

**CITY OF MANITOWOC  
BUDGET EXCEPTION REPORT  
3rd QUARTER 2024**

Account	Description	Current Year Budget	Year to date	Over Budget	Comments
<b>GENERAL FUND</b>					
<b>Personnel</b>					
1100-12200-515400	HEALTH INSURANCE	\$ 29,822.00	\$ 35,271.35	\$ (5,449.35)	Employee had a life-changing qualifying event that prompted a change in the election of Health Insurance after budget was complete.
<b>Insurance</b>					
1100-12500-551300	PUBLIC LIABILITY	\$ 102,176.00	\$ 122,244.57	\$ (20,068.57)	Large Claim Settlement payout
1100-12500-551900	OTHER INSURANCE	\$ -	\$ 15,157.25	\$ (15,157.25)	Offset by CVMIC Dividend revenue and excess budget in Bldg Ins account
<b>City Clerk (Elections)</b>					
1100-13200-532100	PUBLICATION OF LEGAL NOTICES	\$ 750.00	\$ 812.99	\$ (62.99)	Will cover with excess budget in Office Supplies
<b>Finance</b>					
1100-14100-539000	OTHER SUPPLIES AND EXPENSE	\$ 500.00	\$ 850.00	\$ (350.00)	Finance Dept. laptop for City employees to use for conferences/work-from-home needs
1100-19900-533400	AUTO MILEAGE/COMMERCIAL TRAVEL	\$ -	\$ 469.31	\$ (469.31)	Fuel for City pool vehicle and City I-Pass fee
1100-19900-574100	BAD DEBT EXPENSE	\$ -	\$ 48,820.75	\$ (48,820.75)	Unpaid Accounts Receivable sent to Collection
1100-19900-574200	TAX REFUNDS & UNCOLLECT TAXES	\$ -	\$ 31,045.90	\$ (31,045.90)	Rescinded or uncollectable taxes
<b>Payroll</b>					
1100-14300-529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 17.85	\$ (17.85)	Quarterly 941 Online Filing fees; offset by reduction in planned expenses for Mileage and Meals
1100-14300-531200	OFFICE SUPPLIES	\$ -	\$ 72.24	\$ (72.24)	Offset by reduction in planned expenses for Mileage and Meals
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>					
1100-14400-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 1,001.34	\$ (1,001.34)	New Monitors, monitor cables, batteries
1100-14400-581800	COMPUTER EQUIPMENT	\$ 20,000.00	\$ 41,548.37	\$ (21,548.37)	Prior year invoice from MPU for VDI upgrade; unknown at time of budgeting
<b>City Council/Mayor</b>					
1100-15100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$ 1,500.00	\$ 1,695.00	\$ (195.00)	(5) Alder iPads
1100-15100-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 1,102.95	\$ (1,102.95)	Council photo, new monitors for Council Chambers, Register of Deeds filings
1100-15200-532200	NEWSPAPER/PERIODICAL SUBSCRIP	\$ 50.00	\$ 78.98	\$ (28.98)	Annual Newspaper subscription
1100-41200-539000	OTHER SUPPLIES AND EXPENSE	\$ -	\$ 949.90	\$ (949.90)	City Zoom subscription
<b>Police</b>					
1100-21100-511200	SALARIES AND WAGES-OVERTIME	\$ 100,000.00	\$ 306,433.63	\$ (206,433.63)	Offset with incoming grant reimbursements
1100-21100-515700	EMPLOYEE EDUCATION & TRAINING	\$ 40,000.00	\$ 46,222.89	\$ (6,222.89)	Offset by Training and Standards reimbursement
1100-21100-516900	EMPLOYEE TAXABLE REIMBURSEMENT	\$ -	\$ 23.32	\$ (23.32)	Meal reimbursement; covered by Meals budget
1100-21100-521200	LEGAL	\$ 1,200.00	\$ 3,704.00	\$ (2,504.00)	Drastic increase in interpreter use. Anticipating this line will be way over for 2024.
1100-21100-534200	CHEMISTRY & LAB SUPPLIES	\$ 4,300.00	\$ 4,652.60	\$ (352.60)	Increased cost of lab supplies / increased number of supplies needed
1100-21100-572200	INVESTIGATIONS	\$ 1,000.00	\$ 1,141.66	\$ (141.66)	increased usage of TLO for backgrounds, investigations, and unpaid citations and parking tickets.

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<b>Fire</b>					
1100-22100-511900	SALARIES-OTHER	\$ 50,000.00	\$ 175,278.85	\$ (125,278.85)	Due to short staffing causing OT to cover stations.
1100-22100-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 5,994.96	\$ (5,994.96)	Unplanned termination; budgeted under Contingencies
1100-22100-524100	MOTOR VEHICLES	\$ 50,000.00	\$ 51,656.12	\$ (1,656.12)	Due to cost of labor on aging fleet.
1100-22100-527300	SOFTWARE MAINTENANCE & SUPPORT	\$ 28,431.76	\$ 31,085.62	\$ (2,653.86)	Unbudgeted inventory Vector software for Fire and EMS inventory.
1100-22100-532400	MEMBERSHIP DUES	\$ 900.00	\$ 1,424.00	\$ (524.00)	Due to unbudgeted Medicare enrollment fee for state of WI
1100-22100-534910	HAZARDOUS MATERIAL EQUIPMENT	\$ 2,000.00	\$ 2,052.06	\$ (52.06)	Due to unbudgeted biohazard waste disposal cost that began unexpectedly this year.
1100-22100-581100	AUTOMOTIVE EQUIPMENT	\$ -	\$ 112,332.96	\$ (112,332.96)	Powerload cots; this is offset by revenue line
1100-22100-581930	GRANT EXPENDITURES	\$ -	\$ 9,120.86	\$ (9,120.86)	This is offset by Grant revenue
1100-22100-581940	DONATION EXPENDITURES	\$ -	\$ 184.79	\$ (184.79)	Battery for 1935 Mack; this is offset by revenue line
1100-22320-534230	JANITORIAL SUPPLIES	\$ 850.00	\$ 903.54	\$ (53.54)	Will be offset by other station budget line.
1100-22330-522100	WATER	\$ 1,200.00	\$ 1,373.78	\$ (173.78)	Due to one time charge for correction of unmetered fire protection.
1100-22330-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 1,303.11	\$ (803.11)	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
1100-22330-535500	PLUMBING & ELECTRICAL SUPPLIES	\$ 200.00	\$ 462.80	\$ (262.80)	Unbudgeted repair - Drop cords
1100-22340-522100	WATER	\$ 1,000.00	\$ 1,434.23	\$ (434.23)	Per MPU, we had been under-charged since 2014. Jan billing included back-charges for previous two years.
1100-22340-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 2,722.20	\$ (2,222.20)	Unbudgeted repairs - Replaced torsion springs on door
1100-22340-535500	PLUMBING & ELECTRICAL SUPPLIES	\$ 200.00	\$ 302.63	\$ (102.63)	Cost of LED lighting over budget amount allotted.
1100-22350-525900	SUNDRY REPAIR & MAINT SERVICE	\$ 500.00	\$ 48,860.97	\$ (48,360.97)	
<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.
1100-23100-516200	CLOTHING ALLOWANCE	\$ 365.00	\$ 504.56	\$ (139.56)	Additional clothing needed. Will cover with excess funds from other expense accounts.
1100-23100-532100	PUBLICATION OF LEGAL NOTICES	\$ 100.00	\$ 139.89	\$ (39.89)	ZBA Applications exceeded budget estimate. Will cover with excess funds from other expense accounts.
<b>Buildings &amp; Grounds</b>					
1100-17100-529900	SUNDRY CONTRACTUAL SERVICES	\$ 5,000.00	\$ 8,376.78	\$ (3,376.78)	Martin security replaced control panel, annual inspection, elevator inspection, matts - City Hall
1100-17100-535200	MOTOR VEHICLE PARTS	\$ 750.00	\$ 885.94	\$ (135.94)	Parts for pool vehicle
1100-17100-582320	CONCRETE	\$ -	\$ 4,901.95	\$ (4,901.95)	Parking lot/Sidewalk repair - City Hall
1100-17400-523420	BUILDING MAINTENANCE	\$ 2,300.00	\$ 2,661.58	\$ (361.58)	Misc. needed repairs - Senior Center
1100-17400-534230	JANITORIAL SUPPLIES	\$ 2,000.00	\$ 2,976.00	\$ (976.00)	Price increases
1100-17500-523420	BUILDING MAINTENANCE	\$ 500.00	\$ 537.55	\$ (37.55)	Garage door repairs - DPW Shop
1100-17600-525900	SUNDRY REPAIR & MAINT SERVICE	\$ -	\$ 2,801.60	\$ (2,801.60)	Locate & repair refrigeration leak on DPW Shop rooftop air handler
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 - Rahr-West
1100-17600-582900	OTHER CAPTIAL IMPROVEMENTS	\$ -	\$ 19,685.00	\$ (19,685.00)	Rahr-West Painting Project
1100-21400-529900	SUNDRY CONTRACTUAL SERVICES	\$ 3,500.00	\$ 4,472.45	\$ (972.45)	Elevator inspection/service, Fire extinguisher inspection/service, Backflow testing - Safety Building
1100-21400-534230	JANITORIAL SUPPLIES	\$ 3,500.00	\$ 4,662.81	\$ (1,162.81)	Increase in supply cost
<b>DPI Administration</b>					
1100-31000-511200	SALARIES AND WAGES-OVERTIME	\$ 900.00	\$ 8,547.78	\$ (7,647.78)	Needed OT
1100-31100-521600	CONSULTING CONTRACTS	\$ -	\$ 13,000.00	\$ (13,000.00)	FEMA BRIC Grant (Strand Assoc)
1100-32100-529900	SUNDRY CONTRACTUAL SERVICES	\$ 2,400.00	\$ 2,801.62	\$ (401.62)	Cintas Fire sprinkler repairs/matts
<b>DPW - Non-Allocated Labor</b>					
1100-32800-511200	SALARIES AND WAGES-OVERTIME	\$ 69,135.00	\$ 119,333.79	\$ (50,198.79)	Emergency OT / Plowing

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<b>Streets</b>					
1100-32200-541210	READY-MIX - PERMIT REPAIRS	\$ 48,000.00	\$ 52,763.70	\$ (4,763.70)	Covered by permit revenue
1100-32200-541220	READY-MIX - SLAB REPAIR	\$ 19,500.00	\$ 21,270.97	\$ (1,770.97)	Covered by underspend in another line
1100-32200-541230	HOT-MIX ASPHALT PERMIT REPAIRS	\$ 30,000.00	\$ 36,614.09	\$ (6,614.09)	Covered by permit revenue
1100-32240-541200	READY-MIX CONCRETE	\$ 2,000.00	\$ 3,729.14	\$ (1,729.14)	Curb & gutter repairs
1100-32260-581900	OTHER CAPITAL EQUIPMENT	\$ -	\$ 4,915.00	\$ (4,915.00)	Council approved covering with non-lapsing snow account (brine tank)
1100-32410-536400	TRAFFIC SIGNAL SUPPLIES	\$ 4,000.00	\$ 39,218.99	\$ (35,218.99)	Covered by Revenue
1100-32410-582820	SIGNAL COMPONENTS	\$ 2,000.00	\$ 3,907.14	\$ (1,907.14)	Covered by Revenue
1100-32420-536200	CONSUMABLE TOOLS/HARDWARE	\$ -	\$ 19.77	\$ (19.77)	Needed supplies - Need to budget for
1100-32420-539000	OTHER SUPPLIES AND EXPENSE	\$ 500.00	\$ 598.05	\$ (98.05)	Covered by underspent line
<b>Forestry</b>					
1100-32600-522500	TELEPHONE	\$ 800.00	\$ 857.00	\$ (57.00)	iPad replacement
1100-32600-524100	MOTOR VEHICLE & EQUIP REPAIRS	\$ 6,000.00	\$ 13,924.74	\$ (7,924.74)	Bucket Truck Repairs
1100-32600-534110	MEMORIALS	\$ -	\$ 968.09	\$ (968.09)	Covered by revenue
<b>Marina/Harbor</b>					
1100-34210-521500	ARCHITECTURAL AND ENGINEERING	\$ 49,550.00	\$ 100,821.00	\$ (51,271.00)	Marina renovation project MSA
1100-34230-529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 590.00	\$ (590.00)	Hoist docks that sank into harbor
<b>Fleet</b>					
1100-35210-531300	PRINTING AND DUPLICATION	\$ 400.00	\$ 684.82	\$ (284.82)	Needed forms
1100-35210-534230	JANITORIAL SUPPLIES	\$ 1,500.00	\$ 3,264.58	\$ (1,764.58)	Increase in cost of supplies
1100-35210-535200	MOTOR VEHICLE PARTS	\$ 200,000.00	\$ 243,273.99	\$ (43,273.99)	Cost increases, large vehicle repairs (sweeper etc.)
1100-35210-535220	TIRES AND TUBES	\$ 40,000.00	\$ 44,734.85	\$ (4,734.85)	Loader tractor tires
1100-35210-536200	CONSUMABLE TOOLS/HARDWARE	\$ 2,500.00	\$ 2,775.45	\$ (275.45)	Increase in cost of supplies
1100-35210-539020	PARTS CLEANING SOLVENT	\$ 150.00	\$ 410.76	\$ (260.76)	Needed supplies
1100-35210-542100	STRUCTURAL STEEL AND IRON	\$ 2,000.00	\$ 2,633.09	\$ (633.09)	Steel beams for DPW shop
1100-35220-535520	ELECTRICAL SUPPLIES	\$ 1,000.00	\$ 2,727.60	\$ (1,727.60)	Electrical supplies water heater system DPW shop
<b>Cemetery</b>					
1100-41100-524100	MOTOR VEHICLES	\$ 4,000.00	\$ 4,210.76	\$ (210.76)	Equipment repairs
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	\$ 3,524.00	\$ (2,024.00)	Covered by revenue
1100-41100-534150	BURIAL SITE ADORNMENTS	\$ 650.00	\$ 1,275.00	\$ (625.00)	Covered by revenue
1100-41100-541600	CEMENT AND CONCRETE SUPPLIES	\$ 2,600.00	\$ 2,846.24	\$ (246.24)	Covered by revenue
<b>Parks</b>					
1100-51200-516210	PROTECTIVE CLOTHING	\$ 1,500.00	\$ 1,860.16	\$ (360.16)	Needed PPE
1100-51200-531300	PRINTING AND DUPLICATION	\$ 500.00	\$ 549.00	\$ (49.00)	Replace copier at Parks Shop
1100-51200-534110	MEMORIALS	\$ 1,500.00	\$ 14,988.42	\$ (13,488.42)	Covered by revenue
1100-51200-534230	JANITORIAL SUPPLIES	\$ 8,000.00	\$ 15,281.85	\$ (7,281.85)	More Special Events, increases in janitorial supply use and costs
1100-51200-539040	PICKET PROGRAM EXPENSES	\$ 150.00	\$ 520.00	\$ (370.00)	Covered by revenue
1100-51200-541600	CEMENT AND CONCRETE SUPPLIES	\$ -	\$ 1,040.83	\$ (1,040.83)	Parks concrete repairs
<b>Recreation</b>					
1100-51300-529900	SUNDRY CONTRACTUAL SERVICES	\$ 15,000.00	\$ 22,210.32	\$ (7,210.32)	WRPA Tickets offset by revenue
<b>Senior Center</b>					
1100-51400-529900	SUNDRY CONTRACTUAL SERVICES	\$ 1,100.00	\$ 1,486.94	\$ (386.94)	Activenet fees, Fitness Equipment Maintenance

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<b>Lincoln Park Zoo</b>					
1100-51500-521400	DATA PROCESSING	\$ 1,100.00	\$ 1,336.73	\$ (236.73)	Website hosting
1100-51500-524100	MOTOR VEHICLES	\$ 500.00	\$ 1,708.34	\$ (1,208.34)	Repairs to vehicles
1100-51500-532600	ADVERTISING	\$ 1,225.00	\$ 1,478.17	\$ (253.17)	Summer fun guide, Badger Is Back, Valley Guide, Brochures
<b>Rahr-West Art Museum</b>					
1100-53100-511200	SALARIES AND WAGES-OVERTIME	\$ -	\$ 429.78	\$ (429.78)	Extra hours worked by Admin Asst due to Sputnikfest
1100-53100-511500	SALARIES-TEMP EMPLOYEES-REGULAR	\$ -	\$ 1,515.00	\$ (1,515.00)	Ascend employee; covered by budget in Regular wages
1100-53100-521900	OTHER PROFESSIONAL SERVICES	\$ 6,000.00	\$ 6,150.32	\$ (150.32)	Overage due to higher landscaping fees. RWAM Landscaping is proposed to be added to the 2025 budget.
<b>Community Development</b>					
1100-62550-532100	PUBLICATION OF LEGAL NOTICES	\$ 50.00	\$ 92.53	\$ (42.53)	Required housing authority notice for release of funding
1100-63100-529900	SUNDRY CONTRACTUAL SERVICES	\$ -	\$ 38,257.26	\$ (38,257.26)	Repurchase of property in industrial park (HDI). Will be covered by previous sale funds that is held in a non-lapsing fund

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<b>SPECIAL REVENUE FUNDS</b>					
<b>Library</b>					
2810-57110-551100	INSURANCE ON BUILDINGS	\$ 9,700.00	\$ 10,345.00	\$ (645.00)	Insurance came in higher than anticipated.
2810-57120-551500	INSURANCE ON BOILER	\$ 1,400.00	\$ 1,502.21	\$ (102.21)	Insurance came in higher than anticipated.
2810-57240-515400	HEALTH INSURANCE	\$ 19,226.00	\$ 27,794.32	\$ (8,568.32)	Employee had a life-changing qualifying event that prompted a change in the election of Health Insurance after budget was complete.
<b>Aquatic Center</b>					
2850-17900-524900	OTHER MACHINERY AND EQUIPMENT	\$ 3,000.00	\$ 4,322.43	\$ (1,322.43)	Parts needed
2850-17900-534220	PROCESS CHEMICALS	\$ 15,000.00	\$ 18,999.18	\$ (3,999.18)	Needed supplies
2850-17900-535590	OTHER BUILDING SUPPLIES	\$ 9,000.00	\$ 21,757.41	\$ (12,757.41)	Repair/Painting Amenities, maintenance
2850-51300-516500	WORK PERMIT REFUNDS	\$ -	\$ 150.00	\$ (150.00)	Work Permit Refunds
2850-51300-521100	ADVERTISING & MARKETING SRVCS	\$ 3,210.00	\$ 5,513.33	\$ (2,303.33)	Website, Summer Guide, Seehafer
2850-51300-521900	OTHER PROFESSIONAL SERVICES	\$ 2,200.00	\$ 2,310.00	\$ (110.00)	Licenses
2850-51300-529900	SUNDRY CONTRACTUAL SERVICES	\$ 8,500.00	\$ 12,649.10	\$ (4,149.10)	Activenet fees, Homebase
2850-51300-534300	FOOD	\$ 25,000.00	\$ 27,324.49	\$ (2,324.49)	Concessions/special event food
2850-51300-534950	SAFETY EQUIP & SUPPLIES	\$ 3,000.00	\$ 3,504.70	\$ (504.70)	Needed safety supplies
<b>Department of Tourism</b>					
2870-54220-511200	SALARIES AND WAGES-OVERTIME	\$ -	\$ 333.36	\$ (333.36)	Hourly employee working on 4th of July
2870-54220-524100	MOTOR VEHICLES	\$ -	\$ 1,962.18	\$ (1,962.18)	Expenses for tourism pool vehicle repairs that weren't included in 2024 budget as opportunity for vehicle came after budget time. Have properly included in 2025 budget.
2870-54220-527300	SOFTWARE MAINTENANCE & SUPPORT	\$ -	\$ 1,332.17	\$ (1,332.17)	Expenses include webhosting fee (\$22.17), \$1,310 firewall renewal and monthly IT charges. This line didn't exist in prior year budgets as new department. Have properly included in 2025 budget.
2870-54220-529900	SUNDRY CONTRACTUAL SERVICES	\$ 17,825.00	\$ 20,824.57	\$ (2,999.57)	Rent for the year was \$2,400 over budget and unbudgeted property taxes (\$1,750) were paid in the first quarter. An unbudgeted special assessment for downtown snow clean up (\$148.82) was paid to the general fund in the second quarter. Expenses over budget in this line to date can be covered with excess in Membership Dues.
2870-54220-531300	PRINTING AND DUPLICATION	\$ 1,550.00	\$ 21,660.03	\$ (20,110.03)	At budget submission time, staff was going to have Two Rivers serve as the fiscal party for our joint visitor guide. Manitowoc covered this role instead. Printing of visitor guide (\$20,847.55) is noted here. This is offset completely with advertising revenue. The additional expenses that have been incurred are budgeted copier and printing of marketing pieces.
2870-54220-534840	SPECIAL EVENTS SUPPLIES	\$ 750.00	\$ 907.43	\$ (157.43)	Hadn't budgeted for experimental outdoor movie night. Have budgeted to continue these events in 2025. Remaining events that will show in this line (Pumpkin Palooza) paid for in sponsorship with excess left over.
2870-54220-535100	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 89.83	\$ (89.83)	A Tourism vehicle wasn't included in the 2024 budget as the opportunity to wrap a vehicle arose later. Expenses will be offset by any excess in Marketing Materials budget.
2870-54220-582900	OTHER CAPITAL IMPROVEMENTS	\$ 68,950.00	\$ 72,470.00	\$ (3,520.00)	A budget adjustment was approved at April's Council meeting for staff to implement visitor information kiosks. Mounted kiosk unit was not quoted properly for outdoor use, so additional paid (at a discount for the error) to get the proper outdoor hardware.

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<b>ENTERPRISE FUNDS</b>					
<b>Wastewater Collection</b>					
6300-71100-522500	TELEPHONE	\$ 800.00	\$ 1,962.62	\$ (1,162.62)	Replacement iPad, phone and iPad cellular charges
6300-71100-551100	INSURANCE ON BUILDINGS	\$ 2,450.00	\$ 2,634.00	\$ (184.00)	Insurance came in higher than anticipated.
6300-71100-551200	INSURANCE ON VEHICLES & EQUIP	\$ -	\$ 282.23	\$ (282.23)	Insurance came in higher than anticipated.
6300-71100-551500	INSURANCE ON BOILER	\$ 150.00	\$ 162.43	\$ (12.43)	Insurance came in higher than anticipated.
6300-71100-592900	EQUITY TRANSFER TO MPU/WWTF	\$ -	\$ 658,958.64	\$ (658,958.64)	One time transfer for separation of Treatment & Collection
<b>Maritime Metro Transit</b>					
6400-36100-513600	SICK LEAVE CREDIT PAY OUT	\$ -	\$ 982.12	\$ (982.12)	Per Contract
6400-36100-513700	RETIREMENT/TERMINATION PAY OUT	\$ -	\$ 4,227.36	\$ (4,227.36)	Unexpected separation
6400-36200-551500	INSURANCE ON BOILER	\$ 100.00	\$ 112.92	\$ (12.92)	Insurance came in higher than anticipated.
6400-36300-527300	SOFTWARE MAINTENANCE & SUPPORT	\$ -	\$ 1,760.00	\$ (1,760.00)	Bus Maintenance Diagnostic Software
6400-36300-534230	JANITORIAL SUPPLIES	\$ 800.00	\$ 1,505.23	\$ (705.23)	Increase in cost of supplies
6400-36300-551200	INSURANCE ON VEHICLES & EQUIP	\$ 10,000.00	\$ 11,120.00	\$ (1,120.00)	Insurance came in higher than anticipated.
6400-36500-515430	LIFE INSURANCE (ER BENEFIT)	\$ -	\$ 1,132.68	\$ (1,132.68)	Employer Share Employee Life Insurance
6400-36500-516400	EMPLOYEE PHYSICALS	\$ 400.00	\$ 517.00	\$ (117.00)	New employee
6400-36500-551300	PUBLIC LIABILITY	\$ 50,404.00	\$ 53,135.00	\$ (2,731.00)	Insurance came in higher than anticipated.
6400-36900-515430	LIFE INSURANCE (ER BENEFIT)	\$ -	\$ 92.82	\$ (92.82)	Employer Share Employee Life Insurance