

# Manitowoc County, WI

## Excerpts from Executive's Proposed 2010 Annual Budget Book

Bob Ziegelbauer, County Executive



A complete Copy of the 2010 Proposed Budget is available  
for download off the County's web site at – [www.manitowoc-county.com](http://www.manitowoc-county.com)

10-26-09



## 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 4<sup>th</sup> 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.

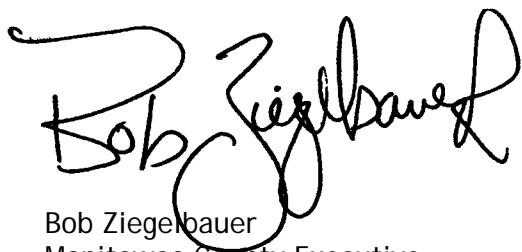
## Employees are the Key to Our Success

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 26<sup>th</sup>, 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!

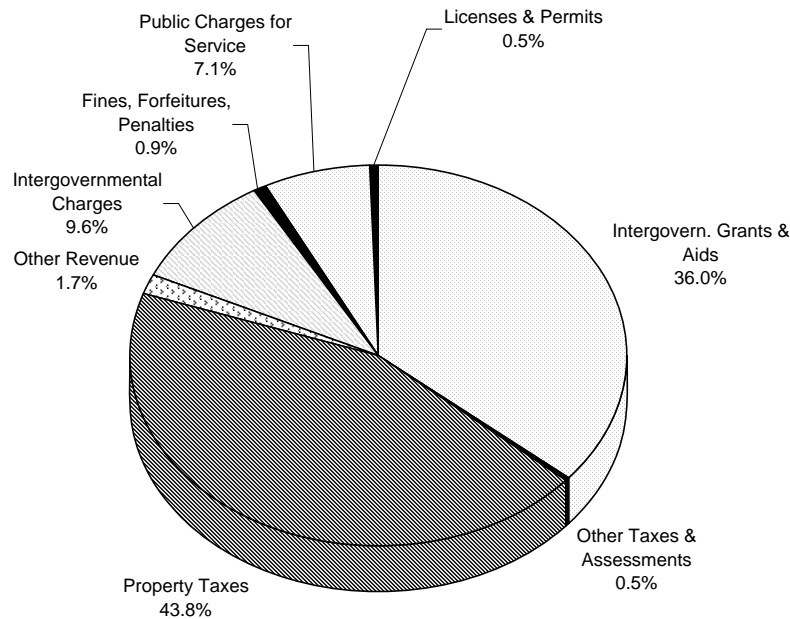
A handwritten signature in black ink that reads "Bob Ziegelbauer". The signature is written in a cursive, flowing style with a large initial "B" and "Z".

Bob Ziegelbauer  
Manitowoc County Executive

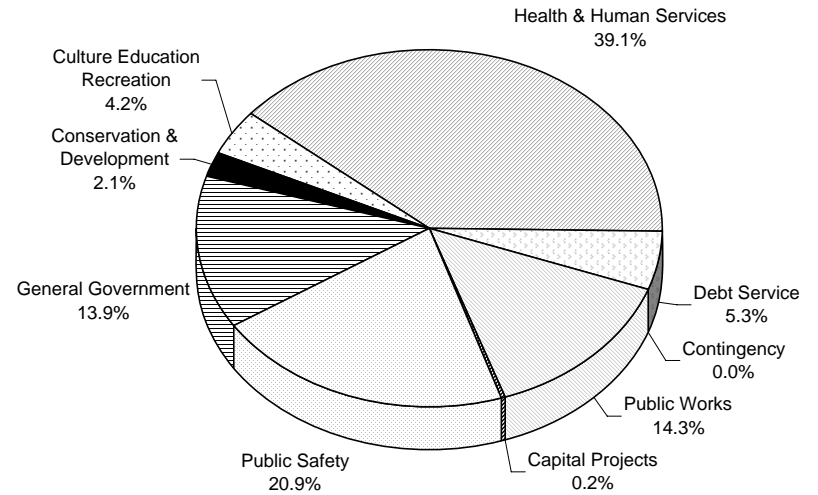
# Manitowoc County 2010 Proposed Budget Graphical Representation

Total Expenses = \$66,010,797

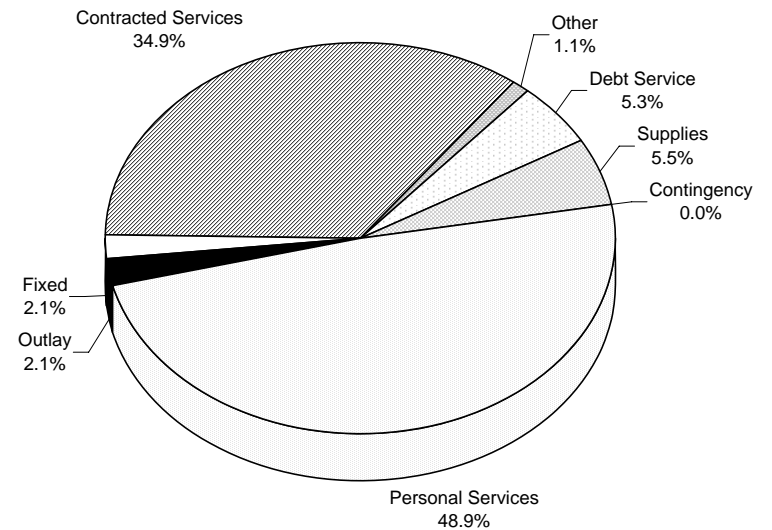
## Where the Money Comes From % Source of Total Revenue



## 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)
<b>GENERAL FUND:</b>				
<b>EXPENDITURES:</b>				
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%
<b>Total Expenditures</b>	<b>\$ 27,672,288</b>	<b>\$ 26,980,157</b>	<b>\$ 27,888,296</b>	<b>0.78%</b>
<b>REVENUES:</b>				
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%
<b>Total Revenues</b>	<b>\$ 27,560,326</b>	<b>\$ 26,807,780</b>	<b>\$ 27,859,917</b>	<b>1.09%</b>
<b>OTHER FINANCING SOURCES (USES) NET:</b>				
Transfers In (Out) or Fund				
Balance Applied/(Retained)	\$ 111,962	\$ 65,755	\$ 28,379	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 27,672,288</b>	<b>\$ 26,873,535</b>	<b>\$ 27,888,296</b>	

### 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)

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
<b>Total</b>	<b>388.19</b>	<b>438.47</b>	<b>596.53</b>	<b>587.09</b>	<b>597.10</b>	<b>601.47</b>	<b>607.48</b>	<b>626.79</b>	<b>653.99</b>	<b>651.81</b>	<b>657.67</b>	<b>656.78</b>	<b>665.69</b>	<b>678.05</b>
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	<b>Total Wage &amp; Fringe benefits</b>	<b>78,237.25</b>	<b>81,506.19</b>	<b>87,984.80</b>	<b>91,972.80</b>	<b>17.56%</b>	<b>12.84%</b>	<b>4.53%</b>
		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	<b>Total Wage &amp; Fringe benefits</b>	<b>80,544.70</b>	<b>82,902.53</b>	<b>92,148.10</b>	<b>94,623.95</b>	<b>17.48%</b>	<b>14.14%</b>	<b>2.69%</b>
		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	<b>Total Wage &amp; Fringe benefits</b>	<b>78,294.35</b>	<b>78,126.70</b>	<b>85,457.88</b>	<b>92,009.93</b>	<b>17.52%</b>	<b>17.77%</b>	<b>7.67%</b>
		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	<b>Total Wage &amp; Fringe benefits</b>	<b>56,310.24</b>	<b>57,676.91</b>	<b>62,750.89</b>	<b>65,525.98</b>	<b>16.37%</b>	<b>13.61%</b>	<b>4.42%</b>
		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	<b>Total Wage &amp; Fringe benefits</b>	<b>79,284.07</b>	<b>81,355.34</b>	<b>87,246.02</b>	<b>91,411.87</b>	<b>15.30%</b>	<b>12.36%</b>	<b>4.77%</b>
		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	<b>Total Wage &amp; Fringe benefits</b>	<b>75,532.37</b>	<b>81,211.50</b>	<b>86,962.94</b>	<b>92,774.17</b>	<b>22.83%</b>	<b>14.24%</b>	<b>6.68%</b>
		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	<b>Total Wage &amp; Fringe benefits</b>	<b>78,427.32</b>	<b>81,277.43</b>	<b>87,957.35</b>	<b>93,380.11</b>	<b>19.07%</b>	<b>14.89%</b>	<b>6.17%</b>
		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	<b>Total Wage &amp; Fringe benefits</b>	<b>90,818.01</b>	<b>92,821.34</b>	<b>100,266.92</b>	<b>102,472.73</b>	<b>12.83%</b>	<b>10.40%</b>	<b>2.20%</b>
		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	<b>Total Wage &amp; Fringe benefits</b>	<b>70,594.97</b>	<b>75,902.80</b>	<b>81,606.90</b>	<b>85,639.55</b>	<b>21.31%</b>	<b>12.83%</b>	<b>4.94%</b>
		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.

**Manitowoc County**  
**Debt Service Outstanding**  
**12/31/09**

**TOTAL COMBINED DEBT SERVICE**

<b>CALENDAR YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
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
<b>TOTAL</b>	<b>\$18,555,000.00</b>	<b>\$4,988,716.25</b>	<b>\$23,543,716.25</b>

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	\$0.00	\$0.00	\$268.97	\$3,991.22	(\$3,722.25)	\$12,364.33
<b>Total All Expenditures</b>	<b>\$66,011,065.48</b>	<b>\$36,528,182.00</b>	<b>(\$996,656.00)</b>	<b>\$28,486,227.48</b>	<b>\$27,741,006.17</b>	<b>\$745,221.31</b>	<b>\$27,347,206.65</b>
				Proposed 2010 Levy	2009 Levy		2008 Levy

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