

**CITY OF MANITOWOC
BUDGET EXCEPTION REPORT
3rd QUARTER 2020**

Account	Description	Budget	Expensed	Amount	With Explanation
Attorney / Insurance					
1100-12100- 532400	MEMBERSHIP DUES	\$ 1,750.00	\$ 1,940.90	\$ (190.90)	J Rhode notary; Mtwc Cnty Bar dues
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	\$ 119,877.90	\$ (16,741.90)	Claims also. Need to increase for 2021 budget.
1100-12500- 551500	INSURANCE ON BOILER	\$ 1,500.00	\$ 2,974.69	\$ (1,474.69)	Need to increase budget for 2021.
Clerk					
1100-13200- 539000	OTHER SUPPLIES AND EXPENSE	\$ 650.00	\$ 716.18	\$ (66.18)	Election from April
1100-13200- 581900	OTHER CAPITAL EQUIPMENT	\$ -	\$ 986.25	\$ (986.25)	Repair a Badger Book
1100-13400- 532100	PUBLICATION OF LEGAL NOTICES	\$ 140.00	\$ 235.21	\$ (95.21)	ditigal feature
Finance					
1100-14200- 529900	SUNDRY CONTRACTUAL SERVICES	\$ 1,000.00	\$ 8,500.41	\$ (7,500.41)	Change in Accounting Principal Do not net out fees to interest income
1100-14300- 526400	DIRECT DEPOSIT ADMINISTRATION	\$ -	\$ 15.85	\$ (15.85)	unforeseen expense
1100-14400- 553900	OTHER RENTS & LEASES	\$ 48,000.00	\$ 50,545.69	\$ (2,545.69)	Historically over by this much for several years
1100-14910- 592200	TRANSFER TO SPECIAL REV FUND	\$ -	\$ 50,000.00	\$ (50,000.00)	Eternal Flame
Legislative					
1100-15100- 531300	PRINTING AND DUPLICATION	\$ -	\$ 232.65	\$ (232.65)	No budget for business cards for alders
1100-15100- 532500	REGISTRATION FEES AND TUITION	\$ -	\$ 70.00	\$ (70.00)	CH & ES register for Economic awards event
1100-15100- 539000	OTHER SUPPLIES AND EXPENSE	\$ 1,200.00	\$ 1,880.00	\$ (680.00)	Extra signage and extra photos
Bldg & Grnds					
1100-17100- 523420	BUILDING MAINTENANCE	\$ 6,000.00	\$ 6,231.78	\$ (231.78)	Backflow test failure needed repair
1100-17100- 526530	REFUSE COLLECTION	\$ 600.00	\$ 815.20	\$ (215.20)	Shredding
1100-17100- 529900	SUNDRY CONTRACTUAL SERVICES	\$ 2,200.00	\$ 3,063.35	\$ (863.35)	Martin Security System Inspection
1100-17400- 535300	MACHINERY AND EQUIPMENT PARTS	\$ 175.00	\$ 383.98	\$ (208.98)	Repair parts for carpet machine, scrubber, mower, vacuum cleaner
1100-17500- 539000	OTHER SUPPLIES AND EXPENSE	\$ 250.00	\$ 338.20	\$ (88.20)	VIC maintenance, Misc small needed replacement tools
1100-17600- 523420	BUILDING MAINTENANCE	\$ 4,000.00	\$ 6,053.14	\$ (2,053.14)	Repair A/C unit
Misc					
1100-19900- 521910	COLLECTION AND AGENCY FEES	\$ -	\$ 800.96	\$ (800.96)	Americollect fee for collecting personal property taxes
1100-19900- 574100	BAD DEBT EXPENSE	\$ -	\$ 17,508.74	\$ (17,508.74)	Varies throughout the year
1100-19900- 574200	TAX REFUNDS & UNCOLLECT TAXES	\$ -	\$ 55,558.97	\$ (55,558.97)	11 year County/Lakeshore Mall writeoff
Police					
1100-21100- 534200	CHEMISTRY & LAB SUPPLIES	\$ 2,300.00	\$ 2,385.66	\$ (85.66)	drug testing kits are very expensive
1100-21100- 581900	OTHER CAPITAL EQUIPMENT	\$ -	\$ 2,094.45	\$ (2,094.45)	Covered by 484100 donations

Account	Description	Budget	Expensed	Amount	With Explanation
1100-21400- 529900	SUNDRY CONTRACTUAL SERVICES	\$ 3,500.00	\$ 3,776.93	\$ (276.93)	Elevator repairs
1100-21400- 535500	PLUMBING & ELECTRICAL SUPPLIES	\$ 1,500.00	\$ 1,775.83	\$ (275.83)	Repairs to toilets and floor drains that were backing up
Fire					
1100-22100- 522500	TELEPHONE	\$ 15,000.00	\$ 19,126.76	\$ (4,126.76)	Technology upgrades, budget has been adjusted in 2021
1100-22100- 526100	RADIO/RADAR SERVICE	\$ 6,000.00	\$ 9,562.46	\$ (3,562.46)	unfunded and budgeted items
1100-24100- 539000	OTHER SUPPLIES AND EXPENSE	\$ 150.00	\$ 1,085.74	\$ (935.74)	Battery repairs to sirens
Bldg Insp					
1100-23100- 534900	OTHER OPERATING SUPPLIES	\$ 800.00	\$ 1,121.50	\$ (321.50)	unbudgeted expenses that will be covered by other lines
DPW					
1100-31100- 533600	LODGING	\$ 375.00	\$ 402.00	\$ (27.00)	Conference lodging charge
1100-32100- 531200	OFFICE SUPPLIES	\$ 500.00	\$ 541.77	\$ (41.77)	Covered by underspent 1100-32100-533500
1100-32100- 531910	COMPUTER SUPPLIES & MAINT	\$ 600.00	\$ 695.13	\$ (95.13)	Adobe for staff for fillable forms
1100-32200- 548130	ASPHALT - HOT MIX	\$ 18,000.00	\$ 21,085.07	\$ (3,085.07)	Covered by revenue from permit repairs
1100-32240- 541200	READY-MIX CONCRETE	\$ 2,000.00	\$ 4,456.90	\$ (2,456.90)	Needed curb/gutter repair done with permit repairs/tree removals
1100-32240- 548130	ASPHALT - HOT MIX	\$ 400.00	\$ 1,176.11	\$ (776.11)	Needed curb/gutter repair done with permit repairs/tree removals
1100-32320- 522500	TELEPHONE	\$ -	\$ 111.15	\$ (111.15)	iPad Cell Charges for field work
1100-32325- 522100	WATER	\$ 1,300.00	\$ 1,396.86	\$ (96.86)	Looking into billing with MPU
1100-32410- 521650	ELECTRICIAN SERVICES	\$ 500.00	\$ 942.24	\$ (442.24)	MPU Assistance with Traffic Equipment Repair/Replacement
1100-32410- 536400	TRAFFIC SIGNAL SUPPLIES	\$ 4,000.00	\$ 7,688.70	\$ (3,688.70)	Accident Damage - Covered with Revenue from Billing
1100-32420- 522500	TELEPHONE	\$ -	\$ 111.15	\$ (111.15)	iPad Cell Charges for field work
1100-32420- 536310	CONES, BARRICADES, & FLASHERS	\$ 2,000.00	\$ 2,578.35	\$ (578.35)	Replacement Cones and Barricade Batteries
1100-34111- 527700	INSPECTION	\$ 5,500.00	\$ 7,950.00	\$ (2,450.00)	Covered by Architectural and Engineering 34112-521500
1100-34111- 534230	JANITORIAL SUPPLIES	\$ 100.00	\$ 191.24	\$ (91.24)	Needed supplies
1100-34111- 535520	ELECTRICAL SUPPLIES	\$ 500.00	\$ 1,710.83	\$ (1,210.83)	Necessary bridge electrical work/consulting
1100-34111- 539000	OTHER SUPPLIES AND EXPENSE	\$ 750.00	\$ 1,098.73	\$ (348.73)	Accident Damage - Covered with Revenue from Billing
1100-34112- 527700	INSPECTION	\$ 5,500.00	\$ 7,950.00	\$ (2,450.00)	Covered by Architectural and Engineering 34112-521500
1100-34112- 534230	JANITORIAL SUPPLIES	\$ -	\$ 20.49	\$ (20.49)	Needed supplies
1100-34112- 539000	OTHER SUPPLIES AND EXPENSE	\$ 450.00	\$ 2,606.08	\$ (2,156.08)	Accident Damage - Covered with Revenue from Billing
1100-34220- 523420	BUILDINGS & BUILDING MTNC	\$ 3,000.00	\$ 9,523.22	\$ (6,523.22)	Partial Reimbursement from Badger, A/C Repair
1100-35210- 539010	WELDING SUPPLIES	\$ 2,500.00	\$ 2,696.64	\$ (196.64)	Needed supplies
1100-35220- 529900	SUNDRY CONTRACTUAL SERVICES	\$ 3,500.00	\$ 5,242.26	\$ (1,742.26)	Overhead Crane repairs
1100-35220- 534230	JANITORIAL SUPPLIES	\$ 1,500.00	\$ 1,512.60	\$ (12.60)	Needed supplies
1100-35220- 535520	ELECTRICAL SUPPLIES	\$ 500.00	\$ 1,204.60	\$ (704.60)	Conversion of lights in shop to LED - safety and energy savings
Cemetery					
1100-41100- 536500	LAWNMOWER PARTS & REPAIRS	\$ 2,570.00	\$ 2,745.57	\$ (175.57)	Mower/trimmer maintenance
1100-41100- 539000	OTHER SUPPLIES AND EXPENSE	\$ 1,400.00	\$ 1,878.43	\$ (478.43)	Safety supplies and signs
1100-41100- 541600	CEMENT AND CONCRETE SUPPLIES	\$ 1,000.00	\$ 1,491.69	\$ (491.69)	Foundations covered by revenue
Health & Human Services					
1100-41200- 539000	OTHER SUPPLIES & EXPENSE	\$ -	\$ 68,783.97	\$ (68,783.97)	COVID
Parks/SC/Rec/Zoo					
1100-51200- 531200	OFFICE SUPPLIES	\$ 200.00	\$ 518.85	\$ (318.85)	New printer for park shop

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1100-51200- 534110	MEMORIALS	\$ 1,500.00	\$ 2,000.00	\$ (500.00)	Covered by revenue
1100-51200- 536500	LAWN MOWER PARTS & REPAIRS	\$ 3,100.00	\$ 3,932.46	\$ (832.46)	Lawnmower, trimmer, chainsaw, pole saw maintenance
1100-51200- 543100	LUMBER	\$ 250.00	\$ 503.50	\$ (253.50)	Wood for picnic tables and bench repairs
1100-51400- 534230	JANITORIAL SUPPLIES	\$ -	\$ 1,280.95	\$ (1,280.95)	COVID CLEANING SUPPLIES
1100-51400- 539000	OTHER SUPPLIES AND EXPENSE	\$ 1,100.00	\$ 1,158.06	\$ (58.06)	COVID - supplies for mailing senior newsletter
1100-51500- 534230	JANITORIAL SUPPLIES	\$ 1,800.00	\$ 3,247.24	\$ (1,447.24)	Cleaning supplies, hand sanitizer, disinfectant, snow melt
1100-51500- 535100	VEHICLE & EQUIPMENT FUEL	\$ 950.00	\$ 984.61	\$ (34.61)	Vehicle fuel and maintenance
RahrWest					
1100-53100- 529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 150.55	\$ (150.55)	A refund for a rental -will be moved to correct account.
Comm Dvlp					
1100-61100- 522500	TELEPHONE	\$ 2,200.00	\$ 2,254.78	\$ (54.78)	flip phone moved to smartphone
1100-61100- 527300	SOFTWARE MAINTENANCE & SUPPORT	\$ -	\$ 251.87	\$ (251.87)	Adobe
1100-61100- 527750	FARMERS MARKET FEES	\$ -	\$ 7,293.53	\$ (7,293.53)	Manager and marketing; covered by rental revenues
1100-61100- 532100	PUBLICATION OF LEGAL NOTICES	\$ 50.00	\$ 474.72	\$ (424.72)	TID 22 - will move cost there
1100-61100- 532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$ -	\$ 20.00	\$ (20.00)	Business News subscription
1100-61100- 537500	FARMERS MARKET SUPPLIES	\$ -	\$ 4,301.12	\$ (4,301.12)	COVID supplies and restroom rental;covered by rental revenues
1100-61100- 582900	OTHER CAPITAL IMPROVEMENTS	\$ -	\$ 754.85	\$ (754.85)	Damage to planter, reimbursed by private party
1100-61119- 572100	GRANTS/DONATIONS TO OTHR INST	\$ -	\$ 290,000.00	\$ (290,000.00)	COVID small business grants
1100-61150- 582930	SITE PREPARATION	\$ -	\$ 3,000.00	\$ (3,000.00)	Consultant for Hecker/Viebahn property
Salary/Benefits					
1100-13100- 511200	SALARIES AND WAGES-OVERTIME	\$ 100.00	\$ 1,056.29	\$ (956.29)	During April election
1100-13400- 515600	WORKERS COMPENSATION	\$ -	\$ 0.25	\$ (0.25)	not material amount
1100-14300- 511200	SALARIES AND WAGES-OVERTIME	\$ -	\$ 531.73	\$ (531.73)	Payroll
1100-15100- 516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$ 1,750.00	\$ 2,093.00	\$ (343.00)	iPads for Council
1100-21100- 513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 35,435.35	\$ (35,435.35)	Covered by contingency account
1100-21100- 515300	RETIREMENT (EMPLOYEES' SHARE)	\$ -	\$ 8.12	\$ (8.12)	PD comp paid out in previous year
1100-21100- 515800	UNEMPLOYMENT COMPENSATION	\$ -	\$ 8,276.81	\$ (8,276.81)	unforeseen expenses
1100-22100- 511900	SALARIES-OTHER	\$ 20,000.00	\$ 35,730.16	\$ (15,730.16)	Sick Leave of staff due to positive COVID
1100-22100- 513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 88,451.20	\$ (88,451.20)	Covered by contingency account
1100-31000- 513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 4,213.82	\$ (4,213.82)	Resignation
1100-31100- 511500	SALARIES-TEMP EMPLOYEES-REGULAR	\$ -	\$ 60.00	\$ (60.00)	wrong account, needs to be moved
1100-32800- 511200	SALARIES AND WAGES - OVERTIME	\$ 69,135.00	\$ 90,360.38	\$ (21,225.38)	Emrgncy Calls, Plowing, Funerals, Memorial Day, Special Events
1100-32800- 513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 37,256.86	\$ (37,256.86)	Covered by contingency account
1100-32800- 515800	UNEMPLOYMENT COMPENSATION	\$ -	\$ 7,826.85	\$ (7,826.85)	unforeseen expenses
1100-34111- 511200	SALARIES AND WAGES-OVERTIME	\$ 8,565.00	\$ 10,309.49	\$ (1,744.49)	Army Corp of Engineers - dredging
1100-34111- 513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 628.61	\$ (628.61)	Unplanned separation
1100-51200- 516210	PROTECTIVE CLOTHING	\$ 1,500.00	\$ 1,750.51	\$ (250.51)	Class 2 clothing, earmuffs, gloves, masks, safety glasses
1100-61100- 516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$ -	\$ 2,801.83	\$ (2,801.83)	Relocation for Director + 101.83 other reimbursement