

# CITY OF MANITOWOC

## BUDGET EXCEPTION REPORT

### 2nd QUARTER 2025

Account	Description		Current Year Budget	Year to date	Overbudget	Comments
<b>Elections</b>						
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.
1100-13200-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$	250.00	\$ 263.20	\$ (13.20)	Anticipating to cover by underspending in 1100-13200-532500 REGISTRATION FEES & TUITION.
1100-13200-539000	OTHER SUPPLIES AND EXPENSE	\$	1,000.00	\$ 1,040.32	\$ (40.32)	Anticipating to cover by underspending in 1100-13200-532500 REGISTRATION FEES & TUITION.
<b>Finance</b>						
1100-12300-521900	OTHER PROFESSIONAL SERVICES	\$	795.00	\$ 895.00	\$ (100.00)	NextGen Cloud Player annual support renewal cost higher than anticipated.
1100-12500-551300	PUBLIC LIABILITY	\$	100,040.00	\$ 109,103.81	\$ (9,063.81)	Unanticipated Auto Claim settlement caused over budget. Anticipate overage to be reduced by \$6,457 due to actual for 1100-12500-551200INSURANCE ON VEHICLES & EQUIP and 1100-12500-551500 INSURANCE ON BOILER being less than budgeted
1100-14100-521300	ACCOUNTING AND AUDITING	\$	42,950.00	\$ 45,000.00	\$ (2,050.00)	Higher Audit costs due to more in-depth auditing needs than anticipated when contract was signed. To be offset by anticipated savings in 1100-14100-521900 OTHER PROFESSIONAL SERVICES
1100-19900-521910	COLLECTION AND AGENCY FEES	\$	-	\$ 60.51	\$ (60.51)	Refund of SDC collection fees by Muni Court. Historically unbudgeted due to uncertainty.
1100-19900-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$	-	\$ 272.06	\$ (272.06)	Fuel for City Hall Pool Vehicle. Historically unbudgeted.
1100-19900-574100	BAD DEBT EXPENSE	\$	-	\$ 1,842.74	\$ (1,842.74)	Unpaid Accounts Receivable sent to Collection. Historically unbudgeted due to uncertainty.
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$	-	\$ 47,784.38	\$ (47,784.38)	Rescinded or uncollectable taxes. Historically unbudgeted due to uncertainty.
<b>Data Processing</b>						
1100-14400-531910	COMPUTER SUPPLIES & MAINT	\$	-	\$ 429.87	\$ (429.87)	Various technology needs for PD, Senior Center, and City Hall. Anticipate cost savings in 1100-14400-553900 OTHER RENTS & LEASES to offset.
1100-14400-539000	OTHER SUPPLIES AND EXPENSE	\$	-	\$ 340.10	\$ (340.10)	City Hall Aux Closet equipment needed due to Comcast fiber upgrade. Anticipate cost savings in 1100-14400-553900 OTHER RENTS & LEASES to offset.
<b>Legislative (Common Council / Mayor)</b>						
1100-15100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	1,500.00	\$ 1,645.00	\$ (145.00)	New iPads for Alders elected in April - cost higher than anticipated.
1100-15100-539000	OTHER SUPPLIES AND EXPENSE	\$	-	\$ 360.00	\$ (360.00)	Recording Fees, historically unbudgeted due to uncertainty.
1100-15200-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$ 117.63	\$ (117.63)	"Working on a Holiday" time paid for Memorial Day Parade (Mayor's Assistant)
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$	80.00	\$ 99.99	\$ (19.99)	HTR Subscription - annual subscription price increased.
<b>Municipal Court</b>						
1100-15300-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$ 9.19	\$ (9.19)	OT incurred due to new Municipal Court Clerk having training the first week on a Friday that went over. OT unavoidable. Anticipated other expenses will be underbudget to cover overage.
1100-15300-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$ 26,728.90	\$ (26,728.90)	Unanticipated and unbudgeted retirement payouts of former Municipal Court Clerk. Offset by amount budgeted in 1100-19100-513700 RETIREMENT/TERMINATION PAYOUT.
1100-15300-531200	OFFICE SUPPLIES	\$	500.00	\$ 587.14	\$ (87.14)	Unanticipated and unbudgeted costs of computer and monitors for new Municipal Court Clerk (MCC) due retirement of former MCC. Anticipated savings in 1100-15300-533400 AUTO MILEAGE/COMMERCIAL TRAVEL will offset.
1100-15300-532400	MEMBERSHIP DUES	\$	413.00	\$ 572.00	\$ (159.00)	WI Municipal Judges Association membership cost unbudgeted (\$150). Judge's State Bar of WI dues higher than anticipated (\$302 vs. \$273). Anticipated savings in 1100-15300-533400 AUTO MILEAGE/COMMERCIAL TRAVEL will offset.
<b>Police</b>						
1100-21100-515700	EMPLOYEE EDUCATION & TRAINING	\$	45,000.00	\$ 49,404.04	\$ (4,404.04)	Will be offset by Training and Standards reimbursement.
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$ 28.20	\$ (28.20)	Taxable meal reimbursement - covered by budget in 1100-21100-533500 MEALS.
1100-21100-581300	OFFICE EQUIPMENT	\$	-	\$ 14,598.76	\$ (14,598.76)	New RICOH IM7000 Copier due to failure of old copier.
1100-21100-581900	OTHER CAPITAL EQUIPMENT	\$	-	\$ 51,775.00	\$ (51,775.00)	Flock Cameras and Autel drone.
<b>Fire/Rescue</b>						
1100-22100-511900	SALARIES-OTHER	\$	50,000.00	\$ 104,214.69	\$ (54,214.69)	Due to multiple personnel out on FMLA, sick, one on workers' comp, and one retirement.
1100-22100-511920	AID STANDBY TIME	\$	-	\$ 1,620.00	\$ (1,620.00)	Needed for station coverage and was not budgeted for.
1100-22100-581100	AUTOMOTIVE EQUIPMENT	\$	-	\$ 376,742.00	\$ (376,742.00)	MED #3 Ambulance - to be covered by the Fire Non-Lapsing Fund
1100-22330-523420	BUILDING MAINTENANCE	\$	1,000.00	\$ 3,537.97	\$ (2,537.97)	Station 3 generator repair.

**DPI**

1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$	900.00	\$	3,936.41	\$	(3,036.41)	Overtime needed for DPW Admins for weekend/overnight Snow events (press releases and callout), and Rec Admin
1100-31000-513600	SICK LEAVE CREDIT PAY OUT	\$	-	\$	882.60	\$	(882.60)	"Old Bank" sick leave used by employee
1100-32310-548130	ASPHALT - HOT MIX	\$	-	\$	343.75	\$	(343.75)	Permit Street Repairs (NE Asphalt); offset by permit revenue.
1100-32330-535520	ELECTRICAL SUPPLIES	\$	-	\$	59.00	\$	(59.00)	Battery for Lift Station
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$	4,000.00	\$	28,005.56	\$	(24,005.56)	Waldo Blvd Accident - Will be offset by accident billing to responsible party
1100-32420-536200	CONSUMABLE TOOLS/HARDWARE	\$	-	\$	155.04	\$	(155.04)	Unanticipated cost, will be covered by underspending in other lines
1100-32600-534110	MEMORIALS	\$	-	\$	400.00	\$	(400.00)	Serviceberry and Red Oak Memorial Trees; offset by revenue.
1100-32600-539000	OTHER SUPPLIES AND EXPENSE	\$	30,000.00	\$	56,632.55	\$	(26,632.55)	Trees for Tree Planting project; offset by Great Lakes Restoration Initiative grant.
1100-32630-527400	HAZARDOUS MAT'L DISPOSAL SRVC	\$	1,017.50	\$	1,235.13	\$	(217.63)	2024 Tier II reports for DPW and Parks
1100-32800-511200	SALARIES AND WAGES-OVERTIME	\$	69,135.00	\$	100,610.18	\$	(31,475.18)	
1100-34112-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	41.68	\$	(41.68)	Budgeted in and covered by 8th Street Bridge 1100-34111-515200
1100-34112-515400	HEALTH INSURANCE	\$	-	\$	136.82	\$	(136.82)	Budgeted in and covered by 8th Street Bridge 1100-34111-515400
1100-35210-542100	STRUCTURAL STEEL AND IRON	\$	2,000.00	\$	2,088.66	\$	(88.66)	Additional steel purchase
1100-51200-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	569.50	\$	(569.50)	Part-time Seasonal employee - Budgeted in 32800
1100-51200-515100	SOCIAL SECURITY	\$	-	\$	8.26	\$	(8.26)	Part-time Seasonal employee - Budgeted in 32800
1100-51200-515600	WORKERS COMPENSATION	\$	-	\$	17.37	\$	(17.37)	Part-time Seasonal employee - Budgeted in 32800
1100-51200-521900	OTHER PROFESSIONAL SERVICES	\$	7,500.00	\$	21,040.80	\$	(13,540.80)	Anticipated to be offset by future grant revenue
1100-51200-534110	MEMORIALS	\$	1,500.00	\$	11,309.28	\$	(9,809.28)	Memorial Benches purchased in advance for stock, offset by memorial donation revenue
1100-51200-581900	OTHER CAPITAL EQUIPMENT	\$	36,000.00	\$	41,177.50	\$	(5,177.50)	Z Track Mower offset by Auction Sales of Equipment
1100-51300-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	870.50	\$	(870.50)	Part-time Seasonal employee - Budgeted in 32800
1100-51300-515100	SOCIAL SECURITY	\$	-	\$	12.62	\$	(12.62)	Part-time Seasonal employee - Budgeted in 32800
1100-51300-515600	WORKERS COMPENSATION	\$	-	\$	26.55	\$	(26.55)	Part-time Seasonal employee - Budgeted in 32800
1100-51400-511900	SALARIES-OTHER	\$	-	\$	1,993.25	\$	(1,993.25)	Part-time Seasonal employee - Budgeted in 32800
1100-51400-515100	SOCIAL SECURITY	\$	-	\$	28.89	\$	(28.89)	Part-time Seasonal employee - Budgeted in 32800
1100-51400-515600	WORKERS COMPENSATION	\$	-	\$	60.79	\$	(60.79)	Part-time Seasonal employee - Budgeted in 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

**Buildings & Grounds**

1100-17100-531200	OFFICE SUPPLIES	\$	500.00	\$	857.72	\$	(357.72)	City Hall - Cost increase for access badge cards and printer ribbon; anticipating underspending in other areas to cover this overage.
1100-17600-523420	BUILDING MAINTENANCE	\$	5,500.00	\$	8,565.16	\$	(3,065.16)	Rahr-West - Unanticipated Elevator Troubleshooting & Repair
1100-17800-534230	JANITORIAL SUPPLIES	\$	1,500.00	\$	1,593.20	\$	(93.20)	Citizen Park Building - Increased prices on cleaning supplies & paper hygiene products; currently anticipating underspending in account 1100-17800-539000 OTHER SUPPLIES AND EXPENSE to cover overage.

**Community Development**

1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	\$	-	\$	8,580.00	\$	(8,580.00)	Industrial Park signage replacement (down payment) and Recording Fee for ROFR (GLTD Holdings) - covered by the Economic Development Marketing Non-Lapsing Fund .
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**General Fund Totals** \$ 410,305.50 \$ 1,138,571.84 \$ (728,266.34)

**Tourism**

2870-54220-521400	DATA PROCESSING	\$	-	\$	712.06	\$	(712.06)	Budgeted in and covered by 2870-54220-527300 SOFTWARE MAINTENANCE & SUPPORT.
2870-54220-532500	REGISTRATION FEES AND TUITION	\$	10,300.00	\$	11,133.00	\$	(833.00)	Accidently paid for Simpleview Summit's registration twice. We have a credit note from Simpleview/Granicus. Following up with them because we haven't seen the credit noted on our account yet.
2870-54220-534840	SPECIAL EVENTS SUPPLIES	\$	2,400.00	\$	2,934.00	\$	(534.00)	Movie licensing came in higher because we were moved to the next attendance tier. We got a movie night sponsor to offset costs.
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.
<b>Tourism Totals</b>		\$	12,700.00	\$	32,779.06	\$	(20,079.06)	