

**Manitowoc County, WI
2027
Executive's Proposed
Annual Budget Book**





Office of the County Executive

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Chairman Phipps, Ladies and Gentlemen of the County Board, and Citizens of Manitowoc County,

We began the budget process facing a number of challenges. In May, our Finance Director resigned unexpectedly, and as budget requests came in over the Summer, we were faced with the reality that we had a multi-million dollar gap to close. I want to thank our Department Directors, and especially the dedicated employees in the Finance Department, for stepping up to ensure that I could present a budget that we can be proud of. Though I speak to you this evening, the document before you truly was a team effort.

When I decided to run to be your County Executive, I knew that I would be walking into a mess. But I laid out a vision with a few key priorities: Take as little from the taxpayers as possible, reduce our annual borrowing while paying down our debt, stop relying on one-time funding to solve long-term problems, invest in our employees, focus on innovative solutions, and work together with our towns, villages, cities, and school districts.

The budget I present to you this evening is the down payment on those promises.

An End to Short-Term Funding for Long-Term Challenges

In recent years, Manitowoc County increasingly relied on one-time funding to balance ongoing operations:

- ARPA funds were used to support operations and Human Services
- Reserves were transferred to balance budgets and support health insurance
- WIMCR (Wisconsin Medicaid Cost Reporting) funding was advanced to address a prior-year Human Services deficit
- Opioid Settlement Dollars became an increasingly important source of operating revenue.

In 2026, more than \$3 million in unsustainable or one-time funding was used to balance the budget. The 2027 proposal takes a different approach with no one-time funding transfers.

This requires difficult decisions today, but it puts the County in a stronger position to build sustainable budgets in the future.

Aggressive Cuts to Bring Our Spending in Line

Responsible budgeting requires more than finding new revenue. It requires us to examine our spending and determine what is necessary.

The proposed budget eliminates:

- More than \$1 million in requested capital spending
- 11 Human Services positions.

Because these positions are currently vacant, these reductions can be accomplished without layoffs. The 90-day vacancy review process implemented this fall reflects the same philosophy: every position and expenditure should be evaluated based on whether it is a need or a want.

Human Services and Stabilizing the Costs We Cannot Control

Human Services remains our most difficult budgeting challenge. The issue is not unnecessary spending, but the rising cost of mandated and unpredictable out-of-home placements for abused and neglected children, youth justice placements, and individuals with serious mental illness.

A single placement can cost more than \$2,000 per day, and youth residential treatment costs are projected to finish 2026 approximately \$1.2 million over budget.

The County cannot predict when these costs will occur, how long they will last, or how many individuals will require placement. At the same time, these are services we are legally obligated to provide.

For 2027, I am proposing the creation of a Human Services Stabilization Fund, seeded with \$1 million from the General Fund. This reserve will provide a dedicated source of funding when extraordinary and unanticipated placement costs occur, while allowing the County to avoid asking the taxpayers to pay for the worst-case scenario every year.

Ending Our Addiction to Opioid Settlement Funds

Manitowoc County's Opioid Settlement Funds provide an important opportunity to address the damage caused by the opioid epidemic. They were never intended to become a permanent source of operating revenue.

Beginning with \$250,000 in 2023, the amount of settlement funding allocated to Human Services increased to nearly \$1 million in 2026.

The 2027 budget appropriates \$0 in Opioid Settlement Funds for ongoing operations. Instead, I am creating an Opioid Settlement Task Force to recommend strategic, sustainable uses of these funds for opioid abatement.

Investing in our Employees

Our employees are essential to delivering the services Manitowoc County residents rely upon. Fiscal discipline cannot come at the expense of our ability to recruit and retain good employees.

This year, we conducted an employee benefits survey and held 13 listening sessions with more than 200 employees. That feedback has helped shape our 2027 recommendations.

I am recommending:

- A 6% increase in both the County and employee health insurance contributions.
- A new health plan design offering employees the option of lower deductibles, out-of-pocket maximums, and prescription drug copays.
- A 2% wage increase, split between 1% in January and 1% in July.
- Restoration of performance evaluations, with the proposed wage increase contingent upon satisfactory performance.

Together, these changes represent an additional investment of nearly \$1 million in employee compensation.

Reframing How We Think About Maintaining Our Roads

Maintaining our County roads remains a priority. The 2027 budget provides for resurfacing 16.08 miles of County highways, continuing our aggressive 17-year maintenance rotation.

At the same time, we need to think differently about how we use our Highway Department. Towns and villages face many of the same road maintenance challenges as the County, and Manitowoc County has the equipment and expertise to help.

I have directed the Highway Department to aggressively pursue Town and Village work—with a 2027 goal of generating \$250,000 in Local Collaboration Revenue.

This approach benefits both the local government receiving competitive services and County taxpayers by helping offset our own costs.

Reducing our Reliance on Borrowing and Paying Down Our Debt

Road maintenance has increasingly been financed through borrowing. Routine road maintenance should not become a recurring charge on future taxpayers.

The 2027 budget proposes \$2.4 million in road borrowing, less than the amount borrowed in 2026. More importantly, the proposed budget allows Manitowoc County to pay off more debt than it takes on. Reducing both annual borrowing and our overall debt burden will remain a priority throughout my term.

Investing in Public Safety and Partnering with School Districts

Manitowoc County will continue to make public safety a priority while looking for opportunities to partner with other local governments.

In 2027, the County will partner with the Reedsville School District to provide a School Resource Officer. The County and Reedsville will share the cost, with the officer assigned to the school during the academic year and available for road duties during the summer.

This is an example of how partnerships can improve public safety while making responsible use of taxpayer resources.

New Positions to Meet the Demands of the 21st Century

Even in a budget requiring significant reductions, there are areas where targeted investments are necessary.

I am recommending the addition of the following positions:

- Increase the ADRC Meal Site Manager by 0.10 FTE
- Increase the Human Services Psychiatrist by 0.25 FTE
- Create a Network Engineer position in the IT Department
- Create a Communications Coordinator to improve public communication, transparency, recruitment and employee engagement.

These proposals are intended to address specific needs rather than expand government for the sake of expansion.

Asking for as Little from the Taxpayers as Possible.

Ultimately, every decision in this budget must be considered in terms of its impact on the taxpayer.

The proposed County property tax levy is \$35,835,147.87

For the typical Manitowoc County property taxpayer, the County portion of the property tax bill will increase by approximately 3.9% while the property tax rate will decrease by approximately 2% (\$3.45 to \$3.38 per \$1000 in property value)

I recognize that any property tax increase matters. That is why this budget does not simply ask taxpayers for more money to maintain the status quo.

It eliminates one-time funding, reduces vacant positions, cuts capital spending, seeks new revenue through local partnerships, addresses recurring Human Services deficits, reduces borrowing, and invests strategically in employees and infrastructure.

A Down Payment on a Better Future

When I ran for County Executive, I promised that we would take as little from the taxpayers as possible. I promised that we would reduce our annual borrowing and pay down our debt. I promised that we would stop relying on one-time funding to solve long-term problems. I promised that we would invest in our employees. I promised that we would look for innovative solutions that create efficiency. And I promised that we would work together with our towns, villages, cities, and school districts.

This budget takes meaningful steps toward every one of those goals. It is a budget that recognizes that government has to live within its means. It is a budget that asks department leaders to prioritize needs over wants. It is a budget that invests in our roads, our employees, our public safety, and our communities. It is a budget that prepares for the unexpected instead of hoping it doesn't happen to us. And most importantly, it is a budget that recognizes and honors that we are temporary stewards of money that does not belong to us.

We have a responsibility to use what we are given wisely, to be honest about the challenges we face, to make tough and even sometimes unpopular decisions, but we are charged to leave Manitowoc County in a stronger position than we found it.

The budget I present to you this evening is not the culmination of that important work.

It is the beginning.



Tyler Martell
Manitowoc County Executive

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MISCELLANEOUS SUMMARY DATA & SCHEDULES

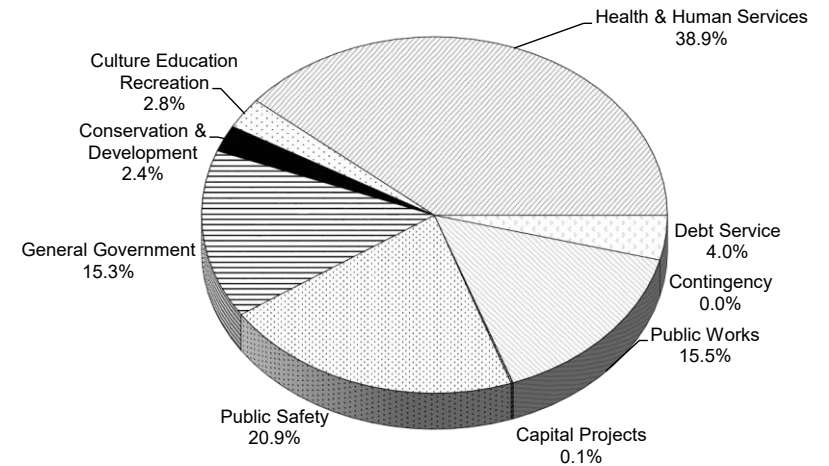
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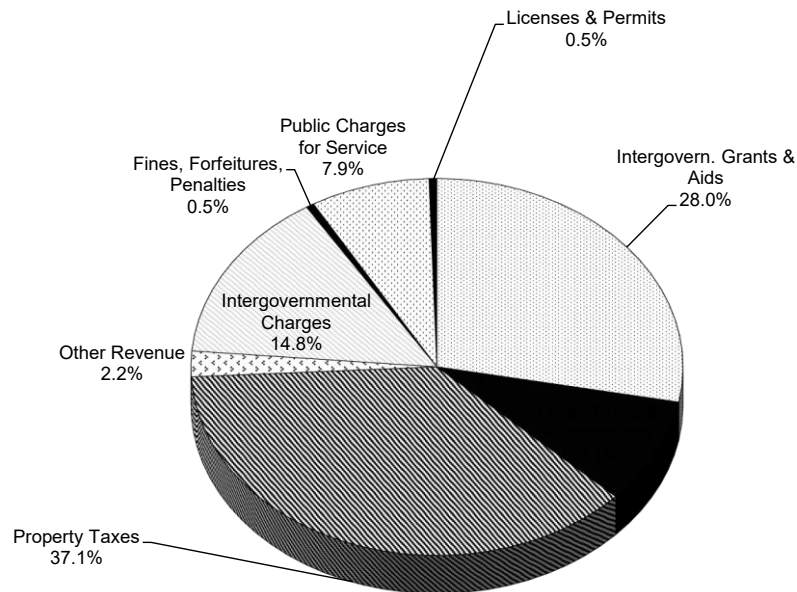
This section presents the budget book in a departmental format. It is intended to provide the user with a better understanding of the county's budget and allows us to provide additional information.

Manitowoc County 2027 Proposed Budget Graphical Representation

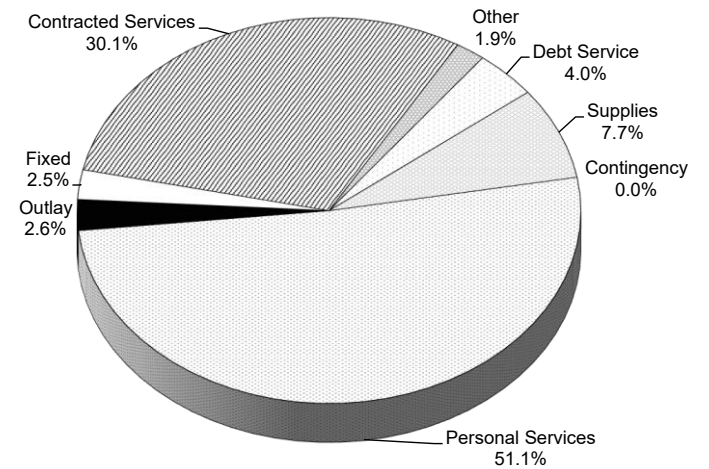
Where the Money Goes
% Expenditures by Function



Where the Money Comes From
% Source of Total Revenue



Where the Money Goes
% Expenditures by Object



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Budget Summary - General Fund

	Budget 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
GENERAL FUND:				
EXPENDITURES:				
General Government	\$ 10,571,261	\$ 10,351,723	\$ 11,542,255	9.19%
Public Safety	\$ 19,112,274	\$ 19,618,106	\$ 20,661,166	8.10%
Public Works	\$ 650,610	\$ 577,560	\$ 608,193	-6.52%
Health & Human Services	\$ 3,435,587	\$ 3,455,482	\$ 3,774,389	9.86%
Culture, Education, Recreation	\$ 1,798,232	\$ 1,851,130	\$ 1,737,150	-3.40%
Conservation/Development	\$ 1,435,280	\$ 1,301,536	\$ 1,387,520	-3.33%
Total Expenditures	\$ 37,003,244	\$ 37,155,537	\$ 39,710,673	7.32%
REVENUES:				
Property Taxes	\$ 14,089,158	\$ 14,089,158	\$ 15,167,473	7.65%
Other Taxes	\$ 220,120	\$ 8,540,114	\$ 8,769,120	3883.79%
Intergovernmental Grants & Aids	\$ 10,265,037	\$ 10,329,750	\$ 10,518,252	2.47%
License & Permits	\$ 452,229	\$ 478,419	\$ 484,874	7.22%
Fines, Forfeitures, Penalties	\$ 273,100	\$ 280,839	\$ 286,000	4.72%
Public Charges for Service	\$ 2,317,463	\$ 2,589,166	\$ 2,543,562	9.76%
Intergovernmental Charges for Service	\$ 649,053	\$ 594,846	\$ 638,953	-1.56%
Other Revenue	\$ 1,215,306	\$ 1,275,456	\$ 1,274,589	4.88%
Total Revenues	\$ 29,481,466	\$ 38,177,748	\$ 39,682,823	34.60%
OTHER FINANCING SOURCES (USES) NET:				
Transfers In (Out) or Fund				
Balance Applied/(Retained) Net	\$ 8,970,000	\$ -	\$ -	
Total Revenue & Other Sources	\$ 38,451,466	\$ 38,177,748	\$ 39,682,823	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
2026 Adopted Tax Levy	\$29,318,875.10	\$1,100,880.00	\$59,413.00	\$3,666,369.00	\$34,145,537.10
2026 Adopted Tax Rate *	\$2.962457	\$0.111236	\$0.006003	\$0.370460	\$3.450156
2027 Proposed Tax Levy	\$30,440,976.87	\$1,195,369.00	\$202,852.00	\$3,995,950.00	\$35,835,147.87
2027 Proposed Tax Rate *	\$3.075837	\$0.120783	\$0.020497	\$0.403761	\$3.620878
Difference:					
2027 vs. 2026 Tax Levy	\$1,122,101.77	\$94,489.00	\$143,439.00	\$329,581.00	\$1,689,610.77
Levy % Change	3.83%	8.58%	241.43%	8.99%	4.95%
2027 vs. 2026 Tax Rate	\$0.113380	\$0.009547	\$0.014494	\$0.033301	\$0.170722
Rate % Change	3.83%	8.58%	241.45%	8.99%	4.95%

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

2026 / 2027 BUDGET / FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of August 31, 2026

	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 01/01/2027	6,959,466	(3,977,018)	(5,575)	(128,396)	229,921	2,379,769	395,357
Portion Estimated as Undesignated 01/01/2027	3,913,079						
Budgeted REVENUES	24,515,350	19,678,296	2,360,951	581,908	1,250,000	3,318,910	619,463
Required Tax Levy	15,167,473	11,618,004 *	3,734,880	694,672	10,000	30,650	378,413
Budgeted EXPENDITURES	39,710,673	31,296,300	8,495,831	1,274,866	1,260,000	3,369,286	997,876
Excess Revenue Over (Under) Expenditures	(27,850)	0	(2,400,000)	1,714	0	(19,726)	0
Operating Trans In Fund Bal Applied / Borrowing	0	0	2,400,000	0	0	19,726	0
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	0
Estimated Total Fund Balance 12/31/2026	6,931,616	(3,977,018)	(5,575)	(128,396)	229,921	2,360,043	395,357
Portion Estimated as Undesignated 12/31/2026	3,885,229						

	Expo SRF 225	Debt Service 301	Capital Projects Various Funds	Highway Fund 607 (**)	Info Systems Fund 601 (**)	Grand Total Reported Funds	
Estimated Fund Balance (**) 01/01/2026	(209,914)	266,667	803,490	8,896,344	3,641,567	19,251,678	
Estimated Undesignated 01/01/2026						3,913,079	
Budgeted REVENUES	1,093,246	0	251,590	3,437,830	3,693,701	60,801,245	
Required Tax Levy		3,995,950		202,851	A	35,832,893	
Budgeted EXPENDITURES	1,050,978	3,995,950	140,000	3,640,681	3,583,558	98,815,999	Highway 607 numb
Bond Proceeds	0	0	0	0	0	0	
Excess Revenue Over (Under) Expenditures	42,268	0	111,590	0	110,143	(2,181,861)	
Operating Transfers In Fund Balance Applied	0	0	0	0	0	2,419,726	
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	0	0	0	
Estimated Total Fund Balance 12/31/2026 (*)	(167,646)	266,667	915,080	8,896,344	3,751,710	19,468,103	

(*) Includes \$202,852.00 in Bridge Aid Petitions

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

A = Plus \$2,254.42 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$35,835,147.87

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

Manitowoc County, WI
GENERAL FUND SUMMARY

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	13,877,243	14,089,158	14,089,158	14,089,158	15,167,473	7.65
Other Taxes	8,451,244	220,120	2,348,491	8,540,114	8,769,120	3883.79
Intergovern Grants & Aids	10,451,093	10,155,692	2,173,706	10,329,750	10,518,252	3.57
License & Permits	550,861	452,229	260,691	478,419	484,874	7.22
Fines,Forfeitures,Penalties	281,528	273,100	139,458	280,839	286,000	4.72
Public Charges for Service	2,499,949	2,317,463	1,315,937	2,589,166	2,543,562	9.76
Intergov. Chgs for Service	598,891	649,053	270,446	594,846	638,953	(1.56)
Other Revenue	3,458,209	1,215,306	557,440	1,275,456	1,274,589	4.88
Total Revenue	40,169,018	29,372,121	21,155,326	38,177,748	39,682,823	35.10
EXPENDITURES:						
General Government	12,659,366	11,417,156	5,581,311	10,351,723	11,542,255	1.10
Public Safety	18,583,606	19,112,274	11,143,996	19,618,106	20,661,166	8.10
Public Works	625,005	650,610	270,307	577,560	608,193	(6.52)
Health & Human Services	3,234,955	3,435,587	1,690,224	3,455,482	3,774,389	9.86
Culture,Education,Recreation	1,870,034	1,798,232	1,445,596	1,851,130	1,737,150	(3.40)
Conservation/Development	1,152,191	1,435,280	641,208	1,301,536	1,387,520	(3.33)
Total Expenditures	38,125,157	37,849,139	20,772,643	37,155,537	39,710,673	4.92
Excess Revenue Over(Under) Expenditures	2,043,861	(8,477,018)		1,022,211	(27,850)	
OTHER FINANCING SOURCES (USES):						
Expo SRF	0	0		0	0	
General Fund	0	450,000		0	0	
Opioid SRF	0	0		0	0	
Half Percent Sales Tax	0	8,150,000		0	0	
Highway Special Rev Fund	0	0		0	0	
Health Ins ISF	0	0		0	0	
ARPA	0	0		0	0	
Sale of Bonds	0	370,000		0	0	
Human Services SRF	0	0		0	0	
Total Other Financing Items	0	8,970,000		0	0	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	2,043,861	492,982		1,022,211	(27,850)	
Fund Balance - January 1	5,720,720	7,764,581		7,764,581	8,786,793	
Fund Balance - December 31	<u>7,764,581</u>	<u>8,257,563</u>		<u>8,786,793</u>	<u>8,758,942</u>	
ALLOCATION OF FUND BALANCE:						
Nonspendable for:						
Resrvd-Property Taxes	1,069,663	1,069,663		1,069,663	1,069,663	
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	0	0		0	0	
Unres/Desig-Veterans Srv	0	0		0	0	
Unres/Desig-Utility Conserv	0	0		0	0	
Unres/Desig-Land Records Modern	243,659	243,659		243,659	243,659	
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	294,035	294,035		294,035	294,035	
Unres/Desig-PW--PBX Project	396,247	396,247		396,247	396,247	
Assigned for:						
Unres/Desig-Sub Yr Budget	0	0	0	0	0	
Unreserved/Undesigna	<u>4,718,195</u>	<u>5,211,177</u>	<u>0</u>	<u>5,740,406</u>	<u>5,712,556</u>	
Total	<u>7,764,581</u>	<u>8,257,563</u>	<u>0</u>	<u>8,786,793</u>	<u>8,758,942</u>	

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	13,877,243	14,089,158	14,089,158	14,089,158	15,167,473	7.65
Total Property Taxes	13,877,243	14,089,158	14,089,158	14,089,158	15,167,473	7.65
Other Taxes						
Forest Crop Tax	0	0	0	0	0	-
Managed Forest Land	21,810	20,000	18,340	18,340	19,000	(5.00)
Sales Tax	8,143,363	120	2,225,895	8,321,774	8,500,120	7083333.33
Interest on Taxes	286,070	200,000	104,256	200,000	250,000	25.00
Total Other Taxes	8,451,244	220,120	2,348,491	8,540,114	8,769,120	3883.79
Intergovern Grants & Aids						
Intergovernmental Grants/Aid	0	0	0	6,010	6,050	-
Fed HAVA Voting Grant	0	0	0	0	0	-
Public Safety-Cops Grant	10,941	500	(1,621)	2,000	2,000	300.00
Metro Anti-Meth Grant	12,114	7,500	(5,193)	7,500	7,500	0.00
FingerPrint Grant	0	0	0	0	0	-
Bullet Proof Vest Prgm Grant	6,890	3,500	0	3,500	3,500	0.00
DEA/TFO GRANT	4,529	19,732	6,045	12,000	19,732	0.00
US Marshall Reimb	0	0	0	0	0	-
Relentless Pursuit	17,981	13,000	2,551	10,000	10,000	(23.08)
Comm Grant	0	0	729,150	729,150	0	-
Other Fed Revenue	0	0	0	0	0	-
Alicia's Law Reimbursement	2,807	0	277	500	500	-
State Shared Revenue	6,723,105	6,723,104	0	5,822,348	6,918,041	2.90
State Computer Aid	94,191	94,236	0	94,236	94,236	0.00
State Personal Prop Aid	499,140	186,060	500,159	500,159	186,061	0.00
ST PERSONAL PROP AID ACT 12	0	314,098	0	314,098	314,606	0.16
Clerk Ct Support Reimb	369,163	296,250	221,869	296,250	443,098	49.57
Clerk Ct GAL Reimb	83,159	82,500	0	82,500	83,159	0.80
Register Probate GAL Reimb	27,720	27,500	0	27,500	27,500	0.00
Deeds Land Info Grant	42,784	32,000	39,578	39,578	48,000	50.00
Public Defender Discvry F	9,148	8,000	4,116	8,000	8,000	0.00
ROD LiDar Grant	0	0	0	0	0	-
Intern Program Revenue	0	0	0	0	0	-
GIS Grant	(1,000)	0	0	40,790	40,790	-
Lease Revenue	357,500	357,500	184,135	357,500	357,500	0.00
Training/Conf Reimb	35,846	35,000	3,630	35,000	35,000	0.00
Snowmobile Law Enforce	0	2,000	0	0	2,000	0.00
Water Safety Patrol	4,926	15,000	3,589	8,000	10,000	(33.33)
Metro Drug/OJA	24,743	23,401	14,624	24,743	24,743	5.73
Victim Witness Assist	43,012	35,000	25,046	35,000	35,000	0.00
EMPG Fund	0	71,613	0	71,613	48,376	(32.45)
EPCRA Grant	23,280	24,053	0	24,053	25,509	6.05
Emgt LEPC Equip Grant	47,695	7,500	(48,912)	7,500	8,000	6.67
Public Safety	0	0	(81,725)	0	0	-
NNAI Medication Grant	0	0	0	0	0	-
NNAI Medication Grant	9	0	0	0	0	-
NNAI Medication Grant	1,669	0	0	0	0	-
DNA Sample Reimb Grant	2,440	3,000	0	2,290	2,500	(16.67)
Other State Aid	0	0	0	0	0	-
AG Clean Sweep Program	19,147	12,550	(8,009)	12,550	14,419	14.89
Household Hazardous Waste	52,690	48,067	8,009	48,067	42,362	(11.87)
Drug Disposal Grant	5,818	4,577	0	4,577	3,087	(32.55)
Lead Poison Preventn Grant	13,913	13,913	6,957	13,913	13,913	0.00
Maternal Child Hlthy Start	25,644	27,820	9,243	28,599	28,599	2.80
DOH Radiation Protection	18,891	13,500	4,136	17,586	17,586	30.27
WIC Program	329,342	354,341	80,344	415,618	329,855	(6.91)
IAP Immunization Grant	12,538	11,500	5,665	18,555	10,926	(4.99)
PHS Radon Info Grant	9,729	8,883	4,374	8,800	8,800	(0.93)
Well Water Testing Contract	21,262	20,180	19,457	20,000	20,000	(0.89)
Health Education	0	0	0	0	0	-
Prevention Block Grt PHS	3,986	8,316	154	8,960	8,960	7.74
Womens Health Initiative	0	0	0	0	0	-
Bioterrorism Grant PHS	81,443	64,176	15,592	63,999	63,999	(0.28)
Communicable Dis Prev	5,641	6,010	2,876	0	6,050	0.67
ARPA	0	0	0	0	0	-
Vac Suppl #4	0	0	0	0	0	-
PHEP DWD Suppl	0	0	0	0	0	-
PH INFRASTRUCTURE GRANT	147,464	54,000	36,937	47,010	24,000	(55.56)
Covid-19 Cares/Routes Rev	14,393	0	0	5,365	0	-
Child Suprt Program Aid	1,061,666	955,702	320,421	895,075	990,525	3.64
Veterans Srv Aid	17,875	18,000	18,800	18,800	18,800	4.44
Opioid Grant	0	0	0	0	0	-
Snowmobile Trail Aid	72,120	72,270	0	72,270	72,270	0.00
Boomerang Grant UWXX	10,991	0	315	315	0	-
State Alloc Postage	0	5,500	0	5,500	3,000	(45.45)
Woman in Ag	15	225	1,124	1,124	1,130	402.22
True Leaders & Equity Grant	0	0	0	0	0	-
Cons Aids Staffing	0	1,575	0	3,575	1,575	0.00
DNR Grant	21,507	29,995	0	0	29,995	0.00
Coastal Management Grant	10,568	0	0	0	0	-
WI Fund Grant	0	0	0	0	0	-
DNR-CCA Program Grant Rev	0	0	0	0	0	-
SHF-Other State Rev	31,559	25,000	32,321	40,000	30,000	20.00

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
St Pymt in Lieu of Taxes	16,150	17,000	17,674	17,674	17,000	0.00
Total Intergovern Grants & Aids	10,451,093	10,155,147	2,173,706	10,329,750	10,518,252	3.58
License & Permits						
Marriage License Fees	14,665	11,500	6,670	12,000	11,500	0.00
Work Permit Fees	0	0	0	0	0	-
Passport Fees	26,635	15,000	11,095	15,000	20,000	33.33
Passport Photo Fees	5,015	2,000	2,446	3,500	4,000	100.00
Sanitary Permit Fees	87,468	55,000	46,334	65,000	65,000	18.18
WI Fund Application Fees	400	0	0	0	0	-
Sanitary Maint Fee	166,225	153,370	4,701	160,545	162,000	5.63
Septic Plan Review	32,556	22,000	18,259	25,000	25,000	13.64
Zoning Location/Bldg Permit	60,024	50,000	40,524	55,000	55,000	10.00
Soil Review Fee	5,474	3,500	2,280	3,500	3,500	0.00
Bd Adj Variance Fees	19,355	15,000	6,840	15,000	15,000	0.00
Zoning Fees	27,433	20,000	22,667	25,000	25,000	25.00
Reclamation Permit Fee	105,611	104,859	98,874	98,874	98,874	(5.71)
Total License & Permits	550,861	452,229	260,691	478,419	484,874	7.22
Fines,Forfeitures,Penalties						
Land Use Value Penalty	5,186	3,000	3,158	7,558	5,000	66.67
Lottery Cr Penalty	0	100	0	0	0	(100.00)
Lottery Cr Penalty	0	0	3,281	3,281	6,000	-
Co Ordinance Forfeiture	136,824	130,000	71,095	130,000	135,000	3.85
Co Share State Fines	139,519	140,000	61,924	140,000	140,000	0.00
Total Fines,Forfeitures,Penalties	281,528	273,100	139,458	280,839	286,000	4.72
Public Charges for Service						
General Government	3,655	3,600	3,705	3,705	3,750	4.17
Open Records Req Fees	0	0	0	0	0	-
Treas Service Fees	2,710	3,000	268	725	1,000	(66.67)
NSF Check Fees	120	0	290	440	250	-
Computer Access Fees	0	0	0	0	0	-
County Clerk Revenue	0	0	2	0	0	-
ROD Official Copies	169,231	145,000	88,657	177,314	170,000	17.24
Real Estate Transfer Fees	290,188	250,000	154,391	308,782	300,000	20.00
ROD RE Recording Fees	172,295	155,000	85,560	171,120	170,000	9.68
RE Certified Copy Fees	112	30	10	20	30	0.00
Birth/Death/Mar-Copy Fees	60,030	57,000	31,379	62,758	60,000	5.26
Land Records Modern Fees	91,656	80,000	45,296	85,000	85,000	6.25
Electronic Access Fees	56,600	55,800	27,740	55,480	55,800	0.00
ROD RE Document Rec	2,805	2,000	785	1,570	2,000	0.00
Court Fees County Share	330,019	330,300	182,660	330,300	350,300	6.06
Counseling Serv Fee	14,435	12,370	7,225	14,450	14,450	16.81
Mediation Fees	0	0	0	0	0	-
Co-Parenting Fees	0	0	0	0	0	-
Probate Fees-County	44,355	36,000	16,441	33,000	33,000	(8.33)
Probate Fees-GAL	13,936	25,000	10,164	20,000	20,000	(20.00)
Probate Fees-Other	0	0	0	0	0	-
Probate Fees-Counsll Fees	0	500	90	0	200	(60.00)
Parents Forever Divorce Edu	0	0	0	0	0	-
Camp Tapawingo Service Chg.	0	0	0	0	0	-
TR - School St _ Prin	1,360	1,063	711	72,938	0	(100.00)
TR - School St - INT	3,684	2,720	1,811	3,015	0	(100.00)
SVRS Voter Lists	130	0	0	0	0	-
Sheriffs Fees	49,647	46,000	21,925	46,000	46,000	0.00
Sheriffs Copy Fees	903	2,000	1,215	2,400	2,000	0.00
Photo Lab Sales	92	3,000	15	300	1,000	(66.67)
Reserve Deputy-Non Cty Fnct	19,959	8,000	630	6,000	6,000	(25.00)
Prisoners Board	0	0	0	0	0	-
Prisoners Board-Other Co	234,516	220,000	81,381	210,000	220,000	0.00
	0	0	0	0	0	

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Contracted Police Svcs	69,106	42,000	14,986	49,000	54,000	28.57
St Criminal Alien Asst Prog	0	0	0	0	0	-
Nuke Plant Revenues	254,153	133,041	(61,632)	130,889	254,152	91.03
Nuclear Plant Persnl Serv	0	113,709	127,076	127,076	0	(100.00)
Coroner Fees	77,070	74,000	22,768	70,000	70,000	(5.41)
Jail Booking Fee	6,401	8,000	2,928	6,000	7,000	(12.50)
Per Diem Jail Charge	89,631	96,000	56,987	112,000	100,000	4.17
Medical Reimbursements	23,222	18,000	10,573	21,000	19,000	5.56
Jail Transfer Fee	3,600	2,000	900	1,800	2,000	0.00
PHS Charges	85	500	38,480	800	0	(100.00)
PHS Environment Hlth Chgs	5,384	2,500	1,195	3,400	3,400	36.00
Interpretation	984	0	331	650	0	-
PHS License Fee DSPS Agent	1,929	2,100	1,745	2,000	2,000	(4.76)
PHS School Inspection Fee	2,745	8,070	0	7,500	7,500	(7.06)
Well Water Testing Fees	4,197	4,000	3,980	4,500	4,500	12.50
PHS License Fee DATCP	271,648	255,000	243,736	275,000	283,000	10.98
Medicaid-Medical Assist	0	0	0	0	0	-
Child Support Fees	21,825	20,000	12,903	20,000	21,000	5.00
UW Ext Meeting/Trng/Pamph	0	0	0	0	0	-
UW Ext Bulletins-State	0	0	0	0	0	-
UW Ext Materials Testing	861	0	363	0	0	-
UW Ext Supply Sales	10	10	24	24	30	200.00
Total Public Charges for Service	2,499,949	2,317,463	1,315,937	2,589,166	2,543,562	9.76
Intergov. Chgs for Service						
State Reimb-Interpreters	18,797	8,000	11,561	23,122	25,405	217.56
TB Dispensary	(82)	500	(124)	124	0	(100.00)
Local Govt Charges	7,404	7,404	3,702	7,438	7,473	0.93
Phone Equip Reimbursement	16,092	16,438	8,220	16,438	16,800	2.20
Phone Service Reimbursement	163,193	165,500	79,677	165,000	165,500	0.00
Dept Chgs List Dept	197,042	226,211	94,071	202,724	213,775	(5.50)
Total Intergov. Chgs for Service	598,891	649,053	270,446	594,846	638,953	(1.56)
Other Revenue						
Interest Income	881,554	800,000	328,201	805,000	805,000	0.63
Inc/Dec in FMV of Invstmnts	41,552	0	0	0	0	-
Rent	170,920	184,241	73,906	234,241	234,241	27.14
Rent-Hangar	19,763	20,000	10,500	23,600	15,000	(25.00)
Rent-Equipment	805	500	1,064	1,064	1,100	120.00
Sale of County Equip	108,089	70,500	52,368	86,085	93,000	31.91
Camping rental	27,166	13,750	20,866	30,000	30,000	118.18
Shelter rental	250	0	0	0	2,000	-
Donations/Contributions	(291)	0	0	0	0	-
Donations-Cato Falls	120	100	110	110	100	0.00
Donations-Maribel Caves	103	200	212	212	200	0.00
Donations-Silver Lk Park	24	50	0	0	0	(100.00)
Donations-Launch Ramp	19,652	18,000	10,485	18,000	18,000	0.00
Donations-Walla Hi Park	0	0	0	0	0	-
Conference Fees	0	0	0	0	0	-
Insurance Proceeds Reimb	32,784	2,000	6,132	0	2,000	0.00
Fuel-Sales	151,368	150,000	44,503	110,000	110,000	(26.67)
Fuel-COGS	(113,401)	(105,000)	(32,318)	(77,000)	(77,000)	(26.67)
Other FBO Sales	12,513	9,000	5,760	9,000	9,000	0.00
Revenue Clearing	30	(10,835)	(10,751)	0	0	(100.00)
Other	(118,399)	61,800	26,873	35,485	30,000	(51.46)
Total Other Revenue	1,252,316	1,215,306	557,440	1,275,456	1,274,589	4.88
Total Revenues	37,963,125	29,371,576	21,155,326	38,177,748	39,682,823	35.11

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	3,841	2,531	4,494	2,531	2,254	(10.91)
Balance Sheet	378,566	0	0	0	0	-
County Board	162,146	170,833	96,049	180,315	180,099	5.42
Circuit Court Costs	3,815,290	1,844,959	821,643	1,866,651	1,847,444	0.13
Register in Probate	374,191	352,867	259,974	441,582	395,700	12.14
Court Commissioner	34,797	34,888	3,430	600	29,893	(14.32)
Family Court Commissioner	292,804	304,140	147,331	300,812	303,581	(0.18)
Coroner	442,503	414,068	227,379	458,896	463,890	12.03
District Attorney	558,028	596,227	270,904	593,543	646,043	8.36
Corporation Counsel	487,636	518,682	249,740	493,560	555,954	7.19
Executive	156,728	159,497	76,316	152,078	167,267	4.87
County Clerk	281,008	267,212	143,222	273,295	302,420	13.18
Central Mailing - Clerk	83,153	80,250	9,083	79,455	88,750	10.59
Central Duplicating - Clerk	18,847	22,500	8,310	20,000	20,000	(11.11)
Personnel	358,757	369,065	186,070	367,702	460,379	24.74
Elections - Clerk	53,184	115,195	29,219	88,118	97,427	(15.42)
Comptroller	806,290	914,397	519,823	875,897	919,051	0.51
Treasurer	277,128	334,602	151,589	280,091	333,398	(0.36)
Assessment of Property	8,575	12,806	248	12,806	12,806	0.00
Public Property Dept Admin	1,135,875	1,117,149	588,385	1,139,224	1,315,669	17.77
Maint - Phone System	74,734	128,261	54,597	128,828	186,409	45.34
Maint - Courthouse	234,882	216,499	170,746	245,100	275,451	27.23
Maint - Office Complex	262,037	138,290	58,125	126,310	144,445	4.45
Maint - Jail	959,143	1,016,720	565,398	953,975	727,745	(28.42)
Maint - UW-Manitowoc	94,534	60,560	77,560	90,962	410,212	577.36
Maint - Human Services	112,261	141,600	79,061	142,765	138,717	(2.04)
Maint - Hamilton Bldg	26,319	225,176	69,276	69,276	76,099	(66.20)
Maint - PHS Building	49,351	57,368	31,007	63,850	51,285	(10.60)
Maint - Admin Office Bldg	45,469	37,585	13,596	32,700	27,080	(27.95)
Maint - Other Co Buildings	90,672	27,924	15,975	28,684	33,184	18.84
Maint - C&T Building	147,184	146,457	122,528	154,200	495,189	238.11
Maint - Michigan Ave Campus	117,061	131,347	64,431	92,950	98,441	(25.05)
Register of Deeds	498,305	481,967	234,922	350,855	502,435	4.25
P&Z-Land Records Modern	72,799	65,362	64,824	78,056	60,850	(6.90)
Insurances - General Fund	145,267	144,932	166,056	166,056	172,688	19.15
Total General Government	12,659,366	10,651,916	5,581,311	10,351,723	11,542,255	8.36
Public Safety						
Sheriff - Administration	3,198,369	3,394,661	2,048,147	3,459,847	3,595,968	5.93
Sheriff - Training	70,795	93,750	52,288	81,501	91,750	(2.13)
Sheriff - Traffic Patrol	5,889,692	5,771,204	3,013,388	5,825,233	6,018,218	4.28
Sheriff - Snowmobile Patrol	2,120	1,300	61	650	1,300	0.00
Sheriff - Water Safety Patrol	511	3,400	104	500	3,400	0.00
Joint Dispatch Center	1,993,648	2,292,227	1,009,510	1,980,313	2,393,491	4.42
Communications Activity	715,841	1,265,435	1,632,376	1,254,209	1,287,743	1.76
Broadband Planning Grant BEAD	0	0	0	0	0	-
Emergency Management	208,659	207,040	122,011	244,020	206,959	(0.04)
Emerg Mgmt - Nuclear Prepa	177,580	214,978	90,464	180,312	218,103	1.45
Emerg Mgmt - EPCRA / LEPC	11,447	12,700	216	12,133	13,368	5.26
Emerg Mgmt - HAZMAT	17,329	1,191	2,821	172	1,268	6.47
Correctional Institutions	5,794,881	5,923,812	2,930,607	6,091,586	6,325,381	6.78
Correctional Institutions NNAI	0	0	0	0	0	-
Metro Drug	490,667	470,396	236,641	476,266	492,853	4.77
Sheriff - Retiree Benefits	12,067	10,989	5,363	11,364	11,364	3.41
Total Public Safety	18,583,606	19,663,083	11,143,996	19,618,106	20,661,166	5.08
Public Works						
Airport	446,383	478,815	212,015	423,143	459,307	(4.07)
Solid Waste Dept Admin	178,623	165,573	58,292	154,417	148,886	(10.08)
Total Public Works	625,005	644,388	270,307	577,560	608,193	(5.62)

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	273,482	332,013	144,963	328,345	338,117	1.84
Child Support-(Dedicated)	725,428	852,074	359,100	821,333	880,442	3.33
Child Support-(Mixed)	54,086	72,006	36,704	75,183	74,552	3.54
PHS - Communicable Dis Prev	5,641	6,010	5,903	6,010	6,050	0.67
PHS - Covid-19 Pandemic	0	0	0	0	0	-
PHS - Prevention Block Grant	3,985	8,316	8,444	8,960	8,960	7.74
PHS - GPR Lead	15,367	13,844	12,647	13,913	13,654	(1.37)
ARPA 3/3/21 - 12/31/24	3,204	0	5,116	5,365	0	-
PHI	160,589	52,390	34,551	47,010	29,185	(44.29)
PHS - Healthy Start	25,477	28,013	15,406	28,599	18,839	(32.75)
PHS - IAP Immunization Grant	12,537	8,088	11,348	18,555	9,692	19.83
PHS - Vaccination Suppl #4	11,081	0	0	0	0	-
PHEP DWD Supplement	108	0	0	0	0	-
PHS - Bioter/PHEP	81,740	44,882	30,520	63,999	64,669	44.09
PHS - WIC Program Admin	49,040	40,844	26,513	93,771	78,394	91.94
PHS - WIC Nutrition	104,711	114,642	56,601	106,825	111,020	(3.16)
PHS - WIC Breast Feeding	37,127	42,970	23,184	46,369	38,213	(11.07)
PHS - WIC Client Services	138,464	143,628	72,363	144,724	151,969	5.81
PHS - WIC BF Peer Counseling	0	0	0	0	0	-
PHS - Prenatal Care Coord	0	0	0	0	0	-
PHS - Administrative Support	173,095	261,527	120,498	242,634	218,506	(16.45)
PHS - Environmental Health	348,532	364,680	168,111	356,406	390,659	7.12
PHS - General Public Health	701,531	910,374	388,765	760,847	990,468	8.80
Veterans Service Office	285,327	295,684	155,505	266,267	331,000	11.94
Veterans Service Commission	16,880	19,500	13,983	20,367	20,000	2.56
ARPA Supplemental Grant	7,522	0	0	0	0	-
Total Health & Human Services	3,234,955	3,611,885	1,690,224	3,455,482	3,774,389	4.50
Culture, Education, Recreation						
Public Library Grant	1,039,703	1,100,880	1,100,879	1,100,879	1,195,369	8.58
Parks	466,301	347,822	137,302	372,595	169,130	(51.37)
Devils River State Rec Trail	5,500	5,500	0	5,500	5,500	0.00
Parks - Snowmobile Trails	72,120	72,270	66,089	66,089	72,270	0.00
University Extension	285,549	295,905	141,001	306,067	294,881	(0.35)
University Extension-State	861	0	326	0	0	-
Total Culture, Education, Recreation	1,870,034	1,822,377	1,445,596	1,851,130	1,737,150	(4.68)
Conservation/Development						
Parks - County Conservatio	0	1,575	0	3,575	1,575	0.00
Planning and Zoning	1,143,632	1,248,099	637,721	1,273,910	1,377,394	10.36
Board of Adjustment	8,559	20,170	3,487	24,051	8,551	(57.61)
Total Conservation/Development	1,152,191	1,269,844	641,208	1,301,536	1,387,520	9.27
Total Expenditures	38,125,157	37,663,493	20,772,643	37,155,537	39,710,673	5.44

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	10,407,052	11,091,769	11,091,769	11,091,769	11,618,004	4.74
Intergovern Grants & Aids						
OPIOD Settlement	500,000	950,000	0	950,000	0	(100.00)
Anit-Human Trafficking Grant	102,222	80,000	23,643	80,000	140,000	75.00
Subsidized Guardianship Reim	244,980	185,000	75,719	185,000	220,000	18.92
CST Supplemental Grant	11,082	15,000	0	15,000	0	(100.00)
THIS IS A TITLE ACCOUNT ONLY	0	0	0	0	0	-
COVID-19 Care Providers	0	0	0	0	0	-
Opioid Grant	383,862	452,986	51,243	452,986	452,986	(0.00)
Enhanced Funding	141,051	1,202,000	0	140,000	140,000	(88.35)
TAD Grant	140,860	150,000	41,074	150,000	180,000	20.00
Youth Independ Lvng ETV	0	0	0	0	0	-
Mental Hlth Block Grant	35,127	35,127	35,127	35,127	35,127	0.00
MHBG Supplemental Award	0	0	0	0	0	-
AODA Grant	0	0	0	0	0	-
AODA Block Grant	140,547	140,547	131,682	140,547	140,547	0.00
Base County Allocation (NOTE A)	4,598,041	4,598,041	1,066,247	4,598,041	4,598,041	0.00
Prior Year State Aid	9,509	0	(198,654)	(198,654)	0	-
Child Day Care	103,013	94,000	47,701	94,000	112,278	19.44
Youth Aids	592,467	600,000	297,395	600,000	594,000	(1.00)
Youth Aids/AODA	3,595	12,118	2,844	12,118	12,118	0.00
Intensive Supervision	0	0	0	0	0	-
Lincoln Hills Escrow	0	0	0	0	0	-
Youth Independ Lvng Ini	0	0	0	0	0	-
IMD OBRA Relocations	0	0	0	0	0	-
Family Support	0	0	0	0	0	-
Birth to Three	211,175	211,175	69,600	211,175	211,175	0.00
COP	82,730	82,730	0	82,730	82,730	0.00
IM Aid	635,961	0	412,318	825,000	660,000	-
Waiver Savings Children 1st	0	0	0	0	0	-
Program Integrity	8,867	17,000	2,328	14,000	20,000	17.65
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	3,714	45,000	0	45,000	72,054	60.12
W-2 Revenue	0	0	0	0	0	-
Kinship Care	636,166	560,000	212,222	560,000	630,360	12.56
Family Preservation	0	0	0	0	0	-
Children/Families Incentive	52,345	52,345	52,345	52,345	52,345	0.00
Childrens/Family 1B	0	0	0	0	0	-
Locally Matched	50,092	40,000	0	40,000	53,087	32.72
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	7,247	60,000	60,000	0.00
Foster Parent PreServices	2,825	6,000	1,480	6,000	6,000	0.00
Childrn LT Suppt Autism	112,820	0	90,705	0	157,910	-
WIMCR Revenue	1,237,039	1,800,000	850,000	2,110,000	1,800,000	0.00
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	0	0	0	0	0	-
Winn/Mendota Refunds	0	0	0	0	0	-
Federal Overmatch-State	613,225	300,000	0	300,000	620,000	106.67
Adult Protective Serv Rev	92,191	79,004	46,151	158,008	92,301	16.83
Foodshare	0	0	0	0	0	-
DSP-Placement Stability	0	0	0	0	0	-
Relative Caregiver	8,606	9,000	0	9,000	0	(100.00)
Families First Grant Rev	16,381	0	30,252	0	0	-
TSSF Grant (SPARC 3645)	143,099	109,415	28,853	109,415	97,642	(10.76)
YA Grant#1	0	0	0	0	0	-
YA Grant#2	42,687	48,594	15,180	48,594	48,594	0.00
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 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
JJ Deflection Grant	20,538	0	0	0	0	-
Normalcy Opportunities	1,958	0	1,415	0	3,000	-
SABG 533288	0	0	0	0	0	-
SABG 533291	0	0	0	0	0	-
SABG 533292	0	0	0	0	0	-
MHBG 533287	0	0	27,290	0	0	-
Pandemic Recovery Grant	0	0	0	0	0	-
McKinsey Grant 548	0	0	0	0	0	-
R&B OP Settlement	68,757	68,741	18,680	68,741	53,597	(22.03)
Total Intergovern Grants & Aids	11,533,949	12,430,239	3,546,689	12,380,589	11,772,290	(5.29)
Fines, Forfeitures, Penalties						
OWI Surcharge	52,528	55,000	22,996	55,000	55,000	0.00
Total Fines, Forfeitures, Penalties	52,528	55,000	22,996	55,000	55,000	0.00
Public Charges for Service						
Medicaid-Medical Assist	0	0	0	0	0	-
Mental Hlth Outpatient	11,408	9,000	2,521	9,000	11,500	27.78
Mental Hlth Inpatient	47,569	35,000	9,425	35,000	40,000	14.29
IDP Fees	78,446	80,000	50,278	80,000	90,000	12.50
Program Fees	2,930	1,000	1,360	1,000	2,000	100.00
AODA Outpatient	593	2,000	450	2,000	2,000	0.00
AODA Inpatient	2,366	10,000	3,715	10,000	8,000	(20.00)
Service Fees	0	0	0	0	0	-
Court Service Fees	1,793	2,000	165	2,000	2,000	0.00
CSP Outpatient	0	0	0	0	0	-
CSP Client Revenue	0	0	0	0	0	-
Client Revenue	5,500	6,000	4,706	6,000	6,000	0.00
Parental Fee-State Match	7,701	0	5,480	0	9,000	-
Client Self-pay MH	20,635	17,000	17,824	20,000	23,000	35.29
Lakeland Care District	0	0	0	0	0	-
Third Party Liability	0	0	0	0	0	-
Food Stamp Coll-Takebacks	6,697	6,000	1,731	0	6,000	0.00
AFDC Collections/Incentives	0	0	0	0	0	-
Medical Refunds	0	0	0	0	0	-
Other GR Revenues	0	2,000	0	0	0	(100.00)
Foster Home Refunds	12,619	300,000	9,694	20,000	30,000	(90.00)
Group Home Refunds	0	10,000	3,565	7,500	8,000	(20.00)
Child Care Instn Refund	3,571	0	13,372	26,750	25,000	-
Lincoln Hills Reimbursement	0	0	0	0	0	-
Insurance Pmts WPS TPA	2,273,856	0	399,510	0	2,247,829	-
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	6,880	6,000	1,353	3,000	5,000	(16.67)
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	2,482,566	486,000	525,148	222,250	2,515,329	417.56
Intergov. Chgs for Service						
State Reimbursement	0	0	0	0	0	-
Case Mgmt-CCS MA	0	0	0	0	0	-
Mental Hlth Outptnt MA	62,183	55,000	11,034	55,000	55,000	0.00
AODA Outpatient MA	55,457	55,000	2,501	55,000	55,000	0.00
MA Targeted Case Mgmt	6,762	8,000	1,839	8,000	7,000	(12.50)
CSP Outpatient MA	29,253	74,000	0	74,000	74,000	0.00
CCS MA	4,640,172	4,840,000	340,001	4,840,000	4,800,000	(0.83)
CCS MA Takeback	0	0	0	0	0	-
DD Case Mgmt MA	22,694	65,000	8,372	65,000	18,000	(72.31)
Birth to Three MA	58,929	65,000	19,951	65,000	65,000	0.00
COP MA	0	0	0	0	0	-
Case Management	0	0	0	0	0	-
Crisis MA Revenue	76,989	140,000	83,641	140,000	150,000	7.14
Medicare Revenue	13,270	20,000	495	20,000	15,000	(25.00)
Health Check-County	0	0	0	0	0	-
Health Check-Facility	0	0	0	0	0	-
Other Counties Charges	0	0	0	0	0	-
Other County Foster Care	0	0	0	0	0	-
THIS IS A TITLE ACCOUNT ONLY	30,292	0	120	0	28,777	-
Total Intergov. Chgs for Service	4,996,000	5,322,000	467,954	5,322,000	5,267,777	(1.02)
Other Revenue						
Interest Income	0	0	0	0	0	-
Sale of County Equip	2,150	0	0	0	0	-
Donations/Contributions	0	0	0	0	0	-
Insurance Proceeds Reimb	0	0	0	0	0	-

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Revenue Clearing	0	0	228	0	0	-
Other	3,524	2,000	2,309	2,309	4,500	125.00
Total Other Revenue	5,674	2,000	2,537	2,309	4,500	125.00
Total Revenues	29,477,768	29,387,008	15,657,092	29,073,917	31,232,900	6.28
EXPENDITURES:						
Health & Human Services						
Mental Health	1,865,394	1,625,552	655,352	1,667,314	1,336,989	(17.75)
Alcohol, Other Drug Abuse	621,243	635,555	308,606	420,582	457,985	(27.94)
Chronically Mentally Ill	3,569,017	3,550,844	1,878,528	3,679,067	3,400,859	(4.22)
Developmentally Disabled	0	0	0	0	0	-
Treatment Foster Care	0	0	0	0	0	-
Intoxicated Driver Program	198,836	201,393	112,705	207,044	247,123	22.71
Crisis On Call	1,053,089	1,010,216	463,023	1,040,787	1,001,943	(0.82)
Birth To Three	641,420	671,222	350,347	705,635	756,139	12.65
Adult Protective Services	792,127	863,886	366,413	912,908	840,771	(2.68)
CLTS-MH-State Match	992,499	0	258,551	0	1,335	-
CLTS-MH-Fam Supt Match	0	0	0	0	0	-
Autism, Intensive-SED	0	0	0	0	0	-
Autism, Post-Intnsive-SED	0	0	0	0	0	-
CLTS-DD-State Match	1,490,086	0	362,665	0	2,413,770	-
CLTS-PD-State Match	122,820	0	23,960	0	0	-
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	197,666	197,666	0	197,666	197,666	0.00
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	22,155	25,000	10,700	25,000	25,000	0.00
CCS-Comprehensive Commun Srv.	5,227,708	5,768,575	2,445,395	5,948,232	6,052,898	4.93
Community Mental Health Prog	0	0	0	0	0	-
NNAI-MAT	0	0	0	0	0	-
State Opioid Response	380,045	605,990	225,467	489,849	463,171	(23.57)
Economic Support	1,388,332	1,396,019	651,032	1,433,845	1,491,863	6.87
Program Integrity	11,077	14,720	8,596	16,230	83,946	470.29
WHEAP Administration	0	0	(0)	0	0	-
Special ES Programs	0	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	324,958	329,324	112,052	340,483	260,988	(20.75)
HSD Agency Support & Overhead	1,960,412	1,815,241	1,120,662	1,803,956	2,269,197	25.01
Human Services	5,056,818	6,107,818	2,809,432	6,338,752	4,861,642	(20.40)
County Owned Home-Expo Dr	0	0	0	0	0	-
Human Services SRF Continued						
Expenditures Continued						
Child Care	62,459	51,235	29,573	51,670	57,235	11.71
Youth Aids	1,262,848	1,457,891	663,360	1,423,855	1,456,046	(0.13)
Alternate Care	2,546,091	2,757,073	1,710,637	3,096,589	3,339,290	21.12
Purchase of Services	103,830	101,000	68,600	101,000	85,500	(15.35)
Childrens COP	15,596	30,000	17,863	30,000	0	(100.00)
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	6,021	8,972	3,837	8,972	5,940	(33.79)
Intensive Supervision	0	0	0	0	0	-
Treatment Altrn & Divers	166,924	206,586	105,333	210,541	189,004	(8.51)
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	30,079,471	29,431,777	14,762,687	30,149,976	31,296,300	6.34
Excess Revenue Over (Under) Expenditu	(601,702)	(44,769)		(1,076,059)	(63,400)	
Fund Balance - January 1	(3,086,367)	(2,856,190)		(2,900,959)	(3,977,018)	
Transfer In From General Fund	831,879	0		0	0	
Transfer In From Opioid	0	0		0	0	
Sales of Note	0	0		0	0	
Fund Balance - December 31	(2,856,190)	(2,900,959)		(3,977,018)	(4,040,418)	

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	4,235,798	4,087,157	4,087,157	4,087,157	3,734,880	(8.62)
Bridge Aid Prop Taxes	30,230	59,413	59,413	59,413	202,851	241.43
Total Property Taxes	4,266,028	4,146,570	4,146,570	4,146,570	3,937,731	(5.04)
Intergovern Grants & Aids						
State Transportation Aid	1,995,268	2,184,663	535,693	2,142,772	2,158,100	(1.22)
State Project Aid	0	0	0	0	0	-
Other State Aid	0	0	0	0	0	-
Intergovern Grants & Aids	1,995,268	2,184,663	535,693	2,142,772	2,158,100	(1.22)
Other Income						
Interest Income	318	0	0	0	0	-
Other Income	318	0	0	0	0	-
Total Revenues	6,261,614	6,331,233	4,682,263	6,289,342	6,095,831	(3.72)
EXPENDITURES:						
Public Works						
County Road Maintenance	2,067,929	2,655,000	1,229,891	2,613,109	2,137,071	(19.51)
County Road/Brdg Construction	5,606,113	5,366,820	1,188,764	5,366,820	4,882,551	(9.02)
County Winter Snow Removal	1,479,154	1,250,000	731,210	1,250,000	1,273,358	1.87
Town Bridge Aid	30,230	59,413	59,413	59,413	202,851	241.43
Total Expenditures	9,183,426	9,331,233	3,209,278	9,289,342	8,495,831	(8.95)
Excess Revenue Over (Under) Expenditures	(2,921,812)	(3,000,000)		(3,000,000)	(2,400,000)	
Other Financing Sources (Uses)						
Sale or Notes or Bonds	2,570,000	3,000,000		3,000,000	2,400,000	
Sales of Note	0	0		0	0	
General Fund	0	0		0	0	
Transfer From Fund Balance	0	0		0	0	
Transfer From Fund Balance	(749,189)	0		0	0	
Total Other Financing items	1,820,811	3,000,000		3,000,000	2,400,000	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(1,101,001)	0		0	0	
Fund Balance - January 1	1,095,426	(5,575)		(5,575)	(5,575)	
Fund Balance - December 31	<u>(5,575)</u>	<u>(5,575)</u>		<u>(5,575)</u>	<u>(5,575)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Contracted Services	520,503	529,585	183,061	527,214	486,606	(8.12)
Operation & Maintenance	8,662,923	8,801,648	3,026,217	8,762,128	8,009,225	(9.00)
Total Expenditures	9,183,426	9,331,233	3,209,278	9,289,342	8,495,831	(8.95)

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	589,986	691,986	691,986	691,986	694,672	0.39
Public Charges for Service						
Recycling Charges	432,719	573,000	129,829	550,000	573,008	0.00
Recycling-Shingles	0	0	0	0	0	-
Timber Sales-Public Works	0	0	0	0	0	-
	<u>432,719</u>	<u>573,000</u>	<u>129,829</u>	<u>550,000</u>	<u>573,008</u>	<u>0.00</u>
Other Revenue						
Rent	0	0	0	0	0	-
Sale of County Equip	0	25,000	0	0	0	(100.00)
Donations/Contributions	0	0	0	0	0	-
Insurance Proceeds	0	0	0	0	0	-
Other	44	0	0	0	0	-
Special Projects Revenue	<u>20,854</u>	<u>8,900</u>	<u>2,902</u>	<u>8,790</u>	<u>8,900</u>	<u>0.00</u>
	<u>20,898</u>	<u>33,900</u>	<u>2,902</u>	<u>8,790</u>	<u>8,900</u>	
Total Revenue	<u>1,043,603</u>	<u>1,298,886</u>	<u>824,717</u>	<u>1,250,776</u>	<u>1,276,580</u>	<u>(1.72)</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,100,412	1,295,188	602,071	1,316,452	1,274,866	(1.57)
Total Expenditures	<u>1,100,412</u>	<u>1,295,188</u>	<u>602,071</u>	<u>1,316,452</u>	<u>1,274,866</u>	<u>(1.57)</u>
Excess Revenue Over (Under) Expenditures	<u>(56,809)</u>	<u>3,698</u>		<u>(65,676)</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	(5,910)	(62,720)		(62,720)	(128,396)	
Fund Balance - December 31	<u>(62,720)</u>	<u>(59,021)</u>		<u>(128,396)</u>	<u>(126,681)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Personal Services	93,592	93,898	45,248	90,495	98,640	5.05
Contracted Services	899,901	971,543	491,001	994,418	1,003,493	3.29
Operation & Maintenance	55,674	63,950	32,585	64,725	63,400	(0.86)
Fixed Charges	5,797	5,797	6,814	6,814	7,833	35.12
Outlay	<u>45,448</u>	<u>160,000</u>	<u>26,423</u>	<u>160,000</u>	<u>101,500</u>	<u>(36.56)</u>
Total Expenditures	<u>1,100,412</u>	<u>1,295,188</u>	<u>602,071</u>	<u>1,316,452</u>	<u>1,274,866</u>	<u>(1.57)</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	10,000	10,000	10,000	10,000	10,000	0.00
Intergov. Chgs for Service						
Waste Mgmt Landfill Reimb	1,237,057	1,250,000	333,463	1,250,000	1,250,000	0.00
Total Revenue	<u>1,247,057</u>	<u>1,260,000</u>	<u>343,463</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>0.00</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	1,314,844	1,260,000	509,147	1,260,000	1,260,000	0.00
Total Expenditures	<u>1,314,844</u>	<u>1,260,000</u>	<u>509,147</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>0.00</u>
Excess Revenue Over (Under) Expenditures	<u>(67,787)</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Other Financing Sources (Uses)						
Jail Assessment Fee CPF	0	0		0	0	
Trnsfr to Recycling SRF	0	0		0	0	
Jail Assessment Fee Fund CPF	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
	0	0		0	0	
Fund Balance - January 1	297,708	229,921		229,921	229,921	
Fund Balance - December 31	<u><u>229,921</u></u>	<u><u>229,921</u></u>		<u><u>229,921</u></u>	<u><u>229,921</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Contracted Services	<u>1,314,844</u>	<u>1,260,000</u>	<u>509,147</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>0.00</u>
Total Expenditures	<u>1,314,844</u>	<u>1,260,000</u>	<u>509,147</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>0.00</u>

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	30,650	30,650	30,650	30,650	30,650	0.00
Intergovern Grants & Aids						
COVID 19 Outreach Grant	0	0	0	0	0	-
Consolidate Approp Act	0	0	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	177,885	329,024	31,872	191,282	191,282	(41.86)
AgeSrv NSIP IIIC1	0	0	0	0	0	-
AgeSrv Title IIIC2	193,335	122,718	39,379	198,189	198,189	61.50
AgeSrv NSIP IIIC2	19,324	29,630	3,967	10,272	10,272	(65.33)
AgeSrv Title IIIB	122,817	153,695	34,092	111,712	109,290	(28.89)
Transportation Grant	245,999	245,999	249,833	249,833	247,688	0.69
Senior Commun Service	0	0	0	16,263	16,263	-
Alzheimer Care Support	59,770	52,871	9,140	53,135	53,135	0.50
Benefit Advocacy	54,696	90,000	3,827	56,430	56,430	(37.30)
Elder Abuse Grant	0	0	0	0	0	-
Prevnt Hlth Srv IIID	8,353	9,728	931	9,771	9,771	0.44
Fam Caregiver IIIE	63,887	56,597	17,901	69,236	69,236	22.33
Rural Housing Grant MPSD	0	0	0	0	0	-
Emrg Food & Shelter FEMA	0	0	0	0	0	-
Age & Disab Resrc Cntr	827,196	838,930	261,513	790,272	802,418	(4.35)
New Freedom Grant	60,779	85,893	0	67,770	80,000	(6.86)
SHIP St Health Insr Prgm	9,364	4,386	0	9,364	9,364	113.50
MIPPA Part D Grant	8,506	8,911	0	8,506	8,506	(4.54)
Vehicle Acqstn Grant	0	0	0	0	0	-
ARRA-Meal Grant	0	0	0	0	0	-
SPAP St Pharm Asst Pgm	11,796	11,796	12,449	12,449	12,449	5.54
Caregiver Coalition LTC	0	0	0	0	0	-
Dementia Specialist Pilot Gr	54,618	74,709	16,750	69,389	72,068	(3.54)
CDSME Grant Chronic Disease	0	0	0	0	0	-
Care Transitions Grant	0	0	0	0	0	-
ARPA IIIB	25,592	0	0	0	0	-
ARPA IIID	9,043	0	0	0	0	-
ARPA IIIE	44,858	0	0	0	0	-
Total Intergovern Grants & Aids	1,997,817	2,114,887	681,654	1,923,873	1,946,361	(7.97)
Charges for Service						
Medicaid-Medical Assist	943,050	765,989	255,810	766,738	797,593	4.13
Charges for Service						
Service Fees	17,070	22,000	6,500	22,000	15,000	(31.82)
Service Fee-Van Revenue	3,583	10,000	881	10,000	9,000	(10.00)
Other Counties Charges	102,083	100,950	100,433	100,433	93,878	(7.01)
	122,736	132,950	107,814	132,433	117,878	(11.34)
Other Revenue						
Interest Income	0	0	0	0	0	-
Rent-Equipment	0	0	0	0	0	-
Lease Pay - Transport	2,280	2,280	0	2,280	2,280	0.00
Sale of County Equip	2,800	0	0	0	0	-
Donations/Contributions	253,740	287,950	106,068	242,271	283,625	(1.50)
Donations-Restricted Use	0	0	0	0	0	-
Donations-Vet Transp	12,691	0	3,256	5,000	5,000	-
Donations-Family Care-IRIS	113,202	140,000	54,581	112,958	130,370	(6.88)
Insurance Proceeds Reimb	0	0	0	0	0	-
Revenue Clearing	0	0	0	0	0	-
Senior Fair Fees	3,125	3,000	1,100	2,000	2,500	(16.67)
Banquet Fees	370	0	0	0	0	-
Other	0	0	0	0	33,303	-
Total Other Revenue	388,208	433,230	165,004	364,509	457,078	5.50
Total Revenue	3,482,461	3,477,706	1,240,931	3,218,203	3,349,560	(3.68)
EXPENDITURES:						
Health & Human Services						
Aging Services Management	38,171	79,446	18,162	44,247	41,063	(48.31)
Congregate Meals (IIIC1)	245,068	233,891	133,437	233,297	246,654	5.46
Chronic Disease Self Mgt CDSM	3	0	0	0	0	-
Home Delivered Meals (C2)	545,616	665,592	260,462	520,071	571,730	(14.10)
Elder Abuse Grant	80	0	0	0	0	-
Contracted Srvs (IIIB)	62,985	76,622	35,201	69,645	82,144	7.21
Aging & Disab Resource Cntr	1,373,468	1,272,325	674,342	1,311,848	1,368,969	7.60
ADRC Disab Benefit Spec	200,289	210,401	91,531	183,357	201,821	(4.08)
ADRC Prevention Grant	13,106	9,728	1,611	7,771	9,771	0.44
ADRC Dementia Care Spec Pilot	104,753	124,540	46,176	91,635	99,707	(19.94)
Alzheimers Care Giver Prgm	51,383	52,871	25,278	53,135	53,135	0.50
Family Care Giver Program	157,701	93,581	46,538	108,109	114,495	22.35
Specialized Transportation	301,964	279,783	166,868	289,113	276,396	(1.21)
Transp-New Freedom Grant	60,786	85,893	39,506	67,770	80,000	(6.86)
Benefits Advocacy	199,553	206,930	98,819	196,327	174,248	(15.79)
SHIP/SPAP/MMA St Health Ins	0	0	0	0	0	-
Information & Assistance	42,314	43,482	20,943	41,885	49,153	13.04
Total Expenditures	3,397,241	3,435,085	1,658,872	3,218,210	3,369,286	(1.92)
Excess Revenue Over (Under) Expenditures	85,221	42,621		(7)	(19,726)	
Other Financing Sources (Uses)						
CTHS HVAC & Window CPF	0	0	0	0	0	-
Fund Balance - January 1	2,294,555	2,379,776		2,379,776	2,379,769	
Fund Balance - December 31	<u>2,379,776</u>	<u>2,422,397</u>		<u>2,379,769</u>	<u>2,360,043</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>2,379,776</u>	<u>2,422,397</u>		<u>2,379,769</u>	<u>2,360,043</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Personal Services	2,067,422	2,111,294	1,023,359	2,054,629	2,188,797	3.67
Contracted Services	1,042,383	1,177,251	534,982	1,006,437	1,041,607	(11.52)
Operation & Maintenance	146,632	90,182	69,849	125,461	115,571	28.15
Fixed Charges	29,453	22,410	30,682	31,683	23,311	4.02
Outlay	111,351	33,948	0	0	0	(100.00)
Total Expenditures	3,397,241	3,435,085	1,658,872	3,218,210	3,369,286	(1.92)

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	415,733	412,851	412,851	412,851	378,413	(8.34)
Intergovern Grants & Aids						
Cons Aids Staffing	193,396	214,382	0	214,382	223,153	4.09
Wild Life Damage Rev	22,859	25,000	2,440	25,000	30,000	20.00
DATCP Revenue	70,639	75,000	4,361	75,000	75,000	0.00
DATCP Revenue	0	47,000	15,824	47,000	42,500	(9.57)
DNR Disc. Var Cost Share	62,348	30,000	57,564	57,564	60,000	100.00
Watershed Revenue	16,683	20,000	195	20,000	0	(100.00)
SWMPI Grant-Pine Creek	22,285	0	0	135,510	0	-
USDA/UW Ext. Grant Revenue	9,458	11,500	0	11,500	19,300	67.83
Innov Grant Rev	18,800	0	0	0	0	-
SARE GRANT	0	0	0	0	0	-
EXPO MINI GRANT	2,500	0	0	0	0	-
Total Intergovern Grants & Aids	<u>842,877</u>	<u>1,120,392</u>	<u>80,384</u>	<u>585,956</u>	<u>585,463</u>	<u>(47.74)</u>
License & Permits						
Animal Waste Stor Permit	6,550	2,000	6,750	6,750	5,000	150.00
Livestock Siting Permit	<u>3,000</u>	<u>2,000</u>	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>	<u>50.00</u>
Total License & Permits	<u>9,550</u>	<u>4,000</u>	<u>11,750</u>	<u>11,750</u>	<u>8,000</u>	<u>100.00</u>
Public Charges for Service						
Multi Discharge Var Fee	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>
Total Public Charges for Service	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>
Other						
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	<u>1,824</u>	<u>1,000</u>	<u>878</u>	<u>878</u>	<u>25,000</u>	<u>2400.00</u>
Total Other Revenue	<u>1,824</u>	<u>1,000</u>	<u>878</u>	<u>878</u>	<u>25,000</u>	<u>2400.00</u>
Total Revenue	<u>1,269,984</u>	<u>1,539,243</u>	<u>505,863</u>	<u>1,012,435</u>	<u>997,876</u>	<u>(35.17)</u>
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	562,451	621,503	313,489	570,718	634,066	2.02
Wild Life Damage	22,859	25,000	2,440	4,881	30,000	20.00
Nutrient Management Education	9,458	11,500	7,288	11,688	19,300	67.83
DATCP-Land/Water Cost Share	562,761	684,000	16,083	106,287	117,500	(82.82)
WDNR Grants & Cost Share	102,153	165,510	19,411	163,757	195,510	18.13
PLG Grants & Producer Led Grp	20,476	20,000	195	20,000	0	(100.00)
West Twin River Sediment Grant	661	1,000	4,518	4,518	1,500	50.00
Total Expenditures	<u>1,280,819</u>	<u>1,528,513</u>	<u>363,424</u>	<u>881,849</u>	<u>997,876</u>	<u>(34.72)</u>
OTHER FINANCING SOURCES(USES):						
Operating Transfers From General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Excess Revenue and other Sources						
Over (Under) Expenditures & Other Uses	(10,835)	10,730		130,586	0	
Fund Balance - January 1	275,606	264,771		264,771	395,357	
Fund Balance - December 31	<u>264,771</u>	<u>275,501</u>		<u>395,357</u>	<u>395,357</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>264,771</u>	<u>275,501</u>		<u>395,357</u>	<u>395,357</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Personal Services	483,797	502,175	246,008	492,015	539,451	7.42
Contracted Services	71,259	66,306	36,023	58,327	80,007	20.66
Operation & Maintenance	45,468	57,566	14,297	43,333	42,711	(25.81)
Operation & Maintenance	6,488	6,846	7,065	7,065	5,097	(25.55)
Other (Cost Share)	<u>671,133</u>	<u>860,575</u>	<u>42,294</u>	<u>281,109</u>	<u>330,610</u>	<u>(61.58)</u>
Total Expenditures	<u>1,280,819</u>	<u>1,528,513</u>	<u>363,424</u>	<u>881,849</u>	<u>997,876</u>	<u>(34.72)</u>

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	0	0	0	0	0	-
Intergovern Grants & Aids						
State Fair Aid	10,213	10,213	10,318	10,318	10,220	0.07
Public Charges for Service						
Event Revenue	0	0	0	0	0	-
Buildings/Grounds/Equip Rent	86,787	100,200	47,124	104,100	100,200	0.00
Concession Revenue	0	0	0	0	0	-
Fair Revenue	833,318	832,862	143,339	851,398	855,050	2.66
Ice Rental	118,362	123,120	38,661	113,845	112,776	(8.40)
Dry Floow Event	10,170	15,000	4,547	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	1,048,637	1,071,182	233,671	1,084,343	1,083,026	1.11
Other Revenue						
Sale of County Equip	1,025	0	0	0	0	-
Sale of Land	0	0	0	0	0	-
Donations/Contributions	1,000	0	0	0	0	-
Insurance Proceeds Reimb	27,599	27,599	0	0	0	(100.00)
Other	1,778	0	250	0	0	-
Total Other Revenue	31,401	27,599	250	0	0	(100.00)
Total Revenue	1,090,251	1,108,994	244,240	1,094,661	1,093,246	(1.42)
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	196,283	183,760	132,697	247,102	181,425	(1.27)
Expo Fair	684,275	632,905	89,339	671,254	652,029	3.02
Ice Center	123,724	120,439	58,152	125,480	148,784	23.53
Expo Maintenance & Improvement	91,221	166,730	34,994	165,488	68,740	(58.77)
Outlay from Expo Land Sale	90,000	0	0	0	0	-
Total Expenditures	1,185,503	1,103,833	315,182	1,209,324	1,050,978	(4.79)
Revenues Over (Under) Expenditures	(95,251)	5,161		(114,663)	42,268	
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	(95,251)	5,161		(114,663)	42,268	
Fund Balance - January 1	0	(95,251)		(95,251)	(209,914)	
Fund Balance - December 31	<u>(95,251)</u>	<u>(90,091)</u>		<u>(209,914)</u>	<u>(167,646)</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	(2,834,563)	(2,829,403)		(2,949,226)	(2,038,958)	
Designated from Land Sales	2,739,312	2,739,312		2,739,312	1,871,312	
Total Fund Balance	<u>(95,251)</u>	<u>(90,091)</u>		<u>(209,914)</u>	<u>(167,646)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Personal Services	222,473	212,777	88,376	251,927	237,133	11.45
Contracted Services	729,535	619,798	149,524	685,005	619,210	(0.09)
Operation & Maintenance	86,830	81,412	30,608	80,208	85,067	4.49
Fixed Charges	14,732	15,346	17,684	17,684	18,568	21.00
Outlay	41,932	174,500	28,990	174,500	91,000	(47.85)
Outlay from Expo Land Sale	90,000	0	0	0	0	-
Total Expenditures	1,185,503	1,103,833	315,182	1,209,324	1,050,978	(4.79)

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUE						
Property Taxes	3,403,006	3,666,369	3,894,119	3,894,119	3,995,950	8.99
Other Revenue	0	0	0	0	0	-
Total Revenue	<u>3,403,006</u>	<u>3,666,369</u>	<u>3,894,119</u>	<u>3,894,119</u>	<u>3,995,950</u>	<u>8.99</u>
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	114,505	5,000	975	975	0	(100.00)
2023 GO Note HWY	306,600	308,000	134,575	308,000	309,000	0.32
2019 G.O. Refunding	497,950	495,150	82,575	495,150	496,950	0.36
2020 GO Promissory Notes	1,166,950	1,167,550	1,096,325	1,167,550	1,166,850	(0.06)
2021 GO PRON NOTE	254,360	277,998	276,499	277,998	0	(100.00)
2021 GO Promissory Note	2,825	0	0	0	0	-
2024 GO NOTE HWY	510,834	509,950	444,350	509,950	513,400	0.68
2024 GO BOND CRTHOUSE	305,807	301,200	227,100	301,200	300,100	(0.37)
2012 GO Refunding (2003)	0	0	0	0	0	-
2017 GO Refunding (2017-07)	659,950	661,150	0	661,150	661,900	0.11
Total Expenditures	<u>3,819,781</u>	<u>3,894,119</u>	<u>2,366,270</u>	<u>3,890,094</u>	<u>3,995,950</u>	<u>2.61</u>
Excess Revenue Over (Under) Expenditures	(416,775)	(227,750)		4,025	0	
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	227,000	227,750		0	0	
Sale of Bonds	0	0		0	0	
Sale of Bonds Bond Premium	191,649	0		0	0	
Sale of Bonds Bond Premium	0	0		0	0	
Total Other Financing Sources (Uses)	<u>418,649</u>	<u>227,750</u>		<u>0</u>	<u>0</u>	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	1,874	0		4,025	0	
Fund Balance - January 1	260,768	262,642		262,642	266,667	
Fund Balance - December 31	<u>262,642</u>	<u>262,642</u>		<u>266,667</u>	<u>266,667</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
Principal	2,585,000	3,003,121	1,805,000	2,835,000	3,085,000	2.73
Interest	1,120,276	885,998	560,295	1,054,119	910,950	2.82
Issue Fees	114,505	5,000	975	975	0	(100.00)
Total Expenditures	<u>3,819,781</u>	<u>3,894,119</u>	<u>2,366,270</u>	<u>3,890,094</u>	<u>3,995,950</u>	<u>2.61</u>

Debt Service Fund Concluded

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PROPRIETARY FUNDS

DETAIL SUMMARIES

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	16,090	16,000	7,130	16,000	17,000	6.25
HWY Public Charges	32,925	48,000	20,206	28,000	35,600	(25.83)
HWY Damage Claims	0	0	0	0	0	-
Total Public Charges for Service	49,015	64,000	27,336	44,000	52,600	(17.81)
Intergov. Chgs for Service						
State Hwy Charges	2,504,944	2,724,059	1,195,019	2,397,385	2,529,385	(7.15)
Local Govt Charges	431,989	238,000	112,431	269,700	543,500	128.36
Dept Charges For Service	261,856	360,000	81,684	246,500	256,250	(28.82)
Total Intergov Chgs for Service	3,198,789	3,322,059	1,389,133	2,913,585	3,329,135	0.21
Other Revenue						
Rent	129,750	13,110	57,720	70,830	13,110	0.00
Sale of County Equip	5,435	4,000	857	2,500	2,500	(37.50)
Records & Reports Rev HWY	144,342	161,907	65,999	146,939	170,422	5.26
Net Gain/Loss on Sale of Equipment	(3,347)	(6,900)	4,183	(1,100)	(2,266)	(67.16)
Insurance Proceeds Reimb	9,539	0	0	0	3,180	-
Other	2,010	91,350	12,097	70,000	72,000	(21.18)
Total Other Revenue	287,729	263,467	140,856	289,169	258,946	(1.72)
Total Revenue	3,535,533	3,649,526	1,557,325	3,246,754	3,640,681	(0.24)

EXPENSES:						
Public Works						
County Charges Reimbursed	(9,153,196)	(9,271,820)	(3,149,865)	(9,229,929)	(8,292,980)	(10.56)
Administration-Hwy C/P	606,740	735,347	284,837	704,184	726,637	(1.18)
Shingle Recycling C/P	0	0	0	0	0	-
Patrol Supervision	262,299	285,157	142,954	276,106	276,105	(3.17)
Radio Expenses C/P	1,033	1,890	276	7,389	7,408	291.96
Liability Insurance C/P	22,853	25,000	11,312	22,625	16,276	(34.90)
Union Activities C/P	0	0	0	0	0	-
Other Highway-Cost Pool	0	0	0	0	0	-
Field Small Tools-Pool	0	670	(483)	0	4	(99.40)
Shop Operations-Pool	2,135	(1,085)	(136,474)	(23,066)	234	(121.57)
Fuel Handling-Pool	0	(4)	(1,877)	0	0	(100.00)
Machinery Operations-Pool	241,797	104,994	(107,315)	111,649	(20,803)	(119.81)
Gravel Operations-Pool	(212,914)	(135,416)	(141,142)	(292,518)	(290,792)	114.74
Bituminous Operations-Pool	0	0	0	0	0	-
Paving - Bid Jobs	203,356	155,921	61,784	104,200	157,600	1.08
Buildings & Grounds-Pool	0	(4,575)	278,937	0	(1)	(99.98)
Capital Acquisition-Pool	758,728	(512)	1,049,157	0	3,180	(721.09)
Salt Brine Cost Pool	(81,604)	(25,718)	(2,739)	0	(9)	(99.97)
Hwy P/R Clearing Accounts	64,064	(100,141)	12,774	(8,073)	0	(100.00)
County-Road Maintenance	1,946,745	2,483,955	1,240,856	2,465,197	2,016,105	(18.83)
County-Road Construction	5,288,786	5,044,955	1,160,046	5,063,038	4,606,181	(8.70)
County-Aided Bridge Constr	0	0	0	0	0	-
County-Winter Snow Removal	1,392,727	1,172,523	689,819	1,179,245	1,201,281	2.45
State-Road Maint/Construct	2,376,082	2,584,802	1,178,398	2,397,385	2,529,385	(2.14)
Other Local Govt Road M&C	290,569	189,924	85,423	242,000	517,620	172.54
County Depts Nonroad Svcs	216,293	262,978	85,897	172,000	159,250	(39.44)
Non Govt (Public) Service	10,006	32,727	20,028	26,000	28,000	(14.44)
Total Expenses	4,236,499	3,541,572	2,762,604	3,217,432	3,640,681	2.80

Excess Revenues Over (Under) Expenses	(700,966)	107,954		29,322	0	
Operating Transfers In	749,189	0		(9,254)	0	
Capital Contributions	0	0	0	0	0	
Capital Contributions	0	0	0	0	0	
Change in Net Assets	48,223	107,954		20,068	0	
Net Assets - January 1	8,828,053	8,876,276		8,876,276	8,896,344	
Net Assets - December 31	8,876,276	8,984,230		8,896,344	8,896,344	

EXPENSES RESTATED BY OBJECT:						Percent Increase or (Decrease)
	Experience 2025	Experience 2026	Experience 2026	Experience 2026	Experience 2027	
Personal Services	4,373,684	4,900,666	2,097,776	4,799,355	5,082,800	3.72
Contracted Services	529,217	653,216	674,579	1,783,716	1,429,234	118.80
Operation & Maintenance	11,538,903	10,525,586	4,643,482	10,150,369	8,952,097	(14.95)
Fixed Charges	1,195,836	1,173,293	445,121	949,813	919,174	(21.66)
Other	(13,401,125)	(13,711,189)	(5,098,354)	(14,465,821)	(12,742,624)	(7.06)
Total Expenses	4,236,515	3,541,572	2,762,604	3,217,432	3,640,681	2.80

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Proposed 2027	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	8,505	5,700	0	8,460	8,500	49.12
Total Public Charges for Service	8,505	5,700	0	8,460	8,500	49.12
Intergovernmental Chgs for Service						
New World System Chg	0	0	0	0	0	-
IS Charges-Tech Acct	726,319	804,823	804,820	0	747,783	(7.09)
Dept Charges For Service	2,681,412	2,791,169	1,395,584	2,791,169	2,937,418	5.24
Total Intergov. Chgs for Service	3,407,731	3,595,992	2,200,405	2,791,169	3,685,201	2.48
Other Revenue						
Gain(Loss) on Sale of Assets	0	0	0	0	0	-
Other	0	0	190	0	0	-
Total Other Revenue	0	0	190	0	0	-
Total Revenue	3,416,236	3,601,692	2,200,595	2,799,629	3,693,701	2.55
EXPENSES:						
General Government						
Information Systems	3,122,669	3,348,038	1,571,826	2,683,507	3,583,558	7.03
Information Systems	235,822	0	0	0	0	-
Total Expenses	3,358,491	3,348,038	1,571,826	2,683,507	3,583,558	7.03
Excess Revenues Over (Under) Expenses	57,745	253,654		116,122	110,143	
OTHER FINANCING SOURCES (USES):						
General Fund	0	0	0	0	0	-
Excess Revenues Over (Under) Expenses and Other Financing Sources and (Uses)	57,745	253,654		116,122	110,143	
Net Assets - January 1	3,231,878	3,289,623		3,289,623	3,405,745	
Net Assets - December 31	3,289,623	3,543,277		3,405,745	3,515,888	
EXPENSES RESTATED BY OBJECT:						
	Experience 2025	Experience 2026	Experience 2026	Experience 2026	Experience 2027	Percent Increase or (Decrease)
Personal Services	821,010	866,971	425,728	872,220	1,063,203	22.63
Contracted Services	1,985,126	2,341,360	1,041,711	1,535,641	2,321,728	(0.84)
Operation & Maintenance	14,399	29,259	6,510	25,964	36,409	24.44
Fixed Charges	523,591	97,198	92,117	236,432	148,968	53.26
Fixed Charges	0	0	0	0	0	-
Outlay	14,366	13,250	5,760	13,250	13,250	0.00
Total Expenditures	3,358,491	3,348,038	1,571,826	2,683,507	3,583,558	7.03

Information Systems Internal Service Fund Concluded

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MISCELLANEOUS SUMMARY DATA AND SCHEDULES

2027 Full-Time Equivalent Report (FTE) by Department

FTE Additions/Deletions/Changes in Proposed 2027 Budget

Personnel Changes included in Proposed 2027 Budget

Full Time Equivalent (FTE) Authorized Positions History by Department 2005 – 2027

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2027 Proposed

Combined Schedule of Outstanding Long-Term Obligations

Combined Schedule of Debt Service by Issue

Manitowoc County Principal Indebtedness

Highway Road History Spending

Parks – 6 Year Capital Projects Outlay Plan

Health Insurance History

Draft Resolution Adopting 2027 Budget and Property Tax Levy

Levy Limit Review – State Form SL-202c

Apportionment

Proposed Expenditures / Revenues and Tax Levy by Fund Worksheet

2027 vs 2026 Budget Levy Comparison for Budget

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	Caregiver & Health Promotions Spec	2	2	
ADRC of the Lakeshore	ADRC Program Mngr	1	1	
ADRC of the Lakeshore	ADRC Specialist	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 & Marketing Coordinator	1	1	
ADRC of the Lakeshore	Receptionist/Clerk	2.6	2	1
ADRC of the Lakeshore	Site Manager	1.06		2
ADRC of the Lakeshore Total		25.66	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	Assistant Death Investigator	0.6		1.00
Coroner	Death Investiagtion Coordinator	0.6		1.00
Coroner	Medical Examiner	1	1	
Coroner Total		2.2	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	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
District Attorney	Victim Witness Coordinator	1	1	
District Attorney Total		6	6	
Emergency Management	Emergency Services Director	1	1	
Emergency Management	Emergency Services - Deputy Director	1	1	
Emergency Management Total		2	2	
Family Court Commissioner	Family Court Commissioner	1	1	
Family Court Commissioner Total		1	1	
Highway	Accounting Technician	1	1	
Highway	Administrative Asst - Hwy	1	1	
Highway	Airport Attendent	1	1	
Highway	Airport Foreman	1	1	
Highway	Airport Maintenance Worker	1	1	
Highway	Director Of Financial Serv	1	1	
Highway	Engineering Technician	1	1	
Highway	Facility Mechanic/Janitor	1	1	
Highway	Foreman Highway	4	4	
Highway	Highway Commissioner	1	1	
Highway	Highway Maintenance Wkr	34	34	
Highway	Mechanic Highway	4	4	
Highway	Operations Manager	1	1	
Highway	Patrol Superintendent/Safety Mgr	1	1	
Highway	Shop Superintendent	1	1	
Highway	Stock Clerk	1	1	
Highway Total		55	55	
Human Services	Accounting Technician - HSD	1	1	
Human Services	Admin Support/Backup Rec	1	1	
Human Services	Admin Support/Data Proc	1	1	
Human Services	Admin Support/Foster Care	1	1	
Human Services	Admin Support/Reception	1	1	
Human Services	Admin Support/Records & Backup	1	1	
Human Services	Admin Supt/Intox. Driver Prgm	1	1	
Human Services	Administrative Services Supv.	1	1	
Human Services	Administrative Support	1	1	
Human Services	Adult Protective Service Wrk	6	6	
Human Services	Adult Protective Service Supervisor	1	1	
Human Services	Advanced Psychiatric Nurse Practitioner	0	0	
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-CLTS Supervisor	1	1	
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	10	10	
Human Services	Clinical Services Mgr/HSD Deputy	1	1	
Human Services	Clinical Case Manager	3	3	
Human Services	Crisis Supervisor	1	1	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Human Services	CLTS Supervisor	1	1	
Human Services	CLTS Waiver & CCS Specialist	6	6	
Human Services	Community Services Aide	1	1	
Human Services	Court Liason Worker	1	1	
Human Services	CPS Supervisor - Intake	2	2	
Human Services	CPS Supervisor - Ongoing	1	1	
Human Services	CST Care Coordinator	0	0	
Human Services	CST Coordinator	0	0	
Human Services	Day Time Crisis Worker	2	2	
Human Services	Economic Support Mngr/HSD Deputy	1	1	
Human Services	Economic Support Quality Spec	1	1	
Human Services	Economic Support Specialist Lead	2	2	
Human Services	Economic Support Specialist	16	16	
Human Services	Economic Support Superv	1	1	
Human Services	Family Find Specialist	0	0	
Human Services	Family Resource Program Manager	1	1	
Human Services	Family Resource Unit - Program Support Spec	1	1	
Human Services	Family Support Worker	2	2	
Human Services	Financial Analyst	1	1	
Human Services	Financial Services Spec	2	2	
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	1	1	
Human Services	Outpatient Psychotherapist - MH	0	0	
Human Services	Outpatient Psychotherapist -AODA	1	1	
Human Services	Outpatient Psychotherapist -CCS	0	0	
Human Services	Parent Coach	5	5	
Human Services	Program Specialist - HSD	2	2	
Human Services	Psychiatric Nurse	2	2	
Human Services	Psychiatrist	1	1	
Human Services	Quality Program Specialist-CCS	2	2	
Human Services	Receptionist - Economic Support	1	1	
Human Services	Restorative Justice Worker	1	1	
Human Services	Staff Accountant	2	2	
Human Services	Substance Abuse Technician	1	1	
Human Services	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	14	14	
Human Services	Youth & Family Services Soc Wkr	5	5	
Human Services	Youth & Family Supervis	1	1	
Human Services	Youth Justice Case Manager	3	3	
Human Services Total		167	167	0.00
Information Systems	Business System Analyst	1	1	
Information Systems	Communication System Engineer	1	1	
Information Systems	Desktop Support Technician	2	2	
Information Systems	HSD Information Technology Manager	1	1	
Information Systems	Information Systems Director	1	1	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Information Systems	Network Engineer	1	1	
Information Systems	Senior Network Engineer	1	1	
Information Systems	Senior Systems Administrator	1	1	
Information Systems	Systems Administrator	1	1	
Information Systems Total		10	10	
Joint Dispatch Center	Public Safety Telecommunicator	21	21	
Joint Dispatch Center	Joint Dispatch Supervisor	3	3	
Joint Dispatch Center Total		24	24	
Personnel Dept.	Comm & Executive Support Coord	1	1	
Personnel Dept	Personnel Coordinator	1	1	
Personnel Dept	Personnel Director	1	1	
Personnel Dept Total		3	3	
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	4.00
Public Works	Administrative Specialist	1	1	
Public Works	Assistant Public Works Director	1	1	
Public Works	Building Services Supervisor	1	1	
Public Works	Business Manager	1	1	
Public Works	Custodian	3	3	
Public Works	Expo Facility Manager	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 Total		18	18	
Register in Probate	Deputy - Probate	1	1	
Register in Probate	Register In Probate	1	1	

Department Code	Position Name	Budgeted FTE	Full Time Headcount	Part Time Headcount
Register in Probate Total		2	2	
Register of Deeds	Deputy Register Of Deed	1	1	
Register of Deeds	Register Of Deeds	1	1	
Register of Deeds	Register Of Deeds Clerk	1	1	
Register of Deeds	Vital Records Clerk	1	1	
Register of Deeds Total		4	4	
Sheriff	Account Specialist - Sheriff	1	1	
Sheriff	Administrative Spec.	5	5	
Sheriff	Bailiff	3	3	
Sheriff	Business Operations Manager	1	1	
Sheriff	Captain	3	3	
Sheriff	Chief Deputy	1	1	
Sheriff	Cook	5.1		6
Sheriff	Corrections Officer	29	29	
Sheriff	Court Officer	1	1	
Sheriff	Criminal Support Spec	1	1	
Sheriff	Detective	5	5	
Sheriff	Detective Supervisor	1	1	
Sheriff	Drug Enforcement Office	2	2	
Sheriff	Food Service Manager	1	1	
Sheriff	Huber Supervisor	1	1	
Sheriff	Jail Lieutenant - Corrections	1	1	
Sheriff	Jail Lieutenant - Support	1	1	
Sheriff	Jail Nurse	2	2	
Sheriff	Jail Nurse Supervisor	1	1	
Sheriff	Jail Supervisor	9	9	
Sheriff	Major - Jail Administrator	1	1	
Sheriff	Major - Operations	1	1	
Sheriff	Major - Support	1	1	
Sheriff	Narcotics Unit Supervis	1	1	
Sheriff	Patrol Lieutenant	6	6	
Sheriff	Patrol Officer	25	25	
Sheriff	Process Server	2	2	
Sheriff	Professional Standards Lt	1	1	
Sheriff	School Resource Officer	1	1	
Sheriff	Sheriff	1	1	
Sheriff Total		114.1	114.1	6.00
Soil & Water Conservation	Education & Grants Manager	1	1	
Soil & Water Conservation	Program Assistant - S&W	1	1	
Soil & Water Conservation	Resource Conservationis	3	3	
Soil & Water Conservation	Soil & Water Director	1	1	
Soil & Water Conservation Total		6	6	
Treasurer	Deputy Treasurer	1	1	
Treasurer	Treasurer	1	1	
Treasurer Total		2	2	
UW Extension	Program Assistant	0.6		1.00
University Extension Total		0.6	0	1.00
Veterans Service Office	Benefit Specialist	1	1	
Veterans Service Office	Veterans Service Director	1	1	
Veterans Service Office	Veterans Service Office	1	2	
Veterans Service Office Total		3	3	0.00
Grand Total		516.86	510.1	14.00

FTE Changes											
Department	Job		FTE Change	Comments							
New Positions/Additions to FTE											
ADRC	Site Manager		0.1								
Human Services	Psychiatrist		0.25								
Information Systems	Network Engineer		1								
Personnel	Communications & Executive Support Coord		1								
Sheriff	School Resource Officer		1								
Positions Eliminated											
Human Services	Outpatient Psychotherapist -CCS		-1								
	Youth & Family Services Soc Wkr		-1								
	CPS Ongoing Social Worker		-2								
	APNP Prescriber		-1								
	Financial Services Spec		-1								
	Outpatient Psychotherapist		-1								
	Quality Program Specialist		-1								
	Daytime Crisis Worker		-1								
	Family Support Worker		-1								
	Outpatient Psychotherapist		-1								
	Total FTE Changes proposed:		-7.65								
Position Reclassification											
Department	Employee Name	Position Number	Current Title	Proposed Title	Current pay grade/step	Rate as of 12/31/2026	Proposed Pay Grade/Step	Proposed rate as of 1/1/2027 prior to ACB increase	Old	New	
NONE											
Position Title Changes											
Department	Current Title		Proposed Title								
ADRC	Family Caregiver Specialist		Caregiver & Health Promotions Specialist								
ADRC	Information & Assistance Specialist		ADRC Specialist								
ADRC	Outreach Coordinator		Outreach & Marketing Coordinator								

Personnel Changes Included in 2027 Budget

For employees covered under the Performance Management Plan:

For employees covered under the Performance Management Plan:

1. **Wage Increases:** Employees will receive a 1% wage increase effective December 20, 2026, corresponding to the pay period that includes the first pay period in January, and an additional 1% wage increase effective June 20, 2027, corresponding to the pay period that includes the first pay period in July. These increases will also apply to working condition premiums included in the pay plan.
2. **Performance Requirement:** An employee is eligible for a wage increase if their most recent performance review, as determined by the review due date immediately preceding the effective date of the wage increase, has been successfully completed by the effective date of the increase. Employees who have been employed for fewer than six months as of the effective date of the wage increase are exempt from the performance review requirement and remain eligible for the increase.
3. **2027 Performance Increase:** No additional performance-based wage increase will be provided in 2027.

Changes to Benefit Plans:

1. An increase of 6% 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 PROTECTIVE PLAN		
LEVEL	Full Premium	EE Cost/Month	Level	Full Premium	EE Cost/Month
SINGLE	\$946.82	\$37.86 (4%)	Single	\$730.79	\$29.22 (4%)
EE+CH	\$1609.60	\$96.58 (6%)	EE+Ch	\$1242.32	\$74.54 (6%)
EE+SP/CH	\$2840.37	\$255.62 (9%)	EE+Sp/Ch	\$2192.31	\$197.30 (9%)

2. A new Low Deductible/Rx Co-Payment Health Insurance plan has been made available to employees. Employees electing this lower deductible plan are not eligible to contribute funds to a Health Savings Account and this plan is not available to WPPA union members or employees who are eligible to participate under the Protective Health Plan (EEs w/arrest power hired prior to 07/2010). Employee contributions will for this plan equal (full time):

LOW DEDUCTIBLE/RX CO-PAYMENT PLAN

LEVEL	Full Premium	EE Cost/Month
SINGLE	\$997.01	\$88.04
EE+CH	\$1694.91	\$181.88
EE+SP/CH	\$2990.90	\$406.14

3. Health insurance plan design changes – General Plan: 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 \$3,400 to \$3,500 in 2027, per IRS regulation. Specialty prescription drug co-payment will go from 20% up to \$100 to 20% up to \$150.
4. Additional Offering of Pet Insurance. Through a recent employee benefits survey, Pet Insurance was identified as a benefit of interest to employees. This is a voluntary plan, with employees responsible for 100% of the monthly premium costs. The plan requires no administrative resources from Manitowoc County, other than providing employees with information about the plan and available coverage.

5. 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.

FTE Changes/Reclassifications/Rate Changes/Title Changes

1. Full-Time Equivalent (FTE) Changes

The following is included on the proposed 2027 FTE Summary:

- a. Reduction of 11 FTEs from the Human Services Department. Positions include:
 - a. Outpatient Psychotherapist (3)
 - b. Youth & Family Services Social Worker (1)
 - c. CPS Ongoing Social Worker (2)
 - d. APNP Prescriber (1)
 - e. Financial Services Specialist (1)
 - f. Daytime Crisis Worker (1)
 - g. Quality Program Specialist (1)
 - h. Family Support Worker (1)
- b. Increase of 3.35 FTEs:
 - a. ADRC of the Lakeshore – Meal Site Manager (.10)
 - b. Human Services Department – Psychiatrist (.25)
 - c. Information Systems – Network Engineer (1.0)
 - d. Personnel Department – Communications & Executive Support Coord (1.0)
 - e. Sheriff’s Department – School Resource Officer (1.0)
- c. Increase of .10 FTE from the ADRC for a Site Manager. The Site Manager position has been working at 0.53 FTE but was previously budgeted at 0.43 FTE. This adjustment reflects the actual hours scheduled and worked in the position.
- d. Increase of .25 from the Human Services Department for their Psychiatrist. This position has been assigned to work additional hours to compensate for the elimination of the APNP Prescriber.
- e. Increase of 1.0 FTE from the Information Technology Department for a Network Engineer. This position will fill in July.
- f. Increase of 1.0 FTE from the Personnel Department for a Communications & Executive Support Coordinator. This will be a shared position between the Personnel Department, Information Technology, and the County Executive.
- g. Increase 1.0 FTE for School Resource Officer for the Village of Reedsville. The County will be reimbursed 50% of costs for this position.

2. Reclassifications

The following positions met the criteria for reclassification: None

3. Title Changes

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

- a. Family Caregiver Specialist to Caregiver & Health Promotion Specialist (ADRC)
- b. Information & Assistance Specialist to ADRC Specialist (ADRC)
- c. Outreach Coordinator to Outreach & Marketing Coordinator

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

	2027	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	25.66	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	10.00	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	19.00	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	4.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50	5.00	5.00	5.00	5.00	5.00
Coroner	2.20	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 *	4.00	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	3.00	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	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	2.00	1.75	2.00	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	2.23	1.73	1.73
Executive / Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.00	2.00	2.00
Family Court Commissioner **	2.00	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	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	0.00	158.93	155.40	161.78	164.23
Health Department	19.30	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	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	167.00	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	9.00	(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	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	3.00	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	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.	1.00	N.A.	N.A.	N.A.	N.A.
Public Works / Communications	19.00	27.00	27.00	27.00	23.00	23.00	23.00	23.00	23.00	16.50	16.42	14.09	14.09	13.25	13.00	13.75	12.00	12.00	11.00	11.75	11.75	12.50	12.50
Register in Probate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.61	2.61	2.61
Register of Deeds	4.00	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	114.10	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	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	4.00	5.00	5.00	5.00	5.00	5.00
UW-Extension	0.60	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	2.00	3.00	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	3.00	2.00	2.00	2.00	1.60	1.60	1.00	1.00	2.00	2.00
Total	516.86	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	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
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* = 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.

**Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1978 TO 2026 ACTUALS AND 2027 PROPOSED**

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED			
				TAX LEVY & RATE AS EQUALIZED			
				LEVY		RATE	
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)	TAX RATE PER \$1,000	PER-CENT INC (-DEC)
(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	\$1,717,107,600	1.38%	\$10,124,148	18.64%	\$5.89605	17.02%
1990	1991	\$1,770,603,700	3.12%	\$11,231,595	10.94%	\$6.34337	7.59%
1991	1992	\$1,876,922,700	6.00%	\$12,718,272	13.24%	\$6.77613	6.82%
1992	1993	\$1,996,027,300	6.35%	\$13,330,210	4.81%	\$6.67837	-1.44%
1993	1994	\$2,118,040,000	6.11%	\$13,469,913	1.05%	\$6.35961	-4.77%
1994	1995	\$2,323,674,500	9.71%	\$12,813,864	-4.87%	\$5.51448	-13.29%
1995	1996	\$2,521,083,800	8.50%	\$13,346,657	4.16%	\$5.29402	-4.00%
1996	1997	\$2,692,042,900	6.78%	\$13,747,057	3.00%	\$5.10655	-3.54%
1997	1998	\$2,960,655,500	9.98%	\$15,293,950	11.25%	\$5.16573	1.16%
1998	1999	\$3,113,670,000	5.17%	\$18,009,105	17.75%	\$5.78388	11.97%
1999	2000	\$3,327,573,700	6.87%	\$19,507,817	8.32%	\$5.86248	1.36%
2000	2001	\$3,505,947,400	5.36%	\$20,857,127	6.92%	\$5.94907	1.48%
2001	2002	\$3,813,024,200	8.76%	\$22,489,172	7.82%	\$5.89799	-0.86%
2002	2003	\$4,014,784,100	5.29%	\$24,355,486	8.30%	\$6.06645	2.86%
2003	2004	\$4,176,772,000	4.03%	\$25,011,915	2.70%	\$5.98834	-1.29%
2004	2005	\$4,301,111,800	2.98%	\$25,756,507	2.98%	\$5.98834	0.00%
2005	2006	\$4,432,487,500	3.05%	\$26,462,274	2.74%	\$5.97008	-0.30%
2006	2007	\$4,674,582,000	5.46%	\$26,920,541	1.73%	\$5.75892	-3.54%
2007	2008	\$4,866,468,000	4.10%	\$27,347,206	1.58%	\$5.61952	-2.42%
2008	2009	\$5,073,661,200	4.26%	\$27,741,006	1.44%	\$5.46765	-2.70%
2009	2010	\$5,254,924,000	3.57%	\$28,212,603	1.70%	\$5.36879	-1.81%
2010	2011	\$5,142,459,100	-2.14%	\$28,451,559	0.85%	\$5.53268	3.05%
2011	2012	\$5,184,760,300	-1.34%	\$28,636,506	1.50%	\$5.52321	2.88%
2012	2013	\$5,003,116,500	-3.50%	\$28,720,978	0.29%	\$5.74062	3.94%
2013	2014	\$4,950,247,400	-1.06%	\$28,859,333	0.48%	\$5.82988	1.55%
2014	2015	\$4,987,266,200	0.75%	\$29,052,082	0.67%	\$5.82525	-0.08%
2015	2016	\$5,025,988,600	0.78%	\$29,263,972	0.73%	\$5.82253	-0.05%
2016	2017	\$5,091,354,100	1.30%	\$29,454,919	0.65%	\$5.78528	-0.64%
2017	2018	\$5,100,495,200	0.18%	\$29,787,844	1.13%	\$5.84019	0.95%
2018	2019	\$5,276,298,900	3.45%	\$30,438,246	2.18%	\$5.76886	-1.22%
2019	2020	\$5,620,496,500	6.52%	\$30,893,895	1.50%	\$5.49665	-4.72%
2020	2021	\$5,874,812,300	4.52%	\$31,143,973	0.81%	\$5.30127	-3.55%
2021	2022	\$6,230,176,500	18.08%	\$31,143,973	0.00%	\$4.99889	-5.70%
2022	2023	\$7,246,911,300	28.94%	\$32,459,182	4.22%	\$4.47904	-10.40%
2023	2024	\$8,207,617,300	39.71%	\$32,803,051	1.06%	\$3.99666	-10.77%
2024	2025	\$8,975,478,100	52.78%	\$33,021,884	1.73%	\$3.67912	-7.95%
2025	2026	\$9,896,809,600	68.46%	\$34,145,537	4.09%	\$3.45016	-13.67%
2026	2027	\$10,581,592,400	69.84%	\$35,835,148	8.52%	\$3.38656	-7.95%

Note * - Actual tax rates will vary by individual municipality because portions of the tax levy are allocated differently throughout the County. The levy portion supporting the library is apportioned only to towns and villages, and the levy portion for bridge construction is only apportioned to towns.

In addition to the County Tax Levy shown above, the County collects on behalf of the State of Wisconsin a forestry tax levy and other minor special assessments which are not considered as revenues to the County and are not included in the tax levy figures shown above. However, Charitable and Penal Fees issued by the State and chargeable to the County are included above.

In Levy Year 1994 for the 1995 Budget, the County no longer levied taxes for the Riverview School Special Education and Taxing District.

Manitowoc County

Existing General Obligation Debt Service Payments

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

Type: General Obligation Refunding Bonds (CR)

Dated: August 18, 2017

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

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

Type: General Obligation Refunding Bonds (CR)

Dated: September 23, 2019

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

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

Type: General Obligation Promissory Notes (CR)

Dated: January 7, 2020

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

PAYMENT PERIOD

	PRINCIPAL (11/1)	RATE	CUSIP 563554	INTEREST (5/1 & 11/1)	TOTAL		PRINCIPAL (11/1)	RATE	CUSIP 563554	INTEREST (5/1 & 11/1)	TOTAL		PRINCIPAL (4/1 (& 1/1/2030)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1)	TOTAL
Jan-June 2026				\$93,075	\$93,075					\$82,575	\$82,575		\$1,005,000	4.000%	UQ5	\$91,325	\$1,096,325
July-Dec 2026	\$475,000	3.000%	TE4	\$93,075	\$568,075		\$330,000	4.000%	TY0	\$82,575	\$412,575					\$71,225	\$71,225
Jan-June 2027				\$85,950	\$85,950					\$75,975	\$75,975		\$1,040,000	3.000%	UR3	\$71,225	\$1,111,225
July-Dec 2027	\$490,000	3.000%	TF1	\$85,950	\$575,950		\$345,000	4.000%	TZ7	\$75,975	\$420,975					\$55,625	\$55,625
Jan-June 2028				\$78,600	\$78,600					\$69,075	\$69,075		\$1,075,000	4.000%	US1	\$55,625	\$1,130,625
July-Dec 2028	\$500,000	3.000%	TG9	\$78,600	\$578,600		\$360,000	4.000%	UA0	\$69,075	\$429,075					\$34,125	\$34,125
Jan-June 2029				\$71,100	\$71,100					\$61,875	\$61,875		\$1,115,000	3.000%	UT9	\$34,125	\$1,149,125
July-Dec 2029	\$520,000	3.000%	TH7	\$71,100	\$591,100		\$375,000	4.000%	UB8	\$61,875	\$436,875					\$17,400	\$17,400
Jan-June 2030				\$63,300	\$63,300					\$54,375	\$54,375		\$1,160,000	3.000%	UU6	\$8,700	\$1,168,700
July-Dec 2030	\$535,000	3.000%	TJ3	\$63,300	\$598,300		\$390,000	3.000%	UC6	\$54,375	\$444,375						
Jan-June 2031				\$55,275	\$55,275					\$48,525	\$48,525						
July-Dec 2031	\$550,000	3.000%		\$55,275	\$605,275		\$1,040,000	3.000%	UD4	\$48,525	\$1,088,525						
Jan-June 2032				\$47,025	\$47,025					\$32,925	\$32,925						
July-Dec 2032	\$565,000	3.000%	TK0	\$47,025	\$612,025		\$415,000	3.000%	UE2	\$32,925	\$447,925						
Jan-June 2033				\$38,550	\$38,550					\$26,700	\$26,700						
July-Dec 2033	\$580,000	3.000%	TL8	\$38,550	\$618,550		\$425,000	3.000%	UF9	\$26,700	\$451,700						
Jan-June 2034				\$29,850	\$29,850					\$20,325	\$20,325						
July-Dec 2034	\$600,000	3.125%	TM6	\$29,850	\$629,850		\$440,000	3.000%	UG7	\$20,325	\$460,325						
Jan-June 2035				\$20,475	\$20,475					\$13,725	\$13,725						
July-Dec 2035	\$620,000	3.250%	TN4	\$20,475	\$640,475		\$450,000	3.000%	UH5	\$13,725	\$463,725						
Jan-June 2036				\$10,400	\$10,400					\$6,975	\$6,975						
July-Dec 2036	\$640,000	3.250%	TP9	\$10,400	\$650,400		\$465,000	3.000%	UJ1	\$6,975	\$471,975						
Jan-June 2037																	
July-Dec 2037																	
Jan-June 2038																	
July-Dec 2038																	
Jan-June 2039																	
July-Dec 2039																	
Jan-June 2040																	
July-Dec 2040																	
Jan-June 2041																	
July-Dec 2041																	
Jan-June 2042																	
July-Dec 2042																	
Jan-June 2043																	
July-Dec 2043																	
Jan-June 2044																	
July-Dec 2044																	
TOTAL	\$6,075,000			\$1,187,200	\$7,262,200		\$5,035,000			\$986,100	\$6,021,100		\$5,395,000			\$439,375	\$5,834,375

\$5,600,000 Callable Maturities

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

\$3,625,000 Callable Maturities

Paying Agent: Associated Trust
Notes: CR of 2019 NANs

\$2,275,000 Callable Maturities

Paying Agent: Associated Trust
Notes: CR of 2010 BABs

Manitowoc County

Existing General Obligation Debt Service Payments

Issue: 4 Amount: \$1,000,000					Issue: 5 Amount: \$2,500,000					Issue: 6 Amount: \$4,200,000				
Type: General Obligation Promissory Note					Type: General Obligation Promissory Notes, Series 2023					Type: General Obligation Promissory Notes, Series 2024A				
Dated: July 1, 2021					Dated: October 10, 2023					Dated: April 9, 2024				
Callable: Anytime					Callable: '32-'33 Callable 10/1/31 @ Par					Callable: '33-'34 Callable 4/1/32 @ Par				
PRINCIPAL (7/1) RATE INTEREST (1/1 & 7/1) TOTAL					PRINCIPAL (10/1) RATE CUSIP 563554 INTEREST (4/1 & 10/1) TOTAL					PRINCIPAL (4/1) RATE CUSIP 563554 INTEREST (4/1 & 10/1) TOTAL				
Jan-June 2026			\$1,499	\$1,499				\$41,500	\$41,500	\$375,000	2.000%	VG6	\$69,350	\$444,350
July-Dec 2026	\$275,000	1.090%	\$1,499	\$276,499	\$225,000	4.000%	UX0	\$41,500	\$266,500				\$65,600	\$65,600
Jan-June 2027								\$37,000	\$37,000	\$390,000	4.000%	VH4	\$65,600	\$455,600
July-Dec 2027					\$235,000	4.000%	UY8	\$37,000	\$272,000				\$57,800	\$57,800
Jan-June 2028								\$32,300	\$32,300	\$405,000	4.000%	VJ0	\$57,800	\$462,800
July-Dec 2028					\$245,000	4.000%	UZ5	\$32,300	\$277,300				\$49,700	\$49,700
Jan-June 2029								\$27,400	\$27,400	\$420,000	4.000%	VK7	\$49,700	\$469,700
July-Dec 2029					\$255,000	4.000%	VA9	\$27,400	\$282,400				\$41,300	\$41,300
Jan-June 2030								\$22,300	\$22,300	\$435,000	4.000%	VL5	\$41,300	\$476,300
July-Dec 2030					\$265,000	4.000%	VB7	\$22,300	\$287,300				\$32,600	\$32,600
Jan-June 2031								\$17,000	\$17,000	\$450,000	4.000%	VM3	\$32,600	\$482,600
July-Dec 2031					\$275,000	4.000%	VC5	\$17,000	\$292,000				\$23,600	\$23,600
Jan-June 2032								\$11,500	\$11,500	\$460,000	4.000%	VN1	\$23,600	\$483,600
July-Dec 2032					\$285,000	4.000%	VD3	\$11,500	\$296,500				\$14,400	\$14,400
Jan-June 2033								\$5,800	\$5,800	\$475,000	4.000%	VP6	\$14,400	\$489,400
July-Dec 2033					\$290,000	4.000%	VE1	\$5,800	\$295,800				\$4,900	\$4,900
Jan-June 2034										\$490,000	2.000%	VQ4	\$4,900	\$494,900
July-Dec 2034														
Jan-June 2035														
July-Dec 2035														
Jan-June 2036														
July-Dec 2036														
Jan-June 2037														
July-Dec 2037														
Jan-June 2038														
July-Dec 2038														
Jan-June 2039														
July-Dec 2039														
Jan-June 2040														
July-Dec 2040														
Jan-June 2041														
July-Dec 2041														
Jan-June 2042														
July-Dec 2042														
Jan-June 2043														
July-Dec 2043														
Jan-June 2044														
July-Dec 2044														
TOTAL	\$275,000		\$2,998	\$277,998	\$2,075,000			\$389,600	\$2,464,600	\$3,900,000			\$649,150	\$4,549,150
	\$275,000	Callable Maturities			\$575,000	Callable Maturities				\$965,000	Callable Maturities			
Paying Agent: County Notes: Purchased by / Due to US Bank					Paying Agent: Associated Trust Notes:					Paying Agent: Associated Trust Notes:				



Manitowoc County

Existing General Obligation Debt Service Payments

Issue: 7						Issue: 8					
Amount: \$4,075,000						Amount: \$2,570,000					
Type: General Obligation Courthouse Improvement Bonds, Series 2024B						Type: General Obligation Promissory Notes, Series 2025					
Dated: April 9, 2024						Dated: June 10, 2025					
Callable: '33-'34 Callable 4/1/32 @ Par						Callable: Noncallable					
PAYMENT PERIOD		PRINCIPAL (4/1)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	CUSIP 563554	INTEREST (4/1 & 10/1)	TOTAL
Jan-June 2026		\$150,000	4.000%	VS0	\$77,100	\$227,100				\$103,871	\$103,871
July-Dec 2026					\$74,100	\$74,100				\$64,250	\$64,250
Jan-June 2027		\$155,000	4.000%	VT8	\$74,100	\$229,100	\$430,000	5.000%	WM2	\$64,250	\$494,250
July-Dec 2027					\$71,000	\$71,000				\$53,500	\$53,500
Jan-June 2028		\$160,000	4.000%	VU5	\$71,000	\$231,000	\$330,000	5.000%	WN0	\$53,500	\$383,500
July-Dec 2028					\$67,800	\$67,800				\$45,250	\$45,250
Jan-June 2029		\$165,000	4.000%	VV3	\$67,800	\$232,800	\$345,000	5.000%	WP5	\$45,250	\$390,250
July-Dec 2029					\$64,500	\$64,500				\$36,625	\$36,625
Jan-June 2030		\$175,000	4.000%	VW1	\$64,500	\$239,500	\$360,000	5.000%	WQ3	\$36,625	\$396,625
July-Dec 2030					\$61,000	\$61,000				\$27,625	\$27,625
Jan-June 2031		\$180,000	4.000%	VX9	\$61,000	\$241,000	\$200,000	5.000%	WR1	\$27,625	\$227,625
July-Dec 2031					\$57,400	\$57,400				\$22,625	\$22,625
Jan-June 2032		\$185,000	4.000%	VY7	\$57,400	\$242,400	\$210,000	5.000%	WS9	\$22,625	\$232,625
July-Dec 2032					\$53,700	\$53,700				\$17,375	\$17,375
Jan-June 2033		\$195,000	4.000%	VZ4	\$53,700	\$248,700	\$220,000	5.000%	WT7	\$17,375	\$237,375
July-Dec 2033					\$49,800	\$49,800				\$11,875	\$11,875
Jan-June 2034		\$200,000	4.000%	WA8	\$49,800	\$249,800	\$230,000	5.000%	WU4	\$11,875	\$241,875
July-Dec 2034					\$45,800	\$45,800				\$6,125	\$6,125
Jan-June 2035		\$205,000	4.000%	WB6	\$45,800	\$250,800	\$245,000	5.000%	WV2	\$6,125	\$251,125
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		\$4,000,000			\$1,583,300	\$5,583,300	\$2,570,000			\$674,371	\$3,244,371
		\$2,435,000	Callable Maturities				\$0	Callable Maturities			
Paying Agent: Associated Trust						Paying Agent: Associated Trust					
Notes:						Notes:					



Manitowoc County

Existing General Obligation Debt Service Payments

TOTAL G.O. DEBT SERVICE

PAYMENT PERIOD		PRINCIPAL	INTEREST	TOTAL	ANNUAL TOTAL	PAYMENT PERIOD	
Jan-June	2026	\$1,530,000	\$560,295	\$2,090,295		Jan-June	2026
July-Dec	2026	\$1,305,000	\$493,824	\$1,798,824	\$3,889,118	July-Dec	2026
Jan-June	2027	\$2,015,000	\$474,100	\$2,489,100		Jan-June	2027
July-Dec	2027	\$1,070,000	\$436,850	\$1,506,850	\$3,995,950	July-Dec	2027
Jan-June	2028	\$1,970,000	\$417,900	\$2,387,900		Jan-June	2028
July-Dec	2028	\$1,105,000	\$376,850	\$1,481,850	\$3,869,750	July-Dec	2028
Jan-June	2029	\$2,045,000	\$357,250	\$2,402,250		Jan-June	2029
July-Dec	2029	\$1,150,000	\$320,200	\$1,470,200	\$3,872,450	July-Dec	2029
Jan-June	2030	\$2,130,000	\$291,100	\$2,421,100		Jan-June	2030
July-Dec	2030	\$1,190,000	\$261,200	\$1,451,200	\$3,872,300	July-Dec	2030
Jan-June	2031	\$830,000	\$242,025	\$1,072,025		Jan-June	2031
July-Dec	2031	\$1,865,000	\$224,425	\$2,089,425	\$3,161,450	July-Dec	2031
Jan-June	2032	\$855,000	\$195,075	\$1,050,075		Jan-June	2032
July-Dec	2032	\$1,265,000	\$176,925	\$1,441,925	\$2,492,000	July-Dec	2032
Jan-June	2033	\$890,000	\$156,525	\$1,046,525		Jan-June	2033
July-Dec	2033	\$1,295,000	\$137,625	\$1,432,625	\$2,479,150	July-Dec	2033
Jan-June	2034	\$920,000	\$116,750	\$1,036,750		Jan-June	2034
July-Dec	2034	\$1,040,000	\$102,100	\$1,142,100	\$2,178,850	July-Dec	2034
Jan-June	2035	\$450,000	\$86,125	\$536,125		Jan-June	2035
July-Dec	2035	\$1,070,000	\$75,900	\$1,145,900	\$1,682,025	July-Dec	2035
Jan-June	2036	\$215,000	\$59,075	\$274,075		Jan-June	2036
July-Dec	2036	\$1,105,000	\$54,775	\$1,159,775	\$1,433,850	July-Dec	2036
Jan-June	2037	\$220,000	\$37,400	\$257,400		Jan-June	2037
July-Dec	2037	-	\$33,000	\$33,000	\$290,400	July-Dec	2037
Jan-June	2038	\$230,000	\$33,000	\$263,000		Jan-June	2038
July-Dec	2038	-	\$28,400	\$28,400	\$291,400	July-Dec	2038
Jan-June	2039	\$235,000	\$28,400	\$263,400		Jan-June	2039
July-Dec	2039	-	\$23,700	\$23,700	\$287,100	July-Dec	2039
Jan-June	2040	\$245,000	\$23,700	\$268,700		Jan-June	2040
July-Dec	2040	-	\$18,800	\$18,800	\$287,500	July-Dec	2040
Jan-June	2041	\$255,000	\$18,800	\$273,800		Jan-June	2041
July-Dec	2041	-	\$13,700	\$13,700	\$287,500	July-Dec	2041
Jan-June	2042	\$265,000	\$13,700	\$278,700		Jan-June	2042
July-Dec	2042	-	\$8,400	\$8,400	\$287,100	July-Dec	2042
Jan-June	2043	\$275,000	\$8,400	\$283,400		Jan-June	2043
July-Dec	2043	-	\$2,900	\$2,900	\$286,300	July-Dec	2043
Jan-June	2044	\$290,000	\$2,900	\$292,900		Jan-June	2044
July-Dec	2044	-	-	-	\$292,900	July-Dec	2044
TOTAL		\$29,325,000	\$5,912,093	\$35,237,093	\$35,237,093		

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	(\$385,000)	\$28,940,000	5.8% *
2027	\$28,940,000	(\$635,000)	\$28,305,000	
2028	\$28,305,000	(\$3,075,000)	\$25,230,000	
2029	\$25,230,000	(\$3,195,000)	\$22,035,000	
2030	\$22,035,000	(\$3,320,000)	\$18,715,000	
2031	\$18,715,000	(\$2,695,000)	\$16,020,000	
2032	\$16,020,000	(\$2,120,000)	\$13,900,000	
2033	\$13,900,000	(\$2,185,000)	\$11,715,000	
2034	\$11,715,000	(\$1,960,000)	\$9,755,000	
2035	\$9,755,000	(\$1,520,000)	\$8,235,000	
2036	\$8,235,000	(\$1,320,000)	\$6,915,000	
2037	\$6,915,000	(\$220,000)	\$6,695,000	

Long-Term Financial Goal:

Keep debt below 10% of the State Maximum

* Includes borrowing of \$2.450 Million

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2020	Experience 2021	Experience 2022	Experience 2023	Experience 2024	Experience 2025	Estimated Experience 2026	Budget Proposed 2027
REVENUE:								
Property Taxes	2,379,811	2,710,837	4,213,592	4,442,983	4,228,810	4,235,798	4,087,157	3,734,880
Bridge Aid Prop Taxes	250,587	225,485	338,983	135,933	453,247	30,230	59,413	202,851
Total Property Taxes	2,630,398	2,936,322	4,552,575	4,578,916	4,682,057	4,266,028	4,146,570	3,937,731
Intergovern Grants & Aids								
State Transportation Aid	1,425,359	1,623,899	1,719,618	1,813,502	1,874,442	1,995,268	2,142,772	2,158,100
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	1,425,359	1,623,899	1,719,618	1,813,502	1,874,442	1,995,268	2,142,772	2,158,100
Total Revenues	4,055,757	4,560,221	6,272,193	6,392,419	6,556,499	6,261,296	6,289,342	6,095,831
EXPENDITURES:								
Public Works								
County Road Maintenance	1,950,044	2,172,567	2,000,717	2,594,878	2,420,089	2,067,929	2,613,109	2,137,071
County Road/Brdg Construction	2,368,834	2,335,461	3,072,417	4,284,470	6,790,985	5,606,113	5,366,820	4,882,551
County Winter Snow Removal	721,140	795,457	927,471	840,933	1,073,299	1,479,154	1,250,000	1,273,358
Town Bridge Aid	250,587	225,485	338,983	135,933	453,248	30,230	59,413	202,851
Total Expenditures	5,290,606	5,528,969	6,339,589	7,856,213	10,737,620	9,183,426	9,289,342	8,495,831

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

Department: Parks
Activity Area: 52000

Item Description / Project	Priority	Quantity	Unit Price	Total Cost	Is this a REPLACEMENT for an existing item or NEW item? If NEW, explain why item is needed.
2027:					
One Ton Pick Up/with dump box	H	1.00	\$55,000.00	\$55,000.00	Replacement. Replaces current 1998 with 184,000 mile
West Twin River Boat Launch Pier	H	1.00	\$60,000.00	\$17,500.00	Replacement - applying for a 50/50 match through the
					DNR plus receiving a Fish & Game \$20,000.00 Donati
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	\$16,500.00	\$16,200.00	Replaces worn tables.
Ash Tree Removal	H	1.00	\$25,000.00	\$25,000.00	Needed due to Emerald Ash Borer Disease.
Building Maintenance	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					
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.
Asphalt Manitowoc River Access	H	1.00	\$50,000.00	\$50,000.00	Replacement. Gravel washes during high water.
3/4 Ton Pick Up Truck	H	1.00	\$50,000.00	\$50,000.00	Replacement
Weyer 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.
2029:					
Bathroom Facility Fischer Creek Park South	H	1.00	\$150,000.00	\$150,000.00	Replacement. Existing bathroom worn and 20 + yrs. old
3/4 Ton Pick Up Truck	H	1.00	\$50,000.00	\$50,000.00	Replacement.
Asphalt Tuma Lake Access	H	1.00	\$50,000.00	\$50,000.00	Replacement and requested by the Town of Gibson
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 for safety of patrons
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:					
Playground Equip. for Long Lake	H	1.00	\$75,000.00	\$75,000.00	Replacement. Existing set is rusty and worn out.
Playground Equip. for Cato Falls West Side	H	1.00	\$100,000.00	\$100,000.00	Replacement. Existing wood set is worn out.
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.
2032:					
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.
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				\$1,284,700.00	

Manitowoc County, Wisconsin
Health Insurance

	Budgeted 2027	2026	2025	2024	2023	2022	2021	2020	2019
Revenues:									
(A) Dept Charges For Service	\$4,928,548.36	\$4,921,048.12	\$5,682,505.94	\$5,505,283.18	\$5,129,054.66	\$4,720,977.00	\$4,655,221.92	\$4,365,218.39	\$4,449,077.68
ERRP Early Ret Reinsur Pgm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$1,987.85	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$4,928,548.36	\$4,921,048.12	\$5,682,505.94	\$5,505,283.18	\$5,131,042.51	\$4,720,977.00	\$4,655,221.92	\$4,365,218.39	\$4,449,077.68
Expenditures:									
Administration Fees	\$85,874.26	\$31,792.41	\$158,670.36	\$204,737.95	\$14,845.50	\$8,111.30	\$8,037.18	\$108,128.71	\$152,670.64
NOVO Incentive Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Incentive Pmts	\$9,317.50	\$15,700.00	\$19,275.00	\$21,240.00	\$18,325.00	\$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	\$1,401.33	\$0.00	\$1,039.31	\$92.62	\$278.91	\$7,858.95	\$392.40	\$1,401.45	\$147.00
HRA Account Fees	\$1,311.57	\$1,125.00	\$1,411.38	\$1,192.60	\$1,293.63	\$1,587.90	\$1,292.05	\$1,295.50	\$1,294.50
Claim Payments	\$4,510,156.49	\$3,688,064.93	\$5,076,631.12	\$5,964,180.90	\$5,235,245.83	\$5,183,195.31	\$4,602,531.87	\$3,129,344.07	\$3,202,057.92
Stop Loss Insurance Prem	\$339,935.04	\$0.00	\$696,873.02	\$1,192,623.03	\$0.00	\$0.00	\$27,505.08	\$382,261.98	\$420,217.17
Miscellaneous	\$2,238.80	\$3,025.92	\$2,914.80	\$2,436.00	\$2,114.70	\$2,221.00	\$1,968.00	\$1,473.86	\$1,756.08
Total Fund Expenses	\$4,950,234.98	\$3,739,708.26	\$5,956,814.99	\$7,386,503.10	\$5,272,103.57	\$5,202,974.46	\$4,641,726.58	\$3,623,905.57	\$3,778,143.31
Budgeted FTE's	516.86	495.62	448.97	431.21	431.48	423.07	414.13	408.25	406.35
Annual Cost per FTE	\$9,577.52	\$7,545.52	13,267.74	17,129.71	12,218.65	12,298.14	11,208.38	8,876.68	9,297.76
Fund Revenues Over (Under) Expenses	(\$21,686.62)	\$1,181,339.86	(274,309.05)	(1,881,219.92)	(141,061.06)	(481,997.46)	13,495.34	741,312.82	670,934.37
(B) Health Insurance EXPENSE DE									
	\$6,972,657.00	\$4,502,003.06	\$5,192,907.05	\$5,042,175.66	\$4,684,965.70	\$4,300,024.00	\$4,212,776.33	\$3,941,570.09	\$4,012,749.22
Budgeted FTE's	516.86	527.96	518.86	495.62	448.97	431.21	431.48	4,223.07	414.13
Annual Charge per FTE	\$13,490.42	\$8,527.17	\$10,008.30	\$10,173.47	\$10,434.92	\$9,972.00	\$9,763.55	\$933.34	\$9,689.59

(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 2027 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's proposed 2027 annual budget has
2 been made available to each county supervisor and to the general public; and
3

4 WHEREAS, the proposed 2027 annual budget was presented to the Manitowoc County
5 Board of Supervisors at its meeting on October 6, 2026; and
6

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

11 WHEREAS, at its annual meeting on October 26, 2026, the county board of supervisors of
12 the county of Manitowoc held a public hearing on the proposed 2027 annual budget for the purpose
13 of obtaining public input; and
14

15 WHEREAS, future sales tax revenue will be deposited into a special revenue fund; and
16

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

20 WHEREAS, a 1.0% increase effective December 20, 2026, and an additional 1% increase
21 effective June 20, 2027, in the wage schedule will assist in maintaining a competitive wage
22 schedule; and
23

24 WHEREAS, an employee is eligible for a wage increase if their most recent performance
25 review, as determined by the review due date immediately preceding the effective date of the wage
26 increase, has been successfully completed by the effective date of the increase; and
27

28 WHEREAS, employees who have been employed for fewer than six months as of the
29 effective date of the wage increase are exempt from the performance review requirement and
30 remain eligible for the increase; and
31

32 WHEREAS, changes to the group health plan include a 6% increase to the premium, an
33 increase to the embedded individual deductible under the family plan as required by the IRS, an
34 increase to the specialty drug copayment, and the addition of a low deductible/rx co-pay plan
35 available to non-represented employees who are currently eligible for the general health plan; and
36

37 WHEREAS, the budget includes continued access to the HealthJoy app for employees;
38 and
39

40 WHEREAS, the budget includes additional benefit offering of pet insurance funded

100% by the employee;

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, 2027, as indicated in the attached 2027 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	\$	3,103.96
County Aid Bridges (Wis. Stat. § 82.08)	\$	202,851.50
Illegal Real Estate Taxes Charged Back (Prior Year)	\$	2,254.42
<u>All Other County Taxes</u>	<u>\$</u>	<u>35,626,937.99</u>
Gross County Tax Levy	\$	35,835,147.87

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 2027 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 the employee wage schedule is increased by 1.0% as of December 20, 2026 and 1% as of June 20, 2027; and

BE IT FURTHER RESOLVED that employees are eligible for this increase if their most recent performance review, as determined by the review due date immediately preceding the effective date of the wage increase, has been successfully completed by the effective date of the increase; and

BE IT FURTHER RESOLVED that employees who have been employed for fewer than six months as of the effective date of the wage increase are exempt from the performance review requirement and remain eligible for the increase; and

BE IT FURTHER RESOLVED that effective January 1, 2027, 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 6% as follows:

- 86 a. Full premium for a Single plan shall be \$946.82;
87
88 b. Full premium for an EE+Child(ren) plan shall be \$1609.60;
89
90 c. Full premium for a Family Plan shall be \$2840.37.
91

92 2. For employees and elected officials covered under Manitowoc County's Protective
93 Health Plan, plan premiums shall be increased by 6% as follows:
94

- 95 a. Full premium for a Single plan shall be \$730.79;
96
97 b. Full premium for an EE+Child(ren) plan shall be \$1242.32;
98
99 c. Full premium for a Family Plan shall be \$2192.31.
100

101 3. For employees and elected officials eligible for the General Health plan:
102

- 103 a. A new low deductible/rx co-payment plan will be available
104
105 b. Premiums for this new plan are as follows:
106
107 i. Full premium for a Single plan will be \$997.01;
108
109 ii. Full premium for an EE+Child(ren) plan will be \$1694.91;
110
111 iii. Full premium for a Family Plan will be \$2990.90;
112

113 and
114

115 BE IT FURTHER RESOLVED that effective January 1, 2027, the embedded individual
116 deductible within the family plan shall be \$3500 and specialty drug copayment will be 20% up to
117 \$150 for employees covered under either the General Health Plan or the Protective Health Plan;
118 and
119

120 BE IT FURTHER RESOLVED that employees will continue to have access to the
121 HealthJoy app; and
122

123 BE IT FURTHER RESOLVED that effective January 1, 2027, the plan design of
124 Manitowoc County's benefits plan will include access to pet insurance funded 100% by the
125 employee; and
126

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

Dated this 5th day of November 2026.

Respectfully submitted by the
Finance Committee

Michael Grambow, Chair

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

Tax Levy of \$35,835,147.87

Composite Tax Rate of \$3.38656 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: _____
Tyler Martell, County Executive Date

**RESOLUTION AUTHORIZING AN ADJUSTMENT TO MANITOWOC
COUNTY'S LEVY LIMIT UNDER WIS. STAT. § 66.0602(3)(fm)**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, Wis. Stat. § 66.0602 establishes limitations on the amount by which a
2 political subdivision may increase its property tax levy; and
3

4 WHEREAS, Wis. Stat. § 66.0602(3)(fm) permits a political subdivision, subject to certain
5 statutory conditions, to increase its otherwise applicable levy increase limit by an amount
6 determined from the difference between the political subdivision's valuation factor in prior years
7 and the actual percentage increase in its levy attributable to the valuation factor in those years; and
8

9 WHEREAS, pursuant to Wis. Stat. § 66.0602(3)(fm), the maximum adjustment is
10 calculated using the five years preceding the current year, subject to the statutory limitations and
11 the requirement that the resulting adjustment not exceed five percent; and
12

13 WHEREAS, Manitowoc County has reviewed the levy-limit calculation prepared in
14 accordance with Wis. Stat. § 66.0602(3)(fm) and has determined that it meets the statutory
15 requirement and an adjustment in the amount of \$125,905, representing .399% of the applicable
16 levy base, is available for the 2027 levy; and
17

18 WHEREAS, the county board of supervisors of the county of Manitowoc has determined
19 that making the adjustment authorized by Wis. Stat. § 66.0602(3)(fm) is appropriate for purposes
20 of establishing the 2027 property tax levy;
21

22 NOW, THEREFORE, BE IT RESOLVED that the county board of supervisors of the
23 county of Manitowoc authorizes an adjustment to the levy increase limit pursuant to Wis.
24 Stat. § 66.0602(3)(fm) in the amount of \$125,905, for purposes of establishing the 2027 property
25 tax levy; and
26

27 BE IT FURTHER RESOLVED that the approved adjustment shall be added to the county's
28 otherwise applicable levy increase limit for the 2027 levy, subject to all applicable provisions of
29 Wisconsin law; and
30

31 BE IT FURTHER RESOLVED that Manitowoc County shall not claim an adjustment
32 under Wis. Stat. § 66.0602(3)(f) for the same levy year for which the adjustment authorized by
33 this resolution is claimed; and
34

35 BE IT FURTHER RESOLVED the Finance Director and other appropriate county officials
36 are authorized and directed to take all actions necessary to implement this resolution and to report
37 the approved adjustment as required by the Wisconsin Department of Revenue.

Dated this 5th day of November 2026.

Respectfully submitted by the
Finance Committee

Michael Grambow, Chair

FISCAL IMPACT: Increase the county's levy limit in the amount of \$125,905.

FISCAL NOTE: Reviewed and approved by Finance Director. _____

LEGAL NOTE: Pursuant to Wis. Stat. § 66.0602(3)(f), this resolution requires a two-thirds vote of the entire county board. Reviewed and approved as to form by Corporation Counsel. _____

APPROVED: _____
Tyler Martell, County Executive Date

2026 County Levy Limit Worksheet

Year 2026	County MANITOWOC	Co-muni Code 36999	Account No. 0962	Report Type
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Section A: Determination of 2026 Payable 2027 Allowable Levy Limit

1	2025 payable 2026 actual county levy plus 2026 personal property aid (\$484,553.93)	\$33,461,083
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2025 levy for new general obligation debt authorized after July 1, 2005	\$1,905,993
4	2025 payable 2026 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$31,555,090
5	0.00% growth applied to 2025 adjusted actual levy	\$31,555,090
6	Net new construction (1.013 %) applied to 2025 actual levy	\$31,874,743
7	Greater of Line 5 or Line 6	\$31,874,743
8	2026 levy limit before adjustments less 2027 personal property aid (\$484,553.93)	\$31,390,189
9	Increase for terminated TID (0.018 %) plus subtracted TID (0 %) applied to 2025 allowable levy limit	\$5,936
10	Total adjustments (from Sec. D, Line Q)	\$3,035,444
11	2026 payable 2027 allowable levy (sum of Lines 8, 9, and 10)	\$34,431,569

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

1	Previous year's allowable levy	\$32,976,529
2	Previous year's actual levy	\$32,976,529
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$32,976,529 x 0.015	\$494,648
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	2025 unused percentage	0.000 %
2	2024 unused percentage	0.000 %
3	2023 unused percentage	0.000 %
4	2022 unused percentage	0.000 %
5	2021 unused percentage	0.399 %
6	Total unused percentage (sum of Lines 1-5)	0.399 %
7	Previous year actual levy due to valuation factor	\$31,555,090
8	Allowable Increase (Line 6 multiplied by Line 7)	\$125,905

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (<i>from Sec. B, Line 5</i>)	\$0	
B	Decrease in 2027 debt service levy as compared to 2026 debt service levy for debt authorized prior to July 1, 2005		\$0
C	Increase in 2027 debt service levy as compared to 2026 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.	\$2,909,539	
F	Increase in 2026 payable 2027 levy approved by a referendum	\$0	
G	Amount levied in 2026 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 2026 payable 2027 levy for transfer of services during 2026 to other governmental units		\$0
J	Adjustment to 2026 payable 2027 levy for transfer of services during 2026 from other governmental units	\$0	
K	Adjustment to 2026 payable 2027 levy for consolidation of services during 2026	\$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 2026 payable 2027 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		\$0
O	Increase for unused levy carryforward from prior years (<i>from Sec. C, Line 8</i>)	\$125,905	
P	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	\$0	
Q	Total Adjustments (<i>sum of Lines A-P</i>)		\$3,035,444

Total Proposed Levy	35,835,147.87		5,936.00
Excluded are:			
Library	1,195,369.00		
Bridge Aid	202,851.50		
State Penal & Specials	3,103.96		
Illegal R/E Chg Backs	2,254.42		
Terminated TID	5,936.00		
	34,425,632.99		
State Limit Before Adj.	31,390,189.00		
Adj. for Debt Sec D Letter E	3,035,444.00		

10/6/2026 12:07

MANITOWOC COUNTY TAX LEVY 2026 FOR 2027 BUDGET

Proposed 2027 Budget Levy

EXCERPT OF STATE EQUALIZED VALUES & RATIOS			COUNTY TAXES Section A PORTION OF STATE SPECIAL CHGS			LESS THAN FULL COUNTY APPORTIONMENT			FULL COUNTY		COUNTY TAXES			
Apportionment Sheet Section Letter and Line # ----->			A-1 STATE CHARITABLE AND PENAL - APOR	A-2 OTHER STATE SPECIAL CHARGES	A-3 SUB-TOTAL FOR SECTION B LINE 1 B-1	A-5 LIBRARY	A-6 COUNTY AID BRIDGES	A-11 (LIST) PROPERTY TAX LISTING	A-9 ILLEGAL REAL ESTATE TAX CHARGED BACK	A-12 ALL OTHER COUNTY TAXES	A-14 SUB-TOTAL FOR LINE B-2 TO BE LEVIED	Line #20 Total County Taxes LINE 20 TOTAL NET COUNTY TAXES	C Line 26-28 SPECIAL CHARGES TO TOWNS, CITIES & VILLAGES	Line #34 GRAND TOTAL ALL TAXES AND CHARGES
2027 EQUALIZED VALUES W/O TID	2027 EQUALIZED RATIO W/O TID													
MUNICIPALITIES	10,581,592,400		3,103.96	-	3,103.96	1,195,369.00	202,851.50	32,424.78	2,254.42	34,399,144.21	35,832,043.91	35,835,147.87	-	35,835,147.87
Townships:														
Cato	323,407,200	3.056%	94.85	-	94.85	71,221.11	14,277.35	1,786.26	68.91	1,051,347.51	1,138,701.14	1,138,795.99	-	1,138,795.99
Centerville	147,953,500	1.398%	43.40	-	43.40	32,582.48	6,531.65	817.17	31.52	480,974.27	520,937.09	520,980.49	-	520,980.49
Cooperstown	223,689,500	2.114%	65.62	-	65.62	49,261.15	9,875.14	1,235.48	47.66	727,180.47	787,599.90	787,665.52	-	787,665.52
Eaton	144,796,000	1.368%	42.47	-	42.47	31,887.13	6,392.26	799.74	30.85	470,709.74	509,819.72	509,862.19	-	509,862.19
Franklin	215,366,200	2.035%	63.17	-	63.17	47,428.18	9,507.70	1,189.51	45.88	700,122.69	758,293.96	758,357.13	-	758,357.13
Gibson	227,547,700	2.150%	66.75	-	66.75	50,110.80	10,045.47	1,256.79	48.48	739,722.88	801,184.42	801,251.17	-	801,251.17
Kossuth	362,849,900	3.429%	106.44	-	106.44	79,907.20	16,018.61	2,004.09	77.31	1,179,569.74	1,277,576.95	1,277,683.39	-	1,277,683.39
Liberty	274,859,800	2.598%	80.63	-	80.63	60,529.93	12,134.14	1,518.10	58.56	893,527.33	967,768.06	967,848.69	-	967,848.69
Manitowoc	183,838,300	1.737%	53.93	-	53.93	40,485.07	8,115.85	1,015.37	39.17	597,630.30	647,285.76	647,339.69	-	647,339.69
Manitowoc Rapids	416,705,000	3.938%	122.23	-	122.23	91,767.23	18,396.13	2,301.54	88.78	1,354,644.46	1,467,198.14	1,467,320.37	-	1,467,320.37
Maple Grove	139,175,900	1.315%	40.83	-	40.83	30,649.47	6,144.15	768.69	29.65	452,439.63	490,031.59	490,072.42	-	490,072.42
Meeme	250,381,500	2.366%	73.45	-	73.45	55,139.29	11,053.51	1,382.90	53.34	813,952.10	881,581.14	881,654.59	-	881,654.59
Mishicot	195,309,900	1.846%	57.29	-	57.29	43,011.36	8,622.28	1,078.73	41.61	634,922.72	687,676.70	687,733.99	-	687,733.99
Newton	456,030,400	4.310%	133.77	-	133.77	100,427.52	20,132.22	2,518.74	97.16	1,482,485.33	1,605,660.97	1,605,794.74	-	1,605,794.74
Rockland	189,717,300	1.793%	55.65	-	55.65	41,779.75	8,375.39	1,047.84	40.42	616,742.02	667,985.42	668,041.07	-	668,041.07
Schleswig	482,492,000	4.560%	141.53	-	141.53	106,254.92	21,300.41	2,664.89	102.80	1,568,507.96	1,698,830.98	1,698,972.51	-	1,698,972.51
Two Creeks	85,851,400	0.811%	25.18	-	25.18	18,906.29	3,790.05	474.17	18.29	279,089.82	302,278.62	302,303.80	-	302,303.80
Two Rivers	274,974,100	2.599%	80.66	-	80.66	60,555.10	12,139.19	1,518.73	58.58	893,898.88	968,170.48	968,251.14	-	968,251.14
Township Total	4,594,945,600	43.424%	1,347.85	-	1,347.85	1,011,903.98	202,851.50	25,378.74	978.97	14,937,467.85	16,178,581.04	16,179,928.89	-	16,179,928.89
Villages:														
Cleveland	175,329,900	1.657%	51.43	-	51.43	38,611.34	N.A.	968.38	37.35	569,970.77	609,587.84	609,639.27	-	609,639.27
Francis Creek	85,260,000	0.806%	25.01	-	25.01	18,776.05	N.A.	470.91	18.16	277,167.25	296,432.37	296,457.38	-	296,457.38
Kellnersville	24,615,800	0.233%	7.22	-	7.22	5,420.92	N.A.	135.96	5.24	80,022.21	85,584.33	85,591.55	-	85,591.55
Maribel	37,616,300	0.355%	11.03	-	11.03	8,283.90	N.A.	207.76	8.01	122,284.86	130,784.53	130,795.56	-	130,795.56
Mishicot	155,902,900	1.473%	45.73	-	45.73	34,333.11	N.A.	861.08	33.22	506,816.56	542,043.97	542,089.70	-	542,089.70
Reedsville	112,250,800	1.061%	32.93	-	32.93	24,719.99	N.A.	619.98	23.92	364,910.25	390,274.14	390,307.07	-	390,307.07
Saint Nazianz	72,099,100	0.681%	21.15	-	21.15	15,877.74	N.A.	398.22	15.36	234,383.18	250,674.50	250,695.65	-	250,695.65
Valders	98,478,400	0.931%	28.89	-	28.89	21,687.02	N.A.	543.91	20.98	320,138.28	342,390.19	342,419.08	-	342,419.08
Whitelaw	71,541,500	0.676%	20.99	-	20.99	15,754.95	N.A.	395.14	15.24	232,570.52	248,735.85	248,756.84	-	248,756.84
Village Total	833,094,700	7.873%	244.38	-	244.38	183,465.02	N.A.	4,601.34	177.48	2,708,263.88	2,896,507.72	2,896,752.10	-	2,896,752.10
Cities:														
Kiel	442,625,100	4.183%	129.84	-	129.84	N.A.	N.A.	2,444.70	94.30	1,438,906.74	1,441,445.74	1,441,575.58	-	1,441,575.58
Manitowoc	3,651,123,000	34.504%	1,071.01	*	1,071.01	N.A.	N.A.	N.A.	777.88	11,869,244.42	11,870,022.30	11,871,093.31	-	11,871,093.31
Two Rivers	1,059,804,000	10.016%	310.88	-	310.88	N.A.	N.A.	N.A.	225.79	3,445,261.32	3,445,487.11	3,445,797.99	-	3,445,797.99
City Totals	5,153,552,100	48.703%	1,511.73	-	1,511.73	N.A.	N.A.	2,444.70	1,097.97	16,753,412.48	16,756,955.15	16,758,466.88	-	16,758,466.88
County Total	10,581,592,400	100.000%	3,103.96	-	3,103.96	1,195,369.00	202,851.50	32,424.78	2,254.42	34,399,144.21	35,832,043.91	35,835,147.87	-	35,835,147.87
State Forestry Tax Calculated with TID IN.														

**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	\$ (24,515,349.97)	\$ 19,678,296.00	\$ 2,158,100.00	\$ 580,193.52	\$ 1,250,000.00
EXPENDITURES Budgeted	\$ 39,710,673.42	\$ 31,296,299.91	\$ 8,495,831.00	\$ 1,274,866.00	\$ 1,260,000.00
Sub-Total	\$ 15,195,323.45	\$ (11,618,003.91)	\$ (6,337,731.00)	\$ (694,672.48)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In	\$ -	\$ -	\$ 2,400,000.00	\$ -	\$ -
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ 15,195,323.34	\$ (11,618,003.91)	\$ (3,937,731.00)	\$ (694,672.48)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 15,167,473.06	\$ 11,618,003.91	\$ 3,937,731.00	\$ 694,672.48	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ (16,390,692.34)	\$ 11,618,003.91	\$ 3,734,880.00	\$ 694,672.48	\$ 10,000.00
Required Special Tax Levy *	\$ 1,195,369.00	\$ -	\$ 202,851.00	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ (15,195,323.34)	\$ 11,618,003.91	\$ 3,937,731.00	\$ 694,672.48	\$ 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	\$ 3,318,910.00	\$ 619,463.00	\$ 687,812.00	\$ -	\$ 251,590.00
EXPENDITURES Budgeted	\$ 3,369,286.00	\$ 997,876.00	\$ 872,924.00	\$ 3,995,950.00	\$ 140,000.00
Sub-Total	\$ (50,376.00)	\$ (378,413.00)	\$ (185,112.00)	\$ (3,995,950.00)	\$ 111,590.00
Fund Balance:					
Applied or Transfers In	\$ 19,726.00	\$ -	\$ 185,112.00	\$ -	\$ -
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ (30,650.00)	\$ (378,413.00)	\$ -	\$ (3,995,950.00)	\$ 111,590.00
Tax Levy Entered into Computer	\$ 30,650.00	\$ 378,413.00	\$ -	\$ 3,995,950.00	\$ (111,590.00)
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 30,650.00	\$ 378,413.00	\$ -	\$ -	\$ (111,590.00)
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 3,995,950.00	\$ -
Total Tax Levy	\$ 30,650.00	\$ 378,413.00	\$ -	\$ 3,995,950.00	\$ (111,590.00)

	Proprietary Funds	Internal Service Fund	Illegal Realestate Taxes Charged Back	Grand Total Reported Funds
	Highway Fund 607	Information Systems Fund 601		
REVENUES Budgeted	\$ 3,640,681.00	\$ 3,693,701.00	\$ -	\$ 11,363,396.55
EXPENDITURES Budgeted	\$ 3,640,681.00	\$ 3,583,558.00	\$ 2,254.42	\$ 98,637,945.33
Sub-Total	\$ -	\$ 110,143.00	\$ (2,254.42)	\$ (87,274,548.78)
Fund Balance:				
Applied or Transfers In	\$ -	\$ -	\$ -	\$ 2,604,838.00
(Retained) or (Transfer Out)	\$ -	\$ -	\$ -	\$ -
Required Tax Levy	\$ -	\$ -	\$ (2,254.42)	\$ (5,360,761.47)
Tax Levy Entered into Computer	\$ -	\$ -	\$ 2,254.42	\$ 35,723,557.87
Total Levy Distributed as follows:				
Required Operational Tax Levy	\$ -	\$ -	\$ 2,254.42	\$ (33,408.53)
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ 1,398,220.00
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 3,995,950.00
Total Tax Levy	\$ -	\$ -	\$ 2,254.42	\$ 5,360,761.47

Manitowoc County, Wisconsin
2027 Vs. 2026 Budget Levy Comparison for Budgets Entered Into The System

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



Completed & in Computer

	Adopted 2025 Levy for 2026 Budget	Adopted 2026 Levy for 2027 Budget *	Proposed 2026 Levy for 2027 Budget	2027 VS 2026 Variance		Notes:
Aging Resources - ADRC	\$30,650.00	\$30,650.00	\$30,650.00	\$0.00	✓	
Airport	\$297,724.00	\$289,312.00	\$286,204.00	(\$3,108.00)	✓	
Child Support	\$221,640.00	\$297,032.00	\$281,586.00	(\$15,446.00)	✓	Decrease due to more intergovernmental funding
Clerk of Court	\$790,968.00	\$857,290.00	\$670,782.00	(\$186,508.00)	✓	Decrease due to more intergovernmental funding
Comptroller (Includes General Insurance)	\$963,104.00	\$1,068,101.00	\$1,091,239.00	\$23,138.00	✓	Increase due to increased salaries/wages, health insurance, and IT costs
Coroner	\$334,134.00	\$348,624.00	\$393,890.00	\$45,266.00	✓	Increase due to two casual employees now being eligible for benefits
Corporation Counsel	\$536,565.00	\$527,689.00	\$555,954.00	\$28,265.00	✓	Increase due to increased salaries/wages, health insurance, and IT costs
County Board	\$170,843.00	\$171,210.00	\$180,099.00	\$8,889.00	✓	Increase due to IT costs
County Clerk	\$475,967.00	\$462,183.00	\$473,097.00	\$10,914.00	✓	Increase due to increased salaries/wages, health insurance, and IT costs
District Attorney	\$534,452.00	\$562,283.00	\$602,743.00	\$40,460.00	✓	Increase due to moving extra hire costs from Sheriff's Office
Emergency Management	\$85,263.00	\$90,227.00	\$103,661.00	\$13,434.00	✓	Increase due to increased salaries/wages, health insurance, and IT costs
Executive	\$156,593.00	\$159,037.00	\$167,267.00	\$8,230.00	✓	Increase due to IT costs and other operational expenses. Salary decreased.
Family Court Commissioner	\$88,339.00	\$85,199.00	\$90,356.00	\$5,157.00	✓	
Health Department	\$1,078,440.00	\$1,221,102.00	\$1,291,140.00	\$70,038.00	✓	Increase due to increased salaries/wages, health insurance, and IT costs
Highway Department	\$4,235,798.00	\$4,087,157.00	\$3,734,880.00	(\$352,277.00)	✓	Decrease due to eliminated project and new "Local Collaboration Revenue"
Highway Bridge Aid Petitions	\$30,230.00	\$59,413.00	\$202,851.00	\$143,438.00	✓	Increase due to additional projects
Human Services Department	\$10,407,052.00	\$11,091,769.09	\$11,618,004.00	\$526,234.91		Increase due to loss of one time funding and high cost placements. 11 positions eliminated.
Information Systems (D)	(\$209,151.00)	(\$236,149.00)	(\$110,143.00)	\$126,006.00	✓	Increase due to new Network Engineer position
Joint Dispatch Center	\$2,151,557.00	\$2,332,019.00	\$2,393,491.00	\$61,472.00	✓	Increase due to increased salaries/wages, health insurance, and IT costs
Communications Activity	\$1,186,026.00	\$1,260,226.00	\$1,280,270.00	\$20,044.00	✓	
Personnel	\$418,238.00	\$374,171.00	\$460,379.00	\$86,208.00	✓	Increase due to new Communications Coordination position
Planning & Zoning	\$747,534.00	\$812,452.00	\$812,886.00	\$434.00	✓	Increase offset by increase in permit fees
Parks	\$533,858.00	\$287,881.00	\$318,499.00	\$30,618.00	✓	Mutiple projects cut totaling \$275K
Public Works	\$3,247,165.00	\$3,214,782.00	\$3,680,088.00	\$465,306.00	✓	Increase due to UPS project carried over from 2025
Register in Probate	\$303,367.00	\$303,075.00	\$344,893.00	\$41,818.00	✓	Increase due to contracted services
Register of Deeds	(\$119,957.00)	(\$164,841.00)	(\$255,595.00)	(\$90,754.00)	✓	Decrease due to more revenue from fees
Sheriff's Department	\$14,184,493.00	\$14,955,312.00	\$15,449,759.00	\$494,447.00	✓	Increase due to increased salaries/wages, health insurance, IT costs, food, and medical
Soil & Water	\$415,733.00	\$412,851.00	\$378,413.00	(\$34,438.00)	✓	Decrease due to more intergovernmental funding and increased fee projection
Treasurer	(\$884,045.00)	(\$705,431.00)	(\$760,920.00)	(\$55,489.00)	✓	Decrease due to more interest earned on taxes and investments
UW-Extension	\$286,204.00	\$287,799.00	\$286,971.00	(\$828.00)	✓	
Veterans	\$302,236.00	\$302,558.00	\$332,200.00	\$29,642.00	✓	Increase due to increased salaries/wages, health insurance, and IT costs
Non-Department	(\$15,132,675.21)	(\$16,272,467.37)	(\$16,368,188.55)	(\$95,721.18)	✓	
Sales Tax SRF	\$0.00	(\$8,150,000.00)	(\$8,630,682.00)	(\$480,682.00)	✓	Increase due to projected sales tax revenue.
Library	\$1,039,703.00	\$1,100,880.00	\$1,195,369.00	\$94,489.00	✓	Increase due to more usage by patrons. We do not control this cost.
Debt Service Fund	\$3,403,006.00	\$3,666,369.00	\$3,995,950.00	\$329,581.00	✓	Increase due to 2026 borrowing
Expo	(\$4,472.00)	(\$0.72)	(\$42,268.00)	(\$42,267.28)	✓	Zero Levy
Recycling	\$589,986.00	\$690,271.52	\$692,958.00	\$2,686.48	✓	
Solid Waste Disposal	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	✓	
Solid Waste Disposal GF	\$87,155.00	\$94,141.20	\$81,518.00	(\$12,623.20)	✓	
Board of Adj	\$22,831.00	\$5,176.00	(\$6,449.00)	(\$11,625.00)	✓	Decrease in legal fees. Transferred to Corporation Counsel.
Capital Project Funds/ARPA	\$0.00	\$0.00	(\$111,590.00)	(\$111,590.00)	✓	
Illegal Real Estate Tax Chg. Bk.	\$5,330.24	\$6,184.38	\$2,254.42	(\$3,929.96)	✓	
Total All Levies	\$33,021,884.03	\$34,145,537.10	\$35,835,147.87	\$1,689,610.77	←	
Total All Levies						

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Budget - Departmental Presentation

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

<i>Index</i>			
Department / Activity	Fund Type	Responsible Director	Page A-
Aging Services (ADRC)	Special Revenue	Wendy Hutterer	1
Airport - Non-FBO	General	Greg Grotegut	2
Airport FBO	General	Greg Grotegut	3
Child Support	General	Kristine Damman	4
Clerk of Courts	General	Angela Linderud	5
Finance Department	General	Vacant	6
Coroner	General	Curt Green *	7
Corporation Counsel	General	Peter Conrad	8
County Board	General	Matthew Phipps (Chair) *	9
County Clerk	General	Jessica Backus *	10
District Attorney	General	Jacalyn LaBre *	11
Emergency Management	General	Rhonda Green	12
Executive	General	Tyler Martell *	13
Family Court	General	Luke LeFevre	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	Luke Kalista	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	Craig Breit	25
Register in Probate	General	Jewel Scharenbroch	26
Register of Deeds	General	Kristi Tuesburg *	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	Vacant	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	Vacant	39
Debt Service Fund	Debt Service	Vacant	40
Capital Projects Fund	Capital Projects	Craig Breit	41
* = Elected Official			

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$30,650	\$30,650	\$30,650	\$30,650	\$30,650
Intergovernmental Grants/Aid	\$1,997,817	\$2,114,887	\$681,654	\$1,923,873	\$1,946,361
Public Charges for Service	\$963,703	\$797,989	\$263,191	\$798,738	\$821,593
Intergovern Charges for Srvc	\$102,083	\$100,950	\$100,433	\$100,433	\$93,878
Other	\$388,208	\$433,230	\$165,004	\$364,509	\$457,078
Total Revenues	\$3,482,461	\$3,477,706	\$1,240,931	\$3,218,203	\$3,349,560
Expenses:					
Personal Services	\$2,067,422	\$2,111,294	\$1,023,359	\$2,054,629	\$2,188,797
Contracted Services	\$1,042,383	\$1,177,251	\$534,982	\$1,006,437	\$1,041,607
Operation & Maintenance	\$146,632	\$90,182	\$69,849	\$125,461	\$115,571
Fixed	\$29,453	\$22,410	\$30,682	\$31,683	\$23,311
Outlay	\$111,351	\$33,948	\$0	\$0	\$0
Total Expenses	\$3,397,241	\$3,435,085	\$1,658,872	\$3,218,210	\$3,369,286
Other Sources & (Uses)					
Transfer From Transportation Fund Balance	\$0	\$0	\$0	\$0	\$19,726
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
CTHS HVAC & Window CPF	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$19,726
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$85,221	\$42,621	(\$417,941)	(\$7)	\$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	\$38,171	\$79,446	\$18,162	\$44,247	\$41,063
Congregate Meals (IIIC1)	\$245,068	\$233,891	\$133,437	\$233,297	\$246,654
Chronic Disease Self Mgt CDSM	\$3	\$0	\$0	\$0	\$0
Home Delivered Meals (C2)	\$545,616	\$665,592	\$260,462	\$520,071	\$571,730
Elder Abuse Grant	\$80	\$0	\$0	\$0	\$0
Contracted Srvs (IIIB)	\$62,985	\$76,622	\$35,201	\$69,645	\$82,144
Aging & Disab Resource Cntr	\$1,373,468	\$1,272,325	\$674,342	\$1,311,848	\$1,368,969
ADRC Disab Benefit Spec	\$200,289	\$210,401	\$91,531	\$183,357	\$201,821
ADRC Prevention Grant	\$13,106	\$9,728	\$1,611	\$7,771	\$9,771
ADRC Dementia Care Spec Pilot	\$104,753	\$124,540	\$46,176	\$91,635	\$99,707
Alzheimers Care Giver Prgm	\$51,383	\$52,871	\$25,278	\$53,135	\$53,135
Family Care Giver Program	\$157,701	\$93,581	\$46,538	\$108,109	\$114,495
Specialized Transportation	\$301,964	\$279,783	\$166,868	\$289,113	\$276,396
Transp-New Freedom Grant	\$60,786	\$85,893	\$39,506	\$67,770	\$80,000
Benefits Advocacy	\$199,553	\$206,930	\$98,819	\$196,327	\$174,248
SHIP/SPAP/MMA St Health Ins	\$0	\$0	\$0	\$0	\$0
Information & Assistance	\$42,314	\$43,482	\$20,943	\$41,885	\$49,153
Total	\$3,397,241	\$3,435,085	\$1,658,872	\$3,218,210	\$3,369,286

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	\$103,981	\$115,503	\$38,000	\$124,652	\$116,103
Total Revenues	\$103,981	\$115,503	\$38,000	\$124,652	\$116,103
Expenses:					
Personal Services	\$131,219	\$136,942	\$36,014	\$104,323	\$110,141
Contracted Services	\$44,796	\$51,829	\$29,755	\$49,641	\$53,213
Operation & Maintenance	\$78,599	\$92,950	\$36,048	\$67,175	\$85,495
Fixed	\$25,029	\$24,271	\$33,092	\$33,322	\$29,904
Outlay	\$53,233	\$33,733	\$9,780	\$31,518	\$32,134
Total Expenses	\$332,876	\$339,725	\$144,690	\$285,979	\$310,887
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$228,895)</u>	<u>(\$224,222)</u>	<u>(\$106,690)</u>	<u>(\$161,327)</u>	<u>(\$194,784)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$224,222</u>			<u>\$194,784</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	\$332,876	\$339,725	\$144,690	\$285,979	\$310,887
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Manitowoc County, Wisconsin
Department: **Airport - FBO Functions**
Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Other	\$69,979	\$74,000	\$28,445	\$65,600	\$57,000
Total Revenues	\$69,979	\$74,000	\$28,445	\$65,600	\$57,000
Expenses:					
Personal Services	\$93,597	\$118,592	\$57,764	\$117,053	\$127,514
Contracted Services	\$11,417	\$12,548	\$5,612	\$12,836	\$13,206
Operation & Maintenance	\$8,492	\$7,950	\$3,950	\$7,275	\$7,700
Fixed	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$113,507	\$139,090	\$67,326	\$137,164	\$148,420
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$43,527)</u>	<u>(\$65,090)</u>	<u>(\$38,881)</u>	<u>(\$71,564)</u>	<u>(\$91,420)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$65,090</u>			<u>\$91,420</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	\$113,507	\$139,090	\$67,326	\$137,164	\$148,420
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Manitowoc County, Wisconsin

Department: **Child Support**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$1,061,666	\$955,702	\$320,421	\$895,075	\$990,525
Public Charges for Service	\$21,825	\$20,000	\$12,903	\$20,000	\$21,000
Total Revenues	\$1,083,492	\$975,702	\$333,324	\$915,075	\$1,011,525
Expenses:					
Personal Services	\$747,114	\$841,748	\$379,652	\$842,755	\$878,650
Contracted Services	\$269,380	\$342,345	\$143,432	\$314,806	\$335,593
Operation & Maintenance	\$29,404	\$60,400	\$10,509	\$55,850	\$68,850
Fixed	\$7,066	\$9,300	\$7,166	\$9,300	\$6,818
Outlay	\$31	\$2,700	\$8	\$2,150	\$3,200
Total Expenses	\$1,052,996	\$1,256,493	\$540,768	\$1,224,861	\$1,293,111
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$30,495	(\$280,791)	(\$207,444)	(\$309,786)	(\$281,586)
Property Taxes of this amount support this activity within the General Fund		\$280,791			\$281,586

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	\$273,482	\$332,013	\$144,963	\$328,345	\$338,117
Child Support-(Dedicated)	\$725,428	\$852,074	\$359,100	\$821,333	\$880,442
Child Support-(Mixed)	\$54,086	\$72,006	\$36,704	\$75,183	\$74,552
Total	\$1,052,996	\$1,256,493	\$540,768	\$1,224,861	\$1,293,111

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$452,322	\$378,750	\$221,869	\$378,750	\$526,257
Fines/Forfeits/Penalties	\$276,342	\$270,000	\$133,019	\$270,000	\$275,000
Public Charges for Service	\$329,619	\$330,000	\$182,519	\$330,000	\$350,000
Intergovern Charges for Srvc	\$19,893	\$8,000	\$12,318	\$24,218	\$25,405
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,078,176	\$986,750	\$549,725	\$1,002,968	\$1,176,662
Expenses:					
Personal Services	\$1,261,352	\$1,332,652	\$630,118	\$1,341,829	\$1,320,562
Contracted Services	\$314,586	\$358,007	\$175,708	\$370,958	\$374,382
Operation & Maintenance	\$102,436	\$154,300	\$15,816	\$153,864	\$152,500
Outlay	\$2,136,916	\$0	\$0	\$0	\$0
Total Expenses	\$3,815,290	\$1,844,959	\$821,643	\$1,866,651	\$1,847,444
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$2,737,114)</u>	<u>(\$858,209)</u>	<u>(\$271,918)</u>	<u>(\$863,683)</u>	<u>(\$670,782)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$858,209</u>			<u>\$670,782</u>

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	\$3,815,290	\$1,844,959	\$821,643	\$1,866,651	\$1,847,444

Manitowoc County, Wisconsin

Department: **Comptroller**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:	ERROR				
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$1,465	\$500	\$6,296	\$327	\$500
Total Revenues	\$1,465	\$500	\$6,296	\$327	\$500
Expenses:					
Personal Services	\$421,063	\$420,253	\$212,516	\$425,032	\$479,231
Contracted Services	\$370,844	\$467,794	\$300,148	\$439,949	\$427,320
Operation & Maintenance	\$14,383	\$26,350	\$7,159	\$10,916	\$12,500
Fixed	\$145,267	\$144,932	\$166,056	\$166,056	\$172,688
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,330,123	\$1,059,329	\$685,878	\$1,041,953	\$1,091,739
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$1,328,658)	(\$1,058,829)	(\$679,582)	(\$1,041,626)	(\$1,091,239)
Property Taxes of this amount support this activity within the General Fund		\$1,058,829			\$1,091,239

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	\$806,290	\$914,397	\$519,823	\$875,897	\$919,051
Insurances - General Fund	\$145,267	144,932	166,056	166,056	172,688
Total	\$951,557	\$1,059,329	\$685,878	\$1,041,953	\$1,091,739

Manitowoc County, Wisconsin

Department: **Coroner**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Public Charges for Service	\$77,070	\$74,000	\$22,768	\$70,000	\$70,000
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$77,070	\$74,000	\$22,768	\$70,000	\$70,000
Expenses:					
Personal Services	\$308,388	\$262,587	\$151,685	\$304,846	\$317,828
Contracted Services	\$112,282	125,227	66,972	133,400	126,560
Operation & Maintenance	\$15,827	25,210	7,286	18,850	18,850
Fixed	\$1,148	1,044	1,436	1,800	652
Outlay	\$4,859	0	0	0	0
Total Expenses	\$442,503	\$414,068	\$227,379	\$458,896	\$463,890
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$365,434)</u>	<u>(\$340,068)</u>	<u>(\$204,611)</u>	<u>(\$388,896)</u>	<u>(\$393,890)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$340,068</u>			<u>\$393,890</u>
Authorized Full Time Equivalent Positions	1.00	1.00			2.20
Budget Expenditures by Program / Activity					
General Government - Judicial:					
Coroner	\$442,503	\$414,068	\$227,379	\$458,896	\$463,890

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Public Charges for Service	\$0	\$0	\$0	\$0	\$0
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$440,045	\$455,154	\$218,350	\$436,700	\$491,616
Contracted Services	\$38,903	\$52,528	\$26,874	\$47,560	\$53,338
Operation & Maintenance	\$8,689	\$11,000	\$4,516	\$9,300	\$11,000
Total Expenses	\$487,636	\$518,682	\$249,740	\$493,560	\$555,954
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$487,636)</u>	<u>(\$518,682)</u>	<u>(\$249,740)</u>	<u>(\$493,560)</u>	<u>(\$555,954)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$518,682</u>			<u>\$555,954</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	\$487,636	\$518,682	\$249,740	\$493,560	\$555,954

Manitowoc County, Wisconsin

Department: **County Board**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$90,344	\$90,187	\$47,941	\$95,881	\$90,564
Contracted Services	\$48,642	48,227	31,923	63,847	60,072
Operation & Maintenance	\$23,160	32,419	16,185	20,587	29,463
Total Expenses	\$162,146	\$170,833	\$96,049	\$180,315	\$180,099
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$162,146)</u>	<u>(\$170,833)</u>	<u>(\$96,049)</u>	<u>(\$180,315)</u>	<u>(\$180,099)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$170,833</u>			<u>\$180,099</u>
Elected County Board of Supervisors	25.00	25.00			25.00
Budget Expenditures by Program / Activity					
General Government - Legislative:					
County Board	\$162,146	\$170,833	\$96,049	\$180,315	\$180,099

Manitowoc County, Wisconsin

Department: **County Clerk**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Licenses and Permits	\$46,315	\$28,500	\$20,211	\$30,500	\$35,500
Public Charges for Service	\$130	\$0	\$2	\$0	\$0
Intergovern Charges for Srvc	\$544	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$46,989	\$28,500	\$20,214	\$30,500	\$35,500
Expenses:					
Personal Services	\$237,753	\$224,893	\$116,880	\$231,501	\$255,547
Contracted Services	\$55,765	\$97,014	\$40,984	\$88,057	\$96,595
Operation & Maintenance	\$137,970	\$157,250	\$29,618	\$136,605	\$151,455
Fixed	\$4,705	\$6,000	\$2,352	\$4,705	\$5,000
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$436,193	\$485,157	\$189,834	\$460,868	\$508,597
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$389,203)</u>	<u>(\$456,657)</u>	<u>(\$169,621)</u>	<u>(\$430,368)</u>	<u>(\$473,097)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$456,657</u>			<u>\$473,097</u>

Authorized Full Time Equivalent Positions	3.00	3.00	3.00
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Budget Expenditures by Program / Activity					
General Government - General Administration:					
County Clerk	\$281,008	\$267,212	\$143,222	\$273,295	\$302,420
Central Mailing - Clerk	\$83,153	\$80,250	\$9,083	\$79,455	\$88,750
Central Duplicating - Clerk	\$18,847	\$22,500	\$8,310	\$20,000	\$20,000
Elections - Clerk	\$53,184	\$115,195	\$29,219	\$88,118	\$97,427
Elections - SVRS	\$0	\$0	\$0	\$0	\$0
Total	\$436,193	\$485,157	\$189,834	\$460,868	\$508,597

Manitowoc County, Wisconsin

Department: **District Attorney**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$52,160	\$43,000	\$29,163	\$43,000	\$43,000
Public Charges for Service	\$400	\$300	\$142	\$300	\$300
Total Revenues	\$52,561	\$43,300	\$29,304	\$43,300	\$43,300
Expenses:					
Personal Services	\$448,668	\$460,342	\$220,421	\$460,258	\$484,463
Contracted Services	\$70,921	\$87,235	\$29,555	\$84,535	\$114,730
Operation & Maintenance	\$38,439	\$48,650	\$20,928	\$48,750	\$46,850
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$558,028	\$596,227	\$270,904	\$593,543	\$646,043
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$505,467)</u>	<u>(\$552,927)</u>	<u>(\$241,600)</u>	<u>(\$550,243)</u>	<u>(\$602,743)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$552,927</u>			<u>\$602,743</u>
Authorized Full Time Equivalent Positions	6.00	6.00			6.00
Budget Expenditures by Program / Activity					
General Government - Legal:					
District Attorney	\$558,028	\$596,227	\$270,904	\$593,543	\$646,043

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$72,653	\$103,166	(\$48,912)	\$103,166	\$81,885
Public Charges for Service	\$254,153	\$246,750	\$65,444	\$257,965	\$254,152
Other	\$0	\$0	\$30	\$30	\$0
Total Revenues	\$326,805	\$349,916	\$16,562	\$361,161	\$336,037
Expenses:					
Personal Services	\$194,422	\$206,073	\$101,447	\$202,892	\$218,898
Contracted Services	\$118,850	\$107,625	\$68,342	\$148,383	\$99,470
Operation & Maintenance	\$92,299	\$120,469	\$42,460	\$84,749	\$119,449
Fixed	\$2,700	\$1,742	\$3,262	\$613	\$1,881
Outlay	\$6,743	\$0	\$0	\$0	\$0
Total Expenses	\$415,015	\$435,909	\$215,511	\$436,637	\$439,698
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$88,209)	(\$85,993)	(\$198,949)	(\$75,476)	(\$103,661)
Property Taxes of this amount support this activity within the General Fund		\$85,993			\$103,661

Authorized Full Time Equivalent Positions	1.75	2.00	2.00
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Budget Expenditures by Program / Activity					
Public Safety - Emergency Government:					
Emergency Management	\$208,659	\$207,040	\$122,011	\$244,020	\$206,959
Emerg Mgmt - Nuclear Prepa	\$177,580	\$214,978	\$90,464	\$180,312	\$218,103
Emerg Mgmt - SARA & LEPC	\$0	\$0	\$0	\$0	\$0
Emerg Mgmt - EPCRA / LEPC	\$11,447	\$12,700	\$216	\$12,133	\$13,368
Emerg Mgmt - HAZMAT	\$17,329	\$1,191	\$2,821	\$172	\$1,268
Emerg Mgmt - Home Land Secu	\$0	\$0	\$0	\$0	\$0
Total	\$415,015	\$435,909	\$215,511	\$436,637	\$439,698

Manitowoc County, Wisconsin

Department: **Executive**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Personal Services	\$133,541	\$133,687	\$62,979	\$125,959	\$136,125
Contracted Services	\$23,187	\$25,810	\$13,262	\$26,119	\$28,892
Operation & Maintenance	\$0	\$0	\$75	\$0	\$2,250
Total Expenses	\$156,728	\$159,497	\$76,316	\$152,078	\$167,267
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$156,728)</u>	<u>(\$159,497)</u>	<u>(\$76,316)</u>	<u>(\$152,078)</u>	<u>(\$167,267)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$159,497</u>			<u>\$167,267</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	\$156,728	\$159,497	\$76,316	\$152,078	\$167,267

Manitowoc County, Wisconsin

Department: **Family Court**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Public Charges for Service	\$14,435	\$12,370	\$7,225	\$14,450	\$14,450
Intergovern Charges for Srvc	\$195,946	\$211,211	\$93,314	\$186,628	\$198,775
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$210,381	\$223,581	\$100,539	\$201,078	\$213,225
Expenses:					
Personal Services	\$220,332	\$223,330	\$109,839	\$219,678	\$218,960
Contracted Services	\$70,026	\$76,160	\$35,434	\$77,843	\$80,321
Operation & Maintenance	\$2,446	\$4,650	\$2,058	\$3,291	\$4,300
Total Expenses	\$292,804	\$304,140	\$147,331	\$300,812	\$303,581
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$82,423)</u>	<u>(\$80,559)</u>	<u>(\$46,792)</u>	<u>(\$99,734)</u>	<u>(\$90,356)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$80,559</u>			<u>\$90,356</u>

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	\$292,804	\$304,140	\$147,331	\$300,812	\$303,581

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$684,246	\$582,639	\$185,734	\$654,415	\$538,738
Public Charges for Service	\$286,971	\$272,170	\$289,466	\$293,850	\$300,400
Intergovern Charges for Srvc	(\$82)	\$500	(\$124)	\$124	\$0
Other	\$1,010	\$0	\$0	\$0	\$0
Total Revenues	\$972,146	\$855,309	\$475,076	\$948,389	\$839,138
Expenses:					
Personal Services	\$1,671,767	\$1,807,038	\$821,840	\$1,634,083	\$1,899,767
Contracted Services	\$109,335	\$117,855	\$80,154	\$150,931	\$147,693
Operation & Maintenance	\$75,150	\$99,338	\$62,572	\$143,570	\$70,613
Fixed	\$15,977	\$15,977	\$15,403	\$15,403	\$12,205
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,872,230	\$2,040,208	\$979,968	\$1,943,987	\$2,130,278
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$900,084)	(\$1,184,899)	(\$504,892)	(\$995,598)	(\$1,291,140)
Property Taxes of this amount support this activity within the General Fund		\$1,184,899			\$1,291,140

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 (WWCCP)	\$0	\$0	\$0	\$0	\$0
PHS - Communicable Dis Prev	\$5,641	\$6,010	\$5,903	\$6,010	\$6,050
PHS - Covid-19 Pandemic	\$0	\$0	\$0	\$0	\$0
PHS - Prevention Block Grant	\$3,985	\$8,316	\$8,444	\$8,960	\$8,960
PHS - GPR Lead	\$15,367	\$13,844	\$12,647	\$13,913	\$13,654
ARPA 3/3/21 - 12/31/24	\$3,204	\$0	\$5,116	\$5,365	\$0
PHI	\$160,589	\$52,390	\$34,551	\$47,010	\$29,185
PHS - Healthy Start	\$25,477	\$28,013	\$15,406	\$28,599	\$18,839
PHS - IAP Immunization Grant	\$12,537	\$8,088	\$11,348	\$18,555	\$9,692
PHS - Vaccination Suppl #4	\$11,081	\$0	\$0	\$0	\$0
PHEP DWD Supplement	\$108	\$0	\$0	\$0	\$0
PHS - Bioter/PHEP	\$81,740	\$44,882	\$30,520	\$63,999	\$64,669
PHS - Mercury Reduction	\$0	\$0	\$0	\$0	\$0
PHS - WIC Program Admin	\$49,040	\$40,844	\$26,513	\$93,771	\$78,394
PHS - WIC Nutrition	\$104,711	\$114,642	\$56,601	\$106,825	\$111,020
PHS - WIC Breast Feeding	\$37,127	\$42,970	\$23,184	\$46,369	\$38,213
PHS - WIC Client Services	\$138,464	\$143,628	\$72,363	\$144,724	\$151,969
PHS - Administrative Support	\$173,095	\$261,527	\$120,498	\$242,634	\$218,506
PHS - Environmental Health	\$348,532	\$364,680	\$168,111	\$356,406	\$390,659
PHS - General Public Health	\$701,531	\$910,374	\$388,765	\$760,847	\$990,468
Total	\$1,872,230	\$2,040,208	\$979,968	\$1,943,987	\$2,130,278

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$4,235,798	\$4,087,157	\$4,087,157	\$4,087,157	\$3,734,880
Bridge Aid Prop Taxes	\$30,230	\$59,413	\$59,413	\$59,413	\$202,851
Intergovernmental Grants/Aid	\$1,995,268	\$2,184,663	\$535,693	\$2,142,772	\$2,158,100
Other	\$318	\$0	\$0	\$0	\$0
Total Revenues	\$6,261,614	\$6,331,233	\$4,682,263	\$6,289,342	\$6,095,831
Expenses:					
Personal Services	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$520,503	\$529,585	\$183,061	\$527,214	\$486,606
Operation & Maintenance	\$8,662,923	\$8,801,648	\$3,026,217	\$8,762,128	\$8,009,225
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$9,183,426	\$9,331,233	\$3,209,278	\$9,289,342	\$8,495,831
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0
Sales of Note OR BONDS	\$2,570,000	\$3,000,000	\$0	\$3,000,000	\$2,400,000
Sales of Note OR BONDS	(\$749,189)	\$0	(\$469,717)	\$0	\$0
Total Other Sources & (Uses)	\$1,820,811	\$3,000,000	(\$469,717)	\$3,000,000	\$2,400,000
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$1,101,001)	\$0	\$1,003,268	\$0	\$0

Authorized Full Time Equivalent Positions	Highway FTE accounted for in Highway Department Enterprise Fund
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Budget Expenditures by Program / Activity					
Public Works:					
Hwy Admin SRF (GRANTS)	\$0	\$0	\$0	\$0	\$0
County Road Maintenance	\$2,067,929	\$2,655,000	\$1,229,891	\$2,613,109	\$2,137,071
County Road/Brdg Construction	\$5,606,113	\$5,366,820	\$1,188,764	\$5,366,820	\$4,882,551
County Winter Snow Removal	\$1,479,154	\$1,250,000	\$731,210	\$1,250,000	\$1,273,358
Town Bridge Aid	\$30,230	\$59,413	\$59,413	\$59,413	\$202,851
Total	\$9,183,426	\$9,331,233	\$3,209,278	\$9,289,342	\$8,495,831

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$49,015	\$64,000	\$27,336	\$44,000	\$52,600
Intergovern Charges for Srvc	\$3,198,789	\$3,322,059	\$1,389,133	\$2,913,585	\$3,329,135
Other	\$287,729	\$263,467	\$140,856	\$289,169	\$258,946
Total Revenues	\$3,535,533	\$3,649,526	\$1,557,325	\$3,246,754	\$3,640,681
Expenses:					
Personal Services	\$7,597,284	\$4,900,666	\$3,591,687	\$4,799,355	\$5,082,800
Contracted Services	\$814,940	\$653,216	\$943,053	\$1,783,716	\$1,429,234
Operation & Maintenance	\$20,019,373	\$10,525,586	\$7,546,302	\$10,150,369	\$8,952,097
Fixed	\$1,195,836	\$1,173,293	\$445,121	\$949,813	\$919,174
County Charges Reimbursed - (WORK PERFORMED FOR THE HIGHWAY SPECIAL REVENUE FUND)	(\$9,153,196)	(\$9,271,820)	(\$3,149,865)	(\$9,229,929)	(\$8,292,980)
Shop/Tool/Fuel Handling/Machinery/Bldg. & Grnds/ etal. Cost Pool Revenues	(\$16,333,636)	(\$4,439,369)	(\$6,613,694)	(\$5,235,892)	(\$4,449,644)
Pension	\$98,844	\$0	\$0	\$0	\$0
Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$4,239,445	\$3,541,572	\$2,762,604	\$3,217,432	\$3,640,681
Other Sources & (Uses)					
Transfer From Fund Balance	\$749,189	\$0	\$0	(\$9,254)	\$0
Total Other Sources & (Uses)	\$749,189	\$0	\$0	(\$9,254)	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	\$45,277	\$107,954	(\$1,205,279)	\$20,068	\$0

Authorized Full Time Equivalent Positions	53.00	53.00	55.00
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Budget Expenditures by Program / Activity					
Public Works:					
Administration-Hwy C/P	\$552,686	\$653,404	\$284,837	\$653,482	\$674,037
Shingle Recycling C/P	\$0	\$0	\$0	\$0	\$0
Patrol Supervision	\$262,299	\$285,157	\$142,954	\$276,106	\$276,105
Cost Pool Expenses	\$5,232,913	\$4,486,556	\$2,898,142	\$5,112,673	\$4,217,741
Paving - Bid Jobs	\$203,356	\$155,921	\$61,784	\$104,200	\$157,600
County-Road Maintenance	\$1,946,745	\$2,483,955	\$1,240,856	\$2,465,197	\$2,016,105
County-Road Construction	\$5,288,786	\$5,044,955	\$1,160,046	\$5,063,038	\$4,606,181
County-Winter Snow Removal	\$1,392,727	\$1,172,523	\$689,819	\$1,179,245	\$1,201,281
State-Road Maint/Construct	\$2,376,082	\$2,584,802	\$1,178,398	\$2,397,385	\$2,529,385
Other Local Govt Road M&C	\$290,569	\$189,924	\$85,423	\$242,000	\$517,620
County Depts Nonroad Srvc	\$216,293	\$262,978	\$85,897	\$172,000	\$159,250
Non Govt (Public) Service	21,984	\$32,727	\$20,028	\$26,000	\$28,000
Sub-Total	17,784,441	17,352,902	7,848,184	17,691,326	16,383,305
Hwy P/R Clearing Accounts	(35,994)	(100,141)	12,774	(8,073)	0
County Charges Reimbursed HWY SRF	(9,153,196)	(9,271,820)	(3,149,865)	(9,229,929)	(8,292,980)
Cost Pool Revenues	(4,346,773)	(4,439,369)	(1,948,489)	(5,235,892)	(4,449,644)
Total	\$4,248,477	\$3,541,572	\$2,762,604	\$3,217,432	\$3,640,681

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$10,407,052	\$11,091,769	\$11,091,769	\$11,091,769	\$11,618,004
Intergovernmental Grants/Aid	\$11,533,949	\$12,430,239	\$3,546,689	\$12,380,589	\$11,835,690
Fines/Forfeits/Penalties	\$52,528	\$55,000	\$22,996	\$55,000	\$55,000
Public Charges for Service	\$2,482,566	\$486,000	\$525,148	\$222,250	\$2,515,329
Intergovern Charges for Srvc	\$4,996,000	\$5,322,000	\$467,954	\$5,322,000	\$5,267,777
Other	\$5,674	\$2,000	\$2,537	\$2,309	\$4,500
Total Revenues	\$29,477,768	\$29,387,008	\$15,657,092	\$29,073,917	\$31,296,300
Expenses:					
Personal Services	\$15,459,828	\$14,258,374	\$7,221,911	\$14,723,329	\$15,568,384
Contracted Services	\$11,705,417	\$12,588,442	\$6,254,591	\$12,721,240	\$12,886,816
Operation & Maintenance	\$526,036	\$453,590	\$230,691	\$512,178	\$463,523
Fixed	\$746,017	\$538,729	\$498,231	\$640,587	\$829,575
Other	\$1,602,084	\$1,552,642	\$557,262	\$1,552,642	\$1,548,002
Outlay	\$40,089	\$40,000	\$0	\$0	\$0
Total Expenses	\$30,079,471	\$29,431,777	\$14,762,687	\$30,149,976	\$31,296,300
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Operating Transfers From	\$831,879	\$0	\$0	\$0	\$0
Total Other Sources *& (Uses)	\$831,879	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$230,177	(\$44,769)	\$894,405	(\$1,076,059)	(\$0)

Authorized Full Time Equivalent Positions	180.50	180.50		*	166.00
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Budget Expenditures by Program / Activity					
Health & Human Services					
Management & Support	\$2,285,369	\$2,144,564	\$1,232,714	\$2,144,438	\$2,530,185
Developmentally Disabled	\$2,458,014	\$877,860	\$740,809	\$912,273	\$3,373,515
Mental Health / AODA / Chronically Mentally Ill	\$13,707,459	\$14,262,011	\$6,455,489	\$14,365,782	\$13,801,739
Children & Families	\$10,213,624	\$10,706,603	\$5,656,185	\$11,247,407	\$10,015,052
Economic Support	\$1,399,409	\$1,410,739	\$659,627	\$1,450,075	\$1,575,809
Long Term Support	\$15,596	\$30,000	\$17,863	\$30,000	\$0
Total	\$30,079,471	\$29,431,777	\$14,762,687	\$30,149,976	\$31,296,300

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

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$8,505	\$5,700	\$0	\$8,460	\$8,500
Intergovern Charges for Srvc	\$3,407,731	\$3,595,992	\$2,200,405	\$2,791,169	\$3,685,201
Other	\$0	\$0	\$190	\$0	\$0
Total Revenues	\$3,416,236	\$3,601,692	\$2,200,595	\$2,799,629	\$3,693,701
Expenses:					
Personal Services	\$821,010	\$866,971	\$425,728	\$872,220	\$1,063,203
Contracted Services	\$1,985,126	\$2,341,360	\$1,041,711	\$1,535,641	\$2,321,728
Operation & Maintenance	\$14,399	\$29,259	\$6,510	\$25,964	\$36,409
Fixed	\$523,591	\$97,198	\$92,117	\$236,432	\$148,968
Outlay	\$7,195	\$13,250	\$5,760	\$13,250	\$13,250
Total Expenses	\$3,358,491	\$3,348,038	\$1,571,826	\$2,683,507	\$3,583,558
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	\$57,745	\$253,654	\$628,768	\$116,122	\$110,143

Authorized Full Time Equivalent Positions	0.00	0.00	9.00
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Budget Expenditures by Program / Activity					
General Government:					
Information Systems	\$3,358,491	\$3,348,038	\$1,571,826	\$2,683,507	\$3,583,558

Manitowoc County, Wisconsin

Department: **Joint Dispatch**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
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	\$1,794,174	\$2,050,230	\$871,869	\$1,743,739	\$2,123,846
Contracted Services	\$176,013	\$214,897	\$126,811	\$215,238	\$242,545
Operation & Maintenance	\$23,461	\$27,100	\$10,830	\$21,336	\$27,100
Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,993,648	\$2,292,227	\$1,009,510	\$1,980,313	\$2,393,491
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$1,993,648)</u>	<u>(\$2,292,227)</u>	<u>(\$1,009,510)</u>	<u>(\$1,980,313)</u>	<u>(\$2,393,491)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$2,292,227</u>			<u>\$2,393,491</u>
Authorized Full Time Equivalent Positions	24.00	24.00			24.00
Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Joint Dispatch Center	\$1,993,648	\$2,292,227	\$1,009,510	\$1,980,313	\$2,393,491

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	\$0	\$0	\$729,150	\$729,150	\$0
Intergovern Charges for Srvc	\$7,404	\$7,404	\$3,702	\$7,438	\$7,473
Other	\$15,685	\$0	\$0	\$0	\$0
Total Revenues	<u>\$23,089</u>	<u>\$7,404</u>	<u>\$732,852</u>	<u>\$736,588</u>	<u>\$7,473</u>
Expenses:					
Personal Services	\$110,628	\$115,301	\$60,144	\$120,288	\$121,433
Contracted Services	\$508,008	\$842,240	\$641,283	\$829,280	\$906,678
Operation & Maintenance	\$2,090	\$11,110	\$1,394	\$7,000	\$7,120
Fixed	\$26,268	\$26,784	\$26,498	\$27,641	\$27,512
Other	\$0	\$0	\$0	\$0	\$0
Outlay	\$68,848	\$270,000	\$903,057	\$270,000	\$225,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Expenses	<u>\$715,841</u>	<u>\$1,265,435</u>	<u>\$1,632,376</u>	<u>\$1,254,209</u>	<u>\$1,287,743</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><u>(\$692,752)</u></u>	<u><u>(\$1,258,031)</u></u>	<u><u>(\$899,523)</u></u>	<u><u>(\$517,621)</u></u>	<u><u>(\$1,280,270)</u></u>
Property Taxes of this amount support this activity within the General Fund		<u><u>\$1,258,031</u></u>			<u><u>\$1,280,270</u></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	\$715,841	\$1,265,435	\$1,632,376	\$1,254,209	\$1,287,743
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Manitowoc County, Wisconsin
Department: **Personnel Department**
Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$22	\$0	(\$5)	\$0	\$0
Total Revenues	\$22	\$0	(\$5)	\$0	\$0
Expenses:					
Personal Services	\$255,869	\$261,981	\$124,390	\$246,099	\$347,183
Contracted Services	\$97,470	\$98,784	\$60,424	\$119,090	\$105,896
Operation & Maintenance	\$5,419	\$8,300	\$1,256	\$2,513	\$7,300
Total Expenses	\$358,757	\$369,065	\$186,070	\$367,702	\$460,379
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$358,734)	(\$369,065)	(\$186,075)	(\$367,702)	(\$460,379)
Property Taxes of this amount support this activity within the General Fund		\$369,065			\$460,379
Authorized Full Time Equivalent Positions	2.00	2.00			3.00
Budget Expenditures by Program / Activity					
General Government - General Administration:					
Personnel	\$358,757	\$369,065	\$186,070	\$367,702	\$460,379

Manitowoc County, Wisconsin
Department: **Planning & Zoning**
Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$52,352	\$32,000	\$39,578	\$80,368	\$88,790
Licenses and Permits	\$485,191	\$408,729	\$233,639	\$432,919	\$434,374
Public Charges for Service	\$91,656	\$80,000	\$45,296	\$85,000	\$85,000
Intergovern Charges for Srvc	\$0	\$15,000	\$0	\$15,000	\$15,000
Other	\$38,131	\$0	\$3	\$3	\$15,000
Total Revenues	\$667,329	\$535,729	\$318,516	\$613,290	\$638,164
Expenses:					
Personal Services	\$1,023,675	\$1,027,402	\$518,892	\$1,074,412	\$1,104,898
Contracted Services	\$167,176	\$228,757	\$166,764	\$219,466	\$231,728
Operation & Maintenance	\$24,271	\$53,021	\$14,095	\$53,021	\$53,121
Fixed	\$2,296	\$2,087	\$2,873	\$2,873	\$1,303
Other	\$0	\$0	\$0	\$0	\$0
Outlay	\$7,588	\$15,000	\$170	\$15,000	\$60,000
Total Expenses	\$1,225,005	\$1,326,267	\$702,794	\$1,364,772	\$1,451,050
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$557,676)</u>	<u>(\$790,538)</u>	<u>(\$384,278)</u>	<u>(\$751,482)</u>	<u>(\$812,886)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$790,538</u>			<u>\$812,886</u>

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	\$1,143,632	\$1,248,099	\$637,721	\$1,273,910	\$1,377,394
Assessment of Property	\$8,575	\$12,806	\$248	\$12,806	\$12,806
P&Z-Land Records Modern	\$72,799	\$65,362	\$64,824	\$78,056	\$60,850
Total	\$1,225,005	\$1,326,267	\$702,794	\$1,364,772	\$1,451,050

Manitowoc County, Wisconsin

Department: **Parks**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$93,627	\$103,840	\$0	\$75,845	\$103,840
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$60,479	\$36,800	\$41,898	\$68,147	\$64,000
Total Revenues	\$154,106	\$140,640	\$41,898	\$143,992	\$167,840
Expenses:					
Personal Services	\$67,424	\$39,690	\$0	\$41,044	\$41,044
Contracted Services	\$150,614	\$164,290	\$135,602	\$169,843	\$166,836
Operation & Maintenance	\$99,784	\$104,625	\$48,579	\$106,375	\$104,375
Fixed	\$12,639	\$7,575	\$15,942	\$16,242	\$7,884
Outlay	\$213,460	\$110,987	\$3,268	\$114,255	\$166,200
Total Expenses	\$543,921	\$427,167	\$203,390	\$447,759	\$486,339
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$389,815)</u>	<u>(\$286,527)</u>	<u>(\$161,493)</u>	<u>(\$303,767)</u>	<u>(\$318,499)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$286,527</u>			<u>\$318,499</u>

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	\$466,301	\$347,822	\$137,302	\$372,595	\$406,994
Devils River State Rec Trail	\$5,500	\$5,500	\$0	\$5,500	\$5,500
Parks - Snowmobile Trails	\$72,120	\$72,270	\$66,089	\$66,089	\$72,270
Conservation & Development - Conservation:					
Parks - County Conservatio	\$0	\$1,575	\$0	\$3,575	\$1,575
Total	\$543,921	\$427,167	\$203,390	\$447,759	\$486,339

Manitowoc County, Wisconsin

Department: **Public Works**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Public Charges for Service	\$5,044	\$3,783	\$2,522	\$75,953	\$0
Intergovern Charges for Srvc	\$179,285	\$181,938	\$87,897	\$181,438	\$182,300
Other	\$88,107	\$67,538	\$45,343	\$117,038	\$117,538
Total Revenues	\$272,436	\$253,259	\$135,761	\$374,429	\$299,838
Expenses:					
Personal Services	\$1,095,018	\$1,130,364	\$541,518	\$1,084,283	\$1,046,143
Contracted Services	\$1,037,694	\$1,172,253	\$638,703	\$1,081,262	\$1,297,933
Operation & Maintenance	\$144,443	\$177,615	\$79,445	\$161,415	\$181,340
Fixed	\$120,135	\$71,704	\$68,284	\$75,588	\$80,510
Other	\$0	\$0	\$0	\$0	\$0
Outlay	\$952,232	\$893,000	\$582,734	\$866,276	\$1,374,000
Total Expenses	\$3,349,522	\$3,444,936	\$1,910,685	\$3,268,824	\$3,979,926
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	<u>(\$3,077,086)</u>	<u>(\$3,191,677)</u>	<u>(\$1,774,924)</u>	<u>(\$2,894,395)</u>	<u>(\$3,680,088)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$3,191,677</u>			<u>\$3,680,088</u>

Authorized Full Time Equivalent Positions	27.00	27.00	19.00
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Budget Expenditures by Program / Activity

General Government - General Buildings and Plant:

Public Property Dept Admin	\$1,135,875	\$1,117,149	\$588,385	\$1,139,224	\$1,315,669
Maint - Phone System	\$74,734	\$128,261	\$54,597	\$128,828	\$186,409
Maint - Courthouse	\$234,882	\$216,499	\$170,746	\$245,100	\$275,451
Maint - Office Complex	\$262,037	\$138,290	\$58,125	\$126,310	\$144,445
Maint - Jail	\$959,143	\$1,016,720	\$565,398	\$953,975	\$727,745
Maint - UW-Manitowoc	\$94,534	\$60,560	\$77,560	\$90,962	\$410,212
Maint - Human Services	\$112,261	\$141,600	\$79,061	\$142,765	\$138,717
Maint - Hamilton Bldg	\$26,319	\$225,176	\$69,276	\$69,276	\$76,099
Maint - PHS Building	\$49,351	\$57,368	\$31,007	\$63,850	\$51,285
Maint - Admin Office Bldg	\$45,469	\$37,585	\$13,596	\$32,700	\$27,080
Maint - Other Co Buildings	\$90,672	\$27,924	\$15,975	\$28,684	\$33,184
Maint - C&T Building	\$147,184	\$146,457	\$122,528	\$154,200	\$495,189
Total	\$3,349,522	\$3,444,936	\$1,910,685	\$3,268,824	\$3,979,926

Manitowoc County, Wisconsin
Department: **Register in Probate**
Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$27,720	\$27,500	\$0	\$27,500	\$27,500
Public Charges for Service	\$58,291	\$61,500	\$26,695	\$53,000	\$53,200
Total Revenues	\$86,011	\$89,000	\$26,695	\$80,500	\$80,700
Expenses:					
Personal Services	\$204,935	\$220,496	\$151,407	\$248,957	\$233,367
Contracted Services	\$202,455	\$164,254	\$109,474	\$190,000	\$189,451
Operation & Maintenance	\$1,598	\$3,005	\$2,524	\$3,225	\$2,775
Total Expenses	\$408,988	\$387,755	\$263,405	\$442,182	\$425,593
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$322,977)</u>	<u>(\$298,755)</u>	<u>(\$236,710)</u>	<u>(\$361,682)</u>	<u>(\$344,893)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$298,755</u>			<u>\$344,893</u>

Authorized Full Time Equivalent Positions	2.00	2.00	2.00
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Budget Expenditures by Program / Activity					
General Government - Judicial:					
Register in Probate	\$374,191	\$352,867	\$259,974	\$441,582	\$395,700
Court Commissioner	\$34,797	\$34,888	\$3,430	\$600	\$29,893
Total	\$408,988	\$387,755	\$263,405	\$442,182	\$425,593

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$0	\$0	\$0	\$0	\$0
Public Charges for Service	\$751,403	\$664,980	\$388,627	\$777,254	\$758,030
Other	\$30	(\$10,835)	(\$10,750)	\$0	\$0
Total Revenues	\$751,433	\$654,145	\$377,878	\$777,254	\$758,030
Expenses:					
Personal Services	\$327,777	\$341,077	\$164,160	\$328,302	\$359,183
Contracted Services	\$160,622	\$128,740	\$66,211	\$14,208	\$133,452
Operation & Maintenance	\$8,483	\$12,150	\$3,113	\$6,908	\$9,800
Outlay	\$1,423	\$0	\$1,437	\$1,437	\$0
Total Expenses	\$498,305	\$481,967	\$234,922	\$350,855	\$502,435
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	\$253,127	\$172,178	\$142,956	\$426,399	\$255,595
Property Taxes of this amount support this activity within the General Fund		(\$172,178)			(\$255,595)

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	\$498,305	\$481,967	\$234,922	\$350,855	\$502,435
Total	\$498,305	\$481,967	\$234,922	\$350,855	\$502,435

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$157,727	\$147,633	(\$25,503)	\$145,533	\$147,475
Fines/Forfeits/Penalties	\$0	\$0	\$3,281	\$3,281	\$6,000
Public Charges for Service	\$601,597	\$545,000	\$267,679	\$606,500	\$632,000
Intergovern Charges for Srvc	\$195,902	\$225,000	\$73,339	\$180,000	\$210,000
Other	\$143,138	\$95,000	\$52,781	\$92,500	\$95,000
Total Revenues	\$1,098,364	\$1,012,633	\$371,577	\$1,027,814	\$1,090,475
Expenses:					
Personal Services	\$12,103,414	\$11,921,991	\$5,857,828	\$12,131,273	\$12,778,944
Contracted Services	\$1,597,619	\$1,578,155	\$908,893	\$1,606,796	\$1,565,893
Operation & Maintenance	\$965,886	\$1,308,550	\$824,075	\$1,364,741	\$1,367,969
Fixed	\$184,625	\$190,816	\$203,107	\$204,957	\$149,428
Outlay	\$607,558	\$670,000	\$492,696	\$639,180	\$678,000
Total Expenses	\$15,459,102	\$15,669,512	\$8,286,598	\$15,946,947	\$16,540,234
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$14,360,739)	(\$14,656,879)	(\$7,915,022)	(\$14,919,133)	(\$15,449,759)
Property Taxes of this amount support this activity within the General Fund		\$14,656,879			\$15,449,759

Authorized Full Time Equivalent Positions	113.10	113.10	114.10
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Budget Expenditures by Program / Activity					
Public Safety - Law Enforcement:					
Sheriff - Administration	\$3,198,369	\$3,394,661	\$2,048,147	\$3,459,847	\$3,595,968
Sheriff - Training	\$70,795	\$93,750	\$52,288	\$81,501	\$91,750
Sheriff - Traffic Patrol	\$5,889,692	\$5,771,204	\$3,013,388	\$5,825,233	\$6,018,218
Sheriff - Snowmobile Patrol	\$2,120	\$1,300	\$61	\$650	\$1,300
Sheriff - Water Safety Patrol	\$511	\$3,400	\$104	\$500	\$3,400
Correctional Institutions (JAIL)	\$5,794,881	\$5,923,812	\$2,930,607	\$6,091,586	\$6,325,381
Correctional Institutions NNAI (JAIL)	\$0	\$0	\$0	\$0	\$0
Metro Drug	\$490,667	\$470,396	\$236,641	\$476,266	\$492,853
Sheriff - Retiree Benefits	\$12,067	\$10,989	\$5,363	\$11,364	\$11,364
Total	\$15,459,102	\$15,669,512	\$8,286,598	\$15,946,947	\$16,540,234

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$415,733	\$412,851	\$412,851	\$412,851	\$378,413
Intergovernmental Grants/Aid	\$842,877	\$1,120,392	\$80,384	\$585,956	\$585,463
Licenses and Permits	\$9,550	\$4,000	\$11,750	\$11,750	\$8,000
Public Charges for Service	\$0	\$1,000	\$0	\$1,000	\$1,000
Other	\$1,824	\$1,000	\$878	\$878	\$25,000
Total Revenues	\$1,269,984	\$1,539,243	\$505,863	\$1,012,435	\$997,876
Expenses:					
Personal Services	\$483,797	\$502,175	\$246,008	\$492,015	\$539,451
Contracted Services	\$71,259	\$66,306	\$36,023	\$58,327	\$80,007
Operation & Maintenance	\$45,468	\$57,566	\$14,297	\$43,333	\$42,711
Fixed	\$6,488	\$6,846	\$7,065	\$7,065	\$5,097
Other	\$671,133	\$860,575	\$42,294	\$281,109	\$330,610
Outlay	\$2,673	\$35,045	\$17,738	\$0	\$0
Total Expenses	\$1,280,819	\$1,528,513	\$363,424	\$881,849	\$997,876
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u><u>(\$10,835)</u></u>	<u><u>\$10,730</u></u>	<u><u>\$142,439</u></u>	<u><u>\$130,586</u></u>	<u><u>\$0</u></u>

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	\$562,451	\$621,503	\$313,489	\$570,718	\$634,066
Wild Life Damage	\$22,859	\$25,000	\$2,440	\$4,881	\$30,000
Nutrient Management Education	\$9,458	\$11,500	\$7,288	\$11,688	\$19,300
DATCP-Land/Water Cost Share	\$562,761	\$684,000	\$16,083	\$106,287	\$117,500
WDNR Grants & Cost Share	\$102,153	\$165,510	\$19,411	\$163,757	\$195,510
EPA Grant Activity	\$0	\$0	\$0	\$0	\$0
PLG Grants & Producer Led Grp	20,476	20,000	195	20,000	0
West Twin River Sediment Grant	661	1,000	4,518	4,518	1,500
Total	\$1,280,819	\$1,528,513	\$363,424	\$881,849	\$997,876

Manitowoc County, Wisconsin

Department: **Treasurer**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Other Taxes	\$308,004	\$220,120	\$122,656	\$218,460	\$269,120
Intergovernmental Grants/Aid	\$16,150	\$17,000	\$17,674	\$17,674	\$17,000
Licenses and Permits	\$0	\$0	\$0	\$0	\$0
Fines/Forfeits/Penalties	\$5,186	\$3,100	\$3,158	\$7,558	\$5,000
Public Charges for Service	\$2,830	\$3,000	\$558	\$1,165	\$1,250
Intergovern Charges for Srvc	\$0	\$0	\$0	\$0	\$0
Other	\$933,611	\$801,000	\$327,860	\$799,659	\$801,948
Total Revenues	\$1,265,780	\$1,044,220	\$471,905	\$1,044,516	\$1,094,318
Expenses:					
Personal Services	\$184,622	\$180,767	\$78,341	\$157,818	\$192,746
Contracted Services	\$83,089	\$112,885	\$60,598	\$106,278	\$112,452
Operation & Maintenance	\$9,418	\$40,950	\$12,650	\$15,995	\$28,200
Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$277,128	\$334,602	\$151,589	\$280,091	\$333,398
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$988,652	\$709,618	\$320,316	\$764,425	\$760,920
Property Taxes and Interest of this amount support this activity within the General Fund		(\$709,618)			(\$760,920)

Authorized Full Time Equivalent Positions	2.00	2.00	2.50
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Budget Expenditures by Program / Activity					
General Government - Financial Administration:					
Treasurer	\$277,128	\$334,602	\$151,589	\$280,091	\$333,398
Total	\$277,128	\$334,602	\$151,589	\$280,091	\$333,398

Manitowoc County, Wisconsin

Department: **UW Extension**

Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$11,005	\$5,725	\$1,439	\$6,939	\$4,130
Public Charges for Service	\$4,526	\$3,610	\$4,092	\$3,729	\$3,780
Other	(\$291)	\$0	\$0	\$0	\$0
Total Revenues	\$15,240	\$9,335	\$5,531	\$10,668	\$7,910
Expenses:					
Personal Services	\$56,560	\$60,152	\$26,600	\$61,900	\$62,648
Contracted Services	\$203,487	\$215,303	\$107,264	\$222,182	\$210,783
Operation & Maintenance	\$26,363	\$20,450	\$7,463	\$21,985	\$21,450
Total Expenses	\$286,410	\$295,905	\$141,327	\$306,067	\$294,881
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	(\$271,170)	(\$286,570)	(\$135,796)	(\$295,399)	(\$286,971)
Property Taxes of this amount support this activity within the General Fund		\$286,570			\$286,971

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	\$285,549	\$295,905	\$141,001	\$306,067	\$294,881
University Extension-State	\$861	\$0	\$326	\$0	\$0
UW Ext - Parenting Grant	\$0	\$0	\$0	\$0	\$0
Total	\$286,410	\$295,905	\$141,327	\$306,067	\$294,881

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$17,875	\$18,000	\$18,800	\$18,800	\$18,800
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$17,875	\$18,000	\$18,800	\$18,800	\$18,800
Expenses:					
Personal Services	\$241,704	\$242,971	\$125,447	\$250,892	\$269,637
Contracted Services	\$53,243	\$56,788	\$38,898	\$21,927	\$65,973
Operation & Maintenance	\$7,261	\$15,425	\$5,143	\$13,815	\$15,390
Total Expenses	\$309,729	\$315,184	\$169,488	\$286,634	\$351,000
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$291,854)	(\$297,184)	(\$150,688)	(\$267,834)	(\$332,200)
Property Taxes of this amount support this activity within the General Fund		\$297,184			\$332,200

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	\$285,327	\$295,684	\$155,505	\$266,267	\$331,000
Veterans Service Commission	\$16,880	\$19,500	\$13,983	\$20,367	\$20,000
ARPA Supplemental Grant	\$7,522	\$0	\$0	\$0	\$0
Total	\$309,729	\$315,184	\$169,488	\$286,634	\$351,000

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenses:					
Contracted Services	\$1,039,703	\$1,100,880	\$1,100,879	\$1,100,879	\$1,195,369
Total Expenses	\$1,039,703	\$1,100,880	\$1,100,879	\$1,100,879	\$1,195,369
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	<u>(\$1,039,703)</u>	<u>(\$1,100,880)</u>	<u>(\$1,100,879)</u>	<u>(\$1,100,879)</u>	<u>(\$1,195,369)</u>
Property Taxes of this amount support this activity within the General Fund		<u>\$1,100,880</u>			<u>\$1,195,369</u>

Authorized Full Time Equivalent Positions	This is a contract we have with the Library District. No County Employees.
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Budget Expenditures by Program / Activity					
Culture, Recreation & Education - Culture:					
Public Library Grant	\$1,039,703	\$1,100,880	\$1,100,879	\$1,100,879	\$1,195,369

Manitowoc County, Wisconsin

Department: **Expo**

Fund: Expo Special Revenue Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grants/Aid	\$10,213	\$10,213	\$10,318	\$10,318	\$10,220
Public Charges for Service	\$1,048,637	\$1,071,182	\$233,671	\$1,084,343	\$1,083,026
Other	\$31,401	\$27,599	\$250	\$0	\$0
Total Revenues	\$1,090,251	\$1,108,994	\$244,240	\$1,094,661	\$1,093,246
Expenses:					
Personal Services	\$222,473	\$212,777	\$88,376	\$251,927	\$237,133
Contracted Services	\$729,535	\$619,798	\$149,524	\$685,005	\$619,210
Operation & Maintenance	\$86,830	\$81,412	\$30,608	\$80,208	\$85,067
Fixed	\$14,732	\$15,346	\$17,684	\$17,684	\$18,568
Outlay	\$131,932	\$174,500	\$28,990	\$174,500	\$91,000
Total Expenses	\$1,185,503	\$1,103,833	\$315,182	\$1,209,324	\$1,050,978
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 FRO	\$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	<u>(\$95,251)</u>	<u>\$5,161</u>	<u>(\$70,942)</u>	<u>(\$114,663)</u>	<u>\$42,268</u>

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	\$196,283	\$183,760	\$132,697	\$247,102	\$181,425
Expo Fair	\$684,275	\$632,905	\$89,339	\$671,254	\$652,029
Ice Center	\$123,724	\$120,439	\$58,152	\$125,480	\$148,784
Expo Maintenance & Improvement	\$181,221	\$166,730	\$34,994	\$165,488	\$68,740
Total	\$1,185,503	\$1,103,833	\$315,182	\$1,209,324	\$1,050,978

Manitowoc County, Wisconsin
Department: **Recycling Center**
Fund: Recycling Special Revenue Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$589,986	\$691,986	\$691,986	\$691,986	\$694,672
Public Charges for Service	\$432,719	\$573,000	\$129,829	\$550,000	\$573,008
Other	\$20,898	\$33,900	\$2,902	\$8,790	\$8,900
Total Revenues	\$1,043,603	\$1,298,886	\$824,717	\$1,250,776	\$1,276,580
Expenses:					
Personal Services	\$93,592	\$93,898	\$45,248	\$90,495	\$98,640
Contracted Services	\$899,901	\$971,543	\$491,001	\$994,418	\$1,003,493
Operation & Maintenance	\$55,674	\$63,950	\$32,585	\$64,725	\$63,400
Fixed	\$5,797	\$5,797	\$6,814	\$6,814	\$7,833
Outlay	\$45,448	\$160,000	\$26,423	\$160,000	\$101,500
Total Expenses	\$1,100,412	\$1,295,188	\$602,071	\$1,316,452	\$1,274,866
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	(\$56,809)	\$3,698	\$222,646	(\$65,676)	\$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	\$1,100,412	\$1,295,188	\$602,071	\$1,316,452	\$1,274,866
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Manitowoc County, Wisconsin
Department: **Solid Waste Disposal**
Fund: Solid Waste Disposal Special Revenue Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Intergovern Charges for Srvc	\$1,237,057	\$1,250,000	\$333,463	\$1,250,000	\$1,250,000
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,247,057	\$1,260,000	\$343,463	\$1,260,000	\$1,260,000
Expenses:					
Contracted Services	\$1,314,844	\$1,260,000	\$509,147	\$1,260,000	\$1,260,000
Total Expenses	\$1,314,844	\$1,260,000	\$509,147	\$1,260,000	\$1,260,000
Other Sources & (Uses)					
Jail Assessment Fee CPF	\$0	\$0	\$0	\$0	\$0
Jail Assessment Fee Fund CPF	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources Over (Under) Expenses & Other Uses	<u>(\$67,787)</u>	<u>\$0</u>	<u>(\$165,684)</u>	<u>\$0</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	\$1,314,844	\$1,260,000	\$509,147	\$1,260,000	\$1,260,000

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$77,655	\$65,194	(\$0)	\$65,194	\$59,868
Other	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Total Revenues	\$85,155	\$72,694	\$7,500	\$72,694	\$67,368
Expenses:					
Personal Services	\$79,604	\$62,773	\$24,976	\$49,952	\$36,585
Contracted Services	\$96,631	\$98,905	\$33,058	\$101,300	\$108,661
Operation & Maintenance	\$2,387	\$3,895	\$259	\$3,165	\$3,640
Total Expenses	\$178,623	\$165,573	\$58,292	\$154,417	\$148,886
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	(\$93,468)	(\$92,879)	(\$50,792)	(\$81,723)	(\$81,518)
Property Taxes of this amount support this activity within the General Fund		\$92,879			\$81,518

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

Budget Expenditures by Program / Activity

Public Works:

Solid Waste Dept Admin	\$178,623	\$165,573	\$58,292	\$154,417	\$148,886
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Manitowoc County, Wisconsin
Department: **Board of Adjustment**
Fund: Member of the General Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Licenses and Permits	\$19,355	\$15,000	\$6,840	\$15,000	\$15,000
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$19,355	\$15,000	\$6,840	\$15,000	\$15,000
Expenses:					
Personal Services	\$2,375	\$2,170	\$1,075	\$2,551	\$2,551
Contracted Services	\$2,692	\$18,000	\$963	\$18,000	\$2,500
Operation & Maintenance	\$3,492	\$0	\$1,450	\$3,500	\$3,500
Total Expenses	\$8,559	\$20,170	\$3,487	\$24,051	\$8,551
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$10,796	(\$5,170)	\$3,353	(\$9,051)	\$6,449
Property Taxes of this amount support this activity within the General Fund		\$5,170			(\$6,449)

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	\$8,559	\$20,170	\$3,487	\$24,051	\$8,551

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

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$13,877,243	\$14,089,158	\$14,089,158	\$14,089,158	\$15,167,473
Other Taxes	\$8,143,240	\$0	\$2,225,835	\$8,321,654	\$8,500,000
Intergovernmental Grants/Aid :	\$0	\$0	\$0	\$0	\$0
State Shared Revenue	\$6,723,105	\$6,723,104	\$0	\$5,822,348	\$6,918,041
State Computer Aid	\$94,191	\$94,236	\$0	\$94,236	\$94,236
State Personal Prop Aid	\$499,140	\$186,060	\$500,159	\$500,159	\$186,061
ST PERSONAL PROP AID ACT 12	\$0	\$314,098	\$0	\$314,098	\$314,606
Lease Revenue	\$357,500	\$357,500	\$184,135	\$357,500	\$357,500
Licenses and Permits	\$0	\$0	\$0	\$0	\$0
Total Intergovernmental Grants/Aid	\$15,817,176	\$7,674,998	\$2,910,128	\$15,409,995	\$16,370,444
Other	\$1,995,361	\$28,300	\$20,041	\$0	\$0
Total Revenues	\$31,689,780	\$21,792,456	\$17,019,327	\$29,499,153	\$31,537,917
Expenses:					
Personal Services CLEARING	\$0	\$0	\$0	\$0	\$0
State Special Charges	\$1,118	\$2,531	\$2,531	\$2,531	\$2,254
Operation & Maintenance	\$2,723	\$0	\$1,963	\$0	\$0
Contingent Fund	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$3,841	\$2,531	\$4,494	\$2,531	\$2,254
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$450,000	\$0	\$0	\$0
Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Sales of Note AND BONDS	\$0	\$370,000	\$0	\$0	\$0
Operating Transfers To OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
Half Percent Sales Tax	\$0	\$8,150,000	\$0	\$0	\$0
Transfer from HWY ISF	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
	\$0	\$8,970,000	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$31,685,939	\$30,759,925	\$17,014,833	\$29,496,622	\$31,535,663

Authorized Full Time Equivalent Positions	There are no FTE's accounted for in this activity.
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Budget Expenditures by Program / Activity					
General Fund - Non-Department					
Non-Department Activity	\$3,841	\$2,531	\$4,494	\$2,531	\$2,254

Manitowoc County, Wisconsin

Department: **Debt Service**

Fund: Debt Service Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Property Taxes	\$3,403,006	\$3,666,369	\$3,894,119	\$3,894,119	\$3,995,950
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,403,006	\$3,666,369	\$3,894,119	\$3,894,119	\$3,995,950
Expenses:					
Debt Service	\$3,819,781	\$3,894,119	\$2,366,270	\$3,890,094	\$3,995,950
Total Expenses	\$3,819,781	\$3,894,119	\$2,366,270	\$3,890,094	\$3,995,950
Other Sources & (Uses)					
Transfer From Fund Balance	\$0	\$0	(\$227,750)	(\$227,750)	\$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	\$227,000	\$227,750	\$0	\$0	\$0
Sales of Bonds	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$191,649	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
	\$418,649	\$227,750	(\$227,750)	(\$227,750)	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	\$1,874	\$0	\$1,300,099	(\$223,725)	\$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	\$114,505	\$5,000	\$975	\$975	\$0
2023 GO Note HWY	\$306,600	\$308,000	\$134,575	\$308,000	\$309,000
2019 G.O. Refunding	\$497,950	\$495,150	\$82,575	\$495,150	\$496,950
2020 GO Promissory Notes	\$1,166,950	\$1,167,550	\$1,096,325	\$1,167,550	\$1,166,850
2021 GO PRON NOTE	\$254,360	\$277,998	\$276,499	\$277,998	\$0
2021 GO Promissory Note	\$2,825	\$0	\$0	\$0	\$0
2017 GO Refunding (2017-07)	\$659,950	\$661,150	\$0	\$661,150	\$661,900
2024 GO NOTE HWY	\$510,834	\$509,950	\$444,350	\$509,950	\$513,400
2024 GO BOND CRTHOUSE	\$305,807	\$301,200	\$227,100	\$301,200	\$300,100
2026 GO Bond HWY Projects	\$0	\$0	\$0	\$0	\$0
2025 GO Note	\$0	\$168,121	\$103,871	\$168,121	\$547,750
Total	\$3,819,781	\$3,894,119	\$2,366,270	\$3,890,094	\$3,995,950

Manitowoc County, Wisconsin

Department: **Capital Projects**

Fund: Capital Projects Fund

By Category	Experience 2025	Budget 2026	Six Months Experience 2026	Estimated Experience 2026	Budget 2027
Revenues:					
Intergovernmental Grants/Aid	\$2,390,832	\$0	\$0	\$0	\$0
Fines/Forfeits/Penalties	\$114,506	\$0	\$51,734	\$162,591	\$161,590
Other	\$293,057	\$0	\$62,952	\$92,382	\$90,000
Total Revenues	\$2,798,396	\$0	\$114,686	\$254,973	\$251,590
Expenses:					
Contracted Services	\$2,232,974	\$1,965,000	\$88,119	\$90,424	\$100,000
Operation & Maintenance	\$484	\$0	\$0	\$533	\$0
Outlay	\$2,407,313	\$0	\$11,852	\$40,533	\$40,000
Total Expenses	\$4,640,771	\$1,965,000	\$99,971	\$131,491	\$140,000
Other Sources & (Uses)					
General Fund AND AGING SRF	\$0	\$0	\$0	\$0	\$0
Jail Assessment Fee Fund CPF	(\$1,058,879)	\$0	\$0	\$0	\$0
Transfer To Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Other Sources & (Uses)	(\$1,058,879)	\$1,965,000	\$0	\$0	\$0
Total Revenues and Other Sources					
Over (Under) Expenses & Other Uses	(\$2,901,254)	\$0	\$14,715	\$123,482	\$111,590
Property Taxes of this amount support this activity within the General Fund		\$0			(\$111,590)

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	\$2,137,075	\$1,965,000	\$1,826	\$1,826	\$0
Jail Assessment Fee-CPF	\$112,380	\$0	\$97,612	\$128,598	\$140,000
ARPA	\$2,390,832	\$0	(\$0)	\$0	\$0
Jail CCTV Project	\$0	\$0	\$0	\$0	\$0
Total	\$4,640,771	\$1,965,000	\$99,971	\$131,491	\$140,000