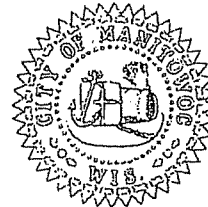




# CITY OF MANITOWOC

WISCONSIN, USA  
www.manitowoc.org



July 13, 2015

**TO:** All Departments

**FROM:** Mayor Justin M. Nickels  
Steve Corbeille, Finance Director

**RE:** 2016 Budget Instructions & Guidelines

Attached are the 2016 budget worksheets for your department. Information on the 2016 budget is as follows:

#### GENERAL INFORMATION:

1. List (on a separate sheet) the total number of full and part-time employees in each department/division. List their name and job title. If a position was budgeted in 2015 but is currently vacant (or will be during budget discussions), list as "vacant".
2. List (on a separate sheet) the total number of seasonal employees your department had for 2015, the number of hours each worked, and the duties assigned to them. List the budgeted amount your department had for seasonal employees and the total amount spent in 2015 (estimated if needed).
3. List (on a separate sheet) the total number of vehicles your department has. List the current mileage and year of vehicle. **Remember to contact Operations Assistant Randy Junk to provide vehicle condition reports for all vehicle & heavy motorized equipment requests.**
4. List (on a separate sheet) the total number of buildings your department occupies. List the year they were built and the location. (City Hall departments excluded). Contact Jim Muenzenmeyer if you need assistance.
5. Estimate your departments' anticipated yearend revenues and expenses for 2015. Enter these amounts into the "Estimated Actuals" under the Extended Budgeting process in Springbrook. **These amounts are as important to the budget process as your next year's requests.** Please be diligent in this activity as it will produce a detailed accounting of any 2015 budget surplus. This is required to be done prior to meeting with the Mayor.
6. There are currently no budget directives from the Finance Committee for 2016. As everyone is aware of the current financial situation, it is anticipated that department heads will present 0% increase budgets with thorough, rational and detailed justifications to the Mayor. It is imperative that departments only budget that which is truly necessary for their operations. Any new or additional items should be discussed at the budget meeting with the Mayor and NOT added into your proposed budgets. Please provide this on a separate sheet to the Mayor.



**EXPENDITURES:**

7. Departments should analyze projected 2016 budget expenditures for cost reduction efficiencies as compared to the 2015 Budget.
8. Detail your justifications for 2016 **non-labor** expenditures and revenues with increases and decreases **equal to or greater than 3%**. In order to present information uniformly, please use the electronic file provided by the Finance Office for this activity.
9. The Payroll Department will distribute 2016 labor and benefit worksheets for active full and part-time department employees upon request.
10. Departments should budget for 2016 the same number of employees allotted for under the 2015 Budget. Police & Fire should budget the number of personnel it took to achieve their 2015 Budget goal. **All requests for additional personnel should be presented separately at the Mayor/Department Budget Meeting.** All requests for additional employees should include a detailed explanation, including but not limited to; position, position duties, full or part-time (annual hours) and full justification explaining your reasoning. Please present the financial impact information in the budget format (example):

<b>Account Description</b>	<b>Employee #1</b>	<b>Employee #2</b>	<b>Employee #3...</b>
511100 Salaries & Wages			
511200 Salaries & Wages – Overtime			
515100 Social Security			
515200 Retirement – Employer			
515300 Retirement – Employee			
515400 Health Insurance			
515700 Training			
516200 Clothing Allowance			
516210 Protective Clothing			
Etc...			

11. Unless provided for contractually or within the city's pay plan, labor should be calculated with a 0% increase. Adjustments will be made by the Mayor for any COLA or other adjustments outside of those adopted within union contracts and the city's pay plan.
12. The 2016 Budget year equates to **2088 hours**.
13. Please submit to Payroll by **Friday, July 24<sup>th</sup>** a listing of employees who will be retiring from your department in 2016 along with the anticipated retirement date and estimated payout amount. Use account 513700 for retirement payouts (sick and vacation). Remember to adjust the Social Security line item for the amount of the retirement payout.
14. Salary and benefit projections for vacant positions will need to be computed by the departments using the benefit chart (see attached).
15. Unless provided for contractually, there will be no sick leave credit payout for 2016 (Account 513600). For those areas, the Payroll Department has provided a formula

worksheet for departments to use in computing this budgeted line item.

16. The 2016 telephone services budgets (account 522500) will be provided by the Finance Department. Any adjustments by departments should be fully justified in your presentation materials.
17. Departments should contact Jim Muenzenmeyer for 2016 utility projections and Randy Junk for fuel and vehicle maintenance projections.

## 2016 BENEFIT CHART

	FICA	HEALTH		WITH MEDICAL COVERAGE				WITHOUT MEDICAL COVERAGE				RETIREMENT	
		SINGLE	FAMILY	DENTAL - PREVENT		DENTAL - ENHANCE		DENTAL - PREVENT		DENTAL - ENHANCE		EMPLOYEE	EMPLOYER
				SINGLE	FAMILY	SINGLE	FAMILY	SINGLE	FAMILY	SINGLE	FAMILY		
DPW	7.65%	1,272.85	1,272.85	-	-	-	-	-	-	-	-	0.00%	6.60%
TRANSIT	7.65%	1,272.85	1,272.85	-	-	-	-	-	-	-	-	0.00%	6.60%
GENERAL CITY	7.65%	476.00	1,242.50	13.28	30.35	13.28	30.35	-	-	-	-	0.00%	6.60%
FIRE	1.45%	476.00	1,242.50	13.28	30.35	39.85	96.77	15.12	32.13	52.92	126.63	0.00%	13.38%
FIRE MGMT	1.45%	476.00	1,242.50	13.28	30.35	39.85	96.77	15.12	32.13	52.92	126.63	0.00%	13.38%
POLICE	7.65%	489.60	1,278.00	13.66	31.22	40.99	99.53	15.55	33.05	54.43	130.25	1.60%	9.58%
POLICE MGMT	7.65%	489.60	1,278.00	13.66	31.22	40.99	99.53	15.55	33.05	54.43	130.25	1.60%	9.58%
LIBRARY	7.65%	476.00	1,242.50	13.28	30.35	13.28	30.35	-	-	-	-	0.00%	6.60%
WWTF	7.65%	476.00	1,242.50	13.28	30.35	13.28	30.35	-	-	-	-	0.00%	6.60%
ELECTED	7.65%	476.00	1,242.50	13.28	30.35	13.28	30.35	-	-	-	-	0.00%	6.60%
SEASONAL	0.00%	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%

### CAPITAL:

18. Follow the Capital Allocation Working Group Procedures (CAWG) for all capital requests.
19. Borrowing will be capped at **\$2.5 million** for 2016, per the Mayor's debt reduction plan.

## BUDGET PACKET PREPARATION

- # Be sure to provide a copy of your submitted budget proposals to BOTH THE MAYOR AND THE FINANCE DIRECTOR by **Friday, August 7, 2015**.

### DO NOT SEND A COPY TO THE FINANCE COMMITTEE AT THIS TIME.

- # Included with your submission, please email a copy of the file(s) used in the calculation of labor wages and benefits to [scorbelle@manitowoc.org](mailto:scorbelle@manitowoc.org)
- # Any department heads or staff members who would like some assistance or guidance in preparing their 2016 budget request should feel free to contact me in the Finance Office at 686-6961. We will be able to assist you with most aspects of your budget preparation, including where to find data, how to analyze the data, create spreadsheets or other documents, and provide general guidance with your presentation package.

## TIME LINE - 2016 BUDGET PROCESS

**July 13<sup>th</sup>** - Budget Worksheets Distributed to Departments

**August 7<sup>th</sup>** - Budget Requests due from Departments to Mayor and Finance Department

**August 10<sup>th</sup> – 14<sup>th</sup>** – Finance Department Budget Entry and Analysis

**August 17<sup>th</sup> – 28<sup>th</sup>** – Departments meet with Mayor

**August 31<sup>th</sup> – September 4<sup>th</sup>** – Follow-up meetings with Departments if necessary

**September 4<sup>th</sup> – 25<sup>th</sup>** - Formulation of Executive Budget

**September 28<sup>th</sup>** - Executive Budget Submitted to Common Council

**September 28<sup>th</sup> – November 16<sup>th</sup>** - Finance Committee Budget Deliberations

**October TBD** – Mayor’s Budget Listening Sessions

**November 2<sup>nd</sup>** - Budget Publication Notice

**November 16<sup>th</sup>** - Formal Budget Hearing and Budget Adoption

## BUDGET MEETINGS with MAYOR

(August 17 – August 28, 2015)

<u>DAY/DATE</u>	<u>TIME</u>	<u>DEPARTMENT</u>
<b>Monday</b> 8/17/15	8:00 – 9:30 am	Planning
	9:30 – 11:00 am	Building Inspection
	11:00 – 12:00 pm	Assessor
	1:00 – 2:00 pm	Rahr-West Art Museum
<b>Tuesday</b> 8/18/15	10:00 – 2:00 pm	Fire
	2:00 – 4:00 pm	Police
<b>Wednesday</b> 8/19/15	9:00 – 10:00 am	Transit
	10:00 – 10:30 am	Finance/Treasurer
	10:30 – 11:00 am	City Clerk
	11:00 – 11:30 am	Mayor/Council/Room Tax
	11:30 – 12:30 pm	IT
	1:00 – 2:00 pm	WWTF
	2:00 – 2:15 pm	Symphony
	2:15 – 2:30 pm	Marine Band
2:30 – 3:00 pm	Municipal Court	
<b>Monday</b> 8/24/15	9:00 – 1:00 pm	DPW/Engineering
	1:00 – 5:00 pm	Parks/Rec/Cemetery
<b>Tuesday</b> 8/25/15	10:00 – 12:00 pm	Library
<b>Thursday</b> 8/27/15	1:00 – 1:30 pm	City Attorney
	1:30 – 2:00 pm	Human Resources
	2:00 – 3:00 pm	Health Insurance
<b>Wednesday – Friday</b> 8/26/15 – 8/28/15	Follow-up meeting with Departments if necessary	