



CITY OF MANITOWOC

WISCONSIN, USA

www.manitowoc.org

MEMO

Date: 04/07/2026
To: City of Manitowoc - Finance Committee and Common Council
From: Shawn M. Alfred, Finance Director/Treasurer
Re: 2026 Budget Amendment to the General Fund (1100)

When the 2026 City of Manitowoc Budget was adopted by the Common Council on December 1, 2025, the General Fund appropriated expenses for the City's Tuition Reimbursement Program of \$10,000. At the December 15, 2025 Common Council meeting, the Tuition Reimbursement Program was dissolved from the Employee Policy Manual due to a decline in participation. This resulted in budgeted expenses needing to be reallocated. The purpose of the information below is to provide understanding, and request approval to follow the City's the Budget Transfer Policy (Section 3.5). The amendments do not require any additional tax levy and equate to being budget neutral.

BUDGET AMENDMENT

- Budget Amendment to decrease the following General Fund Account(s):
 - HR Dept. – Tuition Reimb. Program (1100-12200-513800) - Prior: \$10,000 | New: \$0
- Budget Amendment to increase the following General Fund Account(s):
 - HR Dept. – Rewards & Recogn (1100-12200-516235) - Prior: \$20,000 | New: \$28,500
 - Mayors Dept. – Registration Fee (1100-15200-532500) - Prior: \$2,000 | New: \$3,500

Re: This will allow addition resources for rewards and recognitions for the City's employees/volunteers in FY2026 (i.e. enhanced Summer Picnic) and Department Head attendance of local awards/recognition programs (i.e. Chamber Award of Distinction).

BUDGET TRANSFER (per 3.5 of the Guidebook policies)

- Transferring the budget to appropriate accounts for Fund 1100