



*"Where the North Begins"*

# *City of Portage*

**2022**

## *Final Budget*

Adopted 11/23/2021

Rick Dodd, Mayor

### **Finance and Administration Committee**

Chairperson, Dennis Nachreiner, 3rd District Alderperson

Mark Hahn, 2nd District Alderperson

Martin Havlovic, 8th District Alderperson

Jeff Monfort, 5th District Alderperson

Allan Radant, 1st District Alderperson

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# City Officials

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<b>Mayor:</b>	<b>Rick Dodd</b>
<b>Alderpersons:</b>	
<b>District 1</b>	<b>Allan R. Radant</b>
<b>District 2</b>	<b>Mark Hahn</b>
<b>District 3</b>	<b>Dennis Nachreiner</b>
<b>District 4</b>	<b>Steven Rohrbeck</b>
<b>District 5</b>	<b>Jeffrey F. Monfort</b>
<b>District 6</b>	<b>Eric Shimpach</b>
<b>District 7</b>	<b>Mike Charles</b>
<b>District 8</b>	<b>Martin Havlovic</b>
<b>District 9</b>	<b>Christopher Crawley</b>
<b>City Administrator:</b>	<b>Shawn Murphy</b>
<b>City Clerk:</b>	<b>Marie A. Moe</b>
<b>City Attorney:</b>	<b>Jesse Spankowski</b>
<b>City Finance Director:</b>	<b>Jean E. Mohr</b>
<b>Director of Public Works &amp; City Engineer:</b>	<b>TBD</b>
<b>Public Works Suprintendent:</b>	<b>Kim Standke</b>
<b>Manager of Parks &amp; Recreation:</b>	<b>Toby Monogue</b>
<b>Chief of Police:</b>	<b>Keith Klafke</b>
<b>Fire Chief:</b>	<b>Troy Haase</b>
<b>Library Director:</b>	<b>Debbie Bird</b>
<b>Director of Business Development &amp; Planning:</b>	<b>Steven Sobiek</b>
<b>Wastewater Superintendent:</b>	<b>Dave Hornishcher</b>
<b>Water Superintendent:</b>	<b>Kevin Bortz</b>

## **Standing Committees**

### **Finance/Administration Committee**

The finance/administration committee shall advise the common council on those matters concerning general financial management practices, debt administration, budget preparation, insurance and risk management issues, and matters of general administrative operation.

Current Members: Dennis Nachreiner, Chairperson  
Mark Hahn, Vice Chairperson  
Martin Havlovic  
Jeff Monfort  
Allan R. Radant

### **Human Resources Committee**

The human resources committee shall advise the common council on those matters relating to personnel policies and practices, compensation administration, labor relations and collective bargaining, and employee relations.

Current Members: Rick Dodd, Mayor, Chairperson  
Mike Charles, Vice Chairperson  
Mark Hahn  
Martin Havlovic  
Jeff Monfort  
Dennis Nachreiner

### **Municipal Services and Utilities Committee**

The municipal services and utilities committee shall advise the common council on those matters relating to streets/alleys, storm drainage system, water distribution, wastewater treatment, traffic and parking, public buildings/grounds, and parks.

Current Members: Mark Hahn, Chairperson  
Eric Shimpach, Vice Chairperson  
Dennis Nachreiner  
Mike Charles  
Christopher Crawley

### **Legislative and Regulatory Committee**

The legislative and regulatory committee shall advise the common council on matters relating to Code provisions, legislative (code) initiatives, ordinance review, licensing and permits.

Current Members: Mike Charles, Chairperson  
Eric Shimpach, Vice Chairperson  
Allan Radant  
Steven Rohrbeck  
Jeff Monfort

### **Park and Recreation Board**

The Parks & Recreation Board shall advise the Common Council on the

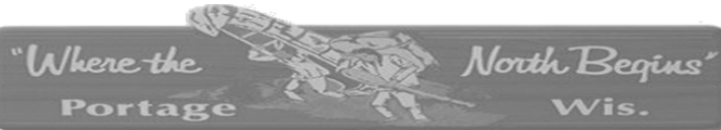
Current Members: Brian Zirbes, Chairperson  
Martin Havlovic  
Mike Charles  
Ed Carlson  
David Paull

## AUTHORIZED PERSONNEL BY DEPARTMENT

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	<u>2021</u>	<u>2022</u>
<b>Administration</b>		
Full-time	7.00	7.00
<b>Municipal Court</b>		
Full-time	1.00	1.00
Part-time	0.25	0.25
<b>Police</b>		
Full-time, Police	20.00	20.00
Full-time, Investigation	3.00	3.00
Full-time, Admin	2.00	2.00
Full-time, CSO	2.00	2.00
Full-time, SRO	1.00	1.00
Parttime, Crossing Guards	6.00	6.00
<b>Fire</b>		
Full-time	6.50	6.50
<b>Public Works</b>		
Full-time	12.50	12.50
<b>Park and Recreation</b>		
Full-time	5.00	5.00
Part-time	0.50	0.50
Seasonal, Park	5.00 approximately	5.00 approximately
Seasonal, Recreation	70-75 approximately	70-75 approximately
<b>Library</b>		
Full-time	6.00	6.00
Part-time - Assistant	1.00	1.00
Part-time, Pages (LTE)	0.25	0.00
Part-time, Circulation Clk	3.75	4.25
Part-time, Custodian	0.55	0.55
<b>Inspections</b>		
	0.50	0.50
<b>PEC</b>		
	0.75	0.75
<b>Water</b>		
Full-time	5.50	5.50
<b>Sewer</b>		
Full-time	5.50	5.50

FTE - Rounded to nearest 0.25



## CITY OF PORTAGE POLICIES

Following are various administrative policy statements and related standards to be observed in the formulation of the City of Portage's annual budget.

### A. OPERATING BUDGET

- 1 Current year operating expenses will be met with current year revenues, the use of reserves and/or short-term borrowing for purposes of current operating expenses should be avoided.
- 2 The annual budget will provide adequate funding to ensure proper maintenance and/or replacement of capital plant and equipment.
- 3 The budgeted increase in operating expenses, exclusive of wages/benefits, will seek to maintain a rate of growth equal to or less than the annual increase in assessed value of all taxable properties. Overall budget increases shall be maintained at levels equal to or less than the amount prescribed by the Levy Limit and Expenditure Restraint Programs.

### B. CAPITAL BUDGETING

- 1 The City of Portage will develop a multi-year capital improvement program (CIP), updating said plan on an annual basis.
- 2 Annual capital improvement projects will be scheduled and budgeted in accordance with the approved CIP.
- 3 To the extent practical, the City will emphasize a "pay-as-you-go" or "pay-as-you-acquire" approach to capital program financing; confining long-term borrowing to those projects that cannot effectively be financed from current revenues or accumulated reserves utilizing a three year life and/or \$5,000 as a guideline.
- 4 Capital projects financed by issuing bonds shall not have a debt services period in excess of the project's expected useful life.
- 5 The City will project its vehicle and equipment replacement needs for a minimum of five (5) years and update these projections annually. Based on the projected 5-year replacement requirements, the City will adopt a replacement schedule and budget funds accordingly. In accordance to the Vehicle/ Equipment Replacement Plan Proposal, fire apparatus will be subject to a permanent 1/3 replacement cost contribution.
- 6 The City will enact an annual Capital Improvement Budget based on the approved multi-year capital improvement program.
- 7 Development of the capital improvement budget will be coordinated with development of the annual operating budget.
- 8 City staff will identify the estimated cost(s) and potential funding sources for each capital project proposed before submittal to the Common Council for review/approval.

### C. DEBT AUTHORITY

- 1 The City will seek to maintain the average maturity of general obligation bonds at or below 15 years.
- 2 Total general obligation debt should not exceed 4% of the assessed valuation of all taxable property within the City.
- 3 Total annual debt service on (non-self supporting) general obligation bonds shall not exceed 0.25% of the assessed valuation of all taxable property within the City.



## **CITY OF PORTAGE POLICIES**

### **D. RESERVE CAPACITY**

- 1 To ensure the City's ability to meet unforeseen needs of an emergency nature, permit orderly adjustments to unanticipated revenue shortfalls, and to meet unexpected increases in operating expenses, an undesignated General Fund contingency reserve shall be maintained in an amount equal to 25% of current year General Fund operating expenses.
- 2 Seek to budget contingency equal to 1/2 of 1% for emergency/unanticipated expenditures and to maintain appropriate level of working capital.

### **E. REVENUE POLICIES**

- 1 The city of Portage will employ an objective, analytical process in estimating its annual revenue stream.
- 2 Annually, the City will evaluate the full cost of services supported in whole, or in part, by user fees in order to determine the adequacy of the rate structure, adjusting rates as may be required.
- 3 The City of Portage will establish user fees and charges at a level to commensurate with the cost of providing those services. User fees associated with enterprise fund activities will be established at levels sufficient to meet the total direct and indirect costs.

### **F. INVESTMENTS**

- 1 Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in individual investments and the overall portfolio. The objective will be to mitigate credit risk, interest rate risk and custodial risk.
- 2 The City will diversify by limiting investments to avoid over concentration in securities from a specific issuer, industry or business sector, excluding U.S. Treasury obligations
- 3 To ensure maximum interest income, the investment of City funds shall be made on a competitive bid basis. Investments shall be made through designated financial institutions and/or investment brokerage firms and approved by the Common Council.
- 4 a) In accordance with Wisconsin statutes 34.01 (5) and 34.09 all Wisconsin banks, state or federal chartered, as well as the Wisconsin local government pooled- investment fund, are authorized depositories
- 5 Investment in securities shall be limited to those securities issued by or guaranteed by the Federal Government.

### **G. ACCOUNTING, AUDITING AND FINANCIAL REPORTING**

- 1 The City will maintain a high standard of accounting practices consistent with the uniform financial reporting requirements of the State of Wisconsin and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Government Accounting Standards Board.
- 2 Regular monthly financial statements will present a summary of activity by governmental funds and all funds respectively.
- 3 An independent public accounting firm will perform an annual financial and compliance audit and issue an opinion which shall be incorporated in the Comprehensive Annual Financial Report.



**City of Portage**

**Summary of Real Estate Values by Class**

<u>Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<b>2020-2021</b>	<b>2012-2021</b>
											<b>% Chg</b>	<b>% Chg</b>
<b>Assessed Values</b>												
Residential	\$ 287,747,200	\$ 285,917,500	\$ 283,052,500	\$ 301,401,600	\$ 315,181,000	\$ 340,692,500	\$ 380,513,800	\$ 387,454,500	\$ 403,779,300	\$ 432,711,600	7.17%	50.4%
Commercial	\$ 181,752,928	\$ 178,406,828	\$ 177,120,128	\$ 176,889,128	\$ 185,595,928	\$ 189,080,328	\$ 190,319,628	\$ 201,598,828	\$ 203,116,600	\$ 203,884,800	0.38%	12.2%
Manufacturing	\$ 49,097,200	\$ 49,634,200	\$ 49,085,500	\$ 48,623,000	\$ 51,186,300	\$ 50,275,800	\$ 56,494,200	\$ 64,034,800	\$ 70,922,200	\$ 69,028,700	-2.67%	40.6%
Agriculture	\$ 121,100	\$ 116,600	\$ 112,600	\$ 82,300	\$ 82,000	\$ 86,700	\$ 89,100	\$ 89,300	\$ 93,400	\$ 96,500	3.32%	-20.3%
Undeveloped Land				\$ 61,000	\$ 80,100	\$ 80,100	\$ 82,600	\$ 69,100	\$ 56,100	\$ 64,500	14.97%	
Forest Land			\$ 133,200	\$ 139,500	\$ 139,500	\$ 139,500	\$ 152,500	\$ 152,500	\$ 157,900	\$ 157,900	0.00%	
Other	\$ 11,600	\$ 11,600	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 2,200	\$ 2,200	0.00%	-81.0%
Personal Prop.	\$ 20,301,000	\$ 20,786,600	\$ 20,905,500	\$ 20,473,300	\$ 21,959,300	\$ 20,865,600	\$ 18,401,500	\$ 17,514,300	\$ 17,083,800	\$ 18,020,600	5.48%	-11.2%
<b>Total</b>	<b>\$ 539,031,028</b>	<b>\$ 534,873,328</b>	<b>\$ 530,412,928</b>	<b>\$ 547,675,528</b>	<b>\$ 574,229,828</b>	<b>\$ 601,226,228</b>	<b>\$ 646,059,028</b>	<b>\$ 670,919,028</b>	<b>\$ 695,211,500</b>	<b>\$ 723,966,800</b>	<b>4.14%</b>	<b>34.3%</b>
Total Chg. By Yr.	-7.16%	-0.77%	-0.83%	3.25%	4.85%	4.70%	12.51%	11.59%	3.62%	4.14%		69,521.15
Assess. Ratio	1.0126	0.9771	0.9758	0.9742	1.0020	0.9805	1.0187	0.9858	0.9869	0.9625		
Net New Construction				0.74%	2.67%	0.99%	0.75%	1.78%	0.95%	0.95%		
Equalized Values (Includes TID)	\$ 532,319,300	\$ 547,426,300	\$ 543,572,100	\$ 562,196,700	\$ 573,088,200	\$ 613,154,600	\$ 634,193,100	\$ 680,563,500	\$ 704,466,600	\$ 752,147,300	<b>6.77%</b>	<b>41.3%</b>
Val. Chg. By Yr.	-13.72%	2.84%	-0.70%	3.43%	1.94%	6.99%	3.43%	10.99%	3.51%	6.77%		



**City of Portage**

**TAX LEVY HISTORY BY FUND**

<u>FUND</u>	<u>2012</u> <u>BUDGET</u>	<u>2013</u> <u>BUDGET</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>BUDGET</u>	<u>2016</u> <u>BUDGET</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>% Chg.</u> <u>21-22</u>	<u>% Chg.</u> <u>12-22</u>
GENERAL	3,630,736	3,734,803	3,698,482	3,697,962	3,722,592	3,835,265	3,958,998	4,191,553	4,323,984	4,453,240	4,594,032	3.16%	26.53%
LIBRARY	405,795	397,018	449,260	461,996	486,949	476,963	480,412	469,264	520,312	521,277	557,474	6.94%	37.38%
DEBT SVC	<u>856,736</u>	<u>624,272</u>	<u>668,312</u>	<u>683,237</u>	<u>773,290</u>	<u>795,174</u>	<u>1,132,183</u>	<u>1,021,730</u>	<u>1,146,854</u>	<u>1,194,520</u>	<u>1,258,301</u>	5.34%	46.87%
PRIOR PERIOD TAX REFUND						13,373							
<b>TOTAL LEVY</b>	<b>4,893,267</b>	<b>4,756,093</b>	<b>4,816,054</b>	<b>4,843,195</b>	<b>4,982,831</b>	<b>5,120,775</b>	<b>5,571,593</b>	<b>5,682,547</b>	<b>5,991,150</b>	<b>6,169,037</b>	<b>6,409,807</b>	<b>3.90%</b>	<b>30.99%</b>
TOTAL MILL RATE - ASSESSED	\$ 8.43	\$ 8.82	\$ 9.00	\$ 9.13	\$ 9.10	\$ 8.92	\$ 9.27	\$ 8.80	\$ 8.93	\$ 8.87	\$ 8.85	-0.22%	5.1%

**LEVIES AND TAX RATES BY JURISDICTION**

TAX Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2019-2020
<b>Population</b>	<b>10,284</b>	<b>10,298</b>	<b>10,238</b>	<b>10,238</b>	<b>10,281</b>	<b>10,281</b>	<b>10,281</b>	<b>10,281</b>	<b>10,281</b>	<b>10,281</b>	<b>10,053</b>	
<b>PROPERTY LEVIES</b>												
City of Portage	4,893,267	4,756,093	4,816,054	4,843,195	4,982,831	5,120,775	5,571,593	5,682,547	5,991,150	6,169,037	6,409,807	3.9%
Columbia County	2,926,736	2,613,504	2,760,487	2,715,362	2,788,302	2,835,253	3,034,560	3,028,338	3,120,505	3,145,734	3,179,446	1.1%
MATC	1,040,527	954,080	997,936	503,015	513,996	546,554	570,783	567,752	591,667	597,874	595,241	-0.4%
Portage Schools	6,070,579	5,377,852	5,200,120	5,377,961	5,533,949	5,320,207	5,601,474	5,799,412	5,962,131	5,747,693	5,855,313	1.9%
State of WI	104,707	90,338	92,902	92,247	95,408	97,257	-	-	-	-	-	
TID	203,417	178,377	136,243	121,225	197,890	175,039	172,926	241,871	250,519	284,280	311,452	9.6%
Gross Property Levy	15,239,233	13,970,244	14,003,742	13,653,005	14,112,376	14,095,085	14,951,336	15,319,921	15,915,972	15,944,618	16,351,259	2.6%
State Credit	968,844	963,534	917,732	886,950	962,742	958,847	1,052,382	1,053,114	1,060,431	1,075,722	1,054,596	-2.0%
Net Property Levy	14,270,389	13,006,710	13,086,010	12,766,055	13,149,634	13,136,238	13,898,954	14,266,807	14,855,541	14,868,896	15,296,663	2.9%

**TOTAL TAX RATES PER THOUSAND DOLLARS OF VALUATION**

E.V. Rate (Gross)	\$ 24.70	\$ 26.24	\$ 25.58	\$ 25.12	\$ 24.63	\$ 24.59	\$ 24.38	\$ 24.16	\$ 22.59	\$ 22.63	\$ 21.74	
E.V. Rate (Net)	\$ 23.13	\$ 24.43	\$ 23.90	\$ 23.49	\$ 22.95	\$ 22.92	\$ 22.67	\$ 22.50	\$ 21.09	\$ 21.11	\$ 20.34	
Assessed Rate (Net)	\$ 24.58	\$ 24.13	\$ 24.28	\$ 24.07	\$ 24.01	\$ 22.88	\$ 23.12	\$ 22.08	\$ 22.14	\$ 21.39	\$ 21.13	

**LOCAL RATES PER THOUSAND DOLLARS OF VALUATION**

City of Portage	\$ 8.43	\$ 8.82	\$ 8.93	\$ 9.13	\$ 9.10	\$ 8.92	\$ 9.27	\$ 8.80	\$ 8.93	\$ 8.87	\$ 8.85	-0.2%
Columbia County	\$ 5.04	\$ 4.85	\$ 5.12	\$ 5.12	\$ 5.09	\$ 4.94	\$ 5.05	\$ 4.69	\$ 4.65	\$ 4.52	\$ 4.39	-2.9%
MATC	\$ 1.79	\$ 1.77	\$ 1.85	\$ 0.95	\$ 0.94	\$ 0.95	\$ 0.95	\$ 0.88	\$ 0.88	\$ 0.86	\$ 0.82	-4.4%
Portage Schools	\$ 10.46	\$ 9.98	\$ 9.65	\$ 10.14	\$ 10.10	\$ 9.26	\$ 9.32	\$ 8.98	\$ 8.89	\$ 8.27	\$ 8.09	-2.2%
State of WI	\$ 0.18	\$ 0.17	\$ 0.17	\$ 0.17	\$ 0.17	\$ 0.17	\$ -	\$ -	\$ -	\$ -	\$ -	
TID	\$ 0.35	\$ 0.33	\$ 0.25	\$ 0.23	\$ 0.36	\$ 0.30	\$ 0.29	\$ 0.37	\$ 0.37	\$ 0.41	\$ 0.43	5.2%
State Credit	\$ (1.67)	\$ (1.79)	\$ (1.70)	\$ (1.67)	\$ (1.76)	\$ (1.67)	\$ (1.75)	\$ (1.63)	\$ (1.58)	\$ (1.55)	\$ (1.46)	-5.9%
Total	\$ 24.58	\$ 24.13	\$ 24.28	\$ 24.07	\$ 24.01	\$ 22.88	\$ 23.12	\$ 22.08	\$ 22.14	\$ 21.39	\$ 21.13	-1.21%

## **SUMMARY OF COMBINED FUNDS**

**Municipal financial operations are organized and managed on the basis of funds and account groups. The financial resources are allocated across various individual funds. Each of these individual funds is grouped by categorical types as follows:**

- General Funds**
- Special Revenue Funds**
- Debt Service Funds**
- Capital Project Funds**
- Enterprise Funds**
- Trust/Agency Funds**



*"Where the North Begins"*

## CITY OF PORTAGE REVENUE SUMMARY OF ALL FUNDS

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
<b>REVENUE</b>				
GENERAL FUND	8,066,380	8,344,275	8,376,295	8,572,293
PARKLAND DEDICATION	8,806	38,838	600	600
POOL	44,530	18,102	50,000	30,060
TIF #4 Ind Pk 216	468,659	141,446	702,670	481,598
TIF #5 HighInd 217	148,715	147,946	147,208	137,701
TIF #6 DwnTwn 218	59,016	46,683	480,259	157,236
TIF #7 1st Wd 219	152,398	159,322	957,287	209,099
TIF #8 HamPk 214	68,191	63,623	64,220	60,872
TIF #9 NSBusPk 213	-	-	865,000	-
TIF #10 NS Kmart 212	-	-	13,351	23,135
BLOCK GRANT	108,005	60,254	94,000	139,000
INSPECTIONS	93,946	117,418	106,350	111,700
RECYCLING	20,962	20,473	20,000	20,000
LIBRARY FUND	871,456	781,284	757,580	797,738
CRIMINAL INVESTIGATION	4,749	3,192	3,000	3,000
TOURISM	162,294	112,850	83,000	146,000
SCHOOL LIAISON	129,231	98,437	116,987	122,100
DONATIONS	84,980	100,984	55,069	87,252
MASS TRANSIT	1,255,243	1,266,972	1,449,757	1,421,273
WHEEL TAX	177,386	153,002	170,000	170,050
ECONOMIC DEV	122,972	-	-	-
ENTERPRISE CENTER	119,271	107,206	130,785	136,203
AMBULANCE DISTRICT	1,103	665	90	90
EMPLOYEE POST RETIRE	47,365	97,532	90,136	88,980
DEBT SERVICE	1,673,399	1,634,235	1,601,495	1,783,268
CAPITAL PROJECTS	2,623,274	550,444	1,119,000	3,050,500
VEHICLE/EQUIP REPL	275,852	860,500	264,815	294,334
INDUSTRIAL DEV	1	-	-	-
REVOLVING SIDEWALK	153,999	50,868	102,450	36,513
REVOLVING ALLEY	159,657	24,403	20,800	110,800
CANAL	2,102	713	872,700	925,400
AIRPORT CONSTRUCTION	491	78	-	100,000
WATER UTILITY	2,132,874	2,337,312	2,297,122	2,285,822
SEWER UTILITY	2,006,893	2,045,816	2,030,467	2,105,680
<b>TOTAL REVENUE</b>	<b>21,244,199</b>	<b>19,384,874</b>	<b>23,042,492</b>	<b>23,608,296</b>
General Fund	8,066,380	8,344,275	8,376,295	8,572,293
Special Rev	3,252,299	2,977,209	3,127,354	3,274,046
Debt Service	1,673,399	1,634,235	1,601,495	1,783,268
Capital Proj	4,112,354	2,046,027	5,609,760	5,587,187
Proprietary	4,139,768	4,383,128	4,327,589	4,391,502
<b>Total</b>	<b>21,244,199</b>	<b>19,384,874</b>	<b>23,042,492</b>	<b>23,608,296</b>

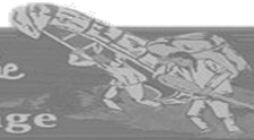
## CITY OF PORTAGE EXPENSE SUMMARY OF ALL FUNDS

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENSE				
GENERAL FUND	8,171,361	7,989,025	8,376,295	8,572,293
PARKLAND DEDICATION	18,673	24,418	40,600	600
POOL	50,199	20,113	68,114	50,574
TIF #4 Ind Pk 216	178,499	729,696	816,159	502,257
TIF #5 HighInd 217	170,646	171,906	173,427	174,700
TIF #6 DwnTwn 218	38,909	79,705	480,259	157,236
TIF #7 1st Wd 219	138,864	210,592	957,287	209,099
TIF #8 HamPk 214	41,253	49,142	64,220	60,872
TIF #9 NSBusPk 213	2,558	2,778	868,625	18,744
TIF #10 NS Kmart 212	-	-	3,475	23,135
BLOCK GRANT	110,868	13,162	94,000	139,000
INSPECTIONS	137,600	119,599	131,677	111,700
RECYCLING	20,000	40,006	20,000	20,000
LIBRARY FUND	710,358	750,246	757,580	797,738
CRIMINAL INVESTIGATION	6,915	7,576	3,000	3,000
TOURISM	185,534	182,815	82,575	176,800
SCHOOL LIAISON	135,248	95,891	116,987	122,100
DONATIONS	77,346	103,710	55,069	87,252
MASS TRANSIT	1,342,886	1,257,115	1,449,757	1,421,273
WHEEL TAX	149,920	150,763	166,000	165,750
ECONOMIC DEV	122,972	-	-	-
ENTERPRISE CENTER	125,462	192,981	127,501	136,935
AMBULANCE DISTRICT	-	-	-	-
EMPLOYEE POST RETIREMENT	49,034	89,627	90,136	88,980
DEBT SERVICE	1,633,995	1,634,236	1,601,495	1,783,268
CAPITAL PROJECTS	1,936,540	1,099,788	1,485,000	3,040,500
VEHICLE/EQUIP REPL	199,961	886,774	201,282	382,566
INDUSTRIAL DEV	-	-	-	-
REVOLVING SIDEWALK	112,581	3,179	103,177	3,240
REVOLVING ALLEY	2,912	115,580	20,800	113,240
CANAL	51,527	125,537	1,205,700	925,400
AIRPORT CONSTRUCTION	39,625	-	-	100,000
WATER UTILITY	1,499,703	1,536,423	2,115,989	2,257,755
SEWER UTILITY	1,536,714	1,274,762	1,942,077	2,025,768
<b>TOTAL EXPENSE</b>	<b>18,998,667</b>	<b>18,957,146</b>	<b>23,618,265</b>	<b>23,671,776</b>

General Fund	8,171,361	7,989,025	8,376,295	8,572,293
Special Rev	3,243,018	3,048,022	3,202,997	3,321,701
Debt Service	1,633,995	1,634,236	1,601,495	1,783,268
Capital Proj	2,913,876	3,474,677	6,379,411	5,710,990
Proprietary	3,036,417	2,811,185	4,058,067	4,283,523

<b>Total</b>	<b>18,998,667</b>	<b>18,957,146</b>	<b>23,618,265</b>	<b>23,671,776</b>
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*"Where the  
Portage*



*North Begins'  
Wis.*

## **GENERAL FUND**

**The General Fund is the principal operating fund of the City. It is comprised of the following operational elements:**

**General Government  
Municipal Court  
Police Services  
Fire Protection  
Municipal Services  
Parks & Recreation  
CATV**



*"Where the North Begins"*

## GENERAL FUNERAL FUND

### REVENUE SUMMARY BY CATEGORY

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Budget	% Change From 21
GENERAL FUND						
TAXES 41	4,634,306	4,761,121	4,903,603	5,058,984	155,381	3.17%
SP ASSESS 42	-	-	-	-		
INTERGOV'T REV 43	2,539,618	2,826,808	2,638,898	2,686,017	47,119	1.79%
LICENSES & PERMITS 44	194,366	166,871	165,344	165,694	350	0.21%
FINES & FORFS 45	152,773	103,859	157,600	157,850	250	0.16%
CHARGES FOR SVS 46	93,464	60,261	97,975	99,790	1,815	1.85%
INTERGOV'T SVS 47	242,545	248,069	277,980	282,413	4,433	1.59%
INTEREST INCOME 48	72,412	32,184	47,000	32,000	(15,000)	-31.91%
MISC REVENUE 48	136,895	145,103	87,895	89,545	1,650	1.88%
OTH FINANCING SRCS 49	-	-	-	-		
GENERAL FUND REV	8,066,380	8,344,275	8,376,295	8,572,293	195,998	2.34%

### EXPENSE SUMMARY OF ALL FUNDS

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Budget	% Change From 21
GENERAL FUND						
ADMIN	1,278,065	1,470,902	1,452,750	1,514,946	62,196	4.28%
MUNI COURT	113,497	117,223	131,201	132,735	1,534	1.17%
POLICE	2,893,737	2,804,556	2,897,322	3,038,037	140,715	4.86%
FIRE	1,138,502	1,020,443	997,262	997,119	(143)	-0.01%
MUNI SVC	2,062,571	1,901,477	2,113,923	2,118,459	4,536	0.21%
PARK & REC	672,071	660,779	758,800	755,737	(3,063)	-0.40%
CABLE	12,918	13,645	25,037	15,259	(9,778)	-39.05%
	8,171,361	7,989,025	8,376,295	8,572,293	195,997	2.34%

<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 41</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual 6 Months</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 2021</b>
<b>AccountNum</b>								
<b>TAXES 41</b>								
100-41-41110-000	PROPERTY TAXES	\$ 4,191,500	\$ 4,326,111	\$ 4,453,240	\$ 4,455,380	\$ 4,594,032	\$ 140,792	3.16%
100-41-41115-000	PERSONAL PROPERTY AID	\$ 35,105	\$ 35,515	\$ 35,926	\$ 35,926	\$ 35,515	\$ (411)	-1.14%
100-41-41140-000	MOBILE HOME	\$ 20,556	\$ 19,545	\$ 22,500	\$ 3,855	\$ 22,500	\$ -	0.00%
100-41-41150-000	MANAGED FOREST LAND	\$ 1,214	\$ 1,160	\$ 1,160	\$ (981)	\$ 1,160	\$ -	0.00%
100-41-41222-000	SALES TAX	\$ 40	\$ 40	\$ 40	\$ 20	\$ 40	\$ -	0.00%
new	PILOT					\$ 15,000	\$ 15,000	100.00%
100-41-41310-000	TAX FROM MUN OWNED UTILITY	\$ 385,892	\$ 378,750	\$ 390,737	\$ 192,946	\$ 390,737	\$ -	0.00%
	<b>TOTAL TAXES</b>	<b>\$ 4,634,306</b>	<b>\$ 4,761,121</b>	<b>\$ 4,903,603</b>	<b>\$ 4,687,146</b>	<b>\$ 5,058,984</b>	<b>\$ 155,381</b>	<b>3.17%</b>
<b>INTERGOVERNMENTAL REV 43</b>				\$ 1,662,099.29				
100-43-43211-000	LAW ENFORCEMENT (VESTS)	\$ -	\$ -	\$ 1,400	\$ -	\$ 1,400	\$ -	0.00%
100-43-43410-000	SHARED REVENUE/UTILITY AID	\$ 1,639,228	\$ 1,648,239	\$ 1,646,258	\$ 1,662,099	\$ 1,689,672	\$ 43,414	2.64%
100-43-43411-000	EXPENDITURE RESTRAINT	\$ 166,972	\$ 170,212	\$ 171,871	\$ 171,871	\$ 177,023	\$ 5,152	3.00%
100-43-43420-000	FIRE INSURANCE TAX	\$ 29,726	\$ 30,741	\$ 30,000	\$ -	\$ 30,000	\$ -	0.00%
100-43-43431-000	STATE COMPUTER AID CREDIT	\$ 14,237	\$ 14,237	\$ 14,237	\$ -	\$ 14,237	\$ -	0.00%
100-43-43432-000	STATE VIDEO SERVICE PROVIDER AID	\$ -	\$ 13,283	\$ 27,153	\$ -	\$ 27,153	\$ -	0.00%
100-43-43521-000	LAW ENFORCEMENT TRAINING	\$ 3,360	\$ 3,360	\$ 3,520	\$ -	\$ 3,520	\$ -	0.00%
100-43-43531-000	LOCAL TRANSPORTATION	\$ 500,200	\$ 575,230	\$ 573,366	\$ 286,408	\$ 571,710	\$ (1,656)	-0.29%
100-43-43533-000	CONNECTING HIGHWAY AID	\$ 126,420	\$ 126,105	\$ 126,653	\$ 63,326	\$ 126,862	\$ 209	0.17%
100-43-43610-000	MUNICIPAL SERVICES PAYMENT	\$ 37,336	\$ 35,138	\$ 37,000	\$ 62,234	\$ 37,000	\$ -	0.00%
100-43-43620-000	IN LIEU TAX CONSERVATION LANDS	\$ 445	\$ 440	\$ 440	\$ 455	\$ 440	\$ -	0.00%
100-43-43690-000	OTHER STATE PAYMENTS	\$ 7,539	\$ 205,824	\$ 5,000	\$ 16,077	\$ 5,000	\$ -	0.00%
100-43-43710-000	HIGHWAY AND BRIDGES	\$ 14,155	\$ -	\$ 2,000	\$ 4,000	\$ 2,000	\$ -	0.00%
100-43-43790-000	OTHER LOCAL GOVERNMENT GRANTS	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL INTERGOV'T REV</b>	<b>\$ 2,539,618</b>	<b>\$ 2,826,808</b>	<b>\$ 2,638,898</b>	<b>\$ 2,266,470</b>	<b>\$ 2,686,017</b>	<b>\$ 47,119</b>	<b>1.79%</b>
<b>LICENSES &amp; PERMITS 44</b>								
100-44-44110-000	LIQUOR LICENSES	\$ 33,585	\$ 22,105	\$ 33,000	\$ 31,320	\$ 33,000	\$ -	0.00%
100-44-44120-000	GENERAL BUSINESS LICENSES	\$ 1,093	\$ 1,300	\$ 1,800	\$ 1,380	\$ 1,800	\$ -	0.00%
100-44-44140-000	TAXI LICENSES	\$ 2,440	\$ 1,200	\$ 2,000	\$ 1,045	\$ 1,500	\$ (500)	-25.00%
100-44-44170-000	CATV FRANCHISE	\$ 135,767	\$ 121,300	\$ 108,614	\$ 24,572	\$ 108,614	\$ -	0.00%
100-44-44175-000	MOBILE HOME PARK PERMIT	\$ 300	\$ 300	\$ 300	\$ 100	\$ 300	\$ -	0.00%
100-44-44180-000	MOTEL OPERATOR PERMITS	\$ 210	\$ 320	\$ 150	\$ 450	\$ 300	\$ 150	100.00%
100-44-44190-000	MISC BUSINESS LICENSES/PERMITS	\$ 928	\$ 408	\$ 800	\$ 200	\$ 800	\$ -	0.00%
100-44-44195-000	SPECIAL EVENT PERMITS & FEES	\$ 5,030	\$ 310	\$ 4,000	\$ 210	\$ 3,750	\$ (250)	-6.25%
100-44-44220-000	DOG/CAT LICENSES	\$ 6,166	\$ 6,849	\$ 6,000	\$ 5,615	\$ 6,250	\$ 250	4.17%
100-44-44290-000	OTHER NON-BUSINESS LICENSES	\$ 2,113	\$ 30	\$ 450	\$ -	\$ 100	\$ (350)	-77.78%
100-44-44315-000	DRIVEWAY PERMIT	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	0.00%
100-44-44900-000	MISC PERMITS & FEES	\$ 955	\$ 1,540	\$ 150	\$ 1,962	\$ 1,200	\$ 1,050	700.00%
100-44-44910-000	DUMPSTER PERMIT	\$ 80	\$ 60	\$ 80	\$ 70	\$ 80	\$ -	0.00%
100-44-44920-000	RIGHT OF WAY PERMIT FEES	\$ 5,700	\$ 11,050	\$ 8,000	\$ 4,200	\$ 8,000	\$ -	0.00%
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 194,366</b>	<b>\$ 166,871</b>	<b>\$ 165,344</b>	<b>\$ 71,482</b>	<b>\$ 165,694</b>	<b>\$ 350</b>	<b>0.21%</b>
<b>FINES &amp; FORFEITURES 45</b>								
100-45-45110-000	COURT FINES	\$ 142,899	\$ 102,144	\$ 150,000	\$ 71,780	\$ 150,000	\$ -	0.00%
100-45-45115-000	COURT FINES - ENDEAVOR	\$ 2,265	\$ 904	\$ 2,600	\$ 1,104	\$ 2,600	\$ -	0.00%
100-45-45120-000	PARKING FINES	\$ 7,333	\$ 810	\$ 4,500	\$ 4,645	\$ 4,750	\$ 250	5.56%
100-45-45221-000	LAW ENFORCEMENT JUDGMENTS	\$ 272	\$ -	\$ 500	\$ 7	\$ 500	\$ -	0.00%
100-45-45223-000	OTHER PROP & EQUIP JUDGEMENTS	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 152,773</b>	<b>\$ 103,859</b>	<b>\$ 157,600</b>	<b>\$ 77,536</b>	<b>\$ 157,850</b>	<b>\$ 250</b>	<b>0.16%</b>
<b>CHARGES FOR SERVICES 46</b>								
100-46-46110-000	CITY CLERK FEES	\$ 131	\$ 244	\$ 500	\$ 30	\$ 250	\$ (250)	-50.00%
100-46-46130-000	SPECIAL ASSESSMENT LETTERS	\$ 5,310	\$ 4,925	\$ 5,000	\$ 5,442	\$ 5,250	\$ 250	5.00%
100-46-46150-000	TOURISM ADMINISTRATION	\$ 3,259	\$ 2,286	\$ 3,500	\$ -	\$ 3,500	\$ -	0.00%
100-46-46160-000	ENGINEERING FEES	\$ 900	\$ 410	\$ 600	\$ 850	\$ 600	\$ -	0.00%
100-46-46170-000	SALE OF MAPS & PLANS	\$ 817	\$ 530	\$ 600	\$ 265	\$ 600	\$ -	0.00%
100-46-46180-000	PUBLICATION FEES	\$ 5,055	\$ 4,045	\$ 4,500	\$ 1,975	\$ 4,500	\$ -	0.00%
100-46-46185-000	TAX EXEMPT REPORT FILING	\$ -	\$ 230	\$ -	\$ -	\$ 230	\$ 230	100.00%
100-46-46190-000	MISC GENERAL GOVERNMENT FEES	\$ 329	\$ 98	\$ 100	\$ 39	\$ 100	\$ -	0.00%
100-46-46210-000	LAW ENFORCEMENT FEES	\$ 5,362	\$ 3,636	\$ 5,700	\$ 1,947	\$ 5,700	\$ -	0.00%
100-46-46215-000	FIRE DEPT SUPPLY FEES	\$ -	\$ -	\$ -	\$ 305	\$ -	\$ -	0.00%
100-46-46320-000	STREET RELATED FACILITIES	\$ 4,004	\$ 17,400	\$ 5,000	\$ 15,114	\$ 7,500	\$ 2,500	50.00%
100-46-46330-000	PARKING LOT	\$ 10	\$ 10	\$ 25	\$ -	\$ 10	\$ (15)	-60.00%
100-46-46390-000	OTHER TRANSPORTATION	\$ 301	\$ 331	\$ 500	\$ 77	\$ 300	\$ (200)	-40.00%
100-46-46420-000	SOLID WASTE COLLECTION	\$ 2,169	\$ 2,320	\$ 2,250	\$ 2,384	\$ 2,300	\$ 50	2.22%
100-46-46431-000	SOLID WASTE DISPOSAL	\$ 3,698	\$ 2,799	\$ 5,000	\$ 807	\$ 3,250	\$ (1,750)	-35.00%
100-46-46440-000	WEED AND NUISANCE CONTROL	\$ -	\$ (1,276)	\$ -	\$ 75	\$ -	\$ -	0.00%
100-46-46720-000	PARK FACILITIES RENTAL	\$ 10,750	\$ 4,054	\$ 10,500	\$ 6,899	\$ 10,500	\$ -	0.00%
	<i>Moved VFM winter rentals \$23,000 to 48230</i>							
100-46-46751-000	RECREATION PROGRAM FEES	\$ 47,874	\$ 15,073	\$ 47,000	\$ 33,035	\$ 48,000	\$ 1,000	2.13%
100-46-46752-000	OTHER CULTURE & REC (DOG PARK)	\$ 3,496	\$ 3,146	\$ 3,700	\$ 3,788	\$ 3,700	\$ -	0.00%
100-46-46753-000	CONCESSION REVENUES	\$ -	\$ -	\$ 3,500	\$ 124	\$ 3,500	\$ -	0.00%



<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 41</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual 6 Months</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 2021</b>
<b>AccountNum</b>								
<b>TOTAL CHARGES FOR SERVICES</b>		\$ 93,464	\$ 60,261	\$ 97,975	\$ 73,155	\$ 99,790	\$ 1,815	1.85%
<b>INTERGOV'T SERVICES 47</b>								
100-47-47323-000	RURAL FIRE PROTECTION CONTRACT	\$ 128,599	\$ 139,632	\$ 155,000	\$ 111,665	\$ 155,000	\$ -	0.00%
100-47-47324-000	HAZMAT SERVICES	\$ 18,287	\$ 7,316	\$ 19,000	\$ 17,352	\$ 18,000	\$ (1,000)	-5.26%
100-47-47400-000	INTRA-AGENCY ADMIN FEES	\$ 95,660	\$ 101,121	\$ 103,980	\$ -	\$ 109,413	\$ 5,433	5.23%
	WATER UTILITY \$	36,945						
	LIBRARY \$	1,265						
	SEWER \$	36,987						
	RSW \$	3,240						
	ALLEY \$	3,240						
	TIF \$	8,319						
	TAXI \$	6,914						
	PEC \$	12,503						
<b>TOTAL INTERGOV'T SERVICES 47</b>		\$ 242,545	\$ 248,069	\$ 277,980	\$ 129,017	\$ 282,413	\$ 4,433	1.59%
<b>INTEREST INCOME</b>								
100-48-48110-000	INTEREST INCOME	\$ 70,221	\$ 31,009	\$ 45,000	\$ 12,562	\$ 30,000	\$ (15,000)	-33.33%
100-48-48120-000	INTEREST DELINQUENT TAX	\$ 167	\$ 421	\$ 500	\$ 583	\$ 500	\$ -	0.00%
100-48-48130-000	INTEREST SPEC ASSMNT & CHARGES	\$ 2,025	\$ 754	\$ 1,500	\$ 911	\$ 1,500	\$ -	0.00%
<b>TOTAL INTEREST INCOME 48</b>		\$ 72,412	\$ 32,184	\$ 47,000	\$ 14,056	\$ 32,000	\$ (15,000)	-31.91%
<b>MISC REVENUE 48</b>								
100-48-48210-000	BUILDING RENTAL-CITY HALL	\$ 175	\$ 50	\$ 250	\$ -	\$ 50	\$ (200)	-80.00%
100-48-48220-000	HANGER RENT	\$ 5,273	\$ 1,732	\$ 2,500	\$ 909	\$ 1,850	\$ (650)	-26.00%
100-48-48230-000	BUILDING RENTAL - VETS FIELD	\$ 31,997	\$ 27,019	\$ 30,000	\$ -	\$ 34,500	\$ 4,500	15.00%
	<i>Moved VFM winter rentals \$23,000 from 46720</i>							
100-48-48240-000	LEASE AGREEMENTS	\$ 40,610	\$ 20,465	\$ 20,145	\$ 10,393	\$ 20,145	\$ -	0.00%
	<i>237* \$85/acre</i>							
100-48-48290-000	MISCELLANEOUS RENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-48-48301-000	SALE OF PROPERTY - LAW ENFORCE	\$ 5,185	\$ 3,169	\$ 500	\$ -	\$ 500	\$ -	0.00%
100-48-48302-000	SALE OF PROPERTY-FIRE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-48-48309-000	SALE OF PROPERTY-OTHER	\$ 26,988	\$ 1,054	\$ 3,500	\$ 2,133	\$ 3,500	\$ -	0.00%
100-48-48420-000	INSURANCE RECOVERY-LAW	\$ -	\$ 8,796	\$ 1,000	\$ 2,177	\$ 1,000	\$ -	0.00%
100-48-48430-000	INSURANCE RECOVERY - PUB WORKS	\$ -	\$ 300	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
100-48-48440-000	INSURANCE RECOVERY-OTHER	\$ 517	\$ 51,226	\$ -	\$ -	\$ -	\$ -	
100-48-48450-000	INSURANCE RECOVERY-PARK	\$ -	\$ 11,603	\$ -	\$ -	\$ -	\$ -	
100-48-48500-000	DONATIONS	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	
100-48-48510-000	DONATIONS - POLICE	\$ 9,235	\$ 5,976	\$ 7,000	\$ 1,650	\$ 7,000	\$ -	0.00%
	<i>OT BOT;LWMMI, PARCC; ENBRIDGE; OTHER</i>							
100-48-48900-000	MISCELLANEOUS REVENUE	\$ 302	\$ 73	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%
100-48-48910-000	REFUND OF PRIOR YEAR EXPENSE	\$ -	\$ 1,258	\$ -	\$ -	\$ -	\$ -	
100-48-48920-000	INSURANCE DIVIDEND	\$ 16,607	\$ 12,382	\$ 20,000	\$ 14,478	\$ 18,000	\$ (2,000)	-10.00%
<b>TOTAL MISC REVENUE 48</b>		\$ 136,895	\$ 145,103	\$ 87,895	\$ 31,740	\$ 89,545	\$ 1,650	1.88%
<b>OTHER FINANCING SOURCES 49</b>								
100-49-49120-000	LOAN PROCEEDS							
100-49-49200-000	TRANSFERS FROM OTHER FUNDS							
100-49-49300-000	TRANSFER FROM SURPLUS							
100-49-49900-000	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL OTHER FINANCING 49</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL GENERAL FUND REVENUE</b>		\$ 8,066,380	\$ 8,344,275	\$ 8,376,295	\$ 7,350,602	\$ 8,572,293	\$ 195,998	2.34%

## **General Government (Administration & Municipal Court)**

General Government represents the departmental classification to which the operational units of **Legislative, Administration, Legal Services, Finance and Municipal Court** are assigned. Operating under a Mayor and Council form of government, the Mayor and the elected Common Council represent the legislative/executive level of local government.

### **Mayor & Council**

The Mayor and Council have primary responsibility in the areas of public policy formulation and general oversight of municipal operations. The Mayor and Council, acting in a combined legislative/executive capacity, establish the goals and objective toward which day-to-day operations are directed.

### **Administrative Services**

Administrative Services comprises the collective management and support activities. Departmental operations are overseen by the City Administrator, City Clerk and City Treasurer. The operations are grouped into three broad functional components: General Administration, Financial Administration, and Clerical/Recordkeeping Services. Within these broad categories, specific responsibilities include: budget preparation/management; financial management; human resource management; risk management; accounting/information technology operations; records management; public information services; program (service) planning/evaluation; clerical support; and inter-governmental relations.

### **Legal Services**

The City's legal service requirements are provided for on an "hourly basis" by a private practice attorney who serves in the appointed capacity of City Attorney. With the exception of highly technical or specialized areas of law, all legal representation is provided by the City Attorney.

### **Municipal Court**

The City established a Municipal Court in 2008. In 2014, the Village of Endeavor joined the Municipal Court.

**CITY OF PORTAGE  
ADMINISTRATION AND SUPPORT SERVICES SUMMARY**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Bdgt	% Change From 21
REVENUES	267,356	247,421	226,275	216,488	(9,787)	-4.33%
REVENUES TAX LEVY	1,010,709	1,223,481	1,226,475	1,298,458	71,983	5.87%
<b>TOTAL REVENUES</b>	<b>1,278,065</b>	<b>1,470,902</b>	<b>1,452,750</b>	<b>1,514,946</b>	<b>62,196</b>	<b>4.28%</b>
<b>EXPENDITURES</b>						
MAYOR	15,353	14,538	17,066	18,566	1,500	8.79%
COUNCIL	37,955	37,613	38,114	37,839	(275)	-0.72%
LEGAL SERVICES	26,621	16,897	30,000	27,945	(2,055)	-6.85%
GENERAL ADMIN	295,339	340,721	318,865	352,308	33,443	10.49%
ADMINISTRATOR	149,614	154,129	161,284	165,272	3,988	2.47%
FINANCIAL ADMIN	264,474	259,501	277,671	322,756	45,085	16.24%
MUNICIPAL BUILDING	173,294	249,494	190,821	175,806	(15,015)	-7.87%
SAFETY PROGRAM	1,386	1,909	2,000	2,000	-	0.00%
COMMUNITY DEVELOPMENT	142,927	140,091	142,014	153,417	11,404	8.03%
CONTINGENCY/TRANSF/OTHER	171,103	256,009	274,915	259,036	(15,879)	-5.78%
<b>TOTAL EXPENDITURES</b>	<b>1,278,065</b>	<b>1,470,902</b>	<b>1,452,750</b>	<b>1,514,946</b>	<b>62,196</b>	<b>4.28%</b>
<b>EXPENSE COMPONENTS</b>						
PERSONNEL	699,809	748,890	770,810	824,849	54,039	7.01%
PERSONNEL ALLOC TO CAP/AIRPORT					-	
RETIREE BENEFITS	0	0	0	0	-	
ADMINSTRATIVE EXPENSES	157,211	143,241	183,939	196,550	12,611	6.86%
PURCHASED SERVICES	150,782	176,676	170,040	179,065	9,025	5.31%
SUPPLIES/MATERIALS	19,610	31,805	19,750	20,560	810	4.10%
REPAIRS/MAINTENANCE	2,041	1,707	2,100	2,150	50	2.38%
UTILITIES/STREET LIGHTING	39,636	34,053	37,508	39,708	2,200	5.87%
VEHICLE REPLACEMENT					-	
OUTLAY	208,978	347,879	268,604	252,064	(16,540)	-6.16%
<b>TOTAL EXPENDITURES</b>	<b>1,278,065</b>	<b>1,484,250</b>	<b>1,452,750</b>	<b>1,514,946</b>	<b>62,195</b>	<b>4.28%</b>

		<b>ADMIN REVENUE</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 44-48</b>			<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>								
ADM	100-44-44110-000	LIQUOR LICENSES	\$ 33,585	\$ 22,105	\$ 33,000	\$ 33,000	\$ -	0.00%
ADM	100-44-44120-000	GENERAL BUSINESS LICENSES	\$ 1,093	\$ 1,300	\$ 1,800	\$ 1,800	\$ -	0.00%
ADM	100-44-44140-000	TAXI LICENSES	\$ 2,440	\$ 1,200	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
ADM	100-44-44175-000	MOBILE HOME PARK PERMIT	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.00%
ADM	100-44-44180-000	MOTEL OPERATOR PERMITS	\$ 210	\$ 320	\$ 150	\$ 300	\$ 150	100.00%
ADM	100-44-44190-000	MISC BUSINESS LICENSES/PERMITS	\$ 928	\$ 408	\$ 800	\$ 800	\$ -	0.00%
ADM	100-44-44220-000	DOG/CAT LICENSES	\$ 6,166	\$ 6,849	\$ 6,000	\$ 6,250	\$ 250	4.17%
ADM	100-44-44290-000	OTHER NON-BUSINESS LICENSES	\$ 2,113	\$ 30	\$ 450	\$ 100	\$ (350)	-77.78%
ADM	100-46-46110-000	CITY CLERK FEES	\$ 131	\$ 244	\$ 500	\$ 250	\$ (250)	-50.00%
ADM	100-46-46130-000	SPECIAL ASSESSMENT LETTERS	\$ 5,310	\$ 4,925	\$ 5,000	\$ 5,250	\$ 250	5.00%
ADM	100-46-46180-000	PUBLICATION FEES	\$ 5,055	\$ 4,045	\$ 4,500	\$ 4,500	\$ -	0.00%
ADM	100-46-46185-000	TAX EXEMPT REPORT FILING	\$ -	\$ 230	\$ -	\$ 230	\$ 230	100.00%
ADM	100-46-46190-000	MISC GENERAL GOVERNMENT FEES	\$ 329	\$ 98	\$ 100	\$ 100	\$ -	0.00%
ADM	100-47-47400-000	INTRA-AGENCY ADMIN FEES	\$ 95,660	\$ 101,121	\$ 103,980	\$ 109,413	\$ 5,433	5.23%
ADM	100-48-48110-000	INTEREST INCOME	\$ 70,221	\$ 31,009	\$ 45,000	\$ 30,000	\$ (15,000)	-33.33%
ADM	100-48-48120-000	INTEREST DELINQUENT TAX	\$ 167	\$ 421	\$ 500	\$ 500	\$ -	0.00%
ADM	100-48-48130-000	INTEREST SPEC ASSMNT & CHARGES	\$ 2,025	\$ 754	\$ 1,500	\$ 1,500	\$ -	0.00%
ADM	100-48-48240-000	LEASE AGREEMENTS	\$ 40,610	\$ 20,465	\$ 20,145	\$ 20,145	\$ -	0.00%
ADM	100-48-48440-000	INSURANCE RECOVERY-OTHER	\$ 517	\$ 51,226	\$ -	\$ -	\$ -	
SPLT	100-48-48920-000	INSURANCE DIVIDEND	\$ 498	\$ 371	\$ 550	\$ 550	\$ -	0.00%
<b>TOTAL ADMINISTRATION REVENUE</b>			<b>\$ 267,356</b>	<b>\$ 247,421</b>	<b>\$ 226,275</b>	<b>\$ 216,488</b>	<b>\$ (9,787)</b>	<b>-4.33%</b>

<b>LEGISLATIVE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 01 Object 51110</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>MAYOR</b>							
100-01-51110-111	WAGES-PARTTIME	\$ 11,400	\$ 11,400	\$ 11,400	\$ 11,400	\$ -	0.00%
100-01-51110-151	FICA	\$ 872	\$ 872	\$ 872	\$ 872	\$ -	0.00%
100-01-51110-216	ASSOCIATION DUES	\$ 242	\$ -	\$ 242	\$ 242	\$ -	0.00%
	<i>Urban Alliance</i>		\$ -				
100-01-51110-220	TELEPHONE	\$ 462	\$ 462	\$ 462	\$ 462	\$ -	0.00%
100-01-51110-290	TRAINING	\$ 242	\$ 30	\$ 300	\$ 300	\$ -	0.00%
	<i>League</i>						
100-01-51110-292	PRINTING/PUBLISHING	\$ 1,000	\$ 500	\$ 2,500	\$ 4,000	\$ 1,500	60.00%
	<i>NEWSLETTER</i>						
100-01-51110-320	PUBLICATIONS, SUBSCRIPTIONS	\$ 360	\$ 384	\$ 390	\$ 390	\$ -	0.00%
	<i>Survey Monkey</i>						
100-01-51110-340	OPERATING SUPPLIES	\$ -	\$ 10	\$ 50	\$ 50	\$ -	0.00%
100-01-51110-790	MISCELLANEOUS EXPENSE	\$ 696	\$ -	\$ 850	\$ 850	\$ -	0.00%
	<i>Employee Picnic</i>						
100-01-51110-860	SMALL EQUIPMENT	\$ 79	\$ 880				
100-01-51110-870	COMPUTER HARDWARE	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL MAYOR</b>		<b>\$ 15,353</b>	<b>\$ 14,538</b>	<b>\$ 17,066</b>	<b>\$ 18,566</b>	<b>\$ 1,500</b>	<b>8.79%</b>
<b>COUNCIL 51120</b>							
100-01-51120-111	WAGES-PARTTIME	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400	\$ -	0.00%
100-01-51120-151	FICA	\$ 2,479	\$ 2,479	\$ 2,479	\$ 2,479	\$ -	0.00%
100-01-51120-216	ASSOCIATION DUES	\$ 2,415	\$ 2,585	\$ 2,585	\$ 2,585	\$ -	0.00%
100-01-51120-290	TRAINING	\$ 176	\$ -	\$ 100	\$ 75	\$ (25)	-25.00%
100-01-51120-310	OFFICE SUPPLIES	\$ 117	\$ -	\$ 150	\$ -	\$ (150)	-100.00%
100-01-51120-790	MISCELLANEOUS EXPENSE	\$ 208	\$ -	\$ 200	\$ 100	\$ (100)	-50.00%
<b>TOTAL COUNCIL</b>		<b>\$ 37,795</b>	<b>\$ 37,463</b>	<b>\$ 37,914</b>	<b>\$ 37,639</b>	<b>\$ (275)</b>	<b>-0.73%</b>
<b>BOARDS &amp; COMMISSIONS 51130</b>							
100-01-51130-290	TRAINING	\$ 160	\$ 150	\$ 200	\$ 200	\$ -	0.00%
<b>TOTAL BOARDS &amp; COMMISSIONS</b>		<b>\$ 160</b>	<b>\$ 150</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL COUNCIL, BOARDS, &amp; COMMISSION</b>		<b>\$ 37,955</b>	<b>\$ 37,613</b>	<b>\$ 38,114</b>	<b>\$ 37,839</b>	<b>\$ (275)</b>	<b>-0.72%</b>
<b>TOTAL LEGISLATIVE</b>		<b>\$ 53,308</b>	<b>\$ 52,151</b>	<b>\$ 55,180</b>	<b>\$ 56,405</b>	<b>\$ 1,225</b>	<b>2.22%</b>

NOTE: Mayor wages are 100% of Mayor's wage  
Council wages are 100% of nine Council Members

<b>ADMIN</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02 Object 51300</b>		<b>Actual</b>	<b>Act 6 month</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>LEGAL SERVICES</b>							
100-02-51300-219	OTHER PROFESSIONAL SERVICES	\$ 26,621	\$ 16,897	\$ 30,000	\$ 27,945	\$ (2,055)	-6.85%
	(207 HRS @ \$135)	\$ 27,945					
	<b>TOTAL LEGAL SERVICES</b>	<b>\$ 26,621</b>	<b>\$ 16,897</b>	<b>\$ 30,000</b>	<b>\$ 27,945</b>	<b>\$ (2,055)</b>	<b>-6.85%</b>

<b>ADMIN</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02 Object 51400</b>		<b>Actual</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>GENERAL ADMIN</b>							
100-02-51400-110	WAGES - FULLTIME	\$ 116,862	\$ 134,391	\$ 136,136	\$ 140,648	\$ 4,513	3.32%
100-02-51400-111	WAGES-PARTTIME	\$ 950	\$ 3,180	\$ 2,048	\$ 13,870	\$ 11,823	577.41%
100-02-51400-112	OVERTIME COMPENSATION	\$ 1,530	\$ 2,560	\$ 1,025	\$ 1,025	\$ -	0.00%
100-02-51400-115	LONGEVITY	\$ 538	\$ 603	\$ 603	\$ 603	\$ -	0.00%
100-02-51400-130	HEALTH INSURANCE	\$ 32,919	\$ 36,729	\$ 37,311	\$ 35,490	\$ (1,822)	-4.88%
100-02-51400-131	LIFE INSURANCE	\$ 352	\$ 488	\$ 380	\$ 393	\$ 13	3.32%
100-02-51400-132	DENTAL INSURANCE	\$ 1,084	\$ 1,244	\$ 1,128	\$ 1,128	\$ -	0.00%
100-02-51400-140	EMPLOYEE ASSISTANCE PROGRAM	\$ 39	\$ 39	\$ 49	\$ 49	\$ -	0.00%
100-02-51400-150	RETIREMENT	\$ 7,802	\$ 8,908	\$ 9,299	\$ 9,248	\$ (51)	-0.55%
100-02-51400-151	FICA	\$ 8,518	\$ 9,671	\$ 10,646	\$ 11,894	\$ 1,248	11.72%
100-02-51400-190	BENEFIT BALANCING		\$ (2,898)				
100-02-51400-210	HARDWARE MAINTENANCE	\$ 19,128	\$ 17,302	\$ 28,260	\$ 32,560	\$ 4,300	15.22%
	Network Switch Replace (2) (75%)	\$ 3,000					
	Server 2022 License & CALS Incl Portage 0 (82%)	\$ 4,900					
	WIFI Wireless New (Conf Rm 1)	\$ 550					
	General IT Support (Strand) Incl Portage 0 (67%)	\$ 22,110					
	Off Site Network Backup (67%)	\$ 2,000					
100-02-51400-211	SOFTWARE SUPPORT	\$ 10,458	\$ 34,553	\$ 24,641	\$ 27,076	\$ 2,435	9.88%
	Microsoft Office 365 Exchange Email (69 @ \$82)	\$ 5,658					
	ELECTION EQUIPMENT	\$ 1,165					
	(6) SSL CERTIFICATE EMAIL SPLT W UTIL	\$ 400					
	(7) E-MAIL ARCHIVER SUPPORT (GFI)	\$ 1,350					
	(8A) .GOV DOMAIN NAME	\$ 400					
	(9A) WATCHGUARD	\$ 1,500					
	(10) SYMANTECH (45lic)	\$ 800					
	(11) MUNI CODE ON WEB	\$ 900					
	(14) J MAUEL/TRANSCENDENT (TAX/PET)	\$ 1,250					
	(15A) CIVICS	\$ 9,064					
	(17) LICENSING SUPPORT	\$ 299					
	(18) CC Duo Circle Email Backup	\$ 80					
	(19) CC DNS Domain City	\$ 80					
	(20) Website Host	\$ 2,800					
	Merki WiFi Subs	\$ 450					
	Zoom Subs	\$ 180					
	Mun Code support fee ord bank	\$ 350					
	Mun Code- Municdocs	\$ 350					
100-02-51400-212	OFFICE EQUIPMENT MAINT.	\$ 1,763	\$ 1,407	\$ 1,100	\$ 1,400	\$ 300	27.27%
	COPIER	\$ 1,000					
	Other	\$ 400					
100-02-51400-216	ASSOCIATION DUES	\$ 508	\$ 409	\$ 605	\$ 615	\$ 10	1.65%
	WI MUN CLERS ASSN	\$ 130					
	INTL CERKS ASSN	\$ 175					
	PARLIMENTARIAN	\$ 110					
	HR ASSOC	\$ 200					
100-02-51400-219	OTHER PROFESSIONAL SERVICES	\$ 9,806	\$ 7,111	\$ 7,228	\$ 7,228	\$ -	0.00%
	CODE UPDATE	\$ 5,000					
	CTY CHARGE FOR ELECT	\$ 476					
	AM FIDELITY HRA MAINT	\$ 1,752					
100-02-51400-220	TELEPHONE	\$ 1,744	\$ 1,986	\$ 1,756	\$ 2,000	\$ 244	13.90%
	TELEPHONE	\$ 1,775					
	ELECTION LINES (3) COUNTY	\$ 225					
100-02-51400-224	INTERNET	\$ 714	\$ 847	\$ 960	\$ 960	\$ -	0.00%
	INTERNET	\$ 960					
100-02-51400-290	TRAINING	\$ 3,800	\$ 64	\$ 4,000	\$ 3,215	\$ (785)	-19.63%
	LEAGUE OF MUNIC	\$ 400					
	CIVIC	\$ 300					
	WMCA CONF	\$ 600					
	IIMC	\$ 600					
	WMCA GB	\$ 900					
	WMCA DIST MTG	\$ 165					

<b>ADMIN</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02 Object 51400</b>		<b>Actual</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
	<i>EHLERS</i>	\$	250				
100-02-51400-291	POSTAGE	\$	6,791	\$ 11,753	\$ 7,000	\$ 10,000	\$ 3,000 42.86%
	<i>(4) Elections &amp; Price Increase</i>						
100-02-51400-292	PRINTING/PUBLISHING	\$	6,010	\$ 5,143	\$ 6,000	\$ 5,000	\$ (1,000) -16.67%
100-02-51400-310	OFFICE SUPPLIES	\$	4,511	\$ 11,842	\$ 6,200	\$ 6,610	\$ 410 6.61%
	<i>Front Office Shirts 12 @ \$30/each + \$50 setup</i>						
100-02-51400-320	PUBLICATIONS, SUBSCRIPTIONS	\$	502	\$ 406	\$ 481	\$ 485	\$ 4 0.83%
	<i>DAILY REG</i>	\$	390				
	<i>MISC</i>	\$	95				
100-02-51400-510	GENERAL LIABILITY INS	\$	28,986	\$ 25,363	\$ 27,872	\$ 28,430	\$ 557 2.00%
100-02-51400-511	WORKER'S COMP INS	\$	1,712	\$ 1,756	\$ 1,078	\$ 1,119	\$ 41 3.80%
100-02-51400-520	NOTARY BOND	\$	30	\$ -	\$ 30	\$ -	\$ (30) -100.00%
100-02-51400-530	RENT & LEASE AGREEMENTS	\$	664	\$ 166	\$ 530	\$ 664	\$ 134 25.28%
	<i>PITNEY BOWES</i>	\$	664				
100-02-51400-790	MICELLANEOUS EXPENSE	\$	1,041	\$ 582	\$ 1,000	\$ 1,000	\$ - 0.00%
	<i>RECORDING FEES</i>						
100-02-51400-823	OFFICE FURNISHINGS & EQUIP	\$	180	\$ 8,061	\$ 500	\$ 1,099	\$ 599 119.80%
	<i>Election Booths 1 Station</i>	\$	200				
	<i>Election Booths 4 Station</i>	\$	899				
100-02-51400-860	SMALL EQUIPMENT	\$	4,934	\$ 13,100	\$ 500	\$ 500	\$ - 0.00%
100-02-51400-870	COMPUTER HARDWARE	\$	2,735	\$ 3,127	\$ 500	\$ 8,000	\$ 7,500 1500.00%
	<i>Replace Portage 0 Server (67%)</i>	\$	8,000				
<b>TOTAL GENERAL ADMIN</b>			<b>\$ 295,339</b>	<b>\$ 340,721</b>	<b>\$ 318,865</b>	<b>\$ 352,308</b>	<b>\$ 33,443 10.49%</b>

**NOTE: Full-time personnel includes 70% of Clerk's; 80% of Deputy Clerk's; 75% Receptionists; 10% Municipal Court Clerk  
Part-time personnel include 4 Election Workers**



<b>ADMIN</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02 Object 51410</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>CITY ADMINISTRATOR</b>							
100-02-51410-110	WAGES-FULLTIME	\$ 110,602	\$ 116,168	\$ 119,302	\$ 124,244	\$ 4,942	4.14%
100-02-51410-130	HEALTH INSURANCE	\$ 17,344	\$ 17,768	\$ 19,239	\$ 18,298	\$ (941)	-4.89%
100-02-51410-131	TERM LIFE INSURANCE	\$ 500	\$ 601	\$ 550	\$ 573	\$ 23	4.14%
100-02-51410-132	DENTAL INSURANCE	\$ 480	\$ 480	\$ 480	\$ 480	\$ -	0.00%
100-02-51410-150	RETIREMENT	\$ 7,255	\$ 7,841	\$ 7,039	\$ 7,330	\$ 292	4.14%
100-02-51410-151	FICA	\$ 8,226	\$ 8,619	\$ 9,127	\$ 9,505	\$ 378	4.14%
10-02-51410-190	BENEFIT BALANCING		\$ (1,514)				
100-02-51410-216	ASSOCIATION DUES	\$ 1,000	\$ 1,053	\$ 1,012	\$ 1,222	\$ 210	20.73%
	WCMA	\$ 263					
	ICMA	\$ 959					
100-02-51410-219	OTHER PROFESSIONAL SERVICES	\$ 2,753	\$ 500	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
100-02-51410-220	TELEPHONE	\$ 573	\$ 695	\$ 600	\$ 600	\$ -	0.00%
100-02-51410-290	TRAINING	\$ 880	\$ 988	\$ 1,935	\$ 1,470	\$ (465)	-24.03%
	EHLERS	\$ 250					
	ICMA Annual Conf	\$ 500					
	League	\$ 270					
	WCMA	\$ 250					
	TRAVEL	\$ 200					
100-02-51410-320	PUBLICATIONS, SUBSCRIPTIONS	\$ -	\$ 10	\$ -	\$ -		
100-02-51410-340	OPERATING SUPPLIES	\$ -	\$ 39	\$ -	\$ 50	\$ 50	100.00%
	Plaques						
100-02-51410-823	OFFICE EQUIP & FURNISHINGS		\$ 880				
<b>TOTAL CITY ADMINISTRATOR</b>		<b>\$ 149,614</b>	<b>\$ 154,129</b>	<b>\$ 161,284</b>	<b>\$ 165,272</b>	<b>\$ 3,988</b>	<b>2.47%</b>

<b>ADMIN</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02 Object 51500</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>FINANCIAL ADMINISTRATION</b>							
100-02-51500-110	WAGES-FULLTIME	\$ 145,825	\$ 151,836	\$ 158,612	\$ 193,262	\$ 34,649	21.85%
100-02-51500-112	OVERTIME COMPENSATION	\$ 638	\$ 831	\$ 265	\$ 330	\$ 65	24.53%
100-02-51500-115	LONGEVITY	\$ 541	\$ 504	\$ 504	\$ 304	\$ (200)	-39.70%
100-02-51500-130	HEALTH INSURANCE	\$ 32,224	\$ 33,865	\$ 36,670	\$ 38,538	\$ 1,868	5.09%
100-02-51500-131	TERM LIFE INSURANCE	\$ 648	\$ 590	\$ 747	\$ 893	\$ 147	19.63%
100-02-51500-132	DENTAL INSURANCE	\$ 1,033	\$ 1,094	\$ 1,042	\$ 1,258	\$ 216	20.74%
100-02-51500-150	RETIREMENT	\$ 9,643	\$ 10,339	\$ 10,758	\$ 12,603	\$ 1,845	17.15%
100-02-51500-151	FICA	\$ 10,729	\$ 11,168	\$ 12,193	\$ 14,833	\$ 2,640	21.66%
100-02-51500-190	BENEFIT BALANCING		\$ (7,478)				
100-02-51500-214	ASSESSOR	\$ 33,591	\$ 33,832	\$ 33,000	\$ 36,000	\$ 3,000	9.09%
	ACCURATE APPR	\$ 30,500					
	STATE MFG	\$ 5,500					
100-02-51500-215	AUDIT	\$ 15,301	\$ 11,173	\$ 10,731	\$ 11,092	\$ 361	3.36%
100-02-51500-216	ASSOCIATION DUES	\$ 630	\$ 635	\$ 760	\$ 780	\$ 20	2.63%
	WICPA	\$ 320					
	CPA LICENSE	\$ 125					
	WIGFOA	\$ 25					
	GFOA	\$ 190					
	WI MUN TREASURERS (2)	\$ 120					
100-02-51500-219	OTHER PROFESSIONAL SERVICES	\$ 6,774	\$ 6,822	\$ 7,100	\$ 7,300	\$ 200	2.82%
	TAX BILL PROCESSING & MAILING	\$ 3,300					
	EHLERS ANNUAL DISCLOSURE	\$ 3,800					
	MISC	\$ 200					
100-02-51500-290	TRAINING	\$ 1,173	\$ 740	\$ 2,290	\$ 2,290	\$ -	0.00%
	LEAGUE OF WIS MUN	\$ 370					
	EHLERS CONF	\$ 250					
	CIVIC SYMPOSIUM	\$ 250					
	GFOA CONF	\$ 750					
	MISC	\$ 200					
	MTAW SPRING/FALL	\$ 470					
100-02-51500-590	BANK FEES	\$ 1,945	\$ 1,770	\$ 2,000	\$ 2,274	\$ 274	13.70%
100-02-51500-741	LOSSES	\$ 3,780	\$ 899	\$ 1,000	\$ 1,000	\$ -	0.00%
100-02-51500-823	OFFICE FURNISHINGS & EQUIPMENT	\$ -	\$ 880				
<b>TOTAL FINANCIAL ADMINISTRATION</b>		<b>\$ 264,474</b>	<b>\$ 259,501</b>	<b>\$ 277,671</b>	<b>\$ 322,756</b>	<b>\$ 45,085</b>	<b>16.24%</b>

**NOTE: Full-time wages for Finance include 30% of Clerks (Payroll/Reports)  
20% of Deputy Clerk (Payroll)  
32% of the Public Works/Deputy Treasurer (Deposits)  
20% of Receptionist (Receipting)  
15% of Fire Adm Secretary (Accounts Payables)**

<b>MUNICIPAL BUILDING MAINT</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02 Object 51600</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>MUNICIPAL BUILDING MAINT</b>							
100-02-51600-110	WAGES-FULLTIME	\$ 47,983	\$ 49,396	\$ 52,659	\$ 54,843	\$ 2,184	4.15%
100-02-51600-115	LONGEVITY	\$ 225	\$ 225	\$ 225	\$ 225	\$ -	0.00%
100-02-51600-130	HEALTH INSURANCE	\$ 17,344	\$ 17,987	\$ 19,239	\$ 7,568	\$ (11,671)	-60.66%
100-02-51600-131	TERM LIFE INSURANCE	\$ 358	\$ 357	\$ 382	\$ 382	\$ -	0.00%
100-02-51600-150	RETIREMENT	\$ 3,343	\$ 3,494	\$ 3,542	\$ 3,551	\$ 9	0.25%
100-02-51600-151	FICA	\$ 3,497	\$ 3,491	\$ 4,046	\$ 4,213	\$ 167	4.13%
100-02-51600-190	BENEFIT BALANCING		\$ (1,458)				
100-02-51600-219	OTHER PROFESSIONAL SERVICES	\$ 3,428	\$ 1,627	\$ 2,000	\$ 2,000	\$ -	0.00%
100-02-51600-221	ELECTRICITY & GAS	\$ 37,479	\$ 31,745	\$ 35,000	\$ 37,000	\$ 2,000	5.71%
100-02-51600-222	WATER & SEWER CHARGES	\$ 2,157	\$ 2,309	\$ 2,508	\$ 2,708	\$ 200	7.97%
100-02-51600-224	INTERNET	\$ -	\$ 2,296	\$ 2,490	\$ 2,490	\$ -	0.00%
100-02-51600-232	HVAC MAINTENANCE	\$ 20,417	\$ 42,407	\$ 20,000	\$ 21,000	\$ 1,000	5.00%
100-02-51600-233	ELEVATOR MAINTENANCE	\$ 1,127	\$ 1,142	\$ 1,100	\$ 1,250	\$ 150	13.64%
	Braun Thyssenkrupp \$290/Qtr	\$ 1,160					
	Other Maint	\$ 90					
100-02-51600-243	BUILDING/GROUNDS MAINT PKG LOT	\$ 278	\$ 299	\$ 1,000	\$ 750	\$ (250)	-25.00%
100-02-51600-340	OPERATING SUPPLIES	\$ 14,285	\$ 19,913	\$ 12,500	\$ 13,000	\$ 500	4.00%
100-02-51600-505	LICENSE FEE	\$ 50	\$ -	\$ 150	\$ 50	\$ (100)	-66.67%
	St Wi Boiler & Elevator Permits	\$ 50					
100-02-51600-512	PROPERTY INSURANCE	\$ 7,201	\$ 8,009	\$ 8,879	\$ 8,435	\$ (444)	-5.00%
100-02-51600-790	MISCELLANEOUS EXPENSE	\$ 153	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-02-51600-821	BUILDING/GROUNDS	\$ 11,216	\$ 60,900	\$ 25,000	\$ 13,800	\$ (11,200)	-44.80%
	Vault Server Update	\$ 5,000					
	Landscaping	\$ 800					
	Exterior Façade	\$ 8,000					
100-02-51600-823	OFFICE FURNISHINGS & EQUIPMENT	\$ -	\$ 3,398	\$ -	\$ 2,440	\$ 2,440	100.00%
	Conference Room Chairs (16 @ \$140 ea)	\$ 2,240					
100-02-51600-860	SMALL EQUIPMENT	\$ -	\$ 28				
<b>TOTAL MUNICIPAL BUILDING MAINT</b>		<b>\$ 173,294</b>	<b>\$ 249,494</b>	<b>\$ 190,821</b>	<b>\$ 175,806</b>	<b>\$ (15,015)</b>	<b>-7.87%</b>

<b>ADMIN</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02 Object 51700</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>SAFETY PROGRAM</b>							
100-02-51700-290	TRAINING	\$ 1,386	\$ 1,909	\$ 2,000	\$ 2,000	\$ -	0.00%
	<i>CCR/1st Aid</i>						
	<b>TOTAL SAFETY PROGRAM</b>	<b>\$ 1,386</b>	<b>\$ 1,909</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>0.00%</b>

<b>COMM DEVEL/PUBLIC AGENCY</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02 Object 54100</b>		<b>Actual</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account</b>							
<b>PUBLIC HEALTH SERV</b>							
100-02-54100-722	COLUMBIA CO. HUMANE SOCIETY	\$ 16,073	\$ 15,990	\$ 13,500	\$ 13,500	\$ -	0.00%
<b>TOTAL PUBLIC HEALTH SERV</b>		<b>\$ 16,073</b>	<b>\$ 15,990</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ -</b>	
<b>Fund 100 Dept 02 Object 54900</b>							
<b>CEMETERIES</b>							
100-02-54900-723	OAK GROVE CEMETERY	\$ 8,000	\$ 14,000	\$ 9,000	\$ 13,700	\$ 4,700	52.22%
100-02-54900-724	SILVER LAKE CEMETERY	\$ 34,500	\$ 42,500	\$ 42,500	\$ 47,500	\$ 5,000	11.76%
<b>TOTAL CEMETERIES</b>		<b>\$ 42,500</b>	<b>\$ 56,500</b>	<b>\$ 51,500</b>	<b>\$ 61,200</b>	<b>\$ 9,700</b>	<b>18.83%</b>
<b>Account Description</b>							
<b>COMMUNITY DEVELOPMENT</b>							
<b>Fund 100 Dept 02 Object 56000</b>							
100-02-56000-110	WAGES-FULLTIME	\$ 42,861	\$ 46,780	\$ 47,880	\$ 49,986	\$ 2,105	4.40%
100-02-56000-130	HEALTH INSURANCE	\$ 11,317	\$ 11,165	\$ 13,083	\$ 12,443	\$ (640)	-4.89%
100-02-56000-131	TERM LIFE INSURANCE	\$ 291	\$ 311	\$ 277	\$ 290	\$ 12	4.40%
100-02-56000-132	DENTAL INSURANCE	\$ 313	\$ 326	\$ 326	\$ 326	\$ -	0.00%
100-02-56000-150	RETIREMENT	\$ 2,812	\$ 3,157	\$ 3,184	\$ 3,249	\$ 65	2.04%
100-02-56000-151	FICA	\$ 3,282	\$ 3,392	\$ 3,662	\$ 3,824	\$ 161	4.41%
100-02-56000-190	BENEFIT BALANCING		\$ (48)				
100-02-56000-731	DPI/BID	\$ 10,000	\$ -	\$ -	\$ -		
100-02-56000-732	HISTORIC PRESERVATION	\$ 2,921	\$ 2,518	\$ 3,600	\$ 3,600	\$ -	0.00%
	(4) Signs	\$ 1,000					
	Saturday in Cemetery (50%/50% Tourism)	\$ 850					
	Calendar	\$ 750					
	Conferences	\$ 1,000					
100-02-56000-733	HISTORIC INDIAN AGENCY HOUSE	\$ 10,557	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ 84,354</b>	<b>\$ 67,601</b>	<b>\$ 77,014</b>	<b>\$ 78,717</b>	<b>\$ 1,704</b>	<b>2.21%</b>
<b>TOTAL APPROPRIATIONS OTHER AGENCIES</b>		<b>142,927</b>	<b>140,091</b>	<b>142,014</b>	<b>153,417</b>	<b>\$ 11,404</b>	<b>8.03%</b>

<b>ADMIN</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 02</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>TRANSFER TO OTHER FUNDS</b>							
100-02-59242-000	TRANSFER TO VEH REPL/EQUIP (COMPUTERS)	\$ -	\$ 34,538	\$ 17,362	\$ 18,639	\$ 1,277	7.4%
100-02-59243-000	TRANSFER TO VEH REPL/EQUIP (COMP \$1K/CORP \$2K/SLV LK PLANS \$2K)	\$ -		\$ 5,000	\$ 5,000	\$ -	0.0%
100-02-59260-000	TRANSFER TO TAXI	\$ 72,000	\$ 71,000	\$ 71,000	\$ 50,000	\$ (21,000)	-29.6%
	\$35,000 Operating; \$15,000 Veh						
100-02-59226-000	TRANSFER TO SCHOOL RESOURCE OFFICER	\$ 44,738	\$ 38,939	\$ 38,606	\$ 38,606	\$ 0	0.0%
100-02-59227-000	TRANSFER TO POOL FUND	\$ 7,000	\$ 14,000	\$ 20,000	\$ 25,000	\$ 5,000	25.0%
100-02-59228-000	TRANSFER TO EMPLOYEE POST RETIREMENT FUND	\$ 47,365	\$ 97,532	\$ 90,136	\$ 88,980	\$ (1,156)	-1.3%
	<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$ 171,103</b>	<b>\$ 256,009</b>	<b>\$ 242,104</b>	<b>\$ 226,225</b>	<b>\$ (15,879)</b>	<b>-6.6%</b>
<b>OTHER</b>							
100-02-59700-760	CONTINGENCY	\$ -	\$ -	\$ 32,811	\$ 32,811	\$ -	0.0%
	<b>TOTAL OTHER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,811</b>	<b>\$ 32,811</b>	<b>\$ -</b>	
	<b>TOTAL CONTINGENCY &amp; TRANSFER</b>	<b>171,103</b>	<b>256,009</b>	<b>274,915</b>	<b>259,036</b>	<b>\$ (15,879)</b>	<b>-5.78%</b>

**CITY OF PORTAGE  
MUNICIPAL COURT**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Bdgt	% Change From 21
<b>REVENUES</b>	145,418	103,299	152,850	152,850	-	0.00%
REVENUES GENERAL(SURPLUS)	(31,921)	13,924	(21,649)	(20,115)	1,534	-7.09%
<b>TOTAL REVENUES</b>	<b>113,497</b>	<b>117,223</b>	<b>131,201</b>	<b>132,735</b>	<b>1,534</b>	<b>1.17%</b>
<b>EXPENSES</b>						
PERSONNEL	83,973	86,092	89,579	90,731	1,151	1.29%
ADMINISTRATIVE EXPENSES	6,709	8,924	9,397	9,759	362	3.86%
PURCHASED SERVICES	21,584	21,500	31,125	31,145	20	0.06%
SUPPLIES/MATERIALS	457	706	1,100	1,100	-	0.00%
REPAIRS/MAINTENANCE						
UTILITIES						
OUTLAY	774	-	-	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>113,497</b>	<b>117,223</b>	<b>131,201</b>	<b>132,735</b>	<b>1,534</b>	<b>1.17%</b>

<b>MUNICIPAL COURT REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-45-45110-000	COURT FINES	\$ 142,899	\$ 102,144	\$ 150,000	\$ 150,000	\$ -	0.00%
100-45-45115-000	COURT REV - ENDEAVOR	\$ 2,265	\$ 904	\$ 2,600	\$ 2,600	\$ -	0.00%
100-45-45223-000	OTHER PROP & EQUIP JUDGEMENTS	\$ 4	\$ -	\$ -	\$ -	\$ -	0.00%
100-48-48900-000	MISCELLANEOUS REVENUE	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
<b>TOTAL MUN. COURT REVENUE</b>		<b>\$ 145,418</b>	<b>\$ 103,299</b>	<b>\$ 152,850</b>	<b>\$ 152,850</b>	<b>\$ -</b>	<b>0.00%</b>



<b>MUNICIPAL COURT</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 03 Object 51200</b>		<b>Actual</b>	<b>Act 6 month</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-03-51200-110	WAGES - FULLTIME	\$ 50,571	\$ 53,080	\$ 55,027	\$ 56,288	\$ 1,261	2.29%
100-03-51200-111	WAGES - PARTTIME	\$ 6,507	\$ 6,907	\$ 6,400	\$ 7,000	\$ 600	9.38%
100-03-51200-112	OVERTIME COMPENSATION	\$ 1,099	\$ 498	\$ 75	\$ 75	\$ -	0.00%
100-03-51200-115	LONGEVITY	\$ 438	\$ 438	\$ 438	\$ 438	\$ -	0.00%
100-03-51200-130	HEALTH INSURANCE	\$ 17,184	\$ 18,082	\$ 19,073	\$ 18,140	\$ (933)	-4.89%
100-03-51200-131	TERM LIFE INSURANCE	\$ 80	\$ 82	\$ 93	\$ 101	\$ 9	9.38%
100-03-51200-132	DENTAL INSURANCE	\$ 504	\$ 516	\$ 504	\$ 504	\$ -	0.00%
100-03-51200-150	RETIREMENT	\$ 3,418	\$ 3,646	\$ 3,284	\$ 3,356	\$ 73	2.21%
100-03-51200-151	FICA	\$ 4,173	\$ 4,312	\$ 4,687	\$ 4,828	\$ 141	3.02%
100-03-51200-190	BENEFIT BALANCING		\$ (1,468)				
100-03-51200-200	TELEPHONE	\$ 1,336	\$ 1,344	\$ 1,037	\$ 1,037	\$ -	0.00%
100-03-51200-210	HARDWARE MAINTENANCE	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-03-51200-211	SOFTWARE SUPPORT	\$ 3,776	\$ 6,516	\$ 6,565	\$ 6,927	\$ 362	5.52%
	INCORPORATED TYLER	\$ 4,163					
	INCORPORATED TYLER - VIRTUAL	\$ 2,764					
100-03-51200-216	ASSOCIATION DUES	\$ 145	\$ 145	\$ 145	\$ 145	\$ -	0.00%
100-03-51200-219	OTHER PROFESSIONAL SERVICES	\$ 21,584	\$ 21,500	\$ 30,625	\$ 30,645	\$ 20	0.07%
	(227 HRS @ \$135)	30645					
100-03-51200-290	TRAINING	\$ 1,452	\$ 920	\$ 1,650	\$ 1,650	\$ -	0.00%
100-03-51200-291	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	
100-03-51200-292	PRINTING/PUBLISHING	\$ -	\$ -	\$ -	\$ -	\$ -	
100-03-51200-310	OFFICE SUPPLIES	\$ 441	\$ 706	\$ 1,000	\$ 1,000	\$ -	0.00%
	Includes - Endeavor						
100-03-51200-340	OPERATING SUPPLIES	\$ 16	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-03-51200-520	SURETY BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	
100-03-51200-870	COMPUTER HDWE	\$ 774	\$ -	\$ -	\$ -	\$ -	
	COMPUTER (1) @\$1200						
<b>TOTAL MUNICIPAL COURT</b>		<b>113,497</b>	<b>117,223</b>	<b>131,201</b>	<b>132,735</b>	<b>\$ 1,534</b>	<b>1.17%</b>

**NOTE: Full-time wages are 90% Clerk of Courts wages; 10% of Fire Secretary wages ; and 5% of Receptionist wages  
Part-time wages are 100% of the Municipal Court Judges wages**

**CITY OF PORTAGE  
POLICE DEPARTMENT SUMMARY**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Bdgt	% Change From 21
<b>REVENUES</b>	30,744	25,745	24,120	24,370	250	1.04%
REVENUES GENERAL	2,862,993	2,778,812	2,873,202	3,013,668	140,466	4.89%
<b>TOTAL REVENUES</b>	<b>2,893,737</b>	<b>2,804,556</b>	<b>2,897,322</b>	<b>3,038,038</b>	<b>140,716</b>	<b>4.86%</b>
<b>EXPENDITURES</b>						
ADMINISTRATION	564,652	556,769	559,873	586,715	26,843	4.79%
PATROL	1,841,615	1,806,620	1,812,459	1,923,209	110,750	6.11%
CRIMINAL INVESTIGATION	328,522	278,417	345,093	368,705	23,612	6.84%
SPECIAL SERVICES	158,949	162,750	179,897	159,408	(20,488)	-11.39%
COMMUNICATIONS	0	0	0	0		
<b>TOTAL EXPENDITURES</b>	<b>2,893,737</b>	<b>2,804,556</b>	<b>2,897,322</b>	<b>3,038,038</b>	<b>140,716</b>	<b>4.86%</b>
<b>EXPENSE COMPONENTS</b>						
PERSONNEL	2,582,670	2,494,429	2,582,604	2,720,666	138,062	5.35%
RETIREE BENEFITS	0	0	0	0	-	0.00%
ADMINISTRATIVE EXPENSES	109,876	110,314	122,454	120,033	(2,421)	-1.98%
PURCHASED SERVICES	28,915	36,868	34,494	36,669	2,175	6.31%
SUPPLIES/MATERIALS	70,927	59,520	74,950	74,350	(600)	-0.80%
REPAIRS/MAINTENANCE	5,064	19,701	5,585	8,585	3,000	53.72%
UTILITIES	23,855	20,445	24,037	25,037	1,000	4.16%
VEHICLE REPLACEMENT	36,898	36,898	36,898	36,898	-	0.00%
OUTLAY	35,531	26,383	16,300	15,800	(500)	-3.07%
<b>TOTAL EXPENDITURES</b>	<b>2,893,737</b>	<b>2,804,556</b>	<b>2,897,322</b>	<b>3,038,038</b>	<b>140,716</b>	<b>4.86%</b>

<b>POLICE REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-43-43211-000	LAW ENFORCEMENT (VESTS)	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ -	0.00%
100-43-43521-000	LAW ENFORCEMENT TRAINING	\$ 3,360	\$ 3,360	\$ 3,520	\$ 3,520	\$ -	0.00%
100-45-45120-000	PARKING FINES	\$ 7,333	\$ 810	\$ 4,500	\$ 4,750	\$ 250	5.56%
100-45-45221-000	LAW ENFORCEMENT JUDGMENTS	\$ 272	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-46-46210-000	LAW ENFORCEMENT FEES	\$ 5,362	\$ 3,636	\$ 5,700	\$ 5,700	\$ -	0.00%
100-48-48301-000	SALE OF PROPERTY - LAW ENFORCE	\$ 5,185	\$ 3,169	\$ 500	\$ 500	\$ -	0.00%
100-48-48420-000	INSURANCE RECOVERY-LAW	\$ -	\$ 8,796	\$ 1,000	\$ 1,000	\$ -	0.00%
100-48-48510-000	DONATIONS - POLICE	\$ 9,235	\$ 5,976	\$ 7,000	\$ 7,000	\$ -	0.00%
<b>TOTAL POLICE REVENUE</b>		<b>\$ 30,744</b>	<b>\$ 25,745</b>	<b>\$ 24,120</b>	<b>\$ 24,370</b>	<b>\$ 250</b>	<b>1.04%</b>

<b>Police Admin</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 10 Object 52110</b>		<b>Actual</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-10-52110-110	WAGES-FULLTIME	\$ 260,577	\$ 265,892	\$ 264,412	\$ 279,685	\$ 15,274	5.78%
100-10-52110-112	OVERTIME COMPENSATION	\$ 1,002	\$ 712	\$ 555	\$ 555	\$ -	0.00%
100-10-52110-115	LONGEVITY	\$ 950	\$ -	\$ 950	\$ -	\$ (950)	-100.00%
100-10-52110-130	HEALTH INSURANCE	\$ 54,203	\$ 49,598	\$ 46,431	\$ 54,894	\$ 8,464	18.23%
100-10-52110-131	TERM LIFE INSURANCE	\$ 831	\$ 495	\$ 349	\$ 449	\$ 99	28.48%
100-10-52110-132	DENTAL INSURANCE	\$ 1,840	\$ 1,810	\$ 1,440	\$ 1,440	\$ -	0.00%
100-10-52110-133	UNIFORM ALLOWANCE	\$ 550	\$ 1,875	\$ 1,600	\$ 1,850	\$ 250	15.63%
	CHIEF	\$ 650					
	SECRETARIES	\$ 550					
	ASST CHIEF	\$ 650					
100-10-52110-140	EMPLOYEE ASSISTANCE PROGRAM	\$ 143	\$ 143	\$ 175	\$ 175	\$ -	0.00%
100-10-52110-150	RETIREMENT	\$ 24,583	\$ 26,919	\$ 27,502	\$ 29,080	\$ 1,578	5.74%
100-10-52110-151	FICA	\$ 19,540	\$ 19,493	\$ 20,465	\$ 21,579	\$ 1,114	5.45%
100-10-52110-153	SICK/VACATION ACCRUAL	\$ -					100.00%
100-10-52110-190	BENEFIT BALANCING		\$ (4,258)				
100-10-52110-201	DRUG/ALCOHOL TESTING	\$ 795	\$ 338	\$ 500	\$ 500	\$ -	0.00%
100-10-52110-210	HARDWARE MAINTENANCE	\$ 4,567	\$ 6,774	\$ 4,000	\$ 4,000	\$ -	0.00%
100-10-52110-211	SOFTWARE SUPPORT	\$ 7,998	\$ 11,364	\$ 7,446	\$ 7,300	\$ (146)	-1.96%
	CIB/TIME System Access	\$ 1,710					
	Columbia County Clear Access	\$ 500					
	Columbia County MIS /MDC license/Key fobs	\$ 5,090					
100-10-52110-212	OFFICE EQUIPMENT MAINT	\$ 281	\$ 159	\$ 500	\$ 500	\$ -	0.00%
100-10-52110-216	ASSOCIATION DUES	\$ 395	\$ 315	\$ 470	\$ 470	\$ -	0.00%
	WCPA Dues (Chief & Command Staff)	\$ 370					
	COL CO CHIEFS	\$ 100	\$ -				
100-10-52110-219	OTHER PROFESSIONAL SERVICES	\$ 800	\$ -	\$ -	\$ -		
100-10-52110-221	ELECTRICITY & GAS	\$ 22,971	\$ 19,456	\$ 23,000	\$ 24,000	\$ 1,000	4.35%
100-10-52110-222	WATER & SEWER CHARGES	\$ 884	\$ 988	\$ 1,037	\$ 1,037	\$ -	0.00%
100-10-52110-290	TRAINING	\$ 1,119	\$ 1,075	\$ 1,500	\$ 1,500	\$ -	0.00%
	Emergency Management	\$ 500					
	Administrative Assistants	\$ 500					
	MISC MGT	\$ 500					
100-10-52110-292	PRINTING, PUBLISHING	\$ 1,054	\$ 1,137	\$ 1,200	\$ 1,000	\$ (200)	-16.67%
100-10-52110-294	OTHER CONTRACTUAL SERVICES	\$ 12,837	\$ 14,816	\$ 17,823	\$ 20,544	\$ 2,721	15.27%
	BAYCOM (RADIO REPAIRS)	\$ 2,400					
	BLOOD DRAWS (114)	\$ 8,721					
	HIRING COSTS	\$ 1,500					
	RADAR CALIBRATION	\$ 350					
	RHYME QUARTERLY	\$ 610					
	TOW SERVICES	\$ 300					
	LEADS ONLINE (PAWN SHOPS)	\$ 2,128					
	HEARING TESTS (ANNUAL)	\$ 528					
	ATLAS BUSINESS SOLUTIONS-SCHEDULING	\$ 700					
	DEER CREEK - ADMIN BEST PRACT	\$ 507					
	ICRIMEFIGHTER	\$ 2,000					
	CSI, LLC - POLICY SOL (reimbursed)	\$ 500					
	MISC	\$ 300					
100-10-52110-310	OFFICE SUPPLIES	\$ 5,089	\$ 5,138	\$ 6,200	\$ 6,000	\$ (200)	-3.23%
100-10-52110-320	PUBLICATIONS, SUBSCRIPTIONS	\$ 26	\$ 80	\$ 100	\$ 100	\$ -	0.00%
100-10-52110-340	OPERATING SUPPLIES	\$ 1,489	\$ 1,535	\$ 750	\$ 750	\$ -	0.00%
100-10-52110-510	GENERAL LIABILITY INS	\$ 30,885	\$ 32,586	\$ 31,813	\$ 32,449	\$ 636	2.00%
100-10-52110-511	WORKMEN'S COMPENSATION INS	\$ 51,845	\$ 49,545	\$ 55,889	\$ 53,202	\$ (2,687)	-4.81%
100-10-52110-512	PROPERTY INSURANCE	\$ 1,800	\$ 2,002	\$ 2,219	\$ 2,108	\$ (111)	-5.00%
100-10-52110-520	SURETY BONDS	\$ 100	\$ -	\$ 50	\$ 50	\$ -	0.00%
	CSO Notary	\$ 50					
100-10-52110-823	OFFICE FURNISHINGS & EQUIP	\$ 2,015	\$ 3,133	\$ 2,600	\$ 2,600	\$ -	0.00%
	Office upgrades	\$ 2,000					
	MISC	\$ 600					
100-10-52110-870	COMPUTER HARDWARE	\$ 14,359	\$ 6,751	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
	Cradlepoint - LPR	\$ 1,000					
	Hardware	\$ 500					
100-10-52110-880	COMPUTER SOFTWARE	\$ 2,227	\$ -	\$ -	\$ 500	\$ 500	100.00%
	Backup Storage	\$ 500					
	<b>SUBTOTAL POLICE ADMIN</b>	<b>\$ 527,754</b>	<b>\$ 519,871</b>	<b>\$ 522,975</b>	<b>\$ 549,817</b>	<b>\$ 26,843</b>	<b>5.13%</b>
100-10-59242-000	TRANSFER TO VEHICLE & EQUIP REPL	\$ 36,898	\$ 36,898	\$ 36,898	\$ 36,898	\$ -	0.00%
	Vehicles	36,898					
	<b>TOTAL TRANSFER TO VEH REPL</b>	<b>\$ 36,898</b>	<b>\$ 36,898</b>	<b>\$ 36,898</b>	<b>\$ 36,898</b>	<b>\$ -</b>	
	<b>TOTAL POLICE ADMIN</b>	<b>\$ 564,652</b>	<b>\$ 556,769</b>	<b>\$ 559,873</b>	<b>\$ 586,715</b>	<b>\$ 26,843</b>	<b>4.79%</b>

\$ 955,421  
\$955,421.00  
\$ 0.39

<b>PATROL</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 10 Object 52120</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-10-52120-110	WAGES-FULLTIME	\$ 1,071,932	\$ 1,087,018	\$ 1,154,665	\$ 1,239,321	\$ 84,656	7.33%
100-10-52120-111	WAGES-PARTTIME	\$ 364	\$ -	\$ -	\$ -	\$ -	100.00%
100-10-52120-112	OVERTIME COMPENSATION	\$ 194,436	\$ 149,920	\$ 55,000	\$ 55,000	\$ -	0.00%
100-10-52120-130	HEALTH INSURANCE	\$ 239,160	\$ 238,832	\$ 259,346	\$ 264,425	\$ 5,079	1.96%
100-10-52120-131	TERM LIFE INSURANCE	\$ 2,015	\$ 2,116	\$ 1,879	\$ 1,654	\$ (224)	-11.94%
100-10-52120-132	DENTAL INSURANCE	\$ 7,560	\$ 8,760	\$ 8,160	\$ 8,400	\$ 240	2.94%
100-10-52120-133	UNIFORM ALLOWANCE	\$ 10,563	\$ 9,766	\$ 10,500	\$ 11,700	\$ 1,200	11.43%
100-10-52120-150	RETIREMENT	\$ 135,424	\$ 144,753	\$ 145,003	\$ 156,723	\$ 11,719	8.08%
100-10-52120-151	FICA	\$ 92,101	\$ 89,889	\$ 93,182	\$ 99,762	\$ 6,579	7.06%
100-10-52120-190	BENEFIT BALANCING		\$ (13,454)				
100-10-52120-240	VEHICLE & EQUIPMENT MAINT	\$ 5,064	\$ 19,701	\$ 5,585	\$ 8,585	\$ 3,000	53.72%
	Marked Squad Conversion(2)	\$ 5,500					
	Removal of Markings	\$ 85					
	SQUAD MARKINGS (1 MARKED)	\$ 700					
	AUTO GLASS	\$ 300					
	DEALERSHIP SVC	\$ 2,000					
100-10-52120-290	TRAINING	\$ 6,352	\$ 5,904	\$ 7,740	\$ 7,740	\$ -	0.00%
	DEPT IN SERV	\$ 1,500					
	LEADERSHIP DEVELOPMENT	\$ 2,800					
	INSTRUCTOR DEVELOPMENT						
	COURSE	\$ 700					
	SPECIALIZED TRAINING	\$ 2,000					
	FOOD/LODGING	\$ 740					
100-10-52120-340	OPERATING SUPPLIES	\$ 5,663	\$ 7,347	\$ 7,000	\$ 9,000	\$ 2,000	28.57%
	SAFETY EQUIP	\$ 3,000					
	RANGE COSTS	\$ 6,000					
	VEHICLE/EQUIP MAINT						
100-10-52120-341	SUPPLES	\$ 12,138	\$ 10,889	\$ 11,000	\$ 10,000	\$ (1,000)	-9.09%
	REPAIRS MTL - (CITY LABOR						
	PROVIDED)	\$ 5,000					
	TIRES	\$ 3,500					
	MISC	\$ 1,500					
100-10-52120-342	GASOLINE/OIL	\$ 41,168	\$ 29,466	\$ 42,000	\$ 40,000	\$ (2,000)	-4.76%
100-10-52120-790	MISC EXPENSE (warrants)	\$ 1,125	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-10-52120-840	EQUIPMENT	\$ 6,563	\$ 5,868	\$ 5,900	\$ 5,900	\$ -	0.00%
	BALLISTIC VESTS (3)	\$ 1,950					
	AED	\$ 1,950					
	MISC	\$ 1,000					
	TASERS (2)	\$ 1,000					
100-10-52120-860	SMALL EQUIPMENT	\$ 3,994	\$ 5,251	\$ 3,650	\$ 3,500	\$ (150)	-4.11%
	LESS LETHAL EQUIPMENT	\$ 500					
	EQUIPMENT REPL	\$ 550					
	WATCHGUARD REPL	\$ 1,350					
	DEFIBRILLATOR BATTERIES ( 4)	\$ 500					
	PBT UNIT	\$ 600					
100-10-52120-870	COMPUTER HARDWARE	\$ 5,992	\$ 4,594	\$ 1,350	\$ 1,000	\$ (350)	-25.93%
	Cradlepoint replacement	\$ 1,000					
	<b>TOTAL PATROL</b>	<b>\$ 1,841,615</b>	<b>\$ 1,806,620</b>	<b>\$ 1,812,459</b>	<b>\$ 1,923,209</b>	<b>\$ 110,750</b>	<b>6.11%</b>

<b>CRIMINAL INVESTIGATION</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 10 Object 52130</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-10-52130-110	WAGES-FULLTIME	\$ 215,499	\$ 188,073	\$ 220,596	\$ 241,667	\$ 21,071	9.55%
100-10-52130-112	OVERTIME COMPENSATION	\$ 13,222	\$ 6,760	\$ 12,950	\$ 13,396	\$ 446	3.44%
100-10-52130-130	HEALTH INSURANCE	\$ 52,033	\$ 45,860	\$ 57,718	\$ 54,600	\$ (3,119)	-5.40%
100-10-52130-131	TERM LIFE INSURANCE	\$ 681	\$ 415	\$ 269	\$ 399	\$ 130	48.27%
100-10-52130-132	DENTAL INSURANCE	\$ 1,440	\$ 1,200	\$ 1,440	\$ 1,440	\$ -	0.00%
100-10-52130-133	UNIFORM ALLOWANCE	\$ 116	\$ 525	\$ 1,575	\$ 1,950	\$ 375	23.81%
	(3) @ \$650	\$ 1,950					
100-10-52130-150	RETIREMENT	\$ 24,652	\$ 22,949	\$ 27,615	\$ 30,842	\$ 3,227	11.68%
100-10-52130-151	FICA	\$ 16,663	\$ 14,232	\$ 17,979	\$ 19,662	\$ 1,682	9.36%
100-10-52130-190	BENEFIT BALANCING		\$ (4,468)				
100-10-52130-216	ASSOCIATION DUES	\$ -	\$ -	\$ 75	\$ 75	\$ -	0.00%
100-10-52130-290	TRAINING	\$ 1,201	\$ 59	\$ 1,275	\$ 1,275	\$ -	0.00%
	Wahi Conference	\$ 275					
	SPECIALIZED INVESTIGATIONS	\$ 1,000					
100-10-52130-294	OTHER CONTRACTUAL SERVICES	\$ 722	\$ -	\$ 700	\$ 500	\$ (200)	-28.57%
	TOWING	\$ 200					
	BOMB SQUAD	\$ 100					
	CANINE SUPPPORT	\$ 200					
100-10-52130-340	OPERATING SUPPLIES	\$ 1,912	\$ 2,027	\$ 2,100	\$ 2,100	\$ -	0.00%
	EVIDENCE PROCESS	\$ 1,700					
	MISC	\$ 400					
100-10-52130-860	SMALL EQUIPMENT	\$ 381	\$ 786	\$ 800	\$ 800	\$ -	0.00%
	MISC	\$ 800					
<b>TOTAL CRIMINAL INVESTIGATION</b>		<b>\$ 328,522</b>	<b>\$ 278,417</b>	<b>\$ 345,093</b>	<b>\$ 368,705</b>	<b>\$ 23,612</b>	<b>6.84%</b>

<b>SPECIAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 10 Object 52140</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-10-52140-110	WAGES-FULLTIME	\$ 85,855	\$ 94,947	\$ 92,046	\$ 91,757	\$ (290)	-0.31%
100-10-52140-111	WAGES-PARTTIME	\$ 19,629	\$ 11,660	\$ 22,200	\$ 22,200	\$ -	0.00%
100-10-52140-112	OVERTIME COMPENSATION	\$ 826	\$ 158	\$ 500	\$ 500	\$ -	0.00%
100-10-52140-115	LONGEVITY	\$ 75	\$ 75	\$ 525	\$ 75	\$ (450)	-85.71%
100-10-52140-130	HEALTH INSURANCE	\$ 20,136	\$ 18,206	\$ 19,239	\$ -	\$ (19,239)	-100.00%
100-10-52140-131	TERM LIFE INSURANCE	\$ 93	\$ 93	\$ 106	\$ 73	\$ (34)	-31.57%
100-10-52140-132	DENTAL INSURANCE	\$ 520	\$ 480	\$ 480	\$ -	\$ (480)	-100.00%
100-10-52140-133	UNIFORM ALLOWANCE	\$ -	\$ 700	\$ 700	\$ 700	\$ -	0.00%
100-10-52140-150	RETIREMENT	\$ 5,726	\$ 5,945	\$ 6,355	\$ 6,075	\$ (280)	-4.41%
100-10-52140-151	FICA	\$ 7,873	\$ 7,963	\$ 8,872	\$ 8,815	\$ (57)	-0.64%
100-10-52140-190	BENEFIT BALANCING		\$ (1,480)				
100-10-52140-220	TELEPHONE	\$ 15,653	\$ 18,748	\$ 20,623	\$ 20,364	\$ (259)	-1.26%
	<i>LAND LINES AND US CELLULAR</i>	\$ 13,728					
	<i>SIMS CARDS \$553 @ 13 (12 sq +1 LPR)</i>	\$ 6,636					
100-10-52140-224	INTERNET	\$ -	\$ 2,296	\$ 2,650	\$ 2,650	\$ -	0.00%
	<i>Charter Ethernet connectivity</i>	\$ 2,650					
100-10-52140-290	TRAINING	\$ (624)	\$ -	\$ 200	\$ 200	\$ -	0.00%
	<i>SPECIALIZED TRAINING</i>	\$ 100					
	<i>MISC</i>	\$ 100					
100-10-52140-340	OPERATING SUPPLIES	\$ 3,187	\$ 2,959	\$ 5,400	\$ 6,000	\$ 600	11.11%
	<i>CROSSING GUARD EQUIP</i>	\$ 200					
	<i>CITIZEN POLICE ACADEMY &amp; POLICE CHAPLAINS</i>						
	<i>&amp; VOLUNTEERS</i>	\$ 2,000					
	<i>AWARDS &amp; RECOGNITION</i>	\$ 1,700					
	<i>CSO EQUIPMENT</i>	\$ 500					
	<i>CHILDREN'S BADGES, PD PROMOTIONAL ITEMS</i>	\$ 1,600					
100-10-52140-390	MISCELLANEOUS SUPPLIES	\$ -	\$ -				
	<b>TOTAL SPECIAL SERVICES</b>	<b>\$ 158,949</b>	<b>\$ 162,750</b>	<b>\$ 179,897</b>	<b>\$ 159,408</b>	<b>\$ (20,488)</b>	<b>-11.39%</b>

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**CITY OF PORTAGE  
FIRE DEPARTMENT SUMMARY**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Bdgt	% Change From 21
REVENUES	176,611	177,689	204,000	203,000	(1,000)	-0.49%
REVENUES GENERAL	961,891	842,754	793,261	794,119	858	0.11%
<b>TOTAL REVENUES</b>	<b>1,138,502</b>	<b>1,020,443</b>	<b>997,261</b>	<b>997,119</b>	<b>(142)</b>	<b>-0.01%</b>
<b>EXPENDITURES</b>						
ADMINISTRATION	241,751	250,113	237,890	230,943	(6,947)	-2.92%
SUPPRESSION	789,430	657,230	643,958	655,486	11,528	1.79%
PREVENTION/INSPECTION	88,867	86,491	97,314	92,625	(4,689)	-4.82%
EMERGENCY SERVICES	9,492	12,614	3,500	3,500	-	0.00%
HAZMAT	8,962	13,995	14,600	14,565	(35)	-0.24%
<b>TOTAL EXPENDITURES</b>	<b>1,138,502</b>	<b>1,020,443</b>	<b>997,261</b>	<b>997,119</b>	<b>(142)</b>	<b>-0.01%</b>
<b>EXPENSE COMPONENTS</b>						
PERSONNEL	640,827	649,493	679,252	676,144	(3,108)	-0.46%
ADMINISTRATIVE EXPENSE	59,164	55,283	59,012	59,874	862	1.46%
PURCHASED SERVICES	133,904	181,667	143,981	146,909	2,928	2.03%
SUPPLIES/MATERIALS	75,615	85,118	64,965	65,905	940	1.45%
HYDRANT RENTAL	170,398	0	0	0	-	0.00%
VEHICLE REPLACEMENT	16,037	16,037	16,037	16,037	-	0.00%
OUTLAY	42,556	32,845	34,015	32,250	(1,765)	-5.19%
<b>TOTAL EXPENDITURES</b>	<b>1,138,502</b>	<b>1,020,443</b>	<b>997,262</b>	<b>997,119</b>	<b>(143)</b>	<b>-0.01%</b>



<b>FIRE REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-43-43420-000	FIRE INSURANCE TAX	\$ 29,726	\$ 30,741	\$ 30,000	\$ 30,000	\$ -	0.00%
100-47-47323-000	RURAL FIRE PROTECTION CONTRAC	\$ 128,599	\$ 139,632	\$ 155,000	\$ 155,000	\$ -	0.00%
100-47-47324-000	HAZMAT SERVICES	\$ 18,287	\$ 7,316	\$ 19,000	\$ 18,000	\$ (1,000)	-5.26%
<b>TOTAL FIRE REVENUE</b>		<b>\$ 176,611</b>	<b>\$ 177,689</b>	<b>\$ 204,000</b>	<b>\$ 203,000</b>	<b>\$ (1,000)</b>	<b>-0.49%</b>

<b>FIRE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 15 Object 52210</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>FIRE ADMIN</b>							
100-15-52210-110	WAGES-FULLTIME	\$ 113,739	\$ 126,433	\$ 131,027	\$ 126,121	\$ (4,906)	-3.74%
100-15-52210-112	OVERTIME COMPENSATON	\$ 135	\$ -	\$ -	\$ -		
100-15-52210-115	LONGEVITY	\$ 638	\$ 646	\$ 673	\$ 385	\$ (288)	-42.83%
100-15-52210-130	HEALTH INSURANCE	\$ 20,963	\$ 22,544	\$ 7,464	\$ 5,298	\$ (2,166)	-29.02%
100-15-52210-131	TERM LIFE INSURANCE	\$ 735	\$ 777	\$ 615	\$ 625	\$ 10	1.64%
100-15-52210-132	DENTAL INSURANCE	\$ 779	\$ 848	\$ 383	\$ 336	\$ (47)	-12.35%
100-15-52210-133	UNIFORM ALLOWANCE	\$ 450	\$ 796	\$ 450	\$ 450	\$ -	0.00%
100-15-52210-140	EMPLOYEE ASSISTANCE PROGRAM	\$ 176	\$ 176	\$ 50	\$ 50	\$ -	0.00%
100-15-52210-150	RETIREMENT	\$ 14,322	\$ 17,493	\$ 18,150	\$ 17,124	\$ (1,026)	-5.65%
100-15-52210-151	FICA	\$ 3,682	\$ 3,928	\$ 4,269	\$ 4,272	\$ 3	0.06%
100-15-52210-190	BENEFIT BALANCING		\$ (1,890)				
100-15-52210-210	HARDWARE MAINTENANCE	\$ 2,474	\$ 3,211	\$ 2,100	\$ 3,200	\$ 1,100	52.38%
	<i>Strand IT Support</i>	\$ 1,000					
	<i>Rhymes Printer/Copier</i>	\$ 2,200					
100-15-52210-211	SOFTWARE SUPPORT	\$ 660	\$ 2,004	\$ 2,100	\$ 4,832	\$ 2,732	130.10%
	<i>Fire Dept Sttwe</i>	\$ 4,182					
	<i>IM Responding</i>	\$ 650					
100-15-52210-216	ASSOCIATION DUES	\$ 693	\$ 579	\$ 770	\$ 800	\$ 30	3.90%
100-15-52210-220	TELEPHONE	\$ 2,261	\$ 1,741	\$ 2,700	\$ 2,700	\$ -	0.00%
100-15-52210-224	INTERNET	\$ 2,483	\$ 2,648	\$ 3,650	\$ 2,700	\$ (950)	-26.03%
	<i>Cable</i>	\$ 624					
	<i>\$140/Month (10 Tablets)</i>	\$ 1,680					
	<i>Other</i>	\$ 396					
100-15-52210-290	TRAINING	\$ 591	\$ 245	\$ 1,000	\$ 1,300	\$ 300	30.00%
100-15-52210-291	POSTAGE	\$ 61	\$ 79	\$ 300	\$ 150	\$ (150)	-50.00%
100-15-52210-292	PRINTING/PUBLISHING	\$ 253	\$ 405	\$ 300	\$ 300	\$ -	0.00%
100-15-52210-310	OFFICE SUPPLIES	\$ 2,330	\$ 2,604	\$ 2,200	\$ 500	\$ (1,700)	-77.27%
100-15-52210-320	PUBLICATIONS, SUBSCRIPTIONS	\$ 49	\$ 68	\$ 100	\$ -	\$ (100)	-100.00%
100-15-52210-350	REPAIR/MAINT SUPPLIES	\$ 953	\$ 1,576	\$ 1,500	\$ 1,500	\$ -	0.00%
<b>ARAMARK</b>							
100-15-52210-390	MISCELLANEOUS SUPPLIES	\$ 302	\$ 348	\$ 250	\$ 300	\$ 50	20.00%
100-15-52210-510	GENERAL LIABILITY & VEHICLE INS	\$ 25,457	\$ 24,935	\$ 24,823	\$ 25,319	\$ 496	2.00%
100-15-52210-511	WORKMEN'S COMPENSATION INS	\$ 19,269	\$ 16,266	\$ 16,679	\$ 16,345	\$ (334)	-2.00%
100-15-52210-823	OFFICE FURNISHINGS & EQUIP	\$ 350	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-15-52210-870	COMPUTER HARDWARE	\$ 130	\$ 5,616				
100-15-52210-880	COMPUTER SOFTWARE	\$ 11,780	\$ -	\$ -	\$ -		
<b>SUBTOTAL FIRE ADMINISTRATION</b>		<b>\$ 225,714</b>	<b>\$ 234,076</b>	<b>\$ 221,853</b>	<b>\$ 214,906</b>	<b>\$ (6,947)</b>	<b>-3.13%</b>
<b>TRANSFER TO VEH REPL</b>							
100-15-59242-000	TRANSFER TO VEHICLE REPL	\$ 16,037	\$ 16,037	\$ 16,037	\$ 16,037	\$ -	0.00%
<b>TOTAL FIRE ADMINISTRATION</b>		<b>\$ 241,751</b>	<b>\$ 250,113</b>	<b>\$ 237,890</b>	<b>\$ 230,943</b>	<b>\$ (6,947)</b>	<b>-2.92%</b>

NOTE: Full-time wages include 95% of Fire Chief and 70% of Fire Secretary wages.

<b>FIRE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 15 Object 52220</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>FIRE SUPPRESSION</b>							
100-15-52220-110	WAGES-FULLTIME	\$ 253,936	\$ 242,982	\$ 263,876	\$ 282,455	\$ 18,579	7.04%
100-15-52220-112	OVERTIME COMPENSATION	\$ 36,016	\$ 33,965	\$ 28,768	\$ 30,825	\$ 2,057	7.15%
100-15-52220-115	LONGEVITY	\$ 375	\$ 375	\$ -	\$ 375	\$ 375	100.00%
100-15-52220-130	HEALTH INSURANCE	\$ 59,693	\$ 69,539	\$ 76,958	\$ 61,960	\$ (14,997)	-19.49%
100-15-52220-131	TERM LIFE INSURANCE	\$ 1,081	\$ 743	\$ 969	\$ 1,046	\$ 77	7.97%
100-15-52220-132	DENTAL INSURANCE	\$ 1,960	\$ 1,960	\$ 1,920	\$ 1,920	\$ -	0.00%
100-15-52220-133	UNIFORM ALLOWANCE	\$ 1,800	\$ 2,075	\$ 1,800	\$ 1,800	\$ -	0.00%
	4 @ \$450						
100-15-52220-150	RETIREMENT	\$ 43,656	\$ 44,906	\$ 47,177	\$ 50,903	\$ 3,726	7.90%
100-15-52220-151	FICA	\$ 4,058	\$ 3,860	\$ 4,264	\$ 4,574	\$ 310	7.28%
100-15-52220-190	BENEFIT BALANCING		\$ (5,121)				
100-15-52220-201	DRUG/ALCOHOL TESTING	\$ 24	\$ 200	\$ 100	\$ 100	\$ -	0.00%
100-15-52220-218	VOLUNTEER FIRE SERVICE	\$ 99,000	\$ 99,000	\$ 99,000	\$ 99,000	\$ -	0.00%
	\$67K Calls; \$20K Training; \$2K Longevity; \$10K Incentives						
100-15-52220-219	OTHER PROFESSIONAL SERVICES	\$ 4,281	\$ 55,104	\$ 6,910	\$ 6,960	\$ 50	0.72%
100-15-52220-220	TELEPHONE	\$ 936	\$ 1,174	\$ 1,100	\$ 1,600	\$ 500	45.45%
100-15-52220-294	OTHER CONTRACTUAL SERVICES	\$ 27,794	\$ 22,551	\$ 33,101	\$ 33,217	\$ 116	0.35%
	Towns Fire Appartus \$ 30,017 Baycom \$ 3,200						
100-15-52220-340	OPERATING SUPPLIES	\$ 2,259	\$ 1,243	\$ 2,700	\$ 2,700	\$ -	0.00%
100-15-52220-341	VEHICLE/EQUIP MAINT SUPPLIES	\$ 46,374	\$ 55,945	\$ 37,000	\$ 37,000	\$ -	0.00%
100-15-52220-342	GASOLINE/OIL	\$ 6,586	\$ 4,325	\$ 7,740	\$ 7,740	\$ -	0.00%
100-15-52220-390	MISCELLANEOUS SUPPLIES	\$ 2,442	\$ 1,374	\$ 2,500	\$ 2,500	\$ -	0.00%
100-15-52220-516	VOL ACCIDENTAL DEATH INS	\$ 857	\$ 857	\$ 860	\$ 860	\$ -	0.00%
100-15-52220-531	HYDRANT RENTAL*	\$ 170,398	\$ -	\$ -	\$ -	\$ -	
100-15-52220-821	BUILDING/GROUNDS	\$ 4,147	\$ -				
100-15-52220-860	SMALL EQUIPMENT	\$ 21,756	\$ 20,172	\$ 27,215	\$ 27,950	\$ 735	2.70%
	<b>TOTAL FIRE SUPPRESSION</b>	<b>\$ 789,430</b>	<b>\$ 657,230</b>	<b>\$ 643,958</b>	<b>\$ 655,486</b>	<b>\$ 11,528</b>	<b>1.79%</b>

**NOTE: Full-time wages include 100% of Lt. Engineer and 3 Engineers**

\* Hydrant rental - Transferred to utility bills in 2019

<b>FIRE</b> <b>Fund 100 Dept 15 Object 52230</b>		<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Budget</b>	<b>2022</b> <b>Budget</b>	<b>Change vs.</b> <b>21 Bdgt</b>	<b>% Change</b> <b>From 21</b>
<b>Account Description</b>							
<b>PREVENTION/INSPECTION</b>							
100-15-52230-110	WAGES-FULLTIME	\$ 47,904	\$ 49,636	\$ 52,875	\$ 50,107	\$ (2,768)	-5.24%
100-15-52230-112	OVERTIME COMPENSATION	\$ 10,198	\$ 8,959	\$ 10,044	\$ 9,518	\$ (526)	-5.24%
100-15-52230-130	HEALTH INSURANCE	\$ 13,913	\$ 13,765	\$ 15,392	\$ 14,521	\$ (871)	-5.66%
100-15-52230-131	TERM LIFE INSURANCE	\$ 97	\$ 99	\$ 133	\$ 40	\$ (93)	-69.85%
100-15-52230-132	DENTAL INSURANCE	\$ 385	\$ 384	\$ 384	\$ 384	\$ -	0.00%
100-15-52230-133	UNIFORM ALLOWANCE	\$ 450	\$ 360	\$ 350	\$ 350	\$ -	0.00%
100-15-52230-150	RETIREMENT	\$ 8,889	\$ 9,636	\$ 10,345	\$ 9,836	\$ (509)	-4.92%
100-15-52230-151	FICA	\$ 796	\$ 805	\$ 917	\$ 870	\$ (48)	-5.21%
100-15-52230-190	BENEFIT BALANCING		\$ (1,186)				
100-15-52230-216	ASSOCIATION DUES	\$ -	\$ -	\$ 125	\$ 250	\$ 125	100.00%
100-15-52230-290	TRAINING	\$ 2,677	\$ 1,588	\$ 3,200	\$ 3,200	\$ -	0.00%
100-15-52230-320	PUBLICATIONS, SUBSCRIPTIONS	\$ 1,526	\$ 1,796	\$ 1,900	\$ 1,900	\$ -	0.00%
100-15-52230-340	OPERATING SUPPLIES	\$ 1,718	\$ 563	\$ 1,250	\$ 1,250	\$ -	0.00%
100-15-52230-390	MISCELLANEOUS SUPPLIES	\$ 313	\$ 87	\$ 400	\$ 400	\$ -	0.00%
<b>TOTAL PREVENTION/INSPECTION</b>		<b>\$ 88,867</b>	<b>\$ 86,491</b>	<b>\$ 97,314</b>	<b>\$ 92,625</b>	<b>\$ (4,689)</b>	<b>-4.82%</b>

NOTE: Full-time wages include 80% of Fire Inspector wages

<i>FIRE</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>Change vs.</i>	<i>% Change</i>
<i>Fund 100 Dept 15 Object 52500</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>21 Bdgt</i>	<i>From 21</i>
<b>Account Description</b>						
<b>EMERGENCY SERVICES</b>						
MISC SUPPLIES - EMERG SIREN						
100-15-52500-390 MAINT	\$ 9,492	\$ 12,614	\$ 3,500	\$ 3,500	\$ -	0.00%
<b>TOTAL EMERGENCY SERVICES</b>	<b>\$ 9,492</b>	<b>\$ 12,614</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>0.00%</b>

<i>FIRE</i> <i>Fund 100 Dept 15 Object 52600</i>	<i>2019</i> <i>Actual</i>	<i>2020</i> <i>Actual</i>	<i>2021</i> <i>Budget</i>	<i>2022</i> <i>Budget</i>	<i>Change vs.</i> <i>21 Bdgt</i>	<i>% Change</i> <i>From 21</i>
<b>Account Description</b>						
<b>HAZMAT</b>						
100-15-52600-219 OTHER PROFESSIONAL SERVICES	\$ 500	\$ 653	\$ 500	\$ 500	\$ -	0.00%
100-15-52600-220 TELEPHONE	\$ 270	\$ 271	\$ 300	\$ 300	\$ -	0.00%
100-15-52600-340 OPERATING SUPPLIES	\$ 3,799	\$ 6,015	\$ 7,300	\$ 9,765	\$ 2,465	33.77%
100-15-52600-860 SMALL EQUIPMENT	\$ 4,393	\$ 7,057	\$ 6,500	\$ 4,000	\$ (2,500)	-38.46%
<b>TOTAL HAZMAT</b>	<b>\$ 8,962</b>	<b>\$ 13,995</b>	<b>\$ 14,600</b>	<b>\$ 14,565</b>	<b>\$ (35)</b>	<b>-0.24%</b>

(1) Physicals to be covered by State Hazmat Funds

**CITY OF PORTAGE  
MUNICIPAL SERVICES SUMMARY**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Bdgt	% Change From 21
REVENUES	703,299	780,210	766,080	765,418	(662)	-0.09%
REVENUES GENERAL	1,359,272	1,121,267	1,347,843	1,353,041	5,198	0.39%
<b>TOTAL REVENUES</b>	<b>2,062,571</b>	<b>1,901,477</b>	<b>2,113,923</b>	<b>2,118,459</b>	<b>4,536</b>	<b>0.21%</b>
<b>EXPENDITURES</b>						
INSPECTION	0	0	0	0	-	
ADMINISTRATION & ENGINEERING	379,662	359,192	385,252	391,278	6,026	1.56%
LOCAL ROAD MAINTENANCE	1,252,428	1,155,401	1,275,493	1,273,748	(1,744)	-0.14%
LOCAL ROAD CONSTRUCTION	0	4,000	4,000	4,000	-	
STORM SEWER MAINTENANCE	10,596	13,915	17,500	17,500	-	0.00%
PARKING FACILITIES	5,880	0	5,350	1,350	(4,000)	-74.77%
MUNICIPAL AIRPORT	42,463	49,099	50,541	51,187	646	1.28%
SOLID WASTE DISPOSAL	367,608	308,429	370,788	374,396	3,608	0.97%
NUISANCE CONTROL	3,934	3,958	5,000	5,000	-	0.00%
PLANNING & ZONING	0	7,484	0	0	-	
<b>TOTAL EXPENDITURES</b>	<b>2,062,571</b>	<b>1,901,477</b>	<b>2,113,923</b>	<b>2,118,459</b>	<b>4,536</b>	<b>0.21%</b>
	2,062,571					
	(0)					
<b>EXPENSE COMPONENTS</b>						
PERSONNEL	972,822	938,632	1,047,230	1,041,952	(5,278)	-0.50%
PERSONNEL ALLOC TO CAPITAL	(14,072)	(21,892)	(22,908)	(23,245)	(337)	
ADMINISTRATIVE EXPENSES	73,129	67,716	66,753	67,437	685	1.03%
PURCHASED SERVICES	423,691	383,530	447,768	424,955	(22,813)	-5.09%
SUPPLIES/MATERIALS	297,581	206,848	258,600	279,250	20,650	7.99%
REPAIRS/MAINTENANCE	12,668	46,982	16,804	20,000	3,196	19.02%
UTILITIES/STREET LIGHTING	122,047	112,540	123,540	127,973	4,433	3.59%
VEHICLE REPLACEMENT	142,237	142,237	149,737	149,737	-	0.00%
OUTLAY	32,469	24,884	26,400	30,400	4,000	15.15%
<b>TOTAL EXPENDITURES</b>	<b>2,062,571</b>	<b>1,901,477</b>	<b>2,113,923</b>	<b>2,118,459</b>	<b>4,536</b>	<b>0.21%</b>

<b>MUNICIPAL SERVICES REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-43-43531-000	LOCAL TRANSPORTATION	\$ 500,200	\$ 575,230	\$ 573,366	\$ 571,710	\$ (1,656)	-0.29%
100-43-43533-000	CONNECTING HIGHWAY AID	\$ 126,420	\$ 126,105	\$ 126,653	\$ 126,862	\$ 209	0.17%
100-43-43610-000	MUNICIPAL SERVICES PAYMENT	\$ 37,336	\$ 35,138	\$ 37,000	\$ 37,000	\$ -	0.00%
100-43-43790-000	OTHER LOCAL GOVERNMENT GRANTS	\$ -	\$ 4,000	\$ -	\$ -		
	0						
100-43-43710-000	HIGHWAY AND BRIDGES	\$ 14,155	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
100-44-44150-000	ELECTRICAL CONTRACTOR	\$ -	\$ -	\$ -	\$ -		
100-44-44900-000	MISC PERMITS & FEES	\$ 955	\$ 1,540	\$ 150	\$ 1,200	\$ 1,050	700.00%
100-44-44910-000	DUMPSTER PERMIT	\$ 80	\$ 60	\$ 80	\$ 80	\$ -	0.00%
100-44-44920-000	RIGHT OF WAY PERMIT FEES	\$ 5,700	\$ 11,050	\$ 8,000	\$ 8,000	\$ -	0.00%
100-46-46160-000	ENGINEERING FEES	\$ 900	\$ 410	\$ 600	\$ 600	\$ -	0.00%
100-46-46170-000	SALE OF MAPS & PLANS	\$ 817	\$ 530	\$ 600	\$ 600	\$ -	0.00%
100-46-46320-000	STREET RELATED FACILITIES	\$ 4,004	\$ 17,400	\$ 5,000	\$ 7,500	\$ 2,500	50.00%
100-46-46330-000	PARKING LOT	\$ 10	\$ 10	\$ 25	\$ 10	\$ (15)	-60.00%
100-46-46390-000	OTHER TRANSPORTATION	\$ 301	\$ 331	\$ 500	\$ 300	\$ (200)	-40.00%
100-46-46420-000	SOLID WASTE COLLECTION	\$ 2,169	\$ 2,320	\$ 2,250	\$ 2,300	\$ 50	2.22%
100-46-46431-000	SOLID WASTE DISPOSAL	\$ 3,698	\$ 2,799	\$ 5,000	\$ 3,250	\$ (1,750)	-35.00%
100-48-48210-000	BUILDING RENTAL-CITY HALL	\$ 175	\$ 50	\$ 250	\$ 50	\$ (200)	-80.00%
100-48-48220-000	HANGER RENT	\$ 5,273	\$ 1,732	\$ 2,500	\$ 1,850	\$ (650)	-26.00%
100-48-48240-000	LEASE AGREEMENTS - SPLT	\$ 1,106	\$ 1,106	\$ 1,106	\$ 1,106	\$ -	0.00%
100-48-48430-000	INSURANCE RECOVERY - PUB WORKS	\$ -	\$ 300	\$ 1,000	\$ 1,000	\$ -	0.00%
<b>TOTAL MUN. SERVICES REVENUE</b>		<b>\$ 703,299</b>	<b>\$ 780,210</b>	<b>\$ 766,080</b>	<b>\$ 765,418</b>	<b>\$ (662)</b>	<b>-0.09%</b>



<b>MUNICIPAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 53100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>ENGINEERING &amp; ADMINISTRATION</b>							
100-20-53100-110	WAGES-FULLTIME	88,132	\$ 92,397	\$ 98,820	\$ 101,631	\$ 2,811	2.84%
100-20-53100-111	WAGES-PART TIME	8,517	\$ 8,445	\$ -	\$ -	\$ -	
100-20-53100-112	OVERTIME COMPENSATION	450	\$ 269	\$ -	\$ -	\$ -	
100-20-53100-115	LONGEVITY	-	\$ 70	\$ 50	\$ 70	\$ 20	40.00%
100-20-53100-130	HEALTH INSURANCE	21,985	\$ 24,568	\$ 27,413	\$ 26,142	\$ (1,271)	-4.64%
100-20-53100-131	TERM LIFE INSURANCE	105	\$ 113	\$ 136	\$ 141	\$ 4	3.25%
100-20-53100-132	DENTAL INSURANCE	608	\$ 648	\$ 648	\$ 648	\$ -	0.00%
100-20-53100-150	RETIREMENT	5,674	\$ 6,260	\$ 6,427	\$ 6,372	\$ (55)	-0.86%
100-20-53100-151	FICA	7,088	\$ 7,361	\$ 7,564	\$ 7,780	\$ 216	2.86%
100-20-53100-190	BENEFIT BALANCING		\$ (1,997)				
100-20-53100-199	ALLOCATED TO CAPITAL PROJECTS	(14,072)	\$ (21,892)	\$ (21,143)	\$ (21,143)	\$ -	0.00%
	50% of Eng Tech Compensation		(17,268)				
	50% Eng Intern Wages		(3,875)				
100-20-53100-213	CONSULTING ENGINEER SERVICES	6,063	\$ 999	\$ 5,000	\$ 6,000	\$ 1,000	20.00%
100-20-53100-216	ASSOCIATION DUES	740	\$ 760	\$ 800	\$ 800	\$ -	0.00%
100-20-53100-219	OTHER PROFESSIONAL SERVICES	4,397	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
100-20-53100-220	TELEPHONE	3,616	\$ 3,869	\$ 3,600	\$ 3,600	\$ -	0.00%
100-20-53100-290	TRAINING	1,824	\$ 132	\$ 2,000	\$ 2,000	\$ -	0.00%
100-20-53100-291	POSTAGE	90	\$ 61	\$ 250	\$ 90	\$ (160)	-64.00%
100-20-53100-292	PRINTING/PUBLISHING	199	\$ -	\$ 150	\$ 150	\$ -	0.00%
100-20-53100-310	OFFICE SUPPLIES	1,581	\$ 1,083	\$ 1,500	\$ 1,500	\$ -	0.00%
100-20-53100-341	VEHICLE/EQUIP MAINT	448	\$ 311	\$ 750	\$ 750	\$ -	0.00%
100-20-53100-515	STREET LIGHTING	97,389	\$ 90,649	\$ 98,000	\$ 101,460	\$ 3,460	3.53%
100-20-53100-790	MISCELLANEOUS EXPENSE	88	\$ 235	\$ 250	\$ 250	\$ -	0.00%
100-20-53100-823	OFFICE FURNISHINGS & EQUIP	-	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-20-53100-870	COMPUTER HARDWARE	2,115	\$ -				
100-20-53100-880	COMPUTER SOFTWARE - GIS/CAD	387	\$ 614	\$ 1,000	\$ 1,000	\$ -	0.00%
	<b>TOTAL ENG &amp; ADMIN</b>	<b>237,425</b>	<b>\$ 216,955</b>	<b>\$ 235,515</b>	<b>\$ 241,541</b>	<b>\$ 6,026</b>	<b>2.56%</b>
<b>TRANSFER TO VEHICLE REPL</b>							
100-20-59242-000	TRANSFER TO VEHICLE REPL	142,237	\$ 142,237	\$ 149,737	\$ 149,737	\$ -	0.00%
	Vehicles	142,237					
	Planning & Zoning Plans (Comp; CORP; Silver Lk)	7,500					
	<b>TOTAL TRANSFER TO VEH REPL</b>	<b>\$ 142,237</b>	<b>\$ 142,237</b>	<b>\$ 149,737</b>	<b>\$ 149,737</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL ENGINEERING &amp; ADMIN</b>	<b>\$ 379,662</b>	<b>\$ 359,192</b>	<b>\$ 385,252</b>	<b>\$ 391,278</b>	<b>\$ 6,026</b>	<b>1.56%</b>

<b>MUNICIPAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 53311</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>LOCAL ROAD MAINTENANCE</b>							
100-20-53311-110	WAGES-FULLTIME	\$ 557,096	\$ 545,854	\$ 612,267	\$ 625,251	\$ 12,984	2.12%
100-20-53311-112	OVERTIME COMPENSATION	\$ 30,634	\$ 23,995	\$ 15,000	\$ 15,000	\$ -	0.00%
100-20-53311-115	LONGEVITY	\$ 2,283	\$ 2,283	\$ 2,983	\$ 2,283	\$ (700)	-23.47%
100-20-53311-130	HEALTH INSURANCE	\$ 162,994	\$ 154,955	\$ 179,183	\$ 159,692	\$ (19,491)	-10.88%
100-20-53311-131	TERM LIFE INSURANCE	\$ 1,521	\$ 1,767	\$ 1,711	\$ 1,753	\$ 41	2.40%
100-20-53311-132	DENTAL INSURANCE	\$ 4,250	\$ 3,960	\$ 4,272	\$ 4,272	\$ -	0.00%
100-20-53311-140	EMPLOYEE ASSISTANCE PROGRAM	\$ 77	\$ 77	\$ -	\$ -	\$ -	
100-20-53311-150	RETIREMENT	\$ 38,701	\$ 39,326	\$ 42,542	\$ 41,765	\$ (777)	-1.83%
100-20-53311-151	FICA	\$ 42,707	\$ 41,738	\$ 48,214	\$ 49,154	\$ 940	1.95%
100-20-53311-190	BENEFIT BALANCING		\$ (13,458)				
100-20-53311-199	ALLOCATED TO AIRPORT	\$ -	\$ -	\$ (1,765)	\$ (2,102)	\$ (337)	19.09%
100-20-53311-201	DRUG/ALCOHOL TESTING	\$ 770	\$ 885	\$ 1,000	\$ 1,000	\$ -	0.00%
100-20-53311-220	TELEPHONE	\$ 531	\$ 535	\$ 321	\$ 552	\$ 231	71.96%
	Frontier \$46 Mo	\$ 552					
100-20-53311-221	ELECTRICITY & GAS	\$ 16,853	\$ 14,926	\$ 16,000	\$ 17,000	\$ 1,000	6.25%
100-20-53311-222	WATER & SEWER CHARGES	\$ 2,177	\$ 1,856	\$ 3,080	\$ 2,750	\$ (330)	-10.71%
100-20-53311-224	INTERNET	\$ 800	\$ 804	\$ 804	\$ 3,000	\$ 2,196	273.13%
	Frontier DIA \$250 Mo	\$ 3,000					
100-20-53311-240	VEHICLE/EQUIP MAINT	\$ 538	\$ 20,727	\$ 10,000	\$ 10,000	\$ -	0.00%
100-20-53311-290	TRAINING - incl. confined space	\$ 1,524	\$ -	\$ 1,500	\$ 1,250	\$ (250)	-16.67%
100-20-53311-293	UNIFORMS	\$ 5,500	\$ 6,123	\$ 4,000	\$ 5,000	\$ 1,000	25.00%
100-20-53311-294	OTHER CONTRACTUAL SERVICES	\$ 25,074	\$ 38,833	\$ 41,000	\$ 41,000	\$ -	0.00%
	TUB GRINDING	\$ 10,000					
	TREE REMOVAL	\$ 10,000					
	ROADWAY MAINT	\$ 15,000					
	TRAFFIC SIGNAL MAINT	\$ 6,000					
100-20-53311-340	OPERATING SUPPLIES	\$ 18,573	\$ 16,910	\$ 18,000	\$ 18,000	\$ -	0.00%
100-20-53311-341	VEHICLE/EQUIP MAINT SUPPLIES	\$ 42,993	\$ 33,436	\$ 40,000	\$ 40,000	\$ -	0.00%
100-20-53311-342	GASOLINE/OIL	\$ 52,905	\$ 36,395	\$ 45,000	\$ 46,000	\$ 1,000	2.22%
100-20-53311-350	BUILDING REPAIR/MAINT SUPPLIES	\$ 8,564	\$ 6,689	\$ 3,500	\$ 3,500	\$ -	0.00%
100-20-53311-352	EQUIP REPAIR/MAINT SUPPLIES	\$ 2,129	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
100-20-53311-370	ROADWAY MAINT SUPPLIES	\$ -	\$ 17,314	\$ 4,000	\$ 4,500	\$ 500	12.50%
100-20-53311-371	SNOW/ICE CONTROL SUPPLIES	\$ 152,406	\$ 71,149	\$ 120,000	\$ 120,000	\$ -	0.00%
100-20-53311-372	STREET SIGN REPAIR/MAINT	\$ 28	\$ -	\$ -	\$ -	\$ -	
100-20-53311-373	STREET LIGHT REPAIR/MAINT	\$ 10,854	\$ 25,140	\$ 5,000	\$ 6,000	\$ 1,000	20.00%
100-20-53311-380	CONSTRUCTION MATERIALS	\$ 113	\$ -	\$ -	\$ -	\$ -	
100-20-53311-390	MISCELLANEOUS SUPPLIES	\$ 230	\$ 194	\$ 1,000	\$ 400	\$ (600)	-60.00%
100-20-53311-510	GENERAL LIABILITY INSURANCE	\$ 20,977	\$ 21,384	\$ 20,559	\$ 20,970	\$ 411	2.00%
100-20-53311-511	WORKMEN'S COMPENSATION INS	\$ 29,885	\$ 27,507	\$ 25,023	\$ 24,646	\$ (377)	-1.51%
100-20-53311-512	PROPERTY INSURANCE	\$ 3,000	\$ 3,337	\$ 3,699	\$ 3,514	\$ (185)	-5.00%
100-20-53311-821	BUILDINGS/GROUNDS	\$ -	\$ -	\$ 400	\$ 400	\$ -	0.00%
100-20-53311-823	OFFICE FURNISHINGS & EQUIP	\$ 5	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-20-53311-840	EQUIPMENT	\$ 11,017	\$ 6,240	\$ -	\$ -	\$ -	
100-20-53311-860	SMALL EQUIPMENT	\$ 4,721	\$ 4,519	\$ 5,000	\$ 5,000	\$ -	0.00%
	<b>TOTAL LOCAL ROAD MAINTENANCE</b>	<b>\$ 1,252,428</b>	<b>\$ 1,155,401</b>	<b>\$ 1,275,493</b>	<b>\$ 1,273,748</b>	<b>\$ (1,744)</b>	<b>-0.14%</b>

<b>MUNICIPAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 53315</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>LOCAL ROAD CONSTRUCTION</b>							
100-20-53315-820	PUBLIC INFRASTRUCTURE	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
<b>TOTAL LOCAL ROAD CONSTRUCTION</b>		<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>0.00%</b>

<b>MUNICIPAL SERVICES</b>		<b>2018</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 53441</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>STORM SEWER MAINTENANCE</b>							
100-20-53441-294	OTHER CONTRACTUAL SERVICES	\$ 1,026	\$ 675	\$ 1,000	\$ 1,000	\$ -	0.00%
100-20-53441-380	CONSTRUCTION MATERIALS	\$ 8,070	\$ 11,740	\$ 15,000	\$ 15,000	\$ -	0.00%
	<i>Rebuild Catch Basins \$10K</i>						
100-20-53441-505	LICENSE FEE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
<b>TOTAL STORM SEWER MAINTENANCE</b>		<b>\$ 10,596</b>	<b>\$ 13,915</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>\$ -</b>	<b>0.00%</b>

<b>MUNICIPAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 53450</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>PARKING FACILITIES</b>							
100-20-53450-340	OPERATING SUPPLIES	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-20-53450-359	REPAIR/MAINTENANCE	\$ -	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-20-53450-820	PUBLIC INFRASTRUCTURE	\$ 5,880	\$ -	\$ 5,000	\$ 1,000	\$ (4,000)	-80.00%
<b>TOTAL PARKING FACILITIES</b>		<b>\$ 5,880</b>	<b>\$ -</b>	<b>\$ 5,350</b>	<b>\$ 1,350</b>	<b>\$ (4,000)</b>	<b>-74.77%</b>

<b>MUNICIPAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 53510</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>MUNICIPAL AIRPORT</b>							
100-20-53510-190	OTHER PERSONNEL COSTS	\$ -	\$ -	\$ 1,765	\$ 2,102	\$ 337	19.09%
100-20-53510-219	OTHER PROFESSIONAL SERVICES	\$ 20,251	\$ 23,020	\$ 23,000	\$ 23,000	\$ -	0.00%
100-20-53510-220	TELEPHONE	\$ 159	\$ -				
NEW	ALLOCATED TO ARPA				\$ (32,000)	\$ (32,000)	100.00%
	<i>Other Professional Services</i>	\$ (23,000)					
	<i>Other Personnel Costs</i>	\$ (1,765)					
	<i>Water &amp; Sewer Charges</i>	\$ (560)					
	<i>Electricity &amp; Gas</i>	\$ (5,500)					
	<i>Insurance</i>	\$ (1,175)					
100-20-53510-221	ELECTRICITY & GAS	\$ 4,799	\$ 4,106	\$ 5,500	\$ 5,775	\$ 275	5.00%
100-20-53510-222	WATER & SEWER CHARGES	\$ 425	\$ 666	\$ 560	\$ 560	\$ -	0.00%
100-20-53510-290	TRAINING	\$ -	\$ 8	\$ 500	\$ 500	\$ -	0.00%
100-20-53510-294	OTHER CONTRACTUAL SERVICES	\$ 1,116	\$ 280	\$ 1,000	\$ 9,000	\$ 8,000	800.00%
	<i>Tree Removal</i>	\$ 8,000					
	<i>Other</i>	\$ 1,000					
100-20-53510-350	BUILDINGS REPAIR/MAINT SUPPLIES	\$ 2,161	\$ 3,876	\$ 3,000	\$ 13,000	\$ 10,000	333.33%
	<i>Eave/Downspout Install on Hangers</i>	\$ 3,000					
	<i>Replace Hanger Doors</i>	\$ 3,000					
	<i>Maintenance to Terminal Bldg</i>	\$ 4,000					
	<i>Other</i>	\$ 3,000					
100-20-53510-351	GROUNDS REPAIR/MAINT SUPPLIES	\$ 5,211	\$ 6,133	\$ 3,000	\$ 9,000	\$ 6,000	200.00%
	<i>Replace Runway Lights</i>	\$ 3,000					
	<i>Replace REIL Lights</i>	\$ 3,000					
	<i>Other</i>	\$ 3,000					
100-20-53510-510	GENERAL LIABILITY INSURANCE	\$ -	\$ 1,500	\$ 1,716	\$ 1,750	\$ 34	2.00%
100-20-53510-821	BUILDINGS/GROUNDS	\$ 8,343	\$ 9,511	\$ 10,500	\$ 18,500	\$ 8,000	76.19%
	<i>Pilot Control-Runway Lights</i>	\$ 8,000					
	<i>Other</i>	\$ 10,500					
<b>TOTAL MUNICIPAL AIRPORT</b>		<b>\$ 42,463</b>	<b>\$ 49,099</b>	<b>\$ 50,541</b>	<b>\$ 51,187</b>	<b>\$ 646</b>	<b>1.28%</b>

\*Expected to receive \$32K in ARPA funds for the Airport; per guidance most easily used for personnel, utilities, insurance. Plan is to record the expenses and record offset to allocate to ARPA account to be recorded in ARPA SP Rev Fund. Increase other accts to reflect additional expenses.

<b>MUNICIPAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 53631</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>SOLID WASTE DISPOSAL/COLLECTIONS/RECYCLING</b>							
100-20-53631-219	OTHER PROFESSIONAL SVC - COLLECTIONS	\$ 158,167	\$ 158,936	\$ 171,555	\$ 171,555	\$ -	0.00%
100-20-53631-221	ELECTRICITY & GAS	\$ 404	\$ 337	\$ 400	\$ 428	\$ 28	7.00%
100-20-53631-225	RECYCLABLES COLLECTION	\$ 63,769	\$ 38,345	\$ 67,731	\$ 67,731	\$ -	0.00%
100-20-53631-226	RECYCLING DISPOSAL (DUMPSTER)	\$ 7,500	\$ 8,000	\$ 8,500	\$ 8,500	\$ -	0.00%
100-20-53631-227	SOLID WASTE DISPOSAL	\$ 134,077	\$ 101,001	\$ 119,217	\$ 119,217	\$ -	0.00%
100-20-53631-234	LAB FEES	\$ 3,091	\$ 1,545	\$ 3,000	\$ 3,100	\$ 100	3.33%
100-20-53631-292	PRINTING/PUBLISHING	\$ 170	\$ -	\$ 120	\$ 100	\$ (20)	-16.67%
100-20-53631-341	VEHICLE/EQUIP MAINT SUPPLIES	\$ -	\$ -		\$ 3,500	\$ 3,500	100.00%
	<i>Currie Road Pump</i>	\$ 3,500					
100-20-53631-505	LICENSE FEE	\$ 430	\$ 265	\$ 265	\$ 265	\$ -	0.00%
	<i>PACIFIC \$100</i>						
	<i>DNR BURNING PERMIT \$165</i>						
<b>TOTAL SOLID WASTE DISPOSAL</b>		<b>367,608</b>	<b>308,429</b>	<b>370,788</b>	<b>374,396</b>	<b>\$ 3,608</b>	<b>0.97%</b>

<b>MUNICIPAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 53640</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>NUISANCE CONTROL</b>							
100-20-53640-294	OTHER CONTRACTUAL SERVICES	\$ 1,288	\$ 2,028	\$ 2,500	\$ 2,250	\$ (250)	-10.00%
	<i>Levee Nuisance Control</i>						
100-20-53640-340	OPERATING SUPPLIES	\$ 2,646	\$ 1,930	\$ 2,500	\$ 2,750	\$ 250	10.00%
	<b>TOTAL NUISANCE CONTROL</b>	<b>3,934</b>	<b>3,958</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	



<b>MUNICIPAL SERVICES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 20 Object 56910</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>PLANNING &amp; ZONING</b>							
100-20-56910-219	OTHER PROFESSIONAL SVC	\$ -	\$ 7,484	\$ -	\$ -		
	<i>Sign Code Ordinance Update</i>						
<b>TOTAL PLANNING &amp; ZONING</b>		<b>\$ -</b>	<b>\$ 7,484</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100.00%</b>

**CITY OF PORTAGE  
PARK & REC SUMMARY**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Bdgt	% Change From 21
REVENUES	91,000	60,896	94,700	100,200	5,500	5.81%
REVENUES TAXES	581,071	599,883	664,100	655,537	(8,563)	-1.29%
<b>TOTAL REVENUES</b>	<b>672,071</b>	<b>660,779</b>	<b>758,800</b>	<b>755,737</b>	<b>(3,063)</b>	<b>-0.40%</b>
EXPENDITURES						
ADMINISTRATION	193,139	199,589	217,314	232,222	14,908	6.86%
RECREATION	73,547	34,411	93,212	97,289	4,077	4.37%
PARK MAINTENANCE	405,385	426,779	448,274	426,227	(22,047)	-4.92%
<b>TOTAL EXPENDITURES</b>	<b>672,071</b>	<b>660,779</b>	<b>758,799</b>	<b>755,737</b>	<b>(3,062)</b>	<b>-0.40%</b>
EXPENSE COMPONENTS						
PERSONNEL	451,745	440,765	530,451	523,559	(6,892)	-1.30%
RETIREE BENEFITS	0	0	0	0	-	0.00%
ADMINISTRATIVE EXPENSES	47,500	40,137	47,948	47,998	50	0.10%
PURCHASED SERVICES	12,971	10,604	12,700	14,500	1,800	14.17%
SUPPLIES/MATERIALS	69,633	80,247	72,400	74,700	2,300	3.18%
REPAIRS/MAINTENANCE						
UTILITIES	46,880	40,320	47,858	49,913	2,055	4.29%
VEHICLE REPLACEMENT	21,958	21,958	21,958	21,958	-	0.00%
OUTLAY	21,385	26,747	25,485	23,110	(2,375)	-9.32%
<b>TOTAL EXPENDITURES</b>	<b>672,071</b>	<b>660,779</b>	<b>758,800</b>	<b>755,737</b>	<b>(3,063)</b>	<b>-0.40%</b>

<b>PARK &amp; RECREATION REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-46-46720-000	PARK FACILITIES RENTAL	\$ 10,500	\$ 4,054	\$ 10,500	\$ 10,500	\$ -	0.00%
100-46-46751-000	RECREATION PROGRAM FEES	\$ 46,000	\$ 15,073	\$ 47,000	\$ 48,000	\$ 1,000	2.13%
100-46-46752-000	OTHER CULTURE & REC (DOG PARK)	\$ 3,800	\$ 3,146	\$ 3,700	\$ 3,700	\$ -	0.00%
100-46-46753-000	CONCESSION REVENUES	\$ 3,700	\$ -	\$ 3,500	\$ 3,500	\$ -	0.00%
100-48-48230-000	BUILDING RENTAL - VETS FIELD	\$ 27,000	\$ 27,019	\$ 30,000	\$ 34,500	\$ 4,500	15.00%
100-48-48450-000	INSURANCE RECOVERY-PARK	\$ -	\$ 11,603	\$ -	\$ -		
100-48-48309-000	SALE OF PROPERTY-OTHER	\$ -	\$ -	\$ -	\$ -		
100-48-48500-000	DONATIONS	\$ -	\$ -	\$ -	\$ -		
100-48-48900-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -		
100-48-48910-000	REFUND OF PRIOR YEAR EXPENSE	\$ -	\$ -	\$ -	\$ -		
	<b>REVENUE</b>	<b>\$ 91,000</b>	<b>\$ 60,896</b>	<b>\$ 94,700</b>	<b>\$ 100,200</b>	<b>\$ 5,500</b>	<b>5.81%</b>

<b>PARK &amp; REC-ADMINISTRATION</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 30 Object 55200</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-30-55200-110	WAGES-FULLTIME	\$ 97,751	\$ 104,418	\$ 105,592	\$ 109,898	\$ 4,305	4.08%
100-30-55200-111	WAGES-PARTTIME	\$ -	\$ 8,894	\$ 15,561	\$ 16,466	\$ 905	5.81%
100-30-55200-130	HEALTH INSURANCE	\$ 9,134	\$ 6,024	\$ 6,759	\$ 15,553	\$ 8,794	130.11%
100-30-55200-131	TERM LIFE INSURANCE	\$ 43	\$ 71	\$ 116	\$ 121	\$ 5	4.21%
100-30-55200-132	DENTAL INSURANCE	\$ 620	\$ 476	\$ 408	\$ 408	\$ -	0.00%
100-30-55200-140	EMPLOYEE ASSISTANCE PROGRAM	\$ 28	\$ 178	\$ 35	\$ 35	\$ -	0.00%
100-30-55200-150	RETIREMENT	\$ 6,126	\$ 6,850	\$ 7,127	\$ 7,143	\$ 16	0.22%
100-30-55200-151	FICA	\$ 7,607	\$ 8,668	\$ 9,268	\$ 9,667	\$ 399	4.30%
100-30-55200-190	BENEFIT BALANCING		\$ (538)				
100-30-55200-216	ASSOCIATION DUES	\$ 595	\$ 360	\$ 750	\$ 750	\$ -	0.00%
100-30-55200-219	OTHER PROFESSIONAL SERVICES	\$ 3,601	\$ 1,803	\$ 3,700	\$ 3,700	\$ -	0.00%
	<i>Portable Toilets</i>						
100-30-55200-220	TELEPHONE	\$ 2,876	\$ 1,725	\$ 2,460	\$ 2,166	\$ (294)	-11.95%
100-30-55200-224	INTERNET	\$ 1,029	\$ 1,104	\$ 1,140	\$ 1,200	\$ 60	5.26%
100-30-55200-290	TRAINING	\$ 1,347	\$ 65	\$ 2,750	\$ 4,000	\$ 1,250	45.45%
	<i>WPRA Conf</i>	\$ 1,350					
	<i>WPRA WS</i>	\$ 350					
	<i>NPRA Conf</i>	\$ 2,095					
	<i>Other</i>	\$ 205					
100-30-55200-291	POSTAGE	\$ 37	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-30-55200-292	PRINTING/PUBLISHING	\$ 1,120	\$ 212	\$ 600	\$ 600	\$ -	0.00%
100-30-55200-310	OFFICE SUPPLIES	\$ 1,080	\$ 1,093	\$ 1,000	\$ 1,250	\$ 250	25.00%
100-30-55200-320	PUBLICATIONS, SUBSCRIPTIONS	\$ 348	\$ 317	\$ 372	\$ 456	\$ 84	22.58%
	<i>Culligan water cooler</i>	\$ 456					
100-30-55200-330	TRAVEL	\$ 32	\$ -	\$ 150	\$ 150	\$ -	0.00%
100-30-55200-390	MISCELLANEOUS SUPPLIES	\$ 172	\$ -				
100-30-55200-505	LICENSE FEE	\$ 400	\$ 423	\$ 700	\$ 575	\$ (125)	-17.86%
	<i>Weed Harvester DNR Permit</i>	\$ 325					
	<i>Weed Harvester Boat Reg</i>	\$ 50					
	<i>Pauquette Fish (Elks)</i>	\$ 50					
	<i>Concession Permits</i>	\$ 150					
100-30-55200-510	GENERAL LIABILITY INSURANCE	\$ 6,847	\$ 5,414	\$ 7,671	\$ 7,824	\$ 153	2.00%
100-30-55200-511	WORKMEN'S COMPENSATION INS	\$ 18,008	\$ 16,387	\$ 14,297	\$ 13,558	\$ (739)	-5.17%
100-30-55200-512	PROPERTY INSURANCE	\$ 8,964	\$ 10,011	\$ 11,098	\$ 10,543	\$ (555)	-5.00%
100-30-55200-823	OFFICE FURNISHINGS & EQUIP	\$ -	\$ 346	\$ 400	\$ 900	\$ 500	125.00%
100-30-55200-860	SMALL EQUIPMENT	\$ 581	\$ 300	\$ 300	\$ -	\$ (300)	-100.00%
100-30-55200-870	COMPUTER HARDWARE	\$ 235	\$ -	\$ -	\$ -		
100-30-55200-880	COMPUTER SOFTWARE	\$ 2,600	\$ 3,029	\$ 3,000	\$ 3,200	\$ 200	6.67%
	<i>RecDesk - Online Reg</i>	\$ 2,900					
	<i>Computer Back-up &amp; File Sharing</i>	\$ 300					
<b>SUBTOTAL P&amp;R ADMINISTRATION</b>		<b>\$ 171,181</b>	<b>\$ 177,631</b>	<b>\$ 195,356</b>	<b>\$ 210,264</b>	<b>\$ 14,908</b>	<b>7.63%</b>
<b>TRANSFER-VEHICLE RPLMNT FUND</b>							
100-30-59242-000	TRANSFER TO VEHICLE REPL	\$ 21,958	\$ 21,958	\$ 21,958	\$ 21,958	\$ -	0.00%
<b>TOTAL VEHICLE RPLMNT FUND</b>		<b>\$ 21,958</b>	<b>\$ 21,958</b>	<b>\$ 21,958</b>	<b>\$ 21,958</b>	<b>\$ -</b>	
<b>TOTAL PARK &amp; REC ADMINISTRATION</b>		<b>\$ 193,139</b>	<b>\$ 199,589</b>	<b>\$ 217,314</b>	<b>\$ 232,222</b>	<b>\$ 14,908</b>	<b>6.86%</b>

<b>PARK &amp; REC PROGRAMS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 30 Object 55300</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-30-55300-111	WAGES-PARTTIME	\$ 50,566	\$ 20,674	\$ 69,728	\$ 71,571	\$ 1,843	2.64%
100-30-55300-112	OVERTIME COMPENSATION	\$ 263	\$ -	\$ -	\$ -		
100-30-55300-130	HEALTH INSURANCE	\$ 101	\$ -	\$ -	\$ -		
100-30-55300-131	TERM LIFE INSURANCE	\$ -	\$ 0	\$ -	\$ 121	\$ 121	100.00%
100-30-55300-132	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ 408	\$ 408	100.00%
100-30-55300-134	INCOME CONTINUATION INS	\$ -	\$ -	\$ -	\$ -		
100-30-55300-150	RETIREMENT	\$ 40	\$ 17	\$ -	\$ -		
100-30-55300-151	FICA	\$ 3,894	\$ 1,489	\$ 5,334	\$ 5,539	\$ 204	3.83%
100-30-55300-219	OTHER PROFESSIONAL SERVICES	\$ 400	\$ -	\$ -	\$ -		
100-30-55300-290	TRAINING	\$ 190	\$ 156	\$ 700	\$ 1,000	\$ 300	42.86%
	<i>Lifeguard Certifications</i>						
100-30-55300-292	PRINTING/PUBLISHING (Brochure)	\$ 1,062	\$ 818	\$ 1,700	\$ 2,200	\$ 500	29.41%
100-30-55300-293	UNIFORMS	\$ 4,526	\$ 3,465	\$ 4,000	\$ 4,000	\$ -	0.00%
100-30-55300-340	OPERATING SUPPLIES	\$ 11,792	\$ 7,502	\$ 8,000	\$ 8,450	\$ 450	5.63%
100-30-55300-348	CONCESSION SUPPLIES	\$ -	\$ 85	\$ 3,000	\$ 2,500	\$ (500)	-16.67%
100-30-55300-860	SMALL EQUIPMENT	\$ 712	\$ 205	\$ 750	\$ 1,500	\$ 750	100.00%
	<b>TOTAL RECREATION PROGRAMS</b>	<b>\$ 73,547</b>	<b>\$ 34,411</b>	<b>\$ 93,212</b>	<b>\$ 97,289</b>	<b>\$ 4,077</b>	<b>4.37%</b>

<b>PARK &amp; REC MAINTENANCE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 30 Object 55400</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-30-55400-110	WAGES-FULLTIME	\$ 159,488	\$ 166,248	\$ 169,516	\$ 163,551	\$ (5,964)	-3.52%
100-30-55400-111	WAGES-PARTTIME	\$ 33,088	\$ 33,532	\$ 45,922	\$ 51,624	\$ 5,702	12.42%
100-30-55400-112	OVERTIME COMPENSATION	\$ 3,886	\$ 3,749	\$ 3,500	\$ 3,500	\$ -	0.00%
100-30-55400-115	LONGEVITY	\$ 1,068	\$ 1,068	\$ 1,493	\$ 543	\$ (950)	-63.65%
100-30-55400-130	HEALTH INSURANCE	\$ 50,875	\$ 55,631	\$ 59,642	\$ 38,426	\$ (21,216)	-35.57%
100-30-55400-131	TERM LIFE INSURANCE	\$ 765	\$ 562	\$ 319	\$ 362	\$ 43	13.52%
100-30-55400-132	DENTAL INSURANCE	\$ 1,360	\$ 1,200	\$ 1,488	\$ 960	\$ (528)	-35.48%
100-30-55400-150	RETIREMENT	\$ 10,730	\$ 11,300	\$ 11,779	\$ 10,894	\$ (886)	-7.52%
100-30-55400-151	FICA	\$ 14,312	\$ 14,858	\$ 16,863	\$ 16,770	\$ (93)	-0.55%
100-30-55400-190	BENEFIT BALANCING		\$ (4,603)				
100-30-55400-201	DRUG/ALCOHOL TESTING	\$ 1,393	\$ 112	\$ 800	\$ 800	\$ -	0.00%
100-30-55400-219	OTHER PROFESSIONAL SERVICES	\$ 6,439	\$ 7,772	\$ 6,500	\$ 7,800	\$ 1,300	20.00%
	<i>Contracted Srvs: Wetland Monitor, Electrical, Etc.</i>						
100-30-55400-221	ELECTRICITY & GAS	\$ 28,576	\$ 23,798	\$ 28,500	\$ 30,495	\$ 1,995	7.00%
100-30-55400-222	WATER & SEWER CHARGES	\$ 17,274	\$ 15,418	\$ 18,218	\$ 18,218	\$ -	0.00%
	<i>Splash Pad</i>						
100-30-55400-290	TRAINING	\$ 630	\$ 586	\$ 1,300	\$ 1,300	\$ -	0.00%
100-30-55400-293	UNIFORMS	\$ 1,579	\$ 1,016	\$ 1,000	\$ 975	\$ (25)	-2.50%
100-30-55400-294	OTHER CONTRACTUAL SERVICES	\$ -	\$ 100	\$ -	\$ -		
	<i>VMF RV STORAGE</i>						
100-30-55400-340	OPERATING SUPPLIES	\$ 11,798	\$ 19,241	\$ 11,500	\$ 13,100	\$ 1,600	13.91%
100-30-55400-341	VEHICLE/EQUIP MAINT SUPPLIES	\$ 9,928	\$ 11,567	\$ 15,000	\$ 11,000	\$ (4,000)	-26.67%
100-30-55400-342	GASOLINE/OIL	\$ 12,859	\$ 8,533	\$ 12,000	\$ 12,000	\$ -	0.00%
100-30-55400-350	BUILDING REPAIR/MAIN SUPPLIES	\$ 8,722	\$ 19,353	\$ 8,500	\$ 11,500	\$ 3,000	35.29%
	<i>Sprinkler Test VMF Bldg 6</i>	\$ 1,805					
	<i>Fire Alarm &amp; Ext Testing</i>	\$ 1,100					
	<i>Auto Door Timers Sunset Park</i>	\$ 3,500					
	<i>Chg Mstr Keys VMF Bldg 6&amp;8</i>	\$ 1,200					
	<i>Misc Repairs - Regular &amp; Vandalism</i>	\$ 3,895					
100-30-55400-351	GROUNDS REPAIR/MAINT SUPPLIES	\$ 13,282	\$ 12,872	\$ 13,400	\$ 14,900	\$ 1,500	11.19%
	<i>Park Woodchips</i>	\$ 2,400					
	<i>Skate Park Yearly Maint</i>	\$ 1,500					
	<i>Other Supplies</i>	\$ 11,000					
100-30-55400-810	TREE PROGRAM	\$ 9,854	\$ 11,993	\$ 11,000	\$ 11,000	\$ -	0.00%
100-30-55400-821	BUILDINGS/GROUNDS CAPITAL	\$ 5,320	\$ 9,315	\$ 8,525	\$ 5,000	\$ (3,525)	-41.35%
	<i>Little League Complex Sign</i>	\$ 1,200					
	<i>Pine Meadow Park New Sign</i>	\$ 1,200					
	<i>Door Repl Restrooms (2)</i>	\$ 800					
	<i>VMF BB &amp; LL Field Mix</i>	\$ 1,800					
	<i>Other</i>	\$ -					
100-30-55400-860	SMALL EQUIPMENT	\$ 2,083	\$ 1,558	\$ 1,510	\$ 1,510	\$ -	0.00%
	<b>TOTAL PARK MAINTENANCE</b>	<b>\$ 405,385</b>	<b>\$ 426,779</b>	<b>\$ 448,274</b>	<b>\$ 426,227</b>	<b>\$ (22,047)</b>	<b>-4.92%</b>

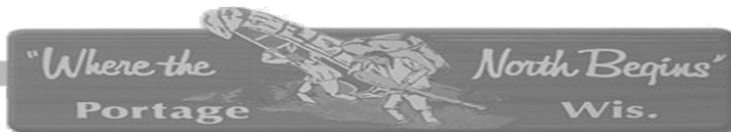
**CITY OF PORTAGE  
CABLE TV SUMMARY**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	Change vs. 21 Bdgt	% Change From 21
REVENUES	132,000	134,583	132,000	135,767	3,767	2.85%
REVENUES GENERAL	(119,082)	(120,938)	(106,963)	(120,508)	(13,545)	12.66%
<b>TOTAL REVENUES</b>	<b>12,918</b>	<b>13,645</b>	<b>25,037</b>	<b>15,259</b>	<b>(9,778)</b>	<b>-39.05%</b>
EXPENDITURES						
CABLE TV	12,918	13,645	25,037	15,259	(9,778)	-39.05%
<b>TOTAL EXPENDITURES</b>	<b>12,918</b>	<b>13,645</b>	<b>25,037</b>	<b>15,259</b>	<b>(9,778)</b>	<b>-39.05%</b>
EXPENSE COMPONENTS						
PERSONNEL	2,221	466	3,230	3,252	22	
ADMINISTRATIVE EXPENSES	520	220	475	475	-	0.00%
PURCHASED SERVICES	7,716	7,860	7,932	6,932	(1,000)	-12.61%
SUPPLIES/MATERIALS	1,872	2,599	2,400	2,600	200	8.33%
REPAIRS/MAINTENANCE	0	0	2,000	1,000	(1,000)	-50.00%
UTILITIES						
OUTLAY	589	2,500	9,000	1,000	(8,000)	-88.89%
<b>TOTAL EXPENDITURES</b>	<b>12,918</b>	<b>13,645</b>	<b>25,037</b>	<b>15,259</b>	<b>(9,778)</b>	<b>-39.05%</b>

<b>CABLE TELEVISION REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-44-44170-000	CATV FRANCHISE	\$ 118,717	\$ 121,300	\$ 108,614	\$ 108,614	\$ -	0.00%
100-43-43432-000	STATE VIDEO SERVICE PROVIDER AID	\$ 13,283	\$ 13,283	\$ 27,153	\$ 27,153	\$ -	0.00%
100-48-48309-000	SALE OF PROPERTY-OTHER	\$ -	\$ -	\$ -	\$ -		
100-48-48500-000	DONATIONS	\$ -	\$ -	\$ -	\$ -		
100-48-48900-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -		
100-48-48910-000	REFUND OF PRIOR YEAR EXPENSE	\$ -	\$ -	\$ -	\$ -		
100-48-48920-000	INSURANCE DIVIDEND	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL CATV REVENUE</b>		<b>\$ 132,000</b>	<b>\$ 134,583</b>	<b>\$ 135,767</b>	<b>\$ 135,767</b>	<b>\$ -</b>	<b>0.00%</b>



<b>CABLE TELEVISION EXPENSES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 100 Dept 35 Object 55190</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
100-35-55190-111	WAGES PART TIME	\$ 2,063	\$ 433	\$ 3,000	\$ 3,021	\$ 21	0.69%
100-35-55190-151	FICA	\$ 158	\$ 33	\$ 230	\$ 231	\$ 2	0.69%
100-35-55190-216	ASSOCIATION DUES	\$ 220	\$ 220	\$ 225	\$ 225	\$ -	0.00%
100-35-55190-219	OTHER PROFESSIONAL SERVICES	\$ 7,716	\$ 7,860	\$ 7,932	\$ 6,932	\$ (1,000)	-12.61%
	<i>Cable Director</i>						
100-35-55190-290	TRAINING	\$ 300	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-35-55190-294	OTHER CONTRACTUAL SERVICES	\$ 1,782	\$ 2,599	\$ 2,000	\$ 2,200	\$ 200	10.00%
100-35-55190-310	OFFICE SUPPLIES	\$ -	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-35-55190-340	OPERATING SUPPLIES	\$ 90	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-35-55190-352	EQUIP REPAIR/MAINT SUPPLIES	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
100-35-55190-823	OFFICE FURNISHINGS & EQUIP	\$ -	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-35-55190-840	EQUIPMENT	\$ 589	\$ 2,500	\$ 8,500	\$ 500	\$ (8,000)	-94.12%
100-35-55190-860	SMALL EQUIPMENT	\$ -	\$ -	\$ 250	\$ 250	\$ -	0.00%
	<b>TOTAL CATV EXPENSES</b>	<b>\$ 12,918</b>	<b>\$ 13,645</b>	<b>\$ 25,037</b>	<b>\$ 15,259</b>	<b>\$ (9,778)</b>	<b>-39.05%</b>



## **SPECIAL REVENUE FUNDS**

**Special Revenue Funds are established to account for the income derived from specific revenue sources that are generally restricted by law, or council action, as to the purpose for which said revenue may be expended. Most typically these Funds receive income from special purpose taxes, special purpose state distributive revenue, and State or Federal grant programs. Included within this Fund category are:**

**Parkland Dedication  
Pool  
Community Development Block Grant  
Inspections  
Recycling  
Portage Public Library  
Criminal Investigation  
Tourism Promotion  
School Liaison (D.A.R.E.)  
Donations  
ARPA  
Mass Transit  
Wheel Tax  
Economic Development  
Portage Enterprise Center  
Ambulance District  
Employee Post Retirement**



*"Where the North Begins"*

\* Moved TID Funds under Capital section to match audit  
\*\* Removed BID to match audit Component Unit

<b>PARKLAND</b> <b>Fund 210 Dept 30</b>		<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Budget</b>	<b>2022</b> <b>Budget</b>	<b>Change vs.</b> <b>21 Bdgt</b>	<b>% Change</b> <b>From 21</b>
<b>Account Description</b>							
<b>PARKLAND</b>							
210-00-55200-340	OPERATING SUPPLIES	\$ -	\$ -				
210-00-55200-590	BANK FEES	\$ -	\$ -	\$ -	\$ -		
210-00-55200-821	BUILDINGS/GROUNDS	\$ 18,673	\$ 4,280	\$ -	\$ -		
210-00-55200-822	LAND ACQUISITION			\$ 40,000	\$ -	\$ (40,000)	-100.00%
210-00-55200-840	EQUIPMENT	\$ -	\$ 10,680				
210-00-57000-810	TREE PROGRAM	\$ -	\$ 9,458	\$ -	\$ -		
210-00-59245-000	TRANSFER TO CAPITAL	\$ -	\$ -	\$ -	\$ -		
210-00-59100-000	RESIDUAL EQUITY	\$ -	\$ -	\$ 600	\$ 600	\$ -	0.00%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 18,673</b>	<b>\$ 24,418</b>	<b>\$ 40,600</b>	<b>\$ 600</b>	<b>\$ (40,000)</b>	<b>-98.52%</b>

<b>PARKLAND - REVENUE</b> <b>Fund 210 Dept 4+</b>							
210-46-46820-000	OTHER CONSERVATION	\$ -	\$ -				
210-48-48110-000	INTEREST INCOME	\$ 555	\$ 363	\$ 100	\$ 100	\$ -	0.00%
210-48-48309-000	SALE OF PROPERTY	\$ 726	\$ -				
210-48-48500-000	DONATIONS	\$ 7,525	\$ 8,900	\$ 500	\$ 500	\$ -	0.00%
210-48-48900-000	MISC REV	\$ -	\$ 29,575				
<b>TOTAL PARKLAND FUND REVENUE</b>		<b>\$ 8,806</b>	<b>\$ 38,838</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>0.00%</b>

**Fund Balance**

Restricted	\$ 19,835.35	\$ 34,255.26	\$ (5,744.74)	\$ (5,744.74)
Total Fund Balance	\$ 19,835.35	\$ 34,255.26	\$ (5,744.74)	\$ (5,744.74)

<b>Pool</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 211 Dept 30 Object 55200 &amp; 55300</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>POOL</b>							
211-30-55200-110	WAGES-FULLTIME	\$ 7,337	\$ 6,679	\$ 7,077	\$ 7,334	\$ 257	3.63%
211-30-55200-130	HEALTH INSURANCE	\$ 883	\$ 1,063	\$ 1,193	\$ 2,745	\$ 1,552	130.11%
211-30-55200-131	TERM LIFE INSURANCE	\$ 2	\$ -	\$ 4	\$ 4	\$ 0	3.63%
211-30-55200-132	DENTAL INSURANCE	\$ 60	\$ 84	\$ 72	\$ 72	\$ -	0.00%
211-30-55200-150	RETIREMENT	\$ 466	\$ 451	\$ 478	\$ 477	\$ (1)	-0.21%
211-30-55200-151	FICA	\$ 552	\$ 495	\$ 541	\$ 561	\$ 20	3.63%
211-30-55200-190	BENEFIT BALANCING		\$ (113)				
211-30-55200-220	TELEPHONE	\$ 376	\$ 379	\$ 372	\$ 408	\$ 36	9.68%
211-30-55200-550	ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ -	\$ -		
211-30-55300-111	WAGES-PARTTIME	\$ 35,976	\$ 8,544	\$ 50,500	\$ 32,319	\$ (18,181)	-36.00%
211-30-55300-150	RETIREMENT	\$ 48	\$ -	\$ -	\$ -		
211-30-55300-151	FICA	\$ 2,752	\$ 550	\$ 3,863	\$ 2,472	\$ (1,391)	-36.00%
211-30-55300-290	TRAINING	\$ 272	\$ 940	\$ 750	\$ 750	\$ -	0.00%
211-30-55300-293	UNIFORMS	\$ 857	\$ 831	\$ 750	\$ 750	\$ -	0.00%
211-30-55300-340	OPERATING SUPPLIES	\$ 170	\$ 210	\$ 400	\$ 600	\$ 200	50.00%
211-30-55300-511	WORKMEN'S COMPENSATION INS	\$ -	\$ -	\$ 2,114	\$ 2,082	\$ (32)	-1.51%
211-30-55300-860	SMALL EQUIPMENT	\$ 450	\$ -	\$ -	\$ -		
<b>TOTAL POOL EXPENSES</b>		<b>\$ 50,199</b>	<b>\$ 20,113</b>	<b>\$ 68,114</b>	<b>\$ 50,574</b>	<b>\$ (17,540)</b>	<b>-25.8%</b>

<b>POOL - REVENUE</b>							
<b>Fund 211 Dept 46 &amp; 48</b>							
211-46-46751-000	RECREATION PROGRAM FEES	\$ 27,530	\$ 4,102	\$ 40,000	\$ 20,060	\$ (19,940)	-49.85%
211-48-48500-000	DONATION CONT FROM SCHOOL	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
211-49-49210-000	TRANSFER FROM GENERAL	\$ 7,000	\$ 14,000	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
<b>TOTAL POOL REVENUE</b>		<b>\$ 44,530</b>	<b>\$ 18,102</b>	<b>\$ 70,000</b>	<b>\$ 55,060</b>	<b>\$ (14,940)</b>	<b>-21.3%</b>

**Fund Balance**

Restricted	\$ -	\$ -	\$ -	\$ -
Unassigned (deficit)	\$ (108,948.43)	\$ (110,959.82)	\$ (109,074.21)	\$ (104,588.21)
<b>Total Fund Balance</b>	<b>\$ (108,948.43)</b>	<b>\$ (110,959.82)</b>	<b>\$ (109,074.21)</b>	<b>\$ (104,588.21)</b>

<b>BLOCK GRANT Fund 220 Dept 00</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account Description</b>							
220-00-56000-211	SOFTWARE SUPPORT	\$ -	\$ -			\$ -	
220-00-56000-215	AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	
220-00-56000-219	OTHER PROFESSIONAL SERVICES	\$ 15,732	\$ 6,311	\$ 8,500	\$ 8,500	\$ -	
	<i>MSA</i>						
220-00-56000-291	POSTAGE	\$ -	\$ -			\$ -	
220-00-56000-294	OTHER CONTRACTUAL SERVICES	\$ -	\$ -			\$ -	
220-00-56000-310	OFFICE SUPPLIES	\$ -	\$ 16			\$ -	
220-00-56000-550	ADMINISTRATIVE SERVICES	\$ -	\$ -			\$ -	
	<i>GENERAL FUND</i>						
220-00-56000-590	BANK FEES	\$ -	\$ -			\$ -	
220-00-56000-752	PAYMENTS TO CONTRACTORS	\$ 95,136	\$ 6,835	\$ 85,000	\$ 130,000	\$ 45,000	52.94%
220-00-56000-790	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 500	\$ 500	\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 110,868</b>	<b>\$ 13,162</b>	<b>\$ 94,000</b>	<b>\$ 139,000</b>	<b>\$ 45,000</b>	<b>47.87%</b>

<b>BLOCK GRANT - REV Fund 220</b>							
220-46-46840-000	URBAN DEVELOPMENT	\$ 107,077	\$ 59,671	\$ 45,000	\$ 45,000	\$ -	
220-48-48110-000	INTEREST INCOME	\$ 927	\$ 583	\$ 500	\$ 500	\$ -	
220-49-49900-000	FUND BALANCE APPLIED	\$ -	\$ -	\$ 48,500	\$ 93,500	\$ 45,000	92.78%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 108,005</b>	<b>\$ 60,254</b>	<b>\$ 94,000</b>	<b>\$ 139,000</b>	<b>\$ 45,000</b>	<b>47.87%</b>

**Fund Balance**

Restricted	\$ 59,107	\$ 106,199	\$ 57,699	\$ 53,513
Unassigned (deficit)		\$ -	\$ -	\$ -
<b>Total Fund Balance</b>	<b>\$ 59,107</b>	<b>\$ 106,199</b>	<b>\$ 57,699</b>	<b>\$ 53,513</b>

<b>HUD Fund 221 Dept 00</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account Description</b>							
221-00-59100-000	RESIDUAL EQUITY	\$ -	\$ -	\$ 150	\$ 150	\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		\$ -	\$ -	\$ 150	\$ 150	\$ -	0.00%

<b>HUD - REV Fund 221</b>							
221-46-46840-000	URBAN DEVELOPMENT	\$ 16,500	\$ -	\$ -	\$ -	\$ -	
221-48-48110-000	INTEREST INCOME	\$ 169	\$ 36	\$ 150	\$ 150	\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		\$ 16,669	\$ 36	\$ 150	\$ 150	\$ -	0.00%

<b>Fund Balance</b>					
Restricted		\$ 16,669	\$ 16,705	\$ 16,705	\$ 16,705
Unassigned (deficit)			\$ -	\$ -	\$ -
Total Fund Balance		\$ 21,576	\$ 33,375	\$ 33,375	\$ 16,705

<b>INSPECTIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 225 Dept 20 Object 52400 &amp; 56910</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
225-20-52400-110	WAGES-FULLTIME	\$ 32,987	\$ 24,826	\$ 27,515	\$ 27,140	\$ (375)	-1.36%
225-20-52400-112	OVERTIME COMPENSATION	\$ 2,718	\$ 2,292	\$ 1,750	\$ 1,750	\$ -	0.00%
225-20-52400-115	LONGEVITY	\$ 77	\$ 41	\$ 61	\$ 28	\$ (33)	-54.73%
225-20-52400-130	HEALTH INSURANCE	\$ 8,667	\$ 6,558	\$ 7,131	\$ 5,838	\$ (1,293)	-18.13%
225-20-52400-131	TERM LIFE INSURANCE	\$ 127	\$ 84	\$ 96	\$ 100	\$ 4	3.73%
225-20-52400-132	DENTAL INSURANCE	\$ 271	\$ 196	\$ 192	\$ 168	\$ (24)	-12.50%
225-20-52400-133	UNIFORMS	\$ 5	\$ 127	\$ 750	\$ 750	\$ -	0.00%
225-20-52400-150	RETIREMENT	\$ 4,173	\$ 3,729	\$ 4,160	\$ 4,056	\$ (103)	-2.49%
225-20-52400-151	FICA	\$ 1,350	\$ 816	\$ 925	\$ 937	\$ 12	1.25%
225-20-52400-190	BENEFIT BALANCING	\$ -	\$ (575)	\$ -	\$ -	\$ -	
225-20-52400-219	OTHER PROFESSIONAL SERVICES	\$ 30,226	\$ 459	\$ 350	\$ 350	\$ -	0.00%
225-20-52400-228	BUILDING INSPECTION	\$ 50,387	\$ 72,433	\$ 58,500	\$ 58,500	\$ -	0.00%
225-20-52400-292	PRINTING INSPECTIONS	\$ 281					
225-20-52400-294	OTHER CONTRACTUAL SERVICES	\$ 940	\$ 3,025	\$ -	\$ 1,500	\$ 1,500	100.00%
225-20-56910-292	PRINTING (P&Z)	\$ 341	\$ 536	\$ 300	\$ 350	\$ 50	16.67%
225-20-56910-294	OTHER CONTRACTUAL SERVICE	\$ 250	\$ 250	\$ 1,750	\$ 1,200	\$ (550)	-31.43%
	Planning & Zoning	\$ 200					
	Nuisance Mow & Snow	\$ 1,000					
225-20-52400-310	OFFICE SUPPLIES	\$ -	\$ -	\$ 50	\$ -	\$ (50)	-100.00%
225-20-52400-532	WEIGHTS & MEASURES	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	0.00%
225-20-52400-591	RESIDUAL EQUITY			\$ 23,347	\$ 4,232	\$ (19,114)	-81.87%
	<b>TOTAL INSPECTION EXPENSES</b>	<b>\$ 137,600</b>	<b>\$ 119,599</b>	<b>\$ 131,677</b>	<b>\$ 111,700</b>	<b>\$ (19,977)</b>	<b>-15.2%</b>

<b>INSPECTIONS - REVENUE</b>							
<b>Fund 225 Dept 44</b>							
225-44-44310-000	BUILDING PERMIT FEES	\$ 51,526	\$ 64,607	\$ 58,500	\$ 58,500	\$ -	0.00%
225-44-44311-000	ELECTRICAL PERMIT	\$ 9,338	\$ 17,750	\$ 14,000	\$ 15,000	\$ 1,000	7.14%
225-44-44312-000	HVAC PERMIT	\$ 3,121	\$ 2,729	\$ 3,500	\$ 3,700	\$ 200	5.71%
225-44-44313-000	PLUMBING PERMIT FEES	\$ 2,606	\$ 3,812	\$ 3,500	\$ 3,500	\$ -	0.00%
225-44-44314-000	OCCUPANCY PERMITS	\$ 1,350	\$ 1,500	\$ 1,500	\$ 1,700	\$ 200	13.33%
225-44-44315-000	DRIVEWAY PERMIT	\$ 100	\$ -	\$ 150	\$ 100	\$ (50)	-33.33%
225-46-46162-000	LAND USE FEES	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	100.00%
225-46-46215-000	FIRE TEST FEES	\$ -	\$ -	\$ -	\$ -	\$ -	
225-46-46290-000	OTHER PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	
225-46-46440-000	WEED & NUISANCE CTRL	\$ 3,270	\$ 3,768	\$ 2,700	\$ 3,200	\$ 500	18.52%
225-47-47322-000	RURAL FIRE DUES	\$ 22,524	\$ 23,251	\$ 22,500	\$ 23,000	\$ 500	2.22%
225-48-48110-000	INTEREST INCOME	\$ 110	\$ 1	\$ -	\$ -	\$ -	
225-49-494990-000	FUND BALANCE APPLIED			\$ -	\$ -	\$ -	
	<b>TOTAL INSPECTION REVENUE</b>	<b>\$ 93,946</b>	<b>\$ 117,418</b>	<b>\$ 106,350</b>	<b>\$ 111,700</b>	<b>\$ 5,350</b>	<b>5.0%</b>

**Fund Balance**

Restricted

Unassigned (deficit)

Total Fund Balance

\$ (36,768)	\$ (38,950)	\$ (15,603)	\$ (11,370)
<b>\$ (36,768)</b>	<b>\$ (38,950)</b>	<b>\$ (15,603)</b>	<b>\$ (11,370)</b>

Includes 2% Director of B D; 8% PW Asst;  
5% Fire Chief; 20% Fire Inspector; 5% Fire  
Secretary

<b>RECYCLING</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>227 DEPT 20 OBJ 53631</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
227-20-53631-225	RECYCLABLES COLLECTION	\$ 20,000	\$ 40,006	\$ 20,000	\$ 20,000	\$ -	0.00%
227-20-53631-591	RESIDUAL EQUITY		\$ -				
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 20,000</b>	<b>\$ 40,006</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	

<b>REVENUES</b>							
<b>Fund 227</b>							
227-43-43545-000	RECYCLING GRANT	\$ 20,410	\$ 20,408	\$ 20,000	\$ 20,000	\$ -	0.00%
227-48-48110-000	INTEREST INCOME	\$ 552	\$ 65				
227-49-49499-000	FUND BALANCE APPLIED		\$ -				
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 20,962</b>	<b>\$ 20,473</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	

<b>Fund Balance</b>					
Fund Balance Designated		\$ 21,336.26	\$ 1,803.28	\$ 1,803.28	\$ 1,803.28
Undesignated Fund Balance		\$ -		\$ -	\$ -
<b>Total Fund Balance</b>		<b>\$ 21,336.26</b>	<b>\$ 1,803.28</b>	<b>\$ 1,803.28</b>	<b>\$ 1,803.28</b>



<b>LIBRARY</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 230 Dept 00</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>LIBRARY - REVENUE</b>							
<b>Fund 230 Dept 00</b>							
230-41-41110-000	GENERAL PROPERTY TAXES	\$ 469,264	\$ 520,312	\$ 521,277	\$ 557,474	\$ 36,197	6.94%
230-43-43690-000	OTHER STATE PAYMENTS	\$ -	\$ 28,810	\$ -	\$ -	\$ -	
230-43-43720-000	COUNTY APPROPRIATION	\$ 229,052	\$ 216,674	\$ 214,934	\$ 223,119	\$ 8,185	3.81%
	COUNTY LIBRARY SUPPORT	174,353					
	RESOURCE LIBRARY	9,000					
	RECIPROCAL BORROWING	39,766					
230-43-43721-000	SCLS APPROPRIATION	\$ 692	\$ 849	\$ 525	\$ 1,625	\$ 1,100	209.52%
230-46-46710-000	LIBRARY FEES	\$ 8,312	\$ 10,102	\$ 17,244	\$ 11,020	\$ (6,224)	-36.09%
	BUSINESS SERVICES	11,020					
230-48-48110-000	INTEREST INCOME	\$ 11,413	\$ 3,469	\$ 3,500	\$ 3,500	\$ -	
230-48-48440-000	INSURANCE RECOVERY	\$ -	\$ -			\$ -	
230-48-48500-000	DONATIONS	\$ 2,939	\$ -	\$ -	\$ -	\$ -	
230-48-48900-000	MISCELLANEOUS REVENUE	\$ 4,083	\$ 1,069	\$ 100	\$ 1,000	\$ 900	900.00%
230-49-49241-000	TRANSF FROM CAPITAL	\$ 5,700	\$ -				
230-49-49299-000	TRANSF FROM DEBT SERVICE	\$ 140,000	\$ -			\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED 230</b>		<b>\$ 871,456</b>	<b>\$ 781,284</b>	<b>\$ 757,580</b>	<b>\$ 797,738</b>	<b>\$ 40,158</b>	<b>5.30%</b>

<b>LIBRARY</b> <b>Fund 230 Dept 00 Object 55110</b>		<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Budget</b>	<b>2022</b> <b>Budget</b>	<b>Change vs.</b> <b>21 Bdg</b>	<b>% Change</b> <b>From 21</b>
<b>Account Description</b>							
<b>MUNICIPAL LIBRARY SERVICES</b>							
230-00-55110-110	WAGES-FULLTIME	\$ 245,896	\$ 306,520	\$ 261,502	\$ 270,001	\$ 8,499	3.25%
230-00-55110-111	WAGES-PARTTIME	\$ 100,458	\$ 67,988	\$ 133,218	\$ 146,786	\$ 13,568	10.18%
230-00-55110-112	OVERTIME COMPENSATION	\$ 751	\$ 294	\$ -	\$ -	\$ -	
230-00-55110-115	LONGEVITY	\$ 488	\$ 488	\$ 488	\$ -	\$ (488)	-100.00%
230-00-55110-130	HEALTH INSURANCE	\$ 85,736	\$ 101,324	\$ 106,779	\$ 101,555	\$ (5,224)	-4.89%
230-00-55110-131	TERM LIFE INSURANCE	\$ 843	\$ 1,069	\$ 970	\$ 882	\$ (88)	-9.05%
230-00-55110-132	DENTAL INSURANCE	\$ 2,818	\$ 2,824	\$ 2,664	\$ 3,144	\$ 480	18.02%
230-00-55110-134	INCOME CONTINUATION INS	\$ -	\$ -	\$ -	\$ -	\$ -	
230-00-55110-136	RETIREE BENEFITS	\$ -	\$ -	\$ -	\$ 14,415	\$ 14,415	100.00%
230-00-55110-140	EAP	\$ 39	\$ 39	\$ 50	\$ 50	\$ -	
230-00-55110-150	RETIREMENT	\$ 15,697	\$ 18,916	\$ 19,208	\$ 19,063	\$ (145)	-0.75%
230-00-55110-151	FICA	\$ 25,109	\$ 26,699	\$ 30,233	\$ 31,884	\$ 1,651	5.46%
230-00-55110-190	BENEFIT BALANCING	\$ -	\$ (9,224)	\$ -	\$ -	\$ -	
230-00-55110-201	DRUG/ALCOHOL TESTING	\$ 221	\$ 85	\$ 100	\$ 100	\$ -	
230-00-55110-210	HARDWARE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
230-00-55110-211	SOFTWARE SUPPORT	\$ 48,273	\$ 51,301	\$ 42,761	\$ 43,245	\$ 484	1.13%
	<i>SCLS Infrass, Network, PC Support, GetIT</i>	\$ 40,134					
	<i>My PC</i>	\$ 165					
	<i>Envisionware</i>	\$ 2,476					
	<i>ePrintIT</i>	\$ 470					
230-00-55110-212	OFFICE EQUIPMENT MAINT	\$ 115	\$ -	\$ -	\$ -	\$ -	
230-00-55110-215	AUDIT	\$ 1,683	\$ 1,730	\$ 1,950	\$ 2,009	\$ 59	3.00%
230-00-55110-216	ASSOCIATION DUES	\$ 222	\$ 558	\$ 500	\$ 500	\$ -	
230-00-55110-219	OTHER PROFESSIONAL SERVICES	\$ 1,524	\$ 324	\$ 850	\$ -	\$ (850)	-100.00%
230-00-55110-220	TELEPHONE	\$ 2,203	\$ 2,318	\$ 2,200	\$ 2,200	\$ -	
230-00-55110-221	ELECTRICITY & GAS	\$ 30,399	\$ 29,881	\$ 30,000	\$ 32,100	\$ 2,100	7.00%
230-00-55110-222	WATER & SEWER CHARGES	\$ 1,617	\$ 1,537	\$ 1,456	\$ 1,848	\$ 392	26.92%
230-00-55110-232	HVAC	\$ 7,811	\$ 9,230	\$ 7,000	\$ 7,500	\$ 500	7.14%
230-00-55110-243	BLDG & GROUND MAINT - CONTRACTS	\$ 8,082	\$ 1,022	\$ 2,000	\$ 3,500	\$ 1,500	75.00%
	<i>Number One Carpet cleaning</i>	\$ 2,683					
	<i>Other</i>	\$ 817					
230-00-55110-290	TRAINING	\$ 76	\$ 564	\$ 500	\$ 500	\$ -	
230-00-55110-291	POSTAGE	\$ 1,079	\$ 225	\$ 500	\$ 500	\$ -	
230-00-55110-292	PRINTING/PUBLISHING	\$ 110	\$ 318	\$ 300	\$ 300	\$ -	
230-00-55110-294	OTHER CONTRACTUAL SVCS	\$ 29,526	\$ 21,943	\$ 19,479	\$ 23,131	\$ 3,652	18.75%
	<i>Delivery</i>	\$ 10,045					
	<i>Resource Library</i>	\$ 5,000					
	<i>Aramark</i>	\$ 211					
	<i>Guetzke</i>	\$ 600					
	<i>Wil-Kil Pest Control</i>	\$ 360					
	<i>D.Jones</i>	\$ 1,000					
	<i>Lakeland Chemical Specialties</i>	\$ 347					
	<i>Nest Subscription Fee</i>	\$ 294					
	<i>Rhyme Copier Contract</i>	\$ 4,042					
	<i>United System Controls</i>	\$ 800					
	<i>CC SOLID WASTE</i>	\$ 432					
230-00-55110-310	OFFICE SUPPLIES	\$ 10,240	\$ 8,608	\$ 9,000	\$ 9,000	\$ -	
	<i>Library Materials Processing Supplies</i>	\$ 6,500					
	<i>General Office Supplies</i>	\$ 2,500					
230-00-55110-320	PUBLICATIONS, SUBSCRIPTIONS	\$ 4,606	\$ 5,488	\$ 5,000	\$ 5,000	\$ -	
	<i>Rivistas Magazines/Newspapers</i>	\$ 4,400					
	<i>Microfilm</i>	\$ 600					
230-00-55110-330	TRAVEL	\$ 3,511	\$ 191	\$ 1,000	\$ 1,000	\$ -	
230-00-55110-340	OPERATING SUPPLIES	\$ 3,080	\$ 3,820	\$ 3,000	\$ 3,800	\$ 800	26.67%
	<i>Costco</i>	\$ 3,000					
	<i>Cintas</i>	\$ 800					
230-00-55110-350	BUILDING/GROUNDS MAINT SUPPLIES	\$ 1,740	\$ 2,739	\$ 1,000	\$ 2,500	\$ 1,500	150.00%
230-00-55110-390	PROGRAMMING EXPENSES	\$ 64	\$ -	\$ -	\$ 2,000	\$ 2,000	100.00%

<b>LIBRARY</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 230 Dept 00 Object 55110</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
230-00-55110-510	GENERAL LIABILITY INSURANCE	\$ 1,200	\$ 1,200	\$ 1,248	\$ 1,273	\$ 25	2.00%
230-00-55110-511	WORKMEN'S COMP	\$ 1,941	\$ 1,756	\$ 1,273	\$ 1,267	\$ (6)	-0.47%
230-00-55110-512	PROPERTY INSURANCE	\$ 5,401	\$ 6,007	\$ 6,659	\$ 6,326	\$ (333)	-5.00%
230-00-55110-550	ADMINISTRATIVE SERVICES	\$ 1,139	\$ 1,204	\$ 1,245	\$ 1,265	\$ 20	1.61%
230-00-55110-821	BUILDING/GROUNDS	\$ 5,468	\$ 8,752	\$ 1,000	\$ 1,000	\$ -	
230-00-55110-823	FURNISHINGS	\$ 4,079	\$ 4,328	\$ 7,495	\$ 2,000	\$ (5,495)	-73.32%
	<i>Furniture</i>	\$ 2,000					
230-00-55110-850	COLLECTIONS	\$ 43,223	\$ 45,345	\$ 46,000	\$ 46,000	\$ -	
230-00-55110-853	ELECTRONIC RESOURCES	\$ 9,780	\$ 5,191	\$ 4,907	\$ 5,368	\$ 461	9.39%
	<i>Databases (WILS)</i>	\$ 602					
	<i>Digital Materials</i>	\$ 4,334					
	<i>Swank Movie License</i>	\$ 282					
	<i>Zoom</i>	\$ 150					
230-00-55110-870	COMPUTER HARDWARE	\$ 4,115	\$ 17,646	\$ 4,046	\$ 4,727	\$ 681	16.83%
	<i>(7) computers</i>	4046					
<b>TOTAL MUNICIPAL LIBRARY SERVICES</b>		<b>\$ 710,358</b>	<b>\$ 750,246</b>	<b>\$ 757,580</b>	<b>\$ 797,738</b>	<b>\$ 40,158</b>	<b>5.30%</b>
<b>Fund Balance</b>							
	Fund Balance Designated	\$ 76,903.34	\$ 107,941.43	\$ 107,941.43	\$ 107,941.43		
	Sprinkler System (and premium)						
	Undesignated Fund Balance						
	<b>Total Fund Balance</b>	<b>\$ 76,903.34</b>	<b>\$ 107,941.43</b>	<b>\$ 107,941.43</b>	<b>\$ 107,941.43</b>		

<b>LIBRARY - Restricted</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 231 Dept 00 Object 55113</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
231-00-55113-220	TELEPHONE	\$ 50	\$ -	\$ -	\$ -	\$ -	
231-00-55113-232	HVAC	\$ -	\$ -	\$ -	\$ -	\$ -	
231-00-55113-290	TRAINING	\$ 2,973	\$ 415	\$ 900	\$ -	\$ (900)	-100.00%
231-00-55113-291	POSTAGE	\$ 9	\$ -	\$ -	\$ -	\$ -	
231-00-55113-292	PRINTING/PUBLISHING	\$ -	\$ -	\$ -	\$ -	\$ -	
231-00-55113-294	OTHER CONTRACTUAL SVC	\$ 1,474	\$ -	\$ 3,600	\$ -	\$ (3,600)	-100.00%
231-00-55113-310	OFFICE SUPPLIES	\$ 108	\$ 307	\$ -	\$ -	\$ -	
231-00-55113-320	PUBLICATIONS, SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	
	AUDIO-VISUAL		\$ -	\$ -	\$ -	\$ -	
	ELECTRONIC RESOURCES		\$ -	\$ -	\$ -	\$ -	
231-00-55113-340	OPERATIONAL EXPENSE	\$ 4,760	\$ 7,471	\$ 5,000	\$ 8,000	\$ 3,000	60.00%
231-00-55113-390	MISCELLANEOUS SUPPLIES	\$ 347	\$ -	\$ -	\$ -	\$ -	
231-00-55113-590	BANK FEES	\$ 53	\$ -	\$ -	\$ -	\$ -	
231-00-55113-821	BUILDING/GROUNDS	\$ 2,145	\$ 623	\$ 1,000	\$ -	\$ (1,000)	-100.00%
231-00-55113-823	OFFICE EQUIPMENT & FURNISHINGS	\$ 27,133	\$ 250	\$ -	\$ 1,000	\$ 1,000	100.00%
231-00-55113-850	BOOKS	\$ 4,585	\$ 671	\$ 1,000	\$ 500	\$ (500)	-50.00%
	<b>TOTAL LIBRARY RESTRICTED</b>	<b>\$ 43,637</b>	<b>\$ 9,736</b>	<b>\$ 11,500</b>	<b>\$ 9,500</b>	<b>\$ (2,000)</b>	<b>-17.39%</b>

**LIBRARY RESTRICTED - REVENUE**

**Fund 231**

231-46-46710-000	LIBRARY FEES	\$ 16,425	\$ 575	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
231-48-48110-000	INTEREST INCOME	\$ 361	\$ 473	\$ 150	\$ 300	\$ 150	100.00%
231-48-48500-000	DONATIONS	\$ 19,588	\$ 20,750	\$ 9,350	\$ 10,000	\$ 650	6.95%
231-48-48900-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED 231</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**TOTAL LIBRARY RESTRICTED REVENUE**

<b>\$ 36,375</b>	<b>\$ 21,798</b>	<b>\$ 11,500</b>	<b>\$ 11,300</b>	<b>\$ (200)</b>	<b>-1.74%</b>
(7,262.1)	12,061.3	-	1,800.0		

**Fund Balance**

Fund Balance Designated	\$ 26,753.50	\$ 38,814.81	\$ 38,814.81	\$ 40,614.81
232 MEMORIAL FUND				
Total Fund Balance	<b>\$ 26,753.46</b>	<b>\$ 31,552.70</b>	<b>\$ 17,401.78</b>	<b>\$ 40,614.81</b>

<b>LIBRARY - Memorial Fund 232 Dept 00 Object 55113</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account Description</b>							
232-00-55113-220	TELEPHONE	\$ -	\$ -	-	-	\$ -	
232-00-55113-232	HVAC	\$ -	\$ -	-	-	\$ -	
232-00-55113-290	TRAINING	\$ -	\$ -	-	-	\$ -	
232-00-55113-291	POSTAGE	\$ -	\$ -	-	-	\$ -	
232-00-55113-292	PRINTING/PUBLISHING	\$ -	\$ -	-	-	\$ -	
232-00-55113-294	OTHER CONTRACTUAL SVC	\$ -	\$ -	-	-	\$ -	
232-00-55113-310	OFFICE SUPPLIES	\$ -	\$ -	-	-	\$ -	
232-00-55113-850	BOOKS	\$ 5,150	\$ 5,152	\$ 5,500	\$ 6,000	\$ 500	9.09%
<b>TOTAL LIBRARY RESTRICTED</b>		<b>\$ 5,150</b>	<b>\$ 5,152</b>	<b>\$ 5,500</b>	<b>\$ 6,000</b>	<b>\$ 500</b>	<b>9.09%</b>

**LIBRARY MEMORIAL - REVENUE  
Fund 232**

232-48-48110--000	INTEREST INCOME	\$ 186	\$ 470	\$ 175	\$ 312	\$ 137	78.29%
232-48-48500-000	DONATIONS	\$ 2,206	\$ 99	\$ 1,000	\$ 500	\$ (500)	-50.00%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED 231</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>TOTAL LIBRARY RESTRICTED REVENUE</b>		<b>\$ 2,392</b>	<b>\$ 569</b>	<b>\$ 1,175</b>	<b>\$ 812</b>	<b>\$ (363)</b>	<b>-30.89%</b>
			(4,482.9)		(5,188.0)		

**Fund Balance**

Fund Balance Designated	\$ 44,684.25	\$ 40,102.00	\$ 35,777.00	\$ 30,589.00
Undesignated Fund Balance				
<b>Total Fund Balance</b>	<b>\$ 44,684.25</b>	<b>\$ 37,443.36</b>	<b>\$ 37,601.24</b>	<b>\$ 30,589.00</b>

<b>CRIMINAL INVESTIGATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 235 Dept 00 Object 52130</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
235-00-52130-294	OTHER CONTRACTUAL SERVICES	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	<i>ICRIME \$ 2,000</i>						
235-00-52130-840	EQUIPMENT	\$ -	\$ 7,576	\$ -	\$ -		
235-00-59226-000	TRANSF TO SCHOOL LIAISAON	\$ 6,915	\$ -				
235-00-59100-000	RESIDUAL EQUITY		\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 6,915</b>	<b>\$ 7,576</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	

<b>CRIMINAL INVESTIGATION - REVENUES</b>							
<b>Fund 235</b>							
235-00-43780-000	COUNTY GRANT - CEASE						
235-00-43211-000	LAW ENFORCEMENT	\$ 4,285	\$ 2,946	\$ 1,000	\$ 1,000	\$ -	0.00%
235-43-43211-000	LAW ENFORCEMENT JUDGEMENTS	\$ 20	\$ -				
235-48-48110-000	INTEREST INCOME	\$ 444	\$ 246				
235-49-49900-000	FUND BALANCE APPLIED	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 4,749</b>	<b>\$ 3,192</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	

<b>Fund Balance</b>					
Restricted		\$ 21,017	\$ 16,633	\$ 15,633	\$ 13,699
Unassigned (deficit)					
Total Fund Balance		<b>\$ 21,017</b>	<b>\$ 16,633</b>	<b>\$ 15,633</b>	<b>\$ 13,699</b>

<b>TOURISM</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 240 Dept 00 Object 56000</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
240-00-56000-290	TRAINING	\$ 313	\$ -	\$ 1,000	\$ 500		
240-00-56000-296	MARKETING/ADVERTISING*	\$ 80,361	\$ 54,589	\$ 26,700	\$ 61,200	\$ 34,500	129.21%
	MEDIA-AIR/PRINT/RADIO/ONLINE, etc.	\$ 58,000					
	TEXT MESSAGING PROGRAM	\$ 1,200					
	PHOTOGRAPHY	\$ 2,000					
240-00-56000-298	MARKETING/PROMOTIONAL MATERIALS*	\$ -	\$ 2,160	\$ 5,200	\$ 4,200	\$ (1,000)	-19.23%
	PROMOTIONAL ITEMS	\$ 1,000					
	DISTRIBUTION OF MARKETING PIECES	\$ 1,200					
	INTERSTATE DIRECTIONAL SIGNS (BLUE)	\$ 2,000					
240-00-56000-550	ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ 2,800	\$ 1,600	\$ (1,200)	-42.86%
240-00-56000-710	COMMUNITY EVENTS	\$ 28,000	\$ 9,015	\$ -	\$ 35,300	\$ 35,300	100.00%
	CANAL DAYS	\$ 1,500					
	YULETIDE	\$ 1,500					
	COLUMBIA COUNTY FAIR BOARD	\$ 2,500					
	FORT WINNEBAGO SURGEON'S QUARTERS	\$ 1,500					
	CONCERT IN THE PARK & JULY 4TH - PACC	\$ 12,000					
	DOWNTOWN & WATERFRONT WALKING TOUR - PACC	\$ 300					
	TASTE OF PORTAGE - PACC	\$ 4,000					
	PORTAGE CENTER FOR THE ARTS (PCA)	\$ 2,000					
	ZONA GALE FRIENDSHIP VILLAGE - ZG SOC	\$ 500					
	AMERICAN LEGION STATE HEADQUARTERS	\$ 3,000					
	HISTORIC INDIAN AGENCY HOUSE	\$ 1,000					
	PORTAGE YOUTH SOFTBALL	\$ 1,500					
	GARDEN TRACTOR DAZE	\$ 4,000					
240-00-56000-720	CHAMBER OF COMMERCE	\$ -	\$ -			\$ -	
240-00-56000-726	PORTAGE HISTORICAL SOCIETY	\$ -	\$ -			\$ -	
240-00-56000-728	ZONA GALE CENTER (PCA)	\$ 2,000	\$ -			\$ -	
240-00-56000-730	ALLOCATIONS/CONTRIBUTIONS**	\$ 74,860	\$ 117,051	\$ 46,875	\$ 74,000	\$ 27,125	57.87%
	FORT WINNEBAGO SURGEON'S QUARTERS	\$ 6,000					
	HISTORIC INDIAN AGENCY HOUSE	\$ 6,000					
	PORTAGE AREA CHAMBER OF COMMERCE - PACC	\$ 38,250					
	PORTAGE CENTER FOR THE ARTS (PCA)	\$ 7,250					
	PORTAGE CURLING CLUB	\$ 7,500					
	PORTAGE HISTORICAL SOCIETY	\$ 6,500					
	COLUMBIA COUNTY FAIR	\$ 2,500					
240-00-56000-790	MISCELLANEOUS EXPENSE	\$ -	\$ -			\$ -	
240-00-59100-000	RESIDUAL EQUITY		\$ -			\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 185,534</b>	<b>\$ 182,815</b>	<b>\$ 82,575</b>	<b>\$ 176,800</b>	<b>\$ 94,725</b>	<b>114.71%</b>

<b>TOURISM - REVENUE</b>							
<b>Fund 240 Dept 00 Object 56000</b>							
240-41-41210-000	ROOM TAX	\$ 159,709	\$ 111,998	\$ 82,000	\$ 145,000	\$ 63,000	76.83%
240-48-48110-000	INTEREST INCOME	\$ 2,585	\$ 727	\$ 1,000	\$ 1,000	\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 162,294</b>	<b>\$ 112,850</b>	<b>\$ 83,000</b>	<b>\$ 146,000</b>	<b>\$ 63,000</b>	<b>75.90%</b>

<b>Fund Balance</b>								
Restricted	\$	144,140	\$	74,175	\$	74,600	\$	43,800
Unassigned (deficit)								
<b>Total Fund Balance</b>	<b>\$</b>	<b>163,638</b>	<b>\$</b>	<b>50,934</b>	<b>\$</b>	<b>15,617</b>	<b>\$</b>	<b>43,800</b>

<b>SCHOOL RESOURCE SRO</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 250</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
250-10-52140-110	WAGES (includes Holiday & Comp)	\$ 60,287	\$ 61,627	\$ 65,076	\$ 69,788	\$ 4,713	7.24%
250-10-52140-112	OVERTIME	\$ 4,380	\$ 3,605	\$ 2,950	\$ 2,950	\$ -	0.00%
250-10-52140-130	HEALTH INSURANCE	\$ 17,149	\$ 17,344	\$ 19,239	\$ 18,298	\$ (941)	-4.89%
250-10-52140-131	TERM LIFE INSURANCE	\$ 68	\$ 68	\$ 36	\$ 39	\$ 3	7.24%
250-10-52140-132	DENTAL INSURANCE	\$ 382	\$ 480	\$ 480	\$ 480	\$ -	0.00%
250-10-52140-133	UNIFORM ALLOWANCE	\$ 597	\$ 288	\$ 525	\$ 525	\$ -	0.00%
250-10-52140-150	RETIREMENT	\$ 7,145	\$ 7,662	\$ 8,055	\$ 8,792	\$ 737	9.15%
250-10-52140-151	FICA	\$ 4,794	\$ 4,653	\$ 5,244	\$ 5,605	\$ 361	6.87%
250-10-52140-190	BENEFIT BALANCING		\$ (1,218)				
250-10-52140-211	SOFTWARE SUPPORT	\$ -	\$ -	\$ 275	\$ 275	\$ -	0.00%
250-10-52140-216	ASSOCIATION DUES	\$ -	\$ -	\$ -	\$ -	\$ -	
250-10-52140-220	TELEPHONE	\$ 517	\$ 633	\$ 1,284	\$ 1,284	\$ -	0.00%
	US Cellular (\$67 x 12)	\$ 804.00					
	Cradle Point (\$40 x 12)	\$ 480.00					
250-10-52140-240	VEHICLE EQUIP & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
250-10-52140-290	TRAINING	\$ 495	\$ -	\$ 495	\$ 495	\$ -	0.00%
250-10-52140-340	OPERATING SUPPLIES	\$ 19,846	\$ -	\$ -	\$ -	\$ -	
250-10-52140-341	VEHICLE EQUIP & MNTNC SUPPIES	\$ -	\$ -	\$ 980	\$ 980	\$ -	0.00%
250-10-52140-342	GAS/OIL	\$ -	\$ -	\$ -	\$ -	\$ -	
250-00-52140-840	EQUIPMENT	\$ 12,812	\$ 748	\$ -	\$ -	\$ -	
250-10-52140-860	SMALL EQUIPMENT	\$ -	\$ -	\$ 250	\$ 250	\$ -	0.00%
	Vest, Handcuff, Badge, Personal recorder, Misc						
250-10-59242-000	VEHICLE REPLACEMENT ALLOCATION	\$ 6,776	\$ -	\$ 12,098	\$ 12,340	\$ 242	2.00%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 135,248</b>	<b>\$ 95,891</b>	<b>\$ 116,987</b>	<b>\$ 122,100</b>	<b>\$ 5,113</b>	<b>4.37%</b>

<b>SCHOOL LIAISON - REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 250</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>20 Bdgt</b>	<b>From 2020</b>
250-47-47510-000	INTERGOVERNMENTAL REVENUE	\$ 77,561	\$ 58,282	\$ 78,381	\$ 81,807	\$ 3,426	4.37%
250-48-48110-000	INTEREST INCOME	\$ 17	\$ 26				
250-48-48301-000	SALE OF PROPERTY		\$ 1,190				
250-48-48500-000	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	
250-49-49200-000	TRANSFER FROM OTHER FUNDS	\$ 6,915	\$ 38,939	\$ -	\$ -	\$ -	
250-49-49210-000	TRANSFER FROM GENERAL FUND	\$ 44,738	\$ -	\$ 38,606	\$ 40,293	\$ 1,687	4.37%
250-49-49900-000	FUND BALANCE APPLIED		\$ -				
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 129,231</b>	<b>\$ 98,437</b>	<b>\$ 116,987</b>	<b>\$ 122,100</b>	<b>\$ 5,113</b>	<b>4.37%</b>
FB CHANGE		\$ -	\$ 2,545.41	\$ -	\$ -	\$ -	
Transfer of K9, Dare, Enbrige to Fund 255 Donations							
<b>Fund Balance</b>							
	Restricted	\$ 12,594	\$ 15,140	\$ 15,140	\$ 15,140		
	Unassigned (deficit)	\$ -	\$ -	\$ -	\$ -		
	<b>Total Fund Balance</b>	<b>\$ 12,594</b>	<b>\$ 6,942</b>	<b>\$ 6,577</b>	<b>\$ 15,140</b>		



<b>DONATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 255</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
255-02-51400-219	ADMIN OTHER PROF SERVICES	\$ 13,600	\$ 8,000	\$ 5,000	\$ 5,000	\$ -	0.00%
255-02-51400-820	ADMIN PUBLIC INFRASTRUCTURE	\$ 1,530	\$ 31,000				
255-02-51400-821	ADMIN BLDG/GROUNDS		\$ 5,485				
255-10-52120-840	POLICE EQUIPMENT	\$ 1,485	\$ 22,193				
255-10-52140-340	POLICE OP SUPPLIES DARE K9D	\$ 12,305	\$ 11,315	\$ 15,400	\$ 13,000	\$ (2,400)	-15.58%
255-15-52600-219	FIRE OTHER PROFESSIONAL SVC	\$ 27,527	\$ 8,831	\$ 10,000	\$ 10,000	\$ -	0.00%
255-30-55300-347	P&R PURCHASED UNIFORMS	\$ 9,754	\$ 10,416	\$ 8,000	\$ 9,000	\$ 1,000	12.50%
255-30-55300-821	BUILDINGS/GROUNDS	\$ -	\$ 5,818	\$ -	\$ -		
255-30-55300-840	P&R EQUIPMENT	\$ 11,145	\$ -				
255-00-59100-000	RESIDUAL EQUITY	\$ -	\$ -	\$ 16,669	\$ 50,252	\$ 33,583	201.47%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 77,346</b>	<b>\$ 103,710</b>	<b>\$ 55,069</b>	<b>\$ 87,252</b>	<b>\$ 32,183</b>	<b>31.03%</b>

<b>DONATIONS - REVENUES</b>							
<b>Fund 255</b>							
255-43-43690-000	FIRE OTHER STATE PAYMENTS	\$ 5,065	\$ 21,298	\$ 15,813	\$ 15,813	\$ -	0.00%
255-48-48110-000	INTEREST INCOME	\$ 1,514	\$ 920	\$ 400	\$ 600	\$ 200	50.00%
255-48-48500-000	DONATIONS OTHER (FAÇADE PRINC GRT )	\$ 2,612	\$ 300	\$ 5,339	\$ 5,339	\$ -	0.00%
255-48-48510-000	DONATIONS POLICE	\$ 42,052	\$ 47,285	\$ 15,400	\$ 45,000	\$ 29,600	192.21%
255-48-48520-000	DONATIONS P&R	\$ 17,864	\$ 21,697	\$ 8,000	\$ 20,000	\$ 12,000	150.00%
255-48-48530-000	DONATIONS ADMIN (PATHS)	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.00%
255-48-48900-000	MISCELLANEOUS REVENUE (FACADE INT)	\$ 5,872	\$ 9,484	\$ 117	\$ 500	\$ 383	329.05%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 84,980</b>	<b>\$ 100,984</b>	<b>\$ 55,069</b>	<b>\$ 87,252</b>	<b>\$ 32,183</b>	<b>31.87%</b>

**Fund Balance**

Restricted	\$ 87,770.71	\$ 85,045.26	\$ 85,045.26	\$ 85,045.26
Unassigned (deficit)				
<b>Total Fund Balance</b>	<b>\$ 87,770.71</b>	<b>\$ 85,045.26</b>	<b>\$ 85,045.26</b>	<b>\$ 85,045.26</b>

<b>MASS TRANS Fund 260 Dept 00</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account Description</b>							
260-00-53500-830	VEHICLES	\$ 115,817	\$ 75,898	\$ 75,898	\$ 40,500	\$ (35,398)	-46.64%
260-00-53520-215	AUDIT	\$ 530	\$ 550	\$ 615	\$ 615	\$ -	
260-00-53520-550	ADMINISTRATIVE SERVICES	\$ 5,160	\$ 5,000		\$ 6,914	\$ 6,914	100.00%
260-00-53520-725	MASS TRANSIT OPERATING EXP	\$ 1,221,338	\$ 1,175,667	\$ 1,373,244	\$ 1,373,244	\$ -	
260-00-59600-790	MISCELLANEOUS EXPENSE	\$ 40	\$ -			\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 1,342,886</b>	<b>\$ 1,257,115</b>	<b>\$ 1,449,757</b>	<b>\$ 1,421,273</b>	<b>\$ (28,484)</b>	<b>-1.96%</b>

<b>MASS TRANS - REVENUES Fund 260</b>							
260-43-43537-000	FEDERAL CAPITAL GRANT	\$ 28,941	\$ 64,513	\$ 60,718	\$ 32,400	\$ (28,318)	-46.64%
260-43-43538-000	STATE MASS TRANSIT AIDS	\$ 337,336	\$ 313,608	\$ 308,980	\$ 370,776	\$ 61,796	20.00%
260-43-43539-000	FEDERAL MASS TRANSIT AIDS	\$ 296,745	\$ 424,758	\$ 439,438	\$ 439,438	\$ -	
260-46-46395-000	TAXI PROGRAM REVENUES	\$ 485,111	\$ 384,979	\$ 545,130	\$ 545,130	\$ -	
260-48-48309-000	SALE OF PROPERTY/EQUIPMENT	\$ 15,650	\$ 8,115	\$ 6,000	\$ 6,000	\$ -	
260-48-48440-000	CONTRIBUTIONS FOR SERVICE	\$ 19,461	\$ -	\$ -	\$ -	\$ -	
260-49-49210-000	TRANSFER FROM GENERAL FUND	\$ 72,000	\$ 71,000	\$ 71,000	\$ 50,000	\$ (21,000)	-29.58%
260-49-49900-000	FUND BALANCE APPLIED		\$ -	\$ 18,490	\$ (22,471)	\$ (40,962)	-221.53%
<b>TOTAL MASS TRANSIT REVENUE</b>		<b>\$ 1,255,243</b>	<b>\$ 1,266,972</b>	<b>\$ 1,449,757</b>	<b>\$ 1,421,273</b>	<b>\$ (28,484)</b>	<b>-1.96%</b>

**Fund Balance**

Restricted			\$	-	\$	-
Unassigned (deficit)	\$ (68,327.69)	\$ (58,470.61)	\$ (87,642.47)	\$ (87,642.47)		
Total Fund Balance	\$ (68,327.69)	\$ (58,470.61)	\$ (87,642.47)	\$ (87,642.47)		

<b>WHEEL TAX</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 265 Dept 20 Object 53311</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
265-20-53311-231	STREET REPAIR/MAINT - incl.	\$ -	\$ -	\$ -	\$ -	\$ -	
265-20-53311-294	OTHER CONTRACTUAL SERVICES	\$ 14,198	\$ -	\$ -	\$ -	\$ -	
	<i>Roadway Mntc \$15K; Traffic Signal Maint \$6K</i>						
265-20-53311-370	ROADWAY MAINT SUPPLIES	\$ 18,161	\$ 9,601	\$ 20,000	\$ 20,000	\$ -	
265-20-53311-372	STREET SIGN REPAIR/MAINT	\$ 1,797	\$ 2,414	\$ 3,500	\$ 3,500	\$ -	
265-20-53311-820	PUBLIC INFRASTRUCTURE CKR FL	\$ -	\$ -	\$ -	\$ -	\$ -	
265-20-53431-820	PUBLIC INFRASTRUCTURE - Sidewalk	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	
265-20-53431-860	SMALL EQUIPMENT	\$ -	\$ -	\$ 500	\$ 250	\$ (250)	-50.00%
265-20-57000-820	ROAD/PARKING LOT REP/MAINT	\$ 75,764	\$ 40,249	\$ 100,000	\$ 100,000	\$ -	
	<i>Streets Crack Fill/Chip Seal \$ 100,000</i>						
265-20-59245-000	TRANSFER TO CAPITAL	\$ 40,000	\$ 98,500	\$ 40,000	\$ 40,000	\$ -	
	<i>Street Resurface \$ 40,000</i>						
<b>TOTAL FUND EXPENSES &amp; EQUITY</b>		<b>\$ 149,920</b>	<b>\$ 150,763</b>	<b>\$ 166,000</b>	<b>\$ 165,750</b>	<b>\$ (250)</b>	<b>-0.17%</b>

<b>WHEEL TAX - REVENUE</b>							
<b>Fund 265 Dept 00</b>							
265-43-43537-000	OTHER TRANSPORTATION	\$ 172,241	\$ 152,232	\$ 170,000	\$ 170,000	\$ -	
265-43-43690-000	OTHER STATE PAYMENTS		\$ 234	\$ -	\$ -	\$ -	
265-46-46320-000	STREET RELATED FACILITIES	\$ 5,102	\$ -	\$ -	\$ -	\$ -	
265-48-48110-000	INTEREST INCOME	\$ 42	\$ 536	\$ -	\$ 50	\$ 50	-100.00%
<b>TOTAL WHEEL TAX REVENUE</b>		<b>\$ 177,386</b>	<b>\$ 153,002</b>	<b>\$ 170,000</b>	<b>\$ 170,050</b>	<b>\$ 50</b>	<b>0.03%</b>

**Fund Balance**

Restricted							
Unassigned (deficit)	\$ (10,559.20)	\$ (8,320.83)	\$ (4,320.83)	\$ (20.83)			
Total Fund Balance	\$ (10,559.20)	\$ 117,410.52	\$ 20,906.15	\$ (20.83)			

<i>Economic Development Fund 270 Dept 00</i>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account Description</b>							
270-00-56710-000	ECONOMIC DEVELOPMENT LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	
270-00-56710-219	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
270-00-56710-550	ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
270-00-56710-790	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	
270-00-59221-000	TRANSFER TO TID 4 IND PK	\$ 122,972	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 122,972</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100.00%</b>

<b>ED - REVENUES Fund 270</b>							
270-46-46850-000	ECONOMIC DEVELOPMENT	\$ 568	\$ -	\$ -	\$ -	\$ -	
270-48-48110-000	INTEREST INCOME	\$ 1,781	\$ (4)	\$ -	\$ -	\$ 4	-100.00%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>2,349</b>	<b>(4)</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-100.00%</b>

<b>Fund Balance</b>							
Restricted		\$ 4.34	\$ (0.00)	\$ -	\$ -		
Unassigned (deficit)		\$ -	\$ -	\$ -	\$ -		
Total Fund Balance		<b>\$ 4.34</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ -</b>		

<b>PORTAGE ENTERPRISE CENTER</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 275 Dept 00 Object 56710</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
275-00-56710-110	WAGES-FULLTIME <i>30% DIR OF BUS DEV; 40% CUSODIAN POSITION</i>	\$ 37,160	\$ 38,928	\$ 39,593	\$ 41,099	\$ 1,505	3.80%
275-00-56710-112	OVERTIME COMPENSATION	\$ 614	\$ 241	\$ -	\$ -		
275-00-56710-130	HEALTH INSURANCE	\$ 12,080	\$ 13,310	\$ 14,430	\$ 13,724	\$ (706)	-4.89%
275-00-56710-131	TERM LIFE INSURANCE	\$ 266	\$ 283	\$ 159	\$ 166	\$ 7	4.40%
275-00-56710-132	DENTAL INSURANCE	\$ 358	\$ 360	\$ 360	\$ 360	\$ -	0.00%
275-00-56710-140	EMPLOYEE ASSISTANCE PROGRAM	\$ 6	\$ 6	\$ 6	\$ 6		
275-00-56710-150	RETIREMENT	\$ 2,478	\$ 2,644	\$ 2,673	\$ 2,671	\$ (1)	-0.04%
275-00-56710-151	FICA	\$ 2,651	\$ 2,616	\$ 3,029	\$ 3,144	\$ 115	3.80%
275-00-56710-190	BENEFIT BALANCING	\$ -	\$ (1,367)	\$ -	\$ 1,662	\$ 1,662	100.00%
275-00-56710-216	ASSOCIATION DUES <i>WEDA; WI Bus Incbtr; Int'l Cncl of Shop Ctr; Chamber of Commerce</i>	\$ 175	\$ -	\$ 300	\$ 200	\$ (100)	-33.33%
275-00-56710-219	OTHER PROFESSIONAL SERVICES <i>(Transfer to GF) CITY STAFFING \$12,503</i>	\$ 23,670	\$ 11,684	\$ 11,937	\$ 12,503	\$ 566	4.74%
275-00-56710-220	TELEPHONE	\$ 2,179	\$ 3,302	\$ 2,850	\$ 2,700	\$ (150)	-5.26%
275-00-56710-221	ELECTRICITY & GAS	\$ 17,916	\$ 16,583	\$ 19,500	\$ 20,000	\$ 500	2.56%
275-00-56710-222	WATER & SEWER	\$ 1,617	\$ 1,912	\$ 1,600	\$ 1,800	\$ 200	12.50%
275-00-56710-224	INTERNET	\$ 5,579	\$ 5,388	\$ 5,400	\$ 5,400	\$ -	0.00%
275-00-56710-232	HVAC	\$ -	\$ -	\$ 450	\$ 450	\$ -	0.00%
275-00-56710-290	TRAINING	\$ 137	\$ 30	\$ 200	\$ 200	\$ -	0.00%
275-00-56710-292	PRINTING/PUBLISHING	\$ -	\$ -	\$ -	\$ -	\$ -	
275-00-56710-294	OTHER CONTRACTUAL SERVICES	\$ 4,813	\$ 1,141	\$ 3,800	\$ 2,500	\$ (1,300)	-34.21%
275-00-56710-310	OFFICE SUPPLIES <i>Parking Lot Striping &amp; Signage; Pest Control; Fire/Sprinkler Inspection, Garbage</i>	\$ 754	\$ 607	\$ 600	\$ 600	\$ -	0.00%
275-00-56710-330	TRAVEL	\$ 2,265	\$ 1,418	\$ 2,700	\$ 2,000	\$ (700)	-25.93%
275-00-56710-340	OPERATING SUPPLIES	\$ 783	\$ 769	\$ 1,100	\$ 1,100	\$ -	0.00%
275-00-56710-350	BUILDING/GROUNDS MAINT	\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 500	50.00%
275-00-56710-352	EQUIP REPAIR/MAINT SUPPLIES	\$ 417	\$ 56	\$ 600	\$ 600	\$ -	0.00%
275-00-56710-511	WORKMEN'S COMPENSATION INS	\$ -	\$ -	\$ 580	\$ 574	\$ (6)	-1.03%
275-00-56710-512	GENERAL PROPERTY INSURANCE	\$ 1,800	\$ 2,002	\$ 2,219	\$ 2,108	\$ (111)	-5.00%
275-00-56710-790	MISCELLANEOUS EXPENSE	\$ 241	\$ 163	\$ 200	\$ 200	\$ -	0.00%
275-00-56710-821	BUILDING & GROUNDS	\$ 5,937	\$ 4,905	\$ -	\$ -	\$ -	
275-00-56710-823	OFFICE EQUIPMENT & FURNISHINGS	\$ 126	\$ -	\$ 100	\$ 100	\$ -	0.00%
275-00-56710-870	COMPUTER HARDWARE	\$ 1,441	\$ -	\$ -	\$ 1,300	\$ 1,300	100.00%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 125,462</b>	<b>\$ 106,981</b>	<b>\$ 115,385</b>	<b>\$ 118,667</b>	<b>\$ 3,282</b>	<b>2.84%</b>
<b>DEBT SERVICE</b>							
275-00-59221-000	TRANSFER TO TID 4	\$ -	\$ 86,000	\$ -	\$ -		
275-00-56710-610	PRINCIPAL	\$ -	\$ -	\$ 6,392	\$ 5,784	\$ (608)	-9.51%
275-00-56710-620	INTEREST	\$ -	\$ -	\$ 5,724	\$ 12,484	\$ 6,760	118.10%
<b>TOTAL DEBT SERVICE</b>		<b>\$ -</b>	<b>\$ 86,000</b>	<b>\$ 12,116</b>	<b>\$ 18,268</b>	<b>\$ 6,152</b>	<b>50.78%</b>
<b>TOTAL PEC FUND EXPENSES</b>		<b>\$ 125,462</b>	<b>\$ 192,981</b>	<b>\$ 127,501</b>	<b>\$ 136,935</b>	<b>\$ 9,434</b>	<b>7.40%</b>
<b>PEC - REVENUES</b>							
<b>Fund 275</b>							
275-43-43690-000	OTHER STATE PAYMENTS	\$ -	\$ 4,905	\$ -	\$ -	\$ -	
275-48-48110-000	INTEREST INCOME	\$ 2,073	\$ 1,054	\$ 1,100	\$ 200	\$ (900)	-81.82%
275-48-48230-000	SODA REVENUES	\$ 52	\$ 17	\$ 50	\$ -	\$ (50)	-100.00%
275-48-48240-000	LEASE AGREEMENT	\$ 102,562	\$ 94,795	\$ 115,935	\$ 122,303	\$ 6,368	5.49%
275-48-48250-000	LEASE AGREEMENT - UTILITIES <i>TENANT UTILITIES &amp; INTERNET</i>	\$ 9,455	\$ 6,434	\$ 13,700	\$ 13,700	\$ -	0.00%
275-48-48260-000	LEASEHOLDER IMPROVEMENTS	\$ 5,129	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL PEC FUND REVENUES</b>		<b>\$ 119,271</b>	<b>\$ 107,206</b>	<b>\$ 130,785</b>	<b>\$ 136,203</b>	<b>\$ 5,418</b>	<b>5.05%</b>
		<b>\$ (6,297.98)</b>		<b>\$ 3,284</b>	<b>\$ (732)</b>		
<b>Fund Balance</b>							
Restricted		\$ 98,545	\$ 12,770	\$ 16,053	\$ 15,322		
Unassigned (deficit)		\$ -	\$ -	\$ -	\$ -		
<b>Total Fund Balance</b>		<b>\$ 98,545</b>	<b>\$ 86,306</b>	<b>\$ 98,159</b>	<b>\$ 15,322</b>		

<b>AMBULANCE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 280 Dept 00</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
280-00-59100-000	RESIDUAL EQUITY		\$ -	\$ 90	\$ 90	\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		\$ -	\$ -	\$ 90	\$ 90	\$ -	

<b>AMBULANCE-REV</b>							
<b>Fund 280</b>							
280-48-48110-000	INTEREST INCOME	\$ 1,103	\$ 665	\$ 90	\$ 90	\$ -	
280-49-49900-000	FUND BALANCE APPLIED		\$ -			\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		\$ 1,103	\$ 665	\$ 90	\$ 90	\$ -	

<b>Fund Balance</b>							
Restricted		\$ 52,499	\$ 53,164	\$ 53,254	\$ 53,344		
Unassigned (deficit)							
Total Fund Balance		\$ 52,499	\$ 53,164	\$ 53,254	\$ 53,344		

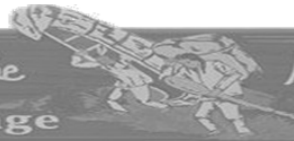
<b>EMPLOYEE POST-RETIREMENT 285 DEPT XX OBJ XXXXX</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account Description</b>							
285-02-52150-136	FINANCE	\$ -	\$ -	\$ -	\$ 6,025	\$ 6,025	100.00%
285-10-52110-136	POLICE ADMIN	\$ 10,053	\$ 23,927	\$ 18,240	\$ 17,299	\$ (941)	-5.16%
285-10-52120-136	PATROL	\$ 19,724	\$ 33,905	\$ 26,080	\$ 11,980	\$ (14,100)	-54.06%
285-10-52130-136	CRIMINAL INVESTIAGTION	\$ 8,220	\$ -				
285-15-52220-136	FIRE	\$ 6,698	\$ 14,613	\$ 35,176	\$ 45,026	\$ 9,850	28.00%
285-30-55200-136	P&R	\$ 4,339	\$ 17,182	\$ 10,640	\$ 8,650	\$ (1,990)	-18.70%
285-00-59100-000	RESIDUAL EQUITY		\$ -				
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 49,034</b>	<b>\$ 89,627</b>	<b>\$ 90,136</b>	<b>\$ 88,980</b>	<b>\$ (1,156)</b>	<b>-1.29%</b>

<b>EMPLOYEE POST-RETIREMENT - REVENUES Fund 285</b>							
285-49-49210-000	TRANSFER FROM GENERAL FUND	\$ 47,365	\$ 97,532	\$ 90,136	\$ 88,980	\$ (1,156)	-1.28%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 47,365</b>	<b>\$ 97,532</b>	<b>\$ 90,136</b>	<b>\$ 88,980</b>	<b>\$ (1,156)</b>	<b>-1.19%</b>

**Fund Balance**

Restricted	\$ -	\$ -	\$ -
Unassigned (deficit)	\$ (6,079.16)	\$ 1,825.98	\$ (3,338.56)
<b>Total Fund Balance</b>	<b>\$ (6,079.16)</b>	<b>\$ 1,825.98</b>	<b>\$ (3,338.56)</b>

*"Where the  
Portage*



*North Begins"  
Wis.*

## **DEBT SERVICE FUNDS**

Debt Service Funds are established to account for the accumulation of resources to be applied to the payments of general long-term debt service. The project costs for which debt is incurred are not reflected within this Fund.

Typically, debt service payments are supported through special purpose taxation of a General Obligation Bond type or through a Tax Increment Financing (TIF) plan. Additionally, the City may pledge alternate revenue sources for purposes of debt service, thereby eliminating or reducing the direct tax levy obligation.



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<i>Debt Service</i> <i>Fund 300 Dept 00 Object 58000</i>		<i>2019</i> <i>Actual</i>	<i>2020</i> <i>Actual</i>	<i>2021</i> <i>Budget</i>	<i>2022</i> <i>Budget</i>	<i>Change vs.</i> <i>20 Bdgt</i>	<i>% Change</i> <i>From 2020</i>
<b>Account Description</b>							
300-00-58000-590	BANK FEES		\$ -			\$ -	
300-00-58000-610	PRINCIPAL	\$ 1,119,445	\$ 1,231,425	\$ 1,224,896	\$ 1,341,159	\$ 116,263	9.49%
300-00-58000-620	INTEREST AND FISCAL CHARGES	\$ 374,550	\$ 402,811	\$ 376,599	\$ 442,109	\$ 65,510	17.40%
300-00-59229-000	TRANSFER TO LIBRARY	\$ 140,000	\$ -				
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 1,633,995</b>	<b>\$ 1,634,236</b>	<b>\$ 1,601,495</b>	<b>\$ 1,783,268</b>	<b>\$ 181,773</b>	<b>11.35%</b>

<i>Debt Service - Rev</i> <i>Fund 300</i>							
300-41-41110-000	GENERAL PROPERTY TAXES	\$ 1,021,730	\$ 1,146,854	\$ 1,194,520	\$ 1,258,301	\$ 63,781	5.34%
300-48-48900-000	MISCELLANEOUS REVENUE	\$ 70,344	\$ -			\$ -	
300-49-49221-000	TRANSFER FROM TIF	\$ 441,325	\$ 487,381	\$ 406,975	\$ 524,967	\$ 117,992	28.99%
300-49-49241-000	TRANSFER FROM CAPITAL PROJ	\$ 140,000	\$ -			\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 1,673,399</b>	<b>\$ 1,634,235</b>	<b>\$ 1,601,495</b>	<b>\$ 1,783,268</b>	<b>\$ 181,773</b>	<b>11.35%</b>

**Fund Balance**

Restricted	\$ 126,555.66	\$ 126,554.70	\$ 126,554.70	\$ 126,554.70
Unassigned (deficit)			\$ -	\$ -
<b>Total Fund Balance</b>	<b>\$ 126,555.66</b>	<b>\$ 165,958.86</b>	<b>\$ 165,959.82</b>	<b>\$ 126,554.70</b>



## **CAPITAL PROJECTS FUND**

The Capital Projects Fund was established for the purpose of segregating current year revenue and accumulated assets that are earmarked for specific improvement projects. Within the Fund, separate accounts are maintained on a project specific basis.

### **Tax Increment Financing (TIF)**

#### **General Capital Projects**

#### **Vehicle-Equipment Replacement**

#### **Industrial Development**

#### **Revolving Sidewalk**

#### **Revolving Alley**

#### **Canal Project**

#### **Airport Construction**



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<b>TIF # 4 INDUSTRIAL PARK Fund 216 EXPENSES</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account #</b>	<b>Account Description</b>						
216-00-56000-215	AUDIT	\$ 2,274	\$ 2,342	\$ 2,678	\$ 2,758	\$ 80	3.00%
216-00-56000-219	OTHER PROFESSIONAL SERVICES	\$ 17,810	\$ 25			\$ -	
216-00-56000-550	ADMINISTRATIVE SERVICES	\$ 1,462	\$ 1,554	\$ 1,596	\$ 1,664	\$ 68	4.26%
216-00-56000-590	BANK FEES	\$ 23	\$ 23			\$ -	
216-00-57000-219	OTHER PROFESSIONAL SERVICES	\$ -	\$ -			\$ -	
216-00-56000-790	MISCELLANEOUS EXPENSE	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	
216-00-57000-820	PUBLIC INFRASTRUCTURE	\$ -	\$ 544,739	\$ 656,000	\$ 347,000	\$ (309,000)	-47.10%
	<i>MOHR RD EXTENSION 347,000</i>						
216-00-59500-630	BOND FEES	\$ 4,507	\$ -			\$ -	
216-00-59230-000	TRANSFER TO DEBT SERVICE	\$ 152,273	\$ 180,863	\$ 155,735	\$ 150,685	\$ (5,050)	-3.24%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 178,499</b>	<b>\$ 729,696</b>	<b>\$ 816,159</b>	<b>\$ 502,257</b>	<b>\$ (313,902)</b>	<b>-38.46%</b>

<b>TIF # 4 INDUSTRIAL PARK Fund 216 REVENUES</b>							
<b>Account #</b>	<b>Account Description</b>						
216-41-41120-000	TAX INCREMENT	\$ 14,912	\$ 13,709	\$ 18,607	\$ 57,170	\$ 38,563	207.25%
216-41-41115-000	PERSONAL PROPERTY AID	\$ 95	\$ 0	\$ (95)		\$ 95	-100.00%
216-48-48110-000	INTEREST INCOME	\$ 2,404	\$ 1,737			\$ -	
216-48-48240-000	LEASE AGREEMENTS	\$ (198)	\$ -			\$ -	
216-49-49110-000	BOND PROCEEDS	\$ 175,000	\$ -	\$ 280,000		\$ (280,000)	-100.00%
216-49-49130-000	BOND PREMIUM	\$ 1,794	\$ -	\$ -	\$ -	\$ -	
216-48-48900-000	MISCELLANEOUS REV - SALE OF LAND	\$ 151,680	\$ -	\$ 376,000	\$ 59,220	\$ (316,780)	-84.25%
216-49-49200-000	TRANSFER FROM OTHER FUND (ED)	\$ 122,972	\$ -	\$ -	\$ -		
216-49-49210-000	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ 113,394	\$ 20,659	\$ (92,735)	-81.78%
216-49-49241-000	TRANSFER FROM CAPITAL PRJ	\$ -	\$ 40,000			\$ -	
216-49-49275-000	TRANSFER FROM OTHER FUNDS (PEC)	\$ -	\$ 86,000	\$ 28,158	\$ 18,208	\$ (9,950)	-35.34%
216-49-49900-000	FUND BALANCE APPLIED		\$ -	\$ -	\$ 347,000	\$ 347,000	100.00%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 468,659</b>	<b>\$ 141,446</b>	<b>\$ 816,064</b>	<b>\$ 502,257</b>	<b>\$ (313,806)</b>	<b>-38.5%</b>

**Fund Balance**

Restricted	\$ -	\$ -	\$ -	\$ -
Unassigned (deficit)	\$ (489,613)	\$ (1,077,864)	\$ (1,191,258)	\$ (1,211,917)
<b>Total Fund Balance</b>	<b>\$ (489,613)</b>	<b>\$ (1,077,864)</b>	<b>\$ (1,191,258)</b>	<b>\$ (1,211,917)</b>

<b>TIF #5 HIGHLANDS Fund 217 EXPENSES</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account #</b>	<b>Account Description</b>						
217-00-56000-215	AUDIT	\$ 2,274	\$ 2,342	\$ 2,278	\$ 2,346	\$ 68	3.00%
217-00-56000-219	OTHER PROFESSIONAL SVC	\$ 813	\$ -			\$ -	
217-00-56000-550	ADMINISTRATIVE SERVICES	\$ 1,462	\$ 1,554	\$ 1,596	\$ 1,664	\$ 68	4.26%
217-00-56000-590	BANK FEES	\$ 35	\$ 29	\$ 35	\$ 35	\$ -	
217-00-56000-790	MISCELLANEOUS EXPENSE	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	
217-00-57000-219	OTHER PROFESSIONAL SVC	\$ -	\$ 25				
217-00-59230-000	TRANSFER TO DEBT SERVICE	\$ 165,913	\$ 167,806	\$ 169,368	\$ 170,505	\$ 1,137	0.67%
217-00-59500-630	PAYMENT TO BOND EXCROW AGENT	\$ -	\$ -			\$ -	
217-00-59100-000	RESIDUAL EQUITY		\$ -			\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 170,646</b>	<b>\$ 171,906</b>	<b>\$ 173,427</b>	<b>\$ 174,700</b>	<b>\$ 1,273</b>	<b>0.73%</b>

<b>TIF #5 HIGHLANDS Fund 217 REVENUES</b>							
<b>Account #</b>	<b>Account Description</b>						
217-41-41120-000	TAX INCREMENT	\$ 110,591	\$ 110,436	\$ 110,312	\$ 100,191	\$ (10,121)	-9.18%
217-41-41115-000	PERSONAL PROPERTY AID	\$ 614	\$ -	\$ (614)		\$ 614	-100.00%
217-48-48900-000	MISCELLANEOUS REVENUE	\$ 37,510	\$ 37,510	\$ 37,510	\$ 37,510	\$ -	
217-49-49110-000	BOND PROCEEDS	\$ -	\$ -			\$ -	
217-49-49130-000	BOND PREMIUM		\$ -			\$ -	
217-49-49210-000	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ 25,605	\$ 37,000	\$ 11,395	44.50%
217-49-49900-000	FUND BALANCE APPLIED		\$ -			\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 148,715</b>	<b>\$ 147,946</b>	<b>\$ 172,813</b>	<b>\$ 174,700</b>	<b>\$ 1,887</b>	<b>1.1%</b>

**Fund Balance**

Restricted	\$ -	\$ -	\$ -	\$ -
Unassigned (deficit)	\$ (521,297)	\$ (545,257)	\$ (570,862)	\$ (607,862)
Total Fund Balance	\$ (521,297)	\$ (545,257)	\$ (570,862)	\$ (607,862)

<b>TIF # 6 DOWNTOWN Fund 218 EXPENSES</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account #</b>	<b>Account Description</b>						
218-00-56000-215	AUDIT	\$ 1,762	\$ 1,821	\$ 2,089	\$ 2,152	\$ 63	3.00%
218-00-56000-550	ADMINISTRATIVE SERVICES	\$ 731	\$ 777	\$ 798	\$ 832	\$ 34	4.26%
218-00-56000-590	BANK FEES	\$ 18	\$ 23	\$ 5	\$ 5	\$ -	
218-00-56000-790	MISCELLANEOUS EXPENSE	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	
218-00-57000-820	PUBLIC INFRASTRUCTURE	\$ 27,076	\$ 66,215	\$ 464,000	\$ 100,000	\$ (364,000)	-78.45%
218-00-59230-000	TRANSFER TO DEBT SERVICE	\$ 7,756	\$ 10,719	\$ 13,217	\$ 54,097	\$ 40,880	
218-00-59500-630	BOND FEES	\$ 1,416	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 38,909</b>	<b>\$ 79,705</b>	<b>\$ 480,259</b>	<b>\$ 157,236</b>	<b>\$ (323,023)</b>	<b>-67.26%</b>

<b>TIF # 6 DOWNTOWN Fund 218 REVENUES</b>							
<b>Account #</b>	<b>Account Description</b>						
218-43-43431-000	STATE COMPUTER AID CREDIT	\$ 3,452	\$ 3,452	\$ 3,452	\$ 3,452	\$ -	
218-43-43690-000	OTHER STATE PAYMENTS (WAM)	\$ -	\$ 43,231	\$ 35,000		\$ (35,000)	
218-49-49110-000	BOND PROCEEDS	\$ 55,000	\$ -	\$ 429,000	\$ 100,000	\$ (329,000)	-76.69%
218-49-49130-000	BOND PREMIUM GOVT FUND	\$ 564	\$ -				
218-49-49210-000	TRANSFER FROM GEN FUND		\$ -	\$ 12,807	\$ 53,784	\$ 40,977	319.96%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 59,016</b>	<b>\$ 46,683</b>	<b>\$ 480,259</b>	<b>\$ 157,236</b>	<b>\$ (323,023)</b>	<b>-67.26%</b>

**Fund Balance**

Restricted	\$ -	\$ -	\$ -	\$ -
Unassigned (deficit)	\$ (78,529.83)	\$ (111,551.33)	\$ (124,358.33)	\$ (165,335.00)
Total Fund Balance	\$ (78,529.83)	\$ (111,551.33)	\$ (124,358.33)	\$ (165,335.00)

<b>TIF #7 FIRST WARD Fund 219 EXPENSES</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account #</b>	<b>Account Description</b>						
219-00-56000-215	AUDIT	\$ 2,889	\$ 2,969	\$ 2,667	\$ 2,747	\$ 80	3.00%
219-00-56000-219	OTHER PROFESSIONAL SERVICES	\$ -	\$ -			\$ -	
219-00-56000-550	ADMINISTRATIVE SERVICES	\$ 731	\$ 777	\$ 798	\$ 832	\$ 34	4.26%
219-00-56000-590	BANK FEES	\$ 94	\$ 103	\$ 78	\$ 78	\$ -	
219-00-56000-790	MISCELLANEOUS EXPENSE	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	
219-00-57000-820	PUBLIC INFRASTRUCTURE	\$ 63,657	\$ 124,386	\$ 871,000	\$ 100,000	\$ (771,000)	-88.52%
	<i>E Wisconsin St Design</i>						
219-00-59500-630	BOND FEES	\$ 2,447	\$ -	\$ -	\$ -	\$ -	
219-00-59100-000	RESIDUAL EQUITY	\$ -	\$ -	\$ 59,026		\$ (59,026)	-100.00%
219-00-59230-000	TRANSFER TO DEBT SERVICE	\$ 68,896	\$ 82,206	\$ 23,568	\$ 105,292	\$ 81,724	346.76%
	<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>	<b>\$ 138,864</b>	<b>\$ 210,592</b>	<b>\$ 957,287</b>	<b>\$ 209,099</b>	<b>\$ (748,188)</b>	<b>-78.16%</b>

<b>TIF # 7- 1st Ward Redevelopment Fund 219 REVENUES</b>							
<b>Account #</b>	<b>Account Description</b>						
219-41-41120-000	TAX INCREMENT	\$ 54,053	\$ 69,729	\$ 85,263	\$ 76,501	\$ (8,762)	-10.28%
219-43-43431-000	STATE COMPUTER AID CREDIT	\$ 1,746	\$ 1,746	\$ 1,746	\$ 1,746	\$ -	
219-43-43690-000	OTHER STATE PAYMENTS		\$ 87,773				
219-48-48110-000	INTEREST INCOME	\$ 624	\$ 74	\$ 250	\$ 250	\$ -	
219-49-49110-000	BOND PROCEEDS	\$ 95,000	\$ -	\$ 870,000	\$ 100,000	\$ (770,000)	-88.51%
219-49-49130-000	BOND PREMIUM GOVT FUND	\$ 974	\$ -				
219-49-49210-000	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ 28	\$ 30,602	\$ 30,574	
219-49-49900-000	TRANSFER FROM FUND BALANCE		\$ -				
	<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>	<b>\$ 152,398</b>	<b>\$ 159,322</b>	<b>\$ 957,287</b>	<b>\$ 209,099</b>	<b>\$ (748,188)</b>	<b>-78.16%</b>

**Fund Balance**

Restricted	\$ 15,047		\$ -	\$ -
Unassigned (deficit)		\$ (36,223)	\$ (36,251)	\$ (66,852)
<b>Total Fund Balance</b>	<b>\$ 15,047</b>	<b>\$ (36,223)</b>	<b>\$ (36,251)</b>	<b>\$ (66,852)</b>

<b>TIF #8 Hamilton Park Place Fund 214 EXPENSES</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account #</b>	<b>Account Description</b>						
214-00-56000-215	AUDIT	\$ 2,306	\$ 2,375	\$ 2,278	\$ 2,346	\$ 68	3.00%
214-00-56000-219	OTHER PROFESSIONAL SERVICES	\$ 194	\$ -		\$ -	\$ -	
214-00-56000-550	ADMINISTRATIVE SERVICES	\$ 731	\$ 777	\$ 798	\$ 832	\$ 34	4.26%
214-00-56000-590	BANK FEES	\$ 69	\$ 52	\$ 69	\$ 69	\$ -	
214-00-56000-790	MISCELLANEOUS EXPENSE	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	
214-00-57000-820	PUBLIC INFRASTRUCTURE	\$ (8,684)	\$ -	\$ -	\$ -		
214-00-59100-000	RESIDUAL EQUITY	\$ -	\$ -	\$ 15,837	\$ 13,087	\$ (2,750)	-17.37%
214-00-59230-000	TRANSFER TO DEBT SERVICE	\$ 46,488	\$ 45,788	\$ 45,088	\$ 44,388	\$ (700)	-1.55%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 41,253</b>	<b>\$ 49,142</b>	<b>\$ 64,220</b>	<b>\$ 60,872</b>	<b>\$ (3,348)</b>	<b>-5.21%</b>

<b>TIF #8 Hamilton Park Place Fund 214 REVENUES</b>							
214-41-41120-000	TAX INCREMENT	\$ 62,314	\$ 56,616	\$ 56,747	\$ 54,455	\$ (2,292)	-4.04%
214-41-41115-000	PERSONAL PROPERTY AID	\$ 1,520	\$ 2,967	\$ 4,413	\$ 2,967	\$ (1,446)	-32.77%
214-42-42020-000	SIDEWALK ASSESSMENT	\$ 2,147	\$ 2,148	\$ 2,147	\$ 2,147		
214-43-43431-000	STATE COMPUTER AID CREDIT	\$ 754	\$ 754	\$ 753	\$ 753	\$ -	
214-48-48110-000	INTEREST INCOME	\$ 1,214	\$ 978		\$ 390	\$ 390	100.00%
214-48-48130-000	INTEREST SPEC. ASSMT & CHARGES	\$ 241	\$ 161	\$ 160	\$ 160	\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 68,191</b>	<b>\$ 63,623</b>	<b>\$ 64,220</b>	<b>\$ 60,872</b>	<b>\$ (3,348)</b>	<b>0.00%</b>

**Fund Balance**

Restricted	\$ 81,762	\$ 96,243	\$ 96,243	\$ 96,243
Unassigned (deficit)	\$ -	\$ -	\$ -	\$ -
<b>Total Fund Balance</b>	<b>\$ 81,762</b>	<b>\$ 96,243</b>	<b>\$ 96,243</b>	<b>\$ 96,243</b>

<b>TIF #9 NS Business Park (Gunderson)</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 213 EXPENSES</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account #</b>	<b>Account Description</b>						
213-00-56000-215	AUDIT	\$ 1,250	\$ 1,300	\$ 2,278	\$ 2,346	\$ 68	3.00%
213-00-56000-219	OTHER PROFESSIONAL SERVICES	\$ 63	\$ 163	\$ -	\$ 15,000	\$ 15,000	100.00%
213-00-56000-550	ADMINISTRATIVE SERVICES	\$ 1,096	\$ 1,165	\$ 1,197	\$ 1,248	\$ 51	4.26%
213-00-56000-790	MISCELLANEOUS EXPENSE	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	
213-00-57000-820	PUBLIC INFRASTRUCTURE	\$ -	\$ -	\$ 865,000		\$ (865,000)	-100.00%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 2,558</b>	<b>\$ 2,778</b>	<b>\$ 868,625</b>	<b>\$ 18,744</b>	<b>\$ (849,881)</b>	<b>-97.84%</b>

<b>TIF #9 NS Business Park (Gunderson)</b>							
<b>Fund 213 REVENUES</b>							
213-48-48110-000	INTEREST INCOME	\$ -	\$ -			\$ -	
213-49-49110-000	BOND PROCEEDS	\$ -	\$ -	\$ 865,000		\$ (865,000)	-100.00%
213-49-49200-000	TRANSFER FROM OTHER FUNDS	\$ -	\$ -		\$ -		
213-49-49210-000	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ 3,625	\$ 18,744	\$ 15,119	417.09%
213-49-49000-000	FUND BALANCE		\$ -			\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 868,625</b>	<b>\$ 18,744</b>	<b>\$ (849,881)</b>	<b>0.00%</b>

**Fund Balance**

Restricted	\$ -	\$ -	\$ -	\$ -
Unassigned (deficit)	\$ (18,047)	\$ (20,825)	\$ (24,450)	\$ (43,194)
<b>Total Fund Balance</b>	<b>\$ (18,047)</b>	<b>\$ (20,825)</b>	<b>\$ (24,450)</b>	<b>\$ (43,194)</b>



<b>TIF #10 NS BLIGHT ELIM Fund 212 EXPENSES</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account #</b>	<b>Account Description</b>						
212-00-56000-215	AUDIT	\$ -	\$ -	\$ 2,278	\$ 2,346	\$ 68	3.00%
212-00-56000-219	OTHER PROFESSIONAL SERVICES	\$ 1,775	\$ 3,833	\$ -	\$ -	\$ -	
212-00-56000-550	ADMINISTRATIVE SERVICES	\$ 1,096	\$ 1,165	\$ 1,197	\$ 1,248	\$ 51	4.26%
212-00-56000-790	MISCELLANEOUS EXPENSE	\$ 1,000	\$ 150	\$ -	\$ 150	\$ 150	100.00%
212-00-59200-000	TRANSFER TO GENERAL FUND	\$ -	\$ -		\$ 17,000	\$ 17,000	100.00%
	RESIDUAL EQUITY				\$ 2,391		
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 3,871</b>	<b>\$ 5,148</b>	<b>\$ 3,475</b>	<b>\$ 23,135</b>	<b>\$ 17,269</b>	<b>496.96%</b>

<b>TIF #10 NS BLIGHT ELIM Fund 212 REVENUES</b>							
212-41-41120-000	TAX INCREMENT	\$ -	\$ -	\$ 13,351	\$ 23,135	\$ 9,784	73.28%
212-49-49210-000	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ 3,475		\$ (3,475)	-100.00%
212-49-49000-000	FUND BALANCE		\$ -			\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,826</b>	<b>\$ 23,135</b>	<b>\$ 6,309</b>	<b>0.00%</b>

**Fund Balance**

Restricted	\$ -	\$ -	\$ -
Unassigned (deficit)	\$ (17,588)	\$ (22,736)	\$ (26,211)
Total Fund Balance	\$ (17,588)	\$ (26,607)	\$ (26,099)

<b>CAPITAL PROJECTS</b>			<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 410</b>			<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>								
410-00-51600-821	MUNICIPAL BUILDING/GROUNDS		\$ 90,770	\$ 27,272	\$ 480,000	\$ 1,530,000	\$ 1,050,000	218.75%
	STD	Mun. Bldg. Emergency Generator	\$ 160,000					
	GO	Mun. Garage Preliminary Design	\$ 350,000					
	ARPA	City Hall/Library Phone System	\$ 40,000					
	USDA	Fire - Tower 1 Replacement	\$ 650,000					
	USDA \$100K GO	Fire - Eng 8 Replacement	\$ 270,000					
	STD	Video Camera System (Parks & Streets)	\$ 40,000					
	STD	Library - Wall Replacement	\$ 20,000					
410-00-55200-821	P&R BUILDINGS/GROUNDS		\$ 295,488	\$ 63,773	\$ 720,000	\$ 205,500	\$ (514,500)	-71.46%
	GO	Collipp-Worden Tennis Court Resurface; Paint; Fencing	\$ 65,000					
	GO	Lincoln Park Bldg Rehabilitation	\$ 22,000					
	GO	Pine Meadow Tennis Courts to Pickle Ball; repaint; fence repair; install post	\$ 20,000					
	Land Sale	Sunset Tennis Crt Removals1	\$ 7,000					
	GO	VMF Bldg 6 Fire Alarm Update	\$ 11,500					
	CF	VMF SB Imp (Irrigation/Bleachers/Dougouts)2	\$ 30,000					
	GO	LL Complex Backstop Replacement Fields 1 & 2	\$ 50,000					
410-00-57000-819	STORM WATER CAPITAL OUTLAY		\$ 5,130	\$ 351,707	\$ 65,000	\$ 180,000	\$ 115,000	176.92%
	GO	Storm Sewer Relay	\$ 25,000					
	UNPS/ARPA	West Conant St. storm sewer	\$ 80,000					
	GO	Jefferson St. West Alley Pump Station	\$ 75,000					
410-00-57000-820	PUBLIC INFRASTRUCTURE		\$ 1,325,845	\$ 657,036	\$ 220,000	\$ 1,050,000	\$ 830,000	377.27%
	GO	W. Conant St. Design(Pierce- Carroll) Street, C&G, SW & Patch modeling	\$ 700,000					
	WT \$40K/GO\$310K	Pavement Rehab E. Albert St.(Hamilton St. -Agency House Rd)	\$ 350,000					
410-00-57000-821	BUILDING/GROUNDS		\$ -			\$ 30,000	\$ 30,000	100.00%
	GO	Parking Lot Resurface - St Mary's	\$ 30,000					
410-00-57000-840	EQUIPMENT		\$ 3,299	\$ -			\$ -	
410-00-59229-000	TRANSFER TO LIBRARY		\$ 5,700					
410-00-59221-000	TRANSFER TO CANAL				\$ -	\$ -	\$ -	
410-00-59230-000	TRANSFER TO DEBT SERVICE		\$ 140,000	\$ -			\$ -	
410-00-59500-630	BOND FEES		\$ 70,308	\$ -		\$ 45,000	\$ 45,000	100.00%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>			<b>\$ 1,936,540</b>	<b>\$ 1,099,788</b>	<b>\$ 1,485,000</b>	<b>\$ 3,040,500</b>	<b>\$ 1,555,500</b>	<b>104.75%</b>
<b>CAPITAL PROJECTS - REV</b>								
<b>Fund 410</b>								
410-42-42035-000	ALLEY ASSESSMENT		\$ -	\$ -				
410-42-42040-000	URBAN DEVELOPMENT		\$ 12,559	\$ 29,443			\$ -	
410-42-42020-000	SIDEWALK ASSESSMENT		\$ -	\$ -				
410-43-43261-000	GRANTS & AIDS		\$ -	\$ 72,585	\$ 81,000	\$ 877,000	\$ 796,000	982.72%
	ARPA	City Hall/Library Phone System	\$ 40,000					
	USDA	Fire - Tower 1 Replacement	\$ 650,000					
	USDA \$100K GO	Fire - Eng 8 Replacement	\$ 100,000					
	Land Sale	Sunset Tennis Crt Removals1	\$ 7,000					
	UNPS/ARPA	West Conant St. storm sewer	\$ 80,000					
410-46-46165-000	STORM WATER MGT FEES		\$ 66	\$ -			\$ -	
410-48-48110-000	INTEREST INCOME		\$ 22,923	\$ 29,372	\$ 15,000	\$ 15,000	\$ -	
410-48-48130-000	INTEREST SPEC ASSMNT & CHARGES		\$ 263	\$ 697	\$ 300	\$ 300	\$ -	
410-48-48520-000	DONATIONS - PARK AND REC		\$ 58,470	\$ 19,847				
410-49-49110-000	BOND PROCEEDS		\$ 2,611,000	\$ -	\$ -	\$ 1,898,200	\$ 1,898,200	100.00%
	GO	Mun. Garage Preliminary Design	\$ 350,000					
	USDA \$100K GO	Fire - Eng 8 Replacement	\$ 170,000					
	GO	Collipp-Worden Tennis Court Resurface; Paint; Fenci	\$ 65,000					
	GO	Lincoln Park Bldg Rehabilitation	\$ 22,000					
	GO	Pine Meadow Tennis Courts to Pickle Ball; repaint; fe	\$ 20,000					
	GO	VMF Bldg 6 Fire Alarm Update	\$ 11,500					
	GO	LL Complex Backstop Replacement Fields 1 & 2	\$ 50,000					
	GO	Storm Sewer Relay	\$ 25,000					
	GO	Jefferson St. West Alley Pump Station	\$ 75,000					
	GO	W. Conant St. Design(Pierce- Carroll) Street, C&G, S	\$ 700,000					
	WT \$40K/GO\$310K	Pavement Rehab E. Albert St.(Hamilton St. -Agency H	\$ 350,000					
	GO	Parking Lot Resurface - St Mary's	\$ 30,000					
410-49-49130-000	BOND PREMIUM		\$ 27,994	\$ -			\$ -	
410-49-49120-000	LOAN PROCEEDS		\$ (150,000)	\$ 300,000	\$ 982,700	\$ 220,000	\$ (762,700)	-77.61%
	STD	Mun. Bldg. Emergency Generator	\$ 160,000	\$ -	\$ -			
	STD	Video Camera System (Parks & Streets)	\$ 40,000	\$ -	\$ -			
	STD	Library - Wall Replacement	\$ 20,000	\$ -	\$ -			
410-49-49200-000	TRANSFER FROM WHEEL TAX		\$ 40,000	\$ 98,500	\$ 40,000	\$ 40,000	\$ -	
410-49-49210-000	TRANSFER FROM GENERAL FUND		\$ -	\$ -	\$ -	\$ -	\$ -	
410-49-49900-000	FUND BALANCE APPLIED		\$ -	\$ -	\$ 366,000	\$ 30,000	\$ (336,000)	-91.80%
	CF	VMF SB Imp (Irrigation/Bleachers/Dougouts)2	\$ 30,000					
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>			<b>\$ 2,623,274</b>	<b>\$ 550,444</b>	<b>\$ 1,485,000</b>	<b>\$ 3,080,500</b>	<b>\$ 1,595,500</b>	<b>107.44%</b>
<b>Fund Balance</b>								
Undesignated Fund Balance			\$ 993,882.24	\$ 444,538.24	\$ 78,538.24	\$ 48,538.24		

**City of Portage**

**VEHICLE & EQUIP REPLACEMENT**  
Fund 420 Dept 00 Object 57500

		2019	2020	2021	2022	Change vs.	% Change
		Actual	Actual	Budget	Budget	21 Bdgt	From 21
<b>Account Description</b>							
420-00-57500-590	BANK FEES	\$ -	\$ -			\$ -	
420-00-57500-830	VEHICLES	\$ 186,538	\$ 693,135	\$ 46,282	\$ 79,087	\$ 32,805	70.88%
	POLICE PICKUP TRK SQ W/EQUIP	\$ 39,544					
	POLICE PICKUP TRK SQ W/EQUIP	\$ 39,544					
420-00-57500-840	EQUIPMENT	\$ 13,423	\$ 172,256	\$ 155,000	\$ 299,376	\$ 144,376	93.15%
	Police SQ 7 Equip	\$ 7,376					
	P&R Mower #	\$ 38,000					
	P&R Mower #	\$ 38,000					
	PW Loader #23	\$ 187,000					
	PW Foam Tires #24	\$ 9,000					
	PW Snow Pusher Bucket	\$ 9,500					
	PW Line Painter	\$ 10,500					
420-00-57500-870	COMPUTER HARDWARE	\$ -	\$ 21,384	\$ -	\$ 4,103	\$ 4,103	100.00%
	Portage 138 CH Frt Ctr	\$ 1,293					
	Portage 166 Fire/lamrespond	\$ 1,305					
	Police laptop	\$ 1,505					
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 199,961</b>	<b>\$ 886,774</b>	<b>\$ 201,282</b>	<b>\$ 382,566</b>	<b>\$ 181,284</b>	<b>90.06%</b>

**VEHICLE REPL - REV**

**Fund 420**

420-43-43690-000	OTHER STATE PAYMENTS		\$ 159,733		\$ -		
420-47-47323-000	RURAL FIRE PROTECTION CONTRACT	\$ 8,725	\$ 269,601		\$ -		
420-47-47324-000	HAZMAT SERVICES	\$ -	\$ -	\$ 8,725	\$ 8,725	\$ -	
420-48-48110-000	INTEREST INCOME	\$ 29,836	\$ 13,018	\$ 2,000	\$ 2,000	\$ -	
420-48-48301-000	SALE OF PROPERTY - LAW ENFORCE	\$ -	\$ 7,327			\$ -	
420-48-48309-000	SALE OF PROPERTY-OTHER	\$ -	\$ 5,765		\$ 28,000	\$ 28,000	100.00%
420-48-48420-000	INSURANCE PROCEEDS - LAW	\$ 12,883	\$ 152,639	\$ -	\$ -		
420-48-48500-000	DONATIONS	\$ -	\$ 750			\$ -	
420-48-48900-000	MISCELLANEOUS REVENUE	\$ 501	\$ -			\$ -	
420-49-49210-000	TRANSFER FROM GEN FUND - VEHICLES	\$ 217,130	\$ 251,668	\$ 241,992	\$ 243,269	\$ 1,277	0.53%
	VEHICLES	\$ 224,630					
	COMPUTERS	\$ 18,639					
420-49-49200-000	TRANSFER FROM SCHOOL LIAISON (SRO)	\$ 6,776	\$ -	\$ 12,098	\$ 12,340		
	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -		
420-49-49000-000	FUND BALANCE APPLIED		\$ -	\$ (63,533)	\$ 88,232	\$ 151,765	-238.88%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 275,852</b>	<b>\$ 860,500</b>	<b>\$ 201,282</b>	<b>\$ 382,566</b>	<b>\$ 181,042</b>	<b>89.94%</b>

**Fund Balance**

Restricted (Hazmat)	\$ 170,913	\$ 188,363	\$ 197,088	\$ 205,813
Restricted (Computers)		\$ 16,369	\$ 17,362	\$ 14,536
Assigned	\$ 1,361,910	\$ 1,301,817	\$ 1,355,632	\$ 1,261,501
<b>Total Fund Balance</b>	<b>\$ 1,532,823</b>	<b>\$ 1,506,549</b>	<b>\$ 1,570,082</b>	<b>\$ 1,481,850</b>

<b>INDUSTRIAL DEVELOPMENT</b> <b>Fund 430 Dept 00</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<i>Account Description</i>		<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>21 Bdgt</i>	<i>From 21</i>
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>INDUSTRIAL DEV - REV</b> <b>Fund 430</b>							
430-48-48110-000	INTEREST INCOME	\$ 1	\$ -			\$ -	-
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		\$ 1	\$ -	\$ -	\$ -	\$ -	-

<b>Fund Balance</b>					
Fund Balance Designated		\$ 49.09	\$ 50.08	\$ 50.08	\$ 50.08
Undesignated Fund Balance		\$ -	\$ -	\$ -	\$ -
<b>Total Fund Balance</b>		<b>\$ 49.09</b>	<b>\$ 50.08</b>	<b>\$ 50.08</b>	<b>\$ 50.08</b>

<b>REVOLVING SIDEWALK</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 450 Dept 00</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 2121</b>
<b>Account Description</b>							
450-00-53431-236	SIDEWALK CONTRACTOR	\$ 109,669	\$ 114	\$ 100,000	\$ -	\$ (100,000)	-100.00%
450-00-53431-550	ADMINISTRATIVE FEES	\$ 2,912	\$ 3,065	\$ 3,177	\$ 3,240	\$ 63	1.98%
450-00-59100-000	RESIDUAL EQUITY		\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 112,581</b>	<b>\$ 3,179</b>	<b>\$ 103,177</b>	<b>\$ 3,240</b>	<b>\$ (99,937)</b>	<b>-96.86%</b>

<b>REVOLVING SIDEWALK - REV</b>							
<b>Fund 450</b>							
450-42-42020-000	SIDEWALK ASSESSMENT	\$ 18,300	\$ 38,820	\$ 60,000	\$ 35,000	\$ (25,000)	-41.67%
450-48-48110-000	INTEREST INCOME	\$ 339	\$ 280	\$ 200	\$ 200	\$ -	
450-48-48130-000	INTEREST SPEC ASSMNT & CHARGES	\$ 1,360	\$ 1,769	\$ 2,250	\$ 1,313	\$ (938)	-41.67%
450-49-49900-000	FUND BALANCE APPLIED	\$ -	\$ -	\$ 727	\$ -	\$ (727)	-100.00%
450-49-49110-000	BOND PROCEEDS	\$ 59,000	\$ -	\$ 40,000	\$ -		
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 153,999</b>	<b>\$ 50,868</b>	<b>\$ 103,177</b>	<b>\$ 36,513</b>	<b>\$ (26,665)</b>	<b>-25.84%</b>

**Fund Balance**

Fund Balance Designated	\$ -	\$ 30,124.46	\$ 30,124.46	\$ 30,124.46
Fund Balance Undesignated	\$ (17,564.35)			
<b>Total Fund Balance</b>	<b>\$ (17,564.35)</b>	<b>\$ 30,124.46</b>	<b>\$ 30,124.46</b>	<b>\$ 30,124.46</b>

<b>ALLEY Fund 455 Dept 00</b>		<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Change vs. 21 Bdgt</b>	<b>% Change From 21</b>
<b>Account Description</b>							
455-00-53311-231	STREET REPAIR/MAINT	\$ -	\$ 112,515	\$ -	\$ 110,000	\$ 110,000	100.00%
	<i>Alley Resurfacing; #21,#26, #55, #79</i>						
455-00-53311-550	ADMINISTRATIVE FEES	\$ 2,912	\$ 3,065	\$ 3,177	\$ 3,240	\$ 63	1.98%
455-00-59100-000	RESIDUAL EQUITY		\$ -	\$ 17,623	\$ -	\$ (17,623)	-100.00%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 2,912</b>	<b>\$ 115,580</b>	<b>\$ 20,800</b>	<b>\$ 113,240</b>	<b>\$ 92,440</b>	

<b>ALLEY - REV Fund 455</b>							
455-42-42035-000	ALLEY ASSESSMENT	\$ 22,123	\$ 21,913	\$ 20,000	\$ 50,000	\$ 28,087	140.44%
455-48-48110-000	INTEREST INCOME	\$ 960	\$ 1,077			\$ -	
455-48-48130-000	INTEREST SPEC ASSMNT & CHARGES	\$ 1,574	\$ 1,414	\$ 800	\$ 800	\$ -	
455-49-49110-000	BOND PROCEEDS	\$ 60,000	\$ -	\$ -	\$ -		
455-49-49120-000	LOAN PROCEEDS	\$ 75,000	\$ -		\$ 60,000	\$ 60,000	100.00%
455-49-49900-000	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ 2,440	\$ 64,353	100.00%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 159,657</b>	<b>\$ 24,403</b>	<b>\$ 20,800</b>	<b>\$ 113,240</b>	<b>\$ 152,440</b>	<b>732.88%</b>

**Fund Balance**

Fund Balance Designated	\$ 57,929.39	\$ (33,247.81)	\$ (15,624.81)	\$ (15,624.81)
<b>Total Fund Balance</b>	<b>\$ 57,929.39</b>	<b>\$ (33,247.81)</b>	<b>\$ (15,624.81)</b>	<b>\$ (15,624.81)</b>

<b>CANAL PROJECT</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 460 Dept 00</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
460-00-53100-213	CONSULTING ENGINEER SERVICES	\$ 51,527	\$ 125,375	\$ 1,205,700	\$ 26,400	\$ (1,179,300)	-97.81%
460-00-57000-820	PUBLIC INFRASTRUCTURE Canal Trail, Lghts, Benches & Parking Lot	\$ -	\$ -	\$ -	\$ 899,000	\$ 899,000	100.00%
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 51,527</b>	<b>\$ 125,537</b>	<b>\$ 1,205,700</b>	<b>\$ 925,400</b>	<b>\$ (280,300)</b>	<b>-23.25%</b>

<b>CANAL PROJECT - REV</b>							
<b>Fund 460</b>							
460-43-43690-000	OTHER STATE PAYMENT Project# HPP 6996-05-28 \$ 659,353	\$ -	\$ -	\$ -	\$ -	\$ 659,353	\$ 659,353 100.00%
460-48-48110-000	INTEREST	\$ 2,102	\$ 713	\$ 500	\$ 100	\$ (400)	-80.00%
460-49-49110-000	BOND PROCEEDS	\$ -	\$ -	\$ 872,200	\$ 265,947	\$ (606,253)	-69.51%
460-49-49241-000	TRANSFER FROM CAPITAL PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	
460-49-49900-000	FUND BALANCE APPLIED	\$ -	\$ -	\$ 333,000	\$ -	\$ (333,000)	-100.00%
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 2,102</b>	<b>\$ 713</b>	<b>\$ 1,205,700</b>	<b>\$ 925,400</b>	<b>\$ (280,300)</b>	<b>-23.25%</b>

**Fund Balance**

	\$ -	\$ -	\$ -	\$ -
Fund Balance Designated	\$ 71,427.58	\$ (53,396.77)	\$ (386,396.77)	\$ (386,396.77)
Total Fund Balance	\$ 71,427.58	\$ (53,396.77)	\$ (386,396.77)	\$ (386,396.77)

<b>AIRPORT CONSTRUCTION</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 470 Dept 00</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
470-00-53510-219	OTHER PROFESSIONAL SERVICES	\$ 39,625	\$ -	\$ -	\$ -	\$ -	
470-00-53510-590	BANK FEES	\$ -	\$ -			\$ -	
470-00-53510-790	MISCELLANEOUS EXPENSE	\$ -	\$ -			\$ -	
470-00-53510-870	PUBLIC INFRASTRUCTURE	\$ -	\$ -		\$ 100,000	\$ 100,000	100.00%
	Runway (Crack Seal)						
470-00-59100-000	RESIDUAL EQUITY	\$ -	\$ -			\$ -	
470-00-59500-630	BOND FEES	\$ -	\$ -				
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 39,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>100.00%</b>

<b>AIRPORT CONST - REV</b>							
<b>Fund 470</b>							
470-48-48110-000	INTEREST INCOME	\$ 491	\$ 78			\$ -	
470-49-49110-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	
470-43-43261-000	GRANTS & AIDS*	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100.00%
470-49-49900-000	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 491</b>	<b>\$ 78</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>100.00%</b>

\* AIP/Entitlement Funds

**Fund Balance**

	\$ -	\$ -	\$ -	\$ -
Fund Balance Designated	\$ 7,222.39	\$ 7,300.26	\$ 7,300.26	\$ 7,300.26
Total Fund Balance	\$ 7,222.39	\$ (31,833.62)	\$ (31,911.49)	\$ 7,300.26

FAA	\$ 90,000.00
STATE	\$ 5,000.00
CARES	\$ 5,000.00
	<u>\$ 100,000.00</u>





## ENTERPRISE FUNDS

Enterprise Funds are established to account for those municipal operations that are generally financed and operated in a manner similar to private business. It is the intent of such operations that the costs of providing services on a continuing basis are to be financed principally through user charges. The general nature of this type of Fund is such that user charges are structured so as to provide sufficient income to meet current operating expenses, as well as generating surplus income necessary in meeting future repair, replacement, and improvement expenses. Funds included are as follows:

- Water Utility**
- Wastewater Utility**



*"Where the North Begins"*

**CITY OF PORTAGE  
WATER UTILITY BUDGET**

	2019	2020	2021	2022	Change vs.	% Change
	ACTUAL	ACTUAL	BUDGET	BUDGET	21 Bdgt	From 21
<b>REVENUES</b>						
CHARGES FOR SERVICE	2,043,559	2,188,205	2,260,272	2,260,272	-	0.00%
MISCELLANEOUS REVENUE	89,315	149,107	36,850	25,550	(11,300)	-30.66%
<b>TOTAL REVENUE</b>	<b>2,132,874</b>	<b>2,337,312</b>	<b>2,297,122</b>	<b>2,285,822</b>	<b>(11,300)</b>	<b>-0.49%</b>
<b>EXPENDITURES</b>						
53710 WELL MAINT	0	43,086	0	43,000	43,000	0.00%
53720 PUMPING EXPENSES	171,378	166,857	183,397	195,411	12,015	6.55%
53730 WATER TREATMENT	204,350	209,843	209,964	232,028	22,065	10.51%
53740 DISTRIBUTION	161,248	171,717	213,147	208,819	(4,328)	-2.03%
53761 METER READING	34,791	34,752	37,197	35,761	(1,435)	-3.86%
53750 ADMIN	349,488	336,397	357,338	416,538	59,199	16.57%
53760 CUSTOMER ACCOUNTS	49,398	47,988	98,716	103,081	4,365	4.42%
TAX EQUIVALENT	385,892	378,750	390,737	390,737	-	0.00%
<b>TOTAL OPERATIONAL EXPENDITURE</b>	<b>1,356,544</b>	<b>1,389,388</b>	<b>1,490,495</b>	<b>1,625,376</b>	<b>134,881</b>	<b>9.05%</b>
<b>OPERATIONAL PROFIT/(LOSS)</b>	<b>776,330</b>	<b>947,924</b>	<b>806,627</b>	<b>660,446</b>	<b>(146,181)</b>	<b>-18.12%</b>
PRINCIPAL	-	-	480,966	486,114	5,148	1.07%
INTEREST	143,159	147,035	144,528	146,265	1,737	1.20%
BOND FEES	74,097	-	-	-	-	
CAPITAL - FUNDED OPERATIONAL	-	-	37,000	37,000	-	0.00%
	<b>559,074</b>	<b>800,889</b>	<b>144,133</b>	<b>-8,933</b>	<b>(153,066)</b>	<b>-106.20%</b>

<b>WATER UTILITY - REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 610 Dept 40 &amp; 42</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>Account Description</b>							
<b>CHARGES FOR SERVICES</b>							
610-46-46409-461	USER CHARGES-MF RESIDENTIAL	\$ 96,666	\$ 116,821	\$ 116,139	\$ 116,139	\$ -	0.00%
610-46-46410-461	USER CHARGES-RESIDENTIAL	\$ 718,404	\$ 814,897	\$ 829,625	\$ 829,625	\$ -	0.00%
610-46-46411-461	USER CHARGES-COMMERCIAL	\$ 317,166	\$ 322,798	\$ 344,899	\$ 344,899	\$ -	0.00%
610-46-46412-461	USER CHARGES-INDUSTRIAL	\$ 271,110	\$ 278,406	\$ 302,380	\$ 302,380	\$ -	0.00%
610-46-46413-461	USER CHARGES-GOVERNMENTAL	\$ 215,329	\$ 231,884	\$ 248,539	\$ 248,539	\$ -	0.00%
610-46-46416-462	FIRE PROTECTION-PRIVATE	\$ 52,545	\$ 52,259	\$ 52,192	\$ 52,192	\$ -	0.00%
610-46-46417-463	FIRE PROTECTION-PUBLIC	\$ 340,334	\$ 339,678	\$ 339,982	\$ 339,982	\$ -	0.00%
610-48-48605-474	CLEAR WATER METER	\$ 12,938	\$ 12,718	\$ 12,754	\$ 12,754	\$ -	0.00%
610-48-48600-474	OTHER PUBLIC CHARGES	\$ 10,921	\$ 15,140	\$ 6,731	\$ 6,731	\$ -	0.00%
610-48-48601-474	WATER CONNECTION FEE	\$ 3,462	\$ 1,743	\$ 2,265	\$ 2,265	\$ -	0.00%
610-48-48600-470	PENALTIES	\$ 4,684	\$ 1,863	\$ 4,766	\$ 4,766	\$ -	0.00%
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 2,043,559</b>	<b>\$ 2,188,205</b>	<b>\$ 2,260,272</b>	<b>\$ 2,260,272</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MISCELLANEOUS REVENUE</b>							
610-43-43690-000	OTHER STATE PAYMENTS	\$ -	\$ 720	\$ -	\$ -	\$ -	
610-48-48110-000	INTEREST INCOME	\$ 68,423	\$ 36,658	\$ 24,000	\$ 12,000	\$ (12,000)	-50.00%
610-48-48110-419	INTEREST EARNED	\$ -	\$ -	\$ -	\$ -	\$ -	
610-48-48603-474	SCRAP SALES	\$ -	\$ -	\$ 50	\$ 50	\$ -	0.00%
610-48-48600-415	WORK ORDER 10% MARKUP	\$ 4,735	\$ 4,397	\$ 3,800	\$ 4,000	\$ 200	5.26%
610-48-48600-421	MISC REV CONTR CAP	\$ -	\$ 78,171	\$ -	\$ -	\$ -	
610-48-48309-000	SALE OF PROPERTY-EQUIPMENT	\$ 6,536	\$ 726	\$ -	\$ 500	\$ 500	100.00%
610-48-48600-000	MISCELLANEOUS REVENUE	\$ 6,159	\$ 9,184	\$ 9,000	\$ 9,000	\$ -	0.00%
610-48-48601-474	PROCEEDS FORM SALE OF ASSETS	\$ 3,462	\$ 19,250	\$ -	\$ -	\$ -	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 89,315</b>	<b>\$ 149,107</b>	<b>\$ 36,850</b>	<b>\$ 25,550</b>	<b>\$ (11,300)</b>	<b>-30.66%</b>
<b>TOTAL WATER UTILITY REVENUE</b>		<b>\$ 2,132,874</b>	<b>\$ 2,337,312</b>	<b>\$ 2,297,122</b>	<b>\$ 2,285,822</b>	<b>\$ (11,300)</b>	<b>-0.49%</b>

<b>WATER</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 610 Dept 40 Object 53710 &amp; 53720</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>WELL MAINTENANCE</b>							
610-40-53710-361	WELL MAINTENANCE	\$ -	\$ 43,086	\$ -	\$ 43,000	\$ 43,000	100.00%
	Well #6 Pump Inspection	\$ 26,000					
	Well #6 Pump Rehab	\$ 17,000					
	<b>TOTAL WELL MAINTENANCE</b>	<b>\$ -</b>	<b>\$ 43,086</b>	<b>\$ -</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>	<b>100.00%</b>
<b>PUMPING EXPENSES</b>							
610-40-53720-110	WAGES-FULLTIME	\$ 21,809	\$ 23,659	\$ 24,530	\$ 23,766	\$ (764)	-3.12%
610-40-53720-111	WAGES-PARTTIME						
610-40-53720-112	OVERTIME COMPENSATION	\$ 1,277	\$ 1,008	\$ 1,579	\$ 1,531	\$ (48)	-3.04%
610-40-53720-115	LONGEVITY	\$ 60	\$ 60	\$ 86	\$ -	\$ (86)	-100.00%
610-40-53720-130	HEALTH INSURANCE	\$ 6,344	\$ 6,593	\$ 6,965	\$ 6,625	\$ (340)	-4.88%
610-40-53720-131	TERM LIFE INSURANCE	\$ 22	\$ 42	\$ 48	\$ 44	\$ (4)	-9.17%
610-40-53720-132	DENTAL INSURANCE	\$ 204	\$ 228	\$ 216	\$ 216	\$ -	0.00%
610-40-53720-150	RETIREMENT	\$ 1,519	\$ 1,669	\$ 1,768	\$ 1,644	\$ (124)	-7.01%
610-40-53720-151	FICA	\$ 1,671	\$ 1,788	\$ 2,004	\$ 1,935	\$ (69)	-3.43%
610-40-53720-190	BENEFIT BALANCING	\$ -	\$ (293)	\$ -	\$ -	\$ -	
610-40-53720-221	ELECTRICITY AND GAS	\$ 136,536	\$ 125,220	\$ 135,000	\$ 144,450	\$ 9,450	7.00%
610-40-53720-232	FURNACE EXPENSE	\$ 1,334	\$ 261	\$ 500	\$ 500	\$ -	0.00%
610-40-53720-343	STANDBY DIESEL	\$ -	\$ -	\$ 200	\$ 200	\$ -	0.00%
610-40-53720-350	BUILDING REPAIR/MAINTENANCE	\$ -	\$ 365	\$ 7,000	\$ 7,000	\$ -	0.00%
610-40-53720-351	GROUNDS REPAIR/MAINTENANCE	\$ 358	\$ 1,175				
610-40-53720-352	EQUIP REPAIR/MAINT	\$ 244	\$ 5,083	\$ 3,500	\$ 7,500	\$ 4,000	114.29%
	Standby Engine	\$ 2,800					
	Well #3 Battery Backup	\$ 4,000					
	Other	\$ 700					
	<b>TOTAL PUMPING EXPENSES</b>	<b>\$ 171,378</b>	<b>\$ 166,857</b>	<b>\$ 183,397</b>	<b>\$ 195,411</b>	<b>\$ 12,015</b>	<b>6.55%</b>

<b>WATER</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 610 Dept 40 Object 53730</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>WATER TREATMENT</b>							
610-40-53730-110	WAGES-FULLTIME	\$ 21,809	\$ 23,659	\$ 24,530	\$ 23,766	\$ (764)	-3.12%
610-40-53730-112	OVERTIME COMPENSATION	\$ 1,277	\$ 1,008	\$ 1,579	\$ 1,531	\$ (48)	-3.04%
610-40-53730-115	LONGEVITY	\$ 60	\$ 60	\$ 86	\$ -	\$ (86)	-100.00%
610-40-53730-130	HEALTH INSURANCE	\$ 6,344	\$ 6,593	\$ 6,965	\$ 6,625	\$ (340)	-4.88%
610-40-53730-131	TERM LIFE INSURANCE	\$ 22	\$ 42	\$ 48	\$ 44	\$ (4)	-9.17%
610-40-53730-132	DENTAL INSURANCE	\$ 204	\$ 228	\$ 216	\$ 216	\$ -	0.00%
610-40-53730-150	RETIREMENT	\$ 1,519	\$ 1,669	\$ 1,768	\$ 1,644	\$ (124)	-7.01%
610-40-53730-151	FICA	\$ 1,671	\$ 1,788	\$ 2,004	\$ 1,935	\$ (69)	-3.43%
610-40-53730-190	BENEFIT BALANCING	\$ -	\$ (293)				
610-40-53730-223	WASTEWATER CHARGES	\$ 14,112	\$ 14,288	\$ 14,967	\$ 14,967	\$ -	0.00%
610-40-53730-340	OPERATING SUPPLIES & EXPENSES	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%
610-40-53730-350	BUILDING REPAIR/MAINTENANCE	\$ 2,321	\$ 87	\$ 1,400	\$ 1,400	\$ -	0.00%
610-40-53730-351	GROUNDS REPAIR/MAINTENANCE	\$ 1,975	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
610-40-53730-352	EQUIP REPAIR/MAINTENANCE incl VOC	\$ 7,658	\$ 6,841	\$ 4,500	\$ 13,000	\$ 8,500	188.89%
	Dehumidifiers (2)	\$ 8,500					
	Softners and iron filters inspection @ WTP	\$ 4,500					
610-40-53730-232	HVAC	\$ 4,919	\$ 200	\$ 800	\$ 800	\$ -	0.00%
610-40-53730-360	CHEMICALS	\$ 140,458	\$ 153,673	\$ 150,000	\$ 165,000	\$ 15,000	10.00%
<b>TOTAL WATER TREATMENT</b>		<b>\$ 204,350</b>	<b>\$ 209,843</b>	<b>\$ 209,964</b>	<b>\$ 232,028</b>	<b>\$ 22,065</b>	<b>10.51%</b>

<b>WATER UTILITY</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 610 Dept 40 Object 53740</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdtg</b>	<b>From 21</b>
<b>DISTRIBUTION</b>							
610-40-53740-110	WAGES-FULLTIME	\$ 64,115	\$ 73,712	\$ 65,414	\$ 63,376	\$ (2,038)	-3.12%
610-40-53740-111	WAGES-PART TIME	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
610-40-53740-112	OVERTIME COMPENSATION	\$ 3,404	\$ 882	\$ 4,211	\$ 4,083	\$ (128)	-3.04%
610-40-53740-115	LONGEVITY	\$ 160	\$ 160	\$ 230	\$ -	\$ (230)	-100.00%
610-40-53740-130	HEALTH INSURANCE	\$ 13,625	\$ 17,580	\$ 18,572	\$ 17,666	\$ (906)	-4.88%
610-40-53740-131	TERM LIFE INSURANCE	\$ 60	\$ 113	\$ 129	\$ 117	\$ (12)	-9.17%
610-40-53740-132	DENTAL INSURANCE	\$ 544	\$ 608	\$ 576	\$ 576	\$ -	0.00%
610-40-53740-150	RETIREMENT	\$ 4,049	\$ 4,451	\$ 4,715	\$ 4,385	\$ (330)	-7.01%
610-40-53740-151	FICA	\$ 4,457	\$ 4,767	\$ 5,650	\$ 5,467	\$ (183)	-3.24%
610-40-53740-190	BENEFIT BALANCING	\$ -	\$ (781)	\$ -	\$ -	\$ -	
610-40-53740-213	CONSULTING ENGINEER SERVICES*	\$ 9,350	\$ 7,677	\$ 12,500	\$ 44,500	\$ 32,000	256.00%
	<i>Water tower inspections</i>	\$ 3,000					
	<i>Cross Connections</i>	\$ 7,000					
	<i>Flow Test Hydrants</i>	\$ 26,000					
	<i>Large Meter Testing</i>	\$ 8,500					
610-40-53740-219	CONTRACTED SERVICE CROSS CONN	\$ 152	\$ -				
610-40-53740-234	LAB FEES	\$ 10,693	\$ 11,918	\$ 12,500	\$ 12,500	\$ -	0.00%
610-40-53740-240	VEHICLE/EQUIP MAINT	\$ 211	\$ -	\$ 200	\$ 200	\$ -	0.00%
610-40-53740-243	BUILDING/GROUNDS MAINT	\$ 255	\$ -	\$ 700	\$ 700	\$ -	0.00%
610-40-53740-340	OPERATING SUPPLIES & EXPENSES	\$ 2,972	\$ 4,052	\$ 5,000	\$ 5,000	\$ -	0.00%
610-40-53740-350	BUILDING REPAIR/MAINTENANCE	\$ 105	\$ 2,018	\$ 4,500	\$ 4,500	\$ -	0.00%
610-40-53740-351	GROUNDS REPAIR/MAINTENANCE	\$ 118	\$ 224	\$ 500	\$ 500	\$ -	0.00%
610-40-53740-352	EQUIP REPAIR/MAINTENANCE	\$ 1,843	\$ -	\$ 750	\$ 750	\$ -	0.00%
610-40-53740-354	SERVICES REPAIR/MAINTENANCE	\$ 10,992	\$ 4,524	\$ 7,500	\$ 7,500	\$ -	0.00%
610-40-53740-355	HYDRANTS REPAIR/MAINTENANCE	\$ 1,026	\$ (0)	\$ 2,000	\$ 2,000	\$ -	0.00%
610-40-53740-356	METERS REPAIR/MAINTENANCE	\$ 323	\$ 8,263	\$ 1,500	\$ 1,500	\$ -	0.00%
610-40-53740-357	TOWERS REPAIR/MAINTENANCE	\$ 4,546	\$ 8,855	\$ 40,000	\$ 7,500	\$ (32,500)	-81.25%
	<i>Cardinal Tower draindown clean/inspection</i>	\$ 2,500					
	<i>WTP clean/inspection 90,000 gallon and clean / inspection below iron filters</i>	\$ 5,000					
610-40-53740-358	MAINS & VALVES REPAIR/MAINT	\$ 25,786	\$ 19,120	\$ 22,000	\$ 22,000	\$ -	0.00%
610-40-53740-359	REPAIR/MAINTENANCE	\$ 2,172	\$ 3,146				
610-40-53740-380	CONSTRUCTION MATERIALS	\$ 49	\$ -	\$ -	\$ -		
610-40-53740-385	MERCHANDISING AND JOBBING	\$ 241	\$ 430	\$ -	\$ -		
<b>TOTAL WATER DISTRIBUTION</b>		<b>\$ 161,248</b>	<b>\$ 171,717</b>	<b>\$ 213,147</b>	<b>\$ 208,819</b>	<b>\$ (4,328)</b>	<b>-2.03%</b>

<b>WATER UTILITY</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 610 Dept 40 Object 53750</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>ADMINISTRATION EXPENSES</b>							
610-40-53750-110	WAGES-FULLTIME	\$ 132,292	\$ 139,063	\$ 145,624	\$ 186,679	\$ 41,056	28.19%
610-40-53750-111	WAGES-PARTTIME	\$ 7,400	\$ 6,957	\$ 3,690	\$ 3,798	\$ 108	2.92%
610-40-53750-112	OVERTIME COMPENSATION	\$ 602	\$ 925	\$ 261	\$ 226	\$ (35)	-13.33%
610-40-53750-115	LONGEVITY	\$ 675	\$ 728	\$ 675	\$ 53	\$ (623)	-92.22%
610-40-53750-130	HEALTH INSURANCE	\$ 28,326	\$ 29,922	\$ 32,309	\$ 39,341	\$ 7,032	21.77%
610-40-53750-131	TERM LIFE INSURANCE	\$ 193	\$ 397	\$ 460	\$ 521	\$ 61	13.29%
610-40-53750-132	DENTAL INSURANCE	\$ 665	\$ 1,136	\$ 1,380	\$ 1,812	\$ 432	31.30%
610-40-53750-136	RETIREE BENEFITS	\$ 42,514	\$ 7,151	\$ -	\$ -	\$ -	
610-40-53750-140	EMPLOYEE ASSISTANCE PROGRAM	\$ 33	\$ 33				
610-40-53750-150	RETIREMENT	\$ 8,865	\$ 9,643	\$ 10,020	\$ 12,282	\$ 2,262	22.57%
610-40-53750-151	FICA	\$ 8,908	\$ 10,914	\$ 11,494	\$ 14,593	\$ 3,099	26.96%
610-40-53750-199	ALLOCATED TO CAPITAL PROJECTS		\$ (8,366)	\$ (5,000)	\$ (5,000)	\$ -	0.00%
	<i>% of Eng Tech &amp; Intern Wages &amp; Bene's</i>						
610-40-53750-190	BENEFIT BALANCING	\$ -	\$ (485)	\$ -	\$ -	\$ -	
610-40-53750-201	DRUG/ALCOHOL TESTING	\$ 307	\$ 374	\$ 200	\$ 200	\$ -	0.00%
610-40-53750-202	PSC ASSESSMENT	\$ 7,628	\$ 4,529	\$ 8,000	\$ 8,000	\$ -	0.00%
610-40-53750-207	COMPUTER SERVICES	\$ 645	\$ 201	\$ 2,000	\$ 2,000	\$ -	0.00%
610-40-53750-208	LEGAL	\$ 263	\$ 425	\$ 1,000	\$ 1,000	\$ -	0.00%
610-40-53750-210	HARDWARE MAINTENANCE	\$ 3,517	\$ 3,117	\$ 6,250	\$ 6,995	\$ 745	11.92%
	<i>Network Switch Replace (12.5%)</i>	\$ 500					
	<i>Server 2022 Licenses &amp; CALS, Ind Portage (9%)</i>	\$ 550					
	<i>Off Site Network Backup (16.5%)</i>	\$ 500					
	<i>Strand incl Utility Server Upgrd (16.5)</i>	\$ 5,445					
610-40-53750-211	SOFTWARE SUPPORT	\$ 2,266	\$ 15,005	\$ 8,532	\$ 12,082	\$ 3,550	41.61%
	<i>Civics</i>	\$ 4,600					
	<i>Microsoft Office 365 Exchange Email (4 @ \$82)</i>	\$ 328					
	<i>(7) Email Archiver Support (GFI)</i>	\$ 75					
	<i>(9A) Watchguard</i>	\$ 250					
	<i>(10) Symantech</i>	\$ 64					
	<i>(20) Amalgam</i>	\$ 70					
	<i>Office 2019 Std Install (1)</i>	\$ 320					
	<i>1 yr SSL</i>	\$ 25					
	<i>Licenses Install</i>	\$ 2,350					
	<i>Badger Meter Mo Fee</i>	\$ 2,400					
	<i>Badger Meter Annual Mobile Sitw</i>	\$ 1,600					
610-40-53750-212	OFFICE EQUIPMENT MAINTENANCE	\$ 2,224	\$ 2,208	\$ 1,800	\$ 1,800	\$ -	0.00%
610-40-53750-213	CONSULTING ENGINEER SERVICES	\$ 4,800	\$ 1,211	\$ 5,000	\$ 5,000	\$ -	0.00%
610-40-53750-215	AUDIT	\$ 11,891	\$ 11,237	\$ 11,100	\$ 11,470	\$ 370	3.33%
610-40-53750-216	ASSOCIATION DUES	\$ 55	\$ 55	\$ 500	\$ 500	\$ -	0.00%
610-40-53750-220	TELEPHONE	\$ 3,721	\$ 3,723	\$ 3,700	\$ 3,700	\$ -	0.00%
	<i>Century Link</i>	\$ 10					
	<i>Charter Voice Nridge unit 1</i>	\$ 1,450					
	<i>Charter Voice Nridge unit 2</i>	\$ 480					
	<i>US Cellular (2)</i>	\$ 1,100					
	<i>Frontier</i>	\$ 660					
610-40-53750-224	INTERNET SERVICE	\$ 1,939	\$ 4,993	\$ 5,100	\$ 5,100	\$ -	0.00%
	<i>Charter Nridge unit 1</i>	\$ 1,140					
	<i>Charter Nridge unit 2</i>	\$ 1,140					
	<i>Charter split</i>	\$ 150					
	<i>Charter Ethernet Backup &amp; Svc</i>	\$ 2,670					
610-40-53750-290	TRAINING/DUES	\$ 1,597	\$ 607	\$ 3,130	\$ 2,130	\$ (1,000)	-31.95%
	<i>SAFETY TRNG 1ST AID/CPR/BBP (6 @ \$55)</i>	\$ 330					
	<i>MTAW MEETINGS</i>	\$ 1,000					
	<i>CIVIC</i>	\$ 300					
	<i>OTHER</i>	\$ 500					
610-40-53750-292	PRINTING/PUBLISHING	\$ 73	\$ -	\$ -	\$ -	\$ -	
610-40-53750-293	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	
610-40-53750-310	OFFICE SUPPLIES	\$ 3,284	\$ 30	\$ 3,000	\$ 3,000	\$ -	0.00%
610-40-53750-340	OPERATING EXPENSES	\$ 1,228	\$ 2,533	\$ 3,000	\$ 3,000	\$ -	0.00%
610-40-53750-341	VEHICLE/EQUIP MAINTENANCE	\$ 2,860	\$ 2,457	\$ 5,000	\$ 5,000	\$ -	0.00%
610-40-53750-342	GASOLINE/OIL	\$ 7,444	\$ 4,881	\$ 8,500	\$ 8,500	\$ -	0.00%
610-40-53750-350	BUILDING REPAIR/MAINTENANCE	\$ -	\$ 19				
610-40-53750-352	EQUIP REPAIR/MAINTENANCE	\$ 219	\$ 935	\$ 300	\$ 300	\$ -	0.00%
610-40-53750-510	GENERAL LIABILITY INS	\$ 16,536	\$ 18,474	\$ 17,548	\$ 17,899	\$ 351	2.00%
610-40-53750-511	WORKER'S COMP INSURANCE	\$ 9,833	\$ 9,455	\$ 10,233	\$ 9,399	\$ (834)	-8.15%
610-40-53750-512	PROPERTY INSURANCE	\$ 13,201	\$ 14,683	\$ 16,277	\$ 15,463	\$ (814)	-5.00%
610-40-53750-550	ADMINISTRATIVE SERVICES	\$ 23,173	\$ 34,675	\$ 35,756	\$ 36,945	\$ 1,189	3.33%
610-40-53750-870	COMPUTER HARDWARE	\$ -	\$ 2,037	\$ 500	\$ 2,750	\$ 2,250	450.00%
	<i>Upgrade Utilty Server 16.5%</i>	\$ 2,000					
	<i>50% Utility Mgr</i>	\$ 750					
610-40-53750-880	COMPUTER SOFTWARE	\$ 308	\$ 515				
<b>TOTAL WATER ADMINISTRATION</b>		<b>\$ 349,488</b>	<b>\$ 336,397</b>	<b>\$ 357,338</b>	<b>\$ 416,538</b>	<b>\$ 59,199</b>	<b>16.57%</b>

25% of the Public Works Director/City Engineer, 30% of the Accounting Technician.  
30% of Engineering Tech (25% in 2015 Bdgt) and 10% of PW Admin Asst  
Wages for part-time water Administration are 13% of the Clerk/Cashiers wages.

<b>WATER UTILITY</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 610 Dept 40 Object 53760, 53761 &amp; 53762</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
610-40-53760-110	WAGES-FULLTIME	\$ 8,362	\$ 10,175	\$ 9,191	\$ 7,250	\$ (1,941)	-21.12%
610-40-53760-111	WAGES-PART TIME	\$ 11,277	\$ 8,444	\$ 16,061	\$ 16,366	\$ 306	1.90%
610-40-53760-112	OVERTIME COMPENSTION	\$ 237	\$ 1,182	\$ 198	\$ 182	\$ (16)	-7.88%
610-40-53760-130	HEALTH INSURANCE	\$ 2,745	\$ 3,158	\$ 1,691	\$ -	\$ (1,691)	-100.00%
610-40-53760-131	TERM LIFE INSURANCE	\$ 12	\$ 17	\$ 10	\$ 26	\$ 17	173.65%
610-40-53760-132	DENTAL INSURANCE	\$ 263	\$ 253	\$ 204	\$ 180	\$ (24)	-11.76%
610-40-53760-150	RETIREMENT	\$ 1,304	\$ 1,271	\$ 1,414	\$ 1,254	\$ (160)	-11.29%
610-40-53760-151	FICA	\$ 1,416	\$ 1,411	\$ 1,947	\$ 1,821	\$ (126)	-6.49%
610-40-53760-190	BENEFIT BALANCING	\$ -	\$ (246)	\$ -	\$ -	\$ -	
610-40-53760-291	POSTAGE	\$ 13,058	\$ 15,128	\$ 15,000	\$ 15,000	\$ -	0.00%
610-40-53760-340	OPERATING SUPPLIES	\$ 6,789	\$ 6,281	\$ 8,000	\$ 8,000	\$ -	0.00%
	<i>includes lab supplies \$4,000</i>						
610-40-53760-356	METERS REPAIR/MAINT	\$ -	\$ 721	\$ 45,000	\$ 53,000	\$ 8,000	17.78%
610-40-53760-740	UNCOLLECTIBLE ACCOUNTS/WATER	\$ 3,935	\$ 191				
	<b>TOTAL CUSTOMER ACCOUNTS</b>	<b>\$ 49,398</b>	<b>\$ 47,988</b>	<b>\$ 98,716</b>	<b>\$ 103,081</b>	<b>\$ 4,365</b>	<b>4.42%</b>
<b>CUST ACCTS-METER READING EXPENSE</b>							
610-40-53761-110	WAGES-FULL TIME	\$ 22,830	\$ 23,659	\$ 24,530	\$ 23,766	\$ (764)	-3.12%
610-40-53761-112	OVERTIME COMPENSATION	\$ 1,296	\$ 1,008	\$ 1,579	\$ 1,531	\$ (48)	-3.04%
610-40-53761-115	LONGEVITY	\$ 60	\$ 60	\$ 86	\$ -	\$ (86)	-100.00%
610-40-53761-130	HEALTH INSURANCE	\$ 7,025	\$ 6,593	\$ 6,965	\$ 6,625	\$ (340)	-4.88%
610-40-53761-131	TERM LIFE INSURANCE	\$ 24	\$ 42	\$ 48	\$ 44	\$ (4)	-9.17%
610-40-53761-132	DENTAL INSURANCE	\$ 223	\$ 228	\$ 216	\$ 216	\$ -	0.00%
610-40-53761-150	RETIREMENT	\$ 1,587	\$ 1,669	\$ 1,768	\$ 1,644	\$ (124)	-7.01%
610-40-53761-151	FICA	\$ 1,746	\$ 1,788	\$ 2,004	\$ 1,935	\$ (69)	-3.43%
610-40-53761-190	BENEFIT BALANCING	\$ -	\$ (294)	\$ -	\$ -	\$ -	
	<b>TOTAL CUST ACCTS-METER READING</b>	<b>\$ 34,791</b>	<b>\$ 34,752</b>	<b>\$ 37,197</b>	<b>\$ 35,761</b>	<b>\$ (1,435)</b>	<b>-3.86%</b>
<b>OTHER OPERATING EXPENSES</b>							
610-40-53762-403	DEPRECIATION	\$ 436,631	\$ 442,307	\$ -	\$ -	\$ -	
610-40-53762-404	DEPRECIATION CIAC	\$ 65,915	\$ 65,420	\$ -	\$ -	\$ -	
610-40-53762-407	TAXES	\$ (10,954)	\$ (10,834)	\$ -	\$ -	\$ -	
610-40-53762-408	TAX EQUIVALENT	\$ 385,892	\$ 378,750	\$ 390,737	\$ 390,737	\$ -	0.00%
610-40-53762-416	COST OF MDSE & JOBBING	\$ 4,453	\$ 7,103	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER OPER EXP</b>	<b>\$ 881,936</b>	<b>\$ 882,746</b>	<b>\$ 390,737</b>	<b>\$ 390,737</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MISC GENERAL EXPENSES</b>							
610-40-53763-201	DRUG/ALCOHOL TESTING	\$ -	\$ 52	\$ -	\$ -	\$ -	
610-40-53763-290	TRAINING/DUES	\$ 2,235	\$ 1,759	\$ -	\$ -	\$ -	
610-40-53763-293	UNIFORMS	\$ 2,836	\$ 2,808	\$ 2,500	\$ 2,500	\$ -	0.00%
610-40-53763-344	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	
610-40-53763-435	MISC DEBIT TO SURPL (PRIOR YR)	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL MISC GENL EXP</b>	<b>\$ 5,071</b>	<b>\$ 4,603</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>100.00%</b>
<p>Full-time wages for Customer Accounts include 15% of the Water Tech wages and 47% of the Clerk/Cashier wages.  Full-time wages for Customer Accounts- Meter Reading are approximately 15% of three full-time Water Crewman.</p>							
<b>Fund 610 Dept 42 Object 53711, 53714, 51763</b>							
<b>DEBT SERVICE</b>							
<b>BOND &amp; INTEREST</b>							
610-42-53711-610	PRINCIPAL	\$ -	\$ -	\$ 480,966	\$ 486,114	\$ 5,148	1.07%
610-42-53763-620	INTEREST	\$ 143,159	\$ 147,035	\$ 144,528	\$ 146,265	\$ 1,737	1.20%
610-42-53711-630	BOND FEES	\$ 74,097	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL BOND &amp; INTEREST</b>	<b>\$ 217,256</b>	<b>\$ 147,035</b>	<b>\$ 625,494</b>	<b>\$ 632,379</b>	<b>\$ 6,885</b>	<b>1.10%</b>
<b>REPLACEMENT</b>							
610-42-53714-820	PUBLIC INFRASTRUCTURE	\$ -	\$ (0)	\$ 530,000	\$ 530,000	\$ -	0.00%
610-42-53714-830	VEHICLES	\$ -	\$ -	\$ 37,000	\$ 37,000	\$ -	0.00%
	<i>PICKUP 1500 4X4 #701</i>						
	<b>TOTAL REPLACEMENT</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 567,000</b>	<b>\$ 567,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL DEBT SERVICE &amp; CAPITAL PURCH</b>	<b>217,256</b>	<b>147,035</b>	<b>1,192,494</b>	<b>1,199,379</b>	<b>\$ 6,885</b>	<b>0.58%</b>



Water Utility Capital Improvement Plan Years 2021 – 2025						
UPDATED 1/21/2021						
Project	2021	2022	2023	2024	2025	Total Cost
Replace roof at Northridge office		\$ 20,000				\$ 20,000
Rebuild Well #8 Iron filter		\$ 300,000				\$ 300,000
Meters 1.5 & 2 change out		\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 128,000
D - W. Conant Watermain Replace (Pierce St. - Summit) 3,400 If Construct		\$ 370,000				\$ 370,000
Water Main Replacement (Loc TBD)		\$ 30,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 1,020,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 752,000</b>	<b>\$ 362,000</b>	<b>\$ 362,000</b>	<b>\$ 362,000</b>	<b>\$ 1,838,000</b>

**Sources of Funding**

G.O. Debt	\$ (20,000)	\$ 752,000				\$ 732,000
Revenue Debt			\$ 330,000	\$ 330,000	\$ 362,000	\$ 1,022,000
User Fees		\$ 32,000	\$ 32,000	\$ 32,000		\$ 96,000
Rev. Bond Surplus	\$ 20,000					\$ 20,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 784,000</b>	<b>\$ 362,000</b>	<b>\$ 362,000</b>	<b>\$ 362,000</b>	<b>\$ 1,870,000</b>

**CITY OF PORTAGE  
SEWER UTILITY BUDGET**

	2019	2020	2021	2022	Change vs.	% Change
	ACTUAL	ACTUAL	BUDGET	BUDGET	21 Bdgt	From 21
<b>REVENUES</b>						
SPECIAL ASSESSMENTS	-6,763	23,991	51,000	30,000		
INTERGOVERNMENTAL REV	33,997	32,816	31,521	0	(31,521)	
CHARGES FOR SERVICE	1,890,444	1,854,317	1,919,946	2,051,680	131,734	6.86%
MISCELLANEOUS REVENUE	89,214	134,692	28,000	24,000	(4,000)	-14.29%
<b>TOTAL REVENUE</b>	<b>2,006,893</b>	<b>2,045,816</b>	<b>2,030,467</b>	<b>2,105,680</b>	<b>75,213</b>	<b>3.70%</b>
<b>EXPENDITURES</b>						
PERSONNEL	523,259	485,104	517,457	572,656	55,199	10.67%
ADMINISTRATIVE EXPENSES	155,391	148,319	108,731	109,986	1,255	1.15%
PURCHASED SERVICES	55,128	68,356	58,131	67,435	9,304	16.01%
SUPPLIES/MATERIALS	114,249	110,322	129,000	134,000	5,000	3.88%
REPAIRS/MAINTENANCE	107,195	81,911	93,750	89,500	(4,250)	-4.53%
UTILITIES	161,191	158,655	160,000	169,450	9,450	5.91%
<b>TOTAL OPERATIONAL EXPENDITURE</b>	<b>1,116,412</b>	<b>1,052,665</b>	<b>1,067,069</b>	<b>1,143,026</b>	<b>75,957</b>	<b>7.12%</b>
<b>OPERATIONAL PROFIT (LOSS)</b>	<b>890,481</b>	<b>993,150</b>	<b>963,398</b>	<b>962,653</b>	<b>(744)</b>	<b>-0.08%</b>
PRINCIPAL	-	-	454,623	456,458		
INTEREST	220,302	222,096	218,085	223,984		
BOND FEES	66,793	-	-	-		
CAPITAL - FUNDED OPERATIONAL	105,000		107,300	107,300		
DNR REPLACEMENT FUND REPLENISHMENT	95,000		95,000	95,000		
<b>CAPITAL FUNDED WITH FUND BALANCE OR DEBT</b>	<b>470,179</b>	<b>771,054</b>	<b>88,390</b>	<b>79,911</b>	<b>(8,478)</b>	<b>-9.59%</b>

<b>SEWER UTILITY REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 620</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 2121</b>
<b>Account Description</b>							
<b>SPECIAL ASSESSMENT REV</b>							
620-42-42050-000	SPECIAL ASSESSMENT	\$ (6,763)	\$ 23,991	\$ 51,000	\$ 30,000	\$ (21,000)	-41.18%
	<b>TOTAL SPEC. ASSESSMENT REV</b>	<b>\$ (6,763)</b>	<b>\$ 23,991</b>	<b>\$ 51,000</b>	<b>\$ 30,000</b>	<b>\$ (21,000)</b>	<b>-41.18%</b>
<b>INTERGOVERNMENTAL REV</b>							
620-43-43550-000	REBATES	\$ 33,997	\$ 31,421	\$ 31,521	\$ -	\$ (31,521)	-100.00%
620-43-43690-000	MISC STATE PAYMENTS		\$ 1,396				
	<b>TOTAL INTRGVRNMNTL REV</b>	<b>\$ 33,997</b>	<b>\$ 32,816</b>	<b>\$ 31,521</b>	<b>\$ -</b>	<b>\$ (31,521)</b>	<b>-100.00%</b>
<b>CHARGES FOR SERVICES</b>							
620-46-46409-461	USER CHARGES-MF RESIDENTIAL	\$ 102,606	\$ 112,931	\$ 112,140	\$ 114,903	\$ 2,763	2.46%
620-46-46410-000	USER CHARGES-RESIDENTIAL	\$ 795,185	\$ 803,931	\$ 810,459	\$ 859,713	\$ 49,254	6.08%
620-46-46411-000	USER CHARGES-COMMERCIAL	\$ 371,748	\$ 373,365	\$ 392,047	\$ 373,777	\$ (18,270)	-4.66%
620-46-46412-000	USER CHARGES-INDUSTRIAL	\$ 160,258	\$ 158,905	\$ 171,336	\$ 185,205	\$ 13,869	8.09%
620-46-46413-000	USER CHARGES-GOVERNMENTAL	\$ 225,921	\$ 220,941	\$ 223,664	\$ 200,981	\$ (22,683)	-10.14%
620-46-46414-000	PENALTIES	\$ 4,732	\$ 852	\$ 5,500	\$ 4,000	\$ (1,500)	-27.27%
620-46-46418-000	SEWER CONNECTION FEE	\$ 1,000	\$ 7,500	\$ 2,000	\$ 2,000	\$ -	0.00%
620-46-46425-000	COMMERCIAL REU	\$ 40,802	\$ 35,288	\$ 40,800	\$ 70,995	\$ 30,195	74.01%
620-46-46426-000	INDUSTRIAL SURCHARGE	\$ 188,192	\$ 140,603	\$ 162,000	\$ 240,107	\$ 78,107	48.21%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 1,890,444</b>	<b>\$ 1,854,317</b>	<b>\$ 1,919,946</b>	<b>\$ 2,051,680</b>	<b>\$ 131,734</b>	<b>6.86%</b>
<b>MISCELLANEOUS REVENUE</b>							
620-48-48110-000	INTEREST INCOME	\$ 80,451	\$ 51,644	\$ 20,000	\$ 16,000	\$ (4,000)	-20.00%
620-48-48111-000	INTEREST ON SPECIAL ASSESSMENT	\$ 1,970	\$ 1,568				
620-48-48600-000	MISCELLANEOUS REVENUE	\$ 6,793	\$ 4,938	\$ 8,000	\$ 8,000	\$ -	0.00%
620-48-48600-421	MISC REV CONTRIBUTED CAPITAL	\$ -	\$ 76,542				
	<b>TOTAL MISCELLANEOUS REV.</b>	<b>\$ 89,214</b>	<b>\$ 134,692</b>	<b>\$ 28,000</b>	<b>\$ 24,000</b>	<b>\$ (4,000)</b>	<b>-14.29%</b>
<b>TOTAL FUND REVENUES</b>		<b>\$ 2,006,893</b>	<b>\$ 2,045,816</b>	<b>\$ 2,030,467</b>	<b>\$ 2,105,680</b>	<b>\$ 75,213</b>	<b>3.70%</b>

<b>SEWER UTILITY EXPENSES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 620 Dept 55 Object 53608</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
<b>WASTEWATER</b>							
620-55-53608-110	WAGES-FT ADMIN	\$ 56,185	\$ 64,590	\$ 65,655	\$ 103,812	\$ 38,156	58.12%
620-55-53608-111	WAGES-PARTTIME	\$ 14,004	\$ 11,483	\$ 13,332	\$ 13,721	\$ 390	2.92%
620-55-53608-112	OVERTIME COMPENSATION	\$ 543	\$ 1,395	\$ 305	\$ 271	\$ (34)	-11.10%
620-55-53608-115	LONGEVITY	\$ -	\$ 53	\$ -	\$ 53	\$ 53	
620-55-53608-130	HEALTH INSURANCE	\$ 11,811	\$ 13,848	\$ 13,516	\$ 20,128	\$ 6,612	48.92%
620-55-53608-131	TERM LIFE INSURANCE	\$ 66	\$ 75	\$ 81	\$ 144	\$ 63	77.90%
620-55-53608-132	DENTAL INSURANCE	\$ 596	\$ 640	\$ 606	\$ 798	\$ 192	31.68%
620-55-53608-136	RETIREE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%
620-55-53608-150	RETIREMENT	\$ 4,394	\$ 2,369	\$ 5,231	\$ 7,544	\$ 2,313	44.22%
620-55-53608-151	FICA	\$ 5,342	\$ 5,515	\$ 6,066	\$ 9,016	\$ 2,950	48.64%
620-55-53608-190	BENEFIT BALANCING	\$ -	\$ (1,431)				
620-55-53608-199	ALLOCATED TO CAPITAL PROJECTS	\$ (1,912)	\$ (4,442)	\$ (4,000)	\$ (4,000)	\$ -	0.00%
	<i>% of Eng Tech &amp; Intern Wages &amp; Bene's</i>						
620-55-53608-219	OTHER PROFESSIONAL SERVICES	\$ 2,306	\$ 44	\$ 150	\$ 150	\$ -	0.00%
<b>Fund 620 Dept 55 Object 53609</b>							
620-55-53609-110	WAGES-FT METER READING	\$ 21,809	\$ 23,659	\$ 24,530	\$ 23,766	\$ (764)	-3.12%
620-55-53609-112	OVERTIME COMPENSATION	\$ 1,277	\$ 1,008	\$ 1,579	\$ 1,531	\$ (48)	-3.04%
620-55-53609-115	LONGEVITY	\$ 60	\$ 60	\$ 86	\$ -	\$ (86)	-100.00%
620-55-53609-130	HEALTH INSURANCE	\$ 6,345	\$ 6,593	\$ 6,965	\$ 6,625	\$ (340)	-4.88%
620-55-53609-131	TERM LIFE INSURANCE	\$ 31	\$ 42	\$ 48	\$ 44	\$ (4)	-9.17%
620-55-53609-132	DENTAL INSURANCE	\$ 204	\$ 228	\$ 216	\$ 216	\$ -	100.00%
620-55-53609-150	RETIREMENT	\$ 1,518	\$ 1,669	\$ 1,768	\$ 1,644	\$ (124)	-7.01%
620-55-53609-151	FICA	\$ 1,672	\$ 1,787	\$ 2,004	\$ 1,935	\$ (69)	-3.43%
620-55-53609-190	BENEFIT BALANCING	\$ -	\$ (539)				
<b>Fund 620 Dept 55 Object 53610</b>							
620-55-53610-110	WAGES-FT OPERATIONS	\$ 222,712	\$ 230,326	\$ 236,858	\$ 246,183	\$ 9,325	3.94%
620-55-53610-112	OVERTIME COMPENSATION	\$ 25,231	\$ 24,691	\$ 8,766	\$ 9,125	\$ 358	4.09%
620-55-53610-115	LONGEVITY	\$ 1,750	\$ 1,750	\$ 2,400	\$ 1,750	\$ (650)	-27.08%
620-55-53610-130	HEALTH INSURANCE	\$ 66,755	\$ 72,157	\$ 77,620	\$ 73,823	\$ (3,797)	-4.89%
620-55-53610-131	TERM LIFE INSURANCE	\$ 1,040	\$ 1,250	\$ 1,216	\$ 1,261	\$ 45	3.70%
620-55-53610-132	DENTAL INSURANCE	\$ 1,793	\$ 2,000	\$ 1,920	\$ 1,920	\$ -	100.00%
620-55-53610-136	RETIREE BENEFITS	\$ 43,589	\$ 14,821	\$ 14,822	\$ 14,822	\$ -	100.00%
620-55-53610-140	EMPLOYEE ASSISTANCE PROGRAM	\$ 22	\$ 22	\$ -	\$ -	\$ -	
620-55-53610-150	RETIREMENT	\$ 16,033	\$ 17,461	\$ 16,742	\$ 16,709	\$ (33)	-0.20%
620-55-53610-151	FICA	\$ 18,083	\$ 18,489	\$ 18,974	\$ 19,665	\$ 691	3.64%
620-55-53610-153	SICK/VACATION ACCRUAL	\$ -	\$ (20,696)				-100.00%
620-55-53609-190	BENEFIT BALANCING	\$ -	\$ (5,813)				
620-55-53610-201	DRUG/ALCOHOL TESTING	\$ 440	\$ 89	\$ 200	\$ 200	\$ -	100.00%
620-55-53610-210	HARDWARE MAINT	\$ 3,693	\$ 2,682	\$ 6,250	\$ 6,995	\$ 745	11.92%
	<i>Network Switch Replace (12.5%)</i>	\$ 500					
	<i>Server 2022 Licenses &amp; CALS, Ind Portage (9%)</i>	\$ 550					
	<i>Off Site Network Backup (16.5%)</i>	\$ 500					
	<i>Strand incl Utility Server Upgrd (16.5)</i>	\$ 5,445					
620-55-53610-211	SOFTWARE SUPPORT	\$ 2,266	\$ 5,118	\$ 9,591	\$ 8,991	\$ (600)	-6.26%
	<i>Civics</i>	\$ 4,600					
	<i>Microsoft Office 365 Exchange Email (2 @ \$82)</i>	\$ 164					
	<i>(7) E-MAIL ARCHIVER SUPPORT (GFI)</i>	\$ 75					
	<i>(9A) WATCHGUARD</i>	\$ 250					
	<i>(10) SYMANTECH (45lic)</i>	\$ 32					
	<i>(20) AMALGAM</i>	\$ 70					
	<i>SCADA est</i>	\$ 2,800					
	<i>General</i>	\$ 1,000					
620-55-53610-213	CONSULTNG ENGINEER SERVICES	\$ 1,980	\$ 2,500	\$ 1,500	\$ 1,500	\$ -	100.00%
620-55-53610-215	AUDIT	\$ 8,811	\$ 8,660	\$ 8,500	\$ 8,761	\$ 261	3.07%
620-55-53610-216	ASSOCIATION DUES	\$ -	\$ -	\$ 300	\$ 300	\$ -	100.00%
620-55-53610-219	OTHER PROFESSIONAL SERVICES	\$ 15,048	\$ 12,114	\$ 6,500	\$ 12,000	\$ 5,500	84.62%
	<i>GIS</i>	\$ 5,000					
	<i>Ehlers Rate Study</i>	\$ 1,500					
620-55-53610-220	TELEPHONE	\$ 1,639	\$ 2,177	\$ 2,600	\$ 2,976	\$ 376	14.46%
	<i>Century Link \$10 mo</i>	\$ 120					
	<i>US Cellular \$43 mo</i>	\$ 516					
	<i>Frontier \$195 mo</i>	\$ 2,340					
620-55-53610-221	ELECTRICITY & GAS	\$ 135,274	\$ 129,424	\$ 135,000	\$ 144,450	\$ 9,450	7.00%
620-55-53610-222	WATER & SEWER	\$ 25,917	\$ 29,231	\$ 25,000	\$ 25,000	\$ -	100.00%
620-55-53610-224	INTERNET SERVICE	\$ 1,121	\$ 3,447	\$ 4,590	\$ 5,688	\$ 1,098	-100.00%
	<i>Charter split \$14 mo</i>	\$ 168					
	<i>Frontier DIA WWTP \$250 mo</i>	\$ 3,000					
	<i>Charter 25% Util Office \$210 mo</i>	\$ 2,520					

<b>SEWER UTILITY EXPENSES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
620-55-53610-227	SOLID WASTE DISPOSAL	\$ 966	\$ 10,826	\$ 1,000	\$ 1,300	\$ 300	30.00%
620-55-53610-234	LAB FEES	\$ 1,159	\$ -	\$ 1,400	\$ 1,400	\$ -	100.00%
620-55-53610-240	VEHICLE/EQUIP MAINT	\$ 3,856	\$ 1,692	\$ 1,500	\$ 1,500	\$ -	100.00%
620-55-53610-244	OPERATING EQUIP MAINT	\$ 14,543	\$ 12,217	\$ 20,000	\$ 20,000	\$ -	100.00%
620-55-53610-290	TRAINING	\$ 2,064	\$ 817	\$ 2,020	\$ 2,020	\$ -	100.00%
<i>SAFETY TRNG 1ST AID/CPR/BBP</i>							
620-55-53610-291	POSTAGE	\$ -	\$ -				-100.00%
620-55-53610-293	UNIFORMS	\$ 2,446	\$ 2,589	\$ 2,700	\$ 3,200	\$ 500	18.52%
620-55-53610-294	OTHER CONTRACTUAL SERVICES(HVAC)	\$ 20,804	\$ 22,920	\$ 20,000	\$ 22,000	\$ 2,000	10.00%
620-55-53610-310	OFFICE SUPPLIES	\$ 513	\$ 1,579	\$ 1,700	\$ 2,000	\$ 300	17.65%
620-55-53610-340	OPERATING SUPPLIES	\$ 14,426	\$ 7,316	\$ 13,300	\$ 14,000	\$ 700	5.26%
620-55-53610-341	VEHICLE/EQUIP MAINT SUPPL	\$ 7,595	\$ 7,080	\$ 8,000	\$ 12,000	\$ 4,000	50.00%
620-55-53610-342	GASOLINE/OIL	\$ 13,719	\$ 8,334	\$ 12,000	\$ 9,000	\$ (3,000)	-25.00%
620-55-53610-350	REPAIR/MAINT SUPP-BLDG	\$ 920	\$ 1,611	\$ 1,200	\$ 2,000	\$ 800	66.67%
620-55-53610-351	REPAIR/MAINT SUPP-GROUNDS	\$ 138	\$ 218	\$ 550	\$ 1,000	\$ 450	81.82%
620-55-53610-352	REPAIR/MAINT SUPP-EQUIP	\$ 19,660	\$ 19,201	\$ 20,500	\$ 25,000	\$ 4,500	21.95%
620-55-53610-353	REPAIR/MAINT-COLL SYSTEM	\$ 68,078	\$ 46,971	\$ 50,000	\$ 40,000	\$ (10,000)	-20.00%
<i>Annual lifstation inspection Flygt</i>							
<i>Annual lifstation inspection LW Allen</i>							
<i>Prev.Maint/Repairs</i>							
620-55-53610-360	CHEMICALS	\$ 77,996	\$ 85,996	\$ 94,000	\$ 97,000	\$ 3,000	3.19%
620-55-53610-390	MISCELLANEOUS SUPPLIES		\$ 16				-100.00%
620-55-53610-506	LICENSE FEE	\$ 10,864	\$ 10,527	\$ 11,000	\$ 11,000	\$ -	100.00%
620-55-53610-510	LIABILITY INSURANCE	\$ 18,630	\$ 18,485	\$ 19,326	\$ 19,713	\$ 387	2.00%
620-55-53610-511	WORKMEN'S COMP INS	\$ 11,924	\$ 11,120	\$ 9,643	\$ 9,501	\$ (142)	-1.47%
620-55-53610-512	PROPERTY INSURANCE	\$ 18,602	\$ 20,689	\$ 22,936	\$ 21,789	\$ (1,147)	-5.00%
620-55-53610-540	DEPRECIATION	\$ 766,406	\$ 779,697				
620-55-53610-550	ADMINISTRATIVE SERVICES	\$ 29,686	\$ 34,659	\$ 35,706	\$ 36,987	\$ 1,281	3.59%
620-55-53610-590	BANK FEES	\$ 1,322	\$ 1,148	\$ 1,000	\$ 1,000	\$ -	
620-55-53610-790	LOSSES	\$ 1,592	\$ 14,206				
620-55-53610-799	MISCELLANEOUS EXPENSE	\$ 57,055	\$ 46,108	\$ 100	\$ 100	\$ -	100.00%
620-55-53610-820	PUBLIC INFRASTRUCTURE	\$ 20,000	\$ 54,369				
620-55-53610-821	BUILDING GROUNDS	\$ -	\$ -	\$ 500	\$ 500		
620-55-53610-823	OFFICE EQUIP & FURNISHINGS	\$ -	\$ -	\$ 400	\$ 400	\$ -	100.00%
620-55-53610-840	EQUIPMENT	\$ -	\$ -	\$ 500	\$ 500	\$ -	100.00%
620-55-53610-870	COMPUTER HARDWARE	\$ -	\$ 261	\$ 500	\$ 2,000	\$ 1,500	300.00%
<i>Replace Portage 0 Server \$ 2,000</i>							
620-55-53610-880	COMPUTER SOFTWARE	\$ 308	\$ 308				
<b>TOTAL WASTEWATER TREATMENT</b>		<b>\$ 1,904,719</b>	<b>\$ 1,901,507</b>	<b>\$ 1,068,969</b>	<b>\$ 1,146,426</b>	<b>\$ 75,957</b>	<b>7.11%</b>

**Assumptions and predictors used:**

- 1) Treatment Wages and benefits (object 53608) :
  - Full-time = 30% of Accounting Technician wages and benefits
  - 25% of Public Works Director wages and benefits
  - 30% of Engineering Tech (25% in 2015 Bdgt)
  - 5% of Public Works Adm Asst wages and benefits
  - Part-time = 40% of Clerk/Cashier wages and benefits
- 2) FT Meter Reading wages and benefits (object 53609) = 15% of total wages and benefits of water operations totals  
**Water operations is three full-time water crewman and the Water Superintendent**
- 3) FT Operations wages and benefits (object 53610) includes four full-time Sewage Plant Operators
- 4) **"Retiree benefits" is 25% for the Director of Public Works**

<b>RESTRICTED ACCOUNTS EXPENSE</b>							
<b>DEBT SERVICE</b>							
620-56-53611-610	PRINCIPAL	\$ -	\$ -	\$ 454,623	\$ 456,458	\$ 1,835	
620-56-53611-620	INTEREST	\$ 220,302	\$ 222,096	\$ 218,085	\$ 223,984	\$ 5,899	2.70%
620-56-53611-630	BOND FEES	\$ 66,793	\$ -	\$ -	\$ -	\$ -	-100.00%
620-56-53611-640	AMORTIZATION (ERF FUND)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL DEBT SERVICE</b>		<b>\$ 287,096</b>	<b>\$ 222,096</b>	<b>\$ 672,708</b>	<b>\$ 680,442</b>	<b>\$ 7,734</b>	<b>1.15%</b>
<b>CAPITAL IMPROVEMENTS (DEBT &amp; ERF)</b>							
620-56-53615-820	PUBLIC INFRASTRUCTURE	\$ -	\$ -	\$ 1,000,000	\$ 1,090,000	\$ 90,000	
	EQUIPMENT			\$ -	\$ -		-100.00%
	VEHICLES						
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,090,000</b>	<b>\$ 90,000</b>	
<b>TOTAL RESTRICTED ACCTS EXPENSE</b>		<b>\$ 287,096</b>	<b>\$ 222,096</b>	<b>\$ 1,672,708</b>	<b>\$ 1,770,442</b>	<b>\$ 97,734</b>	<b>5.84%</b>
<b>TOTAL FUND EXPENSES</b>		<b>\$ 2,191,814</b>	<b>\$ 2,123,603</b>	<b>\$ 2,741,677</b>	<b>\$ 2,916,868</b>	<b>\$ 173,691</b>	<b>6.34%</b>

**Wastewater Capital Expenditure Plan  
Years 2022 – 2026**

<b>UPDATED 7/27/21</b>	<b>revised 2021</b>	<b>revised 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026+</b>	<b>Total Cost</b>
C - Sanitary M. H. Rehab. - 10 per year	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ 120,000
C - W. Conant St. Sanitary Sewer Replace (Pierce - W. Carroll)		\$ 350,000					\$ 350,000
T&SH - Raw Waste Bldg. - Bar Screen System Engineering & Replacement	\$ 25,000	\$ 465,000					\$ 465,000
Replace the roof on Digester Building			\$ 80,000				\$ 80,000
T&SH-Belt Press Upgrade/Replacement	\$ 450,000						\$ -
C - Sanitary Sewer Replacment		\$ -	\$ 200,000	\$ 200,000			\$ 400,000
Decanting Station (ERF FUNDS)		\$ 45,000					\$ 45,000
B&G - Upgrade Lab w/ New Cabinets and Equipment (ERF)						\$ 75,000	\$ 75,000
Digesters Clean & Inspect.						\$ 100,000	\$ 100,000
T&SH - Recoat Clarifier Scum Arms (ERF FUNDS)						\$ 55,000	\$ 55,000
T&SH - Digester Project heat exchanger & Gas Piping Replacement(Phase I & Phase II)	\$ 1,250,000						\$ -
Facilities/Phosphorous Compliance Plans	\$ 70,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
B&G - Admin. Bldg. Air Handling Unit & Controls	\$ -	\$ 80,000					\$ 80,000
Replace Doors In Digester Building				\$ 20,000			\$ 20,000
Replace underground valves.		\$ 100,000					\$ 100,000
C - Replace/Upgrade Ray-O-Vac Lift Station					\$ 850,000		\$ 850,000
Raw Waste MCC Control Replacement.						\$ 200,000	\$ 200,000
Replace ODS Pumps In Raw Waste Building (ERF)				\$ 75,000			\$ 75,000
Up grade heating/ventailation unit/ all piping in Raw Waste Building/ Include Engineering Service			\$ 325,000				
Replace water lines and sludge lines/Engineering Service if needed.				\$ 100,000			
Replace 4 Clairifier Drives/Engineering Services.						\$ 350,000	
Replace Fence Around WWTF						\$ 50,000	\$ 50,000
Pipe Painting Digester Building						\$ 50,000	\$ 50,000
Repair Bricks On All Buildings					\$ 30,000		\$ 30,000
T&SH - Replace Influent and Effluent Samplers					\$ 15,000		\$ 15,000
Ferric Building To RBC Area & Equipment.						\$ 275,000	\$ 275,000
Replace Windows in WWTF Buildings						\$ 200,000	\$ 200,000
Engineer Service Bio Study to Class A Sludge.			\$ 100,000				\$ 100,000
<b>Total</b>	<b>\$ 1,815,000</b>	<b>\$ 1,090,000</b>	<b>\$ 755,000</b>	<b>\$ 445,000</b>	<b>\$ 945,000</b>	<b>\$ 1,425,000</b>	<b>\$ 4,660,000</b>

**Sources of Funding**

G.O. Debt							\$ -
Revenue Debt	\$ 1,295,000	\$ 925,000	\$ 735,000	\$ 425,000	\$ 925,000	\$ 1,310,000	\$ 4,320,000
Grants/Aids							\$ -
Special Assessment							\$ -
User Fees	\$ 20,000	\$ 120,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ 220,000
ERF FUNDS	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 75,000	\$ 120,000
Fund Surplus (Previous Borrowing; ERF Funds)	\$ 500,000						\$ -
DNR Reserve							\$ -
<b>Total</b>	<b>\$ 1,815,000</b>	<b>\$ 1,090,000</b>	<b>\$ 755,000</b>	<b>\$ 445,000</b>	<b>\$ 945,000</b>	<b>\$ 1,425,000</b>	<b>\$ 4,660,000</b>

<b>BID</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change vs.</b>	<b>% Change</b>
<b>Fund 245 Dept 00 Object 56720</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>21 Bdgt</b>	<b>From 21</b>
245-00-56720-219	OTHER PROFESSIONAL SERVICES	\$ 3,715	\$ -	\$ -	\$ -	\$ -	
245-00-56720-241	CUSTODIAL SERVICES	\$ 36,000	\$ 28,342	\$ 35,000	\$ 35,000	\$ -	
245-00-56720-295	MISCELLANEOUS BUSINESSSS EXP	\$ 10	\$ -			\$ -	
245-00-56720-296	MARKETING	\$ 27,087	\$ 30,862	\$ 26,000	\$ 26,000	\$ -	
245-00-56720-297	FARMERS MARKET	\$ 252	\$ -	\$ 251	\$ -	\$ (251)	-100.00%
245-00-56720-320	PUBLICATIONS, SUBSCRIPTIONS	\$ 807	\$ 404		\$ 404	\$ 404	100.00%
245-00-56720-342	GASOLINE/OIL	\$ 317	\$ 135	\$ 317	\$ -	\$ (317)	-100.00%
245-00-56720-351	REPAIR/MAINT SUPPLIES-BLDG & GROUNDS	\$ 112	\$ 1,441	\$ -	\$ 1,306	\$ 1,306	100.00%
245-00-56720-352	REPAIR/MAINT SUPP-EQUIPMENT	\$ 3,638	\$ 1,349	\$ 2,000	\$ 990	\$ (1,010)	-50.50%
245-00-56720-390	MISCELLANEOUS SUPPLIES	\$ 332	\$ -				
245-00-56720-403	DEPRECIATION	\$ 2,816	\$ 3,544	\$ -	\$ -	\$ -	
245-00-56720-510	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
245-00-56720-512	PROPERTY INSURANCE	\$ 2,697	\$ 2,697	\$ 2,697	\$ 2,751	\$ 54	2.00%
245-00-56720-710	COMMUNITY EVENTS	\$ 16,065	\$ 4,221	\$ 12,000	\$ 11,578	\$ (422)	-3.52%
245-00-56720-715	GRANTS	\$ 15,084	\$ -	\$ 6,235	\$ 10,000	\$ 3,765	60.38%
245-00-56720-821	BUILDING/GROUNDS	\$ 10,758	\$ 8,134	\$ 5,000	\$ 8,025	\$ 3,025	60.50%
245-00-56720-860	SMALL EQUIPMENT	\$ -	\$ -			\$ -	
<b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>		<b>\$ 119,690</b>	<b>\$ 81,130</b>	<b>\$ 89,500</b>	<b>\$ 96,054</b>	<b>\$ 6,554</b>	<b>7.32%</b>

<b>BID - REVENUES</b>							
<b>Fund 245</b>							
245-44-44130-000	FARMERS MARKET FEES	\$ 1,673	\$ 1,573	\$ 2,250	\$ 2,250	\$ -	
245-44-44190-000	MISC BUSINESS LICENSES/PERMITS	\$ 1,300	\$ -				
245-46-46850-000	ECONOMIC DEVELOPMENT	\$ 89,501	\$ 89,500	\$ 89,500	\$ 89,500	\$ -	
245-48-48110-000	INTEREST INCOME	\$ 2,383	\$ 1,540	\$ 200	\$ 200	\$ -	
245-48-48500-000	DONATIONS - (CITY/CANAL DAYS CONTR)	\$ 11,400	\$ 975	\$ -	\$ -	\$ -	
245-48-48600-421	MISC REVENUE CONTRIBUTED CAP	\$ -	\$ -				
245-48-48900-000	MISCELLANEOUS REVENUE (DPI)	\$ 37,852	\$ -			\$ -	
<b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>		<b>\$ 144,108</b>	<b>\$ 93,588</b>	<b>\$ 91,950</b>	<b>\$ 91,950</b>	<b>\$ -</b>	

**Fund Balance**

Designated:

Equipment	\$ -	\$ -	\$ -	\$ -
Streetscape	\$ 27,500.00	\$ 27,500.00	\$ 1,500.00	\$ 1,500.00
Discover WI	\$ -	\$ -	\$ -	\$ -
Building/Grounds	\$ 41,375.79	\$ 41,375.79	\$ 41,375.79	\$ 41,375.79

**Fund Balance Designated**

**\$ 68,875.79 \$ 68,875.79 \$ 42,875.79 \$ 42,875.79**

**Undesignated Fund Balance**

**\$ 48,684.67 \$ 61,142.71 \$ 89,592.71 \$ 85,488.77**

**Total Fund Balance**

**\$ 117,560.46 \$ 130,018.50 \$ 132,468.50 \$ 128,364.56**