CITY OF MANITOWOC
BUDGET EXCEPTION REPORT
1ST QUARTER 2020

Account	Description	Budget	Expenses	Over Spent	
Insurance					
1100-12500-551200	INSURANCE ON VEHICLES & EQUIP	$30,257.00	$30,297.00	($40.00)	Not a material amount over.
1100-12500-551300	PUBLIC LIABILITY	$103,136.00	$103,531.49	($395.49)	Not a material amount over.
1100-12500-551500	INSURANCE ON BOILER	$1,500.00	$3,013.45	($1,513.45)	Need to increase budget for 2021.
Finance/Payroll/Treasury					
1100-14200-529900	SUNDRY CONTRACTUAL SERVICES	$1,000.00	$2,683.55	($1,683.55)	Budget never seems adequate.
1100-14300-511200	SALARIES AND WAGES-OVERTIME	$0.00	$531.73	($531.73)	Will cover with another account.
1100-14400-533900	OTHER TRAVEL EXPENSES	$0.00	$575.40	($575.40)	Will be reimbursed by SNUG.
Legislative					
1100-15100-531300	PRINTING AND DUPLICATION	$0.00	$75.90	($75.90)	No budget for business cards for the alders.
1100-15300-581810	COMPUTER SOFTWARE	$0.00	$5,027.00	($5,027.00)	move to 1100-14400-527300
Buildings & Grounds					
1100-17500-539000	OTHER SUPPLIES AND EXPENSE	$250.00	$265.33	($15.33)	VIC maintenance item
1100-17600-535100	VEHICLE & EQUIPMENT FUEL	$0.00	$21.43	($21.43)	Incorrect account. Finance will make an adjustment.
1100-17800-516230	SAFETY SHOE ALLOWANCE	$0.00	$80.00	($80.00)	Incorrect account. Finance will make an adjustment.
Misc					
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	$0.00	$20,664.22	($20,664.22)	Bad debt sent to collections and 11 year writeoff at County.
Police					
1100-21100-515300	RETIREMENT (EMPLOYEES' SHARE)	$0.00	$8.12	($8.12)	WRS from 2010 when the city paid the employee portion.
1100-21100-515800	UNEMPLOYMENT COMPENSATION	$0.00	$740.00	($740.00)	Savings due to positions vacancy will cover this expense.
Fire					
1100-22100-581930	GRANT EXPENDITIURES	$0.00	$5,402.70	($5,402.70)	Covered by Grant revenue
DPW					
1100-31000-511500	SALARIES-TEMP EMPLOYES-REGULAR	$0.00	$1,156.50	($1,156.50)	Temp admin Payroll distribution - will be corrected
1100-31000-513600	SICK LEAVE CREDIT PAY OUT	$0.00	$713.81	($713.81)	will be moved to Transit
1100-32200-532500	REGISTRATION FEES AND TUITION	$800.00	$1,870.00	($1,070.00)	Being refunded for canceled event
1100-32260-536200	CONSUMABLE TOOLS/ HARDWARE	$0.00	$45.96	($45.96)	Incorrect account. Finance to do an adjustment.
1100-32420-536310	CONES, BARRICADES, & FLASHERS	$2,000.00	$2,559.60	($559.60)	Needed cones and batteries for barricade flashers
1100-32800-513700	RETIREMENT/TERMINATION PAY OUT	$0.00	$1,701.59	($1,701.59)	Unforeseen personnel separation
1100-32800-515800	UNEMPLOYMENT COMPENSATION	$0.00	$3,787.00	($3,787.00)	Unforeseen personnel separation

1100-34112-515200	RETIREMENT (EMPLOYER'S SHARE)	$0.00	$6.76	($6.76)	Incorrect account. Finance to do an adjustment.
1100-34112-515400	HEALTH INSURANCE	$0.00	$21.86	($21.86)	Incorrect account. Finance to do an adjustment.
1100-35210-581810	COMPUTER SOFTWARE	$0.00	$2,355.88	($2,355.88)	move to 1100-14400-527300
1100-35220-536200	CONSUMABLE TOOLS/ HARDWARE	$0.00	$331.48	($331.48)	Incorrect account. Finance to do an adjustment.
Cemetery/Health & Human Services					
1100-41100-581900	OTHER CAPITAL EQUIPMENT	$3,500.00	$4,843.11	($1,343.11)	Duplicate payment. Refund in 2nd quarter.
1100-41200-539000	OTHER SUPPLIES & EXPENSE	$0.00	$464.61	($464.61)	COVID-19
Parks/Recreation/Senior Center/Zoo					
1100-51200-511100	SALARIES AND WAGES-REGULAR	$0.00	$7,630.93	($7,630.93)	Incorrect account. Finance to do an adjustment.
1100-51200-515100	SOCIAL SECURITY	$0.00	$583.18	($583.18)	Incorrect account. Finance to do an adjustment.
1100-51200-515200	RETIREMENT (EMPLOYER'S SHARE)	$0.00	$515.08	($515.08)	Incorrect account. Finance to do an adjustment.
1100-51200-515600	WORKERS COMPENSATION	$0.00	$232.74	($232.74)	Incorrect account. Finance to do an adjustment.
1100-51200-543100	LUMBER	$250.00	$448.56	($198.56)	Needed repairs for picnic tables.
1100-51300-511500	SALARIES-TEMP EMPLOYES-REGULAR	$0.00	$8,726.90	($8,726.90)	Incorrect account. Finance to do an adjustment.
1100-51300-515100	SOCIAL SECURITY	$0.00	$126.64	($126.64)	Incorrect account. Finance to do an adjustment.
1100-51300-515600	WORKERS COMPENSATION	$0.00	$266.23	($266.23)	Incorrect account. Finance to do an adjustment.
1100-51400-515100	SOCIAL SECURITY	$0.00	$12.83	($12.83)	Incorrect account. Finance to do an adjustment.
1100-51400-515600	WORKERS COMPENSATION	$0.00	$26.99	($26.99)	Incorrect account. Finance to do an adjustment.
1100-51500-524100	MOTOR VEHICLES	$0.00	$603.13	($603.13)	Line 535100 (fuel) will support the overage in this line.
Community Development					
1100-61100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	$0.00	$2,801.83	($2,801.83)	Relocation for Director + 101.83 other reimbursement
1100-61100-532100	PUBLICATION OF LEGAL NOTICES	$50.00	$471.00	($421.00)	move to 4422-62100-532100
Library					
2810-57110-521400	DATA PROCESSING	$0.00	$577.14	($577.14)	Disputing charges which started in this line in October 2019; these were made against this line without library authorization. Finance- This is IT work due to the vacancy of their IT position. Unused labor line will cover this.
2810-57120-52490(	OTHER MACHINERY AND EQUIPMENT	$1,200.00	$1,260.44	($60.44)	Overage came from the purchase of PPE. We ordered puncture resistant gloves for maintenance staff when removing interior & exterior garbage liners for prevention of stick or pricks from needles & sharps. Balance against Janitorial Supplies budget line of 57120-534230