

City of Manitowoc 2024 Proposed Budget - Questions / Notes and Partial Proposed Changes

Budget Page #	Department # / Account Number(s)	Mayor Recommended	New Suggested Amount	Notes
General Fund:				
1	Assessor #11100			went from \$183,500 to \$220,740 an increase of \$37,240 or 20% Is \$207,240 the actual new annual contracted amount with the new company?
3	Attorney #12100 E10 Personnel Services	\$259,895		Requested was \$371,994 Mayors amount budgets an Asst. Atty at bottom rate. No plans on hiring one. Contracted Services up. Offset by lower Personnel budget.
	1100.12100.521200 Legal	\$53,800		Up \$33,800 over last year.
	1100.12100.521600 Consulting Contracts	\$46,200		Up \$41,200 over last year.
				Overall Dept. Levy down \$32,979
5	Personnel #12200			
	1100.12200.521220 Labor Bargaining	\$20,000		\$0 was spent or budgeted the past 2 years. 2- Union Contract Returns amount to this years level.
	1100.12200.516235 Rewards & Recognition	\$15,000	\$12,000	Mayor & People Committee request for Employee Picnic and Holiday Party? Saves \$3,000 in Expenses Retiree Program / Anniversary / jacket, trinket, etc. Mayor shares in using this particular line item
7	Cable Franchise #12300			No Changes from current year budget
8	Insurance #12500			
	1100.12500.551300 Public Liability			Insurance Buildings up \$43,093 Liability down \$64,189 because Workers Comp is charged out to each activity directly. This reflected a duplicate (or double charge) for Workers Comp in the past.
10	Clerk #13100			
	1100.13100.431214 Adult Entertainment Lic.	\$1,000		? Budgeting for 1 Adult Entertainment license in 2024 was \$4,000 past budgets, only spent \$3,100 previous yr.
	1100.13100.532100 Publication of Legal Notices	\$14,000	\$10,000 OK at \$14,000 No Change	Moved \$10,000 Expense from Councils Bdgt to Clerks. OK Election budget contains money for publication and printing and duplicating.
	1100.13100.431110 Fermented Maltintox Liquor	\$60,000	\$65,000	Projecting \$66,000 this year and got \$66,404 previous Possible \$5,000 increase in Revenue
	1100.13100.431200 Sealer License Fee (Revenue)	\$2,350		What is Sealer License Fees (Weights & Measures monitoring)
	1100.13100.451910 Sealer Fees (Revenue)	\$12,400		Why are we not at least covering our costs here? After review
	1100.13100.539900 Sealer Fees (Expense)	\$12,400		Revenues & Expenses do equal.
12	Elections #13200			Levy \$67,100 up \$21,025 from 2023 Budet of \$46,075 4 Elections in 2024.
14	Postage #13300			Same as in 2023 and 2022.
15	Board of Review #13400			No change. Same as in 2023.
16	Finance #14100			
	1100.14100.521900 Other Professional Services	\$11,000	\$5,000	? Could we save \$5,000 on this line item. Total Levy as proposed \$289,741 vs. \$314,586 down \$24,845 Mainly Personnel line, Previous budgeted at high end of salary. Actual now is lower by \$35,000
17	Treasurer #14200			
	1100.14200.413100 Taxes Frm Muni Owned Utilities	\$3,396,110	\$3,372,108	Reduced by \$24,002 to account for the reduction in tax rate from Mayors 6.7240 to \$6.4614 for a levy increase of 3.5% instead of 8.07% for the average assessed increase tax payer.
	1100.14200.422100 Shared Taxes	\$5,405,801		Budget Down \$1,805 from current year
	1100.14200.422200 Expenditure Restraint	\$418,755		Dept. Req. was \$511,357 or a reduction of \$92,602 ? No 6 month actual or 12 month est provided. Prior year actual was \$418,924.
	1100.14200.422110 Shared Taxes - Supplemental	\$0		This is the additional State Aid being provided to the

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					City. The amount is \$1,396,332
					Since this has to be spent on protective services, this amount has been split between Police and Fire Dept. See page 37 Acct 1100.21100.422110 \$698,166 See page 41 Acct 1100.22100.422110 \$698,166
	1100.142.481100	Int & Dividends on Investments	\$206,600	\$406,600	In 2022 actual was \$695,292 Rates have more than doubled since then. We did lose investment money when the decision was made to turn over that aspect entirely to the Public Utilities, otherwise we could be looking at investment proceeds of \$1 million or more. County budgeting \$900,000. or 90% increase.
	1100.14200.53 (E30)	Supplies & Expense	\$2,027	\$500	Never spent more than \$400 Budgeted \$1,000 in 2023. Remember, Treasurer is linked with Clerk & Finance
19	Payroll #14300				Levy \$102,250 vs \$99,520 up \$2,730 or 2.7% due to Personnel Cost Category and reduction of \$2,250 in Supplies & Expense Category.
20	Data Processing #14400				Levy \$1,022,000 vs \$688,975 up \$333,025 or 48.3% Why? Because of MPU salary increases and Software and Outlay increases.
21	Duplicating #14500				Levy \$32,000 same as this year.
22	Interfund Transfers #14910				Blank, no transfers recorded or proposed.
23	City Council #15100				Levy \$129,350 vs \$118,055 up \$11,295 or 9.5% Moved \$10,000 Publication Legal Notices to Clerks Ofc. Membership Dues of \$13,500 No Registration Fees or meals and lodging or mileage shown. ???
24	Mayor #15200				Increase in expense category E30 Supplies & Expense. No Membership Dues listed, increases in Registration, Meals, Lodging, Food. And what's the difference between Meals and Food?
25	Municipal Court #15300 1100.15300.441150	Municipal Costs Revenue	\$95,000	\$100,000	Doubling the 6 month actual total revenue for this activity would be \$106,022. (Nothing was budgeted for revenue #441160 WIS TRIP. Was told it was Moved to Police although was unable to find that account in the Police budgets Possible \$5,000 Revenue Increase in budget.
26	City Hall #17100				Levy \$121,000 just \$1,000 more than this year.
28	Senior Center #17400				Levy \$42,075 vs \$41,725 up \$350 or 0.8% Gas account could be adjusted down \$500 or \$1,000
29	Shop #17500				Levy \$7,325 no change from current year.
30	Rahr West #17600	Where are the personnel accounted for? This Activity accounts only for the Building Manintenance ONLY See Budget page 124 Activity #53100 for Operational costs.			Levy of \$54,700 vs \$52,700 up \$2,000 or 3.8% No personnel accounted for in this activity ? Basically utilities/supplies & outlay. There was the completion of an elevator remodel and additional camera/security system in 2023.
32	Citizen Park Building #17800				Levy of \$27,225 no change from current year. Activity accounts for Utilities, Supplies, and Outlay
34	Contingencies #19100 1100.19100.484000	Miscellaneous Revenue	\$570,000		\$500,000 is the place holder Revenue Acct. for the Expenditure Restraint program Prog. Hypathetical Expense \$70,000 is the City share of TID #17 Closing.

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	1100.19100.493100	\$2,000,000		Unassigned Fund Balance Applied to Balance the Budget.
	1100.19100.539000 Other Supplies & Expense	\$505,000	\$500,000	%500,000 of this expense is the expense place holder for the Expenditure Restraint Program. The other \$5,000 is said to be mayors request for Dept. Directors Training Course.
	1100.19100.513700 Retirement Payout	\$100,000	?	If anything, these costs should be born by the department and if necessary, could be made up within their budget or budgeted within their activity area.
35	Other Miscellaneous #19900 1100.19900.483110 Sale of Land		?	\$39,075 has been recorded up to June 30, 2023. I put this here as we should consider using some of the proceeds from the sale of the Visitor Center to help us balance the 2024 Budget or at least pay for some of the items on the bonding list. We don't need to borrow \$11 million. Was told entry will be recorded as it hasn't yet.
36	Police - Administration #21100 1100.21100.422110 Shared Taxes Supplemental 1100.21100. (R40) Category R40 Revenue Total	\$698,166 \$464,150	\$502,500	Here's 1/2 of the \$1.396 Adtl. State Revenue If 6 month actuals are correct and relatively evenly collected throughout the year, this category of revenues total could be increased. (See Page 36 THR's book for detail.) Adds \$38,300 to revenue.
	1100.21100.441160 WIS TRIP Program (Rev.) 1100.21100. (R50) & (R60) Revenue Categories		\$3,500	\$3,500 In Municipal Court Bdgt P 25 #15300 was thought to be moved to Police, but cannot find it.
	1100.21100.452110 Police Services			Looks like actual posting compared to budget taking place to the wrong account?
	1100.21100.473100 School Liasion Officer Program			
	1100.21100.484900 Midcellaneous Reveneue (R80)	\$0	\$10,000	Normally you don't budget for Misc. Revenue but looks like budgeting \$10,000 within the Category would be OK based upon history of this Category.
	1100.21100.527300 Software Maint. & Support	\$150,659		Nothing spent on this line in 2022. A 10.3% increase over 2023's budget. Noticed a lot of big increases in the Software maintenance lines throughout the budget.
	Outlay: 1100.21100.581100 Automotive Equipment	\$175,677		How many squads/trucks etc. are scheduled to be replaced? (3 per year)
39	Police Public Safety Building #21400			Accounts for the utilities and maintenance & supplies for Police/Fire Dept. Safety Building Levy of \$112,630 same as current year.
41	Fire Protection #22100 1100.22100.422110 Shared Taxes Supplemental 1100.22100.4 (R50) category revenues	\$698,166	?	Here's 1/2 of the \$1.396 Adtl. State Revenue Is there a lag in recording revenues in this category. 6 month actuals vs 12 month estimated actuals and previous year actual amounts leads me to this question?
	1100.22100.493100 General Fund Balance Applied			of \$173,059 for 2023. Did this come from a restricted, assigned, commttied, or unassigned portion of the General-Fund Balance? Was it used for something specific? (Answer to ? Was Non-Lapsing Fund..... Which doesn't specifiically answer the question.
	11000.22100. overall			Requested tax levy for this activity is down \$813,710 for 2024 mainly because of the Adtl State money of \$698,166 so in reality it's down \$115,544. No Outlay budgeted, nor does there appear to be any funds being budgeted for the future truck replacement?
44	Fire Public Safety Building #22310	\$0	\$0	Combined with page 39 Activy #21400 above.

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45	Fire Station #2 - #22320 Requested Levy	\$16,250	\$16,250	No Change from current year. Accounts for Utilities, Maintenance & Supply items.
46	Fire Station #3 - #22330 Requested Levy	\$18,425	\$18,425	Levy up \$200 from current year. Accounts for Utilities, Maintenance & Supply items.
47	Fire Station #4 - #22340 Requested Levy	\$20,095	\$20,095	No Change from current year. Accounts for Utilities, Maintenance & Supply items.
48	Communication Facility #22350 Requested Levy	\$47,000	\$47,000	No Change from current year. Accounts for tower lease and utilites electric, gas, and sundry repair & maintenance.
49	Building Inspection #23100 1100.23100.4 (R30) category Revenue 1100.23100. X		+ \$100,000	? Building / Electrical / Plumbing / Heating Permits in 2022 reflect \$200,000 more in collections than was budgeted for in 2023 or now in 2024? What happened in 2022 that did not happen in 2023 or will happen in 2024 considering all the building and remodeling that's been going on? Levy up \$80,504 over this year mainly due to Personnel costs and flat revenue projection. Here too noticed Software Maintenance & Support costs first being budgeted for in 2023. 2024 estimated cost \$25,200. Acct. #527300
51	Civil Defense Sirens #24100 Requested Levy	\$2,800	\$2,800	No Change from current year. Accounts for Utilities, Maintenance & Supply items.
By Activity Public Infrastructure etal.				
		Revenue Levy	Expense (-Levy)	
52	DPI - Administration #31000 1100.31000. (E10) Personnel Services	\$0 \$1,058,773	\$1,058,773 \$0	This Activity covers Exempt EE's and some Admin. Levy down \$4,061 to \$1,058,773 from current year Accounts for only Exempt & some Administrative Personnel Salaries and Fringe Benefits.
53	ENG - Administration #31100 1100.31100.47 (R70) Intergov Charges for Service 1100.31100. Levy	\$162,345 \$0	\$49,750 \$112,595	Labor Personnel Costs included above. What are we charging over Departments for? \$152,345 worth. \$112,595 Levy same as current year.
55	DPW - Administration #32100 1100.32100. Levy	\$0 \$13,975	\$13,975 \$0	Budgets for Contracted Service and Supplies & Expenses Up \$2,050 to \$13,975 for the 2024 Budget
56	General Repairs & Maintenance #32200 1100.32200.42 (R20) Transportation Aids 1100.32200.454100 Street Permit Repair Rev. What is this? 1100.32200.492220 Transfer in From Room Tax Fund	\$3,292,115 \$0	\$189,000 \$3,103,115	General & Connecting Highway Aids in total increase by \$314,416 or 15% for 2024. Budgeting \$154,000 Expecting \$250,000 this year ? Budgeting \$125,000 What does this cover? Based upon Budget Book Tab 7, it's to reimburse Public Works for Special Events reimbursements.
59	DPW - Sealcoating #32220 1100.32220.52310 Sealcoating	\$0 \$150,000	\$150,000 \$0	How many lane miles does this get us?
60	DPW - Alleys & Loc Purpose Rds #32230	\$0	\$0	Zero dollars shown in this budget activity.
61	Parking Lot Maintenance #32235	\$0	\$1,350	Budgeting \$1,000 for Electric, \$350 in Other Supplies

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		\$1,350	\$0	Why isn't the Parking Lot Revenue part of the Clerk's Budget or shown here. It appears the Revenue is in a Special Rev. Fnd
62	DPW - Curb & Gutter / Sidewalks #32240 1100.32240.541200 Ready Mix Concrete	\$2,500 \$2,430	\$4,930 \$0	Budgeting \$2,000 for Ready Mix, rest in supplies or Asphalt-hot mix.
63	DPW - Street Cleaning/Sweeping #32250	\$0	\$0	Nothing Budgeted in this Activity. No 2022 Actual, 2020 or 2024 Budget amounts. Zero.
64	DPW - Snow & Ice Removal #32260 1100.32260. 1100.32260.528100 Project Costs By Other Dept.	\$120,000 \$284,094	\$404,094 \$0	How does a 12 month estimated actual expense end up to be so much less than what's showing in the 6 month actual? Total Activity Spent \$792,359 in 2022. Budgeted for \$340,730 in 2023 Budgeted for \$404,094 in 2024 See Page 65
66	DPW-Capital Street Projects #32290	\$0	\$0	Zero's in all columns
67	DPW - Sanitary Sewers #32310	\$0	\$0	For the most part Zero's . A few hickups where something got posted in the first half of 2023 totaling \$106.13
69	DPW-Storm Sewers #32320	\$0 \$78,360	\$78,360 \$0	No Personnel accounted for here. Contract Service, Supplies & Expense, and Building Materials. Budgeting same amount in 2024 as in 2023.
71	Stormwater Administration #32325	\$4,000 \$109,870	\$113,870 \$0	No Personnel accounted for here. Contract Service, Supplies & Expense. Increase of \$2,400 over current year.
73	Lift Stations #32330	\$0	\$0	Zero's in all columns
74	DPW-Signals, Flows & Patterns #32410	\$0 \$234,400	\$234,400 \$0	No Personnel. Accounts for Contractual Services, Supplies & Expenses, and Outlay. Signal Components requesting \$187,000 this year was only \$2,000. Are these replacements, new, or for inventory? This is an increase in Levy of \$207,500 for this Activity.
76	DPW-Signs & Markings #32420	\$300 \$36,450	\$36,750 \$0	Requesting \$5,000 more in levy over current year. Activity accounts for Contract Service / Supplies & Expense and Building Materials.
78	Street Lighting #32500 1100.532500.522200 Electric	\$0 \$803,637	\$803,637 \$0	Actual cost in 2022 was \$670,887 Budgeted \$803,637 in 2023 and estimated 12 month shows \$775,000. If the six month actual really reflects 6 months and not 5, then the 12 month estimate is overstated and the 2024 request could be lowered from the \$803,637 shown.
79	Forestry #32600 1100.32600.	\$10,000 \$133,010	\$143,010 \$0	Levy request 2024 is same as it was for 2023. No Personnel Costs accounted for here. Just minor clothing and protective wear items. Accounts for Contract Service / and Supplies & Expense.
80	DPW-Weed Control #32610	\$0	\$0	Zero's in all columns
81	DPW-Brush & Vegetation Disposal #32620	\$0	\$0	Zero's in all columns
82	DPW-Solid Waste Disposal #32630	\$0 \$5,925	\$5,925 \$0	Accounts for Hazardous Matl Disposal \$925 and Landfill Service \$5,000 Same as the 2023 Budget.
83	Recycling #32640 1100.32640.492210 Transfer From Recycling Fund	\$189,385 \$0	\$0 \$189,385	\$189,385 same as in 2023 Budget.
84	Gravel Pit #32700	\$0	\$0	\$3,331.89 posted in first 6 months might be posted to the

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	1100.32700.528100	Project Cost by Other Dept.			wrong account?
					Labor Expense Non-Exempt
85	DPW-Non-Allocated Labor #32800		\$0	\$4,435,906	Accounts for Non-Allocated DPW Labor in this Activity.
	1100.32800. *		\$4,435,906	\$0	A \$255,997 increase over previous year, or 6.27% increase.
86	DPW - City Hall #32910		\$0	\$0	Zero's in all columns
87	DPW - Public Safety #32920		\$0	\$0	Zero's in all columns
88	DPW - Health & Human Services #32940		\$0	\$0	Zero's in all columns
89	DPW - Culture and Recreation #32950		\$0	\$0	Zero's in all columns
90	DPW - Public Library #32957		\$0	\$0	Zero's in all columns
91	DPW - Transit #32960		\$0	\$0	Zero's in all columns
92	DPW - WWTF #32961		\$0	\$0	Zero's in all columns
93	DPW - MPU #32962	1100.32962.45910 and .45920			Public Charge for service of \$1,910 6 months? Is this in error along with 1100.32962.522200 ?
94	DPW - Other Governments #32970		\$0	\$0	Zero's in all columns
95	DPW-Banners Decorations #32990		\$0 \$5,000	\$5,000 \$0	This year the budget was \$3,500 requesting \$5,000 for 2024 or an increase of \$1,500 or 43%.
96	DPW - All Other City Work #32999		\$0	\$0	Zero's in all columns
97	DPW - 8th Street Bridge #34111		\$195,212 \$0	\$195,076 \$136	Bridge Grant & Aids \$195,212 up \$5,702 or 3% over 2023 Probably need an adjustment of \$136 to expenses to zero out
99	DPW - 10th Street Bridge #34112		\$116,008 \$0	\$116,008 \$0	Bridge Grant & Aids \$116,008 up \$ 68,600 or 145% over 2023
101	DPW - Other Bridges & Viaducts #34120		\$0 \$7,275	\$7,275 \$0	Accounts for Inspection Costs and some Supplies & Expense. 2024 request is the same as 2023. No change.
	1100.34120.522700	Inspection			
102	DPW - Marina Dock & Facilities #34210		\$227,860	\$75,550	Fund Balance Applied of \$50,000 appears like Retained or (-)
	1100.34210.493100	Fund Balance Applied	\$0	\$152,310	\$277,860 Marina Lease Rev. \$75,550 in Expenses of which \$49,550 for Architectural & Engineering costs.
103	DPW - Carfeery Dock and Facility #34220		\$19,100	\$3,000	Fund Balance Applied of \$25,000 appears like Retained or (-)
	1100.53220. *		\$0	\$16,100	Car Fereery Dock Lease \$44,100 Contractual Services Exp \$3,000
104	DPW - Other Docks & Harbors #34230		\$0 \$5,350	\$5,350 \$0	Accounts for Supplies & Expense and Project Costs by Other Departments as an expense.
	1100.34230. *				
105	DPW - Beaches & Shorelines #34300		\$0	\$0	Zero's in all columns
106	MP Administration #35100		\$0	\$0	Zero's in all columns
107	MP - Machinery & Equipment #35210		\$678,000	\$1,173,410	Cost Pool for Motor/Machinery/Equipment
	1100.35210. *		\$495,410	\$0	No Personnel Accounted for here. Accounts for Contracted Services, Supplies & Expense, including (meals, lodging for ?) Fuel, Oil & Grease.
		\$495,410 request last year it was \$462,660 Increase of \$32,750 or 7%			Revenue is Intergovernmental Charges IE: Motor Pool Labor, Motor Pool Equip Rental/Parts & Supplies / Gas-Dsl and Credits for Equipment Provided by Other Departments. P-108
109	MP - Repair Shop #35220		\$0 \$76,550	\$76,550 \$0	No Personnel Accounted for here. Accounts for Contracted Services (Utilities, Janitorial, and Sundry) and Supplies and Expense (Janitorial, Painting, Plumbing, Electrical, HVAC, and Other supplies). Up \$500 over this year.
	1100.35220. *				
110	Cemetery #41100		\$240,010	\$73,150	No Personnel Services accounted for in this activity.
	1100.41100. *		\$0	\$166,860	Revenues projected of \$240,010 and expenses of 73,150.

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				Technically this should go to a Reserve Account. Only in Government can one get away with this :)
113	Health & Human Services #41200 1100.41200. *	\$0	\$0	2022 had \$1,252 in Other Expenses and 2023 6-month actual shows \$649. Nothing in most rows and columns. -0-
114	Parks Administration #51100 1100.51100. *	\$0 \$3,575	\$3,575 \$0	No Personnel accounted for in this Activity. Just Supplies and Expenses of an Office nature. \$3,575 vs \$3,565 current year. \$10 increase.
115	Parks #51200 1100.51200. *	\$103,950 \$590,955	\$694,905 \$0	No Personnel accounted for in this Activity. All other Park expenses are. Current year budgeted levy was \$307,195 for 2024 the request is for \$590,955 up \$283,760 or 92%. Requesting \$265,000 in Outlay for new roof?
118	Recreation #51300 1100.51300. *	\$47,000 \$0	\$36,475 \$10,525	No Personnel accounted for in this Activity. 2024 Budget same as 2023 Budget.
120	Senior Center #51400 1100.51400. *	\$23,500 \$0	\$7,175 \$16,325	No Personnel accounted for in this Activity. 2024 Budget same as 2023 Budget.
122	Lincoln Park Zoo #51500 1100.51500. *	\$7,000 \$100,225	\$107,225 \$0	No Personnel accounted for in this Activity. Requesting \$100,225 levy Current Yr. \$87,525 or and increase of \$12,700 or 14.5%
124	Rahr West Museum #53100 1100.53100. *	\$67,374 \$310,145	\$377,519 \$0	Personnel Accounted for along with Contracted Services, Supplies & Expense, and Capital Outlay This year levy was \$220,569 asking \$89,576 or 40.6% more. Mostly due to Personnel costs.
126	Manitowoc Marine Band #54110 1100.54110. *	\$0 \$15,000	\$15,000 \$0	Request for 2024 is the same as provided in 2022 and 2023. Expense and Levy of \$15,000
127	Civic Orchestra #54120 1100.54120. *	\$0 \$7,200	\$7,200 \$0	Request for 2024 is the same as provided in 2022 and 2023. Expense and Levy of \$7,200
128	Civic July Fireworks #54210 1100.54210. *	\$0	\$0	Zero's in all columns
129	Department of Tourism #54220 1100.54220. *	\$0 \$0	\$0 \$0	First 6 months of 2023 show a total expense of \$54,083.84 This amount along with any other Department of Tourism Expense should be moved to the Special Revenue Fund used to account for the City's 30% it can use for Tourism.
131	Community Development #61100 1100.61100. *	\$26,600 \$797,527	\$824,127 \$0	Accounts for all expenses including Personnel. Last year the levy shows \$1,166,186 but included in Capital Outlay a \$500,000 Improvement project. ? [\$1,166,186 - \$500,000 = \$666,186 '23 vs \$797,527] Still it's up \$131,341 for 2024 over 2023 or 19.7%
133	Covid Small Business Grants #61119	\$0	\$0	Zero's in all columns
134	Community Development Projects #61150	\$0	\$0	Zero's in all columns
135	Site Development #62100	\$0	\$0	Zero's in all columns
136	CDA #62550 1100.62550. *	\$0 \$600	\$600 \$0	Same as 2023 Budget. Some office supplies, printing, membership dues of \$250, travel and conference and Other.
137	Economic Development Marketing #63100 1100.63100. *	\$0 \$0	\$0 \$0	While nothing is budgeted for 2023 or 2024. \$105,060 has been placed in the 12 month estimated actual column for

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				2023. ??????

A number of Activities you would expect to see labor costs in don't have any. It makes it difficult to determine the actual true cost of those activities and therefore hard to make a judgement about the effectiveness and overall cost of our program vs. that of other jurisdictions.

138	General Fund Total Page			
	Revenues total	\$33,199,798.56		which includes tax levy and transfers
	Expenditures total	\$33,199,798.56		

END General Fund

Special Revenue Funds: Special Revenue Fund Section of Budget - Tab #8

1	Recycling Mandatory Fund 2110 Activity #32640			
	Revenue	\$217,756		
	Expense	\$28,371		
	Transfer to General Fund	\$189,385	?	
1-2	Parking Lots Fund 2120 Activity #21500			
	Revenue	\$5,750		
	Expense	\$5,750		
	Surplus (-Deficit)	\$0		
3	Room Tax Fund 2130 Activity #14200 (Treasurer)			
	Revenue	\$472,500		
	Expense	\$5,750		
	Surplus	\$466,750	\$466,750	
	Activity #54220 Dept. of Toursim			
	Revenue			
	Expense	\$118,000		
	(-Deficit)	(\$118,000)		
4	Activity #62100 Site Development			
	Revenue	\$0		
	Expense	\$354,500		
	(-Deficit)	(\$354,500)	(\$472,500)	
	Fund 2130 Total		(\$5,750)	
5	VIC Activity #62400	\$0	\$0	
	MIRA Activity #62600	\$0	\$0	
5	Manitowoc International Relations Fund 2131 Activity #54131	\$0	\$0	
6	Farmers Market Fund 2150 Activity 19900			
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	\$0		
6	Eternal Flame Fund 2160 Activity #19900			
	Revenue	\$3,450		
	Expense	\$3,450		
	Surplus (-Deficit)	\$0		
6	Centennial Fund 2161 Activity #14200	\$0	\$0	
6	Valley United 100-Year Certifi Fund 2162 Activity #14200	\$0	\$0	
7	Mayors Youth Action Council Fund 2170 Activity #15200	\$0	\$0	

City of Manitowoc 2024 Proposed Budget - Questions / Notes and Partial Proposed Changes

Budget Page #	Department # / Account Number(s)	Mayor Recommended	New Suggested Amount	Notes
7	Paint & Fixup Grant (Projects) Fund 2311 Activity #62300	\$0	\$0	
7	Home Grant (Loans) Fund 2320 Activity #62300			
7, 8	Revolving Loan Funds Fund 2321 Activity #62300 Also Fund 2321 Activity #14910 regarding Interfund Transfers	\$0	\$0	
8	Federal Planning Grants Fund 2350 Activity 61100	\$0	\$0	
8, 9	Planning Grants Fund 2351 Activity 61200	\$0	\$0	
9	Federal EPA RLF Grant Fund 2352 Activity 61100	\$0	\$0	
10	Federal Fiscal Recovery Funds Fund 2360 Activity #32962			
	2360.14200.423500 Revenue	\$75,000		
	2360.32962.5XXXXX Expense Total	\$75,000		
		<u>\$0</u>		
10	HCRI Fund 2410 Activity #62300	\$0	\$0	
10, 11	Housing Programs Fund 2420 Activity #62310	\$0	\$0	
11, 12	Industrial Developing Loan Fund 2610 Activity #62100	\$0	\$0	
13, 14	TIF #7 Fund 2707 Activities #14200, 62100, 81000	\$0	\$0	
14	TIF #8 Fund 2708 Activities #14200, 61100, 81000	\$0	\$0	
15, 21	Library Fund 2810 Activity #57110, 57120, 57130, 57230, 57240, 57310, 57311, 57330, 57350, 57400			
	Property Tax Levy	\$1,909,794	\$1,909,794	second column here treated 2 numbers showing up as negative as positive, which makes more sense. Don't know why the computer was treating certain series of positive numbers and totaling them as a negative.
	All Other Revenue	\$617,406	\$617,406	
	Expense	\$1,305,351	\$2,527,200	
		<u>\$1,221,849</u>	<u>\$0</u>	
22	Library Restricted Memorial fund 2811 Activity #57110			
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	<u>\$0</u>		
22	MPL Board Gift Fund (Library) Fund 2812 Activity #57110			
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	<u>\$0</u>		
22, 25	MPL Foundation Gift Fund 2813 Activity 57110, 57120, 57130, 57230, 57240, 57310, 57330, 57350			
	Total for All Fund Balance Applied Rev.	\$74,663.00		
	Activities Revenue	\$85,524.17		
	Expense	\$210,471.24		Here too a negative number appears. See p. 23 Activity #57130 total.
	Surplus (-Deficit)	<u>(\$50,284.07)</u>		
25	Rahr West Association Fund 2820 Activity #53100			
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	<u>\$0</u>		
25, 26	Rahr West Unrestricted Operating Fund 2821 Activity 53100, 53200			
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	<u>\$0</u>		
26	Rahr West Restricted Operation fund 2822 Activity 53100			

City of Manitowoc 2024 Proposed Budget - Questions / Notes and Partial Proposed Changes

Budget Page #	Department # / Account Number(s)	Mayor Recommended	New Suggested Amount	Notes
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	\$0		
27	Rahr West Restricted Acquisition Fund 2823 Activity 53100			
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	\$0		
27	Planning - Parkland Dedication Fund 2830 Activity 52110		\$18,002.68	Expenditure first 6 months of 2023.
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	\$0		
28	Senior Center Funds Fund 2840 Activity #51400		(\$699.99)	First 6 months of 2023.
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	\$0		
29	Senior Center Fund-Raising Fund 2841 Activity #51400			2023 First 6 months actual
	Revenue	\$0		Revenues of \$65,560.01
	Expense	\$0		Expenses of \$12,444.14
	Surplus (-Deficit)	\$0		Net Surplus of \$51,115.87 first 6 months of 2023.
29, 31	Acquatic Center Fund 2850 Parks & Rec			
	Activity #17900 MTNC - Maintenance			
	Expenses	\$150,350		And this does not cover Labor
	Activity #51300 Recreation			Recreation #51300 in General Fund does not include labor
	Property Taxes	\$160,060		either. ???
	Total Public Chgs. For Service Rev	\$202,500		
	Expenses	\$212,210		And this does not cover Labor
	Surplus (-Deficit)	\$0		
31, 32	Parks & Rec. Donated Funds Fund 2859 Activity #51900			
	Revenue	\$0		Net of \$1,751.70 worth of activity first 6 months of 2023.
	Expense	\$0		Excess Revenue over Expenditures of \$3,986.79 reported in
	Surplus (-Deficit)	\$0		2022
32	Transit Capital (FTA Grants) Fund 2860 Activity #36300			
	Revenue	\$70,000		
	Expense	\$70,000		
	Surplus (-Deficit)	\$0		
32, 34	Visit Manitowoc Fund 2870 Activity #54220			
	2870.54220.412100 Room Taxes	\$202,500		
	2870.54220.492200 Transfer from Special Rev. Fund	\$65,903		
	2870.54220.493100 Fund Balance Applied	\$287,626		
	Other Financing Sources Total	\$353,529		
	Expense Total	\$406,029		
	2870.54220.592100 Transfer to General Fund	\$150,000		
	Surplus (-Deficit)	\$0		
34	Crime Prevention Block Grant Fund 2910 Activity #21810			
	Revenue	\$0		
	Expense	\$0		
	Surplus (-Deficit)	\$0		

City of Manitowoc 2024 Proposed Budget - Questions / Notes and Partial Proposed Changes

Budget Page #	Department # / Account Number(s)	Mayor Recommended	New Suggested Amount	Notes
34, 35	Police Special Deposits Fund 2911 Activity #21810, 21820, 21830, 21840			
	Revenue	\$0		Minor transaction amounts recorded in 2022 and first 6 months of 2023.
	Expense	\$0		
	Surplus (-Deficit)	\$0		
35, 36	Police K-9 Unit Fund 2915 Activity #21850			
	Revenue	\$0		2023 First 6 Months Revenue of \$37,868.58
	Expense	\$0		Expenses of \$97,754.93
	Surplus (-Deficit)	\$0		Net Deficit first 6 months of \$59,886.35
36	Special Community Events Fund 2950 Activity #54100			
	Revenue	\$10,000		#54100 is Civic Events (for Parades, Thanksgiving and 4th of July) Donation Revenue
	Expense	\$10,000		Other Supplies & Expense
	Surplus (-Deficit)	\$0		

What are the Special Community Events that are accounted for here? Who provides the Donation(s)?

End - Special Revenue Funds

Capital Projects Fund:

7 Pages in in CPF section. Tab 5

4600.17100.582900 Other Capital Improvements \$184,000
 CARP = Capital Asset Replacement Program
 CARP is Tax Levy Money for End of Life (EOL) assets.
 Shows up on Fund #4600 Buildings & Ground worksheet.

CAWG or Capital Asset Work Group was originally introduced March 4, 2013 and laid out the purpose and membership for monitoring and/or allocating disbursement of capital expenditures. It also established a time line and grading criteria for scoring (ranking) the various items.

Per the resolution passed March 5, 2013, the 7 members of CAWG are selected by the Finance Committee in even numbered years (every 2 years) and confirmed by the City Council and Mayor.

The CAWG Report:

The Beginning Balance is the previous years audited sum of the Spendable line amount in Funds #4300, #4600 and #4700 and the amount borrowed in the current year for End of Life. (2023 Budgeted EOL amount \$100,800). The Beginning Balance, with the exception of the current years EOL borrowing amount is actually available to use and if/when the borrowing for the current year is complete, those funds are actually available to use also. This Report reflects borrowed funds available to use that have not been designated or encumbered. Here, EOL is borrowed money from the Capital Listing, where CARP is Tax Levy money.

Fund #4600 Buildings & Other Capital Improvements: The top line of this funds 1-page report shows the CARP amount.

CARP is property tax levy money that has no specific or identified purpose other than to be available if something comes up during the budget year that was not budgeted for. The 2024 Budget contains \$184,000 for that purpose.

The CARP line (top line) on the Fund #4700 worksheet is it's own line and is not included in the column totals of this report and therefore not included in the Spendable in Fund 4600 line. **The report I was looking at reflected a current balance of**

\$269,144.19 CARP Line

Tab 2 Capital Projects Tax Levy amount of \$419,556
 Is made up of:

\$184,000 for End of Life Asset Program. See note above.

\$235,556 to reduce the deficit of \$815,246.98 that is projected to remain at the end of 2023 that goes back to 2012 or 2013 where a worksheet shows an original \$6,300,399 MPU Loan - Levy

Funds available from the Sale of the previous Visitor Center \$669,744.20