

**CITY OF MANITOWOC
BUDGET EXCEPTION REPORT
3RD QUARTER 2022**

Account	Description	Current Year Budget	Year to date	Overbudget
Attorney/HR/Insurance				
1100-12100-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 11,620.86	unexpected resignation
1100-12100-521200	LEGAL	\$ 20,000.00	\$ 40,698.44	Contracts for legal, prosecution, and coal storage
1100-12100-521900	OTHER PROFESSIONAL SERVICES	\$ 2,400.00	\$ 7,500.00	Retainer fee for City Attorney recruitment
1100-12100-532300	TAX/LAW & RELATED SUBSCRIPTNS	\$ 5,500.00	\$ 7,654.50	paid a renewal late - was for 2021
1100-12100-533500	MEALS	\$ 150.00	\$ 191.48	ACA and CA departure parties
1100-12200-521900	OTHER PROFESSIONAL SERVICES	\$ 4,500.00	\$ 6,250.00	Comp Plan Market Rate analysis
1100-12500-521200	LEGAL	\$ 20,000.00	\$ 40,563.55	Lowes, MAVCB, misc
1100-12500-551100	INSURANCE ON BUILDINGS	\$ 76,907.00	\$ 77,794.00	Paid from estimates
1100-12500-551200	INSURANCE ON VEHICLES & EQUIP	\$ 34,366.00	\$ 36,794.00	Paid from estimates
1100-12500-551500	INSURANCE ON BOILER	\$ 3,474.00	\$ 3,515.81	Paid from estimates
Finance/Clerk				
1100-13100-529850	SEALER FEES	\$ 12,400.00	\$ 12,800.00	Covered by a revenue
1100-13100-531300	PRINTING AND DUPLICATION	\$ 650.00	\$ 779.79	not a material amount
1100-14100-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 287.64	unexpected resignation
1100-14100-521900	OTHER PROFESSIONAL SERVICES	\$ -	\$ 15,000.00	Retainer fee for Finance Director recruitment
1100-14200-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 287.64	unexpected resignation
1100-14300-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 2,131.48	unexpected resignation
1100-14300-529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 15,317.40	Contract for Payroll Services
1100-14300-531300	PRINTING AND DUPLICATION	\$ 250.00	\$ 575.24	2021 and 2022 W-2 were paid in 2022
1100-14400-553900	OTHER RENTS & LEASES	\$ 50,665.00	\$ 51,773.95	Increase in Fiber cost from MPU
1100-19100-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 371.76	Spyglass phone line elimination service
1100-19900-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ -	\$ 457.64	new account for CityHall pooled vehicle 919
1100-19900-574100	BAD DEBT EXPENSE	\$ -	\$ 2,231.73	Unpaid Accounts Receivable sent to Collection
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$ -	\$ 42,876.93	Rescinded taxes
Legislative				
1100-15100-532400	MEMBERSHIP DUES	\$ 10,457.00	\$ 10,573.21	Minimal overage
1100-15100-532500	REGISTRATION FEES AND TUITION	\$ 150.00	\$ 850.00	Aldersperson training
1100-15100-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ -	\$ 51.25	Minimal overage
1100-15100-539000	OTHER SUPPLIES AND EXPENSE	\$ 1,200.00	\$ 1,274.00	Minimal overage
1100-15200-521100	ADVERTISING & MARKETING SRVCS	\$ -	\$ 12.99	Minimal overage
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$ -	\$ 49.00	Minimal overage
Police				
1100-21100-511200	SALARIES AND WAGES-OVERTIME	\$ 100,000.00	\$ 248,829.56	Short staffing; and grant OT covered by revenue
1100-21100-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 156,734.46	Funds are in contingency
1100-21100-516200	CLOTHING ALLOWANCE	\$ 14,500.00	\$ 21,611.39	Officer Turnover; BVP Grant will offset some expense due to vest purchases
1100-21100-516400	EMPLOYEE PHYSICALS	\$ 4,400.00	\$ 5,369.00	Officer turnover; increase costs in testing

1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$	41.09	\$	(41.09)	Meal reimbursement
1100-21100-521200	LEGAL	\$	1,200.00	\$	1,980.00	\$	(780.00)	Increase use of interpreter services
1100-21100-524100	MOTOR VEHICLES	\$	70,000.00	\$	89,812.34	\$	(19,812.34)	Increase cost of leased vehicles and unexpected accident/damage to vehicles
1100-21100-534200	CHEMISTRY & LAB SUPPLIES	\$	2,300.00	\$	2,849.50	\$	(549.50)	Increase cost of drug testing kits and PPE supplies
1100-21100-581930	GRANT EXPENDITURES	\$	-	\$	32,870.00	\$	(32,870.00)	Covered by a revenue

Fire

1100-22100-511900	SALARIES-OTHER	\$	30,000.00	\$	145,527.73	\$	(115,527.73)	Overtime for minimum man staffing
1100-22100-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	189,170.31	\$	(189,170.31)	Funds are in contingency
1100-22100-516210	PROTECTIVE CLOTHING	\$	32,870.00	\$	36,066.08	\$	(3,196.08)	Purchase of turnout gear delayed from 2021
1100-22100-516400	EMPLOYEE PHYSICALS	\$	8,500.00	\$	9,055.82	\$	(555.82)	Catch up from covid restrictions in past years and price increase from Aurora
1100-22100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	2,500.00	\$	3,791.56	\$	(1,291.56)	Relocation of AC Russ taken from this account
1100-22100-524100	MOTOR VEHICLES	\$	43,260.00	\$	53,186.24	\$	(9,926.24)	Cost of new lease vehicles (unbudgeted)
1100-22100-526100	RADIO/RADAR SERVICE	\$	20,500.00	\$	23,938.39	\$	(3,438.39)	Cost of changeover to new lease vehicles (unbudgeted)
1100-22100-529900	SUNDRY CONTRACTUAL SERVICES	\$	39,853.52	\$	46,021.39	\$	(6,167.87)	Cintas annual performed twice in one year per B&G scheduling.
1100-22100-531800	OFFICE FURNITURE/SMALL EQUIP	\$	1,000.00	\$	1,245.60	\$	(245.60)	STA 1 lawn mower blade replacement
1100-22100-532400	MEMBERSHIP DUES	\$	630.00	\$	1,303.00	\$	(673.00)	DEA license
1100-22100-581700	MEDICAL EQUIPMENT	\$	-	\$	185.00	\$	(185.00)	FAP account off set from revenue account
1100-22100-581940	DONATION EXPENDITURES	\$	-	\$	15.72	\$	(15.72)	1935 Mack expense
1100-22320-522400	GAS	\$	2,500.00	\$	2,873.58	\$	(373.58)	Increased fuel prices
1100-22320-523420	BUILDING MAINTENANCE	\$	1,000.00	\$	1,759.41	\$	(759.41)	Fix leak on expansion tank and fix air conditioning
1100-22320-529900	SUNDRY CONTRACTUAL SERVICES	\$	350.00	\$	812.90	\$	(462.90)	Fitness room repairs & maintenance
1100-22320-539000	OTHER SUPPLIES AND EXPENSE	\$	400.00	\$	475.18	\$	(75.18)	New humidifier
1100-22330-523420	BUILDING MAINTENANCE	\$	500.00	\$	526.29	\$	(26.29)	Overhead door cable repairs
1100-22330-529900	SUNDRY CONTRACTUAL SERVICES	\$	400.00	\$	918.19	\$	(518.19)	Fitness room repairs & maintenance
1100-22340-529900	SUNDRY CONTRACTUAL SERVICES	\$	350.00	\$	737.90	\$	(387.90)	Fitness room repairs & maintenance
1100-22340-535500	PLUMBING & ELECTRICAL SUPPLIES	\$	200.00	\$	418.52	\$	(218.52)	LED fixtures
1100-22340-539000	OTHER SUPPLIES AND EXPENSE	\$	400.00	\$	797.23	\$	(397.23)	New refrigerator
1100-24100-539000	OTHER SUPPLIES AND EXPENSE	\$	150.00	\$	435.02	\$	(285.02)	Repairs needed

Building Inspection

1100-23100-534900	OTHER OPERATING SUPPLIES	\$	850.00	\$	977.81	\$	(127.81)	State Seal price increase
1100-23100-535100	VEHICLE & EQUIPMENT FUEL	\$	3,300.00	\$	4,957.53	\$	(1,657.53)	Increase in fuel prices

DPI

1100-17100-523300	GROUNDS & GROUND IMPROVEMENTS	\$	700.00	\$	2,526.82	\$	(1,826.82)	Repair sidewalk and rope
1100-17100-523420	BUILDING MAINTENANCE	\$	7,000.00	\$	14,100.00	\$	(7,100.00)	Cleaned water cooled condenser on chiller, repair HVAC, Outside window cleaning
1100-17100-526530	REFUSE COLLECTION	\$	600.00	\$	1,817.12	\$	(1,217.12)	Shreddit, Pozorski
1100-17100-529900	SUNDRY CONTRACTUAL SERVICES	\$	4,000.00	\$	5,012.71	\$	(1,012.71)	Mats, Martin Security, Elevator repair
1100-17100-535100	VEHICLE & EQUIPMENT FUEL	\$	3,000.00	\$	3,725.85	\$	(725.85)	Increase in fuel prices
1100-17100-539000	OTHER SUPPLIES AND EXPENSE	\$	450.00	\$	1,119.97	\$	(669.97)	TV for Rotunda outside Mayor's office, Boiler inspection, flags
1100-17400-535500	PLUMBING & ELECTRICAL SUPPLIES	\$	1,000.00	\$	2,014.62	\$	(1,014.62)	Replace failed water heater
1100-17500-522400	GAS	\$	2,200.00	\$	2,253.24	\$	(53.24)	Natural Gas Price Increases
1100-17500-523420	BUILDING MAINTENANCE	\$	500.00	\$	2,084.40	\$	(1,584.40)	Winter salt for various buildings - covered by other budget lines
1100-17500-539000	OTHER SUPPLIES AND EXPENSE	\$	500.00	\$	1,348.17	\$	(848.17)	Tools for shop covered by sale of old equipment

1100-17600-535500	PLUMBING & ELECTRICAL SUPPLIES	\$	1,000.00	\$	3,171.16	\$	(2,171.16) Replace failed gas valve for boiler
1100-17600-539000	OTHER SUPPLIES AND EXPENSE	\$	300.00	\$	595.71	\$	(295.71) Boiler inspection/gaterboard sign and pole banner
1100-21400-523300	GROUNDS & GROUND IMPROVEMENTS	\$	2,400.00	\$	5,141.97	\$	(2,741.97) Landscaping Cretton
1100-21400-523420	BUILDING MAINTENANCE	\$	8,500.00	\$	11,852.78	\$	(3,352.78) Replaced failed water heater, garage door repairs
1100-21400-529900	SUNDRY CONTRACTUAL SERVICES	\$	3,500.00	\$	4,750.23	\$	(1,250.23) Elevator maintenance
1100-21400-535500	PLUMBING & ELECTRICAL SUPPLIES	\$	2,000.00	\$	3,438.34	\$	(1,438.34) Bulbs; Building floor drain backup
1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$	900.00	\$	3,647.60	\$	(2,747.60) Short staffed at Senior Center
1100-31000-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	4,259.24	\$	(4,259.24) Temporary Admin at Senior Center
1100-31000-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	3,798.50	\$	(3,798.50) Unplanned Separation at Senior Center
1100-31100-531200	OFFICE SUPPLIES	\$	900.00	\$	927.75	\$	(27.75) Supplies needed
1100-31100-535100	VEHICLE & EQUIPMENT FUEL	\$	3,000.00	\$	3,651.69	\$	(651.69) Increase in fuel prices
1100-32100-531300	PRINTING AND DUPLICATION	\$	750.00	\$	883.75	\$	(133.75) Door Hangers for weeds; leaf collection
1100-32100-532400	MEMBERSHIP DUES	\$	250.00	\$	287.00	\$	(37.00) Notary renewal
1100-32200-541230	HOT-MIX ASPHALT PERMIT REPAIRS	\$	8,000.00	\$	28,695.37	\$	(20,695.37) Covered by permit revenue
1100-32200-545910	TOP SOIL	\$	500.00	\$	606.20	\$	(106.20) Covered by permit revenue
1100-32320-523201	EMERGENCY SEWER REPAIR (MINOR)	\$	2,000.00	\$	5,500.00	\$	(3,500.00) 66" storm sewer clean out at N 23rd/Michigan
1100-32325-535100	VEHICLE & EQUIPMENT FUEL	\$	600.00	\$	810.92	\$	(210.92) Increase in fuel prices
1100-32410-521650	ELECTRICIAN SERVICES	\$	500.00	\$	1,708.34	\$	(1,208.34) Covered by accident revenues
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$	4,000.00	\$	9,863.36	\$	(5,863.36) Covered by accident revenues
1100-32410-539000	OTHER SUPPLIES AND EXPENSE	\$	100.00	\$	595.62	\$	(495.62) Covered by accident revenues
1100-32600-524100	MOTOR VEHICLE & EQUIPMENT RPRS	\$	1,950.00	\$	6,463.43	\$	(4,513.43) Bucket truck and chipper repairs
1100-32600-532500	REGISTRATION FEES & TUITION	\$	600.00	\$	940.00	\$	(340.00) Confernces and workshops
1100-32600-534110	MEMORIALS	\$	-	\$	2,323.00	\$	(2,323.00) Covered by a revenue
1100-32600-535100	VEHICLE & EQUIPMENT FUEL	\$	2,800.00	\$	5,507.54	\$	(2,707.54) Increase in fuel prices/Partially covered under Sundry Contractual
1100-32600-535300	MACHINERY & EQUIPMENT PARTS	\$	500.00	\$	897.55	\$	(397.55) Staff cut down trees; covered under Sundry Contractual
1100-32600-539000	OTHER SUPPLIES & EXPENSE	\$	5,050.00	\$	14,469.91	\$	(9,419.91) Staff cut down trees; covered under Sundry Contractual
1100-32800-511200	SALARIES AND WAGES - OVERTIME	\$	69,135.00	\$	113,758.41	\$	(44,623.41) Emergency work
1100-32800-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	21,654.86	\$	(21,654.86) Funds are in contingency
1100-32962-522200	ELECTRIC	\$	-	\$	8.10	\$	(8.10) Electric Vehicle charging station
1100-32990-537200	WELCOME BANNERS & U.S. FLAGS	\$	1,000.00	\$	1,571.34	\$	(571.34) Needed replacement flags
1100-34111-515430	LIFE INSURANCE (ER BENEFIT)	\$	-	\$	235.28	\$	(235.28) New account for 2022 - 100% aids
1100-34111-522100	WATER	\$	700.00	\$	717.02	\$	(17.02) Increase in water rate
1100-34111-534230	JANITORIAL SUPPLIES	\$	200.00	\$	226.82	\$	(26.82) Needed janitorial supplies
1100-34210-536910	MARINA MAINTENANCE	\$	25,000.00	\$	31,687.47	\$	(6,687.47) Fuel tank containment upgrade/parking lot repair
1100-35210-531300	PRINTING AND DUPLICATION	\$	400.00	\$	527.93	\$	(127.93) Forms
1100-35210-535100	VEHICLE & EQUIPMENT FUEL	\$	500,000.00	\$	528,082.95	\$	(28,082.95) Increase in fuel prices
1100-35210-535110	OIL AND GREASE	\$	13,000.00	\$	14,329.63	\$	(1,329.63) Increase in petroleum prices
1100-35220-534230	JANITORIAL SUPPLIES	\$	1,500.00	\$	2,156.19	\$	(656.19) Need supplies that had price increases
1100-35220-535510	PLUMBING SUPPLIES	\$	300.00	\$	2,207.51	\$	(1,907.51) Replace failed water heater
1100-35220-539000	OTHER SUPPLIES AND EXPENSE	\$	8,000.00	\$	9,340.31	\$	(1,340.31) Overhead door repairs
1100-41100-522400	GAS	\$	3,400.00	\$	3,935.34	\$	(535.34) Prices increases
1100-41100-524100	MOTOR VEHICLES	\$	4,000.00	\$	4,264.75	\$	(264.75) Needed vehicle repairs

1100-41100-531300	PRINTING AND DUPLICATION	\$	350.00	\$	416.30	\$	(66.30) Forms, envelopes, business cards
1100-41100-534100	AGRICULTURE & HORTICULTURE SUP	\$	11,000.00	\$	11,573.25	\$	(573.25) Perpetual care flowers
1100-41100-534150	BURIAL SITE ADORNMENTS	\$	550.00	\$	650.00	\$	(100.00) Covered by revenue
1100-41100-535100	VEHICLE & EQUIPMENT FUEL	\$	7,000.00	\$	8,518.51	\$	(1,518.51) Increase in fuel prices
1100-41100-539000	OTHER SUPPLIES AND EXPENSE	\$	1,400.00	\$	1,477.03	\$	(77.03) Needed supplies
1100-41200-539000	OTHER SUPPLIES & EXPENSE	\$	-	\$	952.90	\$	(952.90) Zoom accounts from COVID
1100-51200-521900	OTHER PROFESSIONAL SERVICES	\$	17,500.00	\$	38,106.00	\$	(20,606.00) Covered by grant
1100-51200-532500	REGISTRATION FEES AND TUITION	\$	655.00	\$	1,100.00	\$	(445.00) Chainsaw training
1100-51200-534110	MEMORIALS	\$	1,500.00	\$	3,140.89	\$	(1,640.89) Covered by revenue
1100-51200-534230	JANITORIAL SUPPLIES	\$	7,000.00	\$	7,686.60	\$	(686.60) Underbudgeted with new Lighthouse Pavilion restroom
1100-51200-535100	VEHICLE & EQUIPMENT FUEL	\$	29,200.00	\$	47,278.60	\$	(18,078.60) Increase in fuel prices
1100-51200-536300	SIGN PARTS AND SUPPLIES	\$	5,000.00	\$	6,909.14	\$	(1,909.14) Parks name signs/trail signs/interpretive frames
1100-51200-536500	LAWNMOWER PARTS & REPAIRS	\$	4,000.00	\$	4,082.05	\$	(82.05) Needed parts for mowers
1100-51200-543100	LUMBER	\$	250.00	\$	333.60	\$	(83.60) Repair picnic tables
1100-51200-581900	OTHER CAPITAL EQUIPMENT	\$	26,000.00	\$	44,408.19	\$	(18,408.19) New scoreboards covered by donation
1100-51300-529900	SUNDRY CONTRACTUAL SERVICES	\$	12,650.00	\$	15,198.67	\$	(2,548.67) ActiveNet/Music in the Park/Summer attraction tickets
1100-51300-533400	AUTO MILAGE/COMMERCIAL TRAVEL	\$	125.00	\$	320.58	\$	(195.58) Conference
1100-51300-533600	LODGING	\$	300.00	\$	310.63	\$	(10.63) Conference
1100-51400-529900	SUNDRY CONTRACTUAL SERVICES	\$	1,100.00	\$	1,168.25	\$	(68.25) ActiveNet/Kitchen inspection/Fitness Equipment repair
1100-51400-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$	340.00	\$	479.00	\$	(139.00) HTR
1100-51400-532600	ADVERTISING	\$	900.00	\$	1,125.39	\$	(225.39) Duplicate payment, getting refund
1100-51400-534900	OTHER OPERATING SUPPLIES	\$	-	\$	39.29	\$	(39.29) Next quarter adjustment
1100-51400-539000	OTHER SUPPLIES AND EXPENSE	\$	1,100.00	\$	1,535.59	\$	(435.59) Next quarter adjustment
1100-51500-524100	MOTOR VEHICLES	\$	-	\$	71.81	\$	(71.81) Next quarter adjustment
RahrWest							
1100-53100-511200	SALARIES AND WAGES - OVERTIME	\$	-	\$	567.00	\$	(567.00) Unbudgeted OT new Admin
1100-53100-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	3,414.50	\$	(3,414.50) Ascend Custodial Helper
1100-53100-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	927.71	\$	(927.71) unexpected resignation
1100-53100-521900	OTHER PROFESSIONAL SERVICES	\$	4,000.00	\$	8,715.33	\$	(4,715.33) Somerville - elevator design/engineering
1100-53100-529900	SUNDRY CONTRACTUAL SERVICES	\$	-	\$	821.40	\$	(821.40) Martin Security
Community Development							
1100-61100-515600	WORKERS COMPENSATION	\$	762.12	\$	886.80	\$	(124.68) Summer downtown maintenance seasonals
1100-61100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$	1,641.37	\$	(1,641.37) Relocation non conforming to policy - approved to pay- now in conformance
1100-61100-527750	FARMERS MARKET FEES	\$	7,500.00	\$	10,851.67	\$	(3,351.67) Offset by revenues
1100-61100-531200	OFFICE SUPPLIES	\$	900.00	\$	1,459.25	\$	(559.25) Plotter supplies (printheads & toner)
1100-61100-531300	PRINTING AND DUPLICATION	\$	350.00	\$	410.76	\$	(60.76) \$196.61 to be reimbursed by Brownfields grant
1100-61100-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$	20.00	\$	23.00	\$	(3.00) Subscription price increase
1100-61100-533600	LODGING	\$	1,000.00	\$	1,052.00	\$	(52.00) \$968.74 to be reimbursed by Brownfields grant
1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	\$	-	\$	3,153.50	\$	(3,153.50) Hecker Rd Industrial Park videos - non lapsing fund to cover this