# CITY OF MANITOWOC

## BUDGET EXCEPTION REPORT

## 3rd QUARTER 2025

| Account | Description | Current Year Budget | Year to date | Over Budget | Comments |
|---|---|---|---|---|---|
| **HUMAN RESOURCES** | | | | | |
| 1100-12200-581300 | OFFICE EQUIPMENT | $ 500.00 | $ 1,074.63 | $ 574.63 | HR Laptop Replacement needed due to EOL/Windows 10 Unsupported per IT. Will be covered by underspending in other lines. |
| **CLERK** | | | | | |
| 1100-13100-581200 | FURNITURE & FURNISHINGS | $ 300.00 | $ 318.82 | $ 18.82 | Amount overspent to by covered by 1100-13100-531200 OFFICE SUPPLIES. |
| **ELECTIONS** | | | | | |
| 1100-13200-529900 | SUNDRY CONTRACTUAL SERVICES | $ 4,625.00 | $ 5,102.80 | $ 477.80 | Election Software 2025 license. Amount overspent to be covered by underspending in 1100-13200-521400 DATA PROCESSING. |
| 1100-13200-533400 | AUTO MILEAGE/COMMERCIAL TRAVEL | $ 250.00 | $ 263.20 | $ 13.20 | Anticipating to cover by underspending in 1100-13200-532500 REGISTRATION FEES & TUITION. |
| 1100-13200-539000 | OTHER SUPPLIES AND EXPENSE | $ 1,000.00 | $ 1,040.32 | $ 40.32 | Anticipating to cover by underspending in 1100-13200-532500 REGISTRATION FEES & TUITION. |
| **FINANCE** | | | | | |
| 1100-12300-521900 | OTHER PROFESSIONAL SERVICES | $ 795.00 | $ 895.00 | $ 100.00 | NextGen Cloud Player annual support renewal cost higher than anticpated. |
| 1100-12500-521900 | OTHER PROFESSIONAL SERVICES | $ - | $ 3,307.75 | $ 3,307.75 | Claim payment; offset by Insurance Recoveries revenue. Historically unbudgeted due to uncertainty. |
| 1100-12500-551300 | PUBLIC LIABILITY | $ 100,040.00 | $ 109,103.81 | $ 9,063.81 | Unanticipated Auto Claim settlement caused over budget. Anticipate overage to be reduced by $6,457 due to actual for 1100-12500-551200INSURANCE ON VEHICLES & EQUIP and 1100-12500-551500 INSURANCE ON BOILER being less than budgeted. |
| 1100-14100-521300 | ACCOUNTING AND AUDITING | $ 42,950.00 | $ 50,430.00 | $ 7,480.00 | Higher Audit costs due to more in-depth auditing needs than anticipated when contract was signed. To be offset by anticipated savings in 1100-14100-521900 OTHER PROFESSIONAL SERVICES. |
| 1100-14100-524900 | OTHER MACHINERY AND EQUIPMENT | $ - | $ 486.00 | $ 486.00 | Folder/Inserter Maching Maintenance Support Contract - unbudgeted due to late in year end-of-life replacement in 2024 after budget was presented. |
| 1100-14300-532500 | REGISTRATION FEES AND TUITION | $ 750.00 | $ 1,116.50 | $ 366.50 | Discovery/Implementation calls with Springbrook for Cirrus Timeclock option - determined will not work for our needs; anticipating underspending in other lines to cover overage. |
| 1100-19900-521910 | COLLECTION AND AGENCY FEES | $ - | $ 60.51 | $ 60.51 | Refund of SDC collection fees by Muni Court. Historically unbudgeted due to uncertainty. |
| 1100-19900-533400 | AUTO MILEAGE/COMMERCIAL TRAVEL | $ - | $ 317.57 | $ 317.57 | Fuel for City Hall Pool Vehicle. Historically unbudgeted. |
| 1100-19900-574100 | BAD DEBT EXPENSE | $ - | $ 6,299.42 | $ 6,299.42 | Unpaid Accounts Receivable sent to Collection. Historically unbudgeted due to uncertainty. |
| 1100-19900-574200 | TAX REFUNDS & UNCOLLECT TAXES | $ - | $ 47,784.38 | $ 47,784.38 | Rescinded or uncollectable taxes. Historically unbudgeted due to uncertainty. |
| **DATA PROCESSING** | | | | | |
| 1100-14400-531910 | COMPUTER SUPPLIES & MAINT | $ - | $ 7,791.85 | $ 7,791.85 | Various technology needs for PD, Senior Center, and City Hall. Replacement of 9 PCs with VDI due to Windows 10 End-of-Life. Anticipate cost savings in 1100-14400-553900 OTHER RENTS & LEASES to offset. |
| 1100-14400-539000 | OTHER SUPPLIES AND EXPENSE | $ - | $ 350.08 | $ 350.08 | City Hall Aux Closet equipment needed due to Comcast fiber upgrade. Anticipate cost savings in 1100-14400-553900 OTHER RENTS & LEASES to offset. |
| 1100-14400-581800 | COMPUTER EQUIPMENT | $ - | $ 9,648.00 | $ 9,648.00 | City Hall camera project. Anticipate cost savings in 1100-14400-553900 OTHER RENTS & LEASES to offset. |
| **LEGISLATIVE (COMMON COUNCIL / MAYOR)** | | | | | |
| 1100-15100-516900 | EMPLOYEE TAXABLE REIMBURSEMENT | $ 1,500.00 | $ 1,645.00 | $ 145.00 | New iPads for Alders elected in April - cost higher than anticipated. |
| 1100-15100-527300 | SOFTWARE MAINTENANCE & SUPPORT | $ 56,000.00 | $ 60,966.16 | $ 4,966.16 | Annual Granicus/Legistar programs and Closed Captioning services higher than anticipated. |
| 1100-15100-539000 | OTHER SUPPLIES AND EXPENSE | $ - | $ 1,215.40 | $ 1,215.40 | Recording Fees, historically unbudgeted due to uncertaintly. Council/Alder photos, Council plaques/placards; will budget in 2026. |
| 1100-15200-511200 | SALARIES AND WAGES-OVERTIME | $ - | $ 117.63 | $ 117.63 | "Working on a Holiday" time paid for Memorial Day Parade (Mayor's Assistant). |
| 1100-15200-527300 | SOFTWARE MAINTENANCE & SUPPORT | $ - | $ 446.84 | $ 446.84 | Various unbudgeted software subscriptions - Canva, Adobe SignUp Genius, Grammarly, Teleprompter Pro; will budget in 2026. |
| 1100-15200-531800 | OFFICE EQUIPMENT & FURNITURE | $ - | $ 420.98 | $ 420.98 | Lounge bookshelf, computer monitor, desk chair - new account in 2025 for clarity of expenses; will budget in 2026. |
| 1100-15200-531910 | COMPUTER SUPPLIES & MAINT | $ - | $ 139.47 | $ 139.47 | Video conferencing supplies - new account in 2025 for clarity of expenses; will budget in 2026. |
| 1100-15200-532200 | NEWSPAPER/PERIODICAL SUBSCRIP | $ 80.00 | $ 99.99 | $ 19.99 | HTR Subscription - annual subscription price increased. |

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| **MUNICIPAL COURT** | | | | | |
| 1100-15300-511200 | SALARIES AND WAGES-OVERTIME | $ - | $ 9.19 | $ 9.19 | OT incurred due to new Municipal Court Clerk having training the first week on a Friday that went over. OT unavoidable. Anticipated other expenses will be underbudget to cover overage. |
| 1100-15300-513700 | RETIREMENT/TERMINATION PAY OUT | $ - | $ 26,728.90 | $ 26,728.90 | Unanticipated and unbudgeted retirement payouts of former Municipal Court Clerk. Offset by amount budgeted in 1100-19100-513700 RETIREMENT/TERMINATION PAYOUT. |
| 1100-15300-531200 | OFFICE SUPPLIES | $ 500.00 | $ 600.12 | $ 100.12 | Unanticipated and unbudgeted costs of computer and monitors for new Municipal Court Clerk (MCC) due retirement of former MCC. Anticipated savings in 1100-15300-533400 AUTO MILEAGE/COMMERCIAL TRAVEL will |
| 1100-15300-532400 | MEMBERSHIP DUES | $ 413.00 | $ 572.00 | $ 159.00 | WI Municipal Judges Association membership cost unbudgeted ($150). Judge's State Bar of WI dues higher than anticipated ($302 vs. $273). Anticipated savings in 1100-15300-533400 AUTO MILEAGE/COMMERCIAL TRAVEL will offset. |
| 1100-15300-532500 | REGISTRATION FEES AND TUITION | $ 1,085.00 | $ 1,420.00 | $ 335.00 | Training and seminar for new Municipal Court Clerk |
| **POLICE** | | | | | |
| 1100-21100-511200 | SALARIES AND WAGES-OVERTIME | $ 100,000.00 | $ 152,297.35 | $ 52,297.35 | Partially offset by OT grant revenue in 1100-21100-424190 OTHER GEN GOV'T SUPPORT GRANTS and 1100-21100-424220 HIGHWAY SAFETY. |
| 1100-21100-511500 | SALARIES-TEMP EMPLOYES-REGULAR | $ 40,730.00 | $ 43,615.25 | $ 2,885.25 | Increase in Part-Time Patrol Officer and Seasonal Assistant wages not budgeted. |
| 1100-21100-515700 | EMPLOYEE EDUCATION & TRAINING | $ 45,000.00 | $ 53,001.47 | $ 8,001.47 | Will be offset by training and standards reimbursement. |
| 1100-21100-516900 | EMPLOYEE TAXABLE REIMBURSEMENT | $ - | $ 28.20 | $ 28.20 | Taxable meal reimbursement; covered by 1100-21100-533500 MEALS. |
| 1100-21100-531800 | OFFICE EQUIPMENT & FURNITURE | $ 1,500.00 | $ 5,951.23 | $ 4,451.23 | Replace PCs due to Windows 10 End-of-Life. |
| 1100-21100-532400 | MEMBERSHIP DUES | $ 2,000.00 | $ 2,092.75 | $ 92.75 | Increase in membership dues. |
| 1100-21100-581300 | OFFICE EQUIPMENT | $ - | $ 14,598.76 | $ 14,598.76 | New RICOH IM7000 Copier due to failure of old copier. |
| 1100-21100-581900 | OTHER CAPITAL EQUIPMENT | $ - | $ 51,775.00 | $ 51,775.00 | Flock Cameras and Autel drone. |
| **FIRE/RESCUE** | | | | | |
| 1100-22100-511900 | SALARIES-OTHER | $ 50,000.00 | $ 182,483.59 | $ 132,483.59 | Due to multiple personnel out on FMLA, sick, one on workers' comp, and one retirement. |
| 1100-22100-511920 | AID STANDBY TIME | $ - | $ 2,845.80 | $ 2,845.80 | Needed for station coverage; $10,000 was meant to be budgeted but was inadvertently missed when entering budget. |
| 1100-22100-524100 | MOTOR VEHICLES | $ 61,158.00 | $ 73,084.09 | $ 11,926.09 | Cost of maintenance and repairs on aging fleet. |
| 1100-22100-532400 | MEMBERSHIP DUES | $ 900.00 | $ 1,554.67 | $ 654.67 | Unbudgeted DEA Registration that occurs every 3 years. |
| 1100-22100-534200 | CHEMISTRY & LAB SUPPLIES | $ 60,000.00 | $ 65,847.31 | $ 5,847.31 | Due to cost of EMS supplies drastically increasing. |
| 1100-22100-534920 | NEW HOSE | $ 6,000.00 | $ 6,015.90 | $ 15.90 | New hose purchase. |
| 1100-22100-534960 | BREATHING APPARATUS/AIR MAIN | $ 7,000.00 | $ 7,447.59 | $ 447.59 | Increase cost of flow testing. New hire SCBA masks. |
| 1100-22100-581100 | AUTOMOTIVE EQUIPMENT | $ - | $ 1,433,166.00 | $ 1,433,166.00 | MED #3 Ambulance and 2025 Pumper - to be covered by the Fire Non-Lapsing Fund |
| 1100-22100-581940 | DONATION EXPENDITURES | $ - | $ 156.65 | $ 156.65 | Offset by Grant revenue. |
| 1100-22330-523420 | BUILDING MAINTENANCE | $ 1,000.00 | $ 3,537.97 | $ 2,537.97 | Station 3 generator repair. |
| **BUILDING INSPECTION** | | | | | |
| 1100-23100-534900 | OTHER OPERATING SUPPLIES | $ 950.00 | $ 1,690.18 | $ 740.18 | Due to unexpected increase in new residential construction, additional Wis. UDC Seals were required for permit job cards. Will cover with excess funds from other expense accounts. |
| **DEPT OF PUBLIC INFRASTRUCTURE** | | | | | |
| **Buildings & Grounds** | | | | | |
| 1100-17100-525900 | SUNDRY REPAIR & MAINT SERVICE | $ - | $ 75.00 | $ 75.00 | Council Chambers AV System service; to be covered by excess budget in 1100-17100-535300 MACHINERY AND EQUIPMENT PARTS. |
| 1100-17100-529900 | SUNDRY CONTRACTUAL SERVICES | $ 10,000.00 | $ 11,300.89 | $ 1,300.89 | Increased cost of mat service; to be covered by excess budget in 1100-17100-534230 JANITORIAL SUPPLIES. |
| 1100-17100-531200 | OFFICE SUPPLIES | $ 500.00 | $ 873.30 | $ 373.30 | City Hall - Cost increase for access badge cards and printer ribbon; to be covered by excess budget in 1100-17100-539000 OTHER SUPPLIES AND EXPENSE. |
| 1100-17600-523420 | BUILDING MAINTENANCE | $ 5,500.00 | $ 13,957.07 | $ 8,457.07 | Rahr West - unanticipated Elevator troubleshooting & repair. |
| 1100-17800-534230 | JANITORIAL SUPPLIES | $ 1,500.00 | $ 1,593.20 | $ 93.20 | Citizen Park Building - Increased prices on cleaning supplies & paper hygiene products; currently anticipating underspending in account 1100-17800-539000 OTHER SUPPLIES AND EXPENSE to cover overage. |
| **Engineering** | | | | | |
| 1100-31100-531500 | DRAFTING SUPPLIES | $ 1,100.00 | $ 1,222.60 | $ 122.60 | Anticipating to cover overage with excess budget in 1100-31100-531200 OFFICE SUPPLIES. |

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| **Streets** | | | | | |
| 1100-31000-511200 | SALARIES AND WAGES-OVERTIME | $ 900.00 | $ 9,903.51 | $ 9,003.51 | Overtime needed for DPW Admins for weekend/overnight Snow events (press releases and callout), and Recreation Admin for various Rec programs. |
| 1100-31000-513600 | SICK LEAVE CREDIT PAY OUT | $ - | $ 882.60 | $ 882.60 | "Old Bank" sick leave used by employee. |
| 1100-32200-541210 | READY-MIX - PERMIT REPAIRS | $ 48,000.00 | $ 109,230.09 | $ 61,230.09 | Offset by permit revenue. |
| 1100-32240-542930 | DETECTABLE WARNING FIELDS | $ 500.00 | $ 571.00 | $ 71.00 | Anticipating to cover overage with excess budget in 1100-32240-541200 READY-MIX CONCRETE. |
| 1100-32320-523160 | UTILITY LOCATING SERVICES | $ 18,000.00 | $ 29,463.50 | $ 11,463.50 | Increase in Locating Services due to Lead Service Replacements. |
| 1100-32320-541600 | CEMENT AND CONCRETE SUPPLIES | $ - | $ 123.09 | $ 123.09 | Concrete mix and drill bit; anticipating to cover overage with excess budget in 1100-32320-541200 READY-MIX CONCRETE. |
| 1100-32410-536400 | TRAFFIC SIGNAL SUPPLIES | $ 4,000.00 | $ 28,089.27 | $ 24,089.27 | Waldo Blvd accident; offset by revenue (billing $27,442.43 to responsible party). |
| 1100-32420-536200 | CONSUMABLE TOOLS/HARDWARE | $ - | $ 209.00 | $ 209.00 | Unanticipated cost; will be covered by 1100-32420-535400. |
| 1100-32600-534110 | MEMORIALS | $ - | $ 400.00 | $ 400.00 | Memorial trees, offset by revenue in 1100-32600-459285 MEMORIALS. |
| 1100-32600-539000 | OTHER SUPPLIES AND EXPENSE | $ 30,000.00 | $ 57,737.19 | $ 27,737.19 | $40,749.99 offset by GLRI Grant reimbursement in 1100-32600-424790 CONS & DEV OF NATL RES GRANTS. |
| 1100-32630-527400 | HAZARDOUS MAT'L DISPOSAL SRVC | $ 1,017.50 | $ 1,235.13 | $ 217.63 | 2024 Tier II State reports for DPW and Parks - unanticipated increase in cost. |
| 1100-32800-511200 | SALARIES AND WAGES-OVERTIME | $ 69,135.00 | $ 141,581.82 | $ 72,446.82 | Overtime for Garbage Truck, Grass Cutting, Special Events, AC, DPI; anticipate some savings in regular salary line from not being fully staffed. |
| 1100-34111-513700 | RETIREMENT/TERMINATION PAY OUT | $ - | $ 2,293.15 | $ 2,293.15 | Payout for unexpected loss of employee. |
| 1100-34112-515200 | RETIREMENT (EMPLOYER'S SHARE) | $ - | $ 66.00 | $ 66.00 | Harbormaster bridge allocation historically completely budgeted in 34111 (8th Street Bridge); will budget half in 34112 (10th Street Bridge) for 2026. |
| 1100-34112-515400 | HEALTH INSURANCE | $ - | $ 211.46 | $ 211.46 | Harbormaster bridge allocation historically completely budgeted in 34111 (8th Street Bridge); will budget half in 34112 (10th Street Bridge) for 2026. |
| 1100-35210-524100 | MOTOR VEHICLES | $ - | $ 200.50 | $ 200.50 | Title & License renewals; to be covered by excess budget in 1100-35210-529900 SUNDRY CONTRACTUAL 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. |
| 1100-35210-536200 | CONSUMABLE TOOLS/HARDWARE | $ 2,500.00 | $ 3,879.02 | $ 1,379.02 | Tools for Youth Apprentice - will remain City property; to be covered by excess budget in 1100-35210-529900 SUNDRY CONTRACTUAL SERVICES. |
| 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 | Welding Cylinders annual lease renewal - will budget in 2026; to be covered by excess budget in 1100-35210-532500 REGISTRATION FEES AND TUITION. |
| 1100-35220-529900 | SUNDRY CONTRACTUAL SERVICES | $ 4,500.00 | $ 5,101.38 | $ 601.38 | Annual Sprinkler Inspection increased cost; to be covered by excess budget in 1100-35220-535530 HVAC REPAIRS & MAINTENANCE. |
| 1100-35220-539000 | OTHER SUPPLIES AND EXPENSE | $ 8,000.00 | $ 13,811.16 | $ 5,811.16 | Replaced door hit by Grader; to be covered by excess budget in 1100-35210-529900 SUNDRY CONTRACTUAL SERVICES. |
| **Cemetery** | | | | | |
| 1100-41100-534150 | BURIAL SITE ADORNMENTS | $ 650.00 | $ 1,685.00 | $ 1,035.00 | Niche inscriptions; offset by revenue in 1100-41100-459270 INSCRIPTION & EMBLEMS. |
| **Parks** | | | | | |
| 1100-51100-527300 | SOFTWARE MAINTENANCE & SUPPORT | $ - | $ 24.00 | $ 24.00 | Shared Canva Account; anticipate to be covered with excess budget in 1100-51100-532500 REGISTRATION FEES & TUITION. |
| 1100-51200-511500 | SALARIES-TEMP EMPLOYES-REGULAR | $ - | $ 3,990.75 | $ 3,990.75 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51200-515100 | SOCIAL SECURITY | $ - | $ 57.86 | $ 57.86 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51200-515600 | WORKERS COMPENSATION | $ - | $ 121.73 | $ 121.73 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51200-521900 | OTHER PROFESSIONAL SERVICES | $ 7,500.00 | $ 42,271.88 | $ 34,771.88 | Silver Creek Restoration; offset by Grant revenue. |
| 1100-51200-532400 | MEMBERSHIP DUES | $ - | $ 150.00 | $ 150.00 | Parks Planner WPRA Membership; covered by excess in 1100-51100-532500 REGISTRATION FEES AND TUITION. |
| 1100-51200-534110 | MEMORIALS | $ 1,500.00 | $ 11,390.00 | $ 9,890.00 | Memorial Benches purchased in advance for stock; offset by memorial donation revenue. |
| 1100-51200-535510 | PLUMBING SUPPLIES | $ 4,000.00 | $ 4,440.31 | $ 440.31 | Overage will be covered by excess in 1100-51200-536900 OTHER REPAIRS & MAINT SUPPLIES. |
| 1100-51200-559100 | ENVIRONMENTAL FEES | $ 500.00 | $ 539.27 | $ 39.27 | Excess recycling in 2025; overage will be covered by excess in 1100-51200-536900 OTHER REPAIRS & MAINT SUPPLIES. |
| 1100-51200-581300 | OFFICE EQUIPMENT | $ - | $ 12,364.88 | $ 12,364.88 | City's share of Citizen Park Cameras. |
| 1100-51200-581900 | OTHER CAPITAL EQUIPMENT | $ 36,000.00 | $ 41,177.50 | $ 5,177.50 | Z Track Mower offset by Auction Sales of Equipment. |

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| **Recreation** | | | | | |
| 1100-51300-511500 | SALARIES-TEMP EMPLOYES-REGULAR | $ - | $ 870.50 | $ 870.50 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51300-515100 | SOCIAL SECURITY | $ - | $ 12.62 | $ 12.62 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51300-515600 | WORKERS COMPENSATION | $ - | $ 26.55 | $ 26.55 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51300-529900 | SUNDRY CONTRACTUAL SERVICES | $ 17,000.00 | $ 22,119.66 | $ 5,119.66 | $6,211.05 for WPRA Tickets covered by the sales revenue in 1100-51300-458570 WPRA TICKETS. |
| 1100-51300-539000 | OTHER SUPPLIES AND EXPENSE | $ 900.00 | $ 1,512.44 | $ 612.44 | Beer Garden supplies; will be covered by revenues from Beer Gardens and excess budget in 1100-51300-534500 RECREATION SUPPLIES. |
| **Senior Center** | | | | | |
| 1100-51400-511900 | SALARIES-OTHER | $ - | $ 1,993.25 | $ 1,993.25 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51400-515100 | SOCIAL SECURITY | $ - | $ 28.89 | $ 28.89 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51400-515600 | WORKERS COMPENSATION | $ - | $ 60.79 | $ 60.79 | Part-time Seasonal employee - Budgeted in 32800. |
| 1100-51400-532200 | NEWSPAPER/PERIODICAL SUBSCRIP | $ 700.00 | $ 770.99 | $ 70.99 | HTR Subscription - Annual subscription price increased. |
| **Lincoln Park Zoo** | | | | | |
| 1100-51500-516200 | CLOTHING ALLOWANCE | $ 600.00 | $ 643.50 | $ 43.50 | Employee Zoo uniforms; anticipate to be covered by excess budget in 1100-51500-539000 OTHER SUPPLIES AND EXPENSE. |
| 1100-51500-521400 | DATA PROCESSING | $ 1,400.00 | $ 1,578.30 | $ 178.30 | Annual Fee for Website, Zoo Diet Program; anticipate to be covered by excess budget in 1100-51500-539000 OTHER SUPPLIES AND EXPENSE. |
| 1100-51500-524100 | MOTOR VEHICLES | $ 500.00 | $ 856.71 | $ 356.71 | Gator repair; anticipate to be covered by excess budget in 1100-51500-539000 OTHER SUPPLIES AND EXPENSE. |
| **Aquatic Center** | | | | | |
| 2850-17900-522100 | WATER | $ 8,900.00 | $ 9,793.12 | $ 893.12 | Increase in water usage due to attendance at pool; anticipate to be covered by excess budget in 2850-17900-522400 GAS. |
| 2850-17900-524900 | OTHER MACHINERY AND EQUIPMENT | $ 3,000.00 | $ 4,473.73 | $ 1,473.73 | Pool Lift for ADA needed repairs. |
| 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 2850-17900-534210 |
| 2850-17900-535590 | OTHER BUILDING SUPPLIES | $ 9,000.00 | $ 10,459.02 | $ 1,459.02 | Will be covered by unspent budget in 2850-17900-534210 CHLORINE and 2850-17900-522400 GAS. |
| 2850-51300-516500 | WORK PERMIT REFUNDS | $ 200.00 | $ 230.00 | $ 30.00 | Increase in employees under age 16, requiring more work permits. |
| 2850-51300-529900 | SUNDRY CONTRACTUAL SERVICES | $ 11,000.00 | $ 14,633.37 | $ 3,633.37 | 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 |
| **Wastewater Collection** | | | | | |
| 6300-71100-522400 | GAS | $ 6,400.00 | $ 7,340.92 | $ 940.92 | Backcharge from WPS for Archer St Lift Station; to be covered by excess budget in 6300-71100-522200 ELECTRIC. |
| 6300-71100-523160 | UTILITY LOCATING SERVICES | $ 21,000.00 | $ 37,266.00 | $ 16,266.00 | Increase in Locating Services due to Lead Service Replacements. |
| 6300-71100-523420 | BUILDING MAINTENANCE | $ - | $ 11.73 | $ 11.73 | Will be covered by 6300-71100-536900 OTHER REPAIRS & MAINT SUPPLIES |
| 6300-71100-535100 | VEHICLE & EQUIPMENT FUEL | $ 7,000.00 | $ 10,284.13 | $ 3,284.13 | 5-year average was unavailable when creating 2025 Budget due to transfer of WWTF; increasing Budget for 2026. |
| 6300-71100-535530 | HVAC REPAIRS & MAINTENANCE | $ - | $ 15.56 | $ 15.56 | Will be covered by 6300-71100-539000 OTHER SUPPLIES AND EXPENSE |
| 6300-71100-548130 | ASPHALT - HOT MIX | $ - | $ 343.75 | $ 343.75 | Will be covered by 6300-71100-523200 SEWER LINE MAINTENANCE. |
| 6300-71100-582600 | SANITARY SEWERS AND LATERALS | $ 1,300,000.00 | $ 2,145,469.31 | $ 845,469.31 | 2024 Projects paid in 2025; to be covered by 6300 Fund Balance. |

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| **Maritime Metro Transit** | | | | | |
| 6400-36100-531910 | COMPUTER SUPPLIES & MAINT | $ 660.00 | $ 6,931.93 | $ 6,271.93 | Replace network switch for Badge Access, Cameras, etc.; to be covered by 6400-36100-527300 SOFTWARE MAINTENANCE & SUPPORT. |
| 6400-36100-533400 | AUTO MILEAGE/COMMERCIAL TRAVEL | $ 1,500.00 | $ 1,741.40 | $ 241.40 | Bus breakdowns, use personal vehicles; Covered by Budget Line 6400-36900-533400. |
| 6400-36200-529900 | SUNDRY CONTRACTUAL SERVICES | $ 3,400.00 | $ 4,004.54 | $ 604.54 | Sprinkler System complete inspection, every 3-5 years; to be covered by Budget Line 6400-36200-525900 SUNDRY REPAIR & MAINT SERVICE. |
| 6400-36300-511200 | SALARIES AND WAGES-OVERTIME | $ 700.00 | $ 1,909.03 | $ 1,209.03 | Mechanic OT due to bus breakdowns. |
| 6400-36300-535200 | MOTOR VEHICLE PARTS | $ 85,000.00 | $ 95,792.99 | $ 10,792.99 | Transmission replacement. |
| 6400-36300-539000 | OTHER SUPPLIES AND EXPENSE | $ 1,500.00 | $ 1,897.48 | $ 397.48 | Replace Mechanic's laptop due to Windows 10 EOL; anticipate to be covered by 6400-36100-527300 SOFTWARE MAINTENANCE & SUPPORT. |
| 6400-36500-511200 | SALARIES AND WAGES-OVERTIME | $ 15,000.00 | $ 23,772.97 | $ 8,772.97 | Drivers OT due to cover retirements and employees out on FMLA. |
| 6400-36500-515800 | UNEMPLOYMENT COMPENSATION | $ 3,000.00 | $ 4,425.98 | $ 1,425.98 | Unemployment claims higher than anticipated. |
| 6400-36500-516400 | EMPLOYEE PHYSICALS | $ 400.00 | $ 2,000.00 | $ 1,600.00 | Hiring more drivers due to retirements. |
| 6400-36500-529915 | CITY ADA SERVICES | $ - | $ 220,035.62 | $ 220,035.62 | 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. |
| 6400-36800-529900 | SUNDRY CONTRACTUAL SERVICES | $ - | $ 1,111.62 | $ 1,111.62 | Token Transit fees not historically budgeted - will budget in 2026; offset by revenue in 6400-36800-455500 TRANSIT SYSTEM. |
| 6400-36900-524100 | MOTOR VEHICLES | $ 2,400.00 | $ 5,410.82 | $ 3,010.82 | DPW labor/parts for Mobility Manager vehicle; offset by revenue in 6400-36900-472150 MTWC COUNTY PROGRAM AIDS. |
| **RAHR WEST MUSEUM** | | | | | |
| 1100-53100-511200 | SALARIES AND WAGES-OVERTIME | $ - | $ 408.42 | $ 408.42 | Overtime worked by Admin for Sputnikfest. |
| 1100-53100-534560 | CARE & PROTECTION OF ART | $ 500.00 | $ 697.52 | $ 197.52 | Purchase of storage racking hardware ended up higher than expected. Overage to be covered by excess budget in 1100-53100-521900 OTHER PROFESSIONAL SERVICES. |
| **COMMUNITY DEVELOPMENT** | | | | | |
| 1100-61100-513700 | RETIREMENT/TERMINATION PAY OUT | $ - | $ 770.54 | $ 770.54 | PTO payout for unanticipated employee resignation. |
| 1100-61100-521600 | CONSULTING CONTRACTS | $ 96,727.00 | $ 103,050.97 | $ 6,323.97 | Zoning Rewrite,Planimetric Mapping, Lupke Consulting |
| 1100-61100-531200 | OFFICE SUPPLIES | $ 500.00 | $ 524.34 | $ 24.34 | General supplies |
| 1100-61100-533600 | LODGING | $ 1,500.00 | $ 2,793.38 | $ 1,293.38 | $524.76 to be reimbursed by Brownfields grant; remaining to be offset by expected savings in other budget lines. |
| **ECONOMIC DEVELOPMENT MARKETING** | | | | | |
| 1100-63100-529900 | SUNDRY CONTRACTUAL SERVICES | $ - | $ 8,580.00 | $ 8,580.00 | Industrial Park signage replacement (down payment) and Recording Fee for ROFR (GLTD Holdings) - covered by the Economic Development Marketing Non-Lapsing Fund . |
| **LIBRARY** | | | | | |
| 2810-57110-581930 | GRANT EXPENDITURES | $ - | $ 372.17 | $ 372.17 | Science Grant offset by Donations & Contributions. |
| 2810-57120-513700 | RETIREMENT/TERMINATION PAY OUT | $ - | $ 59.23 | $ 59.23 | Employee departure; balance against 2810-57120-511100 SALARIES AND WAGES-REGULAR. |
| 2810-57130-513700 | RETIREMENT/TERMINATION PAY OUT | $ - | $ 2,493.10 | $ 2,493.10 | Employee departure and payout; balance against 2810-57130-511100 SALARIES AND WAGES-REGULAR. |
| **TOURISM** | | | | | |
| 2870-54220-511200 | SALARIES AND WAGES-OVERTIME | $ - | $ 343.08 | $ 343.08 | "Working on a Holiday" time paid for 4th of July time worked by non-exempt employee. |
| 2870-54220-521400 | IT HELP DESK CHARGES | $ - | $ 887.15 | $ 887.15 | Budgeted in and covered by 2870-54220-527300 SOFTWARE MAINTENANCE & SUPPORT. |
| 2870-54220-521900 | OTHER PROFESSIONAL SERVICES | $ - | $ 9,375.00 | $ 9,375.00 | The Room Tax Commission directed staff to begin working with an architect on drafting permanent visitor center plans. These charges reflect phase 1 charges with our architect, Abacus. |
| 2870-54220-522200 | ELECTRIC | $ 850.00 | $ 1,004.04 | $ 154.04 | Costs higher than anticipated; budgeting more in this line for 2026. |
| 2870-54220-534840 | SPECIAL EVENTS SUPPLIES | $ 2,400.00 | $ 2,942.08 | $ 542.08 | Movie licensing came in higher because we were moved to the next attendance tier. We got a movie night sponsor to offset costs. |
| 2870-54220-553200 | BUILDING & OFFICE RENTAL | $ - | $ 18,000.00 | $ 18,000.00 | Budgeted in and covered by 2870-54220-529900 SUNDRY CONTRACTUAL SERVICES; new account created after budget process for clarity of expenses. |