

# City of Manitowoc

## Budget Exception Reporting

### 1st Quarter Year: 2019

Department		Budget	YTD	Exception	Reason:
<b>Fire</b>					
1100-22330-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 637.38	\$ (137.38)	Due to unexpected repairs to Med 3's Monoxivent System and replacement of a gas valve on one of the apparatus floor heaters
1100-24100-539000	OTHER SUPPLIES AND EXPENSE	\$ 150.00	\$ 1,287.42	\$ (1,137.42)	Due to unexpected repairs to the Stangel School emergency siren. This line will have additional expenses due to the Silver Ridge siren not functioning.
<b>Insurance</b>					
1100-12500-551200	INSURANCE ON VEHICLES & EQUIP	\$ 27,790.00	\$ 27,977.00	\$ (187.00)	less than 1% off on budget estimate
1100-12500-551300	PUBLIC LIABILITY	\$ 97,842.00	\$ 99,073.62	\$ (1,231.62)	less than 1% off on budget estimate
1100-12500-551500	INSURANCE ON BOILER	\$ 1,500.00	\$ 5,328.02	\$ (3,828.02)	Budget has been the same for the last 3 years - will update for 2020
<b>Payroll</b>					
1100-14300-515900	FLEX BENEFIT PLAN ADMIN	\$ -	\$ 1,029.60	\$ (1,029.60)	This is offset by FICA savings throughout the city
1100-14300-526400	DIRECT DEPOSIT ADMINISTRATION	\$ -	\$ 4.95	\$ (4.95)	Minimal expenses not expected
<b>Mayor</b>					
1100-15200-539000	OTHER SUPPLIES AND EXPENSE	\$ 1,500.00	\$ 5,654.61	\$ (4,154.61)	These expenses will be offset when the lighthouse owner is billed
<b>B&amp;G - Rahr West Museum</b>					
1100-17600-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$ -	\$ 950.00	\$ (950.00)	Holiday House custodian
1100-17600-515100	SOCIAL SECURITY	\$ -	\$ 13.78	\$ (13.78)	Holiday House custodian
1100-17600-515600	WORKERS COMPENSATION	\$ -	\$ 28.98	\$ (28.98)	Holiday House custodian
<b>Misc/Contingency</b>					

1100-19900-574100	BAD DEBT EXPENSE	\$	-	\$ 73,387.79	\$ (73,387.79)	Net of Receivables not paid and sent to Collecitons and collected from SDC/Americollect (move \$71,815.81 to 574200)
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$	-	\$ 96,492.35	\$ (96,492.35)	Write-off Specials that were held at the County

**Police**

1100-21100-513700 RETIREMENT/TERMINATION PAY OUT \$ - \$ 54,039.65 \$ (54,039.65) Budgeted in the Contingency

**DPI**

1100-31000-511200 SALARIES AND WAGES-OVERTIME \$ 900.00 \$ 1,213.31 \$ (313.31) Snow Plowing

1100-31000-513600 SICK LEAVE CREDIT PAY OUT \$ - \$ 655.46 \$ (655.46) move expense to Transit

1100-31000-513700 RETIREMENT/TERMINATION PAY OUT \$ - \$ 1,737.51 \$ (1,737.51) J Muenzenmeyer payout

1100-31000-516300 EMPLOYEE AUTO ALLOWANCE \$ - \$ 830.82 \$ (830.82) No Budget - not in DPI admin or Engineering

1100-32260-511200 SALARIES AND WAGES-OVERTIME \$ - \$ 157.04 \$ (157.04) move to 32800?

1100-32260-515100 SOCIAL SECURITY \$ - \$ 11.30 \$ (11.30) Tied to salary payments

1100-32260-515200 RETIREMENT (EMPLOYER'S SHARE) \$ - \$ 10.29 \$ (10.29) Tied to salary payments

1100-32260-515400 HEALTH INSURANCE \$ - \$ 50.59 \$ (50.59) Tied to salary payments

1100-32260-515600 WORKERS COMPENSATION \$ - \$ 4.79 \$ (4.79) Tied to salary payments

1100-32260-529900 SUNDRY CONTRACTUAL SERVICES \$ - \$ 1,471.25 \$ (1,471.25) Expenses offset by Revenues for Special Assessments

1100-32320-536200 CONSUMABLE TOOLS/ HARDWARE \$ 100.00 \$ 659.00 \$ (559.00) Gas Detector

1100-32410-536400 TRAFFIC SIGNAL SUPPLIES \$ 4,000.00 \$ 5,196.55 \$ (1,196.55) Large purchase of Poles, Pedistals, Bases

1100-32800-511200 SALARIES AND WAGES - OVERTIME \$ 69,135.00 \$ 107,755.45 \$ (38,620.45) Snow Plowing

1100-32800-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	415.13	\$	(415.13) H Belongie payout
1100-32800-515800	UNEMPLOYMENT COMPENSATION	\$	-	\$	857.32	\$	(857.32) Unforeseen expense to budget
1100-32800-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$	6.29	\$	(6.29) Unforeseen expense to budget
1100-34112-515400	HEALTH INSURANCE	\$	-	\$	22.34	\$	(22.34) Tied to salary payments
1100-34112-515600	WORKERS COMPENSATION	\$	-	\$	0.20	\$	(0.20) Tied to salary payments
1100-35210-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	498.05	\$	(498.05) move to 32800?
1100-35210-515100	SOCIAL SECURITY	\$	-	\$	36.09	\$	(36.09) Tied to salary payments
1100-35210-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	32.63	\$	(32.63) Tied to salary payments
1100-35210-515400	HEALTH INSURANCE	\$	-	\$	121.80	\$	(121.80) Tied to salary payments
1100-35210-515600	WORKERS COMPENSATION	\$	-	\$	17.43	\$	(17.43) Tied to salary payments
1100-41100-581810	COMPUTER SOFTWARE	\$	-	\$	3,990.00	\$	(3,990.00) CIMS software licenses - will need to budget next year
1100-51300-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	7,806.50	\$	(7,806.50) Seasonal Instructors - no budget
1100-51300-515100	SOCIAL SECURITY	\$	-	\$	113.30	\$	(113.30) Tied to salary payments
1100-51300-515600	WORKERS COMPENSATION	\$	-	\$	238.18	\$	(238.18) Tied to salary payments
1100-51400-511900	SALARIES-OTHER	\$	-	\$	1,132.00	\$	(1,132.00) Craft and Fitness Instructors - no budget
1100-51400-515100	SOCIAL SECURITY	\$	-	\$	16.42	\$	(16.42) Tied to salary payments

1100-51400-515600	WORKERS COMPENSATION	\$	-	\$	34.53	\$	(34.53)	Tied to salary payments
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**Community Development**

1100-61100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$	19.09	\$	(19.09)	Unforeseen expense to budget
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1100-61100-532610	EMPLOYMENT ADVERTISING	\$	-	\$	50.00	\$	(50.00)	Assoc Planner / Bus Dev -Addtl Recruitment. This item not budgeted for. Will balance overage at end of 2019.
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1100-61100-533600	LODGING	\$	-	\$	180.00	\$	(180.00)	Lodging line added for 2019 to provide better expense reporting. Lodging expenses historically deducted from Registration Fees & Tuition. Will balance overage at end of 2019.
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