CITY OF MANITOWOC
Budget Exception Report
2nd QUARTER 2026

Department / Account	Account Name	2026 Budget	Year to Date Expenses	Over Budget	Comments
HUMAN RESOURCES					
1100-12200-513700	RETIREMENT/TERMINATION PAY OUT	$ -	$ 1,335.07	$ 1,335.07	Unexpected resignation of HR Assistant - PTO payout.
1100-12200-513800	TUITION REIMBURSEMENT PROGRAM	$ -	$ 1,477.54	$ 1,477.54	Prior year reimbursement requested processed after Council action to remove tuition reimbursement coverage. Anticipated covered savings from other Human Resources budget lines being less than anticipated
FINANCE					
1100-12500-521200	LEGAL	$ -	$ 4,000.00	$ 4,000.00	Grievance settlement payout (Transit)
1100-12500-551300	PUBLIC LIABILITY	$ 105,824.00	$ 110,080.71	$ 4,256.71	Claim reimbursements by Attorney's Office higher than anticipated
1100-12500-551500	INSURANCE ON BOILER	$ 6,326.00	$ 6,881.39	$ 555.39	Equipment Breakdown Insurance premium higher than estimated.
1100-14200-532400	MEMBERSHIP DUES	$ 60.00	$ 70.00	$ 10.00	Municipal Treasurer Association of WI Membership dues increased; to be covered by 1100-14200-533400 AUTO MILEAGE/COMMERCIAL TRAVEL.
1100-19900-574100	BAD DEBT EXPENSE	$ -	$ 3,549.51	$ 3,549.51	Unpaid Accounts Receivable write-offs - potentially recoverable via State Debt Collection. Historically unbudgeted due to uncertainty.
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	$ -	$ 36,800.79	$ 36,800.79	Rescinded or uncollectable taxes/special assessments. Historically unbudgeted due to uncertainty.
INFORMATION TECHNOLOGY					
1100-14400-531910	COMPUTER SUPPLIES & MAINT	$ -	$ 5,945.00	$ 5,945.00	Yubikeys for O365 Email authentication for PD to be CJIS compliant. Unanticipated requirement from Federal Agency.
LEGISLATIVE (COUNCIL/MAYOR)					
1100-15100-532500	REGISTRATION FEES AND TUITION	$ -	$ 370.00	$ 370.00	Schlei - League of WI Municipalities 2026 Spring Exchange and Progress Lakeshore Awards Breakfast; to be covered by 1100-15200-532500 REGISTRATION FEES AND TUITION.
1100-15100-533600	LODGING	$ -	$ 202.00	$ 202.00	Schlei - Hotel for LWM 2026 Spring Exchange; to be covered by 1100-15200-533600 LODGING.
1100-15100-539000	OTHER SUPPLIES AND EXPENSE	$ 1,300.00	$ 2,456.34	$ 1,156.34	Council Chambers lectern and name placards, Council/Alder photos. Lectern not a budgeted item for purchase.
1100-15200-511200	SALARIES AND WAGES-OVERTIME	$ -	$ 80.76	$ 80.76	Mayor's Assistant Working on a Holiday pay (Memorial Day).
1100-15200-534300	FOOD	$ 750.00	$ 1,614.66	$ 864.66	Catering for Mayor's Roundtable, Meals for Council/City Officials' trip to Ludington. Room Tax/Tourism to cover Ludington trip. Journal entry will be processed.
MUNICIPAL COURT					
1100-15300-531800	OFFICE EQUIPMENT & FURNITURE	$ -	$ 4,400.00	$ 4,400.00	New Copier/Printer for Municipal Clerk's office due to EOL of former unit. Unexpected.
POLICE					
1100-21100-511940	COMPENSATORY TIME	$ 20,000.00	$ 22,708.79	$ 2,708.79	Unanticipated Comp Time payouts.
1100-21100-513700	RETIREMENT/TERMINATION PAY OUT	$ 40,246.00	$ 105,508.66	$ 65,262.66	Unanticipated retirements of Detective Sergeant and Police Lieutenant, and unexpected resignation of Detective.
1100-21100-531910	COMPUTER/PRINTER SUPL & MTNC	$ -	$ 2,189.63	$ 2,189.63	New PC for Office Manager due to EOL of former unit; Laptop for new Police Chief.
FIRE RESCUE					
1100-22100-511900	SALARIES-OTHER	$ 70,000.00	$ 98,121.98	$ 28,121.98	Due to multiple personnel out on FMLA, sick, workers' comp, and retirements. Overage can be covered by the remainder of Salaries and Wages budget line.
1100-22100-513700	RETIREMENT/TERMINATION PAY OUT	$ 114,037.00	$ 163,137.21	$ 49,100.21	Unanticipated retirement. Overage can be covered by the remainder of the Salaries and Wages budget line.
1100-22100-531800	OFFICE EQUIPMENT & FURNITURE	$ 1,500.00	$ 3,220.45	$ 1,720.45	Laptop purchase budgeted in 1100-22100-515700 EMPLOYEE EDUCATION & TRAINING.
1100-22100-581100	AUTOMOTIVE EQUIPMENT	$ -	$ 321,362.00	$ 321,362.00	To be covered by the Fire Non-Lapsing Fund.
1100-22100-581930	GRANT EXPENDITURES	$ -	$ 5,066.50	$ 5,066.50	To be covered by EMS-FAP State Grant.
1100-22330-523420	BUILDING MAINTENANCE	$ 1,000.00	$ 2,852.57	$ 1,852.57	Unexpected A/C repair at Station 3.
BUILDING INSPECTION					
1100-23100-516200	CLOTHING ALLOWANCE	$ -	$ 555.75	$ 555.75	Replacement shirts not budgeted for. Will cover with excess funds from other expense accounts.
DEPT OF PUBLIC WORKS					

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Buildings & Grounds					
1100-17000-511200	SALARIES AND WAGES-OVERTIME	$ 3,200.00	$ 8,294.61	$ 5,094.61	Overtime required for snow cleanup and pool prep.
1100-17100-531800	OFFICE EQUIPMENT & FURNITURE	$ -	$ 5,417.04	$ 5,417.04	New Municipal Clerk office, Hearing Room clock per Mayor's Directive. Not budgeted for.
1100-17100-581900	OTHER CAPITAL EQUIPMENT	$ -	$ 3,709.84	$ 3,709.84	1st and 2nd Floor Walls/Doors per Mayor. Not budgeted for.
1100-17400-522500	TELEPHONE	$ 600.00	$ 742.37	$ 142.37	AT&T charges increased after budget was set for 2026; anticipate to be covered by budget line 1100-17400-534230 JANITORIAL SUPPLIES.
1100-17400-539000	OTHER SUPPLIES AND EXPENSE	$ 375.00	$ 2,653.27	$ 2,278.27	New lettering for Building due to DPW/Parks & Rec Re-org; anticipate to be covered by budget line 1100-17400-534230 JANITORIAL SUPPLIES.
1100-17500-539000	OTHER SUPPLIES AND EXPENSE	$ 750.00	$ 2,059.21	$ 1,309.21	New lettering for Building due to DPW/Parks & Rec Re-org; anticipate to be covered by budget lines 1100-35220-529900 SUNDRY CONTRACTUAL SERVICES & 1100-35220-535590 OTHER BUILDING SUPPLIES.
1100-17600-522500	TELEPHONE	$ 300.00	$ 371.20	$ 71.20	AT&T charges increased after budget was set for 2026. Anticipated to be covered by 1100-17600-535500 PLUMBING & ELECTRICAL SUPPLIES.
1100-17600-523300	GROUNDS & GROUND IMPROVEMENTS	$ 800.00	$ 1,800.00	$ 1,000.00	Ornamental railing replacement due to vehicle accident - offset by future insurance reimb.
1100-17600-523420	BUILDING MAINTENANCE	$ 10,000.00	$ 10,344.13	$ 344.13	Unexpected A/C repair at Rahr-West. Anticipated to be covered by 1100-17600-535500 PLUMBING & ELECTRICAL SUPPLIES.
1100-17600-539000	OTHER SUPPLIES AND EXPENSE	$ 500.00	$ 1,310.72	$ 810.72	CPU Board replaced for alarm system at Rahr-West. Anticipated to be covered by 1100-17600-535500 PLUMBING & ELECTRICAL SUPPLIES.
2850-17900-534230	JANITORIAL SUPPLIES	$ -	$ 373.44	$ 373.44	Anticipated to be covered by 2850-17900-535590 OTHER BUILDING SUPPLIES.
Engineering					
1100-31100-511200	SALARIES AND WAGES-OVERTIME	$ 4,500.00	$ 11,089.81	$ 6,589.81	Overtime required for City Surveyor on surveying projects.
1100-31100-527300	SOFTWARE MAINTENANCE & SUPPORT	$ 15,000.00	$ 16,392.00	$ 1,392.00	Anticipate to be covered in budget line 1100-31100-521600 CONSULTING CONTRACTS.
1100-32325-522500	TELEPHONE	$ 310.00	$ 554.61	$ 244.61	AT&T charges increased after budget was set for 2026; anticipate to be covered by budget line 110-32325-523600 STORMWATER MGT STREETS MAINTENANCE.
1100-32325-532500	REGISTRATION FEES AND TUITION	$ 1,500.00	$ 1,610.00	$ 110.00	Fox-Wolf Watershed Conference; anticipate to be covered by budget line 1100-32325-521500 ARCHITECTURAL & ENGINEERING.
Streets					
1100-32200-513700	RETIREMENT/TERMINATION PAY OUT	$ -	$ 24,579.76	$ 24,579.76	Unanticipated retirement of Senior DPI Laborer.
1100-32320-523210	SEWER TELEVISING	$ 25,000.00	$ 28,442.24	$ 3,442.24	Anticipate to be covered by budget line 1100-32320-523160 UTILITY LOCATING.
1100-32320-536200	CONSUMABLE TOOLS/HARDWARE	$ -	$ 9.98	$ 9.98	Anticipate to be covered by budget line 1100-32320-539000 OTHER SUPPLIES & EXPENSE.
1100-32410-536200	CONSUMABLE TOOLS/HARDWARE	$ -	$ 94.99	$ 94.99	Anticipate to be covered by budget line 1100-32410-539000 OTHER SUPPLIES & EXPENSE.
Forestry					
1100-32600-511200	SALARIES AND WAGES-OVERTIME	$ -	$ 3,635.50	$ 3,635.50	Overtime required for snow plowing.
1100-32600-534110	MEMORIALS	$ -	$ 2,503.00	$ 2,503.00	Offset by Revenue in 1100-32600-459285 MEMORIALS.
Fleet/Mechanics					
1100-35210-535310	DIAGNOSTIC SCANNER	$ -	$ 649.00	$ 649.00	Software for heavy truck scanner; anticipate to be covered by budget line 1100-35210-529900 SUNDRY CONTRACTUAL SERVICES.
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.
1100-35220-535530	HVAC REPAIRS & MAINTENANCE	$ 3,250.00	$ 5,117.47	$ 1,867.47	Unanticipated DPW Shop Lunchroom A/C repairs.
1100-35220-539000	OTHER SUPPLIES AND EXPENSE	$ 8,000.00	$ 8,588.96	$ 588.96	Anticipate to be covered by budget line 1100-35220-529900 SUNDRY CONTRACTUAL SERVICES.
1100-35220-582200	BUILDINGS	$ -	$ 8,725.00	$ 8,725.00	Replace DPW Shop garage door F due to accidental damage.
Cemetery					
1100-41100-534150	BURIAL SITE ADORNMENTS	$ 650.00	$ 1,872.76	$ 1,222.76	Offset by Revenue in 1100-41100-459270 INSCRIPTION & EMBLEMS.
1100-41100-534950	SAFETY EQUIP & SUPPLIES	$ -	$ 98.76	$ 98.76	Anticipate to be covered in 1100-41100-539000 OTHER SUPPLIES & EXPENSE.
1100-41100-535500	PLUMBING & ELECTRICAL SUPPLIES	$ 1,000.00	$ 1,079.84	$ 79.84	Anticipate to be covered in 1100-41100-539000 OTHER SUPPLIES & EXPENSE.
1100-41100-536200	CONSUMABLE TOOLS/HARDWARE	$ -	$ 31.98	$ 31.98	Anticipate to be covered in 1100-41100-539000 OTHER SUPPLIES & EXPENSE.
Wastewater Collections (Sanitary Sewer)					
6300-71100-523210	SEWER TELEVISING	$ 70,000.00	$ 74,445.61	$ 4,445.61	Contract work budgeted in 2025 was done in 2026.
6300-71100-551100	INSURANCE ON BUILDINGS	$ 3,790.00	$ 4,249.67	$ 459.67	Premium higher than anticipated; to be covered by 6300-71100-539000 OTHER SUPPLIES & EXPENSE.
Maritime Metro Transit					
6400-36100-531100	POSTAGE AND BOX RENT	$ -	$ 46.25	$ 46.25	Overnight mail to Union rep re: grievance; to be covered by budget line 6300-36100-531200 OFFICE SUPPLIES.

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6400-36100-539000	OTHER SUPPLIES AND EXPENSE	$ -	$ 115.90	$ 115.90	Flag for Transfer Center; to be covered by budget in 6400-36100-531200 OFFICE SUPPLIES.
6400-36200-535300	MACHINERY AND EQUIPMENT PARTS	$ 2,500.00	$ 6,287.90	$ 3,787.90	$2,624.15 for Bus Wash repairs and $2,994 for new Snow Blower for Transfer Center and Bus Shelter/Bus Stop areas; anticipate to be covered by budget in 6400-36300-535100 VEHICLE & EQUIPMENT FUEL.
6400-36200-535400	PAINTING SUPPLIES	$ -	$ 284.26	$ 284.26	Drivers Room painting; to be covered by 6400-36200-539000 OTHER SUPPLIES & EXPENSE.
6400-36200-535590	OTHER BUILDING SUPPLIES	$ -	$ 405.52	$ 405.52	Transit Time Clock and Door Camera replacement; anticipate to be covered by budget in 6400-36300-535100 VEHICLE & EQUIPMENT FUEL.
6400-36300-511200	SALARIES AND WAGES-OVERTIME	$ 1,000.00	$ 1,852.20	$ 852.20	Transit Mechanic overtime due to off hours call-in caused by winter storm issues; to be covered by 6400-36500-511200 SALARIES & WAGES-OVERTIME.
PARKS & RECREATION					
Parks & Rec Administration					
1100-51100-511200	SALARIES AND WAGES-OVERTIME	$ 2,000.00	$ 2,358.72	$ 358.72	Unanticipated additional needs of Rec Team Leader
1100-51100-513700	RETIREMENT/TERMINATION PAY OUT	$ -	$ 8,382.66	$ 8,382.66	Unexpected resignation of Parks & Rec Division Manager - PTO Payout
1100-51100-515400	HEALTH INSURANCE	$ 10,432.00	$ 11,230.25	$ 798.25	Former Transit Clerk transferred to Parks & Rec. Admin.; salary & benefits are budgeted in DPW ADMINISTRATION 1100-31000.
1100-51100-532400	MEMBERSHIP DUES	$ 325.00	$ 475.00	$ 150.00	$175 Bird City Wisconsin membership inadvertently not budgeted.
Parks					
1100-51200-513700	RETIREMENT/TERMINATION PAY OUT	$ -	$ 21,785.63	$ 21,785.63	Unexpected Retirement of Parks Laborer - PTO & Sick Payout.
1100-51200-515800	UNEMPLOYMENT COMPENSATION	$ -	$ 5,066.00	$ 5,066.00	Unanticipated unemployment expenses for a seasonal employee.
1100-51200-521900	OTHER PROFESSIONAL SERVICES	$ 7,500.00	$ 25,300.62	$ 17,800.62	Silver Creek Restoration Design expenses to be covered by Grant Revenue.
1100-51200-521950	PROF TRAINING & EDUCATION SRVC	$ -	$ 25.00	$ 25.00	CDL, Drug & Alcohol training.
1100-51200-534110	MEMORIALS	$ 1,500.00	$ 7,721.82	$ 6,221.82	Offset by donation from Board of Realtors for ADA picnic tables in 1100-51200-484100 DONATIONS & CONTRIBUTIONS.
Lincoln Park Zoo					
1100-51500-524100	MOTOR VEHICLES	$ 500.00	$ 531.12	$ 31.12	Unexpected vehicle repair expenses; anticipate to be covered by excess budget in 1100-51500-529900 SUNDRY CONTRACTUAL SERVICES.
Aquatic Center					
2850-51300-511200	SALARIES AND WAGES-OVERTIME	$ -	$ 185.25	$ 185.25	Seasonals now get paid for Working on a Holiday, which gets charged to the Overtime line. Will be covered by 2850-51300-511500 SALARIES-TEMP EMPLOYEES-REGULAR.
2850-51300-521900	OTHER PROFESSIONAL SERVICES	$ 2,500.00	$ 2,701.00	$ 201.00	CPR Cards & 5-year Safe Serve License for Rec. Supervisor; anticipating to be covered by 2850-51300-529900 SUNDRY CONTRACTUAL SERVICES.
RAHR WEST MUSEUM					
1100-53100-522500	TELEPHONE	$ -	$ 86.98	$ 86.98	Monthly charges for newly issued Cell Phone for Museum Director; anticipate to be covered by 1100-53100-531300 PRINTING AND DUPLICATION.
COMMUNITY DEVELOPMENT					
1100-61100-527300	SOFTWARE MAINTENANCE & SUPPORT	$ 10,000.00	$ 19,570.17	$ 9,570.17	ESRI Enterprise Agreement fee; anticipate to be covered by excess budget in 1100-61100-521600 CONSULTING CONTRACTS.
1100-61100-572100	GRANTS/DONATIONS TO OTHERS	$ 69,252.00	$ 106,925.00	$ 37,673.00	Vibrant Spaces Grant Distribution #1 ($37,673.00) - offset by Grant Revenue in 1100-61100-429600 NON-GOVERNMENTAL GRANTS.
1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	$ -	$ 30.00	$ 30.00	Register of Deeds filing fee for Option & Right of First Refusal.
LIBRARY					
2810-57110-581930	GRANT EXPENDITURES	$ -	$ 971.55	$ 971.55	Offset by UW East Asia Grant.
2810-57310-513700	RETIREMENT/TERMINATION PAY OUT	$ -	$ 1,465.08	$ 1,465.08	Unexpected resignation of Systems Administrator - vacation, holiday, and sick leave payout; covered by 2810-57310-511100 SALARIES AND WAGES-REGULAR.
DEPT OF TOURISM					
2870-54220-513700	RETIREMENT/TERMINATION PAY OUT	$ -	$ 2,675.58	$ 2,675.58	Employee terminated - PTO payout; 2870-54220-511100 SALARIES AND WAGES-REGULAR will be sufficient to cover this payout.
2870-54220-515800	UNEMPLOYMENT COMPENSATION	$ -	$ 370.00	$ 370.00	Employee terminated. Excess budget from 2870-54220-511100 SALARIES AND WAGES-REGULAR will be sufficient to cover these expenses.