer Aid	\$90,783	\$90,000	\$0	\$90,000	\$94,236
State Personal Prop Aid	\$185,366	\$185,406	\$499,140	\$185,406	\$186,060
ST PERSONAL PROP AID ACT 12	\$0	\$313,732	\$0	\$313,732	\$314,098
Lease Revenue	\$357,500	\$357,500	\$178,750	\$357,500	\$357,500
Licenses and Permits	\$0	\$0	\$0	\$0	\$0
Total Intergovernmental Grants/Aid	\$7,247,485	\$15,133,793	\$2,641,056	\$15,433,793	\$7,674,998
Other	\$63,581	\$0	(\$5,887)	\$0	\$0
Total Revenues	\$26,264,710	\$29,027,892	\$16,533,442	\$29,327,891	\$21,764,156
Expenses:					
Personal Services CLEARING	\$0	\$0	\$0	\$0	\$0
State Special Charges	\$164	\$1,118	\$1,118	\$0	\$2,531
Operation & Maintenance	\$84	\$0	\$1,671	\$0	\$0
Contingent Fund	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$248	\$1,118	\$2,789	\$0	\$2,531
Other Sources & (Uses)					
Transfer From Fund Balance	(\$324,206)	\$0	\$0	\$0	\$450,000
Transfer From Other Funds	\$285,000	\$0	\$0	\$0	\$0
Sales of Note AND BONDS	\$0	\$0	\$0	\$0	\$0
Operating Transfers To OTHER FUNDS	(\$1,053,048)	\$0	\$0	\$0	\$0
Half Percent Sales Tax	\$0	\$0	\$0	\$0	\$8,150,000
Transfer from HWY ISF	\$749,206	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
	(\$343,048)	\$0	\$0	\$0	\$8,600,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$25,921,413	\$29,026,774	\$16,530,653	\$29,327,891	\$30,361,625

Authorized Full Time Equivalent Positions There are no FTE's accounted for in this activity.

Budget Expenditures by Program / Activity

General Fund - Non-Department

Non-Department Activity	\$248	\$1,118	\$2,789	\$0	\$2,531
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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 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Property Taxes	\$2,497,784	\$3,403,006	\$3,708,813	\$3,964,535	\$3,666,369
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,497,784	\$3,403,006	\$3,708,813	\$3,964,535	\$3,666,369
Expenses:					
Debt Service	\$2,838,776	\$3,708,813	\$2,233,902	\$3,708,813	\$3,894,119
Total Expenses	\$2,838,776	\$3,708,813	\$2,233,902	\$3,708,813	\$3,894,119
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$305,807	(\$305,807)	\$0	\$0
General Fund	\$0	\$0	\$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	\$227,750
Sales of Bonds	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
	\$0	\$305,807	(\$305,807)	\$0	\$227,750
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$340,992)	\$0	\$1,169,104	\$255,722	\$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	\$1,925	\$5,000	\$475	\$5,000	\$5,000
2023 GO Note HWY	\$260,000	\$306,600	\$45,800	\$306,600	\$308,000
2019 G.O. Refunding	\$497,250	\$497,950	\$88,975	\$497,950	\$495,150
2020 GO Promissory Notes	\$1,217,350	\$1,166,950	\$1,075,625	\$1,166,950	\$1,167,550
2021 GO PRON NOTE	\$203,951	\$255,722	\$252,861	\$255,722	\$277,998
2021 GO Promissory Note	\$0	\$0	\$0	\$0	\$0
2017 GO Refunding (2017-07)	\$658,300	\$659,950	\$99,975	\$659,950	\$661,150
2024 GO NOTE HWY	\$0	\$510,834	\$441,484	\$510,834	\$509,950
2024 GO BOND CRTHOUSE	\$0	\$305,807	\$228,707	\$305,807	\$301,200
2011 GO Refunding (2002)	\$0	\$0	\$0	\$0	\$168,121
Total	\$2,838,776	\$3,708,813	\$2,233,902	\$3,708,813	\$3,894,119

Manitowoc County, Wisconsin
Department: **Capital Projects**
Fund: **Capital Projects Fund**

By Category	Experience 2024	Budget 2025	Six Months Experience 2025	Estimated Experience 2025	Budget 2026
Revenues:					
Intergovernmental Grants/Aid	\$3,161,727	\$0	\$0	\$0	\$0
Fines/Forfeits/Penalties	\$112,229	\$0	\$56,951	\$113,500	\$0
Other	\$451,298	\$0	\$139,276	\$222,000	\$0
Total Revenues	\$3,725,253	\$0	\$196,227	\$335,500	\$0
Expenses:					
Contracted Services	\$1,628,445	\$0	\$1,480,744	\$1,560,000	\$1,965,000
Operation & Maintenance	\$724	\$0	\$484	\$0	\$0
Outlay	\$2,867,952	\$0	\$860,773	\$930,500	\$0
Total Expenses	\$4,497,120	\$0	\$2,342,001	\$2,490,500	\$1,965,000
Other Sources & (Uses)					
General Fund AND AGING SRF	\$0	\$0	\$0	\$0	\$0
Jail Assessment Fee Fund CPF	(\$285,000)	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$3,790,000	\$0	\$0	\$0	\$1,965,000
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$3,018,133	\$0	(\$2,145,774)	(\$2,155,000)	\$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
Courthouse Windows & HVAC	\$1,554,378	\$0	\$1,415,575	\$1,560,000	\$1,965,000
Jail Assessment Fee-CPF	\$93,620	\$0	\$73,181	\$0	\$0
ARPA	\$2,848,639	\$0	\$852,761	\$930,500	\$0
Jail CCTV Project	\$0	\$0	\$0	\$0	\$0
Total	\$4,497,120	\$0	\$2,342,001	\$2,490,500	\$1,965,000