No. 2026/2028-57

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

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

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

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

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

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

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

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

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

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

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

Dated this 5th day of November 2026.

Respectfully submitted by the Finance Committee.

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

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.

Amended
No. 2026/2028-58

RESOLUTION ADOPTING 2027 BUDGET AND PROPERTY LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

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

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

WHEREAS, formal publication of a budget summary and announcement of a public hearing was made in accordance with Wis. Stat. § 65.90 and Wis. Stat. ch. 985 in the Manitowoc Herald Times Reporter on October 11, 2026; and

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

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

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

WHEREAS, a 2.0%~~1.0%~~ increase effective December 20, 2026, ~~and an additional 1.0% increase effective June 20, 2027,~~ in the wage schedule will assist in maintaining a competitive wage schedule; and

WHEREAS, 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; and

WHEREAS, 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

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

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

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
All Other County Taxes	~~$35,186,754.99~~35,419,559.99	
Gross County Tax Levy	~~$35,394,964.87~~35,627,769.87	

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 2.0%~~1.0%~~ as of December 20, 2026~~ and 1.0% 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:

a. Full premium for a Single plan shall be $946.82;

b. Full premium for an EE+Child(ren) plan shall be $1609.60;

c. Full premium for a Family Plan shall be $2840.37.

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

a. Full premium for a Single plan shall be $730.79;

b. Full premium for an EE+Child(ren) plan shall be $1242.32;

c. Full premium for a Family Plan shall be $2192.31.

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

a. A new low deductible/rx co-payment plan will be available

b. Premiums for this new plan are as follows:

i. Full premium for a Single plan will be $997.01;

ii. Full premium for an EE+Child(ren) plan will be $1694.91;

iii. Full premium for a Family Plan will be $2990.90;

and

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

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

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

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

Dated this 5th day of November 2026.

Respectfully submitted by the Finance Committee.

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

Tax Levy of $~~35,394,964.87~~35,627,769.87
Composite Tax Rate of $~~3.34496~~3.36696 per $1,000 of equalized value.

APPROVED: Tyler Martell, County Executive.