

**CITY OF MANITOWOC**  
**BUDGET EXCEPTION REPORT**  
**4th QUARTER 2025**

Account	Description	Current Year Budget	Year to date	Over Budget	Comments
<b>ASSESSOR</b>					
1100-11100-521900	OTHER PROFESSIONAL SERVICES	\$ 225,000.00	\$ 233,669.45	\$ 8,669.45	Postage for revaluation higher than anticipated. Department \$8,000 over budget for FY2025
<b>HUMAN RESOURCES</b>					
1100-12200-521220	LABOR BARGAINING	\$ 20,000.00	\$ 31,202.39	\$ 11,202.39	Fire Arbitration & Transit Bargaining CBA required additional contracted legal services. Overall, HR Department did not go over budget in FY2025.
1100-12200-531200	OFFICE SUPPLIES	\$ 500.00	\$ 528.14	\$ 28.14	Covered by under budget in 532200. Overall, HR Department did not go over budget in FY2025.
1100-12200-581300	OFFICE EQUIPMENT	\$ 500.00	\$ 1,074.63	\$ 574.63	HR Laptop Replacement needed due to EOL/Windows Unsupported per IT. Covered by under budget spending in 531300 - 533600. Overall, HR Department did not go over budget in FY2025.
<b>CLERK</b>					
1100-13100-532100	PUBLICATION OF LEGAL NOTICES	\$ 14,000.00	\$ 15,606.81	\$ 1,606.81	# of publications increased. Covered by under budgeting in 1100-13100-521600. Overall, Clerks Dept did not go over budget in FY2025.
1100-13100-581200	FURNITURE & FURNISHINGS	\$ 300.00	\$ 318.82	\$ 18.82	# of publications increased. Covered by under budgeting in 1100-13100-531200. Overall, Clerks Dept did not go over budget in FY2025.
1100-13300-531100	POSTAGE AND BOX RENT	\$ 50,000.00	\$ 54,954.21	\$ 4,954.21	Amount overspent to be covered by 1100-13200-531300 & 1100-13200-581900, increase due to increased mailings and postage increase. Overall, Clerks Dept did not go over budget in FY2025.
<b>ELECTIONS</b>					
1100-13200-529900	SUNDRY CONTRACTUAL SERVICES	\$ 4,625.00	\$ 5,102.80	\$ 477.80	Increase in election equipment firmware. Amount overspent to be covered by underspending in 1100-13200-521400 & 1100-13200-523420. Overall, Elections Dept did not go over budget in FY2025.
1100-13200-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ 250.00	\$ 263.20	\$ 13.20	Amount overspent to be covered by underspending in 1100-13200-532500. Overall, Elections Dept did not go over budget in FY2025.
1100-13200-539000	OTHER SUPPLIES AND EXPENSE	\$ 1,000.00	\$ 1,040.32	\$ 40.32	Amount overspent to be covered by underspending in 1100-13200-532500. Overall, Elections Dept did not go over budget in FY2025.
<b>FINANCE/TREASURY/PAYROLL</b>					
1100-12300-521900	OTHER PROFESSIONAL SERVICES	\$ 795.00	\$ 895.00	\$ 100.00	Contract for Channel 4 Broadcast higher than anticipated
1100-12500-521900	OTHER PROFESSIONAL SERVICES	\$ -	\$ 26,619.00	\$ 26,619.00	Offset by revenue received from residents insurance company
1100-12500-551300	PUBLIC LIABILITY	\$ 100,040.00	\$ 115,098.68	\$ 15,058.68	Liability Claims incurred by City higher than anticipated.
1100-14100-521300	ACCOUNTING AND AUDITING	\$ 42,950.00	\$ 50,430.00	\$ 7,480.00	Additional audit billings due to GASB requirements
1100-14100-524900	OTHER MACHINERY AND EQUIPMENT	\$ -	\$ 486.00	\$ 486.00	Folder/Inserter Maint Agreement not budgeted. Offset by savings in 522500
1100-14100-532400	MEMBERSHIP DUES	\$ 550.00	\$ 625.00	\$ 75.00	Additional WGFOA membership added, offset by savings in 531300
1100-14100-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ 100.00	\$ 206.17	\$ 106.17	Finance paid for Clerks mileage , offset by savings 14100-533500
1100-14100-534900	OTHER OPERATING SUPPLIES	\$ -	\$ 105.02	\$ 105.02	2026 Budget Books Binders & Tabs not budgeted for. Offset by savings in 539000
1100-14200-524900	OTHER MACHINERY AND EQUIPMENT	\$ 500.00	\$ 4,340.00	\$ 3,840.00	2025 Tax Bills contracted out vs. printed in house. Unanticipated
1100-14200-529900	SUNDRY CONTRACTUAL SERVICES	\$ 35,000.00	\$ 36,058.28	\$ 1,058.28	Investment broker fees; offset by Investment Interest
1100-14300-515430	LIFE INSURANCE (ER BENEFIT)	\$ 32,000.00	\$ 36,085.08	\$ 4,085.08	Additional life insurance benefits expenses, overall Department 14300 under budget
1100-14300-531300	PRINTING AND DUPLICATION	\$ 250.00	\$ 336.79	\$ 86.79	W2s costs higher than anticipated, overall Department 14300 under budget
1100-14300-532500	REGISTRATION FEES AND TUITION	\$ 750.00	\$ 1,215.50	\$ 465.50	budget
1100-14500-531300	PRINTING AND DUPLICATION	\$ 8,000.00	\$ 9,273.08	\$ 1,273.08	Printing costs higher than anticipated
1100-14500-553300	MACHINERY/EQUIPMENT RENTAL	\$ 24,000.00	\$ 31,442.79	\$ 7,442.79	Copy/Print Charges higher than anticipated
1100-14910-592400	TRANSFER TO CAPITAL PROJ FUND	\$ -	\$ 24,361.00	\$ 24,361.00	Offset by Marina Non Lapsing Fund
1100-19900-521910	COLLECTION AND AGENCY FEES	\$ -	\$ 60.51	\$ 60.51	Historically not budgeted due to uncertain of expense. Refund of SDC collected in error to resident
1100-19900-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ -	\$ 528.70	\$ 528.70	City Hall Fleet Vehicle Fuel. Budget \$ in 2026
1100-19900-574100	BAD DEBT EXPENSE	\$ -	\$ 24,606.56	\$ 24,606.56	Historically not budgeted due to uncertain of expense.
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$ -	\$ 40,874.94	\$ 40,874.94	Historically not budgeted due to uncertain of expense.
<b>DATA PROCESSING</b>					
1100-14400-521400	IT HELP DESK CHARGES	\$ 639,666.00	\$ 820,809.58	\$ 181,143.58	Offset by under budget in 527300. Some charges for 527300 inadvertently charged to 521400
1100-14400-531910	COMPUTER SUPPLIES & MAINT	\$ -	\$ 7,804.84	\$ 7,804.84	Purchase of PCs that were EOL and unbudgeted for. Overall Department 14400 was under budget for FY25
1100-14400-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 350.08	\$ 350.08	Unanticipated misc. expenses. Overall Department 14400 was under budget for FY25
1100-14400-581800	COMPUTER EQUIPMENT	\$ -	\$ 9,648.00	\$ 9,648.00	City Hall Camera Project not budgeted for. Overall Department 14400 was under budget for FY25
<b>LEGISLATIVE (COMMON COUNCIL / MAYOR)</b>					
1100-15100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$ 1,500.00	\$ 1,645.00	\$ 145.00	Alder iPads cost higher than anticipated
1100-15100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$ 56,000.00	\$ 60,966.16	\$ 4,966.16	Granicus Software renewal higher than department budgeted for
1100-15100-533600	LODGING	\$ -	\$ 300.98	\$ 300.98	Department did not budget for Lodging for Alder

1100-15100-539000	OTHER SUPPLIES AND EXPENSE	\$	-	\$	2,037.55	\$	2,037.55	Department did not respond	
1100-15200-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	117.63	\$	117.63	Overtime from Memorial Day for Mayor's Assistant	
1100-15200-527300	SOFTWARE MAINTENANCE & SUPPORT	\$	-	\$	586.72	\$	586.72	Software costs for Adobe, Canva and iPhone Cloud Storage unbudgeted for	
1100-15200-531200	OFFICE SUPPLIES	\$	1,000.00	\$	1,128.80	\$	128.80	Mayor's pen purchase (\$701) unbudgeted	
1100-15200-531800	OFFICE EQUIPMENT & FURNITURE	\$	-	\$	639.96	\$	639.96	Mayor Office Chair, bookshelf and monitors not budgeted for	
1100-15200-531910	COMPUTER SUPPLIES & MAINT	\$	-	\$	154.46	\$	154.46	Mayor wireless mic, light with tripod, camera and computer speakers unbudgeted for	
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$	80.00	\$	99.99	\$	19.99	HTR Subscription higher than anticipated	
<b>MUNICIPAL COURT</b>									
1100-15300-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	9.19	\$	9.19	Overtime of new Municipal Court Clerk due to training	
1100-15300-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	25,626.40	\$	25,626.40	Payout of accruals due to unanticipated retirement of Municipal Court Clerk	
1100-15300-531200	OFFICE SUPPLIES	\$	500.00	\$	600.12	\$	100.12	Unanticipated PC replacement; offset by under spending in 1100-15300-531300	
1100-15300-532400	MEMBERSHIP DUES	\$	413.00	\$	572.00	\$	159.00	State Bar dues for Judge higher than anticipated	
Training for New Municipal Court Clerk due to unanticipated retirement of former MCC, offset by under spending in 53400, 533500 and 533600									
1100-15300-532500	REGISTRATION FEES AND TUITION	\$	1,085.00	\$	1,450.00	\$	365.00		
<b>POLICE</b>									
1100-21100-511200	SALARIES AND WAGES-OVERTIME	\$	100,000.00	\$	198,020.67	\$	98,020.67	Offset by OT grant revenue 1100-21100-424190 and 1100-21100-424220	
1100-21100-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	40,730.00	\$	60,661.49	\$	19,931.49	Increase in Part-Time Patrol Officer and Seasonal Assistant wage	
1100-21100-515700	EMPLOYEE EDUCATION & TRAINING	\$	45,000.00	\$	60,792.90	\$	15,792.90	Offset by training and standards reimbursement (\$19,520) 1100-21100-424190	
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$	187.89	\$	187.89		
1100-21100-522200	ELECTRIC	\$	500.00	\$	576.06	\$	76.06		
offset by donations received 1100-21100-484100 (\$5,000), JAG GRANT 1100-21100-424220 (\$21,857), Items moved from 1100-21100-531800 will be offset from 1100-21100-483100 (\$4,740.30).									
1100-21100-524900	OTHER MACHINERY AND EQUIPMENT	\$	68,364.00	\$	95,048.87	\$	26,684.87		
1100-21100-531800	OFFICE EQUIPMENT & FURNITURE	\$	1,500.00	\$	7,633.14	\$	6,133.14		
1100-21100-532400	MEMBERSHIP DUES	\$	2,000.00	\$	2,092.75	\$	92.75		
1100-21100-534200	CHEMISTRY & LAB SUPPLIES	\$	4,300.00	\$	5,647.24	\$	1,347.24	Increased cost of drug testing kits and evidence supplies	
1100-21100-534900	OTHER OPERATING SUPPLIES	\$	5,500.00	\$	6,088.46	\$	588.46	Offset by a donation received and deposited in account 1100-21100-484100	
1100-21100-581300	OFFICE EQUIPMENT	\$	-	\$	14,598.76	\$	14,598.76	RICOH IM7000 Copier	
1100-21100-581900	OTHER CAPITAL EQUIPMENT	\$	-	\$	51,775.00	\$	51,775.00	Flock Cameras and Autel drone	
1100-21400-523420	BUILDING MAINTENANCE	\$	15,600.00	\$	19,274.22	\$	3,674.22	Department did not provide an explanation	
1100-21400-535500	PLUMBING & ELECTRICAL SUPPLIES	\$	2,000.00	\$	2,100.60	\$	100.60	Department did not provide an explanation	
<b>FIRE/RESCUE</b>									
1100-22100-511900	SALARIES-OTHER	\$	50,000.00	\$	267,136.70	\$	217,136.70	Due to multiple personnel out on FMLA, sick, workers' comp, and one retirement. Overage can be covered by remainder of Salaries and Wages budget lines and Health Insurance Budget Line.	
1100-22100-511920	AID STANDBY TIME	\$	-	\$	4,632.53	\$	4,632.53	Needed for station coverage. \$10,000 was budgeted on salary sheet but \$0 in budget line.	
Overage can be covered by remainder of Salaries and Wages budget lines, Health Insurance, Sick Leave, and Retirement Budget Lines.									
1100-22100-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	866,704.00	\$	905,920.51	\$	39,216.51		
1100-22100-524100	MOTOR VEHICLES	\$	61,158.00	\$	215,701.33	\$	154,543.33	Cost of aging fleet and repair to Ladder Truck.	
1100-22100-532400	MEMBERSHIP DUES	\$	900.00	\$	1,584.67	\$	684.67	Unbudgeted DEA Registration that occurs every 3 years. The Registration Fees budget line can cover the overage.	
1100-22100-534200	CHEMISTRY & LAB SUPPLIES	\$	60,000.00	\$	80,352.42	\$	20,352.42	Due to cost of EMS supplies drastically increasing.	
1100-22100-534900	OTHER OPERATING SUPPLIES	\$	34,969.00	\$	37,918.46	\$	2,949.46	Due to the cost of equipment for new apparatuses.	
Increase cost of flow testing. New hire SCBA masks. Overage can be covered by the Protective Clothing budget line.									
1100-22100-534960	BREATHING APPARATUS/AIR MAIN	\$	7,000.00	\$	9,259.49	\$	2,259.49		
1100-22100-581100	AUTOMOTIVE EQUIPMENT	\$	-	\$	1,433,385.50	\$	1,433,385.50	Offset by capital account.	
1100-22100-581940	DONATION EXPENDITURES	\$	-	\$	1,719.61	\$	1,719.61	Offset by revenue account.	
1100-22330-523420	BUILDING MAINTENANCE	\$	1,000.00	\$	3,537.97	\$	2,537.97	Overage can be offset by Electric budget line.	
1100-22340-522100	WATER	\$	1,000.00	\$	1,187.34	\$	187.34	Overage can be offset by Electric budget line.	
<b>BUILDING INSPECTION</b>									
1100-23100-524100	MOTOR VEHICLES	\$	2,270.00	\$	3,756.43	\$	1,486.43	Replacement tires not budgeted for on leased vehicle #901. Replacement tires not budgeted for on leased vehicle #914.	
Due to unexpected increase in new residential construction additional Wis. UDC Seals required for permit job cards. Will cover with excess funds from other expense accounts.									
1100-23100-534900	OTHER OPERATING SUPPLIES	\$	950.00	\$	1,690.18	\$	740.18		
<b>DEPT OF PUBLIC INFRASTRUCTURE</b>									
1100-17600-529900	SUNDRY CONTRACTUAL SERVICES	\$	6,000.00	\$	7,096.19	\$	(1,096.19)	To be covered by excess budget in 1100-17600-522400 GAS	
1100-17600-535500	PLUMBING & ELECTRICAL SUPPLIES	\$	2,000.00	\$	2,886.53	\$	(886.53)	To be covered by excess budget in 1100-17600-522400 GAS	
1100-17800-522100	WATER	\$	1,300.00	\$	1,457.01	\$	(157.01)	To be covered by excess budget in 1100-17800-522200 ELECTRIC	

1100-17800-534230	JANITORIAL SUPPLIES	\$	1,500.00	\$	1,593.20	\$	(93.20)	underspending in account 1100-17800-539000 OTHER SUPPLIES AND EXPENSE to cover coverage.
1100-21400-522100	WATER	\$	2,700.00	\$	2,757.41	\$	(57.41)	To be covered by excess budget in 1100-21400-522400 GAS
1100-21400-522200	ELECTRIC	\$	45,000.00	\$	45,709.32	\$	(709.32)	To be covered by excess budget in 1100-21400-522400 GAS
1100-21400-523420	BUILDING MAINTENANCE	\$	15,600.00	\$	19,274.22	\$	(3,674.22)	To be covered by excess budget in 1100-21400-522400 GAS
1100-21400-535500	PLUMBING & ELECTRICAL SUPPLIES	\$	2,000.00	\$	2,100.60	\$	(100.60)	To be covered by excess budget in 1100-21400-535300 MACHINERY & EQUIPMENT
1100-31100-511100	SALARIES AND WAGES-REGULAR	\$	-	\$	4,727.87	\$	(4,727.87)	Department Did Not Respond
1100-31100-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	298.70	\$	(298.70)	Department Did Not Respond
1100-31100-515100	SOCIAL SECURITY	\$	-	\$	346.00	\$	(346.00)	Department Did Not Respond
1100-31100-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	361.91	\$	(361.91)	Department Did Not Respond
1100-31100-515400	HEALTH INSURANCE	\$	-	\$	1,501.02	\$	(1,501.02)	Department Did Not Respond
1100-31100-515600	WORKERS COMPENSATION	\$	-	\$	153.32	\$	(153.32)	Department Did Not Respond
1100-31100-531500	DRAFTING SUPPLIES	\$	1,100.00	\$	1,222.60	\$	(122.60)	To be covered by excess budget in 1100-31100-531200 OFFICE SUPPLIES.
1100-32100-529900	SUNDRY CONTRACTUAL SERVICES	\$	2,860.00	\$	3,293.12	\$	(433.12)	To be covered by excess budget in 1100-32100-522500 TELEPHONE
1100-32200-511100	SALARIES AND WAGES-REGULAR	\$	-	\$	13,448.46	\$	(13,448.46)	Department Did Not Respond
1100-32200-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	3,786.77	\$	(3,786.77)	Department Did Not Respond
1100-32200-515100	SOCIAL SECURITY	\$	-	\$	1,207.36	\$	(1,207.36)	Department Did Not Respond
1100-32200-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	1,240.94	\$	(1,240.94)	Department Did Not Respond
1100-32200-515400	HEALTH INSURANCE	\$	-	\$	5,749.90	\$	(5,749.90)	Department Did Not Respond
1100-32200-515600	WORKERS COMPENSATION	\$	-	\$	525.68	\$	(525.68)	Department Did Not Respond
1100-32200-534260	CALCIUM CHLORIDE-LIQUIDOW	\$	5,000.00	\$	54,671.53	\$	(49,671.53)	Move to budget line 1100-32260-534250 SODIUM CHLORIDE
1100-32200-541210	READY-MIX - PERMIT REPAIRS	\$	48,000.00	\$	167,551.91	\$	(119,551.91)	Offset by permit revenue.
1100-32200-541220	READY-MIX - SLAB REPAIR	\$	19,500.00	\$	25,335.24	\$	(5,835.24)	Offset by 1100-32200-548110 ASPHALT COLD MIX
1100-32200-541230	HOT-MIX ASPHALT PERMIT REPAIRS	\$	30,000.00	\$	45,380.57	\$	(15,380.57)	Offset by permit revenue.
1100-32200-545910	TOP SOIL	\$	1,000.00	\$	1,253.20	\$	(253.20)	Offset by permit revenue.
1100-32200-548120	CRACKFILLER	\$	39,105.00	\$	40,167.24	\$	(1,062.24)	32240-542920 CONCRETE FORMS
1100-32200-548910	EXPANSION MATERIAL (FELT)	\$	-	\$	98.95	\$	(98.95)	Offset by permit revenue.
1100-32240-542930	DETECTABLE WARNING FIELDS	\$	500.00	\$	571.00	\$	(71.00)	CONCRETE.
1100-32240-548130	ASPHALT - HOT MIX	\$	400.00	\$	584.39	\$	(184.39)	To be covered by excess budget in 1100-32320-541200 READY MIX CONCRETE
1100-32260-527310	WEATHER SERVICE	\$	4,000.00	\$	4,022.92	\$	(22.92)	To be covered by excess budget in 1100-32260-539000 OTHER SUPPLIES AND EXPENSES - Snow
1100-32320-523160	UTILITY LOCATING SERVICES	\$	18,000.00	\$	41,007.25	\$	(23,007.25)	Increase in Locating Services due to Lead Service Replacements.
1100-32320-541600	CEMENT AND CONCRETE SUPPLIES	\$	-	\$	123.09	\$	(123.09)	CONCRETE.
1100-32320-542910	MANHOLE CASTINGS & ACCESSORIES	\$	13,500.00	\$	13,504.00	\$	(4.00)	To be covered by excess budget in excess in budget 1100-32320-541200 READY-MIX CONCRETE
1100-32410-522200	ELECTRIC	\$	16,000.00	\$	17,215.87	\$	(1,215.87)	To be covered by excess budget in excess in budget 1100-32410-539000 OTHER SUPPLIES AND EXPENSES
1100-32410-522200	ELECTRIC	\$	16,000.00	\$	17,215.87	\$	(1,215.87)	To be covered by excess budget in 1100-32410-539000 OTHER SUPPLIES AND EXPENSES
1100-32410-523160	UTILITY LOCATING SERVICES	\$	3,300.00	\$	4,222.50	\$	(922.50)	To be covered by excess budget in excess in budget 1100-32410-539000 OTHER SUPPLIES AND EXPENSES
1100-32410-523160	UTILITY LOCATING SERVICES	\$	3,300.00	\$	4,222.50	\$	(922.50)	To be covered by excess budget in 1100-32410-539000 OTHER SUPPLIES AND EXPENSES
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$	4,000.00	\$	48,115.58	\$	(44,115.58)	Waldo Blvd accident; offset by revenue (billing \$27,442.43 to responsible party).
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$	4,000.00	\$	48,115.58	\$	(44,115.58)	Offset by Revenue
1100-32410-582820	SIGNAL COMPONENTS	\$	2,000.00	\$	2,741.65	\$	(741.65)	To be covered by excess budget in excess in budget 1100-32410-539000 OTHER SUPPLIES AND EXPENSES
1100-32410-582820	SIGNAL COMPONENTS	\$	2,000.00	\$	2,741.65	\$	(741.65)	To be covered by excess budget in 1100-32410-539000 OTHER SUPPLIES AND EXPENSES
1100-32420-535400	PAINTING SUPPLIES	\$	6,000.00	\$	6,467.50	\$	(467.50)	To be covered by excess budget in 1100-32420-523120 PAVEMENT MARKING SERVICE
1100-32420-536200	CONSUMABLE TOOLS/HARDWARE	\$	-	\$	209.00	\$	(209.00)	To be covered by excess budget in 1100-32420-523120 PAVEMENT MARKING SERVICE
1100-32420-536300	SIGN PARTS AND SUPPLIES	\$	16,500.00	\$	18,259.80	\$	(1,759.80)	To be covered by excess budget in 1100-32420-523120 PAVEMENT MARKING SERVICE
1100-32600-511000	SALARIES AND WAGES-REGULAR	\$	-	\$	1,634.14	\$	(1,634.14)	Department Did Not Respond
1100-32600-515100	SOCIAL SECURITY	\$	-	\$	115.71	\$	(115.71)	Department Did Not Respond
1100-32600-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	117.66	\$	(117.66)	Department Did Not Respond
1100-32600-515400	HEALTH INSURANCE	\$	-	\$	660.00	\$	(660.00)	Department Did Not Respond
1100-32600-515600	WORKERS COMPENSATION	\$	-	\$	49.85	\$	(49.85)	Department Did Not Respond
1100-32600-516210	PROTECTIVE CLOTHING	\$	3,000.00	\$	4,016.38	\$	(1,016.38)	To be covered by excess budget in 1100-32600-529900 SUNDRY CONTRACTUAL SERVICES
1100-32600-534110	MEMORIALS	\$	-	\$	1,520.00	\$	(1,520.00)	Memorial trees, offset by revenue in 1100-32600-459285 MEMORIALS.
1100-32600-535300	MACHINERY AND EQUIPMENT PARTS	\$	2,000.00	\$	3,970.96	\$	(1,970.96)	To be covered by excess in budget 1100-32600-529900 SUNDRY CONTRACTUAL SERVICES
1100-32600-539000	OTHER SUPPLIES AND EXPENSE	\$	30,000.00	\$	117,317.18	\$	(87,317.18)	GRANTS.
1100-32630-527400	HAZARDOUS MAT'L DISPOSAL SRVC	\$	1,017.50	\$	1,235.13	\$	(217.63)	unanticipated increase in cost.
1100-32800-511200	SALARIES AND WAGES-OVERTIME	\$	69,135.00	\$	201,013.35	\$	(131,878.35)	line from not being fully staffed.
1100-32800-511500	SALARIES-TEMP EMPLOYEES-REGULAR	\$	570,000.00	\$	614,555.58	\$	(44,555.58)	Department Did Not Respond
1100-34111-511200	SALARIES AND WAGES-OVERTIME	\$	8,565.00	\$	11,246.98	\$	(2,681.98)	Department Did Not Respond
1100-34111-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	2,293.15	\$	(2,293.15)	Payout for unexpected loss of employee.
1100-34111-522100	WATER	\$	1,000.00	\$	1,050.12	\$	(50.12)	To be covered by excess budget in 1100-34111-522200 ELECTRIC
1100-34112-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	90.44	\$	(90.44)	34112 (10th Street Bridge) for 2026.

1100-34112-515400	HEALTH INSURANCE	\$	-	\$	302.93	\$	(302.93)	34112 (10th Street Bridge) for 2026.
1100-34112-522100	WATER	\$	500.00	\$	599.95	\$	(99.95)	To be covered by excess budget in 1100-34112-522200 ELECTRIC
1100-35210-515100	SOCIAL SECURITY	\$	-	\$	27.52	\$	(27.52)	Department Did Not Respond
1100-35210-515400	HEALTH INSURANCE	\$	-	\$	137.22	\$	(137.22)	Department Did Not Respond
1100-35210-515600	WORKERS COMPENSATION	\$	-	\$	12.20	\$	(12.20)	Department Did Not Respond
1100-35210-516100	TOOL ALLOWANCE	\$	600.00	\$	920.34	\$	(320.34)	Department Did Not Respond
1100-35210-524100	MOTOR VEHICLES	\$	-	\$	200.50	\$	(200.50)	SERVICES.
1100-35210-531200	OFFICE SUPPLIES	\$	100.00	\$	126.79	\$	(26.79)	To be covered by excess budget in 1100-35210-531300 PRINTING AND DUPLICATION.
1100-35210-534230	JANITORIAL SUPPLIES	\$	2,500.00	\$	3,997.94	\$	(1,497.94)	To be covered by excess budget in 1100-35210-535110 OIL AND GREASE
1100-35210-535200	MOTOR VEHICLE PARTS	\$	300,000.00	\$	339,511.95	\$	(39,511.95)	To be covered by excess budget in 1100-35210-535100 VEHICLE AND EQUIPMENT FUEL
1100-35210-535220	TIRES AND TUBES	\$	40,000.00	\$	47,448.38	\$	(7,448.38)	To be covered by excess budget in 1100-35210-535100 VEHICLE AND EQUIPMENT FUEL
1100-35210-535400	PAINTING SUPPLIES	\$	500.00	\$	605.31	\$	(105.31)	To be covered by excess budget in 1100-35210-535210 MECHANIC SHOP SUPPLIES
1100-35210-536200	CONSUMABLE TOOLS/HARDWARE	\$	2,500.00	\$	5,605.33	\$	(3,105.33)	SUNDRY CONTRACTUAL SERVICES.
1100-35210-539010	WELDING SUPPLIES	\$	3,500.00	\$	5,415.46	\$	(1,915.46)	To be covered by excess budget in 1100-35210-535240 FASTENERS-NUTS/BOLTS/TIES
1100-35210-542100	STRUCTURAL STEEL AND IRON	\$	2,000.00	\$	2,216.76	\$	(216.76)	Additional steel purchase; to be offset by excess budget in 1100-35210-535210 MECHANIC SHOP SUPPLIES.
1100-35210-553300	MACHINERY/EQUIPMENT RENTAL	\$	-	\$	2,427.57	\$	(2,427.57)	532500 REGISTRATION FEES AND TUITION.
1100-35210-581810	COMPUTER SOFTWARE	\$	-	\$	3,968.00	\$	(3,968.00)	To be covered by excess budget in 1100-35210-529900 SUNDRY CONTRACTUAL SERVICES
1100-35220-522100	WATER	\$	13,000.00	\$	16,545.15	\$	(3,545.15)	To be covered by excess budget in 1100-35210-529900 SUNDRY CONTRACTUAL SERVICES
1100-35220-522200	ELECTRIC	\$	16,500.00	\$	19,011.46	\$	(2,511.46)	To be covered by excess budget in 1100-35210-529900 SUNDRY CONTRACTUAL SERVICES
1100-35220-529900	SUNDRY CONTRACTUAL SERVICES	\$	4,500.00	\$	5,101.38	\$	(601.38)	REPAIRS & MAINTENANCE.
1100-35220-539000	OTHER SUPPLIES AND EXPENSE	\$	8,000.00	\$	15,507.16	\$	(7,507.16)	CONTRACTUAL SERVICES.
1100-41100-511100	SALARIES AND WAGES-REGULAR	\$	-	\$	2,458.82	\$	(2,458.82)	Department Did Not Respond
1100-41100-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	601.09	\$	(601.09)	Department Did Not Respond
1100-41100-515100	SOCIAL SECURITY	\$	-	\$	219.17	\$	(219.17)	Department Did Not Respond
1100-41100-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	220.31	\$	(220.31)	Department Did Not Respond
1100-41100-515400	HEALTH INSURANCE	\$	-	\$	682.89	\$	(682.89)	Department Did Not Respond
1100-41100-515600	WORKERS COMPENSATION	\$	-	\$	93.33	\$	(93.33)	Department Did Not Respond
1100-41100-522200	ELECTRIC	\$	2,000.00	\$	2,127.66	\$	(127.66)	To be covered by excess budget in 1100-41100-522100 WATER
1100-41100-524100	MOTOR VEHICLES	\$	5,500.00	\$	5,652.75	\$	(152.75)	To be covered by excess budget in 1100-41100-524900 OTHER MACHINERY & EQUIPMENT
1100-41100-534100	AGRICULTURE & HORTICULTURE SUP	\$	13,500.00	\$	13,537.40	\$	(37.40)	To be covered by excess budget in 1100-41100-539000 OTHER SUPPLIES & EXPENSES
1100-41100-534110	MEMORIALS	\$	1,500.00	\$	3,815.00	\$	(2,315.00)	Offset by Revenue 1100-41100-459285 MEMORIALS
1100-41100-534150	BURIAL SITE ADORNMENTS	\$	650.00	\$	4,535.00	\$	(3,885.00)	Niche inscriptions; offset by revenue in 1100-41100-459270 INSCRIPTION & EMBLEMS
1100-41100-535100	VEHICLE & EQUIPMENT FUEL	\$	10,000.00	\$	10,265.23	\$	(265.23)	To be covered by excess budget in 1100-41100-539000 OTHER SUPPLIES & EXPENSES
1100-41100-541600	CEMENT AND CONCRETE SUPPLIES	\$	2,600.00	\$	3,293.55	\$	(693.55)	Offset by Revenue from 1100-41100-459230 FOUNDATIONS
1100-41100-543100	LUMBER	\$	150.00	\$	453.85	\$	(303.85)	To be covered by excess budget in 1100-41100-523300 GROUNDS & GROUND IMPROVEMENT
1100-51100-511100	SALARIES AND WAGES-REGULAR	\$	-	\$	2,457.33	\$	(2,457.33)	Department Did Not Respond
1100-51100-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	268.00	\$	(268.00)	Part-time Seasonal employee - Budgeted in 32800.
1100-51100-515100	SOCIAL SECURITY	\$	-	\$	187.97	\$	(187.97)	Part-time Seasonal employee - Budgeted in 32800.
1100-51100-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	176.93	\$	(176.93)	Department Did Not Respond
1100-51100-515400	HEALTH INSURANCE	\$	-	\$	149.36	\$	(149.36)	Department Did Not Respond
1100-51100-515600	WORKERS COMPENSATION	\$	-	\$	64.75	\$	(64.75)	Part-time Seasonal employee - Budgeted in 32800.
1100-51100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$	-	\$	24.00	\$	(24.00)	FEES & TUITION.
1100-51200-511100	SALARIES AND WAGES-REGULAR	\$	-	\$	4,245.34	\$	(4,245.34)	Department Did Not Respond
1100-51200-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	1,091.39	\$	(1,091.39)	Department Did Not Respond
1100-51200-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	4,756.49	\$	(4,756.49)	Department Did Not Respond
1100-51200-515100	SOCIAL SECURITY	\$	-	\$	461.28	\$	(461.28)	Department Did Not Respond
1100-51200-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	384.25	\$	(384.25)	Department Did Not Respond
1100-51200-515400	HEALTH INSURANCE	\$	-	\$	568.81	\$	(568.81)	Department Did Not Respond
1100-51200-515600	WORKERS COMPENSATION	\$	-	\$	307.87	\$	(307.87)	Department Did Not Respond
1100-51200-521900	OTHER PROFESSIONAL SERVICES	\$	7,500.00	\$	83,025.38	\$	(75,525.38)	Silver Creek Restoration; offset by Grant revenue.
1100-51200-523300	GROUNDS & GROUND IMPROVEMENTS	\$	30,000.00	\$	34,133.11	\$	(4,133.11)	Offset by Revenue 1100-51200-484100 and CVMIC Grant TO 1100-51200-484900
1100-51200-524900	OTHER MACHINERY AND EQUIPMENT	\$	2,000.00	\$	2,647.08	\$	(647.08)	To be covered by excess budget in 1100-51200-536900 OTHER REPAIRS & MAINTENANCE SUPPLIES
1100-51200-527700	INSPECTIONS	\$	-	\$	459.75	\$	(459.75)	To be covered by excess budget in 1100-51200-536900 OTHER REPAIRS & MAINTENANCE SUPPLIES
1100-51200-529900	SUNDRY CONTRACTUAL SERVICES	\$	46,000.00	\$	56,448.94	\$	(10,448.94)	Contractor for grass cutting - Offset by Revenue - Activenet Fees- 1100-51200-458550
1100-51200-532400	MEMBERSHIP DUES	\$	-	\$	150.00	\$	(150.00)	TUITION.
1100-51200-534110	MEMORIALS	\$	1,500.00	\$	17,588.00	\$	(16,088.00)	Memorial Benches purchased in advance for stock; offset by memorial donation revenue.
1100-51200-534230	JANITORIAL SUPPLIES	\$	13,000.00	\$	13,503.26	\$	(503.26)	Will be covered by 1100-51200-539000 OTHER SUPPLIES & EXPENSES
1100-51200-534900	OTHER OPERATING SUPPLIES	\$	-	\$	2,750.00	\$	(2,750.00)	Cameras at MYBA - Finance authorized budget line - Finance to adjust
1100-51200-535510	PLUMBING SUPPLIES	\$	4,000.00	\$	4,752.43	\$	(752.43)	SUPPLIES.

1100-51200-559100	ENVIRONMENTAL FEES	\$	500.00	\$	1,328.55	\$	(828.55)	REPAIRS & MAINT SUPPLIES.
1100-51200-581900	OTHER CAPITAL EQUIPMENT	\$	36,000.00	\$	46,010.37	\$	(10,010.37)	Z Track Mower offset by Auction Sales of Equipment.
1100-51300-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	1,029.75	\$	(1,029.75)	Part-time Seasonal employee - Budgeted in 32800.
1100-51300-515100	SOCIAL SECURITY	\$	-	\$	14.93	\$	(14.93)	Part-time Seasonal employee - Budgeted in 32800.
1100-51300-515600	WORKERS COMPENSATION	\$	-	\$	31.41	\$	(31.41)	Part-time Seasonal employee - Budgeted in 32800.
1100-51300-529900	SUNDRY CONTRACTUAL SERVICES	\$	17,000.00	\$	23,069.64	\$	(6,069.64)	\$6,211.05 for WPRA Tickets covered by the sales revenue in 1100-51300-458570 WPRA TICKETS.
1100-51300-531200	OFFICE SUPPLIES	\$	-	\$	0.04	\$	(0.04)	Test for Civic Rec
1100-51300-532500	REGISTRATION FEES AND TUITION	\$	500.00	\$	510.00	\$	(10.00)	To be covered by excess budget in 1100-51300-534500 RECREATION SUPPLIES
1100-51300-539000	OTHER SUPPLIES AND EXPENSE	\$	900.00	\$	1,528.61	\$	(628.61)	51300-534500 RECREATION SUPPLIES.
1100-51400-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	42.42	\$	(42.42)	Department Did Not Respond
1100-51400-511900	SALARIES-OTHER	\$	-	\$	1,993.25	\$	(1,993.25)	Part-time Seasonal employee - Budgeted in 32800.
1100-51400-515100	SOCIAL SECURITY	\$	-	\$	29.50	\$	(29.50)	Part-time Seasonal employee - Budgeted in 32800.
1100-51400-515600	WORKERS COMPENSATION	\$	-	\$	62.09	\$	(62.09)	Part-time Seasonal employee - Budgeted in 32800.
1100-51400-529900	SUNDRY CONTRACTUAL SERVICES	\$	1,600.00	\$	1,623.86	\$	(23.86)	To be covered by excess budget in 1100-51400-523300 GROUNDS & GROUND IMPROVEMENTS
1100-51400-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$	700.00	\$	770.99	\$	(70.99)	To be covered by excess budget in 1100-51400-531300 PRINTING & DUPLICATING
1100-51400-532500	REGISTRATION FEES AND TUITION	\$	140.00	\$	365.00	\$	(225.00)	To be covered by excess budget in 1100-51200-532600 ADVERTISING
1100-51500-511100	SALARIES AND WAGES-REGULAR	\$	-	\$	1,666.08	\$	(1,666.08)	Department Did Not Respond
1100-51500-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	401.85	\$	(401.85)	Department Did Not Respond
1100-51500-515100	SOCIAL SECURITY	\$	-	\$	154.21	\$	(154.21)	Department Did Not Respond
1100-51500-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	148.89	\$	(148.89)	Department Did Not Respond
1100-51500-515400	HEALTH INSURANCE	\$	-	\$	130.35	\$	(130.35)	Department Did Not Respond
1100-51500-515600	WORKERS COMPENSATION	\$	-	\$	63.07	\$	(63.07)	Department Did Not Respond
1100-51500-516200	CLOTHING ALLOWANCE	\$	600.00	\$	643.50	\$	(43.50)	AND EXPENSE.
1100-51500-521400	DATA PROCESSING	\$	1,400.00	\$	1,578.30	\$	(178.30)	OTHER SUPPLIES AND EXPENSE.
1100-51500-522500	TELEPHONE	\$	1,400.00	\$	1,817.04	\$	(417.04)	To be covered by excess budget in 1100-15100-539000 OTHER SUPPLIES AND EXPENSE
1100-51500-523300	GROUNDS & GROUND IMPROVEMENTS	\$	9,500.00	\$	13,738.77	\$	(4,238.77)	Covered by Zoo Society contribution 1100-51500-484100
1100-51500-524100	MOTOR VEHICLES	\$	500.00	\$	924.10	\$	(424.10)	AND EXPENSE.
2850-17900-522100	WATER	\$	8,900.00	\$	10,961.96	\$	(2,061.96)	CHLORINE
2850-17900-522200	ELECTRIC	\$	17,500.00	\$	18,294.50	\$	(794.50)	TELEPHONE (\$33.62)
2850-17900-524900	OTHER MACHINERY AND EQUIPMENT	\$	3,000.00	\$	4,473.73	\$	(1,473.73)	Pool Lift for ADA needed repairs, ASK JJ
2850-17900-534220	PROCESS CHEMICALS	\$	15,000.00	\$	21,962.33	\$	(6,962.33)	Increase in water usage due to attendance at pool; Covered by Budget Line 2850-17900-522400 GAS
2850-17900-535590	OTHER BUILDING SUPPLIES	\$	9,000.00	\$	10,794.94	\$	(1,794.94)	ASK JJ
2850-51300-516500	WORK PERMIT REFUNDS	\$	200.00	\$	230.00	\$	(30.00)	521100 ADVERTISING
2850-51300-529900	SUNDRY CONTRACTUAL SERVICES	\$	11,000.00	\$	14,776.54	\$	(3,776.54)	ActiveNet fees, offset by revenue.
2850-51300-534850	MINI GOLF SUPPLIES	\$	400.00	\$	603.44	\$	(203.44)	Offset by Revenue, Covered by savings in 2850-51300-534300
2850-51300-534940	FIRST AID SUPPLIES	\$	100.00	\$	154.89	\$	(54.89)	Offset by Revenue, Covered by savings in 2850-51300-534300
2850-51300-534950	SAFETY EQUIP & SUPPLIES	\$	3,000.00	\$	3,347.05	\$	(347.05)	Offset by Revenue, Covered by savings in 2850-51300-534300
<b>Wastewater Collection</b>								
6300-71100-521400	DATA PROCESSING	\$	178,500.00	\$	189,000.00	\$	10,500.00	To be covered by excess budget in 6300-71100-522200 ELECTRIC
6300-71100-522100	WATER	\$	4,000.00	\$	5,361.91	\$	1,361.91	To be covered by excess budget in 6300-71100-522200 ELECTRIC
6300-71100-522400	GAS	\$	6,400.00	\$	9,294.92	\$	2,894.92	ELECTRIC.
6300-71100-523160	UTILITY LOCATING SERVICES	\$	21,000.00	\$	51,185.00	\$	30,185.00	Services due to Lead Service Replacements.
6300-71100-523420	BUILDING MAINTENANCE	\$	-	\$	116.73	\$	116.73	To be covered by excess budget in 6300-71100-536900 OTHER REPAIRS & MAINT SUPPLIES
6300-71100-529900	SUNDRY CONTRACTUAL SERVICES	\$	5,000.00	\$	6,658.50	\$	1,658.50	To be covered by excess budget in 6300-71100-523240 LIFT STATION MAINTENANCE
6300-71100-535100	VEHICLE & EQUIPMENT FUEL	\$	7,000.00	\$	12,573.55	\$	5,573.55	unavailable when creating 2025 Budget due to transfer of WWTF; increasing Budget for 2026.
6300-71100-535530	HVAC REPAIRS & MAINTENANCE	\$	-	\$	15.56	\$	15.56	To be covered by excess budget in 6300-71100-539000 OTHER SUPPLIES AND EXPENSE
6300-71100-548130	ASPHALT - HOT MIX	\$	-	\$	343.75	\$	343.75	To be covered by excess budget in 6300-71100-523200 SEWER LINE MAINTENANCE.
6300-71100-562100	BONDS/INTEREST	\$	133,472.00	\$	188,789.34	\$	55,317.34	Offset by Reimb of MPU WWTF Responsibility
6300-71100-582600	SANITARY SEWERS AND LATERALS	\$	1,300,000.00	\$	2,451,235.60	\$	1,151,235.60	2024 Projects paid in 2025; to be covered by 6300 Fund Balance.
<b>Maritime Metro Transit</b>								
6400-36100-531200	OFFICE SUPPLIES	\$	900.00	\$	1,127.05	\$	(227.05)	Department Did Not Respond
6400-36100-531910	COMPUTER SUPPLIES & MAINT	\$	660.00	\$	12,382.93	\$	(11,722.93)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36100-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$	1,500.00	\$	1,931.75	\$	(431.75)	MAINTENANCE & SUPPORT.
6400-36100-533600	LODGING	\$	800.00	\$	1,256.76	\$	(456.76)	Bus breakdowns, use personal vehicles; Covered by Budget Line 6400-36900-533400.
6400-36100-533300	MACHINERY/EQUIPMENT RENTAL	\$	600.00	\$	719.41	\$	(119.41)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36200-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	7,613.00	\$	7,986.00	\$	(373.00)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36200-515100	SOCIAL SECURITY	\$	110.00	\$	115.90	\$	(5.90)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36200-515600	WORKERS COMPENSATION	\$	232.00	\$	243.66	\$	(11.66)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36200-522500	TELEPHONE	\$	2,300.00	\$	3,355.07	\$	(1,055.07)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel

6400-36200-529900	SUNDRY CONTRACTUAL SERVICES	\$	3,400.00	\$	4,004.54	\$	(604.54)	SUNDRY REPAIR & MAINT SERVICE.
6400-36200-539000	OTHER SUPPLIES AND EXPENSE	\$	7,000.00	\$	9,046.99	\$	(2,046.99)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36300-511200	SALARIES AND WAGES-OVERTIME	\$	700.00	\$	2,295.68	\$	(1,595.68)	Mechanic OT due to bus breakdowns.
6400-36300-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	4,724.00	\$	4,855.87	\$	(131.87)	Department Did Not Respond
6400-36300-516100	TOOL ALLOWANCE	\$	200.00	\$	216.05	\$	(16.05)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36300-526100	RADIO/RADAR SERVICE	\$	-	\$	45.00	\$	(45.00)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36300-534230	JANITORIAL SUPPLIES	\$	800.00	\$	805.22	\$	(5.22)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36300-535110	OIL AND GREASE	\$	15,000.00	\$	16,288.49	\$	(1,288.49)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36300-535200	MOTOR VEHICLE PARTS	\$	85,000.00	\$	116,285.22	\$	(31,285.22)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36300-535220	TIRES AND TUBES	\$	20,000.00	\$	32,151.49	\$	(12,151.49)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36300-539000	OTHER SUPPLIES AND EXPENSE	\$	1,500.00	\$	1,897.48	\$	(397.48)	SOFTWARE MAINTENANCE & SUPPORT.
6400-36500-511200	SALARIES AND WAGES-OVERTIME	\$	15,000.00	\$	28,549.19	\$	(13,549.19)	Drivers OT due to cover retirements and employees out on FMLA.
6400-36500-513600	SICK LEAVE CREDIT PAY OUT	\$	-	\$	922.36	\$	(922.36)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36500-515800	UNEMPLOYMENT COMPENSATION	\$	3,000.00	\$	8,851.96	\$	(5,851.96)	Unemployment claims higher than anticipated.
6400-36500-516400	EMPLOYEE PHYSICALS	\$	400.00	\$	3,044.00	\$	(2,644.00)	Hiring more drivers due to retirements.
6400-36500-516410	ALCOHOL/DRUG TESTING	\$	1,500.00	\$	1,502.00	\$	(2.00)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36500-529910	COUNTY 85.21 SERVICES	\$	255,000.00	\$	278,934.13	\$	(23,934.13)	Fuel
6400-36500-529915	CITY ADA SERVICES	\$	-	\$	332,252.24	\$	(332,252.24)	New account created in 2025; budgeted in 6400-36500-521900 OTHER PROFESSIONAL SERVICES.
6400-36500-532610	EMPLOYMENT ADVERTISING	\$	500.00	\$	3,758.00	\$	(3,258.00)	Budgeted in 6400-36500-532600 ADVERTISING; separated for clarity of reason for expense.
6400-36900-511100	SALARIES AND WAGES-REGULAR	\$	56,872.00	\$	58,070.08	\$	(1,198.08)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36900-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	4,008.00	\$	4,043.28	\$	(35.28)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36900-515400	HEALTH INSURANCE	\$	9,223.32	\$	9,448.74	\$	(225.42)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36900-515430	LIFE INSURANCE (ER BENEFIT)	\$	215.00	\$	219.96	\$	(4.96)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36900-515600	WORKERS COMPENSATION	\$	115.00	\$	116.06	\$	(1.06)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36900-524100	MOTOR VEHICLES	\$	2,400.00	\$	6,871.88	\$	(4,471.88)	DPW labor/parts for Mobility Manager vehicle; offset by revenue in 6400-36900-472150 MTWC COUNTY PROGRAM AIDS.
6400-36900-531200	OFFICE SUPPLIES	\$	400.00	\$	542.95	\$	(142.95)	To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel
6400-36900-535100	VEHICLE & EQUIPMENT FUEL	\$	5,500.00	\$	7,066.56	\$	(1,566.56)	Portion to be covered by Grant; To be covered by excess budget in 6400-36300-535100 Vehicle and Equipment Fuel

#### RWAM

1100-53100-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	678.08	\$	678.08	No response from Department
1100-53100-515600	WORKERS COMPENSATION	\$	1,035.00	\$	1,115.42	\$	80.42	No response from Department
1100-53100-529900	SUNDRY CONTRACTUAL SERVICES	\$	5,500.00	\$	6,095.00	\$	595.00	No response from Department
1100-53100-533500	MEALS	\$	50.00	\$	121.52	\$	71.52	No response from Department
1100-53100-534560	CARE & PROTECTION OF ART	\$	500.00	\$	697.52	\$	197.52	No response from Department

#### COMMUNITY DEVELOPMENT

1100-61100-521600	CONSULTING CONTRACTS	\$	113,868.00	\$	125,158.11	\$	11,290.11	Zoning Rewrite, Planimetric Mapping, Lupke Consulting. Overall, Comm Dev did not go over budget in FY2025.
1100-61100-531200	OFFICE SUPPLIES	\$	500.00	\$	680.62	\$	180.62	No response from Department. Overall, Comm Dev did not go over budget in FY2025.
1100-61100-533600	LODGING	\$	1,500.00	\$	2,989.38	\$	1,489.38	Conference Lodging Higher than anticipated but offset by Grant revenue to be reimbursed. Overall, Comm Dev did not go over budget in FY2025.

#### ECONOMIC DEVELOPMENT MARKETING

1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	\$	-	\$	8,580.00	\$	8,580.00	Industrial Park Signage and ROFR (GLTD Holdings). Offset by transfer from Non Lapsing Fund
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#### LIBRARY

2810-57110-531100	POSTAGE AND BOX RENT	\$	4,000.00	\$	4,363.38	\$	363.38	Offset against 2810-57110-521900 Other Professional Services.
2810-57110-581930	GRANT EXPENDITURES	\$	-	\$	372.17	\$	372.17	No Response from Department
2810-57120-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	59.23	\$	59.23	No Response from Department
2810-57120-522100	WATER	\$	1,400.00	\$	1,463.58	\$	63.58	Balance against Salaries and Wages for Maintenance 2810-57120-511100
2810-57120-524900	OTHER MACHINERY AND EQUIPMENT	\$	1,200.00	\$	1,301.94	\$	101.94	Balance against Salaries and Wages for Maintenance 2810-57120-511100
2810-57120-525900	SUNDRY REPAIR & MAINT SERVICE	\$	13,000.00	\$	17,991.28	\$	4,991.28	Balance against Salaries and Wages for Maintenance 2810-57120-511100
2810-57120-529900	SUNDRY CONTRACTUAL SERVICES	\$	14,000.00	\$	16,100.18	\$	2,100.18	Balance against Salaries and Wages for Maintenance 2810-57120-511100
2810-57120-592400	TRANSFER TO CAPITAL PROJ FUND	\$	100,000.00	\$	140,850.00	\$	40,850.00	Final amount approved for Library HVAC Project through CAWG.
2810-57130-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	4,071.78	\$	4,071.78	No Response from Department
2810-57330-515600	WORKERS COMPENSATION	\$	883.00	\$	1,111.31	\$	228.31	No Response from Department

**TOURISM**

2870-54220-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	343.08	\$	343.08		4th July Holiday Pay
2870-54220-521400	IT HELP DESK CHARGES	\$	-	\$	1,272.37	\$	1,272.37	This is for IT service charges. It had been budgeted to come from Software Maintenance & Support (527300). Have budgeted for this to be here in the future.	
2870-54220-521900	OTHER PROFESSIONAL SERVICES	\$	-	\$	17,000.00	\$	17,000.00	The Room Tax Commission directed staff to begin working with an architect on drafting permanent visitor center plans, Abacus. All phase 1 included here, plus topo survey.	
2870-54220-522200	ELECTRIC	\$	850.00	\$	1,277.59	\$	427.59		Costs higher than anticipated
2870-54220-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$	2,950.00	\$	3,135.38	\$	185.38		
2870-54220-534840	SPECIAL EVENTS SUPPLIES	\$	2,400.00	\$	3,309.21	\$	909.21	Some travel was a bit more expensive than anticipated. Funds in Membership Dues (532400) to cover expenses. Movie licensing came in higher because we were moved to the next attendance tier. We got a movie night sponsor to offset costs, and that was unbudgeted.	
2870-54220-539000	OTHER SUPPLIES AND EXPENSE	\$	13,150.00	\$	14,949.30	\$	1,799.30	Under budget in Membership Dues (532400), Marketing Materials technically (539100) and Health Insurance (515400)	
2870-54220-539100	MARKETING MATERIALS	\$	102,360.00	\$	125,037.25	\$	22,677.25	Due to MAVCB agreement, started putting Marketing Materials expenses budgeted under 2130 Room Tax to 2870 mid-year. Total budgeted for both is actually \$143,172.06; not technically an exception.	
2870-54220-553200	BUILDING & OFFICE RENTAL	\$	-	\$	19,840.24	\$	19,840.24	New account created after budget process for clarity of expenses. Was in Sundry Contractual Services. This includes rent and property tax/snow assessment.	