

Manitowoc County, WI

2010

Executive's Proposed

Annual Budget



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Office of the County Executive

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Accountability • Respect • Customer Service

October 15, 2009

Ladies and Gentlemen of the County Board:

Enclosed for your review and consideration is my proposal for the 2010 Manitowoc County Budget. You will find that it is a budget that continues the much needed restructuring of county operations, and holds the line on the growth of expenditures and property taxes for the taxpayers of Manitowoc County. There are plenty of issues that make this especially difficult this year. However our fundamental focus continues to be on providing the basic services that the people depend on us for, at the highest possible quality, in a way that is sustainable and affordable for years to come.

Our community continues to feel the effects of the worst economic pullback in our country since the "Great Depression" of the 1930's. It makes every choice we make more difficult. The budget proposal that I bring you tonight is "good news" for everyone in Manitowoc County despite these very challenging times because together we will meet our responsibility to the people of Manitowoc County; making the difficult decisions necessary in this unique economic environment, and holding the line on property taxes for the 4th year in a row.

Holding the Line on Taxes for Manitowoc County Taxpayers

My proposed budget calls for a total county tax levy of \$28,486,227.48 which is 2.69% greater than last year's levy of \$27,741,006.17. Because equalized property tax values countywide increased by 3.57%, the composite tax rate for County property tax purposes will decrease by .86% to \$5.4208640 per thousand of equalized value, down from \$5.4676500 last year. Property tax values attributable to new construction have increased 1.7% during this past year. However since the proposed tax levy growth is slightly more than that, the typical County taxpayer could see a tiny increase of less than one percent in the County tax portion of his or her property tax bill.

Restructuring Manitowoc County Operations Continues

This budget continues the restructuring of basic County operations that began three years ago. Although the future remains filled with uncertainty, the central challenge we face remains embodied in the fact that for years in local government throughout Wisconsin, salaries, fringe benefits, and health care costs have been growing much faster than the rate of inflation or revenues. This is not sustainable. Failing to contain the growth of these costs in the future can only mean more cutbacks in the number of public employees statewide. The impact of this reality on Manitowoc County operations can be seen in my budget proposal which shows a net reduction of 50 F.T.E. (full time equivalent) county employees from last year.

In the years ahead we will all need to continue to reshape our expectations of local government in order to focus on those core functions that citizens depend on us to provide and not spread our scarce resources among areas where the private sector or other agencies can provide quality services. Our motivation in doing this is, and has always been, to make the best possible decisions in the interests of the long term common good of our entire community. Although the challenges of that stewardship may be more intimidating now than at any other time in memory, we all will do our best to do our duty.

Our responsibility to taxpayers demands that we refrain from asking them to bear a higher burden than is absolutely necessary. One way to do that is by closely re-examining existing spending whenever we get the opportunity to do so. For three years we have followed a practice of reviewing every position whenever it becomes vacant with an eye toward reducing positions, combining duties, and reshaping departments. In doing this we are also determined to do everything we can to help our employees be more productive by utilizing advances in technology and being responsive to their suggestions on how we can realign processes to help them in any way we can. For 2010 these challenges require more difficult choices.

The starting point for developing this year's proposal is dealing with this almost unbelievable economic storm we find ourselves in. Unemployment in our community has more than doubled in little more than a year as the national economic recession has hit us with a vengeance. The economy of our entire community has been rocked to its foundation. Manitowoc County revenues have been collapsing as local and state government revenues have been similarly affected. Just as the economy has affected every family in our community it has impacted local government as well. Our income is down, our expenses are inflexible but we are determined to meet our responsibilities to the people of Manitowoc County.

We all wish that this reality was different, but wishing is not a plan. Our responsibilities demand that we make timely decisions and take the actions necessary to mitigate the damage. Earlier this year when it became apparent that our revenues were declining in a free fall it meant that we would have much less to spend than planned. We needed to drastically cut expenses quickly because we owe it to the people of our community to not keep spending as though nothing has happened or simply use tax increases to fill in the gaps.

My number one priority throughout all of this has been to save county jobs whenever possible. Back in May I took the unprecedented step of making a cost cutting proposal directly to all of our employees asking them to join me, all of us, in taking a modest pay cut for 2009 and 2010 in order to save all these jobs. Although we came close to agreement, late last month it became clear that it would be impossible. Because the gap between income and expenses was millions of dollars we had no other choice but to significantly reduce the number of employees almost immediately. It has not been pleasant for any of us.

I wish there was another way, but there is not. Lay off of employees was the last thing I wanted to do. Despite all of our efforts no other reasonable choices are available or have been suggested. At the end of August we downsized our highway department due to lack of work. Failure to do that would have resulted in as much as another million dollars of losses this year which we simply could not afford. This month we have given more layoff notices in a variety of other county departments because the cold reality is that if we don't cut expenses now we will have to cut even more, later.

These changes affected some departments more than others and are detailed in my budget proposal to you. As mentioned earlier we are scaling back the operations of the Manitowoc County Highway Department quite dramatically, pulling back from our historic role operating as a construction company, on call, doing work for various county municipalities. This internal function of that department is a non essential service that had been operating at a moderate loss for years. Accelerating cutbacks in the demand for these services during the current economic downturn made it clear that we needed to make this change now. It also has the potential to save costs for the taxpayers of the municipalities who were routinely purchasing services from our highway department as a high cost provider. Now as they realign their own service delivery there will be numerous opportunities for them to do so at a lower cost.

Many other staffing cutbacks have occurred in the Human Services and Health Departments but in a way that we believe maintains critical functions and responsibilities. Although staffing has been cut somewhat in the Health Department we have made arrangements to capture federal grant money targeted to address the latest "swine flu" concerns. In Human Services we are also in the midst of final planning to hand off most of our disability and long term care responsibilities to the newly created "Family Care" Lakeland Long Term Care District on April 1st. Both changes will occur with minimal inconvenience to the people we serve.

Completion of Necessary Projects Years in the Planning

Meanwhile there are other major commitments made by this County Board over the years that we will follow through on now and in 2010. This fall we are seeing the completion, without the need for borrowing, of two major building rehabilitative maintenance projects which were planned by the various County Board oversight committees for a number of years, but postponed until 2009 due to lack of funds. The \$3 million plus courthouse project will be completed this fall providing safe modern entrances to our headquarters building and long overdue attention to the building's roof. In the next few months a comprehensive \$1 million security system upgrade in the jail will be finished. Both projects are proceeding on time within budget funded with the proceeds of the sale of the Health Care Center in 2008.

Over a decade ago the Manitowoc County Board made a commitment to the public safety of this community by beginning to provide centralized Emergency Joint Dispatch services to all the various agencies of public safety and law enforcement throughout Manitowoc County. The follow through on that has always been costly, consuming nearly \$2 million in operating expenses every year. Technology plays a vital role in providing these services and the modern equipment necessary to provide instantaneous information to our public safety agencies can be very expensive. 2010 will see the culmination of a project many years in the planning by components of this County Board to update the equipment used by our joint dispatch center to provide emergency response to the public and communication among law enforcement agencies throughout our community. Total cost of that project could exceed \$15 million but is necessary to be completed before 2011 to respond to the changing federal regulatory environment as well as to make use of the modern technology available to improve the quality of the emergency service the public depends on.

For the first time in 8 years Manitowoc County will take on new debt by borrowing the money necessary for this project as the construction commences within the next year. Payments on that will commence in the year after the project is completed in a manner leveling the annual debt service at about the same amount that it is currently.

Promoting a Growing Economy by Holding the Line on Tax increases

We hope that our purpose in all of these proposals is clear. The people of Manitowoc County depend on us to provide a variety of high quality services. We are committed to delivering those services in a way that is affordable and sustainable. Of course we are unable to predict the future precisely, but as we manage these resources we have a responsibility to assess the risks of the unknown that lie ahead making the best decisions possible based upon our knowledge and experience. We will continue to do that to the best of our ability.

I sincerely believe that the most important thing we can do to encourage renewed prosperity and economic development in Manitowoc County is to promote the economic climate by holding the line on taxes while providing high quality, sustainable, necessary public services in a way that is affordable to taxpayers. That continues to be my primary focus.

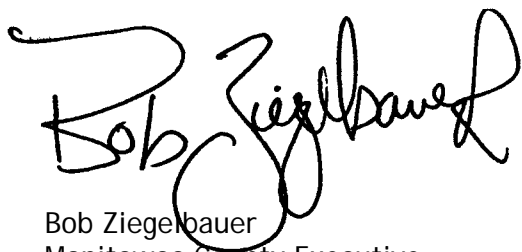
Employees are the Key to Our Success

Needless to say as we strive to serve the people of Manitowoc County, we could not do what we do without the efforts of the many talented employees in every department. I'm grateful for their good work and dedication in the face of very challenging circumstances. We cannot succeed at any of these things without them.

As always, I look forward to the deliberations of the County Board and its committees in the weeks ahead for suggestions from you to make this proposal even better for the people of our community. I also welcome input from many sources, hearing from the public on October 26th, answering their questions and yours, considering alternatives, and working to provide the best possible county government for the people of our community.

Please do not hesitate to call on me anytime to assist in that effort. I would very much appreciate your support of my proposal.

Thank You!

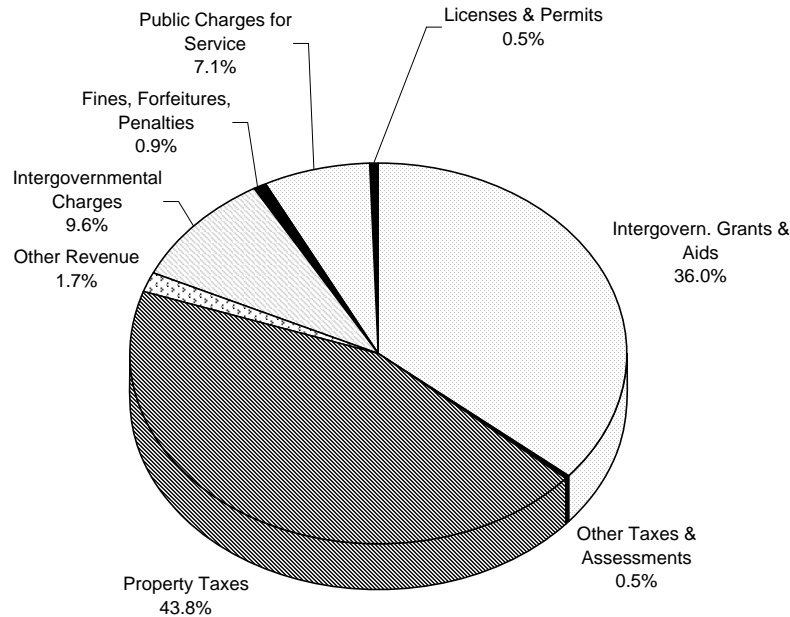
A handwritten signature in black ink that reads "Bob Ziegelbauer". The signature is written in a cursive, flowing style with a large initial "B" and "Z".

Bob Ziegelbauer
Manitowoc County Executive

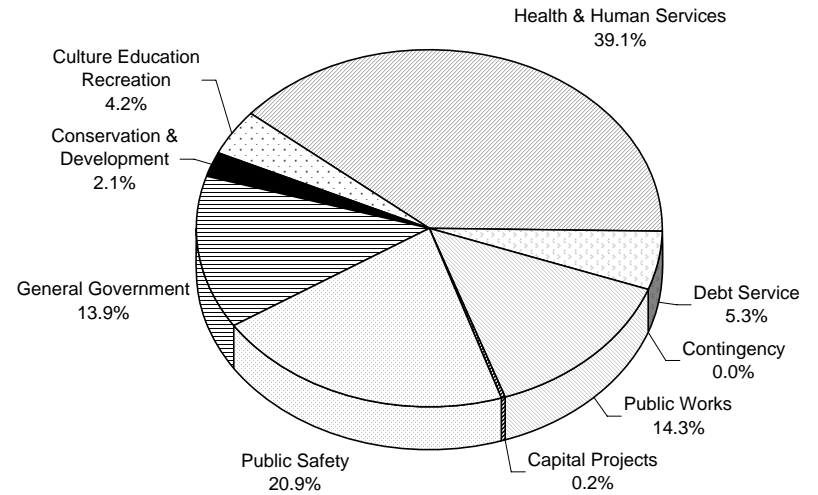
Manitowoc County 2010 Proposed Budget Graphical Representation

Total Expenses = \$66,010,797

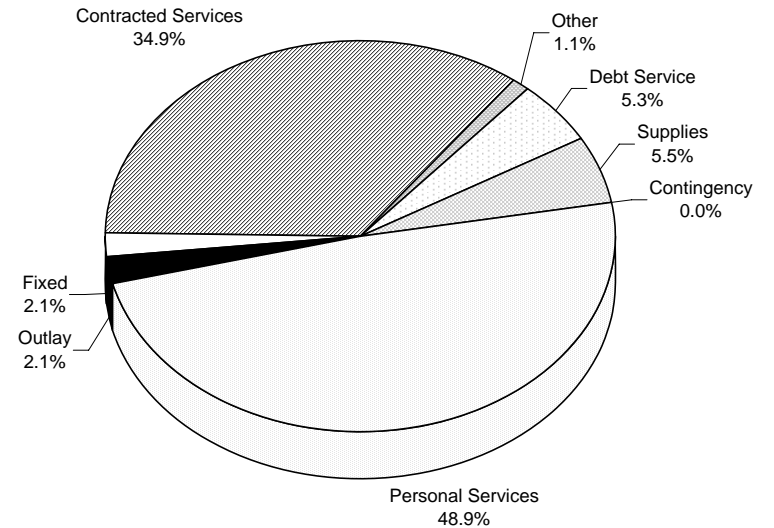
Where the Money Comes From % Source of Total Revenue



Where the Money Goes % Expenditures by Function



Where the Money Goes % Expenditures by Object



Budget Summary - General Fund

	Budget 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
GENERAL FUND:				
EXPENDITURES:				
General Government	\$ 7,693,603	\$ 7,620,360	\$ 7,634,454	-0.77%
Public Safety	\$ 13,400,341	\$ 13,188,592	\$ 13,774,606	2.79%
Public Works	\$ 801,596	\$ 552,987	\$ 943,455	17.70%
Health & Human Services	\$ 3,055,048	\$ 3,005,332	\$ 2,811,289	-7.98%
Culture, Education, Recreation	\$ 1,355,646	\$ 1,378,034	\$ 1,908,321	40.77%
Conservation/Development	\$ 1,366,054	\$ 1,234,852	\$ 816,171	-40.25%
Total Expenditures	\$ 27,672,288	\$ 26,980,157	\$ 27,888,296	0.78%
REVENUES:				
Property Taxes	\$ 14,834,083	\$ 14,834,083	\$ 15,629,742	5.36%
Other Taxes	\$ 304,720	\$ 305,154	\$ 305,130	0.13%
Intergovernment Grants & Aids	\$ 7,807,894	\$ 7,805,042	\$ 8,403,642	7.63%
License & Permits	\$ 322,650	\$ 279,943	\$ 297,333	-7.85%
Fines, Forfeitures, Penalties	\$ 383,000	\$ 361,778	\$ 368,000	-3.92%
Public Charges for Service	\$ 2,326,629	\$ 2,174,822	\$ 2,050,498	-11.87%
Intergov. Chgs for Service	\$ 441,970	\$ 452,978	\$ 253,741	-42.59%
Other Revenue	\$ 1,139,380	\$ 593,980	\$ 551,831	-51.57%
Total Revenues	\$ 27,560,326	\$ 26,807,780	\$ 27,859,917	1.09%
OTHER FINANCING SOURCES (USES) NET:				
Transfers In (Out) or Fund				
Balance Applied/(Retained)	\$ 111,962	\$ 65,755	\$ 28,379	
Total Revenue & Other Sources	\$ 27,672,288	\$ 26,873,535	\$ 27,888,296	

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

	Operations	Special Levies		Debt Service	Totals
		Library	Bridge Aid		
2009 Adopted Tax Levy	\$25,007,340.73	\$886,812.00	\$78,355.44	\$1,768,498.00	\$27,741,006.17
2009 Adopted Tax Rate *	\$4.928855	\$0.174787	\$0.015444	\$0.348564	\$5.467650
2010 Proposed Tax Levy	\$24,767,478.28	\$888,126.00	\$206,157.20	\$2,624,466.00	\$28,486,227.48
2010 Proposed Tax Rate *	\$4.713194	\$0.169008	\$0.039231	\$0.499430	\$5.420863
Difference:					
2010 vs. 2009 Tax Levy	(\$239,862.45)	\$1,314.00	\$127,801.76	\$855,968.00	\$745,221.31
Levy % Change	-0.96%	0.15%	163.11%	48.40%	2.69%
2010 vs. 2009 Tax Rate *	(\$0.215661)	(\$0.005779)	\$0.023787	\$0.150866	(\$0.046787)
Rate % Change	-4.38%	-3.31%	154.02%	43.28%	-0.86%

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

2010 BUDGET/FUND BALANCE SUMMARY - ALL BUDGETED FUNDS

Estimate as of Oct. 1, 2009

	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 01/01/2010	3,680,943	(177,364)	(35,015)	(37,450)	283,257	454,067	76,310
Portion Estimated as Undesignated 01/01/2010	1,299,292						
Budgeted REVENUES	12,230,175	13,817,289	1,593,306	531,000	1,257,000	1,822,110	268,333
Required Tax Levy	15,629,742	7,261,490 *	2,134,209	417,052	10,000	53,925	326,436
Budgeted EXPENDITURES	27,888,296	21,078,779	3,727,515	1,017,957	1,267,000	1,894,365	594,769
Excess Revenue Over (Under) Expenditures	(28,379)	0	0	(69,905)	0	(18,330)	0
Operating Transfers In Fund Balance Applied	0	0	0	69,905	0	0	0
Operating Transfers (Out) Fund Bal. (Retained)	(600,000)	0	0	0	(69,905)	0	0
Estimated Fund Balance 12/31/2010	3,052,564	(177,364)	(35,015)	(37,450)	213,352	435,737	76,310
Portion Estimated as Undesignated 12/31/2010	670,913						
ω							
	Expo SRF 225	Debt Service 301	Capital Projects Various Funds	Health Care Center Fund 502 (**)	Highway Fund 607 (**)	Info Systems Fund 601 (**)	Grand Total Reported Funds
Estimated Fund Balance (**) 01/01/2010	(37,873)	320,630	356,228	330,399	11,010,856	1,251,296	17,476,284
Estimated Undesignated 01/01/2010							1,299,292
Budgeted REVENUES	863,630	0	110,000	0	2,496,284	1,539,055	36,528,182
Required Tax Levy	28,638	2,624,466	0	0	0	0 A	28,485,958
Budgeted EXPENDITURES	892,268	3,474,466	110,000	0	2,496,284	1,569,097	66,010,796
Bond Proceeds	0	0	0	0	0	0	0
Excess Revenue Over (Under) Expenditures	0	(850,000)	0	0	0	(30,042)	(996,656)
Operating Transfers In Fund Balance Applied	0	850,000	0	0	0	0	919,905
Operating Transfers (Out) Fund Bal. (Retained)	0	0	0	(250,000)	0	30,042	(889,863)
Estimated Fund Balance 12/31/2010 (*)	(37,873)	320,630	356,228	80,399	11,010,856	1,221,254	16,479,628
Estimated Undesignated 12/31/2010							670,913

(*) Includes \$206,157.20 in Bridge Aid Petitions

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

A = Plus \$268.97 in Illegal Real Estate Tax Charge Backs not listed in any of the Budgeted Funds. Total Tax Levy is \$28,486,227.48

GOVERNMENTAL FUNDS

DETAIL SUMMARIES

General Fund

Human Services Special Revenue Fund

Highway Roads & Bridges Special Revenue Fund

Solid Waste Recycling Special Revenue Fund

Waste Disposal Special Revenue Fund

Aging Resources Special Revenue Fund

Soil & Water Special Revenue Fund

Expo Special Revenue Fund

Debt Service Fund

Capital Projects Fund

Manitowoc County, WI
GENERAL FUND SUMMARY

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	14,540,567	14,834,083	14,834,083	14,834,083	15,629,742	5.36
Other Taxes	405,666	304,720	203,766	305,154	305,130	0.13
Intergovern Grants & Aids	8,334,831	7,807,894	739,010	7,805,042	8,403,642	7.63
License & Permits	335,580	322,650	107,918	279,943	297,333	(7.85)
Fines, Forfeitures, Penalties	345,611	383,000	165,099	361,778	368,000	(3.92)
Public Charges for Service	2,592,768	2,326,629	904,233	2,174,822	2,050,498	(11.87)
Intergov. Chgs for Service	380,555	441,970	127,450	452,978	253,741	(42.59)
Other Revenue	1,048,255	1,139,380	247,612	593,980	551,831	(51.57)
Total Revenue	27,983,833	27,560,326	17,329,170	26,807,780	27,859,917	1.09
EXPENDITURES:						
General Government	7,614,619	7,693,603	4,099,928	7,620,360	7,634,454	(0.77)
Public Safety	12,883,910	13,400,341	6,945,560	13,188,592	13,774,606	2.79
Public Works	1,022,774	801,596	176,980	552,987	943,455	17.70
Health & Human Services	2,989,202	3,055,048	1,550,220	3,005,332	2,811,289	(7.98)
Culture, Education, Recreation	1,486,857	1,355,646	1,119,462	1,378,034	1,908,321	40.77
Conservation/Development	1,295,563	1,366,054	418,146	1,234,852	816,171	(40.25)
Total Expenditures	27,292,925	27,672,288	14,310,296	26,980,157	27,888,296	0.78
Excess Revenue Over(Under) Expenditures	690,908	(111,962)		(172,377)	(28,379)	
OTHER FINANCING SOURCES (USES):						
Transfer To Human Services SRF	(2,469,838)	(500)		(500)	0	
Transfer To Expo SRF	(222,000)	0		0	0	
Transfer To Debt Service Fund	(876,946)	0		0	(600,000)	
Transfer To Communications CPF	0	(840,000)		(840,000)	0	
Transfer To Health Care Centet EF	(1,213,838)	0		0	0	
Total Other Financing Items	(4,782,622)	(840,500)		(840,500)	(600,000)	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(4,091,714)	(952,462)		(1,012,877)	(628,379)	
Fund Balance - January 1	8,785,534	4,693,820		4,693,820	3,680,943	
Fund Balance - December 31	4,693,820	3,741,357		3,680,943	3,052,564	
ALLOCATION OF FUND BALANCE:						
Resrvd-Property Taxes	1,458,097	1,458,097		1,458,097	1,458,097	
Resrvd-Mortgage Receivable	99,000	99,000		99,000	99,000	
Resrvd-Prepaid Items	118,526	118,526		118,526	118,526	
Resrvd-Inventory	7,300	7,300		7,300	7,300	
Unres/Desig-Airport	10,216	10,216		10,216	10,216	
Unres/Desig-Mapping	29,419	29,419		29,419	29,419	
Unres/Desig-Area Plan PP	47,904	47,904		47,904	47,904	
Unres/Desig-Area Plan PP	15,407	15,407		15,407	15,407	
Unres/Desig-Public Health	25,097	25,097		25,097	25,097	
Unres/Desig-Veterans Srv	39,104	39,104		39,104	39,104	
Unres/Desig-Emergency Mgmt Training Gr	56,250	56,250		56,250	56,250	
Unres/Desig-EDC Gran	0	0		0	0	
Unres/Desig-Lnd Rec Modern	190,698	190,698		190,698	190,698	
Unres/Desig-Vehicle Pool PW	49,127	49,127		49,127	49,127	
Unres/Desig-Emgt Hazmat	169,648	169,648		169,648	169,648	
Unres/Desig-UW Extension	13,324	13,324		13,324	13,324	
Unres/Desig-County Board	4,000	4,000		4,000	4,000	
Unres/Desig-Elections	51,455	51,455		4,016	4,016	
Unres/Desig-Wetlands Mitigation	0	0		0	0	
Unres/Desig-JDC Project	0	0		0	0	
Unres/Desig-PW--PBX Project	0	0		0	0	
Unres/Desig-Future Cap Proj	44,519	44,519		44,519	44,519	
Unres/Desig-Communication Proj. Engineer	840,000	840,000		0	0	
Unreserved/Undesigna	1,424,729	472,267		1,299,292	670,913	
Total	4,693,820	3,741,357		3,680,943	3,052,564	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Contingency	0	0	0	0	0	-
Personal Services	18,656,521	19,382,323	10,031,655	19,394,454	19,473,506	0.47
Contracted Services	5,135,299	5,308,002	2,865,713	5,114,444	4,966,796	(6.43)
Operation & Maintenance	1,528,936	1,636,716	709,154	1,289,152	1,696,458	3.65
Fixed Charges	188,537	229,143	146,838	207,543	197,026	(14.02)
Other Expenses	270,913	270,813	100	270,813	271,000	0.07
Outlay	1,512,720	845,292	556,835	703,750	1,283,510	51.84
Total Expenditures	27,292,925	27,672,288	14,310,296	26,980,157	27,888,296	0.78

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE RESTATED BY OBJECT:						
Property Taxes						
Property Taxes	14,540,567	14,834,083	14,834,083	14,834,083	15,629,742	5.36
Total Property Taxes	14,540,567	14,834,083	14,834,083	14,834,083	15,629,742	5.36
Other Taxes						
Occupational Taxes	1,513	1,000	0	1,000	1,000	0.00
Forest Crop Tax	32	90	26	26	0	(100.00)
Managed Forest Land	4,113	3,500	3,998	3,998	4,000	14.29
Sales Tax	162	130	66	130	130	0.00
Interest on Taxes	399,847	300,000	199,676	300,000	300,000	0.00
Total Other Taxes	405,666	304,720	203,766	305,154	305,130	0.13
Intergovern Grants & Aids						
Fed HAVA Voting Grant	0	0	0	0	0	-
Bullet Proof Vest Prgm Grant	7,383	3,000	1,015	3,000	3,000	0.00
Homeland Security Grant	182,241	0	0	0	0	-
HUD - Crt Hse Dome Eng	33,572	0	0	0	0	-
State Shared Revenue	4,210,683	4,924,550	0	4,929,488	4,843,469	(1.65)
State Computer Aid	115,764	100,000	0	100,000	100,000	0.00
Clerk Ct Support Reimb	264,889	261,000	131,198	259,584	252,919	(3.10)
Clerk Ct GAL Reimb	43,541	37,500	0	46,017	47,499	26.66
Register Probate GAL Reimb	15,500	15,500	0	15,500	15,500	0.00
Reg Deeds Land Info Grant	300	300	0	300	300	0.00
Public Defender Discvry F	7,356	8,000	2,279	8,000	8,000	0.00
Training/Conf Reimb	33,514	34,000	20,400	35,205	25,000	(26.47)
Snowmobile Law Enforce	12,113	7,000	0	7,000	7,000	0.00
Water Safety Patrol	10,112	3,000	0	6,000	3,000	0.00
Metro Drug/OJA	24,614	18,000	9,840	23,228	18,000	0.00
Victim Witness Assist	57,611	60,000	27,330	47,000	48,000	(20.00)
EMPG Fund	72,446	48,968	705	0	50,686	3.51
EPCRA Grant	22,065	22,910	0	22,910	23,910	4.36
Emgt FEMA Travel Stipen	0	0	0	48,968	0	-
Emgt LEPC Equip Grant	10,000	10,000	0	10,000	10,000	0.00
Emgt Trng Grant	1,553	0	25,343	25,343	0	-
EM-HomeLand Sec 4-Equip	0	0	0	0	0	-
EM-HomeLand Sec 2-Equip	0	0	0	0	0	-
EM-HomeLand Sec 3-Equip	0	0	0	0	0	-
WMD Exercise Grant	0	0	0	0	0	-
Hospital Decon Grant	0	0	0	0	0	-
Engineering Study Grant	0	0	0	0	0	-
EM-HomeLand Sec '05 Equip	0	0	0	0	0	-
Wireless 911 Proj Grant	293,197	3,900	18,025	18,025	0	(100.00)
Citizen Corps Grant	0	0	0	0	0	-
Interop Communications	74,792	0	64,484	64,484	0	-
Natl School Lunch Prog	14,584	0	6,785	13,000	0	-
INS Video Grant	0	0	0	0	0	-
DNA Sample Reimb Grant	2,280	0	0	0	0	-
OJA-Fast ID Fingerprint Grnt	0	0	0	0	0	-
Crime Reporting IBR System	0	0	0	0	0	-
Juvenile Secure Det Reg Data	0	0	0	0	0	-
State Project Aid	541,925	250,000	19,902	19,902	500,000	100.00
Other State Aid	0	0	0	0	0	-
AG Clean Sweep Program	14,509	36,000	0	36,000	15,000	(58.33)
Household Hazardous Waste	59,111	64,000	0	64,000	45,000	(29.69)
Drug Disposal Grant	5,000	0	0	0	7,500	-
DOT Safe Communities Grant	555	0	0	0	0	-
Lead Poison Preventn Grant	12,744	11,525	5,761	13,418	11,525	0.00
Maternal Child Hlthy Start	36,837	34,041	17,009	38,977	35,280	3.64
DOH Radiation Protection	5,504	5,000	908	5,000	5,000	0.00
WIC Program	259,110	247,548	100,211	247,548	249,830	0.92
IAP Immunization Grant	20,327	20,327	10,164	20,327	19,150	(5.79)
Pedestrian Safety	0	0	0	0	0	-
Children Special HCN	0	0	0	0	0	-
Adult Hlth Screen IIF	0	0	0	0	0	-
PHS Radon Info Grant	9,876	9,876	4,938	9,876	9,876	0.00
Well Water Testing Contract	14,147	10,000	2,805	10,000	11,000	10.00
Cancer Control Grant	29,157	26,890	13,446	31,368	26,890	0.00
TCB Grant PHS	55,525	11,556	38,117	40,000	0	(100.00)
Prevention Block Grt PHS	9,909	9,711	4,847	14,320	9,767	0.58
Alliance for WI Youth Grant	0	0	0	0	0	-
Wisconsin Wins Grant	0	0	0	0	0	-
EIDP(Early ID Pregncy)	2,870	2,870	1,435	2,870	2,870	0.00
Asthma Coalition Grant	1,557	1,500	894	894	0	(100.00)
Bioterrorism Grant PHS	149,315	59,143	14,615	59,143	56,888	(3.81)
Bioterrorism 24/7 Coverage	0	0	0	0	0	-
Pandemic Influenza	16,745	0	0	0	0	-
Pocan (State GPR) PHS	81,367	81,367	20,342	81,367	80,553	(1.00)
Beach Test Grant	7,782	8,100	0	8,181	8,100	0.00
KIDS Can Grant	0	0	0	0	0	-
Child Suprt Program Aid	867,813	731,292	403,685	799,279	952,264	30.22
Child Suprt Prg Aid Fed Mtch	0	67,987	0	0	0	(100.00)

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Intergovern Grants & Aids Continued						
Veterans Srv Aid	13,000	13,000	0	13,000	13,000	0.00
Snowmobile Trail Aid	88,462	61,275	1,475	61,275	281,275	359.04
Dingel/Johen-Rec	0	0	0	0	0	-
Silver Lake Waterways	0	0	5,068	5,068	0	-
Stewardship Grant	6,893	0	(20,863)	52,402	320,000	-
UW Extension Aid	0	0	0	0	0	-
Shooting Sports Equip Grant	0	0	0	0	0	-
Discovery Farm Proj Grants	0	0	0	0	0	-
Boomerang Grant UWX	0	0	0	0	0	-
UW-NE Dist Grant for S.Field	0	0	0	0	0	-
Co-Parenting Grant	0	0	0	0	0	-
TEAM Grant	0	0	0	0	0	-
Project Supplies Grants	0	0	0	0	0	-
Cons Aids Staffing	3,000	1,591	0	1,591	1,591	0.00
All Hazards Mitigation Plan	0	0	0	0	0	-
Smart Growth State Revenue	227,267	201,254	(227,267)	201,254	0	(100.00)
DNR Grant	0	0	0	0	0	-
Coastal Management Grant	0	0	0	0	0	-
WI Fund Grant	270,813	270,813	0	270,813	271,000	0.07
Ag Watershed Improv Network	0	0	0	0	0	-
SHF-Other State Rev	0	0	0	0	0	-
St Pymt in Lieu of Taxes	13,600	13,600	14,117	14,117	14,000	2.94
Total Intergovern Grants & Aids	8,334,831	7,807,894	739,010	7,805,042	8,403,642	7.63
License & Permits						
Marriage License Fees	10,160	10,000	3,925	9,600	10,000	0.00
Work Permit Fees	1,680	1,200	300	400	600	(50.00)
Conservation License Fees	324	450	167	400	400	(11.11)
Passport Fees	15,435	18,000	7,375	13,500	14,000	(22.22)
Passport Photo Fees	2,580	3,000	1,250	2,400	2,400	(20.00)
Domestic Partnerships	0	0	0	500	750	-
Domestic Partnership Dissolved	0	0	0	0	40	-
Sanitary Permit Fees	72,830	75,000	24,495	50,000	60,000	(20.00)
WI Fund Application Fees	11,485	7,000	2,300	4,000	5,000	(28.57)
Sanitary Maint Fee	100,057	100,000	2,350	100,000	100,000	0.00
Septic Plan Review	26,890	25,000	9,055	20,000	20,000	(20.00)
Zoning Location/Bldg Permit	15,675	15,000	5,250	11,000	13,000	(13.33)
Animal Waste Storage Permit	0	0	0	0	0	-
Board Adj Variance Fees	18,646	10,000	4,915	10,000	10,000	0.00
Zoning Fees	12,189	20,000	5,093	12,000	15,000	(25.00)
Other Lic & Permit Fees	0	0	0	0	0	-
Reclamation Permit Fee	47,630	38,000	41,443	46,143	46,143	21.43
Total License & Permits	335,580	322,650	107,918	279,943	297,333	(7.85)
Fines, Forfeitures, Penalties						
Land Use Value Penalty	7,249	3,000	0	3,000	3,000	0.00
Parking Violation	5	0	0	0	0	-
Co Ordinance Forfeiture	176,818	200,000	81,034	179,818	185,000	(7.50)
Co Share State Fines	161,540	180,000	84,065	178,960	180,000	0.00
Total Fines, Forfeitures, Penalties	345,611	383,000	165,099	361,778	368,000	(3.92)
Public Charges for Service						
Treas Service Fees	3,452	2,400	1,309	2,400	2,400	0.00
Computer Access Fees	1,750	1,800	1,050	1,800	1,800	0.00
County Clerk Revenue	45	50	17	50	50	0.00
Family Court Fees	0	0	0	0	0	-
ROD Official Copies	18,930	20,000	10,321	20,000	20,000	0.00
Real Estate Transfer Fees	133,282	130,000	40,445	95,000	100,000	(23.08)
ROD RE Recording Fees	170,498	180,000	109,641	180,000	180,000	0.00
UCC Certified Copy Fees	0	0	0	0	0	-
RE Certified Copy Fees	1,983	1,300	931	1,500	1,500	15.38
Birth/Death/Mar-Copy Fees	45,619	50,000	22,417	46,000	50,000	0.00
DILHR Fees	2,470	1,800	900	1,800	1,800	0.00
Land Records Modern Fees	85,315	90,000	49,050	94,000	94,000	4.44
Electronic Access Fees	38,853	36,000	16,436	34,000	34,000	(5.56)
ROD RE Document Rec	5,571	4,000	1,723	4,000	4,000	0.00
Vital Record Expedite Fee	450	400	210	400	400	0.00
ROD GIS-Product Sales	3,611	4,000	1,380	2,500	4,000	0.00
Court Fees County Share	215,294	204,000	88,286	202,500	203,000	(0.49)
CS Rec/Disbursement Fee	0	0	0	0	0	-
Vital Records Collection Fee	0	0	0	0	0	-
Counseling Srv Fee	18,915	17,000	7,756	15,512	15,512	(8.75)
Probate Fees-County	38,228	32,000	12,358	25,000	30,000	(6.25)
Probate Fees-GAL	24,050	16,000	10,138	19,000	18,000	12.50
Probate Fees-Other	0	3,000	0	0	0	(100.00)
Mapping Plan Fees	0	0	0	0	0	-
SVRS Voter Lists	230	0	104	104	50	-
Sheriffs Fees	90,449	90,000	40,540	90,000	90,000	0.00
Sheriffs Copy Fees	1,234	1,000	486	1,000	1,000	0.00
Photo Lab Sales	4,547	2,000	1,765	3,000	2,000	0.00
Inmate Phone Rev	20,617	14,000	10,065	18,000	15,000	7.14
Reserve Deputy-Non Cty Fnct	12,573	6,000	756	10,000	7,000	16.67
Prisoners Board	220,867	205,000	64,583	150,000	150,000	(26.83)
Prisoners Board-Other Co	626,204	551,000	115,888	304,900	281,744	(48.87)
Shf Transport Reimbursmt	0	0	197	200	0	-

General Fund Continued

Manitowoc County, WI
GENERAL FUND REVENUE

	Revenues 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Public Charges for Service Continued						
Juvenile Detention Charges	58,250	35,000	18,400	37,000	35,000	0.00
School Liaison Officer	0	0	0	0	0	-
GPS Inmate Fees	142,953	110,000	50,920	110,000	110,000	0.00
Contracted Police Svcs	32,803	17,000	3,868	17,800	17,000	0.00
St Criminal Alien Asst Prog	19,619	0	0	0	15,000	-
Hazmat Team Respons Chgs	8,889	0	405	405	0	-
Nuke Plant Revenues	49,164	102,559	23,779	143,335	145,674	42.04
Nuclear Plant Persnl Serv	101,514	48,721	10,092	41,365	44,670	(8.31)
Sale of Civil Def Supp	132	0	101	101	0	-
Training Registration Fees	0	0	0	0	0	-
Coroner Fees	17,013	17,000	10,100	20,000	20,000	17.65
Jail Booking Fee	21,141	16,500	7,911	165,000	16,500	0.00
Per Diem Jail Charge	73,702	75,000	29,296	65,000	75,000	0.00
Medical Reimbursements	24,089	2,000	3,618	7,500	2,000	0.00
Jail Expense Reimbursements	0	0	0	0	0	-
Jail Transfer Fee	4,125	2,000	1,200	2,400	2,000	0.00
PHS American Lung Assoc.	0	0	0	0	0	-
PHS Charges	16,396	14,000	6,502	14,000	15,000	7.14
PHS Environment Hlth Chgs	8,263	5,000	3,751	5,000	4,000	(20.00)
PHS Flu Clinic Rev	0	0	0	0	0	-
Interpretation	5,035	4,000	2,162	4,300	4,300	7.50
PHS License Fee DOH Agent	110,798	95,000	66,140	105,000	110,800	16.63
PHS License Fee DOA Agent	2,735	3,200	3,510	3,200	3,200	0.00
PHS School Inspection Fee	7,865	5,600	7,840	7,840	7,800	39.29
PHS Mercury Award	0	0	0	0	0	-
Well Water Testing Fees	3,440	3,000	630	3,000	3,000	0.00
Medicaid-Medical Assist	88,422	97,649	42,203	90,000	102,398	4.86
CS Support & Maintenance	1,550	1,900	575	1,150	1,150	(39.47)
UW Ext Meeting/Trng/Pamph	5,639	5,000	696	5,000	5,000	0.00
UW Ext Bulletins-State	227	500	172	500	500	0.00
UW Ext Materials Testing	330	500	251	500	500	0.00
UW Ext Parenting-1st Year	1,950	2,750	1,350	2,750	2,750	0.00
UW Ext E.D.Resource Mgmt Grt	0	0	0	0	0	-
Sale of Salvage Materials	1,040	0	0	0	0	-
PP Timber Sales	651	0	10	10	0	-
Total Public Charges for Service	2,592,768	2,326,629	904,233	2,174,822	2,050,498	(11.87)
Intergov. Chgs for Service						
State Reimb-Interpreters	8,944	9,000	5,470	11,833	10,800	20.00
TB Dispensary	0	0	1,944	3,000	2,500	-
Refugee Health Services	0	0	0	0	0	-
State/Fed-Agencies	11,506	3,900	3,459	6,900	11,600	197.44
SVRS-Voter Registration	5,799	12,075	9,831	15,000	8,100	(32.92)
SVRS-Voter Reg Equip	0	0	0	0	0	-
Local Govt Charges	56,006	190,419	2,767	190,519	0	(100.00)
Other Counties Charges	4,186	0	0	0	0	-
New World System Chg	0	0	0	0	0	-
Phone Equip Reimbursement	84,230	10,900	5,730	10,900	10,350	(5.05)
Phone Service Reimbursement	123,900	143,400	60,432	125,000	127,915	(10.80)
PHS Jail Nursing Services	0	0	0	0	0	-
PHS Comm Action Prog	36	0	0	0	0	-
HIV Testing	300	500	0	0	500	0.00
Dept Charges For Service	597	2,000	1,061	2,000	1,000	(50.00)
Dept Chgs List Dept	62,937	55,500	29,884	75,713	70,500	27.03
Dept Chgs Aging Svcs	14,399	14,276	6,873	12,113	10,476	(26.62)
Dept Chgs Human Services	0	0	0	0	0	-
Dept Chgs Joint Dispatch	7,715	0	0	0	0	-
Total Intergov. Chgs for Service	380,555	441,970	127,450	452,978	253,741	(42.59)
Other Revenue						
Interest Income	681,328	850,000	143,287	285,000	300,000	(64.71)
Inc/Dec in FMV of Invstmnts	4,591	0	0	0	0	-
Flex Spending Acct Unused Re	0	0	0	0	0	-
Un-cashed Check Cancellation	(245)	1,500	1,739	1,739	1,500	0.00
Rent	126,660	95,590	45,261	81,535	126,931	32.79
Sale of County Equip	47,657	42,000	61	49,102	42,000	0.00
Sale of Land	0	0	0	0	0	-
Gain/Loss Tax Deed Prop Sale	(5,881)	0	0	0	0	-
Donations/Contributions	31,409	3,000	2,023	8,823	0	(100.00)
Donations-Restricted Use	500	0	0	0	0	-
Donations-Maribel Caves	533	0	109	109	0	-
Donations-Silver Lk Park	7,148	0	20,555	20,555	0	-
Donations-Vet Trans	0	0	0	0	0	-
PW Comm Service Prog Adm	0	0	0	0	0	-
ASAP Alnce Subst Abuse Prev	500	0	250	0	0	-
Healthiest WI Partnership	55,723	21,250	17,708	18,927	0	(100.00)
Insurance Proceeds Reimb	0	0	0	0	0	-
Fuel Flowage Fee	15,200	16,000	2,937	10,000	12,000	(25.00)
5-cent Fuel Deicer Fee	6,153	11,640	1,510	5,000	6,000	(48.45)
Revenue Clearing	0	0	0	0	0	-
Other	76,979	98,400	12,172	113,190	63,400	(35.57)
Total Other Revenue	1,048,255	1,139,380	247,612	593,980	551,831	(51.57)
Total Revenues	27,983,833	27,560,326	17,329,170	26,807,780	27,859,917	1.09

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
EXPENDITURES RESTATED BY CLASSIFICATION:						
General Government						
Non-Department Activity	1,088	363	0	363	78,345	21511.89
County Board	124,190	138,855	74,930	136,045	134,073	(3.44)
Circuit Court Costs	1,363,922	1,465,006	785,829	1,484,795	1,462,909	(0.14)
Register in Probate	276,095	260,258	121,425	259,949	265,487	2.01
Court Commissioner	21,961	23,785	11,851	23,486	24,218	1.82
Family Court Commissioner	125,123	135,130	68,785	138,232	134,868	(0.19)
Coroner	221,200	224,849	120,216	228,494	236,122	5.01
District Attorney	355,354	356,079	172,089	332,425	347,714	(2.35)
Corporation Counsel	488,341	456,445	221,136	433,787	445,878	(2.32)
Executive	138,907	150,325	73,984	149,761	115,754	(23.00)
County Clerk	218,907	236,644	108,810	237,138	195,902	(17.22)
Central Mailing - Clerk	55,869	50,247	37,290	59,252	56,396	12.24
Central Duplicating - Clerk	105,160	102,000	46,616	90,290	99,000	(2.94)
Personnel	334,978	360,105	167,503	346,479	340,387	(5.48)
Elections - Clerk	131,208	69,989	59,076	75,117	139,581	99.43
Elections - SVRS	13,851	12,075	5,434	10,276	12,491	3.45
Comptroller	753,674	653,020	364,650	639,118	628,034	(3.83)
Treasurer	257,269	216,356	110,513	211,523	222,282	2.74
Assessment of Property	162,474	200,638	87,709	191,638	198,045	(1.29)
Public Property Dept Admin	230,559	295,747	149,792	297,805	326,574	10.42
Maint - Phone System	206,911	136,700	85,297	124,600	130,805	(4.31)
Maint - Courthouse	424,565	361,970	273,466	420,442	400,933	10.76
Maint - Office Complex	142,422	164,113	79,347	165,631	156,952	(4.36)
Maint - Jail	597,563	562,829	296,747	555,983	562,232	(0.11)
Maint - University Center	57,209	95,988	83,560	94,641	80,641	(15.99)
Maint - Expo	0	0	0	0	0	-
Maint - Human Services	135,159	197,671	88,277	192,841	165,764	(16.14)
Maint - PHS Building	17,946	30,680	8,082	23,430	21,227	(30.81)
Maint - Admin Office Bldg	38,814	39,650	16,122	37,050	33,165	(16.36)
Maint - Other Co Buildings	61,977	57,170	28,739	56,470	55,930	(2.17)
Maint - Wetlands Mitigation	189	0	0	0	0	-
Register of Deeds	379,680	428,732	223,062	431,538	371,438	(13.36)
ROD-Land Records Modern	139,258	130,000	88,333	130,500	132,000	1.54
Insurances - General Fund	32,796	80,184	41,261	41,261	59,307	(26.04)
Total General Government	<u>7,614,619</u>	<u>7,693,603</u>	<u>4,099,928</u>	<u>7,620,360</u>	<u>7,634,454</u>	<u>(0.77)</u>
Public Safety						
Sheriff - Administration	1,493,019	1,561,653	828,184	1,548,350	1,645,580	5.37
Sheriff - Training	70,354	82,845	35,404	80,650	85,935	3.73
New World Systems - County	0	0	0	0	0	-
Sheriff - Traffic Patrol	4,023,373	3,925,412	2,013,374	3,916,948	3,982,280	1.45
Sheriff - Snowmobile Patrol	12,767	11,170	894	9,167	11,670	4.48
Sheriff - Water Safety Patrol	11,519	16,873	773	13,638	16,873	0.00
Joint Dispatch Center	1,883,943	1,924,109	1,013,005	1,907,023	1,867,671	(2.93)
Communications Activity	0	362,655	147,145	359,855	329,971	(9.01)
Emergency Management	130,446	154,178	71,533	146,178	166,154	7.77
Emerg Mgmt - Nuclear Prepa	102,955	151,280	67,090	184,700	189,294	25.13
Emerg Mgmt - EPCRA / LEPC	20,876	22,910	4,037	22,910	23,755	3.69
Emerg Mgmt - HAZMAT	35,133	30,000	9,951	30,405	30,000	0.00
Emerg Mgmt - Home Land Secu	74,792	0	64,484	64,484	0	-
Correctional Institutions	4,797,496	4,913,487	2,598,839	4,694,669	5,183,844	5.50
Metro Drug	215,618	217,149	85,039	182,995	229,959	5.90
Sheriff - Retiree Benefits	11,620	26,620	5,810	26,620	11,620	(56.35)
Total Public Safety	<u>12,883,910</u>	<u>13,400,341</u>	<u>6,945,560</u>	<u>13,188,592</u>	<u>13,774,606</u>	<u>2.79</u>
Public Works						
Airport	811,687	520,190	116,004	271,587	729,212	40.18
Solid Waste Dept Admin	211,088	281,406	60,976	281,400	214,243	(23.87)
Total Public Works	<u>1,022,774</u>	<u>801,596</u>	<u>176,980</u>	<u>552,987</u>	<u>943,455</u>	<u>17.70</u>

General Fund Continued

Manitowoc County, WI
GENERAL FUND EXPENDITURES

	Expenses 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
General Fund Continued:						
Health & Human Services						
Child Support	769,020	800,342	421,194	800,944	807,344	0.87
Child Support - Order Revision	(0)	0	0	0	0	-
Child Support - Case Conv	0	0	0	0	0	-
Child Support - Famil Ct	94,850	101,498	51,508	103,403	105,497	3.94
PHS - Older Adult Health Grant	24,695	23,443	13,109	20,825	10,476	(55.31)
PHS - Cancer Control (WWCCP)	24,678	31,369	10,974	26,890	26,890	(14.28)
PHS - TCB Community Coalition	47,563	19,518	25,500	40,000	0	(100.00)
PHS - Safety Coalition	4,988	0	393	0	0	-
PHS - Prevention Block Grant	5,300	14,320	0	14,320	9,767	(31.79)
PHS - GPR Lead	10,851	13,418	2,534	13,418	11,525	(14.11)
PHS - Healthy Start	31,901	38,977	11,031	36,004	35,280	(9.48)
PHS - Alliance for WI Youth	0	0	0	0	0	-
PHS - IAP Immunization Grant	22,764	20,327	18,136	21,722	19,150	(5.79)
PHS - Strong Rural Communities	41,281	22,469	19,416	19,416	0	(100.00)
PHS - Asthma Coalition	1,557	1,500	711	711	0	(100.00)
PHS - Jail Nursing	0	0	0	0	0	-
PHS - Bioterrorism Grant	83,288	139,598	59,299	120,150	56,888	(59.25)
PHS - Mercury Reduction	48	0	0	0	0	-
PHS - Pedestrian Safety	0	0	0	0	0	-
PHS - DNR Beach Testing	7,571	8,100	80	8,181	8,100	0.00
PHS - WIC Program Admin	263,297	247,548	116,804	242,648	249,830	0.92
PHS - Prenatal Care Coord	107,825	97,649	59,802	116,625	102,398	4.86
PHS - Pocan Operations Grant	75,399	81,367	33,569	81,367	80,553	(1.00)
PHS - Administrative Support	185,876	137,412	82,208	160,065	200,687	46.05
PHS - Environmental Health	231,662	253,004	132,395	251,568	267,606	5.77
PHS - General Public Health	811,039	831,620	403,270	746,701	651,241	(21.69)
Veterans Service Office	131,627	160,420	85,158	168,599	156,207	(2.63)
Veterans Service Commission	12,122	11,150	3,131	11,775	11,850	6.28
Total Health & Human Services	<u>2,989,202</u>	<u>3,055,048</u>	<u>1,550,220</u>	<u>3,005,332</u>	<u>2,811,289</u>	<u>(7.98)</u>
Culture, Education, Recreation						
Public Library Grant	959,978	886,812	886,812	886,812	888,126	0.15
Parks	113,933	142,740	58,746	161,625	149,201	4.53
Devils River State Rec Trail	40,770	0	4,793	6,373	320,000	-
Parks - Snowmobile Trails	98,072	61,275	49,278	61,275	281,275	359.04
University Extension	265,979	256,069	119,107	253,198	260,969	1.91
University Extension-State	6,176	6,000	725	6,000	6,000	0.00
UW Ext - Parenting Grant	1,950	2,750	0	2,750	2,750	0.00
Total Culture, Education, Recreation	<u>1,486,857</u>	<u>1,355,646</u>	<u>1,119,462</u>	<u>1,378,034</u>	<u>1,908,321</u>	<u>40.77</u>
Conservation/Development						
Parks - County Conservatio	0	3,182	0	3,182	3,182	0.00
Planning and Zoning	1,202,513	1,271,750	412,647	1,206,164	781,533	(38.55)
Economic Development Corp Contribution	65,632	65,632	0	0	0	(100.00)
Board of Adjustment	27,418	25,490	5,499	25,506	31,456	23.41
Total Conservation/Development	<u>1,295,563</u>	<u>1,366,054</u>	<u>418,146</u>	<u>1,234,852</u>	<u>816,171</u>	<u>(40.25)</u>
Total Expenditures	<u><u>27,292,925</u></u>	<u><u>27,672,288</u></u>	<u><u>14,310,296</u></u>	<u><u>26,980,157</u></u>	<u><u>27,888,296</u></u>	<u><u>0.78</u></u>

General Fund Concluded

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	6,070,581	7,462,206	7,462,206	7,462,206	7,261,490	(2.69)
Intergovern Grants & Aids						
Youth Indepnd Lvng ETV	9,828	5,840	5,787	5,840	3,692	(36.78)
Mental Hlth Block Grant	35,127	35,127	35,127	35,127	35,127	0.00
AODA Grant	0	0	0	0	0	-
AODA Block Grant	140,547	140,547	140,547	140,547	201,754	43.55
Base County Allocation	3,969,157	3,982,748	3,766,625	3,982,748	3,027,754	(23.98)
Prior Year State Aid	(400,433)	30,000	20,212	30,000	25,000	(16.67)
Child Day Care	59,216	65,289	37,803	65,289	65,289	0.00
Youth Aids	660,972	645,432	475,254	650,972	645,432	0.00
Youth Aids/AODA	16,108	16,108	12,129	16,108	16,108	0.00
Intensive Supervision	84,940	42,470	(0)	42,470	47,270	11.30
Lincoln Hills Escrow	9,324	15,540	0	10,000	15,540	0.00
Youth Indepnd Lvng Ini	31,894	31,894	11,818	27,854	27,854	(12.67)
IMD Continuing Placements	0	21,777	0	21,777	0	(100.00)
IMD OBRA Relocations	28,117	28,117	15,004	28,117	27,695	(1.50)
Family Support	71,665	77,626	22,342	77,626	77,626	0.00
Birth to Three	212,047	208,532	132,587	226,721	232,797	11.64
CIP 1A	1,289,026	1,304,060	537,891	1,312,589	328,147	(74.84)
CIP 1B	3,418,300	3,258,850	(498,316)	3,984,525	998,462	(69.36)
COP	837,496	871,324	242,435	892,362	418,051	(52.02)
Supportive Home Care	0	0	0	0	0	-
CIP II/COP W	4,464,876	4,493,067	1,925,635	5,314,286	1,328,571	(70.43)
IM Aid	641,042	624,713	335,450	640,841	565,622	(9.46)
Refugee Administration	0	0	0	0	0	-
Program Integrity	21,249	11,400	1,203	8,588	4,230	(62.89)
LIHEAP Administration	144,560	120,000	68,649	120,000	121,535	1.28
LIHEAP Emerg Grants	0	0	0	0	0	-
Non AFDC Funeral/Cemetery	68,179	50,127	39,630	53,954	55,000	9.72
MA Transportation	125,249	105,000	44,523	165,841	166,000	58.10
HSD Grant Revenue	23,648	40,000	(23,648)	50,000	25,000	(37.50)
W-2 Revenue	84,461	100,000	28,303	100,000	30,932	(69.07)
Kinship Care	187,651	170,250	89,013	195,332	197,596	16.06
Family Preservation	56,650	56,650	43,138	56,650	56,650	0.00
Brain Injury Waiver	294,931	309,312	123,640	272,271	68,068	(77.99)
W-2 Day Care	0	0	0	0	0	-
Children/Families Incentive	79,000	56,769	93,747	56,769	56,769	0.00
Safe Child	0	0	0	0	0	-
Childrens/Family 1B	79,000	56,769	0	56,769	0	(100.00)
Locally Matched CCDF	0	0	0	0	0	-
AFH Continuation	38,456	21,579	19,227	38,456	9,614	(55.45)
CSP Wait List Rev	34,650	34,650	8,444	34,650	34,650	0.00
W-2 Emerg Asst Homeless	0	2,000	0	2,000	2,000	0.00
Training Grant	0	0	(462)	0	0	-
Coordinated Svcs Team	9,815	0	0	0	0	-
Foster Parent PreServices	18,771	18,840	(3,178)	18,840	18,840	0.00
Childrn LT Suppt Autism	819,637	700,031	404,481	982,265	1,239,067	77.00
CBMAC Grant Revenue	229,165	108,000	0	108,000	108,000	0.00
H&CB Waiver/ICF-MR Plcmt	3,450,090	3,457,972	3,422,528	3,624,405	906,268	(73.79)
Reimb Legal Svcs IV-E	0	0	0	0	0	-
Early Interv Fundg DOC	30,849	0	0	0	0	-
Wrap Around High Rsk OJA	72,526	82,314	10,880	82,314	0	(100.00)
Foster Prnt Backgrnd Ck	902	0	52	1,200	1,800	-
Federal Overmatch-State	350,334	427,616	0	469,045	564,354	31.98
Total Intergovern Grants & Aids	21,799,022	21,828,340	11,588,500	24,003,148	11,754,164	(46.15)
Fines, Forfeitures, Penalties						
OWI Surcharge	81,326	85,000	36,412	81,000	82,500	(2.94)
Total Fines, Forfeitures, Penalties	81,326	85,000	36,412	81,000	82,500	(2.94)
Public Charges for Service						
Mental Hlth Outpatient	47,813	50,000	5,537	30,000	30,000	(40.00)
Mental Hlth Inpatient	60,008	45,000	65,167	92,184	60,000	33.33
Public Charges for Service Continued						
IDP Fees	104,400	96,000	58,140	113,340	115,000	19.79

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
AODA Outpatient	10,970	10,000	5,166	10,041	10,000	0.00
AODA Inpatient	23,839	37,000	24,403	39,718	30,000	(18.92)
Service Fees	1,012	1,000	1,357	1,357	1,000	0.00
Court Service Fees	69,244	80,000	32,848	80,000	70,000	(12.50)
Purchase of Service Fees	1,701	1,700	0	1,000	0	(100.00)
CSP Outpatient	0	0	0	0	0	-
Client Revenue	168,326	186,254	78,435	165,592	33,952	(81.77)
Third Party Liability	37,693	5,000	42,641	8,000	8,000	60.00
Food Stamp Coll/Incentives	240	1,000	1,043	1,000	250	(75.00)
AFDC Collections/Incentives	1,895	1,500	125	1,000	1,000	(33.33)
Medical Refunds	0	3,100	3,639	5,000	3,000	(3.23)
Foster Home Refunds	263,024	174,174	133,001	255,878	255,878	46.91
Group Home Refunds	0	0	399	800	800	-
Child Care Institn Refund	4,235	103,904	5,340	9,887	9,887	(90.48)
Lincoln Hills Reimbursement	825	7,000	793	3,000	1,399	(80.01)
Refunds	0	0	0	0	0	-
ISP Refunds	0	0	0	70,000	175,200	-
Shelter Care Refunds	6,850	10,000	2,310	3,891	3,891	(61.09)
Kinship Care/Client Refunds	0	0	0	0	0	-
W-2 Job Access Loan Repymt	0	0	0	0	0	-
Other Counties Fees	62,707	64,042	9,778	30,078	30,078	(53.03)
Rent	14,169	14,000	7,500	14,400	14,500	3.57
Total Public Charges for Service	878,951	890,674	477,622	936,166	853,835	(4.14)
Intergov. Chgs for Service						
State Reimbursement	0	0	0	31,280	0	-
Admin Passthru MA	3,275	0	0	0	0	-
Case Mgmt-CCS MA	0	0	0	0	0	-
Mental Hlth Outpnt MA	23,883	50,000	5,033	50,000	50,000	0.00
AODA Outpatient MA	2,117	2,000	294	1,800	2,000	0.00
Case Mgmt-TCM MA	0	0	0	0	0	-
CSP Outpatient MA	137,532	150,000	(7,666)	135,000	130,000	(13.33)
DD Case Mgmt MA	8,385	21,000	4,644	23,000	13,750	(34.52)
Birth to Three MA	55,512	52,000	7,361	55,000	55,000	5.77
COP MA	12,594	15,000	4,252	10,685	2,671	(82.19)
Personal Care MA	2,508,563	2,562,229	66,726	2,652,336	663,084	(74.12)
Supportive Home Care MA	606	700	45	700	700	0.00
Case Management	841	4,000	0	2,500	2,500	(37.50)
Crisis MA Revenue	82,215	62,000	7,250	82,000	85,000	37.10
Medicare Revenue	15,000	20,000	(15,000)	20,000	20,000	0.00
Other Counties Charges	0	0	0	0	0	-
Other County Foster Care	28,875	26,200	15,750	16,699	0	(100.00)
Dept Chgs Aging Servcs	35,000	35,000	17,500	35,000	35,000	0.00
Dept Chgs HCC	0	0	0	0	0	-
Total Intergov. Chgs for Service	2,914,398	3,000,129	106,189	3,116,000	1,059,705	(64.68)
Other Revenue						
Interest Income	324	0	170	300	200	-
MA Cost Share	75,070	73,000	51,775	74,371	18,593	(74.53)
Donations/Contributions	125,835	144,337	28,615	101,431	48,292	(66.54)
Revenue Clearing	(0)	0	363,628	0	0	-
Other	0	0	319	0	0	-
Total Other Revenue	201,228	217,337	444,508	176,102	67,085	(69.13)
Total Revenues	31,945,507	33,483,686	20,115,437	35,774,622	21,078,779	(37.05)
EXPENDITURES:						
Health & Human Services						
Mental Health	2,034,831	1,773,863	833,512	1,648,849	1,586,263	(10.58)
Alcohol, Other Drug Abuse	651,505	761,182	349,414	759,332	631,900	(16.98)
Chronically Mentally Ill	2,766,345	2,518,778	1,375,216	2,864,385	2,664,359	5.78
Developmentally Disabled	1,795,524	1,450,674	757,468	1,259,390	636,735	(56.11)
Brain Injury Waiver	296,767	306,754	135,044	263,353	65,838	(78.54)
Brain Injury Waiver-CA	20,239	34,408	8,302	15,824	3,957	(88.50)
Treatment Foster Care	90,469	102,254	45,174	91,651	99,122	(3.06)
Intoxicated Driver Program	102,125	110,789	44,788	110,789	116,398	5.06
CIP 1A	1,428,547	1,453,114	716,259	1,463,873	365,969	(74.81)

Human Services SRF Continued

Manitowoc County, WI
HUMAN SERVICES SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Expenditures Continued						
Lakeshore Lodge Grant	125,787	143,587	41,106	96,184	48,093	(66.51)
Birth To Three	552,403	472,283	217,423	535,146	466,188	(1.29)
Family Support	63,900	69,863	24,439	69,863	69,863	0.00
Autism, Intensive-DD	258,586	233,581	111,097	221,712	221,712	(5.08)
Autism, Post-Intnsve-DD	245,915	256,076	128,814	270,318	270,318	5.56
CLTS-DD-CA	29,784	23,305	35,425	52,618	52,618	125.78
CLTS-PD-COP	37,503	61,374	26,807	49,750	49,750	(18.94)
CLTS-PD-Census	14,296	0	671	0	0	-
CLTS-MH-COP	67	0	0	0	0	-
CLTS-MH-CA	192,400	61,509	164,182	315,500	315,500	412.93
CLTS-MH-State Match	14,420	0	4,509	16,162	16,162	-
CLTS-DD-Census	2,104	0	276	0	0	-
Autism, Intensive-SED	82,540	79,603	38,196	88,150	88,150	10.74
Autism, Post-Intnsve-SED	29,952	28,007	13,109	36,274	36,274	29.52
CLTS-DD-State Match	4,835	5,645	7,896	20,196	20,196	257.77
CLTS-PD-State Match	6,814	0	15,470	60,501	60,501	-
CLTS-DD-Co Match	0	0	4,418	31,508	31,508	-
CLTS-DD-Base	714	0	352	0	0	-
CLTS-DD-1 of 36	1,243	0	0	0	234,552	-
H&CB Waiver ICF-MR Placmnt	3,546,589	3,634,837	1,745,476	3,682,724	920,683	(74.67)
CIP 1B Fully Funded	2,670,755	2,458,573	1,364,229	2,895,531	723,883	(70.56)
COP Match	572,414	545,483	502,849	726,960	180,204	(66.96)
CIP 1B-CA Match	1,710,720	1,594,761	953,082	2,470,274	617,570	(61.28)
CA Match	3,297	0	0	0	0	-
Economic Support	1,048,827	1,126,414	589,793	1,126,263	1,200,602	6.59
Program Integrity	28,148	11,402	10,000	12,947	4,230	(62.90)
WHEAP Administration	124,733	120,005	56,709	120,005	121,469	1.22
Special ES Programs	66,574	50,127	42,796	53,540	55,000	9.72
MA Transportation	116,373	98,000	70,546	154,992	155,000	58.16
Badger Care	0	0	0	26,444	0	-
W-2	57,458	92,293	14,450	92,673	25,337	(72.55)
Agency Management	418	(38,168)	196,498	(79,233)	206,817	(641.86)
Agency Support & Overhead	543,132	526,614	809,043	327,990	1,084,348	105.91
Human Services	2,348,780	2,243,291	666,836	2,110,836	2,396,640	6.84
County Owned Home Expo Dr.	39	0	173	173	178	-
Emergency Srvs Safety Net	59,705	0	0	0	0	-
Child Care	79,912	100,488	54,714	118,731	120,484	19.90
Youth Aids	869,140	1,075,293	525,766	1,118,587	1,005,226	(6.52)
Alternate Care	1,319,536	1,546,306	792,273	1,404,090	1,363,701	(11.81)
Purchase of Services	312,101	282,734	138,398	255,097	167,866	(40.63)
Community Options Program	850,215	848,488	244,946	866,586	433,858	(48.87)
Supportive Home Care	74,538	56,500	21,504	49,769	46,200	(18.23)
CIP II	2,613,486	2,400,693	1,433,047	2,960,584	679,243	(71.71)
County Owned Home 16th St.	0	0	0	10,000	0	-
Intensive Supervision	100,444	108,798	48,202	99,561	105,898	(2.67)
Personal Care	2,508,562	2,562,229	1,096,926	2,652,336	663,085	(74.12)
COP W	1,089,975	1,308,525	561,866	1,156,345	349,990	(73.25)
Comm Relocation Initit	526,630	463,512	279,637	718,469	179,618	(61.25)
CRI-Diversion	309,440	300,805	234,170	478,888	119,723	(60.20)
CIP II Match FC Transfer	13,788	19,534	7,827	0	0	(100.00)
Total Expenditures	34,415,344	33,484,186	17,561,125	35,952,490	21,078,779	(37.05)
Excess Revenue Over (Under) Expenditu	(2,469,837)	(500)	2,554,311	(177,868)	0	
Fund Balance - January 1	4	4		4	(177,364)	
Transfer In From General Fund	2,469,838	500		500	0	
Fund Balance - December 31	4	4		(177,364)	(177,364)	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Personal Services	7,311,038	8,096,803	4,073,634	7,800,375	7,290,834	(9.95)
Contracted Services	24,367,707	22,659,900	12,119,286	25,582,490	12,618,844	(44.31)
Operation & Maintenance	2,277,945	2,345,844	1,069,506	2,052,089	674,740	(71.24)
Fixed Charges	65,340	69,136	83,422	106,366	96,967	40.26
Other (Grants / Contr / HSD)	361,255	310,903	205,764	396,770	397,394	27.82
Outlay	32,059	1,600	9,513	14,400	0	(100.00)
Total Expenditures	34,415,344	33,484,186	17,561,125	35,952,490	21,078,779	(37.05)

Human Services Fund Concluded

Manitowoc County, WI
HIGHWAY ROADS AND BRIDGES SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	2,728,700	2,728,700	2,728,700	2,628,700	1,928,052	(29.34)
Bridge Aid Prop Taxes	357,641	78,355	78,355	78,355	206,157	163.11
Total Property Taxes	<u>3,086,341</u>	<u>2,807,055</u>	<u>2,807,055</u>	<u>2,707,055</u>	<u>2,134,209</u>	<u>(23.97)</u>
Intergovern Grants & Aids						
State Transportation Aid	1,521,087	1,521,087	390,590	1,562,943	1,593,306	4.75
State Project Aid	280,873	0	0	0	0	-
Intergovern Grants & Aids	<u>1,801,960</u>	<u>1,521,087</u>	<u>390,590</u>	<u>1,562,943</u>	<u>1,593,306</u>	<u>4.75</u>
Total Revenues	<u>4,888,300</u>	<u>4,328,142</u>	<u>3,197,645</u>	<u>4,269,998</u>	<u>3,727,515</u>	<u>(13.88)</u>
EXPENDITURES:						
Public Works						
Hwy Admin SRF Revenues	0	0	0	0	0	-
County Road Maintenance	1,736,459	1,749,576	943,296	1,749,576	1,520,564	(13.09)
County Road/Brdg Construction	1,692,201	1,735,211	434,500	1,677,067	1,335,794	(23.02)
County Winter Snow Removal	1,436,616	765,000	633,684	765,000	665,000	(13.07)
Town Bridge Aid	357,640	78,355	78,355	78,355	206,157	163.11
Total Expenditures	<u>5,222,916</u>	<u>4,328,142</u>	<u>2,089,836</u>	<u>4,269,998</u>	<u>3,727,515</u>	<u>(13.88)</u>
Excess Revenue Over (Under) Expenditures	(334,616)	0		0	0	
Other Financing Sources (Uses)						
Sales of Note	0	0		0	0	
Debt Service Fund	(800,000)	(892,000)		0	0	
Health Care Center EF	800,000	892,000		0	0	
Transfer From Fund Balance	0	0		0	0	
Total Other Financing items	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(334,616)</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Fund Balance - January 1	299,600	(35,015)		(35,015)	(35,015)	
Fund Balance - December 31	<u>(35,015)</u>	<u>(35,015)</u>		<u>(35,015)</u>	<u>(35,015)</u>	

(A) Reflects County Board Approval for Highway Accounting JD Edwards conversion.

(B) Reflects Issuance of Note for CTH-R Project for 2006 Budget received in 2005, expense to be carried over from 2005 to 2006 (*)

EXPENDITURES RESTATED BY OBJECT:

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Contracted Services	247,835	208,841	102,256	206,072	184,706	(11.56)
Operation & Maintenance	4,975,081	4,119,302	1,987,580	4,063,927	3,542,809	(13.99)
Total Expenditures	<u>5,222,916</u>	<u>4,328,142</u>	<u>2,089,836</u>	<u>4,269,998</u>	<u>3,727,515</u>	<u>(13.88)</u>

Highway Roads & Bridges Special Revenue Fund Concluded

Manitowoc County, WI
SOLID WASTE RECYCLING SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	406,720	417,862	417,862	417,862	417,052	(0.19)
Public Charges for Service						
Recycling Charges	613,760	628,000	146,395	530,000	531,000	(15.45)
Other Revenue						
Donations/Contributions	9	0	0	0	0	-
Total Revenue	<u>1,020,488</u>	<u>1,045,862</u>	<u>564,257</u>	<u>947,862</u>	<u>948,052</u>	<u>(9.35)</u>
EXPENDITURES:						
Public Works						
Recycling Operation	1,078,438	1,045,862	415,875	1,016,983	1,017,957	(2.67)
Total Expenditures	<u>1,078,438</u>	<u>1,045,862</u>	<u>415,875</u>	<u>1,016,983</u>	<u>1,017,957</u>	<u>(2.67)</u>
Excess Revenue Over (Under) Expenditures	(57,950)	0		(69,121)	(69,905)	
Other Financing Sources (Uses)						
Tran from Solid Waste SRF	0	0		0	69,905	
Fund Balance - January 1	89,620	31,671		31,671	(37,450)	
Fund Balance - December 31	<u>31,671</u>	<u>31,671</u>		<u>(37,450)</u>	<u>(37,450)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Contracted Services	915,644	924,521	334,895	872,796	911,962	(1.36)
Operation & Maintenance	105,067	100,700	42,377	100,700	102,500	1.79
Fixed Charges	2,542	1,641	3,487	3,487	3,495	112.98
Outlay	55,185	19,000	35,117	40,000	0	(100.00)
Total Expenditures	<u>1,078,438</u>	<u>1,045,862</u>	<u>415,875</u>	<u>1,016,983</u>	<u>1,017,957</u>	<u>(2.67)</u>

Solid Waste Recycling Fund Concluded

Manitowoc County, WI
SOLID WASTE DISPOSAL SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	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	961,259	855,000	315,781	855,000	1,257,000	47.02
Total Revenue	<u>971,259</u>	<u>865,000</u>	<u>325,781</u>	<u>865,000</u>	<u>1,267,000</u>	<u>46.47</u>
EXPENDITURES:						
Public Works						
Solid Waste Disposal Operation	957,201	865,000	407,526	855,000	1,267,000	46.47
Total Expenditures	<u>957,201</u>	<u>865,000</u>	<u>407,526</u>	<u>855,000</u>	<u>1,267,000</u>	<u>46.47</u>
Excess Revenue Over (Under) Expenditures	14,058	0		10,000	0	
Other Financing Sources (Uses)						
Solid Waste Disposal Operation	0	0		0	(69,905)	
Fund Balance - January 1	259,200	273,257		273,257	283,257	
Fund Balance - December 31	<u><u>273,257</u></u>	<u><u>273,257</u></u>		<u><u>283,257</u></u>	<u><u>213,352</u></u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Contracted Services	957,201	865,000	407,526	855,000	1,267,000	46.47
Total Expenditures	957,201	865,000	407,526	855,000	1,267,000	46.47

Solid Waste Disposal Fund Concluded

AGING SERVICES SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Property Taxes						
Property Taxes	99,879	71,003	71,003	71,003	53,925	(24.05)
Intergovern Grants & Aids						
AgeSrv Title IIIC1	229,778	235,650	27,022	230,125	229,778	(2.49)
AgeSrv NSIP IIIC1	26,756	26,756	26,756	26,756	19,673	(26.47)
AgeSrv Title IIIC2	59,831	59,831	42,982	65,266	65,188	8.95
AgeSrv NSIP IIIC2	25,927	16,413	16,413	31,254	33,010	101.12
AgeSrv Title IIIB	87,480	87,063	27,411	90,276	86,447	(0.71)
Transportation Grant	210,103	214,611	0	214,611	218,904	2.00
Senior Commun Service	11,481	11,481	0	11,481	11,481	0.00
Alzheimer Care Support	41,420	36,420	3,835	36,420	36,420	0.00
Benefit Advocacy	35,749	28,215	0	28,215	28,215	0.00
Elder Abuse Grant	35,688	35,687	1,407	35,687	35,687	0.00
Prevn Hlth Srv IIID	6,848	6,848	2,619	6,848	6,848	0.00
Fam Caregiver IIIE	41,434	41,674	7,554	41,674	41,434	(0.58)
Rural Housing Grant MPSD	0	0	0	0	0	-
Emrg Food & Shelter FEMA	1,800	3,800	583	2,000	0	(100.00)
Guardianship Grant	0	0	0	0	0	-
Age & Disab Resrc Cntr	433,312	624,520	103,249	493,564	491,953	(21.23)
Prevention Grant Rev	28,171	0	0	0	0	-
WI DOT STRAP Grant	0	0	0	0	0	-
Disab Technology Grant	0	0	0	0	0	-
Arthritis Prev & Control	29,387	0	0	0	0	-
New Freedom Grant	43,146	47,000	0	47,000	52,000	10.64
SHIP St Health Insr Prgm	2,239	0	0	0	0	-
MMA Part D Grant	24,688	10,755	0	6,000	0	(100.00)
Vehicle Acqstn Grant	0	0	0	0	0	-
ARRA-Meal Grant	0	31,472	0	0	31,472	0.00
SPAP St Pharm Asst Pgm	0	0	0	9,892	0	-
Total Intergovern Grants & Aids	1,375,238	1,518,196	259,830	1,377,069	1,388,510	(8.54)
Charges for Service						
Medicaid-Medical Assist	115,958	101,000	36,037	170,000	170,000	68.32
Charges for Service						
Service Fees	3,601	500	540	1,000	1,000	100.00
Other Revenue						
Interest Income	1,174	0	0	0	0	-
Sale of County Equip	0	0	0	0	0	-
Donations/Contributions	332,986	246,726	133,746	268,600	262,600	6.43
Insurance Proceeds Reimb	0	0	0	0	0	-
Revenue Clearing	0	0	0	0	0	-
Other	6,291	0	329	500	0	-
Total Other Revenue	340,451	246,726	134,075	269,100	262,600	6.43
Total Revenue	1,935,127	1,937,425	501,484	1,888,172	1,876,035	(3.17)
EXPENDITURES:						
Health & Human Services						
Aging Services Management	58,305	53,081	36,177	53,081	12,878	(75.74)
Congregate Meals (IIIC1)	316,828	347,646	140,244	317,125	331,600	(4.62)
Home Delivered Meals (C2)	296,181	281,283	154,918	310,492	319,002	13.41
Elder Abuse Grant	35,693	35,687	6,250	35,687	35,687	0.00
Contracted Svcs (IIIB)	36,680	32,139	13,544	32,209	35,340	9.96
Aging & Disab Resource Cntr	414,457	544,641	224,480	468,404	533,125	(2.11)
ADRC Disab Benefit Spec	94,549	164,879	57,141	118,422	122,424	(25.75)
ADRC Prevention Grant	25,516	0	0	0	0	-
ADRC Arthritis Prev & Cntrl	29,489	0	0	0	0	-
Alzheimers Care Giver Prgm	41,420	36,420	8,011	37,420	36,420	0.00
Family Care Giver Program	50,243	43,174	18,419	43,174	42,934	(0.56)
Specialized Transportation	317,038	259,233	65,860	269,681	264,285	1.95
Transp-New Freedom Grant	51,863	47,000	13,811	44,250	59,000	25.53
Benefits Advocacy	99,597	89,150	43,589	82,284	71,850	(19.41)
SHIP/SPAP/MMA St Health Ins	0	0	0	15,892	0	-
Information & Assistance	23,128	28,092	14,688	28,092	29,820	6.15
Total Expenditures	1,890,986	1,962,425	797,132	1,856,213	1,894,365	(3.47)
Excess Revenue Over (Under) Expenditures	44,142	(25,000)		31,959	(18,330)	
Fund Balance - January 1	377,967	422,108		422,108	454,067	
Fund Balance - December 31	<u>422,108</u>	<u>397,108</u>		<u>454,067</u>	<u>435,737</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>422,108</u>	<u>397,108</u>		<u>454,067</u>	<u>435,737</u>	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Personal Services	720,089	793,916	407,254	827,759	865,278	8.99
Contracted Services	1,051,688	1,075,586	349,785	918,914	949,257	(11.75)
Operation & Maintenance	103,151	80,850	32,827	79,538	73,975	(8.50)
Fixed Charges	4,229	4,073	7,266	8,203	5,855	43.75
Other	11,242	0	0	0	0	-
Outlay	587	8,000	0	21,799	0	(100.00)
Total Expenditures	1,890,986	1,962,425	797,132	1,856,213	1,894,365	(3.47)

Aging Services Fund Concluded

Manitowoc County, WI
SOIL & WATER SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	301,259	312,858	312,858	312,858	326,436	4.34
Intergovern Grants & Aids						
Cons Aids Staffing	121,968	160,000	0	160,000	150,000	(6.25)
Great Lakes Com Sediment Grn	0	0	3,334	6,666	3,333	-
Wild Life Damage Rev	15,465	26,000	0	26,000	20,000	(23.08)
DATCP Revenue	0	0	0	0	0	-
DATCP Revenue	154,676	140,000	52,865	140,000	80,000	(42.86)
Watershed Revenue	173,429	134,026	0	100,000	0	(100.00)
Invasive Species Grant	3,524	0	0	0	0	-
USDA/UW Ext. Grant Revenue	2,450	9,450	0	9,450	9,000	(4.76)
WI DNR Branch Grant	0	0	0	0	0	-
DNR Grant	0	0	0	0	0	-
Coastal Management Grant	0	0	0	0	0	-
Total Intergovern Grants & Aids	471,512	469,476	56,199	442,116	262,333	(44.12)
License & Permits						
Animal Waste Stor Permit	9,150	4,000	1,500	4,000	4,000	0.00
Livestock Siting Permit	2,000	2,000	0	2,000	2,000	0.00
Total License & Permits	11,150	6,000	1,500	6,000	6,000	0.00
Public Charges for Service						
S&W Service Fees	0	0	0	0	0	-
NRCS Service Revenue	1,200	0	0	0	0	-
Total Public Charges for Service	1,200	0	0	0	0	-
Intergov Charges for Service						
Dept Chgs List Dept	0	0	0	0	0	-
Other						
Donations/Contributions	7,000	0	0	0	0	-
Insurance Proceeds Reimb	0	0	0	0	0	-
Total Other Revenue	7,000	0	0	0	0	-
Total Revenue	792,121	788,334	370,557	760,974	594,769	(24.55)
EXPENDITURES:						
Conservation/Development						
Soil & Water-Conservation	380,002	391,521	205,812	380,881	482,436	23.22
Wild Life Damage	15,465	26,000	1,526	26,000	20,000	(23.08)
Nutrient Management Education	2,450	9,450	4,000	9,450	9,000	(4.76)
Beaches Evaluation Project	0	0	0	0	0	-
GIS Wetland Restor Inventory	0	0	0	0	0	-
Critical Site ID Project	0	0	0	0	0	-
DATCP-Land/Water Cost Share	154,676	140,000	53,221	140,000	80,000	(42.86)
Watershed Administration	81,286	87,337	45,066	87,337	0	(100.00)
Branch Wtrshd-Cost Share	98,772	0	0	0	0	-
Branch River Obstruction Grant	0	0	0	0	0	-
Gypsy Moth Program	0	0	0	0	0	-
DNR Buffer Initiative Cost Shr	6,880	0	0	0	0	-
West Twin River Sediment Grant	0	0	3,438	6,666	3,333	-
Meeme/Pigeon Wtrshd-Cost S	23,601	134,026	27,566	100,000	0	(100.00)
Invasive Species	4,778	7,000	7,000	7,000	0	(100.00)
Total Expenditures	767,909	795,334	347,629	757,334	594,769	(25.22)
Excess Revenue and other Sources						
Over (Under) Expenditures & Other Uses	24,212	(7,000)		3,640	0	
Fund Balance - January 1	48,458	72,670		72,670	76,310	
Fund Balance - December 31	72,670	65,670		76,310	76,310	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	72,670	65,670		76,310	76,310	
EXPENDITURES RESTATED BY OBJECT:						
	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Personal Services	424,272	436,991	231,107	428,845	442,618	1.29
Contracted Services	41,679	58,168	15,324	57,868	41,511	(28.64)
Operation & Maintenance	18,029	25,337	15,503	29,713	29,733	17.35
Operation & Maintenance	0	812	908	908	907	11.70
Other (Cost Share)	283,929	274,026	84,787	240,000	80,000	(70.81)
Outlay	0	0	0	0	0	-
Total Expenditures	767,909	795,334	347,629	757,334	594,769	(25.22)

Soil & Water Fund Concluded

Manitowoc County, WI
EXPO SPECIAL REVENUE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	54,800	53,450	53,450	53,450	28,638	(46.42)
Intergovern Grants & Aids						
State Fair Aid	5,023	0	6,141	6,141	3,000	-
Public Charges for Service						
Event Revenue	37,545	48,600	24,883	43,026	46,700	(3.91)
Building/Grounds/Equip Rent	44,730	59,500	26,515	54,000	56,000	(5.88)
Concession Revenue	23,998	30,000	14,906	30,000	30,000	0.00
Fair Revenue	547,303	517,150	46,802	463,820	547,380	5.85
Ice Rental	134,845	146,450	63,000	127,750	130,750	(10.72)
Dry Floor Event	23,291	23,700	20,341	22,815	27,000	13.92
Vending Machine	4,777	4,500	2,005	4,500	4,000	(11.11)
Pro Shop Sales	6,110	8,200	4,290	8,200	6,800	(17.07)
Advertising Income	11,300	14,000	550	14,000	12,000	(14.29)
Total Public Charges for Service	<u>833,898</u>	<u>852,100</u>	<u>203,292</u>	<u>768,111</u>	<u>860,630</u>	<u>1.00</u>
Other Revenue						
Donations/Contributions	5,901	49,000	150	0	0	(100.00)
Donations-Restricted Use	44,035	0	750	750	0	-
Other	1,643	0	687	0	0	-
Total Other Revenue	<u>51,579</u>	<u>49,000</u>	<u>1,587</u>	<u>750</u>	<u>0</u>	<u>(100.00)</u>
Total Revenue	<u>945,300</u>	<u>954,550</u>	<u>264,470</u>	<u>828,452</u>	<u>892,268</u>	<u>(6.52)</u>
EXPENDITURES:						
Culture, Education, Recreation						
Expo Activities	215,305	181,441	100,775	173,794	169,563	(6.55)
Expo Fair	499,974	455,871	54,864	420,146	444,205	(2.56)
Ice Center	262,428	248,517	129,958	219,767	210,550	(15.28)
Expo Maintenance & Improvement	55,763	53,450	11,949	53,450	67,950	27.13
Total Expenditures	<u>1,033,469</u>	<u>939,279</u>	<u>297,547</u>	<u>867,157</u>	<u>892,268</u>	<u>(5.01)</u>
OTHER FINANCING SOURCES (USES):						
General Fund	222,000	0		0	0	
Excess Revenue and Other Sources						
Over (Under) Expenditures & Other Uses	133,831	15,271		(38,705)	0	
Fund Balance - January 1	(132,999)	832		832	(37,873)	
Fund Balance - December 31	<u>832</u>	<u>16,103</u>		<u>(37,873)</u>	<u>(37,873)</u>	
ALLOCATION OF FUND BALANCE:						
Designated for Subsequent years	<u>832</u>	<u>16,103</u>		<u>(37,873)</u>	<u>(37,873)</u>	

EXPENDITURES RESTATED BY OBJECT:

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Personal Services	36,075	53,407	17,574	35,300	8,921	(83.30)
Contracted Services	774,420	706,222	176,152	645,673	688,905	(2.45)
Operation & Maintenance	139,301	97,059	88,163	142,549	144,969	49.36
Fixed Charges	14,031	4,591	5,643	5,643	5,673	23.57
Outlay	69,642	78,000	10,014	37,992	43,800	(43.85)
Total Expenditures	<u>1,033,469</u>	<u>939,279</u>	<u>297,547</u>	<u>867,157</u>	<u>892,268</u>	<u>(5.01)</u>

Expo Fund Concluded

Manitowoc County, WI
DEBT SERVICE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE						
Property Taxes	2,456,376	1,768,498	1,768,498	1,767,698	2,624,466	48.40
Other Revenue	0	0	0	0	0	-
Total Revenue	<u>2,456,376</u>	<u>1,768,498</u>	<u>1,768,498</u>	<u>1,767,698</u>	<u>2,624,466</u>	<u>48.40</u>
EXPENDITURES						
Debt Service						
Administrative Costs Debt Srv	6,911	15,000	1,177	7,000	15,000	0.00
2000 UW Manitowoc Bldg GO	203,038	204,288	9,644	204,288	204,945	0.32
2001 Refunding Bonds (92)	940,090	943,028	26,514	943,028	493,763	(47.64)
2002 GO HCC Bonds Shf-etal	752,454	859,395	114,698	859,395	859,195	(0.02)
2003 Refunding Bond(02BAN)	340,330	350,621	239,099	350,621	364,780	4.04
2003 Refunding Bond (93)	433,033	433,683	41,841	433,683	883,183	103.65
2007 Refunding Bond(95-99-0-2)	511,600	512,800	141,400	512,800	653,600	27.46
2009 BAN-1 Communications Proj	0	0	0	0	(A)	-
1999 Highway/UW Center Bld	137,808	141,683	3,341	141,683	0	(100.00)
Total Expenditures	<u>3,325,262</u>	<u>3,460,498</u>	<u>577,713</u>	<u>3,452,498</u>	<u>3,474,466</u>	<u>0.40</u>
Excess Revenue Over (Under) Expenditures	<u>(868,886)</u>	<u>(1,692,000)</u>		<u>(1,684,800)</u>	<u>(850,000)</u>	
OTHER FINANCING SOURCES (USES)						
Transfer to Fund Balance	0	(3,393)		0	0	
Transfer From Fund Balance	0	800,000		0	0	
Transfer From DSF	0	0		0	0	
Transfer in from General Fund	876,946	0		0	600,000	
Transfer in from Highway SRF	800,000	892,000		892,000	0	
Transfer in from Health Care Center EF	0	3,393		3,393	250,000	
Total Other Financing Sources (Uses)	<u>1,676,946</u>	<u>1,692,000</u>		<u>895,393</u>	<u>850,000</u>	
Excess Revenue Over (Under) Expenditures and Other Financing Sources and (Uses)	808,060	0		(789,407)	0	
Fund Balance - January 1	301,978	1,110,037		1,110,037	320,630	
Fund Balance - December 31	<u>1,110,037</u>	<u>1,110,037</u>		<u>320,630</u>	<u>320,630</u>	

(A) = This amount will be determined at the County Boards Oct. 15th meeting and will be adjusted accordingly.

EXPENDITURES RESTATED BY OBJECT:

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Principal	2,435,000	2,545,000	125,000	2,545,000	2,660,000	4.52
Interest	883,351	900,498	451,537	900,498	799,466	(11.22)
Issue Fees	6,911	15,000	1,177	7,000	15,000	0.00
Total Expenditures	<u>3,325,262</u>	<u>3,460,498</u>	<u>577,713</u>	<u>3,452,498</u>	<u>3,474,466</u>	<u>0.40</u>

Debt Service Fund Concluded

Manitowoc County, WI
CAPITAL PROJECTS FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Jail Assessment Fees	133,729	110,000	61,989	110,000	110,000	0.00
Sale of Land	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total Revenue	<u>133,729</u>	<u>110,000</u>	<u>61,989</u>	<u>110,000</u>	<u>110,000</u>	<u>0.00</u>
EXPENDITURES:						
Capital Projects						
Communications Project - CPF	99,093	840,000	284,577	0	0	(100.00)
Economic Development - CPF	0	0	0	0	0	-
Jail Security Proj - CPF	0	1,150,000	0	0	0	(100.00)
Jail Assessment Fee - CPF	146,659	110,000	69,656	110,000	110,000	0.00
Courthouse Remodeling - CPF	0	3,083,000	443,920	0	0	(100.00)
Total Expenditures	<u>245,752</u>	<u>5,183,000</u>	<u>798,153</u>	<u>110,000</u>	<u>110,000</u>	<u>(97.88)</u>
Excess Revenue Over (Under) Expenditures	(112,023)	(5,073,000)		0	0	
OTHER FINANCING SOURCES (USES)						
Transfers in from HCC - Jail Security CPF	0	1,150,000		0	0	
Transfers in from Gen Fund - Communications	0	840,000		0	0	
Transfers in from HCC - Courthouse Remod	0	3,083,000		0	0	
Transfers out	0	0		0	0	
Total Other Financing Sources (Uses)	<u>0</u>	<u>5,073,000</u>		<u>0</u>	<u>0</u>	
Net Change in Fund Balance	(112,023)	0		0	0	
Fund Balance - January 1	468,251	356,228		356,228	356,228	
Fund Balance - December 31	<u>356,228</u>	<u>356,228</u>		<u>356,228</u>	<u>356,228</u>	

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

EXPENDITURES RESTATED BY OBJECT:

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Contracted Services	104,727	5,130,250	640,983	35,000	21,000	(99.59)
Operation & Maintenance	0	0	0	0	0	-
Outlay	141,024	52,750	157,170	75,000	89,000	68.72
Total Expenditures	<u>245,752</u>	<u>5,183,000</u>	<u>798,153</u>	<u>110,000</u>	<u>110,000</u>	<u>(97.88)</u>

Capital Projects Fund Concluded

PROPRIETARY FUNDS

DETAIL SUMMARIES

Health Care Center Enterprise Fund

Highway Enterprise Fund

Information Systems Internal Service Fund

Manitowoc County, WI
HEALTH CARE CENTER ENTERPRISE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUE:						
Property Taxes	286,050	0	0	0	0	-
Intergov Transfer Program	506,239	0	0	0	0	-
Total Public Charges for Service	1,545,540	0	(1,176)	(1,176)	0	-
Total Other Revenue	<u>1,790,819</u>	<u>3,393</u>	<u>3,949</u>	<u>4,140</u>	<u>0</u>	<u>(100.00)</u>
Total Revenue	<u>4,128,647</u>	<u>3,393</u>	<u>2,774</u>	<u>2,964</u>	<u>0</u>	<u>(100.00)</u>
EXPENSES:						
Health & Human Services						
Total Expenses	<u>3,036,762</u>	<u>0</u>	<u>28,988</u>	<u>47,779</u>	<u>0</u>	<u>-</u>
Excess Revenue Over (Under) Expenses	1,091,885	3,393		(44,815)	0	
Transfers (To) From other Funds:						
Transfer to Highway SRF	(800,000)	(892,000)		(892,000)	0	
Transfer to Debt Service Fund	0	(3,393)		(3,393)	(250,000)	
Transfer to Jail Security CPF	0	(1,150,000)		(1,150,000)	0	
Transfer to Courthouse Remodeling CPF	0	(3,083,000)		(3,083,000)	0	
Net transfers in	<u>1,213,838</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Total Transfers (To) From other Funds	<u>413,838</u>	<u>(5,128,393)</u>		<u>(5,128,393)</u>	<u>(250,000)</u>	
Change in Net Assets	1,505,723	(5,125,000)		(5,173,208)	(250,000)	
Net Assets - January 1	<u>3,997,884</u>	<u>5,503,607</u>		<u>5,503,607</u>	<u>330,399</u>	
Net Assets - December 31	<u><u>5,503,607</u></u>	<u><u>378,607</u></u>		<u><u>330,399</u></u>	<u><u>80,399</u></u>	
EXPENSES RESTATED BY OBJECT:						
	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Personal Services	1,904,169	0	25,901	40,000	0	-
Contracted Services	487,430	0	457	457	0	-
Operation & Maintenance	435,510	0	2,630	7,322	0	-
Fixed Charges	100,656	0	0	0	0	-
Debt Service	<u>108,997</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Total Expenses	<u>3,036,762</u>	<u>0</u>	<u>28,988</u>	<u>47,779</u>	<u>0</u>	<u>-</u>

Health Care Center Enterprise Fund Concluded

Manitowoc County, WI
HIGHWAY ENTERPRISE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUES:						
Public Charges for Service						
HWY Fees & Permits	6,875	4,500	14,355	20,000	18,000	300.00
HWY Public Charges	54,744	50,000	114,600	153,532	103,427	106.85
HWY Damage Claims	0	0	0	0	0	-
Total Public Charges for Service	61,619	54,500	128,954	173,532	121,427	122.80
Intergov. Chgs for Service						
State Hwy Charges	2,163,338	1,850,000	966,844	1,776,900	1,555,410	(15.92)
Local Govt Charges	1,343,814	1,500,000	298,533	953,849	445,348	(70.31)
Dept Charges For Service	738,535	460,505	127,577	270,000	168,010	(63.52)
Total Intergov Chgs for Service	4,245,688	3,810,505	1,392,955	3,000,749	2,168,768	(43.08)
Other Revenue						
Rent	59,112	80,400	23,000	91,999	91,999	14.43
Sale of County Equip	0	0	0	0	0	-
Records & Reports Rev HWY	153,176	123,500	60,264	107,331	89,090	(27.86)
Net Gain/Loss on Sale of Equipment	7,323	0	(6,546)	94,095	0	-
Insurance Proceeds Reimb	0	0	4,146	0	0	-
Other	95,295	57,000	4,240	75,000	25,000	(56.14)
Total Other Revenue	314,906	260,900	85,105	368,425	206,089	(21.01)
Total Revenue	4,622,213	4,125,905	1,607,014	3,542,706	2,496,284	(39.50)
EXPENSES:						
Public Works						
County Charges Reimbursed	(4,584,403)	(4,249,787)	(2,011,480)	(4,191,643)	(3,521,358)	(17.14)
Administration-Hwy C/P	538,654	553,015	248,967	575,365	449,729	(18.68)
Patrol Supervision	229,324	244,327	118,017	237,409	250,706	2.61
Radio Expenses C/P	20,339	18,607	7,103	8,356	18,072	(2.88)
Liability Insurance C/P	38,283	17,784	18,705	32,660	24,145	35.77
Union Activities C/P	0	0	0	0	0	-
Other Highway-Cost Pool	0	0	0	0	0	-
Field Small Tools-Pool	(0)	0	(4,835)	0	0	-
Shop Operations-Pool	93	0	(204,901)	0	0	-
Fuel Handling-Pool	0	0	(1,831)	0	0	-
Machinery Operations-Pool	(395,274)	(378,721)	101,020	(155,828)	(48,391)	(87.22)
Gravel Operations-Pool	118,326	0	29,794	65,625	35,553	-
Bituminous Operations-Pool	191,372	0	(128)	93,031	(168,196)	-
Paving - Bid Jobs	1,014,843	1,050,000	296,348	418,334	0	(100.00)
Buildings & Grounds-Pool	(0)	0	402,191	0	0	-
Capital Acquisition-Pool	(0)	0	126,339	0	0	-
Hwy P/R Clearing Accounts	19,482	0	52,036	0	0	-
County-Road Maintenance	1,655,043	1,749,576	909,930	1,666,263	1,448,156	(17.23)
County-Road Construction	1,344,314	1,735,211	624,350	1,597,207	1,272,185	(26.68)
County-Aided Bridge Constr	0	0	0	0	0	-
County-Winter Snow Removal	1,376,390	765,000	575,079	728,571	633,333	(17.21)
State-Road Maint/Construct	2,022,454	1,660,388	923,851	1,597,626	1,385,566	(16.55)
Other Local Govt Road M&C	886,186	700,000	300,019	533,810	445,348	(36.38)
County Depts Nonroad Srvc	192,400	210,505	104,377	240,285	168,010	(20.19)
Non Govt (Public) Service	70,443	50,000	78,389	95,635	103,426	106.85
Total Expenses	4,738,270	4,125,905	2,693,339	3,542,706	2,496,284	(39.50)
Excess Revenues Over (Under) Expenses	(116,058)	0		0	0	
Operating Transfers In	0	0		0	0	
Capital Contributions	0	0		0	0	
Change in Net Assets	(116,058)	0		0	0	
Net Assets - January 1	11,126,914	11,010,856		11,010,856	11,010,856	
Net Assets - December 31	11,010,856	11,010,856		11,010,856	11,010,856	
EXPENSES RESTATED BY OBJECT:						
	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Personal Services	8,848,535	5,148,804	4,359,034	4,677,640	3,578,441	(30.50)
Contracted Services	1,150,822	994,381	598,999	610,025	693,167	(30.29)
Operation & Maintenance	12,094,057	7,035,765	4,825,149	5,135,902	4,641,697	(34.03)
Fixed Charges	841,484	743,836	421,484	835,407	891,590	19.86
Other	(18,196,628)	(9,796,881)	(7,511,326)	(7,716,268)	(7,308,611)	(25.40)
Total Expenses	4,738,270	4,125,905	2,693,339	3,542,706	2,496,284	(39.50)

Highway Enterprise Fund Concluded

Manitowoc County, WI
INFORMATION SYSTEMS INTERNAL SERVICE FUND

	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
REVENUES:						
Intergovernmental Grants						
IS-WIJS Grant	0	69,890	57,092	0	0	(100.00)
Total Intergovernmental Grants	0	69,890	57,092	0	0	(100.00)
Public Charges for Service						
DP Charges For Service	16,953	0	0	12,000	12,000	-
Total Public Charges for Service	16,953	0	0	12,000	12,000	-
Intergovernmental Chgs for Service						
New World System Chg	88,962	84,246	0	84,246	84,246	0.00
Dept Charges For Service	1,267,804	1,395,799	705,105	1,395,799	1,442,809	3.37
Total Intergov. Chgs for Service	1,356,766	1,480,045	705,105	1,480,045	1,527,055	3.18
Other Revenue						
Gain(Loss) on Sale of Assets	(13,812)	0	0	0	0	-
Other	0	0	0	0	0	-
Total Other Revenue	(13,812)	0	0	0	0	-
Total Revenue	1,359,908	1,549,935	762,197	1,492,045	1,539,055	(0.70)
EXPENSES:						
General Government						
Information Systems	1,268,296	1,684,838	643,319	1,392,501	1,569,097	(6.87)
Total Expenses	1,268,296	1,684,838	643,319	1,392,501	1,569,097	(6.87)
Excess Revenues Over (Under) Expenses	91,612	(134,903)		99,544	(30,042)	
Net Assets - January 1	1,060,140	1,151,752		1,151,752	1,251,296	
Net Assets - December 31	1,151,752	1,016,849		1,251,296	1,221,254	
EXPENSES RESTATED BY OBJECT:						
	Experience 2008	Budget 2009	Six Months Experience 2009	Estimated Experience 2009	Proposed 2010	Percent Increase or (Decrease)
Personal Services	614,800	646,183	324,393	664,079	616,190	(4.64)
Contracted Services	395,787	650,526	144,163	652,643	675,582	3.85
Operation & Maintenance	40,618	156,869	73,309	75,779	63,909	(59.26)
Fixed Charges	217,091	231,260	101,454	0	213,416	(7.72)
Total Expenditures	1,268,296	1,684,838	643,319	1,392,501	1,569,097	(6.87)

Information Systems Internal Service Fund Concluded

MISCELLANEOUS

SUMMARY DATA

AND SCHEDULES

2010 Full Time Equivalent Report (FTE) by Department

Scheduled Changes in Positions from January 1, 2009 – December 31, 2010

Full Time Equivalent (FTE) Authorized Positions History by Department 1997 - 2010

Comparison of Selected Positions Wage & Fringe Benefits 2006, 2008, 2009 and 2010

Equalized Value, Tax Levy, & Tax Rate History 1977 through 2010

Outlay Items Included in 2010 Budget with Comparison to 2009

State of Wisconsin Tax Rate and Levy Limit Amounts

Combined Schedule of Outstanding Long Term Obligations

Combined Schedule of Debt Service By Issue

Proposed Expenses Revenues and Tax Levy by Department 2010, with 2009 and 2008 for Comparison Purposes

Draft Resolution Adopting 2010 Budget and Property Tax Levy

Proposed Expenditures / Revenues and Tax Levy by Fund Worksheet

Positions included in 2010 Proposed Budget

	UNION/ NON U	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
<u>Aging & Disability Resource Center</u>							
ADRC Director	NU	1.00					
Disability Benefits Speci	NU	1.00		0.70		1.00	
Elder Abuse/Prevention Ma	NU	1.00					
Elderly Benefits Speciali	NU	1.00					
Info.& Assistance Program	NU	1.00					
Info.& Assistance Special	NU	2.00		0.79		1.00	
Nutrition Program Dir.	NU	1.00					
Secretary Clerk	U	2.00					
Site Manager	U			0.66		1.00	
Total Union	3.0		10.00		2.15	3.00	12.15
Total Non Union	10.0						
<u>Child Support Agency</u>							
Account Clerk I	U	1.00					
Case Manager	U	5.00					
Child Support Agency Dir.	NU	1.00					
Child Support Receptionis	U	1.00					
Child Support Secretary	U	1.00					
Review & Revision Special	U	1.00					
Total Union	9.0		10.00				10.00
Total Non Union	1.0						
<u>Clerk of Courts</u>							
Clerk of Circuit Court	NU	1.00					
Counter Clerk/Records Roo	U	1.00					
Criminal Assistant/Deputy	U	1.00					
Deputy	U	2.00					
Deputy I	U	1.00					
Deputy VII/Traffic Clerk	U	1.00					
Deputy 4 - Family Clerk	U	1.00					
Director of Business Oper	NU	1.00					
Judicial Assistant	U	3.00					
Office Assistant	U			0.60		1.00	
Records Clerk	U	1.00		0.53		1.00	
Secretary Clerk	U	1.00					
Traffic Clerk	U	1.00					
Business Operations Clerk	U			0.30		1.00	
Total Union	16.0		15.00		1.43	3.00	16.43
Total Non Union	2.0						
<u>Comptroller</u>							
Account Specialist	U	1.00					
Accounting Technician	U			0.50		1.00	
Assistant Auditor/Comptro	NU	1.00					
Comptroller	NU	1.00					
Payroll Supervisor	NU	1.00					
Total Union	2.0		4.00		0.50	1.00	4.50
Total Non Union	3.0						

Positions included in 2010 Proposed Budget

	UNION/ NON U	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
<u>Coroner</u>							
Coroner	NU			0.75		1.00	
Secretary Clerk	U			0.27		1.00	
Total Union	1.0		0.00		1.02	2.00	1.02
Total Non Union	1.0						
<u>Corp Counsel</u>							
Administrative Assistant	NU	1.00					
Assistant Corporation Cou	NU	1.00					
Corporation Counsel	NU	1.00					
Paralegal	NU	1.00					
Total Union	0.0		4.00		0.00		4.00
Total Non Union	4.0						
<u>County Clerk</u>							
Account Clerk II	U	1.00					
County Clerk	NU	1.00					
Deputy	U	1.00					
Total Union	2.0		3.00		0.00	0.00	3.00
Total Non Union	1.0						
<u>District Attorney</u>							
Paralegal Secretary	U	2.00					
Receptionist/Secretary	U	1.00					
Secretary - DA	U			0.50		1.00	
Victim Witness Coordinator	U	1.00					
Total Union	5.0		4.00		0.50	1.00	4.50
Total Non Union	0.0						
<u>Emergency Management</u>							
Confidential Program Mana	NU			0.73		1.00	
Emergency Services Coordi	NU	1.00					
Total Union	0.0		1.00		0.73	1.00	1.73
Total Non Union	2.0						
<u>Executive</u>							
County Executive	NU	1.00					
Total Union	0.0		1.00		0.00		1.00
Total Non Union	1.0						
<u>Family Court</u>							
Asst Family Court Commisi	NU			0.50		1.00	
Family Court Commissioner	NU			0.50		1.00	
Judicial Assistant	U	1.00					
Total Union	1.0		1.00		1.00	2.00	2.00

Positions included in 2010 Proposed Budget

	UNION/ NON U	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
Total Non Union	2.0						
Health Department							
Bilingual Health Aide	U	1.00		1.06		2.00	
CPA/Nutrition Educator	U			0.59		1.00	
Health Officer	NU	1.00					
Immunization Clerk	U			0.80		1.00	
Licensed Practical Nurse	U			0.74		1.00	
Nurse Manager	NU	1.00					
Public Health Nurse	U	5.00		5.10		7.00	
Registered Dietician	U			0.25		1.00	
Sanitarian	U	2.00					
Secretary/Clerk	U			1.40		2.00	
WIC Clerk/Vendor Director	U			0.80		1.00	
WIC Director/Nutritionist	NU			0.75		1.00	
Total Union	24.0		10.00		11.49	17.00	21.49
Total Non Union	3.0						
2010 Health Department FTE Adjustments							
1.47 Union FTEs eliminated - Public Health Nurses 2/2010							
Highway							
Admin. Asst.	NU	1.00					
Director of Financial Ser	NU	1.00					
Highway Commissioner	NU	1.00					
Highway Foreman	U	2.00					
Mechanic	U			0.83 *		1.00	
Park Supervisor	NU	1.00					
Patrol Superintendent	NU	1.00					
Patrolman	U	10.00		10.79 *		13.00	
Road & Safety Supervisor	NU	1.00					
Road Superintendent	NU	1.00					
Shop Superintendent	NU	1.00					
Sign Repair	U	1.00					
Tireman	U	1.00					
Welder	U	1.00					
Total Union	29.0		23.00	0.00	11.62	14.00	34.62
Total Non Union	8.0						
2010 Highway Dept. FTE Adjustments							
1.0 Non Union FTE Road & Safety Supervisor eliminated due to retirement 10/2010							
* 14 employees may work full time up to 80% of the year which equates to the 10.79 Patrolman FTES & .83 Mechanic FTE							
Human Services							
Administrative Assistant	U	2.00					
Administrative Services Supervisor	NU	1.00					
Business Operations Division Mgr.	NU	1.00					
Child & Family Services Division Mgr.	NU	1.00					
Clerk Typist	U	14.00					
Clinical Services Division Mgr.	NU	1.00					

Positions included in 2010 Proposed Budget

	UNION/ NON U	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total	
Clinical Team Leader	NU	1.00						
Economic Support Lead Wkr	U	1.00						
Economic Support Division Mgr.	U	1.00						
Economic Support Specialist	U	13.00						
Economic Support Supervis	NU	1.00						
Financial Services Superv	NU	1.00						
Human Services Professionals	U	42.00		1.80		3.00		
Long Term Support Division Mgr.	NU	1.00						
Personal Care Worker R.N.	U	1.00						
Psychiatric Nurse	U	1.00						
Psychiatrist	NU	1.00		0.50		1.00		
Psychologist	U	1.00						
Social Work Supervisor	NU	4.00						
Staff Accountant	U	2.00						
	Total Union	81.0		91.00		2.30	4.00	93.30
	Total Non Union	14.0						
2010 Human Services FTE Adjustments								
6.0 Union FTEs eliminated 04/2010 due to Family Care (2 Clerk/Typists, 3 Human Serv Pro, 1 PCW RN)								
2.0 Non Union FTEs eliminated 04/2010 due to Family Care (1 Long Term Sup Supv, 1 Social Work Supv)								
2.0 Union FTEs eliminated due to Retirement 2010 (1 Economic Support Spec, 1 Human Serv Pro)								
1.0 Non Union FTE eliminated due to Retirement of Economic Support Division Mgr 2010 (1 Economic Support Supv)								
Information Systems								
Aegis System Administrato	U	1.00						
Computer Technician/Train	U	1.00						
Desktop Technician	U	1.00						
GIS Coordinator	NU	1.00						
Information Systems Dir.	NU	1.00						
Network Engineer	NU	1.00						
System Support Analyst	U	1.00						
	Total Union	4.0		7.00		0.00	0.00	7.00
	Total Non Union	3.0						
Joint Dispatch Center								
Joint Dispatch Center Sup	NU	3.00						
Telecommunicator	U	17.00		2.80		4.00		
	Total Union	21.0		20.00		2.80	4.00	22.80
	Total Non Union	3.0						
Personnel								
Personnel Coordinator	NU	1.00		0.60		1.00		
Personnel Director	NU	1.00						
	Total Union	0.0		2.00		0.60	1.00	2.60
	Total Non Union	3.0						
Planning and Zoning								
Associate Code Administra	NU	1.00						
Associate Planner	NU	1.00						

Positions included in 2010 Proposed Budget

	UNION/ NON U	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
Code Administrator	NU	1.00					
Planning & Zoning Director	NU	1.00					
Secretary/Clerk II**	U	0.50					
Senior Planner	NU	1.00					
Total Union	0.5		5.50		0.00	0.00	5.50
Total Non Union	5.0						
**Full time position shared between Planning & Zoning and Soil & Water							
Probate							
Deputy	U	1.00					
Register in Probate	NU	1.00					
Total Union	1.0		2.00		0.00	0.00	2.00
Total Non Union	1.0						
Public Works							
Accounting Technician	U	1.00					
Asst. Public Works Direct	NU	1.00					
Custodian	U			0.50		1.00	
Inmate Trustee Coordinato	U			0.50		1.00	
Maintenance II	U	2.00					
Maintenance III	U	3.00					
Maintenance Technician I	U	1.00					
Public Works Director	NU	1.00					
Maintenance I	U	1.00					
Radio Technician	NU	1.00					
Total Union	10.0		11.00		1.00	2.00	12.00
Total Non Union	3.0						
Register of Deeds							
Deputy	U	2.00					
Register of Deeds	NU	1.00					
Vital Records Clerk	U	1.00					
Total Union	3.0		4.00		0.00	0.00	4.00
Total Non Union	1.0						
Sheriff							
Bailiff	U	2.00					
Business Operations Manager	NU	1.00					
Cook	U			5.10		6.00	
Corrections Officer	U	33.00		5.25		6.00	
Deputy Inspector/Operatio	NU	1.00					
Deputy Inspector/Support	NU	1.00					
Detective	U	4.00					
Detective Lietutenant	NU	1.00					
Drug Enforcement Officer	U	1.00					
Food Serv. Mgr.	NU	1.00					
Inspector	NU	1.00					
Jail Administrator	NU	1.00					
Jail Lieutenant	NU	1.00					

Positions included in 2010 Proposed Budget

	UNION/ NON U	Full Time	FT Sub Total	PT FTE	PT FTE Sub Total	Number of PT EE	Dept. FTE Total
Jail Nurse	NU			1.60		2.00	
Jail Sergeant	NU	11.00					
Patrol Lietuenant	NU	1.00					
Patrol Lieutenant	NU	2.00					
Patrol Lieutenant - Metro	NU	1.00					
Patrol Officer	U	21.00					
Patrol Sergeant	NU	6.00					
Process Server	U	2.00					
Secretary Bookkeeper	U	1.00		0.50		1.00	
Secretary Clerk	U	3.00		1.60		2.00	
Sheriff	NU	1.00					
Total Union	82.0		97.00		14.05	17.00	111.05
Total Non Union	32.0						
Soil and Water							
Director	NU	1.00					
Secretary/Clerk**	U	0.50					
Soil Conservationist	NU	3.00					
Total Union	0.5		4.50		0.00	0.00	4.50
Total Non Union	4.0						
**Full time position shared between Planning & Zoning and Soil & Water							
Treasurer							
County Treasurer	NU	1.00					
Deputy Treasurer	U	1.00					
Real Property Analyst	U	1.00					
Real Property Lister	U	1.00					
Total Union	3.0		4.00		0.00	0.00	4.00
Total Non Union	1.0						
UW Extension							
Program Assistant	U	1.00					
Deputy VSO/Program Assistant	U	0.40					
Total Union	1.4		1.40		0.00	0.00	1.40
Total Non Union	0.0						
Veterans Service							
Veterans Service Officer	NU	1.00					
Deputy VSO/Program Assistant	U	0.60					
Total Union	0.6		1.60		0.00	0.00	1.60
Total Non Union	1.0						
GRAND TOTALS							
TOTAL UNION	300.0		337.00		51.19	72.00	388.19
TOTAL NON-UNION	109.0						

Scheduled changes in positions from January 1, 2009 - December 31, 2010

Department	Position ID	Title	FTE	Effective Date	Reason for Change
POSITIONS ELIMINATED					
Clerk of Courts	08-124	Administrative Asst.	1.00	3/23/2009	Vacant position not filled
Total Eliminated - Clerk of Court:		1.00			
Comptroller	10-103	Accounting Technician	0.50	10/2/2009	Position reduction due to budget
Total Eliminated - Comptroller:		0.50			
County Clerk	16-104	State Voter Registration	0.28	1/1/2010	Position reduction due to budget
Highway					
Highway		Union Positions	24.21	8/20/2009	35 positions were eliminated; 14 may be called back to work up to 80% - net reduction of 24.21 FTES
Highway	30-302	Cost Accountant	1.00	10/12/2009	Position reduction due to budget
Highway	30-303	Road and Safety Supervisor	1.00	10/1/2010	Position elimination due to retirement
Highway	30-500	Highway Engineer	1.00	11/6/2009	Position reduction due to budget
Total Eliminated - Highway:		27.21			
Human Services					
Human Services	32-645	Clerk Typist	1.00	4/6/2009	Vacated due to retirement
Human Services	32-622	Administrative Asst.	1.00	10/2/2009	Position reduction due to budget
Human Services	32-421	Sr. Human Serv. Prof.	1.00	10/2/2009	Position reduction due to budget
Human Services	32-242	Sr. Human Serv. Prof.	1.00	10/2/2009	Position reduction due to budget
Human Services		Social Service Aides	4.00	10/2/2009	Positions reduced due to budget
Human Services	32-304	Sr. Human Serv. Prof.	1.00	11/1/2009	Positions reduced due to budget
Human Services	32-646	Clerk Typist	1.00	12/30/2009	Vacated due to retire. & budget
Human Services	32-443	Sr. Human Serv. Prof.	1.00	11/1/2009	Positions reduced due to budget
Human Services	32-206	Sr. Human Serv. Prof.	1.00	11/1/2009	Positions reduced due to budget
Human Services		Director	1.00	1/1/2010	Not filled in 2009 or in 2010 budget
Human Services	32-653	Clerk Typist	1.00	4/1/2010	Vacated due to Family Care
Human Services	32-627	Clerk Typist	1.00	4/1/2010	Vacated due to Family Care
Human Services	32-299	Long Term Support Mgr.	1.00	4/1/2010	Vacated due to Family Care
Human Services	32-455	Personal Care Worker	1.00	4/1/2010	Vacated due to Family Care
Human Services	32-360	Social Work Supervisor	1.00	4/1/2010	Vacated due to Family Care
Human Services	32-365	Sr. Human Serv. Prof.	1.00	4/1/2010	Vacated due to Family Care
Human Services	32-362	Human serv. Prof.	1.00	4/1/2010	Vacated due to Family Care
Human Services	32-363	Sr. Human Serv. Prof.	1.00	4/1/2010	Vacated due to Family Care
Human Services	32-305	Sr. Human Serv. Prof.	1.00	4/1/2010	Vacated due to retirement
Human Services	32-808	Economic Support Spec.	1.00	5/1/2010	Vacated due to retirement
Human Services	32-802	Economic Support Supv.	1.00	6/1/2010	Vacated due to retire. Of ESS Mgr.
Total Eliminated - Human Serv.		24.00			
Information Systems	10-210	Computer Tech/Trainer	1.00	10/2/2009	Position reduction due to budget
Total Eliminated - Info System:		1.00			
Joint Dispatch Center					
Joint Dispatch Center	38-133	Confidential Admin. Asst.	1.00	10/2/2009	Position reduction due to budget
Joint Dispatch Center		JDC Supervisor	1.00	11/1/2009	Position not funded in 2010
Joint Dispatch Center		Telecommunicator	1.00	1/1/2010	Position not funded in 2010
Total Eliminated - JDC:		3.00			

Scheduled changes in positions from January 1, 2009 - December 31, 2010

Department	Position ID	Title	FTE	Effective Date	Reason for Change
Personnel	34-104	Personnel Assistant	0.30	1/1/2010	Position not funded in 2010
Total Eliminated - Personnel:		0.30			
Planning & Zoning					
Planning & Zoning	36-101	Assistant Director	1.00	4/6/2009	Position not refilled
Planning & Zoning	36-106	Secretary/Clerk	0.50	10/2/2009	Position responsibilities shared with Soil & Water Secretary
Total Eliminated - Planning&Zon:		1.50			
Health Department					
Health Department	28-214	Health Educator	0.76	10/2/2009	Position reduction due to budget
Health Department		Public Health Nurse	1.46	2/1/2010	Positions not funded after 2/2010
Total Eliminated - Health Dept:		2.22			
Register of Deeds					
	42-103	Records Clerk	1.00	10/2/2009	Position reduction due to budget
Total Eliminated - Reg of Deeds:		1.00			
Sheriff's Department					
Sheriff's Department	46-241	Volunteer Coordinator	0.40	10/2/2009	Position reduction due to budget
Sheriff's Department	46-443	Corrections Officer	0.75	10/2/2009	Vacant position not filled
Sheriff's Department	46-339	Patrol Officer	1.00	10/2/2009	Vacant position not filled
Total Eliminated - Sheriff's Dept:		2.15			
Soil & Water					
Soil & Water	48-108	Secretary/Clerk	0.46	5/29/2009	Vacant position not filled
Soil & Water	48-107	Secretary/Clerk	0.50	10/2/2009	Position responsibilities shared with Soil & Water Secretary
Total Eliminated - Soil & Water:		0.96			
Treasurer					
	18-103	Tax Collection Specialist	1.00	1/1/2009	Position eliminated 1/2009
Total Eliminated - Treasurer:		1.00			
REDUCTION IN FTES			66.12		
NEW OR INCREASED FTE's					
Aging & Disability Resource Center					
	04-408	Info. & Assistance Spec.	0.79	6/15/2009	Additional position approved by County Board
Total Increase - ADRC:		0.79			
Clerk of Circuit Court					
		Business Oper. Clerk	0.30	1/1/2010	Included in 2010 proposed budget
Total Increase - Clerk of Court:		0.30			
Human Services					
	32-448	Psychiatrist	0.50	8/3/2009	Additional position approved by County Board
Total Increase - Human Serv:		0.50			
INCREASE IN FTES			1.59		
TOTAL CHANGE TO FTES FROM 2009 - 2010:			-64.53		

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
ADRC - Aging Resources	12.15	11.46	11.08	9.88	5.88	5.88	6.01	6.98	6.59	6.98	8.66	8.66	9.28	8.73
County Board	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	0.50
Child Support	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00
Clerk of Court	16.43	17.13	16.91	16.31	16.69	16.69	16.69	16.69	16.69	16.69	17.16	17.16	17.16	17.37
Comptroller	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Coroner	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.28
Corporation Counsel	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
County Clerk	3.00	3.28	3.88	3.88	3.88	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00	4.00
District Attorney	4.50	4.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.00	6.00	4.00	4.00
Emergency Management	1.73	1.73	1.73	2.23	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.69
Executive / Administrator	1.00	1.50	1.50	1.50	2.00	2.00	2.00	2.00	0.00	0.00	1.00	1.00	1.00	1.00
Family Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Care Center	0.00	0.00	158.93	155.40	161.78	164.23	171.60	179.11	203.74	204.89	212.14	212.65	222.57	238.48
Health Department	21.49	22.19	21.76	23.16	23.16	23.16	23.16	23.16	24.52	24.44	25.40	25.40	23.72	22.86
Highway Department	34.62	60.00	60.00	60.00	64.00	64.00	65.00	68.00	70.00	70.75	71.75	71.75	72.00	75.50
Human Services	93.30	104.80	103.40	104.18	106.18	106.68	105.18	106.69	107.29	105.90	105.90	106.50	111.50	108.50
Information Systems	7.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	5.00	6.00	5.00	5.00	4.00	4.00
Joint Dispatch Center	22.80	25.30	25.30	22.00	21.50	21.50	20.50	20.67	20.67	18.67	18.67	18.67	18.67	14.00
Personnel	2.60	2.90	2.90	2.90	2.90	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	3.20
Planning & Zoning	5.50	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.75
Park Department (in Hwy)	N.A.	1.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Public Works	12.00	11.00	11.75	11.75	12.50	12.50	13.50	13.50	13.50	13.50	8.50	8.50	8.50	8.50
Register in Probate	2.00	2.00	2.00	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.63
Register of Deeds	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sheriff's Department	111.05	114.20	112.95	107.85	107.85	110.85	110.86	116.01	116.01	115.01	115.01	111.61	110.41	110.16
Soil & Water	4.50	5.46	5.92	7.92	7.92	7.92	7.92	8.92	8.92	8.92	8.92	8.92	8.92	8.90
Treasurer	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
UW-Extension	1.40	1.40	2.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Veterans	1.60	1.60	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total	388.19	438.47	596.53	587.09	597.10	601.47	607.48	626.79	653.99	651.81	657.67	656.78	665.69	678.05
County Board of Supervisors	25	25	25	25	25	25	25	25	25	25	25	25	25	25

Manitowoc County
 Wage & fringe benefit comparison for select positions
 Years 2006 through 2010

Change in CPI from Year Shown through most
 Current Month available August 2009
 7.37% 2.78% N.A.

Position	Dept		2006	2008	2009	2010 Budget	Change in CPI from Year Shown through most Current Month available August 2009		
							2006 to 2010 % Increase	2008 to 2010 % Increase	2009 to 2010 % Increase
Social Worker	HSD	Total Wage & Fringe benefits	78,237.25	81,506.19	87,984.80	91,972.80	17.56%	12.84%	4.53%
		Salary/Wages	51,042.85	55,859.15	57,487.37	59,197.01			
		FICA	3,904.78	4,273.22	4,397.78	4,528.57			
		WRS	5,308.36	5,921.07	5,978.69	6,511.67			
		Health Insurance	17,070.08	14,798.12	18,530.37	21,059.77			
		Life Insurance	320.74	332.58	329.31	335.30			
		Dental Insurance	0.00	0.00	0.00	0.00			
		LTD	145.56	161.99	163.85	168.81			
		Sec 125	36.60	36.60	0.00	0.00			
		WC	408.28	123.45	1,097.43	171.67			
Manager-Mid level	HSD	Total Wage & Fringe benefits	80,544.70	82,902.53	92,148.10	94,623.95	17.48%	14.14%	2.69%
		Salary/Wages	53,080.27	56,416.26	61,031.10	61,031.10			
		FICA	4,060.64	4,315.84	4,668.88	4,668.88			
		WRS	5,520.46	5,980.12	6,347.23	6,713.42			
		Health Insurance	16,531.20	14,798.12	18,530.37	21,059.77			
		Life Insurance	301.34	389.46	396.67	425.52			
		Dental Insurance	357.84	386.06	371.28	371.28			
		LTD	148.81	163.61	171.93	176.99			
		Sec 125	36.60	36.60	0.00	0.00			
		WC	507.54	416.46	630.64	176.99			
RN	PHS	Total Wage & Fringe benefits	78,294.35	78,126.70	85,457.88	92,009.93	17.52%	17.77%	7.67%
		Salary/Wages	51,164.15	52,458.26	55,408.65	57,127.52			
		FICA	3,914.06	4,013.06	4,238.76	4,370.26			
		WRS	5,321.01	5,560.58	5,762.50	6,284.03			
		Health Insurance	16,560.64	14,798.12	18,530.37	21,059.77			
		Life Insurance	186.25	197.32	205.21	311.35			
		Dental Insurance	357.84	386.06	371.28	371.28			
		LTD	140.62	152.13	155.58	160.25			
		Sec 125	36.60	36.60	0.00	0.00			
		WC	613.18	524.58	785.53	2,325.47			
Clerical	Courthouse	Total Wage & Fringe benefits	56,310.24	57,676.91	62,750.89	65,525.98	16.37%	13.61%	4.42%
		Salary/Wages	32,682.49	35,730.23	36,827.50	37,096.20			
		FICA	2,500.21	2,733.36	2,817.30	2,899.82			
		WRS	3,399.02	3,787.40	3,830.06	4,169.68			
		Health Insurance	17,070.08	14,798.12	18,530.37	21,059.77			
		Life Insurance	210.76	217.46	252.43	83.69			
		Dental Insurance	0.00	0.00	0.00	0.00			
		LTD	92.16	103.62	103.76	106.89			
		Sec 125	36.60	36.60	0.00	0.00			
		WC	318.92	270.12	389.27	109.93			
Elected Official	Courthouse	Total Wage & Fringe benefits	79,284.07	81,355.34	87,246.02	91,411.87	15.30%	12.36%	4.77%
		Salary/Wages	51,570.22	54,710.24	56,352.83	58,042.77			
		FICA	3,945.12	4,185.33	4,310.99	4,438.98			
		WRS	5,827.38	6,291.68	6,480.58	6,905.07			
		Health Insurance	16,531.20	14,798.12	18,530.37	21,059.77			
		Life Insurance	362.25	375.04	440.90	257.46			
		Dental Insurance	357.84	386.06	371.28	371.28			
		LTD	149.52	158.66	163.42	168.27			
		Sec 125	36.60	36.60	0.00	0.00			
		WC	503.94	413.61	595.65	168.27			
Patrol Officer	SHF	Total Wage & Fringe benefits	75,532.37	81,211.50	86,962.94	92,774.17	22.83%	14.24%	6.68%
		Salary/Wages	46,461.09	52,941.86	54,507.00	55,993.02			
		FICA	3,554.27	4,050.05	4,169.79	4,283.47			
		WRS	8,256.38	8,311.87	8,448.59	9,238.85			
		Health Insurance	16,439.22	15,188.12	18,920.37	21,449.77			
		Life Insurance	45.96	67.36	71.03	73.48			
		Dental Insurance	0.00	0.00	0.00	0.00			
		LTD	131.29	145.79	150.16	154.64			
		Sec 125	40.20	36.60	0.00	0.00			
		WC	603.96	469.85	696.01	1,580.94			
Management	SHF	Total Wage & Fringe benefits	78,427.32	81,277.43	87,957.35	93,380.11	19.07%	14.89%	6.17%
		Salary/Wages	51,734.37	55,042.48	57,517.58	59,999.97			
		FICA	3,957.68	4,210.75	4,400.09	4,590.00			
		WRS	5,334.60	5,834.50	5,981.83	6,600.00			
		Health Insurance	16,186.08	14,798.12	18,530.37	21,059.77			
		Life Insurance	215.16	403.89	403.89	411.10			
		Dental Insurance	357.84	386.06	371.28	371.28			
		LTD	114.41	159.62	160.24	174.00			
		Sec 125	36.60	36.60	0.00	0.00			
		WC	490.58	405.40	592.07	174.00			
Supervisor	HWY	Total Wage & Fringe benefits	90,818.01	92,821.34	100,266.92	102,472.73	12.83%	10.40%	2.20%
		Salary/Wages	59,776.55	60,482.42	63,229.36	63,229.36			
		FICA	4,572.91	4,626.91	4,837.05	4,837.05			
		WRS	6,216.76	6,411.14	6,575.85	6,955.23			
		Health Insurance	16,532.20	14,798.12	18,530.37	21,059.77			
		Life Insurance	49.17	49.53	56.20	74.71			
		Dental Insurance	269.38	0.00	0.00	0.00			
		LTD	194.15	169.40	177.07	183.37			
		Sec 125	36.60	36.60	0.00	0.00			
		WC	3,170.29	6,247.23	6,861.02	6,133.25			
Crew / Operator	HWY	Total Wage & Fringe benefits	70,594.97	75,902.80	81,606.90	85,639.55	21.31%	12.83%	4.94%
		Salary/Wages	42,239.34	47,125.04	48,678.06	50,027.29			
		FICA	3,231.31	3,605.07	3,723.87	3,827.09			
		WRS	4,673.84	4,995.25	5,062.52	5,503.00			
		Health Insurance	16,761.44	14,798.12	18,530.37	21,059.77			
		Life Insurance	318.53	338.98	323.33	341.29			
		Dental Insurance	0.00	0.00	0.00	0.00			
		LTD	114.48	136.66	134.20	138.24			
		Sec 125	36.60	36.60	0.00	0.00			
		WC	3,219.43	4,867.07	5,154.55	4,742.87			

US Dept of Labor - Consumer Price Index	
All Urban Consumers (CPI-U)	
US City Average	
All Items (December to December)	
Year	%
2004	3.3
2005	3.4
2006	2.5
2007	4.1
2008	0.1
2009 YTD (Aug)	2.7

Manitowoc County, Wisconsin
EQUALIZED VALUE - TAX LEVY & TAX RATE HISTORY
1977 TO 2009 ACTUALS
2010 Proposed Budget

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUE		ADOPTED			
				TAX LEVY & RATE AS EQUALIZED			
		EQUALIZED VALUATION EXCLUDING (TID)	PER-CENT INC (-DEC)	LEVY		RATE	
TOTAL LEVY IN DOLLARS	PER-CENT INC (-DEC)			TAX RATE PER \$1,000	PER-CENT INC (-DEC)		
1977	1978	\$1,211,352,540	12.30%	\$4,081,326	-1.00%	(Note *) \$3.36923	N.A.
1978	1979	\$1,355,612,540	11.91%	\$4,289,943	5.11%	\$3.16458	-6.07%
1979	1980	\$1,516,316,000	11.85%	\$4,289,943	0.00%	\$2.82919	-10.60%
1980	1981	\$1,663,852,000	9.73%	\$4,415,077	2.92%	\$2.65353	-6.21%
1981	1982	\$1,688,807,800	1.50%	\$6,326,293	43.29%	\$3.74601	41.17%
1982	1983	\$1,756,318,100	4.00%	\$6,513,558	2.96%	\$3.70864	-1.00%
1983	1984	\$1,769,340,900	0.74%	\$6,904,372	6.00%	\$3.90223	5.22%
1984	1985	\$1,786,443,900	0.97%	\$6,971,988	0.98%	\$3.90272	0.01%
1985	1986	\$1,776,007,300	-0.58%	\$7,231,262	3.72%	\$4.07164	4.33%
1986	1987	\$1,730,722,700	-2.55%	\$7,759,477	7.30%	\$4.48337	10.11%
1987	1988	\$1,676,719,000	-3.12%	\$7,917,845	2.04%	\$4.72223	5.33%
1988	1989	\$1,693,668,100	1.01%	\$8,533,605	7.78%	\$5.03853	6.70%
1989	1990	\$1,717,107,600	1.38%	\$10,124,148	18.64%	\$5.89605	17.02%
1990	1991	\$1,770,603,700	3.12%	\$11,231,595	10.94%	\$6.34337	7.59%
1991	1992	\$1,876,922,700	6.00%	\$12,718,272	13.24%	\$6.77613	6.82%
1992	1993	\$1,996,027,300	6.35%	\$13,330,210	4.81%	\$6.67837	-1.44%
1993	1994	\$2,118,040,000	6.11%	\$13,469,913	1.05%	\$6.35961	-4.77%
1994	1995	\$2,323,674,500	9.71%	\$12,813,864	-4.87%	\$5.51448	-13.29%
1995	1996	\$2,521,083,800	8.50%	\$13,346,657	4.16%	\$5.29402	-4.00%
1996	1997	\$2,692,042,900	6.78%	\$13,747,057	3.00%	\$5.10655	-3.54%
1997	1998	\$2,960,655,500	9.98%	\$15,293,950	11.25%	\$5.16573	1.16%
1998	1999	\$3,113,670,000	5.17%	\$18,009,105	17.75%	\$5.78388	11.97%
1999	2000	\$3,327,573,700	6.87%	\$19,507,817	8.32%	\$5.86248	1.36%
2000	2001	\$3,505,947,400	5.36%	\$20,857,127	6.92%	\$5.94907	1.48%
2001	2002	\$3,813,024,200	8.76%	\$22,489,172	7.82%	\$5.89799	-0.86%
2002	2003	\$4,014,784,100	5.29%	\$24,355,486	8.30%	\$6.06645	2.86%
2003	2004	\$4,176,772,000	4.03%	\$25,011,915	2.70%	\$5.98834	-1.29%
2004	2005	\$4,301,111,800	2.98%	\$25,756,507	2.98%	\$5.98834	0.00%
2005	2006	\$4,432,487,500	3.05%	\$26,462,274	2.74%	\$5.97008	-0.30%
2006	2007	\$4,674,582,000	5.46%	\$26,920,541	1.73%	\$5.75892	-3.54%
2007	2008	\$4,866,468,000	4.10%	\$27,347,206	1.58%	\$5.61952	-2.42%
2008	2009	\$5,073,661,200	4.26%	\$27,741,006	1.44%	\$5.46765	-2.70%
2009	2010	\$5,254,924,000	3.57%	\$28,486,227	2.69%	\$5.42086	-0.86%

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

Outlay Items Included in the 2010 Proposed Budget

Activity Number	Activity Area	Outlay Item	2010		
			Amount	Total	
General Fund					
12100	Circuit Court Costs	None	0	0	
12700	Coroner	Misc replacement equipment	5,000	5,000	
13100	District Attorney	Misc replacement equipment	1,160	1,160	
15100	Comptroller	Misc replacement equipment	2,250	2,250	
15200	Treasurer	Pressure sealer replacement	6,000	6,000	
15300	Assessment of Property	Pressure sealer replacement	9,000	9,000	
16100	Maintenance - Courthouse	Locks - Branch II	1,500	28,000	
		Toilets - Branch I & II	2,000		
		Ballast & Lighting	2,000		
		Ceiling Plaster Repair & Paint - Br II	2,000		
		Panic Button Extensions	3,000		
		HVAC Compressor Starters	4,000		
		Main Electric Service Repl Study	3,000		
		Ext Benches & Garbage Cans-East	3,000		
		Ext Window Washing	2,000		
		Snow Plow	5,500		
16200	Maintenance - Office Complex	Furnace/AC units	8,000		8,000
16300	Maintenance - Jail	Ballast & lighting	2,000		2,000
16400	Maintenance - UW Center	Roofing	45,000	59,500	
		Tuckpointing	5,000		
		Ledgeback sinks & faucets	3,500		
		Tile repair - Founders Hall	2,000		
		Flooring - Classroom F231	4,000		
16600	Maintenance - Human Services	Ergonomic desks	11,400	28,400	
		Rooftop exhaust fans	3,000		
		Tuckpointing	5,000		
		Locks	1,000		
		Ballast & lighting	2,000		
		Roof repairs	1,000		
		Washington street entrance	5,000		
16700	Maintenance - Public Health Bldg	Ballast & lighting	1,500		1,500
16800	Maintenance - Other Co Buildings	Shelving - Comptroller - Denric	3,000	3,000	
17100	Register of Deeds	Counter & ergonomic workstation	4,000	4,000	

Outlay Items Included in the 2009 Adopted Budget

Activity Number	Activity Area	Outlay Item	2009		
			Amount	Total	
General Fund					
12100	Circuit Court Costs	Video conferencing upgrade	4,000	7,000	
		Furniture - Judges chamber	3,000		
12700	Coroner	Misc replacement equipment	5,000	5,000	
13100	District Attorney	Storage shelving	4,800	4,800	
15100	Comptroller	Misc replacement equipment	2,000	2,000	
15200	Treasurer	Pressure sealer replacement	6,000	6,000	
15300	Assessment of Property	Pressure sealer replacement	9,000	9,000	
16100	Maintenance - Courthouse	Branch 1 & 2 support carpet (\$11,000 Out)		52,065	
		Branch 2 bench cushions	4,800		
		Exterior signage	1,000		
		Carpet extractor (\$2,400 Out)			
		1st floor restroom stalls	2,000		
		Exterior doors - east (\$24,335 Out)	665		
		Boiler waterside/fireside service	1,600		
		Ballast & lighting	2,000		
		Tool Cat	40,000		
16200	Maintenance - Office Complex	Folding tables (\$3,500 Out)			8,000
		Furnace/AC unit	8,000		
16300	Maintenance - Jail	Ballast & lighting	2,000	2,000	
16400	Maintenance - UW Center	Elevator	75,000	75,000	
16600	Maintenance - Human Services	Desk	19,000	36,000	
		Rooftop exhaust fans	3,000		
		Tuckpointing (\$5,000 Out)			
		Roof repairs	1,000		
		Ballast & lighting	2,000		
		AHU motors	4,000		
		Painting	6,000		
		Locks	1,000		
16700	Maintenance - Public Health Bldg	Ballast & lighting	1,000		1,000
16800	Maintenance - Other Co Buildings	Mower bagger	2,000		5,000
		Shelving - DA - Denric	3,000		
17100	Register of Deeds	None	0	0	

Outlay Items Included in the 2010 Proposed Budget

Activity Number	Activity Area	Outlay Item	2010	
			Amount	Total
21200	Sheriff - Traffic Patrol	Body armor - tactical	3,260	225,000
		Body armor - patrol	6,600	
		SOS team munitions	4,524	
		Riot gear	1,380	
		Scuba dry suits	3,389	
		Tasers	9,900	
		In-car digital video	17,180	
		Misc replacement equipment	3,767	
		Patrol cars	150,000	
		Transport van	25,000	
21600	Joint Dispatch Center	Misc replacement equipment	3,500	3,500
21650	Communications Activity	Vehicle equipment	7,000	7,000
25000	Emergency Management	Misc replacement equipment	2,500	2,500
25400	Emergency Mgt - HAZMAT	Vehicle replacement	10,000	10,000
27000	Corrections	Equipment - SCAAP grant	15,000	15,000
35100	Airport	Storm water mgmt-engineering	75,000	525,000
		Fuel farm replacement	450,000	
52000	Parks	Siding - Walla Hi house	9,000	14,200
		Windows - Walla Hi house	5,200	
52001	Devils River State Trail	Trail development	320,000	320,000
63000	Planning & Zoning	Misc replacement equipment	3,500	3,500
General Fund Total			<u>1,283,510</u>	
Human Services SRF				
45172	Personal Care	None	0	0
Human Services SRF Total			<u>0</u>	
Solid Waste Recycling SRF				
36300	Recycling Operation	None	0	0
Solid Waste Recycling SRF Total			<u>0</u>	
Aging SRF				
46400	Aging & Disability Resource Ctr	None	0	0
46405	ADRC Disab Ben Spec	None	0	0
Aging SRF Total			<u>0</u>	

Outlay Items Included in the 2009 Adopted Budget

Activity Number	Activity Area	Outlay Item	2009	
			Amount	Total
21200	Sheriff - Traffic Patrol	Body armor - tactical	3,485	247,000
		Body armor - patrol	3,500	
		Radar units	3,800	
		Scuba equipment	4,120	
		In-car digital video	38,095	
		Patrol cars	168,000	
		Transport van	26,000	
21600	Joint Dispatch Center	Dispatch Lux chairs	1,568	5,000
	Copier	3,432		
21650	Communications Activity	None	0	0
25000	Emergency Management	Tools & SCBA tank replacement	4,000	4,000
25400	Emergency Mgt - HAZMAT	Vehicle replacement	10,000	10,000
27000	Corrections		0	0
35100	Airport	Skidsteer loader	14,727	344,977
		Maintenance shop - 2 bay addition	74,000	
		Perimeter fence improvements	256,250	
52000	Parks	Trailer - 12' utility	1,950	21,450
		Windows - Walla Hi house	7,000	
		Blacktop - Walla Hi & Cato Falls	12,500	
52001	Devils River State Trail	None	0	0
63000	Planning & Zoning	None	0	0
General Fund Total			<u>845,292</u>	
Human Services SRF				
45172	Personal Care	Misc replacement equipment	1,600	1,600
Human Services SRF Total			<u>1,600</u>	
Solid Waste Recycling SRF				
36300	Recycling Operation	Lighting	5,000	19,000
		Office furnace	6,000	
		Unit heaters	8,000	
Solid Waste Recycling SRF Total			<u>19,000</u>	
Aging SRF				
46400	Aging & Disability Resource Ctr	Laptops	6,000	6,000
46405	ADRC Disab Ben Spec	Laptops	2,000	2,000
Aging SRF Total			<u>8,000</u>	

Outlay Items Included in the 2010 Proposed Budget

Activity Number	Activity Area	Outlay Item	2010	
			Amount	Total
Expo SRF				
54620	Expo Maint & Improvements	Road repairs	20,000	40,300
		Cash register	300	
		Main gate	4,000	
		Electrical upgrades	5,000	
		Water main repairs	5,000	
		Tables	3,000	
		Bathroom dispensers	2,000	
		Clean & seal floor - Merch bldg	1,000	
54615	Ice Center	Cash register	500	3,500
		Floor/dasher board bolt holes	2,000	
		Exit lights	1,000	
Expo SRF Total			<u>43,800</u>	
Jail Assessment Fee CPF				
72700	Jail Assessment Fee CPF	Entrance flooring	5,000	89,000
		Tuckpointing	3,000	
		Painting 1st floor	8,000	
		Cisco switches	60,000	
		Firing range ceiling	4,000	
		Carpeting 2nd floor	5,000	
		Kitchen hood	4,000	
Jail Assessment Fee CPF Total			<u>89,000</u>	
Grand Total			<u>1,416,310</u>	
			<u>1,416,310</u>	
			0	

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OUTLAY 10

Outlay Items Included in the 2009 Adopted Budget

Activity Number	Activity Area	Outlay Item	2009	
			Amount	Total
Expo SRF				
54620	Expo Maint & Improvements	Grandstand concessions AHU	7,000	40,000
		Office furniture	4,000	
		Road repairs	20,000	
		Exterior door - Exhibition bldg	4,000	
		Electrical upgrades	5,000	
54615	Ice Center	Floor/dasher board bolt holes	2,000	38,000
		Exit lights	1,000	
		Sound system	16,000	
		Skate racks	10,000	
		Retrofit locks	9,000	
Expo SRF Total			<u>78,000</u>	
Jail Assessment Fee CPF				
72700	Jail Assessment Fee CPF	Security equipment	5,000	52,750
		Locks	8,000	
		CCTV equipment	6,000	
		HVAC equipment	17,000	
		Generator battery replacement	750	
		UPS battery replacement	4,000	
		Entrance flooring	5,000	
		Tuckpointing	3,000	
		Firing range ceiling	4,000	
Jail Assessment Fee CPF Total			<u>52,750</u>	
Grand Total			<u>1,004,642</u>	
			<u>1,004,642</u>	
			0	

2009 Payable 2010 County Tax Levy Rate Limit Calculation

2009

Operating Levy Rate Calculation 2009-2010

Determination of Actual 2009 payable 2010 Operating Levy Rate

1. Allowable 2008 payable 2009 County Operating Levy (Line 9 of 2008 Form)	1. \$	<u>25,666,200</u>
2. 2008 Equalized Value of county exclusive of TID value increments	2. \$	<u>5,073,661,200</u>
3. 2008 payable 2009 Operating Levy Rate (Line 1 divided by Line 2)	3.	<u>0.005058713</u>
4. 2009 Equalized Value of the county exclusive of TID value increments	4. \$	<u>5,254,924,000</u>
5. Allowable 2009 payable 2010 Operating Levy (Line 3 x Line 4)	5. \$	<u>26,583,157</u>

Adjustments to Allowable Operating Levy

6. Adjustments to 2009 payable 2010 Operating Levy allowed by referendum 59.605(3)	6. \$	_____
7. Adjustments to 2009 payable 2010 Operating Levy for transfer of services to other governmental units. 59.605(3)(c)1.	7. \$	_____
8. Adjustments to 2009 payable 2010 Operating Levy for transfer of services from other governmental units. 59.605(3)(c)2.	8. \$	_____
9. Allowable 2009 Operating Levy and adjustments (sum of Lines 5 through 8)	9. \$	_____

Actual 2009 payable 2010 Operating Levy Rates

10. Actual 2009 payable 2010 Operating Levy less Special Purpose Levies **	10. \$	_____
11. Actual 2009 payable 2010 Operating Levy Rate (Line 10 divided by Line 4)	11.	_____

**** WARNING: Must not exceed line 9 (see s. 59.605(4) Penalties)**

Actual County Tax Levy Rate

1a. Actual 2009 payable 2010 Operating Levy Rate (Line 11)	1a.	_____
2a. Actual 2009 payable 2010 Debt Levy Rate (Line 28)	2a.	_____
3a. Actual County Tax Levy Rate less Special Purpose Levies (Line 1a + 2a)	3a.	_____
4a. 2009 County Tax Levy from Line 27 County Tax Apportionment sheet	4a. \$	_____
5a. 2009 Equalized Value of the county exclusive of TID value increments (Line 4)	5a. \$	<u>5,254,924,000</u>
6a. 2009 payable 2010 County Tax Levy Rate (Line 4a divided by 5a)	6a.	_____

()

Preparer _____

Date _____

Telephone _____

E-mail Address _____

Debt Levy Rate Calculation

Determination of Actual 2009 payable 2010 Debt Levy Rate

12. 2008 payable 2009 allowable Debt Levy (Line 16 on 2008 Form)	12. \$	3,924,637
13. 2008 Equalized Value of county exclusive of TID value increments (Line 2)	13. \$	5,073,661,200
14. 2008 payable 2009 Debt Levy Rate (Line 12 divided by Line 13)	14.	0.000773531
15. 2009 Equalized Value of the county exclusive of TID value increments	15. \$	5,254,924,000
16. 2009 payable 2010 Allowable Debt Levy (Line 14 x Line 15)	16. \$	4,064,849

Adjustments to Allowable Debt Levy

17. Adjustment for 2009 payable 2010 Debt Levy for debt issued to comply with court orders and judgments. 67.04(5)(b)1.	17. \$	
18. Adjustment for 2009 payable 2010 Debt Levy for debt issued to pay unfunded prior service liability contributions under the Wisconsin Retirement System. 67.04(5)(b)4.	18. \$	
19. Adjustment for 2009 payable 2010 Debt Levy for debt issued to provide liability insurance and risk management services under 611.11(4) Stats. 67.04(5)(b)3.	19. \$	
20. Adjustment for 2009 payable 2010 Debt Levy for debt issued with referendum approval. 67.045(1)(a).	20. \$	
21. Adjustment for 2009 payable 2010 Debt Levy for debt authorized by the governing body prior to August 12, 1993. 67.045(1)(c).	21. \$	
22. Adjustment for 2009 payable 2010 Debt Levy for debt issued for purposes under 67.05(7)(c), (cc), (f), (h) or (l) or under 67.045(1)(d).	22. \$	
23. Adjustment for 2010 Debt payments and related cost financed by issuing new debt. 67.045(1)(e).	23. \$	
24. Adjustment for 2010 Payments for Debt issues approved by a three-fourths vote of the members-elected as defined in s. 59.001(2m) Stats. 67.045(1)(f)	24. \$	
25. Allowable 2009 payable 2010 Debt Levy adjustments (Sum of Lines 16 through 24)	25. \$	

Actual 2009 Payable 2010 Debt Levy Rate

26. Actual 2009 payable 2010 Debt Levy	** 26. \$	
27. 2009 Equalized Value of the county excluding TID value increment (Line 4)	27. \$	5,254,924,000
28. Actual 2009 payable 2010 Debt Levy Rate (Line 26 divided by Line 27)	28.	

**** WARNING: Must not exceed line 25 (see S. 59.605(4) Penalties)**

MANITOWOC COUNTY, WISCONSIN
All Funds and Account Group
Combined Statement of Outstanding Long-term Obligations
Estimated - 12/31/2009

Issue Date	Interest Rate	Maturity Date	Original Principal	Paid or Refunded Through December 31, 2009	Balance Outstanding
---------------	------------------	------------------	-----------------------	--	------------------------

LONG-TERM OBLIGATIONS ACCOUNT GROUP

1999 A General Obligation Bonds Hwy Building and UW expansion Bank One Capital Inc	10/1/99	5.3159%	12/1/19	\$2,875,000	\$2,875,000	\$0
2000 A Corporate Purpose Bonds U.W. Building Addition Bank One Capital Market, Inc.	5/1/00	5.3159%	10/1/19	\$3,770,000	\$3,575,000	\$195,000
2001 Refunding Issue Attributable to General 1992 Debt Bank One Capital, Inc	10/1/01	3.6886%	12/1/10	\$6,655,000	\$6,180,000	\$475,000
2002 General Purpose Bonds (use to be split with Proprietary Funds) HCC, Sheriff Impound/Highway Garage Bank One Capital, Inc	5/15/02	4.5662%	11/1/21	\$13,200,000	\$8,685,000	\$4,515,000
2003 Taxable General Obligation Refunding Bonds Refunds WRS Prior Service Costs Robert W. Baird & Co. Inc.	4/15/03	5.35%	10/1/23	\$4,835,000	\$550,000	\$4,285,000
2003 General Purpose Refunding Bonds Refunds callable portion of 1993 Bonds of '91 called amounts Robert W. Baird & Co. Inc.	10/1/03	3.0445%	12/1/11	\$4,140,000	\$1,895,000	\$2,245,000
2007 General Purpose Refunding Bonds (1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc.	4/10/07	4.00%	11/1/21	\$7,290,000	\$450,000	\$6,840,000
2009 NAN-Borrowing for Communications Project	Information will not be available until Oct. 15, 2009					
Total Long-term Debt				<u>\$42,765,000</u>	<u>\$24,210,000</u>	\$18,555,000
Vested Employee Compensated Absences						\$785,648
Unfunded pension liability						<u>\$0</u>
Total Long-term Obligations Account Group						<u>\$19,340,648</u>

PROPRIETARY FUNDS (split with long-term obligations account group)

With the sale of the Health Care Center, the following issues are part of the County's general debt above.

2002 General Purpose Bonds Health Care Center Bank One Capital, Inc.	5/15/02	4.57%	11/1/21	\$ -	\$ -	\$ -
2007 General Purpose Refunding Bonds HCC portion (1995, 1999, 2000, partial 2002) Robert W. Baird & Co. Inc.	4/10/07	4.00%	11/1/21	\$0	\$0	\$0
Vested Employee Compensated Absences						271,595
Total Proprietary Funds						<u>\$ 271,595</u>

Manitowoc County

Debt Service Outstanding

12/31/09

U.W. Manitowoc Campus Bldg. & Remodeling:
 Issue: 3
 Amount: \$3,770,000
 Type: GO County Building Bonds, Ser 2000A
 Dated: May 1, 2000

Callable: '11-'19 Callable 11/1/10 @ Par

Refunds 1992 Refunding Issue:
 Issue: 4
 Amount: \$6,655,000
 Type: GO Refunding Bonds 2001
 Dated: October 1, 2001

Callable: '09-'10 Callable 12/1/08 @ Par

**CALENDAR
YEAR**

	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
2010	\$195,000.00	5.10%	\$9,945.00	\$204,945.00
2011	\$0.00	5.15%	\$0.00	\$0.00
2012	\$0.00	5.20%	\$0.00	\$0.00
2013	\$0.00	5.30%	\$0.00	\$0.00
2014	\$0.00	5.40%	\$0.00	\$0.00
2015	\$0.00	5.45%	\$0.00	\$0.00
2016	\$0.00	5.50%	\$0.00	\$0.00
2017	\$0.00	5.55%	\$0.00	\$0.00
2018	\$0.00	5.65%	\$0.00	\$0.00
2019	\$0.00	5.75%	\$0.00	\$0.00
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	<u><u>\$195,000.00</u></u>		<u><u>\$9,945.00</u></u>	<u><u>\$204,945.00</u></u>

Refunded in 2007 Refunding Issue
Callable Maturities

	PRINCIPAL (12/1)	RATE	INTEREST (6/1 & 12/1)	TOTAL
	\$475,000.00	3.95%	\$18,762.50	\$493,762.50
TOTAL	<u><u>\$475,000.00</u></u>		<u><u>\$18,762.50</u></u>	<u><u>\$493,762.50</u></u>

Manitowoc County

Debt Service Outstanding

12/31/09

HCC Construction Bonds Including Park & Sheriffs Dept. Portion

Issue: 5
 Amount: \$13,200,000
 Type: GO Building Bonds, Series 2002
 Dated: May 15, 2002

Callable: '13-'21 Callable 11/1/12 @ Par

CALENDAR YEAR	PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
2010	\$655,000.00	4.05%	\$204,195.00	\$859,195.00
2011	\$635,000.00	4.15%	\$177,667.50	\$812,667.50
2012	\$535,000.00	5.00%	\$151,315.00	\$686,315.00
2013	\$535,000.00	4.40%	\$124,565.00	\$659,565.00
2014	\$535,000.00	4.50%	\$101,025.00	\$636,025.00
2015	\$540,000.00	4.65%	\$76,950.00	\$616,950.00
2016	\$540,000.00	4.75%	\$51,840.00	\$591,840.00
2017	\$540,000.00	4.85%	\$26,190.00	\$566,190.00
2018	\$0.00	5.00%	\$0.00	\$0.00
2019	\$0.00	5.00%	\$0.00	\$0.00
2020	\$0.00	5.00%	\$0.00	\$0.00
2021	\$0.00	5.00%	\$0.00	\$0.00
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	<u>\$4,515,000.00</u>		<u>\$913,747.50</u>	<u>\$5,428,747.50</u>

Partially Refunded with 2007 Refunding Issue

WRS Refunding Permanent Financing

Issue: 6
 Amount: \$4,835,000
 Type: Taxable General Obligation Refunding Bonds
 Dated: April 15, 2003 AIC Int = 5.35%

Callable: '14-'23 Callable 4/1/13 @ Par

CALENDAR YEAR	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2010	\$145,000.00	4.500%	\$219,780.00	\$364,780.00
2011	\$160,000.00	4.500%	\$212,917.50	\$372,917.50
2012	\$180,000.00	4.700%	\$205,087.50	\$385,087.50
2013	\$200,000.00	4.900%	\$195,957.50	\$395,957.50
2014	\$225,000.00	5.000%	\$185,432.50	\$410,432.50
2015	\$250,000.00	5.000%	\$173,557.50	\$423,557.50
2016	\$275,000.00	5.050%	\$160,363.75	\$435,363.75
2017	\$305,000.00	5.100%	\$145,642.50	\$450,642.50
2018	\$335,000.00	5.200%	\$129,155.00	\$464,155.00
2019	\$365,000.00	5.450%	\$110,498.75	\$475,498.75
2020	\$400,000.00	5.450%	\$89,652.50	\$489,652.50
2021	\$440,000.00	5.450%	\$66,762.50	\$506,762.50
2022	\$480,000.00	5.450%	\$41,692.50	\$521,692.50
2023	\$525,000.00	5.450%	\$14,306.25	\$539,306.25
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	<u>\$4,285,000.00</u>		<u>\$1,950,806.25</u>	<u>\$6,235,806.25</u>

Callable Maturities

Manitowoc County

Debt Service Outstanding

12/31/09

2003 Refunding of 1993 Callable Portion of Bonds

Issue: 7
 Amount: \$4,140,000
 Type: General Obligation Refunding Bonds
 Dated: October 1, 2003 AIC 3.1386401%

Callable: Not Callable

CALENDAR YEAR	PRINCIPAL (12/1)	RATE	INTEREST (6/1 & 12/1)	TOTAL
2010	\$810,000.00	3.100%	\$73,182.50	\$883,182.50
2011	\$1,435,000.00	3.350%	\$48,072.50	\$1,483,072.50
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	<u><u>\$2,245,000.00</u></u>		<u><u>\$121,255.00</u></u>	<u><u>\$2,366,255.00</u></u>

2007 Refunding Issue (1995, 1999, 2000, partial 2002)

Issue: 8
 Amount: \$7,290,000
 Type: GO Refunding Bonds 2007
 Dated: 10-Apr-07

Callable: '18-'21 Callable 11/1/17 @ Par

PRINCIPAL (11/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL
\$380,000.00	4.00%	\$273,600.00	\$653,600.00
\$550,000.00	4.00%	\$258,400.00	\$808,400.00
\$405,000.00	4.00%	\$236,400.00	\$641,400.00
\$420,000.00	4.00%	\$220,200.00	\$640,200.00
\$435,000.00	4.00%	\$203,400.00	\$638,400.00
\$455,000.00	4.00%	\$186,000.00	\$641,000.00
\$475,000.00	4.00%	\$167,800.00	\$642,800.00
\$500,000.00	4.00%	\$148,800.00	\$648,800.00
\$1,065,000.00	4.00%	\$128,800.00	\$1,193,800.00
\$1,075,000.00	4.00%	\$86,200.00	\$1,161,200.00
\$545,000.00	4.00%	\$43,200.00	\$588,200.00
\$535,000.00	4.00%	\$21,400.00	\$556,400.00
<u><u>\$6,840,000.00</u></u>		<u><u>\$1,974,200.00</u></u>	<u><u>\$8,814,200.00</u></u>

Callable Maturities

Manitowoc County

Debt Service Outstanding

12/31/09

2009 Communications Project Bonds

Issue: 9
 Amount: \$5,000,000
 Type: Bond Anticipation Note - 1 of 2
 Dated: November 10, 2009 AIC 0.0000000%

Callable: Not Callable

CALENDAR YEAR	PRINCIPAL (10/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2010	\$0.00	0.000%	\$0.00	\$0.00
2011	\$0.00	0.000%	\$0.00	\$0.00
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
TOTAL	\$0.00		\$0.00	\$0.00

Manitowoc County
Debt Service Outstanding
12/31/09

TOTAL COMBINED DEBT SERVICE

CALENDAR YEAR	PRINCIPAL	INTEREST	TOTAL
2010	\$2,660,000.00	\$799,465.00	\$3,459,465.00
2011	\$2,780,000.00	\$697,057.50	\$3,477,057.50
2012	\$1,120,000.00	\$592,802.50	\$1,712,802.50
2013	\$1,155,000.00	\$540,722.50	\$1,695,722.50
2014	\$1,195,000.00	\$489,857.50	\$1,684,857.50
2015	\$1,245,000.00	\$436,507.50	\$1,681,507.50
2016	\$1,290,000.00	\$380,003.75	\$1,670,003.75
2017	\$1,345,000.00	\$320,632.50	\$1,665,632.50
2018	\$1,400,000.00	\$257,955.00	\$1,657,955.00
2019	\$1,440,000.00	\$196,698.75	\$1,636,698.75
2020	\$945,000.00	\$132,852.50	\$1,077,852.50
2021	\$975,000.00	\$88,162.50	\$1,063,162.50
2022	\$480,000.00	\$41,692.50	\$521,692.50
2023	\$525,000.00	\$14,306.25	\$539,306.25
2024	\$0.00	\$0.00	\$0.00
2025	\$0.00	\$0.00	\$0.00
2026	\$0.00	\$0.00	\$0.00
2027	\$0.00	\$0.00	\$0.00
2028	\$0.00	\$0.00	\$0.00
2029	\$0.00	\$0.00	\$0.00
2030	\$0.00	\$0.00	\$0.00
TOTAL	\$18,555,000.00	\$4,988,716.25	\$23,543,716.25

Manitowoc County, Wisconsin
 Proposed Expenses Revenues & Tax Levy by Department
 Proposed 2010 Levy with 2009 and 2008 Levies Shown for Comparison Purposes

	Budgeted 2010 Expenses	Budgeted 2010 Revenues	2009 Fund Balance (Applied) (In) Retained Out	Proposed 2010 Tax levy	Adopted 2009 Levy	2010 Proposed VS. 2009	Adopted 2008 Levy
Aging Resources - ADRC	\$1,894,365.00	\$1,822,110.00	(\$18,330.00)	\$53,925.00	\$71,003.00	(\$17,078.00)	\$99,879.00
Airport	\$729,212.00	\$589,851.00	\$0.00	\$139,361.00	\$203,000.00	(\$63,639.00)	\$200,981.00
Child Support	\$912,841.00	\$953,414.00	\$0.00	(\$40,573.00)	\$100,661.00	(\$141,234.00)	\$82,954.00
Clerk of Court	\$1,462,909.00	\$924,218.00	\$0.00	\$538,691.00	\$544,506.00	(\$5,815.00)	\$412,210.00
Comptroller	\$687,341.00	\$0.00	\$0.00	\$687,341.00	\$733,204.00	(\$45,863.00)	\$767,465.00
Coroner	\$236,122.00	\$20,000.00	\$0.00	\$216,122.00	\$207,849.00	\$8,273.00	\$192,465.00
Corporation Counsel	\$445,878.00	\$7,500.00	\$0.00	\$438,378.00	\$448,945.00	(\$10,567.00)	\$413,758.00
County Board	\$134,073.00	\$0.00	\$0.00	\$134,073.00	\$135,855.00	(\$1,782.00)	\$133,241.00
County Clerk	\$503,370.00	\$44,390.00	(\$47,439.00)	\$411,541.00	\$419,140.00	(\$7,599.00)	\$515,898.00
District Attorney	\$347,714.00	\$59,000.00	\$0.00	\$288,714.00	\$284,079.00	\$4,635.00	\$324,091.00
Emergency Management	\$409,203.00	\$274,940.00	\$0.00	\$134,263.00	\$125,210.00	\$9,053.00	\$133,931.00
Executive	\$115,754.00	\$0.00	\$0.00	\$115,754.00	\$150,325.00	(\$34,571.00)	\$146,043.00
Family Court Commissioner	\$134,868.00	\$15,512.00	\$0.00	\$119,356.00	\$118,130.00	\$1,226.00	\$109,948.00
Health Care Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,534.00
Health Care Center (Debt P + I)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164,516.00
Health Department	\$1,730,391.00	\$790,703.00	\$0.00	\$939,688.00	\$1,072,907.00	(\$133,219.00)	\$1,089,272.00
Highway Department	\$6,017,642.00	\$4,089,590.00	\$0.00	\$1,928,052.00	\$2,728,700.00	(\$800,648.00)	\$2,728,700.00
Highway Bridge Aid Petitions	\$206,157.20	\$0.00	\$0.00	\$206,157.20	\$78,355.44	\$127,801.76	\$357,640.53
Human Services	\$21,078,779.00	\$13,817,289.00	\$0.00	\$7,261,490.00	\$7,462,206.00	(\$200,716.00)	\$6,070,581.00
Information Systems	\$1,569,097.00	\$1,539,055.00	(\$30,042.00)	\$0.00	\$0.00	\$0.00	\$0.00
Joint Dispatch Center	\$1,867,671.00	\$0.00	\$0.00	\$1,867,671.00	\$1,920,209.00	(\$52,538.00)	\$1,707,742.00
Communications Activity (New)	\$329,971.00	\$0.00	\$0.00	\$329,971.00	\$362,655.00	(\$32,684.00)	\$0.00
Personnel	\$340,387.00	\$0.00	\$0.00	\$340,387.00	\$359,855.00	(\$19,468.00)	\$323,763.00
Planning & Zoning	\$781,533.00	\$545,143.00	\$0.00	\$236,390.00	\$450,187.00	(\$213,797.00)	\$413,241.00
Parks	\$753,658.04	\$607,866.00	\$0.00	\$145,792.04	\$69,040.00	\$76,752.04	\$71,715.00
Public Works	\$1,934,223.00	\$197,945.00	\$19,060.00	\$1,755,338.00	\$1,736,318.00	\$19,020.00	\$1,491,419.00
Register in Probate	\$289,705.00	\$63,500.00	\$0.00	\$226,205.00	\$217,543.00	\$8,662.00	\$212,959.00
Register of Deeds	\$503,438.00	\$490,000.00	\$0.00	\$13,438.00	\$40,932.00	(\$27,494.00)	(\$32,472.00)
Sheriff's Department	\$11,167,761.00	\$917,244.00	\$0.00	\$10,250,517.00	\$9,515,799.00	\$734,718.00	\$9,073,671.00
Soil & Water	\$594,769.00	\$268,333.00	\$0.00	\$326,436.00	\$312,858.00	\$13,578.00	\$301,259.00
Treasurer	\$420,327.00	\$627,830.00	\$0.00	(\$207,503.00)	(\$760,026.00)	\$552,523.00	(\$714,036.00)
UW-Extension	\$269,719.00	\$8,750.00	\$0.00	\$260,969.00	\$256,069.00	\$4,900.00	\$337,389.00
Veterans	\$168,057.00	\$13,000.00	\$0.00	\$155,057.00	\$158,570.00	(\$3,513.00)	\$122,256.00
Non-Department	\$78,345.27	\$4,943,469.00	\$0.00	(\$4,865,123.73)	(\$5,024,187.49)	\$159,063.76	(\$4,026,739.21)
Library	\$888,126.00	\$0.00	\$0.00	\$888,126.00	\$886,812.00	\$1,314.00	\$959,979.00
Debt Service Fund	\$3,474,466.00	\$0.00	(\$850,000.00)	\$2,624,466.00	\$1,768,498.00	\$855,968.00	\$2,456,376.00
Expo	\$892,268.00	\$863,630.00	\$0.00	\$28,638.00	\$53,450.00	(\$24,812.00)	\$54,800.00
Recycling	\$1,017,957.00	\$531,000.00	(\$69,905.00)	\$417,052.00	\$417,862.00	(\$810.00)	\$406,720.00
Solid Waste Disposal	\$1,267,000.00	\$1,257,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Solid Waste Disposal GF	\$214,243.00	\$125,900.00	\$0.00	\$88,343.00	\$85,006.00	\$3,337.00	\$84,193.00
Board of Adj	\$31,456.00	\$10,000.00	\$0.00	\$21,456.00	\$15,490.00	\$5,966.00	\$15,500.00
Capital Project Funds	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Illegal Real Estate Tax Chg. Bk.	\$268.97			\$268.97	\$3,991.22	(\$3,722.25)	\$12,364.33
Total All Expenditures	\$66,011,065.48	\$36,528,182.00	(\$996,656.00)	\$28,486,227.48	\$27,741,006.17	\$745,221.31	\$27,347,206.65
				Proposed 2010 Levy	2009 Levy		2008 Levy

Notes: 1.7% new growth for 2009 to 2010 = \$464,902

RESOLUTION ADOPTING 2010 BUDGET AND PROPERTY TAX LEVY

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, a detailed copy of the County Executive's Proposed 2010 Annual has been made available to
2 each county supervisor and to the general public; and
3

4 WHEREAS, the Proposed 2010 Annual Budget was presented and explained to the County Board at its
5 meeting on October 15, 2009; and
6

7 WHEREAS, formal publication of a budget summary and announcement of a public hearing was made on
8 October 11, 2009, in the Manitowoc Herald Times Reporter, in accordance with Wis. Stat. § 65.90 and Wis. Stat.
9 Ch. 985; and
10

11 WHEREAS, a public hearing on the Proposed 2010 Manitowoc County Budget was held beginning at 7:05
12 PM on October 26, 2009, for purposes of public input and the Proposed 2010 Annual Budget was reviewed at the
13 County Board's Annual Meeting on October 26, 2009; and
14

15 WHEREAS, at its November 17, 2009, meeting following the public hearing, the County Board has
16 recommended an Annual Budget for Manitowoc County operations during the calendar year 2010;
17

18 NOW, THEREFORE BE IT RESOLVED that the Manitowoc County Board of Supervisors hereby adopts a
19 Governmental Funds Budget and a service delivery Proprietary Fund Budget for the calendar year beginning
20 January 1, 2010, as indicated in the attached 2010 Annual Budget for Manitowoc County and any attachments or
21 addenda thereto; and
22

23 BE IT FURTHER RESOLVED that the Manitowoc County Board of Supervisors hereby authorized that the
24 following sums of money be raised for the ensuing year:
25

26 State Special Charges – Charitable & Penal	\$945.27
27 County Aid Bridges (Wis. Stat. § 82.08)	\$206,157.20
28 Illegal Real Estate Taxes Charged Back (Prior Year)	\$268.97
29 All Other County Taxes	<u>\$28,278,856.04</u>
30 Gross County Tax Levy	\$28,486,227.48;

31
32 and
33

34 BE IT FURTHER RESOLVED that the County shall apportion the tax for Bridges under Wis. Stat. §82.08
35 on the taxable property of the participating districts; and
36

37 BE IT FURTHER RESOLVED that the County shall enter in the Tax Apportionment State Taxes for
38 Forestry Mill Tax, Wis. Stat. § 70.58-2, in the amount of \$938,729.60; and
39

40 BE IT FURTHER RESOLVED that the County shall enter in the Tax Apportionment, State Special Charges
41 for charitable and penal purposes, as follows: County Mental Hospitals, Winnebago Co. Proceeding \$90.00, State
42 Institutions, Dane County Cost of Proceedings \$855.27; for a total State Special Charge of \$945.27; and
43

44 BE IT FURTHER RESOLVED the County Officials are hereby directed to reapportion the illegal real estate
45 taxes charged back in the amount of \$268.97; and
46

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

1 BE IT FURTHER RESOLVED that the Comptroller/Auditor is authorized to make any technical corrections
2 to the budget that may be necessary; and
3

4
5 Dated this 17th day of November 2009.
6

7 Respectfully submitted by the
8 Finance Committee
9

10 _____
11 Mary Muench, Chair
12

13
14 FISCAL NOTE: Requires a composite tax levy and rate, based upon the budget book as printed, as
15 follows:
16

17 Tax Levy of \$28,486,227.48
18 Composite Tax Rate of \$5.420863 per \$1,000 of equalized value.
19

20 FISCAL NOTE: Reviewed and approved by Comptroller. _____
21

22 LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. _____
23

24 APPROVED: _____ Date _____
25 Robert Ziegelbauer, County Executive
26

**Manitowoc County, Wisconsin - Expenditures / Revenues and Tax Levy by Fund
Proposed Budget 2010**

	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	\$ 12,230,175.00	\$ 13,817,289.00	\$ 1,593,306.00	\$ 531,000.00	\$ 1,257,000.00
EXPENDITURES Budgeted	\$ 27,888,296.31	\$ 21,078,779.00	\$ 3,727,515.20	\$ 1,017,957.00	\$ 1,267,000.00
Sub-Total	\$ (15,658,121.31)	\$ (7,261,490.00)	\$ (2,134,209.20)	\$ (486,957.00)	\$ (10,000.00)
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 647,439.00 \$ (619,060.00)	\$ - \$ -	\$ - \$ -	\$ 69,905.00 \$ -	\$ 69,905.00 \$ (69,905.00)
Required Tax Levy	\$ (15,629,742.31)	\$ (7,261,490.00)	\$ (2,134,209.20)	\$ (417,052.00)	\$ (10,000.00)
Tax Levy Entered into Computer	\$ 15,629,742.31	\$ 7,261,490.00	\$ 2,134,209.20	\$ 417,052.00	\$ 10,000.00
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 14,741,616.31	\$ 7,261,490.00	\$ 1,928,052.00	\$ 417,052.00	\$ 10,000.00
Required Special Tax Levy *	\$ 888,126.00	\$ -	\$ 206,157.20	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 15,629,742.31	\$ 7,261,490.00	\$ 2,134,209.20	\$ 417,052.00	\$ 10,000.00

	Special Revenue Funds			Debt Service	Capital Projects
	Aging Services Fund 205	Soil & Water Con. Fund 207	Expo Fund 225	Debt Service Fund 301	Funds 400,402,405 406,407,408,409,410
REVENUES Budgeted	\$ 1,822,110.00	\$ 268,333.00	\$ 863,630.00	\$ -	\$ 110,000.00
EXPENDITURES Budgeted	\$ 1,894,365.00	\$ 594,769.00	\$ 892,268.00	\$ 3,474,466.00	\$ 110,000.00
Sub-Total	\$ (72,255.00)	\$ (326,436.00)	\$ (28,638.00)	\$ (3,474,466.00)	\$ -
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 18,330.00 \$ -	\$ - \$ -	\$ - \$ -	\$ 850,000.00 \$ -	\$ - \$ -
Required Tax Levy	\$ (53,925.00)	\$ (326,436.00)	\$ (28,638.00)	\$ (2,624,466.00)	\$ -
Tax Levy Entered into Computer	\$ 53,925.00	\$ 326,436.00	\$ 28,638.00	\$ 2,624,466.00	\$ -
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ 53,925.00	\$ 326,436.00	\$ 28,638.00	\$ -	\$ -
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ -
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ 2,624,466.00	\$ -
Total Tax Levy	\$ 53,925.00	\$ 326,436.00	\$ 28,638.00	\$ 2,624,466.00	\$ -

	Proprietary Funds		Internal Service Fund	Illegal Real Estate	Grand Total
	Health Care Center Fund 502	Highway Fund 607	Information Systems Fund 601	Taxes Charged Back	Reported Funds
REVENUES Budgeted	\$ -	\$ 2,496,284.00	\$ 1,539,055.00	\$ -	\$ 36,528,182.00
EXPENDITURES Budgeted	\$ -	\$ 2,496,284.00	\$ 1,569,097.00	\$ 268.97	\$ 66,010,796.51
Sub-Total	\$ -	\$ -	\$ (30,042.00)	\$ (268.97)	\$ (29,482,614.51)
Fund Balance:					
Applied or Transfers In (Retained) or (Transfer Out)	\$ 250,000.00 \$ (250,000.00)	\$ - \$ -	\$ 30,042.00 \$ -	\$ - \$ -	\$ 1,935,621.00 \$ (938,965.00)
Required Tax Levy	\$ -	\$ -	\$ -	\$ (268.97)	\$ (28,486,227.48)
Tax Levy Entered into Computer	\$ -	\$ -	\$ -	\$ 268.97	\$ 28,486,227.48
Total Levy Distributed as follows:					
Required Operational Tax Levy	\$ -	\$ -	\$ -	\$ 268.97	\$ 24,767,478.28
Required Special Tax Levy *	\$ -	\$ -	\$ -	\$ -	\$ 1,094,283.20
Required Debt Service Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ 2,624,466.00
Total Tax Levy	\$ -	\$ -	\$ -	\$ 268.97	\$ 28,486,227.48

State Imposed Maximums:	Operational (1992)	\$ 26,583,157.00	Total (2005 & 2007 Law)	N.A.	
	Debt (1992)	\$ 4,064,849.00	Total (2009 Law) 3.0%	\$ 29,295,804.00	+ Debt Adj.if any.
				\$ 855,968.00	by formula
2010 Operational Levy Currently Proposed is		\$ 24,767,478.28		\$ 30,151,772.00	No official State paper
2010 Debt Service Levy Currently Proposed is		\$ 2,624,466.00			work on this yet.
1992 Law Excludes Special Levy of Library, Bride Aid.		\$ 1,094,283.20			
		\$ 28,486,227.48			

End