

City of Manitowoc, WI



RFP: AUDIT SERVICES



JUNE 2021

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A. PURPOSE OF REQUEST

The City of Manitowoc, Wisconsin (City) is requesting proposals for the purpose of retaining a Certified Public Accounting firm (Firm) to audit the City of Manitowoc and the Manitowoc Public Utility's financial records.

The utility is owned by the City, however a separate audit is performed. A separate financial report for the utility is drafted and ultimately also included in the City's financial report.

The term of the contract with the successful Firm shall commence October 1, 2021 and shall be for the audit of the financial records for five consecutive fiscal years, with the option of two additional years, and a one year renewal increment thereafter, beginning with the fiscal audit year ending December 31, 2021. Renewal options are subject to the review and recommendation of the Finance Committee and the approval of the City of Manitowoc Common Council.

B. TIME SCHEDULE

The City intends to use the following timetable for evaluation and selection of an auditing Firm:

June 1, 2021	Finance Committee recommends to solicit for Audit Services and approves the team of appointments to review and score the submitted RFPs.
June 21, 2021	Common Council approves the RFP
June 22, 2021	Send out Request For Proposal (RFP)
July 6, 2021	Deadline for submission of questions 3:00 PM
July 9, 2021	City to publish responses to questions
July 23, 2021	Proposals due no later than 3:00 PM
Week of July 26, 2021	RFP ranked and scored by appointed team
August 2, 2021	Selection of Firm(s)
Week of August 9, 2021	Interview finalists (if necessary)
August 16, 2021	Final Selection of Firm
August 17, 2021	Contract Negotiations/Complete for signatures
September 7, 2021	Finance Committee recommend award of contract
September 20, 2021	Common Council approval of contract
October 1, 2021	Contract start date

C. TIME TABLE QUICK REFERENCE OF RFP FOR AUDITING FIRMS

1. July 6, 2021

Deadline for submission of questions 3:00 PM

All QUESTIONS must be addressed via email to: klynch@manitowoc.org

Emails sent shall be clearly identified in the subject line with 'Audit Services Questions'.

The questions shall be compiled into one (1) email only.

2. July 9, 2021

City to publish responses to questions

All questions submitted will be compiled from all firms, answered by City staff, and emailed to all addresses that sent questions. It will be the responsibility of the firm's representative that sent the questions to the city to disperse the information internally in their respective firm.

3. July 23, 2021

All proposals must be in writing, must be in a sealed envelope and clearly marked in the lower left corner: "Auditing Services Proposals."

All proposals must be received by 3:00 PM on Friday, July 23, 2021. Proposals received after that date and time will be rejected.

One (1) original and two (2) copies of each technical proposal must be provided.

In addition, one (1) original and two (2) copies of the cost proposal must be provided in a separate envelope from the technical proposal.

There is no preference for how the proposal is bound.

The proposals and cost proposals can all be submitted in the same envelope. However, be sure the cost proposals are separately enclosed in an envelope, sealed and identified as 'Cost Proposal' within the main envelope. Proposals will not be opened publicly. Mail to:

City of Manitowoc
Department of Finance
900 Quay Street
Manitowoc, Wisconsin 54220

4. July 26, 2021
The City of Manitowoc will score the timely submitted RFPs. The scoring method is enclosed at an Appendix to this RFP. The rating team shall be allowed the week to complete their rating.
5. August 2, 2021
Firms submitting a RFP to the city will be notified of their status. The city may request interviews at this time if necessary. The week of August 9, 2021 is scheduled for these interviews.
6. August 16, 2021
The Finance Department will notify the Firm selected by August 16, 2021. Contract negotiations shall commence for a completion date for recommendation to enter into the agreement/contract at the September 7, 2021 Finance Committee meeting and final agreement approval at the Common Council on September 20, 2021.
7. This RFP does not commit the City to award a contract, to pay any costs incurred in the preparation of a response to this request or to procure or contract for services or supplies. The City reserves the right to accept or reject any or all proposals received as a result of this request, to waive minor irregularities in the procedure, to negotiate with any qualified source, or to cancel in part or in its entirety, this RFP, if it is in the best interest of the City of Manitowoc to do so. The City may require the Firms selected to participate in negotiations, and to submit such price, technical or other revisions in their proposal as may result from negotiations.
8. No official or employee on the evaluation committee shall have any financial interest, either direct or indirect, in the contract. No official or employee of the evaluation committee shall exercise any undue influence in the awarding of the contract.
9. Amendment of proposals may be done as follows:
 - a. **By City:** Proposals may be amended by the City in response to the need of further clarification, specifications and/or requirement changes, new opening date, etc. Copies of the amendment will be mailed to prospective vendors **and must be signed and returned by the vendor as specified in the amendment.**
 - b. **By Firm:** Proposals may only be amended after receipt by the City by submitting a later dated proposal that specifically states that it is amending an earlier proposal. No proposal may be amended after the opening date and time due unless requested by the City.
10. Proposals may be withdrawn only in total, and only by a written request to the City prior to the time and date scheduled for opening of proposals.

D. DESCRIPTION OF ENTITY AND RECORDS TO BE AUDITED

The City of Manitowoc is located in Manitowoc County, covers over 18 square miles and has a population of 33,736 (per 2010 U.S. Census data). The City operates under the Mayor-Council form of government. The ten alderpersons represent ten districts, serving two-year staggered terms. The Mayor is elected to serve a four-year term and serves as the City's chief executive and administrative officer. Manitowoc provides a full range of services typical of municipal government, including police, fire and emergency medical protection; public works activities such as street maintenance, water, electric, steam, broadband and wastewater treatment utility services; public library; art museum; parks and recreation activities; community and economic development activities, construction inspection; and general and financial administration.

The City had been rated Aa2 from Moody's Investor's Service Inc. for a long period of time until it fell on some difficult times and was rated down to an A1 in 2012. The city has since rebounded from those times and in 2019 was ranked at an AA- with a stable outlook from Standard & Poors Global Rating.

The City employs about 325 full time equivalent (excluding temporary) employees. Primary responsibility for preparation of the Annual Financial Report rests with the City Finance Department. The City's fiscal year ends on December 31.

The City's current adopted budget of approximately \$66 million includes approximately \$11 million for capital improvements. The remaining \$55 million funds a wide range of municipal services. A summary of the various funds used by the City is included in Appendix A to this Request for Proposal. Previously completed Annual Financial Reports are posted on the City website; www.manitowoc.org. Interested Firms who wish to review prior year management letters should contact the Finance Department, 900 Quay Street, Manitowoc, WI 54220, (920) 686-6962, or via email: klynch@manitowoc.org. The City will use its best efforts to make prior financial reports and management letters available to Firms to aid their response to this request for proposal.

Since 2008, the City has used Springbrook as its primary administrative software. The City currently uses the following Springbrook modules: General Ledger, Bank Reconciliation, Accounts Payable, Accounts Receivable, Cash Receipting; Work Orders, Budget, Project Accounting, Payroll, Licensing, Permits/Code Enforcement, Special Assessments, and Fixed Assets.

MPU uses Microsoft Dynamic GP as its primary administrative software. GP is used for General Ledger, Fixed Assets, Inventory, Purchasing, Accounts Payable, Accounts Receivable, Budget, Project Accounting, Payroll, and Human Resources. MPU also uses Advanced's Infinity Customer Information System for the billing of utility services to customers.

MPU has a budget of \$70M and a wide array of assets include two circulating fluidized bed boilers for generating electricity, a combustion turbine unit, three package boilers for providing steam to downtown businesses and a 20 million gallon per day water treatment plant with two large

collector wells used for redundancy. MPU provides water to the six members of the Central Brown County Water Authority. MPU also provides the management services for Great Lakes Utilities, a joint action power agency consisting of 12 communities within Wisconsin and Upper Michigan. MPU also provides operation and maintenance services for the Village of Reedsville water and wastewater systems, and provides oversight of the Manitowoc Waste Water Treatment Facility under contract through December 31, 2021.

E. BASIS OF ACCOUNTING

The City follows generally accepted accounting principles as applicable to governmental units in the preparation of its financial statements. The modified accrual basis of accounting is used for all governmental funds. The accrual basis is used for all proprietary funds.

Expenditure and expense transactions are generally recorded as incurred during the year. Fixed asset changes and depreciation are recorded as year-end adjustments. Revenues are generally recorded during the year on a cash basis and adjusted to accrual at year-end. The notes to the financial statements include a summary of significant accounting policies.

F. SCOPE OF AUDIT

The audit shall cover the entire financial operations of the City, and must be performed in accordance with generally accepted auditing standards as contained in the U.S. Government Accountability Office Governmental Auditing Standards and the American Institute of Certified Public Accountants Industry Audit Guide, Audits of State and Local Government Units.

It is the intention that it will be the responsibility of the Auditing Firm to prepare all financial statements, schedules and associated notes. The City will be responsible for timely submittal of the Municipal Financial Report Form C with the auditing firm reviewing the document for revision. Any revisions to the Municipal Financial Report Form C shall be disclosed to the City. MPU will be responsible for the completion and filing of the Public Service Commission of Wisconsin annual report.

The audit shall include an annual examination of the City's financial statements for the years ending December 31, 2021, 2022, 2023, 2024 and 2025.

The City is required to have a single audit in accordance with Federal Office of Management and Budget Circular A-133 and state Single Audit Guidelines for each fiscal year. The City currently manages seven (7) TIF Districts. The districts' performance would be reviewed as part of the annual audit services. The City operates two (2) enterprise funds; a Wastewater Treatment Facility and the Maritime Metro Transit System. The City utilizes enterprise fund accounting in these areas. Also included within the City of Manitowoc structure are three (3) internal service funds for a self-insured health insurance program; workers compensation program and Data Processing services that are tied with MPU.

The City of Manitowoc owns and operates its own public utility. As part of this contract the audit firm will be responsible to provide audited financial statements for the Manitowoc Public Utilities (MPU). Manitowoc Public Utilities is a municipally-owned utility providing water, electric, steam, IT and broadband services. The MPU serves about 18,000 customers and employs approximately 100 full time employees. The utility is directed by a General Manager who reports to a seven (7) member Commission. The audit Firm will be required to provide separate audited statements on MPU operations. These annual results will be incorporated into the City of Manitowoc's Annual Financial Statements. The 2014 through 2019 Audited Financial Reports for the Manitowoc Public Utilities can be found at www.mpu.org under the News & Reports link. Interested Firms who wish to review prior year Financial Reports should contact Cindy Carter, Senior Manager - Business Services, 1303 South 8th Street, Manitowoc, WI 54220, (920) 683-4600. The City will use its best efforts to make prior financial reports and management letters available to Firms to aid their response to this request for proposals.

In addition to the above, the Firm will:

1. Conduct an examination and submit an expression of opinion on the financial statements and schedules (Financial Report Form C) necessary to satisfy the reporting requirements under Tax Rule 16 of the Wisconsin Administrative Code.
2. Prepare and publish a management letter, which includes findings and recommendations affecting financial statements, internal controls, accounting systems and procedures, legality of actions and any other material matters. The management letter shall also include City responses to each recommendation and the Firm's evaluation of these responses.
3. Attend meetings of the Common Council and/or its Committees as may be required to answer questions of the elected body of the City.
4. Perform a focused review of internal control or accounting procedures in certain City departments, selected annually at the discretion of the City, with a maximum of 16 hours of staff time allocated by the Firm annually. An applicable letter report to management regarding the results of such procedures is to be submitted to the City. Should the City choose not to have the Firm perform such procedures, the audit fee for the applicable year will be adjusted accordingly.
5. Prepare an annual single audit report and express an opinion thereon, for the years ending December 31, 2021, 2022, 2023, 2024 and 2025, as required by the Federal Office of Management and Budget Circular A-133 and the State of Wisconsin Single Audit Guidelines.

work papers and other analyses requested by the auditors are made available in electronic format (generally Microsoft Office and Adobe Acrobat files). All original documents requested by the audit Firm for review will be retained by the City.

H. TERMS AND CONDITIONS

Insurance

All proposals must include either a description of the Firm's insurance or a certificate of insurance outlining the Firm's insurance policies which evidence compliance with the requirements contained herein. The successful Firm shall agree that it will, at all times during the term of the agreement, keep in force and effect insurance policies required by the contract, including errors and omissions coverage issued by a company or companies authorized to do business in the State of Wisconsin and in amounts satisfactory to the City. Such insurance shall be primary. Prior to execution of the written contract, the successful Firm shall furnish the City Clerk, for approval by the City Attorney, a Certificate of Insurance with an endorsement listing the City as an additional insured and upon request, certified copies of the required insurance policies. The Certificate shall reference the contract and include an endorsement for thirty (30) days advance notice of cancellation or nonrenewal during the term of the agreement.

Failure to submit an insurance certificate with endorsements, as required, can make the contract voidable at the City's discretion. Additionally, the Firm shall not allow any subcontractor to commence work until the aforementioned documents, where applicable, have been obtained from the subcontractor and approved by the Attorney for the City of Manitowoc.

Applicable Law

Any law suits related to or arising out of disputes under this agreement shall be commenced and tried in the Circuit Court of Manitowoc County, Wisconsin, and the City and successful Firm shall submit to the jurisdiction of the Circuit Court for such lawsuits.

Nondiscrimination

In connection with the performance of work under this agreement, the Firm agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, marital status, sexual orientation, sex, disability, national origin or ancestry. This provision must be included in all subcontracts.

Assignment or Subcontract

This contract may not be assigned or subcontracted by the Firm without the prior written consent of the City.

Independent Contractor Status

The Firm agrees that it is an independent Contractor with respect to the services provided pursuant to this agreement. Nothing in this agreement shall be considered to create the relationship of employer and employee between the parties.

Amendments to Contract

This contract may be modified only by written amendment to the contract, signed by both parties.

Waiver

One or more waivers by any party of any term of the contract will not be construed as a waiver of a subsequent breach of the same or any other term. The consent or approval given by any party with respect to any act by the other party requiring such consent or approval shall not be deemed to waive the need for further consent or approval of any subsequent similar act by such party.

Indemnification and Defense of Suits

The Firm agrees to indemnify, hold harmless, and defend the City, its officers, agents and employees from any and all liability including claims, demands, damages, actions or causes of action, together with any and all losses, costs, or expense, including attorney fees, where such liability is founded upon or grows out of the acts, errors, or omissions of the Firm, its employees, agents or subcontractors.

Contract Period

The term of this contract shall commence no later than October 1, 2021. The contract will be for five (5) fiscal years of reporting.

Termination of Contract for Cause

If through any cause, the Firm shall fail to fulfill in timely and proper manner its obligations under this contract, or if the Firm shall violate any of the covenants, agreements or stipulations of this contract, the City shall thereupon have the right to terminate this Contract by giving written notice to the Firm specifying the effective date thereof, at least five (5) days before the effective date of such termination. In such event, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, reports or other materials related to the services prepared by the Contractor under this contract shall, at the option of the City, become the property of the City of Manitowoc.

Notwithstanding the above, the Firm shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of the contract by the Firm, and the City may withhold any payments to the Firm for the purpose of set off until such time as the exact amount of damages due to the City from the Firm is determined.

Auditor Access

All parties contracting with the City shall, upon request, provide access to and furnish the city auditors with requested information, records and reports regarding powers, duties, activities, organization, property, financial transactions, methods of operation, or any and all other records, reports or information in their custody. In addition, they shall provide access for the auditors to inspect all property, equipment and facilities within their custody.

Working Papers

Audit working papers must be retained for at least seven years from the final year of the audit engagement, and be made available for examination by authorized representatives of the cognizant federal or state audit agencies, Government Accountability Office, the City, successor auditors (if appointed), and/or any other parties authorized by the City of Manitowoc.

I. TECHNICAL PROPOSAL REQUIREMENTS AND PROPOSAL FORMAT

In order for the committee to adequately compare proposals and evaluate them uniformly and objectively, all proposals **must** be submitted according to this format. Each proposal should be bound, include a table of contents and be separated by section and tabbed with the proposal heading. **NOTE: There are to be no costs/fees included in the technical proposal.**

Your proposal should provide a straightforward, concise description of the proposed delivery of services and your ability to achieve the same in the format provided. Emphasis should be on completeness and clarity. Unnecessarily elaborate brochures, artwork or other presentations beyond that sufficient to present a complete and effective proposal **is not desired.**

Title Page

The proposal should identify the subject, the name of the Firm, address, telephone number, e-mail address, name and title of the contact person, and date of submission. The response should confirm that the proposal is effective for ninety (90) days from the date submitted.

Table of Contents

The table of contents of the proposal should include a clear and complete identification of the material submitted by section and page number.

Letter of Transmittal

The letter of transmittal should summarize the following information:

1. A brief understanding of the services to be performed.
2. A positive commitment to perform the services as specified.
3. The name(s) of the person(s) authorized to represent the Firm; their title, address, telephone number, and e-mail address if different from the individual who signs the transmittal letter.

Certification of License to Practice in Wisconsin

Firm must affirm that they are licensed to practice as Certified Public Accountants in the State of Wisconsin. Firm must also affirm that they do not have a history of substandard work.

Certification of Independence

Firm must certify that the firm, partners and all staff members assigned to the engagement are free from impairments to independence with respect to the City of Manitowoc, as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Firm must commit to maintaining an independent attitude and appearance through the full term of the engagement.

A. Profile of the Firm

This section should include information on:

1. The type of organization and size of the Firm.
2. The location of the office from which the work is to be performed, and the number of partners, managers, supervisors, seniors and other professional staff employed at that office.
3. The length of time the Firm has been in existence, as well as the length of time the Firm has been performing audits of local governments.

B. Firm's Qualifications

This section should include the following:

1. Resumes of all key staff members to be assigned to the engagement. The resumes should include experience and educational information relative to the work

proposed. In addition, list detailed time commitments of all key staff members. The Firm shall not replace any key staff member without approval of the City. The resumes may be included as an appendix.

2. Description of the Firm's recent experience with local government audits of local government clients similar to that being requested. Provide references from at least three prior clients, including the names, titles, addresses, telephone numbers and e-mail addresses of key client staff members.
3. Information regarding the Firm's participation in or with the Government Finance Officers Association, Governmental Accounting Standards Board, American Institute of Certified Public Accountants, Wisconsin Institute of Certified Public Accountants, government accounting forums, government cognizant agencies and other similar organizations.
4. A description of the Firm's quality control procedures and audit review process including specific procedures the firm will conduct in individual city departments.
5. Any other information relevant to the Firm's qualifications for the proposed engagement. This could include library or research facilities, specialized technical expertise, information technology resources, etc.
6. The Firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, the Firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the Firm during the past three years with state regulatory bodies or professional organizations.

C. Firm's Approach to the Examination

1. An outline of the work plan for the audit, including the following:
 - a. A description of the basic audit program.
 - b. Use of statistical sampling.
 - c. Use of information technology audit or other technical specialists.
 - d. Organization of audit team and approximate percentage of time spent on audit.
 - e. Sample management letter.

- f. Typical assistance expected from government’s staff.
 - g. Tentative schedule for completing audit within the time required.
2. A description of the Firm’s quality control procedures required for clients performing system conversions during the engagement.
 3. An outline of the estimated **hours** for each segment of the engagement, in the following format:

2021 2022 2023 2024 2025
Hours Hours Hours Hours Hours

Segment (CAFR, Single Audit, TIF Districts etc.)
 Partner
 Manager
 Supervisor
 Senior
 Staff

J. COST PROPOSAL

The cost portion must be provided as a separate document from the technical proposal. It will be scored separately and not opened nor considered by the reviewers until the technical evaluation is completed. Do not make references to costs anywhere else in the proposal.

The cost proposal should include a “not to exceed” fee for each year, inclusive of all costs. This will be the cost to be used in determining point scores for cost evaluation purposes. Any special projects outside the scope of this request would be negotiated separately. Please provide examples of activities or functions that your firm would designate or consider as being special and outside the scope of this request. Describe any charges for incidentals such as answers or advise to questions or issues that might arise outside the actual audit process during the year.

The proposal should include a separate fee for the Manitowoc Public Utilities audit.

A schedule of **rates** for each staff category should be provided by year in the following format:

Audit for:	2021	2022	2023	2024	2025
Partner					
Manager					
Supervisory					
Other Staff					

City of Manitowoc

Total all-inclusive price for 2021 Financial Report: \$ _____

Total all-inclusive price for 2022 Financial Report: \$ _____
 Total all-inclusive price for 2023 Financial Report \$ _____
 Total all-inclusive price for 2024 Financial Report \$ _____
 Total all-inclusive price for 2025 Financial Report \$ _____

Total all-inclusive price for optional year 2026: \$ _____
 Total all-inclusive price for optional year 2027: \$ _____

Manitowoc Public Utilities

Total all-inclusive price for 2021 Financial Report: \$ _____
 Total all-inclusive price for 2022 Financial Report: \$ _____
 Total all-inclusive price for 2023 Financial Report \$ _____
 Total all-inclusive price for 2024 Financial Report \$ _____
 Total all-inclusive price for 2025 Financial Report \$ _____

Total all-inclusive price for optional year 2026: \$ _____
 Total all-inclusive price for optional year 2027: \$ _____

K. EVALUATION OF PROPOSALS

The following factors will be considered in evaluating the proposals by the scoring team:

- | | | |
|----|--|--------------------|
| 1. | Proposal Completeness: Including scope, approach and detailed work plan. | 0-20 points |
| 2. | Expertise and Experience: Past experience in auditing local governmental units; references will also be considered here. | 0-30 points |
| 3. | Qualifications: Professional personnel assigned and available for technical consultation. Education, position in the firm, years and type of experience as shown on the resumes will be considered. | 0-30 points |
| 4. | Cost Proposal: | <u>0-20 points</u> |
| | Maximum total points | 100 points |

L. PROFESSIONAL SERVICES CONTRACT

If your proposal is accepted and a contract is issued, then this Request for Proposal and all documents attached hereto including any amendments, the Firm’s technical and price proposals, and any other written offers/clarifications made by the Firm and accepted by the City, will be incorporated into a contract between the City and the Firm, which shall contain all the terms and conditions agreed on by the parties hereto, and no other agreement regarding the subject matter of this proposal shall be determined to exist or bind any of the parties hereto.

The submission of a proposal shall be considered as a representation that the Firm has carefully investigated all conditions, has full knowledge of the scope, nature and quality of work required, and is familiar with all applicable State, Federal and Local regulations that affect, or may at some future date affect the performance of this contract.

Acceptance of this proposal will take place only upon award by the Common Council, execution of the contract by the proper City officials, and delivery of the fully-executed contract to the Firm. Acceptance may be revoked at any time prior to delivery of the fully-executed contract to the successful Firm. The contract may be amended only by written agreement between the Firm and the City of Manitowoc.

Appendix A

The City utilizes the following funds:

Note: for 2021 the number and classification of funds will change to some extent when the City adopts GASB Statement No.54

GENERAL FUND

SPECIAL REVENUE FUNDS

- MANDATORY RECYCLING
- PARKING
- ROOM TAX FUND
- MANI INTERNATIONAL RELATIONS ASSOC
- MANI CNTY MUNICIPAL EXECUTIVE GROUP
- FARMERS MARKET
- ETERNAL FLAME
- CENTENNIAL
- VALLEY UNITED 100-YEAR CERTIFICATE
- PAINT AND FIXUP (ADMIN)
- PAINT & FIXUP GRANT (PROJECTS)
- HOME GRANT (LOANS)
- REVOLVING LOAN FUNDS
- CDBG
- HCRI

DEBT SERVICE FUND

CAPITAL PROJECT FUNDS

- SANITARY AND STORM SEWERS
- STREETS
- I-43 INDUSTRIAL PARK T.I.F.-#10
- T.I.F. #11 (LIBRARY/LAKESIDE FOODS)
- I-43 IND PARK-TIF#12 (S. 59TH ST.)
- MANITOWOC CO.-TIF#13
- WMM - TIF #14
- COMMERCIAL HORIZON-TIF#15
- TIF #16 MANTY HOTEL/OTHER PROJECTS
- ITECH PARK - TIF#17
- ENVIRONMENTAL REMEDIATION
- BUILDINGS & OTHER CAPITAL IMPROV.
- CAPITAL EQUIPMENT FUND

COMMERCIAL REVOLVING LOAN FUND
(RLF)
INDUSTRIAL DEVELOPING LOAN FUND

LIBRARY
LIBRARY - CALUMET
MPL BOARD GIFT FUND - LIBRARY TRUST
RAHR WEST ASSOCIATION
RAHR WEST UNRESTRICTED OPERATIONS
RAHR WEST RESTRICTED OPERATIONS
RAHR WEST RESTRICTED ACQUISITIONS
PARKLAND DEDICATION
SENIOR CENTER FUNDS
SENIOR CENTER FUNDRAISING

PARKS & REC - MUNICIPAL FIELD
PARKS & REC - DISC GOLF FACILITIES
PARKS & REC - BALL DIAMOND IMPRV
PARKS & REC - X SPORTS COMPLEX
TRANSIT CAPITAL (FTA GRANTS)
CRIME PREVENTION BLOCK GRANT
POLICE SPECIAL DEPOSITS
CAR SEATS DEPOSIT
ENHANCED EMS

DPW CAPITAL EQUIPMENT
CAR FERRY DOCK FACILITIES
HARBOR IMPROVEMENTS
LITTLE MANITOWOC RIVER
CEMETERY IMPROVEMENTS
CEMETERY PERPETUAL CARE

ENTERPRISE FUNDS

WATER UTILITY
ELECTRIC UTILITY
STEAM UTILITY
BROADBAND
WASTEWATER TREATMENT PLANT
TRANSIT SYSTEM

INTERNAL SERVICE FUNDS

INFORMATION TECHNOLOGY
HEALTH INSURANCE SELF FUNDED PLAN
PROPERTY & LIABILITY INS.INT.SERV

FIDUCIARY FUNDS

POOR RELIEF

Appendix B