

**CITY OF MANITOWOC
BUDGET EXCEPTION REPORT
3rd QUARTER 2023**

Account	Description	Current Year		Overbudget	
		Budget	Year to date		
Attorney					
1100-12100-513700	RETIREMENT/TERMINATION PAY OUT	\$0.00	\$26,518.93	\$	(26,518.93) Planned retirement - Funds are in contingency fund
1100-12100-521200	LEGAL	\$20,000.00	\$23,690.74	\$	(3,690.74) Atty Thuermer Prosecutions
1100-12100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$1,980.00	\$2,053.00	\$	(73.00) City Law Annual Maintenance Fee underbudgeted
Human Resources					
	None				
Insurance					
1100-12500-521200	LEGAL	\$20,000.00	\$105,904.75	\$	(85,904.75) MAVCB Lawsuit
1100-12500-551100	INSURANCE ON BUILDINGS	\$76,907.00	\$92,729.00	\$	(15,822.00) 2023 Property Insurance higher than anticipated
1100-12500-551200	INSURANCE ON VEHICLES & EQUIP	\$40,952.00	\$41,746.96	\$	(794.96) 2023 Liability Insurance higher than anticipated
Clerk					
1100-13100-513700	RETIREMENT/TERMINATION PAY OUT	\$0.00	\$892.96	\$	(892.96) Unexpected Resignation
1100-13100-532400	MEMBERSHIP DUES	\$370.00	\$405.00	\$	(35.00) Under spent in Registration Fees & Tuition to cover
1100-13100-531300	PRINTING AND DUPLICATION	\$800.00	\$818.05	\$	(18.05) Underspent in Office Supplies to cover
1100-13200-521400	DATA PROCESSING	\$6,000.00	\$6,171.82	\$	(171.82) Under spent in Building Maintenance/Data Processing to cover
1100-13200-529900	SUNDRY CONTRACTUAL SERVICES	\$4,500.00	\$4,572.75	\$	(72.75) Under spent in Building Maintenance/Data Processing to cover
1100-13200-532100	PUBLICATION OF LEGAL NOTICES	\$375.00	\$524.34	\$	(149.34) 1100-13200-53900 Other Supplies and Expenses Budget will cover
Finance					
1100-14100-521900	OTHER PROFESSIONAL SERVICES	\$0.00	\$4,317.50	\$	(4,317.50) Finance Director Consulting Services - Cover with anticipated Salary/Benefit under budget
1100-14100-532400	MEMBERSHIP DUES	\$325.00	\$410.00	\$	(85.00) Muniapl Treasurers Association not budgeted, will reduce Other Supplies/Expenses
1100-14100-532500	REGISTRATION FEES AND TUITION	\$1,400.00	\$1,534.00	\$	(134.00) Will be covered by 1100-14300-532500
1100-14200-532500	REGISTRATION FEES AND TUITION	\$150.00	\$499.00	\$	(349.00) Will be covered by 1100-14300-532500
1100-14300-529900	SUNDRY CONTRACTUAL SERVICES	\$20.00	\$1,850.95	\$	(1,830.95) Contract for Payroll Services/Training, Cover with 1100-14300-532500
1100-14300-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$75.00	\$114.63	\$	(39.63) Cover within 1100-14300-532200
1100-19900-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$0.00	\$239.04	\$	(239.04) City Hall Pool Vehicle Fuel, no budget
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$0.00	\$864.41	\$	(864.41) Rescinded taxes; no budget
Legislative					
1100-15100-532500	REGISTRATION FEES AND TUITION	\$ 150.00	\$ 330.00	\$	(180.00)
1100-15100-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ -	\$ 51.09	\$	(51.09)
1100-15100-533600	LODGING	\$ 150.00	\$ 285.00	\$	(135.00)
1100-15200-511200	SALARIES AND WAGES-OVERTIME	\$0.00	\$74.34	\$	(74.34)
1100-15200-522500	TELEPHONE	\$ 1,275.00	\$ 1,645.11	\$	(370.11)
1100-15200-531200	OFFICE SUPPLIES	\$750.00	\$1,393.34	\$	(643.34) Solar Shades for Mayor's windows
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$0.00	\$58.90	\$	(58.90) HTR Subscription
1100-15200-532400	MEMBERSHIP DUES	\$ 500.00	\$ 591.51	\$	(91.51)
1100-15200-539000	OTHER SUPPLIES AND EXPENSE	\$3,000.00	\$3,106.04	\$	(106.04)
1100-41200-539000	OTHER SUPPLIES & EXPENSE	\$0.00	\$200.00	\$	(200.00) City Zoom account
Municipal Court					
1100-15300-527300	SOFTWARE MAINTENANCE & SUPPORT	\$6,050.00	\$6,051.00	\$	(1.00) Renewal higher than anticipated at Budget
Police					
1100-21100-511200	SALARIES AND WAGES-OVERTIME	\$100,000.00	\$205,351.25	\$	(105,351.25) Overtime overage due to grant incentives; reimbursements from grants will assist in offsetting
1100-21100-511940	COMPENSATORY TIME	\$20,000.00	\$27,068.46	\$	(7,068.46) Comp payouts higher than anticipated
1100-21100-513700	RETIREMENT/TERMINATION PAY OUT	\$0.00	\$11,734.24	\$	(11,734.24) Unexpected Resignations
1100-21100-515700	EMPLOYEE EDUCATION & TRAINING	\$40,000.00	\$41,345.89	\$	(1,345.89) Offest by Training and Standards reimbursement 1100-21100-424190
1100-21100-515800	UNEMPLOYMENT COMPENSATION	\$0.00	\$625.00	\$	(625.00) Unemployment - Crossing Guard
1100-21100-516200	CLOTHING ALLOWANCE	\$14,500.00	\$19,883.38	\$	(5,383.38) Increased number of new hires / will be offset with incoming grant reimbursements through BVP
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$0.00	\$14.54	\$	(14.54) SRO Mileage
1100-21100-521200	LEGAL	\$1,200.00	\$1,520.00	\$	(320.00) Parking ticket renotify letters sent for past debt collection and Forfeiture debt collection project- Increased TLO invoices
1100-21100-534200	CHEMISTRY & LAB SUPPLIES	\$2,300.00	\$2,465.86	\$	(165.86) Increased cost of lab supplies / increased number of supplies needed

1100-21100-534610	CAMERA SUPPLIES	\$5,000.00	\$6,576.72	\$ (1,576.72)	increased number of cameras and storage devices needed
Fire					
1100-22100-511900	SALARIES - OTHER	\$40,000.00	\$82,017.30	\$ (42,017.30)	Overtime needed to maintain full staffing
1100-22100-513700	RETIREMENT/TERMINATION PAY OUT	\$0.00	\$91,166.22	\$ (91,166.22)	Unexpected Resignation
1100-22100-532400	MEMBERSHIP DUES	\$630.00	\$760.00	\$ (130.00)	Price increase and addition of WFSAA Membership
1100-22100-581930	GRANT EXPENDITURES	\$29,012.83	\$66,767.91	\$ (37,755.08)	Offset by Received Revenue
1100-22330-535500	PLUMBING & ELECTRICAL SUPPLIES	\$200.00	\$350.33	\$ (150.33)	Unbudgeted station maintenance on electrical
1100-22340-523420	BUILDING MAINTENANCE	\$500.00	\$859.86	\$ (359.86)	Unbudgeted station maintenance of replacement of door springs
1100-22340-535500	PLUMBING & ELECTRICAL SUPPLIES	\$200.00	\$634.23	\$ (434.23)	Unbudgeted station maintenance on electrical
1100-22350-522400	GAS	\$300.00	\$587.18	\$ (287.18)	Company that removed Sprint's equipment set off backup generator and did not notifying anyone
Building Inspection					
1100-23100-516200	CLOTHING ALLOWANCE	\$360.00	\$365.00	\$ (5.00)	Renewal higher than anticipated at Budget
1100-23100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$24,050.00	\$25,200.00	\$ (1,150.00)	Renewal higher than anticipated at Budget
1100-23100-531200	OFFICE SUPPLIES	\$900.00	\$915.22	\$ (15.22)	Overage Will Be Covered By Other Excess Funds In Expense Accounts
1100-23100-531300	PRINTING AND DUPLICATION	\$900.00	\$978.58	\$ (78.58)	Overage Will Be Covered By Other Excess Funds In Expense Accounts
DPI					
1100-17100-523400	BUILDING SERVICE EQUIPMENT		\$37.31	\$ (37.31)	Budget correction sent to Finance
1100-17100-529900	SUNDRY CONTRACTUAL SERVICES	\$4,000.00	\$6,882.37	\$ (2,882.37)	Cintas 5 Year Inspection pipe maintenance//valve check
1100-17600-535500	PLUMBING & ELECTRICAL SUPPLIES	\$1,000.00	\$1,173.62	\$ (173.62)	600 Amp Breaker replacement
1100-17800-523420	BUILDING MAINTENANCE	\$2,000.00	\$2,128.27	\$ (128.27)	Budget correction sent to Finance
1100-21400-535500	PLUMBING & ELECTRICAL SUPPLIES	\$2,000.00	\$4,764.82	\$ (2,764.82)	Budget correction sent to Finance
1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$900.00	\$7,819.70	\$ (6,919.70)	Needed OT
1100-31000-511500	SALARIES-TEMP EMPLOYES-REGULAR		\$3,226.15	\$ (3,226.15)	Covered under 32800
1100-31000-513600	SICK LEAVE CREDIT PAY OUT		\$780.98	\$ (780.98)	Budget correction sent to Finance
1100-31000-513700	RETIREMENT/TERMINATION PAY OUT		\$7,477.16	\$ (7,477.16)	Unexpected Retirement
1100-31100-511100	SALARIES AND WAGES-REGULAR		\$13,614.48	\$ (13,614.48)	Budget correction sent to Finance
1100-31100-511200	SALARIES AND WAGES-OVERTIME		\$218.76	\$ (218.76)	Budget correction sent to Finance
1100-31100-515100	SOCIAL SECURITY		\$998.65	\$ (998.65)	Budget correction sent to Finance
1100-31100-515200	RETIREMENT (EMPLOYER'S SHARE)		\$940.66	\$ (940.66)	Budget correction sent to Finance
1100-31100-515400	HEALTH INSURANCE		\$2,174.60	\$ (2,174.60)	Budget correction sent to Finance
1100-31100-515600	WORKERS COMPENSATION		\$421.91	\$ (421.91)	Budget correction sent to Finance
1100-32100-531200	OFFICE SUPPLIES	\$800.00	\$1,179.41	\$ (379.41)	Needed supplies
1100-32200-548130	ASPHALT - HOT MIX	\$10,000.00	\$11,733.11	\$ (1,733.11)	Pothole patching
1100-32325-532400	MEMBERSHIP DUES	\$9,000.00	\$10,092.10	\$ (1,092.10)	Budget correction sent to Finance
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$4,000.00	\$5,268.12	\$ (1,268.12)	Covered by Revenue
1100-32600-516210	PROTECTIVE CLOTHING	\$750.00	\$955.27	\$ (205.27)	Covered by 32600-529900
1100-32600-532500	REGISTRATION FEES & TUITION	\$600.00	\$1,120.00	\$ (520.00)	Covered by 32600-529900
1100-32600-534110	MEMORIALS		\$3,070.00	\$ (3,070.00)	Covered by 32600-529900
1100-32600-535300	MACHINERY & EQUIPMENT PARTS	\$1,000.00	\$1,433.82	\$ (433.82)	Covered by 32600-529900
1100-32600-539000	OTHER SUPPLIES & EXPENSE	\$5,050.00	\$14,533.03	\$ (9,483.03)	Covered by 32600-529900
1100-32800-511200	SALARIES AND WAGES - OVERTIME	\$69,135.00	\$115,986.31	\$ (46,851.31)	Emergency work/needed OT
1100-32800-513700	RETIREMENT/TERMINATION PAY OUT		\$32,352.76	\$ (32,352.76)	Planned retirement, unexpected employee separation
1100-34111-513700	RETIREMENT/TERMINATION PAY OUT		\$314.68	\$ (314.68)	Unexpected employee separation
1100-34111-535300	MACHINERY AND EQUIPMENT PARTS	\$3,000.00	\$14,681.64	\$ (11,681.64)	Custom Reducer failed
1100-34112-515200	RETIREMENT (EMPLOYER'S SHARE)		\$40.80	\$ (40.80)	Budget correction sent to Finance
1100-34112-515400	HEALTH INSURANCE		\$96.03	\$ (96.03)	Budget correction sent to Finance
1100-34112-534230	JANITORIAL SUPPLIES		\$14.87	\$ (14.87)	Budget correction sent to Finance
1100-34210-521500	ARCHITECTURAL AND ENGINEERING		\$3,349.00	\$ (3,349.00)	Marina Renovation Project
1100-35210-534230	JANITORIAL SUPPLIES	\$750.00	\$1,682.11	\$ (932.11)	Budget correction sent to Finance
1100-35210-535210	EQUIPMENT SUPPLIES	\$3,500.00	\$3,754.25	\$ (254.25)	Budget correction sent to Finance
1100-35210-535240	FASTENERS-NUTS/BOLTS/TIES/ETC	\$4,500.00	\$4,884.54	\$ (384.54)	Budget correction sent to Finance
1100-35210-581810	COMPUTER SOFTWARE		\$2,460.00	\$ (2,460.00)	Budget correction sent to Finance
1100-35220-535520	ELECTRICAL SUPPLIES	\$500.00	\$1,226.70	\$ (726.70)	Mezannine Lighting
1100-41100-524100	MOTOR VEHICLES	\$4,000.00	\$4,689.87	\$ (689.87)	Equipment repairs
1100-41100-534100	AGRICULTURE & HORTICULTURE SUP	\$11,000.00	\$12,855.52	\$ (1,855.52)	Perpetual care flowers price increase
1100-41100-534150	BURIAL SITE ADORNMENTS	\$550.00	\$775.00	\$ (225.00)	Covered by revenue

1100-41100-536500	LAWN MOWER PARTS & REPAIRS	\$2,570.00	\$3,171.69	\$	(601.69) Equipment repairs
1100-51100-532400	MEMBERSHIP DUES	\$140.00	\$150.00	\$	(10.00) WPRA increase
1100-51200-511200	SALARIES AND WAGES-OVERTIME		\$16.49	\$	(16.49) Budget correction sent to Finance
1100-51200-515100	SOCIAL SECURITY		\$1.03	\$	(1.03) Budget correction sent to Finance
1100-51200-515200	RETIREMENT (EMPLOYER'S SHARE)		\$1.12	\$	(1.12) Budget correction sent to Finance
1100-51200-515400	HEALTH INSURANCE		\$5.93	\$	(5.93) Budget correction sent to Finance
1100-51200-515600	WORKERS COMPENSATION		\$0.03	\$	(0.03) Budget correction sent to Finance
1100-51200-534110	MEMORIALS	\$1,500.00	\$3,677.02	\$	(2,177.02) Covered by revenue
1100-51200-543100	LUMBER	\$250.00	\$250.84	\$	(0.84) Repair picnic tables
1100-51300-511500	SALARIES-TEMP EMPLOYEES-REGULAR		\$4,986.36	\$	(4,986.36) Budget correction sent to Finance
1100-51300-515100	SOCIAL SECURITY		\$72.29	\$	(72.29) Budget correction sent to Finance
1100-51300-515600	WORKERS COMPENSATION		\$150.04	\$	(150.04) Budget correction sent to Finance
1100-51300-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$125.00	\$172.35	\$	(47.35) Mileage reimbursement riflery tournament
1100-51400-511900	SALARIES-OTHER		\$2,246.64	\$	(2,246.64) Budget correction sent to Finance
1100-51400-515100	SOCIAL SECURITY		\$32.56	\$	(32.56) Budget correction sent to Finance
1100-51400-515600	WORKERS COMPENSATION		\$68.54	\$	(68.54) Budget correction sent to Finance
1100-51500-524100	MOTOR VEHICLES		\$276.88	\$	(276.88) Covered by 51500-535100. Will redistribute budget for 2024.
1100-51500-528100	PROJECT COSTS BY OTHER DEPTS		\$138,775.75	\$	(138,775.75) Salary/Benefits/Equipment
1100-51500-532400	MEMBERSHIP DUES	\$350.00	\$469.52	\$	(119.52) Membership dues increases.
1100-51500-532600	ADVERTISING	\$1,225.00	\$1,782.87	\$	(557.87) Zoo Advertising
2850-17900-529900	SUNDRY CONTRACTUAL SERVICES		\$4,767.69	\$	(4,767.69) 10 yr Defender Filter Maintenance agreement
2850-17900-535590	OTHER BUILDING SUPPLIES	\$9,000.00	\$19,288.69	\$	(10,288.69) Filters, valves, pool pump repairs
2850-51300-511500	SALARIES-TEMP EMPLOYEES-REGULAR		\$2,304.00	\$	(2,304.00) Budget correction sent to Finance
2850-51300-515100	SOCIAL SECURITY		\$33.40	\$	(33.40) Budget correction sent to Finance
2850-51300-515600	WORKERS COMPENSATION		\$70.28	\$	(70.28) Budget correction sent to Finance
2850-51300-516500	WORK PERMIT REFUNDS		\$250.00	\$	(250.00) Need to budget for 2024
2850-51300-521100	ADVERTISING & MARKETING SRVCS	\$3,210.00	\$4,967.16	\$	(1,757.16) Aquatic Center Advertising
2850-51300-533500	MEALS		\$25.24	\$	(25.24) Budget correction sent to Finance
2850-51300-533600	LODGING		\$351.00	\$	(351.00) Budget correction sent to Finance
2850-51300-534812	PROGRAMMING & PROMOTION		\$87.76	\$	(87.76) Budget correction sent to Finance
2850-51300-534950	SAFETY EQUIP & SUPPLIES	\$3,000.00	\$3,079.75	\$	(79.75) Needed safety supplies
6300-71100-521400	DATA PROCESSING		\$55,610.00	\$	(55,610.00) Not budgeted for in 2023. Will need to correct for 2024
6300-71100-522100	WATER		\$1,949.40	\$	(1,949.40) Not budgeted for in 2023. Will need to correct for 2024
6300-71100-522200	ELECTRIC		\$56,383.24	\$	(56,383.24) Checking on January charge
6300-71100-522500	TELEPHONE	\$800.00	\$2,617.95	\$	(1,817.95) Checking on January charge
6300-71100-526610	SLUDGE HAULING		\$54.40	\$	(54.40) Checking on charge
6300-71100-535525	CONTROLS, SCADA & INSTRUMENTN		\$637.00	\$	(637.00) Not budgeted for in 2023. Will need to correct for 2024
6300-71100-551100	INSURANCE ON BUILDINGS		\$2,450.00	\$	(2,450.00) Insurance on lift stations
6400-36100-513700	RETIREMENT/TERMINATION PAY OUT		\$1,224.85	\$	(1,224.85) Unanticipated employee separation
6400-36200-551100	INSURANCE ON BUILDINGS	\$4,740.00	\$5,363.00	\$	(623.00) Insurance increase
6400-36300-511200	SALARIES AND WAGES-OVERTIME	\$700.00	\$1,110.00	\$	(410.00) Needed OT
6400-36300-539000	OTHER SUPPLIES AND EXPENSE		\$1,371.73	\$	(1,371.73) Budget correction sent to Finance
6400-36300-551200	INSURANCE ON VEHICLES & EQUIP	\$8,800.00	\$9,551.00	\$	(751.00) Insurance increase
6400-36300-581900	OTHER CAPITAL EQUIPMENT		\$9,160.63	\$	(9,160.63) New hoist system components
6400-36500-511200	SALARIES AND WAGES-OVERTIME	\$9,500.00	\$16,927.20	\$	(7,427.20) Short staffing
6400-36500-513700	RETIREMENT/TERMINATION PAY OUT		\$119.52	\$	(119.52) Unexpected employee separation
6400-36500-516400	EMPLOYEE PHYSICALS	\$400.00	\$1,193.00	\$	(793.00) Short staffing
6400-36500-521950	PROF TRAINING & EDUCATION SRVC		\$150.00	\$	(150.00) New driver CDL training/test
6400-36500-551300	PUBLIC LIABILITY	\$44,000.00	\$44,466.00	\$	(466.00) Price increase
Rahr West					
1100-53100-511500	SALARIES-TEMP EMPLOYEES-REGULAR	\$0.00	\$2,010.00	\$	(2,010.00) Ascend Custodial Helper
Community Development					
1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	\$0.00	\$30.00	\$	(30.00) Covered by a revenue
1100-61100-527750	FARMERS MARKET FEES	\$10,000.00	\$13,014.53	\$	(3,014.53) Balance with Farmers Market Revenue 1100-61100-482900
1100-61100-531800	OFFICE FURNITURE/SMALL EQUIP	\$250.00	\$1,290.00	\$	(1,040.00) Office Chairs (Braun & Piazza) Overage from Computer Equipment
1100-61100-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$20.00	\$23.00	\$	(3.00) Business News Subscription

1100-61100-533500	MEALS	\$500.00	\$529.38	\$	(29.38) Brownfields Conference Expenses - To be reimbursed by grant
1100-61100-533600	LODGING	\$1,000.00	\$1,244.70	\$	(244.70) Brownfields Conference Expenses - To be reimbursed by grant
Library					
2810-57110-551100	INSURANCE ON BUILDINGS	\$9,500.00	\$9,607.00	\$	(107.00) Balance against Machinery line (553300)
2810-57130-511200	SALARIES AND WAGES-OVERTIME	\$0.00	\$193.05	\$	(193.05) Approved Overtime Balance Against Salary Line
2810-57130-521900	OTHER PROFESSIONAL SERVICES	\$7,000.00	\$7,733.46	\$	(733.46) Overage due to purchase of new library cards
2810-57310-511200	SALARIES AND WAGES-OVERTIME	\$0.00	\$156.77	\$	(156.77) Approved Overtime Balance Against Salary Line
2810-57310-531910	COMPUTER SUPPLIES & MAINT	\$49,000.00	\$63,999.87	\$	(14,999.87) Library System (MCLS) is reimbursing for Camera System Upgrade
2810-57310-581800	COMPUTER EQUIPMENT	\$10,000.00	\$12,015.09	\$	(2,015.09) Library System (MCLS) is reimbursing for IT Network Upgrade