

**RESOLUTION AMENDING 2011 BUDGET  
(Aging and Disability Resource Center)**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, the Greater Wisconsin Agency on Aging Resources, Inc. (Agency) has changed  
2 the formula it uses to allocate Older Americans Act grant funds to the Aging and Disability Resource  
3 Center (ADRC); and  
4

5 WHEREAS, the ADRC Board recommends that the county amend the 2011 budget to reflect  
6 the following changes in revenue and expenditures for the Title III programs, the Nutrition Services  
7 Incentive Program (NSIP), the Alzheimer's Family Caregiver Support Program (AFCSP), and the  
8 Elderly and Disabled Transportation program (s. 85.21) that result from the changed formula:  
9

10	Revenue or	Account		
11	Expense	Number	Description	Amount
12				
13	Revenue	46525.43566.05	IIIB Information & Assistance	(\$ 152)
14	Expenses	46525.52999	Contracted Services	(\$ 152)
15				
16	Revenue	46100.43566.01	IIIC1 Congregate Meals	\$ 70
17	Expenses	46100.52940	Contracted Food	\$ 70
18				
19	Revenue	46250.43566.03	IIIC2 Home Delivered Meals	(\$ 86)
20	Expenses	46250.52940	Contracted Food	(\$ 86)
21				
22	Revenue	46325.43566.12	IIID Prevention Health	\$ 18
23	Expenses	46325.52108	Public Health	\$ 18
24				
25	Revenue	46430.43566.14	IIIE Family Caregiver	(\$ 51)
26	Expenses	46430.52999	Contracted Services	(\$ 51)
27				
28	Revenue	46250.43566.04	Home-Delivered NSIP	\$5,667
29	Expenses	46250.52940	Contracted Food Services	\$5,667
30				
31	Revenue	46425.43566.08	AFCSP Funding	(\$ 724)
32	Expenses	46425.52999	Contracted Services	(\$ 724)
33				
34	Revenue	46450.43566.06	s. 85.21 Program	\$7,255
35	Expenses	46450.52505	Transport	\$7,255
36				

37 NOW, THEREFORE, BE IT RESOLVED by the Manitowoc County Board of Supervisors  
38 that the 2011 Budget is amended by the amounts stated above; that any funds remaining at the end  
39 of 2011 be carried over to 2012; and that the Comptroller/Auditor is directed to record such  
40 information in the official books of the County for the year ending December 31, 2011 as may be

41 required.

Dated this 20th day of December 2011.

Respectfully submitted by the  
Aging and Disability Resource Center Board

\_\_\_\_\_  
Susie Maresh, Chair

FISCAL IMPACT: No tax levy impact. Increases net budgeted revenue and expenses by \$11,997.

FISCAL NOTE: Reviewed and approved by Comptroller. \_\_\_\_\_

LEGAL NOTE: This resolution amends the budget and requires a two-thirds vote of the entire county board. Reviewed and approved as to form by Corporation Counsel. \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Bob Ziegelbauer, County Executive

\_\_\_\_\_  
Date



**RESOLUTION AUTHORIZING SPECIALIZED  
TRANSPORTATION ASSISTANCE PROGRAM GRANT APPLICATION**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, Wis. Stat. § 85.21 authorizes the Wisconsin Department of Transportation to  
2 grant financial aid to counties for the purpose of providing specialized transportation services to  
3 persons who are elderly or disabled; and  
4

5 WHEREAS, a specialized transportation assistance grant must be matched with a local share  
6 equal to at least 20% of the amount of state aid for which the county applies, and  
7

8 WHEREAS, the Aging & Disability Resource Center Board recommends that Manitowoc  
9 County apply for grant funding which will require a local share of \$45,181; and  
10

11 WHEREAS, the Manitowoc County Board of Supervisors finds that provision of specialized  
12 transportation services would improve and promote the maintenance of human dignity and  
13 self-sufficiency of elderly and disabled persons;  
14

15 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors  
16 authorizes the Aging & Disability Resource Center Director to submit an application for financial  
17 assistance under Wis. Stat. § 85.21 to the Wisconsin Department of Transportation for 2012,  
18 provided that the local share required for such assistance does not exceed \$45,181.  
19

20 BE IT FURTHER RESOLVED that the Manitowoc County Board of Supervisors authorizes  
21 the Aging & Disability Resource Center Director to execute a Wisconsin Department of  
22 Transportation state aid contract under Wis. Stat § 85.21 on behalf of Manitowoc County, provided  
23 that the local share required by the contract does not exceed \$45,181.

Dated this 20th day of December 2011.

Respectfully submitted by the  
Aging and Disability Resource Center Board

\_\_\_\_\_  
Susie Maresh, Chair

FISCAL IMPACT: Tax levy of \$45,181 is included in the 2012 budget.

FISCAL NOTE: Reviewed and approved by Comptroller. \_\_\_\_\_

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Bob Ziegelbauer, County Executive

\_\_\_\_\_  
Date



**ORDINANCE AMENDING MANITOWOC COUNTY CODE CHAPTER 2  
PERTAINING TO THE AGING AND DISABILITY RESOURCE CENTER  
AND COMMISSION ON AGING**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1           WHEREAS, Manitowoc County and Kewaunee County have entered into an Aging and  
2 Disability Resource Center (ADRC) Services Agreement for the purpose of providing aging and  
3 disability resource center services for both counties through a single ADRC; and  
4

5           WHEREAS, the Manitowoc County Code needs to be amended so that the sections pertaining  
6 to the Aging and Disability Resource Center reflect the terms of the ADRC Services Agreement; and  
7

8           WHEREAS, the Manitowoc County Code also needs to be amended to provide for a  
9 Commission on Aging;  
10

11           NOW, THEREFORE, the county board of supervisors of the county of Manitowoc does ordain  
12 as follows:  
13

14           Manitowoc County Code sec. 2.04(1)(a) is renumbered as sec. 2.04(1)(ag).  
15

16           Manitowoc County Code sec. 2.04(1)(bm) is repealed and recreated as sec. 2.04(1)(a) to read  
17 as follows:  
18

19           (a) Aging and Disability Resource Center Board.  
20

21           1. The Aging and Disability Resource Center Board (ADRC Board) is created for the  
22 purpose of performing policy formulation and program oversight responsibilities  
23 with respect to the Aging and Disability Resource Center (ADRC). The ADRC  
24 Board will develop a mission statement consistent with the goals of the statewide  
25 long term care system; obtain input from consumers, providers, and local  
26 constituents; determine the structure, policies, and procedures for the ADRC  
27 subject to state guidelines and the approval of the county board and the county  
28 executive; review and act on all resolutions and ordinances affecting the ADRC  
29 before they are submitted to the county board; develop and monitor  
30 implementation of an operational plan; and review and make recommendations  
31 to the county executive and county board with respect to the budget.  
32

33           2. Membership. The ADRC Board will be composed of 12 representatives from  
34 Kewaunee and Manitowoc Counties as follows:  
35

36           a. Three members of the Kewaunee county board to be appointed by the  
37 Kewaunee county board chair.  
38

39           b. Three members of the Manitowoc county board to be appointed by

- 40 Manitowoc county executive, subject to confirmation by the Manitowoc  
41 county board.
- 42
- 43 c. One representative from Kewaunee County's commission on aging (age 65  
44 or older) to be appointed by the Kewaunee county administrator.
- 45
- 46 d. One representative from Manitowoc County's commission on aging (age 65  
47 or older) to be appointed by the Manitowoc county executive.
- 48
- 49 e. One consumer representing Kewaunee County's aging population to be  
50 appointed by the ADRC Board.
- 51
- 52 f. One consumer representing Manitowoc County's aging population to be  
53 appointed by the ADRC Board.
- 54
- 55 g. One consumer representing individuals with developmental disabilities to  
56 be appointed by the ADRC Board.
- 57
- 58 h. One consumer representing individuals with physical disabilities to be  
59 appointed by the ADRC Board.
- 60
- 61 3. Terms. Half of the initial appointments to the ADRC Board will be for a term of  
62 approximately 2 years, ending in 2013, and the other half of the initial  
63 appointments will be for a term of approximately 3 years, ending in 2014.  
64 Subsequent appointments will be for a two-year term. Appointments may be  
65 made at each county board's annual meeting or at some other time fixed by each  
66 county. Members may serve until a replacement has been confirmed, except that  
67 the term of a member will immediately end if the member resigns or is a county  
68 board supervisor who vacates his or her office.
- 69
- 70 4. Officers. Annually, at the first meeting of the ADRC Board following each  
71 county's annual meeting, the ADRC Board shall elect a Chair, Vice Chair, and  
72 Secretary, who shall serve until successor officers are elected unless the officer's  
73 term ends as provided in subpar. 3.
- 74
- 75 a. The Chair shall preside at all meetings of the ADRC Board and sign any  
76 documents that require a signature on behalf of the ADRC Board. The  
77 Chair may establish and appoint committees when authorized by the  
78 ADRC Board.
- 79
- 80 b. The Vice Chair shall perform all of the duties and have all of the powers  
81 of the Chair in the absence of the Chair.
- 82
- 83 c. The Secretary shall ensure that a complete record of the proceedings of  
84 the ADRC Board is kept, shall oversee the preparation of written  
85 minutes of all meetings, and ensure that the minutes are provided to each  
86 county's county clerk in a timely manner.

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5. Compensation and Expense Reimbursement. Each county may compensate the ADRC Board members who are county supervisors in accordance with its respective policies. Citizen members will not receive compensation for their service on the ADRC Board, but are eligible for reimbursement of mileage reimbursement and other approved out-of-pocket expenses incurred as a result of their attendance at ADRC functions. Funds for the reimbursement of mileage and out-of-pocket expenses for citizen members will be included as part of the ADRC operations budget.
6. Powers and Duties. The ADRC Board may:
  - a. Advocate on behalf of elderly and disabled individuals in Kewaunee and Manitowoc Counties.
  - b. Gather information from consumers, providers, and others about the adequacy of long term care services to identify gaps in living arrangements and community services needed by target groups and develop plans to meet them.
  - c. Identify the ADRC's strengths and potential areas of improvement in order to make recommendations about how to better serve client needs.
  - d. Identify potential community resources and funding sources to increase the services available to consumers.
  - e. Oversee preparation and distribution of an annual report detailing the ADRC's progress in providing services to the target population.
  - f. Participate in strategic planning, including the establishment of specific goals and the timely assessment of accomplishment.
  - g. Recommend a public relations plan for identified target groups.
  - h. Review expenditures on a quarterly basis and make recommendation's to the ADRC's director on an annual budget.
  - i. Review the Aging and Disability Resource Center Services Agreement annually and make recommendations to the counties for revisions necessary for ongoing coordination.
  - j. Recommend policies and procedures to the ADRC's director to ensure the efficiency and effectiveness of the organization, facilitate timely access to services, and improve the ADRC's ability to serve clients.
7. Limitations. The ADRC Board may not levy taxes, borrow funds, or enter into contracts in its own name or in the name of either county. No member of the ADRC Board may profit from ADRC operations or provide services to the ADRC

134 Board or either county.

135  
136 Manitowoc County Code sec. 2.04(1)(b) is created to read as follows:

137  
138 (b) Commission on Aging.

- 139  
140 1. Appointment. The county executive shall appoint the commission on aging,  
141 subject to confirmation by the county board. A member of a commission on aging  
142 may be removed by the county executive for cause.  
143
- 144 2. Composition. The commission on aging shall be composed of 10 members. Five  
145 of the members will be the county board supervisors who are on the Natural  
146 Resources and Education Committee. The remaining five citizen members must  
147 be older individuals with recognized ability and demonstrated interest in services  
148 for older individuals.  
149
- 150 3. Terms. Citizen members of the commission on aging shall serve for terms of 3  
151 years, except that the initial appointments to the board may be for shorter terms  
152 so that, as nearly as practicable, the terms of one-third of the members shall expire  
153 each year. Vacancies shall be filled in the same manner as the original  
154 appointments.  
155
- 156 4. Powers and Duties. The commission on aging, in addition to any other powers or  
157 duties established by state law, shall plan and develop administrative and program  
158 policies for programs for older persons in the county that are funded by the federal  
159 or state government and administered by the Aging and Disability Resource  
160 Center (ADRC). The commission may develop a mission statement; obtain input  
161 from consumers, providers, and local constituents; make recommendations  
162 regarding the structure, policies, and procedures for the ADRC subject to state  
163 guidelines and the approval of the county board and county executive; review and  
164 act on resolutions and ordinances affecting the ADRC before they are submitted  
165 to the county board; develop and monitor implementation of an operational plan;  
166 and review and make recommendations to the county executive and county board  
167 with respect to the budget.  
168

169 Manitowoc County Code sec. 2.02(1) pertaining to the Aging and Disability Resource Center  
170 is repealed and recreated to read as follows:

- 171  
172 (1) Aging and Disability Resource Center. The Aging and Disability Resource Center  
173 (ADRC) is responsible for the operation of programs and providing outreach and aging  
174 and disability resource center services to the general public, persons who are elderly, and  
175 adults with developmental disabilities, mental illness, or physical disabilities in  
176 Kewaunee and Manitowoc Counties with respect to matters related to aging and  
177 disability.

Dated this 20th day of December 2011.





**RESOLUTION IMPLEMENTING FUND BALANCE POLICY  
IN ACCORDANCE WITH GASB STATEMENT NO. 54**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, the Governmental Accounting Standards Board (GASB) issued Statement No. 54,  
2 Fund Balance Reporting and Governmental Fund Type Definitions, in February 2009; and

3  
4 WHEREAS, the objective of Statement No. 54 is to improve the usefulness and  
5 understandability of governmental fund balance information by providing more clearly defined  
6 categories that make the nature and extent of a government's fund balance more transparent; and

7  
8 WHEREAS, Manitowoc County Code sec. 4.02, Standards of Accounting, provides that  
9 Manitowoc County will account for its receipts and use of funds according to generally accepted  
10 accounting principles following standards set forth in the latest financial account standards issued  
11 by GASB; and

12  
13 WHEREAS, Manitowoc County wishes to continue following the accounting standards set  
14 forth by the Governmental Accounting Standards Board;

15  
16 NOW, THEREFORE, BE IT RESOLVED by the Manitowoc County Board of Supervisors,  
17 that it hereby implements the Fund Balance Reporting and Governmental Fund Type Definitions  
18 prescribed by GASB No. 54, any amendments that may be made by GASB, and the following  
19 definitions and policies:

20  
21 Fund Balance is the difference between assets and liabilities in governmental funds (i.e.  
22 general fund, special revenue funds, capital project funds, debt service funds and  
23 permanent funds).

24  
25 Fund balance for governmental funds should be reported in classifications that comprise  
26 a hierarchy based primarily on the extent to which the government is bound to honor  
27 constraints on the specific purposes for which amounts in those funds can be spent. The  
28 following classifications pursuant to GASB No. 54 will be used:

29  
30 **FUND BALANCE CLASSIFICATIONS**

31  
32 **Non-spendable Fund Balance:** Amounts that cannot be spent because they are not in  
33 spendable form or are legally or contractually required to be maintained intact. The "not  
34 in spendable form" criterion includes items that are not expected to be converted to cash,  
35 such as, inventories and prepaid amounts. It also includes the long-term amount of  
36 loans and notes receivable, as well as property acquired for resale. However, if the use  
37 of the proceeds from the collection of those receivables or from the sale of those  
38 properties is restricted, committed, or assigned, then they should be included in the  
39 appropriate fund balance classification (restricted, committed, or assigned), rather than  
40 non-spendable fund balance. The corpus (principal) of a permanent fund is an example

41 of an amount that is legally or contractually required to be maintained intact.

42

43 At the end of each fiscal year, Manitowoc County will report the portion of the fund  
44 balance that is not in spendable form as the Non-Spendable Fund Balance on the  
45 financial statements.

46

47 The following non-spendable fund balances will be reported as necessary:

48

	PURPOSE	REVENUE SOURCE
49		
50	Reserved for Inventory	General Various
51	Reserved for Mortgage Receivable	General Various
52	Reserved for Prepaid Items	General Various
53	Reserved for Property for Resale	General Various
54	Reserved for Property Taxes	General Tax levy

55

56 **Restricted Fund Balance:** Except as noted in previous GASB Statements and amended  
57 by others, Net Assets Restricted by Enabling Legislation should be reported as a  
58 restricted fund balance. A fund balance should be reported as restricted when  
59 constraints placed on the use of resources are externally imposed by creditors (such as  
60 through debt covenants), grantors, contributors, or laws or regulations of other  
61 governments or are imposed by law through constitutional provisions or enabling  
62 legislation.

63

64 At the end of each fiscal year, Manitowoc County will report restricted fund balances  
65 for amounts that have applicable legal restrictions under GASB No. 54. Normally, fund  
66 balances in debt service funds and capital project funds with remaining long-term debt  
67 proceeds will be reported as restricted.

68

69 The following restricted fund balances will be reported:

70

FUND	PURPOSE	REVENUE SOURCE
71		
72	General Fund	
73	Register of Deeds	Land Records Modernization (LRM) Public charges for service
74	Register of Deeds	LRM - Redaction project Public charges for service
75	Special Revenue Funds	
76	Forestry Tree Planting SRF	Managed Tree Planting Public charges for service
77	K-9 Sheriff's SRF	K-9 purchase & upkeep Donations
78	Revolving Loan Fund SRF	Provide small business loans State aid/Interest income
79	Debt Service Funds (All)	Various Projects Tax levy / Bond proceeds
80	Capital Project Funds (CPF)	
81	Communications Proj CPF	Radio Communications / C&T Bldg. Bond proceeds / Transfers
82	Courthouse Remodeling	Replace steps / repair roof Bond proceeds / Transfers
83	Jail Security Proj CPF	Replace jail locking & sec. cameras Bond proceeds / Transfers
84	Jail Assessment Fee CPF	Jail equipment / maintenance Fines, Forfeitures, Penalties

85

86 **Committed Fund Balance:** Amounts that can only be used for specific purposes  
87 pursuant to constraints imposed by formal action of the government's highest level of

88 decision making authority. Committed amounts cannot be used for any other purpose  
 89 unless the government removes or changes the specified use by taking the same type of  
 90 action (legislation, ordinance, or resolution) that it employed to previously commit those  
 91 amounts. The authorization specifying the purposes for which amounts can be used  
 92 should have the consent of both the legislative and executive branches of the  
 93 government. In contrast to a fund balance that is restricted by enabling legislation,  
 94 amounts in the committed fund balance classification may be redeployed for other  
 95 purposes with appropriate due process.

96  
 97 Prior to the end of each fiscal year, Manitowoc County will determine the specific  
 98 purposes for committed fund balance. Any new, specific purposes will be set forth in  
 99 a County Board resolution with the final amount to be determined at or after year end.  
 100 Specific purposes for committed fund balances approved in prior-year resolutions will  
 101 be carried forward until changed by a current-year resolution. In most instances, general  
 102 fund non-lapsing accounts or other previously designated amounts will be reported as  
 103 a committed fund balance.

104  
 105 Fund balances in a special revenue fund, unless restricted by an outside party, are  
 106 considered to be committed to the specific purpose set forth for the special revenue fund.  
 107 In addition, capital project fund balances that do not include debt proceeds will normally  
 108 be reported as committed. Because committed fund balances are approved by action of  
 109 the County Board, the County Board is required to formally establish all special revenue  
 110 and other funds with committed balances at year end. In addition, special revenue funds  
 111 are required to report the purpose and specific revenue source that establishes each fund.

112  
 113 The following committed fund balances will be reported:

115 FUND	PURPOSE	REVENUE SOURCE
116 General Fund Committed		
117 County Clerk	Elections	Tax levy
118 Emergency Management	Communications Project	Tax levy
119 Emergency Management	Hazmat vehicle replacement	Tax levy / Public charges
120 Parks	Cato Falls project	Tax levy / State grant / Donations
121 Parks	Maribel Caves project	Tax levy / State grant / Donations
122 Parks	Park conservation grant	Tax levy / State grant
123 Parks	Silver Lake project	Tax levy / State grant / Donations
124 Parks	Snowmobile Trails	State grant / Donations
125 Planning & Zoning	Area wide planning	Tax levy
126 Planning & Zoning	Coastal Mgmt. grant	Tax levy / State grant
127 Planning & Zoning	Mapping	Tax levy
128 Public Works	C & T Bldg. Computer lab	Tax levy
129 Public Works	Capital Projects / Major Maint.	Tax levy
130 Public Works	Radio Communications project	Tax levy / State grant
131 Public Works	PBX-Phone system	Tax levy / User charges
132 Public Works	Replace vehicles	Tax levy
133 Sheriff's Department	Equip. Grant (40 mm launcher)	State grant
134 Treasurer	Outlay - office equipment	Tax levy / Miscellaneous income

135	UW Extension	Altria Grant (Water quality proj)	State grant
136	Veterans Service Office	Veterans Relief	Tax levy / Donations
137	Special Revenue Funds (SRF)		
138	Aging Services SRF	Aging Programs	Tax levy / Intergovernmental grants & aid / Public charges
139			
140	Expo SRF	Fair/Ice Center/Exhibition Bldg.	Public charges/Other
141	Highway Dept. SRF	County Highway Maint./Constr.	Tax levy / Intergovernmental grants & aid
142			
143	Human Services SRF	Human Service Programs	Tax levy / Intergovernmental grants & aid / Public charges
144			
145	Recycling SRF	Recycling Program	Tax levy / Public charges / Other
146	Soil & Water SRF	Soil & Water Conservation	Tax levy / Intergovernmental grants & aid / License and permits / Other
147			
148			
149	Solid Waste Disp SRF	Waste Disposal	Tax levy / Intergovernmental charges
150			
151	Capital Projects Fund		
152	Ec. Development CPF	Property purchases	State grants
153	Park Acquisition Dev. CPF	Park Acquisition & Development	Tax levy/Sale of Property/Other
154			

155 **Assigned Fund Balance:** Amounts that are constrained by the government’s intent to  
156 be used for specific purposes, but are neither restricted nor committed, should be  
157 reported as an assigned fund balance. The assigned fund balance is the portion of the  
158 spendable fund balance that reflects funds intended to be used by the government for  
159 specific purposes within that fund. The County Board has not delegated the authority  
160 to assign fund balance to the Comptroller/Auditor or any other specific official. Any  
161 assignment of fund balance will be made by the County Board.

162  
163 **Unassigned Fund Balance:** The unassigned fund balance is the residual classification  
164 for the general fund. This classification represents the spendable fund balance that has  
165 not been assigned to other funds and that has not been assigned, committed, or restricted  
166 to specific purposes within the general fund. Although there is no set spending plan for  
167 the unassigned fund balance, there is a need to maintain a certain funding level. The  
168 unassigned fund balance is commonly used for emergency expenditures not previously  
169 considered. In addition, resources classified as unassigned can be used to cover  
170 expenditures for revenues not yet received. This amount is also used as a source of  
171 working capital for the County. The general fund should be the only fund that reports  
172 a positive unassigned fund balance amount. If expenditures exceed the amounts  
173 assigned, committed, or restricted for a specific purpose, it may be necessary to report  
174 a negative unassigned fund balance.

175  
176 **GOVERNMENTAL FUND TYPES**

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178 In addition to a general fund, governmental fund types include special revenue funds,  
179 debt service funds, capital project funds, and permanent funds.

180  
181 **General Fund:** The general fund should be used to account for and report all financial

182 resources not accounted for and reported in another fund.

183

184 **Special Revenue Funds:** Special revenue funds are used to account for and report the  
185 proceeds of specific revenue sources that are committed or restricted to expenditure for  
186 specified purposes other than debt service or capital projects. The term “proceeds of  
187 specific revenue sources” establishes that one or more specific committed or restricted  
188 revenues should be the foundation for a special revenue fund. Special revenue funds  
189 should not be used to account for resources held in trust for individuals, private  
190 organizations, or other governments.

191

192 **Debt Service Funds:** Debt service funds are used to account for and report financial  
193 resources that are assigned, committed, or restricted to expenditure for principal and  
194 interest. Debt service funds should be used to report resources if legally mandated.  
195 Financial resources that are being accumulated for principal and interest maturing in  
196 future years also should be reported in debt service funds.

197

198 **Capital Projects Funds:** Capital projects funds are used to account for and report  
199 financial resources that are assigned, committed, or restricted to expenditure for capital  
200 outlays, including the acquisition or construction of capital facilities and other capital  
201 assets. Capital projects funds exclude those types of capital-related outflows financed  
202 by proprietary funds or for assets that will be held in trust for individuals, private  
203 organizations, or other governments.

204

205 **Permanent Funds:** Permanent funds are used to account for and report resources that  
206 are restricted to the extent that only earnings, and not principal, may be used for  
207 purposes that support the reporting government’s programs, that is, for the benefit of the  
208 government or its citizenry. Permanent funds do not include private-purpose trust funds,  
209 which should be used to report situations in which the government is required to use the  
210 principal or earnings for the benefit of individuals, private organizations, or other  
211 governments.

212

## 213 FLOW OF FUNDS POLICY

214

215 Manitowoc County will use the following order of fund balance spend-down:

216

- 217 1. Restricted.
- 218 2. Committed.
- 219 3. Assigned.
- 220 4. Unassigned.

221

222 This order will also be used for purposes of reporting fund balance.

223

224 These definitions and policies are effective December 30, 2011 and shall be used for reporting  
225 purposes for the year ending December 31, 2011.

Dated this 20th day of December 2011.

Respectfully submitted by the  
Finance Committee

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Mary Muench, Chair

FISCAL IMPACT: None.

FISCAL NOTE: Reviewed and approved by Comptroller. \_\_\_\_\_

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. \_\_\_\_\_

APPROVED:

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Bob Ziegelbauer, County Executive

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Date



**RESOLUTION REGARDING PARTICIPATION IN  
INCOME MAINTENANCE CONSORTIUM**

1           WHEREAS, the Wisconsin Department of Health Services has delegated responsibility for  
2 administering the Income Maintenance Program to counties, and counties are required to administer  
3 the Income Maintenance Program under a contract with DHS; and  
4

5           WHEREAS, the Governor's budget proposal for the 2011-13 biennium would have transferred  
6 responsibility for administering the Income Maintenance Program from counties to DHS starting in  
7 2012; and  
8

9           WHEREAS, counties objected to the Governor's proposal and offered an alternative under  
10 which counties could, over the course of the 2011-13 biennium, create regional consortia to  
11 administer the Income Maintenance Program; and  
12

13           WHEREAS, elements of the counties' proposal were incorporated into the Biennial Budget  
14 Bill that was adopted as 2011 Wisconsin Act 32; and  
15

16           WHEREAS, Act 32 authorizes the formation of regional consortia to administer the Income  
17 Maintenance Program under contract with DHS; and  
18

19           WHEREAS, Act 32 requires that Manitowoc County either participate in a multicounty  
20 consortium that is approved by DHS or relinquish responsibility for administering the Income  
21 Maintenance Program to DHS; and  
22

23           WHEREAS, Act 32 requires that Manitowoc County maintain a tax levy and contribute to the  
24 Income Maintenance Program at an amount that is not less than the amount it contributed in 2009  
25 without regard to whether it joins a consortium or relinquishes administration of the Income  
26 Maintenance Program to DHS; and  
27

28           WHEREAS, Manitowoc County believes it is in the best interests of its citizens and employees  
29 to join a multicounty consortium to administer the Income Maintenance Program; and  
30

31           WHEREAS, joining a multicounty consortium will require that Manitowoc County enter into  
32 a contract or series of contracts with other counties to establish overall responsibility for the contract  
33 to be entered into between the consortium and DHS, the consortium's fiscal responsibilities,  
34 financial accountability among consortium members, each county's responsibilities for providing  
35 services; and the methods for determining service level accountability among consortium members;  
36

37           NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors  
38 declares its intent to join a multicounty consortium to administer the Income Maintenance Program  
39 consistent with the requirements of Act 32; and  
40

41           BE IT FURTHER RESOLVED that, upon County Board approval of a consortium contract,  
42 the County Executive will be authorized to execute the contract and any other documents necessary

43 to create and participate in the multicounty consortium; and  
44

45 BE IT FURTHER RESOLVED that the County Executive is authorized to take any and all  
46 actions necessary to effectuate the intent of this resolution.

Dated this 20th day of December 2011.

Respectfully submitted by the  
Human Services Board

\_\_\_\_\_  
Ed Rappe, Chair

FISCAL IMPACT: Indeterminable at this time. Financial details are presently being developed. Tax levy impact will be included with resolution authorizing consortium contract.

FISCAL NOTE: Reviewed and approved by Comptroller. \_\_\_\_\_

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Bob Ziegelbauer, County Executive

\_\_\_\_\_  
Date



**RESOLUTION AUTHORIZING OUT-OF-STATE TRAVEL  
(Curtis Green)**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, Coroner Curtis Green has credentials in advanced death investigation and is  
2 called upon to testify about the cause and manner of death in legal proceedings;

3  
4 WHEREAS, the complex field of forensic science requires continuing education and  
5 specialized training for Medicolegal Death Investigators to remain current in their field; and

6  
7 WHEREAS, advanced continuing education also helps to reduce the cost of diagnostics for  
8 the Coroner’s Office; and

9  
10 WHEREAS, Medicolegal experts and practitioners will be presenting information that will  
11 enhance and advance the Coroner’s areas of expertise at a three day conference in May of 2012;  
12 and

13  
14 WHEREAS, Coroner Green has agreed to pay half of his travel expenses;

15  
16 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of  
17 Supervisors authorizes Coroner Curtis Green to travel out of state to attend the three-day  
18 Medicolegal Investigation of Death Training program at Wayne State University in Detroit,  
19 Michigan from May 2 through May 4, 2012.

Dated this 20th day of December 2011.

Respectfully submitted by the  
Public Safety Committee

\_\_\_\_\_  
Rick Henrickson, Chair

FISCAL IMPACT: Conference costs, not to exceed \$1326 for conference registration, lodging, meals, and one-half of travel expenses are included in the Coroner’s 2012 budget. Coroners estimated wages and benefits for time at conference is \$710. Deputy coroners receive \$20 per hour while working a case and \$1 per hour while on call.

FISCAL NOTE: Reviewed and approved by Comptroller. \_\_\_\_\_

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. \_\_\_\_\_

APPROVED: \_\_\_\_\_ Date \_\_\_\_\_  
Bob Ziegelbauer, County Executive



**RESOLUTION AUTHORIZING OUT-OF-STATE TRAVEL  
(Curtis Raube)**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, the ever-changing field of computer technology requires continuing education  
2 and specialized training for law enforcement investigators to remain current in the field; and

3  
4 WHEREAS, Sheriff's Deputy Curtis Raube, who is certified as a Computer Forensics  
5 Investigator, is the only certified officer available to assist local law enforcement agencies and the  
6 District Attorney with these specialized, technological investigations; and

7  
8 WHEREAS, AccessData and other industry practitioners will cover current trends and provide  
9 hands-on experience with computer forensics applications, cyber security, E-discovery, and legal  
10 developments at a 3-day conference in May 2012; and

11  
12 WHEREAS, registration prior to December 31, 2011 will save the county \$195 in conference  
13 costs; and Deputy Raube has offered to pay his own airfare and hotel expenses to attend the  
14 conference; and

15  
16 WHEREAS, the Sheriff recommends that Deputy Raube attend the conference;

17  
18 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors  
19 authorizes Deputy Curtis Raube to attend a three-day AccessData Conference on computer forensics  
20 in Las Vegas, Nevada from May 8 through May 10, 2012.

Dated this 20th day of December 2011.

Respectfully submitted by the  
Public Safety Committee

\_\_\_\_\_  
Rick Henrickson, Chair

FISCAL IMPACT: Conference costs, not to exceed \$600, are included in the approved Sheriff's Department budget. Wage and benefit costs associated with attending the training are estimated at \$925.

FISCAL NOTE: Reviewed and approved by Comptroller. \_\_\_\_\_

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. \_\_\_\_\_

APPROVED: \_\_\_\_\_ Date \_\_\_\_\_  
Bob Ziegelbauer, County Executive







**RESOLUTION APPROVING TOWN OF FRANKLIN ZONING ORDINANCE  
(Section 5-44, Conditional Uses, Shooting Ranges)**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, Manitowoc County has adopted a zoning ordinance under Wis. Stat. § 59.69; and

2

3 WHEREAS, the Town of Franklin has adopted a new zoning ordinance in accordance with  
4 Wis. Stat. § 60.62; and

5

6 WHEREAS, Wis. Stat. § 60.62(3) provides that town zoning ordinances are subject to county  
7 board approval in counties that have adopted a zoning ordinance under Wis. Stat. § 59.69; and

8

9 WHEREAS, the Town of Franklin has submitted its amended zoning ordinance to the county  
10 board for approval;

11

12 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of Supervisors  
13 approves the changes to the Town of Franklin Unified Development Ordinance, Section 5-44,  
14 Conditional Uses, that were adopted by the Town Board of the Town of Franklin on November 15,  
15 2011.

Dated this 20th day of December 2011.

Respectfully submitted by

\_\_\_\_\_  
Susie Maresh, Supervisor

FISCAL IMPACT: None.

FISCAL NOTE: Reviewed and approved by Comptroller. \_\_\_\_\_

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. \_\_\_\_\_

COUNTERSIGNED: \_\_\_\_\_  
Paul R. Tittl, County Board Chair Date

APPROVED: \_\_\_\_\_  
Bob Ziegelbauer, County Executive Date





