

CITY OF MANITOWOC
BUDGET EXCEPTION REPORT
1st QUARTER 2024

Account	Description	Current Year			Comments
		Budget	Year to date	Overbudget	
Attorney					
None					
Human Resources					
None					
Insurance					
1100-12500-521200	LEGAL	\$0.00	\$39,565.19	\$ (39,565.19)	MAVCB Lawsuit Legal Expenses - Wrong account charged, will transfer to Room Tax (2130)
1100-12500-551200	INSURANCE ON VEHICLES & EQUIP	\$ 46,464.00	\$ 84,426.87	\$ (37,962.87)	Offset with difference in Public Liability Insurance (\$30,019.77). Renewal higher than anticipated
1100-12500-551900	OTHER INSURANCE	\$ -	\$ 15,157.25	\$ (15,157.25)	Cyberliability Insurance renewal higher than anticipated
Clerk					
1100-13100-473200	SCHOOLD DISTRICT ELECTIONS	\$6,000.00	\$14,271.90	\$ (8,271.90)	higher than expected due to the full cost of the Feb. election being charged back to the school district. Line 1100-13200-
1100-13200-529900	SUNDRY CONTRACTUAL SERVICES	\$4,500.00	\$4,572.75	\$ (72.75)	Annual expense for election equipment firmware. There should be enough to cover out of 1100-13200-521400 or 1100-13200-539000, and will increase accordingly for the 2025 budget.
Finance					
1100-14300-529900	SUNDRY CONTRACTUAL SERVICES	\$0.00	\$5.95	\$ (5.95)	Quartelry 941 Online Filing fee, Cover with 1100-14300-532500 reduction of anticipated expense
Legislative (Common Council / Mayor)					
1100-15100-532100	PUBLICATION OF LEGAL NOTICES	\$ -	\$ 1,459.38	\$ (1,459.38)	Meeting and Ordiance Publications
1100-15100-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 60.00	\$ (60.00)	ROD February 2024 Charges for filing agrement #1269792 #1270182, unanticipated expenses
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$ 50.00	\$ 178.98	\$ (128.98)	
1100-15200-532400	MEMBERSHIP DUES	\$ -	\$ 79.00	\$ (79.00)	
Municipal Court					
None					
Police					
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$0.00	\$10.99	\$ (10.99)	Employee taxable reimbursements - meal reimbursement
Fire					
1100-22100-581930	GRANT EXPENDITURES	\$0.00	\$7,237.24	\$ (7,237.24)	Offset by grant revenue line
1100-22330-525900	SUNDRY REPAIR & MAINT SERVICE	\$400.00	\$516.00	\$ (116.00)	Unbudgeted station treadmill repair
1100-22330-53550	PLUMBING & ELECTRICAL SUPPLIES	\$200.00	\$284.33	\$ (84.33)	Unbudgeted drop cords repairs.
1100-22340-535500	PLUMBING & ELECTRICAL SUPPLIES	\$200.00	\$204.65	\$ (4.65)	Cost of LED Lighting over budgeted amount allotted.
Building Inspection					
1100-23100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$25,200.00	\$25,260.00	\$ (60.00)	\$60 Annual PACE Credit Card Service Fee Not Budgeted For In This Line. Will cover with excess funds from other expense
DPI					
1100-17100-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 27,092.40	\$ (27,092.40)	Salary/Benefits/Equipment
1100-17400-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 11,096.70	\$ (11,096.70)	Salary/Benefits/Equipment
1100-17500-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 1,196.27	\$ (1,196.27)	Salary/Benefits/Equipment
1100-17600-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 15,321.80	\$ (15,321.80)	Salary/Benefits/Equipment
1100-17800-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 4,493.46	\$ (4,493.46)	Salary/Benefits/Equipment
1100-21400-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 16,548.45	\$ (16,548.45)	Salary/Benefits/Equipment
1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$ 900.00	\$ 1,126.82	\$ (226.82)	Needed overtime
1100-31000-513600	SICK LEAVE CREDIT PAY OUT	\$ -	\$ 982.12	\$ (982.12)	Budget correction sent to Finance
1100-31100-521600	CONSULTING CONTRACTS	\$ -	\$ 13,000.00	\$ (13,000.00)	FEMA BRIC Grant (Strand Assoc)
1100-31100-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 30,613.13	\$ (30,613.13)	Salary/Benefits/Equipment
1100-32200-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 36,132.38	\$ (36,132.38)	Salary/Benefits/Equipment
1100-32200-542100	STRUCTURAL STEEL AND IRON	\$ 2,500.00	\$ 3,002.30	\$ (502.30)	Budget correction sent to Finance
1100-32235-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 55.13	\$ (55.13)	Salary/Benefits/Equipment
1100-32240-542920	CONCRETE FORMS	\$ 750.00	\$ 801.11	\$ (51.11)	Budget correction sent to Finance
1100-32260-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 177,114.19	\$ (177,114.19)	Salary/Benefits/Equipment
1100-32260-581900	OTHER CAPITAL EQUIPMENT	\$ -	\$ 4,915.00	\$ (4,915.00)	Council approved covering with non-lapsing snow account (brine tank)

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1100-32325-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 50,566.71	\$ (50,566.71)	Salary/Benefits/Equipment
1100-32410-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 7,275.29	\$ (7,275.29)	Salary/Benefits/Equipment
1100-32420-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 27,169.38	\$ (27,169.38)	Salary/Benefits/Equipment
1100-32420-536200	CONSUMABLE TOOLS/ HARDWARE	\$ -	\$ 345.56	\$ (345.56)	Needed replacement tools
1100-32600-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 77,312.92	\$ (77,312.92)	Salary/Benefits/Equipment
1100-32600-534110	MEMORIALS	\$ -	\$ 350.00	\$ (350.00)	Covered by Revenue
1100-32990-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 4,411.67	\$ (4,411.67)	Salary/Benefits/Equipment
1100-34112-515200	RETIREMENT (EMPLOYER'S SHARE)	\$ -	\$ 20.70	\$ (20.70)	Covered by salary line
1100-34112-515400	HEALTH INSURANCE	\$ -	\$ 55.72	\$ (55.72)	Covered by salary line
1100-34120-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 65.31	\$ (65.31)	Salary/Benefits/Equipment
1100-34220-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 136.08	\$ (136.08)	Salary/Benefits/Equipment
1100-34300-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 633.30	\$ (633.30)	Salary/Benefits/Equipment
1100-35210-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 61,590.73	\$ (61,590.73)	Salary/Benefits/Equipment
1100-35210-531300	PRINTING AND DUPLICATION	\$ 400.00	\$ 489.69	\$ (89.69)	Needed forms
1100-35210-536210	REPLACEMENT TOOLS-MP MECHANICS	\$ 250.00	\$ 1,399.95	\$ (1,149.95)	Budget correction sent to Finance
1100-35210-539020	PARTS CLEANING SOLVENT	\$ 150.00	\$ 410.76	\$ (260.76)	Needed supplies
1100-35210-542100	STRUCTURAL STEEL AND IRON	\$ 2,000.00	\$ 2,273.00	\$ (273.00)	Steel beams for DPW shop
1100-35210-581810	COMPUTER SOFTWARE	\$ -	\$ 2,640.00	\$ (2,640.00)	Budget correction sent to Finance
1100-35220-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 20,441.50	\$ (20,441.50)	Salary/Benefits/Equipment
1100-35220-535520	ELECTRICAL SUPPLIES	\$ 1,000.00	\$ 1,974.61	\$ (974.61)	LED high bay lights, boiler repairs
1100-35220-535530	HVAC REPAIRS & MAINTNENANCE	\$ 3,250.00	\$ 3,503.50	\$ (253.50)	Budget correction sent to Finance
1100-41100-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 46,449.21	\$ (46,449.21)	Salary/Benefits/Equipment
1100-51100-533600	LODGING	\$ 200.00	\$ 255.89	\$ (55.89)	WPRA
1100-51200-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 122,339.20	\$ (122,339.20)	Salary/Benefits/Equipment
1100-51200-534110	MEMORIALS	\$ 1,500.00	\$ 5,804.00	\$ (4,304.00)	Covered by revenue
1100-51200-534230	JANITORIAL SUPPLIES	\$ 8,000.00	\$ 9,488.14	\$ (1,488.14)	Parks restroom supplies
1100-51300-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$ -	\$ 1,491.84	\$ (1,491.84)	Budget correction sent to Finance
1100-51300-515100	SOCIAL SECURITY	\$ -	\$ 21.65	\$ (21.65)	Budget correction sent to Finance
1100-51300-515600	WORKERS COMPENSATION	\$ -	\$ 45.50	\$ (45.50)	Budget correction sent to Finance
1100-51300-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 8,321.54	\$ (8,321.54)	Salary/Benefits/Equipment
1100-51300-534900	OTHER OPERATING SUPPLIES	\$ -	\$ 61.16	\$ (61.16)	Budget correction sent to Finance
1100-51400-511900	SALARIES-OTHER	\$ -	\$ 1,051.47	\$ (1,051.47)	Budget correction sent to Finance
1100-51400-515100	SOCIAL SECURITY	\$ -	\$ 15.23	\$ (15.23)	Budget correction sent to Finance
1100-51400-515600	WORKERS COMPENSATION	\$ -	\$ 32.07	\$ (32.07)	Budget correction sent to Finance
1100-51500-521400	DATA PROCESSING	\$ 1,100.00	\$ 1,336.73	\$ (236.73)	Website hosting increase
1100-51500-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 58,109.94	\$ (58,109.94)	Salary/Benefits/Equipment
6400-36300-526100	RADIO/RADAR SERVICE	\$ -	\$ 88.00	\$ (88.00)	Budget correction sent to Finance
6400-36300-536210	REPLACEMENT TOOLS-MP MECHANICS	\$ 100.00	\$ 201.00	\$ (101.00)	Budget correction sent to Finance
6400-36300-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 1,760.00	\$ (1,760.00)	Covered by 6400-36100-527300
6400-36300-551200	INSURANCE ON VEHICLES & EQUIP	\$ 10,000.00	\$ 11,120.00	\$ (1,120.00)	Insurance increase
6400-36500-551300	PUBLIC LIABILITY	\$ 50,404.00	\$ 53,135.00	\$ (2,731.00)	Insurance increase
2850-17900-535590	OTHER BUILDING SUPPLIES	\$ 9,000.00	\$ 13,018.66	\$ (4,018.66)	Painting and repair of Aquatic Center amenities

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Rahr West					
1100-53100-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$0.00	\$955.00	\$ (955.00)	Ascend Custodial Helper, Not budgeted for
Community Development					
1100-61100-482900	OTHER RENTS	\$ 20,000.00	\$ 23,850.00	\$ (3,850.00)	Farmers Market Fees and Sponsorships higher than anticipated.
1100-62100-482300	RENTAL CITY OWNED LAND	\$ -	\$ 14,400.00	\$ (14,400.00)	Ag Land Lease Revenue, not budgeted for
1100-63100-482300	RENTAL CITY OWNED LAND	\$ -	\$ 3,000.00	\$ (3,000.00)	AMMO Lease Payment, not budgeted for
Library					
None					
Tourism					
2870-54220-484950	ADVERTISING REVENUE	\$ -	\$ 29,750.00	\$ (29,750.00)	At budget submission time, staff was going to have Two Rivers serve as the fiscal party for our joint visitor guide. Manitowoc covered this role instead and collected advertising revenue for the guide, which is noted here. This revenue pays for all printing/mailing of the visitor guide.
2870-54220-529900	SUNDRY CONTRACTUAL SERVICES	\$ 17,825.00	\$ 20,136.20	\$ (2,311.20)	Rent for the year was \$2,400 over budget and unbudgeted property taxes (\$1,750) were paid in the first quarter. Expenses over budget in this line to date can be covered with excess in Membership Due. Staff will not be utilizing \$2,845 that was budgeted for Membership Dues.
2870-54220-531300	PRINTING AND DUPLICATION	\$ 1,550.00	\$ 20,880.89	\$ (19,330.89)	At budget submission time, staff was going to have Two Rivers serve as the fiscal party for our joint visitor guide. Manitowoc covered this role instead. Printing of visitor guide (\$20,847.55) is noted here. This is offset completely with advertising revenue. The additional expenses that have been incurred are budgeted copier and printing of marketing pieces.
2870-54220-572100	GRANTS/DONATIONS TO OTHERS	\$ -	\$ 37,500.00	\$ (37,500.00)	Discover Manitowoc Grants are noted here. These were budgeted to come from 2130-54220-572100 and a journal entry should be made to adjust funding source.
2870-54220-582900	OTHER CAPITAL IMPROVEMENTS	\$ -	\$ 61,750.00	\$ (61,750.00)	A budget adjustment was approved at April's Council meeting for staff to implement visitor information kiosks. The initial kiosk payment for hardware and software is noted here.