

CITY OF MANITOWOC
BUDGET EXCEPTION REPORT
1st QUARTER 2025

Account	Description	Current Year		Overbudget	Comments
		Budget	Year to date		
City Clerk					
1100-13200-529900	SUNDRY CONTRACTUAL SERVICES	\$ 4,625.00	\$ 5,102.80	\$ (477.80)	Election Software 2025 license. Amount overspent to be covered by underspending in 1100-13200-521400 DATA PROCESSING
Legislative (Common Council / Mayor)					
1100-15100-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 240.00	\$ (240.00)	Recording Fees
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$ 80.00	\$ 99.99	\$ (19.99)	HTR Subscription - annual subscription price increased
Finance					
1100-19900-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ -	\$ 139.99	\$ (139.99)	Fuel for City Hall Pool Vehicle. Historically unbudgeted. Will budget in future.
1100-19900-574100	BAD DEBT EXPENSE	\$ -	\$ 2,379.71	\$ (2,379.71)	Unpaid Accounts Receivable sent to Collection. Historically unbudgeted due to uncertainty.
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$ -	\$ 55,824.68	\$ (55,824.68)	Rescinded or uncollectable taxes. Historically unbudgeted due to uncertainty.
Police					
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$ -	\$ 17.60	\$ (17.60)	Taxable meal reimbursement - covered by budget in 1100-21100-533500 MEALS
Fire					
1100-22330-523420	BUILDING MAINTENANCE	\$ 1,000.00	\$ 2,014.99	\$ (1,014.99)	Station 3 generator repair
Community Development					
1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 4,275.00	\$ (4,275.00)	Industrial Park signage replacement (down payment) and Recording Fee for ROFR (GLTD Holdings) - covered by the Economic Development Marketing non-lapsing fund
DPI					
1100-17100-531200	OFFICE SUPPLIES	\$ 500.00	\$ 857.72	\$ (357.72)	Unanticipated cost increase for access badge cards and printer ribbon
1100-17100-534230	JANITORIAL SUPPLIES	\$ 4,000.00	\$ 5,027.30	\$ (1,027.30)	Should have been divided among other departments - will do a JE to move
1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$ 900.00	\$ 951.48	\$ (51.48)	Overtime needed for Admins for weekend/overnight Snow events - press releases and callout
1100-31000-513600	SICK LEAVE CREDIT PAY OUT	\$ -	\$ 882.60	\$ (882.60)	"Old Bank" Sick Leave used by employee
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$ 4,000.00	\$ 21,729.72	\$ (17,729.72)	Vehicle Accident at 18th & Waldo - should be offset by billing to driver causing incident
1100-32420-536200	CONSUMABLE TOOLS/HARDWARE	\$ -	\$ 155.04	\$ (155.04)	Unanticipated cost; will be covered by underspending in other lines
1100-32630-527400	HAZARDOUS MAT'L DISPOSAL SRVC	\$ 1,017.50	\$ 1,235.13	\$ (217.63)	2024 Tier II reports for DPW and Parks
1100-34112-515200	RETIREMENT (EMPLOYER'S SHARE)	\$ -	\$ 20.84	\$ (20.84)	Budgeted in and covered by 8th Street Bridge 1100-34111-515200
1100-34112-515400	HEALTH INSURANCE	\$ -	\$ 62.19	\$ (62.19)	Budgeted in and covered by 8th Street Bridge 1100-34111-515400
1100-51300-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$ -	\$ 870.50	\$ (870.50)	Part-time Seasonal employee - budgeted under 32800
1100-51300-515100	SOCIAL SECURITY	\$ -	\$ 12.62	\$ (12.62)	Part-time Seasonal employee - budgeted under 32800
1100-51300-515600	WORKERS COMPENSATION	\$ -	\$ 26.55	\$ (26.55)	Part-time Seasonal employee - budgeted under 32800
1100-51400-511900	SALARIES-OTHER	\$ -	\$ 1,072.00	\$ (1,072.00)	Part-time Seasonal employee - budgeted under 32800
1100-51400-515100	SOCIAL SECURITY	\$ -	\$ 15.53	\$ (15.53)	Part-time Seasonal employee - budgeted under 32800
1100-51400-515600	WORKERS COMPENSATION	\$ -	\$ 32.69	\$ (32.69)	Part-time Seasonal employee - budgeted under 32800
1100-51400-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$ 700.00	\$ 770.99	\$ (70.99)	HTR Subscription - annual subscription price increased
1100-51500-521400	DATA PROCESSING	\$ 1,400.00	\$ 1,578.30	\$ (178.30)	Annual Fee for Website; Zoo Diet Program
1100-51500-524100	MOTOR VEHICLES	\$ 500.00	\$ 808.48	\$ (308.48)	Gator Repair
General Fund Totals		\$ 18,722.50	\$ 106,204.44	\$ (87,481.94)	
Tourism					
2870-54220-553200	BUILDING & OFFICE RENTAL	\$ -	\$ 18,000.00	\$ (18,000.00)	Budgeted in and covered by 2870-54220-529900 SUNDRY CONTRACTUAL SERVICES; new account created after budget process for clarity of expenses
Tourism Totals		\$ -	\$ 18,000.00	\$ (18,000.00)	