

City of Manitowoc

Budget Exception Reporting

2nd Quarter Year: 2019

Department		Budget	YTD	Exception	Reason:
Assessor					
1100-11100-531200	OFFICE SUPPLIES	\$ -	\$ 18.77	\$ -18.77	Will budget small amount for 2020
Attorney					
1100-12500-521200	LEGAL	\$ 20,600.00	\$ 30,863.50	\$ (10,263.50)	Will be supported by Non-lapsing fund
1100-12500-551200	INSURANCE ON VEHICLES & EQUIP	\$ 27,790.00	\$ 27,977.00	\$ (187.00)	Insurance
1100-12500-551300	PUBLIC LIABILITY	\$ 97,842.00	\$ 103,403.55	\$ (5,561.55)	Insurance
1100-12500-551500	INSURANCE ON BOILER	\$ 1,500.00	\$ 5,281.02	\$ (3,781.02)	Insurance
Clerk					
1100-13100-524900	OTHER MACHINERY AND EQUIPMENT	\$ 250.00	\$ 1,566.10	\$ (1,316.10)	New Bartender Badges will be covered by increased license fee
1100-13200-515100	SOCIAL SECURITY	\$ 30.00	\$ 48.63	\$ (18.63)	Election worker
1100-13200-515600	WORKERS COMPENSATION	\$ 62.00	\$ 102.27	\$ (40.27)	Election worker
Finance					
1100-14300-511200	SALARIES AND WAGES-OVERTIME	\$ -	\$ 1,458.84	\$ (1,458.84)	Payroll review has taken longer due to errors from departments
1100-14300-515900	FLEX BENEFIT PLAN ADMIN	\$ -	\$ 2,482.00	\$ (2,482.00)	Offset via FICA Savings for Flex Elections from Employee Checks
1100-19900-521910	COLLECTION AND AGENCY FEES	\$ -	\$ 104.35	\$ (104.35)	Collection fee from Americollect
1100-19900-574100	BAD DEBT EXPENSE	\$ -	\$ 401.79	\$ (401.79)	More bad debt than debt being repaid
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$ -	\$ 168,326.76	\$ (168,326.76)	Writeoff of Special Assessments for Magnolia property
Council					
1100-15100-531300	PRINTING AND DUPLICATION	\$ -	\$ 53.95	\$ (53.95)	Should consider putting a small amount in the budget (council photo, new alder business cards)
B&G					
1100-17100-525900	SUNDRY REPAIR & MAINT SERVICE	\$ -	\$ 817.13	\$ (817.13)	
1100-17100-532500	REGISTRATION FEES AND TUITION	\$ 250.00	\$ 295.00	\$ (45.00)	
1100-17400-522500	TELEPHONE	\$ 800.00	\$ 851.71	\$ (51.71)	
1100-17400-535500	PLUMBING & ELECTRICAL SUPPLIES	\$ 1,000.00	\$ 1,141.71	\$ (141.71)	
1100-17500-523420	BUILDING MAINTENANCE	\$ 200.00	\$ 267.85	\$ (67.85)	
1100-17500-536200	CONSUMABLE TOOLS/ HARDWARE	\$ -	\$ 36.15	\$ (36.15)	
1100-17600-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$ -	\$ 2,267.50	\$ (2,267.50)	Holiday House custodian not budgeted
1100-17600-515100	SOCIAL SECURITY	\$ -	\$ 32.88	\$ (32.88)	Holiday House custodian not budgeted
1100-17600-515600	WORKERS COMPENSATION	\$ -	\$ 69.16	\$ (69.16)	Holiday House custodian not budgeted
1100-17800-529900	SUNDRY CONTRACTUAL SERVICES	\$ 2,000.00	\$ 2,094.76	\$ (94.76)	
1100-21400-525900	SUNDRY REPAIR & MAINT SERVICE	\$ -	\$ 400.00	\$ (400.00)	
Police					
1100-21100-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 138,937.62	\$ (138,937.62)	Luaternana, ruestow, Buck, Dramm - budget in contingency account
1100-21100-533500	MEALS	\$ 150.00	\$ 264.13	\$ (114.13)	Dells Chief's Conf., Host MCLEE Meeting, Tyler Tech Conf. (Dallas Texas), Command College Graduation
1100-21100-533600	LODGING	\$ 300.00	\$ 657.07	\$ (357.07)	Dells Chief's Conf., Tyler Tech Conf. (Dallas Texas)
Fire					
1100-22100-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 42,189.08	\$ (42,189.08)	Hoffman retirement - budget in contingency account
1100-22330-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 1,024.34	\$ (524.34)	Unexpected repairs to Station #3
1100-24100-539000	OTHER SUPPLIES AND EXPENSE	\$ 150.00	\$ 2,336.34	\$ (2,186.34)	Unexpected repair to the Civil Defense sirens
1100-24100-553390	EQUIP PROVIDED BY OTHER DEPTS	\$ 150.00	\$ 217.50	\$ (67.50)	DPI cost to repair sirens
Bldg Inspection					
1100-23100-511200	SALARIES AND WAGES-OVERTIME	\$ -	\$ 214.24	\$ (214.24)	4.5 hours - no other OT to date
1100-23100-534900	OTHER OPERATING SUPPLIES	\$ 800.00	\$ 1,138.37	\$ (338.37)	over budget every year - will address this for the 2020 budget
DPI					

1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$	900.00	\$	2,019.96	\$	(1,119.96)	1st quarter-snow removal 2nd quarter-
1100-31000-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	3,337.00	\$	(3,337.00)	Muenzenmeyer payout. Larson retirement-budget in contingency
1100-31000-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	11,173.40	\$	(11,173.40)	account
1100-31000-516300	EMPLOYEE AUTO ALLOWANCE	\$	-	\$	1,800.11	\$	(1,800.11)	No budget - will be sure there is for 2020.
1100-31100-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	3,240.00	\$	(3,240.00)	Seasonals that are not using a work Order to push their labor
1100-31100-515100	SOCIAL SECURITY	\$	-	\$	46.98	\$	(46.98)	expense.
1100-31100-515600	WORKERS COMPENSATION	\$	-	\$	98.82	\$	(98.82)	Seasonals that are not using a work Order to push their labor
1100-32200-533500	MEALS	\$	-	\$	47.00	\$	(47.00)	expense.
1100-32200-536200	CONSUMABLE TOOLS/ HARDWARE	\$	-	\$	20.94	\$	(20.94)	expense.
1100-32235-522200	ELECTRIC	\$	400.00	\$	506.37	\$	(106.37)	
1100-32260-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	157.04	\$	(157.04)	
1100-32260-515100	SOCIAL SECURITY	\$	-	\$	11.30	\$	(11.30)	
1100-32260-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	10.29	\$	(10.29)	
1100-32260-515400	HEALTH INSURANCE	\$	-	\$	50.59	\$	(50.59)	
1100-32260-515600	WORKERS COMPENSATION	\$	-	\$	4.79	\$	(4.79)	
1100-32260-523510	SNOW REMOVAL-CONTRACTED SRVCS	\$	78,400.00	\$	82,174.50	\$	(3,774.50)	
1100-32260-529900	SUNDRY CONTRACTUAL SERVICES	\$	-	\$	3,308.93	\$	(3,308.93)	
1100-32320-536200	CONSUMABLE TOOLS/ HARDWARE	\$	100.00	\$	733.15	\$	(633.15)	
1100-32325-527500	LANDFILL SERVICE	\$	55,000.00	\$	59,243.42	\$	(4,243.42)	
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$	4,000.00	\$	15,085.00	\$	(11,085.00)	
1100-32420-539000	OTHER SUPPLIES AND EXPENSE	\$	100.00	\$	416.67	\$	(316.67)	
1100-32800-511200	SALARIES AND WAGES - OVERTIME	\$	69,135.00	\$	136,328.68	\$	(67,193.68)	
1100-32800-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	912.76	\$	(912.76)	Belongie quit. Doolan retirement-budget in contingency
1100-32800-515800	UNEMPLOYMENT COMPENSATION	\$	-	\$	3,220.26	\$	(3,220.26)	account
1100-32800-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$	6.29	\$	(6.29)	
1100-34111-531200	OFFICE SUPPLIES	\$	50.00	\$	52.43	\$	(2.43)	
1100-34112-515400	HEALTH INSURANCE	\$	-	\$	55.87	\$	(55.87)	
1100-34112-515600	WORKERS COMPENSATION	\$	-	\$	0.60	\$	(0.60)	
1100-34210-535300	MACHINERY AND EQUIPMENT PARTS	\$	-	\$	13.12	\$	(13.12)	
1100-35210-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	498.05	\$	(498.05)	
1100-35210-515100	SOCIAL SECURITY	\$	-	\$	36.09	\$	(36.09)	
1100-35210-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	32.63	\$	(32.63)	
1100-35210-515400	HEALTH INSURANCE	\$	-	\$	121.80	\$	(121.80)	
1100-35210-515600	WORKERS COMPENSATION	\$	-	\$	17.43	\$	(17.43)	
1100-35210-531300	PRINTING AND DUPLICATION	\$	400.00	\$	436.10	\$	(36.10)	
1100-35210-534230	JANITORIAL SUPPLIES	\$	750.00	\$	1,007.51	\$	(257.51)	
1100-35210-534810	COMPUTER SUPPLIES & MAINT	\$	3,700.00	\$	3,781.56	\$	(81.56)	
1100-41100-522500	TELEPHONE	\$	950.00	\$	1,339.45	\$	(389.45)	
1100-41100-534100	AGRICULTURE & HORTICULTURE SUP	\$	11,000.00	\$	11,156.10	\$	(156.10)	
1100-41100-534150	BURIAL SITE ADORNMENTS	\$	550.00	\$	775.00	\$	(225.00)	
1100-51200-516210	PROTECTIVE CLOTHING	\$	1,000.00	\$	1,409.46	\$	(409.46)	
1100-51200-524100	MOTOR VEHICLES	\$	20,000.00	\$	23,539.15	\$	(3,539.15)	
1100-51200-529900	SUNDRY CONTRACTUAL SERVICES	\$	31,500.00	\$	33,897.85	\$	(2,397.85)	
1100-51200-535520	ELECTRICAL SUPPLIES	\$	3,500.00	\$	4,123.27	\$	(623.27)	
1100-51200-539000	OTHER SUPPLIES AND EXPENSE	\$	8,500.00	\$	9,983.65	\$	(1,483.65)	
1100-51200-581900	OTHER CAPITAL EQUIPMENT	\$	17,000.00	\$	17,114.93	\$	(114.93)	
1100-51300-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	101.25	\$	(101.25)	
1100-51300-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	13,314.25	\$	(13,314.25)	
1100-51300-515100	SOCIAL SECURITY	\$	-	\$	194.68	\$	(194.68)	
1100-51300-515600	WORKERS COMPENSATION	\$	-	\$	409.29	\$	(409.29)	

1100-51300-534300	FOOD	\$	150.00	\$	191.62	\$	(41.62)
1100-51400-511900	SALARIES-OTHER	\$	-	\$	2,874.00	\$	(2,874.00)
1100-51400-515100	SOCIAL SECURITY	\$	-	\$	41.68	\$	(41.68)
1100-51400-515600	WORKERS COMPENSATION	\$	-	\$	87.67	\$	(87.67)
1100-51500-532500	REGISTRATION FEES AND TUITION	\$	350.00	\$	625.68	\$	(275.68)

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1100-61100-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	684.00	\$	(684.00) Intern not budgeted for.
1100-61100-515400	HEALTH INSURANCE	\$	16,159.00	\$	23,821.02	\$	(7,662.02) No budget for Director, GIS, or New Assoc Planner
1100-61100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$	19.09	\$	(19.09) Unforeseen
1100-61100-531800	OFFICE FURNITURE/SMALL EQUIP	\$	250.00	\$	360.00	\$	(110.00) Chair for Assoc Planner
1100-61100-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$	-	\$	20.00	\$	(20.00) minimal amount
1100-61100-532610	EMPLOYMENT ADVERTISING	\$	-	\$	50.00	\$	(50.00) minimal amount
1100-61100-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$	150.00	\$	713.84	\$	(563.84) Out of state travel. Approved.
1100-61100-533600	LODGING	\$	-	\$	180.00	\$	(180.00) Out of state travel. Approved.
1100-61150-582100	LAND ACQUISITION	\$	-	\$	794,359.81	\$	(794,359.81) CN Peninsula