

**CITY OF MANITOWOC  
BUDGET EXCEPTION REPORT  
4th QUARTER 2024**

<b>Account</b>	<b>Description</b>	<b>Current Year Budget</b>	<b>Year to date</b>	<b>Over Budget</b>	<b>Comments</b>
<b>GENERAL FUND</b>					
<b>Attorney</b>					
1100-12100-524900	OTHER MACHINERY AND EQUIPMENT	\$ 300.00	\$ 1,101.43	\$ (801.43)	Desktop PC for Paralegal to replace VDI per Mayor; unused budget in 1100-12100-521900 (Other Professional Services) to cover this overage
<b>Personnel</b>					
1100-12200-515400	HEALTH INSURANCE	\$ 29,822.00	\$ 51,386.85	\$ (21,564.85)	Employee had a qualifying life event after not enrolling during open-enrollment; enrolled in Family Plan
<b>Insurance</b>					
1100-12500-551300	PUBLIC LIABILITY	\$ 102,176.00	\$ 171,172.28	\$ (68,996.28)	Large Claim Settlement payout; Vehicle accident repairs offset by Insurance Claim Recoveries
1100-12500-551900	OTHER INSURANCE	\$ -	\$ 2,135.39	\$ (2,135.39)	Offset by CVMIC Dividend revenue and excess budget in Bldg. Ins account
<b>City Clerk</b>					
1100-13100-511100	SALARIES AND WAGES-REGULAR	\$ 230,663.00	\$ 266,141.80	\$ (35,478.80)	Former Treasury Admin Support position (now Clerk Admin Support) was inadvertently budgeted in 14200 Treasury as in prior years
1100-13100-515100	SOCIAL SECURITY	\$ 17,646.00	\$ 19,529.47	\$ (1,883.47)	Former Treasury Admin Support position (now Clerk Admin Support) was inadvertently budgeted in 14200 Treasury as in prior years
1100-13100-515200	RETIREMENT (EMPLOYER'S SHARE)	\$ 15,916.00	\$ 18,368.99	\$ (2,452.99)	Former Treasury Admin Support position (now Clerk Admin Support) was inadvertently budgeted in 14200 Treasury as in prior years
1100-13100-515600	WORKERS COMPENSATION	\$ 462.00	\$ 529.46	\$ (67.46)	Former Treasury Admin Support position (now Clerk Admin Support) was inadvertently budgeted in 14200 Treasury as in prior years
1100-13100-529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 1,848.44	\$ (1,848.44)	Temp Agency employee brought in to help in Clerk's office during Tax Billing and Presidential Election preparation
1100-13100-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$ -	\$ 1,200.45	\$ (1,200.45)	Newspaper subscription; Unused budget in 1100-13100-531200 (Office Supplies) & 1100-13100-532500 (Registration Fees & Tuition) to cover this overage
1100-13300-531100	POSTAGE AND BOX RENT	\$ 50,000.00	\$ 69,042.99	\$ (19,042.99)	Higher number of mailings due to Absentee Ballot mailings for 4 elections, including Presidential election
<b>City Clerk (Elections)</b>					
1100-13200-511500	SALARIES-TEMP EMPLOYEES-REGULAR	\$ 40,000.00	\$ 42,526.00	\$ (2,526.00)	Offset by revenues from School District for their election costs
1100-13200-521400	DATA PROCESSING	\$ 14,200.00	\$ 15,277.07	\$ (1,077.07)	Offset by revenues from School District for their election costs
1100-13200-529900	SUNDRY CONTRACTUAL SERVICES	\$ 4,500.00	\$ 4,572.75	\$ (72.75)	Offset by revenues from School District for their election costs
1100-13200-531300	PRINTING AND DUPLICATION	\$ 12,000.00	\$ 13,123.03	\$ (1,123.03)	Ballots for 4 elections; overage offset by revenues from School District for their election costs
1100-13200-532100	PUBLICATION OF LEGAL NOTICES	\$ 750.00	\$ 1,209.21	\$ (459.21)	Notices for 4 elections; overage offset by revenues from School District for their election costs and unused budget in 1100-13200-531200 (Office Supplies)
1100-13200-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ 500.00	\$ 589.93	\$ (89.93)	Overage offset by unused budget in 1100-13200-532500 (Registration Fees & Tuition)
1100-13200-539000	OTHER SUPPLIES AND EXPENSE	\$ 2,000.00	\$ 2,338.08	\$ (338.08)	Pollworker meals for 4 elections; overage offset by unused budget in 1100-13200-581900 (Other Capital Equipment)
<b>Finance</b>					
1100-14100-521300	ACCOUNTING AND AUDITING	\$ 41,250.00	\$ 41,780.00	\$ (530.00)	FY2023 GFOA COA Award Fee. Failed to budget for in 2024
1100-14100-524900	OTHER MACHINERY AND EQUIPMENT	\$ -	\$ 1,835.00	\$ (1,835.00)	Unexpected replacement of new folder/insertor 10/24 to 10/25 Maintenance Support Contract
1100-14100-539000	OTHER SUPPLIES AND EXPENSE	\$ 500.00	\$ 883.78	\$ (383.78)	Finance Dept. laptop for conferences/work-from-home needs
1100-19900-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ -	\$ 597.46	\$ (597.46)	Fuel for City pool vehicle and City I-Pass fee. Historically unbudgeted. Will budget in future
1100-19900-574100	BAD DEBT EXPENSE	\$ -	\$ 51,251.54	\$ (51,251.54)	Unpaid Accounts Receivable sent to Collection. Historically unbudgeted due to uncertainty
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$ -	\$ 31,045.90	\$ (31,045.90)	Rescinded or uncollectable taxes. Historically unbudgeted due to uncertainty
<b>Treasurer</b>					

1100-14200-511100	SALARIES AND WAGES-REGULAR	\$	90,888.00	\$	99,289.69	\$	(8,401.69)	Covered by 1100-14100-511100 actual less than budgeted. EE not charged to correct acct #
1100-14200-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	6,273.00	\$	6,854.21	\$	(581.21)	Covered by 1100-14100-511100 actual less than budgeted. EE not charged to correct acct #
1100-14200-515600	WORKERS COMPENSATION	\$	182.00	\$	198.60	\$	(16.60)	Covered by 1100-14100-511100 actual less than budgeted. EE not charged to correct acct #
1100-14200-531300	PRINTING AND DUPLICATION	\$	100.00	\$	884.95	\$	(784.95)	Tax bill envelopes. Previously budgeted elsewhere
1100-14200-581300	OFFICE EQUIPMENT	\$	-	\$	10,923.00	\$	(10,923.00)	Unexpected new folder/inserter needed due to EOL. Offset by savings in 1100-14100-521900
<b>Payroll</b>								
1100-14300-515400	HEALTH INSURANCE	\$	7,908.00	\$	8,158.37	\$	(250.37)	Health Insurance ER expense higher than budgeted due to 1/1/25 rates charge in Dec. 2024. Offset by savings in Social Security budgeted line item
1100-14300-515430	LIFE INSURANCE (ER BENEFIT)	\$	30,000.00	\$	34,208.69	\$	(4,208.69)	Life Insurance costs to City for all Employees higher than budgeted. Some savings in 1100-14300-515900 to reduce overage
1100-14300-529900	SUNDRY CONTRACTUAL SERVICES	\$	-	\$	23.80	\$	(23.80)	Quarterly 941 Online Filing fees; offset by reduction in planned expenses for Mileage and Meals. Budgeted in 2025
1100-14300-531200	OFFICE SUPPLIES	\$	-	\$	102.27	\$	(102.27)	Offset by reduction in planned expenses for Mileage and Meals. Budgeted in 2025
1100-14300-531300	PRINTING AND DUPLICATION	\$	-	\$	330.89	\$	(330.89)	2024 W2s and Envelopes. Offset by savings in Registration Fees budgeted line.
1100-14300-539000	OTHER SUPPLIES AND EXPENSE	\$	-	\$	1,196.16	\$	(1,196.16)	Unexpected WRS expense for prior years reporting of incorrect wages during annual reconciliation. Will evaluate performance of other expense accounts for savings opportunities.
<b>Data Processing (IT)</b>								
1100-14400-531910	COMPUTER SUPPLIES & MAINT	\$	-	\$	60.98	\$	(60.98)	
1100-14400-539000	OTHER SUPPLIES AND EXPENSE	\$	-	\$	1,293.03	\$	(1,293.03)	
1100-14400-581800	COMPUTER EQUIPMENT	\$	20,000.00	\$	43,133.37	\$	(23,133.37)	
1100-14500-531300	PRINTING AND DUPLICATION	\$	8,000.00	\$	9,225.84	\$	(1,225.84)	Increased cost of copy paper
<b>15100 CITY COUNCIL</b>								
1100-15100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	1,500.00	\$	1,695.00	\$	(195.00)	Alder iPad cost higher than anticipated at budget time
1100-15100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$	56,000.00	\$	56,571.95	\$	(571.95)	Granicus Software Renewal higher than anticipated at budget time
1100-15100-532400	MEMBERSHIP DUES	\$	13,500.00	\$	14,770.32	\$	(1,270.32)	# of Alders attending League Conference higher than anticipated
1100-15100-539000	OTHER SUPPLIES AND EXPENSE	\$	-	\$	1,285.45	\$	(1,285.45)	Unanticipated expenses for Council Chamber computer repair
<b>15200 MAYOR</b>								
1100-15200-515400	HEALTH INSURANCE	\$	27,918.00	\$	37,546.51	\$	(9,628.51)	Employee had a qualifying life event after not enrolling during open-enrollment; enrolled in Family Plan
1100-15200-522500	TELEPHONE	\$	1,275.00	\$	1,363.07	\$	(88.07)	AT&T phone costs higher than anticipated
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$	50.00	\$	78.98	\$	(28.98)	HTR increase in annual subscription
<b>15300 MUNICIPAL COURT</b>								
1100-15300-511100	SALARIES AND WAGES-REGULAR	\$	85,051.00	\$	89,427.80	\$	(4,376.80)	Res. 23-0692 increase of Municipal Court Judge Salary eff 5.1.24 occur after labor set for budget
<b>17100 CITY HALL</b>								
1100-17100-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	110,010.96	\$	(110,010.96)	Amount not budgeted. Offset by departmental charges revenue
1100-17100-529900	SUNDRY CONTRACTUAL SERVICES	\$	5,000.00	\$	11,067.03	\$	(6,067.03)	Martin security replace control panel, annual inspection, elevator inspection, mats
1100-17100-535200	MOTOR VEHICLE PARTS	\$	750.00	\$	966.64	\$	(216.64)	DPW Parts to Service Motor Vehicles
1100-17100-535300	MACHINERY AND EQUIPMENT PARTS	\$	750.00	\$	1,690.63	\$	(940.63)	Replacement Cylinders covered by Underspent in Utilities
1100-17100-582320	CONCRETE	\$	-	\$	4,901.95	\$	(4,901.95)	Emergency repairs to City Hall Parking Lot that were not budgeted for
<b>17400 SENIOR CENTER</b>								
1100-17400-522100	WATER	\$	1,200.00	\$	1,257.32	\$	(57.32)	Increase in Water Bill
1100-17400-523420	BUILDING MAINTENANCE	\$	2,300.00	\$	3,831.64	\$	(1,531.64)	HVAC parts and repairs
1100-17400-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	39,947.24	\$	(39,947.24)	Amount not budgeted. Offset by departmental charges revenue
1100-17400-534230	JANITORIAL SUPPLIES	\$	2,000.00	\$	3,094.28	\$	(1,094.28)	Price increases, Battery for floor scrubber
1100-17400-535500	PLUMBING & ELECTRICAL SUPPLIES	\$	1,000.00	\$	1,498.38	\$	(498.38)	Move water line for new Generator project
<b>17500 SHOP</b>								
1100-17500-522100	WATER	\$	275.00	\$	299.61	\$	(24.61)	Bad toilet valve caused water usage to be higher. Replace valve
1100-17500-523420	BUILDING MAINTENANCE	\$	500.00	\$	757.53	\$	(257.53)	Move to 539000 Other Supplied and Expenses
1100-17500-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	2,125.09	\$	(2,125.09)	Amount not budgeted. Offset by departmental charges revenue
<b>17600 RAHR WEST</b>								
1100-17600-522200	ELECTRIC	\$	18,500.00	\$	19,929.98	\$	(1,429.98)	Lighting

1100-17600-525900	SUNDRY REPAIR & MAINT SERVICE	\$	-	\$	2,801.60	\$	(2,801.60)	Locate/Repair Refrigerator leak on Circuit #2 - J&H Heating
1100-17600-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	44,064.11	\$	(44,064.11)	Amount not budgeted. Offset by departmental charges revenue
1100-17600-529900	SUNDRY CONTRACTUAL SERVICES	\$	6,000.00	\$	6,826.07	\$	(826.07)	Elevator inspection/service, Fire extinguisher inspection/service, Backflow testing, Pest Control, Annual System Inspection, Change Authority on Keypads
1100-17600-534230	JANITORIAL SUPPLIES	\$	2,000.00	\$	2,416.63	\$	(416.63)	Increase in supply cost and use
1100-17600-539000	OTHER SUPPLIES AND EXPENSE	\$	500.00	\$	544.23	\$	(44.23)	Replace commercial vacuum cleaner
<b>17800</b>	<b>CITIZEN PARK BUILDING</b>							
1100-17800-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	7,969.61	\$	(7,969.61)	Amount not budgeted. Offset by departmental charges revenue
<b>21100</b>	<b>POLICE - ADMINISTRATION</b>							
1100-21100-511200	SALARIES AND WAGES-OVERTIME	\$	100,000.00	\$	387,051.27	\$	(287,051.27)	Increased OT due to short staffing - Offset by regular salaries and wages 1100-21100-511200 Also due to grant OT and will be offset by 1100-21100-424190, 1100-21100-424220 and 1100-21100-452110
1100-21100-515600	WORKERS COMPENSATION	\$	154,374.00	\$	166,129.37	\$	(11,755.37)	Increased OT due to short staffing
1100-21100-515700	EMPLOYEE EDUCATION & TRAINING	\$	40,000.00	\$	50,804.78	\$	(10,804.78)	Offset by Training and Standards reimbursement (\$13,920) in account 1100-21100-424190
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$	-	\$	180.87	\$	(180.87)	Employee taxable meal reimbursement unanticipated
1100-21100-521200	LEGAL	\$	1,200.00	\$	5,064.00	\$	(3,864.00)	Increased usage of interpreter services
1100-21100-522200	ELECTRIC	\$	500.00	\$	566.36	\$	(66.36)	Electric usage/rate higher than anticipated
1100-21100-526910	OWI BLOOD TESTING FEES	\$	2,600.00	\$	3,885.69	\$	(1,285.69)	Increase blood testing. Reimbursements are still outstanding
1100-21100-531800	OFFICE EQUIPMENT & FURNITURE	\$	1,500.00	\$	11,063.35	\$	(9,563.35)	PD PC's replaced due to EOL. Offset by revenue from unclaimed/forfeitures
1100-21100-534200	CHEMISTRY & LAB SUPPLIES	\$	4,300.00	\$	7,104.74	\$	(2,804.74)	Increased cost of drug testing kits and evidence supplies
1100-21100-535100	VEHICLE & EQUIPMENT FUEL	\$	85,000.00	\$	89,636.99	\$	(4,636.99)	Fuel costs higher than anticipated
1100-21100-572200	INVESTIGATIONS	\$	1,000.00	\$	1,488.66	\$	(488.66)	Unexpected charges due to a robbery/shooting investigation
1100-21100-581900	OTHER CAPITAL EQUIPMENT	\$	-	\$	593.64	\$	(593.64)	Unexpected EOL server for PD Evidence Room
<b>21400</b>	<b>POLICE-PUBLIC SAFETY BUILDING</b>							
1100-21400-522100	WATER	\$	2,500.00	\$	2,988.68	\$	(488.68)	Water usage higher than anticipated
1100-21400-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	65,789.88	\$	(65,789.88)	Offset by internal department revenue charges
1100-21400-529900	SUNDRY CONTRACTUAL SERVICES	\$	3,500.00	\$	6,590.45	\$	(3,090.45)	Higher elevator repairs/maintenance than anticipated
1100-21400-534230	JANITORIAL SUPPLIES	\$	3,500.00	\$	4,759.69	\$	(1,259.69)	Supplies costs higher than anticipated and more supplies used
<b>22100</b>	<b>FIRE PROTECTION</b>							
1100-22100-511900	SALARIES-OTHER	\$	50,000.00	\$	304,647.95	\$	(254,647.95)	Due to short staffing causing OT to cover stations.
1100-22100-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	11,045.28	\$	(11,045.28)	Employee unbudgeted resignation/retirement.
1100-22100-521900	OTHER PROFESSIONAL SERVICES	\$	120,000.00	\$	123,163.73	\$	(3,163.73)	Lifequest/EMC EMS Service Fee higher than anticipated
1100-22100-522500	TELEPHONE	\$	22,000.00	\$	22,558.59	\$	(558.59)	Unanticipated replacement of iPads for vehicles being EOL
1100-22100-524100	MOTOR VEHICLES	\$	50,000.00	\$	63,829.77	\$	(13,829.77)	Additional cost of labor/repair on aging fleet.
1100-22100-524900	OTHER MACHINERY AND EQUIPMENT	\$	3,500.00	\$	3,753.76	\$	(253.76)	Due to trailer purchase from PD. Training budget line will cover coverage.
1100-22100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$	28,431.76	\$	31,745.62	\$	(3,313.86)	Unbudgeted inventory Vector software for Fire and EMS inventory.
1100-22100-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	93.93	\$	(93.93)	Offset by internal department revenue
1100-22100-529900	SUNDRY CONTRACTUAL SERVICES	\$	37,738.50	\$	39,454.48	\$	(1,715.98)	Increase in cost of service contracts.
1100-22100-531800	OFFICE EQUIPMENT & FURNITURE	\$	1,500.00	\$	1,747.97	\$	(247.97)	Asst. Chief Monitors & Stand
1100-22100-532400	MEMBERSHIP DUES	\$	900.00	\$	1,424.00	\$	(524.00)	Due to unbudgeted Medicare enrollment fee for state of WI
1100-22100-533600	LODGING	\$	1,000.00	\$	1,308.28	\$	(308.28)	Due to increase in cost of lodging.
1100-22100-534200	CHEMISTRY & LAB SUPPLIES	\$	60,000.00	\$	63,958.22	\$	(3,958.22)	Due to increase in cost of EMS supplies and loss of access of supplies from the hospital.
1100-22100-534910	HAZARDOUS MATERIAL EQUIPMENT	\$	2,000.00	\$	2,402.06	\$	(402.06)	Due to unbudgeted biohazard waste disposal cost that began unexpectedly this year.
1100-22100-535200	MOTOR VEHICLE PARTS	\$	35,000.00	\$	36,703.36	\$	(1,703.36)	Due to cost of parts on aging fleet.
1100-22100-581100	AUTOMOTIVE EQUIPMENT	\$	-	\$	112,332.96	\$	(112,332.96)	Powerload Cots for New Med Units
1100-22100-581930	GRANT EXPENDITURES	\$	-	\$	9,120.86	\$	(9,120.86)	This is offset by FAP grant revenue line.
1100-22100-581940	DONATION EXPENDITURES	\$	-	\$	184.79	\$	(184.79)	This is offset by donation revenue line.
<b>22320</b>	<b>FIRE STATION NO. 2</b>							
1100-22320-522200	ELECTRIC	\$	3,500.00	\$	3,696.41	\$	(196.41)	Increase higher than expected. Covered by Stations 3 and 4 under budget line item
1100-22320-534230	JANITORIAL SUPPLIES	\$	850.00	\$	933.50	\$	(83.50)	Due to increase in cost of cleaning supplies.
<b>22330</b>	<b>FIRE STATION NO. 3</b>							
1100-22330-522100	WATER	\$	1,200.00	\$	1,699.25	\$	(499.25)	Due to one time charge for correction of unmetered fire protection.

1100-22330-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 1,364.19	\$ (864.19)	Due to unbudgeted repairs. Replacement of steel slotted grates. Drop Cords
1100-22330-525900	SUNDRY REPAIR & MAINT SERVICE	\$ 400.00	\$ 516.00	\$ (116.00)	Unbudgeted treadmill repair.
1100-22330-534230	JANITORIAL SUPPLIES	\$ 1,000.00	\$ 1,063.39	\$ (63.39)	Due to increase in cost of cleaning supplies.
1100-22330-535500	PLUMBING & ELECTRICAL SUPPLIES	\$ 200.00	\$ 462.80	\$ (262.80)	Unbudgeted repairs. Drop cords
<b>22340</b>	<b>FIRE STATION NO. 4</b>				
1100-22340-522100	WATER	\$ 1,000.00	\$ 1,714.81	\$ (714.81)	Due to one time charge for correction of unmetered fire protection.
1100-22340-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 2,722.20	\$ (2,222.20)	Unbudgeted repairs. Replaced torsion springs on door.
1100-22340-534230	JANITORIAL SUPPLIES	\$ 850.00	\$ 901.62	\$ (51.62)	Due to increase in cost of cleaning supplies.
1100-22340-535500	PLUMBING & ELECTRICAL SUPPLIES	\$ 200.00	\$ 302.63	\$ (102.63)	Unbudgeted repairs.
<b>22350</b>	<b>COMMUNICION FACILITY</b>				
1100-22350-525900	SUNDRY REPAIR & MAINT SERVICE	\$ 500.00	\$ 49,223.37	\$ (48,723.37)	Unexpected replacement of tower repeaters/signals
<b>23100</b>	<b>BUILDING INSPECTION</b>				
1100-23100-513700	RETIREMENT/TERMINATION PAY OUT	\$ 7,697.27	\$ 8,108.62	\$ (411.35)	Plumbing inspector retirement payout budget estimate below actual. Will cover with excess funds from other expense accounts.
1100-23100-515400	HEALTH INSURANCE	\$ 68,106.00	\$ 89,846.73	\$ (21,740.73)	Employee had a qualifying life event after not enrolling during open-enrollment; enrolled in Family Plan
1100-23100-516200	CLOTHING ALLOWANCE	\$ 365.00	\$ 504.56	\$ (139.56)	Additional clothing needed. Will cover with excess funds from other expense accounts.
1100-23100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$ 25,200.00	\$ 25,260.00	\$ (60.00)	Software renewal higher than anticipated
1100-23100-532100	PUBLICATION OF LEGAL NOTICES	\$ 100.00	\$ 139.89	\$ (39.89)	
1100-23100-534900	OTHER OPERATING SUPPLIES	\$ 950.00	\$ 1,291.47	\$ (341.47)	ZBA Applications exceeded budget estimate. Will cover with excess funds from other expense accounts.
<b>24100</b>	<b>CIVIL DEFENSE SIRENS</b>				UDC State Seals more needed than anticipated for building permits. Offset by permit revenue
1100-24100-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 66.47	\$ (66.47)	Offset by internal department charges revenue
<b>31000</b>	<b>DPI - ADMINISTRATION</b>				
1100-31000-511100	SALARIES AND WAGES-REGULAR	\$ 808,227.00	\$ 836,586.52	\$ (28,359.52)	
1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$ 900.00	\$ 9,042.06	\$ (8,142.06)	Overtime - Engineer (Design, Surveying, etc.)
1100-31000-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 5,367.17	\$ (5,367.17)	Unbudgeted retirement of Business Manager
1100-31000-515200	RETIREMENT (EMPLOYER'S SHARE)	\$ 54,277.00	\$ 56,836.56	\$ (2,559.56)	Overtime - Mike Zimmer (Design, Surveying, etc.)
1100-31000-515400	HEALTH INSURANCE	\$ 112,266.00	\$ 121,920.31	\$ (9,654.31)	Overtime - Mike Zimmer (Design, Surveying, etc.)
1100-31000-515600	HEALTH INSURANCE	\$ 19,000.00	\$ 19,545.92	\$ (545.92)	Overtime - Mike Zimmer (Design, Surveying, etc.)
<b>31100</b>	<b>ENG - ADMINISTRATION</b>				
1100-31100-521600	CONSULTING CONTRACTS	\$ -	\$ 13,000.00	\$ (13,000.00)	2023 FEMA BRIC Grant (Strand Assoc)-Halvorsen Park Pond
1100-31100-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 127,053.46	\$ (127,053.46)	Offset by internal department charges revenue
1100-31100-533500	MEALS	\$ 150.00	\$ 161.14	\$ (11.14)	Box Lunches for a BPI
<b>32100</b>	<b>DPW - ADMINISTRATION</b>				
1100-32100-529900	SUNDRY CONTRACTUAL SERVICES	\$ 2,400.00	\$ 4,411.55	\$ (2,011.55)	Cintas Fire sprinkler repairs unanticipated
1100-32100-531200	OFFICE SUPPLIES	\$ 1,200.00	\$ 1,265.19	\$ (65.19)	Increase in supplies
1100-32100-532400	MEMBERSHIP DUES	\$ 300.00	\$ 497.00	\$ (197.00)	New Membership for Billy Hutterer for APWA
<b>32200</b>	<b>GENERAL REPAIRS &amp; MAINTENANCE</b>				
1100-32200-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 465,050.61	\$ (465,050.61)	Offset by internal department charges revenue
1100-32200-541210	READY-MIX - PERMIT REPAIRS	\$ 48,000.00	\$ 67,047.32	\$ (19,047.32)	Covered by permit revenue
1100-32200-541220	READY-MIX - SLAB REPAIR	\$ 19,500.00	\$ 22,143.54	\$ (2,643.54)	Repair of Wildwood & Westwood, were told to over run
1100-32200-541230	HOT-MIX ASPHALT PERMIT REPAIRS	\$ 30,000.00	\$ 50,021.73	\$ (20,021.73)	Covered by permit revenue
1100-32200-542100	STRUCTURAL STEEL AND IRON	\$ 2,500.00	\$ 2,775.16	\$ (275.16)	Covered by other underspent
1100-32200-548120	CRACKFILLER	\$ 32,000.00	\$ 33,190.00	\$ (1,190.00)	Covered by Coldmix Line
<b>32220</b>	<b>DPW - SEALCOATING</b>				
1100-32220-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 18.19	\$ (18.19)	Offset by internal department charges revenue
<b>32235</b>	<b>PARKING LOT MAINTENANCE</b>				
1100-32235-522200	ELECTRIC	\$ 1,000.00	\$ 1,289.44	\$ (289.44)	Increase in electrical usage
1100-32235-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 283.63	\$ (283.63)	Offset by internal department charges revenue
<b>32240</b>	<b>DPW-CURB &amp; GUTTER/SIDEWALKS</b>				
1100-32240-528100	PROJECT COSTS BY OTHER DEPTS	\$ -	\$ 6,540.25	\$ (6,540.25)	Offset by internal department charges revenue

1100-32240-541200	READY-MIX CONCRETE	\$	2,000.00	\$	4,073.72	\$	(2,073.72)	Curb & gutter repairs, should be covered by underspent lines
<b>32260</b>	<b>DPW-SNOW &amp; ICE REMOVAL</b>							
1100-32260-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	390,844.62	\$	(390,844.62)	Offset by internal department charges revenue
1100-32260-581900	OTHER CAPITAL EQUIPMENT	\$	-	\$	4,915.00	\$	(4,915.00)	Council approved covering with non-lapsing snow account (brine tank)
<b>32310</b>	<b>DPW-SANITARY SEWERS</b>							
1100-32310-548130	ASPHALT - HOT MIX	\$	-	\$	34.38	\$	(34.38)	Covered by Fund 6300
<b>32320</b>	<b>DPW-STORM SEWERS</b>							
1100-32320-522500	TELEPHONE	\$	240.00	\$	361.94	\$	(121.94)	Increase in fees/charges
1100-32320-523160	UTILITY LOCATING SERVICES	\$	18,000.00	\$	21,167.84	\$	(3,167.84)	
								2%+/- price increase for 2024 - More located due to MPU lead service lateral projects, River Point, etc.
1100-32320-523210	SEWER TELEVISION	\$	25,000.00	\$	30,085.52	\$	(5,085.52)	Added Additional Streets/Sewers that were on the Mayor's 6 year plan for Reconstruction
1100-32320-541200	READY-MIX CONCRETE	\$	8,500.00	\$	10,046.68	\$	(1,546.68)	Fixed Inlets, Used 8 bag to fix
1100-32320-541300	PRECAST CONCRETE	\$	2,000.00	\$	2,292.00	\$	(292.00)	Adjusting rings and joint seals
<b>32325</b>	<b>STORMWATER ADMINISTRATION</b>							
1100-32325-527500	LANDFILL SERVICE	\$	70,000.00	\$	83,106.94	\$	(13,106.94)	Tipping fee w Waste Management increased and more material
1100-32325-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	624,179.64	\$	(624,179.64)	Offset by internal department charges revenue
1100-32325-532400	MEMBERSHIP DUES	\$	11,000.00	\$	12,285.00	\$	(1,285.00)	2025 NEWSC Membership taken out of 2024, should be 2025 budget
1100-32325-532500	REGISTRATION FEES AND TUITION	\$	1,500.00	\$	2,560.00	\$	(1,060.00)	\$1280.00 Should be 2025 Budget Year Stormwater Conference
<b>32410</b>	<b>DPW-SIGNALS, FLOWS &amp; PATTERNS</b>							
1100-32410-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	51,983.48	\$	(51,983.48)	Offset by internal department charges revenue
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$	4,000.00	\$	21,406.64	\$	(17,406.64)	Repairs due to 2024 Accidents. Offset by insurance recoveries
1100-32410-582820	SIGNAL COMPONENTS	\$	2,000.00	\$	4,487.50	\$	(2,487.50)	Repairs due to 2024 Accidents. Offset by insurance recoveries
<b>32420</b>	<b>DPW-SIGNS &amp; MARKINGS</b>							
1100-32420-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	145,148.53	\$	(145,148.53)	Offset by internal department charges revenue
1100-32420-536200	CONSUMABLE TOOLS/HARDWARE	\$	-	\$	19.77	\$	(19.77)	Unanticipated supplies
1100-32420-539000	OTHER SUPPLIES AND EXPENSE	\$	500.00	\$	1,046.48	\$	(546.48)	
<b>32600</b>	<b>FORESTRY</b>							
1100-32600-522500	TELEPHONE	\$	800.00	\$	1,050.13	\$	(250.13)	Replaced EOL iPad for forestry
1100-32600-524100	MOTOR VEHICLE & EQUIP REPAIRS	\$	6,000.00	\$	14,515.69	\$	(8,515.69)	Bucket truck repairs
1100-32600-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	244,347.58	\$	(244,347.58)	Offset by internal department charges revenue
1100-32600-534110	MEMORIALS	\$	-	\$	968.09	\$	(968.09)	
1100-32600-535100	VEHICLE & EQUIPMENT FUEL	\$	7,000.00	\$	8,238.51	\$	(1,238.51)	
1100-32600-535300	MACHINERY AND EQUIPMENT PARTS	\$	2,000.00	\$	2,774.94	\$	(774.94)	
1100-32600-539000	OTHER SUPPLIES AND EXPENSE	\$	30,000.00	\$	39,843.30	\$	(9,843.30)	
<b>32630</b>	<b>DPW-SOLID WASTE DISPOSAL</b>							
1100-32630-527500	LANDFILL SERVICE	\$	5,000.00	\$	5,652.74	\$	(652.74)	Tire Disposal from Residential pickups higher than anticipated
<b>32700</b>	<b>DPW-GRAVEL PIT</b>							
1100-32700-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	9,972.61	\$	(9,972.61)	Offset by internal department charges revenue
<b>32800</b>	<b>DPW-NON ALLOCATED LABOR</b>							
1100-32800-511200	SALARIES AND WAGES-OVERTIME	\$	69,135.00	\$	152,603.61	\$	(83,468.61)	Emergency OT / Plowing
1100-32800-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	570,000.00	\$	619,458.28	\$	(49,458.28)	Seasonal costs higher than anticipated
<b>32962</b>	<b>DPW-MPU</b>							
1100-32962-522200	ELECTRIC	\$	-	\$	858.46	\$	(858.46)	Electric Vehicle Charging. Offset by revenue for service to user
1100-32962-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	211.34	\$	(211.34)	Offset by internal department charges revenue
<b>32990</b>	<b>DPW-BANNERS/DECORATIONS</b>							
1100-32990-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	12,578.41	\$	(12,578.41)	Offset by internal department charges revenue
<b>34111</b>	<b>DPW-8TH STREET BRIDGE</b>							
1100-34111-513700	RETIREMENT/TERMINATION PAY OUT	\$	-	\$	668.73	\$	(668.73)	Unanticipated retirement/resignation of bridgetender
<b>34112</b>	<b>DPW-10TH STREET BRIDGE</b>							
1100-34112-515200	RETIREMENT (EMPLOYER'S SHARE)	\$	-	\$	89.73	\$	(89.73)	Unanticipated retirement/resignation of bridgetender
1100-34112-515400	HEALTH INSURANCE	\$	-	\$	272.48	\$	(272.48)	Harbormaster % charged here, previously not budgeted. Budgeted 2025
<b>34120</b>	<b>DPW-OTHER BRIDGES &amp; VIADUCTS</b>							

1100-34120-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	65.31	\$	(65.31)	Offset by internal department charges revenue
<b>34210</b>	<b>DPW-MARINA DOCK &amp; FACILITIES</b>							
1100-34210-521500	ARCHITECTURAL AND ENGINEERING	\$	49,550.00	\$	100,821.00	\$	(51,271.00)	Design services for dock renovation project by MSA
1100-34210-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	739.59	\$	(739.59)	Offset by internal department charges revenue
<b>34220</b>	<b>DPW-CARFEERY DOCK AND FACILITY</b>							
1100-34220-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	323.85	\$	(323.85)	Offset by internal department charges revenue
<b>34230</b>	<b>DPW-OTHER DOCKS &amp; HARBORS</b>							
1100-34230-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	1,122.96	\$	(1,122.96)	Offset by internal department charges revenue
1100-34230-529900	SUNDRY CONTRACTUAL SERVICES	\$	-	\$	590.00	\$	(590.00)	Unexpected cost for Hoist Docks that Sank into the Harbor
<b>34300</b>	<b>DPW-BEACHES &amp; SHORELINES</b>							
1100-34300-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	1,509.02	\$	(1,509.02)	Offset by internal department charges revenue
<b>35210</b>	<b>MP-MACHINARY &amp; EQUIPMENT</b>							
1100-35210-515100	SOCIAL SECURITY	\$	-	\$	40.50	\$	(40.50)	
1100-35210-515400	HEALTH INSURANCE	\$	-	\$	187.07	\$	(187.07)	
1100-35210-515600	WORKERS COMPENSATION	\$	-	\$	19.20	\$	(19.20)	
1100-35210-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	234,790.38	\$	(234,790.38)	Offset by internal department charges revenue
1100-35210-529900	SUNDRY CONTRACTUAL SERVICES	\$	191,060.00	\$	200,363.53	\$	(9,303.53)	Cintas Fire Sprinkler / fuel tank testing higher than anticipated
1100-35210-531200	OFFICE SUPPLIES	\$	100.00	\$	114.05	\$	(14.05)	Mechanic Office Supplies
1100-35210-531300	PRINTING AND DUPLICATION	\$	400.00	\$	923.82	\$	(523.82)	Needed forms
1100-35210-534230	JANITORIAL SUPPLIES	\$	1,500.00	\$	3,937.37	\$	(2,437.37)	Increase in cost of supplies
1100-35210-535200	MOTOR VEHICLE PARTS	\$	200,000.00	\$	326,850.80	\$	(126,850.80)	Cost increases, large vehicle repairs (sweeper etc.)
1100-35210-535220	TIRES AND TUBES	\$	40,000.00	\$	53,181.72	\$	(13,181.72)	Loader tractor tires
1100-35210-536200	CONSUMABLE TOOLS/HARDWARE	\$	2,500.00	\$	3,323.40	\$	(823.40)	Increase in cost of supplies
1100-35210-536210	REPLACEMENT TOOLS-MP MECHANICS	\$	250.00	\$	541.57	\$	(291.57)	Specialty Tools
1100-35210-539010	WELDING SUPPLIES	\$	3,500.00	\$	5,117.42	\$	(1,617.42)	Additional Welding Tanks
1100-35210-539020	PARTS CLEANING SOLVENT	\$	150.00	\$	794.63	\$	(644.63)	Needed supplies
1100-35210-542100	STRUCTURAL STEEL AND IRON	\$	2,000.00	\$	2,633.09	\$	(633.09)	Steel beams for DPW shop
1100-35210-581810	COMPUTER SOFTWARE	\$	-	\$	4,639.06	\$	(4,639.06)	Scanner Updates
<b>35220</b>	<b>MP-REPAIR SHOP</b>							
1100-35220-522100	WATER	\$	13,000.00	\$	14,141.06	\$	(1,141.06)	Increase in fees/charges
1100-35220-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	56,596.15	\$	(56,596.15)	Offset by internal department charges revenue
1100-35220-529900	SUNDRY CONTRACTUAL SERVICES	\$	4,500.00	\$	5,398.93	\$	(898.93)	Blockage at DPW Shop, Could not get with Jetter
1100-35220-535510	PLUMBING SUPPLIES	\$	300.00	\$	1,444.44	\$	(1,144.44)	Backflow Yearly Testing (529900 Budget Instead)
1100-35220-535520	ELECTRICAL SUPPLIES	\$	1,000.00	\$	2,727.60	\$	(1,727.60)	LED Lighting
1100-35220-535590	OTHER BUILDING SUPPLIES	\$	-	\$	6,520.25	\$	(6,520.25)	Upgrade badge access for DPW Doors
1100-35220-539000	OTHER SUPPLIES AND EXPENSE	\$	8,000.00	\$	13,144.22	\$	(5,144.22)	New Shelving for Inventory Reorganization
<b>41100</b>	<b>CEMETERY</b>							
1100-41100-524100	MOTOR VEHICLES	\$	4,000.00	\$	4,521.40	\$	(521.40)	Equipment repairs
1100-41100-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	308,355.62	\$	(308,355.62)	Offset by internal department charges revenue
1100-41100-529900	SUNDRY CONTRACTUAL SERVICES	\$	2,000.00	\$	2,556.28	\$	(556.28)	Garage Door Repairs unexpected
1100-41100-532500	REGISTRATION FEES AND TUITION	\$	-	\$	709.10	\$	(709.10)	Wisconsin Arborist Conference, ATV Safety, Landscape Prof Conference
1100-41100-534110	MEMORIALS	\$	1,500.00	\$	3,610.00	\$	(2,110.00)	Covered by revenue
1100-41100-534150	BURIAL SITE ADORNMENTS	\$	650.00	\$	2,575.78	\$	(1,925.78)	Revenue received in previous years, Niches inscribed in 2024 after death
1100-41100-535100	VEHICLE & EQUIPMENT FUEL	\$	9,500.00	\$	10,297.25	\$	(797.25)	Fuel costs higher than anticipated
1100-41100-536500	LAWNMOWER PARTS & REPAIRS	\$	3,500.00	\$	5,369.49	\$	(1,869.49)	Increase in cemetery lawn mower repairs.
1100-41100-541600	CEMENT AND CONCRETE SUPPLIES	\$	2,600.00	\$	2,933.54	\$	(333.54)	Increase in cement/concrete needed. Offset by cemetery revenue
1100-41100-581900	OTHER CAPITAL EQUIPMENT	\$	3,500.00	\$	4,305.65	\$	(805.65)	
<b>41200</b>	<b>HEALTH &amp; HUMAN SERVICES</b>							
1100-41200-539000	OTHER SUPPLIES AND EXPENSE	\$	-	\$	1,349.90	\$	(1,349.90)	Zoom subscription costs budgeted elsewhere
<b>51100</b>	<b>PARKS ADMINISTRATION</b>							
1100-51100-516230	SAFETY SHOE ALLOWANCE	\$	100.00	\$	200.00	\$	(100.00)	2 EEs shoe allowance, budgeted 1 EE
<b>51200</b>	<b>PARKS</b>							

1100-51200-516210	PROTECTIVE CLOTHING	\$	1,500.00	\$	1,985.69	\$	(485.69)	Need PPE, Bulk Order with inventory remaining
1100-51200-523420	BUILDING MAINTENANCE	\$	8,500.00	\$	9,406.83	\$	(906.83)	Vandalism Expenses, \$3,884 End of year vandalism at Red Arrow. Offset by restitution
1100-51200-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	786,937.40	\$	(786,937.40)	Offset by internal department charges revenue
1100-51200-529900	SUNDRY CONTRACTUAL SERVICES	\$	46,000.00	\$	50,700.49	\$	(4,700.49)	Increased Activenet Fees, Increased Noxious Weed Violations (should have Revenue to offset)
1100-51200-531300	PRINTING AND DUPLICATION	\$	500.00	\$	669.73	\$	(169.73)	Replace copier at Parks Shop
1100-51200-534110	MEMORIALS	\$	1,500.00	\$	15,053.42	\$	(13,553.42)	Increase in memorial benches program. Offset by memorial donation revenue
1100-51200-534230	JANITORIAL SUPPLIES	\$	8,000.00	\$	15,289.12	\$	(7,289.12)	More Special Events, increases in janitorial supply use and costs
1100-51200-535100	VEHICLE & EQUIPMENT FUEL	\$	45,000.00	\$	49,682.06	\$	(4,682.06)	Increase in Fuel costs
1100-51200-536500	LAWNMOWER PARTS & REPAIRS	\$	4,000.00	\$	4,184.59	\$	(184.59)	Repairs to Scag Windstorm, Cemetery staff incident
1100-51200-539040	PICKET PROGRAM EXPENSES	\$	150.00	\$	585.00	\$	(435.00)	Increase in picket fence program. Offset by fence donation revenue
1100-51200-541600	CEMENT AND CONCRETE SUPPLIES	\$	-	\$	1,731.77	\$	(1,731.77)	Parks concrete/asphalt repairs unanticipated
<b>51300</b>	<b>RECREATION</b>							
1100-51300-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	936.56	\$	(936.56)	Budgeted seasonal salaries in different salary line item
1100-51300-515100	SOCIAL SECURITY	\$	-	\$	13.59	\$	(13.59)	Budgeted seasonal salaries in different salary line item
1100-51300-515600	WORKERS COMPENSATION	\$	-	\$	28.58	\$	(28.58)	Budgeted seasonal salaries in different salary line item
1100-51300-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	51,842.91	\$	(51,842.91)	Offset by internal department charges revenue
1100-51300-529900	SUNDRY CONTRACTUAL SERVICES	\$	15,000.00	\$	22,543.71	\$	(7,543.71)	Activenet, Tuesday Tunes,WRPA Tickets higher than anticipated
<b>51400</b>	<b>SENIOR CENTER</b>							
1100-51400-511900	SALARIES-OTHER	\$	-	\$	542.44	\$	(542.44)	Budgeted seasonal salaries in different salary line item
1100-51400-515100	SOCIAL SECURITY	\$	-	\$	7.87	\$	(7.87)	Budgeted seasonal salaries in different salary line item
1100-51400-515600	WORKERS COMPENSATION	\$	-	\$	16.55	\$	(16.55)	Budgeted seasonal salaries in different salary line item
1100-51400-523300	GROUNDS & GROUND IMPROVEMENTS	\$	1,335.00	\$	2,284.85	\$	(949.85)	Unanticipated additional to scope of work of project
1100-51400-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	3,034.70	\$	(3,034.70)	Offset by internal department charges revenue
1100-51400-529900	SUNDRY CONTRACTUAL SERVICES	\$	1,100.00	\$	1,701.34	\$	(601.34)	Activenet, Fitness Equipment Maintenance
1100-51400-533600	LODGING	\$	150.00	\$	363.00	\$	(213.00)	WPRA Annual Conference 2025 charged in 2024
<b>51500</b>	<b>LINCOLN PARK ZOO</b>							
1100-51500-521400	DATA PROCESSING	\$	1,100.00	\$	1,336.73	\$	(236.73)	Website hosting, increased contract
1100-51500-524100	MOTOR VEHICLES	\$	500.00	\$	1,708.34	\$	(1,208.34)	Parts & Labor for John Deere Gator #693; unanticipated repair
1100-51500-528100	PROJECT COSTS BY OTHER DEPTS	\$	-	\$	251,068.22	\$	(251,068.22)	Offset by internal department charges revenue
1100-51500-529900	SUNDRY CONTRACTUAL SERVICES	\$	14,000.00	\$	18,685.91	\$	(4,685.91)	Overage offset by Revenue from Zoo Society
1100-51500-532600	ADVERTISING	\$	1,225.00	\$	1,478.17	\$	(253.17)	Normal advertising costs higher than anticipated at budget
1100-51500-534300	FOOD	\$	34,000.00	\$	36,603.00	\$	(2,603.00)	Food costs higher than anticipated at budget.
<b>53100</b>	<b>RAHR WEST MUSEUM</b>							
1100-53100-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	429.78	\$	(429.78)	Unanticipated overtime for employee
1100-53100-511500	SALARIES-TEMP EMPLOYES-REGULAR	\$	-	\$	1,515.00	\$	(1,515.00)	Seasonal EE charged here, budgeted inadvertently in 1100-53100-511100
1100-53100-521900	OTHER PROFESSIONAL SERVICES	\$	6,000.00	\$	8,384.27	\$	(2,384.27)	Landscaping costs for front lawn higher than anticipated. Budgeting higher in 2025
1100-53100-532600	ADVERTISING	\$	12,500.00	\$	13,725.64	\$	(1,225.64)	Increase cost in website software 2024 charge due to upgrade
<b>61100</b>	<b>COMMUNITY DEVELOPMENT</b>							
1100-61100-511200	SALARIES AND WAGES-OVERTIME	\$	-	\$	315.38	\$	(315.38)	Unbudgeted overtime occurred for employee
1100-61100-515600	WORKERS COMPENSATION	\$	859.00	\$	1,336.42	\$	(477.42)	Seasonal employees workers comp charged here
1100-61100-537500	FARMERS MARKET SUPPLIES	\$	4,000.00	\$	4,145.22	\$	(145.22)	Covered by additional revenues in 1100-61100-482900
<b>62550</b>	<b>CDA</b>							
1100-62550-532100	PUBLICATION OF LEGAL NOTICES	\$	50.00	\$	134.03	\$	(84.03)	Release of funds for Housing Authority & ABCA for EPA Grant
<b>63100</b>	<b>ECONOMIC DEVELOPMENT MARKETING</b>							
1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	\$	-	\$	52,372.26	\$	(52,372.26)	1)Repurchase of property in industrial park (HDI). 2) Industrial Park Signage. 3). Covenants. Will be covered by Economic Marketing Non Lapsing Fund.