

CITY OF MANITOWOC

Budget Exception Report

1st QUARTER 2026

Department / Account	Account Name	2026 Budget	Year to Date Expenses	Over Budget	Comments
FINANCE					
1100-12500-551500	INSURANCE ON BOILER	\$ 6,326.00	\$ 6,881.39	\$ 555.39	Equipment Breakdown Insurance premium higher than estimated.
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$ -	\$ 23,148.05	\$ 23,148.05	Rescinded or uncollectable taxes/special assessments. Historically unbudgeted due to uncertainty.
POLICE					
1100-21100-513700	RETIREMENT/TERMINATION PAY OUT	\$ 40,246.00	\$ 87,585.79	\$ 47,339.79	Unanticipated Retirement of Detective Sergeant.
DEPT OF PUBLIC WORKS					
Buildings & Grounds					
1100-17000-511200	SALARIES AND WAGES-OVERTIME	\$ 3,200.00	\$ 4,292.75	\$ 1,092.75	Overtime for Maintenance and Custodians. Department will be reviewing cause and evaluate correction.
1100-17100-531800	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ 1,853.23	\$ 1,853.23	Expenses for Municipal Court Clerk new office space that was unbudgeted. Anticipating offsetting expense with other savings within B&G budgets. Will evaluate throughout the year.
Engineering					
1100-31100-511200	SALARIES AND WAGES-OVERTIME	\$ 4,500.00	\$ 5,220.26	\$ 720.26	City Surveyor overtime on Surveying projects. Department will be reviewing cause and evaluate correction.
1100-32325-532500	REGISTRATION FEES AND TUITION	\$ 1,500.00	\$ 1,560.00	\$ 60.00	Fox-Wolf Watershed Sponsorship and Conference registration; anticipated to be covered by excess in 1100-32325-532400 MEMBERSHIP DUES.
Streets					
1100-32200-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 23,782.98	\$ 23,782.98	Unanticipated Retirement of Senior Streets Laborer.
Forestry					
1100-32600-511200	SALARIES AND WAGES-OVERTIME	\$ -	\$ 3,428.80	\$ 3,428.80	Overtime for Snowplowing assistance due to March 15th Blizzard
Fleet/Mechanics					
1100-35210-553100	VEHICLE LEASES/RENTALS	\$ -	\$ 1,383.16	\$ 1,383.16	New account for vehicle leases created after budget adoption; budget is currently and historically in 1100-35210-529900 SUNDRY CONTRACTUAL SERVICES. Intention is to move that budget and all lease expenses to this line.
Maritime Metro Transit					
6400-36100-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 115.90	\$ 115.90	Flag for Transfer Center; currently anticipating to be covered by budget in 6400-36300-535100 VEHICLE & EQUIPMENT FUEL.
6400-36200-535300	MACHINERY AND EQUIPMENT PARTS	\$ 2,500.00	\$ 6,287.90	\$ 3,787.90	New Snow Blower for Transfer Center and Bus Shelter/Bus Stop areas; anticipating to be covered by budget in 6400-36300-535100 VEHICLE & EQUIPMENT FUEL.
6400-36200-535590	OTHER BUILDING SUPPLIES	\$ -	\$ 405.52	\$ 405.52	Transit Time Clock and Door Camera replacement; anticipating to be covered by budget in 6400-36300-535100 VEHICLE & EQUIPMENT FUEL.
6400-36300-511200	SALARIES AND WAGES-OVERTIME	\$ 1,000.00	\$ 1,661.91	\$ 661.91	Transit Mechanic overtime due to off hours call-in caused by winter storm issues.
PARKS & RECREATION					
Parks					
1100-51200-515800	UNEMPLOYMENT COMPENSATION	\$ -	\$ 2,384.00	\$ 2,384.00	Unanticipated unemployment expenses for a seasonal employee.
1100-51200-521900	OTHER PROFESSIONAL SERVICES	\$ 7,500.00	\$ 23,012.00	\$ 15,512.00	Silver Creek Restoration Design expenses to be covered by Grant revenue.
Lincoln Park Zoo					
1100-51500-524100	MOTOR VEHICLES	\$ 500.00	\$ 531.12	\$ 31.12	Unexpected vehicle repair expenses; anticipating to be covered by excess budget in 1100-51500-529900 SUNDRY CONTRACTUAL SERVICES.

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COMMUNITY DEVELOPMENT					
1100-61100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$ 10,000.00	\$ 19,570.17	\$ 9,570.17	ESRI Enterprise Agreement fee; anticipating to be covered by excess budget in 1100-61100-521600 CONSULTING CONTRACTS.
DEPT OF TOURISM					
2870-54220-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 2,675.58	\$ 2,675.58	Employee terminated; Salaries & Wages budget will be sufficient to cover this payout.