

## Council report on select accounts where spending equals or exceeds 75%

**Fiscal Year 2026 for period ending 12/31/2025**

Pursuant to Sub. No. 1 To Ordinance No. 14-034. CH 2, Article VI § 2-361

Department / Item #	Fund	Account	Account Name	Revised Budget	YTD Actual	% of Budget Spent YTD	Remaining Budget Unspent	Comments
<b>Human Resources</b>								
1.	101	51108	Overtime	\$0	\$6,744	100.0%	(\$6,744)	No overtime was budgeted in the Human Resources General Fund. The expense was charged appropriately due to an internal policy change affecting employees who worked during holidays to meet critical internal deadlines, including payroll processing and W-2 preparation. OMB has contacted Human Resources to address the overage. The Salaries and Wages character level group remains within budget.
2.	517	51108	Overtime	\$0	\$2,412	100.0%	(\$2,412)	Although not budgeted, because of critical vacancies within the Health & Welfare Division, overtime was necessary to manage the workload. The Division is now fully staffed and will address the overage by transferring funds from the Temporary Salaries line. The Salaries and Wages character level group remains within budget.
<b>Land Use &amp; Planning</b>								
3.	101	51108	Overtime	\$0	\$1,716	100.0%	(\$1,716)	No overtime was budgeted in the Department. Due to being short staffed, the Director authorized employee overtime to manage the workload. OMB has contacted Land Use and Planning to address the overage.
<b>Public Works</b>								
4.	421	51102	Temporary Salaries	\$0	\$151	100.0%	(\$151)	There is no Overtime budget in the Public Works Water/Sewer Fund. The expense was charged to the incorrect account line and coded with an incorrect pay code allocation. OMB has contacted Public Works and Finance to rectify the overage.

## Council report on select accounts where spending equals or exceeds 75%

**Fiscal Year 2026 for period ending 12/31/2025**

Pursuant to Sub. No. 1 To Ordinance No. 14-034. CH 2, Article VI § 2-361

Department / Item #	Fund	Account	Account Name	Revised Budget	YTD Actual	% of Budget Spent YTD	Remaining Budget Unspent	Comments
<b>Parks &amp; Recreation</b>								
5.	101	51108	Overtime	\$201,356	\$170,268	84.6%	\$31,088	In support of the shared goal of City Council and the Mayor's Office to make city parks cleaner and safer, the Department has committed to weekend park maintenance, which incurs time-and-a-half pay on Saturdays and double-time pay on Sundays.
6.	101	52712	Temporary Agencies	\$201,500	\$153,029	75.9%	\$48,471	To support weekly parks maintenance and address several vacancies within the Division, additional manpower was required to maintain the frequency of weekend parks maintenance. This account line is seasonal in nature and is primarily utilized during the spring, summer, and fall months.
<b>Fire</b>								
7.	101	51102	Temporary Salaries	\$36,000	\$30,180	83.8%	\$5,820	Expenditures for Temporary Salaries were related to St. Francis EMS drivers training WFD firefighters during the transition to in-house EMS. No additional spending is expected this fiscal year for the Temporary Salaries account line.
8.	101	51108	Overtime	\$1,520,000	\$1,227,646	80.8%	\$292,354	Overtime expenditures within the Fire Department are trending high and are projected to exceed the budget by approximately \$1.0 million. This is primarily due to the new Local 1590 bargaining agreement, which includes the transition to a 24/72 schedule, as well as staffing shortages during the EMS implementation.
<b>Information Technology</b>								
9.	101	51108	Overtime	\$7,000	\$5,748	82.1%	\$1,252	The Department uses Overtime on an as needed basis for system upgrades and maintenance. The Salaries and Wages character level account group is still within budget.