



*"Where the North Begins"*

# *City of Portage*

**2024**

## *Final Budget*

Mitchel Craig, Mayor

### **Finance and Administration Committee**

Chairperson, Steven Rohrbeck, 4th District Alderperson

Susan Bauer Frye, 2nd District Alderperson

Tim Green, 5th District Alderperson

Dennis Nachreiner, 3rd District Alderperson

Allan Radant, 1st District Alderperson

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# City Officials

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|   |                            |
|---|----------------------------|
| <b>Mayor:</b>   | <b>Mitchel Craig</b>       |
| <b>Alderpersons:</b>                                    |                            |
| <b>District 1</b>                                       | <b>Allan R. Radant</b>     |
| <b>District 2</b>                                       | <b>Susan Bauer Frye</b>    |
| <b>District 3</b>                                       | <b>Dennis Nachreiner</b>   |
| <b>District 4</b>                                       | <b>Steven Rohrbeck</b>     |
| <b>District 5</b>                                       | <b>Tim Green</b>           |
| <b>District 6</b>                                       | <b>Kyle Bernander</b>      |
| <b>District 7</b>                                       | <b>Karyn Wetzel</b>        |
| <b>District 8</b>                                       | <b>Martin Havlovic</b>     |
| <b>District 9</b>                                       | <b>Christopher Crawley</b> |
| <b>City Administrator:</b>                              | <b>Michael Bablick</b>     |
| <b>City Clerk:</b>                                      | <b>Rebecca Ness</b>        |
| <b>City Attorney:</b>                                   | <b>Jesse Spankowski</b>    |
| <b>City Finance Director:</b>                           | <b>Jennifer Becker</b>     |
| <b>Director of Public Works &amp; City Engineer:</b>    | <b>Philip Livingston</b>   |
| <b>Public Works Suprintendent:</b>                      | <b>Kevin Richards</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>Utility Manager:</b>                                 | <b>Jerad Royal</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: Steven Rohrbeck, Chairperson  
Dennis Nachreiner  
Susan Bauer Frye  
Tim Green  
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: Mitchel Craig, Mayor, Chairperson  
Martin Havlovic  
Dennis Nachreiner  
Karyn Wetzel  
Steven Rohrbeck  
Allan Radant

### **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: Dennis Nachreiner, Chairperson  
Martin Havlovic  
Dennis Nachreiner  
Tim Green  
Susan Bauer Frye  
Vacant

### **Legislative and Regulatory Committee**

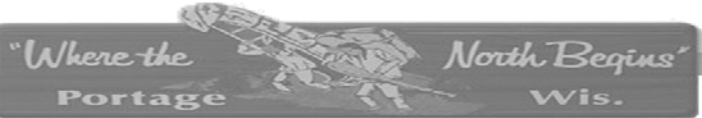
The legislative and regulatory committee shall advise the common council on matters relating to Code provisions, legislative (code) initiatives, ordinance review, licensing and permits.

Current Members: Alan Radant, Chairperson  
Steven Rohrbeck  
Susan Bauer Frye  
Christopher Crawley  
Karyn Wetzel

### **Park and Recreation Board**

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

Current Members: Chuck Sulik, Chairperson  
Steven Rohrbeck  
Martin Havlovic  
Jeff Gunderson  
Ed Carlson  
Tim Larkin



## AUTHORIZED PERSONNEL BY DEPARTMENT

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|                            | <u>2023</u>         | <u>2024</u>         |
|----------------------------|---------------------|---------------------|
| <b>Administration</b>      |                     |                     |
| Full-time                  | 7.00                | 6.00                |
| <b>Municipal Court</b>     |                     |                     |
| Full-time                  | 1.00                | 1.00                |
| Part-time                  | 0.25                | 0.25                |
| <b>Police</b>              |                     |                     |
| Full-time, Police          | 21.50               | 22.00               |
| 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                  | 7.50                | 8.00                |
| <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             | 8.00 approximately  | 8.00 approximately  |
| Seasonal, Recreation       | 70-75 approximately | 70-75 approximately |
| <b>Library</b>             |                     |                     |
| Full-time                  | 6.00                | 7.00                |
| Part-time - Assistant      | 1.00                | 1.00                |
| Part-time, Pages (LTE)     | 0.00                | 0.00                |
| Part-time, Circulation Clk | 4.25                | 4.25                |
| Full-time, Custodian       | 0.55                | 1.00                |
| <b>Inspections</b>         |                     |                     |
|                            | 0.50                | 0.50                |
| <b>PEC</b>                 |                     |                     |
|                            | 0.75                | 0.75                |
| <b>Water</b>               |                     |                     |
| Full-time                  | 6.00                | 6.00                |
| <b>Sewer</b>               |                     |                     |
| Full-time                  | 6.00                | 6.00                |

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 statues 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**

| Year                               | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  | 2018                  | 2019                  | 2020                  | 2021                  | 2022                  | 2023                  | 2023-2024<br>% Chg | 2014-2024<br>% Chg |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|--------------------|
| <b>Assessed Values</b>             |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                    |                    |
| Residential                        | \$ 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        | \$ 498,731,200        | \$ 559,126,000        | 12.11%             | 97.5%              |
| Commercial                         | \$ 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        | \$ 226,220,300        | \$ 262,132,400        | 15.87%             | 48.0%              |
| Manufacturing                      | \$ 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         | \$ 69,433,900         | \$ 78,763,000         | 13.44%             | 60.5%              |
| Agriculture                        | \$ 116,600            | \$ 112,600            | \$ 82,300             | \$ 82,000             | \$ 86,700             | \$ 89,100             | \$ 89,300             | \$ 93,400             | \$ 96,500             | \$ 96,300             | \$ 106,900            | 11.01%             | -5.1%              |
| Undeveloped Land                   |                       |                       | \$ 61,000             | \$ 80,100             | \$ 80,100             | \$ 82,600             | \$ 69,100             | \$ 56,100             | \$ 64,500             | \$ 71,800             | \$ 47,600             | -33.70%            |                    |
| Forest Land                        |                       | \$ 133,200            | \$ 139,500            | \$ 139,500            | \$ 139,500            | \$ 152,500            | \$ 152,500            | \$ 157,900            | \$ 157,900            | \$ 162,400            | \$ 155,900            | -4.00%             | 17.0%              |
| Other                              | \$ 11,600             | \$ 3,500              | \$ 3,500              | \$ 3,500              | \$ 3,500              | \$ 3,500              | \$ 3,500              | \$ 2,200              | \$ 2,200              | \$ 7,500              | \$ 7,900              | 5.33%              | 125.7%             |
| Personal Prop.                     | \$ 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         | \$ 17,892,900         | \$ 19,618,100         | 9.64%              | -6.2%              |
| <b>Total</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>\$ 812,616,300</b> | <b>\$ 919,957,800</b> | <b>13.21%</b>      | <b>73.4%</b>       |
| Total Chg. By Yr.                  | -7.87%                | -0.83%                | 3.25%                 | 4.85%                 | 4.70%                 | 12.51%                | 11.59%                | 3.62%                 | 4.14%                 | 12.24%                | 13.21%                |                    | 81,261.63          |
| Assess. Ratio                      | 0.9771                | 0.9758                | 0.9742                | 1.0020                | 0.9805                | 1.0187                | 0.9858                | 0.9869                | 0.9625                | 0.9324                | 0.9545                |                    |                    |
| Net New Construction               |                       |                       | 0.74%                 | 2.67%                 | 0.99%                 | 0.75%                 | 1.78%                 | 0.95%                 | 0.65%                 | 0.73%                 | 0.82%                 |                    |                    |
| Equalized Values<br>(Includes TID) | \$ 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        | \$ 871,556,800        | \$ 963,801,500        | <b>15.88%</b>      | <b>77.3%</b>       |
| Val. Chg. By Yr.                   | -11.27%               | -0.70%                | 3.43%                 | 1.94%                 | 6.99%                 | 3.43%                 | 10.99%                | 3.51%                 | 6.77%                 | 15.88%                | 10.58%                |                    |                    |



City of Portage

TAX LEVY HISTORY BY FUND

| FUND                       | 2011<br>BUDGET   | 2012<br>BUDGET   | 2013<br>BUDGET   | 2014<br>BUDGET   | 2015<br>BUDGET   | 2016<br>BUDGET   | 2017<br>BUDGET   | 2018<br>BUDGET   | 2019<br>BUDGET   | 2020<br>BUDGET   | 2021<br>BUDGET   | 2022<br>BUDGET   | 2023<br>Budget   | 2024<br>Budget   | % Chg.<br>23-24 | % Chg.<br>14-24 |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| GENERAL                    | 3,646,516        | 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        | 4,625,382        | 4,654,461        | 0.63%           | 25.85%          |
| LIBRARY                    | 391,202          | 405,795          | 397,018          | 449,260          | 461,996          | 486,949          | 476,963          | 480,412          | 469,264          | 520,312          | 521,277          | 557,474          | 598,525          | 612,658          | 2.36%           | 36.37%          |
| DEBT SVC                   | 804,401          | 856,736          | 624,272          | 668,312          | 683,237          | 773,290          | 795,174          | 1,132,183        | 1,021,730        | 1,146,854        | 1,194,520        | 1,258,301        | 1,459,634        | 1,771,387        | 21.36%          | 165.05%         |
| PRIOR PERIOD TAX REFUND    |                  |                  |                  |                  |                  |                  | 13,373           |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| <b>TOTAL LEVY</b>          | <b>4,842,119</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>6,683,541</b> | <b>7,038,507</b> | <b>5.31%</b>    | <b>46.15%</b>   |
| TOTAL MILL RATE - ASSESSED | 8.03 \$          | 8.43 \$          | 8.82 \$          | 9.00 \$          | 9.13 \$          | 9.10 \$          | 8.92 \$          | 9.27 \$          | 8.80 \$          | 8.93 \$          | 8.87 \$          | 8.85 \$          | 8.22 \$          | 7.65             | -6.98%          | -15.0%          |



**LEVIES AND TAX RATES BY JURISDICTION**

| TAX Year               | 2010          | 2011          | 2012          | 2013          | 2014          | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2022-2023 |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|
| <b>Population</b>      | <b>10,200</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>10,057</b> | <b>10,057</b> |           |
| <b>PROPERTY LEVIES</b> |               |               |               |               |               |               |               |               |               |               |               |               |               |               |           |
| City of Portage        | 4,842,119     | 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     | 6,683,541     | 7,038,507     | 5.3%      |
| Columbia County        | 2,685,644     | 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     | 3,239,647     | 3,215,004     | -0.8%     |
| MATC                   | 885,281       | 1,040,527     | 954,080       | 997,936       | 503,015       | 513,996       | 546,554       | 570,783       | 567,752       | 591,667       | 597,874       | 595,241       | 611,698       | 615,762       | 0.7%      |
| Portage Schools        | 5,778,285     | 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     | 5,828,725     | 6,245,393     | 7.1%      |
| State of WI            | 102,961       | 104,707       | 90,338        | 92,902        | 92,247        | 95,408        | 97,257        | -             | -             | -             | -             | -             | -             | -             |           |
| TID                    | 150,261       | 203,417       | 178,377       | 136,243       | 121,225       | 197,890       | 175,039       | 172,926       | 241,871       | 250,519       | 284,280       | 441,480       | 458,770       | 613,089       | 33.6%     |
| Gross Property Levy    | 14,444,551    | 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    | 16,481,287    | 16,822,381    | 17,727,754    | 5.4%      |
| State Credit           | 988,039       | 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     | 1,030,874     | 1,279,238     | 24%       |
| Net Property Levy      | 13,456,512    | 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    | 15,426,691    | 15,791,506    | 16,448,517    | 4.2%      |

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

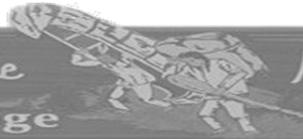
|                     |          |          |          |          |          |          |          |          |          |          |          |          |          |          |  |
|---------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--|
| E.V. Rate (Gross)   | \$ 23.81 | \$ 24.70 | \$ 26.24 | \$ 25.58 | \$ 25.12 | \$ 24.63 | \$ 24.59 | \$ 24.38 | \$ 24.16 | \$ 22.59 | \$ 22.63 | \$ 21.91 | \$ 19.30 | \$ 18.39 |  |
| E.V. Rate (Net)     | \$ 22.18 | \$ 23.13 | \$ 24.43 | \$ 23.90 | \$ 23.49 | \$ 22.95 | \$ 22.92 | \$ 22.67 | \$ 22.50 | \$ 21.09 | \$ 21.11 | \$ 20.51 | \$ 18.12 | \$ 17.07 |  |
| Assessed Rate (Net) | \$ 22.31 | \$ 24.58 | \$ 24.13 | \$ 24.47 | \$ 23.31 | \$ 24.01 | \$ 21.85 | \$ 23.12 | \$ 22.08 | \$ 22.14 | \$ 21.39 | \$ 21.31 | \$ 19.43 | \$ 17.88 |  |

**LOCAL RATES PER THOUSAND DOLLARS OF VALUATION**

|                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |               |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| City of Portage | \$ 8.03         | \$ 8.43         | \$ 8.82         | \$ 9.00         | \$ 8.84         | \$ 9.10         | \$ 8.52         | \$ 9.27         | \$ 8.80         | \$ 8.93         | \$ 8.87         | \$ 8.85         | \$ 8.22         | \$ 7.65         | -7.0%         |
| Columbia County | \$ 4.45         | \$ 5.04         | \$ 4.85         | \$ 5.16         | \$ 4.96         | \$ 5.09         | \$ 4.72         | \$ 5.05         | \$ 4.69         | \$ 4.65         | \$ 4.52         | \$ 4.39         | \$ 3.99         | \$ 3.49         | -12.3%        |
| MATC            | \$ 1.47         | \$ 1.79         | \$ 1.77         | \$ 1.87         | \$ 0.92         | \$ 0.94         | \$ 0.91         | \$ 0.95         | \$ 0.88         | \$ 0.88         | \$ 0.86         | \$ 0.82         | \$ 0.75         | \$ 0.67         | -11.1%        |
| Portage Schools | \$ 9.58         | \$ 10.46        | \$ 9.98         | \$ 9.72         | \$ 9.82         | \$ 10.10        | \$ 8.85         | \$ 9.32         | \$ 8.98         | \$ 8.89         | \$ 8.27         | \$ 8.09         | \$ 7.17         | \$ 6.79         | -5.4%         |
| State of WI     | \$ 0.17         | \$ 0.18         | \$ 0.17         | \$ 0.17         | \$ 0.17         | \$ 0.17         | \$ 0.16         | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |               |
| TID             | \$ 0.25         | \$ 0.35         | \$ 0.33         | \$ 0.25         | \$ 0.22         | \$ 0.36         | \$ 0.29         | \$ 0.29         | \$ 0.37         | \$ 0.37         | \$ 0.41         | \$ 0.61         | \$ 0.56         | \$ 0.67         | 18.0%         |
| State Credit    | \$ (1.64)       | \$ (1.67)       | \$ (1.79)       | \$ (1.72)       | \$ (1.62)       | \$ (1.76)       | \$ (1.59)       | \$ (1.75)       | \$ (1.63)       | \$ (1.58)       | \$ (1.55)       | \$ (1.46)       | \$ (1.27)       | \$ (1.39)       | 9.6%          |
| <b>Total</b>    | <b>\$ 22.31</b> | <b>\$ 24.58</b> | <b>\$ 24.13</b> | <b>\$ 24.47</b> | <b>\$ 23.31</b> | <b>\$ 24.01</b> | <b>\$ 21.85</b> | <b>\$ 23.12</b> | <b>\$ 22.08</b> | <b>\$ 22.14</b> | <b>\$ 21.39</b> | <b>\$ 21.31</b> | <b>\$ 19.43</b> | <b>\$ 17.88</b> | <b>-7.99%</b> |

Change  
From 2023

*"Where the  
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*North Begins"  
Wis.*

## 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

|                          | 2021<br>ACTUAL    | 2022<br>ACTUAL    | 2023<br>BUDGET    | 2024<br>BUDGET    |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE                  |                   |                   |                   |                   |
| GENERAL FUND             | 8,421,494         | 8,632,529         | 8,689,125         | 9,748,398         |
| PARKLAND DEDICATION      | 206               | 28,742            | 100               | 21,950            |
| POOL                     | 42,650            | 57,534            | 28,760            | 66,980            |
| TIF #4 Ind Pk 216        | 441,791           | 86,475            | 102,763           | 92,930            |
| TIF #5 HighInd 217       | 147,822           | 137,702           | 147,944           | 121,690           |
| TIF #6 DwnTwn 218        | 488,163           | 3,452             | 55,236            | 56,139            |
| TIF #7 1st Wd 219        | 942,262           | 79,681            | 157,681           | 199,339           |
| TIF #8 HamPk 214         | 64,099            | 60,106            | 57,080            | 62,690            |
| TIF #9 NSBusPk 213       | -                 | -                 | 10                | 28,628            |
| TIF #10 NS Kmart 212     | -                 | -                 | 51,801            | 67,129            |
| TIF #11 Northside 215    | -                 | -                 | -                 | 562,393           |
| BLOCK GRANT              | 170,145           | 19,862            | 75,500            | 77,000            |
| INSPECTIONS              | 82,866            | 84,391            | 121,400           | 135,650           |
| RECYCLING                | 20,482            | 20,430            | 20,000            | 20,000            |
| LIBRARY FUND             | 755,158           | 797,105           | 827,037           | 875,216           |
| CRIMINAL INVESTIGATION   | 114               | 2,918             | 3,000             | 3,000             |
| TOURISM                  | 153,268           | 163,877           | 156,500           | 186,500           |
| SCHOOL LIAISON           | 109,125           | 109,125           | 124,901           | 134,586           |
| DONATIONS                | 112,320           | 114,962           | 80,013            | 92,313            |
| MASS TRANSIT             | 1,140,702         | 851,916           | 1,585,655         | 1,211,203         |
| WHEEL TAX                | 176,896           | 159,540           | 175,750           | 175,750           |
| ECONOMIC DEV             | -                 | -                 | -                 | -                 |
| ENTERPRISE CENTER        | 117,408           | 144,030           | 159,500           | 159,500           |
| AMBULANCE DISTRICT       | 402               | 988               | 700,090           | 447,482           |
| EMPLOYEE POST RETIREMENT | 97,532            | 88,980            | 117,724           | 164,560           |
| DEBT SERVICE             | 1,785,908         | 1,783,267         | 1,935,007         | 2,205,662         |
| CAPITAL PROJECTS         | 103,916           | 2,396,623         | 2,962,116         | 16,417,604        |
| VEHICLE/EQUIP REPL       | 288,139           | 301,120           | 105,235           | 143,337           |
| INDUSTRIAL DEV           | -                 | -                 | -                 | -                 |
| REVOLVING SIDEWALK       | 79,130            | 16,105            | 77,550            | 40,400            |
| REVOLVING ALLEY          | 42,541            | 107,562           | -                 | 110,000           |
| CANAL                    | 1,229,418         | 64,696            | 925,400           | 14,234            |
| AIRPORT CONSTRUCTION     | 41                | 28                | 100,000           | 180,000           |
| WATER UTILITY            | 2,294,492         | 2,368,545         | 2,231,535         | 2,726,221         |
| SEWER UTILITY            | 2,089,516         | 2,048,842         | 2,137,386         | 2,054,765         |
| <b>TOTAL REVENUE</b>     | <b>21,398,003</b> | <b>20,731,135</b> | <b>23,911,800</b> | <b>38,603,249</b> |

|              |                   |                   |                   |                   |
|--------------|-------------------|-------------------|-------------------|-------------------|
| General Fund | 8,421,494         | 8,632,529         | 8,689,125         | 9,748,398         |
| Special Rev  | 2,979,272         | 2,644,402         | 4,175,930         | 3,771,691         |
| Debt Service | 1,785,908         | 1,783,267         | 1,935,007         | 2,205,662         |
| Capital Proj | 3,827,322         | 3,253,551         | 4,742,816         | 18,096,513        |
| Proprietary  | 4,384,007         | 4,417,387         | 4,368,922         | 4,780,986         |
| <b>Total</b> | <b>21,398,003</b> | <b>20,731,135</b> | <b>23,911,800</b> | <b>38,603,249</b> |

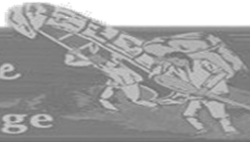
**CITY OF PORTAGE  
EXPENSE SUMMARY OF ALL FUNDS**

|                          | 2021<br>ACTUAL    | 2022<br>ACTUAL    | 2023<br>BUDGET    | 2024<br>BUDGET    |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENSE                  |                   |                   |                   |                   |
| GENERAL FUND             | 8,110,478         | 8,401,519         | 8,689,125         | 9,748,398         |
| PARKLAND DEDICATION      | -                 | -                 | -                 | 21,950            |
| POOL                     | 29,219            | 37,145            | 39,512            | 13,296            |
| TIF #4 Ind Pk 216        | 203,522           | 486,916           | 104,768           | 101,155           |
| TIF #5 HighInd 217       | 171,906           | 140,266           | 176,054           | 141,225           |
| TIF #6 DwnTwn 218        | 366,625           | 154,716           | 55,236            | 56,139            |
| TIF #7 1st Wd 219        | 647,089           | 243,974           | 157,729           | 191,190           |
| TIF #8 HamPk 214         | 47,669            | 47,038            | 57,080            | 62,690            |
| TIF #9 NSBusPk 213       | 2,778             | 2,778             | 13,838            | 28,628            |
| TIF #10 NS Kmart 212     | -                 | -                 | 51,801            | 67,129            |
| TIF #11 Northside 215    | -                 | -                 | -                 | 562,393           |
| BLOCK GRANT              | 101,707           | 68,766            | 75,500            | 77,000            |
| INSPECTIONS              | 81,090            | 82,894            | 121,400           | 135,650           |
| RECYCLING                | 40,000            | 40,000            | 20,000            | 20,000            |
| LIBRARY FUND             | 729,737           | 739,577           | 827,037           | 875,216           |
| CRIMINAL INVESTIGATION   | 2,000             | 1,245             | 3,000             | 3,000             |
| TOURISM                  | 144,334           | 206,596           | 175,100           | 189,150           |
| SCHOOL LIAISON           | 104,020           | 112,431           | 124,901           | 134,586           |
| DONATIONS                | 70,423            | 86,285            | 80,013            | 92,313            |
| MASS TRANSIT             | 931,705           | 854,146           | 1,585,655         | 1,211,203         |
| WHEEL TAX                | 149,106           | 117,287           | 175,750           | 175,750           |
| ECONOMIC DEV             | -                 | -                 | -                 | -                 |
| ENTERPRISE CENTER        | 119,323           | 133,607           | 157,368           | 159,237           |
| AMBULANCE DISTRICT       | -                 | -                 | 700,000           | 447,482           |
| EMPLOYEE POST RETIREMENT | 89,627            | 109,892           | 117,724           | 164,560           |
| DEBT SERVICE             | 1,601,495         | 1,783,268         | 1,935,007         | 2,205,662         |
| CAPITAL PROJECTS         | 878,188           | 1,509,775         | 3,002,116         | 16,406,604        |
| VEHICLE/EQUIP REPL       | 298,842           | 362,999           | 718,527           | 977,918           |
| INDUSTRIAL DEV           | -                 | -                 | -                 | -                 |
| REVOLVING SIDEWALK       | 3,179             | 3,203             | 103,336           | 43,256            |
| REVOLVING ALLEY          | 90                | 106,512           | -                 | 110,000           |
| CANAL                    | 541,415           | 639,537           | 925,400           | 14,234            |
| AIRPORT CONSTRUCTION     | 5,567             | -                 | 100,000           | 180,000           |
| WATER UTILITY            | 1,491,400         | 1,598,432         | 2,389,102         | 2,504,664         |
| SEWER UTILITY            | 1,305,775         | 1,948,608         | 2,131,474         | 2,040,458         |
| <b>TOTAL EXPENSE</b>     | <b>18,268,309</b> | <b>20,019,413</b> | <b>24,813,552</b> | <b>39,162,137</b> |

|              |           |           |           |            |
|--------------|-----------|-----------|-----------|------------|
| General Fund | 8,110,478 | 8,401,519 | 8,689,125 | 9,748,398  |
| Special Rev  | 2,592,290 | 2,589,871 | 4,202,959 | 3,720,395  |
| Debt Service | 1,601,495 | 1,783,268 | 1,935,007 | 2,205,662  |
| Capital Proj | 3,166,871 | 3,697,715 | 5,465,885 | 18,942,561 |
| Proprietary  | 2,797,175 | 3,547,040 | 4,520,576 | 4,545,122  |

|              |                   |                   |                   |                   |
|--------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total</b> | <b>18,268,309</b> | <b>20,019,413</b> | <b>24,813,552</b> | <b>39,162,137</b> |
|--------------|-------------------|-------------------|-------------------|-------------------|

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## **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 FUND

### REVENUE SUMMARY BY CATEGORY

|                       | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2024<br>BUDGET | Change vs.<br>23 Budget |
|-----------------------|----------------|----------------|----------------|----------------|-------------------------|
| GENERAL FUND          |                |                |                |                |                         |
| TAXES 41              | 4,902,304      | 5,002,448      | 5,095,014      | 5,092,545      | (2,469)                 |
| SP ASSESS 42          | -              | -              | -              | -              |                         |
| INTERGOV'T REV 43     | 2,686,036      | 2,717,634      | 2,705,236      | 3,156,005      | 450,769                 |
| LICENSES & PERMITS 44 | 166,871        | 168,213        | 167,744        | 167,690        | (54)                    |
| FINES & FORFS 45      | 117,862        | 111,842        | 152,250        | 142,750        | (9,500)                 |
| CHARGES FOR SVS 46    | 116,433        | 121,172        | 101,985        | 137,044        | 35,059                  |
| INTERGOV'T SVS 47     | 319,318        | 328,938        | 313,420        | 339,133        | 25,712                  |
| INTEREST INCOME 48    | 24,532         | 57,168         | 42,000         | 176,750        | 134,750                 |
| MISC REVENUE 48       | 87,858         | 125,114        | 82,476         | 89,000         | 6,524                   |
| OTH FINANCING SRCS 49 | -              | -              | 29,000         | 447,482        | 418,482                 |
| <br>GENERAL FUND REV  | <br>8,421,214  | <br>8,632,529  | <br>8,689,125  | <br>9,748,398  | <br>1,059,273           |

### EXPENSE SUMMARY OF ALL FUNDS

|              | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2024<br>BUDGET | Change vs.<br>23 Budget |
|--------------|----------------|----------------|----------------|----------------|-------------------------|
| GENERAL FUND |                |                |                |                |                         |
| ADMIN        | 1,394,557      | 1,474,945      | 1,471,454      | 1,892,219      | 420,765                 |
| MUNI COURT   | 117,222        | 135,847        | 132,634        | 135,071        | 2,438                   |
| POLICE       | 2,875,450      | 2,875,450      | 3,185,927      | 3,569,525      | 383,598                 |
| FIRE         | 1,023,126      | 1,023,126      | 1,043,450      | 1,198,159      | 154,709                 |
| MUNI SVC     | 2,133,288      | 2,133,288      | 2,062,653      | 2,135,201      | 72,548                  |
| PARK & REC   | 744,894        | 744,894        | 779,571        | 818,223        | 38,651                  |
| CABLE        | 9,902          | 9,902          | 13,436         | -              | (13,436)                |
|              | 8,298,438      | 8,397,451      | 8,689,125      | 9,748,398      | 1,059,272               |

| <b>REVENUES</b><br><i>Fund 100 Dept 41</i> |                                      | <b>2021</b>         | <b>2022</b>         | <b>2023</b>         | <b>2024</b>         | <b>Change vs.</b> | <b>% Change</b> |
|--|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-----------------|
| <i>AccountNum</i>                          |                                      | <i>Actual</i>       | <i>Actual</i>       | <i>Budget</i>       | <i>Bdgt</i>         | <i>From 23</i>    | <i>23 Bdgt</i>  |
| <b>TAXES 41</b>                            |                                      |                     |                     |                     |                     |                   |                 |
| 100-41-41110-000                           | PROPERTY TAXES                       | \$ 4,453,239        | \$ 4,594,032        | \$ 4,625,382        | \$ 4,654,461        | \$ 29,080         | 0.63%           |
| 100-41-41115-000                           | <b>PERSONAL PROPERTY AID</b>         | \$ 35,926           | \$ 35,515           | \$ 35,515           | \$ 35,515           | \$ -              | 0.00%           |
| 100-41-41140-000                           | MOBILE HOME                          | \$ 20,243           | \$ 18,431           | \$ 22,500           | \$ 22,500           | \$ -              | 0.00%           |
| 100-41-41150-000                           | MANAGED FOREST LAND                  | \$ 1,160            | \$ 1,160            | \$ 1,160            | \$ 1,160            | \$ -              | 0.00%           |
| 100-41-41222-000                           | SALES TAX                            | \$ 40               | \$ 40               | \$ 40               | \$ 40               | \$ -              | 0.00%           |
| 100-41-41300-000                           | PILOT                                |                     |                     | \$ 15,000           | \$ 15,000           | \$ -              | 0.00%           |
| 100-41-41310-000                           | TAX FROM MUN OWNED UTILITY           | \$ 391,696          | \$ 353,270          | \$ 395,417          | \$ 363,868.45       | \$ (31,549)       | -7.98%          |
| 100-41-41900-000                           | OTHER TAXES                          | \$ -                | \$ -                |                     |                     |                   |                 |
| 100-41-41910-000                           | TAX CHARGEBACK                       | \$ -                | \$ -                |                     |                     |                   |                 |
| <b>TOTAL TAXES</b>                         |                                      | <b>\$ 4,902,304</b> | <b>\$ 5,002,448</b> | <b>\$ 5,095,014</b> | <b>\$ 5,092,545</b> | <b>\$ (2,469)</b> | <b>-0.05%</b>   |
| <b>INTERGOVERNMENTAL REV 43</b>            |                                      |                     |                     |                     |                     |                   |                 |
| 100-43-43211-000                           | LAW ENFORCEMENT GRANTS (SAFER/VESTS) | \$ -                | \$ 1,458            | \$ 1,400            | \$ 1,400            | \$ -              | 0.00%           |
| 100-43-43410-000                           | SHARED REVENUE/UTILITY AID           | \$ 1,662,099        | \$ 1,678,773        | \$ 1,675,644        | \$ 2,109,426        | \$ 433,783        | 25.89%          |
| 100-43-43411-000                           | EXPENDITURE RESTRAINT                | \$ 171,871          | \$ 177,023          | \$ 192,735          | \$ 183,083          | \$ (9,652)        | -5.01%          |
| 100-43-43420-000                           | FIRE INSURANCE TAX                   | \$ 31,799           | \$ 33,241           | \$ 30,000           | \$ 35,000           | \$ 5,000          | 16.67%          |
| 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     | \$ 27,153           | \$ 27,153           | \$ 27,153           | \$ 27,153           | \$ -              | 0.00%           |
| 100-43-43521-000                           | LAW ENFORCEMENT TRAINING             | \$ 3,360            | \$ 3,040            | \$ 3,520            | \$ 3,520            | \$ -              | 0.00%           |
| 100-43-43531-000                           | LOCAL TRANSPORTATION                 | \$ 572,815          | \$ 570,126          | \$ 547,085          | \$ 539,426          | \$ (7,659)        | -1.40%          |
| 100-43-43533-000                           | CONNECTING HIGHWAY AID               | \$ 126,653          | \$ 126,862          | \$ 127,023          | \$ 154,359          | \$ 27,336         | 21.52%          |
| 100-43-43610-000                           | MUNICIPAL SERVICES PAYMENT           | \$ 62,234           | \$ 71,742           | \$ 75,000           | \$ 74,960           | \$ (40)           | -0.05%          |
| 100-43-43620-000                           | IN LIEU TAX CONSERVATION LANDS       | \$ 455              | \$ 678              | \$ 440              | \$ 440              | \$ -              | 0.00%           |
| 100-43-43690-000                           | OTHER STATE PAYMENTS                 | \$ 9,360            | \$ 7,301            | \$ 7,000            | \$ 7,000            | \$ -              | 0.00%           |
| 100-43-43710-000                           | HIGHWAY AND BRIDGES                  | \$ 4,000            | \$ 6,000            | \$ 4,000            | \$ 6,000            | \$ 2,000          | 50.00%          |
| 100-43-43790-000                           | OTHER LOCAL GOVERNMENT GRANTS        |                     | \$ -                | \$ -                | \$ -                |                   |                 |
| <b>TOTAL INTERGOV'T REV</b>                |                                      | <b>\$ 2,686,036</b> | <b>\$ 2,717,634</b> | <b>\$ 2,705,236</b> | <b>\$ 3,156,005</b> | <b>\$ 450,769</b> | <b>16.66%</b>   |
| <b>LICENSES &amp; PERMITS 44</b>           |                                      |                     |                     |                     |                     |                   |                 |
| 100-44-44110-000                           | LIQUOR LICENSES                      | \$ 34,330           | \$ 33,787           | \$ 33,000           | \$ 33,000           | \$ -              | 0.00%           |
| 100-44-44120-000                           | GENERAL BUSINESS LICENSES            | \$ 1,380            | \$ 1,500            | \$ 1,600            | \$ 1,600            | \$ -              | 0.00%           |
| 100-44-44140-000                           | TAXI LICENSES                        | \$ 1,345            | \$ 865              | \$ 1,500            | \$ 1,500            | \$ -              | 0.00%           |
| 100-44-44170-000                           | CATV FRANCHISE                       | \$ 109,916          | \$ 108,398          | \$ 108,614          | \$ 105,440          | \$ (3,174)        | -2.92%          |
| 100-44-44175-000                           | MOBILE HOME PARK PERMIT              | \$ 350              | \$ 300              | \$ 300              | \$ 300              | \$ -              | 0.00%           |
| 100-44-44180-000                           | MOTEL OPERATOR PERMITS               | \$ 240              | \$ 320              | \$ 300              | \$ 2,000            | \$ 1,700          | 566.67%         |
| 100-44-44190-000                           | MISC BUSINESS LICENSES/PERMITS       | \$ 705              | \$ 810              | \$ 500              | \$ 750              | \$ 250            | 50.00%          |
| 100-44-44195-000                           | SPECIAL EVENT PERMITS & FEES         | \$ 360              | \$ 800              | \$ 3,750            | \$ 1,500            | \$ (2,250)        | -60.00%         |
| 100-44-44220-000                           | DOG/CAT LICENSES                     | \$ 5,676            | \$ 5,426            | \$ 5,800            | \$ 6,250            | \$ 450            | 7.76%           |
| 100-44-44290-000                           | OTHER NON-BUSINESS LICENSES          | \$ -                | \$ -                | \$ 100              | \$ 100              | \$ -              | 0.00%           |
| 100-44-44315-000                           | DRIVEWAY PERMIT                      | \$ -                | \$ 200              |                     |                     |                   |                 |
| 100-44-44900-000                           | MISC PERMITS & FEES                  | \$ 2,257            | \$ 2,650            | \$ 2,200            | \$ 3,000            | \$ 800            | 36.36%          |
| 100-44-44910-000                           | DUMPSTER PERMIT                      | \$ 120              | \$ 100              | \$ 80               | \$ 250              | \$ 170            | 212.50%         |
| 100-44-44920-000                           | RIGHT OF WAY PERMIT FEES             | \$ 9,800            | \$ 12,900           | \$ 10,000           | \$ 12,000           | \$ 2,000          | 20.00%          |
| <b>TOTAL LICENSES &amp; PERMITS</b>        |                                      | <b>\$ 166,871</b>   | <b>\$ 168,213</b>   | <b>\$ 167,744</b>   | <b>\$ 167,690</b>   | <b>\$ (54)</b>    | <b>-0.03%</b>   |
| <b>FINES &amp; FORFEITURES 45</b>          |                                      |                     |                     |                     |                     |                   |                 |
| 100-45-45110-000                           | COURT FINES                          | \$ 110,722          | \$ 107,779          | \$ 145,000          | \$ 135,000          | \$ (10,000)       | -6.90%          |
| 100-45-45115-000                           | COURT FINES - ENDEAVOR               | \$ 1,429            | \$ 880              | \$ 2,000            | \$ 1,500            | \$ (500)          | -25.00%         |
| 100-45-45120-000                           | PARKING FINES                        | \$ 5,260            | \$ 1,676            | \$ 4,750            | \$ 5,500            | \$ 750            | 15.79%          |
| 100-45-45221-000                           | LAW ENFORCEMENT JUDGMENTS            | \$ 452              | \$ 1,506            | \$ 500              | \$ 750              | \$ 250            | 50.00%          |
| 100-45-45223-000                           | OTHER PROP & EQUIP JUDGEMENTS        | \$ -                | \$ -                |                     |                     |                   |                 |
| <b>TOTAL FINES &amp; FORFEITURES</b>       |                                      | <b>\$ 117,862</b>   | <b>\$ 111,842</b>   | <b>\$ 152,250</b>   | <b>\$ 142,750</b>   | <b>\$ (9,500)</b> | <b>-6.24%</b>   |
| <b>CHARGES FOR SERVICES 46</b>             |                                      |                     |                     |                     |                     |                   |                 |
| 100-46-46110-000                           | CITY CLERK FEES                      | \$ 99               | \$ 72               | \$ 250              | \$ 250              | \$ -              | 0.00%           |
| 100-46-46130-000                           | SPECIAL ASSESSMENT LETTERS           | \$ 9,217            | \$ 5,235            | \$ 5,500            | \$ 7,500            | \$ 2,000          | 36.36%          |
| 100-46-46150-000                           | TOURISM ADMINISTRATION               | \$ 3,116            | \$ 3,257            | \$ 3,500            | \$ 3,500            | \$ -              | 0.00%           |
| 100-46-46160-000                           | ENGINEERING FEES                     | \$ 1,150            | \$ 200              | \$ 600              | \$ 600              | \$ -              | 0.00%           |
| 100-46-46170-000                           | SALE OF MAPS & PLANS                 | \$ 315              | \$ 15               | \$ 450              | \$ 450              | \$ -              | 0.00%           |
| 100-46-46180-000                           | PUBLICATION FEES                     | \$ 2,025            | \$ 1,525            | \$ 3,000            | \$ 3,000            | \$ -              | 0.00%           |
| 100-46-46185-000                           | TAX EXEMPT REPORT FILING             | \$ -                | \$ 500              | \$ -                | \$ 500              | \$ 500            | 100.00%         |
| 100-46-46190-000                           | MISC GENERAL GOVERNMENT FEES         | \$ 81               | \$ 878              | \$ 100              | \$ 100              | \$ -              | 0.00%           |
| 100-46-46210-000                           | LAW ENFORCEMENT FEES                 | \$ 5,938            | \$ 13,244           | \$ 5,700            | \$ 6,500            | \$ 800            | 14.04%          |
| 100-46-46215-000                           | FIRE DEPT SUPPLY FEES                | \$ 399              | \$ 399              |                     | \$ 500              | \$ 500            | 100.00%         |
| 100-46-46320-000                           | STREET RELATED FACILITIES            | \$ 24,169           | \$ 13,035           | \$ 7,500            | \$ 7,500            | \$ -              | 0.00%           |
| 100-46-46330-000                           | PARKING LOT                          | \$ -                | \$ -                | \$ 10               | \$ 20               | \$ 10             | 100.00%         |
| 100-46-46390-000                           | OTHER TRANSPORTATION                 | \$ 405              | \$ 426              | \$ 300              | \$ 300              | \$ -              | 0.00%           |
| 100-46-46420-000                           | SOLID WASTE COLLECTION               | \$ 2,453            | \$ 2,320            | \$ 3,000            | \$ 3,000            | \$ -              | 0.00%           |



| <b>REVENUES</b>         |   | <b>2021</b>         | <b>2022</b>         | <b>2023</b>         | <b>2024</b>         | <b>Change vs.</b>   | <b>% Change</b> |
|-------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| <b>Fund 100 Dept 41</b> |   | <b>Actual</b>       | <b>Actual</b>       | <b>Budget</b>       | <b>Bdgt</b>         | <b>From 23</b>      | <b>23 Bdgt</b>  |
| <b>AccountNum</b>       |   |                     |                     |                     |                     |                     |                 |
| 100-46-46431-000        | SOLID WASTE DISPOSAL                                | \$ 3,804            | \$ 3,807            | \$ 4,000            | \$ 4,000            | \$ -                | 0.00%           |
| 100-46-46440-000        | WEED AND NUISANCE CONTROL                           | \$ 75               | \$ -                | \$ -                | \$ -                | \$ -                |                 |
| 100-46-46720-000        | PARK FACILITIES RENTAL                              | \$ 8,796            | \$ 11,402           | \$ 9,000            | \$ 19,863           | \$ 10,863           | 120.70%         |
| 100-46-46751-000        | RECREATION PROGRAM FEES                             | \$ 47,854           | \$ 59,021           | \$ 51,875           | \$ 71,661           | \$ 19,786           | 38.14%          |
| 100-46-46752-000        | OTHER CULTURE & REC (DOG PARK)                      | \$ 3,991            | \$ 2,163            | \$ 3,700            | \$ 4,000            | \$ 300              | 8.11%           |
| 100-46-46753-000        | CONCESSION REVENUES                                 | \$ 2,815            | \$ 3,672            | \$ 3,500            | \$ 3,800            | \$ 300              | 8.57%           |
|                         | <b>TOTAL CHARGES FOR SERVICES</b>                   | <b>\$ 116,433</b>   | <b>\$ 121,172</b>   | <b>\$ 101,985</b>   | <b>\$ 137,044</b>   | <b>\$ 35,059</b>    | <b>34.38%</b>   |
|                         | <b>INTERGOV'T SERVICES 47</b>                       |                     |                     |                     |                     |                     |                 |
| 100-47-47323-000        | RURAL FIRE PROTECTION CONTRACT                      | \$ 177,728          | \$ 192,710          | \$ 180,000          | \$ 200,000          | \$ 20,000           | 11.11%          |
| 100-47-47324-000        | HAZMAT SERVICES                                     | \$ 37,612           | \$ 28,728           | \$ 20,500           | \$ 20,500           | \$ -                | 0.00%           |
| 100-47-47400-000        | INTRA-AGENCY ADMIN FEES                             | \$ 103,978          | \$ 107,500          | \$ 112,920          | \$ 118,633          | \$ 5,712            | 5.06%           |
|                         | WATER UTILITY \$ 40,521                             |                     |                     |                     |                     |                     |                 |
|                         | LIBRARY \$ 3,256                                    |                     |                     |                     |                     |                     |                 |
|                         | SEWER \$ 37,861                                     |                     |                     |                     |                     |                     |                 |
|                         | RSW \$ 3,256  |                     |                     |                     |                     |                     |                 |
|                         | ALLEY \$ 3,256                                      |                     |                     |                     |                     |                     |                 |
|                         | TIF \$ 10,715                                       |                     |                     |                     |                     |                     |                 |
|                         | TAXI \$ 7,038                                       |                     |                     |                     |                     |                     |                 |
|                         | PEC \$ 12,731                                       |                     |                     |                     |                     |                     |                 |
|                         | <b>TOTAL INTERGOV'T SERVICES 47</b>                 | <b>\$ 319,318</b>   | <b>\$ 328,938</b>   | <b>\$ 313,420</b>   | <b>\$ 339,133</b>   | <b>\$ 25,712</b>    | <b>8.20%</b>    |
|                         | <b>INTEREST INCOME</b>                              |                     |                     |                     |                     |                     |                 |
| 100-48-48110-000        | INTEREST INCOME                                     | \$ 22,916           | \$ 55,810           | \$ 40,000           | \$ 175,000          | \$ 135,000          | 337.50%         |
| 100-48-48120-000        | INTEREST DELINQUENT TAX                             | \$ 608              | \$ 376              | \$ 500              | \$ 750              | \$ 250              | 50.00%          |
| 100-48-48130-000        | INTEREST SPEC ASSMNT & CHARGES                      | \$ 1,007            | \$ 982              | \$ 1,500            | \$ 1,000            | \$ (500)            | -33.33%         |
|                         | <b>TOTAL INTEREST INCOME 48</b>                     | <b>\$ 24,532</b>    | <b>\$ 57,168</b>    | <b>\$ 42,000</b>    | <b>\$ 176,750</b>   | <b>\$ 134,750</b>   | <b>320.83%</b>  |
|                         | <b>MISC REVENUE 48</b>                              |                     |                     |                     |                     |                     |                 |
| 100-48-48210-000        | BUILDING RENTAL-CITY HALL                           | \$ -                | \$ 50               | \$ 50               | \$ 50               | \$ -                | 0.00%           |
| 100-48-48220-000        | HANGER RENT   | \$ 1,830            | \$ 1,618            | \$ 2,200            | \$ 5,000            | \$ 2,800            | 127.27%         |
| 100-48-48230-000        | BUILDING RENTAL - VETS FIELD                        | \$ 34,133           | \$ 33,375           | \$ 34,531           | \$ 42,000           | \$ 7,469            | 21.63%          |
|                         | <i>Moved VFM winter rentals \$23,000 from 46720</i> |                     |                     |                     |                     |                     |                 |
| 100-48-48240-000        | LEASE AGREEMENTS                                    | \$ 20,465           | \$ 20,370           | \$ 18,445           | \$ 19,700           | \$ 1,255            | 6.80%           |
|                         | <i>197* \$100/acre</i>                              |                     |                     |                     |                     |                     |                 |
| 100-48-48290-000        | MISCELLANEOUS RENTS                                 | \$ -                | \$ 30               | \$ -                | \$ -                | \$ -                |                 |
| 100-48-48301-000        | SALE OF PROPERTY - LAW ENFORCE                      | \$ 112              | \$ -                | \$ 500              | \$ 500              | \$ -                | 0.00%           |
| 100-48-48302-000        | SALE OF PROPERTY-FIRE                               | \$ 4,183            | \$ -                | \$ -                | \$ -                | \$ -                |                 |
| 100-48-48309-000        | SALE OF PROPERTY-OTHER                              | \$ 2,903            | \$ 1,605            | \$ 3,500            | \$ 3,500            | \$ -                | 0.00%           |
| 100-48-48420-000        | INSURANCE RECOVERY-LAW                              | \$ 4,905            | \$ 10,713           | \$ 2,000            | \$ 2,000            | \$ -                | 0.00%           |
| 100-48-48430-000        | INSURANCE RECOVERY - PUB WORKS                      | \$ -                | \$ 7,287            | \$ 1,000            | \$ 1,000            | \$ -                | 0.00%           |
| 100-48-48440-000        | INSURANCE RECOVERY-OTHER                            | \$ 1,251            | \$ -                | \$ -                | \$ -                | \$ -                |                 |
| 100-48-48450-000        | INSURANCE RECOVERY-PARK                             | \$ 1,302            | \$ 1,681            | \$ 1,000            | \$ 1,000            | \$ -                | 0.00%           |
| 100-48-48500-000        | DONATIONS   | \$ -                | \$ 5,000            | \$ -                | \$ -                | \$ -                |                 |
| 100-48-48510-000        | DONATIONS - POLICE                                  | \$ 2,222            | \$ 8,644            | \$ 7,000            | \$ 7,000            | \$ -                | 0.00%           |
|                         | <i>OT BOT;LWMMI, PARCC; ENBRIDGE; OTHER</i>         |                     |                     |                     |                     |                     |                 |
| 100-48-48900-000        | MISCELLANEOUS REVENUE                               | \$ 75               | \$ 25,627           | \$ 250              | \$ 250              | \$ -                | 0.00%           |
| 100-48-48910-000        | REFUND OF PRIOR YEAR EXPENSE                        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |                 |
| 100-48-48920-000        | INSURANCE DIVIDEND                                  | \$ 14,478           | \$ 9,114            | \$ 12,000           | \$ 7,000            | \$ (5,000)          | -41.67%         |
|                         | <b>TOTAL MISC REVENUE 48</b>                        | <b>\$ 87,858</b>    | <b>\$ 125,114</b>   | <b>\$ 82,476</b>    | <b>\$ 89,000</b>    | <b>\$ 6,524</b>     | <b>7.91%</b>    |
|                         | <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 (Encumbrances 2023)            | \$ -                | \$ -                | \$ 29,000           | \$ 447,482          | \$ 418,482          | 1443.04%        |
|                         | <b>TOTAL OTHER FINANCING 49</b>                     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 29,000</b>    | <b>\$ 447,482</b>   | <b>\$ 418,482</b>   | <b>1443.04%</b> |
|                         | <b>TOTAL GENERAL FUND REVENUE</b>                   | <b>\$ 8,421,214</b> | <b>\$ 8,632,529</b> | <b>\$ 8,689,125</b> | <b>\$ 9,748,398</b> | <b>\$ 1,059,273</b> | <b>12.19%</b>   |

## **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**

|                                | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2023<br>BUDGET   | 2024<br>BUDGET   | Change vs.<br>23 Bdgt | % Change<br>From 23 |
|--------------------------------|------------------|------------------|------------------|------------------|-----------------------|---------------------|
| DEPT REVENUE                   | 206,109          | 236,560          | 225,865          | 372,483          | 146,617               | 64.91%              |
| PROPERTY TAXES                 | 1,188,449        | 1,238,385        | 1,245,589        | 1,519,736        | 274,148               | 22.01%              |
| <b>TOTAL REVENUES</b>          | <b>1,394,557</b> | <b>1,474,945</b> | <b>1,471,454</b> | <b>1,892,219</b> | <b>420,765</b>        | <b>28.60%</b>       |
| <b>EXPENDITURES</b>            |                  |                  |                  |                  |                       |                     |
| MAYOR                          | 15,099           | 15,631           | 17,934           | 13,584           | (4,350)               | -24.26%             |
| COUNCIL                        | 36,962           | 39,070           | 38,254           | 39,080           | 826                   | 2.16%               |
| LEGAL SERVICES                 | 21,100           | 25,269           | 24,975           | 34,525           | 9,550                 | 38.24%              |
| GENERAL ADMIN                  | 318,957          | 353,943          | 338,853          | 322,158          | (16,695)              | -4.93%              |
| ADMINISTRATOR                  | 154,820          | 169,622          | 181,904          | 158,397          | (23,507)              | -12.92%             |
| FINANCIAL ADMIN                | 274,949          | 314,597          | 291,270          | 265,734          | (25,536)              | -8.77%              |
| MUNICIPAL BUILDING             | 185,680          | 167,289          | 158,475          | 131,709          | (26,766)              | -16.89%             |
| SAFETY PROGRAM                 | 2,110            | 2,195            | 2,000            | 2,000            | -                     | 0.00%               |
| COMMUNITY DEVELOPMENT          | 147,777          | 138,247          | 151,900          | 146,201          | (5,699)               | -3.75%              |
| CONTINGENCY/TRANSF/OTHER       | 237,104          | 249,082          | 265,889          | 778,830          | 512,941               | 192.92%             |
| <b>TOTAL EXPENDITURES</b>      | <b>1,394,557</b> | <b>1,474,945</b> | <b>1,471,454</b> | <b>1,892,219</b> | <b>420,765</b>        | <b>28.60%</b>       |
| <b>EXPENSE COMPONENTS</b>      |                  |                  |                  |                  |                       |                     |
| PERSONNEL                      | 749,003          | 790,593          | 788,243          | 669,364          | (118,879)             | -15.08%             |
| PERSONNEL ALLOC TO CAP/AIRPORT |                  |                  |                  |                  | -                     |                     |
| RETIREE BENEFITS               | 0                | 0                | 0                | 0                | -                     |                     |
| ADMINSTRATIVE EXPENSES         | 168,698          | 198,461          | 165,129          | 181,792          | 16,663                | 10.09%              |
| PURCHASED SERVICES             | 150,929          | 164,656          | 189,293          | 205,482          | 16,189                | 8.55%               |
| SUPPLIES/MATERIALS             | 18,787           | 22,260           | 20,950           | 17,600           | (3,350)               | -15.99%             |
| REPAIRS/MAINTENANCE            | 2,159            | 1,925            | 2,150            | 2,150            | -                     | 0.00%               |
| UTILITIES/STREET LIGHTING      | 37,422           | 49,077           | 39,500           | 43,000           | 3,500                 | 8.86%               |
| VEHICLE REPLACEMENT            |                  |                  |                  |                  | -                     |                     |
| OUTLAY                         | 268,176          | 247,973          | 266,189          | 772,830          | 506,641               | 190.33%             |
| <b>TOTAL EXPENDITURES</b>      | <b>1,395,174</b> | <b>1,474,945</b> | <b>1,471,454</b> | <b>1,892,219</b> | <b>420,765</b>        | <b>28.60%</b>       |

| <b>ADMIN REVENUE</b>                |                                | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>          |                                |                   |                   |                   |                   |                   |                 |
| 100-44-44110-000                    | LIQUOR LICENSES                | \$ 34,330         | \$ 33,787         | \$ 33,000         | \$ 33,000         | \$ -              | 0.00%           |
| 100-44-44120-000                    | GENERAL BUSINESS LICENSES      | \$ 1,380          | \$ 1,500          | \$ 1,600          | \$ 1,600          | \$ -              | 0.00%           |
| 100-44-44140-000                    | TAXI LICENSES                  | \$ 1,345          | \$ 865            | \$ 1,500          | \$ 1,500          | \$ -              | 0.00%           |
| 100-44-44175-000                    | MOBILE HOME PARK PERMIT        | \$ 350            | \$ 300            | \$ 300            | \$ 300            | \$ -              | 0.00%           |
| 100-44-44180-000                    | MOTEL OPERATOR PERMITS         | \$ 240            | \$ 320            | \$ 300            | \$ 2,000          | \$ 1,700          | 566.67%         |
| 100-44-44190-000                    | MISC BUSINESS LICENSES/PERMITS | \$ 705            | \$ 810            | \$ 500            | \$ 750            | \$ 250            | 50.00%          |
| 100-44-44220-000                    | DOG/CAT LICENSES               | \$ 5,676          | \$ 5,426          | \$ 5,800          | \$ 6,250          | \$ 450            | 7.76%           |
| 100-44-44290-000                    | OTHER NON-BUSINESS LICENSES    | \$ -              | \$ -              | \$ 100            | \$ 100            | \$ -              | 0.00%           |
| 100-46-46110-000                    | CITY CLERK FEES                | \$ 99             | \$ 72             | \$ 250            | \$ 250            | \$ -              | 0.00%           |
| 100-46-46130-000                    | SPECIAL ASSESSMENT LETTERS     | \$ 9,217          | \$ 5,235          | \$ 5,500          | \$ 7,500          | \$ 2,000          | 36.36%          |
| 100-46-46180-000                    | PUBLICATION FEES               | \$ 2,025          | \$ 1,525          | \$ 3,000          | \$ 3,000          | \$ -              | 0.00%           |
| 100-46-46185-000                    | TAX EXEMPT REPORT FILING       | \$ -              | \$ 500            | \$ -              | \$ 500            | \$ 500            | 100.00%         |
| 100-46-46190-000                    | MISC GENERAL GOVERNMENT FEES   | \$ 81             | \$ 878            | \$ 100            | \$ 100            | \$ -              | 0.00%           |
| 100-47-47400-000                    | INTRA-AGENCY ADMIN FEES        | \$ 103,978        | \$ 107,500        | \$ 112,920        | \$ 118,633        | \$ 5,712          | 5.06%           |
| 100-48-48110-000                    | INTEREST INCOME                | \$ 22,916         | \$ 55,810         | \$ 40,000         | \$ 175,000        | \$ 135,000        | 337.50%         |
| 100-48-48120-000                    | INTEREST DELINQUENT TAX        | \$ 608            | \$ 376            | \$ 500            | \$ 750            | \$ 250            | 50.00%          |
| 100-48-48130-000                    | INTEREST SPEC ASSMNT & CHARGES | \$ 1,007          | \$ 982            | \$ 1,500          | \$ 1,000          | \$ (500)          | -33.33%         |
| 100-48-48240-000                    | LEASE AGREEMENTS               | \$ 20,465         | \$ 20,370         | \$ 18,445         | \$ 19,700         | \$ 1,255          | 6.80%           |
| 100-48-48440-000                    | INSURANCE RECOVERY-OTHER       | \$ 1,251          | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-48-48920-000                    | INSURANCE DIVIDEND             | \$ 434            | \$ 273            | \$ 550            | \$ 550            | \$ -              | 0.00%           |
| <b>TOTAL ADMINISTRATION REVENUE</b> |                                | <b>\$ 206,109</b> | <b>\$ 236,560</b> | <b>\$ 225,865</b> | <b>\$ 372,483</b> | <b>\$ 146,617</b> | <b>64.91%</b>   |

| <b>LEGISLATIVE</b>                             |                             | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</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>23 Bdgt</b>    | <b>From 23</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            | \$ -             | \$ -             | \$ -             | \$ -             |                   |                 |
|  | <i>Urban Alliance</i>       | \$ -             | \$ -             |                  |                  |                   |                 |
| 100-01-51110-220                               | TELEPHONE                   | \$ 470           | \$ 480           | \$ 462           | \$ 462           | \$ -              | 0.00%           |
| 100-01-51110-290                               | TRAINING                    | \$ 64            | \$ 140           | \$ 300           | \$ 300           | \$ -              | 0.00%           |
|  | <i>League</i>               |                  |                  |                  |                  |                   |                 |
| 100-01-51110-292                               | PRINTING/PUBLISHING         | \$ 1,858         | \$ 1,094         | \$ 4,000         | \$ 500           | \$ (3,500)        | -87.50%         |
|  | <i>Digital Newsletter</i>   |                  |                  |                  |                  |                   |                 |
| 100-01-51110-320                               | PUBLICATIONS, SUBSCRIPTIONS | \$ 384           | \$ 394           | \$ -             | \$ -             |                   |                 |
|  | <i>Survey Monkey</i>        |                  |                  |                  |                  |                   |                 |
| 100-01-51110-340                               | OPERATING SUPPLIES          | \$ -             | \$ 213           | \$ 50            | \$ 50            | \$ -              | 0.00%           |
| 100-01-51110-790                               | MISCELLANEOUS EXPENSE       | \$ 50            | \$ 1,038         | \$ 850           | \$ -             | \$ (850)          | -100.00%        |
|  | <i>Employee Picnic</i>      |                  |                  |                  |                  |                   |                 |
| 100-01-51110-860                               | SMALL EQUIPMENT             | \$ -             | \$ -             |                  |                  |                   |                 |
| 100-01-51110-870                               | COMPUTER HARDWARE           | \$ -             | \$ -             | \$ -             | \$ -             |                   |                 |
| <b>TOTAL MAYOR</b>                             |                             | <b>\$ 15,099</b> | <b>\$ 15,631</b> | <b>\$ 17,934</b> | <b>\$ 13,584</b> | <b>\$ (4,350)</b> | <b>-24.26%</b>  |
| <b>COUNCIL 51120</b>                           |                             |                  |                  |                  |                  |                   |                 |
| 100-01-51120-111                               | WAGES-PARTTIME              | \$ 31,200        | \$ 32,100        | \$ 32,400        | \$ 32,400        | \$ -              | 0.00%           |
| 100-01-51120-151                               | FICA                        | \$ 2,387         | \$ 2,456         | \$ 2,479         | \$ 2,479         | \$ -              | 0.00%           |
| 100-01-51120-216                               | ASSOCIATION DUES            | \$ 2,746         | \$ 2,982         | \$ 3,000         | \$ 3,651         | \$ 651            | 21.71%          |
| 100-01-51120-290                               | TRAINING                    | \$ 14            | \$ 110           | \$ 75            | \$ 250           | \$ 175            | 233.33%         |
| 100-01-51120-310                               | OFFICE SUPPLIES             | \$ 324           | \$ 1,213         | \$ -             | \$ -             |                   |                 |
| 100-01-51120-790                               | MISCELLANEOUS EXPENSE       | \$ 291           | \$ 24            | \$ 100           | \$ 100           | \$ -              | 0.00%           |
| <b>TOTAL COUNCIL</b>                           |                             | <b>\$ 36,962</b> | <b>\$ 38,885</b> | <b>\$ 38,054</b> | <b>\$ 38,880</b> | <b>\$ 826</b>     | <b>2.17%</b>    |
| <b>BOARDS &amp; COMMISSIONS 51130</b>          |                             |                  |                  |                  |                  |                   |                 |
| 100-01-51130-290                               | TRAINING                    | \$ -             | \$ 185           | \$ 200           | \$ 200           | \$ -              | 0.00%           |
| <b>TOTAL BOARDS &amp; COMMISSIONS</b>          |                             | <b>\$ -</b>      | <b>\$ 185</b>    | <b>\$ 200</b>    | <b>\$ 200</b>    | <b>\$ -</b>       | <b>0.00%</b>    |
| <b>TOTAL COUNCIL, BOARDS, &amp; COMMISSION</b> |                             | <b>\$ 36,962</b> | <b>\$ 39,070</b> | <b>\$ 38,254</b> | <b>\$ 39,080</b> | <b>\$ 826</b>     | <b>2.16%</b>    |
| <b>TOTAL LEGISLATIVE</b>                       |                             | <b>\$ 52,060</b> | <b>\$ 54,701</b> | <b>\$ 56,188</b> | <b>\$ 52,664</b> | <b>\$ (3,524)</b> | <b>-6.27%</b>   |

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

| <b>ADMIN</b>                         |                             | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</b>      | <b>Change vs.</b> | <b>% Change</b> |
|--------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|
| <b>Fund 100 Dept 02 Object 51300</b> |                             | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    | <b>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                             |                  |                  |                  |                  |                   |                 |
| <b>LEGAL SERVICES</b>                |                             |                  |                  |                  |                  |                   |                 |
| 100-02-51300-111                     | WAGES-PARTTIME              |                  | \$ -             |                  |                  |                   |                 |
| 100-02-51300-151                     | FICA                        |                  | \$ -             |                  |                  |                   |                 |
| 100-02-51300-219                     | OTHER PROFESSIONAL SERVICES | \$ 21,100        | \$ 25,269        | \$ 24,975        | \$ 34,525        | \$ 9,550          | 38.24%          |
|                                      | (215 HRS @ \$135)           |                  | \$ 34,525        |                  |                  |                   |                 |
| 100-02-51300-290                     | TRAINING                    | \$ -             | \$ -             | \$ -             | \$ -             |                   |                 |
| 100-02-51300-320                     | PUBLICATIONS, SUBSCRIPTIONS | \$ -             | \$ -             | \$ -             | \$ -             |                   |                 |
| 100-02-51300-790                     | MISCELLANEOUS EXPENSE       | \$ -             | \$ -             |                  |                  |                   |                 |
|                                      | <b>TOTAL LEGAL SERVICES</b> | <b>\$ 21,100</b> | <b>\$ 25,269</b> | <b>\$ 24,975</b> | <b>\$ 34,525</b> | <b>\$ 9,550</b>   | <b>38.24%</b>   |

| <b>ADMIN</b>                         |   | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |   |               |               |               |               |                   |                 |
| <b>GENERAL ADMIN</b>                 |   |               |               |               |               |                   |                 |
| 100-02-51400-110                     | WAGES - FULLTIME                                    | \$ 131,313    | \$ 141,184    | \$ 151,666    | \$ 105,429    | \$ (46,237)       | -30.49%         |
| 100-02-51400-111                     | WAGES-PARTTIME                                      | \$ 1,256      | \$ 6,923      | \$ 2,378      | \$ 14,250     | \$ 11,872         | 499.24%         |
| 100-02-51400-112                     | OVERTIME COMPENSATION                               | \$ 1,351      | \$ 2,260      | \$ 1,025      | \$ 948        | \$ (78)           | -7.56%          |
| 100-02-51400-115                     | LONGEVITY   | \$ 603        | \$ 603        | \$ 603        | \$ 126        | \$ (476)          | -79.05%         |
| 100-02-51400-130                     | HEALTH INSURANCE                                    | \$ 38,017     | \$ 35,010     | \$ 36,659     | \$ 23,170     | \$ (13,489)       | -36.80%         |
| 100-02-51400-131                     | LIFE INSURANCE                                      | \$ 487        | \$ 509        | \$ 547        | \$ 391        | \$ (156)          | -28.50%         |
| 100-02-51400-132                     | DENTAL INSURANCE                                    | \$ 1,128      | \$ 1,128      | \$ 1,128      | \$ 768        | \$ (360)          | -31.91%         |
| 100-02-51400-140                     | EMPLOYEE ASSISTANCE PROGRAM                         | \$ 39         | \$ 39         | \$ 49         | \$ 49         | \$ -              | 0.00%           |
| 100-02-51400-150                     | RETIREMENT  | \$ 8,989      | \$ 9,237      | \$ 10,424     | \$ 7,349      | \$ (3,075)        | -29.50%         |
| 100-02-51400-151                     | FICA  | \$ 9,714      | \$ 10,522     | \$ 11,855     | \$ 9,191      | \$ (2,664)        | -22.47%         |
| 100-02-51400-153                     | SICK/VACATION ACCRUAL                               | \$ -          | \$ -          |               |               |                   |                 |
| 100-02-51400-190                     | BENEFIT BALANCING                                   | \$ -          | \$ -          |               |               |                   |                 |
| 100-02-51400-201                     | DRUG/ALCOHOL TESTING                                | \$ -          | \$ 228        |               |               |                   |                 |
| 100-02-51400-210                     | HARDWARE MAINTENANCE                                | \$ 23,377     | \$ 17,009     | \$ 24,355     | \$ 28,718     | \$ 4,363          | 17.91%          |
|                                      | SQL Server Upgrade License & CALS (75%)             | \$ 5,145      |               |               |               |                   |                 |
|                                      | General IT Support (Strand) (67%)                   | \$ 19,000     |               |               |               |                   |                 |
|                                      | IT Support SQL Server Upgrade                       | \$ 4,573      |               |               |               |                   |                 |
| 100-02-51400-211                     | SOFTWARE SUPPORT                                    | \$ 21,686     | \$ 30,138     | \$ 31,731     | \$ 40,957     | \$ 9,226          | 29.07%          |
|                                      | Microsoft Office 365 Exchange Email (74 @ \$111.71) | \$ 8,267      |               |               |               |                   |                 |
|                                      | ELECTION EQUIPMENT                                  | \$ 1,168      |               |               |               |                   |                 |
|                                      | (6) SSL CERTIFICATE EMAIL SPLT W UTIL               | \$ 228        |               |               |               |                   |                 |
|                                      | (7) E-MAIL ARCHIVER SUPPORT (GFI)                   | \$ 2,000      |               |               |               |                   |                 |
|                                      | (9A) WATCHGUARD                                     | \$ -          |               |               |               |                   |                 |
|                                      | (10) SYMANTECH (45lic)                              | \$ 7,500      |               |               |               |                   |                 |
|                                      | (11) MUNI CODE ON WEB                               | \$ 900        |               |               |               |                   |                 |
|                                      | (14) TRANSCENDENT (TAX/PET)                         | \$ 1,462      |               |               |               |                   |                 |
|                                      | (15A) CIVICS  | \$ 9,732      |               |               |               |                   |                 |
|                                      | (17) LICENSING SUPPORT                              | \$ 300        |               |               |               |                   |                 |
|                                      | (18) CC Duo Circle Email Backup                     | \$ 100        |               |               |               |                   |                 |
|                                      | (19) CC DNS Domain City                             | \$ 100        |               |               |               |                   |                 |
|                                      | (20) Website Host                                   | \$ 1,500      |               |               |               |                   |                 |
|                                      | Mun Code support fee ord bank                       | \$ 350        |               |               |               |                   |                 |
|                                      | Archive Social                                      | \$ 7,000      |               |               |               |                   |                 |
|                                      | Mun Code- Municdocs                                 | \$ 350        |               |               |               |                   |                 |
| 100-02-51400-212                     | OFFICE EQUIPMENT MAINT.                             | \$ 1,649      | \$ 1,475      | \$ 1,400      | \$ 1,400      | \$ -              | 0.00%           |
|                                      | COPIER  | \$ 1,000      |               |               |               |                   |                 |
|                                      | Other   | \$ 400        |               |               |               |                   |                 |
| 100-02-51400-216                     | ASSOCIATION DUES                                    | \$ 409        | \$ 419        | \$ 615        | \$ 130        | \$ (485)          | -78.86%         |
|                                      | WI MUN CLERS ASSN                                   | \$ 130        |               |               |               |                   |                 |
| 100-02-51400-219                     | OTHER PROFESSIONAL SERVICES                         | \$ 5,925      | \$ 476        | \$ 7,228      | \$ 5,476      | \$ (1,752)        | -24.24%         |
|                                      | CODE UPDATE   | \$ 5,000      |               |               |               |                   |                 |
|                                      | CTY CHARGE FOR ELECT                                | \$ 476        |               |               |               |                   |                 |
| 100-02-51400-220                     | TELEPHONE   | \$ 1,726      | \$ 2,080      | \$ 2,000      | \$ 4,425      | \$ 2,425          | 121.25%         |
|                                      | TELEPHONE   | \$ 4,200      |               |               |               |                   |                 |
|                                      | ELECTION LINES (3) COUNTY                           | \$ 225        |               |               |               |                   |                 |
| 100-02-51400-224                     | INTERNET  | \$ 1,334      | \$ 982        | \$ 1,300      | \$ 2,592      | \$ 1,292          | 99.38%          |
|                                      | INTERNET FIBER BETWEEN CH & WATER                   | \$ 2,592      |               |               |               |                   |                 |
|                                      | FIBER INTERNET /PHONE BACKUP                        | \$ 2,646      |               |               |               |                   |                 |
| 100-02-51400-290                     | TRAINING  | \$ 581        | \$ 1,232      | \$ 2,950      | \$ 3,650      | \$ 700            | 23.73%          |
|                                      | LEAGUE OF MUNIC                                     | \$ 500        |               |               |               |                   |                 |
|                                      | CIVIC   | \$ 450        |               |               |               |                   |                 |
|                                      | WMCA CONF   | \$ 1,500      |               |               |               |                   |                 |
|                                      | WMCA GB   | \$ 750        |               |               |               |                   |                 |
|                                      | WMCA DIST MTG                                       | \$ 200        |               |               |               |                   |                 |
|                                      | EHLERS  | \$ 250        |               |               |               |                   |                 |
| 100-02-51400-291                     | POSTAGE   | \$ 6,929      | \$ 9,911      | \$ 7,000      | \$ 12,000     | \$ 5,000          | 71.43%          |
|                                      | (4) Elections                                       |               |               |               |               |                   |                 |
| 100-02-51400-292                     | PRINTING/PUBLISHING                                 | \$ 5,211      | \$ 7,208      | \$ 5,000      | \$ 5,000      | \$ -              | 0.00%           |
| 100-02-51400-310                     | OFFICE SUPPLIES                                     | \$ 5,252      | \$ 8,073      | \$ 7,000      | \$ 5,500      | \$ (1,500)        | -21.43%         |
| 100-02-51400-320                     | PUBLICATIONS, SUBSCRIPTIONS                         | \$ 486        | \$ 352        | \$ 485        | \$ 445        | \$ (40)           | -8.25%          |

| <b>ADMIN</b>                         |                            | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| <b>Account Description</b>           |                            |                   |                   |                   |                   |                    |                 |
|                                      | DAILY REG \$               |                   | 350               |                   |                   |                    |                 |
|                                      | MISC \$                    |                   | 95                |                   |                   |                    |                 |
| 100-02-51400-510                     | GENERAL LIABILITY INS      | \$ 25,363         | \$ 3,765          | \$ 27,872         | \$ 2,144          | \$ (25,728)        | -92.31%         |
| 100-02-51400-511                     | WORKER'S COMP INS          | \$ 1,511          | \$ 3,429          | \$ 1,170          | \$ 1,531          | \$ 361             | 30.88%          |
| 100-02-51400-513                     | ERRORS/OMISSIONS INS       | \$ 21,084         | \$ 39,385         |                   | \$ 44,331         | \$ 44,331          | 100.00%         |
| 100-02-51400-520                     | NOTARY BOND                | \$ 30             | \$ -              | \$ -              | \$ -              |                    |                 |
| 100-02-51400-530                     | RENT & LEASE AGREEMENTS    | \$ 830            | \$ 996            | \$ 664            | \$ 540            | \$ (124)           | -18.67%         |
|                                      | Neopost \$                 |                   | 540               |                   |                   |                    |                 |
| 100-02-51400-790                     | MISCELLANEOUS EXPENSE      | \$ 597            | \$ 459            | \$ 750            | \$ 650            | \$ (100)           | -13.33%         |
|                                      | RECORDING FEES             |                   |                   |                   |                   |                    |                 |
| 100-02-51400-823                     | OFFICE FURNISHINGS & EQUIP | \$ 318            | \$ 7,794          | \$ -              | \$ -              |                    |                 |
|                                      | \$                         |                   | -                 |                   |                   |                    |                 |
| 100-02-51400-860                     | SMALL EQUIPMENT            | \$ 1,763          | \$ 1,957          | \$ 500            | \$ 500            | \$ -               | 0.00%           |
| 100-02-51400-870                     | COMPUTER HARDWARE          | \$ -              | \$ 9,163          | \$ 500            | \$ 500            | \$ -               | 0.00%           |
| <b>TOTAL GENERAL ADMIN</b>           |                            | <b>\$ 318,957</b> | <b>\$ 353,943</b> | <b>\$ 338,853</b> | <b>\$ 322,158</b> | <b>\$ (16,695)</b> | <b>-4.93%</b>   |

Part-time personnel include 4 Election Workers



| <b>ADMIN</b>                         |                             | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| <b>Account Description</b>           |                             |                   |                   |                   |                   |                    |                 |
| <b>CITY ADMINISTRATOR</b>            |                             |                   |                   |                   |                   |                    |                 |
| 100-02-51410-110                     | WAGES-FULLTIME              | \$ 115,714        | \$ 128,917        | \$ 130,843        | \$ 125,454        | \$ (5,389)         | -4.12%          |
| 100-02-51410-130                     | HEALTH INSURANCE            | \$ 18,727         | \$ 18,232         | \$ 18,908         | \$ 8,430          | \$ (10,478)        | -55.42%         |
| 100-02-51410-131                     | TERM LIFE INSURANCE         | \$ 583            | \$ 663            | \$ 602            | \$ 89             | \$ (513)           | -85.21%         |
| 100-02-51410-132                     | DENTAL INSURANCE            | \$ 480            | \$ 480            | \$ 480            | \$ 480            | \$ -               | 0.00%           |
| 100-02-51410-150                     | RETIREMENT                  | \$ 7,805          | \$ 8,268          | \$ 7,720          | \$ 7,402          | \$ (318)           | -4.12%          |
| 100-02-51410-151                     | FICA                        | \$ 8,612          | \$ 9,639          | \$ 10,009         | \$ 9,597          | \$ (412)           | -4.12%          |
| 100-02-51410-190                     | BENEFIT BALANCING           |                   |                   |                   |                   |                    |                 |
| 100-02-51410-216                     | ASSOCIATION DUES            | \$ 1,116          | \$ 1,163          | \$ 1,222          | \$ 275            | \$ (947)           | -77.50%         |
|                                      | WCMA                        | \$ 275            |                   |                   |                   |                    |                 |
| 100-02-51410-219                     | OTHER PROFESSIONAL SERVICES | \$ 698            | \$ 550            | \$ 10,000         | \$ 5,000          | \$ (5,000)         | -50.00%         |
|                                      | Administrative Studies      | \$ 5,000          |                   |                   |                   |                    |                 |
| 100-02-51410-220                     | TELEPHONE                   | \$ 583            | \$ 573            | \$ 600            | \$ 600            | \$ -               | 0.00%           |
| 100-02-51410-290                     | TRAINING                    | \$ 432            | \$ 1,139          | \$ 1,470          | \$ 1,020          | \$ (450)           | -30.61%         |
|                                      | EHLERS                      | \$ 250            |                   |                   |                   |                    |                 |
|                                      | League                      | \$ 270            |                   |                   |                   |                    |                 |
|                                      | WCMA                        | \$ 250            |                   |                   |                   |                    |                 |
|                                      | TRAVEL                      | \$ 250            |                   |                   |                   |                    |                 |
| 100-02-51410-320                     | PUBLICATIONS, SUBSCRIPTIONS | \$ 69             | \$ -              | \$ -              | \$ -              |                    |                 |
| 100-02-51410-340                     | OPERATING SUPPLIES          | \$ -              | \$ -              | \$ 50             | \$ 50             | \$ -               | 0.00%           |
|                                      | Plaques                     |                   |                   |                   |                   |                    |                 |
| 100-02-51410-823                     | OFFICE EQUIP & FURNISHINGS  | \$ -              | \$ -              |                   |                   |                    |                 |
| <b>TOTAL CITY ADMINISTRATOR</b>      |                             | <b>\$ 154,820</b> | <b>\$ 169,622</b> | <b>\$ 181,904</b> | <b>\$ 158,397</b> | <b>\$ (23,507)</b> | <b>-12.92%</b>  |

| <b>ADMIN</b>                          |                                | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| <b>Account Description</b>            |                                |                   |                   |                   |                   |                    |                 |
| <b>FINANCIAL ADMINISTRATION</b>       |                                |                   |                   |                   |                   |                    |                 |
| 100-02-51500-110                      | WAGES-FULLTIME                 | \$ 152,236        | \$ 179,294        | \$ 171,386        | \$ 152,540        | \$ (18,846)        | -11.00%         |
| 100-02-51500-112                      | OVERTIME COMPENSATION          | \$ 768            | \$ 1,315          | \$ 330            | \$ 265            | \$ (65)            | -19.70%         |
| 100-02-51500-115                      | LONGEVITY                      | \$ 504            | \$ 304            | \$ 304            | \$ 109            | \$ (195)           | -64.20%         |
| 100-02-51500-130                      | HEALTH INSURANCE               | \$ 35,572         | \$ 33,530         | \$ 31,872         | \$ 26,608         | \$ (5,264)         | -16.52%         |
| 100-02-51500-131                      | TERM LIFE INSURANCE            | \$ 643            | \$ 507            | \$ 413            | \$ 346            | \$ (67)            | -16.23%         |
| 100-02-51500-132                      | DENTAL INSURANCE               | \$ 1,042          | \$ 1,165          | \$ 1,104          | \$ 912            | \$ (192)           | -17.39%         |
| 100-02-51500-150                      | RETIREMENT                     | \$ 10,354         | \$ 11,396         | \$ 11,697         | \$ 10,527         | \$ (1,170)         | -10.00%         |
| 100-02-51500-151                      | FICA                           | \$ 11,214         | \$ 13,254         | \$ 13,159         | \$ 11,698         | \$ (1,462)         | -11.11%         |
| 100-02-51500-190                      | BENEFIT BALANCING              | \$ -              | \$ -              |                   |                   |                    |                 |
| 100-02-51500-214                      | ASSESSOR                       | \$ 35,240         | \$ 35,308         | \$ 36,000         | \$ 36,000         | \$ -               | 0.00%           |
|                                       | ACCURATE APPR                  | \$ 30,500         |                   |                   |                   |                    |                 |
|                                       | STATE MFG                      | \$ 5,500          |                   |                   |                   |                    |                 |
| 100-02-51500-215                      | AUDIT                          | \$ 15,623         | \$ 13,073         | \$ 11,450         | \$ 11,475         | \$ 25              | 0.22%           |
| 100-02-51500-216                      | ASSOCIATION DUES               | \$ 645            | \$ 215            | \$ 385            | \$ 385            | \$ -               | 0.00%           |
|                                       | WIGFOA                         | \$ 75             |                   |                   |                   |                    |                 |
|                                       | GFOA                           | \$ 190            |                   |                   |                   |                    |                 |
|                                       | WI MUN TREASURERS (2)          | \$ 120            |                   |                   |                   |                    |                 |
| 100-02-51500-219                      | OTHER PROFESSIONAL SERVICES    | \$ 6,970          | \$ 12,038         | \$ 7,850          | \$ 8,950          | \$ 1,100           | 14.01%          |
|                                       | TAX BILL PROCESSING & MAILING  | \$ 4,250          |                   |                   |                   |                    |                 |
|                                       | EHLERS ANNUAL DISCLOSURE       | \$ 4,500          |                   |                   |                   |                    |                 |
|                                       | MISC                           | \$ 200            |                   |                   |                   |                    |                 |
| 100-02-51500-290                      | TRAINING                       | \$ 270            | \$ 1,888          | \$ 2,170          | \$ 2,170          | \$ -               | 0.00%           |
|                                       | LEAGUE OF WIS MUN              | \$ 370            |                   |                   |                   |                    |                 |
|                                       | EHLERS CONF                    | \$ 250            |                   |                   |                   |                    |                 |
|                                       | CIVIC SYMPOSIUM                | \$ 150            |                   |                   |                   |                    |                 |
|                                       | WIGFOA CONF                    | \$ 400            |                   |                   |                   |                    |                 |
|                                       | MISC                           | \$ 200            |                   |                   |                   |                    |                 |
|                                       | MTAW SPRING/FALL               | \$ 800            |                   |                   |                   |                    |                 |
| 100-02-51500-590                      | BANK/DEBT PAYMENT FEES         | \$ 1,690          | \$ 1,688          | \$ 2,150          | \$ 2,750          | \$ 600             | 27.91%          |
| 100-02-51500-741                      | LOSSES                         | \$ 2,179          | \$ 9,587          | \$ 1,000          | \$ 1,000          | \$ -               | 0.00%           |
| 100-02-51500-823                      | OFFICE FURNISHINGS & EQUIPMENT |                   | \$ -              |                   |                   |                    |                 |
| <b>TOTAL FINANCIAL ADMINISTRATION</b> |                                | <b>\$ 274,949</b> | <b>\$ 314,597</b> | <b>\$ 291,270</b> | <b>\$ 265,734</b> | <b>\$ (25,536)</b> | <b>-8.77%</b>   |

Finance Administration is responsible for all state requirements of position of treasurer, plus payroll administration, accounts payable administration include purchase orders,

| <b>MUNICIPAL BUILDING MAINT</b>       |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</b>       | <b>Change vs.</b>  | <b>% Change</b> |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|--------------------|-----------------|
| <b>Fund 100 Dept 02 Object 51600</b>  |  | <b>Actual</b>     | <b>Actuals</b>    | <b>Budget</b>     | <b>Budget</b>     | <b>23 Bdgt</b>     | <b>From 23</b>  |
| <b>Account Description</b>            |  |                   |                   |                   |                   |                    |                 |
| <b>MUNICIPAL BUILDING MAINT</b>       |  |                   |                   |                   |                   |                    |                 |
| 100-02-51600-110                      | WAGES-FULLTIME                             | \$ 50,485         | \$ 51,529         | \$ 46,178         | \$ 28,024         | \$ (18,154)        | -39.31%         |
| 100-02-51600-115                      | LONGEVITY                                  | \$ 225            | \$ -              | \$ -              | \$ -              |                    |                 |
| 100-02-51600-130                      | HEALTH INSURANCE                           | \$ 19,263         | \$ 3,455          | \$ -              | \$ -              |                    |                 |
| 100-02-51600-131                      | TERM LIFE INSURANCE                        | \$ 363            | \$ 200            | \$ 34             | \$ 12             | \$ (22)            | -64.33%         |
| 100-02-51600-150                      | RETIREMENT                                 | \$ 3,545          | \$ 3,304          | \$ 3,088          | \$ 1,906          | \$ (1,181)         | -38.25%         |
| 100-02-51600-151                      | FICA                                       | \$ 3,521          | \$ 3,688          | \$ 3,533          | \$ 2,144          | \$ (1,389)         | -39.31%         |
| 100-02-51600-190                      | BENEFIT BALANCING                          | \$ -              | \$ -              |                   |                   |                    |                 |
| 100-02-51600-219                      | OTHER PROFESSIONAL SERVICES                | \$ 1,702          | \$ 1,034          | \$ 2,000          | \$ 2,000          | \$ -               | 0.00%           |
| 100-02-51600-221                      | ELECTRICITY & GAS                          | \$ 35,140         | \$ 46,623         | \$ 37,000         | \$ 40,000         | \$ 3,000           | 8.11%           |
| 100-02-51600-222                      | WATER & SEWER CHARGES                      | \$ 2,282          | \$ 2,454          | \$ 2,500          | \$ 3,000          | \$ 500             | 20.00%          |
| 100-02-51600-224                      | INTERNET                                   | \$ 1,259          | \$ 1,259          | \$ 2,490          | \$ -              | \$ (2,490)         | -100.00%        |
| 100-02-51600-232                      | HVAC MAINTENANCE                           | \$ 13,964         | \$ 24,919         | \$ 28,000         | \$ 28,000         | \$ -               | 0.00%           |
| 100-02-51600-233                      | ELEVATOR MAINTENANCE                       | \$ 1,222          | \$ 1,378          | \$ 1,250          | \$ 1,250          | \$ -               | 0.00%           |
|                                       | <i>Braun Thyssenkrupp \$290/Qtr</i>        | \$ 1,160          |                   |                   |                   |                    |                 |
|                                       | <i>Other Maint</i>                         | \$ 90             |                   |                   |                   |                    |                 |
| 100-02-51600-243                      | BUILDING/GROUNDS MAINT PKG LOT             | \$ 510            | \$ 450            | \$ 750            | \$ 750            | \$ -               | 0.00%           |
| 100-02-51600-340                      | OPERATING SUPPLIES                         | \$ 13,161         | \$ 11,689         | \$ 13,000         | \$ 12,000         | \$ (1,000)         | -7.69%          |
| 100-02-51600-505                      | LICENSE FEE                                | \$ 100            | \$ 50             | \$ 50             | \$ 50             | \$ -               | 0.00%           |
|                                       | <i>St Wi Boiler &amp; Elevator Permits</i> | \$ 50             |                   |                   |                   |                    |                 |
| 100-02-51600-512                      | PROPERTY INSURANCE                         | \$ 8,715          | \$ 8,517          | \$ 9,203          | \$ 9,473          | \$ 270             | 2.93%           |
| 100-02-51600-790                      | MISCELLANEOUS EXPENSE                      | \$ -              | \$ 123            | \$ 100            | \$ 100            | \$ -               | 0.00%           |
| 100-02-51600-821                      | BUILDING/GROUNDS                           | \$ 28,225         | \$ 3,957          | \$ 5,800          | \$ 2,500          | \$ (3,300)         | -56.90%         |
|                                       | <i>Landscaping</i>                         | \$ 800            |                   |                   |                   |                    |                 |
| 100-02-51600-823                      | OFFICE FURNISHINGS & EQUIPMENT             | \$ 150            | \$ 2,190          | \$ 3,500          | \$ 500            | \$ (3,000)         | -85.71%         |
| 100-02-51600-860                      | SMALL EQUIPMENT                            | \$ -              | \$ -              |                   |                   |                    |                 |
| <b>TOTAL MUNICIPAL BUILDING MAINT</b> |  | <b>\$ 185,680</b> | <b>\$ 167,289</b> | <b>\$ 158,475</b> | <b>\$ 131,709</b> | <b>\$ (26,766)</b> | <b>-16.89%</b>  |

| <b>ADMIN</b>                         |                             | <b>2021</b>     | <b>2022</b>     | <b>2023</b>     | <b>2024</b>     | <b>Change vs.</b> | <b>% Change</b> |
|--------------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|
| <b>Fund 100 Dept 02 Object 51700</b> |                             | <b>Actual</b>   | <b>Actuals</b>  | <b>Budget</b>   | <b>Budget</b>   | <b>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                             |                 |                 |                 |                 |                   |                 |
| <b>SAFETY PROGRAM</b>                |                             |                 |                 |                 |                 |                   |                 |
| 100-02-51700-290                     | TRAINING                    | \$ 2,110        | \$ 2,195        | \$ 2,000        | \$ 2,000        | \$ -              | 0.00%           |
|                                      | <i>CCR/1st Aid</i>          |                 |                 |                 |                 |                   |                 |
|                                      | <b>TOTAL SAFETY PROGRAM</b> | <b>\$ 2,110</b> | <b>\$ 2,195</b> | <b>\$ 2,000</b> | <b>\$ 2,000</b> | <b>\$ -</b>       | <b>0.00%</b>    |

| <b>COMM DEVEL/PUBLIC AGENCY</b>            |                              | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account</b>                             |                              |                  |                  |                  |                  |                   |                 |
| <b>PUBLIC HEALTH SERV</b>                  |                              |                  |                  |                  |                  |                   |                 |
| 100-02-54100-722                           | COLUMBIA CO. HUMANE SOCIETY  | \$ 11,460        | \$ 11,460        | \$ 13,000        | \$ 15,100        | \$ 2,100          | 16.15%          |
| <b>TOTAL PUBLIC HEALTH SERV</b>            |                              | <b>\$ 15,990</b> | <b>\$ 11,460</b> | <b>\$ 13,000</b> | <b>\$ 15,100</b> | <b>\$ 2,100</b>   | <b>16.15%</b>   |
| <b>Fund 100 Dept 02 Object 54900</b>       |                              |                  |                  |                  |                  |                   |                 |
| <b>CEMETERIES</b>                          |                              |                  |                  |                  |                  |                   |                 |
| 100-02-54900-723                           | OAK GROVE CEMETERY           | \$ 9,000         | \$ 9,000         | \$ 12,700        | \$ 9,000         | \$ (3,700)        | -29.13%         |
| 100-02-54900-724                           | SILVER LAKE CEMETERY         | \$ 42,500        | \$ 42,500        | \$ 44,500        | \$ 39,500        | \$ (5,000)        | -11.24%         |
| <b>TOTAL CEMETERIES</b>                    |                              | <b>\$ 56,500</b> | <b>\$ 51,500</b> | <b>\$ 57,200</b> | <b>\$ 48,500</b> | <b>\$ (8,700)</b> | <b>-15.21%</b>  |
| <b>Account Description</b>                 |                              |                  |                  |                  |                  |                   |                 |
| <b>COMMUNITY DEVELOPMENT</b>               |                              |                  |                  |                  |                  |                   |                 |
| <b>Fund 100 Dept 02 Object 56000</b>       |                              |                  |                  |                  |                  |                   |                 |
| 100-02-56000-110                           | WAGES-FULLTIME               | \$ 46,656        | \$ 46,656        | \$ 52,641        | \$ 52,864        | \$ 223            | 0.42%           |
| 100-02-56000-130                           | HEALTH INSURANCE             | \$ 12,923        | \$ 12,923        | \$ 12,857        | \$ 13,334        | \$ 477            | 3.71%           |
| 100-02-56000-131                           | TERM LIFE INSURANCE          | \$ 297           | \$ 297           | \$ -             | \$ 199           | \$ 199            | 100.00%         |
| 100-02-56000-132                           | DENTAL INSURANCE             | \$ 326           | \$ 326           | \$ 326           | \$ 312           | \$ (14)           | -4.29%          |
| 100-02-56000-150                           | RETIREMENT                   | \$ 3,147         | \$ 3,147         | \$ 3,249         | \$ 3,249         | \$ -              | 0.00%           |
| 100-02-56000-151                           | FICA                         | \$ 3,392         | \$ 3,392         | \$ 4,027         | \$ 4,044         | \$ 17             | 0.42%           |
| 100-02-56000-190                           | BENEFIT BALANCING            |                  |                  |                  |                  |                   |                 |
| 100-02-56000-731                           | DPI/BID                      | \$ -             | \$ -             | \$ -             | \$ -             |                   |                 |
| 100-02-56000-732                           | HISTORIC PRESERVATION        | \$ 3,546         | \$ 3,546         | \$ 3,600         | \$ 3,600         | \$ -              | 0.00%           |
|  | Outreach                     | \$ 1,800         |                  |                  |                  |                   |                 |
|  | informational                | \$ 1,800         |                  |                  |                  |                   |                 |
| 100-02-56000-733                           | HISTORIC INDIAN AGENCY HOUSE | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ -              | 0.00%           |
| <b>TOTAL COMMUNITY DEVELOPMENT</b>         |                              | <b>\$ 75,287</b> | <b>\$ 75,287</b> | <b>\$ 81,700</b> | <b>\$ 82,601</b> | <b>\$ 901</b>     | <b>1.10%</b>    |
| <b>TOTAL APPROPRIATIONS OTHER AGENCIES</b> |                              | <b>147,777</b>   | <b>138,247</b>   | <b>151,900</b>   | <b>146,201</b>   | <b>\$ (5,699)</b> | <b>-3.75%</b>   |

| <b>ADMIN</b>                   |   | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>     |   |                   |                   |                   |                   |                   |                 |
| <b>TRANSFER TO OTHER FUNDS</b> |   |                   |                   |                   |                   |                   |                 |
| 100-02-59242-000               | TRANSFER TO VEH REPL/EQUIP<br>(COMPUTERS)                             | \$ 17,362         | \$ 18,639         | \$ 16,948         | \$ 20,750         | \$ 3,802          | 22.4%           |
| 100-02-59243-000               | TRANSFER TO VEH REPL/EQUIP (COMP<br>\$1K/CORP \$2K/SLV LK PLANS \$2K) |                   |                   | \$ 5,000          | \$ 5,000          | \$ -              | 0.0%            |
| 100-02-59244-000               | TRANSFER TO VEH REPL/TRAIL MAINT                                      |                   |                   | \$ 5,000          | \$ 5,000          |                   |                 |
| 100-02-59245-000               | TRANSFER TO CAPITAL PROJ  | \$ -              | \$ -              |                   |                   |                   |                 |
| 100-02-59260-000               | TRANSFER TO TAXI  | \$ 71,000         | \$ 50,000         | \$ 50,000         | \$ 34,124         | \$ (15,876)       | -31.8%          |
| 100-02-59226-000               | TRANSFER TO SCHOOL RESOURCE<br>OFFICER                                | \$ 38,606         | \$ 40,293         | \$ 41,217         | \$ 34,413         | \$ (6,804)        | -16.5%          |
| 100-02-59227-000               | TRANSFER TO POOL FUND   | \$ 20,000         | \$ 25,000         | \$ 20,000         | \$ 57,500         | \$ 37,500         | 187.5%          |
| 100-02-59228-000               | TRANSFER TO EMPLOYEE POST<br>RETIREMENT FUND                          | \$ 90,136         | \$ 88,980         | \$ 117,724        | \$ 164,560        | \$ 46,837         | 39.8%           |
| 100-02-59229-000               | TRANSFER TO AMBULANCE FUND  |                   |                   |                   | \$ 447,482        |                   |                 |
|                                | <b>TOTAL TRANSFER TO OTHER FUNDS</b>                                  | <b>\$ 237,104</b> | <b>\$ 222,912</b> | <b>\$ 255,889</b> | <b>\$ 768,830</b> | <b>\$ 65,459</b>  | <b>25.6%</b>    |
| <b>OTHER</b>                   |   |                   |                   |                   |                   |                   |                 |
| 100-02-59700-760               | CONTINGENCY   | \$ -              | \$ 26,170         | \$ 10,000         | \$ 10,000         | \$ -              | 0.0%            |
|                                | <b>TOTAL OTHER</b>  | <b>\$ -</b>       | <b>\$ 26,170</b>  | <b>\$ 10,000</b>  | <b>\$ 10,000</b>  | <b>\$ -</b>       |                 |
|                                | <b>TOTAL CONTINGENCY &amp; TRANSFER</b>                               | <b>237,104</b>    | <b>249,082</b>    | <b>265,889</b>    | <b>778,830</b>    | <b>\$ 512,941</b> | <b>192.92%</b>  |

**CITY OF PORTAGE  
MUNICIPAL COURT**

|                           | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2024<br>BUDGET | Change vs.<br>23 Bdgt | % Change<br>From 23 |
|---------------------------|----------------|----------------|----------------|----------------|-----------------------|---------------------|
| <b>DEPT REVENUE</b>       | 112,225        | 117,249        | 147,250        | 138,750        | (8,500)               | -5.77%              |
| PROPERTY TAX (SURPLUS)    | 13,924         | 18,598         | (14,616)       | (3,679)        | 10,938                | -74.83%             |
| <b>TOTAL REVENUES</b>     | <b>126,149</b> | <b>135,847</b> | <b>132,634</b> | <b>135,071</b> | <b>2,438</b>          | <b>1.84%</b>        |
| <b>EXPENSES</b>           |                |                |                |                |                       |                     |
| PERSONNEL                 | 86,092         | 92,093         | 95,841         | 98,139         | 2,298                 | 2.40%               |
| ADMINISTRATIVE EXPENSES   | 8,924          | 9,374          | 5,662          | 7,652          | 1,990                 | 35.14%              |
| PURCHASED SERVICES        | 21,500         | 33,780         | 29,930         | 28,080         | (1,850)               | -6.18%              |
| SUPPLIES/MATERIALS        | 706            | 600            | 1,200          | 1,200          | -                     | 0.00%               |
| REPAIRS/MAINTENANCE       |                |                |                |                |                       |                     |
| UTILITIES                 |                |                |                |                |                       |                     |
| OUTLAY                    |                | -              | -              | -              | -                     | 100.00%             |
| <b>TOTAL EXPENDITURES</b> | <b>117,222</b> | <b>135,847</b> | <b>132,634</b> | <b>135,071</b> | <b>2,438</b>          | <b>1.84%</b>        |

| <b>MUNICIPAL COURT REVENUE</b>  |                               | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>FORMULA</b>    | <b>Change vs.</b> | <b>% Change</b> |
|---------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| <b>Fund 100</b>                 |                               | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>2024</b>       | <b>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>      |                               |                   |                   |                   | <b>Budget</b>     |                   |                 |
| 100-45-45110-000                | COURT FINES                   | \$ 110,722        | \$ 107,779        | \$ 145,000        | \$ 135,000        | \$ (10,000)       | -6.90%          |
| 100-45-45115-000                | COURT REV - ENDEAVOR          | \$ 1,429          | \$ 826            | \$ 2,000          | \$ 3,500          | \$ 1,500          | 75.00%          |
| 100-45-45223-000                | OTHER PROP & EQUIP JUDGEMENTS | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 100-48-48309-000                | SALE OF PROPERTY-OTHER        | 0                 | \$ -              | \$ -              | \$ -              |                   |                 |
| 100-48-48500-000                | DONATIONS                     | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 100-48-48900-000                | MISCELLANEOUS REVENUE         | \$ 75             | \$ 8,644          | \$ 250            | \$ 250            | \$ -              | 0.00%           |
| 100-48-48910-000                | REFUND OF PRIOR YEAR EXPENSE  | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 100-48-48920-000                | INSURANCE DIVIDEND            | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| <b>TOTAL MUN. COURT REVENUE</b> |                               | <b>\$ 112,225</b> | <b>\$ 117,249</b> | <b>\$ 147,250</b> | <b>\$ 138,750</b> | <b>\$ (8,500)</b> | <b>-5.77%</b>   |



| <b>MUNICIPAL COURT</b>               |                                    | <b>2021</b>    | <b>2022</b>    | <b>2023</b>    | <b>2024</b>    | <b>Change vs.</b> | <b>% Change</b> |
|--------------------------------------|------------------------------------|----------------|----------------|----------------|----------------|-------------------|-----------------|
| <b>Fund 100 Dept 03 Object 51200</b> |                                    | <b>Actual</b>  | <b>Actual</b>  | <b>Budget</b>  | <b>Budget</b>  | <b>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                                    |                |                |                |                |                   |                 |
| 100-03-51200-110                     | WAGES - FULLTIME                   | \$ 53,892      | \$ 56,369      | \$ 60,252      | \$ 58,546      | \$ (1,706)        | -2.83%          |
| 100-03-51200-111                     | WAGES - PARTTIME                   | \$ 6,179       | \$ 7,083       | \$ 7,000       | \$ 7,000       | \$ (0)            | 0.00%           |
| 100-03-51200-112                     | OVERTIME COMPENSATION              | \$ 925         | \$ 1,089       | \$ 75          | \$ 75          | \$ -              | 0.00%           |
| 100-03-51200-115                     | LONGEVITY                          | \$ 438         | \$ 438         | \$ 438         | \$ 425         | \$ (13)           | -2.86%          |
| 100-03-51200-130                     | HEALTH INSURANCE                   |                | \$ 18,122      | \$ 18,742      | \$ 22,565      | \$ 3,822          | 20.39%          |
| 100-03-51200-131                     | TERM LIFE INSURANCE                | \$ 91          | \$ 121         | \$ 107         | \$ 107         | \$ 0              | 0.01%           |
| 100-03-51200-132                     | DENTAL INSURANCE                   | \$ 504         | \$ 504         | \$ 504         | \$ 528         | \$ 24             | 4.76%           |
| 100-03-51200-150                     | RETIREMENT                         | \$ 3,727       | \$ 3,712       | \$ 3,594       | \$ 3,906       | \$ 312            | 8.68%           |
| 100-03-51200-151                     | FICA                               | \$ 4,387       | \$ 4,655       | \$ 5,128       | \$ 4,987       | \$ (141)          | -2.74%          |
| 100-03-51200-190                     | BENEFIT BALANCING                  |                |                |                |                |                   |                 |
| 100-03-51200-200                     | TELEPHONE                          | \$ 1,555       | \$ 1,668       | \$ 1,200       | \$ 1,200       | \$ -              | 0.00%           |
| 100-03-51200-210                     | HARDWARE MAINTENANCE               | \$ -           | \$ -           | \$ -           | \$ -           | \$ -              |                 |
| 100-03-51200-211                     | SOFTWARE SUPPORT                   | \$ 4,647       | \$ 6,211       | \$ 4,317       | \$ 4,447       | \$ 130            | 3.00%           |
|                                      | <i>INCODE TYLER</i>                | \$ 4,447       |                |                |                |                   |                 |
| 100-03-51200-216                     | ASSOCIATION DUES                   | \$ 120         | \$ 145         | \$ 145         | \$ 155         | \$ 10             | 6.90%           |
| 100-03-51200-219                     | OTHER PROFESSIONAL SERVICES        | \$ 23,081      | \$ 33,780      | \$ 28,080      | \$ 28,080      | \$ -              | 0.00%           |
|                                      | <i>(208 HRS @ \$135) 28,080.00</i> |                |                |                |                |                   |                 |
| 100-03-51200-290                     | TRAINING                           | \$ 1,749       | \$ 1,348       | \$ 1,850       | \$ 1,850       | \$ -              | 0.00%           |
| 100-03-51200-291                     | POSTAGE                            | \$ -           | \$ -           | \$ -           | \$ -           | \$ -              |                 |
| 100-03-51200-292                     | PRINTING/PUBLISHING                | \$ -           | \$ -           | \$ -           | \$ -           | \$ -              |                 |
| 100-03-51200-310                     | OFFICE SUPPLIES                    | \$ 865         | \$ 600         | \$ 1,000       | \$ 1,000       | \$ -              | 0.00%           |
|                                      | <i>Includes - Endeavor</i>         |                |                |                |                |                   |                 |
| 100-03-51200-340                     | OPERATING SUPPLIES                 | \$ 194         | \$ -           | \$ 200         | \$ 200         | \$ -              | 0.00%           |
| 100-03-51200-520                     | SURETY BONDS                       | \$ -           | \$ -           | \$ -           | \$ -           | \$ -              |                 |
| 100-03-51200-870                     | COMPUTER HDWE                      | \$ -           | \$ -           | \$ -           | \$ -           | \$ -              |                 |
| <b>TOTAL MUNICIPAL COURT</b>         |                                    | <b>102,354</b> | <b>135,847</b> | <b>132,634</b> | <b>135,071</b> | <b>\$ 2,438</b>   | <b>1.84%</b>    |

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

**CITY OF PORTAGE  
POLICE DEPARTMENT SUMMARY**

|                           | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2023<br>BUDGET   | 2024<br>BUDGET   | Change vs.<br>23 Budget | % Change<br>From 2023 |
|---------------------------|------------------|------------------|------------------|------------------|-------------------------|-----------------------|
| DEPT REVENUE              | 22,648           | 40,680           | 25,530           | 27,990           | 2,460                   | 9.64%                 |
| PROPERTY TAXES            | 2,852,801        | 3,010,997        | 3,160,397        | 3,541,536        | 381,139                 | 12.06%                |
| <b>TOTAL REVENUES</b>     | <b>2,875,450</b> | <b>3,051,677</b> | <b>3,185,927</b> | <b>3,569,526</b> | <b>383,599</b>          | <b>12.04%</b>         |
| <b>EXPENDITURES</b>       |                  |                  |                  |                  |                         |                       |
| ADMINISTRATION            | 550,414          | 569,506          | 601,690          | 645,156          | 43,467                  | 7.22%                 |
| PATROL                    | 1,829,172        | 1,960,621        | 2,020,219        | 2,287,225        | 267,006                 | 13.22%                |
| CRIMINAL INVESTIGATION    | 333,011          | 351,973          | 385,116          | 427,865          | 42,749                  | 11.10%                |
| SPECIAL SERVICES          | 162,853          | 169,577          | 178,902          | 209,279          | 30,376                  | 16.98%                |
| COMMUNICATIONS            | 0                | 0                | 0                | 0                |                         |                       |
| <b>TOTAL EXPENDITURES</b> | <b>2,875,450</b> | <b>3,051,677</b> | <b>3,185,927</b> | <b>3,569,526</b> | <b>383,599</b>          | <b>12.04%</b>         |
| <b>EXPENSE COMPONENTS</b> |                  |                  |                  |                  |                         |                       |
| PERSONNEL                 | 2,581,910        | 2,736,441        | 2,853,302        | 3,232,098        | 378,796                 | 13.28%                |
| RETIREE BENEFITS          | 0                | 0                | 0                | 0                | -                       | 0.00%                 |
| ADMINISTRATIVE EXPENSES   | 119,372          | 114,355          | 130,101          | 134,704          | 4,603                   | 3.54%                 |
| PURCHASED SERVICES        | 25,210           | 20,123           | 55,215           | 63,413           | 8,198                   | 14.85%                |
| SUPPLIES/MATERIALS        | 59,742           | 79,488           | 76,600           | 76,600           | -                       | 0.00%                 |
| REPAIRS/MAINTENANCE       | 7,793            | 23,708           | 14,370           | 14,150           | (220)                   | -1.53%                |
| UTILITIES                 | 22,469           | 29,556           | 28,037           | 29,740           | 1,703                   | 6.07%                 |
| VEHICLE REPLACEMENT       | 36,898           | 36,898           | 5,000            | 5,000            | -                       | 0.00%                 |
| OUTLAY                    | 22,054           | 11,108           | 23,302           | 13,820           | (9,482)                 | -40.69%               |
| <b>TOTAL EXPENDITURES</b> | <b>2,875,450</b> | <b>3,051,677</b> | <b>3,185,927</b> | <b>3,569,526</b> | <b>383,599</b>          | <b>12.04%</b>         |

| <b>POLICE REVENUE</b>       |                                  | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</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>24 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>  |                                  |                  |                  |                  |                  |                   |                 |
| 100-43-43211-000            | LAW ENFORCEMENT GRANTS (SAFER/VE | \$ -             | \$ 1,458         | \$ 1,400         | \$ 1,400         | \$ -              | 0.00%           |
| 100-43-43521-000            | LAW ENFORCEMENT TRAINING         | \$ 3,360         | \$ 3,040         | \$ 3,680         | \$ 3,840         | \$ 160            | 4.35%           |
| 100-45-45120-000            | PARKING FINES                    | \$ 5,260         | \$ 1,676         | \$ 4,750         | \$ 5,500         | \$ 750            | 15.79%          |
| 100-45-45221-000            | LAW ENFORCEMENT JUDGMENTS        | \$ 452           | \$ 1,506         | \$ 500           | \$ 750           | \$ 250            | 50.00%          |
| 100-45-45222-000            | HIGHWAY JUDGEMENTS               | \$ -             | \$ -             | \$ -             | \$ -             | \$ -              |                 |
| 100-46-46210-000            | LAW ENFORCEMENT FEES             | \$ 5,938         | \$ 13,244        | \$ 5,700         | \$ 6,500         | \$ 800            | 14.04%          |
| 100-46-46215-000            | FIRE DEPT SUPPLY FEES            | \$ 399           | \$ 399           | \$ -             | \$ 500           | \$ 500            | 100.00%         |
| 100-46-46440-000            | WEED AND NUISANCE CONTROL        | \$ -             | \$ -             | \$ -             | \$ -             | \$ -              |                 |
| 100-48-48301-000            | SALE OF PROPERTY - LAW ENFORCE   | \$ 112           | \$ -             | \$ 500           | \$ 500           | \$ -              | 0.00%           |
| 100-48-48420-000            | INSURANCE RECOVERY-LAW           | \$ 4,905         | \$ 10,713        | \$ 2,000         | \$ 2,000         | \$ -              | 0.00%           |
| 100-48-48510-000            | DONATIONS - POLICE               | \$ 2,222         | \$ 8,644         | \$ 7,000         | \$ 7,000         | \$ -              | 0.00%           |
| <b>TOTAL POLICE REVENUE</b> |                                  | <b>\$ 22,648</b> | <b>\$ 40,680</b> | <b>\$ 25,530</b> | <b>\$ 27,990</b> | <b>\$ 2,460</b>   | <b>9.64%</b>    |

| <b>Police Admin</b>                  |  | <b>2021</b>       | <b>2021</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |  |                   |                   |                   |                   |                   |                 |
| 100-10-52110-110                     | WAGES-FULLTIME                               | \$ 263,195        | \$ 282,659        | \$ 294,283        | \$ 310,522        | \$ 16,239         | 5.52%           |
| 100-10-52110-112                     | OVERTIME COMPENSATION                        | \$ 2,202          | \$ 1,338          | \$ 555            | \$ 555            | \$ -              | 0.00%           |
| 100-10-52110-115                     | LONGEVITY                                    | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-10-52110-130                     | HEALTH INSURANCE                             | \$ 53,475         | \$ 53,912         | \$ 56,723         | \$ 61,540         | \$ 4,817          | 8.49%           |
| 100-10-52110-131                     | TERM LIFE INSURANCE                          | \$ 412            | \$ 502            | \$ 476            | \$ 470            | \$ (7)            | -1.37%          |
| 100-10-52110-132                     | DENTAL INSURANCE                             | \$ 1,440          | \$ 1,440          | \$ 1,440          | \$ 1,440          | \$ -              | 0.00%           |
| 100-10-52110-133                     | UNIFORM ALLOWANCE                            | \$ 1,563          | \$ 1,866          | \$ 1,850          | \$ 2,050          | \$ 200            | 10.81%          |
|                                      | CHIEF  | \$ 750            |                   |                   |                   |                   |                 |
|                                      | SECRETARIES                                  | \$ 550            |                   |                   |                   |                   |                 |
|                                      | ASST CHIEF                                   | \$ 750            |                   |                   |                   |                   |                 |
| 100-10-52110-140                     | EMPLOYEE ASSISTANCE PROGRAM                  | \$ 143            | \$ 293            | \$ 300            | \$ 300            | \$ -              | 0.00%           |
| 100-10-52110-150                     | RETIREMENT                                   | \$ 27,019         | \$ 29,038         | \$ 33,342         | \$ 37,538         | \$ 4,196          | 12.58%          |
| 100-10-52110-151                     | FICA   | \$ 19,284         | \$ 20,741         | \$ 22,696         | \$ 23,938         | \$ 1,242          | 5.47%           |
| 100-10-52110-153                     | SICK/VACATION ACCRUAL                        |                   |                   |                   |                   |                   | 100.00%         |
| 100-10-52110-190                     | BENEFIT BALANCING                            | \$ -              | \$ -              |                   |                   |                   |                 |
| 100-10-52110-201                     | DRUG/ALCOHOL TESTING                         | \$ 746            | \$ 316            | \$ 500            | \$ 400            | \$ (100)          | -20.00%         |
| 100-10-52110-210                     | HARDWARE MAINTENANCE                         | \$ 4,969          | \$ 5,687          | \$ 5,000          | \$ 14,000         | \$ 9,000          | 180.00%         |
| 100-10-52110-211                     | SOFTWARE SUPPORT                             | \$ (3,369)        | \$ (4,033)        | \$ 7,350          | \$ 10,695         | \$ 3,345          | 45.51%          |
|                                      | CIB/TIME System Access                       | \$ 1,900          |                   |                   |                   |                   |                 |
|                                      | Columbia County Clear Access                 | \$ 500            |                   |                   |                   |                   |                 |
|                                      | Columbia County MIS /MDC license/Key fobs    | \$ 8,295          |                   |                   |                   |                   |                 |
|                                      | Civic License                                | \$ -              |                   |                   |                   |                   |                 |
| 100-10-52110-212                     | OFFICE EQUIPMENT MAINT                       | \$ -              | \$ -              | \$ 250            | \$ 250            | \$ -              | 0.00%           |
| 100-10-52110-216                     | ASSOCIATION DUES                             | \$ 470            | \$ 550            | \$ 550            | \$ 550            | \$ -              | 0.00%           |
|                                      | WCPA Dues (Chief & Command Staff)            | \$ 450            |                   |                   |                   |                   |                 |
|                                      | COL CO CHIEF'S                               | \$ 100            | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-10-52110-219                     | OTHER PROFESSIONAL SERVICES                  | \$ 23             | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-10-52110-221                     | ELECTRICITY & GAS                            | \$ 21,538         | \$ 28,575         | \$ 27,000         | \$ 28,620         | \$ 1,620          | 6.00%           |
| 100-10-52110-222                     | WATER & SEWER CHARGES                        | \$ 932            | \$ 980            | \$ 1,037          | \$ 1,120          | \$ 83             | 8.00%           |
| 100-10-52110-290                     | TRAINING                                     | \$ 903            | \$ 750            | \$ 1,500          | \$ 1,500          | \$ -              | 0.00%           |
|                                      | Emergency Management                         | \$ 500            |                   |                   |                   |                   |                 |
|                                      | Administrative Assistants                    | \$ 500            |                   |                   |                   |                   |                 |
|                                      | MISC MGT                                     | \$ 500            |                   |                   |                   |                   |                 |
| 100-10-52110-292                     | PRINTING, PUBLISHING                         | \$ 465            | \$ 558            | \$ 750            | \$ 750            | \$ -              | 0.00%           |
| 100-10-52110-294                     | OTHER CONTRACTUAL SERVICES                   | \$ 19,717         | \$ 14,974         | \$ 38,165         | \$ 31,913         | \$ (6,252)        | -16.38%         |
|                                      | BAYCOM (RADIO REPAIRS)                       | \$ 2,400          |                   |                   |                   |                   |                 |
|                                      | BLOOD DRAWS (114)                            | \$ 5,000          |                   |                   |                   |                   |                 |
|                                      | HIRING COSTS                                 | \$ 1,500          |                   |                   |                   |                   |                 |
|                                      | RADAR CALIBRATION                            | \$ 350            |                   |                   |                   |                   |                 |
|                                      | RHYME QUARTERLY                              | \$ 675            |                   |                   |                   |                   |                 |
|                                      | TOW SERVICES                                 | \$ 300            |                   |                   |                   |                   |                 |
|                                      | LEADS ONLINE (PAWN SHOPS)                    | \$ 2,350          |                   |                   |                   |                   |                 |
|                                      | HEARING TESTS (ANNUAL)                       | \$ 871            |                   |                   |                   |                   |                 |
|                                      | ATLAS BUSINESS SOLUTIONS-SCHEDULING          | \$ 3,125          |                   |                   |                   |                   |                 |
|                                      | DEER CREEK - ADMIN BEST PRACT                | \$ 507            |                   |                   |                   |                   |                 |
|                                      | ICRIMEFIGHTER                                | \$ 2,265          |                   |                   |                   |                   |                 |
|                                      | Impact/Phillips Dictation/recorders contract | \$ 1,470          |                   |                   |                   |                   |                 |
|                                      | CSI, LLC - POLICY SOL (reimbursed)           | \$ 500            |                   |                   |                   |                   |                 |
|                                      | fFlock Video                                 | \$ 10,000         |                   |                   |                   |                   |                 |
|                                      | GPS unit                                     | \$ 600            |                   |                   |                   |                   |                 |
| 100-10-52110-310                     | OFFICE SUPPLIES                              | \$ 3,510          | \$ 5,196          | \$ 5,000          | \$ 4,500          | \$ 500            | 10.00%          |
| 100-10-52110-320                     | PUBLICATIONS, SUBSCRIPTIONS                  | \$ 86             | \$ -              | \$ 100            | \$ 100            | \$ -              | 0.00%           |
| 100-10-52110-340                     | OPERATING SUPPLIES                           | \$ 318            | \$ 680            | \$ 750            | \$ 750            | \$ -              | 0.00%           |
| 100-10-52110-510                     | GENERAL LIABILITY INS                        | \$ 33,515         | \$ 30,968         | \$ 32,449         | \$ 33,244         | \$ 795            | 2.45%           |
| 100-10-52110-511                     | WORKMEN'S COMPENSATION INS                   | \$ 54,790         | \$ 50,581         | \$ 60,272         | \$ 69,937         | \$ 9,665          | 16.03%          |
| 100-10-52110-512                     | PROPERTY INSURANCE                           | \$ 2,179          | \$ 2,129          | \$ 2,301          | \$ 1,895          | \$ (406)          | -17.66%         |
| 100-10-52110-520                     | SURETY BONDS                                 | \$ -              | \$ -              | \$ 50             | \$ 80             | \$ 30             | 60.00%          |
|                                      | CSO Notary                                   | \$ 80             |                   |                   |                   |                   |                 |
| 100-10-52110-823                     | OFFICE FURNISHINGS & EQUIP                   | \$ 2,220          | \$ 2,490          | \$ 1,000          | \$ 500            | \$ (500)          | -50.00%         |
|                                      | Office upgrades                              | \$ -              |                   |                   |                   |                   |                 |
|                                      | MISC   | \$ 500            |                   |                   |                   |                   |                 |
| 100-10-52110-870                     | COMPUTER HARDWARE                            | \$ 1,771          | \$ 417            | \$ 1,000          | \$ 1,000          | \$ -              | 0.00%           |
|                                      | Cradlepoint - LPR                            | \$ 1,000          |                   |                   |                   |                   |                 |
|                                      | Hardware                                     | \$ -              |                   |                   |                   |                   |                 |
| 100-10-52110-880                     | COMPUTER SOFTWARE                            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
|                                      | Backup Storage                               | \$ -              |                   |                   |                   |                   |                 |
|                                      | <b>SUBTOTAL POLICE ADMIN</b>                 | <b>\$ 513,516</b> | <b>\$ 532,608</b> | <b>\$ 596,690</b> | <b>\$ 640,156</b> | <b>\$ 44,467</b>  | <b>7.45%</b>    |
| 100-10-59242-000                     | TRANSFER TO VEHICLE & EQUIP REPL             | \$ 36,898         | \$ 36,898         | \$ 5,000          | \$ 5,000          | \$ -              | 0.00%           |
|                                      | Vehicles                                     | 5,000             |                   |                   |                   |                   |                 |
|                                      | <b>TOTAL TRANSFER TO VEH REPL</b>            | <b>\$ 36,898</b>  | <b>\$ 36,898</b>  | <b>\$ 5,000</b>   | <b>\$ 5,000</b>   | <b>\$ -</b>       |                 |
|                                      | <b>TOTAL POLICE ADMIN</b>                    | <b>\$ 550,414</b> | <b>\$ 569,506</b> | <b>\$ 601,690</b> | <b>\$ 645,156</b> | <b>\$ 44,467</b>  | <b>7.39%</b>    |

| <b>PATROL</b>                        |                                     | <b>2021</b>         | <b>2022</b>         | <b>2023</b>         | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                                     |                     |                     |                     |                     |                   |                 |
| 100-10-52120-110                     | WAGES-FULLTIME                      | \$ 1,078,114        | \$ 1,180,302        | \$ 1,308,303        | \$ 1,449,438        | \$ 141,135        | 10.79%          |
| 100-10-52120-111                     | WAGES-PARTTIME                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              | 100.00%         |
| 100-10-52120-112                     | OVERTIME COMPENSATION               | \$ 156,010          | \$ 166,346          | \$ 55,000           | \$ 110,000          | \$ 55,000         | 100.00%         |
| 100-10-52120-130                     | HEALTH INSURANCE                    | \$ 259,179          | \$ 228,540          | \$ 243,015          | \$ 259,584          | \$ 16,569         | 6.82%           |
| 100-10-52120-131                     | TERM LIFE INSURANCE                 | \$ 2,131            | \$ 2,236            | \$ 1,475            | \$ 1,238            | \$ (237)          | -16.05%         |
| 100-10-52120-132                     | DENTAL INSURANCE                    | \$ 8,000            | \$ 7,280            | \$ 7,200            | \$ 7,200            | \$ -              | 0.00%           |
| 100-10-52120-133                     | UNIFORM ALLOWANCE                   | \$ 12,411           | \$ 13,669           | \$ 12,950           | \$ 17,000           | \$ 4,050          | 31.27%          |
| 100-10-52120-150                     | RETIREMENT                          | \$ 144,769          | \$ 161,383          | \$ 181,415          | \$ 225,746          | \$ 44,331         | 24.44%          |
| 100-10-52120-151                     | FICA                                | \$ 89,524           | \$ 98,946           | \$ 104,989          | \$ 120,349          | \$ 15,360         | 14.63%          |
| 100-10-52120-190                     | BENEFIT BALANCING                   | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%           |
| 100-10-52120-240                     | VEHICLE & EQUIPMENT MAINT           | \$ 7,793            | \$ 23,708           | \$ 14,370           | \$ 14,150           | \$ (220)          | -1.53%          |
|                                      | Marked Squad Conversion(2)          | \$ 7,700            |                     |                     |                     |                   |                 |
|                                      | Training Squad Conversion           | \$ 2,550            |                     |                     |                     |                   |                 |
|                                      | Removal of Markings                 | \$ 300              |                     |                     |                     |                   |                 |
|                                      | SQUAD MARKINGS (2 MARKED)           | \$ 1,300            |                     |                     |                     |                   |                 |
|                                      | AUTO GLASS                          | \$ 300              |                     |                     |                     |                   |                 |
|                                      | DEALERSHIP SVC                      | \$ 2,000            |                     |                     |                     |                   |                 |
| 100-10-52120-290                     | TRAINING                            | \$ 5,728            | \$ 7,084            | \$ 8,000            | \$ 8,000            | \$ -              | 0.00%           |
|                                      | DEPT IN SERV                        | \$ 1,500            |                     |                     |                     |                   |                 |
|                                      | LEADERSHIP DEVELOPMENT              | \$ 2,800            |                     |                     |                     |                   |                 |
|                                      | INSTRUCTOR DEVELOPMENT COURSE       | \$ 860              |                     |                     |                     |                   |                 |
|                                      | SPECIALIZED TRAINING                | \$ 2,000            |                     |                     |                     |                   |                 |
|                                      | FOOD/LODGING                        | \$ 840              |                     |                     |                     |                   |                 |
| 100-10-52120-340                     | OPERATING SUPPLIES                  | \$ 6,474            | \$ 8,954            | \$ 10,000           | \$ 10,000           | \$ -              | 0.00%           |
|                                      | SAFETY EQUIP                        | \$ 2,000            |                     |                     |                     |                   |                 |
|                                      | RANGE COSTS                         | \$ 8,000            |                     |                     |                     |                   |                 |
| 100-10-52120-341                     | VEHICLE/EQUIP MAINT SUPPLES         | \$ 8,335            | \$ 10,221           | \$ 10,000           | \$ 10,000           | \$ -              | 0.00%           |
|                                      | REPAIRS MTL - (CITY LABOR PROVIDED) | \$ 5,000            |                     |                     |                     |                   |                 |
|                                      | TIRES                               | \$ 3,500            |                     |                     |                     |                   |                 |
|                                      | MISC                                | \$ 1,500            |                     |                     |                     |                   |                 |
| 100-10-52120-342                     | GASOLINE/OIL                        | \$ 32,939           | \$ 43,750           | \$ 42,500           | \$ 42,500           | \$ -              | 0.00%           |
| 100-10-52120-790                     | MISC EXPENSE (warrants)             | \$ -                | \$ -                | \$ 500              | \$ 500              | \$ -              | 0.00%           |
| 100-10-52120-840                     | EQUIPMENT                           | \$ 9,579            | \$ 4,099            | \$ 16,002           | \$ 7,920            | \$ (8,082)        | -50.51%         |
|                                      | BALLISTIC VESTS (2)                 | \$ 2,220            |                     |                     |                     |                   |                 |
|                                      | AED                                 | \$ 2,500            |                     |                     |                     |                   |                 |
|                                      | MISC                                | \$ 1,500            |                     |                     |                     |                   |                 |
|                                      | Spare Rifle                         | \$ 1,700            |                     |                     |                     |                   |                 |
| 100-10-52120-860                     | SMALL EQUIPMENT                     | \$ 6,547            | \$ 4,102            | \$ 3,500            | \$ 2,600            | \$ (900)          | -25.71%         |
|                                      | LESS LETHAL EQUIPMENT               | \$ 750              |                     |                     |                     |                   |                 |
|                                      | EQUIPMENT REPL                      | \$ 500              |                     |                     |                     |                   |                 |
|                                      | WATCHGUARD REPL                     | \$ -                |                     |                     |                     |                   |                 |
|                                      | DEFIBRILLATOR BATTERIES ( 4)        | \$ 750              |                     |                     |                     |                   |                 |
|                                      | PBT UNIT                            | \$ 600              |                     |                     |                     |                   |                 |
| 100-10-52120-870                     | COMPUTER HARDWARE                   | \$ 1,641            | \$ -                | \$ 1,000            | \$ 1,000            | \$ -              | 0.00%           |
|                                      | Cradlepoint replacement             | \$ 1,000            |                     |                     |                     |                   |                 |
|                                      | <b>TOTAL PATROL</b>                 | <b>\$ 1,829,172</b> | <b>\$ 1,960,621</b> | <b>\$ 2,020,219</b> | <b>\$ 2,287,225</b> | <b>\$ 267,006</b> | <b>13.22%</b>   |

| <b>CRIMINAL INVESTIGATION</b>        |                            | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                            |                   |                   |                   |                   |                   |                 |
| 100-10-52130-110                     | WAGES-FULLTIME             | \$ 221,014        | \$ 238,824        | \$ 251,305        | \$ 278,527        | \$ 27,222         | 10.83%          |
| 100-10-52130-112                     | OVERTIME COMPENSATION      | \$ 4,028          | \$ 5,633          | \$ 13,511         | \$ 14,076         | \$ 565            | 4.18%           |
| 100-10-52130-130                     | HEALTH INSURANCE           | \$ 58,409         | \$ 53,112         | \$ 56,112         | \$ 61,566         | \$ 5,453          | 9.72%           |
| 100-10-52130-131                     | TERM LIFE INSURANCE        | \$ 398            | \$ 532            | \$ 502            | \$ 554            | \$ 52             | 10.31%          |
| 100-10-52130-132                     | DENTAL INSURANCE           | \$ 1,440          | \$ 1,440          | \$ 1,440          | \$ 1,440          | \$ -              | 0.00%           |
| 100-10-52130-133                     | UNIFORM ALLOWANCE          | \$ 1,652          | \$ 1,950          | \$ 1,950          | \$ 2,250          | \$ 300            | 15.38%          |
|                                      | (3) @ \$650                | \$ 1,950          |                   |                   |                   |                   |                 |
| 100-10-52130-150                     | RETIREMENT                 | \$ 26,694         | \$ 29,562         | \$ 35,213         | \$ 42,223         | \$ 7,010          | 19.91%          |
| 100-10-52130-151                     | FICA                       | \$ 16,274         | \$ 17,936         | \$ 20,408         | \$ 22,556         | \$ 2,149          | 10.53%          |
| 100-10-52130-190                     | BENEFIT BALANCING          | \$ -              | \$ -              |                   |                   |                   |                 |
| 100-10-52130-216                     | ASSOCIATION DUES           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-10-52130-290                     | TRAINING                   | \$ 707            | \$ 1,204          | \$ 1,275          | \$ 1,275          | \$ -              | 0.00%           |
|                                      | Wahi Conference            | \$ 275            |                   |                   |                   |                   |                 |
|                                      | SPECIALIZED INVESTIGATIONS | \$ 1,000          |                   |                   |                   |                   |                 |
| 100-10-52130-294                     | OTHER CONTRACTUAL SERVICES | \$ -              | \$ 443            | \$ 500            | \$ 500            | \$ -              | 0.00%           |
|                                      | TOWING                     | \$ 200            |                   |                   |                   |                   |                 |
|                                      | BOMB SQUAD                 | \$ 100            |                   |                   |                   |                   |                 |
|                                      | CANINE SUPPPORT            | \$ 200            |                   |                   |                   |                   |                 |
| 100-10-52130-340                     | OPERATING SUPPLIES         | \$ 2,099          | \$ 1,337          | \$ 2,100          | \$ 2,100          | \$ -              | 0.00%           |
|                                      | EVIDENCE PROCESS           | \$ 1,700          |                   |                   |                   |                   |                 |
|                                      | MISC                       | \$ 400            |                   |                   |                   |                   |                 |
| 100-10-52130-860                     | SMALL EQUIPMENT            | \$ 296            | \$ -              | \$ 800            | \$ 800            | \$ -              | 0.00%           |
|                                      | MISC                       | \$ 800            |                   |                   |                   |                   |                 |
| <b>TOTAL CRIMINAL INVESTIGATION</b>  |                            | <b>\$ 333,011</b> | <b>\$ 351,973</b> | <b>\$ 385,116</b> | <b>\$ 427,865</b> | <b>\$ 42,749</b>  | <b>11.10%</b>   |

| <b>SPECIAL SERVICES</b>              |   | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |   |                   |                   |                   |                   |                   |                 |
| 100-10-52140-110                     | WAGES-FULLTIME  | \$ 82,555         | \$ 92,111         | \$ 99,163         | \$ 105,856        | \$ 6,694          | 6.75%           |
| 100-10-52140-111                     | WAGES-PARTTIME  | \$ 24,915         | \$ 25,695         | \$ 22,200         | \$ 18,750         | \$ (3,450)        | -15.54%         |
| 100-10-52140-112                     | OVERTIME COMPENSATION   | \$ 534            | \$ -              | \$ 500            | \$ 500            | \$ -              | 0.00%           |
| 100-10-52140-115                     | LONGEVITY   | \$ 75             | \$ 75             | \$ 75             | \$ 75             | \$ -              | 0.00%           |
| 100-10-52140-130                     | HEALTH INSURANCE  | \$ 10,097         | \$ 2,364          | \$ 7,678          | \$ 35,014         | \$ 27,336         | 356.04%         |
| 100-10-52140-131                     | TERM LIFE INSURANCE   | \$ 89             | \$ 114            | \$ 109            | \$ 114            | \$ 5              | 4.55%           |
| 100-10-52140-132                     | DENTAL INSURANCE  | \$ 240            | \$ 160            | \$ 480            | \$ 480            | \$ -              | 0.00%           |
| 100-10-52140-133                     | UNIFORM ALLOWANCE   | \$ 1,049          | \$ 1,700          | \$ 700            | \$ 700            | \$ -              | 0.00%           |
| 100-10-52140-150                     | RETIREMENT  | \$ 5,570          | \$ 5,921          | \$ 6,862          | \$ 9,506          | \$ 2,644          | 38.53%          |
| 100-10-52140-151                     | FICA  | \$ 8,151          | \$ 9,112          | \$ 9,382          | \$ 9,305          | \$ (77)           | -0.82%          |
| 100-10-52140-190                     | BENEFIT BALANCING   | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | 0.00%           |
| 100-10-52140-220                     | TELEPHONE   | \$ 20,994         | \$ 20,939         | \$ 22,904         | \$ 17,424         | \$ (5,480)        | -23.93%         |
|                                      | <i>Rhyme</i>  | \$ 3,924          |                   |                   |                   |                   |                 |
|                                      | <i>Firstnet Cellular and Cradlepoint</i>                              | \$ 13,500         |                   |                   |                   |                   |                 |
| 100-10-52140-224                     | INTERNET  | \$ 2,517          | \$ 1,886          | \$ 2,650          | \$ 4,855          | \$ 2,205          | 83.21%          |
|                                      | <i>Frontier Fiber</i>   | \$ 2,205          |                   |                   |                   |                   |                 |
|                                      | <i>Charter Ethernet connectivity</i>                                  | \$ 2,650          |                   |                   |                   |                   |                 |
| 100-10-52140-290                     | TRAINING  | \$ -              | \$ 150            | \$ 200            | \$ 200            | \$ -              | 0.00%           |
|                                      | <i>SPECIALIZED TRAINING</i>   | \$ 100            |                   |                   |                   |                   |                 |
|                                      | <i>MISC</i>   | \$ 100            |                   |                   |                   |                   |                 |
| 100-10-52140-340                     | OPERATING SUPPLIES  | \$ 6,068          | \$ 9,350          | \$ 6,000          | \$ 6,500          | \$ 500            | 8.33%           |
|                                      | <i>CROSSING GUARD EQUIP</i>   | \$ 200            |                   |                   |                   |                   |                 |
|                                      | <i>CITIZEN POLICE ACADEMY &amp; POLICE CHAPLAINS &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>                        | \$ 2,100          |                   |                   |                   |                   |                 |
| 100-10-52140-390                     | MISCELLANEOUS SUPPLIES  | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | 0.00%           |
|                                      | <b>TOTAL SPECIAL SERVICES</b>   | <b>\$ 162,853</b> | <b>\$ 169,577</b> | <b>\$ 178,902</b> | <b>\$ 209,279</b> | <b>\$ 30,376</b>  | <b>16.98%</b>   |

**CITY OF PORTAGE  
FIRE DEPARTMENT SUMMARY**

|                           | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2023<br>BUDGET   | 2024<br>BUDGET   | Change vs.<br>23 Bdgt | % Change<br>From 23 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------------|---------------------|
| DEPT REVENUE              | 251,322          | 254,678          | 230,500          | 255,500          | 25,000                | 10.85%              |
| PROPERTY TAXES            | 751,892          | 772,515          | 812,950          | 942,659          | 129,709               | 15.96%              |
| <b>TOTAL REVENUES</b>     | <b>1,003,214</b> | <b>1,027,193</b> | <b>1,043,450</b> | <b>1,198,159</b> | <b>154,709</b>        | <b>14.83%</b>       |
| <b>EXPENDITURES</b>       |                  |                  |                  |                  |                       |                     |
| ADMINISTRATION            | 233,941          | 233,941          | 232,025          | 255,010          | 22,985                | 9.91%               |
| SUPPRESSION               | 656,320          | 686,411          | 700,241          | 823,813          | 123,572               | 17.65%              |
| PREVENTION/INSPECTION     | 91,540           | 88,181           | 93,019           | 102,186          | 9,167                 | 9.85%               |
| EMERGENCY SERVICES        | 3,697            | 2,461            | 3,500            | 3,500            | -                     | 0.00%               |
| HAZMAT                    | 17,716           | 16,199           | 14,665           | 13,650           | (1,015)               | -6.92%              |
| <b>TOTAL EXPENDITURES</b> | <b>1,003,214</b> | <b>1,027,193</b> | <b>1,043,450</b> | <b>1,198,159</b> | <b>154,709</b>        | <b>14.83%</b>       |
| <b>EXPENSE COMPONENTS</b> |                  |                  |                  |                  |                       |                     |
| PERSONNEL                 | 678,287          | 706,524          | 724,548          | 858,937          | 134,388               | 18.55%              |
| ADMINISTRATIVE EXPENSE    | 52,577           | 51,655           | 61,245           | 67,110           | 5,865                 | 9.58%               |
| PURCHASED SERVICES        | 144,704          | 140,768          | 150,942          | 159,062          | 8,120                 | 5.38%               |
| SUPPLIES/MATERIALS        | 68,801           | 72,772           | 71,565           | 75,800           | 4,235                 | 5.92%               |
| HYDRANT RENTAL            | 0                | 0                | 0                | 0                | -                     | 0.00%               |
| VEHICLE REPLACEMENT       | 16,037           | 16,037           | 5,000            | 5,000            | -                     | 0.00%               |
| OUTLAY                    | 38,741           | 35,369           | 30,150           | 32,250           | 2,100                 | 6.97%               |
| <b>TOTAL EXPENDITURES</b> | <b>999,147</b>   | <b>1,023,126</b> | <b>1,043,450</b> | <b>1,198,159</b> | <b>154,709</b>        | <b>14.83%</b>       |



| <b>FIRE REVENUE</b>        |                               | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b> |                               |                   |                   |                   |                   |                   |                 |
| 100-43-43420-000           | FIRE INSURANCE TAX            | \$ 31,799         | \$ 33,241         | \$ 30,000         | \$ 35,000         | \$ 5,000          | 16.67%          |
| 100-47-47322-000           | RURAL FIRE DUES               | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 100-47-47323-000           | RURAL FIRE PROTECTION CONTRAC | \$ 177,728        | \$ 192,710        | \$ 180,000        | \$ 200,000        | \$ 20,000         | 11.11%          |
| 100-47-47324-000           | HAZMAT SERVICES               | \$ 37,612         | \$ 28,728         | \$ 20,500         | \$ 20,500         | \$ -              | 0.00%           |
| 100-48-48302-000           | SALE OF PROPERTY-FIRE         | \$ 4,183          | \$ -              | \$ -              | \$ -              |                   |                 |
| 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 FIRE REVENUE</b>     | <b>\$ 251,322</b> | <b>\$ 254,678</b> | <b>\$ 230,500</b> | <b>\$ 255,500</b> | <b>\$ 25,000</b>  | <b>10.85%</b>   |

| <b>FIRE</b>                          |                                     | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                                     |                   |                   |                   |                   |                   |                 |
| <b>FIRE ADMIN</b>                    |                                     |                   |                   |                   |                   |                   |                 |
| 100-15-52210-110                     | WAGES-FULLTIME                      | \$ 127,468        | \$ 127,468        | \$ 131,728        | \$ 144,006        | \$ 12,277         | 9.32%           |
| 100-15-52210-112                     | OVERTIME COMPENSATON                | \$ 156            | \$ 156            | \$ -              | \$ -              |                   |                 |
| 100-15-52210-115                     | LONGEVITY                           | \$ 385            | \$ 385            | \$ 385            | \$ 440            | \$ 55             | 14.29%          |
| 100-15-52210-130                     | HEALTH INSURANCE                    | \$ 5,184          | \$ 5,184          | \$ 5,462          | \$ 6,759          | \$ 1,298          | 23.76%          |
| 100-15-52210-131                     | TERM LIFE INSURANCE                 | \$ 610            | \$ 610            | \$ 652            | \$ 720            | \$ 68             | 10.44%          |
| 100-15-52210-132                     | DENTAL INSURANCE                    | \$ 336            | \$ 336            | \$ 336            | \$ 384            | \$ 48             | 14.29%          |
| 100-15-52210-133                     | UNIFORM ALLOWANCE                   | \$ 428            | \$ 428            | \$ 450            | \$ 450            | \$ -              | 0.00%           |
| 100-15-52210-140                     | EMPLOYEE ASSISTANCE PROGRAM         | \$ 176            | \$ 176            | \$ 175            | \$ 175            | \$ -              | 0.00%           |
| 100-15-52210-150                     | RETIREMENT                          | \$ 17,072         | \$ 17,072         | \$ 19,629         | \$ 21,966         | \$ 2,337          | 11.91%          |
| 100-15-52210-151                     | FICA                                | \$ 4,158          | \$ 4,158          | \$ 4,442          | \$ 5,128          | \$ 686            | 15.45%          |
| 100-15-52210-190                     | BENEFIT BALANCING                   | \$ -              | \$ -              |                   |                   |                   |                 |
| 100-15-52210-210                     | HARDWARE MAINTENANCE                | \$ 3,029          | \$ 3,029          | \$ 3,200          | \$ 4,200          | \$ 1,000          | 31.25%          |
|                                      | <i>Strand IT Support</i>            | \$ 2,000          |                   |                   |                   |                   |                 |
|                                      | <i>Rhymes Printer/Copier</i>        | \$ 2,200          |                   |                   |                   |                   |                 |
| 100-15-52210-211                     | SOFTWARE SUPPORT                    | \$ 5,333          | \$ 5,333          | \$ 4,832          | \$ 4,832          | \$ -              | 0.00%           |
|                                      | <i>Fire Dept Sftwe</i>              | \$ 4,182          |                   |                   |                   |                   |                 |
|                                      | <i>IM Responding</i>                | \$ 650            |                   |                   |                   |                   |                 |
| 100-15-52210-216                     | ASSOCIATION DUES                    | \$ 1,001          | \$ 1,001          | \$ 1,000          | \$ 1,800          | \$ 800            | 80.00%          |
| 100-15-52210-220                     | TELEPHONE                           | \$ 2,772          | \$ 2,772          | \$ 2,700          | \$ 2,400          | \$ (300)          | -11.11%         |
| 100-15-52210-224                     | INTERNET                            | \$ 2,859          | \$ 2,859          | \$ 3,150          | \$ 4,966          | \$ 1,816          | 57.65%          |
|                                      | <i>Firstnet (11 lines)</i>          | \$ 2,761          |                   |                   |                   |                   |                 |
|                                      | <i>Frontier Fiber</i>               | \$ 2,205          |                   |                   |                   |                   |                 |
| 100-15-52210-290                     | TRAINING                            | \$ 1,110          | \$ 1,110          | \$ 1,300          | \$ 3,000          | \$ 1,700          | 130.77%         |
| 100-15-52210-291                     | POSTAGE                             | \$ 77             | \$ 77             | \$ 100            | \$ 150            | \$ 50             | 50.00%          |
| 100-15-52210-292                     | PRINTING/PUBLISHING                 | \$ 49             | \$ 49             | \$ 300            | \$ 300            | \$ -              | 0.00%           |
| 100-15-52210-310                     | OFFICE SUPPLIES                     | \$ 781            | \$ 781            | \$ 700            | \$ 700            | \$ -              | 0.00%           |
| 100-15-52210-320                     | PUBLICATIONS, SUBSCRIPTIONS         | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 100-15-52210-350                     | REPAIR/MAINT SUPPLIES               | \$ 1,110          | \$ 1,110          | \$ 1,500          | \$ 1,600          | \$ 100            | 6.67%           |
|                                      | <i>ARAMARK</i>                      |                   |                   |                   |                   |                   |                 |
| 100-15-52210-390                     | MISCELLANEOUS SUPPLIES              | \$ 177            | \$ 177            | \$ 500            | \$ 500            | \$ -              | 0.00%           |
| 100-15-52210-510                     | GENERAL LIABILITY & VEHICLE INS     | \$ 19,833         | \$ 19,833         | \$ 25,826         | \$ 22,944         | \$ (2,882)        | -11.16%         |
| 100-15-52210-511                     | WORKMEN'S COMPENSATION INS          | \$ 15,667         | \$ 15,667         | \$ 18,359         | \$ 22,290         | \$ 3,931          | 21.41%          |
| 100-15-52210-823                     | OFFICE FURNISHINGS & EQUIP          | \$ 4,067          | \$ 4,067          | \$ 300            | \$ 300            | \$ -              | 0.00%           |
| 100-15-52210-870                     | COMPUTER HARDWARE                   | \$ -              | \$ -              |                   |                   |                   |                 |
| 100-15-52210-880                     | COMPUTER SOFTWARE                   | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
|                                      | <b>SUBTOTAL FIRE ADMINISTRATION</b> | <b>\$ 217,904</b> | <b>\$ 217,904</b> | <b>\$ 227,025</b> | <b>\$ 250,010</b> | <b>\$ 22,985</b>  | <b>10.12%</b>   |
|                                      | <b>TRANSFER TO VEH REPL</b>         |                   |                   |                   |                   |                   |                 |
| 100-15-59242-000                     | TRANSFER TO VEHICLE REPL            | \$ 16,037         | \$ 16,037         | \$ 5,000          | \$ 5,000          | \$ -              | 0.00%           |
|                                      | <b>TOTAL FIRE ADMINISTRATION</b>    | <b>\$ 233,941</b> | <b>\$ 233,941</b> | <b>\$ 232,025</b> | <b>\$ 255,010</b> | <b>\$ 22,985</b>  | <b>9.91%</b>    |

| <b>FIRE</b>                          |   | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |   |                   |                   |                   |                   |                   |                 |
| <b>FIRE SUPPRESSION</b>              |   |                   |                   |                   |                   |                   |                 |
| 100-15-52220-110                     | WAGES-FULLTIME  | \$ 247,681        | \$ 275,026        | \$ 321,221        | \$ 385,628        | \$ 64,407         | 20.05%          |
| 100-15-52220-112                     | OVERTIME COMPENSATION   | \$ 61,218         | \$ 57,140         | \$ 35,407         | \$ 52,368         | \$ 16,961         | 47.90%          |
| 100-15-52220-115                     | LONGEVITY   | \$ 375            | \$ 375            | \$ 375            | \$ 375            | \$ -              | 0.00%           |
| 100-15-52220-130                     | HEALTH INSURANCE  | \$ 67,813         | \$ 71,402         | \$ 53,372         | \$ 65,418         | \$ 12,045         | 22.57%          |
| 100-15-52220-131                     | TERM LIFE INSURANCE   | \$ 774            | \$ 964            | \$ 752            | \$ 517            | \$ (235)          | -31.24%         |
| 100-15-52220-132                     | DENTAL INSURANCE  | \$ 1,840          | \$ 1,440          | \$ 1,320          | \$ 1,440          | \$ 120            | 9.09%           |
| 100-15-52220-133                     | UNIFORM ALLOWANCE   | \$ 1,925          | \$ 1,800          | \$ 1,800          | \$ 1,800          | \$ -              | 0.00%           |
|                                      | 4 @ \$450   |                   |                   |                   |                   |                   |                 |
| 100-15-52220-150                     | RETIREMENT  | \$ 51,037         | \$ 54,777         | \$ 54,995         | \$ 69,299         | \$ 14,304         | 26.01%          |
| 100-15-52220-151                     | FICA  | \$ 4,301          | \$ 4,569          | \$ 4,479          | \$ 5,329          | \$ 850            | 18.97%          |
| 100-15-52220-190                     | BENEFIT BALANCING   | \$ -              | \$ -              |                   |                   |                   |                 |
| 100-15-52220-201                     | DRUG/ALCOHOL TESTING  | \$ 141            | \$ -              | \$ 100            | \$ 100            | \$ -              | 0.00%           |
| 100-15-52220-218                     | PAID ON CALL FIRE SERVICE                                     | \$ 99,000         | \$ 99,000         | \$ 103,950        | \$ 108,950        | \$ 5,000          | 4.81%           |
|                                      | \$67K Calls; \$20K Training; \$2K Longevity; \$10K Incentives |                   |                   |                   |                   |                   |                 |
| 100-15-52220-219                     | OTHER PROFESSIONAL SERVICES                                   | \$ 4,448          | \$ 8,661          | \$ 10,060         | \$ 7,980          | \$ (2,080)        | -20.68%         |
| 100-15-52220-220                     | TELEPHONE   | \$ 1,759          | \$ 1,440          | \$ 1,600          | \$ 2,100          | \$ 500            | 31.25%          |
| 100-15-52220-294                     | OTHER CONTRACTUAL SERVICES                                    | \$ 33,390         | \$ 24,992         | \$ 28,900         | \$ 33,200         | \$ 4,300          | 14.88%          |
|                                      | Towns Fire Appartus \$ 30,000<br>Baycom \$ 3,200              |                   |                   |                   |                   |                   |                 |
| 100-15-52220-340                     | OPERATING SUPPLIES  | \$ 4,960          | \$ 1,144          | \$ 2,700          | \$ 2,300          | \$ (400)          | -14.81%         |
| 100-15-52220-341                     | VEHICLE/EQUIP MAINT SUPPLIES                                  | \$ 37,338         | \$ 41,261         | \$ 40,000         | \$ 42,500         | \$ 2,500          | 6.25%           |
| 100-15-52220-342                     | GASOLINE/OIL  | \$ 8,708          | \$ 12,058         | \$ 10,500         | \$ 13,200         | \$ 2,700          | 25.71%          |
| 100-15-52220-390                     | MISCELLANEOUS SUPPLIES  | \$ 3,241          | \$ 3,329          | \$ 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*   | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-15-52220-821                     | BUILDING/GROUNDS  | \$ -              | \$ -              |                   |                   |                   |                 |
| 100-15-52220-860                     | SMALL EQUIPMENT   | \$ 25,512         | \$ 26,177         | \$ 25,350         | \$ 27,950         | \$ 2,600          | 10.26%          |
|                                      | <b>TOTAL FIRE SUPPRESSION</b>                                 | <b>\$ 656,320</b> | <b>\$ 686,411</b> | <b>\$ 700,241</b> | <b>\$ 823,813</b> | <b>\$ 123,572</b> | <b>17.65%</b>   |

| <b>FIRE</b>                          |                             | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</b>       | <b>Change vs.</b> | <b>% Change</b> |
|--------------------------------------|-----------------------------|------------------|------------------|------------------|-------------------|-------------------|-----------------|
| <b>Fund 100 Dept 15 Object 52230</b> |                             | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>     | <b>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                             |                  |                  |                  |                   |                   |                 |
| <b>PREVENTION/INSPECTION</b>         |                             |                  |                  |                  |                   |                   |                 |
| 100-15-52230-110                     | WAGES-FULLTIME              | \$ 49,277        | \$ 45,994        | \$ 49,720        | \$ 54,305         | \$ 4,585          | 9.22%           |
| 100-15-52230-112                     | OVERTIME COMPENSATION       | \$ 11,574        | \$ 11,421        | \$ 9,944         | \$ 10,861         | \$ 917            | 9.22%           |
| 100-15-52230-130                     | HEALTH INSURANCE            | \$ 13,802        | \$ 14,540        | \$ 14,882        | \$ 16,421         | \$ 1,539          | 10.34%          |
| 100-15-52230-131                     | TERM LIFE INSURANCE         | \$ 43            | \$ 50            | \$ 42            | \$ 46             | \$ 4              | 8.61%           |
| 100-15-52230-132                     | DENTAL INSURANCE            | \$ 352           | \$ 384           | \$ 384           | \$ 384            | \$ -              | 0.00%           |
| 100-15-52230-133                     | UNIFORM ALLOWANCE           | \$ 360           | \$ 360           | \$ 350           | \$ 600            | \$ 250            | 71.43%          |
| 100-15-52230-150                     | RETIREMENT                  | \$ 9,077         | \$ 9,518         | \$ 11,339        | \$ 13,124         | \$ 1,785          | 15.74%          |
| 100-15-52230-151                     | FICA                        | \$ 864           | \$ 792           | \$ 908           | \$ 995            | \$ 87             | 9.61%           |
| 100-15-52230-190                     | BENEFIT BALANCING           | \$ -             | \$ -             |                  |                   |                   |                 |
| 100-15-52230-216                     | ASSOCIATION DUES            | \$ 165           | \$ 170           | \$ 350           | \$ 350            | \$ -              | 0.00%           |
| 100-15-52230-290                     | TRAINING                    | \$ 4,205         | \$ 3,567         | \$ 3,200         | \$ 3,200          | \$ -              | 0.00%           |
| 100-15-52230-320                     | PUBLICATIONS, SUBSCRIPTIONS | \$ 90            | \$ 125           | \$ 250           | \$ 250            | \$ -              | 0.00%           |
| 100-15-52230-340                     | OPERATING SUPPLIES          | \$ 1,131         | \$ 1,131         | \$ 1,250         | \$ 1,250          | \$ -              | 0.00%           |
| 100-15-52230-390                     | MISCELLANEOUS SUPPLIES      | \$ 601           | \$ 129           | \$ 400           | \$ 400            | \$ -              | 0.00%           |
| <b>TOTAL PREVENTION/INSPECTION</b>   |                             | <b>\$ 91,540</b> | <b>\$ 88,181</b> | <b>\$ 93,019</b> | <b>\$ 102,186</b> | <b>\$ 9,167</b>   | <b>9.85%</b>    |
|                                      |                             |                  |                  |                  |                   | \$ -              |                 |

| <i>FIRE</i>                          | <i>2021</i>     | <i>2022</i>     | <i>2023</i>     | <i>2024</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>23 Bdgt</i>    | <i>From 23</i>  |
| <i>Account Description</i>           |                 |                 |                 |                 |                   |                 |
| <b>EMERGENCY SERVICES</b>            |                 |                 |                 |                 |                   |                 |
| MISC SUPPLIES - EMERG SIREN          |                 |                 |                 |                 |                   |                 |
| 100-15-52500-390 MAINT               | \$ 3,697        | \$ 2,461        | \$ 3,500        | \$ 3,500        | \$ -              | 0.00%           |
| <b>TOTAL EMERGENCY SERVICES</b>      | <b>\$ 3,697</b> | <b>\$ 2,461</b> | <b>\$ 3,500</b> | <b>\$ 3,500</b> | <b>\$ -</b>       | <b>0.00%</b>    |

| <i>FIRE</i>                          |                             | <i>2021</i>      | <i>2022</i>      | <i>2023</i>      | <i>2024</i>      | <i>Change vs.</i> | <i>% Change</i> |
|--------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|
| <i>Fund 100 Dept 15 Object 52600</i> |                             | <i>Actual</i>    | <i>Actual</i>    | <i>Budget</i>    | <i>Budget</i>    | <i>23 Bdgt</i>    | <i>From 23</i>  |
| <i>Account Description</i>           |                             |                  |                  |                  |                  |                   |                 |
| <b>HAZMAT</b>                        |                             |                  |                  |                  |                  |                   |                 |
| 100-15-52600-219                     | OTHER PROFESSIONAL SERVICES | \$ 281           | \$ 672           | \$ 600           | \$ 600           | \$ -              | 0.00%           |
| 100-15-52600-220                     | TELEPHONE                   | \$ 270           | \$ 270           | \$ 400           | \$ -             | \$ (400)          | -100.00%        |
| 100-15-52600-290                     | TRAINING                    | \$ -             | \$ -             |                  | \$ 450           | \$ 450            | 100.00%         |
| 100-15-52600-293                     | UNIFORMS                    | \$ -             | \$ -             |                  |                  |                   |                 |
| 100-15-52600-340                     | OPERATING SUPPLIES          | \$ 8,002         | \$ 10,132        | \$ 9,165         | \$ 8,600         | \$ (565)          | -6.16%          |
| 100-15-52600-860                     | SMALL EQUIPMENT             | \$ 9,162         | \$ 5,125         | \$ 4,500         | \$ 4,000         | \$ (500)          | -11.11%         |
| <b>TOTAL HAZMAT</b>                  |                             | <b>\$ 17,716</b> | <b>\$ 16,199</b> | <b>\$ 14,665</b> | <b>\$ 13,650</b> | <b>\$ (1,015)</b> | <b>-6.92%</b>   |

(1) Physicals to be covered by State Hazmat Funds

**CITY OF PORTAGE  
MUNICIPAL SERVICES SUMMARY**

|                           | 2021<br>ACTUAL   | 2022<br>ACTUAL   | 2023<br>BUDGET   | 2024<br>BUDGET   | Change vs.<br>23 Bdgt | % Change<br>From 23 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------------|---------------------|
| DEPT REVENUE              | 813,784          | 820,601          | 785,604          | 813,021          | 27,418                | 3.49%               |
| PROPERTY TAXES            | 1,184,000        | 1,312,687        | 1,277,049        | 1,322,179        | 45,130                | 3.53%               |
| <b>TOTAL REVENUES</b>     | <b>1,997,783</b> | <b>2,133,288</b> | <b>2,062,653</b> | <b>2,135,201</b> | <b>72,548</b>         | <b>3.52%</b>        |
| <b>EXPENDITURES</b>       |                  |                  |                  |                  |                       |                     |
| INSPECTION                | 0                | 0                | 0                | 0                | -                     |                     |
| ADMINISTRATION & ENGINEER | 353,661          | 365,564          | 271,848          | 254,584          | (17,264)              | -6.35%              |
| LOCAL ROAD MAINTENANCE    | 1,178,017        | 1,250,611        | 1,310,148        | 1,378,925        | 68,777                | 5.25%               |
| LOCAL ROAD CONSTRUCTION   | 0                | 4,000            | 4,000            | 4,000            | -                     |                     |
| STORM SEWER MAINTENANCE   | 14,747           | 5,988            | 17,700           | 17,700           | -                     | 0.00%               |
| PARKING FACILITIES        | 0                | 0                | 1,350            | 1,350            | -                     | 0.00%               |
| MUNICIPAL AIRPORT         | 54,695           | 75,109           | 53,982           | 54,394           | 412                   | 0.76%               |
| SOLID WASTE DISPOSAL      | 392,464          | 427,709          | 391,474          | 414,097          | 22,623                | 5.78%               |
| NUISANCE CONTROL          | 4,199            | 4,307            | 5,150            | 5,150            | -                     | 0.00%               |
| PLANNING & ZONING         | 0                | 0                | 7,000            | 5,000            | (2,000)               |                     |
| <b>TOTAL EXPENDITURES</b> | <b>1,997,783</b> | <b>2,133,288</b> | <b>2,062,653</b> | <b>2,135,201</b> | <b>72,548</b>         | <b>3.52%</b>        |
| <b>EXPENSE COMPONENTS</b> |                  |                  |                  |                  |                       |                     |
| PERSONNEL                 | 960,348          | 973,050          | 1,074,192        | 1,113,253        | 39,060                | 3.64%               |
| PERSONNEL ALLOC TO CAP/A  | (7,331)          | (9,748)          | (25,440)         | (33,172)         | (7,733)               |                     |
| ADMINSTRATIVE EXPENSES    | 68,038           | 64,777           | 68,852           | 73,634           | 4,782                 | 6.95%               |
| PURCHASED SERVICES        | 476,027          | 526,665          | 477,478          | 505,266          | 27,788                | 5.82%               |
| SUPPLIES/MATERIALS        | 201,844          | 284,148          | 264,250          | 267,400          | 3,150                 | 1.19%               |
| REPAIRS/MAINTENANCE       | 18,895           | 9,708            | 20,250           | 30,250           | 10,000                | 49.38%              |
| UTILITIES/STREET LIGHTING | 114,099          | 118,517          | 121,513          | 130,970          | 9,457                 | 7.78%               |
| VEHICLE REPLACEMENT       | 142,237          | 142,237          | 27,200           | 25,000           | (2,200)               | -8.09%              |
| OUTLAY                    | 23,628           | 23,933           | 34,357           | 22,600           | (11,757)              | -34.22%             |
| <b>TOTAL EXPENDITURES</b> | <b>1,997,783</b> | <b>2,133,288</b> | <b>2,062,653</b> | <b>2,135,201</b> | <b>72,548</b>         | <b>3.52%</b>        |

| <b>MUNICIPAL SERVICES REVENUE</b> |                                    | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>        |                                    |                   |                   |                   |                   |                   |                 |
| 100-43-43531-000                  | LOCAL TRANSPORTATION               | \$ 572,815        | \$ 570,126        | \$ 547,085        | \$ 539,426        | \$ (7,659)        | -1.40%          |
| 100-43-43533-000                  | CONNECTING HIGHWAY AID             | \$ 126,653        | \$ 126,862        | \$ 127,023        | \$ 154,359        | \$ 27,336         | 21.52%          |
| 100-43-43610-000                  | MUNICIPAL SERVICES PAYMENT         | \$ 62,234         | \$ 71,742         | \$ 75,000         | \$ 74,960         | \$ (40)           | -0.05%          |
| 100-43-43790-000                  | OTHER LOCAL GOVERNMENT GRANTS      | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
|                                   | 0                                  |                   |                   |                   |                   |                   |                 |
| 100-43-43710-000                  | HIGHWAY AND BRIDGES                | \$ 4,000          | \$ 6,000          | \$ 4,000          | \$ 6,000          | \$ 2,000          | 50.00%          |
| 100-44-44150-000                  | ELECTRICAL CONTRACTOR              | \$ 672            | \$ 157            | \$ -              | \$ -              |                   |                 |
| 100-44-44900-000                  | MISC PERMITS & FEES                | \$ 2,257          | \$ 2,650          | \$ 2,200          | \$ 3,000          | \$ 800            | 36.36%          |
| 100-44-44910-000                  | DUMPSTER PERMIT                    | \$ 120            | \$ 100            | \$ 80             | \$ 250            | \$ 170            | 212.50%         |
| 100-44-44920-000                  | RIGHT OF WAY PERMIT FEES           | \$ 9,800          | \$ 12,900         | \$ 10,000         | \$ 12,000         | \$ 2,000          | 20.00%          |
| 100-46-46160-000                  | ENGINEERING FEES                   | \$ 1,150          | \$ 200            | \$ 600            | \$ 600            | \$ -              | 0.00%           |
| 100-46-46170-000                  | SALE OF MAPS & PLANS               | \$ 315            | \$ 15             | \$ 450            | \$ 450            | \$ -              | 0.00%           |
| 100-46-46320-000                  | STREET RELATED FACILITIES          | \$ 24,169         | \$ 13,035         | \$ 7,500          | \$ 7,500          | \$ -              | 0.00%           |
| 100-46-46330-000                  | PARKING LOT                        | \$ -              | \$ -              | \$ 10             | \$ 20             | \$ 10             | 100.00%         |
| 100-46-46390-000                  | OTHER TRANSPORTATION               | \$ 405            | \$ 426            | \$ 300            | \$ 300            | \$ -              | 0.00%           |
| 100-46-46420-000                  | SOLID WASTE COLLECTION             | \$ 2,453          | \$ 2,320          | \$ 3,000          | \$ 3,000          | \$ -              | 0.00%           |
| 100-46-46431-000                  | SOLID WASTE DISPOSAL               | \$ 3,804          | \$ 3,807          | \$ 4,000          | \$ 4,000          | \$ -              | 0.00%           |
| 100-48-48210-000                  | BUILDING RENTAL-CITY HALL          | \$ -              | \$ 50             | \$ 50             | \$ 50             | \$ -              | 0.00%           |
| 100-48-48220-000                  | HANGER RENT                        | \$ 1,830          | \$ 1,618          | \$ 2,200          | \$ 5,000          | \$ 2,800          | 127.27%         |
| 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     | \$ -              | \$ 7,287          | \$ 1,000          | \$ 1,000          | \$ -              | 0.00%           |
|                                   | <b>TOTAL MUN. SERVICES REVENUE</b> | <b>\$ 813,784</b> | <b>\$ 820,601</b> | <b>\$ 785,604</b> | <b>\$ 813,021</b> | <b>\$ 27,418</b>  | <b>3.49%</b>    |



| <b>MUNICIPAL SERVICES</b>               |                                      | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| <b>Account Description</b>              |                                      |                   |                   |                   |                   |                    |                 |
| <b>ENGINEERING &amp; ADMINISTRATION</b> |                                      |                   |                   |                   |                   |                    |                 |
| 100-20-53100-110                        | WAGES-FULLTIME                       | 72,181            | \$ 85,509         | \$ 106,716        | \$ 100,639        | \$ (6,077)         | -5.69%          |
| 100-20-53100-111                        | WAGES-PART TIME                      | -                 | \$ -              | \$ -              | \$ -              | \$ -               |                 |
| 100-20-53100-112                        | OVERTIME COMPENSATION                | 573               | \$ 200            | \$ -              | \$ -              | \$ -               |                 |
| 100-20-53100-115                        | LONGEVITY                            | -                 | \$ -              | \$ -              | \$ -              | \$ -               |                 |
| 100-20-53100-130                        | HEALTH INSURANCE                     | 20,940            | \$ 14,333         | \$ 26,471         | \$ 21,841         | \$ (4,629)         | -17.49%         |
| 100-20-53100-131                        | TERM LIFE INSURANCE                  | 94                | \$ 90             | \$ 171            | \$ 199            | \$ 28              | 16.12%          |
| 100-20-53100-132                        | DENTAL INSURANCE                     | 528               | \$ 500            | \$ 672            | \$ 624            | \$ (48)            | -7.14%          |
| 100-20-53100-150                        | RETIREMENT                           | 4,550             | \$ 4,962          | \$ 6,951          | \$ 6,634          | \$ (317)           | -4.56%          |
| 100-20-53100-151                        | FICA                                 | 5,240             | \$ 6,215          | \$ 8,163          | \$ 7,698          | \$ (465)           | -5.69%          |
| 100-20-53100-190                        | BENEFIT BALANCING                    | -                 | \$ -              | \$ -              | \$ -              | \$ -               |                 |
| 100-20-53100-199                        | ALLOCATED TO CAPITAL PROJECTS        | (5,566)           | \$ (7,646)        | \$ (21,143)       | \$ (28,875)       | \$ (7,733)         | 36.57%          |
|   | 50% of Eng Tech Compensation         | (25,000)          |                   |                   |                   |                    |                 |
|   | 50% Eng Intern Wages                 | (3,875)           |                   |                   |                   |                    |                 |
| 100-20-53100-213                        | CONSULTING ENGINEER SERVICES         | 11,431            | \$ 11,554         | \$ 8,000          | \$ 6,000          | \$ (2,000)         | -25.00%         |
| 100-20-53100-216                        | ASSOCIATION DUES                     | 780               | \$ 800            | \$ 800            | \$ 824            | \$ 24              | 3.00%           |
| 100-20-53100-219                        | OTHER PROFESSIONAL SERVICES          | 1,655             | \$ 4,739          | \$ 2,000          | \$ 2,000          | \$ -               | 0.00%           |
| 100-20-53100-220                        | TELEPHONE                            | 3,940             | \$ 4,129          | \$ 3,600          | \$ 2,750          | \$ (850)           | -23.61%         |
| 100-20-53100-290                        | TRAINING                             | 670               | \$ 1,755          | \$ 1,000          | \$ 1,000          | \$ -               | 0.00%           |
| 100-20-53100-291                        | POSTAGE                              | 61                | \$ -              | \$ 90             | \$ 90             | \$ -               | 0.00%           |
| 100-20-53100-292                        | PRINTING/PUBLISHING                  | -                 | \$ -              | \$ 150            | \$ 150            | \$ -               | 0.00%           |
| 100-20-53100-310                        | OFFICE SUPPLIES                      | 1,168             | \$ 1,399          | \$ 1,500          | \$ 1,500          | \$ -               | 0.00%           |
| 100-20-53100-320                        | PUBLICATIONS, SUBSCRIPTIONS          | -                 | \$ -              | \$ -              | \$ -              | \$ -               |                 |
| 100-20-53100-341                        | VEHICLE/EQUIP MAINT                  | 786               | \$ 337            | \$ 1,000          | \$ 1,000          | \$ -               | 0.00%           |
| 100-20-53100-342                        | GASOLINE/OIL                         | -                 | \$ -              | \$ -              | \$ -              | \$ -               |                 |
| 100-20-53100-515                        | STREET LIGHTING                      | 91,414            | \$ 92,906         | \$ 92,000         | \$ 99,360         | \$ 7,360           | 8.00%           |
| 100-20-53100-790                        | MISCELLANEOUS EXPENSE                | 302               | \$ 477            | \$ 250            | \$ 250            | \$ -               | 0.00%           |
| 100-20-53100-823                        | OFFICE FURNISHINGS & EQUIP           | -                 | \$ 391            | \$ 600            | \$ 400            | \$ (200)           | -33.33%         |
| 100-20-53100-870                        | COMPUTER HARDWARE                    | -                 | \$ -              | \$ 657            | \$ 500            | \$ (157)           | -23.90%         |
| 100-20-53100-880                        | COMPUTER SOFTWARE - GIS/CAD          | 678               | \$ 678            | \$ 5,000          | \$ 5,000          | \$ -               | 0.00%           |
|   | <b>TOTAL ENG &amp; ADMIN</b>         | <b>211,424</b>    | <b>\$ 223,328</b> | <b>\$ 244,648</b> | <b>\$ 229,584</b> | <b>\$ (15,064)</b> | <b>-6.16%</b>   |
| <b>TRANSFER TO VEHICLE REPL</b>         |                                      |                   |                   |                   |                   |                    |                 |
| 100-20-59242-000                        | TRANSFER TO VEHICLE REPL             | 142,237           | \$ 142,237        | \$ 27,200         | \$ 25,000         | \$ (2,200)         | -8.09%          |
|   | Vehicles                             | 25,000            |                   |                   |                   |                    |                 |
|   |                                      | -                 |                   |                   |                   |                    |                 |
|   | <b>TOTAL TRANSFER TO VEH REPL</b>    | <b>\$ 142,237</b> | <b>\$ 142,237</b> | <b>\$ 27,200</b>  | <b>\$ 25,000</b>  | <b>\$ (2,200)</b>  | <b>-8.09%</b>   |
|   | <b>TOTAL ENGINEERING &amp; ADMIN</b> | <b>\$ 353,661</b> | <b>\$ 365,564</b> | <b>\$ 271,848</b> | <b>\$ 254,584</b> | <b>\$ (17,264)</b> | <b>-6.35%</b>   |

| <b>MUNICIPAL SERVICES</b>            |                                     | <b>2021</b>         | <b>2022</b>         | <b>2023</b>         | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                                     |                     |                     |                     |                     |                   |                 |
| <b>LOCAL ROAD MAINTENANCE</b>        |                                     |                     |                     |                     |                     |                   |                 |
| 100-20-53311-110                     | WAGES-FULLTIME                      | \$ 571,884          | \$ 593,542          | \$ 632,079          | \$ 651,694          | \$ 19,615         | 3.10%           |
| 100-20-53311-112                     | OVERTIME COMPENSATION               | \$ 21,015           | \$ 18,497           | \$ 15,000           | \$ 17,000           | \$ 2,000          | 13.33%          |
| 100-20-53311-115                     | LONGEVITY                           | \$ 2,283            | \$ 2,283            | \$ 2,283            | \$ 595              | \$ (1,688)        | -73.93%         |
| 100-20-53311-130                     | HEALTH INSURANCE                    | \$ 171,915          | \$ 157,456          | \$ 176,080          | \$ 203,081          | \$ 27,000         | 15.33%          |
| 100-20-53311-131                     | TERM LIFE INSURANCE                 | \$ 1,864            | \$ 2,141            | \$ 1,934            | \$ 1,594            | \$ (340)          | -17.59%         |
| 100-20-53311-132                     | DENTAL INSURANCE                    | \$ 4,000            | \$ 3,720            | \$ 3,840            | \$ 4,272            | \$ 432            | 11.25%          |
| 100-20-53311-140                     | EMPLOYEE ASSISTANCE PROGRAM         | \$ 77               | \$ 77               | \$ -                | \$ -                |                   |                 |
| 100-20-53311-150                     | RETIREMENT                          | \$ 40,098           | \$ 39,375           | \$ 44,157           | \$ 46,181           | \$ 2,024          | 4.58%           |
| 100-20-53311-151                     | FICA                                | \$ 43,109           | \$ 44,150           | \$ 49,676           | \$ 51,201           | \$ 1,524          | 3.07%           |
| 100-20-53311-190                     | BENEFIT BALANCING                   | \$ -                | \$ -                |                     |                     |                   |                 |
| 100-20-53311-199                     | ALLOCATED TO AIRPORT                | \$ (1,765)          | \$ (2,102)          | \$ (4,297)          | \$ (4,297)          | \$ -              | 0.00%           |
| 100-20-53311-201                     | DRUG/ALCOHOL TESTING                | \$ 999              | \$ 1,620            | \$ 1,000            | \$ 1,000            | \$ -              | 0.00%           |
| 100-20-53311-213                     | CONSULTING ENGEINEER SERVICES       | \$ -                | \$ -                |                     |                     |                   |                 |
| 100-20-53311-219                     | OTHER PROFESSIONAL SERVICES         | \$ -                | \$ 17               |                     |                     |                   |                 |
| 100-20-53311-220                     | TELEPHONE                           | \$ (1,441)          | \$ (1,458)          | \$ 552              | \$ 720              | \$ 168            | 30.43%          |
|                                      | <i>Frontier \$46 Mo</i>             | \$ 552              |                     |                     |                     |                   |                 |
| 100-20-53311-221                     | ELECTRICITY & GAS                   | \$ 15,182           | \$ 17,734           | \$ 20,000           | \$ 21,600           | \$ 1,600          | 8.00%           |
| 100-20-53311-222                     | WATER & SEWER CHARGES               | \$ 2,539            | \$ 2,660            | \$ 2,750            | \$ 2,750            | \$ -              | 0.00%           |
| 100-20-53311-224                     | INTERNET                            | \$ 1,125            | \$ 1,125            | \$ 3,000            | \$ 3,000            | \$ -              | 0.00%           |
|                                      | <i>Frontier DIA \$250 Mo</i>        | \$ 3,000            |                     |                     |                     |                   |                 |
| 100-20-53311-240                     | VEHICLE/EQUIP MAINT                 | \$ 7,867            | \$ 3,035            | \$ 10,000           | \$ 10,000           | \$ -              | 0.00%           |
| 100-20-53311-290                     | TRAINING - incl. confined space     | \$ 150              | \$ 1,315            | \$ 1,250            | \$ 1,500            | \$ 250            | 20.00%          |
| 100-20-53311-293                     | UNIFORMS                            | \$ 7,052            | \$ 5,748            | \$ 5,000            | \$ 10,000           | \$ 5,000          | 100.00%         |
| 100-20-53311-294                     | OTHER CONTRACTUAL SERVICES          | \$ 43,293           | \$ 51,416           | \$ 41,000           | \$ 37,000           | \$ (4,000)        | -9.76%          |
|                                      | <i>TUB GRINDING</i>                 | \$ 12,000           |                     |                     |                     |                   |                 |
|                                      | <i>TREE REMOVAL</i>                 | \$ 10,000           |                     |                     |                     |                   |                 |
|                                      | <i>ROADWAY MAINT</i>                | \$ 15,000           |                     |                     |                     |                   |                 |
| 100-20-53311-340                     | OPERATING SUPPLIES                  | \$ 16,958           | \$ 19,787           | \$ 18,000           | \$ 18,000           | \$ -              | 0.00%           |
| 100-20-53311-341                     | VEHICLE/EQUIP MAINT SUPPLIES        | \$ 36,783           | \$ 34,660           | \$ 40,000           | \$ 40,000           | \$ -              | 0.00%           |
| 100-20-53311-342                     | GASOLINE/OIL                        | \$ 49,207           | \$ 70,160           | \$ 55,000           | \$ 56,650           | \$ 1,650          | 3.00%           |
| 100-20-53311-350                     | BUILDING REPAIR/MAINT SUPPLIES      | \$ 2,848            | \$ 3,511            | \$ 3,500            | \$ 2,000            | \$ (1,500)        | -42.86%         |
| 100-20-53311-352                     | EQUIP REPAIR/MAINT SUPPLIES         | \$ 13               | \$ 2,072            | \$ 1,000            | \$ 1,000            | \$ -              | 0.00%           |
| 100-20-53311-370                     | ROADWAY MAINT SUPPLIES              | \$ 5,326            | \$ 6,309            | \$ 5,500            | \$ 5,500            | \$ -              | 0.00%           |
| 100-20-53311-371                     | SNOW/ICE CONTROL SUPPLIES           | \$ 68,756           | \$ 115,080          | \$ 110,000          | \$ 120,000          | \$ 10,000         | 9.09%           |
| 100-20-53311-372                     | STREET SIGN REPAIR/MAINT            | \$ -                | \$ -                | \$ -                | \$ -                |                   |                 |
| 100-20-53311-373                     | STREET LIGHT REPAIR/MAINT           | \$ 9,117            | \$ 5,211            | \$ 6,000            | \$ 16,000           | \$ 10,000         | 166.67%         |
| 100-20-53311-380                     | CONSTRUCTION MATERIALS              | \$ -                | \$ -                | \$ -                | \$ -                |                   |                 |
| 100-20-53311-390                     | MISCELLANEOUS SUPPLIES              | \$ 204              | \$ 259              | \$ 400              | \$ 400              | \$ -              | 0.00%           |
| 100-20-53311-510                     | GENERAL LIABILITY INSURANCE         | \$ 23,737           | \$ 17,196           | \$ 20,970           | \$ 17,221           | \$ (3,749)        | -17.88%         |
| 100-20-53311-511                     | WORKMEN'S COMPENSATION INS          | \$ 25,735           | \$ 24,763           | \$ 26,540           | \$ 29,828           | \$ 3,288          | 12.39%          |
| 100-20-53311-512                     | PROPERTY INSURANCE                  | \$ 3,631            | \$ 3,549            | \$ 3,835            | \$ 4,736            | \$ 901            | 23.51%          |
| 100-20-53311-821                     | BUILDINGS/GROUNDS                   | \$ -                | \$ 417              | \$ 400              | \$ -                | \$ (400)          | -100.00%        |
| 100-20-53311-823                     | OFFICE FURNISHINGS & EQUIP          | \$ -                | \$ 29               | \$ 200              | \$ 200              | \$ -              | 0.00%           |
| 100-20-53311-840                     | EQUIPMENT                           | \$ -                | \$ -                | \$ -                | \$ -                |                   |                 |
| 100-20-53311-860                     | SMALL EQUIPMENT                     | \$ 4,459            | \$ 5,258            | \$ 13,500           | \$ 8,500            | \$ (5,000)        | -37.04%         |
|                                      | <b>TOTAL LOCAL ROAD MAINTENANCE</b> | <b>\$ 1,178,017</b> | <b>\$ 1,250,611</b> | <b>\$ 1,310,148</b> | <b>\$ 1,378,925</b> | <b>\$ 68,777</b>  | <b>5.25%</b>    |

| <b>MUNICIPAL SERVICES</b>            |                       | <b>2021</b>   | <b>2022</b>     | <b>2023</b>     | <b>2024</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>23 Bdgt</b>    | <b>From 23</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>2021</b>      | <b>2022</b>     | <b>2023</b>      | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                                   |                  |                 |                  |                  |                   |                 |
| <b>STORM SEWER MAINTENANCE</b>       |                                   |                  |                 |                  |                  |                   |                 |
| 100-20-53441-294                     | OTHER CONTRACTUAL SERVICES        | \$ 1,000         | \$ 925          | \$ 4,200         | \$ 6,200         | \$ 2,000          | 47.62%          |
| 100-20-53441-380                     | CONSTRUCTION MATERIALS            | \$ 12,247        | \$ 3,563        | \$ 12,000        | \$ 10,000        | \$ (2,000)        | -16.67%         |
|                                      | <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>\$ 14,747</b> | <b>\$ 5,988</b> | <b>\$ 17,700</b> | <b>\$ 17,700</b> | <b>\$ -</b>       | <b>0.00%</b>    |

| <b>MUNICIPAL SERVICES</b>            |                       | <b>2021</b>   | <b>2022</b>   | <b>2023</b>     | <b>2024</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>23 Bdgt</b>    | <b>From 23</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 | \$ -          | \$ -          | \$ 1,000        | \$ 1,000        | \$ -              | 0.00%           |
| <b>TOTAL PARKING FACILITIES</b>      |                       | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ 1,350</b> | <b>\$ 1,350</b> | <b>\$ -</b>       |                 |

| <b>MUNICIPAL SERVICES</b>            |                                 | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                                 |                  |                  |                  |                  |                   |                 |
| <b>MUNICIPAL AIRPORT</b>             |                                 |                  |                  |                  |                  |                   |                 |
| 100-20-53510-190                     | OTHER PERSONNEL COSTS           | \$ 1,765         | \$ 2,102         | \$ 4,297         | \$ 4,297         | \$ -              | 0.00%           |
| 100-20-53510-219                     | OTHER PROFESSIONAL SERVICES     | \$ 23,000        | \$ 22,371        | \$ 23,900        | \$ 24,100        | \$ 200            | 0.84%           |
| 100-20-53510-220                     | TELEPHONE                       | \$ -             | \$ -             |                  |                  |                   |                 |
| 100-20-53510-221                     | ELECTRICITY & GAS               | \$ 4,239         | \$ 4,420         | \$ 5,775         | \$ 6,237         | \$ 462            | 8.00%           |
| 100-20-53510-222                     | WATER & SEWER CHARGES           | \$ 434           | \$ 444           | \$ 560           | \$ 560           | \$ -              | 0.00%           |
| 100-20-53510-290                     | TRAINING                        | \$ -             | \$ -             | \$ 500           | \$ 500           | \$ -              | 0.00%           |
| 100-20-53510-294                     | OTHER CONTRACTUAL SERVICES      | \$ 455           | \$ 18,275        | \$ 2,200         | \$ 8,200         | \$ 6,000          | 272.73%         |
|                                      | <i>Tree Removal</i>             | \$ 7,200         |                  |                  |                  |                   |                 |
|                                      | <i>Other</i>                    | \$ 1,000         |                  |                  |                  |                   |                 |
| 100-20-53510-350                     | BUILDINGS REPAIR/MAINT SUPPLIES | \$ 381           | \$ 5,627         | \$ 3,000         | \$ 3,000         | \$ -              | 0.00%           |
|                                      | <i>Other</i>                    | \$ 3,000         |                  |                  |                  |                   |                 |
| 100-20-53510-351                     | GROUNDS REPAIR/MAINT SUPPLIES   | \$ 4,430         | \$ 7,210         | \$ 3,000         | \$ 3,000         | \$ -              | 0.00%           |
|                                      | <i>Other</i>                    | \$ 3,000         |                  |                  |                  |                   |                 |
| 100-20-53510-510                     | GENERAL LIABILITY INSURANCE     | \$ 1,500         | \$ 1,500         | \$ 1,750         | \$ 1,500         | \$ (250)          | -14.30%         |
| 100-20-53510-821                     | BUILDINGS/GROUNDS               | \$ 18,491        | \$ 13,160        | \$ 9,000         | \$ 3,000         | \$ (6,000)        | -66.67%         |
|                                      | <i>Other</i>                    | \$ 3,000         |                  |                  |                  |                   |                 |
| <b>TOTAL MUNICIPAL AIRPORT</b>       |                                 | <b>\$ 54,695</b> | <b>\$ 75,109</b> | <b>\$ 53,982</b> | <b>\$ 54,394</b> | <b>\$ 412</b>     | <b>0.76%</b>    |

| <b>MUNICIPAL SERVICES</b>                         |                                      | <b>2021</b>    | <b>2022</b>    | <b>2023</b>    | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                        |                                      |                |                |                |                |                   |                 |
| <b>SOLID WASTE DISPOSAL/COLLECTIONS/RECYCLING</b> |                                      |                |                |                |                |                   |                 |
| 100-20-53631-219                                  | OTHER PROFESSIONAL SVC - COLLECTIONS | \$ 181,509     | \$ 196,314     | \$ 176,702     | \$ 192,621     | \$ 15,919         | 9.01%           |
| 100-20-53631-221                                  | ELECTRICITY & GAS                    | \$ 291         | \$ 353         | \$ 428         | \$ 463         | \$ 35             | 8.18%           |
| 100-20-53631-225                                  | RECYCLABLES COLLECTION               | \$ 71,892      | \$ 79,312      | \$ 70,412      | \$ 70,493      | \$ 81             | 0.12%           |
| 100-20-53631-226                                  | RECYCLING DISPOSAL (DUMPSTER)        | \$ 8,500       | \$ -           | \$ 9,000       | \$ 9,500       | \$ 500            | 5.56%           |
| 100-20-53631-227                                  | SOLID WASTE DISPOSAL                 | \$ 125,528     | \$ 136,490     | \$ 122,767     | \$ 133,855     | \$ 11,088         | 9.03%           |
| 100-20-53631-234                                  | LAB FEES                             | \$ 4,478       | \$ 2,641       | \$ 3,100       | \$ 3,100       | \$ -              | 0.00%           |
| 100-20-53631-292                                  | PRINTING/PUBLISHING                  | \$ -           | \$ -           | \$ 300         | \$ 300         | \$ -              | 0.00%           |
| 100-20-53631-341                                  | VEHICLE/EQUIP MAINT SUPPLIES         | \$ -           | \$ 3,072       | \$ 3,500       | \$ 2,500       | \$ (1,000)        | -28.57%         |
|   | <i>Currie Road Pump</i>              | \$ 3,500       |                |                |                |                   |                 |
| 100-20-53631-350                                  | BUILDING REPAIR/MAINT SUPPLIES       | \$ -           | \$ -           |                |                |                   |                 |
| 100-20-53631-390                                  | MISCELLANEOUS SUPPLIES               | \$ -           | \$ 9,263       | \$ 5,000       | \$ 1,000       | \$ (4,000)        | -80.00%         |
| 100-20-53631-505                                  | LICENSE FEE                          | \$ 265         | \$ 265         | \$ 265         | \$ 265         | \$ -              | 0.00%           |
|   | <i>PACIFIC \$100</i>                 |                |                |                |                |                   |                 |
|   | <i>DNR BURNING PERMIT \$165</i>      |                |                |                |                |                   |                 |
|   | <b>TOTAL SOLID WASTE DISPOSAL</b>    | <b>392,464</b> | <b>427,709</b> | <b>391,474</b> | <b>414,097</b> | <b>\$ 22,623</b>  | <b>5.78%</b>    |

| <b>MUNICIPAL SERVICES</b>            |                               | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                               |               |               |               |               |                   |                 |
| <b>NUISANCE CONTROL</b>              |                               |               |               |               |               |                   |                 |
| 100-20-53640-294                     | OTHER CONTRACTUAL SERVICES    | \$ 676        | \$ 2,129      | \$ 2,400      | \$ 2,400      | \$ -              | 0.00%           |
|                                      | <i>Levee Nuisance Control</i> |               |               |               |               |                   |                 |
| 100-20-53640-340                     | OPERATING SUPPLIES            | \$ 3,523      | \$ 2,178      | \$ 2,750      | \$ 2,750      | \$ -              | 0.00%           |
|                                      | <b>TOTAL NUISANCE CONTROL</b> | <b>4,199</b>  | <b>4,307</b>  | <b>5,150</b>  | <b>5,150</b>  | <b>-</b>          |                 |



| <b>MUNICIPAL SERVICES</b>            |   | <b>2021</b>   | <b>2022</b>   | <b>2023</b>     | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |   |               |               |                 |                 |                   |                 |
| <b>PLANNING &amp; ZONING</b>         |   |               |               |                 |                 |                   |                 |
| 100-20-56910-219                     | OTHER PROFESSIONAL SVC<br>Housing Affordability Report Sec 66.10013 | \$ -          | \$ -          | \$ 7,000        | \$ 5,000        | \$ (2,000)        | -28.57%         |
| <b>TOTAL PLANNING &amp; ZONING</b>   |   | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ 7,000</b> | <b>\$ 5,000</b> | <b>\$ (2,000)</b> | <b>-28.57%</b>  |

**CITY OF PORTAGE  
PARK & REC SUMMARY**

|                           | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2024<br>BUDGET | Change vs.<br>23 Bdgt | % Change<br>From 23 |
|---------------------------|----------------|----------------|----------------|----------------|-----------------------|---------------------|
| DEPT REVENUE              | 98,890         | 111,314        | 103,606        | 142,324        | 38,718                | 37.37%              |
| PROPERTY TAXES            | 608,300        | 633,580        | 675,965        | 675,899        | (67)                  | -0.01%              |
| <b>TOTAL REVENUES</b>     | <b>707,190</b> | <b>744,894</b> | <b>779,571</b> | <b>818,223</b> | <b>38,651</b>         | <b>4.96%</b>        |
| <b>EXPENDITURES</b>       |                |                |                |                |                       |                     |
| ADMINISTRATION            | 210,301        | 228,988        | 233,312        | 234,588        | 1,276                 | 0.55%               |
| RECREATION                | 71,975         | 95,040         | 101,011        | 108,202        | 7,191                 | 7.12%               |
| PARK MAINTENANCE          | 426,779        | 420,866        | 445,248        | 475,432        | 30,184                | 6.78%               |
| <b>TOTAL EXPENDITURES</b> | <b>709,056</b> | <b>744,894</b> | <b>779,571</b> | <b>818,223</b> | <b>38,651</b>         | <b>4.96%</b>        |
| <b>EXPENSE COMPONENTS</b> |                |                |                |                |                       |                     |
| PERSONNEL                 | 477,875        | 504,965        | 549,932        | 578,509        | 28,577                | 5.20%               |
| RETIREE BENEFITS          | 0              | 0              | 0              | 0              | -                     | 0.00%               |
| ADMINISTRATIVE EXPENSES   | 46,252         | 43,596         | 50,214         | 52,539         | 2,324                 | 4.63%               |
| PURCHASED SERVICES        | 10,604         | 12,744         | 18,565         | 22,365         | 3,800                 | 20.47%              |
| SUPPLIES/MATERIALS        | 77,577         | 82,620         | 80,950         | 78,050         | (2,900)               | -3.58%              |
| REPAIRS/MAINTENANCE       |                |                |                |                |                       |                     |
| UTILITIES                 | 48,675         | 55,146         | 51,200         | 57,450         | 6,250                 | 12.21%              |
| VEHICLE REPLACEMENT       | 21,958         | 21,958         | 5,000          | 5,000          | -                     | 0.00%               |
| OUTLAY                    | 24,249         | 23,865         | 23,710         | 24,310         | 600                   | 2.53%               |
| <b>TOTAL EXPENDITURES</b> | <b>707,190</b> | <b>744,894</b> | <b>779,571</b> | <b>818,223</b> | <b>38,651</b>         | <b>4.96%</b>        |

| <b>PARK &amp; RECREATION REVENUE</b>       |                                | <b>2021</b>      | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                 |                                |                  |                   |                   |                   |                   |                 |
| 100-46-46720-000                           | PARK FACILITIES RENTAL         | \$ 8,796         | \$ 11,402         | \$ 9,000          | \$ 19,863         | \$ 10,863         | 120.70%         |
| 100-46-46751-000                           | RECREATION PROGRAM FEES        | \$ 47,854        | \$ 59,021         | \$ 51,875         | \$ 71,661         | \$ 19,786         | 38.14%          |
| 100-46-46752-000                           | OTHER CULTURE & REC (DOG PARK) | \$ 3,991         | \$ 2,163          | \$ 3,700          | \$ 4,000          | \$ 300            | 8.11%           |
| 100-46-46753-000                           | CONCESSION REVENUES            | \$ 2,815         | \$ 3,672          | \$ 3,500          | \$ 3,800          | \$ 300            | 8.57%           |
| 100-48-48230-000                           | BUILDING RENTAL - VETS FIELD   | \$ 34,133        | \$ 33,375         | \$ 34,531         | \$ 42,000         | \$ 7,469          | 21.63%          |
| 100-48-48450-000                           | INSURANCE RECOVERY-PARK        | \$ 1,302         | \$ 1,681          | \$ 1,000          | \$ 1,000          | \$ -              | 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   | \$ -             | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| <b>TOTAL PARK &amp; RECREATION REVENUE</b> |                                | <b>\$ 98,890</b> | <b>\$ 111,314</b> | <b>\$ 103,606</b> | <b>\$ 142,324</b> | <b>\$ 38,718</b>  | <b>37.37%</b>   |

| <b>PARK &amp; REC-ADMINISTRATION</b>       |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                 |  |                   |                   |                   |                   |                   |                 |
| 100-30-55200-110                           | WAGES-FULLTIME                             | \$ 101,146        | \$ 112,385        | \$ 122,550        | \$ 133,770        | \$ 11,221         | 9.16%           |
| 100-30-55200-111                           | WAGES-PARTTIME                             | \$ 15,864         | \$ 15,657         | \$ 16,953         | \$ 18,311         | \$ 1,358          | 8.01%           |
| 100-30-55200-130                           | HEALTH INSURANCE                           | \$ 6,593          | \$ 14,696         | \$ 16,072         | \$ -              | \$ (16,072)       | -100.00%        |
| 100-30-55200-131                           | TERM LIFE INSURANCE                        | \$ 103            | \$ 148            | \$ 135            | \$ 150            | \$ 15             | 11.23%          |
| 100-30-55200-132                           | DENTAL INSURANCE                           | \$ 408            | \$ 408            | \$ 408            | \$ 36             | \$ (372)          | -91.18%         |
| 100-30-55200-140                           | EMPLOYEE ASSISTANCE PROGRAM                | \$ 178            | \$ 328            | \$ 300            | \$ 300            | \$ -              | 0.00%           |
| 100-30-55200-150                           | RETIREMENT                                 | \$ 6,822          | \$ 7,900          | \$ 8,333          | \$ 9,369          | \$ 1,036          | 12.43%          |
| 100-30-55200-151                           | FICA                                       | \$ 8,893          | \$ 9,611          | \$ 10,672         | \$ 11,788         | \$ 1,116          | 10.46%          |
| 100-30-55200-190                           | BENEFIT BALANCING                          | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-30-55200-216                           | ASSOCIATION DUES                           | \$ 630            | \$ 915            | \$ 750            | \$ 860            | \$ 110            | 14.67%          |
| 100-30-55200-219                           | OTHER PROFESSIONAL SERVICES                | \$ 2,732          | \$ 2,880          | \$ 2,500          | \$ 2,500          | \$ -              | 0.00%           |
|  | <i>engineering /park planning</i>          |                   |                   |                   |                   |                   |                 |
| 100-30-55200-220                           | TELEPHONE                                  | \$ 2,396          | \$ 1,975          | \$ 2,000          | \$ 3,139          | \$ 1,139          | 56.95%          |
| 100-30-55200-224                           | INTERNET                                   | \$ 470            | \$ 470            | \$ 1,200          | \$ 1,200          | \$ -              | 0.00%           |
| 100-30-55200-290                           | TRAINING                                   | \$ 3,031          | \$ 2,992          | \$ 4,200          | \$ 1,860          | \$ (2,340)        | -55.71%         |
|  | <i>WPRA Conf</i>                           | \$ 1,350          |                   |                   |                   |                   |                 |
|  | <i>WPRA WS</i>                             | \$ 510            |                   |                   |                   |                   |                 |
|  | <i>NPRA Conf</i>                           |                   |                   |                   |                   |                   |                 |
|  | <i>Other</i>                               | \$ -              |                   |                   |                   |                   |                 |
| 100-30-55200-291                           | POSTAGE                                    | \$ -              | \$ 30             | \$ -              | \$ -              | \$ -              |                 |
| 100-30-55200-292                           | PRINTING/PUBLISHING                        | \$ 549            | \$ 593            | \$ 700            | \$ 700            | \$ -              | 0.00%           |
| 100-30-55200-310                           | OFFICE SUPPLIES                            | \$ 1,218          | \$ 1,286          | \$ 1,000          | \$ 1,000          | \$ -              | 0.00%           |
| 100-30-55200-320                           | PUBLICATIONS, SUBSCRIPTIONS                | \$ (70)           | \$ 79             | \$ 456            | \$ 540            | \$ 84             | 18.42%          |
|  | <i>Culligan</i>                            | \$ 540            |                   |                   |                   |                   |                 |
| 100-30-55200-330                           | TRAVEL                                     | \$ -              | \$ 45             | \$ 150            | \$ 150            | \$ -              | 0.00%           |
| 100-30-55200-390                           | MISCELLANEOUS SUPPLIES                     | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-30-55200-505                           | LICENSE FEE                                | \$ 392            | \$ 85             | \$ 575            | \$ 575            | \$ -              | 0.00%           |
|  | <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                | \$ 7,180          | \$ 5,319          | \$ 7,824          | \$ 5,249          | \$ (2,575)        | -32.91%         |
| 100-30-55200-511                           | WORKMEN'S COMPENSATION INS                 | \$ 15,177         | \$ 14,752         | \$ 15,830         | \$ 19,081         | \$ 3,251          | 20.54%          |
| 100-30-55200-512                           | PROPERTY INSURANCE                         | \$ 11,073         | \$ 10,646         | \$ 11,504         | \$ 14,209         | \$ 2,705          | 23.52%          |
| 100-30-55200-823                           | OFFICE FURNISHINGS & EQUIP                 | \$ 378            | \$ 722            | \$ 900            | \$ 900            | \$ -              | 0.00%           |
| 100-30-55200-860                           | SMALL EQUIPMENT                            | \$ 260            | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-30-55200-870                           | COMPUTER HARDWARE                          | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 100-30-55200-880                           | COMPUTER SOFTWARE                          | \$ 2,920          | \$ 3,110          | \$ 3,300          | \$ 3,900          | \$ 600            | 18.18%          |
|  | <i>RecDesk - Online Reg</i>                | \$ 3,400          |                   |                   |                   |                   |                 |
|  | <i>Computer Back-up &amp; File Sharing</i> | \$ 500            |                   |                   |                   |                   |                 |
| <b>SUBTOTAL P&amp;R ADMINISTRATION</b>     |  | <b>\$ 188,343</b> | <b>\$ 207,030</b> | <b>\$ 228,312</b> | <b>\$ 229,588</b> | <b>\$ 1,276</b>   | <b>0.56%</b>    |
| <b>TRANSFER-VEHICLE RPLMNT FUND</b>        |  |                   |                   |                   |                   |                   |                 |
| 100-30-59242-000                           | TRANSFER TO VEHICLE REPL                   | \$ 21,958         | \$ 21,958         | \$ 5,000          | \$ 5,000          | \$ -              | 0.00%           |
| <b>TOTAL VEHICLE RPLMNT FUND</b>           |  | <b>\$ 21,958</b>  | <b>\$ 21,958</b>  | <b>\$ 5,000</b>   | <b>\$ 5,000</b>   | <b>\$ -</b>       | <b></b>         |
| <b>TOTAL PARK &amp; REC ADMINISTRATION</b> |  | <b>\$ 210,301</b> | <b>\$ 228,988</b> | <b>\$ 233,312</b> | <b>\$ 234,588</b> | <b>\$ 1,276</b>   | <b>0.55%</b>    |

| <b>PARK &amp; REC PROGRAMS</b>       |                                  | <b>2021</b>      | <b>2022</b>      | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                                  |                  |                  |                   |                   |                   |                 |
| 100-30-55300-111                     | WAGES-PARTTIME                   | \$ 50,050        | \$ 69,778        | \$ 76,044         | \$ 85,000         | \$ 8,956          | 11.78%          |
| 100-30-55300-112                     | OVERTIME COMPENSATION            | \$ -             | \$ -             | \$ -              | \$ -              |                   |                 |
| 100-30-55300-130                     | HEALTH INSURANCE                 | \$ -             | \$ -             | \$ -              | \$ -              |                   |                 |
| 100-30-55300-131                     | TERM LIFE INSURANCE              | \$ -             | \$ 1             | \$ -              | \$ -              |                   |                 |
| 100-30-55300-132                     | DENTAL INSURANCE                 | \$ -             | \$ -             | \$ -              | \$ -              |                   |                 |
| 100-30-55300-134                     | INCOME CONTINUATION INS          | \$ -             | \$ -             | \$ -              | \$ -              |                   |                 |
| 100-30-55300-150                     | RETIREMENT                       | \$ -             | \$ 202           | \$ -              | \$ 400            | \$ 400            | 100.00%         |
| 100-30-55300-151                     | FICA                             | \$ 3,819         | \$ 5,337         | \$ 5,817          | \$ 5,902          | \$ 85             | 1.45%           |
| 100-30-55300-219                     | OTHER PROFESSIONAL SERVICES      | \$ -             | \$ -             | \$ -              | \$ -              |                   |                 |
| 100-30-55300-290                     | TRAINING                         | \$ 301           | \$ 183           | \$ 500            | \$ 500            | \$ -              | 0.00%           |
|                                      | <i>Lifeguard Certifications</i>  |                  |                  |                   |                   |                   |                 |
| 100-30-55300-292                     | PRINTING/PUBLISHING              | \$ 1,429         | \$ 2,169         | \$ 2,200          | \$ 1,000          | \$ (1,200)        | -54.55%         |
| 100-30-55300-293                     | UNIFORMS                         | \$ 4,170         | \$ 4,003         | \$ 4,000          | \$ 3,400          | \$ (600)          | -15.00%         |
| 100-30-55300-340                     | OPERATING SUPPLIES               | \$ 9,529         | \$ 10,110        | \$ 8,450          | \$ 8,000          | \$ (450)          | -5.33%          |
| 100-30-55300-348                     | CONCESSION SUPPLIES              | \$ 1,880         | \$ 2,403         | \$ 2,500          | \$ 2,500          | \$ -              | 0.00%           |
| 100-30-55300-860                     | SMALL EQUIPMENT                  | \$ 797           | \$ 853           | \$ 1,500          | \$ 1,500          | \$ -              | 0.00%           |
|                                      | <b>TOTAL RECREATION PROGRAMS</b> | <b>\$ 71,975</b> | <b>\$ 95,040</b> | <b>\$ 101,011</b> | <b>\$ 108,202</b> | <b>\$ 7,191</b>   | <b>7.12%</b>    |

| <b>PARK &amp; REC MAINTENANCE</b>    |   | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |   |                   |                   |                   |                   |                   |                 |
| 100-30-55400-110                     | WAGES-FULLTIME  | \$ 162,562        | \$ 161,972        | \$ 171,443        | \$ 179,941        | \$ 8,498          | 4.96%           |
| 100-30-55400-111                     | WAGES-PARTTIME  | \$ 36,468         | \$ 33,920         | \$ 47,231         | \$ 49,274         | \$ 2,043          | 4.33%           |
| 100-30-55400-112                     | OVERTIME COMPENSATION   | \$ 5,862          | \$ 7,788          | \$ 3,500          | \$ 8,500          | \$ 5,000          | 142.86%         |
| 100-30-55400-115                     | LONGEVITY   | \$ 543            | \$ 543            | \$ 543            | \$ 530            | \$ (13)           | -2.30%          |
| 100-30-55400-130                     | HEALTH INSURANCE  | \$ 51,235         | \$ 37,384         | \$ 39,706         | \$ 43,078         | \$ 3,372          | 8.49%           |
| 100-30-55400-131                     | TERM LIFE INSURANCE   | \$ 477            | \$ 384            | \$ 390            | \$ 367            | \$ (23)           | -5.97%          |
| 100-30-55400-132                     | DENTAL INSURANCE  | \$ 760            | \$ 480            | \$ 528            | \$ 528            | \$ -              | 0.00%           |
| 100-30-55400-150                     | RETIREMENT  | \$ 11,040         | \$ 10,923         | \$ 11,933         | \$ 13,039         | \$ 1,106          | 9.27%           |
| 100-30-55400-151                     | FICA  | \$ 15,054         | \$ 15,120         | \$ 17,374         | \$ 18,226         | \$ 852            | 4.90%           |
| 100-30-55400-190                     | BENEFIT BALANCING   | \$ -              | \$ -              |                   |                   |                   |                 |
| 100-30-55400-201                     | DRUG/ALCOHOL TESTING  | \$ 517            | \$ 227            | \$ 800            | \$ 800            | \$ -              | 0.00%           |
| 100-30-55400-219                     | OTHER PROFESSIONAL SERVICES   | \$ 9,685          | \$ 6,790          | \$ 7,800          | \$ 12,800         | \$ 5,000          | 64.10%          |
|                                      | <i>Contracted Svcs: Electrical, Plumbing, LawnCare, Pond Management, Portable Toilets</i> |                   |                   |                   |                   |                   |                 |
| 100-30-55400-221                     | ELECTRICITY & GAS   | \$ 29,546         | \$ 34,219         | \$ 31,250         | \$ 33,750         | \$ 2,500          | 8.00%           |
| 100-30-55400-222                     | WATER & SEWER CHARGES   | \$ 18,659         | \$ 20,457         | \$ 18,750         | \$ 22,500         | \$ 3,750          | 20.00%          |
|                                      | <i>Splash Pad/Irrigation VMF/Restrooms</i>  |                   |                   |                   |                   |                   |                 |
| 100-30-55400-290                     | TRAINING  | \$ 319            | \$ 1,026          | \$ 750            | \$ 1,300          | \$ 550            | 73.33%          |
| 100-30-55400-293                     | UNIFORMS  | \$ 1,033          | \$ 953            | \$ 975            | \$ 975            | \$ -              | 0.00%           |
| 100-30-55400-294                     | OTHER CONTRACTUAL SERVICES  | \$ -              | \$ 678            | \$ 5,265          | \$ 5,265          | \$ -              | 0.00%           |
|                                      | <i>portable toilets</i>   |                   |                   |                   |                   |                   |                 |
| 100-30-55400-340                     | OPERATING SUPPLIES  | \$ 12,576         | \$ 12,208         | \$ 15,600         | \$ 17,600         | \$ 2,000          | 12.82%          |
| 100-30-55400-341                     | VEHICLE/EQUIP MAINT SUPPLIES  | \$ 15,852         | \$ 16,521         | \$ 13,000         | \$ 13,000         | \$ -              | 0.00%           |
| 100-30-55400-342                     | GASOLINE/OIL  | \$ 13,254         | \$ 18,244         | \$ 13,000         | \$ 13,000         | \$ -              | 0.00%           |
| 100-30-55400-350                     | BUILDING REPAIR/MAIN SUPPLIES   | \$ 6,706          | \$ 7,794          | \$ 12,000         | \$ 7,000          | \$ (5,000)        | -41.67%         |
|                                      | <i>Sprinkler Test VMF Bldg 6</i>  | \$ 1,650          |                   |                   |                   |                   |                 |
|                                      | <i>Fire Alarm testing &amp; monitoring</i>  | \$ 800            |                   |                   |                   |                   |                 |
|                                      | <i>Fire Extinguishers inspections</i>   | \$ 500            |                   |                   |                   |                   |                 |
|                                      | <i>Misc Repairs - Regular &amp; Vandalism</i>   | \$ 4,050          |                   |                   |                   |                   |                 |
| 100-30-55400-351                     | GROUNDS REPAIR/MAINT SUPPLIES   | \$ 16,562         | \$ 14,053         | \$ 15,400         | \$ 15,950         | \$ 550            | 3.57%           |
|                                      | <i>Playground engineered woodfiber</i>  | \$ 4,500          |                   |                   |                   |                   |                 |
|                                      | <i>Skate Park Yearly Maint</i>  | \$ 1,500          |                   |                   |                   |                   |                 |
|                                      | <i>Flags/Gravesite flags</i>  | \$ 2,400          |                   |                   |                   |                   |                 |
|                                      | <i>Other Supplies</i>   | \$ 7,550          |                   |                   |                   |                   |                 |
| 100-30-55400-810                     | TREE PROGRAM  | \$ 10,626         | \$ 11,000         | \$ 11,000         | \$ 11,000         | \$ -              | 0.00%           |
| 100-30-55400-821                     | BUILDINGS/GROUNDS CAPITAL   | \$ 6,912          | \$ 6,302          | \$ 5,500          | \$ 5,500          | \$ -              | 0.00%           |
|                                      | <i>Lincoln Park new sign</i>  | \$ 1,750          |                   |                   |                   |                   |                 |
|                                      | <i>Gunderson Park new sign</i>  | \$ 1,750          |                   |                   |                   |                   |                 |
|                                      | <i>Restroom Facilities Maint.</i>   | \$ 1,000          |                   |                   |                   |                   |                 |
|                                      | <i>VMF BB Fields/LL. Complex BB Fields/VMF Soccer Complex</i>                             | \$ 1,000          |                   |                   |                   |                   |                 |
|                                      | <i>Other</i>  | \$ -              |                   |                   |                   |                   |                 |
| 100-30-55400-860                     | SMALL EQUIPMENT   | \$ 2,355          | \$ 1,878          | \$ 1,510          | \$ 1,510          | \$ -              | 0.00%           |
|                                      | <b>TOTAL PARK MAINTENANCE</b>   | <b>\$ 426,779</b> | <b>\$ 420,866</b> | <b>\$ 445,248</b> | <b>\$ 475,432</b> | <b>\$ 30,184</b>  | <b>6.78%</b>    |

**CITY OF PORTAGE  
CABLE TV SUMMARY**

|                           | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2024<br>BUDGET | Change vs.<br>23 Bdgt | % Change<br>From 23 |
|---------------------------|----------------|----------------|----------------|----------------|-----------------------|---------------------|
| DEPT REVENUE              | 134,583        | 161,743        | 135,767        | 132,593        | (3,174)               | -2.34%              |
| PROPERTY TAXES (SURPLUS)  | (114,665)      | (151,842)      | (122,331)      | (132,593)      | (10,262)              | 8.39%               |
| <b>TOTAL REVENUES</b>     | <b>19,918</b>  | <b>9,902</b>   | <b>13,436</b>  | <b>0</b>       | <b>(13,436)</b>       | <b>-100.00%</b>     |
| <b>EXPENDITURES</b>       |                |                |                |                |                       |                     |
| CABLE TV                  | 19,918         | 9,902          | 13,436         | 0              | (13,436)              | -100.00%            |
| <b>TOTAL EXPENDITURES</b> | <b>19,918</b>  | <b>9,902</b>   | <b>13,436</b>  | <b>0</b>       | <b>(13,436)</b>       | <b>-100.00%</b>     |
| <b>EXPENSE COMPONENTS</b> |                |                |                |                |                       |                     |
| PERSONNEL                 | 1,291          | 2,401          | 4,306          | 0              | (4,306)               |                     |
| ADMINISTRATIVE EXPENSES   | 220            | 230            | 480            | 0              | (480)                 | -100.00%            |
| PURCHASED SERVICES        | 7,932          | 0              | 0              | 0              | -                     | #DIV/0!             |
| SUPPLIES/MATERIALS        | 2,817          | 4,164          | 3,400          | 0              | (3,400)               | -100.00%            |
| REPAIRS/MAINTENANCE       | 0              | 0              | 1,000          | 0              | (1,000)               | -100.00%            |
| UTILITIES                 |                |                |                |                |                       |                     |
| OUTLAY                    | 7,658          | 3,106          | 4,250          | 0              | (4,250)               | -100.00%            |
| <b>TOTAL EXPENDITURES</b> | <b>19,918</b>  | <b>9,902</b>   | <b>13,436</b>  | <b>0</b>       | <b>(13,436)</b>       | <b>-100.00%</b>     |

| <b>CABLE TELEVISION REVENUE</b> |                                  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 22</b>  |
| <b>Account Description</b>      |                                  |                   |                   |                   |                   |                   |                 |
| 100-44-44170-000                | CATV FRANCHISE                   | \$ 121,300        | \$ 134,590        | \$ 108,614        | \$ 105,440        | \$ (3,174)        | -2.92%          |
| 100-43-43432-000                | STATE VIDEO SERVICE PROVIDER AID | \$ 13,283         | \$ 27,153         | \$ 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>\$ 134,583</b> | <b>\$ 161,743</b> | <b>\$ 135,767</b> | <b>\$ 132,593</b> | <b>\$ (3,174)</b> | <b>-2.34%</b>   |



| <b>CABLE TELEVISION EXPENSES</b>     |                             | <b>2021</b>      | <b>2022</b>     | <b>2023</b>      | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| <b>Account Description</b>           |                             |                  |                 |                  |               |                    |                 |
| 100-35-55190-111                     | WAGES PART TIME             | \$ 1,199         | \$ 2,237        | \$ 4,000         | \$ -          | \$ (4,000)         | -100.00%        |
| 100-35-55190-151                     | FICA                        | \$ 92            | \$ 164          | \$ 306           | \$ -          | \$ (306)           | -100.00%        |
| 100-35-55190-216                     | ASSOCIATION DUES            | \$ 220           | \$ 230          | \$ 230           | \$ -          | \$ (230)           | -100.00%        |
| 100-35-55190-219                     | OTHER PROFESSIONAL SERVICES | \$ 7,932         | \$ -            | \$ -             | \$ -          |                    |                 |
|                                      | <i>Cable Director</i>       |                  |                 |                  |               |                    |                 |
| 100-35-55190-290                     | TRAINING                    | \$ -             | \$ -            | \$ 250           | \$ -          | \$ (250)           | -100.00%        |
| 100-35-55190-294                     | OTHER CONTRACTUAL SERVICES  | \$ 2,770         | \$ 4,164        | \$ 3,000         | \$ -          | \$ (3,000)         | -100.00%        |
| 100-35-55190-310                     | OFFICE SUPPLIES             | \$ -             | \$ -            | \$ 200           | \$ -          | \$ (200)           | -100.00%        |
| 100-35-55190-340                     | OPERATING SUPPLIES          | \$ 47            | \$ -            | \$ 200           | \$ -          | \$ (200)           | -100.00%        |
| 100-35-55190-352                     | EQUIP REPAIR/MAINT SUPPLIES | \$ -             | \$ -            | \$ 1,000         | \$ -          | \$ (1,000)         | -100.00%        |
| 100-35-55190-823                     | OFFICE FURNISHINGS & EQUIP  | \$ -             | \$ -            | \$ 250           | \$ -          | \$ (250)           | -100.00%        |
| 100-35-55190-840                     | EQUIPMENT                   | \$ 7,510         | \$ 3,074        | \$ 3,500         | \$ -          | \$ (3,500)         | -100.00%        |
| 100-35-55190-860                     | SMALL EQUIPMENT             | \$ 148           | \$ 32           | \$ 500           | \$ -          | \$ (500)           | -100.00%        |
|                                      | <b>TOTAL CATV EXPENSES</b>  | <b>\$ 19,918</b> | <b>\$ 9,902</b> | <b>\$ 13,436</b> | <b>\$ -</b>   | <b>\$ (13,436)</b> | <b>\$ (11)</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><br><b>Fund 210 Dept 30</b>       |                     | <b>2021</b>      | <b>2022</b>   | <b>2023</b>   | <b>2024</b>      | <b>Change vs.</b> | <b>% Change</b> |
|--|---------------------|------------------|---------------|---------------|------------------|-------------------|-----------------|
| <b>Account Description</b>                       |                     | <b>Actual</b>    | <b>Actual</b> | <b>Budget</b> | <b>Budget</b>    | <b>23 Bdgt</b>    | <b>From 23</b>  |
| <b>PARKLAND</b>                                  |                     |                  |               |               |                  |                   |                 |
| 210-00-55200-340                                 | OPERATING SUPPLIES  | \$ -             | \$ -          |               |                  | -                 | 100.00%         |
| 210-00-55200-590                                 | BANK FEES           | \$ -             | \$ -          | \$ -          | \$ -             |                   |                 |
| 210-00-55200-821                                 | BUILDINGS/GROUNDS   | \$ -             | \$ -          | \$ -          | \$ 16,950        | \$ 16,950         | 100.00%         |
| 210-00-55200-822                                 | LAND ACQUISITION    |                  |               | \$ -          | \$ -             |                   |                 |
| 210-00-55200-840                                 | EQUIPMENT           | \$ -             | \$ -          |               |                  |                   |                 |
| 210-00-57000-810                                 | TREE PROGRAM        | \$ -             | \$ -          | \$ -          | \$ 5,000         | \$ 5,000          | 100.00%         |
| 210-00-59245-000                                 | TRANSFER TO CAPITAL | \$ -             | \$ -          | \$ -          | \$ -             |                   |                 |
| 210-00-59100-000                                 | RESIDUAL EQUITY     | \$ -             | \$ -          | \$ 600        | \$ -             | \$ (600)          | -100.00%        |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                     | <b>\$ 24,418</b> | <b>\$ -</b>   | <b>\$ 600</b> | <b>\$ 21,950</b> | <b>\$ 21,350</b>  | <b>3558.33%</b> |

| <b>PARKLAND - REVENUE</b><br><b>Fund 210 Dept 4+</b> |                      |               |                  |               |                  |                  |                 |
|--|----------------------|---------------|------------------|---------------|------------------|------------------|-----------------|
| 210-46-46820-000                                     | OTHER CONSERVATION   | \$ -          | \$ -             |               |                  |                  |                 |
| 210-48-48110-000                                     | INTEREST INCOME      | \$ 206        | \$ 542           | \$ 100        | \$ 100           | \$ -             | 0.00%           |
| 210-48-48309-000                                     | SALE OF PROPERTY     | \$ -          | \$ -             |               |                  |                  |                 |
| 210-48-48500-000                                     | DONATIONS            | \$ -          | \$ 28,200        | \$ 500        | \$ -             | \$ (500)         | -100.00%        |
| 210-48-48900-000                                     | MISC REV             |               |                  | \$ -          | \$ -             |                  |                 |
|  |                      |               |                  |               |                  |                  |                 |
|  | ATC - TREES          |               |                  |               |                  |                  |                 |
| 210-49-49900-000                                     | FUND BALANCE APPLIED | \$ -          | \$ -             |               | \$ 21,850        | \$ 21,836        | 100.00%         |
| <b>TOTAL PARKLAND FUND REVENUE</b>                   |                      | <b>\$ 206</b> | <b>\$ 28,742</b> | <b>\$ 600</b> | <b>\$ 21,950</b> | <b>\$ 21,350</b> | <b>3558.33%</b> |

\*Capital Plan Parkland

**Fund Balance**

Fund Balance Designated - Tree Program

\$ 10,000.00 \$ 10,000.00 \$ 10,000.00 \$ 5,000.00

Undesignated Fund Balance

\$ 24,461.00 \$ 53,203.20 \$ 63,203.20 \$ 46,253.20

Total Fund Balance

\$ 34,461.00 \$ 63,203.20 \$ 63,203.20 \$ 51,253.20

| <b>Pool</b><br><b>Fund 211 Dept 30 Object 55200 &amp; 55300</b> |                            | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</b>      | <b>Change vs.</b>  | <b>% Change</b> |
|---|----------------------------|------------------|------------------|------------------|------------------|--------------------|-----------------|
| <b>Account Description</b>                                      |                            | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Budget</b>    | <b>23 Bdgt</b>     | <b>From 23</b>  |
| <b>POOL</b>   |                            |                  |                  |                  |                  |                    |                 |
| 211-30-55200-110  | WAGES-FULLTIME             | \$ 6,693         | \$ 7,693         | \$ 7,954         | \$ 4,017         | \$ (3,937)         | -49.50%         |
| 211-30-55200-130  | HEALTH INSURANCE           | \$ 1,167         | \$ 2,593         | \$ 2,836         | \$ -             | \$ (2,836)         | -100.00%        |
| 211-30-55200-131  | TERM LIFE INSURANCE        | \$ 3             | \$ 5             | \$ 5             | \$ 2             | \$ (2)             | -50.21%         |
| 211-30-55200-132  | DENTAL INSURANCE           | \$ 72            | \$ 72            | \$ 72            | \$ -             | \$ (72)            | -100.00%        |
| 211-30-55200-150  | RETIREMENT                 | \$ 451           | \$ 493           | \$ 558           | \$ 143           | \$ (416)           | -74.45%         |
| 211-30-55200-151  | FICA                       | \$ 500           | \$ 555           | \$ 628           | \$ 158           | \$ (470)           | -74.82%         |
| 211-30-55200-190  | BENEFIT BALANCING          |                  |                  |                  |                  |                    |                 |
| 211-30-55200-220  | TELEPHONE                  | \$ 473           | \$ 522           | \$ 408           | \$ 408           | \$ -               | 0.00%           |
| 211-30-55200-550  | ADMINISTRATIVE SERVICES    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -               |                 |
| 211-30-55300-111  | WAGES-PARTTIME             | \$ 17,044        | \$ 21,107        | \$ 22,229        | \$ 6,467         | \$ (15,762)        | -70.91%         |
| 211-30-55300-150  | RETIREMENT                 | \$ -             | \$ -             | \$ -             | \$ -             | \$ -               |                 |
| 211-30-55300-151  | FICA                       | \$ 1,304         | \$ 1,615         | \$ 1,701         | \$ 495           | \$ (1,206)         | -70.91%         |
| 211-30-55300-290  | TRAINING                   | \$ 600           | \$ 731           | \$ 600           | \$ 300           | \$ (300)           | -50.00%         |
| 211-30-55300-293  | UNIFORMS                   | \$ 658           | \$ 809           | \$ 750           | \$ 300           | \$ (450)           | -60.00%         |
| 211-30-55300-340  | OPERATING SUPPLIES         | \$ 253           | \$ 949           | \$ 600           | \$ 350           | \$ (250)           | -41.67%         |
| 211-30-55300-511  | WORKMEN'S COMPENSATION INS | \$ -             | \$ -             | \$ 1,170         | \$ 656           | \$ (514)           | -43.91%         |
| 211-30-55300-860  | SMALL EQUIPMENT            | \$ -             | \$ -             | \$ -             | \$ -             | \$ -               |                 |
| <b>TOTAL POOL EXPENSES</b>                                      |                            | <b>\$ 29,219</b> | <b>\$ 37,145</b> | <b>\$ 39,511</b> | <b>\$ 13,296</b> | <b>\$ (26,214)</b> | <b>-66.3%</b>   |

| <b>POOL - REVENUE</b><br><b>Fund 211 Dept 46 &amp; 48</b> |                           |                  |                  |                  |                  |                  |              |
|---|---------------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| 211-46-46751-000  | RECREATION PROGRAM FEES   | \$ 4,102         | \$ 24,981        | \$ 18,760        | \$ 6,480         | \$ (12,280)      | -65.46%      |
| 211-48-48500-000  | DONATION CONT FROM SCHOOL | \$ -             | \$ 7,554         | \$ 10,000        | \$ 3,000         | \$ (7,000)       | -70.00%      |
| 211-49-49210-000  | TRANSFER FROM GENERAL     | \$ 14,000        | \$ 25,000        | \$ 20,000        | \$ 57,500        | \$ 37,500        | 187.50%      |
| <b>TOTAL POOL REVENUE</b>                                 |                           | <b>\$ 18,102</b> | <b>\$ 57,534</b> | <b>\$ 48,760</b> | <b>\$ 66,980</b> | <b>\$ 18,220</b> | <b>37.4%</b> |

**Fund Balance**

|                           |                        |                       |                       |                    |
|---------------------------|------------------------|-----------------------|-----------------------|--------------------|
| Restricted                | \$ -                   | \$ -                  | \$ -                  | \$ -               |
| Unassigned (deficit)      | \$ (108,948.43)        | \$ (77,678.00)        | \$ (68,428.87)        | \$ (230.99)        |
| <b>Total Fund Balance</b> | <b>\$ (108,948.43)</b> | <b>\$ (77,678.00)</b> | <b>\$ (68,428.87)</b> | <b>\$ (230.99)</b> |

| <b>BLOCK GRANT<br/>Fund 220 Dept 00</b>          |                             | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|-----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account Description</b>                       |                             |                        |                        |                        |                        |                               |                             |
| 220-00-56000-211                                 | SOFTWARE SUPPORT            | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 220-00-56000-215                                 | AUDIT                       | \$ -                   | \$ -                   |                        | \$ -                   | \$ -                          |                             |
| 220-00-56000-219                                 | OTHER PROFESSIONAL SERVICES | \$ 18,482              | \$ 16,712              | \$ -                   | \$ 16,500              | \$ 16,500                     | 100.00%                     |
|  | MSA 16,500.00               |                        |                        |                        |                        |                               |                             |
| 220-00-56000-291                                 | POSTAGE                     | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 220-00-56000-294                                 | OTHER CONTRACTUAL SERVICES  | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 220-00-56000-310                                 | OFFICE SUPPLIES             | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 220-00-56000-550                                 | ADMINISTRATIVE SERVICES     | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
|  | GENERAL FUND                |                        |                        |                        |                        |                               |                             |
| 220-00-56000-590                                 | BANK FEES                   | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 220-00-56000-752                                 | PAYMENTS TO CONTRACTORS     | \$ 83,195              | \$ 52,024              | \$ 60,000              | \$ 60,000              | \$ -                          |                             |
| 220-00-56000-790                                 | MISCELLANEOUS EXPENSE       | \$ 30                  | \$ 30                  | \$ -                   | \$ 500                 | \$ 500                        | 100.00%                     |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                             | <b>\$ 101,707</b>      | <b>\$ 68,766</b>       | <b>\$ 60,000</b>       | <b>\$ 77,000</b>       | <b>\$ 17,000</b>              | <b>28.33%</b>               |

| <b>BLOCK GRANT - REV<br/>Fund 220</b>                |                      |                   |                  |                  |                  |                 |              |
|--|----------------------|-------------------|------------------|------------------|------------------|-----------------|--------------|
| 220-46-46840-000                                     | URBAN DEVELOPMENT    | \$ 169,419        | \$ 18,624        | \$ 60,000        | \$ 60,000        | \$ -            |              |
| 220-48-48110-000                                     | INTEREST INCOME      | \$ 727            | \$ 1,238         | \$ 850           | \$ 850           | \$ -            |              |
| 220-49-49900-000                                     | FUND BALANCE APPLIED | \$ -              | \$ -             | \$ 14,650        | \$ 16,150        | \$ 1,500        | 10.24%       |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                      | <b>\$ 170,145</b> | <b>\$ 19,862</b> | <b>\$ 75,500</b> | <b>\$ 77,000</b> | <b>\$ 1,500</b> | <b>1.99%</b> |

|                      |                   |                   |                   |                   |
|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund Balance</b>  |                   |                   |                   |                   |
| Restricted           | \$ 174,637        | \$ 230,074        | \$ 214,574        | \$ 198,424        |
| Unassigned (deficit) |                   | \$ -              | \$ -              | \$ -              |
| Total Fund Balance   | <b>\$ 174,637</b> | <b>\$ 230,074</b> | <b>\$ 214,574</b> | <b>\$ 198,424</b> |

| <b>HUD</b>                                       |                 | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   | <b>Change vs. % Change</b> |                |
|--|-----------------|---------------|---------------|---------------|---------------|----------------------------|----------------|
| <b>Fund 221 Dept 00</b>                          |                 | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> | <b>23 Bdgt</b>             | <b>From 23</b> |
| <b>Account Description</b>                       |                 |               |               |               |               |                            |                |
| 221-00-59100-000                                 | RESIDUAL EQUITY | \$ -          | \$ -          | \$ 75         | \$ 75         | \$ -                       |                |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                 | \$ -          | \$ -          | \$ 150        | \$ 75         | \$ (75)                    | -50.00%        |

| <b>HUD - REV</b>                                     |                   |       |       |       |       |      |       |
|--|-------------------|-------|-------|-------|-------|------|-------|
| <b>Fund 221</b>                                      |                   |       |       |       |       |      |       |
| 221-46-46840-000                                     | URBAN DEVELOPMENT | \$ -  | \$ -  | \$ -  | \$ -  | \$ - |       |
| 221-48-48110-000                                     | INTEREST INCOME   | \$ 25 | \$ 32 | \$ 75 | \$ 75 | \$ - |       |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                   | \$ 25 | \$ 32 | \$ 75 | \$ 75 | \$ - | 0.00% |

| <b>Fund Balance</b>       |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|
| Restricted                | \$ 16,706        | \$ 16,763        | \$ 16,688        |
| Unassigned (deficit)      |                  | \$ -             | \$ -             |
| <b>Total Fund Balance</b> | <b>\$ 16,706</b> | <b>\$ 16,763</b> | <b>\$ 33,375</b> |

| <b>INSPECTIONS</b><br><b>Fund 225 Dept 20 Object 52400 &amp; 56910</b> |                                  | <b>2021</b>      | <b>2022</b>      | <b>2023</b>       | <b>2024</b>       | <b>Change vs.</b> | <b>% Change</b> |
|--|----------------------------------|------------------|------------------|-------------------|-------------------|-------------------|-----------------|
| <b>Account Description</b>   |                                  | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>     | <b>Budget</b>     | <b>23 Bdgt</b>    | <b>From 23</b>  |
| 225-20-52400-110   | WAGES-FULLTIME                   | \$ 20,228        | \$ 20,228        | \$ 30,580         | \$ 35,436         | \$ 4,856          | 15.88%          |
| 225-20-52400-112   | OVERTIME COMPENSATION            | \$ 2,296         | \$ 2,296         | \$ 1,750          | \$ 2,950          | \$ 1,200          | 68.57%          |
| 225-20-52400-115   | LONGEVITY                        | \$ 28            | \$ 28            | \$ 28             | \$ -              | \$ (28)           | -100.00%        |
| 225-20-52400-130   | HEALTH INSURANCE                 | \$ 4,967         | \$ 4,967         | \$ 8,270          | \$ 9,656          | \$ 1,386          | 16.76%          |
| 225-20-52400-131   | TERM LIFE INSURANCE              | \$ 47            | \$ 47            | \$ 83             | \$ 54             | \$ (29)           | -34.56%         |
| 225-20-52400-132   | DENTAL INSURANCE                 | \$ 136           | \$ 136           | \$ 226            | \$ 480            | \$ 254            | 112.77%         |
| 225-20-52400-133   | UNIFORMS                         | \$ 113           | \$ 113           | \$ 750            | \$ 750            | \$ -              | 0.00%           |
| 225-20-52400-150   | RETIREMENT                       | \$ 2,827         | \$ 2,827         | \$ 4,957          | \$ 5,746          | \$ 790            | 15.93%          |
| 225-20-52400-151   | FICA                             | \$ 671           | \$ 671           | \$ 1,348          | \$ 1,638          | \$ 290            | 21.55%          |
| 225-20-52400-190   | BENEFIT BALANCING                | \$ -             | \$ -             | \$ -              | \$ -              | \$ -              |                 |
| 225-20-52400-219   | OTHER PROFESSIONAL SERVICES      | \$ -             | \$ 149           | \$ 350            | \$ 15,000         | \$ 14,650         | 4185.71%        |
| 225-20-52400-228   | BUILDING INSPECTION              | \$ 43,065        | \$ 45,370        | \$ 58,500         | \$ 58,500         | \$ -              | 0.00%           |
| 225-20-52400-292   | PRINTING INSPECTIONS             |                  |                  |                   |                   |                   |                 |
| 225-20-52400-294   | OTHER CONTRACTUAL SERVICES       | \$ 1,340         | \$ 1,340         | \$ 1,700          | \$ 1,700          | \$ -              | 0.00%           |
| 225-20-56910-292   | PRINTING (P&Z)                   | \$ 323           | \$ 323           | \$ 500            | \$ 500            | \$ -              | 0.00%           |
| 225-20-56910-294   | OTHER CONTRACTUAL SERVICE        | \$ 250           | \$ -             | \$ 1,200          | \$ 1,200          | \$ -              | 0.00%           |
|  | Planning & Zoning                | \$ 200           |                  |                   |                   |                   |                 |
|  | Nuisance Mow & Snow              | \$ 1,000         |                  |                   |                   |                   |                 |
| 225-20-52400-310   | OFFICE SUPPLIES                  | \$ -             | \$ -             | \$ -              | \$ -              | \$ -              |                 |
| 225-20-52400-532   | WEIGHTS & MEASURES               | \$ 4,800         | \$ 4,400         | \$ 4,400          | \$ 4,400          | \$ -              | 0.00%           |
| 225-20-52400-591   | RESIDUAL EQUITY                  |                  |                  | \$ 6,759          | \$ (2,361)        | \$ (9,120)        | -134.93%        |
|  | <b>TOTAL INSPECTION EXPENSES</b> | <b>\$ 81,090</b> | <b>\$ 82,894</b> | <b>\$ 121,400</b> | <b>\$ 135,650</b> | <b>\$ 14,250</b>  | <b>11.7%</b>    |

| <b>INSPECTIONS - REVENUE</b><br><b>Fund 225 Dept 44</b> |                                 |                  |                  |                   |                   |                  |              |
|---|---------------------------------|------------------|------------------|-------------------|-------------------|------------------|--------------|
| 225-44-44310-000  | BUILDING PERMIT FEES            | \$ 34,768        | \$ 34,768        | \$ 58,500         | \$ 65,000         | \$ 6,500         | 11.11%       |
| 225-44-44311-000  | ELECTRICAL PERMIT               | \$ 11,987        | \$ 11,987        | \$ 15,000         | \$ 16,000         | \$ 1,000         | 6.67%        |
| 225-44-44312-000  | HVAC PERMIT                     | \$ 3,618         | \$ 3,618         | \$ 5,500          | \$ 7,500          | \$ 2,000         | 36.36%       |
| 225-44-44313-000  | PLUMBING PERMIT FEES            | \$ 4,879         | \$ 4,879         | \$ 5,000          | \$ 6,000          | \$ 1,000         | 20.00%       |
| 225-44-44314-000  | OCCUPANCY PERMITS               | \$ 1,540         | \$ 1,540         | \$ 2,000          | \$ 3,000          | \$ 1,000         | 50.00%       |
| 225-44-44315-000  | DRIVEWAY PERMIT                 | \$ -             | \$ 1,300         | \$ 1,200          | \$ 1,200          | \$ -             | 0.00%        |
| 225-46-46162-000  | LAND USE FEES                   | \$ 3,300         | \$ 3,300         | \$ 6,000          | \$ 6,500          | \$ 500           | 8.33%        |
| 225-46-46215-000  | FIRE TEST FEES                  | \$ 75            | \$ 300           | \$ -              | \$ 750            | \$ 750           | 100.00%      |
| 225-46-46290-000  | OTHER PUBLIC SAFETY             | \$ 125           | \$ 125           | \$ -              | \$ -              | \$ -             |              |
| 225-46-46440-000  | WEED & NUISANCE CTRL            | \$ 1,670         | \$ 1,670         | \$ 3,200          | \$ 3,200          | \$ -             | 0.00%        |
| 225-47-47322-000  | RURAL FIRE DUES                 | \$ 20,904        | \$ 20,904        | \$ 25,000         | \$ 26,500         | \$ 1,500         | 6.00%        |
| 225-48-48110-000  | INTEREST INCOME                 | \$ -             | \$ -             | \$ -              | \$ -              | \$ -             |              |
| 225-49-494990-000                                       | FUND BALANCE APPLIED            |                  |                  | \$ -              | \$ -              | \$ -             |              |
|   | <b>TOTAL INSPECTION REVENUE</b> | <b>\$ 82,866</b> | <b>\$ 84,391</b> | <b>\$ 121,400</b> | <b>\$ 135,650</b> | <b>\$ 14,250</b> | <b>11.7%</b> |

**Fund Balance**

Restricted

Unassigned (deficit)

Total Fund Balance

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$ (38,434)        | \$ (26,802)        | \$ (26,802)        | \$ (29,163)        |
| <b>\$ (38,434)</b> | <b>\$ (26,802)</b> | <b>\$ (26,802)</b> | <b>\$ (29,163)</b> |

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

| <b>SCHOOL RESOURCE SRO</b> |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b> |  |                   |                   |                   |                   |                   |                 |
| 250-10-52140-110           | WAGES (includes Holiday & Comp)                  | \$ 61,026         | \$ 63,971         | \$ 71,882         | \$ 75,467         | \$ 3,586          | 4.99%           |
| 250-10-52140-112           | OVERTIME   | \$ 8,213          | \$ 2,535          | \$ 2,950          | \$ 2,950          | \$ -              | 0.00%           |
| 250-10-52140-130           | HEALTH INSURANCE                                 | \$ 19,279         | \$ 18,175         | \$ 18,908         | \$ 20,513         | \$ 1,606          | 8.49%           |
| 250-10-52140-131           | TERM LIFE INSURANCE                              | \$ 105            | \$ 50             | \$ 40             | \$ 54             | \$ 15             | 36.84%          |
| 250-10-52140-132           | DENTAL INSURANCE                                 | \$ 480            | \$ 480            | \$ 480            | \$ 480            | \$ -              | 0.00%           |
| 250-10-52140-133           | UNIFORM ALLOWANCE                                | \$ 338            | \$ 650            | \$ 650            | \$ 750            | \$ 100            | 15.38%          |
| 250-10-52140-150           | RETIREMENT                                       | \$ 8,200          | \$ 8,101          | \$ 8,792          | \$ 12,238         | \$ 3,446          | 39.20%          |
| 250-10-52140-151           | FICA   | \$ 4,938          | \$ 4,717          | \$ 5,605          | \$ 6,538          | \$ 933            | 16.64%          |
| 250-10-52140-190           | BENEFIT BALANCING                                |                   |                   |                   |                   |                   |                 |
| 250-10-52140-211           | SOFTWARE SUPPORT                                 | \$ -              | \$ -              | \$ 275            | \$ 275            | \$ -              | 0.00%           |
| 250-10-52140-216           | ASSOCIATION DUES                                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 250-10-52140-220           | TELEPHONE  | \$ 945            | \$ 918            | \$ 1,008          | \$ 1,008          | \$ -              | 0.00%           |
|                            | US Cellular (\$44 x 12)                          | \$ 528.00         |                   |                   |                   |                   |                 |
|                            | Cradle Point (\$40 x 12)                         | \$ 480.00         |                   |                   |                   |                   |                 |
| 250-10-52140-240           | VEHICLE EQUIP & MAINTENANCE                      | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 250-10-52140-290           | TRAINING   | \$ 495            | \$ 495            | \$ 495            | \$ 495            | \$ -              | 0.00%           |
| 250-10-52140-340           | OPERATING SUPPLIES                               | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 250-10-52140-341           | VEHICLE EQUIP & MNTNC SUPPIES                    | \$ -              | \$ -              | \$ 980            | \$ 980            | \$ -              | 0.00%           |
| 250-10-52140-342           | GAS/OIL  | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 250-00-52140-840           | EQUIPMENT  | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 250-10-52140-860           | SMALL EQUIPMENT                                  | \$ -              | \$ -              | \$ 250            | \$ 250            | \$ -              | 0.00%           |
|                            | Vest, Handcuff, Badge, Personal recorder, Misc   |                   |                   |                   |                   |                   |                 |
| 250-10-59242-000           | VEHICLE REPLACEMENT ALLOCATION                   | \$ -              | \$ 12,340         | \$ 12,587         | \$ 12,587         | \$ -              | 0.00%           |
|                            | <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> | <b>\$ 104,020</b> | <b>\$ 112,431</b> | <b>\$ 124,901</b> | <b>\$ 134,586</b> | <b>\$ 9,685</b>   | <b>7.75%</b>    |

| <b>SCHOOL LIAISON - REVENUES</b> |  | <b>2021</b>      | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 2023</b> |
| 250-47-47510-000                 | INTERGOVERNMENTAL REVENUE                            | \$ 58,282        | \$ 70,520         | \$ 83,684         | \$ 90,173         | \$ 6,489          | 7.75%            |
| 250-48-48110-000                 | INTEREST INCOME                                      | \$ 26            | \$ -              | \$ -              | \$ -              | \$ -              |                  |
| 250-48-48301-000                 | SALE OF PROPERTY                                     | \$ 1,190         | \$ -              | \$ -              | \$ -              | \$ -              |                  |
| 250-48-48500-000                 | DONATIONS  | \$ -             | \$ -              | \$ -              | \$ -              | \$ -              |                  |
| 250-49-49200-000                 | TRANSFER FROM OTHER FUNDS                            | \$ 38,939        | \$ 38,606         | \$ -              | \$ -              | \$ -              |                  |
| 250-49-49210-000                 | TRANSFER FROM GENERAL FUND                           | \$ -             | \$ -              | \$ 41,217         | \$ 34,413         | \$ (6,804)        | -16.51%          |
| 250-49-49900-000                 | FUND BALANCE APPLIED                                 | \$ -             | \$ -              | \$ -              | \$ 10,000         | \$ 10,000         | 100.00%          |
|                                  | <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> | <b>\$ 98,437</b> | <b>\$ 109,125</b> | <b>\$ 124,901</b> | <b>\$ 134,586</b> | <b>\$ 9,685</b>   | <b>7.75%</b>     |
|                                  | FB CHANGE  | \$ -             | \$ -              | \$ -              | \$ -              | \$ -              |                  |
|                                  | Transfer of K9, Dare, Enbrige to Fund 255 Donations  |                  |                   |                   |                   |                   |                  |
|                                  | <b>Fund Balance</b>                                  |                  |                   |                   |                   |                   |                  |
|                                  | Restricted   | \$ 20,120        | \$ 24,986         | \$ -              | \$ 24,986         | \$ -              |                  |
|                                  | Unassigned (deficit)                                 | \$ -             | \$ -              | \$ -              | \$ -              | \$ -              |                  |
|                                  | <b>Total Fund Balance</b>                            | <b>\$ 20,120</b> | <b>\$ 24,986</b>  | <b>\$ -</b>       | <b>\$ 24,986</b>  | <b>\$ -</b>       |                  |



| <b>DONATIONS<br/>Fund 255</b>                    |                             | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|-----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account Description</b>                       |                             |                        |                        |                        |                        |                               |                             |
| 255-02-51400-219                                 | ADMIN OTHER PROF SERVICES   | \$ 12,825              | \$ -                   | \$ 5,000               | \$ 1,500               | \$ (3,500)                    | -70.00%                     |
| 255-02-51400-820                                 | ADMIN PUBLIC INFRASTRUCTURE | \$ -                   | \$ -                   |                        |                        |                               |                             |
| 255-02-51400-821                                 | ADMIN BLDG/GROUNDS          | \$ -                   | \$ -                   |                        |                        |                               |                             |
| 255-10-52120-840                                 | POLICE EQUIPMENT            | \$ 10,421              | \$ -                   |                        |                        |                               |                             |
| 255-10-52140-340                                 | POLICE OP SUPPLIES DARE K9D | \$ 9,953               | \$ 27,723              | \$ 13,000              | \$ 20,000              | \$ 7,000                      | 53.85%                      |
| 255-15-52600-219                                 | FIRE OTHER PROFESSIONAL SVC | \$ -                   | \$ 13,646              | \$ 10,000              | \$ 10,000              | \$ -                          | 0.00%                       |
| 255-30-55300-347                                 | P&R PURCHASED UNIFORMS      | \$ 14,557              | \$ 24,231              | \$ 9,000               | \$ 9,000               | \$ -                          | 0.00%                       |
| 255-30-55300-821                                 | BUILDINGS/GROUNDS           | \$ 6,869               | \$ 19,834              | \$ -                   | \$ -                   |                               |                             |
| 255-30-55300-840                                 | P&R EQUIPMENT               | \$ 14,809              | \$ -                   |                        |                        |                               |                             |
| 255-00-59100-000                                 | RESIDUAL EQUITY             | \$ -                   | \$ -                   | \$ 43,013              | \$ 51,813              | \$ 8,800                      | 20.46%                      |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                             | <b>\$ 70,423</b>       | <b>\$ 86,285</b>       | <b>\$ 80,013</b>       | <b>\$ 92,313</b>       | <b>\$ 12,300</b>              | <b>14.26%</b>               |

| <b>DONATIONS - REVENUES<br/>Fund 255</b>             |                                     |                   |                   |                  |                  |                  |               |
|--|-------------------------------------|-------------------|-------------------|------------------|------------------|------------------|---------------|
| 255-43-43690-000                                     | FIRE OTHER STATE PAYMENTS           | \$ 25,813         | \$ 15,813         | \$ 15,813        | \$ 15,813        | \$ -             | 0.00%         |
| 255-48-48110-000                                     | INTEREST INCOME                     | \$ 663            | \$ 2,327          | \$ 700           | \$ 3,000         | \$ 2,300         | 328.57%       |
| 255-48-48500-000                                     | DONATIONS OTHER (FAÇADE PRINC GRT ) | \$ 12,825         | \$ 6,151          | \$ 3,000         | \$ 3,000         | \$ -             | 0.00%         |
| 255-48-48510-000                                     | DONATIONS POLICE                    | \$ 20,061         | \$ 53,261         | \$ 40,000        | \$ 45,000        | \$ 5,000         | 12.50%        |
| 255-48-48520-000                                     | DONATIONS P&R                       | \$ 48,294         | \$ 37,410         | \$ 20,000        | \$ 25,000        | \$ 5,000         | 25.00%        |
| 255-48-48530-000                                     | DONATIONS ADMIN (PATHS)             | \$ -              | \$ -              | \$ -             | \$ -             |                  |               |
| 255-48-48900-000                                     | MISCELLANEOUS REVENUE (FACADE INT)  | \$ 4,664          | \$ -              | \$ 500           | \$ 500           | \$ -             | 0.00%         |
| 255-49-49900-000                                     | FUND BALANCE APPLIED                | \$ -              | \$ -              |                  |                  |                  |               |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                                     | <b>\$ 112,320</b> | <b>\$ 114,962</b> | <b>\$ 80,013</b> | <b>\$ 92,313</b> | <b>\$ 12,300</b> | <b>10.70%</b> |

| <b>Fund Balance</b>       |  |                      |                      |                      |
|---------------------------|--|----------------------|----------------------|----------------------|
| Restricted                |  | \$ 126,941.00        | \$ 152,101.00        | \$ 203,914.00        |
| Unassigned (deficit)      |  |                      |                      |                      |
| <b>Total Fund Balance</b> |  | <b>\$ 126,941.00</b> | <b>\$ 152,101.00</b> | <b>\$ 203,914.00</b> |

| <b>RECYCLING</b>                                 |                        | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                       |                        |                  |                  |                  |                  |                   |                 |
| 227-20-53631-225                                 | RECYCLABLES COLLECTION | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ -              | 0.00%           |
| 227-20-53631-591                                 | RESIDUAL EQUITY        | \$ 20,000        | \$ 20,000        |                  |                  |                   |                 |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                        | <b>\$ 40,000</b> | <b>\$ 40,000</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ -</b>       |                 |

| <b>REVENUES</b>                                      |                      |                  |                  |                  |                  |             |       |
|--|----------------------|------------------|------------------|------------------|------------------|-------------|-------|
| <b>Fund 227</b>                                      |                      |                  |                  |                  |                  |             |       |
| 227-43-43545-000                                     | RECYCLING GRANT      | \$ 20,482        | \$ 20,430        | \$ 20,000        | \$ 20,000        | \$ -        | 0.00% |
| 227-48-48110-000                                     | INTEREST INCOME      | \$ -             | \$ -             |                  |                  |             |       |
| 227-49-49499-000                                     | FUND BALANCE APPLIED | \$ -             | \$ -             |                  |                  |             |       |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                      | <b>\$ 20,482</b> | <b>\$ 20,430</b> | <b>\$ 20,000</b> | <b>\$ 20,000</b> | <b>\$ -</b> |       |

| <b>Fund Balance</b>       |  |                    |                    |                    |                    |
|---------------------------|--|--------------------|--------------------|--------------------|--------------------|
| Fund Balance Designated   |  | \$ 2,286.00        | \$ 2,716.00        | \$ 2,716.00        | \$ 2,716.00        |
| Undesignated Fund Balance |  | \$ -               |                    | \$ -               | \$ -               |
| <b>Total Fund Balance</b> |  | <b>\$ 2,286.00</b> | <b>\$ 2,716.00</b> | <b>\$ 2,716.00</b> | <b>\$ 2,716.00</b> |

| <b>LIBRARY</b>   |                          | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                               |                          |                   |                   |                   |                   |                   |                 |
| <b>LIBRARY - REVENUE</b>                                 |                          |                   |                   |                   |                   |                   |                 |
| <b>Fund 230 Dept 00</b>                                  |                          |                   |                   |                   |                   |                   |                 |
| 230-41-41110-000   | GENERAL PROPERTY TAXES   | \$ 521,277        | \$ 557,474        | \$ 598,525        | \$ 612,658        | \$ 14,133         | 2.36%           |
| 230-43-43690-000   | OTHER STATE PAYMENTS     | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 230-43-43720-000   | COUNTY APPROPRIATION     | \$ 214,797        | \$ 218,655        | \$ 201,887        | \$ 217,996        | \$ 16,109         | 7.98%           |
|  | COUNTY LIBRARY SUPPORT   | 166,480           |                   |                   |                   |                   |                 |
|  | RESOURCE LIBRARY         | 9,000             |                   |                   |                   |                   |                 |
|  | RECIPROCAL BORROWING     | 42,516            |                   |                   |                   |                   |                 |
| 230-43-43721-000   | SCLS APPROPRIATION       | \$ 2,012          | \$ 1,214          | \$ 525            | \$ 525            | \$ -              |                 |
| 230-46-46710-000   | LIBRARY FEES             | \$ 11,501         | \$ 13,267         | \$ 12,000         | \$ 13,000         | \$ 1,000          | 8.33%           |
|  | BUSINESS SERVICES        | 13,000            |                   |                   |                   |                   |                 |
| 230-48-48110-000   | INTEREST INCOME          | \$ 2,174          | \$ 5,496          | \$ 3,500          | \$ 7,500          | \$ 4,000          | 114.29%         |
| 230-48-48440-000   | INSURANCE RECOVERY       | \$ -              | \$ -              |                   |                   | \$ -              |                 |
| 230-48-48500-000   | DONATIONS                | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 230-48-48900-000   | MISCELLANEOUS REVENUE    | \$ 3,396          | \$ 1,000          | \$ 10,600         | \$ 10,600         | \$ -              |                 |
| 230-49-49241-000   | TRANSF FROM CAPITAL      | \$ -              | \$ -              |                   |                   |                   |                 |
| 230-49-49299-000   | TRANSF FROM DEBT SERVICE | \$ -              | \$ -              |                   |                   | \$ -              |                 |
| 230-49-49900-000   | FUND BALANCE APPLIED     | \$ -              | \$ -              | \$ -              | \$ 12,937         | \$ 12,937         | 100.00%         |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED 230</b> |                          | <b>\$ 755,158</b> | <b>\$ 797,105</b> | <b>\$ 827,037</b> | <b>\$ 875,216</b> | <b>\$ 48,179</b>  | <b>5.83%</b>    |

|                        |         |
|------------------------|---------|
| COUNTY LIBRARY SUPPORT | 166,480 |
| RESOURCE LIBRARY       | 9,000   |
| RECIPROCAL BORROWING   | 42,516  |
|                        | 217,996 |

| <b>LIBRARY</b>                       |   | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |   |               |               |               |               |                   |                 |
| <b>MUNICIPAL LIBRARY SERVICES</b>    |   |               |               |               |               |                   |                 |
| 230-00-55110-110                     | WAGES-FULLTIME                                  | \$ 260,800    | \$ 280,741    | \$ 300,568    | \$ 319,809    | \$ 19,241         | 6.40%           |
| 230-00-55110-111                     | WAGES-PARTTIME                                  | \$ 93,582     | \$ 104,659    | \$ 147,745    | \$ 182,813    | \$ 35,068         | 23.74%          |
| 230-00-55110-112                     | OVERTIME COMPENSATION                           | \$ 275        | \$ 136        | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-115                     | LONGEVITY                                       | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-130                     | HEALTH INSURANCE                                | \$ 96,668     | \$ 83,117     | \$ 93,832     | \$ 71,050     | \$ (22,782)       | -24.28%         |
| 230-00-55110-131                     | TERM LIFE INSURANCE                             | \$ 972        | \$ 1,112      | \$ 971        | \$ 1,343      | \$ 371            | 38.23%          |
| 230-00-55110-132                     | DENTAL INSURANCE                                | \$ 2,704      | \$ 2,904      | \$ 3,144      | \$ 2,880      | \$ (264)          | -8.40%          |
| 230-00-55110-134                     | INCOME CONTINUATION INS                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-136                     | RETIREE BENEFITS                                | \$ 7,600      | \$ 13,466     | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-140                     | EAP   | \$ 39         | \$ 39         | \$ 50         | \$ 50         | \$ -              |                 |
| 230-00-55110-150                     | RETIREMENT                                      | \$ 17,048     | \$ 18,013     | \$ 22,102     | \$ 24,918     | \$ 2,816          | 12.74%          |
| 230-00-55110-151                     | FICA  | \$ 25,293     | \$ 27,698     | \$ 34,296     | \$ 38,451     | \$ 4,155          | 12.11%          |
| 230-00-55110-153                     | SICK/VACATION ACCRUAL                           | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-190                     | BENEFIT BALANCING                               | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-201                     | DRUG/ALCOHOL TESTING                            | \$ 130        | \$ 207        | \$ 100        | \$ 100        | \$ -              |                 |
| 230-00-55110-210                     | HARDWARE MAINTENANCE                            | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-211                     | SOFTWARE SUPPORT                                | \$ 42,287     | \$ 44,296     | \$ 42,181     | \$ 42,358     | \$ 177            | 0.42%           |
|                                      | <i>SCLS Infrass, Network, PC Support, GetIT</i> | \$ 39,305     |               |               |               |                   |                 |
|                                      | <i>Skedda</i>                                   | \$ 153        |               |               |               |                   |                 |
|                                      | <i>Envisionware</i>                             | \$ 2,500      |               |               |               |                   |                 |
|                                      | <i>ePrintIT</i>                                 | \$ 400        |               |               |               |                   |                 |
| 230-00-55110-212                     | OFFICE EQUIPMENT MAINT                          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-215                     | AUDIT   | \$ 1,933      | \$ 2,133      | \$ 2,062      | \$ 2,295      | \$ 233            | 11.30%          |
| 230-00-55110-216                     | ASSOCIATION DUES                                | \$ 689        | \$ 465        | \$ 500        | \$ 700        | \$ 200            | 40.00%          |
| 230-00-55110-219                     | OTHER PROFESSIONAL SERVICES                     | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 230-00-55110-220                     | TELEPHONE/INTERNET                              | \$ 2,079      | \$ 1,766      | \$ 2,636      | \$ 9,747      | \$ 7,111          | 269.76%         |
| 230-00-55110-221                     | ELECTRICITY & GAS                               | \$ 29,518     | \$ 32,043     | \$ 34,620     | \$ 32,000     | \$ (2,620)        | -7.57%          |
| 230-00-55110-222                     | WATER & SEWER CHARGES                           | \$ 1,770      | \$ 1,769      | \$ 1,848      | \$ 2,000      | \$ 152            | 8.23%           |
| 230-00-55110-232                     | HVAC  | \$ 5,555      | \$ 3,986      | \$ 6,000      | \$ 2,000      | \$ (4,000)        | -66.67%         |
|                                      | BLDG & GROUND MAINT -                           |               |               |               |               |                   |                 |
| 230-00-55110-243                     | CONTRACTS                                       | \$ 2,845      | \$ 6,863      | \$ 4,000      | \$ 4,000      | \$ -              |                 |
|                                      | <i>Number One Carpet cleaning</i>               | \$ 3,200      |               |               |               |                   |                 |
|                                      | <i>Other</i>                                    | \$ 800        |               |               |               |                   |                 |
| 230-00-55110-290                     | TRAINING  | \$ 1,060      | \$ 530        | \$ 300        | \$ 500        | \$ 200            | 66.67%          |
| 230-00-55110-291                     | POSTAGE   | \$ 224        | \$ 441        | \$ 600        | \$ 500        | \$ (100)          | -16.67%         |
| 230-00-55110-292                     | PRINTING/PUBLISHING                             | \$ -          | \$ -          | \$ 100        | \$ -          | \$ (100)          | -100.00%        |
| 230-00-55110-294                     | OTHER CONTRACTUAL SVCS                          | \$ 23,540     | \$ 24,847     | \$ 21,002     | \$ 24,327     | \$ 3,325          | 15.83%          |
|                                      | <i>Delivery</i>                                 | \$ 8,040      |               |               |               |                   |                 |
|                                      | <i>Resource Library</i>                         | \$ 4,500      |               |               |               |                   |                 |
|                                      | <i>Basset Mechanical</i>                        | \$ 3,478      |               |               |               |                   |                 |
|                                      | <i>Aramark</i>                                  | \$ 227        |               |               |               |                   |                 |
|                                      | <i>Guetzke</i>                                  | \$ 435        |               |               |               |                   |                 |
|                                      | <i>Wil-Kil Pest Control</i>                     | \$ 400        |               |               |               |                   |                 |
|                                      | <i>D.Jones</i>                                  | \$ 1,000      |               |               |               |                   |                 |
|                                      | <i>Lakeland Chemical Specialties</i>            | \$ 390        |               |               |               |                   |                 |
|                                      | <i>Nest Subscription Fee</i>                    | \$ 250        |               |               |               |                   |                 |
|                                      | <i>Rhyme Copier Contract</i>                    | \$ 2,500      |               |               |               |                   |                 |
|                                      | <i>United System Controls</i>                   | \$ 890        |               |               |               |                   |                 |
|                                      | <i>CC SOLID WASTE</i>                           | \$ 160        |               |               |               |                   |                 |
|                                      | <i>TBS</i>                                      | \$ 280        |               |               |               |                   |                 |
|                                      | MISCELLANEOUS EXPENSE                           | \$ 1,777      |               |               |               |                   |                 |
| 230-00-55110-310                     | OFFICE SUPPLIES                                 | \$ 9,266      | \$ 8,723      | \$ 10,000     | \$ 10,000     | \$ -              |                 |
|                                      | <i>Library Materials Processing Supplies</i>    | \$ 7,500      |               |               |               |                   |                 |
|                                      | <i>General Office Supplies</i>                  | \$ 2,500      |               |               |               |                   |                 |
| 230-00-55110-320                     | PUBLICATIONS, SUBSCRIPTIONS                     | \$ 5,273      | \$ 5,337      | \$ 4,350      | \$ 5,016      | \$ 666            | 15.31%          |
|                                      | <i>Rivistas Magazines/Newspapers</i>            | \$ 4,800      |               |               |               |                   |                 |
|                                      | <i>Microfilm</i>                                | \$ 216        |               |               |               |                   |                 |
| 230-00-55110-330                     | TRAVEL  | \$ 536        | \$ 982        | \$ 750        | \$ 750        | \$ -              |                 |
| 230-00-55110-340                     | OPERATING SUPPLIES                              | \$ 3,511      | \$ 3,907      | \$ 4,000      | \$ 4,000      | \$ -              |                 |
|                                      | <i>Costco</i>                                   | \$ 500        |               |               |               |                   |                 |

| <b>LIBRARY</b>                          |                                 | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
|   | <i>Cintas</i>                   | \$ 3,500          |                   |                   |                   |                   |                 |
| 230-00-55110-350                        | BUILDING/GROUNDS MAINT SUPPLIES | \$ 3,373          | \$ 2,673          | \$ 3,000          | \$ 3,000          | \$ -              |                 |
| 230-00-55110-390                        | PROGRAMMING EXPENSES            | \$ -              | \$ 2,401          | \$ 11,600         | \$ 13,000         | \$ 1,400          | 12.07%          |
| 230-00-55110-510                        | GENERAL LIABILITY INSURANCE     | \$ 1,225          | \$ 1,006          | \$ 1,273          | \$ 898            | \$ (375)          | -29.42%         |
| 230-00-55110-511                        | WORKMEN'S COMP                  | \$ 1,561          | \$ 1,581          | \$ 1,416          | \$ 2,151          | \$ 735            | 51.92%          |
| 230-00-55110-512                        | PROPERTY INSURANCE              | \$ 6,536          | \$ 6,388          | \$ 6,903          | \$ 8,526          | \$ 1,623          | 23.51%          |
| 230-00-55110-550                        | ADMINISTRATIVE SERVICES         | \$ 1,245          | \$ 1,265          | \$ 1,265          | \$ 3,256          | \$ 1,991          | 157.36%         |
| 230-00-55110-821                        | BUILDING/GROUNDS                | \$ 17,732         | \$ 453            | \$ 1,000          | \$ 1,000          | \$ -              |                 |
| 230-00-55110-823                        | FURNISHINGS                     | \$ 6,368          | \$ 1,852          | \$ 6,995          | \$ 2,000          | \$ (4,995)        | -71.41%         |
|   | <i>Furniture</i>                | \$ 2,000          |                   |                   |                   |                   |                 |
| 230-00-55110-850                        | COLLECTIONS                     | \$ 43,192         | \$ 42,038         | \$ 46,000         | \$ 48,500         | \$ 2,500          | 5.43%           |
| 230-00-55110-853                        | ELECTRONIC RESOURCES            | \$ 5,134          | \$ 5,093          | \$ 4,830          | \$ 5,279          | \$ 449            | 9.30%           |
|   | <i>Databases (WILS)</i>         | \$ 482            |                   |                   |                   |                   |                 |
|   | <i>Digital Materials</i>        | \$ 4,647          |                   |                   |                   |                   |                 |
|   | <i>Swank Movie License</i>      | \$ -              |                   |                   |                   |                   |                 |
|   | <i>Zoom</i>                     | \$ 150            |                   |                   |                   |                   |                 |
| 230-00-55110-870                        | COMPUTER HARDWARE               | \$ 8,175          | \$ 4,647          | \$ 4,998          | \$ 6,000          | \$ 1,002          | 20.05%          |
|   | <i>(6) computers</i>            | 5000              |                   |                   |                   |                   |                 |
|   | <i>Other</i>                    | 1000              |                   |                   |                   |                   |                 |
| <b>TOTAL MUNICIPAL LIBRARY SERVICES</b> |                                 | <b>\$ 729,737</b> | <b>\$ 739,577</b> | <b>\$ 827,037</b> | <b>\$ 875,216</b> | <b>\$ 48,179</b>  | <b>5.83%</b>    |

**Fund Balance**

|                                |                      |                      |             |                     |
|--------------------------------|----------------------|----------------------|-------------|---------------------|
| Fund Balance Designated        | \$ 133,365.00        | \$ 190,891.00        | \$ -        | \$ 93,918.91        |
| Sprinkler System (and premium) |                      |                      |             |                     |
| Undesignated Fund Balance      |                      |                      |             |                     |
| <b>Total Fund Balance</b>      | <b>\$ 133,365.00</b> | <b>\$ 190,891.00</b> | <b>\$ -</b> | <b>\$ 93,918.91</b> |

| <b>LIBRARY - Restricted</b>          |                                 | <b>2021</b>      | <b>2022</b>     | <b>2023</b>     | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>           |                                 |                  |                 |                 |                 |                   |                 |
| 231-00-55113-220                     | TELEPHONE                       | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-232                     | HVAC                            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-290                     | TRAINING                        | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-291                     | POSTAGE                         | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-292                     | PRINTING/PUBLISHING             | \$ -             | \$ 37           | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-294                     | OTHER CONTRACTUAL SVC           | \$ -             | \$ 6,183        | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-310                     | OFFICE SUPPLIES                 | \$ 199           | \$ 394          | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-320                     | PUBLICATIONS, SUBSCRIPTIONS     | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
|                                      | AUDIO-VISUAL                    | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
|                                      | ELECTRONIC RESOURCES            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-340                     | OPERATIONAL EXPENSE             | \$ 8,256         | \$ 12,776       | \$ 1,000        | \$ 1,000        | \$ -              | -               |
| 231-00-55113-390                     | MISCELLANEOUS SUPPLIES          | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-590                     | BANK FEES                       | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-821                     | BUILDING/GROUNDS                | \$ -             | \$ -            | \$ -            | \$ -            | \$ -              | -               |
| 231-00-55113-823                     | OFFICE EQUIPMENT & FURNISHINGS  | \$ 6,498         | \$ 20,191       | \$ 3,000        | \$ 3,000        | \$ -              | -               |
| 231-00-55113-850                     | BOOKS                           | \$ 706           | \$ -            | \$ 500          | \$ 950          | \$ 450            | 90.00%          |
|                                      | <b>TOTAL LIBRARY RESTRICTED</b> | <b>\$ 15,659</b> | <b>\$ 9,736</b> | <b>\$ 4,500</b> | <b>\$ 4,950</b> | <b>\$ 450</b>     | <b>10.00%</b>   |

**LIBRARY RESTRICTED - REVENUE**

**Fund 231**

|                  |  |           |           |               |               |             |         |
|------------------|--|-----------|-----------|---------------|---------------|-------------|---------|
| 231-46-46710-000 | LIBRARY FEES   | \$ 896    | \$ 1,647  | \$ 1,000      | \$ 1,000      | \$ -        | -       |
| 231-48-48110-000 | INTEREST INCOME  | \$ 233    | \$ 963    | \$ 300        | \$ 750        | \$ 450      | 150.00% |
| 231-48-48500-000 | DONATIONS  | \$ 10,726 | \$ 65,591 | \$ 2,400      | \$ 2,400      | \$ -        | -       |
| 231-48-48900-000 | MISCELLANEOUS REVENUE                                    | \$ -      | \$ -      | \$ -          | \$ -          | \$ -        | -       |
|                  | <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED 231</b> |           |           | <b>\$ 800</b> | <b>\$ 800</b> | <b>\$ -</b> |         |

**TOTAL LIBRARY RESTRICTED REVENUE**

|                  |                  |                 |                 |               |               |
|------------------|------------------|-----------------|-----------------|---------------|---------------|
| <b>\$ 11,855</b> | <b>\$ 68,201</b> | <b>\$ 4,500</b> | <b>\$ 4,950</b> | <b>\$ 450</b> | <b>10.00%</b> |
|------------------|------------------|-----------------|-----------------|---------------|---------------|

**Fund Balance**

|   |                     |                     |             |             |
|---|---------------------|---------------------|-------------|-------------|
| Fund Balance Designated                 | \$ 35,012.00        | \$ 63,632.00        | \$ -        | \$ -        |
| <b>231 CONTINGENCY/RESTRICTED FUNDS</b> |                     |                     |             |             |
| Total Fund Balance                      | <b>\$ 35,012.00</b> | <b>\$ 63,632.00</b> | <b>\$ -</b> | <b>\$ -</b> |

| <b>LIBRARY - Memorial<br/>Fund 232 Dept 00 Object 55113</b> |                       | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</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                 | \$ 4,873               | \$ 4,149               | \$ 3,000               | \$ 3,000               | \$ -                          |                             |
| <b>TOTAL LIBRARY RESTRICTED</b>                             |                       | <b>\$ 4,873</b>        | <b>\$ 4,149</b>        | <b>\$ 3,000</b>        | <b>\$ 3,000</b>        | <b>\$ -</b>                   | <b>0.00%</b>                |

| <b>LIBRARY MEMORIAL - REVENUE<br/>Fund 232</b>           |                 |                 |                 |               |                 |               |               |
|--|-----------------|-----------------|-----------------|---------------|-----------------|---------------|---------------|
| 232-48-48110--000  | INTEREST INCOME | \$ 253          | \$ 551          | \$ 200        | \$ 500          | \$ 300        | 150.00%       |
| 232-48-48500-000   | DONATIONS       | \$ 1,429        | \$ 721          | \$ 600        | \$ 600          | \$ -          |               |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED 232</b> |                 |                 |                 | <b>\$ -</b>   | <b>\$ -</b>     | <b>\$ -</b>   |               |
| <b>TOTAL LIBRARY RESTRICTED REVENUE</b>                  |                 | <b>\$ 1,682</b> | <b>\$ 1,271</b> | <b>\$ 800</b> | <b>\$ 1,100</b> | <b>\$ 300</b> | <b>37.50%</b> |

| <b>Fund Balance</b>      |                     |                     |                     |                     |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Balance Designated  | \$ 36,911.00        | \$ 34,033.00        | \$ 31,833.00        | \$ 29,933.00        |
| <b>232 MEMORIAL FUND</b> |                     |                     |                     |                     |
| Total Fund Balance       | <b>\$ 36,911.00</b> | <b>\$ 34,033.00</b> | <b>\$ 31,833.00</b> | <b>\$ 29,933.00</b> |

| <b>CRIMINAL INVESTIGATIONS</b><br><b>Fund 235 Dept 00 Object 52130</b> |  | <b>2021</b>     | <b>2022</b>     | <b>2023</b>     | <b>2024</b>     | <b>Change vs.</b> | <b>% Change</b> |
|--|--|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|
| <b>Account Description</b>   |  | <b>Actual</b>   | <b>Actual</b>   | <b>Budget</b>   | <b>Budget</b>   | <b>23 Bdgt</b>    | <b>From 23</b>  |
| 235-00-52130-294   | OTHER CONTRACTUAL SERVICES<br><i>ICRIME \$ 2,000</i> | \$ -            | \$ -            | \$ 2,000        | \$ 2,000        | \$ -              | 0.00%           |
| 235-00-52130-840   | EQUIPMENT  | \$ 2,000        | \$ 1,245        | \$ -            | \$ -            |                   |                 |
| 235-00-59226-000   | TRANSF TO SCHOOL LIAISAON                            | \$ -            | \$ -            |                 |                 |                   |                 |
| 235-00-59100-000   | RESIDUAL EQUITY                                      | \$ -            | \$ -            | \$ 1,000        | \$ 1,000        | \$ -              | 0.00%           |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>                       |  | <b>\$ 2,000</b> | <b>\$ 1,245</b> | <b>\$ 3,000</b> | <b>\$ 3,000</b> | <b>\$ -</b>       |                 |

| <b>CRIMINAL INVESTIGATION - REVENUES</b><br><b>Fund 235</b> |                            |               |                 |                 |                 |             |       |
|---|----------------------------|---------------|-----------------|-----------------|-----------------|-------------|-------|
| 235-00-43780-000  | COUNTY GRANT - CEASE       |               |                 |                 |                 |             |       |
| 235-00-43211-000  | LAW ENFORCEMENT            | \$ 10         | \$ 2,695        | \$ 1,000        | \$ 1,000        | \$ -        | 0.00% |
| 235-43-43211-000  | LAW ENFORCEMENT JUDGEMENTS | \$ -          | \$ -            |                 |                 |             |       |
| 235-48-48110-000  | INTEREST INCOME            | \$ 104        | \$ 223          |                 |                 |             |       |
| 235-49-49900-000  | FUND BALANCE APPLIED       | \$ -          | \$ -            | \$ 2,000        | \$ 2,000        | \$ -        | \$ -  |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>        |                            | <b>\$ 114</b> | <b>\$ 2,918</b> | <b>\$ 3,000</b> | <b>\$ 3,000</b> | <b>\$ -</b> |       |

| <b>Fund Balance</b>       |  |                  |                  |                  |                  |
|---------------------------|--|------------------|------------------|------------------|------------------|
| Restricted                |  | \$ 14,747        | \$ 16,420        | \$ 17,420        | \$ 18,420        |
| Unassigned (deficit)      |  |                  |                  |                  |                  |
| <b>Total Fund Balance</b> |  | <b>\$ 14,747</b> | <b>\$ 16,420</b> | <b>\$ 17,420</b> | <b>\$ 18,420</b> |



| <b>TOURISM</b>                                   |   | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                       |   |                   |                   |                   |                   |                   |                 |
| 240-00-56000-290                                 | TRAINING                                  | \$ -              | \$ 240            | \$ 500            | \$ 500            |                   |                 |
| 240-00-56000-296                                 | MARKETING/ADVERTISING*                    | \$ 27,345         | \$ 92,243         | \$ 68,500         | \$ 76,000         | \$ 7,500          | 10.95%          |
|  | MEDIA-AIR/PRINT/RADIO/ONLINE, etc.        |                   | \$ 76,000         |                   |                   |                   |                 |
| 240-00-56000-298                                 | MARKETING/PROMOTIONAL MATERIALS*          | \$ 1,200          | \$ 4,504          | \$ 4,200          | \$ 2,000          | \$ (2,200)        | -52.38%         |
|  | INTERSTATE DIRECTIONAL SIGNS (BLUE)       |                   | \$ 2,000          |                   |                   |                   |                 |
| 240-00-56000-550                                 | ADMINISTRATIVE SERVICES                   | \$ -              | \$ 597            | \$ 1,600          | \$ 1,600          | \$ -              |                 |
| 240-00-56000-710                                 | COMMUNITY EVENTS                          | \$ 19,800         | \$ 20,800         | \$ 23,800         | \$ 29,300         | \$ 5,500          | 23.11%          |
|  | HALF MARATHON                             |                   | \$ 5,000          |                   |                   |                   |                 |
|  | FORT WINNEBAGO SURGEON'S QUARTERS         |                   | \$ 1,500          |                   |                   |                   |                 |
|  | CONCERT IN THE PARK & JULY 4TH - PACC     |                   | \$ 5,500          |                   |                   |                   |                 |
|  | DOWNTOWN & WATERFRONT WALKING TOUR - PACC |                   | \$ 300            |                   |                   |                   |                 |
|  | TASTE OF PORTAGE - PACC                   |                   | \$ 5,000          |                   |                   |                   |                 |
|  | PORTAGE CENTER FOR THE ARTS (PCA)         |                   | \$ 2,000          |                   |                   |                   |                 |
|  | ZONA GALE FRIENDSHIP VILLAGE - ZG SOC     |                   | \$ 500            |                   |                   |                   |                 |
|  | HISTORIC INDIAN AGENCY HOUSE              |                   | \$ 1,000          |                   |                   |                   |                 |
|  | PORTAGE YOUTH SOFTBALL                    |                   | \$ 1,500          |                   |                   |                   |                 |
|  | PORTAGE CHEER TEAM                        |                   | \$ 1,000          |                   |                   |                   |                 |
|  | PORTAGE HISTORICAL SOCIETY                |                   | \$ 2,000          |                   |                   |                   |                 |
|  | BUSINESS IMPROVEMENT DISTRICT             |                   | \$ 1,500          |                   |                   |                   |                 |
|  | BUSINESS IMPROVEMENT DISTRICT             |                   | \$ 2,500          |                   |                   |                   |                 |
| 240-00-56000-720                                 | CHAMBER OF COMMERCE                       | \$ -              | \$ -              |                   |                   | \$ -              |                 |
| 240-00-56000-726                                 | PORTAGE HISTORICAL SOCIETY                | \$ -              | \$ -              |                   |                   | \$ -              |                 |
| 240-00-56000-728                                 | ZONA GALE CENTER (PCA)                    | \$ -              | \$ -              |                   |                   | \$ -              |                 |
| 240-00-56000-730                                 | ALLOCATIONS/CONTRIBUTIONS**               | \$ 95,989         | \$ 88,213         | \$ 76,500         | \$ 79,750         | \$ 3,250          | 4.25%           |
|  | FORT WINNEBAGO SURGEON'S QUARTERS         |                   | \$ 6,000          |                   |                   |                   |                 |
|  | HISTORIC INDIAN AGENCY HOUSE              |                   | \$ 6,000          |                   |                   |                   |                 |
|  | PORTAGE AREA CHAMBER OF COMMERCE - PACC   |                   | \$ 40,000         |                   |                   |                   |                 |
|  | PORTAGE CENTER FOR THE ARTS (PCA)         |                   | \$ 7,250          |                   |                   |                   |                 |
|  | PORTAGE CURLING CLUB                      |                   | \$ 8,000          |                   |                   |                   |                 |
|  | PORTAGE HISTORICAL SOCIETY                |                   | \$ 7,500          |                   |                   |                   |                 |
|  | COLUMBIA COUNTY FAIR                      |                   | \$ 5,000          |                   |                   |                   |                 |
| 240-00-56000-790                                 | MISCELLANEOUS EXPENSE                     | \$ -              | \$ -              |                   |                   | \$ -              |                 |
| 240-00-59100-000                                 | RESIDUAL EQUITY                           | \$ -              | \$ -              |                   |                   | \$ -              |                 |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |   | <b>\$ 144,334</b> | <b>\$ 206,596</b> | <b>\$ 175,100</b> | <b>\$ 189,150</b> | <b>\$ 14,050</b>  | <b>8.02%</b>    |

| <b>TOURISM - REVENUE</b>                             |                 |                   |                   |                   |                   |                  |               |
|--|-----------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------|
| <b>Fund 240 Dept 00 Object 56000</b>                 |                 |                   |                   |                   |                   |                  |               |
| 240-41-41210-000                                     | ROOM TAX        | \$ 152,667        | \$ 162,781        | \$ 155,000        | \$ 185,000        | \$ 30,000        | 19.35%        |
| 240-48-48110-000                                     | INTEREST INCOME | \$ 475            | \$ 1,096          | \$ 1,500          | \$ 1,500          | \$ -             |               |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                 | <b>\$ 153,143</b> | <b>\$ 163,877</b> | <b>\$ 156,500</b> | <b>\$ 186,500</b> | <b>\$ 30,000</b> | <b>19.17%</b> |

**Fund Balance**

|                           |                   |                  |                  |                  |
|---------------------------|-------------------|------------------|------------------|------------------|
| Restricted                | \$ 82,983         | \$ 46,294        | \$ 27,694        | \$ 25,044        |
| Unassigned (deficit)      |                   |                  |                  |                  |
| <b>Total Fund Balance</b> | <b>\$ 163,638</b> | <b>\$ 50,934</b> | <b>\$ 15,617</b> | <b>\$ 25,044</b> |

| <b>MASS TRANS</b>                                |                            | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   | <b>Change vs.</b> | <b>% Change</b> |
|--|----------------------------|---------------|---------------|---------------|---------------|-------------------|-----------------|
| <b>Fund 260 Dept 00</b>                          |                            | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> | <b>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                       |                            |               |               |               |               |                   |                 |
| 260-00-53500-830                                 | VEHICLES                   | \$ -          | \$ -          | \$ 102,000    | \$ 72,650     | \$ (29,350)       | -28.77%         |
| 260-00-53520-215                                 | AUDIT                      | \$ 7,053      | \$ 633        | \$ 652        | \$ 665        | \$ 13             | 2.00%           |
| 260-00-53520-550                                 | ADMINISTRATIVE SERVICES    | \$ 5,000      | \$ -          | \$ 7,016      | \$ 7,038      | \$ 22             | 0.32%           |
| 260-00-53520-725                                 | MASS TRANSIT OPERATING EXP | \$ 919,651    | \$ 853,513    | \$ 1,475,987  | \$ 1,130,850  | \$ (345,137)      | -23.38%         |
| 260-00-59600-790                                 | MISCELLANEOUS EXPENSE      | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              | -               |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                            | \$ 931,705    | \$ 854,146    | \$ 1,585,655  | \$ 1,211,203  | \$ (374,452)      | -23.61%         |

| <b>MASS TRANS - REVENUES</b>      |                            |              |            |              |              |              |          |
|-----------------------------------|----------------------------|--------------|------------|--------------|--------------|--------------|----------|
| <b>Fund 260</b>                   |                            |              |            |              |              |              |          |
| 260-43-43537-000                  | FEDERAL CAPITAL GRANT      | \$ -         | \$ -       | \$ 102,000   | \$ 58,120    | \$ (43,880)  | -43.02%  |
| 260-43-43538-000                  | STATE MASS TRANSIT AIDS    | \$ 409,356   | \$ 276,009 | \$ 398,516   | \$ 452,340   | \$ 53,824    | 13.51%   |
| 260-43-43539-000                  | FEDERAL MASS TRANSIT AIDS  | \$ 314,740   | \$ 223,503 | \$ 472,316   | \$ 167,366   | \$ (304,950) | -64.56%  |
| 260-46-46395-000                  | TAXI PROGRAM REVENUES      | \$ 345,606   | \$ 302,404 | \$ 444,536   | \$ 429,723   | \$ (14,813)  | -3.33%   |
| 260-48-48309-000                  | SALE OF PROPERTY/EQUIPMENT | \$ -         | \$ -       | \$ 8,000     | \$ -         | \$ (8,000)   | -100.00% |
| 260-48-48440-000                  | CONTRIBUTIONS FOR SERVICE  | \$ -         | \$ -       | \$ -         | \$ -         | \$ -         | -        |
| 260-49-49210-000                  | TRANSFER FROM GENERAL FUND | \$ 71,000    | \$ 50,000  | \$ 50,000    | \$ 34,124    | \$ (15,876)  | -31.75%  |
| 260-49-49900-000                  | ARPA Funding               | \$ -         | \$ -       | \$ 110,287   | \$ 69,530    | \$ (40,757)  | -36.96%  |
| <b>TOTAL MASS TRANSIT REVENUE</b> |                            | \$ 1,140,702 | \$ 851,916 | \$ 1,585,655 | \$ 1,211,203 | \$ (374,452) | -23.61%  |

**Fund Balance**

|                      |               |               |              |      |
|----------------------|---------------|---------------|--------------|------|
| Restricted           |               |               | \$ -         |      |
| Unassigned (deficit) | \$ 150,526.00 | \$ 148,296.00 | \$ 38,009.00 |      |
| Total Fund Balance   | \$ 150,526.00 | \$ 148,296.00 | \$ 38,009.00 | \$ - |

| <b>WHEEL TAX</b>                        |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>22 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>              |  |                   |                   |                   |                   |                   |                 |
| 265-20-53311-231                        | STREET REPAIR/MAINT - incl.                          | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 265-20-53311-294                        | OTHER CONTRACTUAL SERVICES                           | \$ -              | \$ 4,990          | \$ -              | \$ -              | \$ -              |                 |
|   | <i>Roadway Mntc \$15K; Traffic Signal Maint \$6K</i> |                   |                   |                   |                   |                   |                 |
| 265-20-53311-370                        | ROADWAY MAINT SUPPLIES                               | \$ 9,601          | \$ 10,265         | \$ 20,000         | \$ 20,000         | \$ -              |                 |
| 265-20-53311-372                        | STREET SIGN REPAIR/MAINT                             | \$ 2,414          | \$ 3,628          | \$ 3,500          | \$ 3,500          | \$ -              |                 |
| 265-20-53311-820                        | PUBLIC INFRASTRUCTURE CKR FL                         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 265-20-53431-820                        | PUBLIC INFRASTRUCTURE - Sidewalk                     | \$ 1,934          | \$ 1,184          | \$ 2,000          | \$ 2,000          | \$ -              |                 |
| 265-20-53431-860                        | SMALL EQUIPMENT                                      | \$ -              | \$ -              | \$ 250            | \$ 250            | \$ -              |                 |
| 265-20-57000-820                        | ROAD/PARKING LOT REP/MAINT                           | \$ 80,984         | \$ 97,221         | \$ 100,000        | \$ 110,000        | \$ 10,000         | 10.00%          |
|   | <i>Streets Crack Fill/Chip Seal \$ 110,000</i>       |                   |                   |                   |                   |                   |                 |
| 265-20-59245-000                        | TRANSFER TO CAPITAL                                  | \$ 54,173         | \$ -              | \$ 50,000         | \$ 40,000         | \$ (10,000)       | -20.00%         |
|   | <i>Street Resurface \$ 40,000</i>                    |                   |                   |                   |                   |                   |                 |
| <b>TOTAL FUND EXPENSES &amp; EQUITY</b> |  | <b>\$ 149,106</b> | <b>\$ 117,287</b> | <b>\$ 175,750</b> | <b>\$ 175,750</b> | <b>\$ -</b>       |                 |

| <b>WHEEL TAX - REVENUE</b>     |                           |                   |                   |                   |                   |             |  |
|--------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------|--|
| <b>Fund 265 Dept 00</b>        |                           |                   |                   |                   |                   |             |  |
| 265-43-43537-000               | OTHER TRANSPORTATION      | \$ 176,632        | \$ 163,751        | \$ 175,600        | \$ 175,600        | \$ -        |  |
| 265-43-43690-000               | OTHER STATE PAYMENTS      | \$ -              | \$ -              | \$ -              | \$ -              | \$ -        |  |
| 265-46-46320-000               | STREET RELATED FACILITIES | \$ -              | \$ (5,355)        | \$ -              | \$ -              | \$ -        |  |
| 265-48-48110-000               | INTEREST INCOME           | \$ 264            | \$ 1,144          | \$ 150            | \$ 150            | \$ -        |  |
| <b>TOTAL WHEEL TAX REVENUE</b> |                           | <b>\$ 176,896</b> | <b>\$ 159,540</b> | <b>\$ 175,750</b> | <b>\$ 175,750</b> | <b>\$ -</b> |  |

**Fund Balance**

|                      |              |              |              |              |  |
|----------------------|--------------|--------------|--------------|--------------|--|
| Restricted           |              |              |              |              |  |
| Unassigned (deficit) | \$ 12,947.00 | \$ 65,890.00 | \$ 65,890.00 | \$ 65,890.00 |  |
| Total Fund Balance   | \$ 12,947.00 | \$ 65,890.00 | \$ 65,890.00 | \$ 65,890.00 |  |

| <b>PORTAGE ENTERPRISE CENTER</b>                 |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                       |  |                   |                   |                   |                   |                   |                 |
| 275-00-56710-110                                 | WAGES-FULLTIME<br><i>30% DIR OF BUS DEV; 45% CUSODIAN POSITION</i>   | \$ 39,152         | \$ 41,969         | \$ 43,238         | \$ 45,878         | \$ 2,640          | 6.11%           |
| 275-00-56710-112                                 | OVERTIME COMPENSATION  | \$ 225            | \$ 111            | \$ -              | \$ 500            |                   |                 |
| 275-00-56710-130                                 | HEALTH INSURANCE   | \$ 14,387         | \$ 13,634         | \$ 14,181         | \$ 6,154          | \$ (8,027)        | -56.60%         |
| 275-00-56710-131                                 | TERM LIFE INSURANCE  | \$ 270            | \$ 307            | \$ 194            | \$ 194            | \$ -              | 0.00%           |
| 275-00-56710-132                                 | DENTAL INSURANCE   | \$ 360            | \$ 360            | \$ 360            | \$ 144            | \$ (216)          | -60.00%         |
| 275-00-56710-140                                 | EMPLOYEE ASSISTANCE PROGRAM  | \$ 6              | \$ 6              | \$ 6              | \$ 6              |                   |                 |
| 275-00-56710-150                                 | RETIREMENT   | \$ 2,656          | \$ 2,698          | \$ 2,940          | \$ 3,295          | \$ 355            | 12.07%          |
| 275-00-56710-151                                 | FICA   | \$ 2,613          | \$ 2,874          | \$ 3,308          | \$ 3,653          | \$ 346            | 10.45%          |
| 275-00-56710-190                                 | BENEFIT BALANCING  | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 275-00-56710-216                                 | ASSOCIATION DUES<br><i>WEDA; WI Bus Incbtr; Int'l Cncl of Shop Ctr; Chamber of Commerce</i>                    | \$ -              | \$ -              | \$ 200            | \$ 200            | \$ -              | 0.00%           |
| 275-00-56710-219                                 | OTHER PROFESSIONAL SERVICES<br><i>(Transfer to GF) CITY STAFFING \$12,503</i>                                  | \$ 11,937         | \$ 12,503         | \$ 12,995         | \$ 12,732         | \$ (263)          | -2.03%          |
| 275-00-56710-220                                 | TELEPHONE  | \$ 2,572          | \$ 2,894          | \$ 1,800          | \$ 1,800          | \$ -              | 0.00%           |
| 275-00-56710-221                                 | ELECTRICITY & GAS  | \$ 18,464         | \$ 20,061         | \$ 22,000         | \$ 22,000         | \$ -              | 0.00%           |
| 275-00-56710-222                                 | WATER & SEWER  | \$ 1,757          | \$ 1,775          | \$ 1,800          | \$ 1,800          | \$ -              | 0.00%           |
| 275-00-56710-224                                 | INTERNET   | \$ 5,388          | \$ 4,490          | \$ 7,080          | \$ 7,080          | \$ -              | 0.00%           |
| 275-00-56710-232                                 | HVAC   | \$ 99             | \$ 193            | \$ 850            | \$ 850            | \$ -              | 0.00%           |
| 275-00-56710-290                                 | TRAINING   | \$ -              | \$ 87             | \$ 200            | \$ 200            | \$ -              | 0.00%           |
| 275-00-56710-292                                 | PRINTING/PUBLISHING  | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 275-00-56710-294                                 | OTHER CONTRACTUAL SERVICES   | \$ 1,505          | \$ 2,309          | \$ 1,500          | \$ 1,500          | \$ -              | 0.00%           |
| 275-00-56710-310                                 | OFFICE SUPPLIES<br><i>Parking Lot Striping &amp; Signage; Pest Control; Fire/Sprinkler Inspection, Garbage</i> | \$ 317            | \$ 351            | \$ 600            | \$ 600            | \$ -              | 0.00%           |
| 275-00-56710-330                                 | TRAVEL   | \$ 1,552          | \$ 1,864          | \$ 1,500          | \$ 1,500          | \$ -              | 0.00%           |
| 275-00-56710-340                                 | OPERATING SUPPLIES   | \$ 590            | \$ 1,134          | \$ 1,100          | \$ 1,100          | \$ -              | 0.00%           |
| 275-00-56710-350                                 | BUILDING/GROUNDS MAINT   | \$ 756            | \$ 1,735          | \$ 1,700          | \$ 1,700          | \$ -              | 0.00%           |
| 275-00-56710-352                                 | EQUIP REPAIR/MAINT SUPPLIES  | \$ 195            | \$ 586            | \$ 600            | \$ 600            | \$ -              | 0.00%           |
| 275-00-56710-511                                 | WORKMEN'S COMPENSATION INS   | \$ 147            | \$ -              | \$ 620            | \$ 762            | \$ 142            | 22.84%          |
| 275-00-56710-512                                 | GENERAL PROPERTY INSURANCE   | \$ 2,179          | \$ 2,129          | \$ 2,301          | \$ 3,789          | \$ 1,488          | 64.67%          |
| 275-00-56710-790                                 | MISCELLANEOUS EXPENSE  | \$ 80             | \$ 53             | \$ 100            | \$ 100            | \$ -              | 0.00%           |
| 275-00-56710-821                                 | BUILDING & GROUNDS   | \$ -              | \$ -              | \$ 5,000          | \$ 5,000          | \$ -              | 0.00%           |
| 275-00-56710-823                                 | OFFICE EQUIPMENT & FURNISHINGS   | \$ -              | \$ 100            | \$ 1,600          | \$ 1,600          | \$ -              | 0.00%           |
| 275-00-56710-870                                 | COMPUTER HARDWARE  | \$ -              | \$ 1,118          | \$ 1,500          | \$ 1,250          | \$ (250)          | -16.67%         |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |  | <b>\$ 107,207</b> | <b>\$ 115,339</b> | <b>\$ 129,273</b> | <b>\$ 125,987</b> | <b>\$ (3,286)</b> | <b>-2.54%</b>   |
| <b>DEBT SERVICE</b>                              |  |                   |                   |                   |                   |                   |                 |
| 275-00-59221-000                                 | TRANSFER TO TID 4  | \$ 12,116         | \$ 18,268         | \$ -              | \$ -              |                   |                 |
| 275-00-56710-610                                 | PRINCIPAL  | \$ -              | \$ -              | \$ 15,916         | \$ 21,700         | \$ 5,784          | 36.34%          |
| 275-00-56710-620                                 | INTEREST   | \$ -              | \$ -              | \$ 12,179         | \$ 11,550         | \$ (629)          | -5.16%          |
| <b>TOTAL DEBT SERVICE</b>                        |  | <b>\$ 12,116</b>  | <b>\$ 18,268</b>  | <b>\$ 28,095</b>  | <b>\$ 33,250</b>  | <b>\$ 5,155</b>   | <b>18.35%</b>   |
| <b>TOTAL PEC FUND EXPENSES</b>                   |  | <b>\$ 119,323</b> | <b>\$ 133,607</b> | <b>\$ 157,368</b> | <b>\$ 159,237</b> | <b>\$ 1,869</b>   | <b>1.19%</b>    |
| <b>PEC - REVENUES</b>                            |  |                   |                   |                   |                   |                   |                 |
| <b>Fund 275</b>                                  |  |                   |                   |                   |                   |                   |                 |
| 275-43-43690-000                                 | OTHER STATE PAYMENTS   | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 275-48-48110-000                                 | INTEREST INCOME  | \$ 270            | \$ 536            | \$ 200            | \$ 200            | \$ -              |                 |
| 275-48-48230-000                                 | SODA REVENUES  | \$ (99)           | \$ 24             | \$ 100            | \$ 100            | \$ -              | 0.00%           |
| 275-48-48240-000                                 | LEASE AGREEMENT  | \$ 108,284        | \$ 129,906        | \$ 144,300        | \$ 144,300        | \$ -              |                 |
| 275-48-48250-000                                 | LEASE AGREEMENT - UTILITIES<br><i>TENANT UTILITIES &amp; INTERNET</i>  | \$ 8,953          | \$ 13,563         | \$ 14,900         | \$ 14,900         | \$ -              | 0.00%           |
| 275-48-48260-000                                 | LEASEHOLDER IMPROVEMENTS   | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 275-48-48900-000                                 | MISC. REVENUES   | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| 275-49-49900-000                                 | FUND BALANCE APPLIED<br><i>For MATC Daycre if agreement attained</i>   | \$ -              | \$ -              | \$ 5,000          | \$ 5,000          | \$ -              |                 |
| <b>TOTAL PEC FUND REVENUES</b>                   |  | <b>\$ 117,408</b> | <b>\$ 144,030</b> | <b>\$ 164,500</b> | <b>\$ 164,500</b> | <b>\$ -</b>       |                 |
| \$ -   |  |                   |                   |                   |                   |                   |                 |
| <b>Fund Balance</b>                              |  |                   |                   |                   |                   |                   |                 |
| Restricted                                       |  | \$ 10,854         | \$ 21,278         | \$ 28,410         | \$ 33,673         |                   |                 |
| Unassigned (deficit)                             |  | \$ -              | \$ -              | \$ -              | \$ -              |                   |                 |
| <b>Total Fund Balance</b>                        |  | <b>\$ 98,545</b>  | <b>\$ 86,306</b>  | <b>\$ 98,159</b>  | <b>\$ 33,673</b>  |                   |                 |

| <b>AMBULANCE<br/>Fund 280 Dept 00</b>            |                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account Description</b>                       |                            |                        |                        |                        |                        |                               |                             |
| 100-02-59700-760                                 | Ambulance Contract Expense |                        |                        | \$ 700,000             | \$ 447,482             | \$ (252,518)                  | -36.07%                     |
| 280-00-59100-000                                 | RESIDUAL EQUITY            | \$ -                   | \$ -                   | \$ 90                  |                        | \$ (90)                       | -100.00%                    |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 700,090</b>      | <b>\$ 447,482</b>      | <b>\$ (252,608)</b>           | <b>-36%</b>                 |

| <b>AMBULANCE-REV<br/>Fund 280</b>                    |                       |               |               |                   |                   |                     |             |
|--|-----------------------|---------------|---------------|-------------------|-------------------|---------------------|-------------|
| DEBT PROCEEDS  |                       |               |               |                   |                   |                     |             |
| TOWNSHIP CONTRIBUTIONS                               |                       |               |               | \$ 267,650        |                   |                     |             |
| 280-48-48110-000                                     | INTEREST INCOME       | \$ 665        | \$ 988        | \$ 90             | \$ -              | \$ (90)             | -100.00%    |
| 280-49-49210-000                                     | TRANSFER FROM GENERAL | \$ -          | \$ -          |                   | \$ 447,482        | \$ 447,482          | 100.00%     |
| 280-49-49900-000                                     | FUND BALANCE APPLIED  | \$ -          | \$ -          | \$ 432,350        | \$ -              | \$ (432,350)        | -100.00%    |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                       | <b>\$ 665</b> | <b>\$ 988</b> | <b>\$ 700,090</b> | <b>\$ 447,482</b> | <b>\$ (252,608)</b> | <b>-36%</b> |

**Fund Balance**

|                           |                  |                  |             |                                   |
|---------------------------|------------------|------------------|-------------|-----------------------------------|
| Restricted                | \$ 52,499        | \$ 53,487        | \$ -        | \$ (0) paid out fund balance 202: |
| Unassigned (deficit)      |                  |                  |             |                                   |
| <b>Total Fund Balance</b> | <b>\$ 52,499</b> | <b>\$ 53,487</b> | <b>\$ -</b> | <b>\$ (0)</b>                     |

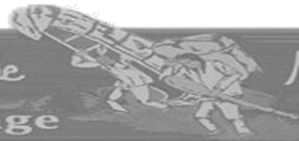
| <b>EMPLOYEE POST-RETIREMENT<br/>285 DEPT XX OBJ XXXXX</b> |                        | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account Description</b>                                |                        |                        |                        |                        |                        |                               |                             |
| 285-02-51400-136  | ADMIN                  | \$ -                   | \$ -                   | \$ 18,299              | \$ 31,185              | \$ 12,886                     | 70.42%                      |
| 285-02-51500-136  | FINANCE                | \$ -                   | \$ 11,532              | \$ 17,908              | \$ 932                 | \$ (16,976)                   | -94.79%                     |
| 285-10-52110-136  | POLICE ADMIN           | \$ 28,896              | \$ 42,814              | \$ 45,685              | \$ 31,185              | \$ (14,500)                   | -31.74%                     |
| 285-10-52120-136  | PATROL                 | \$ 16,787              | \$ -                   | \$ -                   | \$ 31,349              | \$ 31,349                     | 100.00%                     |
| 285-10-52130-136  | CRIMINAL INVESTIAGTION | \$ -                   | \$ -                   | \$ -                   | \$ -                   |                               |                             |
| 285-15-52220-136  | FIRE SUPRESSION        | \$ 47,681              | \$ 47,157              | \$ 22,445              | \$ 20,246              | \$ (2,199)                    | -9.80%                      |
| 285-30-55200-136  | P&R                    | \$ 18,863              | \$ 8,388               | \$ -                   | \$ -                   |                               |                             |
| 285-20-53100-136  | PW ADMIN               |                        |                        | \$ 13,387              | \$ 22,174              |                               |                             |
| 285-20-53311-136  | PW CREW                |                        |                        |                        | \$ 27,489              |                               |                             |
| 285-00-59100-000  | RESIDUAL EQUITY        | \$ -                   | \$ -                   |                        |                        |                               |                             |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>          |                        | <b>\$ 112,226</b>      | <b>\$ 109,892</b>      | <b>\$ 117,724</b>      | <b>\$ 164,560</b>      | <b>\$ 10,561</b>              | <b>9.61%</b>                |

| <b>EMPLOYEE POST-RETIREMENT - REVENUES<br/>Fund 285</b> |                            |                  |                  |                   |                   |                  |               |
|---|----------------------------|------------------|------------------|-------------------|-------------------|------------------|---------------|
| 285-49-49210-000  | TRANSFER FROM GENERAL FUND | \$ 90,136        | \$ 88,980        | \$ 117,724        | \$ 164,560        | \$ 46,837        | 39.79%        |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>    |                            | <b>\$ 90,136</b> | <b>\$ 88,980</b> | <b>\$ 117,724</b> | <b>\$ 164,560</b> | <b>\$ 46,837</b> | <b>52.64%</b> |

**Fund Balance**

|                      |                |                |      |
|----------------------|----------------|----------------|------|
| Restricted           | \$ -           | \$ -           | \$ - |
| Unassigned (deficit) | \$ (20,264.00) | \$ (45,299.00) | \$ - |
| Total Fund Balance   | \$ (20,264.00) | \$ (45,299.00) | \$ - |

*"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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| <b>Debt Service</b><br><b>Fund 300 Dept 00 Object 58000</b> |                             | <b>2021</b>         | <b>2022</b>         | <b>2023</b>         | <b>2024</b>         | <b>Change vs.</b> | <b>% Change</b> |
|---|-----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-----------------|
| <b>Account Description</b>                                  |                             | <b>Actual</b>       | <b>Actual</b>       | <b>Budget</b>       | <b>Budget</b>       | <b>23 Bdgt</b>    | <b>From 23</b>  |
| 300-00-58000-590  | BANK FEES                   |                     | \$ -                |                     |                     | \$ -              |                 |
| 300-00-58000-610  | PRINCIPAL                   | \$ 1,225,313        | \$ 1,341,159        | \$ 1,449,922        | \$ 1,607,134        | \$ 157,212        | 10.84%          |
| 300-00-58000-620  | INTEREST AND FISCAL CHARGES | \$ 376,181          | \$ 442,109          | \$ 485,085          | \$ 598,528          | \$ 113,443        | 23.39%          |
| 300-00-59229-000  | TRANSFER TO LIBRARY         | \$ -                | \$ -                |                     |                     |                   |                 |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>            |                             | <b>\$ 1,601,495</b> | <b>\$ 1,783,268</b> | <b>\$ 1,935,007</b> | <b>\$ 2,205,662</b> | <b>\$ 270,655</b> | <b>13.99%</b>   |

| <b>Debt Service - Rev</b><br><b>Fund 300</b>         |                            |                     |                     |                     |                     |                   |               |
|--|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| 300-41-41110-000                                     | GENERAL PROPERTY TAXES     | \$ 1,194,520        | \$ 1,258,301        | \$ 1,459,634        | \$ 1,771,387        | \$ 311,753        | 21.36%        |
| 300-48-48900-000                                     | MISCELLANEOUS REVENUE      | \$ 182,285          | \$ -                |                     |                     | \$ -              |               |
| 300-49-49221-000                                     | TRANSFER FROM TIF          | \$ 409,103          | \$ 524,966          | \$ 475,373          | \$ 434,275          | \$ (41,098)       | -8.65%        |
| 300-49-49241-000                                     | TRANSFER FROM CAPITAL PROJ | \$ -                | \$ -                |                     |                     | \$ -              |               |
| 300-49-49247-000                                     | TRANSFER FROM AIRPORT      | \$ -                | \$ -                |                     |                     | \$ -              |               |
| 300-49-49261-000                                     | TRANSFER FROM WATER        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              |               |
| 300-49-49262-000                                     | TRANSFER FROM SEWER        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              |               |
| 300-49-49900-000                                     | FUND BALANCE APPLIED       | \$ -                | \$ -                |                     |                     | \$ -              |               |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                            | <b>\$ 1,785,908</b> | <b>\$ 1,783,267</b> | <b>\$ 1,935,007</b> | <b>\$ 2,205,662</b> | <b>\$ 270,655</b> | <b>13.99%</b> |

| <b>Fund Balance</b>       |  |                      |                      |                      |                      |
|---------------------------|--|----------------------|----------------------|----------------------|----------------------|
| Restricted                |  | \$ 126,554.00        | \$ 126,553.37        | \$ 126,553.37        | \$ 126,553.37        |
| Unassigned (deficit)      |  |                      | \$ -                 | \$ -                 | \$ -                 |
| <b>Total Fund Balance</b> |  | <b>\$ 126,555.66</b> | <b>\$ 165,958.86</b> | <b>\$ 165,959.82</b> | <b>\$ 126,553.37</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 #10 NS BLIGHT ELIM<br/>Fund 212 EXPENSES</b> |                             | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|---|-----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account #</b>                                    | <b>Account Description</b>  |                        |                        |                        |                        |                               |                             |
| 212-00-56000-215                                    | AUDIT                       | \$ 778                 | \$ 806                 | \$ 2,405               | \$ 2,418               | \$ 13                         | 0.54%                       |
| 212-00-56000-219                                    | OTHER PROFESSIONAL SERVICES | \$ -                   | \$ -                   | \$ 1,500               | \$ 1,500               | \$ -                          |                             |
| 212-00-56000-550                                    | ADMINISTRATIVE SERVICES     | \$ 2,367               | \$ 2,431               | \$ 1,283               | \$ 536                 | \$ (747)                      | -58.22%                     |
| 212-00-56000-790                                    | MISCELLANEOUS EXPENSE       | \$ 150                 | \$ 150                 | \$ 150                 | \$ 150                 | \$ -                          |                             |
| 212-00-59200-000                                    | TRANSFER TO GENERAL FUND    | \$ -                   | \$ -                   | \$ 12,679              | \$ 12,679              | \$ -                          |                             |
|   | RESIDUAL EQUITY             |                        |                        | \$ 33,784              | \$ 49,846              |                               |                             |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>    |                             | <b>\$ 3,295</b>        | <b>\$ 3,387</b>        | <b>\$ 51,801</b>       | <b>\$ 67,129</b>       | <b>\$ (734)</b>               | <b>-1.42%</b>               |

| <b>TIF #10 NS BLIGHT ELIM<br/>Fund 212 REVENUES</b>  |                        |             |                  |                  |                  |                  |              |
|--|------------------------|-------------|------------------|------------------|------------------|------------------|--------------|
| 212-41-41120-000                                     | TAX INCREMENT          | \$ -        | \$ 13,351        | \$ 23,135        | \$ 67,129        | \$ 43,994        | 190.16%      |
| 212-49-49210-000                                     | TRANSFER FROM GEN FUND | \$ -        | \$ -             |                  |                  | \$ -             |              |
| 212-49-49000-000                                     | FUND BALANCE           | \$ -        | \$ -             |                  |                  | \$ -             |              |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                        | <b>\$ -</b> | <b>\$ 13,351</b> | <b>\$ 23,135</b> | <b>\$ 67,129</b> | <b>\$ 43,994</b> | <b>0.00%</b> |

**Fund Balance**

|                      |             |             |             |
|----------------------|-------------|-------------|-------------|
| Restricted           | \$ -        | \$ -        | \$ -        |
| Unassigned (deficit) | \$ (12,679) | \$ 7,070    | \$ 12,188   |
| Total Fund Balance   | \$ (17,588) | \$ (26,607) | \$ (26,099) |

| <b>TIF #9 NS Business Park (Gunderson)</b>       |                             | <b>2021</b>     | <b>2022</b>     | <b>2023</b>      | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account #</b>                                 | <b>Account Description</b>  |                 |                 |                  |                  |                   |                 |
| 213-00-56000-215                                 | AUDIT                       | \$ 1,948        | \$ 1,989        | \$ 2,405         | \$ 2,418         | \$ 13             | 0.54%           |
| 213-00-56000-219                                 | OTHER PROFESSIONAL SERVICES | \$ -            | \$ 12,604       | \$ 10,000        | \$ 10,000        | \$ -              |                 |
| 213-00-56000-550                                 | ADMINISTRATIVE SERVICES     | \$ 1,197        | \$ 2,248        | \$ 1,283         | \$ 2,143         | \$ 860            | 67.03%          |
| 213-00-56000-790                                 | MISCELLANEOUS EXPENSE       | \$ 150          | \$ 169          | \$ 150           | \$ 150           | \$ -              |                 |
| 213-00-57000-820                                 | PUBLIC INFRASTRUCTURE       | \$ -            | \$ -            |                  |                  | \$ -              |                 |
| 213-00-58000-620                                 | INTEREST AND FISCAL CHARGES | \$ -            | \$ -            |                  |                  | \$ -              |                 |
| 213-00-59500-630                                 | BOND FEES                   | \$ -            | \$ -            | \$ -             | \$ -             |                   |                 |
| 213-00-59100-000                                 | RESIDUAL EQUITY             | \$ -            | \$ -            | \$ -             | \$ 13,917        | \$ 13,917         | 100.00%         |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                             | <b>\$ 2,558</b> | <b>\$ 2,778</b> | <b>\$ 13,838</b> | <b>\$ 28,628</b> | <b>\$ 14,790</b>  | <b>106.88%</b>  |

| <b>TIF #9 NS Business Park (Gunderson)</b>           |                           |             |             |                  |                  |                  |              |
|--|---------------------------|-------------|-------------|------------------|------------------|------------------|--------------|
| <b>Fund 213 REVENUES</b>                             |                           |             |             |                  |                  |                  |              |
| 213-41-41120-000                                     | TAX INCREMENT             | \$ -        | \$ -        | \$ 10            | \$ 28,628        | \$ 28,618        | 286177.60%   |
| 213-42-42020-000                                     | SIDEWALK ASSESSMENT       | \$ -        | \$ -        |                  |                  |                  |              |
| 213-43-43100-000                                     | STATE COMPUTER AID CREDIT | \$ -        | \$ -        | \$ -             | \$ -             | \$ -             |              |
| 213-48-48110-000                                     | INTEREST INCOME           | \$ -        | \$ -        |                  |                  | \$ -             |              |
| 213-49-49110-000                                     | BOND PROCEEDS             | \$ -        | \$ -        |                  |                  | \$ -             |              |
| 213-49-49200-000                                     | TRANSFER FROM OTHER FUNDS | \$ -        | \$ -        | \$ -             | \$ -             |                  |              |
| 213-49-49210-000                                     | TRANSFER FROM GEN FUND    | \$ -        | \$ -        | \$ 13,828        | \$ -             | \$ (13,828)      | -100.00%     |
| 213-49-49000-000                                     | FUND BALANCE              |             | \$ 23,861   |                  |                  | \$ -             |              |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                           | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 13,828</b> | <b>\$ 28,628</b> | <b>\$ 14,800</b> | <b>0.00%</b> |

**Fund Balance**

|                      |             |             |             |
|----------------------|-------------|-------------|-------------|
| Restricted           | \$ -        | \$ -        | \$ 13,917   |
| Unassigned (deficit) | \$ (24,120) | \$ (41,724) | \$ (41,734) |
| Total Fund Balance   | \$ (24,120) | \$ (41,724) | \$ (27,817) |

| <b>TIF #8 Hamilton Park Place<br/>Fund 214 EXPENSES</b> |                             | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|---|-----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account #</b>  | <b>Account Description</b>  |                        |                        |                        |                        |                               |                             |
| 214-00-56000-215  | AUDIT                       | \$ 1,558               | \$ 1,595               | \$ 1,880               | \$ 2,418               | \$ 538                        | 28.62%                      |
| 214-00-56000-219  | OTHER PROFESSIONAL SERVICES | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 214-00-56000-550  | ADMINISTRATIVE SERVICES     | \$ 798                 | \$ 832                 | \$ 856                 | \$ 536                 | \$ (320)                      | -37.38%                     |
| 214-00-56000-590  | BANK FEES                   | \$ 75                  | \$ 74                  | \$ 69                  | \$ 100                 | \$ 31                         | 44.93%                      |
| 214-00-56000-790  | MISCELLANEOUS EXPENSE       | \$ 150                 | \$ 150                 | \$ 150                 | \$ 150                 | \$ -                          |                             |
| 214-00-57000-820  | PUBLIC INFRASTRUCTURE       | \$ -                   | \$ -                   | \$ -                   | \$ -                   |                               |                             |
| 214-00-59100-000  | RESIDUAL EQUITY             | \$ -                   | \$ -                   | \$ 5,487               | \$ 11,648              | \$ 6,161                      | 112.30%                     |
| 214-00-59230-000  | TRANSFER TO DEBT SERVICE    | \$ 45,088              | \$ 44,388              | \$ 48,638              | \$ 47,838              | \$ (800)                      | -1.64%                      |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>        |                             | <b>\$ 47,669</b>       | <b>\$ 47,038</b>       | <b>\$ 57,080</b>       | <b>\$ 62,690</b>       | <b>\$ 5,610</b>               | <b>9.83%</b>                |

| <b>TIF #8 Hamilton Park Place<br/>Fund 214 REVENUES</b> |                                |                  |                  |                  |                  |                 |              |
|---|--------------------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| 214-41-41120-000  | TAX INCREMENT                  | \$ 56,747        | \$ 54,455        | \$ 50,663        | \$ 58,580        | \$ 7,917        | 15.63%       |
| 214-41-41115-000  | PERSONAL PROPERTY AID          | \$ 3,704         | \$ 2,967         | \$ 2,967         | \$ 2,967         | \$ -            |              |
| 214-42-42020-000  | SIDEWALK ASSESSMENT            | \$ 2,147         | \$ -             | \$ 2,147         | \$ -             |                 |              |
| 214-43-43431-000  | STATE COMPUTER AID CREDIT      | \$ 754           | \$ 754           | \$ 753           | \$ 753           | \$ -            |              |
| 214-48-48110-000  | INTEREST INCOME                | \$ 667           | \$ 1,930         | \$ 390           | \$ 390           | \$ -            |              |
| 214-48-48130-000  | INTEREST SPEC. ASSMT & CHARGES | \$ 80            | \$ -             | \$ 160           | \$ -             | \$ (160)        | -100.00%     |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b>    |                                | <b>\$ 64,099</b> | <b>\$ 60,106</b> | <b>\$ 57,080</b> | <b>\$ 62,690</b> | <b>\$ 5,610</b> | <b>0.00%</b> |

**Fund Balance**

|                      |            |            |      |            |
|----------------------|------------|------------|------|------------|
| Restricted           | \$ 112,673 | \$ 125,741 | \$ - | \$ 137,389 |
| Unassigned (deficit) | \$ -       | \$ -       | \$ - | \$ -       |
| Total Fund Balance   | \$ 112,673 | \$ 125,741 | \$ - | \$ 137,389 |

| <b>TIF #11 NORTHSIDE<br/>Fund 215 EXPENSES</b>   |                              | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account #</b>                                 | <b>Account Description</b>   |                        |                        |                        |                        |                               |                             |
| 215-00-56000-215                                 | AUDIT                        | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                          |                             |
| 215-00-56000-219                                 | OTHER PROFESSIONAL SVC       | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 215-00-56000-550                                 | ADMINISTRATIVE SERVICES      | \$ -                   | \$ -                   | \$ -                   | \$ 2,143               | \$ 2,143                      | 100.00%                     |
| 215-00-56000-590                                 | BANK FEES                    | \$ -                   | \$ -                   | \$ -                   | \$ 100                 | \$ 100                        | 100.00%                     |
| 215-00-56000-790                                 | MISCELLANEOUS EXPENSE        | \$ -                   | \$ -                   | \$ -                   | \$ 150                 | \$ 150                        | 100.00%                     |
| 215-00-57000-219                                 | OTHER PROFESSIONAL SVC       | \$ -                   | \$ -                   |                        |                        |                               |                             |
| 215-00-57000-820                                 | PUBLIC INFRASTRUCTURE        | \$ -                   | \$ -                   |                        | \$ 560,000             | \$ 560,000                    | 100.00%                     |
| 215-00-58000-620                                 | INTEREST AND FISCAL CHARGES  | \$ -                   | \$ -                   |                        |                        |                               |                             |
| 215-00-59200-000                                 | TRANSFER TO GENERAL FUND     | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 215-00-59230-000                                 | TRANSFER TO DEBT SERVICE     | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                          |                             |
| 215-00-59500-630                                 | PAYMENT TO BOND EXCROW AGENT | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 215-00-59100-000                                 | RESIDUAL EQUITY              | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                              | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 562,393</b>      | <b>\$ 562,393</b>             | <b>-100.00%</b>             |

| <b>TIF #5 HIGHLANDS<br/>Fund 217 REVENUES</b>        |                            |             |             |             |                   |                   |                 |
|--|----------------------------|-------------|-------------|-------------|-------------------|-------------------|-----------------|
| <b>Account #</b>                                     | <b>Account Description</b> |             |             |             |                   |                   |                 |
| 215-41-41120-000                                     | TAX INCREMENT              | \$ -        | \$ -        | \$ -        | \$ -              | \$ -              |                 |
| 215-41-41115-000                                     | PERSONAL PROPERTY AID      | \$ -        | \$ -        |             |                   | \$ -              |                 |
| 215-48-48900-000                                     | MISCELLANEOUS REVENUE      | \$ -        | \$ -        | \$ -        | \$ -              | \$ -              |                 |
| 215-49-49110-000                                     | BOND PROCEEDS              | \$ -        | \$ -        |             | \$ 560,000        | \$ 560,000        | 100.00%         |
| 215-49-49130-000                                     | BOND PREMIUM               | \$ -        | \$ -        |             |                   | \$ -              |                 |
| 215-49-49210-000                                     | TRANSFER FROM GEN FUND     | \$ -        | \$ -        | \$ -        | \$ 2,393          | \$ 2,393          | 100.00%         |
| 215-49-49900-000                                     | FUND BALANCE APPLIED       | \$ -        | \$ -        |             |                   | \$ -              |                 |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                            | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 562,393</b> | <b>\$ 562,393</b> | <b>-100.00%</b> |

**Fund Balance**

|                      |      |      |      |            |
|----------------------|------|------|------|------------|
| Restricted           | \$ - | \$ - | \$ - | \$ -       |
| Unassigned (deficit) | \$ - | \$ - | \$ - | \$ (2,393) |
| Total Fund Balance   | \$ - | \$ - | \$ - | \$ (2,393) |

| <b>TIF # 4 INDUSTRIAL PARK<br/>Fund 216 EXPENSES</b> |                             | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|-----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account #</b>                                     | <b>Account Description</b>  |                        |                        |                        |                        |                               |                             |
| 216-00-56000-215                                     | AUDIT                       | \$ 2,738               | \$ 9,298               | \$ 4,162               | \$ 2,418               | \$ (1,744)                    | -41.90%                     |
| 216-00-56000-219                                     | OTHER PROFESSIONAL SERVICES | \$ 4,662               | \$ 824                 |                        |                        | \$ -                          |                             |
| 216-00-56000-550                                     | ADMINISTRATIVE SERVICES     | \$ 1,596               | \$ 1,664               | \$ 1,711               | \$ 1,607               | \$ (104)                      | -6.08%                      |
| 216-00-56000-590                                     | BANK FEES                   | \$ 23                  | \$ 23                  | \$ 25                  | \$ 25                  | \$ -                          |                             |
| 216-00-57000-219                                     | OTHER PROFESSIONAL SERVICES | \$ 125                 | \$ -                   |                        |                        | \$ -                          |                             |
| 216-00-56000-790                                     | MISCELLANEOUS EXPENSE       | \$ 150                 | \$ 150                 | \$ 150                 | \$ 150                 | \$ -                          |                             |
| 216-00-57000-820                                     | PUBLIC INFRASTRUCTURE       | \$ 38,494              | \$ 324,273             | \$ -                   | \$ -                   | \$ -                          |                             |
| 216-00-57000-822                                     | LAND ACQUISITION            | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| New Act  | OBLIGATION TO DEVELOPER     |                        |                        | \$ 16,450              | \$ 16,450              |                               |                             |
| Belco Dev Agr  |                             |                        |                        |                        |                        |                               |                             |
| 216-00-59500-630                                     | BOND FEES                   | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 216-00-59100-000                                     | RESIDUAL EQUITY             | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 216-00-59200-000                                     | TRANSFER TO GENERAL FUND    | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 216-00-59230-000                                     | TRANSFER TO DEBT SERVICE    | \$ 155,735             | \$ 150,685             | \$ 82,270              | \$ 80,505              | \$ (1,765)                    | -2.15%                      |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>     |                             | <b>\$ 178,499</b>      | <b>\$ 486,916</b>      | <b>\$ 104,768</b>      | <b>\$ 101,155</b>      | <b>\$ (3,613)</b>             | <b>-3.45%</b>               |

| <b>TIF # 4 INDUSTRIAL PARK<br/>Fund 216 REVENUES</b> |                                  |                   |                  |                   |                   |                   |              |
|--|----------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|--------------|
| <b>Account #</b>                                     | <b>Account Description</b>       |                   |                  |                   |                   |                   |              |
| 216-41-41120-000                                     | TAX INCREMENT                    | \$ 18,607         | \$ 57,170        | \$ 74,668         | \$ 92,930         | \$ 18,262         | 24.46%       |
| 216-41-41115-000                                     | PERSONAL PROPERTY AID            | \$ -              | \$ -             |                   |                   | \$ -              |              |
| 216-48-48110-000                                     | INTEREST INCOME                  | \$ -              | \$ -             |                   |                   | \$ -              |              |
| 216-48-48240-000                                     | LEASE AGREEMENTS                 | \$ -              | \$ -             |                   |                   | \$ -              |              |
| 216-49-49110-000                                     | BOND PROCEEDS                    | \$ -              | \$ -             |                   |                   | \$ -              |              |
| 216-49-49130-000                                     | BOND PREMIUM                     | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              |              |
| 216-48-48900-000                                     | MISCELLANEOUS REV - SALE OF LAND | \$ 411,068        | \$ 11,036        | \$ -              | \$ -              | \$ -              |              |
| 216-49-49200-000                                     | TRANSFER FROM OTHER FUND (ED)    | \$ 12,116         | \$ 18,268        | \$ -              | \$ -              |                   |              |
| 216-49-49210-000                                     | TRANSFER FROM GEN FUND           | \$ -              | \$ -             | \$ 2,005          | \$ 8,225          | \$ 6,220          | 310.22%      |
| 216-49-49241-000                                     | TRANSFER FROM CAPITAL PRJ        | \$ -              | \$ -             |                   |                   | \$ -              |              |
| 216-49-49275-000                                     | TRANSFER FROM OTHER FUNDS (PEC)  | \$ -              | \$ -             | \$ 28,095         | \$ -              | \$ (28,095)       | -100.00%     |
| 216-49-49900-000                                     | FUND BALANCE APPLIED             | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              |              |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                                  | <b>\$ 441,791</b> | <b>\$ 86,475</b> | <b>\$ 104,768</b> | <b>\$ 101,155</b> | <b>\$ (3,613)</b> | <b>-3.4%</b> |

**Fund Balance**

|                      |              |                |                |                |
|----------------------|--------------|----------------|----------------|----------------|
| Restricted           | \$ -         | \$ -           | \$ -           | \$ -           |
| Unassigned (deficit) | \$ (839,595) | \$ (1,240,036) | \$ (1,240,036) | \$ (1,240,036) |
| Total Fund Balance   | \$ (839,595) | \$ (1,240,036) | \$ (1,240,036) | \$ (1,240,036) |

| <b>TIF #5 HIGHLANDS<br/>Fund 217 EXPENSES</b>    |                              | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account #</b>                                 | <b>Account Description</b>   |                        |                        |                        |                        |                               |                             |
| 217-00-56000-215                                 | AUDIT                        | \$ 2,338               | \$ 2,384               | \$ 2,930               | \$ 2,418               | \$ (512)                      | -17.47%                     |
| 217-00-56000-219                                 | OTHER PROFESSIONAL SVC       | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 217-00-56000-550                                 | ADMINISTRATIVE SERVICES      | \$ 1,596               | \$ 1,664               | \$ 1,711               | \$ 1,607               | \$ (104)                      | -6.08%                      |
| 217-00-56000-590                                 | BANK FEES                    | \$ 1                   | \$ 0                   | \$ 25                  | \$ 25                  | \$ -                          |                             |
| 217-00-56000-790                                 | MISCELLANEOUS EXPENSE        | \$ 150                 | \$ 150                 | \$ 150                 | \$ 150                 | \$ -                          |                             |
| 217-00-57000-219                                 | OTHER PROFESSIONAL SVC       | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 217-00-59230-000                                 | TRANSFER TO DEBT SERVICE     | \$ 169,368             | \$ 136,068             | \$ 171,238             | \$ 137,025             | \$ (34,213)                   | -19.98%                     |
| 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>\$ 140,266</b>      | <b>\$ 176,054</b>      | <b>\$ 141,225</b>      | <b>\$ (34,829)</b>            | <b>-19.78%</b>              |

| <b>TIF #5 HIGHLANDS<br/>Fund 217 REVENUES</b>        |                                       |                   |                   |                   |                   |                    |               |
|--|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| <b>Account #</b>                                     | <b>Account Description</b>            |                   |                   |                   |                   |                    |               |
| 217-41-41120-000                                     | TAX INCREMENT                         | \$ 110,312        | \$ 100,191        | \$ 110,434        | \$ 121,690        | \$ 11,256          | 10.19%        |
| 217-41-41115-000                                     | PERSONAL PROPERTY AID                 | \$ -              | \$ -              |                   |                   | \$ -               |               |
| 217-48-48900-000                                     | MISCELLANEOUS REVENUE                 | \$ 37,510         | \$ 37,512         | \$ 37,510         | \$ -              | \$ (37,510)        | -100.00%      |
|  | <i>Developer Settlement thru 2023</i> |                   |                   |                   |                   |                    |               |
| 217-49-49110-000                                     | BOND PROCEEDS                         | \$ -              | \$ -              |                   |                   | \$ -               |               |
| 217-49-49130-000                                     | BOND PREMIUM                          | \$ -              | \$ -              |                   |                   | \$ -               |               |
| 217-49-49210-000                                     | TRANSFER FROM GEN FUND                | \$ -              | \$ -              | \$ 28,110         | \$ 19,535         | \$ (8,575)         | -30.51%       |
| 217-49-49900-000                                     | FUND BALANCE APPLIED                  | \$ -              | \$ -              |                   |                   | \$ -               |               |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                                       | <b>\$ 147,822</b> | <b>\$ 137,702</b> | <b>\$ 176,054</b> | <b>\$ 141,225</b> | <b>\$ (34,829)</b> | <b>-19.8%</b> |

**Fund Balance**

|                      |              |              |              |              |
|----------------------|--------------|--------------|--------------|--------------|
| Restricted           | \$ -         | \$ -         | \$ -         | \$ -         |
| Unassigned (deficit) | \$ (570,887) | \$ (607,889) | \$ (607,889) | \$ (607,889) |
| Total Fund Balance   | \$ (570,887) | \$ (607,889) | \$ (607,889) | \$ (607,889) |

| <b>TIF # 6 DOWNTOWN<br/>Fund 218 EXPENSES</b>    |                            | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account #</b>                                 | <b>Account Description</b> |                        |                        |                        |                        |                               |                             |
| 218-00-56000-215                                 | AUDIT                      | \$ 1,369               | \$ 1,399               | \$ 1,678               | \$ 2,418               | \$ 740                        | 44.10%                      |
| 218-00-56000-550                                 | ADMINISTRATIVE SERVICES    | \$ 798                 | \$ 832                 | \$ 856                 | \$ 1,072               | \$ 216                        | 25.23%                      |
| 218-00-56000-590                                 | BANK FEES                  | \$ 23                  | \$ 108                 | \$ 5                   | \$ 100                 | \$ 95                         | 1900.00%                    |
| 218-00-56000-790                                 | MISCELLANEOUS EXPENSE      | \$ 150                 | \$ 150                 | \$ 150                 | \$ 150                 | \$ -                          |                             |
| 218-00-57000-820                                 | PUBLIC INFRASTRUCTURE      | \$ 336,450             | \$ 64,975              | \$ 5,000               | \$ 5,000               | \$ -                          |                             |
| 218-00-59230-000                                 | TRANSFER TO DEBT SERVICE   | \$ 15,640              | \$ 87,252              | \$ 47,547              | \$ 47,399              | \$ (148)                      |                             |
| 218-00-59500-630                                 | BOND FEES                  | \$ 12,194              | \$ -                   | \$ -                   | \$ -                   | \$ -                          |                             |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                            | <b>\$ 38,909</b>       | <b>\$ 154,716</b>      | <b>\$ 55,236</b>       | <b>\$ 56,139</b>       | <b>\$ 903</b>                 | <b>1.63%</b>                |

| <b>TIF # 6 DOWNTOWN<br/>Fund 218 REVENUES</b>        |  |                  |                 |                  |                  |               |              |
|--|--|------------------|-----------------|------------------|------------------|---------------|--------------|
| <b>Account #</b>                                     | <b>Account Description</b>             |                  |                 |                  |                  |               |              |
| 218-41-41120-000                                     | TAX INCREMENT                          | \$ -             | \$ -            | \$ 17,281        | \$ 46,790        | \$ 29,509     | 170.76%      |
| 218-43-43431-000                                     | STATE COMPUTER AID CREDIT              | \$ 3,452         | \$ 3,452        | \$ 3,452         | \$ 3,452         | \$ -          |              |
| 218-43-43690-000                                     | OTHER STATE PAYMENTS (WAM)             | \$ 63,346        | \$ -            | \$ -             | \$ -             | \$ -          |              |
| NEW  | BOND PROCEEDS (unspent from 21 Borrow) | \$ -             | \$ -            | \$ 5,000         | \$ -             | \$ (5,000)    | -100.00%     |
| 218-49-49110-000                                     | BOND PROCEEDS                          | \$ 415,000       | \$ -            | \$ -             | \$ -             | \$ -          |              |
| 218-49-49130-000                                     | BOND PREMIUM GOVT FUND                 | \$ 6,365         | \$ -            | \$ -             | \$ -             | \$ -          |              |
| 218-49-49210-000                                     | TRANSFER FROM GEN FUND                 | \$ -             | \$ -            | \$ 29,503        | \$ 5,897         | \$ (23,606)   | -80.01%      |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |  | <b>\$ 59,016</b> | <b>\$ 3,452</b> | <b>\$ 37,955</b> | <b>\$ 56,139</b> | <b>\$ 903</b> | <b>2.38%</b> |

**Fund Balance**

|                      |             |                 |                 |                 |
|----------------------|-------------|-----------------|-----------------|-----------------|
| Restricted           | \$ -        | \$ -            | \$ -            | \$ -            |
| Unassigned (deficit) | \$ 9,987.00 | \$ (106,841.00) | \$ (124,121.65) | \$ (124,121.65) |
| Total Fund Balance   | \$ 9,987.00 | \$ (106,841.00) | \$ (124,121.65) | \$ (124,121.65) |



| <b>TIF #7 FIRST WARD<br/>Fund 219 EXPENSES</b> |  | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|--|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account #</b>                               | <b>Account Description</b>                       |                        |                        |                        |                        |                               |                             |
| 219-00-56000-215                               | AUDIT  | \$ 1,947               | \$ 1,998               | \$ 2,295               | \$ 2,418               | \$ 123                        | 5.36%                       |
| 219-00-56000-219                               | OTHER PROFESSIONAL SERVICES                      | \$ -                   | \$ -                   |                        |                        | \$ -                          |                             |
| 219-00-56000-550                               | ADMINISTRATIVE SERVICES                          | \$ 798                 | \$ 832                 | \$ 856                 | \$ 1,072               | \$ 216                        | 25.23%                      |
| 219-00-56000-590                               | BANK FEES  | \$ 37                  | \$ 203                 | \$ 78                  | \$ 250                 | \$ 172                        | 220.51%                     |
| 219-00-56000-790                               | MISCELLANEOUS EXPENSE                            | \$ 150                 | \$ 150                 | \$ 150                 | \$ 150                 | \$ -                          |                             |
| 219-00-57000-820                               | PUBLIC INFRASTRUCTURE                            | \$ 591,689             | \$ 134,218             | \$ 5,000               | \$ 5,000               | \$ -                          |                             |
|  | <i>E Wisconsin St Design</i>                     |                        |                        |                        |                        |                               |                             |
| 219-00-59500-630                               | BOND FEES  | \$ 29,196              | \$ -                   | \$ -                   | \$ -                   | \$ -                          |                             |
| 219-00-57000-820                               | RESIDUAL EQUITY                                  |                        |                        | \$ 23,669              | \$ 60,793              |                               |                             |
| 219-00-59230-000                               | TRANSFER TO DEBT SERVICE                         | \$ 23,273              | \$ 106,573             | \$ 125,681             | \$ 121,507             | \$ (4,174)                    | -3.32%                      |
|  | <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> | <b>\$ 647,089</b>      | <b>\$ 243,974</b>      | <b>\$ 157,729</b>      | <b>\$ 191,190</b>      | <b>\$ (3,663)</b>             | <b>-2.32%</b>               |

| <b>TIF # 7- 1st Ward Redevelopment<br/>Fund 219 REVENUES</b> |  |                   |                  |                   |                   |                  |               |
|--|--|-------------------|------------------|-------------------|-------------------|------------------|---------------|
| <b>Account #</b>   | <b>Account Description</b>                           |                   |                  |                   |                   |                  |               |
| 219-41-41120-000   | TAX INCREMENT  | \$ 85,263         | \$ 76,501        | \$ 153,914        | \$ 197,343        | \$ 43,429        | 28.22%        |
| 219-43-43431-000   | STATE COMPUTER AID CREDIT                            | \$ 1,746          | \$ 1,746         | \$ 1,746          | \$ 1,746          | \$ -             |               |
| 219-43-43690-000   | OTHER STATE PAYMENTS                                 |                   |                  |                   |                   |                  |               |
| 219-48-48110-000   | INTEREST INCOME                                      | \$ -              | \$ 1,433         | \$ 250            | \$ 250            | \$ -             |               |
| 219-49-49110-000   | BOND PROCEEDS  | \$ 840,000        | \$ -             | \$ 1,771          | \$ -              | \$ (1,771)       | -100.00%      |
| 219-49-49130-000   | BOND PREMIUM GOVT FUND                               | \$ 15,253         | \$ -             |                   |                   |                  |               |
| 219-49-49210-000   | TRANSFER FROM GEN FUND                               | \$ -              | \$ -             | \$ -              | \$ -              | \$ -             |               |
| 219-49-49900-000   | TRANSFER FROM FUND BALANCE                           | \$ -              | \$ -             |                   |                   |                  |               |
|  | <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> | <b>\$ 942,262</b> | <b>\$ 79,681</b> | <b>\$ 157,681</b> | <b>\$ 199,339</b> | <b>\$ 41,658</b> | <b>26.42%</b> |

**Fund Balance**

|                      |            |            |            |            |
|----------------------|------------|------------|------------|------------|
| Restricted           |            |            | \$ -       | \$ -       |
| Unassigned (deficit) | \$ 293,556 | \$ 129,262 | \$ 152,883 | \$ 221,825 |
| Total Fund Balance   | \$ 293,556 | \$ 129,262 | \$ 152,883 | \$ 221,825 |

| CAPITAL PROJECTS<br>Fund 410                         |   | 2021<br>Actual | 2022<br>Actual | 2023<br>Budget | 2024<br>Budget | 23 Act vs<br>23 Bdgt | 23 Act vs<br>23 Bdgt |
|--|---|----------------|----------------|----------------|----------------|----------------------|----------------------|
| <b>Account Description</b>                           |   |                |                |                |                |                      |                      |
| 410-00-51600-821                                     | <b>MUNICIPAL BUILDING/GROUNDS</b>   | \$ 136,429     | \$ 943,284     | \$ 454,816     | \$ 12,500,000  | \$ 12,045,184        | 2648.36%             |
| STD  | ARPA Permit Database platform   | \$ 25,000      |                |                |                |                      |                      |
|  | ARPA Budget Software  | \$ 25,000      |                |                |                |                      |                      |
|  | ARPA Video Camera System (Collip Warden)  | \$ 15,000      |                |                |                |                      |                      |
|  | STD Evidence Room Expansion   | \$ 75,000      |                |                |                |                      |                      |
|  | USDA Municipal Garage Construction & Desing   | \$ 12,000,000  |                |                |                |                      |                      |
|  | STD Police Evidence Lockers   | \$ 50,000      |                |                |                |                      |                      |
|  | STD Police CSO Office Remodel   | \$ 10,000      |                |                |                |                      |                      |
|  | STD/ARPA Library Parking Lot  | \$ 20,000      |                |                |                |                      |                      |
|  | STD/ARPA City Hall Parking Lot  | \$ 10,000      |                |                |                |                      |                      |
|  | STD/ARPA Silver Lake Cemetery - Columbarium   | \$ 70,000      |                |                |                |                      |                      |
|  | STD City Hall Boilers   | \$ 200,000     |                |                |                |                      |                      |
| 410-00-53311-821                                     | <b>PW - BUILDINGS/GROUNDS</b>   | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-00-53630-000                                     | <b>LANDFILL &amp; COMPOSTING EXP</b>  | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-00-55200-821                                     | <b>P&amp;R BUILDINGS/GROUNDS</b>  | \$ 478,417     | \$ 207,216     | \$ 432,200     | \$ 267,000     | \$ (165,200)         | -38.22%              |
| GO/GRANT   | Playground Replace/New Pine Meadow  | \$ 150,000     |                |                |                |                      |                      |
| STD/GO/GRANT   | Goodyear Skatepark Improvemtn   | \$ 42,000      |                |                |                |                      |                      |
| GO/GRANT   | CORNER DEWITT   | \$ 75,000      |                |                |                |                      |                      |
| 410-00-57000-219                                     | <b>OTHER PROFESSIONAL SERVICES</b>  | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-00-57000-819                                     | <b>STORM WATER CAPITAL OUTLAY</b>   | \$ 23,940      | \$ 1,046       | \$ 162,500     | \$ 184,000     | \$ 21,500            | 13.23%               |
| GO   | Storm Sewer Relay   | \$ 25,000      |                |                |                |                      |                      |
| GO   | New Pinery - Storm Sewer  | \$ 40,000      |                |                |                |                      |                      |
| GO   | Sifer Street - Storm Sewer  | \$ 90,000      |                |                |                |                      |                      |
| Surplus  | US 51 Storm Sewer (Pleasant-DeWitt) #1400-01-74                                       | \$ 29,000      |                |                |                |                      |                      |
| 410-00-57000-820                                     | <b>PUBLIC INFRASTRUCTURE</b>  | \$ 239,402     | \$ 279,574     | \$ 1,501,200   | \$ 1,751,324   | \$ 250,124           | 16.66%               |
| GO   | Street Reconstruction and Engineering - Location SLIFER                               | \$ 750,000     |                |                |                |                      |                      |
| GO/WT  | Pavement Rehab - Henry Drive (Village-Airport Rd)                                     | \$ 260,000     |                |                |                |                      |                      |
| GO   | Traffic Signal Upgrade/Replacement US 51 @ Collins & Sifer Construct (7/2024-6/2025)* | \$ 98,300      |                |                |                |                      |                      |
| Grant/GO   | US 51 South Resurface (WisDOT #1400-01-04/74)(Pleasant - DeWitt Sts) 2025             | \$ 30,000      |                |                |                |                      |                      |
| Grant/GO   | Traffic Signals 51/Cook and 51/Haerti   | \$ 13,024      |                |                |                |                      |                      |
| GO   | Pavement Rehab - T.B.D.   | \$ 600,000     |                |                |                |                      |                      |
| 410-00-57000-821                                     | <b>BUILDING/GROUNDS</b>   |                | \$ 17,765      | \$ -           | \$ -           | \$ -                 |                      |
| 410-00-57000-840                                     | EQUIPMENT - EMS if referendum   | 1,659,280      | \$ -           | \$ -           | \$ 1,659,280   | \$ 1,659,280         | 100.00%              |
| 410-00-57000-870                                     | COMPUTER HARDWARE   | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-00-57000-880                                     | COMPUTER SOFTWARE   | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-00-59100-000                                     | RESIDUAL EQUITY   | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-00-59229-000                                     | TRANSFER TO LIBRARY   |                |                | \$ -           | \$ -           | \$ -                 |                      |
| 410-00-59221-000                                     | TRANSFER TO CANAL   |                |                | \$ -           | \$ -           | \$ -                 |                      |
| 410-00-59230-000                                     | TRANSFER TO DEBT SERVICE  | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-00-59500-630                                     | BOND FEES   | \$ -           | \$ 60,890      | \$ 45,000      | \$ 45,000      | \$ 45,000            |                      |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b>     |   | \$ 878,188     | \$ 1,509,775   | \$ 2,595,716   | \$ 16,406,604  | \$ 13,810,888        | 532.06%              |
| <b>CAPITAL PROJECTS - REV</b>                        |   |                |                |                |                |                      |                      |
| <b>Fund 410</b>                                      |   |                |                |                |                |                      |                      |
| 410-41-41110-000                                     | GENERAL PROPERTY TAXES  | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-42-42035-000                                     | ALLEY ASSESSMENT  | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-42-42040-000                                     | URBAN DEVELOPMENT   |                |                |                |                | \$ -                 |                      |
| 410-42-42020-000                                     | SIDEWALK ASSESSMENT   | \$ -           |                |                |                | \$ -                 |                      |
| 410-43-43261-000                                     | GRANTS & AIDS   | \$ 103,916     | \$ -           | \$ 250,896     | \$ 12,226,000  | \$ 11,975,104        | 4772.94%             |
| ARPA   | Permit Database platform  | \$ 25,000      |                |                |                |                      |                      |
| ARPA   | Budget Software   | \$ 25,000      |                |                |                |                      |                      |
| ARPA   | Video Camera System (Collip Warden)   | \$ 15,000      |                |                |                |                      |                      |
| ARPA   | Library Parking Lot   | \$ 20,000      |                |                |                |                      |                      |
| ARPA   | City Hall Parking Lot   | \$ 10,000      | \$ -           | \$ -           |                |                      |                      |
| USDA   | Municipal Garage Construction & Desing  | \$ 12,000,000  | \$ -           | \$ -           |                |                      |                      |
| STD/GO/GRANT   | Goodyear Skatepark Improvemtn   | \$ 32,000      | \$ -           | \$ -           |                |                      |                      |
| STD/GO/GRANT   | Pine Meadow   | \$ 99,000      | \$ -           | \$ -           |                |                      |                      |
| 410-43-43300-000                                     | <b>OTHER FEDERAL GRANTS</b>   | \$ -           |                |                |                | \$ -                 |                      |
| 410-43-43690-000                                     | <b>OTHER STATE PAYMENTS</b>   | \$ -           |                |                |                | \$ -                 |                      |
| 410-46-46165-000                                     | STORM WATER MGT FEES  | \$ -           | \$ -           |                |                | \$ -                 |                      |
| 410-48-48110-000                                     | INTEREST INCOME   |                | \$ 6,623       | \$ 15,000      | \$ 25,000      | \$ 10,000            | 66.67%               |
| 410-48-48130-000                                     | INTEREST SPEC ASSMNT & CHARGES  |                |                | \$ 300         | \$ -           | \$ (300)             | -100.00%             |
| 410-48-48520-000                                     | DONATIONS - PARK AND REC  |                |                |                |                | \$ -                 |                      |
| 410-48-48900-000                                     | MISCELLANEOUS REVENUE   |                |                |                |                | \$ -                 |                      |
| 410-48-48910-000                                     | REFUND OF PRIOR YEAR EXPENSE  |                |                |                |                | \$ -                 |                      |
| 410-49-49110-000                                     | BOND PROCEEDS   |                | \$ 2,125,000   | \$ 2,240,920   | \$ 3,991,604   | \$ 1,750,684         | 78.12%               |
| GO   | PARKS   | \$ 136,000     |                |                |                |                      |                      |
| GO   | STORM   | \$ 155,000     |                |                |                |                      |                      |
| GO   | Facilities  | \$ 275,000     |                |                |                |                      |                      |
| GO   | Streets   | \$ 1,706,324   |                |                |                |                      |                      |
| GO   | ALLEY   | \$ 60,000      |                |                |                |                      |                      |
| GO   | EQUIPMENT - EMS if referendum   | 1,659,280      |                |                |                |                      |                      |
| 410-49-49130-000                                     | BOND PREMIUM  | \$ -           |                |                |                | \$ -                 |                      |
| 410-49-49120-000                                     | LOAN PROCEEDS   |                | \$ 265,000     | \$ 455,000     | \$ 135,000     | \$ (320,000)         | -70.33%              |
| STD  | Evidence Room Expansion   | \$ 75,000      | \$ -           | \$ -           |                |                      |                      |
| STD  | Police Evidence Lockers   | \$ 50,000      | \$ -           | \$ -           |                |                      |                      |
| STD  | Police CSO Office Remodel   | \$ 10,000      | \$ -           | \$ -           |                |                      |                      |
| <b>SPECIAL ASSESSMENTS</b>                           |   |                |                |                |                |                      |                      |
| <b>USER FEES</b>                                     |   |                |                |                |                |                      |                      |
| 410-49-49200-000                                     | TRANSFER FROM WHEEL TAX Facilities  |                |                | \$ 40,000      | \$ 40,000      | \$ -                 |                      |
| 410-49-49210-000                                     | TRANSFER FROM GENERAL FUND  | \$ -           |                | \$ -           | \$ -           | \$ -                 |                      |
| 410-49-49215-000                                     | TRANSFER FROM PARKLAND FUND   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -                 |                      |
| <b>TAX LEVY</b>                                      |   |                |                |                |                |                      |                      |
| TRANSFER FROM GENERAL FUND                           |   |                |                |                |                |                      |                      |
|  |   |                |                |                |                |                      |                      |
|  |   |                |                |                |                |                      |                      |
| 410-49-49900-000                                     | FUND BALANCE APPLIED  | \$ -           | \$ -           | \$ -           | \$ -           | \$ -                 |                      |
| INTEREST   | New Pinery - Storm Sewer  | \$ -           |                |                |                |                      |                      |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |   |                |                |                |                |                      |                      |
|  |   | \$ 103,916     | \$ 2,396,623   | \$ 3,002,116   | \$ 16,417,604  | \$ 13,415,488        | 446.87%              |

|                           |                 |                 |      |      |      |      |  |
|---------------------------|-----------------|-----------------|------|------|------|------|--|
| <b>Fund Balance</b>       |                 |                 |      |      |      |      |  |
| Undesignated Fund Balance | \$ 1,883,831.00 | \$ 2,025,621.00 | \$ - | \$ - | \$ - | \$ - |  |
| Total Fund Balance        | \$ 1,883,831.00 | \$ 2,025,621.00 | \$ - | \$ - | \$ - | \$ - |  |

**City of Portage**

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

|  |  | 2021              | 2022              | 2023              | 2024              | Change vs.        | % Change      |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
|  |  | Actual            | Actual            | Budget            | Budget            | 23 Bdgt           | From 23       |
| <b>Account Description</b>                       |  |                   |                   |                   |                   |                   |               |
| 420-00-57500-590                                 | BANK FEES                                | \$ -              | \$ -              |                   |                   | \$ -              |               |
| 420-00-57500-830                                 | VEHICLES                                 | \$ 108,866        | \$ 174,586        | \$ 160,000        | \$ 285,500        | \$ 125,500        | 78.44%        |
|  | POLICE SQUAD w/EQUIP                     | \$ 48,500         |                   |                   |                   |                   |               |
|  | POLICE SQUAD W/EQUIP                     | \$ 48,500         |                   |                   |                   |                   |               |
|  | POLICE SQUAD W/EQUIP                     | \$ 48,500         |                   |                   |                   |                   |               |
|  | ENTERPRISE FLEET LEASE VEHICLES          | \$ 140,000        |                   |                   |                   |                   |               |
| 420-00-57500-840                                 | EQUIPMENT                                | \$ 186,578        | \$ 185,366        | \$ 556,000        | \$ 645,030        | \$ 89,030         | 16.01%        |
|  | PW Dump Truck                            | \$ 260,000        |                   |                   |                   |                   |               |
|  | PW Dump Truck                            | \$ 260,000        |                   |                   |                   |                   |               |
|  | P&R Bobcat                               | \$ 100,000        |                   |                   |                   |                   |               |
|  | AED 2024 per schedule                    | \$ 25,030         |                   |                   |                   |                   |               |
| 420-00-57500-870                                 | COMPUTER HARDWARE                        | \$ 3,398          | \$ 3,047          | \$ 2,527          | \$ 47,388         | \$ 44,861         | 1775.27%      |
|  | Computer Replacemnt Schedule Less Police | \$ 12,000         |                   |                   |                   |                   |               |
|  | Police Toughbooks                        | \$ 35,388         |                   |                   |                   |                   |               |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |  | <b>\$ 298,842</b> | <b>\$ 362,999</b> | <b>\$ 718,527</b> | <b>\$ 977,918</b> | <b>\$ 259,391</b> | <b>36.10%</b> |

**VEHICLE REPL - REV**

| <b>Fund 420</b>                                      |                                    |                   |                   |                   |                   |                   |               |
|--|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 420-43-43690-000                                     | OTHER STATE PAYMENTS               | \$ -              | \$ -              |                   |                   | \$ -              |               |
| 420-47-47323-000                                     | RURAL FIRE PROTECTION CONTRACT     | \$ -              | \$ -              |                   |                   | \$ -              |               |
| 420-47-47324-000                                     | HAZMAT SERVICES                    | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |               |
| 420-48-48110-000                                     | INTEREST INCOME                    | \$ 5,625          | \$ 27,305         | \$ 3,500          | \$ 35,000         | \$ 31,500         | 900.00%       |
| 420-48-48301-000                                     | SALE OF PROPERTY - LAW ENFORCE     | \$ 5,156          | \$ -              | \$ 5,000          | \$ 15,000         | \$ 10,000         | 200.00%       |
| 420-48-48309-000                                     | SALE OF PROPERTY-OTHER             | \$ 34,430         | \$ 5,156          | \$ 25,000         | \$ 20,000         | \$ (5,000)        | -20.00%       |
| 420-48-48420-000                                     | INSURANCE PROCEEDS - LAW           | \$ 0              | \$ -              | \$ -              | \$ -              | \$ -              |               |
| 420-48-48500-000                                     | DONATIONS                          | \$ 3,436          | \$ -              |                   |                   | \$ -              |               |
| 420-48-48900-000                                     | MISCELLANEOUS REVENUE              | \$ -              | \$ -              |                   |                   | \$ -              |               |
| 420-49-49210-000                                     | TRANSFER FROM GEN FUND - VEHICLES  | \$ 239,492        | \$ 240,769        | \$ 59,148         | \$ 60,750         | \$ 1,602          | 2.71%         |
|  | VEHICLES                           | \$ 40,000         |                   |                   |                   |                   |               |
|  | COMPUTERS                          | \$ 20,750         |                   |                   |                   |                   |               |
| 420-49-49200-000                                     | TRANSFER FROM SCHOOL LIAISON (SRO) | \$ -              | \$ 12,340         | \$ 12,587         | \$ 12,587         |                   |               |
|  | LOAN PROCEEDS                      |                   |                   | \$ -              | \$ -              |                   |               |
| 420-49-49000-000                                     | FUND BALANCE APPLIED               | \$ -              | \$ -              | \$ 613,292        | \$ 834,581        | \$ 221,289        | 36.08%        |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                                    | <b>\$ 288,139</b> | <b>\$ 301,120</b> | <b>\$ 718,527</b> | <b>\$ 977,918</b> | <b>\$ 259,391</b> | <b>36.10%</b> |

**Fund Balance**

|                        |              |              |            |            |
|------------------------|--------------|--------------|------------|------------|
| Restricted (Hazmat)    | \$ 170,913   | \$ 170,913   | \$ 170,913 | \$ 170,913 |
| Restricted (Computers) | \$ 16,369    | \$ 31,962    | \$ 36,212  | \$ 9,574   |
| Assigned               | \$ 1,324,932 | \$ 1,236,799 | \$ 619,257 | \$ 84,227  |
| Total Fund Balance     | \$ 1,512,214 | \$ 1,439,674 | \$ 826,382 | \$ 264,714 |

reimb for ambulance \$200

| <b>REVOLVING SIDEWALK</b>                        |                     | <b>2021</b>     | <b>2022</b>     | <b>2023</b>       | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| <b>Account Description</b>                       |                     |                 |                 |                   |                  |                    |                 |
| 450-00-53431-236                                 | SIDEWALK CONTRACTOR | \$ 114          | \$ -            | \$ 100,000        | \$ 40,000        | \$ (60,000)        | -60.00%         |
| 450-00-53431-550                                 | ADMINISTRATIVE FEES | \$ 3,065        | \$ 3,203        | \$ 3,336          | \$ 3,256         | \$ (79)            | -2.38%          |
| 450-00-59100-000                                 | RESIDUAL EQUITY     | \$ -            | \$ -            | \$ -              | \$ -             | \$ -               |                 |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                     | <b>\$ 3,179</b> | <b>\$ 3,203</b> | <b>\$ 103,336</b> | <b>\$ 43,256</b> | <b>\$ (60,079)</b> | <b>-58.14%</b>  |

| <b>REVOLVING SIDEWALK - REV</b>                      |                                |                   |                  |                   |                  |                    |                |
|--|--------------------------------|-------------------|------------------|-------------------|------------------|--------------------|----------------|
| <b>Fund 450</b>                                      |                                |                   |                  |                   |                  |                    |                |
| 450-42-42020-000                                     | SIDEWALK ASSESSMENT            | \$ 37,245         | \$ 14,963        | \$ 36,000         | \$ -             | \$ (36,000)        | -100.00%       |
| 450-48-48110-000                                     | INTEREST INCOME                | \$ 388            | \$ 218           | \$ 200            | \$ 400           | \$ 200             | 100.00%        |
| 450-48-48130-000                                     | INTEREST SPEC ASSMNT & CHARGES | \$ 1,497          | \$ 925           | \$ 1,350          | \$ -             | \$ (1,350)         | -100.00%       |
| 450-49-49210-000                                     | TRANSFER FROM GENERAL FUND     | \$ -              | \$ -             |                   |                  | \$ -               |                |
| 450-49-49241-000                                     | TRANSFER FROM CAPITAL FUND     | \$ -              | \$ -             |                   |                  |                    |                |
| 450-49-49900-000                                     | FUND BALANCE APPLIED           | \$ -              | \$ -             | \$ 25,776         | \$ 2,856         | \$ (22,920)        | -88.92%        |
| 450-49-49110-000                                     | BOND PROCEEDS                  | \$ 40,000         | \$ -             | \$ 40,000         | \$ 40,000        |                    |                |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                                | <b>\$ 154,130</b> | <b>\$ 16,105</b> | <b>\$ 103,326</b> | <b>\$ 43,256</b> | <b>\$ (60,070)</b> | <b>-58.14%</b> |

**Fund Balance**

|                           |                     |                      |                      |                      |
|---------------------------|---------------------|----------------------|----------------------|----------------------|
| Fund Balance Designated   | \$ 30,123.00        | \$ (5,428.00)        | \$ (5,437.68)        | \$ (5,437.68)        |
| Fund Balance Undesignated |                     |                      |                      |                      |
| <b>Total Fund Balance</b> | <b>\$ 30,123.00</b> | <b>\$ (5,428.00)</b> | <b>\$ (5,437.68)</b> | <b>\$ (5,437.68)</b> |

| <b>ALLEY<br/>Fund 455 Dept 00</b>                |   | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Budget</b> | <b>2024<br/>Budget</b> | <b>Change vs.<br/>23 Bdgt</b> | <b>% Change<br/>From 23</b> |
|--|---|------------------------|------------------------|------------------------|------------------------|-------------------------------|-----------------------------|
| <b>Account Description</b>                       |   |                        |                        |                        |                        |                               |                             |
| 455-00-53311-231                                 | STREET REPAIR/MAINT                         | \$ 90                  | \$ 106,512             | \$ -                   | \$ 110,000             | \$ 110,000                    | 100.00%                     |
|  | <i>Alley Resurfacing; #21,#26, #55, #79</i> |                        |                        |                        |                        |                               |                             |
| 455-00-53311-550                                 | ADMINISTRATIVE FEES                         | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                          |                             |
| 455-00-59100-000                                 | RESIDUAL EQUITY                             | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                          |                             |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |   | <b>\$ 90</b>           | <b>\$ 106,512</b>      | <b>\$ -</b>            | <b>\$ 110,000</b>      | <b>\$ 110,000</b>             |                             |

| <b>ALLEY - REV<br/>Fund 455</b>                      |                                |                  |                   |             |                   |                   |                 |
|--|--------------------------------|------------------|-------------------|-------------|-------------------|-------------------|-----------------|
| 455-42-42035-000                                     | ALLEY ASSESSMENT               | \$ 41,668        | \$ 26,922         | \$ -        | \$ 50,000         | \$ 23,078         | 100.00%         |
| 455-48-48110-000                                     | INTEREST INCOME                | \$ 183           | \$ 204            | \$ -        | \$ -              | \$ -              |                 |
| 455-48-48130-000                                     | INTEREST SPEC ASSMNT & CHARGES | \$ 691           | \$ 436            | \$ -        | \$ -              | \$ -              |                 |
| 455-49-49110-000                                     | BOND PROCEEDS                  | \$ -             | \$ -              | \$ -        | \$ -              | \$ -              |                 |
| 455-49-49120-000                                     | LOAN PROCEEDS                  | \$ -             | \$ 80,000         | \$ -        | \$ 60,000         | \$ 60,000         | 100.00%         |
| 455-49-49900-000                                     | FUND BALANCE APPLIED           | \$ -             | \$ -              | \$ -        | \$ -              | \$ 86,922         | 100.00%         |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                                | <b>\$ 42,541</b> | <b>\$ 107,562</b> | <b>\$ -</b> | <b>\$ 110,000</b> | <b>\$ 170,000</b> | <b>-100.00%</b> |

**Fund Balance**

|                           |                       |                    |                    |                    |
|---------------------------|-----------------------|--------------------|--------------------|--------------------|
| Fund Balance Designated   | \$ (33,248.00)        | \$ 6,026.00        | \$ 6,026.00        | \$ 6,026.00        |
| <b>Total Fund Balance</b> | <b>\$ (33,248.00)</b> | <b>\$ 6,026.00</b> | <b>\$ 6,026.00</b> | <b>\$ 6,026.00</b> |

| <b>CANAL PROJECT</b>                             |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>      | <b>From 23</b>  |
| 460-00-53100-213                                 | CONSULTING ENGINEER SERVICES                                       | \$ 541,415        | \$ 564,441        | \$ 26,400         | \$ 14,234        | \$ (12,166)         | -46.08%         |
| 460-00-57000-820                                 | PUBLIC INFRASTRUCTURE<br>Canal Trail, Lghts, Benches & Parking Lot | \$ -              | \$ 75,097         | \$ 899,000        | \$ -             | \$ (899,000)        | -100.00%        |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |  | <b>\$ 541,415</b> | <b>\$ 639,537</b> | <b>\$ 925,400</b> | <b>\$ 14,234</b> | <b>\$ (911,166)</b> | <b>-98.46%</b>  |

| <b>CANAL PROJECT - REV</b>                           |   |                     |                  |                   |                  |                     |                |
|--|---|---------------------|------------------|-------------------|------------------|---------------------|----------------|
| <b>Fund 460</b>                                      |   |                     |                  |                   |                  |                     |                |
| 460-43-43690-000                                     | OTHER STATE PAYMENT<br>Project# HPP 6996-05-28 \$ 659,353 | \$ -                | \$ 60,077        | \$ 659,353        | \$ -             | \$ (659,353)        | -100.00%       |
| 460-48-48110-000                                     | INTEREST  | \$ 1,918            | \$ 4,619         | \$ 100            | \$ -             | \$ (100)            | -100.00%       |
| 460-49-49110-000                                     | BOND PROCEEDS   | \$ 885,000          | \$ -             | \$ -              | \$ -             | \$ -                |                |
| 460-49-49241-000                                     | TRANSFER FROM CAPITAL PROJ                                | \$ 342,500          | \$ -             | \$ -              | \$ -             | \$ -                |                |
| 460-49-49900-000                                     | FUND BALANCE APPLIED                                      | \$ -                | \$ -             | \$ 265,947        | \$ 14,234        | \$ (251,713)        | -94.65%        |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |   | <b>\$ 1,229,418</b> | <b>\$ 64,696</b> | <b>\$ 925,400</b> | <b>\$ 14,234</b> | <b>\$ (911,166)</b> | <b>-98.46%</b> |

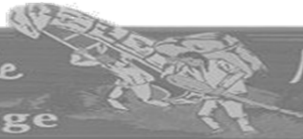
**Fund Balance**

|                         |              |              |      |              |
|-------------------------|--------------|--------------|------|--------------|
|                         | \$ -         | \$ -         | \$ - | \$ -         |
| Fund Balance Designated | \$ 71,427.58 | \$ 54,594.00 | \$ - | \$ 21,328.09 |
| Total Fund Balance      | \$ 71,427.58 | \$ 54,594.00 | \$ - | \$ 21,328.09 |

| <b>AIRPORT CONSTRUCTION</b>                      |                             | <b>2021</b>     | <b>2022</b>   | <b>2023</b>       | <b>2023</b>        | <b>2024</b>       | <b>Change vs.</b> | <b>% Change</b> |
|--|-----------------------------|-----------------|---------------|-------------------|--------------------|-------------------|-------------------|-----------------|
| <b>Fund 470 Dept 00</b>                          |                             | <b>Actual</b>   | <b>Actual</b> | <b>Budget</b>     | <b>Act 6 month</b> | <b>Budget</b>     | <b>23 Bdgt</b>    | <b>From 23</b>  |
| <b>Account Description</b>                       |                             |                 |               |                   |                    |                   |                   |                 |
| 470-00-53510-219                                 | OTHER PROFESSIONAL SERVICES | \$ -            | \$ -          | \$ -              | \$ -               | \$ -              | \$ -              |                 |
| 470-00-53510-590                                 | BANK FEES                   | \$ -            | \$ -          |                   | \$ -               |                   | \$ -              |                 |
| 470-00-53510-790                                 | MISCELLANEOUS EXPENSE       | \$ -            | \$ -          |                   | \$ -               |                   | \$ -              |                 |
| 470-00-53510-870                                 | PUBLIC INFRASTRUCTURE       | \$ 5,567        | \$ -          | \$ 100,000        | \$ -               | \$ 180,000        | \$ 80,000         | 80.00%          |
|  | Runway (Crack Seal)         |                 |               |                   |                    |                   |                   |                 |
| 470-00-59100-000                                 | RESIDUAL EQUITY             | \$ -            | \$ -          |                   | \$ -               |                   | \$ -              |                 |
| 470-00-59500-630                                 | BOND FEES                   | \$ -            | \$ -          |                   | \$ -               |                   |                   |                 |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                             | <b>\$ 5,567</b> | <b>\$ -</b>   | <b>\$ 100,000</b> | <b>\$ -</b>        | <b>\$ 180,000</b> | <b>\$ 80,000</b>  | <b>80.00%</b>   |

| <b>AIRPORT CONST - REV</b>                           |                      |              |              |                   |              |                   |                  |               |
|--|----------------------|--------------|--------------|-------------------|--------------|-------------------|------------------|---------------|
| <b>Fund 470</b>                                      |                      |              |              |                   |              |                   |                  |               |
| 470-48-48110-000                                     | INTEREST INCOME      | \$ 41        | \$ 28        |                   | \$ 49        |                   | \$ -             |               |
| 470-49-49110-000                                     | BOND PROCEEDS        | \$ -         | \$ -         | \$ -              | \$ -         | \$ -              | \$ -             |               |
| 470-43-43261-000                                     | GRANTS & AIDS*       | \$ -         | \$ -         | \$ 100,000        | \$ -         | \$ 180,000        | \$ 80,000        | 80.00%        |
| 470-49-49900-000                                     | FUND BALANCE APPLIED |              |              | \$ -              |              | \$ -              | \$ -             |               |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                      | <b>\$ 41</b> | <b>\$ 28</b> | <b>\$ 100,000</b> | <b>\$ 49</b> | <b>\$ 180,000</b> | <b>\$ 80,000</b> | <b>80.00%</b> |

*"Where the  
Portage*



*North Begins"  
Wis.*

## 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**

|                                       | 2021             | 2022             | 2023             | 2024             | Change vs.     | % Change        |
|---------------------------------------|------------------|------------------|------------------|------------------|----------------|-----------------|
|                                       | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | 23 Bdgt        | From 23         |
| <b>REVENUES</b>                       |                  |                  |                  |                  |                |                 |
| CHARGES FOR SERVICE                   | 2,199,928        | 2,139,253        | 2,199,069        | 2,628,021        | 428,951        | 19.51%          |
| MISCELLANEOUS REVENUE                 | 94,564           | 229,292          | 32,466           | 98,200           | 65,734         | 202.47%         |
| <b>TOTAL REVENUE</b>                  | <b>2,294,492</b> | <b>2,368,545</b> | <b>2,231,535</b> | <b>2,726,221</b> | <b>494,685</b> | <b>22.17%</b>   |
| <b>EXPENDITURES</b>                   |                  |                  |                  |                  |                |                 |
| 53710 WELL MAINT                      | 0                | 45,428           | 48,000           | 70,000           | 22,000         | 0.00%           |
| 53720 PUMPING EXPENSES                | 164,543          | 212,075          | 198,827          | 231,302          | 32,476         | 16.33%          |
| 53730 WATER TREATMENT                 | 209,107          | 244,281          | 233,694          | 249,744          | 16,051         | 6.87%           |
| 53740 DISTRIBUTION                    | 198,100          | 172,434          | 226,345          | 265,996          | 39,651         | 17.52%          |
| 53761 METER READING                   | 28,633           | 41,465           | 34,727           | 51,177           | 16,451         | 47.37%          |
| 53750 ADMIN                           | 268,311          | 320,327          | 452,187          | 391,744          | (60,443)       | -13.37%         |
| 53760 CUSTOMER ACCOUNTS               | 91,751           | 53,941           | 112,732          | 160,571          | 47,839         | 42.44%          |
| TAX EQUIVALENT                        | 391,696          | 353,270          | 395,417          | 363,868          | (31,549)       | -7.98%          |
| <b>TOTAL OPERATIONAL EXPENDITURES</b> | <b>1,352,141</b> | <b>1,443,221</b> | <b>1,701,928</b> | <b>1,784,404</b> | <b>82,476</b>  | <b>4.85%</b>    |
| <b>OPERATIONAL PROFIT/(LOSS)</b>      | <b>942,351</b>   | <b>925,324</b>   | <b>529,608</b>   | <b>941,817</b>   | <b>412,209</b> | <b>77.83%</b>   |
| PRINCIPAL                             | -                | -                | 516,265          | 562,420          | 46,155         | 8.94%           |
| INTEREST                              | 139,259          | 155,211          | 170,910          | 157,840          | (13,070)       | -7.65%          |
| BOND FEES                             | 11,899           | 79,656           | -                | -                | -              |                 |
| CAPITAL - FUNDED OPERATIONAL          | -                | -                | 37,000           | 37,000           | -              | 0.00%           |
|                                       | <b>791,193</b>   | <b>690,457</b>   | <b>-194,567</b>  | <b>184,557</b>   | <b>379,124</b> | <b>-194.85%</b> |

| <b>WATER UTILITY - REVENUES</b><br><b>Fund 610 Dept 40 &amp; 42</b> | <b>2021</b><br><b>Actual</b> | <b>2022</b><br><b>Actual</b> | <b>2023</b><br><b>Budget</b> | <b>2024</b><br><b>Budget</b> | <b>\$ Change</b><br><b>23 Budget</b> | <b>% Change</b><br><b>23 Bdgt</b> |
|---|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|-----------------------------------|
| <b>CHARGES FOR SERVICES</b>   |                              |                              |                              |                              |                                      |                                   |
| USER CHARGES-MF RESIDENTIAL   | \$ 111,727                   | \$ 94,898                    | \$ 98,632                    | \$ 127,940                   | \$ 29,308                            | 129.71%                           |
| USER CHARGES-RESIDENTIAL  | \$ 817,983                   | \$ 789,578                   | \$ 812,556                   | \$ 1,007,368                 | \$ 194,812                           | 123.98%                           |
| USER CHARGES-COMMERCIAL   | \$ 310,087                   | \$ 321,183                   | \$ 334,240                   | \$ 403,000                   | \$ 68,760                            | 120.57%                           |
| USER CHARGES-INDUSTRIAL   | \$ 319,559                   | \$ 307,272                   | \$ 320,072                   | \$ 352,343                   | \$ 32,271                            | 110.08%                           |
| USER CHARGES-GOVERNMENTAL   | \$ 211,118                   | \$ 193,686                   | \$ 212,049                   | \$ 226,795                   | \$ 14,746                            | 106.95%                           |
| FIRE PROTECTION-PRIVATE   | \$ 53,072                    | \$ 53,590                    | \$ 53,519                    | \$ 63,316                    | \$ 9,798                             | 118.31%                           |
| FIRE PROTECTION-PUBLIC  | \$ 341,453                   | \$ 342,270                   | \$ 342,659                   | \$ 410,056                   | \$ 67,397                            | 119.67%                           |
| CLEAR WATER METER   | \$ 12,664                    | \$ 12,608                    | \$ 12,619                    | \$ 14,791                    | \$ 2,172                             | 117.21%                           |
| OTHER PUBLIC CHARGES  | \$ 14,698                    | \$ 15,475                    | \$ 4,264                     | \$ 13,160                    | \$ 8,896                             | 308.63%                           |
| WATER CONNECTION FEE  | \$ 2,774                     | \$ 2,872                     | \$ 3,032                     | \$ 3,222                     | \$ 190                               | 106.28%                           |
| PENALTIES   | \$ 4,793                     | \$ 5,822                     | \$ 5,428                     | \$ 6,029                     | \$ 601                               | 111.07%                           |
| <b>TOTAL CHARGES FOR SERVICES</b>                                   | <b>\$ 2,199,928</b>          | <b>\$ 2,139,253</b>          | <b>\$ 2,199,069</b>          | <b>\$ 2,628,021</b>          | <b>\$ 428,951</b>                    | <b>119.51%</b>                    |
| <b>MISCELLANEOUS REVENUE</b>  |                              |                              |                              |                              |                                      |                                   |
| OTHER STATE PAYMENTS  | \$ -                         | \$ -                         | \$ -                         | \$ -                         |                                      | 100.00%                           |
| INTEREST INCOME   | \$ 12,153                    | \$ 42,402                    | \$ 18,000                    | \$ 85,000                    | \$ 67,000                            | 472.22%                           |
| INTEREST EARNED   |                              |                              |                              |                              |                                      |                                   |
| SCRAP SALES   | \$ -                         | \$ -                         | \$ 50                        | \$ -                         |                                      | 0.00%                             |
| WORK ORDER 10% MARKUP   | \$ 5,792                     | \$ 3,403                     | \$ 4,000                     | \$ 3,500                     | \$ (500)                             | 87.50%                            |
| MISC REV CONTR CAP  | \$ 65,984                    | \$ 173,649                   | \$ -                         | \$ -                         |                                      | 100.00%                           |
| SALE OF PROPERTY-EQUIPMENT  | \$ 1,140                     | \$ 754                       | \$ 937                       | \$ 1,200                     | \$ 263                               | 128.07%                           |
| MISCELLANEOUS REVENUE   | \$ 9,495                     | \$ 9,084                     | \$ 9,479                     | \$ 8,500                     | \$ (979)                             | 89.67%                            |
| PROCEEDS FORM SALE OF ASSETS  |                              |                              | \$ -                         | \$ -                         |                                      | 100.00%                           |
| <b>TOTAL MISCELLANEOUS REVENUE</b>                                  | <b>\$ 94,564</b>             | <b>\$ 229,292</b>            | <b>\$ 32,466</b>             | <b>\$ 98,200</b>             | <b>\$ 65,784</b>                     | <b>302.47%</b>                    |
| <b>TOTAL WATER UTILITY REVENUE</b>                                  | <b>\$ 2,294,492</b>          | <b>\$ 2,368,545</b>          | <b>\$ 2,231,535</b>          | <b>\$ 2,726,221</b>          | <b>\$ 494,735</b>                    | <b>122.17%</b>                    |

| <b>WATER</b>                                     |                               | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>WELL MAINTENANCE</b>                          |                               |                   |                   |                   |                   |                   |                 |
| 610-40-53710-361                                 | WELL MAINTENANCE              | \$ -              | \$ 45,428         | \$ 48,000         | \$ 70,000         | \$ 22,000         | 45.83%          |
|  | Well #8 Pump Inspection       | \$ 40,000         |                   |                   |                   |                   |                 |
|  | Well #8 Pump Rehab            | \$ 30,000         |                   |                   |                   |                   |                 |
|  | <b>TOTAL WELL MAINTENANCE</b> | <b>\$ -</b>       | <b>\$ 45,428</b>  | <b>\$ 48,000</b>  | <b>\$ 70,000</b>  | <b>\$ 22,000</b>  | <b>45.83%</b>   |
| <b>PUMPING EXPENSES</b>                          |                               |                   |                   |                   |                   |                   |                 |
| 610-40-53720-110                                 | WAGES-FULLTIME                | \$ 19,348         | \$ 29,623         | \$ 25,060         | \$ 35,247         | \$ 10,187         | 40.65%          |
| 610-40-53720-111                                 | WAGES-PARTTIME                |                   |                   |                   |                   |                   |                 |
| 610-40-53720-112                                 | OVERTIME COMPENSATION         | \$ 995            | \$ 2,535          | \$ 1,615          | \$ 2,267          | \$ 652            | 40.37%          |
| 610-40-53720-115                                 | LONGEVITY                     | \$ -              | \$ -              | \$ -              | \$ 507            | \$ 507            | 100.00%         |
| 610-40-53720-130                                 | HEALTH INSURANCE              | \$ 5,051          | \$ 4,605          | \$ 4,006          | \$ 7,418          | \$ 3,412          | 85.16%          |
| 610-40-53720-131                                 | TERM LIFE INSURANCE           | \$ 38             | \$ 56             | \$ 47             | \$ 76             | \$ 29             | 61.14%          |
| 610-40-53720-132                                 | DENTAL INSURANCE              | \$ 168            | \$ 210            | \$ 144            | \$ 216            | \$ 72             | 50.00%          |
| 610-40-53720-134                                 | INCOME CONTINUATION INS       | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 610-40-53720-150                                 | RETIREMENT                    | \$ 1,430          | \$ 2,063          | \$ 1,814          | \$ 2,623          | \$ 810            | 44.63%          |
| 610-40-53720-151                                 | FICA                          | \$ 1,603          | \$ 2,372          | \$ 2,041          | \$ 2,823          | \$ 782            | 38.34%          |
| 610-40-53720-190                                 | BENEFIT BALANCING             | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 610-40-53720-221                                 | ELECTRICITY AND GAS           | \$ 133,682        | \$ 144,907        | \$ 151,000        | \$ 162,325        | \$ 11,325         | 7.50%           |
| 610-40-53720-232                                 | FURNACE EXPENSE               | \$ 835            | \$ 462            | \$ 600            | \$ 2,500          | \$ 1,900          | 316.67%         |
| 610-40-53720-343                                 | STANDBY DIESEL                | \$ -              | \$ 397            | \$ 500            | \$ 500            | \$ -              | 0.00%           |
| 610-40-53720-350                                 | BUILDING REPAIR/MAINTENANCE   | \$ 320            | \$ (8,626)        | \$ 4,000          | \$ 2,000          | \$ (2,000)        | -50.00%         |
| 610-40-53720-351                                 | GROUNDS REPAIR/MAINTENANCE    | \$ 161            | \$ 12,540         |                   |                   |                   |                 |
| 610-40-53720-352                                 | EQUIP REPAIR/MAINT            | \$ 912            | \$ 20,930         | \$ 8,000          | \$ 12,800         | \$ 4,800          | 60.00%          |
|  | Well *8 Transfer Switch       | \$ 2,800          |                   |                   |                   |                   |                 |
|  | Cummins Service Plan          | \$ 4,000          |                   |                   |                   |                   |                 |
|  | Cord Reel for Dehumidifiers   | \$ 4,000          |                   |                   |                   |                   |                 |
|  | Other                         | \$ 2,000          |                   |                   |                   |                   |                 |
|  | <b>TOTAL PUMPING EXPENSES</b> | <b>\$ 164,543</b> | <b>\$ 212,075</b> | <b>\$ 198,827</b> | <b>\$ 231,302</b> | <b>\$ 32,476</b>  | <b>16.33%</b>   |

| <b>WATER</b>                         |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>WATER TREATMENT</b>               |  |                   |                   |                   |                   |                   |                 |
| 610-40-53730-110                     | WAGES-FULLTIME                             | \$ 19,348         | \$ 29,623         | \$ 25,060         | \$ 35,247         | \$ 10,187         | 40.65%          |
| 610-40-53730-112                     | OVERTIME COMPENSATION                      | \$ 995            | \$ 2,535          | \$ 1,615          | \$ 2,267          | \$ 652            | 40.37%          |
| 610-40-53730-115                     | LONGEVITY                                  | \$ -              | \$ -              | \$ -              | \$ 507            | \$ 507            | 100.00%         |
| 610-40-53730-130                     | HEALTH INSURANCE                           | \$ 5,051          | \$ 4,605          | \$ 4,006          | \$ 7,418          | \$ 3,412          | 85.16%          |
| 610-40-53730-131                     | TERM LIFE INSURANCE                        | \$ 38             | \$ 56             | \$ 47             | \$ 76             | \$ 29             | 61.14%          |
| 610-40-53730-132                     | DENTAL INSURANCE                           | \$ 168            | \$ 210            | \$ 144            | \$ 216            | \$ 72             | 50.00%          |
| 610-40-53730-150                     | RETIREMENT                                 | \$ 1,430          | \$ 2,063          | \$ 1,814          | \$ 2,623          | \$ 810            | 44.63%          |
| 610-40-53730-151                     | FICA                                       | \$ 1,603          | \$ 2,372          | \$ 2,041          | \$ 2,823          | \$ 782            | 38.34%          |
| 610-40-53730-190                     | BENEFIT BALANCING                          | \$ -              | \$ -              |                   |                   |                   |                 |
| 610-40-53730-223                     | WASTEWATER CHARGES                         | \$ 14,613         | \$ 10,176         | \$ 14,967         | \$ 14,967         | \$ -              | 0.00%           |
| 610-40-53730-340                     | OPERATING SUPPLIES & EXPENSES              | \$ -              | \$ 39             | \$ 100            | \$ 500            | \$ 400            | 400.00%         |
| 610-40-53730-350                     | BUILDING REPAIR/MAINTENANCE                | \$ 853            | \$ 1,472          | \$ 1,400          | \$ 1,500          | \$ 100            | 7.14%           |
| 610-40-53730-351                     | GROUNDS REPAIR/MAINTENANCE                 | \$ -              | \$ 151            | \$ 1,000          | \$ 100            | \$ (900)          | -90.00%         |
| 610-40-53730-352                     | EQUIP REPAIR/MAINTENANCE incl VOC          | \$ 6,602          | \$ 8,871          | \$ 15,500         | \$ 15,500         | \$ -              | 0.00%           |
|                                      | Dehumidifiers (2)                          | \$ 8,000          |                   |                   |                   |                   |                 |
|                                      | Softners and iron filters inspection @ WTP | \$ 7,500          |                   |                   |                   |                   |                 |
| 610-40-53730-232                     | HVAC                                       | \$ 416            | \$ 311            | \$ 1,000          | \$ 1,000          | \$ -              | 0.00%           |
| 610-40-53730-360                     | CHEMICALS                                  | \$ 157,990        | \$ 181,797        | \$ 165,000        | \$ 165,000        | \$ -              | 0.00%           |
| <b>TOTAL WATER TREATMENT</b>         |  | <b>\$ 209,107</b> | <b>\$ 244,281</b> | <b>\$ 233,694</b> | <b>\$ 249,744</b> | <b>\$ 16,051</b>  | <b>6.87%</b>    |

| <b>WATER UTILITY</b>                 |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>DISTRIBUTION</b>                  |  |                   |                   |                   |                   |                   |                 |
| 610-40-53740-110                     | WAGES-FULLTIME                                   | \$ 64,488         | \$ 78,994         | \$ 66,826         | \$ 93,992         | \$ 27,165         | 40.65%          |
| 610-40-53740-111                     | WAGES-PART TIME                                  | \$ -              | \$ -              | \$ 4,000          | \$ 4,000          | \$ -              | 0.00%           |
| 610-40-53740-112                     | OVERTIME COMPENSATION                            | \$ 2,652          | \$ 6,760          | \$ 4,306          | \$ 6,044          | \$ 1,738          | 40.37%          |
| 610-40-53740-115                     | LONGEVITY  | \$ -              | \$ -              | \$ -              | \$ 1,353          | \$ 1,353          | 100.00%         |
| 610-40-53740-130                     | HEALTH INSURANCE                                 | \$ 13,468         | \$ 12,281         | \$ 10,684         | \$ 19,782         | \$ 9,098          | 85.16%          |
| 610-40-53740-131                     | TERM LIFE INSURANCE                              | \$ 102            | \$ 150            | \$ 126            | \$ 202            | \$ 77             | 61.14%          |
| 610-40-53740-132                     | DENTAL INSURANCE                                 | \$ 448            | \$ 560            | \$ 384            | \$ 576            | \$ 192            | 50.00%          |
| 610-40-53740-150                     | RETIREMENT                                       | \$ 3,813          | \$ 5,500          | \$ 4,837          | \$ 6,996          | \$ 2,159          | 44.63%          |
| 610-40-53740-151                     | FICA   | \$ 4,274          | \$ 6,326          | \$ 7,482          | \$ 10,351         | \$ 2,869          | 38.34%          |
| 610-40-53740-190                     | BENEFIT BALANCING                                | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 610-40-53740-213                     | CONSULTING ENGINEER SERVICES*                    | \$ 7,200          | \$ 8,393          | \$ 44,500         | \$ 26,000         | \$ (18,500)       | -41.57%         |
|                                      | <i>Cross Connections</i>                         | \$ 17,500         |                   |                   |                   |                   |                 |
|                                      | <i>Large Meter Testing</i>                       | \$ 8,500          |                   |                   |                   |                   |                 |
| 610-40-53740-219                     | CONTRACTED SERVICE CROSS CONN                    | \$ 65             | \$ 161            |                   |                   |                   |                 |
| 610-40-53740-234                     | LAB FEES   | \$ 17,693         | \$ 10,738         | \$ 17,800         | \$ 17,800         | \$ -              | 0.00%           |
| 610-40-53740-240                     | VEHICLE/EQUIP MAINT                              | \$ 221            | \$ -              | \$ 200            | \$ 200            | \$ -              | 0.00%           |
| 610-40-53740-243                     | BUILDING/GROUNDS MAINT                           | \$ 231            | \$ 668            | \$ 700            | \$ 700            | \$ -              | 0.00%           |
| 610-40-53740-340                     | OPERATING SUPPLIES & EXPENSES                    | \$ 5,238          | \$ 6,224          | \$ 5,000          | \$ 6,500          | \$ 1,500          | 30.00%          |
| 610-40-53740-350                     | BUILDING REPAIR/MAINTENANCE                      | \$ 1,947          | \$ 2,060          | \$ 4,500          | \$ 4,500          | \$ -              | 0.00%           |
| 610-40-53740-351                     | GROUNDS REPAIR/MAINTENANCE                       | \$ 625            | \$ 211            | \$ 500            | \$ 500            | \$ -              | 0.00%           |
| 610-40-53740-352                     | EQUIP REPAIR/MAINTENANCE                         | \$ 885            | \$ 9,015          | \$ 1,000          | \$ 3,500          | \$ 2,500          | 250.00%         |
| 610-40-53740-354                     | SERVICES REPAIR/MAINTENANCE                      | \$ 6,904          | \$ 14,054         | \$ 7,500          | \$ 9,000          | \$ 1,500          | 20.00%          |
| 610-40-53740-355                     | HYDRANTS REPAIR/MAINTENANCE                      | \$ 3,435          | \$ 1,177          | \$ 13,500         | \$ 14,500         | \$ 1,000          | 7.41%           |
|                                      | <i>Routine Maintenance</i>                       | \$ 3,000          |                   |                   |                   |                   |                 |
|                                      | <i>Paint Hydrants</i>                            | \$ 11,500         |                   |                   |                   |                   |                 |
| 610-40-53740-356                     | METERS REPAIR/MAINTENANCE                        | \$ 507            | \$ 4,672          | \$ 1,500          | \$ 5,000          | \$ 3,500          | 233.33%         |
| 610-40-53740-357                     | TOWERS REPAIR/MAINTENANCE                        | \$ 44,597         | \$ 9,794          | \$ 8,000          | \$ 9,500          | \$ 1,500          | 18.75%          |
|                                      | <i>Cardinal Tower draindown clean/inspection</i> | \$ 3,500          |                   |                   |                   |                   |                 |
|                                      | <i>North and South Tower Inspections</i>         | \$ 6,000          |                   |                   |                   |                   |                 |
| 610-40-53740-358                     | MAINS & VALVES REPAIR/MAINT                      | \$ 17,345         | \$ (5,730)        | \$ 23,000         | \$ 25,000         | \$ 2,000          | 8.70%           |
| 610-40-53740-359                     | REPAIR/MAINTENANCE                               | \$ 1,947          | \$ 426            |                   |                   |                   |                 |
| 610-40-53740-380                     | CONSTRUCTION MATERIALS                           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| 610-40-53740-385                     | MERCHANDISING AND JOBBING                        | \$ 16             | \$ -              | \$ -              | \$ -              | \$ -              |                 |
| <b>TOTAL WATER DISTRIBUTION</b>      |  | <b>\$ 198,100</b> | <b>\$ 172,434</b> | <b>\$ 226,345</b> | <b>\$ 265,996</b> | <b>\$ 39,651</b>  | <b>17.52%</b>   |

| <b>WATER UTILITY</b>                 |  | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| <b>ADMINISTRATION EXPENSES</b>       |  |                   |                   |                   |                   |                    |                 |
| 610-40-53750-110                     | WAGES-FULLTIME                                       | \$ 118,200        | \$ 186,679        | \$ 196,057        | \$ 130,276        | \$ (65,782)        | -33.55%         |
| 610-40-53750-111                     | WAGES-PARTTIME                                       | \$ 3,816          | \$ 3,915          | \$ 4,435          | \$ 4,716          | \$ 281             | 6.34%           |
| 610-40-53750-112                     | OVERTIME COMPENSATION                                | \$ 407            | \$ 749            | \$ 240            | \$ 308            | \$ 68              | 28.50%          |
| 610-40-53750-115                     | LONGEVITY  | \$ -              | \$ -              | \$ 53             | \$ 53             | \$ (1)             | -0.94%          |
| 610-40-53750-130                     | HEALTH INSURANCE                                     | \$ 29,667         | \$ 12,260         | \$ 40,651         | \$ 24,616         | \$ (16,035)        | -39.45%         |
| 610-40-53750-131                     | TERM LIFE INSURANCE                                  | \$ 446            | \$ 176            | \$ 576            | \$ 198            | \$ (378)           | -65.54%         |
| 610-40-53750-132                     | DENTAL INSURANCE                                     | \$ 971            | \$ 579            | \$ 1,812          | \$ 1,380          | \$ (432)           | -23.84%         |
| 610-40-53750-136                     | RETIREE BENEFITS                                     | \$ (35,520)       | \$ (32,891)       | \$ 17,908         | \$ 14,983         | \$ (2,925)         | -16.33%         |
| 610-40-53750-140                     | EMPLOYEE ASSISTANCE PROGRAM                          | \$ 33             | \$ 33             |                   |                   |                    |                 |
| 610-40-53750-150                     | RETIREMENT   | \$ 8,819          | \$ 4,883          | \$ 13,057         | \$ 8,115          | \$ (4,942)         | -37.85%         |
| 610-40-53750-151                     | FICA   | \$ 9,859          | \$ 5,823          | \$ 14,861         | \$ 9,169          | \$ (5,692)         | -38.30%         |
| 610-40-53750-199                     | ALLOCATED TO CAPITAL PROJECTS                        | \$ -              | \$ (298)          | \$ (5,000)        | \$ (5,000)        | \$ -               | 0.00%           |
|                                      | <i>% of Eng Tech &amp; Intern Wages &amp; Bene's</i> |                   |                   |                   |                   |                    |                 |
| 610-40-53750-190                     | BENEFIT BALANCING                                    | \$ -              | \$ -              | \$ -              | \$ -              |                    |                 |
| 610-40-53750-201                     | DRUG/ALCOHOL TESTING                                 | \$ 193            | \$ -              | \$ 200            | \$ 200            | \$ -               | 0.00%           |
| 610-40-53750-202                     | PSC ASSESSMENT                                       | \$ 4,303          | \$ 4,595          | \$ 6,500          | \$ 6,500          | \$ -               | 0.00%           |
| 610-40-53750-207                     | COMPUTER SERVICES                                    | \$ -              | \$ -              | \$ 300            | \$ 300            | \$ -               | 0.00%           |
| 610-40-53750-208                     | LEGAL  | \$ 138            | \$ 459            | \$ 1,000          | \$ 1,000          | \$ -               | 0.00%           |
| 610-40-53750-210                     | HARDWARE MAINTENANCE                                 | \$ 3,372          | \$ 1,341          | \$ 6,331          | \$ 5,121          | \$ (1,210)         | -19.11%         |
|                                      | Server Licenses & CALS, Ind Portage (9%)             | \$ 550            |                   |                   |                   |                    |                 |
|                                      | General IT Support                                   | \$ 1,500          |                   |                   |                   |                    |                 |
|                                      | IT Support SQL Server Replace                        | \$ 1,071          |                   |                   |                   |                    |                 |
|                                      | Scada Computer Upgrade                               | \$ 2,000          |                   |                   |                   |                    |                 |
| 610-40-53750-211                     | SOFTWARE SUPPORT                                     | \$ 8,133          | \$ 11,324         | \$ 11,650         | \$ 28,431         | \$ 16,781          | 144.05%         |
|                                      | Civics   | \$ 4,866          |                   |                   |                   |                    |                 |
|                                      | Microsoft Office 365 Exchange Email (3 @ \$90)       | \$ 270            |                   |                   |                   |                    |                 |
|                                      | (7) Email Archiver Support (GFI)                     | \$ 75             |                   |                   |                   |                    |                 |
|                                      | Adobe Pro annual license                             | \$ 240            |                   |                   |                   |                    |                 |
|                                      | Scada License  | \$ 14,000         |                   |                   |                   |                    |                 |
|                                      | GIS  | \$ 2,500          |                   |                   |                   |                    |                 |
|                                      | (9A) Watchguard                                      | \$ -              |                   |                   |                   |                    |                 |
|                                      | (10) Symantech                                       | \$ 100            |                   |                   |                   |                    |                 |
|                                      | 1 yr SSL   | \$ 30             |                   |                   |                   |                    |                 |
|                                      | Licenses Install                                     | \$ 2,350          |                   |                   |                   |                    |                 |
|                                      | Badger Meter Mo Fee                                  | \$ 2,400          |                   |                   |                   |                    |                 |
|                                      | Badger Meter Annual Mobile Sftwe                     | \$ 1,600          |                   |                   |                   |                    |                 |
| 610-40-53750-212                     | OFFICE EQUIPMENT MAINTENANCE                         | \$ 3,542          | \$ 765            | \$ 1,800          | \$ 500            | \$ (1,300)         | -72.22%         |
| 610-40-53750-213                     | CONSULTING ENGINEER SERVICES                         | \$ 49             | \$ 275            | \$ 3,000          | \$ 3,000          | \$ -               | 0.00%           |
| 610-40-53750-215                     | AUDIT  | \$ 11,099         | \$ 11,762         | \$ 11,841         | \$ 12,852         | \$ 1,011           | 8.54%           |
| 610-40-53750-216                     | ASSOCIATION DUES                                     | \$ -              | \$ -              | \$ 250            | \$ 250            | \$ -               | 0.00%           |
| 610-40-53750-220                     | TELEPHONE  | \$ 3,432          | \$ 4,270          | \$ 5,300          | \$ 5,900          | \$ 600             | 11.31%          |
|                                      | Charter Voice Nridge unit 1                          | \$ 1,450          |                   |                   |                   |                    |                 |
|                                      | Charter Voice Nridge unit 2                          | \$ 480            |                   |                   |                   |                    |                 |
|                                      | US Cellular (2)                                      | \$ 2,700          |                   |                   |                   |                    |                 |
|                                      | Rhyme  | \$ 1,270          |                   |                   |                   |                    |                 |
| 610-40-53750-224                     | INTERNET SERVICE                                     | \$ 5,119          | \$ 4,888          | \$ 5,300          | \$ 6,182          | \$ 882             | 16.64%          |
|                                      | Charter Nridge unit 1                                | \$ 1,240          |                   |                   |                   |                    |                 |
|                                      | Charter Nridge unit 2                                | \$ 1,240          |                   |                   |                   |                    |                 |
|                                      | Charter split  | \$ 150            |                   |                   |                   |                    |                 |
|                                      | Frontier   | \$ 882            |                   |                   |                   |                    |                 |
|                                      | Charter Ethernet Backup & Svc                        | \$ 2,670          |                   |                   |                   |                    |                 |
| 610-40-53750-290                     | TRAINING/DUES  | \$ 749            | \$ 1,800          | \$ 1,630          | \$ 2,630          | \$ 1,000           | 61.35%          |
|                                      | SAFETY TRNG 1ST AID/CPR/BBP (6 @ \$55)               | \$ 330            |                   |                   |                   |                    |                 |
|                                      | MTAW MEETINGS  | \$ 500            |                   |                   |                   |                    |                 |
|                                      | CIVIC  | \$ 300            |                   |                   |                   |                    |                 |
|                                      | Operator Training                                    | \$ 1,000          |                   |                   |                   |                    |                 |
|                                      | OTHER  | \$ 500            |                   |                   |                   |                    |                 |
| 610-40-53750-292                     | PRINTING/PUBLISHING                                  | \$ -              | \$ -              | \$ -              | \$ -              |                    |                 |
| 610-40-53750-293                     | UNIFORMS   | \$ -              | \$ -              | \$ -              | \$ -              |                    |                 |
| 610-40-53750-310                     | OFFICE SUPPLIES                                      | \$ 48             | \$ 2,327          | \$ 1,500          | \$ 1,500          | \$ -               | 0.00%           |
| 610-40-53750-340                     | OPERATING EXPENSES                                   | \$ 1,804          | \$ 2,743          | \$ 4,000          | \$ 4,000          | \$ -               | 0.00%           |
| 610-40-53750-341                     | VEHICLE/EQUIP MAINTENANCE                            | \$ 2,544          | \$ 4,983          | \$ 5,000          | \$ 5,000          | \$ -               | 0.00%           |
| 610-40-53750-342                     | GASOLINE/OIL   | \$ 6,976          | \$ 9,642          | \$ 10,000         | \$ 12,000         | \$ 2,000           | 20.00%          |
| 610-40-53750-350                     | BUILDING REPAIR/MAINTENANCE                          | \$ -              | \$ -              | \$ 2,500          | \$ 10,500         | \$ 8,000           | 320.00%         |
| 610-40-53750-352                     | EQUIP REPAIR/MAINTENANCE                             | \$ -              | \$ 219            | \$ 300            | \$ 300            | \$ -               | 0.00%           |
| 610-40-53750-510                     | GENERAL LIABILITY INS                                | \$ 18,088         | \$ 16,076         | \$ 17,899         | \$ 16,176         | \$ (1,723)         | -9.63%          |
| 610-40-53750-511                     | WORKER'S COMP INSURANCE                              | \$ 9,686          | \$ 8,391          | \$ 11,167         | \$ 15,136         | \$ 3,969           | 35.54%          |
| 610-40-53750-512                     | PROPERTY INSURANCE                                   | \$ 15,977         | \$ 15,615         | \$ 16,874         | \$ 23,682         | \$ 6,808           | 40.35%          |
| 610-40-53750-550                     | ADMINISTRATIVE SERVICES                              | \$ 35,756         | \$ 36,945         | \$ 37,965         | \$ 40,521         | \$ 2,555           | 6.73%           |
| 610-40-53750-870                     | COMPUTER HARDWARE                                    | \$ -              | \$ -              | \$ 2,730          | \$ 1,250          | \$ (1,480)         | -54.21%         |
|                                      | printer/scanner                                      | \$ 1,500          |                   |                   |                   |                    |                 |
| 610-40-53750-880                     | COMPUTER SOFTWARE                                    | \$ 606            | \$ -              |                   |                   |                    |                 |
| 610-40-53750-923                     | OTHER PROFESSIONAL SERVICES                          |                   |                   | \$ 2,500          | \$ 2,500          |                    |                 |
|                                      | <b>TOTAL WATER ADMINISTRATION</b>                    | <b>\$ 268,311</b> | <b>\$ 320,327</b> | <b>\$ 452,187</b> | <b>\$ 391,744</b> | <b>\$ (57,943)</b> | <b>-12.81%</b>  |

| <b>WATER UTILITY</b>   |   | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| <b>CUSTOMER ACCOUNTS EXPENSE</b>   |   |                   |                   |                   |                     |                    |                 |
| 610-40-53760-110   | WAGES-FULLTIME                                | \$ 8,200          | \$ 7,450          | \$ 5,387          | \$ 8,532            | \$ 3,145           | 58.38%          |
| 610-40-53760-111   | WAGES-PART TIME                               | \$ 13,798         | \$ 14,155         | \$ 17,471         | \$ 20,603           | \$ 3,133           | 17.93%          |
| 610-40-53760-112   | OVERTIME COMPENSTION                          | \$ 140            | \$ 352            | \$ 174            | \$ 235              | \$ 61              | 34.90%          |
| 610-40-53760-130   | HEALTH INSURANCE                              | \$ -              | \$ -              | \$ -              | \$ -                |                    |                 |
| 610-40-53760-131   | TERM LIFE INSURANCE                           | \$ 26             | \$ 31             | \$ 29             | \$ 40               | \$ 10              | 34.90%          |
| 610-40-53760-132   | DENTAL INSURANCE                              | \$ 265            | \$ 241            | \$ 156            | \$ 198              | \$ 42              | 26.92%          |
| 610-40-53760-150   | RETIREMENT                                    | \$ 1,541          | \$ 1,412          | \$ 1,257          | \$ 1,716            | \$ 459             | 36.56%          |
| 610-40-53760-151   | FICA  | \$ 1,702          | \$ 1,636          | \$ 1,758          | \$ 2,247            | \$ 489             | 27.81%          |
| 610-40-53760-190   | BENEFIT BALANCING                             | \$ -              | \$ -              | \$ -              | \$ -                |                    |                 |
| 610-40-53760-291   | POSTAGE                                       | \$ 13,566         | \$ 21,845         | \$ 17,500         | \$ 17,500           | \$ -               | 0.00%           |
| 610-40-53760-340   | OPERATING SUPPLIES                            | \$ 7,542          | \$ 6,821          | \$ 8,000          | \$ 9,000            | \$ 1,000           | 12.50%          |
|  | <i>includes lab supplies \$4,000</i>          |                   |                   |                   |                     |                    |                 |
| 610-40-53760-356   | METERS REPAIR/MAINT                           | \$ 44,979         | \$ -              | \$ 61,000         | \$ 100,500          | \$ 39,500          | 64.75%          |
| 610-40-53760-740   | UNCOLLECTIBLE ACCOUNTS/WATER                  | \$ (8)            | \$ (3)            |                   |                     |                    |                 |
|  | <b>TOTAL CUSTOMER ACCOUNTS</b>                | <b>\$ 91,751</b>  | <b>\$ 53,941</b>  | <b>\$ 112,732</b> | <b>\$ 160,571</b>   | <b>\$ 47,839</b>   | <b>42.44%</b>   |
| <b>CUST ACCTS-METER READING EXPENSE</b>  |   |                   |                   |                   |                     |                    |                 |
| 610-40-53761-110   | WAGES-FULL TIME                               | \$ 19,348         | \$ 29,623         | \$ 25,060         | \$ 35,247           | \$ 10,187          | 40.65%          |
| 610-40-53761-112   | OVERTIME COMPENSATION                         | \$ 995            | \$ 2,535          | \$ 1,615          | \$ 2,267            | \$ 652             | 40.37%          |
| 610-40-53761-115   | LONGEVITY                                     | \$ -              | \$ -              | \$ -              | \$ 507              | \$ 507             | 100.00%         |
| 610-40-53761-130   | HEALTH INSURANCE                              | \$ 5,051          | \$ 4,605          | \$ 4,006          | \$ 7,418            | \$ 3,412           | 85.16%          |
| 610-40-53761-131   | TERM LIFE INSURANCE                           | \$ 38             | \$ 56             | \$ 47             | \$ 76               | \$ 29              | 61.14%          |
| 610-40-53761-132   | DENTAL INSURANCE                              | \$ 168            | \$ 210            | \$ 144            | \$ 216              | \$ 72              | 50.00%          |
| 610-40-53761-134   | INCOME CONTINUATION INS                       | \$ -              | \$ -              | \$ -              | \$ -                |                    |                 |
| 610-40-53761-150   | RETIREMENT                                    | \$ 1,430          | \$ 2,063          | \$ 1,814          | \$ 2,623            | \$ 810             | 44.63%          |
| 610-40-53761-151   | FICA  | \$ 1,603          | \$ 2,372          | \$ 2,041          | \$ 2,823            | \$ 782             | 38.34%          |
| 610-40-53761-190   | BENEFIT BALANCING                             | \$ -              | \$ -              | \$ -              | \$ -                |                    |                 |
|  | <b>TOTAL CUST ACCTS-METER READING</b>         | <b>\$ 28,633</b>  | <b>\$ 41,465</b>  | <b>\$ 34,727</b>  | <b>\$ 51,177</b>    | <b>\$ 16,451</b>   | <b>47.37%</b>   |
| <b>OTHER OPERATING EXPENSES</b>  |   |                   |                   |                   |                     |                    |                 |
| 610-40-53762-403   | DEPRECIATION                                  | \$ 486,261        | \$ 454,252        | \$ -              | \$ -                |                    |                 |
| 610-40-53762-404   | DEPRECIATION CIAC                             | \$ 66,730         | \$ 67,765         | \$ -              | \$ -                |                    |                 |
| 610-40-53762-407   | TAXES   | \$ (10,672)       | \$ (9,783)        | \$ -              | \$ -                |                    |                 |
| 610-40-53762-408   | TAX EQUIVALENT                                | \$ 391,696        | \$ 353,270        | \$ 395,417        | \$ 363,868          | \$ (31,549)        | -7.98%          |
| 610-40-53762-416   | COST OF MDSE & JOBBING                        | \$ 4,859          | \$ 3,135          | \$ -              | \$ -                |                    |                 |
|  | <b>TOTAL OTHER OPER EXP</b>                   | <b>\$ 938,874</b> | <b>\$ 868,639</b> | <b>\$ 395,417</b> | <b>\$ 363,868</b>   | <b>\$ (31,549)</b> | <b>-7.98%</b>   |
| <b>MISC GENERAL EXPENSES</b>   |   |                   |                   |                   |                     |                    |                 |
| 610-40-53763-201   | DRUG/ALCOHOL TESTING                          | \$ -              | \$ 95             | \$ -              | \$ -                |                    |                 |
| 610-40-53763-290   | TRAINING/DUES                                 | \$ 2,768          | \$ 1,689          | \$ 2,000          | \$ 2,000            |                    |                 |
| 610-40-53763-293   | UNIFORMS                                      | \$ 2,881          | \$ 3,978          | \$ 3,000          | \$ 4,500            | \$ 1,500           | 50.00%          |
| 610-40-53763-344   | TRANSPORTATION EXPENSE                        | \$ -              | \$ -              | \$ -              | \$ -                |                    |                 |
| 610-40-53763-435   | MISC DEBIT TO SURPL (PRIOR YR)                | \$ -              | \$ -              | \$ -              | \$ -                |                    |                 |
|  | <b>TOTAL MISC GENL EXP</b>                    | <b>\$ 5,649</b>   | <b>\$ 5,762</b>   | <b>\$ 5,000</b>   | <b>\$ 6,500</b>     | <b>\$ 1,500</b>    | <b>30.00%</b>   |
| <p>Full-time wages for Customer Accounts include 15% of the Water Tech wages and 47% of the Clerk/Cashier wages.<br/> 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                                     | \$ -              | \$ -              | \$ 516,265        | \$ 562,420          | \$ 46,155          | 8.94%           |
| 610-42-53763-620   | INTEREST                                      | \$ 139,259        | \$ 155,211        | \$ 170,910        | \$ 157,840          | \$ (13,070)        | -7.65%          |
| 610-42-53711-630   | BOND FEES                                     | \$ 11,899         | \$ 79,656         |                   |                     |                    |                 |
|  | <b>TOTAL BOND &amp; INTEREST</b>              | <b>\$ 151,158</b> | <b>\$ 234,867</b> | <b>\$ 687,175</b> | <b>\$ 720,260</b>   | <b>\$ 33,085</b>   | <b>4.81%</b>    |
| <b>REPLACEMENT</b>   |   |                   |                   |                   |                     |                    |                 |
| 610-42-53714-820   | PUBLIC INFRASTRUCTURE                         | \$ -              | \$ (0)            | \$ 612,000        | \$ 978,500          | \$ 366,500         | 59.89%          |
| 610-42-53714-830   | VEHICLES                                      | \$ -              | \$ -              | \$ -              | \$ 100,000          | \$ 100,000         | 100.00%         |
| 610-42-53714-840   | EQUIPMENT                                     | \$ -              | \$ -              | \$ -              | \$ 12,500           | \$ 12,500          | 100.00%         |
|  | <b>TOTAL REPLACEMENT</b>                      | <b>\$ -</b>       | <b>\$ (0)</b>     | <b>\$ 612,000</b> | <b>\$ 1,091,000</b> | <b>\$ 479,000</b>  | <b>78.27%</b>   |
|  | <b>TOTAL DEBT SERVICE &amp; CAPITAL PURCH</b> | <b>151,158</b>    | <b>234,867</b>    | <b>1,299,175</b>  | <b>1,811,260</b>    | <b>\$ 512,085</b>  | <b>39.42%</b>   |

**Water Utility Capital Improvement Plan  
Years 2024 – 2026**

| 11/15/2023  | 2024                | 2025              | 2026                | 2027              | 2028 | Total Cost          |
|---|---------------------|-------------------|---------------------|-------------------|------|---------------------|
| <b>Project</b>  |                     |                   |                     |                   |      |                     |
| Replace roof at Northridge office                                 |                     |                   |                     |                   |      | \$ -                |
| Rebuild Well #8 Iron filter                                       |                     |                   |                     |                   |      | \$ 375,000          |
| Meters 5/8" & 1" Change out                                       | \$ 70,500           |                   |                     |                   |      |                     |
| Meters 1.5 & 2" Change Out  | \$ 30,000           |                   |                     |                   |      | \$ 30,000           |
| Repair and Media Replacement Softener #3                          | \$ 150,000          | \$ 150,000        | \$ 150,000          | \$ 150,000        |      |                     |
| Replace Stand-by Generators Radiators                             | \$ 50,000           |                   |                     |                   |      |                     |
| Emergency Replacement Iron Filters (3) @ Well #6                  | \$ 280,000          |                   |                     |                   |      | \$ 390,000          |
| Water Main Replace-Design/Construct (Hwy 51-2025) #1400-01-04     |                     | \$ 505,000        |                     |                   |      | \$ 505,000          |
| Water Main Replace STH 33 (Wis River to W Wisc. 2027) #6040-00-76 |                     | \$ 128,000        | \$ 975,000          |                   |      |                     |
| W. Conant Watermain Replace (Pierce St. - Summit)                 |                     |                   |                     |                   |      | \$ -                |
| MacFarlane 2" Main  | \$ 33,000           |                   |                     |                   |      |                     |
| West Slifer Water Main Replacement                                | \$ 330,000          |                   |                     |                   |      |                     |
| Water Main Replacement Design/Construct (Loc TBD)                 |                     |                   | \$ 30,000           | \$ 435,000        |      | \$ 60,000           |
| Well #8 Standby Generator Design                                  | \$ 35,000           |                   |                     |                   |      |                     |
| Valve Maint Trailer & Lawnmower                                   | \$ 112,500          |                   |                     |                   |      |                     |
| <b>Total</b>  | <b>\$ 1,091,000</b> | <b>\$ 783,000</b> | <b>\$ 1,155,000</b> | <b>\$ 585,000</b> |      | <b>\$ 3,544,000</b> |

**Sources of Funding**

|                    |            |            |              |            |  |              |
|--------------------|------------|------------|--------------|------------|--|--------------|
| G.O. Debt          |            |            |              |            |  | \$ -         |
| Revenue Debt       | \$ 990,500 | \$ 783,000 | \$ 1,155,000 | \$ 585,000 |  | \$ 3,443,500 |
| Grants/Aids (ARPA) |            |            |              |            |  | \$ -         |
| Special Assessment |            |            |              |            |  | \$ -         |
| User Fees          | \$ 100,500 |            |              |            |  | \$ 100,500   |



**CITY OF PORTAGE  
SEWER UTILITY BUDGET**

|   | 2021             | 2022             | 2023             | 2024             | Change vs.       | % Change         |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | ACTUAL           | ACTUAL           | BUDGET           | BUDGET           | 23 Bdgt          | From 23          |
| <b>REVENUES</b>                                     |                  |                  |                  |                  |                  |                  |
| SPECIAL ASSESSMENTS                                 | 25,563           | 0                | 50,000           | 0                | -                |                  |
| INTERGOVERNMENTAL REV                               | 18,012           | 0                | 0                | 0                | -                |                  |
| CHARGES FOR SERVICE                                 | 1,962,964        | 1,966,542        | 2,057,404        | 1,967,765        | (89,639)         | -4.36%           |
| MISCELLANEOUS REVENUE                               | 82,977           | 82,300           | 29,982           | 87,000           | 57,018           | 190.17%          |
| <b>TOTAL REVENUE</b>                                | <b>2,089,516</b> | <b>2,048,842</b> | <b>2,137,386</b> | <b>2,054,765</b> | <b>-82,621</b>   | <b>-3.87%</b>    |
| <b>EXPENDITURES</b>                                 |                  |                  |                  |                  |                  |                  |
| PERSONNEL   | 445,438          | 530,290          | 579,934          | 626,610          | 46,676           | 8.05%            |
| ADMINISTRATIVE EXPENSES                             | 163,474          | 102,159          | 104,463          | 119,566          | 15,103           | 14.46%           |
| PURCHASED SERVICES                                  | 90,097           | 76,258           | 63,704           | 68,824           | 5,120            | 8.04%            |
| SUPPLIES/MATERIALS                                  | 129,092          | 114,434          | 139,000          | 171,000          | 32,000           | 23.02%           |
| REPAIRS/MAINTENANCE                                 | 93,493           | 88,095           | 93,000           | 95,000           | 2,000            | 2.15%            |
| UTILITIES   | 169,904          | 185,082          | 169,450          | 180,000          | 10,550           | 6.23%            |
| <b>TOTAL OPERATIONAL EXPENDITURE</b>                | <b>1,091,498</b> | <b>1,096,318</b> | <b>1,149,551</b> | <b>1,261,000</b> | <b>111,449</b>   | <b>9.69%</b>     |
| <b>OPERATIONAL PROFIT (LOSS)</b>                    | <b>998,018</b>   | <b>952,524</b>   | <b>987,835</b>   | <b>793,766</b>   | <b>(194,069)</b> | <b>-19.65%</b>   |
| PRINCIPAL   | -                | -                | 493,030          | 509,639          |                  |                  |
| INTEREST  | 214,277          | -                | 275,572          | 259,912          |                  |                  |
| BOND FEES   | 131,766          | 106,756          | -                | -                |                  |                  |
| CAPITAL - FUNDED OPERATIONAL                        | 105,000          |                  | 107,300          | 107,300          |                  |                  |
| DNR REPLACEMENT FUND REPLENISHMENT                  | 95,000           |                  | 95,000           | 95,000           |                  |                  |
| <b>CAPITAL FUNDED WITH FUND<br/>BALANCE OR DEBT</b> | <b>583,741</b>   | <b>952,524</b>   | <b>16,933</b>    | <b>-178,085</b>  | <b>(195,018)</b> | <b>-1151.70%</b> |

| <b>SEWER UTILITY REVENUES</b>     |    | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   | <b>23 Act</b>  | <b>% Change</b> |
|-----------------------------------|----|---------------|---------------|---------------|---------------|----------------|-----------------|
| <b>Fund 620</b>                   |    | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> | <b>23 Bdgt</b> | <b>22 Bdgt</b>  |
| <b>Account Description</b>        |    |               |               |               |               |                |                 |
| <b>SPECIAL ASSESSMENT REV</b>     |    |               |               |               |               |                |                 |
| SPECIAL ASSESSMENT                | \$ | 25,563        | \$ -          | \$ 50,000     | \$ -          | \$ (50,000)    | -100.00%        |
| <b>TOTAL SPEC. ASSESSMENT REV</b> | \$ | 25,563        | \$ -          | \$ 50,000     | \$ -          | \$ (50,000)    | -100.00%        |
| <b>INTERGOVERNMENTAL REV</b>      |    |               |               |               |               |                |                 |
| REBATES                           | \$ | 18,012        | \$ -          | \$ -          | \$ -          |                |                 |
| MISC STATE PAYMENTS               | \$ | -             | \$ -          |               |               |                |                 |
| <b>TOTAL INTRGVRNMNTL REV</b>     | \$ | 18,012        | \$ -          | \$ -          | \$ -          | \$ -           |                 |
| <b>CHARGES FOR SERVICES</b>       |    |               |               |               |               |                |                 |
| USER CHARGES-MF RESIDENTIAL       | \$ | 112,626       | \$ 118,126    | \$ 120,091    | \$ 116,219    | \$ (3,871)     | -3.22%          |
| USER CHARGES-RESIDENTIAL          | \$ | 805,599       | \$ 839,446    | \$ 853,604    | \$ 866,692    | \$ 13,088      | 1.53%           |
| USER CHARGES-COMMERCIAL           | \$ | 353,982       | \$ 377,738    | \$ 388,444    | \$ 375,220    | \$ (13,224)    | -3.40%          |
| USER CHARGES-INDUSTRIAL           | \$ | 186,749       | \$ 191,667    | \$ 198,431    | \$ 174,634    | \$ (23,796)    | -11.99%         |
| USER CHARGES-GOVERNMENTAL         | \$ | 195,027       | \$ 187,212    | \$ 200,661    | \$ 166,765    | \$ (33,896)    | -16.89%         |
| PENALTIES                         | \$ | 4,131         | \$ 5,501      | \$ 5,393      | \$ 4,796      | \$ (598)       | -11.08%         |
| SEWER CONNECTION FEE              | \$ | 2,700         | \$ 7,000      | \$ 7,467      | \$ 4,200      | \$ (3,267)     | -43.75%         |
| COMMERCIAL REU                    | \$ | 72,239        | \$ 84,464     | \$ 84,897     | \$ 83,494     | \$ (1,403)     | -1.65%          |
| INDUSTRIAL SURCHARGE              | \$ | 229,910       | \$ 155,389    | \$ 198,416    | \$ 175,744    | \$ (22,672)    | -11.43%         |
| <b>TOTAL CHARGES FOR SERVICES</b> | \$ | 1,962,964     | \$ 1,966,542  | \$ 2,057,404  | \$ 1,967,765  | \$ (89,639)    | -4.36%          |
| <b>MISCELLANEOUS REVENUE</b>      |    |               |               |               |               |                |                 |
| INTEREST INCOME                   | \$ | 17,651        | \$ 45,880     | \$ 18,500     | \$ 85,000     | \$ 66,500      | 359.46%         |
| INTEREST ON SPECIAL ASSESSMENT    | \$ | 1,239         | \$ 821        |               |               |                |                 |
| MISCELLANEOUS REVENUE             | \$ | 4,584         | \$ 10,624     | \$ 11,482     | \$ 2,000      | \$ (9,482)     | -82.58%         |
| MISC REV CONTRIBUTED CAPITAL      | \$ | -             | \$ 24,975     |               |               |                |                 |
| <b>TOTAL MISCELLANEOUS REV.</b>   | \$ | 82,977        | \$ 82,300     | \$ 29,982     | \$ 87,000     | \$ 57,018      | 190.17%         |
| <b>TOTAL FUND REVENUES</b>        | \$ | 2,089,516     | \$ 2,048,842  | \$ 2,137,386  | \$ 2,054,765  | \$ (82,621)    | -3.87%          |

| <b>SEWER UTILITY EXPENSES</b>                        |  | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</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>23 Bdgt</b>    | <b>From 23</b>  |
| <b>WASTEWATER</b>                                    |  |               |               |               |               |                   |                 |
| 620-55-53608-110                                     | WAGES-FT ADMIN                                 | \$ 51,703     | \$ 57,473     | \$ 105,378    | \$ 106,462    | \$ 1,084          | 1.03%           |
| 620-55-53608-111                                     | WAGES-PARTTIME                                 | \$ 11,743     | \$ 12,047     | \$ 15,027     | \$ 13,319     | \$ (1,707)        | -11.36%         |
| 620-55-53608-112                                     | OVERTIME COMPENSATION                          | \$ 344        | \$ 727        | \$ 272        | \$ 296        | \$ 24             | 8.71%           |
| 620-55-53608-115                                     | LONGEVITY                                      | \$ -          | \$ -          | \$ -          | \$ 88         | \$ 88             |                 |
| 620-55-53608-130                                     | HEALTH INSURANCE                               | \$ 9,601      | \$ 7,455      | \$ 21,744     | \$ 23,590     | \$ 1,846          | 8.49%           |
| 620-55-53608-131                                     | TERM LIFE INSURANCE                            | \$ 83         | \$ 80         | \$ 153        | \$ 198        | \$ 45             | 29.11%          |
| 620-55-53608-132                                     | DENTAL INSURANCE                               | \$ 564        | \$ 544        | \$ 798        | \$ 804        | \$ 6              | 0.75%           |
| 620-55-53608-134                                     | INCOME CONTINUATION NS                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53608-136                                     | RETIREE BENEFITS                               | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              | -100.00%        |
| 620-55-53608-140                                     | EMPLOYEE ASSISTANCE PROGRAM                    | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53608-150                                     | RETIREMENT                                     | \$ (29,519)   | \$ 10,362     | \$ 8,053      | \$ 8,136      | \$ 83             | 1.03%           |
| 620-55-53608-151                                     | FICA   | \$ 4,701      | \$ 5,150      | \$ 9,232      | \$ 9,193      | \$ (39)           | -0.42%          |
| 620-55-53608-153                                     | SICK/VACATION ACCRUAL                          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53608-190                                     | BENEFIT BALANCING                              | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53608-199                                     | ALLOCATED TO CAPITAL PROJECTS                  | \$ -          | \$ (182)      | \$ (4,000)    | \$ (4,000)    | \$ -              | 0.00%           |
| <i>% of Eng Tech &amp; Intern Wages &amp; Bene's</i> |  |               |               |               |               |                   |                 |
| 620-55-53608-219                                     | OTHER PROFESSIONAL SERVICES                    | \$ 113        | \$ -          | \$ 150        | \$ 150        | \$ -              | 0.00%           |
| <b>Fund 620 Dept 55 Object 53609</b>                 |  |               |               |               |               |                   |                 |
| 620-55-53609-110                                     | WAGES-FT METER READING                         | \$ 21,033     | \$ 29,623     | \$ 25,060     | \$ 35,247     | \$ 10,187         | 40.65%          |
| 620-55-53609-111                                     | WAGES-PT METER READING                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53609-112                                     | OVERTIME COMPENSATION                          | \$ 995        | \$ 2,535      | \$ 1,615      | \$ 2,267      | \$ 652            | 40.37%          |
| 620-55-53609-115                                     | LONGEVITY                                      | \$ -          | \$ -          | \$ -          | \$ 507        | \$ 507            | 100.00%         |
| 620-55-53609-130                                     | HEALTH INSURANCE                               | \$ 5,051      | \$ 4,605      | \$ 4,006      | \$ 7,418      | \$ 3,412          | 85.16%          |
| 620-55-53609-131                                     | TERM LIFE INSURANCE                            | \$ 38         | \$ 56         | \$ 47         | \$ 76         | \$ 29             | 61.14%          |
| 620-55-53609-132                                     | DENTAL INSURANCE                               | \$ 168        | \$ 210        | \$ 144        | \$ 216        | \$ 72             | 50.00%          |
| 620-55-53609-134                                     | INCOME CONTINUATION NS                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53609-140                                     | EMPLOYEE ASSISTANCE PROGRAM                    | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53609-150                                     | RETIREMENT                                     | \$ 1,430      | \$ 2,062      | \$ 1,814      | \$ 2,623      | \$ 810            | 44.63%          |
| 620-55-53609-151                                     | FICA   | \$ 1,603      | \$ 2,372      | \$ 2,041      | \$ 2,823      | \$ 782            | 38.34%          |
| 620-55-53609-190                                     | BENEFIT BALANCING                              | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| <b>Fund 620 Dept 55 Object 53610</b>                 |  |               |               |               |               |                   |                 |
| 620-55-53610-110                                     | WAGES-FT OPERATIONS                            | \$ 234,575    | \$ 247,879    | \$ 258,543    | \$ 277,082    | \$ 18,539         | 7.17%           |
| 620-55-53610-111                                     | WAGES-PT OPERATIONS                            | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53610-112                                     | OVERTIME COMPENSATION                          | \$ 22,283     | \$ 23,135     | \$ 9,586      | \$ 10,223     | \$ 637            | 6.65%           |
| 620-55-53610-115                                     | LONGEVITY                                      | \$ 1,750      | \$ 1,750      | \$ 1,750      | \$ 1,750      | \$ -              | 100.00%         |
| 620-55-53610-130                                     | HEALTH INSURANCE                               | \$ 76,194     | \$ 72,338     | \$ 76,281     | \$ 82,755     | \$ 6,474          | 8.49%           |
| 620-55-53610-131                                     | TERM LIFE INSURANCE                            | \$ 1,282      | \$ 1,510      | \$ 1,324      | \$ 1,410      | \$ 86             | 6.49%           |
| 620-55-53610-132                                     | DENTAL INSURANCE                               | \$ 1,920      | \$ 1,920      | \$ 1,920      | \$ 1,920      | \$ -              | 100.00%         |
| 620-55-53610-134                                     | INCOME CONTINUATION NS                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53610-136                                     | RETIREE BENEFITS                               | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              | 100.00%         |
| 620-55-53610-140                                     | EMPLOYEE ASSISTANCE PROGRAM                    | \$ 22         | \$ 22         | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53610-150                                     | RETIREMENT                                     | \$ 17,458     | \$ 17,506     | \$ 18,352     | \$ 19,945     | \$ 1,593          | 8.68%           |
| 620-55-53610-151                                     | FICA   | \$ 18,782     | \$ 19,829     | \$ 20,646     | \$ 22,113     | \$ 1,467          | 7.11%           |
| 620-55-53610-153                                     | SICK/VACATION ACCRUAL                          | \$ (8,480)    | \$ 9,282      | \$ -          | \$ -          | \$ -              | -100.00%        |
| 620-55-53610-190                                     | BENEFIT BALANCING                              | \$ -          | \$ -          | \$ -          | \$ -          | \$ -              |                 |
| 620-55-53610-201                                     | DRUG/ALCOHOL TESTING                           | \$ 373        | \$ 235        | \$ 250        | \$ 250        | \$ -              | 100.00%         |
| 620-55-53610-210                                     | HARDWARE MAINT                                 | \$ 2,171      | \$ 5,227      | \$ 6,331      | \$ 5,621      | \$ (710)          | -11.21%         |
|  | Server Licenses & CALS, Ind Portage (9%)       | \$ 550        |               |               |               |                   |                 |
|  | General IT Support                             | \$ 4,000      |               |               |               |                   |                 |
|  | IT Support SQL Server Replace                  | \$ 1,071      |               |               |               |                   |                 |
| 620-55-53610-211                                     | SOFTWARE SUPPORT                               | \$ 5,908      | \$ 8,211      | \$ 9,790      | \$ 13,531     | \$ 3,741          | 38.21%          |
|  | Civics   | \$ 4,866      |               |               |               |                   |                 |
|  | Microsoft Office 365 Exchange Email (3 @ \$90) | \$ 270        |               |               |               |                   |                 |
|  | (7) E-MAIL ARCHIVER SUPPORT (GFI)              | \$ 75         |               |               |               |                   |                 |
|  | GIS  | \$ 2,500      |               |               |               |                   |                 |
|  | (9A) WATCHGUARD                                |               |               |               |               |                   |                 |
|  | (10) SYMANTECH (45lic)                         | \$ 100        |               |               |               |                   |                 |
|  | Adobe Pro Annual                               | \$ 120        |               |               |               |                   |                 |
|  | SCADA est                                      | \$ 3,400      |               |               |               |                   |                 |
|  | Smartsights                                    | \$ 1,200      |               |               |               |                   |                 |
|  | General  | \$ 1,000      |               |               |               |                   |                 |
| 620-55-53610-213                                     | CONSULTNG ENGINEER SERVICES                    | \$ -          | \$ -          | \$ 1,500      | \$ 1,000      | \$ (500)          | -33.33%         |
| 620-55-53610-215                                     | AUDIT  | \$ 8,478      | \$ 9,046      | \$ 9,045      | \$ 11,934     | \$ 2,889          | 31.94%          |
| 620-55-53610-216                                     | ASSOCIATION DUES                               | \$ -          | \$ -          | \$ 150        | \$ 150        | \$ -              | 100.00%         |
| 620-55-53610-219                                     | OTHER PROFESSIONAL SERVICES                    | \$ 33,290     | \$ 15,622     | \$ 6,500      | \$ 5,000      | \$ (1,500)        | -23.08%         |
|  | GIS  | \$ 5,000      |               |               |               |                   |                 |
|  | Ehlers Rate Study                              | \$ -          |               |               |               |                   |                 |
| 620-55-53610-220                                     | TELEPHONE                                      | \$ 2,403      | \$ 2,449      | \$ 2,976      | \$ 4,726      | \$ 1,750          | 58.79%          |
|  | Century Link \$10 mo                           | \$ 120        |               |               |               |                   |                 |
|  | US Cellular \$43 mo                            | \$ 516        |               |               |               |                   |                 |
|  | Frontier                                       | \$ 3,120      |               |               |               |                   |                 |
|  | Rhyme  | \$ 970        |               |               |               |                   |                 |
| 620-55-53610-221                                     | ELECTRICITY & GAS                              | \$ 137,975    | \$ 158,235    | \$ 144,450    | \$ 155,000    | \$ 10,550         | 7.30%           |
| 620-55-53610-222                                     | WATER & SEWER                                  | \$ 31,929     | \$ 26,847     | \$ 25,000     | \$ 25,000     | \$ -              | 100.00%         |
| 620-55-53610-224                                     | INTERNET SERVICE                               | \$ 7,187      | \$ 7,811      | \$ 6,888      | \$ 6,888      | \$ -              | -100.00%        |
|  | Charter split \$14 mo                          | \$ 168        |               |               |               |                   |                 |

| <b>SEWER UTILITY EXPENSES</b>                |                                  | <b>2021</b>         | <b>2022</b>         | <b>2023</b>         | <b>2024</b>         | <b>Change vs.</b> | <b>% Change</b> |
|--|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-----------------|
| Frontier DIA WWTP \$250 mo                   |                                  | \$ 4,200            |                     |                     |                     |                   |                 |
| Charter 25% Util Office \$210 mo             |                                  | \$ 2,520            |                     |                     |                     |                   |                 |
| 620-55-53610-227                             | SOLID WASTE DISPOSAL             | \$ 1,042            | \$ 1,024            | \$ 1,400            | \$ 1,600            | \$ 200            | 14.29%          |
| 620-55-53610-234                             | LAB FEES                         | \$ -                | \$ -                | \$ 750              | \$ 500              | \$ (250)          | -33.33%         |
| 620-55-53610-240                             | VEHICLE/EQUIP MAINT              | \$ -                | \$ -                | \$ 1,500            | \$ 1,500            | \$ -              | 100.00%         |
| 620-55-53610-244                             | OPERATING EQUIP MAINT            | \$ 13,095           | \$ 14,369           | \$ 20,000           | \$ 20,000           | \$ -              | 100.00%         |
| 620-55-53610-290                             | TRAINING                         | \$ 788              | \$ 2,413            | \$ 2,020            | \$ 2,020            | \$ -              | 100.00%         |
| <i>SAFETY TRNG 1ST AID/CPR/BBP</i>           |                                  |                     |                     |                     |                     |                   |                 |
| 620-55-53610-292                             | PRINTING/PUBLISHING              | \$ -                | \$ -                |                     |                     |                   | -100.00%        |
| 620-55-53610-293                             | UNIFORMS                         | \$ 2,563            | \$ 3,042            | \$ 3,300            | \$ 3,500            | \$ 200            | 6.06%           |
| 620-55-53610-294                             | OTHER CONTRACTUAL SERVICES(HVAC) | \$ 31,647           | \$ 29,083           | \$ 22,000           | \$ 23,000           | \$ 1,000          | 4.55%           |
| 620-55-53610-310                             | OFFICE SUPPLIES                  | \$ 1,782            | \$ 440              | \$ 2,000            | \$ 2,500            | \$ 500            | 25.00%          |
| 620-55-53610-330                             | TRAVEL                           | \$ -                | \$ -                |                     |                     |                   | -100.00%        |
| 620-55-53610-340                             | OPERATING SUPPLIES               | \$ 15,164           | \$ 11,325           | \$ 14,000           | \$ 15,000           | \$ 1,000          | 7.14%           |
| 620-55-53610-341                             | VEHICLE/EQUIP MAINT SUPPL        | \$ 6,847            | \$ 9,239            | \$ 12,000           | \$ 10,000           | \$ (2,000)        | -16.67%         |
| 620-55-53610-342                             | GASOLINE/OIL                     | \$ 14,079           | \$ 11,266           | \$ 10,000           | \$ 12,000           | \$ 2,000          | 20.00%          |
| 620-55-53610-350                             | REPAIR/MAINT SUPP-BLDG           | \$ 4,326            | \$ 2,225            | \$ 2,000            | \$ 2,500            | \$ 500            | 25.00%          |
| 620-55-53610-351                             | REPAIR/MAINT SUPP-GROUNDS        | \$ 325              | \$ 531              | \$ 1,000            | \$ 1,000            | \$ -              | 100.00%         |
| 620-55-53610-352                             | REPAIR/MAINT SUPP-EQUIP          | \$ 22,678           | \$ 21,951           | \$ 28,500           | \$ 30,000           | \$ 1,500          | 5.25%           |
| 620-55-53610-353                             | REPAIR/MAINT-COLL SYSTEM         | \$ 53,069           | \$ 49,020           | \$ 40,000           | \$ 40,000           | \$ -              | 100.00%         |
| <i>Annual lifstation inspection Flyght</i>   |                                  |                     |                     |                     |                     |                   |                 |
| <i>Annual lifstation inspection LW Allen</i> |                                  |                     |                     |                     |                     |                   |                 |
| <i>Prev.Maint/Repairs</i>                    |                                  |                     |                     |                     |                     |                   |                 |
| 620-55-53610-360                             | CHEMICALS                        | \$ 91,220           | \$ 82,163           | \$ 101,000          | \$ 131,500          | \$ 30,500         | 30.20%          |
| 620-55-53610-390                             | MISCELLANEOUS SUPPLIES           | \$ -                | \$ -                |                     |                     |                   | -100.00%        |
| 620-55-53610-506                             | LICENSE FEE                      | \$ 11,694           | \$ 10,407           | \$ 11,000           | \$ 11,000           | \$ -              | 100.00%         |
| 620-55-53610-510                             | LIABILITY INSURANCE              | \$ 21,311           | \$ 18,299           | \$ 19,713           | \$ 17,236           | \$ (2,477)        | -12.56%         |
| 620-55-53610-511                             | WORKMEN'S COMP INS               | \$ 10,284           | \$ 10,011           | \$ 12,495           | \$ 14,325           | \$ 1,830          | 14.64%          |
| 620-55-53610-512                             | PROPERTY INSURANCE               | \$ 22,513           | \$ 22,002           | \$ 23,775           | \$ 33,155           | \$ 9,380          | 39.45%          |
| 620-55-53610-540                             | DEPRECIATION                     | \$ 815,039          | \$ 847,111          |                     |                     |                   |                 |
| 620-55-53610-550                             | ADMINISTRATIVE SERVICES          | \$ 35,706           | \$ 36,987           | \$ 38,209           | \$ 37,861           | \$ (348)          | -0.91%          |
| 620-55-53610-590                             | BANK FEES                        | \$ 1,582            | \$ 1,729            | \$ 1,000            | \$ 1,000            | \$ -              |                 |
| 620-55-53610-790                             | LOSSES                           |                     |                     |                     |                     |                   |                 |
| 620-55-53610-799                             | MISCELLANEOUS EXPENSE            | \$ 54,631           | \$ -                | \$ 100              | \$ 100              | \$ -              | 100.00%         |
| 620-55-53610-820                             | PUBLIC INFRASTRUCTURE            | \$ -                | \$ -                |                     |                     |                   |                 |
| 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%         |
| 620-55-53610-860                             | SMALL EQUIPMENT                  | \$ -                | \$ -                |                     |                     |                   | -100.00%        |
| 620-55-53610-870                             | COMPUTER HARDWARE                | \$ -                | \$ -                | \$ 1,483            | \$ 2,500            | \$ 1,017          | 68.58%          |
| 620-55-53610-880                             | COMPUTER SOFTWARE                | \$ -                | \$ -                |                     |                     |                   |                 |
| 620-55-53610-923                             | OTHER PROFESSIONAL SERVICES      |                     |                     | \$ 2,500            | \$ 2,500            |                   |                 |
| <b>TOTAL WASTEWATER TREATMENT</b>            |                                  | <b>\$ 1,906,537</b> | <b>\$ 1,948,608</b> | <b>\$ 1,163,459</b> | <b>\$ 1,270,907</b> | <b>\$ 106,431</b> | <b>9.15%</b>    |

**Assumptions and predictors used:**

- 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
- 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
- FT Operations wages and benefits (object 53610) includes four full-time Sewage Plant Operators
- "Retiree benefits" is 25% for the Director of Public Works

| <b>RESTRICTED ACCOUNTS EXPENSE</b>           |                                  |                     |                     |                     |                     |                     |               |
|--|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| <b>DEBT SERVICE</b>                          |                                  |                     |                     |                     |                     |                     |               |
| 620-56-53611-610                             | PRINCIPAL                        | \$ -                |                     | \$ 493,030          | \$ 509,639          | \$ 16,609           |               |
| 620-56-53611-620                             | INTEREST                         | \$ 214,277          |                     | \$ 275,572          | \$ 259,912          | \$ (15,660)         | -5.68%        |
| 620-56-53611-630                             | BOND FEES                        | \$ 131,766          | \$ 106,756          | \$ -                | \$ -                | \$ -                | -100.00%      |
| 620-56-53611-640                             | AMORTIZATION (ERF FUND)          | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |               |
| <b>TOTAL DEBT SERVICE</b>                    |                                  | <b>\$ 346,044</b>   | <b>\$ 106,756</b>   | <b>\$ 768,602</b>   | <b>\$ 769,551</b>   | <b>\$ 949</b>       | <b>0.12%</b>  |
| <b>CAPITAL IMPROVEMENTS (DEBT &amp; ERF)</b> |                                  |                     |                     |                     |                     |                     |               |
| 620-56-53615-820                             | PUBLIC INFRASTRUCTURE EQUIPMENT  | \$ -                | \$ 50,677           | \$ 1,075,000        | \$ 1,745,000        | \$ 670,000          |               |
|  | Skidsteer and Portable Generator |                     |                     | \$ -                | \$ 250,000          | \$ 250,000          | #DIV/0!       |
|  | VEHICLES                         |                     |                     |                     |                     |                     |               |
| <b>TOTAL CAPITAL IMPROVEMENTS</b>            |                                  | <b>\$ -</b>         | <b>\$ 50,677</b>    | <b>\$ 1,075,000</b> | <b>\$ 1,995,000</b> | <b>\$ 920,000</b>   |               |
| <b>TOTAL RESTRICTED ACCTS EXPENSE</b>        |                                  | <b>\$ 346,044</b>   | <b>\$ 157,433</b>   | <b>\$ 1,843,602</b> | <b>\$ 2,764,551</b> | <b>\$ 920,949</b>   | <b>49.95%</b> |
| <b>TOTAL FUND EXPENSES</b>                   |                                  | <b>\$ 2,252,580</b> | <b>\$ 2,106,041</b> | <b>\$ 3,007,061</b> | <b>\$ 4,035,458</b> | <b>\$ 1,027,380</b> | <b>34.17%</b> |

**Wastewater Capital Expenditure Plan  
Years 2023 – 2028**

| 9/26/2023  |                     |                     |                      |                      |                      |                      |
|--|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|  | 2024                | 2025                | 2026                 | 2027                 | 2028+                | Total Cost           |
| C - Sanitary M. H. Rehab. - 10 per year  | \$ 25,000           | \$ 25,000           | \$ 25,000            | \$ 25,000            | \$ 25,000            | \$ 125,000           |
| Facilities/Phosphorous Compliance Plans - Design   | \$ 780,000          | \$ 1,820,000        |                      |                      |                      | \$ 2,600,000         |
| Phosphorous Compliance Plant Upgrade   |                     |                     | \$ 12,500,000        | \$ 12,500,000        | \$ 15,000,000        | \$ 40,000,000        |
| Decanting Station (structure)  | \$ 285,000          |                     |                      | \$ -                 |                      | \$ 285,000           |
| C - W. Conant St. Sanitary Sewer Replace (Pierce - W. Carroll)                                   |                     |                     |                      |                      |                      | \$ -                 |
| W. Slifer Street   | \$ 200,000          |                     |                      |                      |                      | \$ 200,000           |
| Replace Grit Washer/Pump (Alt Bid Bar Screen)  |                     |                     |                      |                      |                      | \$ -                 |
| Design Services - Adm. Building HVAC   |                     |                     |                      |                      |                      | \$ -                 |
| Up grade heating/ventilation unit/ all piping in Raw Waste Building/ Include Engineering Service |                     |                     |                      |                      |                      | \$ -                 |
| US 51 Sanitary Replace Design/Construct  |                     | \$ 495,000          |                      |                      |                      | \$ 495,000           |
| Replace the roof on Digester Building  | \$ 100,000          |                     |                      |                      |                      | \$ 100,000           |
| Replace Screw Pumps  |                     |                     |                      | \$ 1,500,000         |                      | \$ 1,500,000         |
| Raw Waste Building - Replace water lines and sludge lines/Engineering Service if needed          | \$ 150,000          |                     |                      |                      |                      | \$ 150,000           |
| T&SH - Replace Influent and Effluent Samplers  |                     | \$ 40,000           |                      |                      |                      | \$ 40,000            |
| C - Replace/Upgrade Ray-O-Vac Lift Station   |                     | \$ 1,300,000        |                      |                      |                      | \$ 1,300,000         |
| STH 33 Sanitary Replace Design/Construct   |                     | \$ 87,000           | \$ 666,000           |                      |                      | \$ 753,000           |
| Pipe Painting Digester Building  |                     |                     |                      | \$ 50,000            |                      | \$ 50,000            |
| Repair Bricks On All Buildings   |                     |                     |                      | \$ 60,000            |                      | \$ 60,000            |
| T&SH - Recoat Clarifier Scum Arms (ERF Funds)  |                     |                     |                      | \$ 60,000            |                      | \$ 60,000            |
| Removal, Rebuild and Reinstal Upper Bearing Shafts Screw Pumps 2&3                               | \$ 90,000           |                     |                      |                      |                      | \$ 90,000            |
| Removal, Rebuild and Reinstal Upper Bearing Shafts Screw Pumps 1&4                               |                     | \$ 102,500          |                      |                      |                      | \$ 102,500           |
| Replace (5) 6" Plug Valves FB  | \$ 20,000           |                     |                      |                      |                      | \$ 20,000            |
| Upgrade (3) Lift Station Valves  | \$ 75,000           | \$ 75,000           | \$ 75,000            |                      |                      | \$ 225,000           |
| Replace Influent & Effluent Samplers   | \$ 20,000           |                     |                      |                      |                      | \$ 20,000            |
| Flender screw pump gear reducer spare.   |                     |                     |                      |                      |                      | \$ -                 |
| GEHL Skidsteer   | \$ 80,000           |                     |                      |                      |                      |                      |
| Portable Generator   | \$ 150,000          |                     |                      |                      |                      |                      |
| Mower  | \$ 20,000           |                     |                      |                      |                      |                      |
| <b>Total</b>   | <b>\$ 1,995,000</b> | <b>\$ 3,944,500</b> | <b>\$ 13,266,000</b> | <b>\$ 14,195,000</b> | <b>\$ 15,025,000</b> | <b>\$ 48,425,500</b> |

**Sources of Funding**

|  |                     |                     |                      |                      |                      |                      |
|--|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| G.O. Debt                                    |                     |                     |                      |                      |                      | \$ -                 |
| Revenue Debt                                 | \$ 1,995,000        | \$ 3,944,500        | \$ 13,266,000        | \$ 14,195,000        | \$ 15,025,000        | \$ 48,425,500        |
| Grants/Aids ARPA                             |                     |                     |                      |                      |                      | \$ -                 |
| Special Assessment                           |                     |                     |                      |                      |                      | \$ -                 |
| User Fees                                    | \$ -                | \$ -                | \$ -                 |                      |                      | \$ -                 |
| ERF FUNDS                                    | \$ -                | \$ -                | \$ -                 |                      |                      | \$ -                 |
| Fund Surplus (Previous Borrowing; ERF Funds) |                     |                     |                      |                      |                      | \$ -                 |
| DNR Reserve                                  |                     |                     |                      |                      |                      | \$ -                 |
| <b>Total</b>                                 | <b>\$ 1,995,000</b> | <b>\$ 3,944,500</b> | <b>\$ 13,266,000</b> | <b>\$ 14,195,000</b> | <b>\$ 15,025,000</b> | <b>\$ 48,425,500</b> |

| <b>BID</b>                                       |                                      | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       | <b>2024</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>23 Bdgt</b>     | <b>From 23</b>  |
| 245-00-56720-241                                 | CUSTODIAL SERVICES                   | \$ 36,000         | \$ 36,000         | \$ 35,000         | \$ 38,000         | \$ 3,000           | 8.57%           |
| 245-00-56720-294                                 | OTHER CONTRACTUAL SERVICES           | \$ -              | \$ -              |                   | \$ 3,375          | \$ 3,375           | 100.00%         |
| 245-00-56720-296                                 | MARKETING                            | \$ 47,041         | \$ 42,683         | \$ 38,640         | \$ 38,640         | \$ -               |                 |
| 245-00-56720-320                                 | PUBLICATIONS, SUBSCRIPTIONS          | \$ -              | \$ -              | \$ 404            | \$ -              | \$ (404)           | -100.00%        |
| 245-00-56720-351                                 | REPAIR/MAINT SUPPLIES-BLDG & GROUNDS | \$ 200            | \$ 4,260          | \$ 1,306          | \$ 1,306          | \$ -               |                 |
| 245-00-56720-352                                 | REPAIR/MAINT SUPP-EQUIPMENT          | \$ 3,150          | \$ 2,014          | \$ 990            | \$ 990            | \$ -               |                 |
| 245-00-56720-390                                 | MISCELLANEOUS SUPPLIES               | \$ -              | \$ -              |                   |                   |                    |                 |
| 245-00-56720-403                                 | DEPRECIATION                         | \$ 3,544          | \$ 6,603          | \$ -              | \$ -              | \$ -               |                 |
| 245-00-56720-510                                 | LIABILITY INSURANCE                  | \$ -              | \$ -              | \$ -              | \$ -              | \$ -               |                 |
| 245-00-56720-512                                 | PROPERTY INSURANCE                   | \$ 2,937          | \$ 2,937          | \$ 2,697          | \$ 716            | \$ (1,981)         | -73.45%         |
| 245-00-56720-710                                 | COMMUNITY EVENTS                     | \$ 38,165         | \$ 23,514         | \$ 33,500         | \$ 2,000          | \$ (31,500)        | -94.03%         |
| 245-00-56720-715                                 | GRANTS                               | \$ -              | \$ 13,500         | \$ 3,500          | \$ 10,000         | \$ 6,500           | 185.71%         |
| 245-00-56720-821                                 | BUILDING/GROUNDS                     | \$ 28,039         | \$ 7,979          | \$ 8,025          | \$ 7,945          | \$ (80)            | -1.00%          |
| 245-00-56720-860                                 | SMALL EQUIPMENT                      | \$ -              | \$ -              |                   |                   | \$ -               |                 |
| <b>TOTAL FUND EXPENSES &amp; RESIDUAL EQUITY</b> |                                      | <b>\$ 159,348</b> | <b>\$ 153,680</b> | <b>\$ 124,062</b> | <b>\$ 102,972</b> | <b>\$ (21,090)</b> | <b>-17.00%</b>  |

| <b>BID - REVENUES</b>                                |                                     |                  |                  |                  |                   |                  |               |
|--|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|---------------|
| <b>Fund 245</b>                                      |                                     |                  |                  |                  |                   |                  |               |
| 245-44-44130-000                                     | FARMERS MARKET FEES                 | \$ 2,538         | \$ 2,645         | \$ 2,250         | \$ 2,250          | \$ -             |               |
| 245-44-44190-000                                     | MISC BUSINESS LICENSES/PERMITS      | \$ -             | \$ -             |                  |                   |                  |               |
| 245-46-46850-000                                     | ECONOMIC DEVELOPMENT                | \$ 88,441        | \$ 89,500        | \$ 89,500        | \$ 100,522        | \$ 11,022        | 12.32%        |
| 245-48-48110-000                                     | INTEREST INCOME                     | \$ 989           | \$ 847           | \$ 200           | \$ 200            | \$ -             |               |
| 245-48-48500-000                                     | DONATIONS - (CITY/CANAL DAYS CONTR) | \$ 3,130         | \$ -             | \$ -             | \$ -              | \$ -             |               |
| 245-48-48600-421                                     | MISC REVENUE CONTRIBUTED CAP        | \$ -             | \$ -             |                  |                   |                  |               |
| 245-48-48900-000                                     | MISCELLANEOUS REVENUE (DPI)         | \$ 2,715         | \$ 842           |                  |                   | \$ -             |               |
| <b>TOTAL FUND REVENUE &amp; FUND BALANCE APPLIED</b> |                                     | <b>\$ 97,813</b> | <b>\$ 93,834</b> | <b>\$ 91,950</b> | <b>\$ 102,972</b> | <b>\$ 11,022</b> | <b>11.75%</b> |