

**City of Portage  
Fee Schedule  
Revised 08/08/2016**

**Administration**

|       |                                       |   |
|-------|---------------------------------------|---|
| 2-442 | NSF Checks.....                       | \$30.00   |
| 2-455 | Publication Fees .....                | \$25.00   |
| 2-458 | Hazardous Material Reimbursement..... | Actual Costs  |
| 2-459 | Sale of Wood .....                    | Solicit two (2) quotes  |
| 2-460 | Special Assessment Letter .....       | \$20.00   |
| 2-534 | Public Records.....                   | \$.25 per page for copies or actual search costs<br>\$5.00 per CD |

**Animals**

|              |                                |  |
|--------------|--------------------------------|--|
| 6-53(a)      | Dog and Cat .....              | \$8.00 spayed or neutered per license year<br>\$13.00 not spayed or neutered per license year                        |
| 6-54(a)      | Kennel .....                   | \$30.00 for a kennel of twelve (12) or fewer dogs and an<br>additional \$3.00 for each dog in excess of twelve (12). |
| 6-55         | Late Fee .....                 | \$5.00   |
| 6-102(c)(1)b | Dangerous Animal License ..... | \$180 annually, 1 <sup>st</sup> year is prorated according to month<br>animal is declared dangerous                  |
| 6-122(b)     | Keeping of Chickens.....       | \$25.00  |

**Buildings and Building Regulations (corrected 3/1/16)**

|                        |  |  |
|------------------------|--|--|
| 10-37(d)(2)            | Transfer, place or dump soil fill within the City ....   | \$15.00 which shall be retained if permit is not issued<br>\$10.00 per truck for each truck hauling to fill area |
| 10-39                  | Preliminary Inspection for Relocating Structure<br>and Moving Structure .....  | \$343 + Bond + Insurance   |
| 10-39                  | Commercial Remodel (Does Not Include<br>Mechanicals) .....   | \$0.11/sq. ft. – Min. \$110  |
| 10-39                  | Commercial New, Additions, Remodel for<br>Storage or Shell Buildings (Does Not Include<br>Mechanicals) .....   | \$0.10/sq. ft. – Min \$110 + Erosion Control   |
| 10-41                  | Residential: New Construction<br>(Includes: decks, garages, basements and Mechanicals)<br>.....  | \$0.23/sq. ft. - \$825 min. + 25% + San Sew Connection<br>fee +\$68.75 Erosion Control                           |
| 10-41                  | Residential, Remodel & Addition .....  | \$0.29/sq. ft. (\$165 min.) + \$50 zoning review + Erosion<br>Control (Addition only)                            |
| 10-41                  | Foundation - Residential .....   | \$82.50 + Erosion Control  |
| 10-41                  | Garage (Detached) .....  | \$110 + \$50 zoning review   |
| 10-41                  | Deck .....   | \$0.69/sf (min. \$137.50)  |
| 10-41                  | Commercial New construction, Addition, Commercial Multi-<br>Family (3 Family or More) Restaurants, Motels,<br>Offices, CBRF, Taverns, Mercantile, Assembly<br>Halls, Manufacturing and Industrial, Schools,<br>Hospitals, Schools, Institutional, and Vehicle<br>Repair and Storage, etc. .... | \$0.16/sq. ft. - \$103 min. + Erosion Control  |
| 10-41                  | Foundation – Commercial (Early Start).....   | \$206 + Erosion Control  |
| 10-41                  | Reinspections.....   | \$85/hr  |
| 10-76,<br>10-116 & 191 | Work Begun Without a Permit Plumbing, HVAC,<br>Building and Electrical.....  | Double permit fees   |

|              |   |   |
|--------------|---|---|
| 10-76(2)     | Plumbing permit .....                         | \$110 - Residential<br>\$0.06/sq. ft. - \$110 min. – Commercial   |
| 10-116       | Heating, Ventilating, Air Conditioning .....  | \$37.50 – Residential<br>\$0.05/sq. ft. - \$110 min. – Commercial   |
| 10-154       | Electrical permit.....                        | \$123.75 - Residential<br>\$0.06/sq. ft. - \$165 min. – Commercial  |
|              | Furnace, Central AC, Windows & Door .....     | \$37.50 – Residential only  |
|              | Signs .....                                   | \$125/Ground Sign + Elec. Permit if required  |
| 10-228       | Erosion Control .....                         | \$110 - New One and Two Family<br>\$68.75 - Residential Additions<br>\$206 for 1 <sup>st</sup> Acre + \$68/Acre thereafter - Commercial |
| 10-272(f)    | Storm water land disturbing .....             | Actual costs  |
| 10-272(d)    | Storm water land disturbing .....             | \$425.00  |
| 10-272(a)(1) | Storm water land disturbing .....             | \$150.00  |
| 10-303       | Driveway .....                                | \$100.00  |
|              | Manufacturing and HUD Dwellings .....         | \$330.00 + \$0.33/sq. ft. + San Sew Conn.   |
|              | Plus State Seal (New One and Two Family)..... | Cost of seal + \$2.00   |
|              | Raze/Demolition .....                         | \$68.75   |

**Businesses**

|           |   |  |
|-----------|---|--|
| 14-52     | Reserve Class “B” Initial Fee .....             | \$10,000 per license   |
| 14-53     | Fermented Malt Beverage Wholesale.....          | \$25.00 per license year   |
| 14-53     | Class “A” Intoxicating Liquor .....             | \$500.00 per license year  |
| 14-53     | Class “B” Intoxicating Liquor .....             | \$500.00 per license year  |
| 14-53     | Class “A” Beer Retailers.....                   | \$50.00 per license year   |
| 14-53     | Class “B” Beer Retailers.....                   | \$100.00 per license year  |
| 14-53     | Temporary Class “B” Beer Picnic.....            | \$10.00 per license  |
| 14-53     | Temporary Class “B” Wine Picnic .....           | \$10.00 per license  |
| 14-53     | Change of Agent.....                            | \$10.00  |
| 14-53     | Change of Premises Description.....             | \$20.00  |
| 14-53     | Change of Trade Name.....                       | \$20.00  |
| 14-53     | Late filing of alcohol license application..... | \$500.00   |
| 14-94(a)  | Operator’s License .....                        | \$35.00 per license year   |
| 14-94(b)  | Provisional License .....                       | \$15.00  |
| 14-132    | Cigarette License .....                         | \$100.00 per license year  |
| 14-194(a) | Direct Seller.....                              | \$40.00 per month  |
| 14-303    | Junk Dealer .....                               | \$25.00 plus \$5.00 for each additional storage building,<br>yard or premises per license year |
| 14-306    | Special Junk Dealer .....                       | \$5.00 per day   |

**Emergency Services**

|             |   |  |
|-------------|---|--|
| 22-38(c)    | False Fire Alarms involving system malfunctions | 4 <sup>th</sup> – 7 <sup>th</sup> alarms in any year, not less than \$100 and no more than \$200 for each violation, plus applicable assessments, penalty surcharge and court costs.<br>8 <sup>th</sup> – 10 <sup>th</sup> alarms in any year, not less than \$200 and no more than \$400 for each violation, plus applicable assessments, penalty surcharge and court costs.<br>11 or more alarms in any year, not less than \$400 and no more than \$800, plus applicable assessments, penalty surcharge and court costs |
| 22-38(c)(2) | False Fire Alarms Malicious .....               | Not less than One Thousand Dollars (\$1,000.00) and no more than Two Thousand Dollars (\$2,000.00), plus applicable assessments, penalty surcharge and court   |

costs

|             |                           |   |
|-------------|---------------------------|---|
| 22-39(c)(1) | False Burglar Alarms..... | Third alarm for a location within a period of one year<br>\$25.00<br>Fourth alarm for a location within a period of one year<br>\$35.00<br>Fifth alarm for a location within a period of one year<br>\$45.00<br>Sixth and subsequent alarms for a location within a period of one year \$65.00. |
|-------------|---------------------------|---|

Environment

|          |                    |   |
|----------|--------------------|---|
| 26-73(a) | Natural Lawn ..... | \$25.00   |
| 26-106   | Lawn Mowing.....   | \$55.00 plus time, material and equipment costs |

Equipment Rates

Use Wisconsin DOT Classified Equipment Rates published annually (Chap. 2, Sect. 25, Part 60 Hwy Maintenance Manual)

**Fire Prevention and Protection**

|             |  |                                |
|-------------|--|--------------------------------|
| 30-82       | Occupancy Permit and Inspection .....                | \$75                           |
| 30-83(c)(1) | Outdoor Furnace Permit.....                          | \$75                           |
| 30-135      | Appeals (Fire Prevention and Protection).....        | \$150                          |
| 30-162      | Monitoring Requirements (Sprinkler) .....            | Included with Occupancy Permit |
| 30-171      | Automatic Fire Sprinkler Systems Variance Board..... | \$100                          |
| 30-415(b)   | Fireworks.....                                       | \$200.00 per license year      |
| 30-344      | Fire and Smoke Detection Systems.....                | Included with Occupancy Permit |

**Housing**

|       |                                |       |
|-------|--------------------------------|-------|
| 38-71 | Administration (Housing) ..... | \$100 |
|-------|--------------------------------|-------|

**Hunting**

|       |                                   |        |
|-------|-----------------------------------|--------|
| 46-31 | Bow/Cross Bow Hunting Permit..... | \$5.00 |
|-------|-----------------------------------|--------|

**Motor Vehicles and Traffic**

|              |   |                      |
|--------------|---|----------------------|
| 50-88(a)(1)  | Short Term Parking.....                                 | \$5.00               |
| 50-88(a)(2)  | Long Term Parking.....                                  | \$10.00              |
| 50-151(d)    | Parking Violations .....                                | \$15.00              |
|              | Blocking Driveway.....                                  | \$5.00               |
|              | Official Sign .....                                     | \$5.00               |
|              | Yellow Line.....  | \$5.00               |
|              | Fire Lane .....   | \$25.00              |
|              | Fire Hydrant .....                                      | \$50.00              |
|              | Snow Emergency .....                                    | \$50.00              |
|              | Handicap Parking.....                                   | \$50.00              |
|              | Other .....   | \$5.00               |
| 50-183(b)(2) | Bicycle.....  | \$5.00               |
| 50-374(c)    | Junked Vehicles and Appliances on Private Property..... | \$200.00             |
| 50-401(e)    | Horse Drawn Vehicle License.....                        | \$125.00 per vehicle |

**Park and Recreation**

|       |   |  |
|-------|---|--|
| 54-42 | Fees and Charges (Parks and Recreation..... | Cross Reference with 54-93   |
| 54-93 | Park Reservation Fee .....                  | \$20.00/day Monday through Friday for residents, \$30.00/day Monday through Friday |

|       |  |
|-------|--|
| ..... | for non-residents;<br>\$25.00/day Saturday, Sunday and Holiday for residents |
| ..... | \$50.00/day Saturday, Sunday and Holiday for non-residents                   |
| ..... | Agriculture Bldg \$100/day   |
| ..... | Ball Fields \$75/day, \$125/day lights & lining/field prep                   |
| ..... | Bidwell Bldg, \$100/day  |
| ..... | Building 6, \$125/day (restrooms included)                                   |
| ..... | Building 7, \$100/day  |
| ..... | Building 8, \$125/day, \$200/day (heated)                                    |
| ..... | Grandstand & Track, \$250/day  |
| ..... | Horse Arena, \$100/day   |

Dog Park

|                     |                      |
|---------------------|----------------------|
| Residents .....     | \$20/year or \$2/day |
| Non-Residents ..... | \$25/year            |

Flea Market

|                    |      |
|--------------------|------|
| Outside booth..... | \$20 |
| Inside booth.....  | \$25 |

**Recreation Program Fees**

All fees listed apply to city residents. Non-residents shall pay an additional \$10.00 per person, per program, unless the township pays a co-sponsorship fee of \$1,000 per year. A family can petition the Park and Recreation Board for a hardship waiver for the payment of fees.

Youth Programs: **New program fees will be assigned with the objective to recover 25% of program costs.**

|                |                              |
|----------------|------------------------------|
| Resident ..... | \$15.00 per event per person |
|----------------|------------------------------|

Adult Programs: **New program fees will be assigned with the objective to recover 25% of program costs.**

|                      |                                   |
|----------------------|-----------------------------------|
| Basketball.....      | \$325/team                        |
| Karate.....          | \$20/session                      |
| Senior Fitness ..... | \$1/week                          |
| Softball .....       | \$325/team                        |
| Volleyball .....     | \$65/team - \$150/team officiated |

Swimming Program

|                                      |                   |
|--------------------------------------|-------------------|
| Spring/Fall Semester Passes.....     | \$100             |
| Summer & Youth Semester Passes ..... | \$75              |
| Punch Card (11 sessions).....        | \$40 (Aerobics)   |
| .....                                | \$30 (Adult)      |
| .....                                | \$20 (Student)    |
| Daily Rates .....                    | \$4.00 (Aerobics) |
| .....                                | \$3.00 (Adults)   |
| .....                                | \$2.00(Students)  |

Lessons

|                     |      |
|---------------------|------|
| Student (Level 1-6) |      |
| Resident .....      | \$33 |

|  |                                   |
|--|-----------------------------------|
| Max/Family (In-house registration) ..... | \$100 Resident/\$150 Non-Resident |
| Preschool/Infant                         |                                   |
| Resident .....                           | \$23                              |
| Max/Family (In-house registration) ..... | \$50 Resident/\$100 Non-Resident  |
| Adult Lessons.....                       | \$33 Resident                     |

Storage Fees – Veterans Memorial Field Buildings (plus 5.5% Sales Tax)

|  |  |
|--|--|
| Enclosed Buildings (Concrete Floor & Locked): (City residents receive \$1/foot discount)   |  |
| All vehicles except as listed below .....  | \$11.00/foot (measured bumper to bumper)                           |
| Boat & Trailer/Pontoons .....  | \$11.00/foot (measured prop to trailer hitch)                      |
| Camping Trailer.....   | \$11.00/foot (measured bumper/spare tire to trailer hitch)         |
| Personal Watercraft .....  | \$90.00 /winter storage, remove by 4/15                            |
| Motorcycle.....  | \$70.00 /winter storage  |
| Recreational Vehicle .....   | \$11/foot(measured bumper/spare tire to bumper)                    |
| Other Buildings (Unsecured, Roof/Not Enclosed) (City residents received \$1/foot discount) |  |
| All vehicles except as listed below .....  | \$6.00/foot (measured bumper to bumper)                            |
| Boat & Trailer/Pontoons .....  | \$6.00/foot (measured prop to trailer hitch)                       |
| Camping Trailer.....   | \$6.00/foot (measured bumper/spare tire to trailer<br>..... hitch) |
| Recreational Vehicle .....   | \$6.00/foot (measured bumper/spare tire to bumper)                 |
| Personal Watercraft .....  | \$50.00/winter storage   |
| Motorcycle.....  | \$40.00/winter storage   |

**All vehicles must be removed by April 30.**

**Solid Waste**

|             |                            |  |
|-------------|----------------------------|--|
| 62-36(a)    | Solid Waste Disposal ..... | \$2.00 per sticker for each additional bag   |
| 62-36(c)(1) | Tax Exempt Properties..... | Annual contract cost for weekly pick up of approved container plus \$25.00 annual administration fee |

**Streets, Sidewalks and Other Public Places**

|              |  |   |
|--------------|--|---|
| 66-5(a)      | Dumpster.....  | \$10.00   |
| 66-54(f)(2)  | Street Opening Permit.....                                     | \$150.00 plus \$1,000.00 deposit or bond  |
| 66-92(c)     | Street Privilege.....  | \$10.00 plus actual city costs  |
| 66-126       | Snow and Ice Removal.....                                      | \$55.00 plus time, material and equipment costs   |
| 66-265       | Street Use .....   | \$25.00   |
| 66-321       | Special Event Fee/Deposit.....                                 | \$30 Minimum;<br>Events requiring no City Assistance: \$30<br>Events requiring 1-10 hours City Staff: \$150 max<br>Events requiring 11-20 hours City Staff: \$300 max<br>Events requiring 21-60 hours City Staff: \$600 max<br>Events requiring > 60 hours City Staff: By Agreement |
| 66-349       | Procession, Parade, Run, Walk, Bicycle Race,<br>Marathon ..... | \$10.00   |
| Right of Way | Discontinuance (66.1003 Wis. Stats.).....                      | \$250.00  |

**Subdivision**

|          |                                  |                                      |
|----------|----------------------------------|--------------------------------------|
| 70-6(f)  | Certified Survey Map.....        | \$100.00                             |
| 70-10    | Park Fees.....                   | \$600 per unit                       |
| 70-11(c) | Subdivision or Condominium ..... | \$500.00                             |
|          | Review Fees .....                | Actual cost with \$2,500.00 deposit. |

**Taxation**

74-32(d) Hotel/Motel .....\$15.00 per license year

**Utilities**

78 Sewer Connection Charge ..... New residential construction \$500 per Residential Equivalent Connection up to two (2); and \$400 per Residential Equivalent Connection thereafter the first two (2) Residential Equivalent Connections for multi-family. Commercial, industrial and other non-residential sanitary sewer hook-up fees shall be based on the City Engineer’s estimate of the number of Residential Equivalent Connections based on the plumbing design submitted. The applicant shall have the opportunity to request a one time hook-up adjustment based on actual flows after (2) years have elapsed, but prior to (3) years elapsing from the actual hook-up.

78-37(c) Private well .....\$25.00

Water flow test conducted by a private firm ..... \$40

78-39 Water Rates, Deposits Charges

Private Fire Protection Service – Unmetered.....

Monthly Charges  
 2-inch, \$7.00  
 3-inch, \$12.00  
 4-inch, \$20.00  
 6-inch, \$41.00  
 8-inch, \$65.00  
 10-inch, \$98.00  
 12-inch, \$142.00  
 14-inch, \$195.00

General Service – Metered – Monthly Charges...  
 5/8-inch meter, \$5.87  
 3/4-inch meter, \$5.87  
 1-inch meter, \$9.58  
 1-1/4-inch meter, \$12.67  
 1-1/2-inch meter, \$15.91  
 2-inch meter, \$23.69  
 3-inch meter, \$41.20  
 4-inch meter, \$64.89  
 6-inch meter, \$123.60  
 8-inch meter, \$194.67  
 10-inch meter, \$287.37  
 12-inch meter, \$380.07

Plus Volume Charge:

First 30,000 gallons used each month - \$3.30 per 1000 gallons  
 Next 70,000 gallons used each month - \$3.23 per 1000 gallons  
 Next 200,000 gallons used each month - \$2.94 per 1000 gallons  
 Over 300,000 gallons used each month - \$1.96 per 1000 gallons

Reconnection Charges:

|  | <u>During Normal<br/>Business Hours</u> | <u>After Normal<br/>Business Hours</u> |
|--|---|--|
| Reinstallation of meter, including valving<br>at curb stop ..... | \$35.00                                 | \$50.00                                |
| Valve turned on at curb stop .....                               | \$30.00                                 | \$45.00                                |

|   |  |         |
|---|--|---------|
| Frozen meter charge.....                | \$44.00  | \$87.50 |
| Water Lateral Installation Charge ..... | Actual Cost  |         |
| Bulk Water.....                         | Service Charge - \$35.00 per tank load<br>Volume Charge - \$3.30 per 1,000 gallons<br>\$1,000 deposit required for hydrant meter   |         |
| Additional Meter Rental Charge .....    | 5/8 and 3/4-inch meter - \$3.60 per month<br>1-inch meter - \$5.87 per month<br>1 1/4-inch meter - \$7.72 per month<br>1 1/2-inch meter - \$9.78 per month<br>Initial meter - \$35.00 (one time charge only) |         |

Temporary Metered Supply, Meter and Deposits:

|  |            |
|--|------------|
| Service charge for setting the valve and furnishing and setting the meter..... | \$35.00    |
| Deposit for valve and meter .....  | \$1,000.00 |

Water usage shall be billed at actual rates.

Hydrant Charges

|  |         |
|--|---------|
| Service charge for setting or moving sprinkler valve ..... | \$20.00 |
|--|---------|

The minimum charge for water usage ..... Actual cost, not less than \$10.00. \$1,000 Deposit.

78-127(c)

Sewer Service Charge

Category A

Fixed Monthly Charge = \$11.00/equivalent 5/8 inch meter  
Volume Charge = \$3.08/1,000 gallons

Category B

Fixed Monthly Charge = \$11.00/equivalent 5/8 inch meter  
\$27.00/1" Meter  
\$50.00/1.5" Meter  
\$65.00/2" Meter  
\$116.00/3" Meter  
\$190.00/4" Meter

Volume Charge = \$3.08/1,000 gallons  
Surcharge for BOD greater than 250 mg/l=\$0.48/lb.  
Surcharge for Suspended Solids greater than 250 mg/l=\$0.45/lb.  
Surcharge for Total Phosphorus greater than 7.0 mg/l=\$2.00/lb.

78-127(g)(1)

Disposal of Septic Tank Sludge and Holding

Tank Sewage Permit..... \$50.00 per calendar year

78-127(g)(3)

|     |  |  |
|-----|--|--|
| (b) | Sewer Charge for Disposal of Septic Tank ..... | \$40.00/1,000 gallons                            |
|     | Sludge and Holding Tank Sewage.....            | \$7.25/1,000 gallons                             |
|     |  | BODS/Suspended Solids <250 MG/L Total P <10 MG/L |
|     |  | High-strength Wastewater - \$40.00/1,000 gallons |
|     |  | BODS/Suspended Solids 250 – 1000 MG/L Total P    |
|     |  | 10 – 20MG/L                                      |
|     |  | Portable Toilet Waste - \$60.00/1000 gallons     |

Extra-strength Waste – Not accepted.  
 BODS/Suspended Solids >1000 MG/L Total P> 20MG/L  
 Grease and Settling Basin Material – Not accepted

Administrative Fee: \$10.00 per load for non-permitted haulers.

Analytical Fees (if required by City):  
 BODs = \$15.00 per test  
 Suspended Solids = \$10.00 per test  
 Total Phosphorus = \$20.00 per test  
 PH = \$4.00 per test  
 Ammonia Nitrogen = \$18.00 per test

78-132(b) Sewer Permit Appeal ..... \$15.00

**Vehicles for Hire**

86-35(c) Taxi Driver's License.....\$30.00 per license year  
 86-35(c) Provisional Taxi/Cab Operator License ..... \$30.00

**Zoning**

90-34 Zoning and Occupancy Permit ..... Occupancy Permit included in construction permit for single family residences and duplexes ..... \$150 for Building Inspector and Fire Inspector  
 90-36(1) Rezoning ..... \$150.00 per application including repetitions of previous applications  
 90-36(2) Conditional Use Permit ..... \$150.00 plus recording fee  
 90-36(3) Variance ..... \$150.00  
 90-93 Zoning Code Petition for Change or Amendment..... \$150.00  
 90-171 PUD Planned Unit Development Procedures..... \$150.00 Administrative Costs Plus Actual Review Costs  
 90-633 Signs ..... \$125 Sign + bldg. & elec. if required  
 90-62 Accessory structure (144 sf max) ..... \$50.00  
 90-121 Fence ..... \$50.00  
 90-122 Above Ground Pool..... \$50.00  
 90-774 In-Ground Pool..... \$240.00  
 90-806 Mobile Home Park Developer's Permit ..... \$50.00  
 Wood-Fired Furnace Permit Fee ..... \$75.00

**Miscellaneous**

**Portage Fire Department – Charges for Emergency Responses**

**Personnel**

Command Officer-Chief's Salary ..... \$40.02 per hour  
 Captain Engineer ..... \$21.32 per hour  
 \$31.98 per hour for overtime  
 Lt. Engineer..... \$20.45 per hour  
 \$30.68 per hour for overtime  
 Inspector/Engineer ..... \$27.08 per hour  
 \$40.62 per hour for overtime  
 Engineer ..... \$19.31 per hour  
 \$28.97 per hour for overtime  
 Secretary ..... \$16.48 per hour  
 \$24.72 per hour for overtime  
 Paid-on-call Firefighter ..... \$10.00 per hour

Vehicles

|                    |                   |
|--------------------|-------------------|
| Aerial .....       | \$250.00 per hour |
| Engine .....       | \$200.00 per hour |
| Rescue/Hazmat..... | \$175.00 per hour |
| Tankers .....      | \$160.00 per hour |
| Grass.....         | \$100.00 per hour |
| Command.....       | \$65.00 per hour  |

Other Equipment

|                                      |                   |
|--------------------------------------|-------------------|
| Hovercraft.....                      | \$70.00 per hour  |
| Boat .....                           | \$50.00 per hour  |
| Silo Fire Equipment.....             | \$50.00 per hour  |
| Confined Space Rescue .....          | \$50.00 per hour  |
| Rescue System (jaws, air bags) ..... | \$100.00 per hour |

Mileage

Total miles (round trip) x ..... Current IRS Rate

Materials

Actual invoice costs (including cellular devices at \$.75 per minute)