

CITY OF MANITOWOC
BUDGET EXCEPTION REPORT
2nd QUARTER 2023

Account	Description	Current Year		Overbudget
		Budget	Year to date	
Attorney				
1100-12100-513700	RETIREMENT/TERMINATION PAY OUT	0	\$ 26,518.93	\$ (26,518.93) Planned retirement - Funds are in contingency fund
1100-12100-527300	SOFTWARE MAINTENANCE & SUPPORT	1980	\$ 2,053.00	\$ (73.00) City Law Annual Maintenance Fee underbudgeted
Insurance				
1100-12500-521200	LEGAL	20000	\$ 105,904.75	\$ (85,904.75) MAVCB Lawsuit
1100-12500-551100	INSURANCE ON BUILDINGS	76907	\$ 92,729.00	\$ (15,822.00) 2023 Property Insurance higher than anticipated
1100-12500-551200	INSURANCE ON VEHICLES & EQUIP	40952	\$ 41,746.96	\$ (794.96) 2023 Liability Insurance higher than anticipated
Clerk				
1100-13100-513700	RETIREMENT/TERMINATION PAY OUT	0	\$ 892.96	\$ (892.96) Unexpected Resignation
1100-13100-532400	MEMBERSHIP DUES	370	\$ 405.00	\$ (35.00) Under spent in Registration Fees & Tuition to cover
1100-13200-529900	SUNDRY CONTRACTUAL SERVICES	4500	\$ 4,572.75	\$ (72.75) Under spent in Building Maintenance/Data Processing to cover
1100-13200-532100	PUBLICATION OF LEGAL NOTICES	375	\$ 524.34	\$ (149.34) 1100-13200-53900 Other Supplies and Expenses Budget will cover
Finance				
1100-14100-521900	OTHER PROFESSIONAL SERVICES	0	\$ 2,282.50	\$ (2,282.50) Finance Director Consulting Services - Cover with anticipated Salary/Benefit under budget
1100-14100-532400	MEMBERSHIP DUES	325	\$ 410.00	\$ (85.00) Muniapl Treasurers Association not budgeted, will reduce Other Supplies/Expenses
1100-14300-529900	SUNDRY CONTRACTUAL SERVICES	20	\$ 1,850.95	\$ (1,830.95) Contract for Payroll Services/Training, Cover with 1100-14300-532500
1100-14300-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	75	\$ 114.63	\$ (39.63) Cover within 1100-14300-532200
1100-19900-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	0	\$ 239.04	\$ (239.04) City Hall Pool Vehicle Fuel, no budget
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	0	\$ 864.41	\$ (864.41) Rescinded taxes
Legislative				
1100-15200-531200	OFFICE SUPPLIES	750	\$ 1,157.83	\$ (407.83) Solar Shades for Mayor's windows
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	0	\$ 51.97	\$ (51.97) HTR Subscription
1100-41200-539000	OTHER SUPPLIES & EXPENSE	0	\$ 200.00	\$ (200.00) City Zoom account
Municipal Court				
1100-15300-527300	SOFTWARE MAINTENANCE & SUPPORT	6050	\$ 6,051.00	\$ (1.00) Renewal higher than anticipated at Budget
Police				
1100-21100-511200	SALARIES AND WAGES-OVERTIME	100000	\$ 125,709.13	\$ (25,709.13) Overtime overage due to grant incentives; reimbursements from grants will offset
1100-21100-513700	RETIREMENT/TERMINATION PAY OUT	0	\$ 11,734.24	\$ (11,734.24) Unexpected Resignations
1100-21100-516200	CLOTHING ALLOWANCE	14500	\$ 15,097.68	\$ (597.68) Increased number of new hires / will be offset with incoming grant reimbursements through BVP
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	0	\$ 14.54	\$ (14.54) SRO Mileage
1100-21100-534200	CHEMISTRY & LAB SUPPLIES	2300	\$ 2,465.86	\$ (165.86) Increased cost of lab supplies / increased number of supplies needed
1100-21100-534610	CAMERA SUPPLIES	5000	\$ 6,576.72	\$ (1,576.72) increased number of cameras and storage devices needed
Fire				
1100-22100-511900	SALARIES - OTHER	40000	\$ 43,747.07	\$ (3,747.07) Overtime needed to maintain full staffing
1100-22100-513700	RETIREMENT/TERMINATION PAY OUT	0	\$ 2,087.47	\$ (2,087.47) Unexpected Resignation
1100-22100-581930	GRANT EXPENDITURES	29013	\$ 52,756.61	\$ (23,743.78) Offset by Received Revenue
1100-22330-535500	PLUMBING & ELECTRICAL SUPPLIES	200	\$ 344.70	\$ (144.70) Unbudgeted station maintenance on electrical
1100-22340-535500	PLUMBING & ELECTRICAL SUPPLIES	200	\$ 634.23	\$ (434.23) Unbudgeted station maintenance on electrical
1100-22350-522400	GAS	300	\$ 587.18	\$ (287.18) Company that removed Sprint's equipment set off backup generator and did not notifying anyone
Building Inspection				
1100-23100-527300	SOFTWARE MAINTENANCE & SUPPORT	24050	\$ 25,200.00	\$ (1,150.00) Renewal higher than anticipated at Budget
1100-23100-531300	PRINTING AND DUPLICATION	900	\$ 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	4000	\$ 6,882.37	\$ (2,882.37) Cintas 5 Year Inspection pipe maintenance//valve check
1100-17600-535500	PLUMBING & ELECTRICAL SUPPLIES	1000	\$ 1,173.62	\$ (173.62) 600 Amp Breaker replacement
1100-17800-523420	BUILDING MAINTENANCE	2000	\$ 2,128.27	\$ (128.27) Budget correction sent to Finance
1100-21400-535500	PLUMBING & ELECTRICAL SUPPLIES	2000	\$ 4,764.82	\$ (2,764.82) Budget correction sent to Finance
1100-31000-511200	SALARIES AND WAGES-OVERTIME	900	\$ 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	\$	1,179.41	\$	(379.41)	Needed supplies
1100-32200-548130	ASPHALT - HOT MIX	10000	\$	11,733.11	\$	(1,733.11)	Pothole patching
1100-32325-532400	MEMBERSHIP DUES	9000	\$	10,092.10	\$	(1,092.10)	Budget correction sent to Finance
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	4000	\$	5,268.12	\$	(1,268.12)	Covered by Revenue
1100-32600-516210	PROTECTIVE CLOTHING	750	\$	955.27	\$	(205.27)	Covered by 32600-529900
1100-32600-532500	REGISTRATION FEES & TUITION	600	\$	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	1000	\$	1,433.82	\$	(433.82)	Covered by 32600-529900
1100-32600-539000	OTHER SUPPLIES & EXPENSE	5050	\$	14,533.03	\$	(9,483.03)	Covered by 32600-529900
1100-32800-511200	SALARIES AND WAGES - OVERTIME	69135	\$	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	3000	\$	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	\$	1,682.11	\$	(932.11)	Budget correction sent to Finance
1100-35210-535210	EQUIPMENT SUPPLIES	3500	\$	3,754.25	\$	(254.25)	Budget correction sent to Finance
1100-35210-535240	FASTENERS-NUTS/BOLTS/TIES/ETC	4500	\$	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	\$	1,226.70	\$	(726.70)	Mezannine Lighting
1100-41100-524100	MOTOR VEHICLES	4000	\$	4,689.87	\$	(689.87)	Equipment repairs
1100-41100-534100	AGRICULTURE & HORTICULTURE SUP	11000	\$	12,855.52	\$	(1,855.52)	Perpetual care flowers price increase
1100-41100-534150	BURIAL SITE ADORNMENTS	550	\$	775.00	\$	(225.00)	Covered by revenue
1100-41100-536500	LAWNMOWER PARTS & REPAIRS	2570	\$	3,171.69	\$	(601.69)	Equipment repairs
1100-51100-532400	MEMBERSHIP DUES	140	\$	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	1500	\$	3,677.02	\$	(2,177.02)	Covered by revenue
1100-51200-543100	LUMBER	250	\$	250.84	\$	(0.84)	Repair picnic tables
1100-51300-511500	SALARIES-TEMP EMPLOYES-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	\$	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	\$	469.52	\$	(119.52)	Membership dues increases.
1100-51500-532600	ADVERTISING	1225	\$	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	9000	\$	19,288.69	\$	(10,288.69)	Filters, valves, pool pump repairs

2850-51300-511500	SALARIES-TEMP EMPLOYES-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	3210	\$ 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	3000	\$ 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	\$ 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	4740	\$ 5,363.00	\$	(623.00) Insurance increase
6400-36300-511200	SALARIES AND WAGES-OVERTIME	700	\$ 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	8800	\$ 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	9500	\$ 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	\$ 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	44000	\$ 44,466.00	\$	(466.00) Price increase
Rahr West					
1100-53100-511500	SALARIES-TEMP EMPLOYES-REGULAR	0	\$ 2,010.00	\$	(2,010.00) Ascend Custodial Helper
Community Development					
1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	0	\$ 30.00	\$	(30.00) Covered by a revenue