

**CITY OF MANITOWOC
BUDGET EXCEPTION REPORT
2nd QUARTER 2024**

Account	Description	Current Year Budget	Year to date	Over Budget	Comments
Insurance					
1100-12500-551200	INSURANCE ON VEHICLES & EQUIP	\$ 46,464.00	\$ 84,426.87	\$ (37,962.87)	Renewal higher than anticipated, revenue offset of \$28k currently in total for Dept 12500. Anticipate net overage of \$17K.
1100-12500-551900	OTHER INSURANCE	\$ -	\$ 15,157.25	\$ (15,157.25)	Cyberliability Insurance, placed in its own account after budget was adopted for transparency. revenue offset of \$28k currently in total for Dept 12500. Anticipate net overage of \$17K.
Finance/Payroll					
1100-14100-539000	OTHER SUPPLIES AND EXPENSE	\$ 500.00	\$ 850.00	\$ (350.00)	Finance Dept. laptop for City employees to use for conferences/work-from-home needs (reduce iPad needs), offset by reduction in planned expenses for mileage and meals in 14100,14200 and 14300
1100-14300-529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 11.90	\$ (11.90)	Quarterly 941 Online Filing fees; offset by reduction in planned expenses for mileage and meals
1100-14300-531200	OFFICE SUPPLIES	\$ -	\$ 18.14	\$ (18.14)	Offset by reduction in planned expenses for mileage and meals
Data Processing (IT)					
1100-14400-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 353.92	\$ (353.92)	Unanticipated monitor cables, batteries
1100-14400-581800	COMPUTER EQUIPMENT	\$ 20,000.00	\$ 41,548.37	\$ (21,548.37)	Prior year invoice from MPU for VDI upgrade. Prior year would have had higher budget than actual expense. Unaware of outstanding invoice
Common Council/Mayor					
1100-15100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$ 1,500.00	\$ 1,695.00	\$ (195.00)	(5) Alder iPads, offset by \$200 reimbursement from Alders, 1x Alder still owes \$100 reimbursement
1100-15100-532100	PUBLICATION OF LEGAL NOTICES	\$ -	\$ 3,601.87	\$ (3,601.87)	Meeting and Ordinance Publications, budgeted in Clerks (13100), will do budget adjustment
1100-15100-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 120.00	\$ (120.00)	Register of Deeds filing fees
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$ 50.00	\$ 78.98	\$ (28.98)	Annual Newspaper subscription
Police					
1100-21100-511200	SALARIES AND WAGES-OVERTIME	\$ 100,000.00	\$ 151,585.37	\$ (51,585.37)	Will be offset with incoming grant reimbursements
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$ -	\$ 23.32	\$ (23.32)	Meal reimbursement; covered by Meals budget
1100-21100-521200	LEGAL	\$ 1,200.00	\$ 2,444.00	\$ (1,244.00)	We have seen a drastic increase in interpreter use. Anticipating this line will be way over for 2024.
1100-21400-534230	JANITORIAL SUPPLIES	\$ 3,500.00	\$ 3,843.81	\$ (343.81)	Increase in supply cost
DPI					
1100-17100-529900	SUNDRY CONTRACTUAL SERVICES	\$ 5,000.00	\$ 6,789.77	\$ (1,789.77)	Martin security replace control panel, annual inspection, elevator inspection, mats
1100-17400-534230	JANITORIAL SUPPLIES	\$ 2,000.00	\$ 2,203.68	\$ (203.68)	Price increases
1100-17600-534230	JANITORIAL SUPPLIES	\$ 2,000.00	\$ 2,294.01	\$ (294.01)	Increase in supply cost and use
1100-17600-539000	OTHER SUPPLIES AND EXPENSE	\$ 500.00	\$ 544.23	\$ (44.23)	Vacuums and vacuum bags for Rahr West
1100-17600-582900	OTHER CAPITAL IMPROVEMENTS	\$ -	\$ 77.85	\$ (77.85)	Rahr West Painting Project advertisement
1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$ 900.00	\$ 4,796.21	\$ (3,896.21)	Needed OT
1100-31100-521600	CONSULTING CONTRACTS	\$ -	\$ 13,000.00	\$ (13,000.00)	FEMA BRIC Grant (Strand Assoc)
1100-32260-581900	OTHER CAPITAL EQUIPMENT	\$ -	\$ 4,915.00	\$ (4,915.00)	Council approved covering with non-lapsing snow account (brine tank)
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$ 4,000.00	\$ 27,193.75	\$ (23,193.75)	Covered by revenue
1100-32420-539000	OTHER SUPPLIES AND EXPENSE	\$ 500.00	\$ 537.09	\$ (37.09)	Needed replacement tools
1100-32600-534110	MEMORIALS	\$ -	\$ 968.09	\$ (968.09)	Covered by revenue
1100-32800-511200	SALARIES AND WAGES-OVERTIME	\$ 69,135.00	\$ 78,937.35	\$ (9,802.35)	Needed OT
1100-34210-521500	ARCHITECTURAL AND ENGINEERING	\$ 49,550.00	\$ 55,642.05	\$ (6,092.05)	Dock renovation project MSA
1100-35210-531300	PRINTING AND DUPLICATION	\$ 400.00	\$ 684.82	\$ (284.82)	Needed forms
1100-35210-534230	JANITORIAL SUPPLIES	\$ 1,500.00	\$ 1,897.32	\$ (397.32)	Increase in cost of supplies
1100-35210-539020	PARTS CLEANING SOLVENT	\$ 150.00	\$ 410.76	\$ (260.76)	Needed supplies
1100-35210-542100	STRUCTURAL STEEL AND IRON	\$ 2,000.00	\$ 2,633.09	\$ (633.09)	Steel beams for DPW shop
1100-35220-535520	ELECTRICAL SUPPLIES	\$ 1,000.00	\$ 2,727.60	\$ (1,727.60)	Electrical supplies water heater system DPW shop
1100-41100-532500	REGISTRATION FEES AND TUITION	\$ -	\$ 389.00	\$ (389.00)	Wisconsin Arborist Conference
1100-41200-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 649.90	\$ (649.90)	City Zoom account
1100-51200-516210	PROTECTIVE CLOTHING	\$ 1,500.00	\$ 1,647.46	\$ (147.46)	PPE
1100-51200-531300	PRINTING AND DUPLICATION	\$ 500.00	\$ 549.00	\$ (49.00)	Replace copier at Parks Shop

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1100-51200-534110	MEMORIALS	\$ 1,500.00	\$ 8,466.26	\$ (6,966.26)	Revenue to cover expense
1100-51200-534230	JANITORIAL SUPPLIES	\$ 8,000.00	\$ 10,137.69	\$ (2,137.69)	Significant increase in janitorial supply use and costs
1100-51200-539040	PICKET PROGRAM EXPENSES	\$ 150.00	\$ 520.00	\$ (370.00)	Revenue to cover expense
1100-51400-529900	SUNDRY CONTRACTUAL SERVICES	\$ 1,100.00	\$ 1,416.40	\$ (316.40)	Activenet and Fitness Equipment Maintenance
1100-51500-521400	DATA PROCESSING	\$ 1,100.00	\$ 1,336.73	\$ (236.73)	Website hosting
1100-51500-524100	MOTOR VEHICLES	\$ 500.00	\$ 1,708.34	\$ (1,208.34)	Repairs to vehicles

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Fire					
1100-22100-511900	SALARIES-OTHER	\$ 50,000.00	\$ 86,027.57	\$ (36,027.57)	Due to short staffing causing OT to cover stations
1100-22100-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 5,994.96	\$ (5,994.96)	Unplanned termination; budgeted under Contingencies (Dept 19100)
1100-22100-581100	AUTOMOTIVE EQUIPMENT	\$ -	\$ 112,332.96	\$ (112,332.96)	Powerload cots; this is offset by revenue line
1100-22100-581930	GRANT EXPENDITURES	\$ -	\$ 9,120.86	\$ (9,120.86)	This is offset by Grant revenue
1100-22100-581940	DONATION EXPENDITURES	\$ -	\$ 184.79	\$ (184.79)	Battery for 1935 Mack; this is offset by revenue line
1100-22330-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 562.13	\$ (62.13)	Unbudgeted repairs - Replacement of steel slotted grates
1100-22330-525900	SUNDRY REPAIR & MAINT SERVICE	\$ 400.00	\$ 516.00	\$ (116.00)	Unbudgeted treadmill repair
1100-22330-535500	PLUMBING & ELECTRICAL SUPPLIES	\$ 200.00	\$ 284.33	\$ (84.33)	Unbudgeted repair - Drop cords
1100-22340-522100	WATER	\$ 1,000.00	\$ 1,129.10	\$ (129.10)	Per MPU, we had been under-charged since 2014. Jan billing included back-charges for previous two years. Received after budget was adopted.
1100-22340-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 2,454.87	\$ (1,954.87)	Unbudgeted repairs - Replaced torsion springs on door
1100-22350-525900	SUNDRY REPAIR & MAINT SERVICE	\$ 500.00	\$ 47,297.47	\$ (46,797.47)	Needed repairs to the Evergreen Cemetary Communication Tower due to August 2023 storm and updating requirements determined after budget adoption. In 2023, \$500k right to tower sale occurred that was rolled in general fund unassigned fund balance
Building Inspection					
1100-23100-513700	RETIREMENT/TERMINATION PAY OUT	\$ 7,697.27	\$ 8,108.62	\$ (411.35)	Plumbing inspector retirement payout budget estimate below actual
Rahr West Art Museum					
1100-53100-511500	SALARIES-TEMP EMPLOYEES-REGULAR	\$ -	\$ 1,515.00	\$ (1,515.00)	Ascend employee; covered by budget in Regular wages
Community Development					
1100-62550-532100	PUBLICATION OF LEGAL NOTICES	\$ 50.00	\$ 92.53	\$ (42.53)	Required housing authority notice for release of funding
1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 38,257.26	\$ (38,257.26)	Repurchase of property in industrial park (HDI) due to prior agreement in 2022 (year of sale). Revenue in 2022 was placed in a nonlapsing fund; therefore, this expense overage will be covered by non lapsing fund transfer at year end.
Department of Tourism					
2870-54220-524100	MOTOR VEHICLES	\$ -	\$ 1,962.18	\$ (1,962.18)	A Tourism vehicle wasn't included in the 2024 budget as the opportunity to wrap a vehicle arose later. Expenses will be offset by any not expending all of Marketing Materials budget.
2870-54220-527300	SOFTWARE MAINTENANCE & SUPPORT	\$ -	\$ 1,332.17	\$ (1,332.17)	Expenses include Visit Manitowoc's annual \$22.17 website hosting fee, which if I had been asked would have put under Marketing, and \$1,310 for firewall renewal. This line didn't exist in prior year budgets and I wasn't aware of the creation or firewall expense to properly note it in a budget.
2870-54220-529900	SUNDRY CONTRACTUAL SERVICES	\$ 17,825.00	\$ 20,824.57	\$ (2,999.57)	Rent for the year was \$2,400 over budget and unbudgeted property taxes (\$1,750) were paid in the first quarter. An unbudgeted special assessment for downtown snow clean up (\$148.82) was transferred to the general fund in the second quarter. Expenses over budget in this line to date can be covered by not expending all excess in Membership Dues. Staff will not be utilizing \$2,845 that was budgeted for Membership Dues.
2870-54220-531300	PRINTING AND DUPLICATION	\$ 1,550.00	\$ 21,660.03	\$ (20,110.03)	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.
2870-54220-535100	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 89.83	\$ (89.83)	A Tourism vehicle wasn't included in the 2024 budget as the opportunity to wrap a vehicle arose later. Offset by not expending all Marketing Materials budget.