"Where the North Begins"

# City of Portage

# 2026

# Final

Matt Fiene, Mayor

**Finance and Administration Committee**

Chairperson, Kyle Bernander, 6th District Alderpersor
Tim Green, 5th District Alderperson
David Paull, 3rd District Alderperson
Steven Rhorbeck, 4th District Alderperson
Amy Schlinkert, 8th District Alderperson

Final 11.25.25

# City Officials

| | | |
|---|---|---|
| **Mayor:** | | **Matt Fiene** |
| **Alderpersons:** | | |
| | **District 1** | **David Trantow** |
| | **District 2** | **Shannon Dunahee** |
| | **District 3** | **David Paull** |
| | **District 4** | **Steven Rohrbeck** |
| | **District 5** | **Tim Green** |
| | **District 6** | **Kyle Bernander** |
| | **District 7** | **Karyn Wetzel** |
| | **District 8** | **Amy Schlinkert** |
| | **District 9** | **Christopher Crawley** |
| **City Administrator:** | | **Justin Schoenemann** |
| **City Clerk:** | | **Rebecca Ness** |
| **City Attorney:** | | **Jesse Spankowski** |
| **City Finance Director:** | | **Jennifer Becker** |
| **Director of Public Works & City Engineer:** | | **Philip Livingston** |
| **Public Works Suprintendent:** | | **Kevin Richards** |
| **Manager of Parks & Recreation:** | | **Toby Monogue** |
| **Chief of Police:** | | **Keith Klafke** |
| **Fire Chief:** | | **Troy Haase** |
| **Library Director:** | | **Debbie Bird** |
| **Director of Business Development & Planning:** | | **Steven Sobiek** |

# 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: | Kyle Bernander, Chairperson<br>David Paull<br>Steven Rohrbeck<br>Tim Green<br>Amy Schlinkert |

## 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: | Matt Fiene, Mayor, Chairperson<br>Amy Schlinkert<br>Tim Green<br>Karyn Wetzel<br>Christopher Crawley<br>Kyle Bernander |

## 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.

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|---|---|
| Current Members: | Tim Green, Chairperson<br>Kyle Bernander<br>Karyn Wetzel<br>David Trantow<br>Christopher Crawley |

## Legislative and Regulatory Committee

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

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|---|---|
| Current Members: | Karyn Wetzel, Chairperson Chairperson<br>David Paull<br>Shannon Dunahee<br>Christopher Crawley<br>David Trantow |

## Park and Recreation Board

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

| | |
|---|---|
| Current Members: | Chuck Sulik, Chairperson<br>Shannon Dunahee<br>Ed Carlson<br>Tyler Kamrath<br>Kyle Bernander<br>Kelsey Wilcox |

# AUTHORIZED PERSONNEL BY DEPARTMENT

| | 2025 | | 2026 | |
|---|---|---|---|---|
| **Administration** | | | | |
| Full-time | 6.00 | | 6.00 | |
| **Municpal Court** | | | | |
| Full-time | 1.00 | | 1.00 | |
| Part-time | 0.25 | | 0.25 | |
| **Police** | | | | |
| Full-time, Police | 22.00 | | 22.00 | |
| Full-time, Investigation | 3.00 | | 3.00 | |
| Full-time, Admin | 2.00 | | 2.00 | |
| Full-time, CSO | 1.00 | | 1.00 | |
| Full-time, SRO | 1.00 | | 1.00 | |
| Parttime, Crossing Guards | 6.00 | | 6.00 | |
| **Fire** | | | | |
| Full-time | 8.00 | | 8.00 | |
| **EMS** | | | | |
| Full-time | 14.00 | | 14.00 | |
| **Public Works** | | | | |
| Full-time | 11.50 | | 11.50 | |
| **Park and Recreation** | | | | |
| Full-time | 5.00 | | 5.00 | |
| Part-time | 0.50 | | 0.50 | |
| Seasonal, Park | 8.00 | approximately | 6.00 | approximately |
| Seasonal, Recreation | 70-75 | approximately | 50.00 | approximately |
| **Library** | | | | |
| Full-time | 6.00 | | 6.00 | |
| Part-time - Assistant | 1.00 | | 1.00 | |
| Part-time, Pages (LTE) | 0.00 | | 0.00 | |
| Part-time, Circulation Clk | 5.50 | | 5.50 | |
| Full-time, Custodian | 1.00 | | 0.00 | |
| **Inspections** | 0.50 | | 0.50 | |
| **PEC** | 0.75 | | 0.75 | |
| **Water** | | | | |
| Full-time | 6.00 | | 6.00 | |
| **Sewer** | | | | |
| 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 one 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 equalized valuation of all taxable property within the City.

**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 20% 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 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2024-2025 % Chg | 2016-2025 % Chg |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Assessed Values** | | | | | | | | | | | | |
| Residential | $ 315,181,000 | $ 340,692,500 | $ 380,513,800 | $ 387,454,500 | $ 403,779,300 | $ 432,711,600 | $ 498,731,200 | $ 559,126,000 | $ 616,398,500 | $ 622,600,500 | 1.01% | 97.5% |
| Commercial | $ 185,595,928 | $ 189,080,328 | $ 190,319,628 | $ 201,598,828 | $ 203,116,600 | $ 203,884,800 | $ 226,220,300 | $ 262,132,400 | $ 307,516,600 | $ 309,225,500 | 0.56% | 66.6% |
| Manufacturing | $ 51,186,300 | $ 50,275,800 | $ 56,494,200 | $ 64,034,800 | $ 70,922,200 | $ 69,028,700 | $ 69,433,900 | $ 78,763,000 | $ 82,878,400 | $ 77,345,500 | -6.68% | 51.1% |
| Agriculture | $ 82,000 | $ 86,700 | $ 89,100 | $ 89,300 | $ 93,400 | $ 96,500 | $ 96,300 | $ 106,900 | $ 112,300 | $ 108,300 | -3.56% | 32.1% |
| Undeveloped Land | $ 80,100 | $ 80,100 | $ 82,600 | $ 69,100 | $ 56,100 | $ 64,500 | $ 71,800 | $ 47,600 | $ 69,700 | $ 69,700 | 0.00% | -13.0% |
| Forest Land | $ 139,500 | $ 139,500 | $ 152,500 | $ 152,500 | $ 157,900 | $ 157,900 | $ 162,400 | $ 155,900 | $ 155,900 | $ 155,900 | 0.00% | 11.8% |
| Other | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 | $ 2,200 | $ 2,200 | $ 7,500 | $ 7,900 | $ - | $ - | #DIV/0! | -100.0% |
| Personal Prop. | $ 21,959,300 | $ 20,865,600 | $ 18,401,500 | $ 17,514,300 | $ 17,083,800 | $ 18,020,600 | $ 17,892,900 | $ 19,618,100 | $ - | $ - | #DIV/0! | -100.0% |
| ***Total*** | ***$ 574,229,828*** | ***$ 601,226,228*** | ***$ 646,059,028*** | ***$ 670,919,028*** | ***$ 695,211,500*** | ***$ 723,966,800*** | ***$ 812,616,300*** | ***$ 919,957,800*** | ***$ 1,007,131,400*** | ***$ 1,009,505,400*** | ***0.24%*** | 79.5% |
| | | | | | | | | | | | | |
| Total Chg. By Yr. | 4.85% | 4.70% | 12.51% | 11.59% | 3.62% | 4.14% | 12.24% | 13.21% | 9.48% | 0.24% | | |
| Assess. Ratio | 1.0020 | 0.9805 | 1.0187 | 0.9858 | 0.9869 | 0.9625 | 0.9324 | 0.9545 | 0.9950 | 0.9007 | | |
| Net New Constructi | 2.67% | 0.99% | 0.75% | 1.78% | 0.95% | 0.65% | 0.73% | 0.82% | 0.41% | 0.41% | | |
| | | | | | | | | | | | | |
| Equalized Values (Includes TID) | $ 573,088,200 | $ 613,154,600 | $ 634,193,100 | $ 680,563,500 | $ 704,466,600 | $ 752,147,300 | $ 871,556,800 | $ 963,801,500 | $ 1,012,239,100 | $ 1,120,809,300 | *10.73%* | 80.1% |
| Val. Chg. By Yr. | 1.94% | 6.99% | 3.43% | 10.99% | 3.51% | 6.77% | 15.88% | 10.58% | 5.03% | 10.73% | | |

## City of Portage

### TAX LEVY HISTORY BY FUND

| FUND | 2017 BUDGET | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET | 2021 BUDGET | 2022 BUDGET | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | % Chg. 25-26 | % Chg. 17-26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GENERAL | 3,835,265 | 3,958,998 | 4,191,553 | 4,323,984 | 4,453,240 | 4,594,032 | 4,625,382 | 4,654,461 | 4,549,815 | 4,607,944 | 1.28% | 20.15% |
| LIBRARY | 476,963 | 480,412 | 469,264 | 520,312 | 521,277 | 557,474 | 598,525 | 612,658 | 608,658 | 608,658 | 0.00% | 27.61% |
| DEBT SVC | 795,174 | 1,132,183 | 1,021,730 | 1,146,854 | 1,194,520 | 1,258,301 | 1,459,634 | 1,771,387 | 3,131,341 | 3,038,928 | -2.95% | 282.17% |
| EMS REFERENDUM | | | | | | | | 0 | 1,482,272 | 1,482,272 | 100.00% | |
| ***TOTAL LEVY*** | ***5,107,402*** | ***5,571,593*** | ***5,682,547*** | ***5,991,150*** | ***6,169,037*** | ***6,409,807*** | ***6,683,541*** | ***7,038,506*** | ***9,772,086*** | ***9,737,802*** | ***-0.35%*** | ***90.66%*** |
| TOTAL MILL RATE - ASSESSED | $ 8.89 | $ 9.27 | $ 8.80 | $ 8.93 | $ 8.87 | $ 8.85 | $ 8.22 | $ 7.65 | 9.70 | 9.65 | -0.59% | ***8.45%*** |

## LEVIES AND TAX RATES BY JURISDICTION

| TAX Year | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2024-2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Population** | 10,281 | 10,281 | 10,281 | 10,281 | 10,053 | 10,057 | 10,057 | 10,126 | 10,286 | |
| **PROPERTY LEVIES** | | | | | | | | | | |
| City of Portage | 5,571,593 | 5,682,547 | 5,991,150 | 6,169,037 | 6,409,807 | 6,683,541 | 7,038,506 | **9,772,086** | **9,737,802** | -0.4% |
| Columbia County | 3,034,560 | 3,028,338 | 3,120,505 | 3,145,734 | 3,179,446 | 3,239,647 | 3,215,004 | **3,094,639** | **3,156,115** | 2.0% |
| MATC | 570,783 | 567,752 | 591,667 | 597,874 | 595,241 | 611,698 | 615,762 | **614,921** | **638,862** | 3.9% |
| Portage Schools | 5,601,474 | 5,799,412 | 5,962,131 | 5,747,693 | 5,855,313 | 5,828,725 | 6,245,393 | **7,806,460** | **7,909,054** | 1.3% |
| State of WI | - | - | - | - | - | - | - | - | - | |
| TID | 172,926 | 241,871 | 250,519 | 284,280 | 441,480 | 458,770 | 613,089 | **924,807** | **1,107,834** | 19.8% |
| Gross Property Levy | 14,951,336 | 15,319,921 | 15,915,972 | 15,944,618 | 16,481,287 | 16,822,381 | 17,727,753 | 22,212,914 | 22,549,666 | 1.5% |
| State Credit | 1,052,382 | 1,053,114 | 1,060,431 | 1,075,722 | 1,054,596 | 1,030,874 | 1,279,238 | 1,370,611 | 1,458,198 | 6% |
| Net Property Levy | 13,898,954 | 14,266,807 | 14,855,541 | 14,868,896 | 15,426,691 | 15,791,506 | 16,448,516 | 20,842,303 | 21,091,468 | 1.2% |

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

| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2024-2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| E.V. Rate (Gross) | $ 24.38 | $ 24.16 | $ 22.59 | $ 22.63 | $ 21.91 | $ 19.30 | $ 18.39 | $ 21.94 | $ 20.12 | |
| E.V. Rate (Net) | $ 22.67 | $ 22.50 | $ 21.09 | $ 21.11 | $ 20.51 | $ 18.12 | $ 17.07 | $ 20.59 | $ 18.82 | |
| Assessed Rate (Net) | $ 23.12 | $ 22.08 | $ 22.14 | $ 21.39 | $ 21.31 | $ 19.43 | $ 17.88 | $ 20.69 | $ 20.89 | |

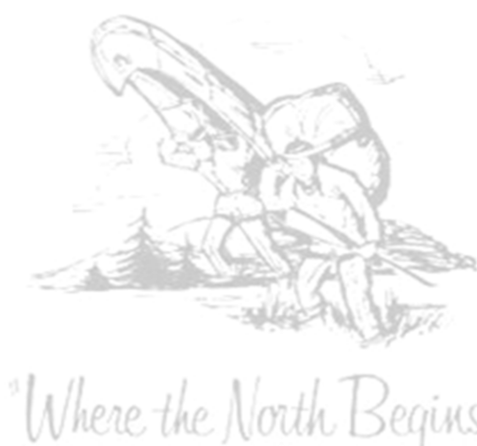
**LOCAL RATES PER THOUSAND DOLLARS OF VALUATION**

| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2024-2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| City of Portage | $ 9.27 | $ 8.80 | $ 8.93 | $ 8.87 | $ 8.85 | $ 8.22 | $ 7.65 | $ 9.70 | $ 9.65 | -0.59% |
| Columbia County | $ 5.05 | $ 4.69 | $ 4.65 | $ 4.52 | $ 4.39 | $ 3.99 | $ 3.49 | $ 3.07 | $ 3.13 | 1.75% |
| MATC | $ 0.95 | $ 0.88 | $ 0.88 | $ 0.86 | $ 0.82 | $ 0.75 | $ 0.67 | $ 0.61 | $ 0.63 | 3.65% |
| Portage Schools | $ 9.32 | $ 8.98 | $ 8.89 | $ 8.27 | $ 8.09 | $ 7.17 | $ 6.79 | $ 7.75 | $ 7.83 | 1.08% |
| State of WI | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | |
| TID | $ 0.29 | $ 0.37 | $ 0.37 | $ 0.41 | $ 0.61 | $ 0.56 | $ 0.67 | $ 0.92 | $ 1.10 | 19.51% |
| State Credit | $ (1.75) | $ (1.63) | $ (1.58) | $ (1.55) | $ (1.46) | $ (1.27) | $ (1.39) | $ (1.36) | $ (1.44) | 6.14% |
| Total | $ 23.12 | $ 22.08 | $ 22.14 | $ 21.39 | $ 21.31 | $ 19.43 | $ 17.88 | $ 20.69 | **$ 20.89** | 0.96% |

# 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**



# CITY OF PORTAGE
# REVENUE SUMMARY OF ALL FUNDS

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 6 MONTH ACTUAL | 2026 BUDGET |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| GENERAL FUND | 9,080,878 | 9,667,076 | 9,621,468 | 7,343,802 | 9,817,437 |
| PARKLAND DEDICATION | - | 29,400 | 5,000 | 9,600 | 12,500 |
| POOL | 57,534 | 38,528 | 25,895 | - | - |
| TIF #4 Ind Pk 216 | 108,849 | 126,179 | 259,423 | 134,499 | 168,936 |
| TIF #5 Highlnd 217 | 110,434 | 121,690 | 174,150 | 164,466 | 163,246 |
| TIF #6 DwnTwn 218 | 20,733 | 50,242 | 135,649 | 132,197 | 145,868 |
| TIF #7 1st Wd 219 | 164,865 | 209,867 | 293,610 | 299,456 | 323,753 |
| TIF #8 HamPk 214 | 62,326 | 69,661 | 71,505 | 74,274 | 74,595 |
| TIF #9 NSBusPk 213 | 9 | 28,753 | 50,432 | 51,099 | 135,620 |
| TIF #10 NS Kmart 212 | 51,801 | 67,129 | 81,672 | 81,672 | 83,213 |
| TIF #11 Northside 215 | - | 335,000 | 13,693 | 2,530 | 36,727 |
| BLOCK GRANT | 113,309 | 109,398 | 92,000 | 3,100 | 76,000 |
| INSPECTIONS | 118,606 | 152,283 | 149,950 | 73,832 | 153,750 |
| RECYCLING | 20,440 | 20,470 | 20,000 | 20,519 | 20,000 |
| LIBRARY FUND | 851,102 | 874,254 | 920,044 | 868,912 | 907,652 |
| CRIMINAL INVESTIGATION | 3,097 | 3,131 | 3,000 | 812 | 1,000 |
| TOURISM | 168,754 | 245,865 | 201,000 | 104,688 | 201,000 |
| SCHOOL LIAISON | 121,318 | 123,088 | 124,964 | 66,233 | 112,841 |
| DONATIONS | 103,828 | 121,303 | 92,313 | 48,583 | 82,813 |
| MASS TRANSIT | 962,581 | 1,169,538 | 1,167,450 | 237,279 | 667,229 |
| WHEEL TAX | 159,022 | 180,464 | 175,750 | 87,824 | 180,000 |
| ECONOMIC DEV | - | - | - | - | - |
| ENTERPRISE CENTER | 157,206 | 193,994 | 164,300 | 90,023 | 188,064 |
| AMBULANCE DISTRICT | 1,076 | 448,558 | 2,422,272 | 1,770,335 | 4,788,374 |
| EMPLOYEE POST RETIREMEN | 117,724 | 164,560 | 136,595 | - | 55,000 |
| DEBT SERVICE | 2,038,637 | 2,232,233 | 3,564,236 | 3,517,854 | 3,736,624 |
| CAPITAL PROJECTS | 3,393,788 | 18,300,439 | 3,737,739 | 3,393,788 | 2,385,000 |
| VEHICLE/EQUIP REPL | 293,284 | 1,206,392 | 362,960 | 72,591 | 413,000 |
| INDUSTRIAL DEV | 1 | - | - | - | - |
| REVOLVING SIDEWALK | 11,214 | 20,393 | 104,959 | 3,220 | 21,150 |
| REVOLVING ALLEY | 21,185 | 80,120 | 12,750 | 6,770 | - |
| CANAL | 4,280 | 1,809 | - | 669 | 5,600 |
| AIRPORT CONSTRUCTION | 112 | 99 | 1,673,000 | 47 | 506,650 |
| WATER UTILITY | 3,000,317 | 2,798,532 | 2,750,801 | 1,227,841 | 2,580,768 |
| SEWER UTILITY | 2,201,105 | 2,466,898 | 2,559,079 | 1,348,610 | 3,266,677 |
| TOTAL REVENUE | 23,519,414 | 41,657,345 | 31,167,659 | 21,237,126 | 31,311,088 |

| | | | | | |
|---|---|---|---|---|---|
| General Fund | 9,080,878 | 9,667,076 | 9,621,468 | 7,343,802 | 9,817,437 |
| Special Rev | 2,955,596 | 3,874,834 | 5,700,533 | 3,381,741 | 7,446,223 |
| Debt Service | 2,038,637 | 2,232,233 | 3,564,236 | 3,517,854 | 3,736,624 |
| Capital Proj | 4,242,881 | 20,617,773 | 6,971,543 | 4,417,279 | 4,463,358 |
| Proprietary | 5,201,422 | 5,265,430 | 5,309,880 | 2,576,451 | 5,847,445 |
| Total | 23,519,414 | 41,657,345 | 31,167,659 | 21,237,126 | 31,311,088 |

Final 11.25.25

# CITY OF PORTAGE
# EXPENSE SUMMARY OF ALL FUNDS

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 6 MONTH ACTUAL | 2026 BUDGET |
|---|---|---|---|---|---|
| EXPENSE | | | | | |
| GENERAL FUND | 9,126,336 | 9,364,145 | 9,621,468 | 4,602,977 | 9,817,438 |
| PARKLAND DEDICATION | - | 43,485 | 5,000 | 16,950 | 12,500 |
| POOL | 37,145 | 38,573 | - | - | - |
| TIF #4 Ind Pk 216 | 87,767 | 102,393 | 235,305 | 228,223 | 233,775 |
| TIF #5 Highlnd 217 | 175,910 | 141,235 | 141,465 | 2,332 | 5,489 |
| TIF #6 DwnTwn 218 | 70,607 | 70,147 | 109,290 | 41,778 | 50,826 |
| TIF #7 1st Wd 219 | 129,226 | 125,434 | 238,748 | 99,573 | 131,365 |
| TIF #8 HamPk 214 | 51,567 | 51,125 | 57,885 | 46,199 | 57,471 |
| TIF #9 NSBusPk 213 | 4,446 | 6,042 | 50,433 | 3,901 | 124,194 |
| TIF #10 NS Kmart 212 | 3,749 | 4,103 | 81,672 | 3,832 | 6,246 |
| TIF #11 Northside 215 | 19,993 | 345,288 | 13,693 | 3,181 | 58,954 |
| BLOCK GRANT | 42,219 | 151,889 | 92,000 | 24,384 | 65,500 |
| INSPECTIONS | 114,529 | 143,647 | 149,950 | 70,236 | 153,191 |
| RECYCLING | 20,000 | 20,000 | 20,000 | - | 20,000 |
| LIBRARY FUND | 856,212 | 932,318 | 920,044 | 468,014 | 907,652 |
| CRIMINAL INVESTIGATION | 10,363 | - | 3,000 | - | - |
| TOURISM | 197,094 | 194,079 | 195,400 | 109,401 | 221,900 |
| SCHOOL LIAISON | 127,782 | 122,066 | 124,964 | 61,483 | 112,841 |
| DONATIONS | 76,746 | 125,866 | 92,313 | 41,512 | 82,200 |
| MASS TRANSIT | 854,146 | 924,630 | 1,167,450 | 413,076 | 667,229 |
| WHEEL TAX | 152,959 | 151,984 | 175,750 | 29,411 | 180,000 |
| ECONOMIC DEV | - | - | - | - | - |
| ENTERPRISE CENTER | 136,089 | 171,163 | 273,705 | 77,896 | 196,284 |
| AMBULANCE DISTRICT | - | 751,607 | 2,260,097 | 1,547,441 | 4,229,847 |
| EMPLOYEE POST RETIREMENT | 135,086 | 168,465 | 136,594 | 65,122 | 50,200 |
| DEBT SERVICE | 1,935,011 | 2,205,666 | 3,564,236 | 2,874,227 | 3,736,624 |
| CAPITAL PROJECTS | 3,336,615 | 3,336,615 | 3,712,239 | 3,336,615 | 2,614,600 |
| VEHICLE/EQUIP REPL | 412,806 | 1,262,504 | 362,960 | 320,254 | 413,000 |
| INDUSTRIAL DEV | - | - | - | - | - |
| REVOLVING SIDEWALK | 5,395 | 51,740 | 103,256 | 152 | 104,959 |
| REVOLVING ALLEY | 4,826 | 102,043 | 4,959 | - | - |
| CANAL | 26,340 | 8,741 | - | 4,653 | 5,600 |
| AIRPORT CONSTRUCTION | - | - | 1,673,000 | - | 506,600 |
| WATER UTILITY | 1,598,432 | 2,422,731 | 2,494,122 | 877,327 | 2,497,955 |
| SEWER UTILITY | 1,948,608 | 2,293,971 | 2,229,137 | 628,357 | 2,223,471 |
| TOTAL EXPENSE | 21,698,006 | 25,833,693 | 30,310,136 | 15,998,508 | 29,487,911 |

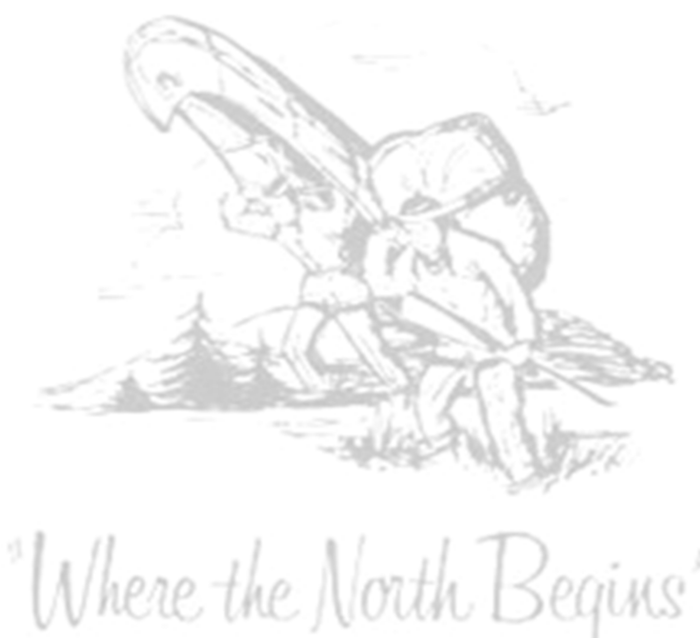
| | | | | | |
|---|---|---|---|---|---|
| General Fund | 9,126,336 | 9,364,145 | 9,621,468 | 4,602,977 | 9,817,438 |
| Special Rev | 2,760,371 | 3,939,771 | 5,616,267 | 2,924,926 | 6,899,344 |
| Debt Service | 1,935,011 | 2,205,666 | 3,564,236 | 2,874,227 | 3,736,624 |
| Capital Proj | 4,329,247 | 5,607,410 | 6,784,906 | 4,090,694 | 4,313,079 |
| Proprietary | 3,547,040 | 4,716,701 | 4,723,259 | 1,505,684 | 4,721,426 |
| Total | 21,698,006 | 25,833,693 | 30,310,136 | 15,998,508 | 29,487,911 |
| | - | - | - | - | |

Final 11.25.25

# 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**



# GENERAL FUND

## REVENUE SUMMARY BY CATEGORY

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 Six Months ACTUAL | 2026 BUDGET | Change vs. 25 Budget |
|---|---|---|---|---|---|---|
| GENERAL FUND | | | | | | |
| TAXES 41 | 5,071,532 | 5,174,351 | 5,104,750 | 5,028,281 | 5,227,131 | 122,381 |
| SP ASSESS 42 | - | - | - | - | - | |
| INTERGOV'T REV 43 | 2,808,689 | 3,208,635 | 3,256,740 | 1,303,622 | 3,257,775 | 1,035 |
| LICENSES & PERMITS 44 | 137,722 | 139,942 | 169,190 | 104,567 | 139,016 | (30,174) |
| FINES & FORFS 45 | 139,035 | 153,617 | 157,000 | 94,988 | 145,250 | (11,750) |
| CHARGES FOR SVS 46 | 121,985 | 174,137 | 155,181 | 170,179 | 200,726 | 45,545 |
| INTERGOV'T SVS 47 | 479,095 | 418,317 | 414,552 | 354,848 | 485,155 | 70,603 |
| INTEREST INCOME 48 | 204,724 | 214,292 | 181,250 | 159,839 | 184,684 | 3,434 |
| MISC REVENUE 48 | 118,097 | 183,786 | 182,805 | 127,477 | 177,700 | (5,105) |
| OTHER FINANCING SRCS | - | - | - | - | - | - |
| GENERAL FUND REV | 9,080,878 | 9,667,076 | 9,621,468 | 7,343,802 | 9,817,437 | 195,970 |

## EXPENSE SUMMARY OF ALL FUNDS

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | Six Months ACTUAL | 2026 BUDGET | Change vs. 25 Budget |
|---|---|---|---|---|---|---|
| GENERAL FUND | | | | | | |
| ADMIN | 1,869,754 | 1,584,517 | 1,509,895 | 761,746 | 1,452,585 | (57,310) |
| MUNI COURT | 117,222 | 126,411 | 146,968 | 66,293 | 150,698 | 3,729 |
| POLICE | 3,158,074 | 3,410,592 | 3,765,061 | 1,695,816 | 3,901,979 | 136,918 |
| FIRE | 1,157,356 | 1,328,910 | 1,251,443 | 649,158 | 1,264,309 | 12,866 |
| MUNI SVC | 2,000,311 | 2,093,325 | 2,075,841 | 22,290 | 2,173,463 | 97,622 |
| PARK & REC | 813,718 | 814,416 | 872,259 | 443,137 | 874,404 | 2,145 |
| CABLE | 9,902 | 5,974 | - | - | - | - |
| | 9,126,336 | 9,364,145 | 9,621,467 | 3,638,440 | 9,817,438 | 195,971 |

| AccountNum | REVENUES<br>Fund 100 Dept 41 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Actual 6 Months | 2026<br>Bdgt | Change vs.<br>From 25 | % Change<br>25 Bdgt |
|---|---|---|---|---|---|---|---|---|
| | ***TAXES 41*** | | | | | | | |
| 100-41-41110-000 | PROPERTY TAXES | $ 4,626,514 | $ 4,654,460 | $ 4,549,814 | $ 4,549,814 | $ 4,607,944 | $ 58,130 | 1.28% |
| 100-41-41115-000 | PERSONAL PROPERTY AID | $ 35,515 | $ 35,515 | $ 166,237 | $ 166,237 | $ 166,237 | $ 0 | 0.00% |
| 100-41-41140-000 | MOBILE HOME | $ 15,974 | $ 13,578 | $ 22,500 | $ 13,350 | $ 18,750 | $ (3,750) | -16.67% |
| 100-41-41150-000 | MANAGED FOREST LAND | $ - | $ 1,082 | $ 1,160 | $ 1,082 | $ 1,160 | $ - | 0.00% |
| 100-41-41222-000 | SALES TAX | $ 40 | $ 42 | $ 40 | $ 35 | $ 40 | $ - | 0.00% |
| 100-41-41300-000 | PILOT | $ 32,000 | $ 15,000 | $ 15,000 | $ - | $ 15,000 | $ - | 0.00% |
| 100-41-41310-000 | TAX FROM MUN OWNED UTILITY | $ 354,976 | $ 454,673 | $ 350,000 | $ 297,764 | $ 418,000 | $ 68,000 | 19.43% |
| 100-41-41900-000 | OTHER TAXES | $ 6,512 | $ - | $ - | $ - | $ - | | |
| 100-41-41910-000 | TAX CHARGEBACK | $ - | $ - | $ - | $ - | $ - | | |
| | ***TOTAL TAXES*** | **$ 5,071,532** | **$ 5,174,351** | **$ 5,104,750** | **$ 5,028,281** | **$ 5,227,131** | **$ 122,381** | **2.40%** |
| | ***INTERGOVERNMENTAL REV 43*** | | | | | | | |
| 100-43-43211-000 | LAW ENFORCEMENT GRANTS (SAFER/VESTS) | $ 28,484 | $ 9,775 | $ 1,400 | $ 1,184 | $ - | $ (1,400) | -100.00% |
| 100-43-43410-000 | SHARED REVENUE/UTILITY AID | $ 1,708,014 | $ 2,111,290 | $ 2,153,116 | $ 322,967 | $ 2,228,208 | $ 75,092 | 3.49% |
| 100-43-43411-000 | EXPENDITURE RESTRAINT | $ 192,735 | $ 183,083 | $ 183,083 | $ 183,083 | $ - | $ (183,083) | -100.00% |
| 100-43-43420-000 | FIRE INSURANCE TAX | $ 38,474 | $ 42,586 | $ 40,000 | $ 46,661 | $ 47,500 | $ 7,500 | 18.75% |
| 100-43-43431-000 | STATE COMPUTER AID CREDIT | $ 14,237 | $ 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 | $ 27,153 | $ 0 | 0.00% |
| 100-43-43521-000 | LAW ENFORCEMENT TRAINING | $ 3,200 | $ 12,692 | $ 3,520 | $ 100 | $ 7,680 | $ 4,160 | 118.18% |
| 100-43-43531-000 | LOCAL TRANSPORTATION | $ 536,243 | $ 539,506 | $ 589,888 | $ 477,715 | $ 626,700 | $ 36,813 | 6.24% |
| 100-43-43533-000 | CONNECTING HIGHWAY AID | $ 127,023 | $ 180,733 | $ 155,943 | $ 120,860 | $ 181,337 | $ 25,394 | 16.28% |
| 100-43-43610-000 | MUNICIPAL SERVICES PAYMENT | $ 78,159 | $ 74,675 | $ 74,960 | $ 100,162 | $ 111,520 | $ 36,560 | 48.77% |
| 100-43-43620-000 | IN LIEU TAX CONSERVATION LANDS | $ 653 | $ 666 | $ 440 | $ 760 | $ 440 | $ - | 0.00% |
| 100-43-43690-000 | OTHER STATE PAYMENTS | $ 6,043 | $ 6,239 | $ 7,000 | $ 6,738 | $ 7,000 | $ - | 0.00% |
| 100-43-43710-000 | HIGHWAY AND BRIDGES | $ 18,271 | $ 6,000 | $ 6,000 | $ 2,000 | $ 6,000 | $ - | 0.00% |
| 100-43-43790-000 | OTHER LOCAL GOVERNMENT GRANTS | | $ - | $ - | $ - | $ - | | |
| | ***TOTAL INTERGOV'T REV*** | **$ 2,808,689** | **$ 3,208,635** | **$ 3,256,740** | **$ 1,303,622** | **$ 3,257,775** | **$ 1,035** | **0.03%** |
| | ***LICENSES & PERMITS 44*** | | | | | | | |
| 100-44-44110-000 | LIQUOR LICENSES | $ 35,795 | $ 31,172 | $ 33,000 | $ 31,483 | $ 32,000 | $ (1,000) | -3.03% |
| 100-44-44120-000 | GENERAL BUSINESS LICENSES | $ 1,400 | $ 1,700 | $ 1,600 | $ 1,700 | $ 1,700 | $ 100 | 6.25% |
| 100-44-44140-000 | TAXI LICENSES | $ 1,100 | $ 1,135 | $ 1,500 | $ 955 | $ 1,000 | $ (500) | -33.33% |
| 100-44-44170-000 | CATV FRANCHISE | $ 77,689 | $ 71,704 | $ 105,440 | $ 42,183 | $ 77,166 | $ (28,274) | -26.82% |
| 100-44-44175-000 | MOBILE HOME PARK PERMIT | $ 300 | $ 1,696 | $ 300 | $ 200 | $ 200 | $ (100) | -33.33% |
| 100-44-44180-000 | MOTEL OPERATOR PERMITS | $ 280 | $ 2,081 | $ 1,000 | $ 930 | $ 1,000 | $ - | 0.00% |
| 100-44-44190-000 | MISC BUSINESS LICENSES/PERMITS | $ 954 | $ 1,015 | $ 750 | $ 1,198 | $ 1,250 | $ 500 | 66.67% |
| 100-44-44195-000 | SPECIAL EVENT PERMITS & FEES | $ 525 | $ 530 | $ 750 | $ 655 | $ 750 | $ - | 0.00% |
| 100-44-44220-000 | DOG/CAT LICENSES | $ 5,616 | $ 8,077 | $ 7,500 | $ 5,477 | $ 6,500 | $ (1,000) | -13.33% |
| 100-44-44290-000 | OTHER NON-BUSINESS LICENSES | $ 120 | $ - | $ 100 | $ - | $ 100 | $ - | 0.00% |
| 100-44-44315-000 | DRIVEWAY PERMIT | $ - | $ - | $ - | $ - | $ 100 | $ 100 | 100.00% |
| 100-44-44900-000 | MISC PERMITS & FEES | $ 1,505 | $ 2,008 | $ 3,000 | $ 5,512 | $ 3,000 | $ - | 0.00% |
| 100-44-44910-000 | DUMPSTER PERMIT | $ 30 | $ 225 | $ 250 | $ 150 | $ 250 | $ - | 0.00% |
| 100-44-44920-000 | RIGHT OF WAY PERMIT FEES | $ 12,250 | $ 18,600 | $ 14,000 | $ 14,125 | $ 14,000 | $ - | 0.00% |
| | ***TOTAL LICENSES & PERMITS*** | **$ 137,722** | **$ 139,942** | **$ 169,190** | **$ 104,567** | **$ 139,016** | **$ (30,174)** | **-17.83%** |
| | ***FINES & FORFEITURES 45*** | | | | | | | |
| 100-45-45110-000 | COURT FINES | $ 127,405 | $ 139,425 | $ 145,000 | $ 87,243 | $ 135,000 | $ (10,000) | -6.90% |
| 100-45-45115-000 | COURT FINES - ENDEAVOR | $ 1,386 | $ 617 | $ 1,500 | $ 1,639 | $ 750 | $ (750) | -50.00% |
| 100-45-45120-000 | PARKING FINES | $ 8,745 | $ 7,570 | $ 7,000 | $ 5,745 | $ 7,000 | $ - | 0.00% |
| 100-45-45221-000 | LAW ENFORCEMENT JUDGMENTS | $ 1,499 | $ 6,005 | $ 3,500 | $ 361 | $ 2,500 | $ (1,000) | -28.57% |
| | *TOTAL FINES & FORFEITURES* | $ 139,035 | $ 153,617 | $ 157,000 | $ 94,988 | $ 145,250 | $ (11,750) | -7.48% |
| | ***CHARGES FOR SERVICES 46*** | | | | | | | |
| 100-46-46110-000 | CITY CLERK FEES | $ 931 | $ (19) | $ 250 | $ 539 | $ 500 | $ 250 | 100.00% |
| 100-46-46130-000 | SPECIAL ASSESSMENT LETTERS | $ 4,880 | $ 7,950 | $ 7,500 | $ 7,500 | $ 7,500 | $ - | 0.00% |
| 100-46-46150-000 | TOURISM ADMINISTRATION | $ - | $ 5,854 | $ 3,500 | $ - | $ 5,500 | $ 2,000 | 57.14% |
| 100-46-46160-000 | ENGINEERING FEES | $ 400 | $ 800 | $ 600 | $ 700 | $ 600 | $ - | 0.00% |
| 100-46-46170-000 | SALE OF MAPS & PLANS | $ 250 | $ 118 | $ 450 | $ 51 | $ 100 | $ (350) | -77.78% |
| 100-46-46181-000 | COMPOST SALES | $ - | $ - | $ 8,000 | $ 8,575 | $ 8,000 | $ - | 0.00% |
| 100-46-46180-000 | PUBLICATION FEES | $ 1,050 | $ 2,250 | $ 3,000 | $ 2,600 | $ 3,000 | $ - | 0.00% |
| 100-46-46185-000 | TAX EXEMPT REPORT FILING | $ - | $ 500 | $ 500 | $ - | $ 500 | $ - | 0.00% |
| 100-46-46190-000 | MISC GENERAL GOVERNMENT FEES | $ 114 | $ 1,757 | $ 100 | $ 147 | $ 150 | $ 50 | 50.00% |
| 100-46-46210-000 | LAW ENFORCEMENT FEES | $ 7,063 | $ 7,279 | $ 6,500 | $ 6,646 | $ 7,500 | $ 1,000 | 15.38% |
| 100-46-46215-000 | FIRE DEPT SUPPLY FEES | $ 12,389 | $ 259 | $ 500 | $ 557 | $ 750 | $ 250 | 50.00% |
| 100-46-46320-000 | STREET RELATED FACILITIES | $ 2,393 | $ 38,601 | $ 7,500 | $ 27,291 | $ 7,500 | $ - | 0.00% |
| 100-46-46330-000 | PARKING LOT | $ 30 | $ - | $ 20 | $ - | $ 20 | $ - | 0.00% |
| 100-46-46390-000 | OTHER TRANSPORTATION | $ 770 | $ 64 | $ 300 | $ 4,000 | $ 4,000 | $ 3,700 | 1233.33% |
| 100-46-46420-000 | SOLID WASTE COLLECTION | $ 2,579 | $ 3,381 | $ 3,000 | $ 2,904 | $ 3,000 | $ - | 0.00% |
| 100-46-46431-000 | SOLID WASTE DISPOSAL | $ 4,020 | $ 4,867 | $ 4,000 | $ 4,939 | $ 4,000 | $ - | 0.00% |
| 100-46-46440-000 | WEED AND NUISANCE CONTROL | $ 693 | $ - | $ - | $ - | $ - | | |
| 100-46-46720-000 | PARK FACILITIES RENTAL | $ 6,051 | $ 19,238 | $ 20,000 | $ 19,547 | $ 23,176 | $ 3,176 | 15.88% |
| 100-46-46751-000 | RECREATION PROGRAM FEES | $ 71,822 | $ 77,614 | $ 81,661 | $ 80,652 | $ 122,930 | $ 41,269 | 50.54% |
| 100-46-46752-000 | OTHER CULTURE & REC (DOG PARK) | $ 2,399 | $ 1,836 | $ 4,000 | $ 1,357 | $ 2,000 | $ (2,000) | -50.00% |
| 100-46-46753-000 | CONCESSION REVENUES | $ 4,473 | $ 1,790 | $ 3,800 | $ 2,175 | $ - | $ (3,800) | -100.00% |
| | ***TOTAL CHARGES FOR SERVICES*** | **$ 121,985** | **$ 174,137** | **$ 155,181** | **$ 170,179** | **$ 200,726** | **$ 45,545** | **29.35%** |
| | ***INTERGOV'T SERVICES 47*** | | | | | | | |
| 100-47-47323-000 | RURAL FIRE PROTECTION CONTRACT | $ 338,068 | $ 275,839 | $ 230,000 | $ 229,463 | $ 275,000 | $ 45,000 | 19.57% |
| 100-47-47324-000 | HAZMAT SERVICES | $ 31,694 | $ 23,522 | $ 22,500 | $ 22,378 | $ 22,500 | $ - | 0.00% |
| 100-47-47400-000 | INTRA-AGENCY ADMIN FEES | $ 109,332 | $ 118,956 | $ 162,052 | $ 103,007 | $ 187,655 | $ 25,603 | 15.80% |
| | ***TOTAL INTERGOV'T SERVICES 47*** | $ 479,095 | $ 418,317 | $ 414,552 | $ 354,848 | $ 485,155 | $ 70,603 | 17.03% |
| | ***INTEREST INCOME*** | | | | | | | |
| 100-48-48110-000 | INTEREST INCOME | $ 202,802 | $ 211,228 | $ 180,000 | $ 158,269 | $ 182,434 | $ 2,434 | 1.35% |
| 100-48-48120-000 | INTEREST DELINQUENT TAX | $ 991 | $ 183 | $ 250 | $ - | $ 250 | $ - | 0.00% |
| 100-48-48130-000 | INTEREST SPEC ASSMNT & CHARGES | $ 932 | $ 2,880 | $ 1,000 | $ 1,570 | $ 2,000 | $ 1,000 | 100.00% |
| | *TOTAL INTEREST INCOME 48* | $ 204,724 | $ 214,292 | $ 181,250 | $ 159,839 | $ 184,684 | $ 3,434 | 1.89% |
| | ***MISC REVENUE 48*** | | | | | | | |
| 100-48-48210-000 | BUILDING RENTAL-CITY HALL | $ 101 | $ 376 | $ - | $ - | $ - | | |
| 100-48-48220-000 | HANGER RENT | $ 2,569 | $ 15,787 | $ 16,000 | $ 20,264 | $ 20,000 | $ 4,000 | 25.00% |
| 100-48-48225-000 | AIRPORT FUEL SALES | $ - | $ 20,764 | $ 17,500 | $ 18,966 | $ 17,500 | $ - | 0.00% |
| 100-48-48227-000 | Cemetary sales | $ - | $ - | $ 7,500 | $ - | $ 7,500 | $ - | 0.00% |
| 100-48-48230-000 | BUILDING RENTAL - VETS FIELD | $ 38,778 | $ 34,845 | $ 43,500 | $ 380 | $ 36,500 | $ (7,000) | -16.09% |
| 100-48-48240-000 | LEASE AGREEMENTS | $ 21,467 | $ 18,196 | $ 19,700 | $ 9,223 | $ 19,700 | $ - | 0.00% |
| 100-48-48290-000 | MISCELLANEOUS RENTS | $ 34 | $ - | $ - | $ 68 | $ - | | |
| 100-48-48301-000 | SALE OF PROPERTY - LAW ENFORCE | $ - | $ 1,593 | $ 500 | $ - | $ - | $ (500) | -100.00% |
| 100-48-48302-000 | SALE OF PROPERTY-FIRE | $ - | $ 2,000 | $ - | $ 5 | $ - | | |
| 100-48-48309-000 | SALE OF PROPERTY-OTHER | $ 4,308 | $ 524 | $ 3,500 | $ - | $ 3,500 | $ - | 0.00% |
| 100-48-48420-000 | INSURANCE RECOVERY-LAW | $ 6,909 | $ - | $ 2,000 | $ 12,632 | $ - | $ (2,000) | -100.00% |
| 100-48-48430-000 | INSURANCE RECOVERY - PUB WORKS | $ 5,182 | $ 6,331 | $ 1,000 | $ 3,856 | $ 3,000 | $ 2,000 | 200.00% |
| 100-48-48440-000 | INSURANCE RECOVERY-OTHER | $ - | $ - | $ - | $ - | $ - | | |
| 100-48-48450-000 | INSURANCE RECOVERY-PARK | $ 9,745 | $ - | $ 1,000 | $ - | $ 1,000 | $ - | 0.00% |
| 100-48-48500-000 | DONATIONS | $ - | $ - | $ - | $ - | $ - | | |
| 100-48-48510-000 | DONATIONS - POLICE | $ 2,000 | $ 4,065 | $ 7,000 | $ 3,216 | $ 3,500 | $ (3,500) | -50.00% |
| 100-48-48900-000 | MISCELLANEOUS REVENUE | $ 19,646 | $ 72,756 | $ 57,605 | $ 50,793 | $ 57,500 | $ (105) | -0.18% |
| 100-48-48910-000 | REFUND OF PRIOR YEAR EXPENSE | $ - | $ 197 | $ - | $ - | $ - | | |
| 100-48-48920-000 | INSURANCE DIVIDEND | $ 7,357 | $ 6,353 | $ 6,000 | $ 8,074 | $ 8,000 | $ 2,000 | 33.33% |
| | ***TOTAL MISC REVENUE 48*** | **$ 118,097** | **$ 183,786** | **$ 182,805** | **$ 127,477** | **$ 177,700** | **$ (5,105)** | **-2.79%** |
| | *TOTAL GENERAL FUND REVENUE* | $ 9,080,878 | $ 9,667,076 | $ 9,621,468 | $ 7,343,802 | $ 9,817,437 | $ 195,970 | 2.04% |

Final 11.25.25

# 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

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD ACTUAL | 2026 BUDGET | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|
| DEPT REVENUE | 395,421 | 417,307 | 433,602 | 417,307 | 466,439 | 32,837 | 7.57% |
| PROPERTY TAXES | 1,474,333 | 1,167,210 | 1,076,293 | 344,439 | 986,146.29 | (90,147) | -8.38% |
| TOTAL REVENUES | 1,869,754 | 1,584,517 | 1,509,895 | 761,746 | 1,452,585 | (57,310) | -3.80% |
| EXPENDITURES | | | | | | | |
| MAYOR | 16,245 | 12,989 | 13,084 | 6,534 | 13,209 | 125 | 0.96% |
| COUNCIL | 40,793 | 38,932 | 39,116 | 16,809 | 39,591 | 475 | 1.21% |
| LEGAL SERVICES | 31,901 | 32,624 | 41,250 | 12,885 | 41,250 | - | 0.00% |
| GENERAL ADMIN | 342,455 | 444,753 | 457,320 | 305,745 | 439,936 | (17,384) | -3.80% |
| ADMINISTRATOR | 167,489 | 154,251 | 175,024 | 98,553 | 193,776 | 18,752 | 10.71% |
| FINANCIAL ADMIN | 286,262 | 267,759 | 267,693 | 128,218 | 276,754 | 9,061 | 3.38% |
| MUNICIPAL BUILDING | 160,122 | 160,122 | 129,389 | 66,227 | 137,450 | 8,061 | 6.23% |
| SAFETY PROGRAM | 394 | 394 | 2,000 | 0 | 2,000 | - | 0.00% |
| COMMUNITY DEVELOPMENT | 152,607 | 151,346 | 128,742 | 126,775 | 131,157 | 2,415 | 1.88% |
| CONTINGENCY/TRANSF/OTHER | 671,487 | 321,347 | 256,277 | 0 | 177,462 | (78,815) | -30.75% |
| TOTAL EXPENDITURES | 1,869,754 | 1,584,517 | 1,509,895 | 761,746 | 1,452,585 | (57,310) | -3.80% |
| EXPENSE COMPONENTS | | | | | | | |
| PERSONNEL | 745,101 | 672,864 | 649,092 | 344,775 | 683,401 | 34,309 | 5.29% |
| PERSONNEL ALLOC TO CAP/AIRPORT | | | | | | - | |
| RETIREE BENEFITS | 0 | 0 | 0 | 0 | 0 | - | |
| ADMINSTRATIVE EXPENSES | 600,276 | 167,286 | 325,661 | 284,555 | 325,571 | (90) | -0.03% |
| PURCHASED SERVICES | 202,442 | 202,442 | 223,415 | 98,891 | 206,476 | (16,939) | -7.58% |
| SUPPLIES/MATERIALS | 22,260 | 17,696 | 15,100 | 5,919 | 14,125 | (975) | -6.46% |
| REPAIRS/MAINTENANCE | 1,276 | 1,538 | 1,650 | 1,961 | 3,500 | 1,850 | 112.12% |
| UTILITIES/STREET LIGHTING | 42,750 | 43,743 | 45,450 | 24,949 | 49,800 | 4,350 | 9.57% |
| VEHICLE REPLACEMENT | | | | | | - | |
| OUTLAY | 247,973 | 322,974 | 249,527 | 916 | 169,712 | (79,815) | -31.99% |
| TOTAL EXPENDITURES | 1,862,078 | 1,428,543 | 1,509,895 | 761,967 | 1,452,585 | (57,309) | -3.80% |

Final 11.25.25

| Fund 100 44-48 | ADMIN REVENUE | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| 100-44-44110-000 | LIQUOR LICENSES | $ 35,795 | $ 31,172 | $ 33,000 | $ 31,172 | $ 32,000 | $ (1,000) | -3.03% |
| 100-44-44120-000 | GENERAL BUSINESS LICENSES | $ 1,400 | $ 1,700 | $ 1,600 | $ 1,700 | $ 1,700 | $ 100 | 6.25% |
| 100-44-44140-000 | TAXI LICENSES | $ 1,100 | $ 1,135 | $ 1,500 | $ 1,135 | $ 1,000 | $ (500) | -33.33% |
| 100-44-44175-000 | MOBILE HOME PARK PERMIT | $ 300 | $ 1,696 | $ 300 | $ 1,696 | $ 200 | $ (100) | -33.33% |
| 100-44-44180-000 | MOTEL OPERATOR PERMITS | $ 280 | $ 2,081 | $ 1,000 | $ 2,081 | $ 1,000 | $ - | 0.00% |
| 100-44-44190-000 | MISC BUSINESS LICENSES/PERMITS | $ 954 | $ 1,015 | $ 750 | $ 1,015 | $ 1,250 | $ 500 | 66.67% |
| 100-44-44220-000 | DOG/CAT LICENSES | $ 5,616 | $ 8,077 | $ 7,500 | $ 8,077 | $ 6,500 | $ (1,000) | -13.33% |
| 100-44-44290-000 | OTHER NON-BUSINESS LICENSES | $ 120 | $ - | $ 100 | $ - | $ 100 | $ - | 0.00% |
| 100-46-46110-000 | CITY CLERK FEES | $ 931 | $ (19) | $ 250 | $ (19) | $ 500 | $ 250 | 100.00% |
| 100-46-46130-000 | SPECIAL ASSESSMENT LETTERS | $ 4,880 | $ 7,950 | $ 7,500 | $ 7,950 | $ 7,500 | $ - | 0.00% |
| 100-46-46180-000 | PUBLICATION FEES | $ 1,050 | $ 2,250 | $ 3,000 | $ 2,250 | $ 3,000 | $ - | 0.00% |
| 100-46-46185-000 | TAX EXEMPT REPORT FILING | $ - | $ 500 | $ 500 | $ 500 | $ 500 | $ - | 0.00% |
| 100-46-46190-000 | MISC GENERAL GOVERNMENT FEES | $ 114 | $ 1,757 | $ 100 | $ 1,757 | $ 150 | $ 50 | 50.00% |
| 100-47-47400-000 | INTRA-AGENCY ADMIN FEES | $ 109,332 | $ 118,956 | $ 162,052 | $ 118,956 | $ 187,655 | $ 25,603 | 15.80% |
| 100-48-48110-000 | INTEREST INCOME | $ 202,802 | $ 211,228 | $ 180,000 | $ 211,228 | $ 182,434 | $ 2,434 | 1.35% |
| 100-48-48120-000 | INTEREST DELINQ TAX | $ 991 | $ 183 | $ 250 | $ 183 | $ 250 | $ - | 0.00% |
| 100-48-48130-000 | INTEREST SPEC ASSMNT & CHARGES | $ 932 | $ 2,880 | $ 1,000 | $ 2,880 | $ 2,000 | $ 1,000 | 100.00% |
| 100-48-48240-000 | LEASE AGREEMENTS | $ 21,467 | $ 18,196 | $ 19,700 | $ 18,196 | $ 19,700 | $ - | 0.00% |
| 100-48-48227-000 | CEMETARY SALES | $ - | $ - | $ 7,500 | $ - | $ 7,500 | $ - | 0.00% |
| 100-48-48440-000 | INSURANCE RECOVERY-OTHER | $ - | $ - | $ - | $ - | $ - | | |
| 100-48-48309-000 | SALE OF PROPERTY-OTHER | $ - | $ - | $ - | $ - | $ 3,500 | $ 3,500 | 100.00% |
| 100-48-48500-000 | DONATIONS | $ - | $ - | $ - | $ - | $ - | | |
| 100-48-48900-000 | MISCELLANEOUS REVENUE | $ - | $ - | $ - | $ - | $ - | | |
| 100-48-48910-000 | REFUND OF PRIOR YEAR EXPENSE | $ - | $ 197 | $ - | $ 197 | $ - | | |
| 100-48-48920-000 | INSURANCE DIVIDEND | $ 7,357 | $ 6,353 | $ 6,000 | $ 6,353 | $ 8,000 | $ 2,000 | 33.33% |
| | **TOTAL ADMINISTRATION REVENUE** | **$ 395,421** | **$ 417,307** | **$ 433,602** | **$ 417,307** | **$ 466,439** | **$ 32,837** | **7.57%** |

| | LEGISLATIVE | 2023 | 2024 | 2025 | 2025 | 2026 | Change vs. | % Change |
|---|---|---|---|---|---|---|---|---|
| ***Fund 100 Dept 01 Object 51110*** | | ***Actual*** | ***Actual*** | ***Budget*** | ***Act 6 month*** | ***Budget*** | ***25 Bdgt*** | ***From 25*** |
| ***Account Description*** | | | | | | | | |
| | ***MAYOR*** | | | | | | | |
| 100-01-51110-111 | WAGES-PARTTIME | $ 11,400 | $ 11,400 | $ 11,400 | $ 5,700 | $ 11,400 | $ - | 0.00% |
| 100-01-51110-151 | FICA | $ 872 | $ 872 | $ 872 | $ 436 | $ 872 | $ - | 0.00% |
| 100-01-51110-220 | TELEPHONE | $ 212 | $ 451 | $ 462 | $ 221 | $ 462 | $ - | 0.00% |
| 100-01-51110-290 | TRAINING | $ 286 | $ 190 | $ 150 | $ 130 | $ 200 | $ 50 | 33.33% |
| | *League* | | | | | | | |
| 100-01-51110-292 | PRINTING/PUBLISHING | $ 3,000 | $ - | $ 150 | $ - | $ 150 | $ - | 0.00% |
| 100-01-51110-310 | OFFICE SUPPLIES | $ - | $ - | $ - | $ - | $ - | | |
| 100-01-51110-320 | PUBLICATIONS, SUBSCRIPTIONS | $ 468 | $ - | $ - | $ - | $ - | | |
| 100-01-51110-340 | OPERATING SUPPLIES | $ - | $ 76 | $ 50 | $ 47 | $ 125 | $ 75 | 150.00% |
| 100-01-51110-790 | MISCELLANEOUS EXPENSE | $ 7 | $ - | $ - | $ - | $ - | | |
| 100-01-51110-840 | EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 100-01-51110-860 | SMALL EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 100-01-51110-870 | COMPUTER HARDWARE | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL MAYOR** | $ 16,245 | $ 12,989 | $ 13,084 | $ 6,534 | $ 13,209 | $ 125 | 0.96% |
| | ***COUNCIL 51120*** | | | | | | | |
| 100-01-51120-111 | WAGES-PARTTIME | $ 31,200 | $ 32,400 | $ 32,400 | $ 15,300 | $ 32,400 | $ - | 0.00% |
| 100-01-51120-151 | FICA | $ 2,387 | $ 2,479 | $ 2,479 | $ 1,170 | $ 2,479 | $ - | 0.00% |
| 100-01-51120-216 | ASSOCIATION DUES | $ 6,809 | $ 3,887 | $ 3,887 | $ - | $ 4,162 | $ 275 | 7.07% |
| 100-01-51120-211 | SOFTWARE SUPPORT | $ - | $ - | $ - | $ - | $ - | | |
| 100-01-51120-290 | TRAINING | $ 230 | $ 75 | $ 150 | $ 192 | $ 350 | $ 200 | 133.33% |
| 100-01-51120-790 | MISCELLANEOUS EXPENSE | $ 97 | $ 21 | $ 100 | $ 146 | $ 100 | $ - | 0.00% |
| | **TOTAL COUNCIL** | **$ 40,723** | **$ 38,862** | **$ 39,016** | **$ 16,809** | **$ 39,491** | $ 475 | 1.22% |
| | ***BOARDS & COMMISSIONS 51130*** | | | | | | | |
| 100-01-51130-290 | TRAINING | $ 70 | $ 70 | $ 100 | $ - | $ 100 | $ - | 0.00% |
| | **TOTAL BOARDS & COMMISSIONS** | $ 70 | $ 70 | $ 100 | $ - | $ 100 | $ - | 0.00% |
| | **TOTAL COUNCIL, BOARDS, & COMMISSION** | $ 40,793 | $ 38,932 | $ 39,116 | $ 16,809 | $ 39,591 | $ 475 | 1.21% |
| | ***TOTAL LEGISLATIVE*** | $ 57,038 | $ 51,921 | $ 52,200 | $ 23,343 | $ 52,800 | $ 600 | 1.15% |

Final 11.25.25

| ADMIN<br>Fund 100 Dept 02 | | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| Account Description | | | | | | | | |
| | LEGAL SERVICES | | | | | | | |
| 100-02-51300-111 | WAGES-PARTTIME | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51300-151 | FICA | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51300-219 | OTHER PROFESSIONAL SERVICES | $ 31,901 | $ 32,624 | $ 41,250 | $ 12,885 | $ 41,250 | $ - | 0.00% |
| | (275 HRS @ $150) $ 41,250 | | | | | | | |
| 100-02-51300-290 | TRAINING | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51300-320 | PUBLICATIONS, SUBSCRIPTIONS | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51300-790 | MISCELLANEOUS EXPENSE | $ - | $ - | $ - | $ - | $ - | | |
| | TOTAL LEGAL SERVICES | $ 31,901 | $ 32,624 | $ 41,250 | $ 12,885 | $ 41,250 | $ - | 0.00% |

| ADMIN<br>Fund 100 Dept 02 Object 51410 | | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| Account Description | | | | | | | | |
| | CITY ADMINISTRATOR | | | | | | | |
| 100-02-51410-110 | WAGES-FULLTIME | $ 122,672 | $ 124,634 | $ 129,224 | $ 67,304 | $ 137,000 | $ 7,776 | 6.02% |
| 100-02-51410-130 | HEALTH INSURANCE | $ 10,753 | $ 9,035 | $ 9,444 | $ 6,823 | $ 22,535 | $ 13,091 | 138.62% |
| 100-02-51410-131 | TERM LIFE INSURANCE | $ 278 | $ 104 | $ 111 | $ 52 | $ 111 | $ (0) | -0.36% |
| 100-02-51410-132 | DENTAL INSURANCE | $ 374 | $ 408 | $ 480 | $ 204 | $ 480 | $ - | 0.00% |
| 100-02-51410-150 | RETIREMENT | $ 8,134 | $ 8,602 | $ 8,954 | $ 4,400 | $ 9,864 | $ 910 | 10.16% |
| 100-02-51410-151 | FICA | $ 9,259 | $ 9,422 | $ 9,886 | $ 4,715 | $ 10,481 | $ 595 | 6.02% |
| 10-02-51410-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51410-216 | ASSOCIATION DUES | $ 2,821 | $ 500 | $ 275 | $ 190 | $ 1,355 | $ 1,080 | 392.73% |
| 100-02-51410-219 | OTHER PROFESSIONAL SERVICES | $ 12,052 | $ - | $ 15,000 | $ 13,599 | $ 10,000 | $ (5,000) | -33.33% |
| 100-02-51410-220 | TELEPHONE | $ 521 | $ 512 | $ 600 | $ 1,137 | $ 700 | $ 100 | 16.67% |
| 100-02-51410-290 | TRAINING | $ 566 | $ 1,035 | $ 1,000 | $ 8 | $ 1,250 | $ 250 | 25.00% |
| 100-02-51410-320 | PUBLICATIONS, SUBSCRIPTIONS | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51410-340 | OPERATING SUPPLIES | $ 60 | $ - | $ 50 | $ 121 | $ - | $ (50) | -100.00% |
| 100-02-51410-823 | OFFICE EQUIP & FURNISHINGS | $ - | $ - | $ - | $ - | $ - | | |
| | TOTAL CITY ADMINISTRATOR | $ 167,489 | $ 154,251 | $ 175,024 | $ 98,553 | $ 193,776 | $ 18,752 | 10.71% |

Final 11.25.25

| Fund 100 Dept 02 | ADMIN | 2023 ACTUAL | 2024 ACTUAL | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| | ***GENERAL ADMIN*** | | | | | | | |
| 100-02-51400-110 | WAGES - FULLTIME | $ 136,522 | $ 103,884 | $ 109,048 | $ 50,825 | $ 107,157 | $ (1,891) | -1.73% |
| 100-02-51400-111 | WAGES-PARTTIME | $ 2,525 | $ 6,164 | $ 2,750 | $ 1,568 | $ 8,000 | $ 5,250 | 190.91% |
| 100-02-51400-112 | OVERTIME COMPENSATION | $ 2,062 | $ 1,002 | $ 935 | $ 35 | $ 935 | $ - | 0.00% |
| 100-02-51400-115 | LONGEVITY | $ 134 | $ 120 | $ 105 | $ - | $ 105 | $ - | 0.00% |
| 100-02-51400-130 | HEALTH INSURANCE | $ 35,588 | $ 21,903 | $ 19,006 | $ 15,901 | $ 19,001 | $ (5) | -0.03% |
| 100-02-51400-131 | LIFE INSURANCE | $ 311 | $ 211 | $ 193 | $ 107 | $ 215 | $ 22 | 11.56% |
| 100-02-51400-132 | DENTAL INSURANCE | $ 877 | $ 653 | $ 696 | $ 306 | $ 696 | $ - | 0.00% |
| 100-02-51400-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51400-136 | RETIREE BENEFITS | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51400-140 | EMPLOYEE ASSISTANCE PROGRAM | $ 44 | $ 55 | $ 65 | $ 88 | $ 100 | $ 35 | 53.85% |
| 100-02-51400-150 | RETIREMENT | $ 8,978 | $ 7,247 | $ 7,555 | $ 3,535 | $ 7,790 | $ 235 | 3.11% |
| 100-02-51400-151 | FICA | $ 10,207 | $ 7,837 | $ 8,486 | $ 3,861 | $ 8,235 | $ (251) | -2.95% |
| 100-02-51400-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51400-201 | DRUG/ALCOHOL TESTING | $ 93 | $ - | $ - | $ - | $ - | | |
| 100-02-51400-210 | HARDWARE MAINTENANCE | $ 20,367 | $ 18,241 | $ 24,645 | $ 7,081 | $ 20,500 | $ (4,145) | -16.82% |
| 100-02-51400-211 | SOFTWARE SUPPORT | $ 26,631 | $ 34,819 | $ 38,848 | $ 16,888 | $ 32,200 | $ (6,648) | -17.11% |
| 100-02-51400-212 | OFFICE EQUIPMENT MAINT. | $ 1,276 | $ 1,059 | $ 900 | $ 1,434 | $ 2,500 | $ 1,600 | 177.78% |
| 100-02-51400-216 | ASSOCIATION DUES | $ 130 | $ 115 | $ 130 | $ - | $ 130 | $ - | 0.00% |
| 100-02-51400-218 | **Other Professional Services EMS (Settlement Pmt)** | $ - | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ - | 0.00% |
| 100-02-51400-219 | OTHER PROFESSIONAL SERVICES | $ 8,855 | $ 3,859 | $ 10,476 | $ 492 | $ 4,576 | $ (5,900) | -56.32% |
| 100-02-51400-220 | TELEPHONE | $ 4,841 | $ 4,025 | $ 4,425 | $ 2,082 | $ 4,425 | $ - | 0.00% |
| 100-02-51400-224 | INTERNET | $ 3,378 | $ 4,261 | $ 4,056 | $ 511 | $ 2,250 | $ (1,806) | -44.53% |
| 100-02-51400-290 | TRAINING | $ 2,314 | $ 2,604 | $ 3,250 | $ 1,159 | $ 3,100 | $ (150) | -4.62% |
| 100-02-51400-291 | POSTAGE | $ 8,423 | $ 11,981 | $ 9,500 | $ 5,000 | $ 14,000 | $ 4,500 | 47.37% |
| 100-02-51400-292 | PRINTING/PUBLISHING | $ 6,665 | $ 7,086 | $ 6,550 | $ 4,275 | $ 8,000 | $ 1,450 | 22.14% |
| 100-02-51400-310 | OFFICE SUPPLIES | $ 7,174 | $ 7,172 | $ 5,000 | $ 2,341 | $ 4,000 | $ (1,000) | -20.00% |
| 100-02-51400-320 | PUBLICATIONS, SUBSCRIPTIONS | $ 383 | $ - | $ 442 | $ - | $ 250 | $ (192) | -43.44% |
| 100-02-51400-341 | VEHICLE/EQUIP MAINT | | | | | | | |
| 100-02-51400-342 | GASOLINE/OIL | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51400-510 | GENERAL LIABILITY INS | $ 3,316 | $ 3,486 | $ 3,454 | $ 4,145 | $ 2,780 | $ (674) | -19.51% |
| 100-02-51400-511 | WORKER'S COMP INS | $ 2,729 | $ 1,370 | $ 858 | $ 492 | $ 1,257 | $ 399 | 46.50% |
| 100-02-51400-513 | ERRORS/OMISSIONS INS | $ 43,517 | $ 44,331 | $ 43,908 | $ 32,931 | $ 36,454 | $ (7,454) | -16.98% |
| 100-02-51400-520 | NOTARY BOND | $ 130 | $ 70 | $ - | $ 50 | $ - | | |
| 100-02-51400-530 | RENT & LEASE AGREEMENTS | $ 830 | $ 734 | $ 540 | $ 389 | $ 780 | $ 240 | 44.44% |
| 100-02-51400-540 | DEPRECIATION | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51400-790 | MISCELLANEOUS EXPENSE | $ 3,635 | $ 64 | $ 500 | $ 250 | $ 500 | $ - | 0.00% |
| 100-02-51400-823 | OFFICE FURNISHINGS & EQUIP | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51400-860 | SMALL EQUIPMENT | $ 521 | $ 400 | $ 500 | $ - | $ - | $ (500) | -100.00% |
| 100-02-51400-870 | COMPUTER HARDWARE | $ - | $ - | $ 500 | $ - | $ - | $ (500) | -100.00% |
| | ***TOTAL GENERAL ADMIN*** | $ 342,455 | $ 444,753 | $ 457,320 | $ 305,745 | $ 439,936 | $ (17,384) | -3.80% |

| ADMIN<br>Fund 100 Dept 02 Object 51500 | | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| Account Description | | | | | | | | |
| | FINANCIAL ADMINISTRATION | | | | | | | |
| 100-02-51500-110 | WAGES-FULLTIME | $ 166,983 | $ 152,796 | $ 168,671 | $ 76,331 | $ 172,244 | $ 3,573 | 2.12% |
| 100-02-51500-112 | OVERTIME COMPENSATION | $ 1,170 | $ 424 | $ 265 | $ 24 | $ 265 | $ - | 0.00% |
| 100-02-51500-115 | LONGEVITY | $ 122 | $ 115 | $ 26 | $ - | $ 26 | $ (0) | -0.95% |
| 100-02-51500-130 | HEALTH INSURANCE | $ 31,149 | $ 31,302 | $ 8,438 | $ 4,557 | $ 11,059 | $ 2,621 | 31.06% |
| 100-02-51500-131 | TERM LIFE INSURANCE | $ 323 | $ 281 | $ 239 | $ 132 | $ 312 | $ 73 | 30.77% |
| 100-02-51500-132 | DENTAL INSURANCE | $ 918 | $ 775 | $ 456 | $ 182 | $ 456 | $ - | 0.00% |
| 100-02-51500-150 | RETIREMENT | $ 11,295 | $ 10,582 | $ 11,569 | $ 5,295 | $ 12,423 | $ 854 | 7.38% |
| 100-02-51500-151 | FICA | $ 12,290 | $ 11,205 | $ 12,734 | $ 5,949 | $ 13,199 | $ 465 | 3.65% |
| 100-02-51500-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51500-214 | ASSESSOR | $ 35,286 | $ 35,309 | $ 38,500 | $ 19,250 | $ 38,500 | $ - | 0.00% |
| 100-02-51500-215 | AUDIT | $ 14,182 | $ 12,742 | $ 12,500 | $ 12,996 | $ 13,770 | $ 1,270 | 10.16% |
| 100-02-51500-216 | ASSOCIATION DUES | $ 275 | $ 275 | $ 195 | $ 85 | $ 200 | $ 5 | 2.56% |
| 100-02-51500-219 | OTHER PROFESSIONAL SERVICES | $ 8,480 | $ 8,334 | $ 9,100 | $ - | $ 9,750 | $ 650 | 7.14% |
| 100-02-51500-290 | TRAINING | $ 1,266 | $ 695 | $ 1,750 | $ 492 | $ 1,300 | $ (450) | -25.71% |
| 100-02-51500-590 | BANK/DEBT PAYMENT FEES | $ 2,478 | $ 2,924 | $ 2,750 | $ 2,925 | $ 3,000 | $ 250 | 9.09% |
| 100-02-51500-741 | LOSSES | $ 10 | $ - | $ 500 | $ - | $ 250 | $ (250) | -50.00% |
| | **TOTAL FINANCIAL ADMINISTRATION** | $ 286,262 | $ 267,759 | $ 267,693 | $ 128,218 | $ 276,754 | $ 9,061 | 3.38% |

| Fund 100 Dept 02 Object 51600 | MUNICIPAL BUILDING MAINT | 2023 Actual | 2024 Actuals | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| Account Description | | | | | | | | |
| | MUNICIPAL BUILDING MAINT | | | | | | | |
| 100-02-51600-110 | WAGES-FULLTIME | $ 45,532 | $ 26,769 | $ 30,952 | $ 13,640 | $ 31,316 | $ 364 | 1.18% |
| 100-02-51600-111 | WAGES-PARTTIME | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51600-112 | OVERTIME COMPENSATION | $ 100 | $ 135 | $ - | $ - | $ - | | |
| 100-02-51600-130 | HEALTH INSURANCE | $ - | $ 6,381 | $ 1,650 | $ 978 | $ 1,650 | $ - | 0.00% |
| 100-02-51600-131 | TERM LIFE INSURANCE | $ 38 | $ 24 | $ 38 | $ 13 | $ 23 | $ (15) | -39.82% |
| 100-02-51600-132 | DENTAL INSURANCE | $ - | $ 112 | $ 264 | $ 19 | $ 264 | $ - | 0.00% |
| 100-02-51600-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51600-150 | RETIREMENT | $ 3,103 | $ 1,857 | $ 2,092 | $ 948 | $ 2,255 | $ 163 | 7.81% |
| 100-02-51600-151 | FICA | $ 3,504 | $ 1,981 | $ 2,368 | $ 1,103 | $ 2,396 | $ 28 | 1.19% |
| 100-02-51600-219 | OTHER PROFESSIONAL SERVICES | $ 975 | $ 3,420 | $ 2,000 | $ - | $ 3,000 | $ 1,000 | 50.00% |
| 100-02-51600-220 | TELEPHONE (ELEVATOR) | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51600-221 | ELECTRICITY & GAS | $ 39,994 | $ 41,041 | $ 42,000 | $ 23,485 | $ 46,000 | $ 4,000 | 9.52% |
| 100-02-51600-222 | WATER & SEWER CHARGES | $ 2,757 | $ 2,702 | $ 3,450 | $ 1,465 | $ 3,800 | $ 350 | 10.14% |
| 100-02-51600-224 | INTERNET | $ 209 | $ 635 | $ - | $ 1,271 | $ 2,700 | $ 2,700 | 100.00% |
| 100-02-51600-232 | HVAC MAINTENANCE | $ 36,323 | $ 22,585 | $ 25,000 | $ 12,424 | $ 25,000 | $ - | 0.00% |
| 100-02-51600-233 | ELEVATOR MAINTENANCE | $ 2,880 | $ 7,945 | $ 1,500 | $ 1,104 | $ 2,200 | $ 700 | 46.67% |
| 100-02-51600-243 | BUILDING/GROUNDS MAINT PKG LOT | $ - | $ 479 | $ 750 | $ 527 | $ 1,000 | $ 250 | 33.33% |
| 100-02-51600-340 | OPERATING SUPPLIES | $ 11,467 | $ 10,448 | $ 10,000 | $ 3,411 | $ 10,000 | $ - | 0.00% |
| 100-02-51600-505 | LICENSE FEE | $ - | $ - | $ 50 | $ - | $ 50 | $ - | 0.00% |
| 100-02-51600-512 | PROPERTY INSURANCE | $ 10,483 | $ 9,473 | $ 4,925 | $ 4,925 | $ 3,446 | $ (1,479) | -30.03% |
| 100-02-51600-514 | BOILER & MACHINERY INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-51600-790 | MISCELLANEOUS EXPENSE | $ - | $ - | $ 100 | $ - | $ 100 | $ - | 0.00% |
| 100-02-51600-821 | BUILDING/GROUNDS | $ 1,533 | $ 782 | $ 2,000 | $ 916 | $ 2,000 | $ - | 0.00% |
| 100-02-51600-823 | OFFICE FURNISHINGS & EQUIPMENT | $ 1,224 | $ 445 | $ 250 | $ - | $ 250 | $ - | 0.00% |
| | **TOTAL MUNICIPAL BUILDING MAINT** | $ 160,122 | $ 137,215 | $ 129,389 | $ 66,227 | $ 137,450 | $ 8,061 | 6.23% |

| Fund 100 Dept 02 Object 51700 / ADMIN | | 2023 Actual | 2024 Actuals | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| | ***SAFETY PROGRAM*** | | | | | | | |
| 100-02-51700-290 | TRAINING *CCR/1st Aid* | $ 394 | $ 394 | $ 2,000 | $ 2,000 | $ 2,000 | $ - | 0.00% |
| | ***TOTAL SAFETY PROGRAM*** | $ 394 | $ 394 | $ 2,000 | $ - | $ 2,000 | $ - | 0.00% |

| Account | COMM DEVEL/PUBLIC AGENCY<br>Fund 100 Dept 02 | 2023<br>ACTUAL | 2024<br>ACTUAL | 2025<br>Budget | 2025<br>Act 6 Months | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| | PUBLIC HEALTH SERV | | | | | | | |
| 100-02-54100-722 | COLUMBIA CO. HUMANE SOCIETY | $ 12,810 | $ 17,566 | $ 17,500 | $ 17,500 | $ 19,500 | $ 2,000 | 11.43% |
| | TOTAL PUBLIC HEALTH SERV | $ 12,810 | $ 17,566 | $ 17,500 | $ 17,500 | $ 19,500 | $ 2,000 | 11.43% |
| | Fund 100 Dept 02 Object 54900 | | | | | | | |
| | CEMETERIES | | | | | | | |
| 100-02-54900-723 | OAK GROVE CEMETERY | $ 12,700 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ - | 0.00% |
| 100-02-54900-724 | SILVER LAKE CEMETERY | $ 44,500 | $ 39,500 | $ 39,500 | $ 39,500 | $ 39,500 | $ - | 0.00% |
| | TOTAL CEMETERIES | $ 57,200 | $ 48,500 | $ 48,500 | $ 48,500 | $ 48,500 | $ - | |
| | | | | | $ - | | | |
| | Account Description | | | | | | | |
| | COMMUNITY DEVELOPMENT | | | | | | | |
| | Fund 100 Dept 02 Object 56000 | | | | | | | |
| 100-02-56000-110 | WAGES-FULLTIME | $ 52,907 | $ 55,501 | $ 38,452 | $ 38,452 | $ 39,221 | $ 769 | 2.00% |
| 100-02-56000-130 | HEALTH INSURANCE | $ 12,957 | $ 15,657 | $ 10,144 | $ 10,144 | $ 10,144 | $ - | 0.00% |
| 100-02-56000-131 | TERM LIFE INSURANCE | $ 383 | $ 424 | $ 240 | $ 240 | $ 252 | $ 12 | 4.97% |
| 100-02-56000-132 | DENTAL INSURANCE | $ 277 | $ 277 | $ 216 | $ 216 | $ 216 | $ - | 0.00% |
| 100-02-56000-150 | RETIREMENT | $ 3,599 | $ 3,810 | $ 3,249 | $ 1,282 | $ 2,824 | $ (425) | -13.08% |
| 100-02-56000-151 | FICA | $ 3,873 | $ 4,024 | $ 2,942 | $ 2,942 | $ 3,000 | $ 58 | 1.99% |
| 100-02-56000-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-56000-731 | DPI/BID | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-56000-732 | HISTORIC PRESERVATION | $ 3,600 | $ 586 | $ 2,500 | $ 2,500 | $ 2,500 | $ - | 0.00% |
| 100-02-56000-733 | HISTORIC INDIAN AGENCY HOUSE | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ - | 0.00% |
| | TOTAL COMMUNITY DEVELOPMENT | $ 82,597 | $ 85,280 | $ 62,742 | $ 60,775 | $ 63,157 | $ 415 | 0.66% |
| TOTAL APPROPRIATIONS OTHER AGENCIES | | 152,607 | 151,346 | 128,742 | 126,775 | 131,157 | $ 2,415 | 1.88% |

| Account Description | ADMIN Fund 100 Dept 02 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| | ***TRANSFER TO OTHER FUNDS*** | | | | | | | |
| 100-02-59242-000 | TRANSFER TO VEH REPL/EQUIP (COMPUTERS) | $ 21,948 | $ 20,750 | $ 21,500 | $ - | $ 18,000 | $ (3,500) | -16.3% |
| 100-02-59243-000 | TRANSFER TO PLANS (COMP $1K/CORP $2K/SLV LK PLANS $2K) | $ 5,000 | $ 5,000 | $ 2,500 | $ - | $ 2,500 | $ - | 0.0% |
| 100-02-59244-000 | TRANSFER TO VEH REPL/TRAIL MAINT | $ - | $ 5,000 | $ 5,000 | $ - | $ 5,000 | | |
| 100-02-59245-000 | TRANSFER TO CAPITAL PROJ | $ - | $ - | $ - | $ - | $ - | | |
| 100-02-59260-000 | TRANSFER TO TAXI | $ 50,000 | $ 34,124 | $ 31,799 | $ - | $ 50,000 | $ 18,201 | 57.2% |
| 100-02-59226-000 | TRANSFER TO SCHOOL RESOURCE OFFICER | $ 41,217 | $ 34,413 | $ 40,488 | $ - | $ 36,962 | $ (3,526) | -8.7% |
| 100-02-59227-000 | TRANSFER TO POOL FUND | $ 20,000 | $ 57,500 | $ 25,895 | $ - | $ - | $ (25,895) | -100.0% |
| 100-02-59228-000 | TRANSFER TO EMPLOYEE POST RETIREMENT FUND | $ 117,724 | $ 164,560 | $ 119,095 | $ - | $ 55,000 | $ (64,095) | -53.8% |
| 100-02-59229-000 | TRANSFER TO AMBULANCE FUND | $ - | $ 447,768 | $ - | $ - | $ - | | |
| | **TOTAL TRANSFER TO OTHER FUNDS** | $ 255,889 | $ 321,347 | $ 246,277 | $ - | $ 167,462 | $ (78,815) | -32.0% |
| | ***OTHER*** | | | | | | | |
| 100-02-59700-760 | CONTINGENCY | $ 415,598 | $ - | $ 10,000 | $ - | $ 10,000 | $ - | 0.0% |
| | **TOTAL OTHER** | $ 415,598 | $ - | $ 10,000 | $ - | $ 10,000 | $ - | |
| | ***TOTAL CONTINGENCY & TRANSFER*** | 671,487 | 321,347 | 256,277 | - | 177,462 | $ (78,815) | -30.75% |

CITY OF PORTAGE

**MUNICIPAL COURT**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT 6MO | 2026 BUDGET | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|
| **DEPT REVENUE** | 128,791 | 140,042 | 146,000 | 69,777 | 135,750 | (10,250) | -7.02% |
| PROPERTY TAX (SURPLUS) | 13,924 | (13,631) | 968 | (3,484) | 14,948 | 13,979 | 1443.38% |
| **TOTAL REVENUES** | 142,715 | 126,411 | 146,968 | 66,293 | 150,698 | 3,729 | 2.54% |
| **EXPENSES** | | | | | | | |
| PERSONNEL | 86,092 | 97,338 | 109,053 | 56,480 | 117,038 | 7,984 | 7.32% |
| ADMINISTRATIVE EXPENSES | 8,924 | 7,555 | 6,865 | 684 | 8,735 | 1,870 | 27.24% |
| PURCHASED SERVICES | 21,500 | 21,134 | 30,350 | 9,105 | 24,500 | (5,850) | -19.28% |
| SUPPLIES/MATERIALS | 706 | 383 | 700 | 24 | 425 | (275) | -39.29% |
| REPAIRS/MAINTENANCE | | | | | | | |
| UTILITIES | | | | | | | |
| OUTLAY | | - | - | - | - | - | 100.00% |
| **TOTAL EXPENDITURES** | 117,222 | 126,411 | 146,968 | 66,293 | 150,698 | 3,729 | 2.54% |

| Fund 100 | MUNICIPAL COURT REVENUE | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 100-45-45110-000 | COURT FINES | $ 127,405 | $ 139,425 | $ 145,000 | $ 69,257 | $ 135,000 | $ (10,000) | -6.90% |
| 100-45-45115-000 | COURT REV - ENDEAVOR | $ 1,386 | $ 617 | $ 1,000 | $ 520 | $ 750 | $ (250) | -25.00% |
| 100-45-45223-000 | OTHER PROP & EQUIP JUDGEMENTS | $ - | $ - | $ - | $ - | $ - | | |
| 100-48-48900-000 | | | | $ - | | | | |
| | **TOTAL MUN. COURT REVENUE** | $ 128,791 | $ 140,042 | $ 146,000 | $ 69,777 | $ 135,750 | $ (10,250) | -7.02% |

| | MUNICIPAL COURT<br>Fund 100 Dept 03 Object 51200 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 100-03-51200-110 | WAGES - FULLTIME | $ 62,346 | $ 61,712 | $ 72,348 | $ 38,193 | $ 80,801 | $ 8,453 | 11.68% |
| 100-03-51200-112 | OVERTIME COMPENSATION | $ 1,110 | $ 1,345 | $ 75 | $ 36 | $ 75 | $ - | 0.00% |
| 100-03-51200-115 | LONGEVITY | $ 438 | $ 404 | $ 453 | $ - | $ 453 | $ - | 0.00% |
| 100-03-51200-130 | HEALTH INSURANCE | $ 18,572 | $ 24,030 | $ 24,946 | $ 12,768 | $ 23,636 | $ (1,310) | -5.25% |
| 100-03-51200-131 | TERM LIFE INSURANCE | $ 132 | $ 113 | $ 132 | $ 67 | $ 118 | $ (14) | -10.40% |
| 100-03-51200-132 | DENTAL INSURANCE | $ 428 | $ 428 | $ 528 | $ 240 | $ 528 | $ - | 0.00% |
| 100-03-51200-134 | INCOME CONTINUATION INSURANCE | $ - | $ - | $ - | $ - | $ - | | |
| 100-03-51200-150 | RETIREMENT | $ 4,082 | $ 4,314 | $ 5,065 | $ 2,409 | $ 5,278 | $ 213 | 4.21% |
| 100-03-51200-151 | FICA | $ 4,867 | $ 4,992 | $ 5,507 | $ 2,768 | $ 6,149 | $ 642 | 11.66% |
| 100-03-51200-153 | SICK/VACATION ACCRUAL | $ - | $ - | $ - | $ - | $ - | | |
| 100-03-51200-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-03-51200-200 | TELEPHONE/INTERNET | $ 341 | $ 1,624 | $ 1,860 | $ 669 | $ 1,860 | $ - | 0.00% |
| 100-03-51200-210 | HARDWARE MAINTENANCE | $ - | $ - | $ - | $ - | $ - | | |
| 100-03-51200-211 | SOFTWARE SUPPORT | $ 7,685 | $ 4,850 | $ 4,850 | $ - | $ 5,025 | $ 175 | 3.61% |
| 100-03-51200-216 | ASSOCIATION DUES | $ 145 | $ - | $ 155 | $ - | $ - | $ (155) | -100.00% |
| 100-03-51200-219 | OTHER PROFESSIONAL SERVICES | $ 29,751 | $ 21,134 | $ 28,500 | $ 9,105 | $ 24,500 | $ (4,000) | -14.04% |
| 100-03-51200-290 | TRAINING | $ 2,270 | $ 1,081 | $ 1,850 | $ - | $ 1,850 | $ - | 0.00% |
| 100-03-51200-291 | POSTAGE | $ - | $ - | $ - | $ - | $ - | | |
| 100-03-51200-292 | PRINTING/PUBLISHING | $ - | $ - | $ - | $ 15 | $ - | | |
| 100-03-51200-310 | OFFICE SUPPLIES | $ 951 | $ 383 | $ 500 | $ 24 | $ 275 | $ (225) | -45.00% |
| 100-03-51200-340 | OPERATING SUPPLIES | $ 23 | $ - | $ 200 | $ - | $ 150 | $ (50) | -25.00% |
| | ***TOTAL MUNICIPAL COURT*** | 135,847 | 126,411 | 146,968 | 66,293 | 150,698 | $ 3,729 | 2.54% |

Final 11.25.25

## CITY OF PORTAGE
## POLICE DEPARTMENT SUMMARY

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 6 mo ACTUAL | 2026 BUDGET | Change vs. 25 Budget | % Change From 2025 |
|---|---|---|---|---|---|---|---|
| DEPT REVENUE | 70,982 | 49,236 | 31,920 | 13,690 | 32,680 | 760 | 2.38% |
| PROPERTY TAXES | 3,087,092 | 3,361,356 | 3,733,141 | 1,682,126 | 3,869,299 | 136,158 | 3.65% |
| TOTAL REVENUES | 3,158,074 | 3,410,592 | 3,765,061 | 1,695,816 | 3,901,979 | 136,918 | 3.64% |
| | | | | | | - | |
| **EXPENDITURES** | | | | | | | |
| ADMINISTRATION | 595,369 | 655,789 | 705,624 | 370,202 | 705,429 | (195) | -0.03% |
| PATROL | 1,990,404 | 2,195,496 | 2,481,963 | 1,060,791 | 2,612,472 | 130,509 | 5.26% |
| CRIMINAL INVESTIGATION | 368,884 | 380,755 | 444,967 | 204,143 | 453,703 | 8,736 | 1.96% |
| SPECIAL SERVICES | 203,416 | 178,551 | 132,507 | 60,680 | 130,375 | (2,132) | -1.61% |
| COMMUNICATIONS | 0 | 0 | 0 | 0 | 0 | | |
| TOTAL EXPENDITURES | 3,158,074 | 3,410,592 | 3,765,061 | 1,695,816 | 3,901,979 | 136,918 | 3.64% |
| EXPENSE COMPONENTS | | | | | | | |
| PERSONNEL | 2,809,268 | 3,080,696 | 3,389,124 | 1,450,778 | 3,517,080 | 127,956 | 3.78% |
| RETIREE BENEFITS | 0 | 0 | 0 | 0 | 0 | - | 0.00% |
| ADMINSTRATIVE EXPENSES | 131,904 | 144,471 | 138,381 | 101,736 | 150,499 | 12,118 | 8.76% |
| PURCHASED SERVICES | 61,232 | 46,478 | 56,223 | 36,576 | 58,200 | 1,977 | 3.52% |
| SUPPLIES/MATERIALS | 68,116 | 83,119 | 83,100 | 33,796 | 81,850 | (1,250) | -1.50% |
| REPAIRS/MAINTENANCE | 22,061 | 11,623 | 17,975 | 6,751 | 5,500 | (12,475) | -69.40% |
| UTILITIES | 24,169 | 26,564 | 29,740 | 15,045 | 29,400 | (340) | -1.14% |
| VEHICLE REPLACEMENT | 5,000 | 5,000 | 5,000 | 2,500 | 5,000 | - | 0.00% |
| OUTLAY | 36,324 | 12,642 | 45,517 | 48,635 | 54,450 | 8,933 | 19.63% |
| TOTAL EXPENDITURES | 3,158,074 | 3,410,592 | 3,765,060 | 1,695,816 | 3,901,979 | 136,919 | 3.64% |

| Fund 100 | POLICE REVENUE | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 100-43-43211-000 | LAW ENFORCEMENT GRANTS (SAFER/VESTS) | $ 28,484 | $ 9,775 | $ 1,400 | $ 1,184 | $ 1,250 | $ (150) | -10.71% |
| 100-43-43521-000 | LAW ENFORCEMENT TRAINING | $ 3,200 | $ 12,692 | $ 3,520 | $ - | $ 7,680 | $ 4,160 | 118.18% |
| 100-45-45120-000 | PARKING FINES | $ 8,745 | $ 7,570 | $ 7,000 | $ 5,525 | $ 7,000 | $ - | 0.00% |
| 100-45-45221-000 | LAW ENFORCEMENT JUDGMENTS | $ 1,499 | $ 6,005 | $ 3,500 | $ - | $ 2,500 | $ (1,000) | -28.57% |
| 100-45-45222-000 | HIGHWAY JUDGEMENTS | $ - | $ - | $ - | $ - | $ - | | |
| 100-46-46210-000 | LAW ENFORCEMENT FEES | $ 7,063 | $ 7,279 | $ 6,500 | $ 4,605 | $ 7,500 | $ 1,000 | 15.38% |
| 100-46-46215-000 | FIRE DEPT SUPPLY FEES | $ 12,389 | $ 259 | $ 500 | $ 557 | $ 750 | $ 250 | 50.00% |
| 100-46-46440-000 | WEED AND NUISANCE CONTROL | $ 693 | $ - | $ - | $ - | $ - | | |
| 100-48-48301-000 | SALE OF PROPERTY - LAW ENFORCE | $ - | $ 1,593 | $ 500 | $ - | $ - | $ (500) | -100.00% |
| 100-48-48420-000 | INSURANCE RECOVERY-LAW | $ 6,909 | $ - | $ 2,000 | $ 453 | $ 2,500 | $ 500 | 25.00% |
| 100-48-48510-000 | DONATIONS - POLICE | $ 2,000 | $ 4,065 | $ 7,000 | $ 1,366 | $ 3,500 | $ (3,500) | -50.00% |
| | SALE OF PROPERTY-OTHER | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL POLICE REVENUE** | $ 70,982 | $ 49,236 | $ 31,920 | $ 13,690 | $ 32,680 | $ 760 | 2.38% |

| Fund 100 Dept 10 Object 52110 | Police Admin | 2023 Actual | 2024 ACTUAL | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| 100-10-52110-110 | WAGES-FULLTIME | $ 289,719 | $ 313,705 | $ 338,967 | $ 157,203 | $ 340,381 | $ 1,414 | 0.42% |
| 100-10-52110-111 | WAGES-PARTTIME | $ - | $ - | $ - | $ - | $ - | $ - | 100.00% |
| 100-10-52110-112 | OVERTIME COMPENSATION | $ 838 | $ 716 | $ 555 | $ 197 | $ 1,500 | $ 945 | 170.27% |
| 100-10-52110-115 | LONGEVITY | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-130 | HEALTH INSURANCE | $ 56,545 | $ 89,538 | $ 90,167 | $ 36,610 | $ 77,118 | $ (13,049) | -14.47% |
| 100-10-52110-131 | TERM LIFE INSURANCE | $ 548 | $ 594 | $ 554 | $ 306 | $ 789 | $ 235 | 42.47% |
| 100-10-52110-132 | DENTAL INSURANCE | $ 1,224 | $ 1,598 | $ 1,920 | $ 816 | $ 1,920 | $ - | 0.00% |
| 100-10-52110-133 | UNIFORM ALLOWANCE | $ 1,938 | $ 1,812 | $ 2,050 | $ 1,574 | $ 2,050 | $ - | 0.00% |
| 100-10-52110-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-136 | RETIREE BENEFITS | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-140 | EMPLOYEE ASSISTANCE PROGRAM | $ 310 | $ 299 | $ 350 | $ 597 | $ 950 | $ 600 | 171.43% |
| 100-10-52110-150 | RETIREMENT | $ 32,789 | $ 37,873 | $ 41,977 | $ 20,017 | $ 42,789 | $ 812 | 1.93% |
| 100-10-52110-151 | FICA | $ 21,173 | $ 22,147 | $ 25,844 | $ 11,107 | $ 26,333 | $ 489 | 1.89% |
| 100-10-52110-153 | SICK/VACATION ACCRUAL | $ - | $ - | $ - | $ - | $ - | | 100.00% |
| 100-10-52110-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-201 | DRUG/ALCOHOL TESTING | $ 737 | $ 169 | $ 300 | $ 251 | $ 300 | $ - | 0.00% |
| 100-10-52110-210 | HARDWARE MAINTENANCE | $ 11,767 | $ 9,037 | $ 10,000 | $ 3,840 | $ 9,000 | $ (1,000) | -10.00% |
| 100-10-52110-211 | SOFTWARE SUPPORT | $ 4,323 | $ 6,522 | $ 8,900 | $ 2,928 | $ 5,000 | $ (3,900) | -43.82% |
| 100-10-52110-212 | OFFICE EQUIPMENT MAINT | $ 159 | $ 159 | $ 250 | $ - | $ 250 | $ - | 0.00% |
| 100-10-52110-216 | ASSOCIATION DUES | $ 550 | $ 700 | $ 1,828 | $ 2,027 | $ 2,150 | $ 322 | 17.61% |
| 100-10-52110-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-221 | ELECTRICITY & GAS | $ 23,117 | $ 25,406 | $ 28,620 | $ 14,394 | $ 28,000 | $ (620) | -2.17% |
| 100-10-52110-222 | WATER & SEWER CHARGES | $ 1,051 | $ 1,158 | $ 1,120 | $ 651 | $ 1,400 | $ 280 | 25.00% |
| 100-10-52110-232 | HVAC MAINTENANCE | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-290 | TRAINING | $ 368 | $ 1,485 | $ 1,500 | $ 1,908 | $ 1,500 | $ - | 0.00% |
| 100-10-52110-291 | POSTAGE | $ 33 | $ - | $ - | $ - | $ - | | |
| 100-10-52110-292 | PRINTING, PUBLISHING | $ 1,069 | $ 566 | $ 750 | $ 427 | $ 650 | $ (100) | -13.33% |
| 100-10-52110-294 | OTHER CONTRACTUAL SERVICES | $ 40,192 | $ 25,674 | $ 31,367 | $ 26,499 | $ 38,000 | $ 6,633 | 21.15% |
| 100-10-52110-310 | OFFICE SUPPLIES | $ 3,865 | $ 4,157 | $ 4,000 | $ 699 | $ 3,000 | $ (1,000) | -25.00% |
| 100-10-52110-320 | PUBLICATIONS, SUBSCRIPTIONS | $ 88 | $ - | $ 100 | $ - | $ 100 | $ - | 0.00% |
| 100-10-52110-340 | OPERATING SUPPLIES | $ 214 | $ 149 | $ 750 | $ 60 | $ 500 | $ (250) | -33.33% |
| 100-10-52110-510 | GENERAL LIABILITY INS | $ 33,246 | $ 33,544 | $ 37,149 | $ 27,862 | $ 39,600 | $ 2,450 | 6.60% |
| 100-10-52110-511 | WORKMEN'S COMPENSATION INS | $ 61,434 | $ 70,513 | $ 68,055 | $ 54,109 | $ 73,152 | $ 5,097 | 7.49% |
| 100-10-52110-512 | PROPERTY INSURANCE | $ 2,621 | $ 1,895 | $ 1,970 | $ 1,970 | $ 2,298 | $ 328 | 16.63% |
| 100-10-52110-514 | BOILER & MACHINERY INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-520 | SURETY BONDS | $ 80 | $ - | $ 80 | $ - | $ - | $ (80) | -100.00% |
| 100-10-52110-540 | DEPRECIATION | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-823 | OFFICE FURNISHINGS & EQUIP | $ 276 | $ 681 | $ 500 | $ 513 | $ 700 | $ 200 | 40.00% |
| 100-10-52110-840 | EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-860 | SMALL EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52110-870 | COMPUTER HARDWARE | $ 98 | $ 694 | $ 1,000 | $ 1,138 | $ 1,000 | $ - | 0.00% |
| 100-10-52110-880 | COMPUTER SOFTWARE | $ - | $ - | $ - | $ - | $ - | | |
| | **SUBTOTAL POLICE ADMIN** | $ 590,369 | $ 650,789 | $ 700,624 | $ 367,702 | $ 700,429 | $ (195) | -0.03% |
| 100-10-59242-000 | TRANSFER TO VEHICLE & EQUIP REPL | $ 5,000 | $ 5,000 | $ 5,000 | $ 2,500 | $ 5,000 | $ - | 0.00% |
| | *Vehicles* 5,000 | | | | | | | |
| | **TOTAL TRANSFER TO VEH REPL** | $ 5,000 | $ 5,000 | $ 5,000 | $ 2,500 | $ 5,000 | $ - | |
| | ***TOTAL POLICE ADMIN*** | $ 595,369 | $ 655,789 | $ 705,624 | $ 370,202 | $ 705,429 | $ (195) | -0.03% |

| | PATROL<br>Fund 100 Dept 10 Object 52120 | | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | | |
| 100-10-52120-110 | WAGES-FULLTIME | | $ 1,182,333 | $ 1,359,536 | $ 1,547,031 | $ 610,708 | $ 1,624,259 | $ 77,228 | 4.99% |
| 100-10-52120-111 | WAGES-PARTTIME | | $ - | $ - | $ - | $ - | $ 4,000 | $ - | 100.00% |
| | | | $ - | $ - | $ - | $ - | | | |
| 100-10-52120-112 | OVERTIME COMPENSATION | | $ 176,220 | $ 130,505 | $ 110,000 | $ 49,750 | $ 110,000 | $ - | 0.00% |
| 100-10-52120-115 | LONGEVITY | | $ - | $ - | $ - | $ - | $ - | $ - | 100.00% |
| 100-10-52120-129 | OTHER PROFESSIONAL SERVICES | | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-130 | HEALTH INSURANCE | | $ 210,952 | $ 252,016 | $ 287,234 | $ 145,057 | $ 320,000 | $ 32,766 | 11.41% |
| 100-10-52120-131 | TERM LIFE INSURANCE | | $ 1,721 | $ 1,423 | $ 1,421 | $ 710 | $ 1,664 | $ 243 | 17.12% |
| 100-10-52120-132 | DENTAL INSURANCE | | $ 5,406 | $ 5,678 | $ 7,200 | $ 2,924 | $ 8,160 | $ 960 | 13.33% |
| 100-10-52120-133 | UNIFORM ALLOWANCE | | $ 16,498 | $ 19,703 | $ 13,501 | $ 15,620 | $ 16,900 | $ 3,399 | 25.18% |
| 100-10-52120-134 | INCOME CONTINUATION INS | | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-135 | VISION INSURANCE | | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-136 | RETIREE BENEFITS | | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-150 | RETIREMENT | | $ 179,033 | $ 214,970 | $ 248,095 | $ 100,098 | $ 257,298 | $ 9,203 | 3.71% |
| 100-10-52120-151 | FICA | | $ 99,452 | $ 109,995 | $ 127,738 | $ 48,909 | $ 133,691 | $ 5,953 | 4.66% |
| 100-10-52120-153 | SICK/VACATION ACCRUAL | $ 20,000 | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-190 | BENEFIT BALANCING | | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-211 | SOFTWARE SUPPORT | | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-219 | OTHER PROFESSIONAL SERVICES | | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-240 | VEHICLE & EQUIPMENT MAINT | | $ 22,061 | $ 11,623 | $ 17,975 | $ 6,751 | $ 5,500 | $ (12,475) | -69.40% |
| 100-10-52120-290 | TRAINING | | $ 8,111 | $ 10,647 | $ 8,000 | $ 4,818 | $ 9,000 | $ 1,000 | 12.50% |
| 100-10-52120-340 | OPERATING SUPPLIES | | $ 12,084 | $ 9,877 | $ 10,000 | $ 3,909 | $ 10,000 | $ - | 0.00% |
| 100-10-52120-341 | VEHICLE/EQUIP MAINT SUPPLES | | $ 5,557 | $ 8,185 | $ 10,000 | $ 6,788 | $ 10,000 | $ - | 0.00% |
| 100-10-52120-342 | GASOLINE/OIL | | $ 35,824 | $ 50,113 | $ 50,000 | $ 17,764 | $ 50,000 | $ - | 0.00% |
| 100-10-52120-741 | LOSSES | | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52120-790 | MISC EXPENSE (warrants) | | $ - | $ - | $ 500 | $ - | $ - | $ (500) | -100.00% |
| 100-10-52120-840 | EQUIPMENT | | $ 26,009 | $ 9,526 | $ 39,667 | $ 46,308 | $ 49,000 | $ 9,333 | 23.53% |
| 100-10-52120-860 | SMALL EQUIPMENT | | $ 9,143 | $ 1,699 | $ 2,600 | $ 676 | $ 2,000 | $ (600) | -23.08% |
| 100-10-52120-870 | COMPUTER HARDWARE | | | | | | $ 1,000 | $ 1,000 | 100.00% |
| | *Cradlepoint replacement* | *$ 1,000* | | | | | | | |
| | **TOTAL PATROL** | | $ 1,990,404 | $ 2,195,496 | $ 2,481,963 | $ 1,060,791 | $ 2,612,472 | $ 127,510 | 5.14% |

| Account Description | CRIMINAL INVESTIGATION Fund 100 Dept 10 Object 52130 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 100-10-52130-110 | WAGES-FULLTIME | $ 248,845 | $ 251,730 | $ 303,015 | $ 140,023 | $ 317,717 | $ 14,702 | 4.85% |
| 100-10-52130-112 | OVERTIME COMPENSATION | $ 3,153 | $ 2,114 | $ 12,018 | $ 2,080 | $ 6,500 | $ (5,518) | -45.91% |
| 100-10-52130-130 | HEALTH INSURANCE | $ 56,340 | $ 62,995 | $ 48,084 | $ 26,296 | $ 48,070 | $ (14) | -0.03% |
| 100-10-52130-131 | TERM LIFE INSURANCE | $ 633 | $ 523 | $ 418 | $ 240 | $ 407 | $ (11) | -2.59% |
| 100-10-52130-132 | DENTAL INSURANCE | $ 1,224 | $ 1,122 | $ 960 | $ 374 | $ 960 | $ - | 0.00% |
| 100-10-52130-133 | UNIFORM ALLOWANCE | $ 1,950 | $ 2,150 | $ 4,000 | $ 2,250 | $ 2,400 | $ (1,600) | -40.00% |
| 100-10-52130-150 | RETIREMENT | $ 33,628 | $ 36,128 | $ 47,455 | $ 19,681 | $ 48,013 | $ 558 | 1.18% |
| 100-10-52130-151 | FICA | $ 18,302 | $ 18,420 | $ 24,092 | $ 10,709 | $ 24,986 | $ 894 | 3.71% |
| 100-10-52130-216 | ASSOCIATION DUES | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52130-290 | TRAINING | $ 1,314 | $ 2,317 | $ 1,575 | $ 707 | $ 1,500 | $ (75) | -4.76% |
| 100-10-52130-294 | OTHER CONTRACTUAL SERVICES | $ 659 | $ 342 | $ 500 | $ - | $ 300 | $ (200) | -40.00% |
| 100-10-52130-340 | OPERATING SUPPLIES | $ 2,039 | $ 2,875 | $ 2,100 | $ 1,784 | $ 2,100 | $ - | 0.00% |
| 100-10-52130-860 | SMALL EQUIPMENT | $ 798 | $ 42 | $ 750 | $ - | $ 750 | $ - | 0.00% |
| | ***TOTAL CRIMINAL INVESTIGATION*** | $ 368,884 | $ 380,755 | $ 444,967 | $ 204,143 | $ 453,703 | $ 8,736 | 1.96% |

| | SPECIAL SERVICES<br>Fund 100 Dept 10 Object 52140 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| 100-10-52140-110 | WAGES-FULLTIME | $ 99,525 | $ 77,917 | $ 71,925 | $ 28,536 | $ 65,257 | $ (6,668) | -9.27% |
| 100-10-52140-111 | WAGES-PARTTIME | $ 24,323 | $ 21,123 | $ 18,750 | $ 11,502 | $ 19,500 | $ 750 | 4.00% |
| 100-10-52140-112 | OVERTIME COMPENSATION | $ 2,127 | $ 902 | $ 500 | $ - | $ 500 | $ - | 0.00% |
| 100-10-52140-115 | LONGEVITY | $ 75 | $ 75 | $ 75 | $ - | $ 75 | $ - | 0.00% |
| 100-10-52140-130 | HEALTH INSURANCE | $ 24,922 | $ 29,768 | $ 3,000 | $ 1,500 | $ 3,000 | $ - | 0.00% |
| 100-10-52140-131 | TERM LIFE INSURANCE | $ 123 | $ 111 | $ 128 | $ 50 | $ 132 | $ 4 | 3.32% |
| 100-10-52140-132 | DENTAL INSURANCE | $ 680 | $ 204 | $ - | $ - | $ - | | |
| 100-10-52140-133 | UNIFORM ALLOWANCE | $ 700 | $ 700 | $ 700 | $ 700 | $ 700 | $ - | 0.00% |
| 100-10-52140-150 | RETIREMENT | $ 6,967 | $ 5,538 | $ 4,746 | $ 2,032 | $ 4,761 | $ 15 | 0.31% |
| 100-10-52140-151 | FICA | $ 9,362 | $ 7,370 | $ 5,004 | $ 3,199 | $ 5,250 | $ 246 | 4.92% |
| 100-10-52140-220 | TELEPHONE | $ 23,970 | $ 23,073 | $ 17,424 | $ 8,211 | $ 21,000 | $ 3,576 | 20.52% |
| 100-10-52140-224 | INTERNET | $ 2,177 | $ 3,869 | $ 4,056 | $ 2,035 | $ 4,000 | $ (56) | -1.38% |
| 100-10-52140-290 | TRAINING | $ 90 | $ 297 | $ 200 | $ 125 | $ 200 | $ - | 0.00% |
| 100-10-52140-294 | OTHER CONTRACTUAL SVC | $ - | $ - | $ - | $ - | $ - | | |
| 100-10-52140-340 | OPERATING SUPPLIES | $ 8,376 | $ 7,605 | $ 6,000 | $ 2,790 | $ 6,000 | $ - | 0.00% |
| 100-10-52140-390 | MISCELLANEOUS SUPPLIES | $ - | $ - | $ - | $ - | $ - | | |
| | ***TOTAL SPECIAL SERVICES*** | $ 203,416 | $ 178,551 | $ 132,507 | $ 60,680 | $ 130,375 | $ (2,132) | -1.61% |

## CITY OF PORTAGE
## FIRE DEPARTMENT SUMMARY

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT 6 | 2026 BUDGET | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|
| DEPT REVENUE | 408,236 | 343,947 | 292,500 | 224,501 | 345,000 | 52,500 | 17.95% |
| PROPERTY TAXES | 753,458 | 985,782 | 958,943 | 422,599 | 919,309 | (39,634) | -4.13% |
| TOTAL REVENUES | 1,161,694 | 1,329,729 | 1,251,443 | 647,100 | 1,264,309 | 12,866 | 1.03% |
| EXPENDITURES | | | | | | | |
| ADMINISTRATION | 264,223 | 293,143 | 280,749 | 158,516 | 374,159 | 93,410 | 33.27% |
| SUPPRESSION | 790,288 | 914,212 | 846,705 | 433,746 | 752,094 | (94,611) | -11.17% |
| PREVENTION/INSPECTION | 92,303 | 108,009 | 107,939 | 50,068 | 122,006 | 14,067 | 13.03% |
| EMERGENCY SERVICES | 2,102 | 1,588 | 2,400 | 0 | 2,400 | - | 0.00% |
| HAZMAT | 12,777 | 12,777 | 13,650 | 4,770 | 13,650 | - | 0.00% |
| TOTAL EXPENDITURES | 1,161,694 | 1,329,729 | 1,251,443 | 647,100 | 1,264,309 | 12,866 | 1.03% |
| EXPENSE COMPONENTS | | | | | | | |
| PERSONNEL | 785,519 | 967,107 | 912,119 | 443,377 | 921,265 | 9,146 | 1.00% |
| RETIREE BENEFITS | 0 | 0 | 0 | 0 | 0 | | |
| ADMINSTRATIVE EXPENSE | 61,008 | 71,408 | 68,632 | 50,482 | 73,404 | 4,772 | 6.95% |
| PURCHASED SERVICES | 194,845 | 177,086 | 158,742 | 73,067 | 152,760 | (5,982) | -3.77% |
| SUPPLIES/MATERIALS | 78,635 | 65,390 | 74,700 | 60,897 | 75,700 | 1,000 | 1.34% |
| HYDRANT RENTAL | 0 | 0 | 0 | 0 | 0 | - | 0.00% |
| VEHICLE REPLACEMENT | 5,000 | 5,000 | 5,000 | 2,500 | 5,000 | - | 0.00% |
| OUTLAY | 32,349 | 42,918 | 32,250 | 18,836 | 36,180 | 3,930 | 12.19% |
| TOTAL EXPENDITURES | 1,157,356 | 1,328,910 | 1,251,443 | 649,158 | 1,264,309 | 12,866 | |

| Fund 100 | FIRE REVENUE | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 100-43-43420-000 | FIRE INSURANCE TAX | $ 38,474 | $ 42,586 | $ 40,000 | $ - | $ 47,500 | $ 7,500 | 18.75% |
| 100-47-47322-000 | RURAL FIRE DUES | $ - | $ - | $ - | $ - | $ - | | |
| 100-47-47323-000 | RURAL FIRE PROTECTION CONTRACT | $ 338,068 | $ 275,839 | $ 230,000 | $ 206,821 | $ 275,000 | $ 45,000 | 19.57% |
| 100-47-47324-000 | HAZMAT SERVICES | $ 31,694 | $ 23,522 | $ 22,500 | $ - | $ 22,500 | $ - | 0.00% |
| 100-47-47325-000 | FIRE GRANTS | | | | $ 17,680 | $ - | | |
| 100-48-48302-000 | SALE OF PROPERTY-FIRE | $ - | $ 2,000 | $ - | $ - | $ - | | |
| 100-48-48309-000 | SALE OF PROPERTY-OTHER | $ - | $ - | $ - | $ - | $ - | | |
| 100-48-48440--000 | INSURANCE RECOVER-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 | | | | | $ - | | |
| | **TOTAL FIRE REVENUE** | $ 408,236 | $ 343,947 | $ 292,500 | $ 224,501 | $ 345,000 | $ 52,500 | 17.95% |

Final 11.25.25

| Account Description | FIRE<br>Fund 100 Dept 15 Object 52210 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| | ***FIRE ADMIN*** | | | | | | | |
| 100-15-52210-110 | WAGES-FULLTIME | $ 132,189 | $ 147,801 | $ 146,370 | $ 69,829 | $ 209,196 | $ 62,826 | 42.92% |
| 100-15-52210-112 | OVERTIME COMPENSATON | $ 157 | $ 205 | $ - | $ - | $ 4,000 | | |
| 100-15-52210-115 | LONGEVITY | $ 385 | $ 440 | $ 385 | $ - | $ - | $ (385) | -100.00% |
| 100-15-52210-130 | HEALTH INSURANCE | $ 5,478 | $ 16,337 | $ 28,025 | $ 13,751 | $ 34,929 | $ 6,904 | 24.63% |
| 100-15-52210-131 | TERM LIFE INSURANCE | $ 773 | $ 831 | $ 950 | $ 435 | $ 778 | $ (172) | -18.09% |
| 100-15-52210-132 | DENTAL INSURANCE | $ 286 | $ 488 | $ 792 | $ 328 | $ 1,224 | $ 432 | 54.55% |
| 100-15-52210-133 | UNIFORM ALLOWANCE | $ 428 | $ 618 | $ 450 | $ 879 | $ 1,100 | $ 650 | 144.44% |
| 100-15-52210-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52210-136 | RETIREE BENEFITS | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52210-140 | EMPLOYEE ASSISTANCE PROGRAM | $ 160 | $ 171 | $ 250 | $ 286 | $ 250 | $ - | 0.00% |
| 100-15-52210-150 | RETIREMENT | $ 19,630 | $ 22,636 | $ 22,204 | $ 10,273 | $ 34,729 | $ 12,525 | 56.41% |
| 100-15-52210-151 | FICA | $ 4,309 | $ 4,977 | $ 4,818 | $ 3,022 | $ 5,789 | $ 971 | 20.15% |
| 100-15-52210-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52210-210 | HARDWARE MAINTENANCE | $ 2,489 | $ 3,850 | $ 3,600 | $ 2,673 | $ 3,000 | $ (600) | -16.67% |
| 100-15-52210-211 | SOFTWARE SUPPORT | $ 5,245 | $ 4,570 | $ 4,832 | $ 6,459 | $ 1,250 | $ (3,582) | -74.13% |
| 100-15-52210-216 | ASSOCIATION DUES | $ 1,129 | $ 1,953 | $ 1,800 | $ 1,178 | $ 1,600 | $ (200) | -11.11% |
| 100-15-52210-219 | OTHER PROFESSIONAL SERVICES | $ 24,859 | $ 18,246 | $ - | $ - | $ - | | |
| 100-15-52210-220 | TELEPHONE | $ 3,821 | $ 4,535 | $ 3,400 | $ 2,481 | $ 3,600 | $ 200 | 5.88% |
| 100-15-52210-224 | INTERNET | $ 4,035 | $ 4,399 | $ 4,416 | $ 2,148 | $ 4,400 | $ (16) | -0.36% |
| 100-15-52210-290 | TRAINING | $ 2,569 | $ 2,867 | $ 3,000 | $ 3,116 | $ 3,500 | $ 500 | 16.67% |
| 100-15-52210-291 | POSTAGE | $ 45 | $ 135 | $ 150 | $ - | $ 150 | $ - | 0.00% |
| 100-15-52210-292 | PRINTING/PUBLISHING | $ 104 | $ 648 | $ 300 | $ 162 | $ 200 | $ (100) | -33.33% |
| 100-15-52210-310 | OFFICE SUPPLIES | $ 1,007 | $ 885 | $ 700 | $ 477 | $ 1,100 | $ 400 | 57.14% |
| 100-15-52210-320 | PUBLICATIONS, SUBSCRIPTIONS | $ - | $ 35 | $ - | $ - | $ - | | |
| 100-15-52210-350 | REPAIR/MAINT SUPPLIES | $ 1,447 | $ 1,969 | $ 1,600 | $ 1,630 | $ 1,250 | $ (350) | -21.88% |
| 100-15-52210-390 | MISCELLANEOUS SUPPLIES | $ 500 | $ 579 | $ 500 | $ 589 | $ 1,000 | $ 500 | 100.00% |
| 100-15-52210-510 | GENERAL LIABILITY & VEHICLE INS | $ 23,240 | $ 25,209 | $ 23,081 | $ 23,760 | $ 25,934 | $ 2,853 | 12.36% |
| 100-15-52210-511 | WORKMEN'S COMPENSATION INS | $ 19,533 | $ 22,169 | $ 23,825 | $ 12,542 | $ 25,750 | $ 1,925 | 8.08% |
| 100-15-52210-540 | DEPRECIATION | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52210-823 | OFFICE FURNISHINGS & EQUIP | $ 1,338 | $ - | $ 300 | $ - | $ - | $ (300) | -100.00% |
| 100-15-52210-860 | SMALL EQUIPMENT | $ 4,067 | $ 1,338 | | $ - | $ - | | |
| 100-15-52210-870 | COMPUTER HARDWARE | $ - | $ 255 | | $ - | $ 300 | $ 300 | 100.00% |
| 100-15-52210-880 | COMPUTER SOFTWARE | $ - | $ - | $ - | $ - | $ 4,130 | $ 4,130 | 100.00% |
| | **SUBTOTAL FIRE ADMINISTRATION** | $ 259,223 | $ 288,143 | $ 275,749 | $ 156,016 | $ 369,159 | $ 89,410 | 32.42% |
| | | | | | | | | |
| | ***TRANSFER TO VEH REPL*** | | | | | | | |
| 100-15-59242-000 | TRANSFER TO VEHICLE REPL | $ 5,000 | $ 5,000 | $ 5,000 | $ 2,500 | $ 5,000 | $ - | 0.00% |
| | | | | | | | | |
| | ***TOTAL FIRE ADMINISTRATION*** | $ 264,223 | $ 293,143 | $ 280,749 | $ 158,516 | $ 374,159 | $ 89,410 | 31.85% |

| Account Description | FIRE<br>Fund 100 Dept 15 Object 52220 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| | ***FIRE SUPPRESSION*** | | | | | | | |
| 100-15-52220-110 | WAGES-FULLTIME | $ 302,739 | $ 367,491 | $ 399,659 | $ 190,724 | $ 345,729 | $ (53,930) | -13.49% |
| 100-15-52220-112 | OVERTIME COMPENSATION | $ 74,074 | $ 89,790 | $ 52,368 | $ 14,806 | $ 52,368 | $ - | 0.00% |
| 100-15-52220-115 | LONGEVITY | $ 375 | $ 375 | $ 375 | $ - | $ 375 | $ - | 0.00% |
| 100-15-52220-130 | HEALTH INSURANCE | $ 79,451 | $ 115,072 | $ 71,464 | $ 47,628 | $ 48,070 | $ (23,394) | -32.74% |
| 100-15-52220-131 | TERM LIFE INSURANCE | $ 587 | $ 704 | $ 630 | $ 274 | $ 658 | $ 28 | 4.37% |
| 100-15-52220-132 | DENTAL INSURANCE | $ 1,224 | $ 1,224 | $ 1,440 | $ 782 | $ 960 | $ (480) | -33.33% |
| 100-15-52220-133 | UNIFORM ALLOWANCE | $ 2,500 | $ 2,750 | $ 1,800 | $ 2,200 | $ 1,650 | $ (150) | -8.33% |
| 100-15-52220-150 | RETIREMENT | $ 67,493 | $ 88,015 | $ 70,500 | $ 37,819 | $ 57,893 | $ (12,607) | -17.88% |
| 100-15-52220-151 | FICA | $ 5,224 | $ 6,373 | $ 5,468 | $ 2,320 | $ 4,611 | $ (857) | -15.67% |
| 100-15-52220-201 | DRUG/ALCOHOL TESTING | $ - | $ - | $ 100 | $ - | $ - | $ (100) | -100.00% |
| 100-15-52220-218 | PAID ON CALL FIRE SERVICE | $ 103,950 | $ 108,950 | $ 108,950 | $ 55,475 | $ 109,050 | $ 100 | 0.09% |
| 100-15-52220-219 | OTHER PROFESSIONAL SERVICES | $ 9,420 | $ 6,800 | $ 7,660 | $ 1,496 | $ 7,660 | $ - | 0.00% |
| 100-15-52220-220 | TELEPHONE | $ 1,468 | $ 2,015 | $ 2,100 | $ 1,089 | $ 2,270 | $ 170 | 8.10% |
| 100-15-52220-294 | OTHER CONTRACTUAL SERVICES | $ 48,366 | $ 34,223 | $ 33,200 | $ 6,711 | $ 31,350 | $ (1,850) | -5.57% |
| 100-15-52220-340 | OPERATING SUPPLIES | $ 1,482 | $ 2,586 | $ 2,300 | $ 1,017 | $ 2,100 | $ (200) | -8.70% |
| 100-15-52220-341 | VEHICLE/EQUIP MAINT SUPPLIES | $ 45,227 | $ 32,961 | $ 42,500 | $ 45,756 | $ 42,500 | $ - | 0.00% |
| 100-15-52220-342 | GASOLINE/OIL | $ 16,093 | $ 11,896 | $ 13,200 | $ 3,780 | $ 13,000 | $ (200) | -1.52% |
| 100-15-52220-390 | MISCELLANEOUS SUPPLIES | $ 3,115 | $ 3,965 | $ 2,500 | $ 1,999 | $ 3,000 | $ 500 | 20.00% |
| 100-15-52220-516 | VOL ACCIDENTAL DEATH INS | $ 857 | $ 902 | $ 860 | $ 1,037 | $ 1,100 | $ 240 | 27.91% |
| 100-15-52220-531 | HYDRANT RENTAL* | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52220-821 | BUILDING/GROUNDS | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52220-860 | SMALL EQUIPMENT | $ 26,644 | $ 38,121 | $ 27,950 | $ 18,836 | $ 27,750 | $ (200) | -0.72% |
| | ***TOTAL FIRE SUPPRESSION*** | $ 790,288 | $ 914,212 | $ 846,705 | $ 433,746 | $ 752,094 | $ (94,611) | -11.17% |

Final 11.25.25

| Account Description | FIRE<br>Fund 100 Dept 15 Object 52230 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| | ***PREVENTION/INSPECTION*** | | | | | | | |
| 100-15-52230-110 | WAGES-FULLTIME | $ 49,423 | $ 52,510 | $ 56,914 | $ 28,328 | $ 68,550 | $ 11,636 | 20.45% |
| 100-15-52230-112 | OVERTIME COMPENSATION | $ 11,109 | $ 14,987 | $ 11,383 | $ 2,743 | $ 12,015 | $ 632 | 5.55% |
| 100-15-52230-130 | HEALTH INSURANCE | $ 14,901 | $ 18,572 | $ 18,033 | $ 9,893 | $ 19,155 | $ 1,122 | 6.22% |
| 100-15-52230-131 | TERM LIFE INSURANCE | $ 60 | $ 61 | $ 87 | $ 31 | $ 96 | $ 9 | 10.68% |
| 100-15-52230-132 | DENTAL INSURANCE | $ 326 | $ 326 | $ 384 | $ 163 | $ 408 | $ 24 | 6.25% |
| 100-15-52230-133 | UNIFORM ALLOWANCE | $ 360 | $ 440 | $ 600 | $ 440 | $ 550 | $ (50) | -8.33% |
| 100-15-52230-150 | RETIREMENT | $ 11,046 | $ 12,988 | $ 13,626 | $ 5,990 | $ 15,006 | $ 1,380 | 10.13% |
| 100-15-52230-151 | FICA | $ 833 | $ 927 | $ 1,043 | $ 434 | $ 1,176 | $ 133 | 12.79% |
| 100-15-52230-216 | ASSOCIATION DUES | $ 316 | $ 173 | $ 350 | $ 205 | $ 350 | $ - | 0.00% |
| 100-15-52230-290 | TRAINING | $ 2,548 | $ 4,542 | $ 3,200 | $ 1,375 | $ 2,800 | $ (400) | -12.50% |
| 100-15-52230-320 | PUBLICATIONS, SUBSCRIPTIONS | $ 259 | $ 103 | $ 250 | $ 100 | $ 250 | $ - | 0.00% |
| 100-15-52230-340 | OPERATING SUPPLIES | $ 614 | $ 2,155 | $ 1,250 | $ 207 | $ 1,250 | $ - | 0.00% |
| 100-15-52230-341 | VEHICLE/EQUIP MAINT SUPPLIES | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52230-390 | MISCELLANEOUS SUPPLIES | $ 507 | $ 226 | $ 400 | $ 159 | $ 400 | $ - | 0.00% |
| | ***TOTAL PREVENTION/INSPECTION*** | $ 92,303 | $ 108,009 | $ 107,939 | $ 50,068 | $ 122,006 | $ 14,067 | 13.03% |

| | FIRE<br>Fund 100 Dept 15 Object 52500 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| | ***EMERGENCY SERVICES*** | | | | | | | |
| 100-15-52500-390 | MISC SUPPLIES - EMERG SIREN MAINT | $ 2,102 | $ 1,588 | $ 2,400 | $ 2,058 | $ 2,400 | $ - | 0.00% |
| | ***TOTAL EMERGENCY SERVICES*** | $ 2,102 | $ 1,588 | $ 2,400 | $ - | $ 2,400 | $ - | 0.00% |

| Account Description | FIRE<br>Fund 100 Dept 15 Object 52600 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| | ***HAZMAT*** | | | | | | | |
| 100-15-52600-219 | OTHER PROFESSIONAL SERVICES | $ 701 | $ 376 | $ 600 | $ 119 | $ 600 | $ - | 0.00% |
| 100-15-52600-220 | TELEPHONE | $ 39 | $ - | $ - | $ - | $ - | | |
| 100-15-52600-290 | TRAINING | $ - | $ - | $ 450 | $ - | $ 450 | $ - | 0.00% |
| 100-15-52600-293 | UNIFORMS | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52600-340 | OPERATING SUPPLIES | $ 7,672 | $ 8,378 | $ 8,600 | $ 4,651 | $ 8,600 | $ - | 0.00% |
| 100-15-52600-823 | OFFICE FURNISHINGS & EQUIP | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52600-840 | EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 100-15-52600-860 | SMALL EQUIPMENT | $ 4,366 | $ 4,543 | $ 4,000 | $ - | $ 4,000 | $ - | 0.00% |
| 100-15-52600-880 | COMPUTER SOFTWARE | $ - | $ - | $ - | $ - | $ - | | |
| | ***TOTAL HAZMAT*** | $ 12,777 | $ 13,297 | $ 13,650 | $ 4,770 | $ 13,650 | $ - | 0.00% |

**CITY OF PORTAGE**
**MUNICIPAL SERVICES SUMMARY**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT 6 | 2026 BUDGET | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|
| DEPT REVENUE | 793,037 | 916,860 | 903,517 | 592,252 | 993,127 | 89,610 | 9.92% |
| PROPERTY TAXES | 1,207,274.45 | 1,167,711 | 1,172,323.74 | 406,936 | 1,180,336 | 8,012 | 0.68% |
| TOTAL REVENUES | 2,000,311 | 2,084,571 | 2,075,841 | 999,188 | 2,173,463 | 97,622 | 4.70% |
| | | | | | | - | |
| EXPENDITURES | | | | | | | |
| INSPECTION | 0 | 0 | 0 | 0 | 0 | - | |
| ADMINISTRATION & ENGINEER | 252,982 | 266,704 | 266,783 | 143,181 | 267,209 | 426 | 0.16% |
| LOCAL ROAD MAINTENANCE | 1,264,548 | 1,318,732 | 1,294,260 | 628,606 | 1,382,836 | 88,576 | 6.84% |
| LOCAL ROAD CONSTRUCTION | 11,560 | 11,560 | 4,000 | 4,000 | 4,000 | - | |
| STORM SEWER MAINTENANCE | 9,250 | 22,457 | 17,700 | 6,878 | 17,700 | - | 0.00% |
| PARKING FACILITIES | 917 | 1,333 | 1,350 | 0 | 1,350 | - | 0.00% |
| MUNICIPAL AIRPORT | 51,107 | 51,107 | 70,917 | 23,494 | 68,480 | (2,437) | -3.44% |
| SOLID WASTE DISPOSAL | 405,341 | 407,760 | 415,681 | 189,522 | 426,288 | 10,608 | 2.55% |
| NUISANCE CONTROL | 4,606 | 4,916 | 5,150 | 3,506 | 5,600 | 450 | 8.74% |
| PLANNING & ZONING | 0 | 0 | 0 | 0 | 0 | - | |
| TOTAL EXPENDITURES | 2,000,311 | 2,084,571 | 2,075,841 | 999,188 | 2,173,463 | 97,622 | 4.70% |
| EXPENSE COMPONENTS | | | | | | | |
| PERSONNEL | 1,005,626 | 1,035,147 | 1,055,923 | 446,958 | 1,102,529 | 46,606 | 4.41% |
| PERSONNEL ALLOC TO CAP/AI | (17,639) | (32,235) | (48,875) | - | (53,875) | (5,000) | |
| ADMINSTRATIVE EXPENSES | 71,190 | 79,479 | 65,922 | 49,718 | 73,476 | 7,554 | 11.46% |
| PURCHASED SERVICES | 494,537 | 508,509 | 510,453 | 215,556 | 518,237 | 7,785 | 1.53% |
| SUPPLIES/MATERIALS | 248,724 | 271,789 | 281,900 | 158,100 | 277,500 | (4,400) | -1.56% |
| REPAIRS/MAINTENANCE | 20,490 | 36,110 | 29,650 | 21,185 | 30,450 | 800 | 2.70% |
| UTILITIES/STREET LIGHTING | 113,231 | 133,416 | 137,018 | 85,211 | 179,346 | 42,328 | 30.89% |
| VEHICLE REPLACEMENT | 27,200 | 27,200 | 25,000 | 13,600 | 25,000 | - | 0.00% |
| OUTLAY | 36,952 | 33,910 | 18,850 | 8,861 | 20,800 | 1,950 | 10.34% |
| TOTAL EXPENDITURES | 2,000,311 | 2,093,325 | 2,075,841 | 999,188 | 2,173,463 | 97,622 | 4.70% |

| Fund 100 | MUNICIPAL SERVICES REVENUE | 2023 Actual | 2024 Actual | 2025 Budget | 2025 6 mo actual | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 100-43-43531-000 | LOCAL TRANSPORTATION | $ 536,243 | $ 539,506 | $ 589,888 | $ 330,372 | $ 626,700 | $ 36,813 | 6.24% |
| 100-43-43533-000 | CONNECTING HIGHWAY AID | $ 127,023 | $ 180,733 | $ 155,943 | $ 81,874 | $ 181,337 | $ 25,394 | 16.28% |
| 100-43-43610-000 | MUNICIPAL SERVICES PAYMENT | $ 78,159 | $ 74,675 | $ 74,960 | $ 100,162 | $ 111,520 | $ 36,560 | 48.77% |
| 100-43-43790-000 | OTHER LOCAL GOVERNMENT GRANTS | $ - | $ 2,919 | $ - | $ - | $ - | | |
| 100-43-43710-000 | HIGHWAY AND BRIDGES | $ 18,271 | $ 6,000 | $ 6,000 | $ 2,000 | $ 6,000 | $ - | 0.00% |
| 100-44-44150-000 | ELECTRICAL CONTRACTOR | $ 157 | $ - | $ - | $ - | $ - | | |
| 100-44-44315-000 | DRIVEWAY PERMIT | $ - | $ - | $ - | $ - | $ 100 | $ 100 | 100.00% |
| 100-44-44900-000 | MISC PERMITS & FEES | $ 1,505 | $ 2,008 | $ 3,000 | $ 4,727 | $ 3,000 | $ - | 0.00% |
| 100-44-44910-000 | DUMPSTER PERMIT | $ 30 | $ 225 | $ 250 | $ 150 | $ 250 | $ - | 0.00% |
| 100-44-44920-000 | RIGHT OF WAY PERMIT FEES | $ 12,250 | $ 18,600 | $ 14,000 | $ 8,775 | $ 14,000 | $ - | 0.00% |
| 100-46-46160-000 | ENGINEERING FEES | $ 400 | $ 800 | $ 600 | $ 600 | $ 600 | $ - | 0.00% |
| 100-46-46170-000 | SALE OF MAPS & PLANS | $ 250 | $ 118 | $ 450 | $ 51 | $ 100 | $ (350) | -77.78% |
| 100-46-46181-000 | COMPOST SALES | $ - | $ - | $ 8,000 | $ 8,575 | $ 8,000 | $ - | 0.00% |
| 100-46-46320-000 | STREET RELATED FACILITIES | $ 2,393 | $ 38,601 | $ 7,500 | $ 22,626 | $ 7,500 | $ - | 0.00% |
| 100-46-46330-000 | PARKING LOT | $ 30 | $ - | $ 20 | $ - | $ 20 | $ - | 0.00% |
| 100-46-46390-000 | OTHER TRANSPORTATION | $ 770 | $ 64 | $ 300 | $ 4,000 | $ 4,000 | $ 3,700 | 1233.33% |
| 100-46-46420-000 | SOLID WASTE COLLECTION | $ 2,579 | $ 3,381 | $ 3,000 | $ 2,904 | $ 3,000 | $ - | 0.00% |
| 100-46-46431-000 | SOLID WASTE DISPOSAL | $ 4,020 | $ 4,867 | $ 4,000 | $ 3,287 | $ 4,000 | $ - | 0.00% |
| 100-48-48210-000 | BUILDING RENTAL-CITY HALL | $ 101 | $ 376 | $ - | $ 509 | $ - | | |
| 100-48-48220-000 | HANGER RENT | $ 2,569 | $ 15,787 | $ 16,000 | $ 11,459 | $ 20,000 | $ 4,000 | 25.00% |
| 100-48-48225-000 | AIRPORT FUEL SALES | $ - | $ 20,764 | $ 17,500 | $ 6,325 | $ - | | |
| 100-48-48240-000 | LEASE AGREEMENTS - SPLT | $ 1,106 | $ 1,106 | $ 1,106 | $ - | $ - | $ (1,106) | -100.00% |
| 100-48-48430-000 | INSURANCE RECOVERY - PUB WORKS | $ 5,182 | $ 6,331 | $ 1,000 | $ 3,856 | $ 3,000 | $ 2,000 | 200.00% |
| | **TOTAL MUN. SERVICES REVENUE** | $ 793,037 | $ 916,860 | $ 903,517 | $ 592,252 | $ 993,127 | $ 89,610 | 9.92% |

| | MUNICIPAL SERVICES<br>Fund 100 Dept 20 Object 53100 | | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 mnth | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | | |
| | ***ENGINEERING & ADMINISTRATION*** | | | | | | | | |
| 100-20-53100-110 | WAGES-FULLTIME | | $ 89,951 | $ 95,939 | $ 109,262 | $ 46,861 | $ 107,048 | $ (2,214) | -2.03% |
| 100-20-53100-111 | WAGES-PART TIME | | $ - | $ 7,865 | $ - | $ 2,448 | $ - | $ - | |
| 100-20-53100-112 | OVERTIME COMPENSATION | | $ 596 | $ 108 | $ - | $ 78 | $ 250 | $ - | |
| 100-20-53100-115 | LONGEVITY | | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53100-130 | HEALTH INSURANCE | | $ 18,355 | $ 22,863 | $ 22,938 | $ 14,233 | $ 17,926 | $ (5,012) | -21.85% |
| 100-20-53100-131 | TERM LIFE INSURANCE | | $ 129 | $ 165 | $ 194 | $ 78 | $ 131 | $ (63) | -32.41% |
| 100-20-53100-132 | DENTAL INSURANCE | | $ 530 | $ 530 | $ 600 | $ 243 | $ 576 | $ (24) | -4.00% |
| 100-20-53100-150 | RETIREMENT | | $ 6,159 | $ 6,723 | $ 7,177 | $ 3,179 | $ 7,142 | $ (35) | -0.48% |
| 100-20-53100-151 | FICA | | $ 6,668 | $ 7,663 | $ 8,358 | $ 3,522 | $ 8,209 | $ (149) | -1.78% |
| 100-20-53100-190 | BENEFIT BALANCING | | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53100-199 | ALLOCATED TO CAPITAL PROJECTS | | $ (13,342) | $ (23,641) | $ (28,875) | $ - | $ (28,875) | $ - | 0.00% |
| | *50% of Eng Tech Compensation* | *(24,000)* | | | | | | | |
| | *50% Eng Intern Wages* | *(4,875)* | | | | | | | |
| 100-20-53100-213 | CONSULTING ENGINEER SERVICES | | $ 11,555 | $ 849 | $ 6,000 | $ - | $ 6,000 | $ - | 0.00% |
| 100-20-53100-216 | ASSOCIATION DUES | | $ 824 | $ 870 | $ 912 | $ 879 | $ 912 | $ - | 0.00% |
| 100-20-53100-219 | OTHER PROFESSIONAL SERVICES | | $ 2,175 | $ 1,205 | $ 1,000 | $ 100 | $ 1,000 | $ - | 0.00% |
| 100-20-53100-220 | TELEPHONE | | $ 873 | $ 2,487 | $ 2,750 | $ 1,438 | $ 2,750 | $ - | 0.00% |
| 100-20-53100-290 | TRAINING | | $ 2,757 | $ 564 | $ 1,000 | $ - | $ 1,000 | $ - | 0.00% |
| 100-20-53100-291 | POSTAGE | | $ - | $ 23 | $ 90 | $ - | $ 90 | $ - | 0.00% |
| 100-20-53100-292 | PRINTING/PUBLISHING | | $ - | $ - | $ 150 | $ - | $ 150 | $ - | 0.00% |
| 100-20-53100-310 | OFFICE SUPPLIES | | $ 1,247 | $ 1,144 | $ 1,000 | $ 1,473 | $ 1,500 | $ 500 | 50.00% |
| 100-20-53100-341 | VEHICLE/EQUIP MAINT | | $ 94 | $ 675 | $ 1,000 | $ 331 | $ 500 | $ (500) | -50.00% |
| 100-20-53100-515 | STREET LIGHTING | | $ 91,717 | $ 108,372 | $ 104,328 | $ 53,894 | $ 112,000 | $ 7,672 | 7.35% |
| 100-20-53100-790 | MISCELLANEOUS EXPENSE | | $ 252 | $ 214 | $ 250 | $ 66 | $ 250 | $ - | 0.00% |
| 100-20-53100-823 | OFFICE FURNISHINGS & EQUIP | | $ 14 | $ 400 | $ 400 | $ - | $ 400 | $ - | 0.00% |
| 100-20-53100-870 | COMPUTER HARDWARE | | $ - | $ - | $ 500 | $ 210 | $ 500 | $ - | 0.00% |
| 100-20-53100-880 | COMPUTER SOFTWARE - GIS/CAD | | $ 5,228 | $ 4,485 | $ 2,750 | $ 549 | $ 2,750 | $ - | 0.00% |
| | TOTAL ENG & ADMIN | | 225,782 | $ 239,504 | $ 241,783 | $ 129,581 | $ 242,209 | $ 176 | 0.07% |
| | | | | | | | | | |
| | **TRANSFER TO VEHICLE REPL** | | | | | | | | |
| 100-20-59242-000 | TRANSFER TO VEHICLE REPL | | $ 27,200 | $ 27,200 | $ 25,000 | $ 13,600 | $ 25,000 | $ - | 0.00% |
| | **TOTAL TRANSFER TO VEH REPL** | | $ 27,200 | $ 27,200 | $ 25,000 | $ 13,600 | $ 25,000 | $ - | 0.00% |
| | ***TOTAL ENGINEERING & ADMIN*** | | $ 252,982 | $ 266,704 | $ 266,783 | $ 143,181 | $ 267,209 | $ 426 | 0.16% |

| Account Description | MUNICIPAL SERVICES<br>Fund 100 Dept 20 Object 53311 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 mnth | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| | ***LOCAL ROAD MAINTENANCE*** | | | | | | | |
| 100-20-53311-110 | WAGES-FULLTIME | $ 585,692 | $ 583,235 | $ 640,942 | $ 258,821 | $ 646,224 | $ 5,282 | 0.82% |
| 100-20-53311-111 | WAGES-PARTTIME | $ - | $ - | $ 15,000 | $ - | $ 15,000 | $ - | 0.00% |
| 100-20-53311-112 | OVERTIME COMPENSATION | $ 26,030 | $ 23,781 | $ 17,000 | $ 2,792 | $ 17,000 | $ - | 0.00% |
| 100-20-53311-115 | LONGEVITY | $ 1,495 | $ 595 | $ 595 | $ - | $ 595 | $ - | 0.00% |
| 100-20-53311-130 | HEALTH INSURANCE | $ 179,334 | $ 196,292 | $ 132,152 | $ 75,310 | $ 180,319 | $ 48,167 | 36.45% |
| 100-20-53311-131 | TERM LIFE INSURANCE | $ 1,570 | $ 1,390 | $ 1,052 | $ 611 | $ 1,260 | $ 208 | 19.80% |
| 100-20-53311-132 | DENTAL INSURANCE | $ 3,434 | $ 3,121 | $ 3,360 | $ 1,068 | $ 3,440 | $ 80 | 2.38% |
| 100-20-53311-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-136 | RETIREE BENEFITS | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-140 | EMPLOYEE ASSISTANCE PROGRAM | $ 77 | $ 72 | $ - | $ 121 | $ - | | |
| 100-20-53311-150 | RETIREMENT | $ 41,464 | $ 41,262 | $ 45,768 | $ 18,266 | $ 46,672 | $ 904 | 1.97% |
| 100-20-53311-151 | FICA | $ 44,141 | $ 43,542 | $ 51,526 | $ 19,327 | $ 50,737 | $ (789) | -1.53% |
| 100-20-53311-153 | SICK/VACATION ACCRUAL | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-199 | ALLOCATED TO AIRPORT | $ (4,297) | $ (8,594) | $ (20,000) | $ - | $ (25,000) | $ (5,000) | 25.00% |
| 100-20-53311-201 | DRUG/ALCOHOL TESTING | $ 888 | $ 714 | $ 1,000 | $ 326 | $ 1,000 | $ - | 0.00% |
| 100-20-53311-213 | CONSULTING ENGEINEER SERVICES | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-220 | TELEPHONE | $ 895 | $ 674 | $ 720 | $ 593 | $ 1,250 | $ 530 | 73.61% |
| 100-20-53311-221 | ELECTRICITY & GAS | $ 14,153 | $ 17,142 | $ 22,680 | $ 26,060 | $ 55,000 | $ 32,320 | 142.50% |
| 100-20-53311-222 | WATER & SEWER CHARGES | $ 2,650 | $ 3,088 | $ 2,750 | $ 2,703 | $ 6,500 | $ 3,750 | 136.36% |
| 100-20-53311-224 | INTERNET | $ 3,000 | $ 3,111 | $ 2,400 | $ 1,978 | $ 3,700 | $ 1,300 | 54.17% |
| 100-20-53311-240 | VEHICLE/EQUIP MAINT | $ 7,566 | $ 12,715 | $ 10,000 | $ 720 | $ 10,000 | $ - | 0.00% |
| 100-20-53311-290 | TRAINING - incl. confined space | $ 2,007 | $ 7,649 | $ 1,500 | $ 3,508 | $ 1,500 | $ - | 0.00% |
| 100-20-53311-293 | UNIFORMS | $ 9,180 | $ 11,369 | $ 10,000 | $ 5,265 | $ 10,000 | $ - | 0.00% |
| 100-20-53311-294 | OTHER CONTRACTUAL SERVICES | $ 45,227 | $ 41,687 | $ 44,000 | $ 6,810 | $ 37,000 | $ (7,000) | -15.91% |
| 100-20-53311-320 | PUBLICATIONS, SUBSCRIPTIONS | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-340 | OPERATING SUPPLIES | $ 18,968 | $ 15,820 | $ 18,000 | $ 5,753 | $ 18,000 | $ - | 0.00% |
| 100-20-53311-341 | VEHICLE/EQUIP MAINT SUPPLIES | $ 37,816 | $ 40,247 | $ 40,000 | $ 21,706 | $ 40,000 | $ - | 0.00% |
| 100-20-53311-342 | GASOLINE/OIL | $ 58,098 | $ 61,217 | $ 56,650 | $ 38,068 | $ 60,000 | $ 3,350 | 5.91% |
| 100-20-53311-350 | BUILDING REPAIR/MAINT SUPPLIES | $ 3,576 | $ 1,605 | $ 2,000 | $ 5,858 | $ 1,000 | $ (1,000) | -50.00% |
| 100-20-53311-352 | EQUIP REPAIR/MAINT SUPPLIES | $ 299 | $ - | $ 1,000 | $ 48 | $ 1,000 | $ - | 0.00% |
| 100-20-53311-370 | ROADWAY MAINT SUPPLIES | $ 5,113 | $ 20,755 | $ 5,500 | $ 1,044 | $ 5,500 | $ - | 0.00% |
| 100-20-53311-371 | SNOW/ICE CONTROL SUPPLIES | $ 104,468 | $ 112,223 | $ 120,000 | $ 73,125 | $ 117,500 | $ (2,500) | -2.08% |
| 100-20-53311-372 | STREET SIGN REPAIR/MAINT | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-373 | STREET LIGHT REPAIR/MAINT | $ 9,830 | $ 19,503 | $ 16,000 | $ 18,157 | $ 16,000 | $ - | 0.00% |
| 100-20-53311-380 | CONSTRUCTION MATERIALS | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-390 | MISCELLANEOUS SUPPLIES | $ 226 | $ 794 | $ 400 | $ 263 | $ 400 | $ - | 0.00% |
| 100-20-53311-505 | LICENSE FEE | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-510 | GENERAL LIABILITY INSURANCE | $ 17,374 | $ 17,521 | $ 17,912 | $ 18,991 | $ 19,915 | $ 2,004 | 11.19% |
| 100-20-53311-511 | WORKMEN'S COMPENSATION INS | $ 28,607 | $ 29,784 | $ 22,228 | $ 12,422 | $ 22,983 | $ 755 | 3.40% |
| 100-20-53311-512 | PROPERTY INSURANCE | $ 4,368 | $ 4,736 | $ 4,925 | $ 4,925 | $ 9,191 | $ 4,265 | 86.61% |
| 100-20-53311-821 | BUILDINGS/GROUNDS | $ 2,576 | $ 1,857 | $ - | $ - | $ 3,000 | | 100.00% |
| 100-20-53311-823 | OFFICE FURNISHINGS & EQUIP | $ 119 | $ 23 | $ 200 | $ 130 | $ 150 | | 0.00% |
| 100-20-53311-840 | EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53311-860 | SMALL EQUIPMENT | $ 8,602 | $ 9,802 | $ 7,000 | $ 3,837 | $ 6,000 | $ (1,000) | -14.29% |
| | ***TOTAL LOCAL ROAD MAINTENANCE*** | $ 1,264,548 | $ 1,318,732 | $ 1,294,260 | $ 628,606 | $ 1,382,836 | $ 85,626 | 6.62% |

| | *MUNICIPAL SERVICES* *Fund 100 Dept 20 Object 53315* | *20223 Actual* | *2024 Actual* | *2025 Budget* | *2025 6 mo Actual* | *2026 Budget* | *Change vs. 25 Bdgt* | *% Change From 25* |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| | ***LOCAL ROAD CONSTRUCTION*** | | | | | | | |
| 100-20-53315-820 | PUBLIC INFRASTRUCTURE | $ 11,560 | $ 12,000 | $ 4,000 | $ 4,000 | $ 4,000 | $ - | 0.00% |
| 100-20-53315-822 | LAND ACQUISITION | $ - | $ - | | $ - | | | |
| | ***TOTAL LOCAL ROAD CONSTRUCTION*** | $ 11,560 | $ 12,000 | $ 4,000 | $ 4,000 | $ 4,000 | $ - | 0.00% |

Final 11.25.25

| | MUNICIPAL SERVICES<br>Fund 100 Dept 20 Object 53441 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025 6 mo<br>Actual | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| Account Description | | | | | | | | |
| | STORM SEWER MAINTENANCE | | | | | | | |
| 100-20-53441-294 | OTHER CONTRACTUAL SERVICES | $ 4,187 | $ 9,211 | $ 6,200 | $ 4,778 | $ 11,200 | $ 5,000 | 80.65% |
| 100-20-53441-380 | CONSTRUCTION MATERIALS | $ 3,563 | $ 11,746 | $ 10,000 | $ 600 | $ 5,000 | $ (5,000) | -50.00% |
| 100-20-53441-505 | LICENSE FEE | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 | $ - | 0.00% |
| | TOTAL STORM SEWER MAINTENANCE | $ 9,250 | $ 22,457 | $ 17,700 | $ 6,878 | $ 17,700 | $ - | 0.00% |

| | MUNICIPAL SERVICES<br>Fund 100 Dept 20 Object 53450 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>6 mo Actual | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| | **PARKING FACILITIES** | | | | | | | |
| 100-20-53450-340 | OPERATING SUPPLIES | $ - | $ - | $ 100 | $ - | $ 100 | $ - | 0.00% |
| 100-20-53450-359 | REPAIR/MAINTENANCE | $ - | $ 107 | $ 250 | $ - | $ 250 | $ - | 0.00% |
| 100-20-53450-820 | PUBLIC INFRASTRUCTURE | $ 917 | $ 1,227 | $ 1,000 | $ - | $ 1,000 | $ - | 0.00% |
| | **TOTAL PARKING FACILITIES** | $ 917 | $ 1,333 | $ 1,350 | $ - | $ 1,350 | $ - | |

| | MUNICIPAL SERVICES<br>Fund 100 Dept 20 Object 53510 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025 6 mo<br>Actual | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| | **MUNICIPAL AIRPORT** | | | | | | | |
| 100-20-53510-190 | OTHER PERSONNEL COSTS | $ 4,297 | $ 8,666 | $ 20,000 | $ - | $ 25,000 | $ 5,000 | 25.00% |
| 100-20-53510-211 | SOFTWARE SUPPORT | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53510-219 | OTHER PROFESSIONAL SERVICES | $ 25,671 | $ 15,398 | $ 10,000 | $ 795 | $ 4,000 | $ (6,000) | -60.00% |
| 100-20-53510-220 | TELEPHONE | $ - | $ 502 | $ 420 | $ 239 | $ 420 | $ - | 0.00% |
| 100-20-53510-221 | ELECTRICITY & GAS | $ 3,969 | $ 4,102 | $ 6,237 | $ 2,255 | $ 4,800 | $ (1,437) | -23.04% |
| 100-20-53510-222 | WATER & SEWER CHARGES | $ 352 | $ 368 | $ 560 | $ 188 | $ 560 | $ - | 0.00% |
| 100-20-53510-290 | TRAINING | $ 113 | $ 115 | $ - | $ - | $ - | | |
| 100-20-53510-294 | OTHER CONTRACTUAL SERVICES | $ 5,183 | $ 23,666 | $ 8,200 | $ 11,821 | $ 8,200 | $ - | 0.00% |
| 100-20-53510-341 | VEHICLE/EQUIP MAINT SUPPLIES | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53510-342 | GASOLINE/OIL | $ - | $ - | $ 15,000 | $ 6,155 | $ 15,000 | $ - | 0.00% |
| 100-20-53510-350 | BUILDINGS REPAIR/MAINT SUPPLIES | $ 1,659 | $ 1,588 | $ 3,000 | $ 556 | $ 3,000 | $ - | 0.00% |
| 100-20-53510-351 | GROUNDS REPAIR/MAINT SUPPLIES | $ 429 | $ 689 | $ 3,000 | $ 225 | $ 3,000 | $ - | 0.00% |
| 100-20-53510-510 | GENERAL LIABILITY INSURANCE | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,125 | $ 1,500 | $ - | 0.00% |
| 100-20-53510-790 | MISCELLANEOUS EXPENSE | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53510-800 | CAPITAL OUTLAY | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53510-821 | BUILDINGS/GROUNDS | $ 7,934 | $ 4,116 | $ 3,000 | $ 135 | $ 3,000 | $ - | 0.00% |
| 100-20-53510-840 | EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53510-860 | SMALL EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL MUNICIPAL AIRPORT** | $ 51,107 | $ 51,107 | $ 70,917 | $ 23,494 | $ 68,480 | $ (2,437) | -3.44% |

| MUNICIPAL SERVICES<br>Fund 100 Dept 20 Object 53631 | | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account** | **Description** | | | | | | | |
| | **SOLID WASTE DISPOSAL/COLLECTIONS/RECYCLING** | | | | | | | |
| 100-20-53631-219 | OTHER PROFESSIONAL SVC - COLLECTIONS | $ 170,457 | $ 173,680 | $ 193,402 | $ 80,807 | $ 198,375 | $ 4,973 | 2.57% |
| 100-20-53631-221 | ELECTRICITY & GAS | $ 391 | $ 343 | $ 463 | $ 112 | $ 486 | $ 23 | 4.97% |
| 100-20-53631-225 | RECYCLABLES COLLECTION | $ 67,654 | $ 73,434 | $ 70,752 | $ 40,946 | $ 72,521 | $ 1,769 | 2.50% |
| 100-20-53631-226 | RECYCLING DISPOSAL (DUMPSTER) | $ 9,000 | $ 9,500 | $ 9,500 | $ 9,500 | $ 9,800 | $ 300 | 3.16% |
| 100-20-53631-227 | SOLID WASTE DISPOSAL | $ 144,044 | $ 146,294 | $ 134,398 | $ 56,015 | $ 137,941 | $ 3,543 | 2.64% |
| 100-20-53631-234 | LAB FEES | $ 2,605 | $ 2,741 | $ 3,100 | $ 1,446 | $ 3,100 | $ - | 0.00% |
| 100-20-53631-292 | PRINTING/PUBLISHING | $ - | $ - | $ 300 | $ - | $ 300 | $ - | 0.00% |
| 100-20-53631-341 | VEHICLE/EQUIP MAINT SUPPLIES | $ 1,574 | $ 284 | $ 2,500 | $ - | $ 2,500 | $ - | 0.00% |
| | *Currie Road Pump* $ 3,500 | | | | | | | |
| 100-20-53631-350 | BUILDING REPAIR/MAINT SUPPLIES | $ - | $ - | $ - | $ - | $ - | | |
| 100-20-53631-390 | MISCELLANEOUS SUPPLIES | $ 9,350 | $ 1,220 | $ 1,000 | $ 532 | $ 1,000 | $ - | 0.00% |
| 100-20-53631-505 | LICENSE FEE | $ 265 | $ 265 | $ 265 | $ 165 | $ 265 | $ - | 0.00% |
| | ***TOTAL SOLID WASTE DISPOSAL*** | 405,341 | 407,760 | 415,681 | 189,522 | 426,288 | $ 10,608 | 2.55% |

| | MUNICIPAL SERVICES<br>Fund 100 Dept 20 Object 53640 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| | **NUISANCE CONTROL** | | | | | | | |
| 100-20-53640-294 | OTHER CONTRACTUAL SERVICES | $ 2,268 | $ 2,458 | $ 2,400 | $ 814 | $ 2,600 | $ 200 | 8.33% |
| | *Levee Nuisance Control* | | | | | | | |
| 100-20-53640-340 | OPERATING SUPPLIES | $ 2,338 | $ 2,458 | $ 2,750 | $ 2,693 | $ 3,000 | $ 250 | 9.09% |
| | ***TOTAL NUISANCE CONTROL*** | 4,606 | 4,916 | 5,150 | 3,506 | 5,600 | 450 | 8.74% |

**CITY OF PORTAGE**
**PARK & REC SUMMARY**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ACT 6 | 2026 BUDGET | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|
| DEPT REVENUE | 133,268 | 135,323 | 153,961 | 63,596 | 185,606 | 31,645 | 20.55% |
| PROPERTY TAXES | 680,450 | 679,093 | 718,298 | 379,541 | 688,798.48 | (29,500) | -4.11% |
| TOTAL REVENUES | 813,718 | 814,416 | 872,259 | 443,137 | 874,404 | 2,145 | 0.25% |
| | | | | | | - | |
| EXPENDITURES | | | | | | | |
| ADMINISTRATION | 224,511 | 230,968 | 274,024 | 142,359 | 279,034 | 5,011 | 1.83% |
| RECREATION | 111,707 | 101,208 | 108,602 | 39,982 | 92,164 | (16,438) | -15.14% |
| PARK MAINTENANCE | 470,615 | 471,248 | 480,634 | 250,493 | 503,206 | 22,572 | 4.70% |
| TOTAL EXPENDITURES | 806,833 | 803,424 | 872,259 | 432,834 | 874,404 | 2,145 | 0.25% |
| EXPENSE COMPONENTS | | | | | | | |
| PERSONNEL | 546,861 | 558,921 | 638,044 | 273,253 | 594,734 | (43,310) | -6.79% |
| RETIREE BENEFITS | 0 | 0 | 0 | 0 | 0 | - | 0.00% |
| ADMINSTRATIVE EXPENSES | 62,269 | 58,078 | 54,716 | 47,523 | 44,580 | (10,135) | -18.52% |
| PURCHASED SERVICES | 12,744 | 20,888 | 20,000 | 4,453 | 27,450 | 7,450 | 37.25% |
| SUPPLIES/MATERIALS | 87,762 | 85,387 | 78,300 | 54,354 | 91,370 | 13,070 | 16.69% |
| REPAIRS/MAINTENANCE | | | | | | | |
| UTILITIES | 62,143 | 61,887 | 55,300 | 45,153 | 92,000 | 36,700 | 66.37% |
| VEHICLE REPLACEMENT | 5,000 | 5,000 | 5,000 | 2,500 | 5,000 | - | 0.00% |
| OUTLAY | 36,940 | 24,255 | 20,900 | 15,901 | 19,270 | (1,630) | -7.80% |
| TOTAL EXPENDITURES | 813,718 | 814,416 | 872,259 | 443,137 | 874,404 | 2,145 | 0.25% |

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| Fund 100 | PARK & RECREATION REVENUE | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 100-46-46720-000 | PARK FACILITIES RENTAL | $ 6,051 | $ 19,238 | $ 20,000 | $ 14,592 | $ 23,176 | $ 3,176 | 15.88% |
| 100-46-46751-000 | RECREATION PROGRAM FEES | $ 71,822 | $ 77,614 | $ 81,661 | $ 45,858 | $ 122,930 | $ 41,269 | 50.54% |
| 100-46-46752-000 | OTHER CULTURE & REC (DOG PARK) | $ 2,399 | $ 1,836 | $ 4,000 | $ 2,030 | $ 2,000 | $ (2,000) | -50.00% |
| 100-46-46753-000 | CONCESSION REVENUES | $ 4,473 | $ 1,790 | $ 3,800 | $ 736 | $ - | $ (3,800) | -100.00% |
| 100-48-48230-000 | BUILDING RENTAL - VETS FIELD | $ 38,778 | $ 34,845 | $ 43,500 | $ 380 | $ 36,500 | $ (7,000) | -16.09% |
| 100-48-48450-000 | INSURANCE RECOVERY-PARK | $ 9,745 | $ - | $ 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 | $ - | $ - | $ - | $ - | | | |
| | REFUND OF PRIOR YEAR EXPENSE | | $ - | | | | | |
| 100-48-48920-000 | INSURANCE DIVIDEND | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL PARK & RECREATION REVENUE** | $ 133,268 | $ 135,323 | $ 153,961 | $ 63,596 | $ 185,606 | $ 31,645 | 20.55% |

| Account Description | PARK & REC-ADMINISTRATION Fund 100 Dept 30 Object 55200 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 100-30-55200-110 | WAGES-FULLTIME | $ 122,815 | $ 137,537 | $ 149,685 | $ 69,806 | $ 153,219 | $ 3,534 | 2.36% |
| 100-30-55200-111 | WAGES-PARTTIME | $ 16,849 | $ 16,109 | $ 19,050 | $ 8,309 | $ 19,826 | $ 776 | 4.07% |
| 100-30-55200-112 | OVERTIME COMPENSATION | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-115 | LONGEVITY | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-130 | HEALTH INSURANCE | $ 6,453 | $ - | $ 25,542 | $ 13,116 | $ 25,535 | $ (7) | -0.03% |
| 100-30-55200-131 | TERM LIFE INSURANCE | $ 163 | $ 177 | $ 222 | $ 95 | $ 236 | $ 14 | 6.36% |
| 100-30-55200-132 | DENTAL INSURANCE | $ 347 | $ 377 | $ 480 | $ 238 | $ 480 | $ - | 0.00% |
| 100-30-55200-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-136 | RETIREE BENEFITS | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-140 | EMPLOYEE ASSISTANCE PROGRAM | $ 178 | $ 28 | $ 300 | $ 55 | $ 300 | $ - | 0.00% |
| 100-30-55200-150 | RETIREMENT | $ 9,500 | $ 10,604 | $ 10,942 | $ 5,429 | $ 11,171 | $ 229 | 2.09% |
| 100-30-55200-151 | FICA | $ 10,609 | $ 11,720 | $ 13,062 | $ 5,862 | $ 13,392 | $ 330 | 2.52% |
| 100-30-55200-153 | SICK/VACATION ACCRUAL | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-216 | ASSOCIATION DUES | $ 650 | $ 595 | $ 860 | $ 333 | $ 660 | $ (200) | -23.26% |
| 100-30-55200-219 | OTHER PROFESSIONAL SERVICES | $ 1,548 | $ 1,333 | $ 2,500 | $ - | $ 2,500 | $ - | 0.00% |
| 100-30-55200-220 | TELEPHONE | $ 2,683 | $ 2,961 | $ 3,139 | $ 1,164 | $ 2,016 | $ (1,123) | -35.78% |
| 100-30-55200-224 | INTERNET | $ 1,200 | $ 1,200 | $ 1,800 | $ 1,725 | $ 3,000 | $ 1,200 | 66.67% |
| 100-30-55200-290 | TRAINING | $ 3,603 | $ 1,610 | $ 1,860 | $ 509 | $ 1,860 | $ - | 0.00% |
| 100-30-55200-291 | POSTAGE | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-292 | PRINTING/PUBLISHING | $ 609 | $ 635 | $ 600 | $ 479 | $ 600 | $ - | 0.00% |
| 100-30-55200-310 | OFFICE SUPPLIES | $ 1,384 | $ 1,437 | $ 1,000 | $ 1,487 | $ 500 | $ (500) | -50.00% |
| 100-30-55200-320 | PUBLICATIONS, SUBSCRIPTIONS | $ 570 | $ 489 | $ 200 | $ 37 | $ - | $ (200) | -100.00% |
| 100-30-55200-330 | TRAVEL | $ 162 | $ 30 | $ 150 | $ 14 | $ 100 | $ (50) | -33.33% |
| 100-30-55200-390 | MISCELLANEOUS SUPPLIES | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-505 | LICENSE FEE | $ 193 | $ 85 | $ 400 | $ 46 | $ 400 | $ - | 0.00% |
| 100-30-55200-510 | GENERAL LIABILITY INSURANCE | $ 5,272 | $ 5,549 | $ 7,740 | $ 9,553 | $ 8,775 | $ 1,035 | 13.37% |
| 100-30-55200-511 | WORKMEN'S COMPENSATION INS | $ 17,539 | $ 19,963 | $ 14,991 | $ 8,390 | $ 16,004 | $ 1,013 | 6.76% |
| 100-30-55200-512 | PROPERTY INSURANCE | $ 13,104 | $ 9,473 | $ 9,850 | $ 9,850 | $ 9,191 | $ (660) | -6.70% |
| 100-30-55200-823 | OFFICE FURNISHINGS & EQUIP | $ 852 | $ 485 | $ 900 | $ - | $ 400 | $ (500) | -55.56% |
| 100-30-55200-860 | SMALL EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-870 | COMPUTER HARDWARE | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55200-880 | COMPUTER SOFTWARE | $ 3,230 | $ 3,572 | $ 3,750 | $ 3,360 | $ 3,870 | $ 120 | 3.20% |
| | **SUBTOTAL P&R ADMINISTRATION** | $ 219,511 | $ 225,968 | $ 269,024 | $ 139,859 | $ 274,034 | $ 5,011 | 1.86% |
| | **TRANSFER-VEHICLE RPLMNT FUND** | | | | | | | |
| 100-30-59242-000 | TRANSFER TO VEHICLE REPL | $ 5,000 | $ 5,000 | $ 5,000 | $ 2,500 | $ 5,000 | | 0.00% |
| | **TOTAL VEHICLE RPLMNT FUND** | $ 5,000 | $ 5,000 | $ 5,000 | $ 2,500 | $ 5,000 | $ - | |
| | ***TOTAL PARK & REC ADMINISTRATION*** | $ 224,511 | $ 230,968 | $ 274,024 | $ 142,359 | $ 279,034 | $ 5,011 | 1.83% |

| | PARK & REC PROGRAMS<br>Fund 100 Dept 30 Object 55300 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| **100-30-55300-110** | **Wages Full Time** | | | | | | | |
| 100-30-55300-111 | WAGES-PARTTIME | $ 85,633 | $ 75,364 | $ 85,000 | $ 27,138 | $ 57,044 | $ (27,956) | -32.89% |
| 100-30-55300-112 | OVERTIME COMPENSATION | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55300-130 | HEALTH INSURANCE | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55300-131 | TERM LIFE INSURANCE | $ 2 | $ 3 | $ - | $ 2 | $ 5 | $ 5 | 100.00% |
| 100-30-55300-132 | DENTAL INSURANCE | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55300-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55300-150 | RETIREMENT | $ 490 | $ 704 | $ 400 | $ 347 | $ 750 | $ 350 | 87.50% |
| 100-30-55300-151 | FICA | $ 6,560 | $ 5,758 | $ 5,902 | $ 2,072 | $ 6,145 | $ 243 | 4.12% |
| 100-30-55300-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55300-290 | TRAINING | $ 796 | $ 239 | $ 250 | $ 50 | $ 250 | $ - | 0.00% |
| 100-30-55300-292 | PRINTING/PUBLISHING | $ 2,110 | $ 1,056 | $ 700 | $ 378 | $ 700 | $ - | 0.00% |
| 100-30-55300-293 | UNIFORMS | $ 3,962 | $ 3,493 | $ 3,400 | $ 2,294 | $ 3,000 | $ (400) | -11.76% |
| 100-30-55300-340 | OPERATING SUPPLIES | $ 8,440 | $ 11,719 | $ 9,500 | $ 5,546 | $ 23,270 | $ 13,770 | 144.95% |
| 100-30-55300-348 | CONCESSION SUPPLIES | $ 2,107 | $ 1,565 | $ 2,200 | $ 1,701 | $ - | $ (2,200) | -100.00% |
| 100-30-55300-860 | SMALL EQUIPMENT | $ 1,607 | $ 1,306 | $ 1,250 | $ 453 | $ 1,000 | $ (250) | -20.00% |
| | ***TOTAL RECREATION PROGRAMS*** | $ 111,707 | $ 101,208 | $ 108,602 | $ 39,982 | $ 92,164 | $ (16,438) | -15.14% |

| Account Description | PARK & REC MAINTENANCE<br>Fund 100 Dept 30 Object 55400 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| 100-30-55400-110 | WAGES-FULLTIME | $ 168,520 | $ 177,221 | $ 189,558 | $ 89,910 | $ 176,542 | $ (13,016) | -6.87% |
| 100-30-55400-111 | WAGES-PARTTIME | $ 37,937 | $ 32,499 | $ 45,000 | $ 11,353 | $ 40,000 | $ (5,000) | -11.11% |
| 100-30-55400-112 | OVERTIME COMPENSATION | $ 10,289 | $ 10,989 | $ 8,500 | $ 1,326 | $ 8,500 | $ - | 0.00% |
| 100-30-55400-115 | LONGEVITY | $ 530 | $ 530 | $ 530 | $ - | $ - | $ (530) | -100.00% |
| 100-30-55400-130 | HEALTH INSURANCE | $ 40,737 | $ 48,983 | $ 50,338 | $ 24,458 | $ 49,021 | $ (1,317) | -2.62% |
| 100-30-55400-131 | TERM LIFE INSURANCE | $ 447 | $ 454 | $ 569 | $ 218 | $ 568 | $ (1) | -0.25% |
| 100-30-55400-132 | DENTAL INSURANCE | $ 442 | $ 449 | $ 528 | $ 496 | $ 1,000 | $ 472 | 89.39% |
| 100-30-55400-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55400-150 | RETIREMENT | $ 12,171 | $ 13,026 | $ 13,802 | $ 5,343 | $ 13,361 | $ (441) | -3.19% |
| 100-30-55400-151 | FICA | $ 16,188 | $ 16,388 | $ 18,634 | $ 7,679 | $ 17,639 | $ (995) | -5.34% |
| 100-30-55400-153 | SICK/VACATION ACCRUAL | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55400-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | | | |
| 100-30-55400-201 | DRUG/ALCOHOL TESTING | $ 234 | $ - | $ 800 | $ 154 | $ 600 | $ (200) | -25.00% |
| 100-30-55400-216 | ASSOCIATION DUES | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55400-219 | OTHER PROFESSIONAL SERVICES | $ 8,259 | $ 12,721 | $ 11,000 | $ 2,705 | $ 20,050 | $ 9,050 | 82.27% |
| | *Contracted Srvs: Electrical, Plumbing, LawnCare, Pond Management* | | | | | | | |
| 100-30-55400-221 | ELECTRICITY & GAS | $ 34,817 | $ 38,920 | $ 32,000 | $ 34,986 | $ 60,000 | $ 28,000 | 87.50% |
| 100-30-55400-222 | WATER & SEWER CHARGES | $ 26,127 | $ 21,768 | $ 21,500 | $ 8,442 | $ 29,000 | $ 7,500 | 34.88% |
| 100-30-55400-290 | TRAINING | $ 1,197 | $ 991 | $ 1,300 | $ 3,200 | $ 750 | $ (550) | -42.31% |
| 100-30-55400-292 | PRINTING & PUBLISHING | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55400-293 | UNIFORMS | $ 969 | $ 974 | $ 975 | $ 1,300 | $ 975 | $ - | 0.00% |
| 100-30-55400-294 | OTHER CONTRACTUAL SERVICES | $ 4,669 | $ 5,777 | $ 5,000 | $ 1,215 | $ 3,600 | $ (1,400) | -28.00% |
| | *portable toilets* | | | | | | | |
| 100-30-55400-340 | OPERATING SUPPLIES | $ 16,874 | $ 16,744 | $ 17,000 | $ 11,697 | $ 17,000 | $ - | 0.00% |
| 100-30-55400-341 | VEHICLE/EQUIP MAINT SUPPLIES | $ 23,328 | $ 13,341 | $ 13,000 | $ 8,198 | $ 13,000 | $ - | 0.00% |
| 100-30-55400-342 | GASOLINE/OIL | $ 14,501 | $ 16,247 | $ 13,000 | $ 4,425 | $ 15,000 | $ 2,000 | 15.38% |
| 100-30-55400-350 | BUILDING REPAIR/MAIN SUPPLIES | $ 10,239 | $ 8,718 | $ 7,000 | $ 13,727 | $ 7,000 | $ - | 0.00% |
| 100-30-55400-351 | GROUNDS REPAIR/MAINT SUPPLIES | $ 10,888 | $ 15,616 | $ 15,600 | $ 7,572 | $ 15,600 | $ - | 0.00% |
| 100-30-55400-810 | TREE PROGRAM | $ 10,961 | $ 10,992 | $ 9,000 | $ 10,303 | $ 8,500 | $ (500) | -5.56% |
| 100-30-55400-821 | BUILDINGS/GROUNDS CAPITAL | $ 19,743 | $ 6,667 | $ 4,500 | $ - | $ 4,000 | $ (500) | -11.11% |
| 100-30-55400-823 | OFFICE FURNISHINGS & EQUIP | $ - | $ - | $ - | $ - | $ - | | |
| 100-30-55400-860 | SMALL EQUIPMENT | $ 548 | $ 1,233 | $ 1,500 | $ 1,785 | $ 1,500 | $ - | 0.00% |
| | ***TOTAL PARK MAINTENANCE*** | $ 470,615 | $ 471,248 | $ 480,634 | $ 250,493 | $ 503,206 | $ 22,572 | 4.70% |

Final 11.25.25

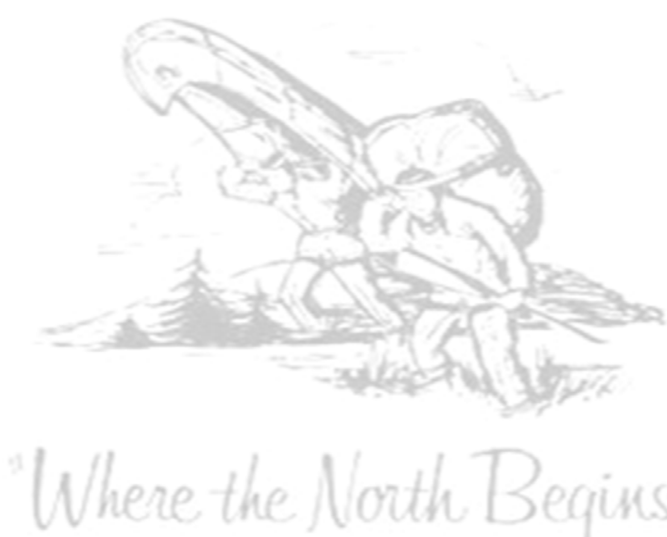
| ***CABLE TELEVISION REVENUE*** | | ***2023*** | ***2024*** | ***2025*** | ***2025 6 mo*** | ***2026*** | ***Change vs.*** | ***% Change*** |
|---|---|---|---|---|---|---|---|---|
| ***Fund 100*** | | ***Actual*** | ***Actual*** | ***Budget*** | ***Actual*** | ***Budget*** | ***25 Bdgt*** | ***From 25*** |
| ***Account Description*** | | | | | | | | |
| 100-44-44170-000 | CATV FRANCHISE | $ 77,689 | $ 71,704 | $ 105,440 | $ 21,106 | $ 77,166 | $ (28,274) | -26.82% |
| 100-43-43432-000 | STATE VIDEO SERVICE PROVIDER AID | $ 27,153 | $ 27,153 | $ 27,153 | $ - | $ 27,153 | $ 0 | 0.00% |
| 100-48-48500-000 | DONATIONS | $ - | $ - | $ - | $ - | $ - | | |
| 100-48-48910-000 | REFUND OF PRIOR YEAR EXPENSE | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL CATV REVENUE** | $ 104,843 | $ 98,857 | $ 132,593 | $ 21,106 | $ 104,319 | $ (28,274) | -21.32% |

Final 11.25.25

# 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**




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

Final 11.25.25

| | PARKLAND<br>Fund 210 Dept 30 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| | ***PARKLAND*** | | | | | | | |
| 210-00-55200-821 | BUILDINGS/GROUNDS | $ - | $ 14,928 | $ - | $ 16,950 | $ 12,500 | $ 12,500 | 100.00% |
| 210-00-55200-822 | LAND ACQUISITION | $ - | $ 23,577 | $ - | $ - | $ - | | |
| 210-00-55200-840 | EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 210-00-57000-810 | TREE PROGRAM | $ - | $ 4,980 | $ 5,000 | $ - | $ - | $ (5,000) | -100.00% |
| 210-00-59245-000 | TRANSFER TO CAPITAL | $ - | $ - | $ - | $ - | $ - | | |
| 210-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | | |
| ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | | $ - | $ 43,485 | $ 5,000 | $ 16,950 | $ 12,500 | $ 7,500 | 150.00% |
| | ***PARKLAND - REVENUE***<br>***Fund 210 Dept 4+*** | | | | | | | |
| 210-46-46820-000 | OTHER CONSERVATION | $ - | $ - | $ - | $ - | $ - | | |
| 210-48-48110-000 | INTEREST INCOME | $ - | $ - | $ - | $ - | $ - | | |
| 210-48-48309-000 | SALE OF PROPERTY | $ - | $ - | $ - | $ - | $ - | | |
| 210-48-48500-000 | DONATIONS | $ - | $ 29,400 | $ - | $ 9,600 | $ - | | |
| 210-48-48900-000 | MISC REV | $ - | $ - | $ - | $ - | $ - | | |
| 210-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ - | $ - | $ 12,500 | $ 12,486 | 100.00% |
| ***TOTAL PARKLAND FUND REVENUE*** | | $ - | $ 29,400 | $ - | $ 9,600 | $ 12,500 | $ 12,500 | 100.00% |

***Fund Balance end 2024 $63,394***

| Account Description | BLOCK GRANT<br>Fund 220 Dept 00 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| 220-00-56000-211 | SOFTWARE SUPPORT | $ - | $ - | $ - | $ - | $ - | $ - | |
| 220-00-56000-215 | AUDIT | $ - | $ - | $ - | $ - | $ - | $ - | |
| 220-00-56000-219 | OTHER PROFESSIONAL SERVICES<br>MSA ADMIN | $ 6,714 | $ 15,523 | $ 16,500 | $ 9,285 | $ 15,000 | $ (1,500) | -9.09% |
| 220-00-56000-291 | POSTAGE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 220-00-56000-294 | OTHER CONTRACTUAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 220-00-56000-310 | OFFICE SUPPLIES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 220-00-56000-550 | ADMINISTRATIVE SERVICES<br>*GENERAL FUND* | $ - | $ - | $ - | $ - | $ - | $ - | |
| 220-00-56000-590 | BANK FEES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 220-00-56000-752 | PAYMENTS TO CONTRACTORS | $ 35,355 | $ 136,200 | $ 75,000 | $ 15,099 | $ 50,000 | $ (25,000) | -33.33% |
| 220-00-56000-790 | MISCELLANEOUS EXPENSE | $ 150 | $ 165 | $ 500 | $ - | $ 500 | $ - | |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | $ 42,219 | $ 151,889 | $ 92,000 | $ 24,384 | $ 65,500 | $ (26,500) | -28.80% |

| | BLOCK GRANT - REV<br>Fund 220 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 220-46-46840-000 | URBAN DEVELOPMENT | $ 105,590 | $ 101,578 | $ 75,000 | $ - | $ 75,000 | $ - | |
| 220-48-48110-000 | INTEREST INCOME | $ 7,719 | $ 7,821 | $ 1,750 | $ 3,100 | $ 1,000 | $ (750) | -42.86% |
| 220-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ 15,250 | $ - | $ - | $ (15,250) | -100.00% |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | $ 113,309 | $ 109,398 | $ 92,000 | $ 3,100 | $ 76,000 | $ (16,000) | -17.39% |

***Fund Balance end 2024 $258,674***

| | HUD<br>Fund 221 Dept 00 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 221-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ 75 | $ - | $ - | $ (75) | -100.00% |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | $ - | $ - | $ 150 | $ - | $ - | $ (150) | -100.00% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | ***HUD - REV*** | | | | | | | |
| | ***Fund 221*** | | | | | | | |
| 221-46-46840-000 | URBAN DEVELOPMENT | $ 7,465 | $ - | $ - | $ - | $ - | $ - | |
| 221-48-48110-000 | INTEREST INCOME | $ 62 | $ 74 | $ 75 | $ 37 | $ 25 | $ (50) | -66.67% |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | $ 7,527 | $ 74 | $ 75 | $ 37 | $ 25 | $ (50) | -66.67% |

***Fund Balance end 2024 $24,363***

| Account Description | INSPECTIONS<br>Fund 225 Dept 20 Object 52400 & 56910 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| 225-20-52400-110 | WAGES-FULLTIME | $ 30,418 | $ 32,347 | $ 34,495 | $ 15,335 | $ 48,524 | $ 14,029 | 40.67% |
| 225-20-52400-112 | OVERTIME COMPENSATION | $ 3,027 | $ 3,814 | $ 1,750 | $ 719 | $ 1,750 | $ - | 0.00% |
| 225-20-52400-115 | LONGEVITY | $ 28 | $ 28 | $ - | $ - | $ - | | |
| 225-20-52400-130 | HEALTH INSURANCE | $ 8,084 | $ 10,480 | $ 10,144 | $ 3,601 | $ 6,885 | $ (3,259) | -32.13% |
| 225-20-52400-131 | TERM LIFE INSURANCE | $ 100 | $ 114 | $ 181 | $ 53 | $ 193 | $ 12 | 6.73% |
| 225-20-52400-132 | DENTAL INSURANCE | $ 192 | $ 200 | $ 216 | $ 85 | $ 216 | $ - | 0.00% |
| 225-20-52400-133 | UNIFORMS | $ 113 | $ 143 | $ - | $ 133 | $ 175 | $ 175 | 100.00% |
| 225-20-52400-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 225-20-52400-150 | RETIREMENT | $ 4,567 | $ 5,217 | $ 5,779 | $ 2,356 | $ 7,413 | $ 1,634 | 28.28% |
| 225-20-52400-151 | FICA | $ 1,247 | $ 1,313 | $ 1,511 | $ 556 | $ 1,785 | $ 274 | 18.11% |
| 225-20-52400-211 | SOFTWARE SUPPORT | $ - | $ - | $ - | $ - | $ - | | |
| 225-20-52400-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 225-20-52400-219 | OTHER PROFESSIONAL SERVICES | $ 1,080 | $ - | $ - | $ - | $ - | | |
| 225-20-52400-228 | BUILDING INSPECTION | $ 61,044 | $ 84,785 | $ 62,500 | $ 42,623 | $ 80,000 | $ 17,500 | 28.00% |
| 225-20-52400-292 | PRINTING INSPECTIONS | $ - | $ - | $ - | $ - | $ - | | |
| 225-20-52400-294 | OTHER CONTRACTUAL SERVICES | $ 1,227 | $ - | $ 1,700 | $ - | $ 500 | $ (1,200) | -70.59% |
| 225-20-56910-292 | PRINTING (P&Z) | $ 1,004 | $ 706 | $ 500 | $ 276 | $ 500 | $ - | 0.00% |
| 225-20-56910-294 | OTHER CONTRACTUAL SERVICE | $ - | $ - | $ 1,200 | $ - | $ 750 | $ (450) | -37.50% |
| 225-20-52400-310 | OFFICE SUPPLIES | $ - | $ - | $ - | $ - | $ - | | |
| 225-20-52400-532 | WEIGHTS & MEASURES | $ 2,400 | $ 4,500 | $ 4,500 | $ 4,500 | $ 4,500 | $ - | 0.00% |
| 225-20-52400-880 | COMPUTER SOFTWARE | $ - | $ - | $ - | $ - | $ - | | |
| 225-20-52400-591 | RESIDUAL EQUITY | $ - | $ - | $ 25,475 | $ - | $ - | $ (25,475) | -100.00% |
| | **TOTAL INSPECTION EXPENSES** | $ 114,529 | $ 143,647 | $ 149,950 | $ 70,236 | $ 153,191 | $ 3,241 | 2.2% |

| | INSPECTIONS - REVENUE<br>Fund 225 Dept 44 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 225-44-44310-000 | BUILDING PERMIT FEES | $ 53,335 | $ 73,705 | $ 78,000 | $ 47,244 | $ 90,000 | $ 12,000 | 15.38% |
| 225-44-44311-000 | ELECTRICAL PERMIT | $ 14,873 | $ 16,889 | $ 17,500 | $ 10,129 | $ 10,000 | $ (7,500) | -42.86% |
| 225-44-44312-000 | HVAC PERMIT | $ 6,960 | $ 6,812 | $ 7,500 | $ 5,227 | $ 4,500 | $ (3,000) | -40.00% |
| 225-44-44313-000 | PLUMBING PERMIT FEES | $ 5,450 | $ 5,904 | $ 6,500 | $ 6,467 | $ 6,500 | $ - | 0.00% |
| 225-44-44314-000 | OCCUPANCY PERMITS | $ 3,450 | $ 2,740 | $ 3,500 | $ 1,500 | $ 2,400 | $ (1,100) | -31.43% |
| 225-44-44315-000 | DRIVEWAY PERMIT | $ 1,000 | $ 700 | $ 1,200 | $ 300 | $ 500 | $ (700) | -58.33% |
| 225-46-46162-000 | LAND USE FEES | $ 6,550 | $ 4,400 | $ 6,000 | $ 1,580 | $ 1,500 | $ (4,500) | -75.00% |
| 225-46-46215-000 | FIRE TEST FEES | $ 600 | $ 150 | $ 750 | $ 300 | $ 375 | $ (375) | -50.00% |
| 225-46-46290-000 | OTHER PUBLIC SAFETY | $ 175 | $ 50 | $ - | $ 75 | $ - | | |
| 225-46-46440-000 | WEED & NUISANCE CTRL | $ 1,765 | $ 628 | $ 1,500 | $ 628 | $ - | $ (1,500) | -100.00% |
| 225-47-47322-000 | RURAL FIRE DUES | $ 24,449 | $ 39,696 | $ 27,500 | $ - | $ 37,500 | $ 10,000 | 36.36% |
| 225-48-48110-000 | INTEREST INCOME | $ - | $ 608 | $ - | $ 382 | $ 475 | $ 475 | 100.00% |
| 225-49-494990-000 | FUND BALANCE APPLIED | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL INSPECTION REVENUE** | $ 118,606 | $ 152,283 | $ 149,950 | $ 73,832 | $ 153,750 | $ 3,800 | 2.5% |

***Fund Balance end 2024 $(13,889)***

| | SCHOOL RESOURCE SRO<br>Fund 250 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| 250-10-52140-110 | WAGES (includes Holiday & Comp) | $ 67,442 | $ 71,054 | $ 82,282 | $ 40,473 | $ 80,467 | $ (1,815) | -2.21% |
| 250-10-52140-112 | OVERTIME | $ 9,977 | $ 3,522 | $ 2,500 | $ (38) | $ 2,500 | $ - | 0.00% |
| 250-10-52140-130 | HEALTH INSURANCE | $ 18,532 | $ 15,552 | $ 9,444 | $ 9,071 | $ 1,500 | $ (7,944) | -84.12% |
| 250-10-52140-131 | TERM LIFE INSURANCE | $ 53 | $ 47 | $ 39 | $ 22 | $ 39 | $ - | 0.00% |
| 250-10-52140-132 | DENTAL INSURANCE | $ 408 | $ 374 | $ 480 | $ 204 | $ 480 | $ - | 0.00% |
| 250-10-52140-133 | UNIFORM ALLOWANCE | $ 650 | $ 750 | $ 750 | $ 750 | $ 800 | $ 50 | 6.67% |
| 250-10-52140-150 | RETIREMENT | $ 10,339 | $ 10,742 | $ 12,543 | $ 5,469 | $ 12,543 | $ - | 0.00% |
| 250-10-52140-151 | FICA | $ 5,514 | $ 5,380 | $ 6,418 | $ 2,966 | $ 6,418 | $ - | 0.00% |
| 250-10-52140-190 | BENEFIT BALANCING | $ - | $ - | | $ - | $ - | | |
| 250-10-52140-211 | SOFTWARE SUPPORT | $ - | $ - | | $ - | $ - | | |
| 250-10-52140-216 | ASSOCIATION DUES | $ - | $ - | $ 275 | $ - | $ - | $ (275) | -100.00% |
| 250-10-52140-220 | TELEPHONE | $ 922 | $ 907 | $ 1,008 | $ 444 | $ 900 | $ (108) | -10.71% |
| 250-10-52140-240 | VEHICLE EQUIP & MAINTENANCE | $ - | $ - | $ - | $ - | $ - | | |
| 250-10-52140-290 | TRAINING | $ - | $ - | $ 495 | $ - | $ 500 | $ 5 | 1.01% |
| 250-10-52140-340 | OPERATING SUPPLIES | $ 1,208 | $ - | $ - | $ 2,123 | $ 400 | $ 400 | 100.00% |
| 250-10-52140-341 | VEHICLE EQUIP & MNTNC SUPPIES | $ - | $ - | $ - | $ - | $ - | | |
| 250-10-52140-342 | GAS/OIL | $ - | $ - | $ 980 | $ - | $ - | $ (980) | -100.00% |
| 250-00-52140-840 | EQUIPMENT | $ 150 | $ 1,151 | $ - | $ - | $ - | | |
| 250-10-52140-860 | SMALL EQUIPMENT | $ - | $ - | $ 250 | $ - | $ - | $ (250) | -100.00% |
| 250-10-59242-000 | VEHICLE REPLACEMENT ALLOCATION | $ 12,587 | $ 12,587 | $ 7,500 | $ - | $ 6,294 | $ (1,207) | -16.09% |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | $ 127,782 | $ 122,066 | $ 124,964 | $ 61,483 | $ 112,841 | $ (12,124) | -9.70% |

| | SCHOOL LIAISON - REVENUES<br>Fund 250 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| 250-47-47510-000 | INTERGOVERNMENTAL REVENUE | $ 78,770 | $ 87,299 | $ 83,726 | $ 66,027 | $ 75,603 | $ (8,123) | -9.70% |
| 250-48-48110-000 | INTEREST INCOME | $ 1,331 | $ 1,376 | $ 750 | $ 206 | $ 275 | $ (475) | -63.33% |
| 250-48-48500-000 | DONATIONS | $ - | $ - | $ - | $ - | $ - | | |
| 250-49-49200-000 | TRANSFER FROM OTHER FUNDS | $ 41,217 | $ 34,413 | $ 40,488 | $ - | $ - | $ (40,488) | -100.00% |
| 250-49-49210-000 | TRANSFER FROM GENERAL FUND | $ - | $ - | $ - | $ - | $ 36,962 | $ 36,962 | 100.00% |
| ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | | $ 121,318 | $ 123,088 | $ 124,964 | $ 66,233 | $ 112,841 | $ (12,124) | -9.70% |

***Fund Balance end 2024 $17,751***

| | DONATIONS<br>Fund 255 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| 255-02-51400-219 | ADMIN OTHER PROF SERVICES | $ - | $ 10,000 | $ 1,500 | $ 2,500 | $ 1,000 | $ (500) | -33.33% |
| 255-02-51400-820 | ADMIN PUBLIC INFRASTRUCTURE | $ - | $ 1,284 | $ - | $ 3,064 | $ - | | |
| 255-10-52120-840 | POLICE EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 255-10-52140-340 | POLICE OP SUPPLIES DARE K9D | $ 31,889 | $ 57,905 | $ 25,000 | $ 1,598 | $ 25,000 | $ - | 0.00% |
| 255-15-52600-219 | FIRE OTHER PROFESSIONAL SVC | $ 5,060 | $ 5,150 | $ 10,000 | $ 8,139 | $ 10,000 | $ - | 0.00% |
| 255-30-55300-347 | P&R PURCHASED UNIFORMS | $ 22,018 | $ 28,847 | $ 16,500 | $ 17,506 | $ 20,000 | $ 3,500 | 21.21% |
| 255-30-55300-821 | BUILDINGS/'GROUNDS | $ 16,964 | $ 20,416 | $ 39,313 | $ 7,941 | $ 25,000 | | |
| 255-30-55300-840 | P&R EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 255-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | $ 76,746 | $ 125,866 | $ 92,313 | $ 41,512 | $ 82,200 | $ 4,200 | 3.34% |

| | DONATIONS - REVENUES<br>Fund 255 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 255-43-43690-000 | FIRE OTHER STATE PAYMENTS | $ 15,813 | $ 11,860 | $ 15,813 | $ 11,860 | $ 15,813 | $ - | 0.00% |
| 255-48-48110-000 | INTEREST INCOME | $ 10,597 | $ 8,216 | $ 3,000 | $ 4,454 | $ 3,000 | $ - | 0.00% |
| 255-48-48500-000 | DONATIONS OTHER (FAÇADE PRINC GRT ) | $ - | $ 10,300 | $ 3,000 | $ - | $ 1,000 | $ (2,000) | -66.67% |
| 255-48-48510-000 | DONATIONS POLICE | $ 29,714 | $ 34,695 | $ 25,000 | $ 2,526 | $ 27,500 | $ 2,500 | 10.00% |
| 255-48-48520-000 | DONATIONS P&R | $ 47,703 | $ 56,233 | $ 45,000 | $ 29,743 | $ 35,000 | $ (10,000) | -22.22% |
| 255-48-48530-000 | DONATIONS ADMIN (PATHS) | $ - | $ - | $ 500 | $ - | $ 500 | $ - | 0.00% |
| 255-48-48900-000 | MISCELLANEOUS REVENUE (FACADE INT) | $ - | $ - | $ - | $ - | $ - | | |
| 255-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ - | $ - | $ - | | |
| **TOTAL FUND REVENUE & FUND BALANCE APPLIED** | | $ 103,828 | $ 121,303 | $ 92,313 | $ 48,583 | $ 82,813 | $ (9,500) | -7.83% |

***Fund Balance end 2024 $174,620***

| | ***RECYCLING***<br>***227 DEPT 20 OBJ 53631*** | ***2023 Actual*** | ***2024 Actual*** | ***2025 Budget*** | ***2025 6 mo Actual*** | ***2026 Budget*** | ***Change vs. 25 Bdgt*** | ***% Change From 25*** |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 227-20-53631-225 | RECYCLABLES COLLECTION | $ 20,000 | $ 20,000 | $ 20,000 | $ - | $ 20,000 | $ - | 0.00% |
| 227-20-53631-591 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | $ 20,000 | $ 20,000 | $ 20,000 | $ - | $ 20,000 | $ - | |
| | | | | | | | | |
| | ***REVENUES***<br>***Fund 227*** | | | | | | | |
| 227-43-43545-000 | RECYCLING GRANT | $ 20,440 | $ 20,470 | $ 20,000 | $ 20,456 | $ 20,000 | $ - | 0.00% |
| 227-48-48110-000 | INTEREST INCOME | $ - | $ - | | $ 63 | | | |
| 227-49-49499-000 | FUND BALANCE APPLIED | $ - | $ - | | $ - | | | |
| ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | | $ 20,440 | $ 20,470 | $ 20,000 | $ 20,519 | $ 20,000 | $ - | |

***Fund Balance end 2024 $3,985***

| Account Description | LIBRARY<br>Fund 230 Dept 00 | | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 months | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|---|
| | ***LIBRARY - REVENUE***<br>***Fund 230 Dept 00*** | | | | | | | | |
| 230-41-41110-000 | GENERAL PROPERTY TAXES | | $ 598,525 | $ 612,658 | $ 608,658 | $ 608,658 | $ 608,658 | $ - | |
| 230-43-43690-000 | OTHER STATE PAYMENTS | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-43-43720-000 | COUNTY APPROPRIATION | | $ 201,888 | $ 217,997 | $ 237,417 | $ 237,417 | $ 257,167 | $ 19,750 | 8.32% |
| | *COUNTY LIBRARY SUPPORT* | *207,639* | | | | | | | |
| | *RESOURCE LIBRARY* | *9,000* | | | | | | | |
| | *RECIPROCAL BORROWING* | *40,528* | | | | | | | |
| 230-43-43721-000 | SCLS APPROPRIATION | | $ 1,674 | $ 1,197 | $ 525 | $ 1,835 | $ 525 | $ - | |
| 230-46-46710-000 | LIBRARY FEES | | $ 13,345 | $ 14,272 | $ 13,500 | $ 7,245 | $ 14,000 | $ 500 | 3.70% |
| | *BUSINESS SERVICES* | *13,000* | | | | | | | |
| 230-48-48110-000 | INTEREST INCOME | | $ 25,807 | $ 18,530 | $ 12,500 | $ 8,908 | $ 10,000 | $ (2,500) | -20.00% |
| 230-48-48440-000 | INSURANCE RECOVERY | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-48-48500-000 | DONATIONS | | $ - | $ - | $ - | $ - | $ 1,000 | $ 1,000 | 100.00% |
| 230-48-48900-000 | MISCELLANEOUS REVENUE | | $ 9,863 | $ 9,600 | $ 10,000 | $ 4,850 | $ 10,000 | $ - | |
| 230-49-49241-000 | TRANSF FROM CAPITAL | | $ - | $ - | $ - | $ - | $ - | | |
| 230-49-49900-000 | FUND BALANCE APPLIED | | $ - | $ - | $ 37,444 | $ - | $ 6,302 | $ (31,142) | -83.17% |
| **TOTAL FUND REVENUE & FUND BALANCE APPLIED 230** | | | $ 851,102 | $ 874,254 | $ 920,044 | $ 868,912 | $ 907,652 | $ (12,392) | -1.35% |

| | LIBRARY<br>Fund 230 Dept 00 Object 55110 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 months | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| *Account Description* | | | | | | | | |
| | ***MUNICIPAL LIBRARY SERVICES*** | | | | | | | |
| 230-00-55110-110 | WAGES-FULLTIME | $ 325,381 | $ 358,704 | $ 383,442 | $ 161,124 | $ 352,426 | $ (31,016) | -8.09% |
| 230-00-55110-111 | WAGES-PARTTIME | $ 112,506 | $ 127,492 | $ 146,723 | $ 69,535 | $ 136,094 | $ (10,629) | -7.24% |
| 230-00-55110-112 | OVERTIME COMPENSATION | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-115 | LONGEVITY | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-130 | HEALTH INSURANCE | $ 70,744 | $ 77,696 | $ 83,069 | $ 43,241 | $ 89,630 | $ 6,561 | 7.90% |
| 230-00-55110-131 | TERM LIFE INSURANCE | $ 1,208 | $ 1,313 | $ 1,359 | $ 595 | $ 1,308 | $ (50) | -3.71% |
| 230-00-55110-132 | DENTAL INSURANCE | $ 2,208 | $ 2,040 | $ 2,880 | $ 1,122 | $ 2,880 | $ - | |
| 230-00-55110-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-136 | RETIREE BENEFITS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-140 | EAP | $ 33 | $ 33 | $ 65 | $ 66 | $ 70 | $ 5 | 7.69% |
| 230-00-55110-150 | RETIREMENT | $ 22,061 | $ 24,755 | $ 26,649 | $ 11,845 | $ 25,375 | $ (1,275) | -4.78% |
| 230-00-55110-151 | FICA | $ 32,041 | $ 35,962 | $ 40,558 | $ 17,077 | $ 37,372 | $ (3,186) | -7.86% |
| 230-00-55110-153 | SICK/VACATION ACCRUAL | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-201 | DRUG/ALCOHOL TESTING | $ - | $ - | $ 100 | $ - | $ - | $ (100) | -100.00% |
| 230-00-55110-210 | HARDWARE MAINTENANCE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-211 | SOFTWARE SUPPORT | $ 41,747 | $ 42,997 | $ 42,595 | $ 39,450 | $ 44,476 | $ 1,881 | 4.42% |
| 230-00-55110-212 | OFFICE EQUIPMENT MAINT | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-215 | AUDIT | $ 2,235 | $ 2,383 | $ 2,750 | $ 3,001 | $ 3,240 | $ 490 | 17.82% |
| 230-00-55110-216 | ASSOCIATION DUES | $ 1,165 | $ 750 | $ 935 | $ 510 | $ 910 | $ (25) | -2.67% |
| 230-00-55110-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-220 | TELEPHONE/INTERNET | $ 10,194 | $ 8,592 | $ 8,900 | $ 4,427 | $ 8,730 | $ (170) | -1.91% |
| 230-00-55110-221 | ELECTRICITY & GAS | $ 27,594 | $ 27,831 | $ 30,000 | $ 17,199 | $ 33,430 | $ 3,430 | 11.43% |
| 230-00-55110-222 | WATER & SEWER CHARGES | $ 1,840 | $ 2,013 | $ 2,000 | $ 1,051 | $ 2,162 | $ 162 | 8.10% |
| 230-00-55110-232 | HVAC | $ 533 | $ 5,878 | $ - | $ 51 | $ - | $ - | |
| 230-00-55110-243 | BLDG & GROUND MAINT - CONTRACTS | $ 31,535 | $ 12,852 | $ 5,400 | $ 8,844 | $ 5,660 | $ 260 | 4.81% |
| 230-00-55110-290 | TRAINING | $ 1,322 | $ 1,539 | $ 1,000 | $ 1,855 | $ 1,000 | $ - | |
| 230-00-55110-291 | POSTAGE | $ 194 | $ 262 | $ 400 | $ 14 | $ 100 | $ (300) | -75.00% |
| 230-00-55110-292 | PRINTING/PUBLISHING | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-294 | OTHER CONTRACTUAL SVCS | $ 26,891 | $ 24,757 | $ 24,917 | $ 18,448 | $ 49,105 | $ 24,188 | 97.07% |
| 230-00-55110-310 | OFFICE SUPPLIES | $ 7,498 | $ 7,866 | $ 9,000 | $ 4,228 | $ 8,500 | $ (500) | -5.56% |
| 230-00-55110-320 | PUBLICATIONS, SUBSCRIPTIONS | $ 5,400 | $ 5,472 | $ 5,525 | $ 3,037 | $ 4,000 | $ (1,525) | -27.60% |
| 230-00-55110-330 | TRAVEL | $ 1,124 | $ 1,394 | $ 1,400 | $ 677 | $ 1,170 | $ (230) | -16.43% |
| 230-00-55110-340 | OPERATING SUPPLIES | $ 4,472 | $ 6,336 | $ 4,500 | $ 3,368 | $ 4,500 | $ - | |
| 230-00-55110-350 | BUILDING/GROUNDS MAINT SUPPLIES | $ 3,069 | $ 4,599 | $ 2,500 | $ 1,892 | $ 2,800 | $ 300 | 12.00% |
| 230-00-55110-390 | PROGRAMMING EXPENSES | $ 12,009 | $ 12,573 | $ 13,000 | $ 8,057 | $ 13,000 | $ - | |
| 230-00-55110-510 | GENERAL LIABILITY INSURANCE | $ 895 | $ 898 | $ 1,151 | $ 998 | $ 1,264 | $ 113 | 9.79% |
| 230-00-55110-511 | WORKMEN'S COMP | $ 1,773 | $ 1,662 | $ 538 | $ 707 | $ 948 | $ 410 | 76.21% |
| 230-00-55110-512 | PROPERTY INSURANCE | $ 7,862 | $ 8,526 | $ 9,850 | $ 9,850 | $ 11,488 | $ 1,638 | 16.63% |
| 230-00-55110-540 | DEPRECIATION | $ - | $ - | $ - | $ - | $ - | | |
| 230-00-55110-550 | ADMINISTRATIVE SERVICES | $ 1,265 | $ 3,256 | $ 5,937 | $ - | $ 6,692 | $ 755 | 12.71% |
| 230-00-55110-590 | BANK FEES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-741 | LOSSES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-799 | MISCELLANEOUS EXPENSE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 230-00-55110-821 | BUILDING/GROUNDS | $ 14,450 | $ 35,012 | $ 1,300 | $ 6,629 | $ 100 | $ (1,200) | -92.31% |
| 230-00-55110-823 | FURNISHINGS | $ 27,327 | $ 21,826 | $ 2,000 | $ 3,077 | $ 1,300 | $ (700) | -35.00% |
| 230-00-55110-850 | *COLLECTIONS - Books* | $ 44,648 | $ 49,257 | $ 48,500 | $ 20,590 | $ 49,000 | $ 500 | 1.03% |
| 230-00-55110-853 | ELECTRONIC RESOURCES | $ 5,090 | $ 5,289 | $ 5,600 | $ 5,448 | $ 5,922 | $ 322 | 5.75% |
| 230-00-55110-870 | COMPUTER HARDWARE | $ 7,900 | $ 10,503 | $ 5,500 | $ - | $ 3,000 | $ (2,500) | -45.45% |
| | **TOTAL MUNICIPAL LIBRARY SERVICES** | $ 856,212 | $ 932,318 | $ 920,044 | $ 468,014 | $ 907,652 | $ (12,392) | -1.35% |

***Fund Balance end 2024 $127,339***

| | ***LIBRARY - Restricted*** ***Fund 231 Dept 00 Object 55113*** | | ***2023 Actual*** | ***2024 Actual*** | ***2025 Budget*** | ***2025 Act 6 months*** | ***2026 Budget*** | ***Change vs. 25 Bdgt*** | ***% Change From 25*** |
|---|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | | |
| 231-00-55113-220 | TELEPHONE | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 231-00-55113-290 | TRAINING | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 231-00-55113-291 | POSTAGE | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 231-00-55113-292 | PRINTING/PUBLISHING | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 231-00-55113-294 | OTHER CONTRACTUAL SVC | | $ 1,000 | $ 1,000 | $ - | $ 1,000 | $ - | $ - | |
| 231-00-55113-310 | OFFICE SUPPLIES | | $ 483 | $ 702 | $ 650 | $ 209 | $ 400 | $ (250) | -38.46% |
| 231-00-55113-320 | PUBLICATIONS, SUBSCRIPTIONS | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 231-00-55113-340 | OPERATIONAL EXPENSE | | $ 2,191 | $ 745 | $ 1,200 | $ 122 | $ 500 | $ (700) | -58.33% |
| 231-00-55113-390 | MISCELLANEOUS SUPPLIES | | $ 143 | $ - | $ - | $ - | $ - | $ - | |
| 231-00-55113-590 | BANK FEES | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 231-00-55113-821 | BUILDING/GROUNDS | | $ 106 | $ 68 | $ - | $ - | $ 100 | $ 100 | 100.00% |
| 231-00-55113-823 | OFFICE EQUIPMENT & FURNISHINGS | 20000 | $ 28,311 | $ 15,905 | $ - | $ 18,741 | $ - | $ - | |
| 231-00-55113-850 | BOOKS | | $ 57 | $ 37 | $ 1,200 | $ 19 | $ 100 | $ (1,100) | -91.67% |
| | ***TOTAL LIBRARY RESTRICTED*** | | $ 32,291 | $ 18,457 | $ 3,050 | $ 20,090 | $ 1,100 | $ (1,950) | -63.93% |

| | ***LIBRARY RESTRICTED - REVENUE*** ***Fund 231*** | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 231-46-46710-000 | LIBRARY FEES | $ 1,536 | $ 829 | $ 785 | $ 506 | $ 1,000 | $ 215 | 27.39% |
| 231-48-48110--000 | INTEREST INCOME | $ 3,468 | $ 2,952 | $ 2,000 | $ 1,961 | $ 2,000 | $ - | |
| 231-48-48500-000 | DONATIONS | $ 16,084 | $ 16,391 | $ 2,600 | $ 49,398 | $ 1,000 | $ (1,600) | -61.54% |
| 231-48-48900-000 | MISCELLANEOUS REVENUE | $ - | $ - | $ - | $ - | $ - | $ - | |
| | **TOTAL FUND REVENUE & FUND BALANCE APPLIED 231** | | | | | | $ - | |
| | ***TOTAL LIBRARY RESTRICTED REVENUE*** | $ 21,088 | $ 20,172 | $ 5,385 | $ 51,866 | $ 4,000 | $ (1,385) | -25.72% |

***Fund Balance end 2024 $54,143***

| | LIBRARY - Memorial<br>Fund 232 Dept 00 Object 55113 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 months | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| 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 | $ - | $ - | $ - | $ - | $ - | $ - | |
| 232-00-55113-320 | PUBLICATIONS, SUBSCRIPTIONS | $ - | $ - | $ - | $ - | $ - | $ - | |
| | *AUDIO-VISUAL* | | | | | | | |
| | *ELECTRONIC RESOURCES* | | | | | | | |
| 232-00-55113-340 | OPERATIONAL EXPENSE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 232-00-55113-390 | MISCELLANEOUS SUPPLIES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 232-00-55113-590 | BANK FEES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 232-00-55113-821 | BUILDING/GROUNDS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 232-00-55113-823 | OFFICE EQUIPMENT & FURNISHINGS 20000 | $ - | $ - | $ - | $ - | $ - | $ - | |
| 232-00-55113-850 | BOOKS | $ 4,720 | $ 3,900 | $ 3,500 | $ 559 | $ 4,000 | $ 500 | 14.29% |
| | ***TOTAL LIBRARY RESTRICTED*** | $ 4,720 | $ 3,900 | $ 3,500 | $ 559 | $ 4,000 | $ 500 | 14.29% |
| | | | | | | | | |
| | ***LIBRARY MEMORIAL - REVENUE***<br>***Fund 232*** | | | | | | | |
| 232-48-48110--000 | INTEREST INCOME | $ 2,032 | $ 1,650 | $ 1,200 | $ 747 | $ 1,000 | $ (200) | -16.67% |
| 232-48-48500-000 | DONATIONS | $ 1,071 | $ 1,762 | $ 1,200 | $ 50 | $ 1,000 | $ (200) | -16.67% |
| **TOTAL FUND REVENUE & FUND BALANCE APPLIED 232** | | | | | | | $ - | |
| | ***TOTAL LIBRARY RESTRICTED REVENUE*** | $ 3,103 | $ 3,412 | $ 2,400 | $ 797 | $ 2,000 | $ (400) | -16.67% |

***Fund Balance end 2024 $31,929***

| Account Description | *CRIMINAL INVESTIGATIONS*<br>*Fund 235 Dept 00 Object 52130* | *2023 Actual* | *2024 Actual* | *2025 Budget* | *2025 Act 6 month* | *2026 Budget* | *Change vs. 25 Bdgt* | *% Change From 25* |
|---|---|---|---|---|---|---|---|---|
| 235-00-52130-294 | OTHER CONTRACTUAL SERVICES | $ - | $ - | $ 2,000 | $ - | $ - | $ (2,000) | -100.00% |
| | *ICRIME $ 2,000* | | | | | | | |
| 235-00-52130-840 | EQUIPMENT | $ 10,363 | $ - | $ - | $ - | $ - | | |
| 235-00-59226-000 | TRANSF TO SCHOOL LIAISAON | $ - | $ - | $ - | $ - | $ - | | |
| 235-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ 1,000 | $ - | $ - | $ (1,000) | -100.00% |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | $ 10,363 | $ - | $ 3,000 | $ - | $ - | $ (3,000) | 100.00% |

| | *CRIMINAL INVESTIGATION - REVENUES*<br>*Fund 235* | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 235-00-43780-000 | COUNTY GRANT - CEASE | | | | | | | |
| 235-00-43211-000 | LAW ENFORCEMENT | $ 2,393 | $ 2,562 | $ 1,000 | $ 520 | $ 1,000 | $ - | 0.00% |
| 235-43-43211-000 | LAW ENFORCEMENT JUDGEMENTS | $ - | $ - | $ - | $ - | $ - | | |
| 235-48-48110-000 | INTEREST INCOME | $ 704 | $ 569 | $ - | $ 292 | $ - | | |
| 235-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ 2,000 | $ - | $ - | $ (2,000) $ | (1) |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | $ 3,097 | $ 3,131 | $ 3,000 | $ 812 | $ 1,000 | $ (2,000) | -66.67% |

***Fund Balance end 2024 $12,285***

| Account Description | TOURISM<br>Fund 240 Dept 00 Object 56000 | | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|---|
| 240-00-56000-290 | TRAINING | | $ 889 | $ 500 | $ 500 | $ 500 | $ 500 | | |
| 240-00-56000-292 | PRINTING/PUBLISHING | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 240-00-56000-294 | OTHER CONTRACTUAL SERVICES | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 240-00-56000-296 | MARKETING/ADVERTISING* | | $ 86,522 | $ 86,159 | $ 80,000 | $ 33,270 | $ 86,000 | $ 6,000 | 7.50% |
| | *MEDIA-AIR/PRINT/RADIO/ONLINE, etc.* | *$ 86,000* | | | | | | | |
| 240-00-56000-298 | MARKETING/PROMOTIONAL MATERIALS* | | $ 9,133 | $ 10,870 | $ 2,000 | $ 19,506 | $ 2,000 | $ - | |
| | *INTERSTATE DIRECTIONAL SIGNS (BLUE)* | *$ 2,000* | | | | | | | |
| 240-00-56000-340 | OPERATING SUPPLIES | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 240-00-56000-550 | ADMINISTRATIVE SERVICES | | $ - | $ - | $ 1,600 | $ - | $ 1,600 | $ - | |
| 240-00-56000-710 | COMMUNITY EVENTS | | $ 20,800 | $ 14,500 | $ 30,050 | $ 2,000 | $ 44,550 | $ 14,500 | 48.25% |
| | *PORTAGE HISTORICAL SOCIETY* | *$ 1,000* | | | | | | | |
| | *HALF MARATHON* | *$ 5,000* | | | | | | | |
| | *FORT WINNEBAGO SURGEON'S QUARTERS* | *$ 2,000* | | | | | | | |
| | *CONCERT IN THE PARK & JULY 4TH - PACC* | *$ 6,750* | | | | | | | |
| | *DOWNTOWN & WATERFRONT WALKING TOUR - PACC* | *$ 300* | | | | | | | |
| | *TASTE OF PORTAGE - PACC* | *$ 11,000* | | | | | | | |
| | *PORTAGE CENTER FOR THE ARTS (PCA)* | *$ 3,000* | | | | | | | |
| | *HISTORIC INDIAN AGENCY HOUSE* | *$ 1,000* | | | | | | | |
| | *PORTAGE YOUTH SOFTBALL* | *$ 1,500* | | | | | | | |
| | *CURLING CLUB CHAMPIONSHIP* | *$ 3,000* | | | | | | | |
| | *BUSINESS IMPROVEMENT DISTRICT - Canal Days* | *$ 3,000* | | | | | | | |
| | *BUSINESS IMPROVEMENT DISTRICT Yuletide* | *$ 3,000* | | | | | | | |
| | *Portage youth baseball* | *$ 4,000* | | | | | | | |
| 240-00-56000-730 | ALLOCATIONS/CONTRIBUTIONS** | | $ 79,750 | $ 82,050 | $ 81,250 | $ 54,125 | $ 87,250 | $ 6,000 | 7.38% |
| | *FORT WINNEBAGO SURGEON'S QUARTERS* | *$ 7,000* | | | | | | | |
| | *HISTRORIC INDIAN AGENCY HOUSE* | *$ 6,000* | | | | | | | |
| | *PORTAGE AREA CHAMBER OF COMMERCE - PACC* | *$ 46,000* | | | | | | | |
| | *PORTAGE CENTER FOR THE ARTS (PCA)* | *$ 7,250* | | | | | | | |
| | *PORTAGE CURLING CLUB* | *$ 8,000* | | | | | | | |
| | *PORTAGE HISTORICAL SOCIETY* | *$ 8,000* | | | | | | | |
| | *COLUMBIA COUNTY FAIR* | *$ 5,000* | | | | | | | |
| 240-00-56000-790 | MISCELLANEOUS EXPENSE | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 240-00-59100-000 | RESIDUAL EQUITY | | $ - | $ - | $ - | $ - | $ - | $ - | |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | | $ 197,094 | $ 194,079 | $ 195,400 | $ 109,401 | $ 221,900 | $ 26,500 | 13.56% |

| | TOURISM - REVENUE<br>Fund 240 Dept 00 Object 56000 | | | | | | |
|---|---|---|---|---|---|---|---|
| 240-41-41210-000 | ROOM TAX | $ 166,247 | $ 243,751 | $ 200,000 | $ 102,620 | $ 200,000 | $ - |
| 240-48-48110-000 | INTEREST INCOME | $ 2,507 | $ 2,113 | $ 1,000 | $ 2,068 | $ 1,000 | $ - |
| | **TOTAL FUND REVENUE & FUND BALANCE APPLIED** | $ 168,754 | $ 245,865 | $ 201,000 | $ 104,688 | $ 201,000 | $ - |

***Fund Balance end 2024 $76,709***

| | MASS TRANS<br>Fund 260 Dept 00 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| Account Description | | | | | | | | |
| 260-00-53500-830 | VEHICLES | $ 125,308 | $ 53 | $ - | $ - | $ - | $ - | |
| 260-00-53520-215 | AUDIT | $ 706 | $ 1,337 | $ 750 | $ 882 | $ 900 | $ 150 | 20.00% |
| 260-00-56000-550 | ADMINISTRATIVE SERVICES | $ - | $ - | $ 7,500 | $ - | $ 6,329 | $ (1,171) | -15.61% |
| 260-00-53520-725 | MASS TRANSIT OPERATING EXP | $ 1,047,851 | $ 922,858 | $ 1,159,200 | $ 412,194 | $ 660,000 | $ (499,200) | -43.06% |
| 260-00-59600-790 | MISCELLANEOUS EXPENSE | $ - | $ 383 | $ - | $ - | $ - | $ - | |
| | TOTAL FUND EXPENSES & RESIDUAL EQUITY | $ 854,146 | $ 924,630 | $ 1,167,450 | $ 413,076 | $ 667,229 | $ (500,221) | -42.85% |

| | MASS TRANS - REVENUES<br>Fund 260 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 260-43-43537-000 | FEDERAL CAPITAL GRANT | $ 94,906 | $ 57,810 | $ - | $ - | $ - | $ - | |
| 260-43-43538-000 | STATE MASS TRANSIT AIDS | $ 277,973 | $ 247,042 | $ 172,025 | $ 65,580 | $ 126,400 | $ (45,625) | -26.52% |
| 260-43-43539-000 | FEDERAL MASS TRANSIT AIDS | $ 167,003 | $ 423,502 | $ 463,680 | $ (2,021) | $ 230,000 | $ (233,680) | -50.40% |
| 260-46-46395-000 | TAXI PROGRAM REVENUES | $ 373,150 | $ 406,210 | $ 499,946 | $ 173,720 | $ 200,000 | $ (299,946) | -60.00% |
| 260-48-48240-000 | LEASE AGREEMENTS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 260-48-48309-000 | SALE OF PROPERTY/EQUIPMENT | $ - | $ 850 | $ - | $ - | $ - | $ - | |
| 260-48-48440-000 | CONTRIBUTIONS FOR SERVICE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 260-48-48910-000 | TRANSFER FROM VEH REPL FUND | $ (452) | $ - | $ - | $ - | $ - | $ - | |
| 260-49-49210-000 | TRANSFER FROM GENERAL FUND | $ 50,000 | $ 34,124 | $ 31,799 | $ - | $ 50,000 | $ 18,201 | 57.24% |
| 260-49-49900-000 | ARPA Funding | $ - | $ - | $ - | $ - | $ 60,829 | $ 60,829 | 100.00% |
| | TOTAL MASS TRANSIT REVENUE | $ 962,581 | $ 1,169,538 | $ 1,167,450 | $ 237,279 | $ 667,229 | $ (500,221) | -42.85% |

***Fund Balance end 2024 $169,980***

| Account Description | WHEEL TAX<br>Fund 265 Dept 20 Object 53311 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 265-20-53311-231 | STREET REPAIR/MAINT - incl. | $ - | $ - | $ - | $ - | $ - | $ - | |
| 265-20-53311-294 | OTHER CONTRACTUAL SERVICES | $ - | $ - | $ - | $ 6,245 | $ 4,200 | $ 4,200 | 100.00% |
| 265-20-53311-370 | ROADWAY MAINT SUPPLIES | $ 20,669 | $ 19,189 | $ 20,000 | $ 9,945 | $ 20,000 | $ - | |
| 265-20-53311-372 | STREET SIGN REPAIR/MAINT | $ 1,178 | $ 4,013 | $ 3,500 | $ 783 | $ 3,800 | $ 300 | 8.57% |
| 265-20-53311-820 | PUBLIC INFRASTRUCTURE CKR FL | $ - | $ - | $ - | $ 8,285 | $ - | | |
| 265-20-53431-820 | PUBLIC INFRASTRUCTURE - | $ 3,952 | $ 425 | $ 2,000 | $ 2,191 | $ 2,000 | $ - | |
| 265-20-53431-860 | SMALL EQUIPMENT | $ - | $ - | $ 250 | $ - | $ - | $ (250) | -100.00% |
| 265-20-57000-820 | ROAD/PARKING LOT REP/MAINT | $ 87,160 | $ 88,356 | $ 110,000 | $ 1,963 | $ 110,000 | $ - | |
| | *Streets Crack Fill/Chip Seal* $110,000 | | | | | | | |
| 265-20-59245-000 | TRANSFER TO CAPITAL | $ 40,000 | $ 40,000 | $ 40,000 | $ - | $ 40,000 | $ - | |
| | *Street Resurface* $ 40,000 | | | | | | | |
| | ***TOTAL FUND EXPENSES & EQUITY*** | $ 152,959 | $ 151,984 | $ 175,750 | $ 29,411 | $ 180,000 | $ 4,250 | 2.80% |

| | WHEEL TAX - REVENUE<br>Fund 265 Dept 00 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 265-43-43537-000 | OTHER TRANSPORTATION | $ 152,230 | $ 159,735 | $ 175,600 | $ 84,933 | $ 175,000 | $ (600) | -0.38% |
| 265-46-46320-000 | STREET RELATED FACILITIES | $ - | $ 14,398 | $ - | $ - | $ - | | |
| 265-48-48110-000 | INTEREST INCOME | $ 6,793 | $ 6,331 | $ 150 | $ 2,891 | $ 5,000 | $ 4,850 | 76.61% |
| | ***TOTAL WHEEL TAX REVENUE*** | $ 159,022 | $ 180,464 | $ 175,750 | $ 87,824 | $ 180,000 | $ 4,250 | 2.36% |

***Fund Balance end 2024 $100,433***

| Account Description | PORTAGE ENTERPRISE CENTER<br>Fund 275 Dept 00 Object 56710 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 Month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 275-00-56710-110 | WAGES-FULLTIME | $ 42,905 | $ 47,068 | $ 65,020 | $ 31,330 | $ 69,644 | $ 4,624 | 7.11% |
| | *50% DIR OF BUS DEV; 45% CUSODIAN POSITION* | | | | | | | |
| 275-00-56710-112 | OVERTIME COMPENSATION | $ - | $ 111 | $ 500 | $ - | $ 500 | | |
| 275-00-56710-130 | HEALTH INSURANCE | $ 12,218 | $ 12,128 | $ 12,621 | $ 8,149 | $ 12,618 | $ (3) | -0.02% |
| 275-00-56710-131 | TERM LIFE INSURANCE | $ 301 | $ 218 | $ 382 | $ 168 | $ 399 | $ 17 | 4.54% |
| 275-00-56710-132 | DENTAL INSURANCE | $ 260 | $ 214 | $ 456 | $ 117 | $ 456 | $ - | 0.00% |
| 275-00-56710-134 | INCOME CONTINUATION INSURANCE | $ - | $ - | $ - | $ - | $ - | | |
| 275-00-56710-140 | EMPLOYEE ASSISTANCE PROGRAM | $ 6 | $ 6 | $ 6 | $ 11 | $ 6 | | |
| 275-00-56710-150 | RETIREMENT | $ 2,858 | $ 3,256 | $ 4,654 | $ 2,177 | $ 5,014 | $ 360 | 7.74% |
| 275-00-56710-151 | FICA | $ 2,992 | $ 3,458 | $ 5,122 | $ 2,387 | $ 5,328 | $ 206 | 4.01% |
| 275-00-56710-216 | ASSOCIATION DUES | $ - | $ - | $ 200 | $ - | $ 200 | $ - | 0.00% |
| | *WEDA; WI Bus Incbtr; Int'l Cncl of Shop Ctr; Chamber of Commerce* | | | | | | | |
| 275-00-56710-219 | OTHER PROFESSIONAL SERVICES | $ 12,995 | $ 12,731 | $ 12,732 | $ - | $ 18,487 | $ 5,755 | 45.20% |
| 275-00-56710-220 | TELEPHONE | $ 2,953 | $ 3,449 | $ 1,800 | $ 2,020 | $ 1,800 | $ - | 0.00% |
| 275-00-56710-221 | ELECTRICITY & GAS | $ 16,199 | $ 18,625 | $ 22,000 | $ 11,272 | $ 22,000 | $ - | 0.00% |
| 275-00-56710-222 | WATER & SEWER | $ 1,814 | $ 1,924 | $ 1,800 | $ 1,061 | $ 1,800 | $ - | 0.00% |
| 275-00-56710-224 | INTERNET | $ 8,381 | $ 7,188 | $ 7,080 | $ 3,594 | $ 7,080 | $ - | 0.00% |
| 275-00-56710-232 | HVAC | $ - | $ - | $ 850 | $ 596 | $ 850 | $ - | 0.00% |
| 275-00-56710-290 | TRAINING | $ 491 | $ 268 | $ 200 | $ 188 | $ 200 | $ - | 0.00% |
| 275-00-56710-292 | PRINTING/PUBLISHING | $ - | $ - | $ - | $ - | $ - | | |
| 275-00-56710-294 | OTHER CONTRACTUAL SERVICES | $ 1,752 | $ 1,740 | $ 1,500 | $ 791 | $ 1,700 | $ 200 | 13.33% |
| 275-00-56710-310 | OFFICE SUPPLIES | $ 541 | $ 304 | $ 600 | $ 199 | $ 600 | $ - | 0.00% |
| 275-00-56710-330 | TRAVEL | $ 3,401 | $ 2,931 | $ 1,500 | $ 1,550 | $ 1,500 | $ - | 0.00% |
| 275-00-56710-340 | OPERATING SUPPLIES | $ 993 | $ 1,314 | $ 1,100 | $ 657 | $ 1,500 | $ 400 | 36.36% |
| 275-00-56710-350 | BUILDING/GROUNDS MAINT | $ 405 | $ 2,008 | $ 1,700 | $ 6,659 | $ 2,700 | $ 1,000 | 58.82% |
| 275-00-56710-352 | EQUIP REPAIR/MAINT SUPPLIES | $ 326 | $ 700 | $ 600 | $ 98 | $ 600 | $ - | 0.00% |
| 275-00-56710-511 | WORKMEN'S COMPENSATION INS | $ 473 | $ 730 | $ 1,374 | $ 720 | $ 93 | $ (1,281) | -93.23% |
| 275-00-56710-512 | GENERAL PROPERTY INSURANCE | $ 2,621 | $ 3,789 | $ 3,970 | $ 3,940 | $ 5,744 | $ 1,774 | 44.68% |
| 275-00-56710-790 | MISCELLANEOUS EXPENSE | $ 266 | $ 159 | $ 100 | $ 150 | $ 100 | $ - | 0.00% |
| 275-00-56710-820 | PUBLIC INFRASTRUCTURE | $ - | $ - | $ - | $ - | $ - | | |
| 275-00-56710-821 | BUILDING & GROUNDS | $ 2,669 | $ 17,500 | $ 5,000 | $ 63 | $ 5,000 | $ - | 0.00% |
| 275-00-56710-823 | OFFICE EQUIPMENT & FURNISHINGS | $ - | $ - | $ 1,600 | $ - | $ - | $ (1,600) | -100.00% |
| 275-00-56710-840 | EQUIPMENT | $ - | $ - | $ - | $ - | $ - | | |
| 275-00-56710-870 | COMPUTER HARDWARE | $ - | $ 1,250 | $ 1,250 | $ - | $ - | $ (1,250) | -100.00% |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | $ 117,821 | $ 143,068 | $ 155,716 | $ 77,896 | $ 165,919 | $ 10,203 | 6.55% |
| | | | | | | | | |
| | **DEBT SERVICE** | | | | | | | |
| 275-00-59221-000 | TRANSFER TO TID 4 | $ 18,268 | $ 28,095 | $ - | $ - | $ - | | |
| 275-00-56710-610 | PRINCIPAL | $ - | $ - | $ 108,500 | $ - | $ 20,500 | $ (88,000) | -81.11% |
| 275-00-56710-620 | INTEREST | $ - | $ - | $ 9,489 | $ - | $ 9,865 | $ 376 | 3.96% |
| | **TOTAL DEBT SERVICE** | $ 18,268 | $ 28,095 | $ 117,989 | $ - | $ 30,365 | $ (87,624) | -74.26% |
| | **TOTAL PEC FUND EXPENSES** | $ 136,089 | $ 171,163 | $ 273,705 | $ 77,896 | $ 196,284 | $ (77,421) | -28.29% |
| | | | | | | | | |
| | ***PEC - REVENUES***<br>***Fund 275*** | | | | | | | |
| 275-48-48110-000 | INTEREST INCOME | $ 2,845 | $ 2,931 | $ 200 | $ 908 | $ 750 | $ 550 | 275.00% |
| 275-48-48230-000 | SODA REVENUES | $ (11) | $ 8 | $ 100 | $ (106) | $ - | $ (100) | -100.00% |
| 275-48-48240-000 | LEASE AGREEMENT | $ 141,525 | $ 173,344 | $ 149,100 | $ 77,584 | $ 170,214 | $ 21,114 | 14.16% |
| 275-48-48250-000 | LEASE AGREEMENT - UTILITIES | $ 12,847 | $ 17,191 | $ 14,900 | $ 11,637 | $ 17,100 | $ 2,200 | 14.77% |
| | *TENANT UTILITIES & INTERNET* | | | | | | | |
| 275-48-48260-000 | LEASEHOLDER IMPROVEMENTS | $ - | $ - | $ - | $ - | $ - | | |
| 275-48-48900-000 | MISC. REVENUES | $ - | $ 520 | $ - | $ - | $ - | $ - | |
| 275-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ 5,000 | $ - | $ - | $ - | |
| | *For MATC Daycre if agreement attained* | | | | | | | |
| | **TOTAL PEC FUND REVENUES** | $ 157,206 | $ 193,994 | $ 169,300 | $ 90,023 | $ 188,064 | $ 23,764 | 12.25% |
| ***Fund Balance end 2024 $50,244*** | | | | | | | $ - | |

| | AMBULANCE<br>Fund 280 Dept 00 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025 6 mo<br>Actual | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| ***Account Description*** | | | | | | | | |
| 280-00-52300-217 | EMS SERVICE FEES (Billing Mgmt) | $ - | $ 446,768 | $ 32,500 | $ 6,774 | $ 39,150 | $ 6,650 | 20.46% |
| 280-00-52300-590 | BANK FEES | $ - | $ - | $ 75 | $ - | $ - | $ (75) | -100.00% |
| 280-00-56000-550 | ADMINISTRATIVE SERVICES | $ - | $ - | $ 11,495 | $ - | $ 14,880 | $ 3,385 | 29.45% |
| 280-00-52300-742 | BAD DEBT EXPENSE | | | | | $ 570,000 | $ 570,000 | 100.00% |
| 280-17-52310-740 | OTHER CONTRACURAL ALLOWANCE | | | | $ 689,243 | $ 1,500,000 | $ 1,500,000 | 100.00% |
| 280-17-52310-110 | WAGES FULL TIME | $ - | $ 160,928 | $ 1,273,356 | $ 494,467 | $ 1,268,658 | $ (4,698) | -0.37% |
| 280-17-52310-112 | OVERTIME | $ - | $ 1,938 | $ 65,000 | $ 12,702 | $ 65,000 | $ - | |
| 280-17-52310-115 | LONGEVITY | $ - | $ - | $ 165 | $ - | $ - | $ (165) | -100.00% |
| 280-17-52310-130 | HEALTH INSURANCE | $ - | $ 14,530 | $ 205,804 | $ 117,747 | $ 234,708 | $ 28,904 | 14.04% |
| 280-17-52310-131 | TERM LIFE INSURANCE | $ - | $ 16 | $ 337 | $ 741 | $ 1,381 | $ 1,044 | 309.79% |
| 280-17-52310-132 | DENTAL INSURANCE | $ - | $ 340 | $ 6,090 | $ 2,519 | $ 6,090 | $ - | |
| 280-17-52310-133 | UNIFORM ALLOWANCE | $ - | $ 6,467 | $ 28,860 | $ 8,637 | $ 8,358 | $ (20,502) | -71.04% |
| 280-17-52310-140 | EMPLOYEE ASSISTANCE PROGRAM | $ - | $ - | $ 500 | $ 165 | $ 10,500 | $ 10,000 | 2000.00% |
| 280-17-52310-150 | RETIREMENT | $ - | $ 31,619 | $ 226,999 | $ 91,380 | $ 228,224 | $ 1,225 | 0.54% |
| 280-17-52310-151 | FICA | $ - | $ 2,392 | $ 19,636 | $ 7,953 | $ 20,043 | $ 407 | 2.07% |
| 280-17-52310-210 | HARDWARE MAINTENANCE | $ - | $ - | $ 2,000 | $ 1,200 | $ 2,000 | $ - | |
| 280-17-52310-211 | SOFTWARE MAINTENANCE | $ - | $ - | $ 6,040 | $ 49 | $ 2,000 | $ (4,040) | -66.89% |
| 280-17-52310-215 | AUDIT EXPENSE | $ - | $ - | $ 3,750 | $ 3,410 | $ 3,750 | $ - | |
| 280-17-52310-216 | ASSOCIATION DUES | $ - | $ 400 | $ - | $ - | $ 1,750 | $ 1,750 | 100.00% |
| 280-17-52310-219 | OTHER PROFESSIONAL SERVICES | $ - | $ 72,217 | $ 27,500 | $ 9,000 | $ 22,500 | $ (5,000) | -18.18% |
| 280-17-52310-220 | TELEPHONE | $ - | $ 584 | $ 4,500 | $ 2,797 | $ 6,000 | $ 1,500 | 33.33% |
| 280-17-52310-234 | INTERNET | $ - | $ - | $ - | $ - | $ - | $ - | |
| 280-17-52310-290 | TRAINING | $ - | $ 734 | $ 43,500 | $ 7,463 | $ 17,500 | $ (26,000) | -59.77% |
| 280-17-52310-291 | POSTAGE | $ - | $ - | $ 400 | $ - | $ - | $ (400) | -100.00% |
| 280-17-52310-292 | PRINTING & PUBLISHING | $ - | $ - | $ - | $ - | $ - | $ - | |
| 280-17-52310-294 | OTHER CONTRACTUAL SERVICES | $ - | $ 8,613 | $ 20,000 | $ 2,210 | $ 5,000 | $ (15,000) | -75.00% |
| 280-17-52310-310 | OFFICE SUPPLIES | $ - | $ - | $ 600 | $ 223 | $ 600 | $ - | |
| 280-17-52310-320 | PUBLICATIONS & SUBSCRIPTIONS | $ - | $ - | $ 1,000 | $ 648 | $ 1,000 | $ - | |
| 280-17-52310-330 | MEDICAL SUPPLIES | $ - | $ - | $ 137,500 | $ 32,226 | $ 60,000 | $ (77,500) | -56.36% |
| 280-17-52310-340 | OPERATING SUPPLIES | $ - | $ 60 | $ 6,800 | $ 1,651 | $ 3,000 | $ (3,800) | -55.88% |
| 280-17-52310-341 | VEHICLE/EQUIPMENT MAINT | $ - | $ 23 | $ 9,000 | $ 8,575 | $ 10,000 | $ 1,000 | 11.11% |
| 280-17-52310-342 | GASOLINE/OIL | $ - | $ - | $ 30,600 | $ 6,111 | $ 20,000 | $ (10,600) | -34.64% |
| 280-17-52310-350 | REPAIR AND MAINT BUILDING | $ - | $ - | $ 2,000 | $ 115 | $ 5,000 | $ 3,000 | 150.00% |
| 280-17-52310-390 | MISCELLANEOUS SUPPLIES | $ - | $ - | $ - | $ 496 | $ 1,000 | $ 1,000 | 100.00% |
| 280-17-52310-510 | GENERAL LIABILITY INSURANCE | $ - | $ - | $ 3,409 | $ 3,049 | $ 5,468 | $ 2,059 | 60.41% |
| 280-17-52310-511 | WORKERS COMP INSURNACE | $ - | $ - | $ 46,319 | $ 23,508 | $ 58,977 | $ 12,658 | 27.33% |
| 280-17-52310-516 | VEHICLE & EQUIP INSURNACE | $ - | $ - | $ 4,862 | $ 3,647 | $ 7,809 | $ 2,947 | 60.62% |
| 280-17-52310-823 | OFFICE FURNISHING & EQUIPMENT | $ - | $ - | $ - | $ - | $ 1,000 | $ 1,000 | 100.00% |
| 280-17-52310-860 | SMALL EQUIPMENT | $ - | $ - | $ 7,000 | $ 1,481 | $ 7,000 | $ - | |
| 280-17-52310-870 | COMPUTER HARDWARE | $ - | $ 600 | $ 2,500 | $ 200 | $ 3,500 | $ 1,000 | 40.00% |
| 280-17-52310-880 | COMPUTER SOFTWARE | $ - | $ 3,379 | $ 30,000 | $ 7,053 | $ 18,000 | $ (12,000) | -40.00% |
| | Watchguard | | | | | | $ - | |
| | RESIDUAL EQUITY | | | | | | | |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | $ - | $ 751,607 | $ 2,260,097 | $ 1,547,441 | $ 4,229,847 | $ 1,969,750 | 87% |
| | ***AMBULANCE-REV*** | | | | | | | |
| 280-41-41110-000 | EMS PROPERTY TAXES | $ - | $ - | $ 1,482,272 | $ 1,482,272 | $ 1,482,272 | $ - | |
| 280-43-43300-000 | EMS FEDERAL GRANTS/PAYMENTS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 280-43-43690-000 | EMS STATE PAYMENTS (gemt) | $ - | $ - | $ - | $ - | $ - | $ - | |
| 280-43-43790-000 | LOCAL GOVERNMENT PAYMENTS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 280-46-46210-000 | EMS BOND FEES (COURT FEES) | $ - | $ - | $ - | $ - | $ - | $ - | |
| 280-46-46290-000 | EMS CHARGES FOR SERVICE (EMS MC) | $ - | $ 613 | $ 630,000 | $ 1,586,202 | $ 2,950,000 | $ 2,320,000 | 368.25% |
| 280-47-47323-000 | EMS TOWN CONTRACTS | $ - | $ - | $ 305,000 | $ 173,293 | $ 356,102 | $ 51,102 | 16.75% |
| 280-48-48110-000 | INTEREST INCOME | $ 1,076 | $ 176 | $ 5,000 | $ 7,033 | $ - | $ (5,000) | -100.00% |
| 480-48-48500-000 | EMS DONATIONS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 280-49-49210-000 | TRANSFER FROM GENERAL FUND (FIRE) | $ - | $ 447,768 | $ - | $ - | $ - | $ - | |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | $ 1,076 | $ 448,558 | $ 2,422,272 | $ 1,770,335 | $ 4,788,374 | $ 2,366,102 | 98% |

***Fund Balance end 2024 $(279,628)*** — *$ 558,527.01 Projected Fund Balance*

Final 11.25.25

| | EMPLOYEE POST-RETIREMENT | 2023 Actual | 2024 Actual | 2025 Budget | 2025 6 Mo Actual | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| Account Description | | | | | | | | |
| 285-02-51400-136 | ADMIN | $ 16,807 | $ 31,185 | $ 21,445 | $ 19,364 | $ 7,892 | $ (13,553) | -63.20% |
| 285-02-51500-136 | FINANCE | $ 17,908 | $ 932 | $ - | $ - | $ - | | |
| 285-10-52110-136 | POLICE ADMIN | $ 26,886 | $ 31,185 | $ 31,324 | $ 24,267 | $ 27,307 | $ (4,017) | -12.82% |
| 285-10-52120-136 | PATROL | $ 17,602 | $ 18,414 | $ - | $ - | $ - | | |
| 285-10-52130-136 | CRIMINAL INVESTIAGTION | $ - | $ 12,943 | $ 22,269 | $ - | $ 15,000 | | |
| 285-15-52220-136 | FIRE SUPRESSION | $ 27,903 | $ 20,246 | $ - | $ - | $ - | | |
| 285-30-55200-136 | P&R | $ - | $ - | $ - | $ - | $ - | | |
| 285-20-53100-136 | PW ADMIN | $ 20,678 | $ 37,157 | $ 30,231 | $ 12,731 | $ - | | |
| 285-20-53311-136 | PW CREW | $ 7,302 | $ 16,402 | $ 31,324 | $ 8,760 | $ - | | |
| 285-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | $ 135,086 | $ 168,465 | $ 136,594 | $ 65,122 | $ 50,200 | $ (17,570) | -10.43% |

| | EMPLOYEE POST-RETIREMENT - REVENUES<br>Fund 285 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 285-49-49210-000 | TRANSFER FROM GENERAL FUND<br>Transfer from PEC | $ 117,724 | $ 164,560 | $ 119,095 | $ - | $ 55,000 | $ (64,095) | -53.82% |
| 285-49-49900-000 | FUND BALANCE APPLIED | | | $ 17,500 | | | $ (17,500) | -100.00% |
| **TOTAL FUND REVENUE & FUND BALANCE APPLIED** | | $ 117,724 | $ 164,560 | $ 136,595 | $ - | $ 55,000 | $ (81,595) | -49.58% |

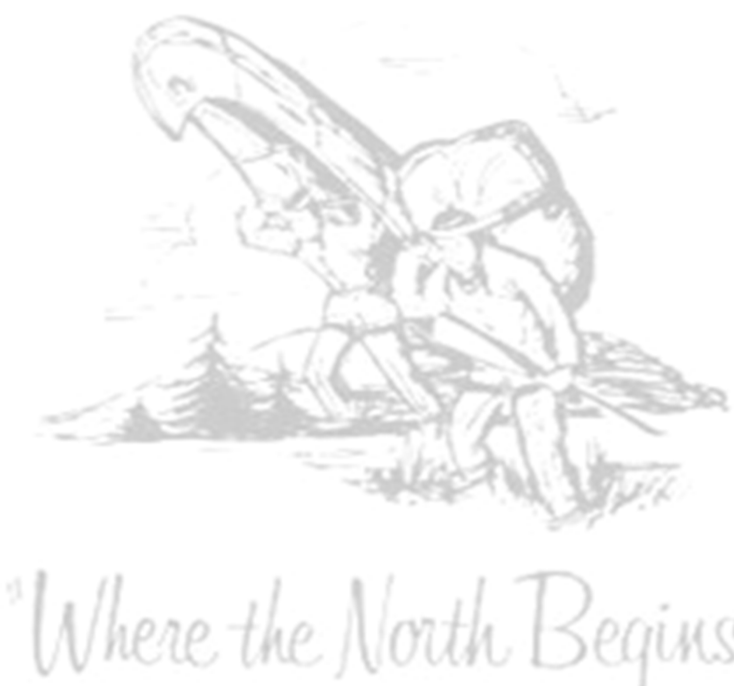
***Fund Balance end 2024 $(66,566)***

Final 11.25.25

# 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.



| | Debt Service<br>Fund 300 Dept 00 Object 58000 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account Description** | | | | | | | | |
| 300-00-58000-590 | BANK FEES | | $ - | | $ - | | $ - | |
| 300-00-58000-610 | PRINCIPAL | $ 1,449,924 | $ 1,607,164 | $ 2,082,979 | $ 1,988,132 | $ 2,385,147 | $ 302,168 | 14.51% |
| 300-00-58000-620 | INTEREST AND FISCAL CHARGES | $ 485,087 | $ 598,501 | $ 1,481,257 | $ 886,095 | $ 1,351,477 | $ (129,780) | -8.76% |
| 300-00-59229-000 | TRANSFER TO LIBRARY | $ - | $ - | | $ - | | | |
| **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | | $ 1,935,011 | $ 2,205,666 | $ 3,564,236 | $ 2,874,227 | $ 3,736,624 | $ 172,388 | 4.84% |

| | Debt Service - Rev<br>Fund 300 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 300-41-41110-000 | GENERAL PROPERTY TAXES | $ 1,459,634 | $ 1,771,387 | $ 3,131,341 | $ 3,131,341 | $ 3,038,928 | $ (92,413) | -2.95% |
| 300-48-48900-000 | MISCELLANEOUS REVENUE | $ 103,629 | $ 26,572 | $ - | $ - | | $ - | |
| 300-49-49221-000 | TRANSFER FROM TIF | $ 475,374 | $ 434,274 | $ 432,895 | $ 386,513 | $ 466,941 | $ 34,046 | 7.86% |
| 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 | $ - | $ - | $ - | $ - | $ 230,755 | $ 230,755 | -100.00% |
| **TOTAL FUND REVENUE & FUND BALANCE APPLIED** | | $ 2,038,637 | $ 2,232,233 | $ 3,564,236 | $ 3,517,854 | $ 3,736,624 | $ 172,388 | 4.84% |

# 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**

| Account # | TIF #10 Northside<br>Fund 212 EXPENSES<br>Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 Month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 212-00-56000-215 | AUDIT | $ 899 | $ 2,453 | $ 2,250 | $ 682 | $ 2,310 | $ 60 | 2.67% |
| 212-00-56000-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ 500 | $ - | $ - | $ (500) | -100.00% |
| 212-00-56000-292 | PRINTING/PUBLISHING | $ - | $ - | $ - | $ - | $ - | | |
| 212-00-56000-550 | ADMINISTRATIVE SERVICES | $ 2,699 | $ 1,500 | $ 1,070 | $ 3,000 | $ 3,786 | $ 2,716 | 253.79% |
| 212-00-56000-790 | MISCELLANEOUS EXPENSE | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 | $ - | |
| 212-00-57000-820 | PUBLIC INFRASTRUCTURE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 212-00-58000-620 | INTEREST AND FISCAL CHARGES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 212-00-58000-630 | BOND FEES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 212-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | $ - | |
| 212-00-59200-000 | TRANSFER TO GENERAL FUND | $ - | $ - | $ - | $ - | $ - | $ - | |
| 212-00-59230-000 | TRANSFER TO DEBT SERVICE | $ - | $ - | $ - | $ - | $ - | $ - | |
| | RESIDUAL EQUITY | | | $ 77,702 | | | | |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | **$ 3,749** | **$ 4,103** | **$ 81,672** | **$ 3,832** | **$ 6,246** | **$ 2,276** | 2.79% |

| | TIF #10 Northside<br>Fund 212 REVENUES | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 212-41-41120-000 | TAX INCREMENT | $ 51,801 | $ 67,129 | $ 81,672 | $ 81,672 | $ 83,213 | $ 1,540 | 1.89% |
| 212-49-49210-000 | TRANSFER FROM GEN FUND | $ - | $ - | | $ - | | $ - | |
| 212-49-49000-000 | FUND BALANCE | $ - | | | $ - | | $ - | |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | **$ 51,801** | **$ 67,129** | **$ 81,672** | **$ 81,672** | **$ 83,213** | **$ 1,540** | **0.00%** |

***Fund Balance end 2024 $120,768***

Established Jan 1, 2019
Blight Eliminiation Type 2
Expenditure period 2041
Retirement 2046

| Account # | TIF #9 NS Business Park (Gunderson) Fund 213 EXPENSES Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 Month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 213-00-56000-215 | AUDIT | $ 2,316 | $ 2,453 | $ 2,250 | $ 2,503 | $ 2,310 | $ 60 | 2.67% |
| 213-00-56000-219 | OTHER PROFESSIONAL SERVICES | $ 527 | $ 1,296 | $ 10,000 | $ 1,248 | $ 1,500 | $ (8,500) | -85.00% |
| 213-00-56000-292 | PRINTING/PUBLISHING | $ 170 | $ - | $ - | $ - | $ - | $ - | |
| 213-00-56000-550 | ADMINISTRATIVE SERVICES | $ 1,283 | $ 2,143 | $ 6,071 | $ - | $ 9,844 | $ 3,773 | 62.16% |
| 213-00-56000-790 | MISCELLANEOUS EXPENSE | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 | $ - | |
| 213-00-57000-820 | PUBLIC INFRASTRUCTURE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 213-00-57000-830 | OBLIGATION TO DEVELOPERS | $ - | $ - | $ - | $ - | $ 110,390 | $ 110,390 | 100.00% |
| 213-00-59500-630 | BOND FEES | $ - | $ - | $ - | $ - | $ - | | |
| 213-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ 31,962 | $ - | $ - | $ (31,962) | -100.00% |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | **$ 4,446** | **$ 6,042** | **$ 50,433** | **$ 3,901** | **$ 124,194** | **$ 73,761** | **146.26%** |

| | TIF #9 NS Business Park (Gunderson) Fund 213 REVENUES | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 213-41-41120-000 | TAX INCREMENT | $ 9 | $ 28,628 | $ 50,432 | $ 50,432 | $ 134,945 | $ 84,512 | 167.58% |
| 213-42-42020-000 | SIDEWALK ASSESSMENT | $ - | $ - | $ - | $ - | $ - | | |
| 213-43-43100-000 | STATE COMPUTER AID CREDIT | $ - | $ - | $ - | $ - | $ - | $ - | |
| 213-48-48110-000 | INTEREST INCOME | $ - | $ 125 | $ - | $ 666 | $ 675 | $ 675 | 100.00% |
| 213-48-48130-000 | INTEREST SPEC. ASSMT & CHARGES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 213-48-48930-000 | MISC REVENUE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 213-49-49110-000 | BOND PROCEEDS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 213-49-49130-000 | BOND PREMIUM GOVT FUNDS | $ - | $ - | $ - | $ - | $ - | | |
| 213-49-49200-000 | TRANSFER FROM OTHER FUNDS | $ - | $ - | $ - | $ - | $ - | | |
| 213-49-49210-000 | TRANSFER FROM GEN FUND | $ - | $ - | $ - | $ - | $ - | $ - | |
| 213-49-49000-000 | FUND BALANCE | $ - | $ - | $ - | $ - | $ - | $ - | |
| | **TOTAL FUND REVENUE & FUND BALANCE APPLIED** | **$ 9** | **$ 28,753** | **$ 50,432** | **$ 51,099** | **$ 135,620** | **$ 85,187** | 0.00% |

***Fund Balance end 2024 $(31,003)***

Established Jan 1, 2017
Mixed Use (6)
Expenditure period 2032
Retirement 2038

| Account # | TIF #8 Hamilton Park Place<br>Fund 214 EXPENSES<br>Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 Month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 214-00-56000-215 | AUDIT | $ 1,844 | $ 2,453 | $ 2,250 | $ 2,182 | $ 2,310 | $ 60 | 2.67% |
| 214-00-56000-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 214-00-56000-550 | ADMINISTRATIVE SERVICES | $ 856 | $ 536 | $ 1,070 | $ - | $ 3,786 | $ 2,716 | 253.79% |
| 214-00-56000-590 | BANK FEES | $ 80 | $ 148 | $ 100 | $ 148 | $ 150 | $ 50 | 50.00% |
| 214-00-56000-790 | MISCELLANEOUS EXPENSE | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 | $ - | |
| 214-00-57000-820 | PUBLIC INFRASTRUCTURE | $ - | $ - | $ - | $ - | $ - | | |
| 214-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ 7,277 | $ - | $ - | $ (7,277) | -100.00% |
| 214-00-59230-000 | TRANSFER TO DEBT SERVICE | $ 48,638 | $ 47,838 | $ 47,038 | $ 43,719 | $ 51,075 | $ 4,037 | 8.58% |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | **$ 51,567** | **$ 51,125** | **$ 57,885** | **$ 46,199** | **$ 57,471** | **$ (414)** | **-0.72%** |

| | TIF #8 Hamilton Park Place<br>Fund 214 REVENUES | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 214-41-41120-000 | TAX INCREMENT | $ 50,663 | $ 58,580 | $ 67,395 | $ 67,395 | $ 66,345 | $ (1,051) | -1.56% |
| 214-41-41115-000 | PERSONAL PROPERTY AID | $ 2,967 | $ 2,967 | $ 2,967 | $ 2,967 | $ 2,996 | $ 29 | 0.98% |
| 214-42-42020-000 | SIDEWALK ASSESSMENT | $ - | $ - | $ - | $ - | $ - | | |
| 214-43-43431-000 | STATE COMPUTER AID CREDIT | $ 754 | $ 754 | $ 753 | $ - | $ 754 | $ 1 | 0.12% |
| 214-48-48110-000 | INTEREST INCOME | $ 7,942 | $ 7,361 | $ 390 | $ 3,912 | $ 4,500 | $ 4,110 | 1053.85% |
| 214-48-48130-000 | INTEREST SPEC. ASSMT & CHARGES | $ - | $ - | $ - | $ - | $ - | $ - | |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | **$ 62,326** | **$ 69,661** | **$ 71,505** | **$ 74,274** | **$ 74,595** | **$ 3,089** | **0.00%** |

***Fund Balance end 2024 $155,306***

Established Jan 1, 2014
Mixed Use (6)
Expenditure period 2029
Retirement 2035

| Account # | TIF #11 NORTHSIDE Fund 215 EXPENSES Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 215-00-56000-215 | AUDIT | $ - | $ - | $ 2,250 | $ - | $ 2,310 | $ 60 | 2.67% |
| 215-00-56000-219 | OTHER PROFESSIONAL SVC | $ 18,750 | $ 7,293 | $ 5,000 | $ 1,293 | $ 2,500 | $ (2,500) | -50.00% |
| 215-00-56000-550 | ADMINISTRATIVE SERVICES | $ 1,000 | $ 1,500 | $ 6,193 | $ - | $ 9,844 | $ 3,651 | 58.95% |
| 215-00-56000-590 | BANK FEES | $ - | $ - | $ 100 | $ - | $ - | $ (100) | -100.00% |
| 215-00-56000-790 | MISCELLANEOUS EXPENSE | $ - | $ 150 | $ 150 | $ 1,888 | $ 1,500 | $ 1,350 | 900.00% |
| 215-00-57000-219 | OTHER PROFESSIONAL SVC | $ 243 | $ 756 | $ - | $ - | $ - | | |
| 215-00-57000-820 | PUBLIC INFRASTRUCTURE | $ - | $ 330,908 | $ - | $ - | $ - | $ - | |
| 215-00-58000-620 | INTEREST AND FISCAL CHARGES | $ - | $ - | $ - | $ - | $ - | | |
| 215-00-59230-000 | TRANSFER TO DEBT SERVICE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 215-00-59500-630 | PAYMENT TO BOND EXCROW AGENT | $ - | $ 4,681 | $ - | $ - | $ - | $ - | |
| 215-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | $ - | |
| 215-00-59230-000 | TRANSFER TO DEBT SERVICE | | | | | $ 42,800 | | |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | **$ 19,993** | **$ 345,288** | **$ 13,693** | **$ 3,181** | **$ 58,954** | **$ 2,461** | 17.97% |

| Account # | TIF #11 NORTHSIDE Fund 215 EXPENSES Account Description | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 215-41-41120-000 | TAX INCREMENT | $ - | $ - | $ 2,530 | $ 2,530 | $ 36,727 | $ 34,197 | 1351.68% |
| 215-41-41115-000 | PERSONAL PROPERTY AID | $ - | $ - | $ - | $ - | $ - | $ - | |
| 215-48-48900-000 | MISCELLANEOUS REVENUE | $ - | $ - | $ - | $ - | $ - | $ - | |
| 215-49-49110-000 | BOND PROCEEDS | $ - | $ 335,000 | $ - | $ - | $ - | $ - | |
| 215-49-49130-000 | BOND PREMIUM | $ - | $ - | $ - | $ - | $ - | $ - | |
| 215-49-49210-000 | TRANSFER FROM GEN FUND | $ - | $ - | $ 11,163 | $ - | $ - | $ (11,163) | -100.00% |
| 215-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ - | $ - | $ - | $ - | |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | **$ -** | **$ 335,000** | **$ 13,693** | **$ 2,530** | **$ 36,727** | **$ 23,034** | 168.2% |

***Fund Balance end 2024 $(18,606)***

\ $ -

Established Jan 1, 2024
Mixed Use (6)
Expenditure period 2039
Retirement 2044

| Account # | TIF # 4 INDUSTRIAL PARK<br>Fund 216 EXPENSES<br>Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 216-00-56000-215 | AUDIT | $ 3,250 | $ 2,453 | $ 2,250 | $ 1,820 | $ 2,310 | $ 60 | 2.67% |
| 216-00-56000-219 | OTHER PROFESSIONAL SERVICES | $ 378 | $ - | $ - | $ - | $ - | $ - | |
| 216-00-56000-550 | ADMINISTRATIVE SERVICES | $ 1,711 | $ 1,607 | $ - | $ - | $ - | $ - | |
| 216-00-56000-590 | BANK FEES | $ 8 | $ 8 | $ 25 | $ - | $ - | $ (25) | -100.00% |
| 216-00-57000-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 216-00-56000-790 | MISCELLANEOUS EXPENSE | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 | $ - | |
| 216-00-57000-820 | PUBLIC INFRASTRUCTURE | $ - | $ 1,219 | $ - | $ - | | $ - | |
| 216-00-57000-822 | LAND ACQUISITION | $ - | $ - | $ - | $ - | $ - | $ - | |
| 216-00-57000-830 | OBLIGATION TO DEVELOPER | $ - | $ 16,450 | $ 16,450 | $ 16,450 | $ 16,450 | | |
| *Belco Dev Agr* | | $ - | $ - | $ - | $ - | $ - | | |
| 216-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | $ - | |
| 216-00-59230-000 | TRANSFER TO DEBT SERVICE | $ 82,270 | $ 80,505 | $ 216,430 | $ 209,803 | $ 214,865 | $ (1,565) | -0.72% |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | **$ 87,767** | **$ 102,393** | **$ 235,305** | **$ 228,223** | **$ 233,775** | **$ (1,530)** | **-0.65%** |

| Account # | TIF # 4 INDUSTRIAL PARK<br>Fund 216 REVENUES<br>Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 216-41-41120-000 | TAX INCREMENT | $ 74,668 | $ 92,930 | $ 134,499 | $ 134,499 | $ 168,936 | $ 34,437 | 25.60% |
| 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 | $ 6,087 | $ - | $ - | $ - | $ - | $ - | |
| 216-49-49200-000 | TRANSFER FROM OTHER FUND (ED) | $ 28,095 | $ 33,250 | $ - | $ - | $ - | | |
| 216-49-49210-000 | TRANSFER FROM GEN FUND | $ - | $ - | $ 124,924 | $ - | $ - | $ (124,924) | -100.00% |
| 216-49-49241-000 | TRANSFER FROM CAPITAL PRJ | $ - | $ - | $ - | $ - | $ - | $ - | |
| 216-49-49275-000 | TRANSFER FROM OTHER FUNDS (PEC) | $ - | $ - | $ - | $ - | $ - | $ - | |
| 216-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ - | $ - | $ - | $ - | |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | **$ 108,849** | **$ 126,179** | **$ 259,423** | **$ 134,499** | **$ 168,936** | **$ (90,487)** | **-34.9%** |

***Fund Balance end 2024 $(1,195,167)***

Established Jan 1, 2003
Industrial (4)
Expenditure period 2021
Retirement 2027

| | TIF #5 HIGHLANDS<br>Fund 217 EXPENSES | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| **Account #** | **Account Description** | | | | | | | |
| 217-00-56000-215 | AUDIT | $ 2,788 | $ 2,453 | $ 2,250 | $ 2,182 | $ 2,310 | $ 60 | 2.67% |
| 217-00-56000-219 | OTHER PROFESSIONAL SVC | $ - | $ - | $ - | $ - | $ - | $ - | |
| 217-00-56000-550 | ADMINISTRATIVE SERVICES | $ 1,711 | $ 1,607 | $ 2,015 | $ - | $ 3,029 | $ 1,014 | 50.30% |
| 217-00-56000-590 | BANK FEES | $ 24 | $ - | $ 25 | $ - | $ - | $ (25) | -100.00% |
| 217-00-56000-790 | MISCELLANEOUS EXPENSE | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 | $ - | |
| 217-00-57000-219 | OTHER PROFESSIONAL SVC | $ - | $ - | $ - | $ - | $ - | | |
| 217-00-59230-000 | TRANSFER TO DEBT SERVICE | $ 171,238 | $ 137,025 | $ 137,025 | $ - | $ - | $ (137,025) | -100.00% |
| 217-00-59500-630 | PAYMENT TO BOND EXCROW AGENT | $ - | $ - | $ - | $ - | $ - | $ - | |
| 217-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | $ - | |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | **$ 175,910** | **$ 141,235** | **$ 141,465** | **$ 2,332** | **$ 5,489** | **$ (135,976)** | -96.12% |

| | TIF #5 HIGHLANDS<br>Fund 217 REVENUES | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Account #** | **Account Description** | | | | | | | |
| 217-41-41120-000 | TAX INCREMENT | $ 110,434 | $ 121,690 | $ 164,466 | $ 164,466 | $ 163,246 | $ (1,220) | -0.74% |
| 217-41-41115-000 | PERSONAL PROPERTY AID | $ - | $ - | $ - | $ - | $ - | $ - | |
| 217-48-48900-000 | MISCELLANEOUS REVENUE | $ - | $ - | $ - | $ - | $ - | $ - | |
| | | | | | | | | |
| 217-49-49110-000 | BOND PROCEEDS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 217-49-49130-000 | BOND PREMIUM | $ - | $ - | $ - | $ - | $ - | $ - | |
| 217-49-49210-000 | TRANSFER FROM GEN FUND | $ - | $ - | $ 9,684 | $ - | $ - | $ (9,684) | -100.00% |
| 217-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ - | $ - | $ - | $ - | |
| | **TOTAL FUND REVENUE & FUND BALANCE APPLIED** | **$ 110,434** | **$ 121,690** | **$ 174,150** | **$ 164,466** | **$ 163,246** | **$ (10,904)** | -6.3% |

***Fund Balance end 2024 $(692,910)***

Established Jan 1, 2004
Blight Elimination (2)
Expenditure period 2026
Retirement 2031

| Account # | TIF # 6 DOWNTOWN<br>Fund 218 EXPENSES<br>Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 218-00-56000-215 | AUDIT | $ 1,625 | $ 2,453 | $ 2,250 | $ 2,182 | $ 2,310 | $ 60 | 2.67% |
| 218-00-56000-550 | ADMINISTRATIVE SERVICES | $ 856 | $ 1,072 | $ 2,015 | $ - | $ 3,786 | $ 1,771 | 87.87% |
| 218-00-56000-590 | BANK FEES | $ 103 | $ 103 | $ 100 | $ 96 | $ 105 | $ 5 | 5.00% |
| 218-00-56000-790 | MISCELLANEOUS EXPENSE | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 | $ - | |
| 218-00-57000-820 | PUBLIC INFRASTRUCTURE | $ 20,326 | $ 18,970 | $ 5,000 | $ 3,425 | $ - | $ (5,000) | -100.00% |
| 218-00-59230-000 | TRANSFER TO DEBT SERVICE | $ 47,547 | $ 47,399 | $ 46,089 | $ 35,925 | $ 44,475 | $ (1,614) | |
| 218-00-59500-630 | BOND FEES | $ - | $ - | $ - | $ - | | | |
| 218-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ 53,686 | $ - | $ - | | |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | **$ 70,607** | **$ 70,147** | **$ 109,290** | **$ 41,778** | **$ 50,826** | $ (4,778) | -4.37% |

| Account # | TIF # 6 DOWNTOWN<br>Fund 218 REVENUES<br>Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 218-41-41120-000 | TAX INCREMENT | $ 17,281 | $ 46,790 | $ 132,197 | $ 132,197 | $ 142,415 | $ 10,218 | 7.73% |
| 218-43-43431-000 | STATE COMPUTER AID CREDIT | $ 3,452 | $ 3,452 | $ 3,452 | $ - | $ 3,453 | $ 1 | |
| 218-43-43690-000 | OTHER STATE PAYMENTS (WAM) | $ - | $ - | $ - | $ - | $ - | $ - | |
| 218-49-49110-000 | BOND PROCEEDS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 218-49-49210-000 | TRANSFER FROM GEN FUND | $ - | $ - | $ - | $ - | $ - | $ - | |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | **$ 20,733** | **$ 50,242** | **$ 135,649** | **$ 132,197** | **$ 145,868** | $ 10,219 | 7.53% |

***Fund Balance end 2024 $(181,856)***

Established Jan 1, 2008

rehab/conservancy (3)

Expenditure period 2030

Retirement 2035

| Account # | TIF #7 FIRST WARD<br>Fund 219 EXPENSES<br>Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 219-00-56000-215 | AUDIT | $ 2,293 | $ 2,453 | $ 2,750 | $ 2,182 | $ 2,310 | $ (440) | -16.00% |
| 219-00-56000-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ 2,250 | $ - | $ - | $ (2,250) | -100.00% |
| 219-00-56000-550 | ADMINISTRATIVE SERVICES | $ 856 | $ 1,072 | $ 2,015 | $ - | $ 3,786 | $ 1,771 | 87.87% |
| 219-00-56000-590 | BANK FEES | $ 245 | $ 251 | $ 250 | $ 174 | $ 175 | $ (75) | -30.00% |
| 219-00-56000-790 | MISCELLANEOUS EXPENSE | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 | $ - | |
| 219-00-57000-820 | PUBLIC INFRASTRUCTURE | $ - | $ - | $ 5,000 | $ - | $ - | $ (5,000) | -100.00% |
| 219-00-57000-820 | RESIDUAL EQUITY | $ - | $ - | $ 102,995 | $ - | $ - | | |
| 219-00-59230-000 | TRANSFER TO DEBT SERVICE | $ 125,681 | $ 121,507 | $ 123,338 | $ 97,067 | $ 124,944 | $ 1,606 | 1.30% |
| | ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | **$ 129,226** | **$ 125,434** | **$ 238,748** | **$ 99,573** | **$ 131,365** | **$ (4,388)** | **-1.84%** |

| Account # | TIF # 7- 1st Ward Redevelopment<br>Fund 219 REVENUES<br>Account Description | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 219-41-41120-000 | TAX INCREMENT | $ 153,914 | $ 197,343 | $ 291,614 | $ 291,613 | $ 312,007 | $ 20,393 | 6.99% |
| 219-43-43431-000 | STATE COMPUTER AID CREDIT | $ 1,746 | $ 1,746 | $ 1,746 | $ - | $ 1,746 | $ 0 | 0.02% |
| 219-43-43690-000 | OTHER STATE PAYMENTS | $ - | $ - | $ - | $ - | $ - | | |
| 219-48-48110-000 | INTEREST INCOME | $ 9,205 | $ 10,777 | $ 250 | $ 7,842 | $ 10,000 | $ 9,750 | 3900.00% |
| 219-49-49110-000 | BOND PROCEEDS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 219-49-49130-000 | BOND PREMIUM GOVT FUND | $ - | $ - | $ - | $ - | $ - | | |
| 219-49-49210-000 | TRANSFER FROM GEN FUND | $ - | $ - | $ - | $ - | $ - | $ - | |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | **$ 164,865** | **$ 209,867** | **$ 293,610** | **$ 299,456** | **$ 323,753** | **$ 30,143** | 10.27% |

***Fund Balance end 2024 $249,334***

Established Jan 1, 2010

rehab/conservancy (3)

Expenditure period 2032

Retirement 2038

Final 11.25.25

| Account Description | CAPITAL PROJECTS Fund 410 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | 25 Act vs 25 Bdgt | 25 Act vs 25 Bdgt |
|---|---|---|---|---|---|---|---|---|
| **410-00-51600-821** | **MUNICIPAL BUILDING/GROUNDS** | $ 1,504,744 | $ 1,504,744 | $ 1,070,000 | $ 1,504,744 | $ 65,000 | $ (1,005,000) | -93.93% |
| **410-00-53311-821** | **PW - BUILDINGS/GROUNDS** | $ - | $ - | $ - | $ - | $ - | $ - | |
| **410-00-53630-000** | **LANDFILL & COMPOSTING EXP** | $ - | $ - | $ - | $ - | $ - | $ - | |
| **410-00-55200-821** | **P&R BUILDINGS/GROUNDS** | $ 32,771 | $ 32,771 | $ - | $ 32,771 | $ 75,000 | $ 75,000 | 100.00% |
| 410-00-57000-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 410-00-57000-819 | STORM WATER CAPITAL OUTLAY | $ 90,364 | $ 90,364 | $ 350,000 | $ 90,364 | $ 285,600 | $ (64,400) | -18.40% |
| 410-00-57000-820 | PUBLIC INFRASTRUCTURE | $ 1,260,681 | $ 1,260,681 | $ 2,292,239 | $ 1,260,681 | $ 2,189,000 | $ (103,239) | -4.50% |
| 410-00-57000-821 | BUILDING/GROUNDS | $ 350,151 | $ 350,151 | $ - | $ 350,151 | $ - | $ - | |
| 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 | $ 97,904 | $ 97,904 | $ - | $ 97,904 | $ - | $ - | |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | $ 3,336,615 | $ 3,336,615 | $ 3,712,239 | $ 3,336,615 | $ 2,614,600 | $ (1,097,639) | -29.57% |

| | *CAPITAL PROJECTS - REV Fund 410* | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 410-42-42035-000 | ALLEY ASSESSMENT | $ - | $ - | $ - | $ - | $ - | | |
| 410-42-42040-000 | URBAN DEVELOPMENT | $ 19,388 | $ 30,609 | $ 13,000 | $ 19,388 | $ - | $ (13,000) | -100.00% |
| 410-42-42020-000 | SIDEWALK ASSESSMENT | $ - | $ - | $ - | $ - | $ - | | |
| 410-43-43261-000 | GRANTS & AIDS | $ - | $ 49,554 | $ - | $ - | $ - | $ - | |
| 410-43-43300-000 | OTHER FEDERAL GRANTS | $ - | $ 100,000 | $ - | $ - | | | |
| 410-43-43690-000 | OTHER STATE PAYMENTS | $ - | $ - | $ - | $ - | | $ - | |
| 410-46-46165-000 | STORM WATER MGT FEES | $ - | $ - | $ - | $ - | | $ - | |
| 410-48-48110-000 | INTEREST INCOME | $ 100,262 | $ 309,963 | $ 25,000 | $ 100,262 | $ 35,000 | $ 10,000 | 40.00% |
| 410-48-48130-000 | INTEREST SPEC ASSMNT & CHARGES | $ 2,072 | $ 361 | $ - | $ 2,072 | $ - | $ - | |
| 410-48-48520-000 | DONATIONS - PARK AND REC | $ 100,345 | $ 51,774 | $ - | $ 100,345 | $ - | | |
| 410-48-48900-000 | MISCELLANEOUS REVENUE | $ - | $ - | $ - | $ - | | $ - | |
| 410-48-48910-000 | REFUND OF PRIOR YEAR EXPENSE | $ - | $ - | $ - | $ - | | $ - | |
| 410-49-49110-000 | BOND PROCEEDS | $ 3,015,000 | $ 17,595,246 | $ 3,659,739 | $ 3,015,000 | $ 2,350,000 | $ (1,309,739) | -35.79% |
| 410-49-49130-000 | BOND PREMIUM | $ 31,721 | $ 122,932 | $ - | $ 31,721 | $ - | $ - | |
| 410-49-49120-000 | LOAN PROCEEDS | $ - | $ - | | $ - | $ - | $ - | |
| 410-49-49200-000 | TRANSFER FROM WHEEL TAX | $ - | $ 40,000 | $ 40,000 | $ - | $ - | $ (40,000) | -100.00% |
| 410-49-49210-000 | TRANSFER FROM GENERAL FUND | $ 125,000 | $ - | $ - | $ 125,000 | $ - | | |
| 410-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ - | $ - | $ 229,600 | $ 229,600 | 100.00% |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | $ 3,393,788 | $ 18,300,439 | $ 3,737,739 | $ 3,393,788 | $ 2,614,600 | $ (1,123,139) | -30.05% |

***Fund Balance end 2024 $3,111,215***

| Account Description | VEHICLE & EQUIP REPLACEMENT Fund 420 Dept 00 Object 57500 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 420-00-57500-590 | BANK FEES | $ - | $ - | | $ - | | $ - | |
| 420-00-57500-830 | VEHICLES | $ 314,480 | $ 1,105,459 | $ 341,460 | $ 283,476 | $ 345,000 | $ 3,540 | 1.04% |
| 420-00-57500-840 | EQUIPMENT | $ 88,674 | $ 119,276 | $ - | $ 821 | $ 50,000 | $ 50,000 | 100.00% |
| 420-00-57500-870 | COMPUTER HARDWARE | $ 9,652 | $ 37,769 | $ 21,500 | $ 35,957 | $ 18,000 | $ (3,500) | -16.28% |
| 420-00-59100-000 | RESIDUAL EQUITY | | $ - | | $ - | | $ - | |
| **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | | $ 412,806 | $ 1,262,504 | $ 362,960 | $ 320,254 | $ 413,000 | $ 50,040 | 13.79% |

| **VEHICLE REPL - REV** **Fund 420** | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 420-47-47324-000 | HAZMAT SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 420-48-48110-000 | INTEREST INCOME | $ 74,146 | $ 53,625 | $ 25,000 | $ 27,741 | $ 18,100 | $ (6,900) | -27.60% |
| 420-48-48303-000 | SALE OF PROPERTY-PUBLIC WORKS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 420-48-48301-000 | SALE OF PROPERTY - LAW ENFORCE | $ 17,650 | $ - | $ 10,000 | $ - | $ - | $ (10,000) | -100.00% |
| 420-48-48302-000 | SALE OF PROPERTY-FIRE PROP | $ - | $ - | $ - | $ 23,750 | $ - | $ - | |
| 420-48-48309-000 | SALE OF PROPERTY-OTHER | $ 79,753 | $ 92,476 | $ 10,000 | $ - | $ - | $ (10,000) | -100.00% |
| 420-48-48420-000 | INSURANCE PROCEEDS - LAW | $ - | $ - | $ - | $ - | $ - | | |
| 420-48-48500-000 | DONATIONS | $ - | $ - | $ - | $ - | $ - | $ - | |
| 420-49-49110-000 | BOND PROCEEDS | $ - | $ 974,754 | $ - | $ - | $ - | | |
| 420-49-49210-000 | TRANSFER FROM GEN FUND - VEHICLES/COMP | $ 69,148 | $ 72,950 | $ 61,500 | $ 21,100 | $ 61,500 | $ - | |
| 420-49-49200-000 | TRANSFER FROM Water/Sewer/SRO | $ 52,587 | $ 12,587 | $ 7,500 | $ - | $ 61,528 | | |
| | LOAN PROCEEDS | | | | | | | |
| 420-49-49900-000 | FUND BALANCE APPLIED | | | $ 248,960 | | $ 271,872 | $ 22,912 | 9.20% |
| TOTAL FUND REVENUE & FUND BALANCE APPLIED | | $ 293,284 | $ 1,206,392 | $ 362,960 | $ 72,591 | $ 413,000 | $ (3,988) | -1.10% |

| Account Description | REVOLVING SIDEWALK Fund 450 Dept 00 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 450-00-53431-236 | SIDEWALK CONTRACTOR | $ 2,192 | $ 48,404 | $ 100,000 | $ 152 | $ 100,000 | $ - | |
| 450-00-53431-550 | ADMINISTRATIVE FEES | $ 3,203 | $ 3,336 | $ 3,256 | $ - | $ 4,959 | $ 1,702 | 52.28% |
| 450-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | $ - | |
| ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | | $ 5,395 | $ 51,740 | $ 103,256 | $ 152 | $ 104,959 | $ 1,702 | 1.65% |

| | REVOLVING SIDEWALK - REV Fund 450 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 450-42-42020-000 | SIDEWALK ASSESSMENT | $ 8,447 | $ 15,977 | $ 40,000 | $ 2,655 | $ 20,000 | $ (20,000) | -50.00% |
| 450-48-48110-000 | INTEREST INCOME | $ 2,161 | $ 3,144 | $ 400 | $ 551 | $ 400 | $ - | |
| 450-48-48130-000 | INTEREST SPEC ASSMNT & CHARGES | $ 605 | $ 1,273 | $ 1,500 | $ 15 | $ 750 | $ (750) | -50.00% |
| 450-49-49210-000 | TRANSFER FROM GENERAL FUND | $ - | $ - | $ - | $ - | $ - | $ - | |
| 450-49-49241-000 | TRANSFER FROM CAPITAL FUND | $ - | $ - | $ - | $ - | $ - | | |
| 450-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ 23,059 | $ - | $ - | $ (23,059) | -100.00% |
| 450-49-49110-000 | BOND PROCEEDS | $ - | $ - | $ 40,000 | $ - | $ - | | |
| ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | | $ 11,214 | $ 20,393 | $ 104,959 | $ 3,220 | $ 21,150 | $ (43,809) | -41.74% |

| Account Description | ALLEY<br>Fund 455 Dept 00 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 455-00-53311-231 | STREET REPAIR/MAINT | $ 4,826 | $ 98,787 | $ - | $ - | $ - | $ - | |
| 455-00-53311-550 | ADMINISTRATIVE FEES | $ - | $ 3,256 | $ 4,959 | $ - | $ - | $ (4,959) | -100.00% |
| 455-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | $ - | |
| **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | | $ 4,826 | $ 102,043 | $ 4,959 | $ - | $ - | $ (4,959) | |

| | ALLEY - REV<br>Fund 455 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 455-42-42035-000 | ALLEY ASSESSMENT | $ 18,997 | $ 16,831 | $ 12,500 | $ 6,725 | $ 12,500 | $ (4,331) | -34.65% |
| 455-48-48110-000 | INTEREST INCOME | $ 1,100 | $ 1,906 | $ 250 | $ 43 | $ 250 | $ - | |
| 455-48-48130-000 | INTEREST SPEC ASSMNT & CHARGES | $ 1,088 | $ 1,383 | $ - | $ 1 | $ - | $ - | |
| 455-49-49120-000 | LOAN PROCEEDS | $ - | $ 60,000 | $ - | $ - | $ - | $ - | |
| **TOTAL FUND REVENUE & FUND BALANCE APPLIED** | | $ 21,185 | $ 80,120 | $ 12,750 | $ 6,770 | $ 12,750 | $ (4,959) | -38.89% |

| | CANAL PROJECT<br>Fund 460 Dept 00 | 2023<br>Actual | 2024<br>Actual | 2024<br>Budget | 2024<br>Act 6 month | 2025<br>Budget | Change vs.<br>24 Bdgt | % Change<br>From 24 |
|---|---|---|---|---|---|---|---|---|
| 460-00-53100-213 | CONSULTING ENGINEEER SERVICES | $ 26,340 | $ 8,741 | $ - | $ 4,653 | $ 5,600 | $ 5,600 | 100.00% |
| 460-00-57000-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 460-00-57000-590 | BANK FEES | $ - | $ - | $ - | $ - | $ - | $ - | |
| 460-00-57000-820 | PUBLIC INFRASTRUCTURE | $ - | $ - | $ - | $ - | $ - | $ - | |
| TOTAL FUND EXPENSES & RESIDUAL EQUITY | | $ 26,340 | $ 8,741 | $ - | $ 4,653 | $ 5,600 | $ 5,600 | -100.00% |

| | CANAL PROJECT - REV<br>Fund 460 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 460-43-43690-000 | OTHER STATE PAYMENT | $ - | $ - | $ - | $ - | $ - | $ - | |
| 460-49-49900-000 | FUND BALANCE APPLIED | $ - | $ - | $ - | $ - | $ 5,600 | $ 5,600 | 100.00% |
| TOTAL FUND REVENUE & FUND BALANCE APPLIED | | $ 4,280 | $ 1,809 | $ - | $ 669 | $ 5,600 | $ 5,600 | -100.00% |

| Account Description | AIRPORT CONSTRUCTION Fund 470 Dept 00 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 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 | $ - | $ - | $ - | $ - | $ 506,600 | $ 506,600 | 100.00% |
| 470-00-59100-000 | RESIDUAL EQUITY | $ - | $ - | $ - | $ - | $ - | $ - | |
| 470-00-59500-630 | BOND FEES | $ - | $ - | $ - | $ - | $ - | | |
| ***TOTAL FUND EXPENSES & RESIDUAL EQUITY*** | | $ - | $ - | $ - | $ - | $ 506,600 | $ 506,600 | 100.00% |

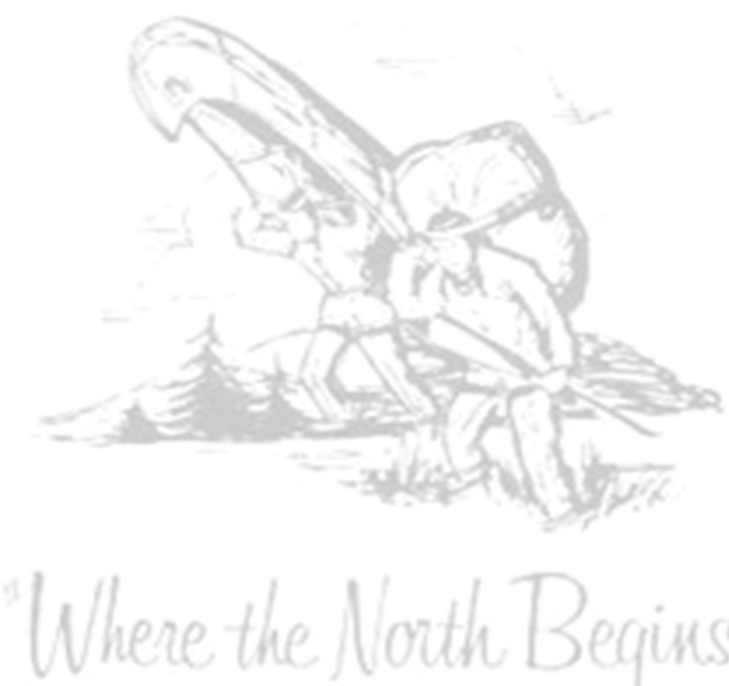
| | ***AIRPORT CONST - REV Fund 470*** | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 470-48-48110-000 | INTEREST INCOME | $ 112 | $ 99 | $ - | $ 47 | $ 50 | $ 50 | 100.00% |
| 470-49-49110-000 | BOND PROCEEDS | $ - | $ - | $ 63,800 | $ - | $ 25,330 | $ (38,470) | -60.30% |
| 470-43-43261-000 | GRANTS & AIDS* | $ - | $ - | $ 1,609,200 | $ - | $ 417,470 | $ (1,191,730) | -74.06% |
| 470-49-49900-000 | FUND BALANCE APPLIED | | $ - | $ - | | $ 63,800 | $ 63,800 | 100.00% |
| ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | | $ 112 | $ 99 | $ 1,673,000 | $ 47 | $ 506,650 | $ (1,166,350) | -69.72% |

***Fund Balance end 2024 $2,012***

# 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 followis:

**Water Utility**
**Wastewater Utility**



**CITY OF PORTAGE**
**WATER UTILITY BUDGET**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 6 MO | 2026 BUDGET | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | |
| CHARGES FOR SERVICE | 2,182,425 | 2,314,051 | 2,642,601 | 1,150,626 | 2,465,479 | (177,122) | -6.70% |
| MISCELLANEOUS REVENUE | 817,892 | 484,481 | 108,200 | 77,215 | 115,289 | 7,089 | 708900.00% |
| | | | | | | | 0 |
| TOTAL REVENUE | 3,000,317 | 2,798,532 | 2,750,801 | 1,227,841 | 2,580,768 | (170,033) | -6.18% |
| EXPENDITURES | | | | | | | |
| 53710 WELL MAINT | 63,160 | 285,030 | 0 | 0 | 0 | - | 0.00% |
| 53720 PUMPING EXPENSES | 214,636 | 210,298 | 246,930 | 113,983 | 239,723 | (7,207) | -2.92% |
| 53730 WATER TREATMENT | 864,364 | 451,498 | 258,056 | 110,586 | 308,873 | 50,817 | 19.69% |
| 53740 DISTRIBUTION | 262,907 | 542,506 | 332,244 | 148,602 | 335,905 | 3,661 | 1.10% |
| 53761 METER READING | 48,752 | 55,551 | 59,489 | 26,371 | 60,523 | 1,034 | 1.74% |
| 53750 ADMIN | 337,311 | 362,413 | 454,024 | 161,210 | 438,464 | (15,560) | -3.43% |
| 53760 CUSTOMER ACCOUNTS | 51,160 | 60,760 | 191,399 | 31,492 | 73,452 | (117,947) | -61.62% |
| TAX EQUIVALENT | 354,976 | 454,673 | 355,000 | 195,536 | 418,000 | 63,000 | 17.75% |
| TOTAL OPERATIONAL EXPENDITURES | 2,197,268 | 2,422,731 | 1,897,143 | 787,780 | 1,874,940 | (22,203) | -1.17% |
| OPERATIONAL PROFIT/(LOSS) | 803,049 | 375,801 | 853,658 | 440,061 | 705,828 | (147,830) | -17.32% |
| Depreciation based on previous year | | | | | 558,236 | | |
| NET OPERATING INCOME (LOSS) | | | | | 147,592 | | |
| PRINCIPAL | | | | | 386,579 | | |
| INTEREST | | | | | 236,436 | | |
| * will have contributed capital to offset | | | | | | | |
| EST Profit(Loss) after Depreciation and Debt Payments | 723,393 | 375,801 | 853,658 | 224,252 | (475,422.58) | (1,329,081) | -155.69% |

Final 11.25.25

| WATER UTILITY - REVENUES Fund 610 Dept 40 & 42 | | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | $ Change 25 Budget | % Change 245Bdgt |
|---|---|---|---|---|---|---|---|---|
| | ***CHARGES FOR SERVICES*** | | | | | | | |
| 610-46-46409-461 | USER CHARGES-MF RESIDENTIAL | $ 111,823 | $ 128,322 | $ 131,588 | $ 64,991 | $ 132,972 | $ 1,384 | 101.05% |
| 610-46-46410-461 | USER CHARGES-RESIDENTIAL | $ 844,153 | $ 844,040 | $ 968,203 | $ 427,965 | $ 905,153 | $ (63,050) | 93.49% |
| 610-46-46411-461 | USER CHARGES-COMMERCIAL | $ 333,899 | $ 342,672 | $ 400,157 | $ 165,243 | $ 361,086 | $ (39,071) | 90.24% |
| 610-46-46412-461 | USER CHARGES-INDUSTRIAL | $ 297,964 | $ 355,187 | $ 407,434 | $ 168,374 | $ 377,827 | $ (29,607) | 92.73% |
| 610-46-46413-461 | USER CHARGES-GOVERNMENTAL | $ 184,010 | $ 208,157 | $ 244,632 | $ 98,291 | $ 225,187 | $ (19,445) | 92.05% |
| 610-46-46416-462 | FIRE PROTECTION-PRIVATE | $ 53,609 | $ 52,971 | $ 60,164 | $ 26,296 | $ 53,996 | $ (6,168) | 89.75% |
| 610-46-46417-463 | FIRE PROTECTION-PUBLIC | $ 351,571 | $ 375,571 | $ 423,790 | $ 193,442 | $ 397,776 | $ (26,014) | 93.86% |
| 610-46-46452-461 | CLEAR WATER METER | $ - | $ - | $ - | $ - | $ - | $ - | 100.00% |
| 610-46-46910-000 | OTHER PUBLIC CHARGES | $ - | $ - | $ - | $ - | $ 604 | $ 604 | 100.00% |
| 610-46-46451-000 | WATER CONNECTION FEE | $ - | $ - | $ - | $ 2,100 | $ 2,800 | $ 2,100 | 100.00% |
| 610-48-48600-470 | PENALTIES | $ 5,396 | $ 7,131 | $ 6,633 | $ 3,925 | $ 8,078 | $ 1,445 | 121.79% |
| | **TOTAL CHARGES FOR SERVICES** | $ 2,182,425 | $ 2,314,051 | $ 2,642,601 | $ 1,150,626 | $ 2,465,479 | $ (177,822) | 93.30% |
| | ***MISCELLANEOUS REVENUE*** | | | | | | | |
| | OTHER STATE PAYMENTS | $ - | | $ - | $ - | $ - | | 100.00% |
| 610-48-48110-000 | INTEREST INCOME | $ 161,609 | $ 145,370 | $ 95,000 | $ 61,282 | $ 95,000 | $ - | 100.00% |
| 640-48-48309-000 | SCRAP SALES | $ - | $ - | $ - | $ - | $ - | | 100.00% |
| 610-48-48600-415 | WORK ORDER 10% MARKUP | $ 6,498 | $ 6,326 | $ 3,500 | $ 9,135 | $ 8,135 | $ 4,635 | 232.43% |
| 610-48-48600-421 | MISC REV CONTR CAP | $ 638,033 | $ 312,633 | $ - | $ - | $ - | | 100.00% |
| 610-48-48309-000 | SALE OF PROPERTY-EQUIPMENT | $ 1,391 | $ 1,556 | $ 1,200 | $ 2,145 | $ 2,750 | $ 1,550 | 229.17% |
| 610-48-48600-000 | MISCELLANEOUS REVENUE | $ 10,360 | $ 18,595 | $ 8,500 | $ 4,653 | $ 9,404 | $ 904 | 110.64% |
| | **TOTAL MISCELLANEOUS REVENUE** | $ 817,892 | $ 484,481 | $ 108,200 | $ 77,215 | $ 115,289 | $ 7,089 | 106.55% |
| | ***TOTAL WATER UTILITY REVENUE*** | $ 3,000,317 | $ 2,798,532 | $ 2,750,801 | $ 1,227,841 | $ 2,580,768 | $ (170,733) | 93.82% |

| | WATER<br>Fund 610 Dept 40 Object 53710 & 53720<br>WELL MAINTENANCE | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|
| 610-40-53710-361 | WELL MAINTENANCE | $ 63,160 | $ 285,030 | $ - | $ - | $ - | | |
| | ***TOTAL WELL MAINTENANCE*** | $ 63,160 | $ 285,030 | $ - | $ - | $ - | $ - | 100.00% |
| | | | | | | | | |
| | ***PUMPING EXPENSES*** | | | | | | | |
| 610-40-53720-110 | WAGES-FULLTIME | $ 33,057 | $ 37,133 | $ 38,054 | $ 18,491 | $ 39,506 | $ 1,452 | 3.82% |
| 610-40-53720-112 | OVERTIME COMPENSATION | $ 3,554 | $ 4,030 | $ 2,440 | $ 632 | $ 2,533 | $ 93 | 3.80% |
| 610-40-53720-115 | LONGEVITY | $ - | $ - | $ 1,095 | $ - | $ 377 | $ (718) | -65.56% |
| 610-40-53720-130 | HEALTH INSURANCE | $ 6,717 | $ 8,315 | $ 11,560 | $ 4,404 | $ 11,568 | $ 8 | 0.07% |
| 610-40-53720-131 | TERM LIFE INSURANCE | $ 70 | $ 75 | $ 65 | $ 40 | $ 94 | $ 29 | 43.82% |
| 610-40-53720-132 | DENTAL INSURANCE | $ 184 | $ 184 | $ 288 | $ 122 | $ 288 | $ - | 0.00% |
| 610-40-53720-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53720-150 | RETIREMENT | $ 2,490 | $ 2,841 | $ 2,890 | $ 1,329 | $ 3,027 | $ 137 | 4.72% |
| 610-40-53720-151 | FICA | $ 2,681 | $ 2,973 | $ 3,096 | $ 1,353 | $ 3,130 | $ 34 | 1.10% |
| 610-40-53720-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53720-221 | ELECTRICITY AND GAS | $ 148,660 | $ 144,769 | $ 170,441 | $ 82,409 | $ 165,000 | $ (5,441) | -3.19% |
| 610-40-53720-232 | FURNACE EXPENSE | $ 4,628 | $ 287 | $ 2,500 | $ 120 | $ 300 | $ (2,200) | -88.00% |
| 610-40-53720-343 | STANDBY DIESEL | $ - | $ 434 | $ 500 | $ - | $ 500 | $ - | 0.00% |
| 610-40-53720-350 | BUILDING REPAIR/MAINTENANCE | $ 1,656 | $ 3,784 | $ 2,000 | $ 35 | $ 2,000 | $ - | 0.00% |
| 610-40-53720-351 | GROUNDS REPAIR/MAINTENANCE | $ - | $ 3 | $ - | $ - | $ 5,400 | $ 5,400 | 100.00% |
| 610-40-53720-352 | EQUIP REPAIR/MAINT | $ 10,940 | $ 5,470 | $ 12,000 | $ 5,049 | $ 6,000 | $ (6,000) | -50.00% |
| | ***TOTAL PUMPING EXPENSES*** | **$ 214,636** | **$ 210,298** | **$ 246,930** | **$ 113,983** | **$ 239,723** | **$ (7,207)** | **-2.92%** |

| | WATER<br>Fund 610 Dept 40 Object 53730<br><br>WATER TREATMENT | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| 610-40-53730-110 | WAGES-FULLTIME | $ 33,057 | $ 37,133 | $ 38,054 | $ 18,491 | $ 39,506 | $ 1,452 | 3.82% |
| 610-40-53730-112 | OVERTIME COMPENSATION | $ 3,554 | $ 4,030 | $ 2,440 | $ 632 | $ 2,533 | $ 93 | 3.80% |
| 610-40-53730-115 | LONGEVITY | $ - | $ - | $ 1,095 | $ - | $ 377 | $ (718) | -65.56% |
| 610-40-53730-130 | HEALTH INSURANCE | $ 6,717 | $ 8,315 | $ 11,560 | $ 11,904 | $ 11,568 | $ 8 | 0.07% |
| 610-40-53730-131 | TERM LIFE INSURANCE | $ 70 | $ 75 | $ 65 | $ 40 | $ 94 | $ 29 | 43.82% |
| 610-40-53730-132 | DENTAL INSURANCE | $ 184 | $ 184 | $ 288 | $ 122 | $ 288 | $ - | 0.00% |
| 610-40-53730-150 | RETIREMENT | $ 2,490 | $ 2,841 | $ 2,890 | $ 1,329 | $ 3,027 | $ 137 | 4.72% |
| 610-40-53730-151 | FICA | $ 2,681 | $ 2,973 | $ 3,096 | $ 1,353 | $ 3,130 | $ 34 | 1.10% |
| 610-40-53730-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53730-223 | WASTEWATER CHARGES | $ 10,752 | $ 12,767 | $ 14,967 | $ 7,028 | $ 18,000 | $ 3,033 | 20.26% |
| 610-40-53730-340 | OPERATING SUPPLIES & EXPENSES | $ 93 | $ 493 | $ 500 | $ 583 | $ 500 | $ - | 0.00% |
| 610-40-53730-350 | BUILDING REPAIR/MAINTENANCE | $ 1,271 | $ 734 | $ 1,500 | $ 337 | $ 1,500 | $ - | 0.00% |
| 610-40-53730-351 | GROUNDS REPAIR/MAINTENANCE | $ 54 | $ 297 | $ 100 | $ - | $ 100 | $ - | 0.00% |
| 610-40-53730-352 | EQUIP REPAIR/MAINTENANCE incl VOC | $ 685,792 | $ 95,608 | $ 15,500 | $ 1,183 | $ 2,000 | $ (13,500) | -87.10% |
| 610-40-53730-232 | HVAC | $ 475 | $ 1,912 | $ 1,000 | $ - | $ 1,000 | $ - | 0.00% |
| 610-40-53730-359 | REAPIR/MAINTENANCE | $ - | $ - | $ - | $ - | $ 52,000 | $ 52,000 | 100.00% |
| 610-40-53730-360 | CHEMICALS | $ 117,176 | $ 284,137 | $ 165,000 | $ 67,583 | $ 173,250 | $ 8,250 | 5.00% |
| | **TOTAL WATER TREATMENT** | **$ 864,364** | **$ 451,498** | **$ 258,056** | **$ 110,586** | **$ 308,873** | **$ 50,817** | **19.69%** |

| | WATER UTILITY<br>Fund 610 Dept 40 Object 53740 | 2023<br>Actual | 2024<br>Actual | 2024<br>Budget | 2024<br>Act 6 month | 2025<br>Budget | Change vs.<br>24 Bdgt | % Change<br>From 24 |
|---|---|---|---|---|---|---|---|---|
| | *DISTRIBUTION* | | | | | | | |
| 610-40-53740-110 | WAGES-FULLTIME | $ 88,153 | $ 99,022 | $ 101,477 | $ 49,307 | $ 105,350 | $ 3,873 | 3.82% |
| 610-40-53740-111 | WAGES-PART TIME | $ - | $ - | $ 4,000 | $ - | $ 4,000 | $ - | 0.00% |
| 610-40-53740-112 | OVERTIME COMPENSATION | $ 9,476 | $ 10,747 | $ 6,507 | $ 1,686 | $ 6,756 | $ 249 | 3.82% |
| 610-40-53740-115 | LONGEVITY | $ - | $ - | $ 2,919 | $ - | $ 1,006 | $ (1,913) | -65.54% |
| 610-40-53740-130 | HEALTH INSURANCE | $ 17,911 | $ 22,172 | $ 30,828 | $ 21,494 | $ 30,847 | $ 19 | 0.06% |
| 610-40-53740-131 | TERM LIFE INSURANCE | $ 185 | $ 200 | $ 174 | $ 106 | $ 252 | $ 78 | 44.59% |
| 610-40-53740-132 | DENTAL INSURANCE | $ 490 | $ 490 | $ 768 | $ 326 | $ 768 | $ - | 0.00% |
| 610-40-53740-150 | RETIREMENT | $ 6,641 | $ 7,576 | $ 7,708 | $ 3,596 | $ 8,072 | $ 364 | 4.72% |
| 610-40-53740-151 | FICA | $ 7,149 | $ 7,929 | $ 8,562 | $ 3,661 | $ 8,654 | $ 92 | 1.07% |
| 610-40-53740-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53740-213 | CONSULTING ENGINEER SERVICES* | $ 26,520 | $ 28,670 | $ 15,500 | $ 16,713 | $ 8,000 | $ (7,500) | -48.39% |
| 610-40-53740-219 | CONTRACTED SERVICE CROSS CONN | $ - | $ - | $ 15,500 | $ - | $ 15,500 | $ - | 0.00% |
| 610-40-53740-234 | LAB FEES | $ 18,788 | $ 14,458 | $ 17,500 | $ 6,438 | $ 20,000 | $ 2,500 | 14.29% |
| 610-40-53740-240 | VEHICLE/EQUIP MAINT | $ 271 | $ 440 | $ 200 | $ (2) | $ 200 | $ - | 0.00% |
| 610-40-53740-243 | BUILDING/GROUNDS MAINT | $ - | $ 209 | $ 1,000 | $ 22 | $ 1,000 | $ - | 0.00% |
| 610-40-53740-340 | OPERATING SUPPLIES & EXPENSES | $ 8,372 | $ 8,979 | $ 8,000 | $ 3,973 | $ 8,000 | $ - | 0.00% |
| 610-40-53740-350 | BUILDING REPAIR/MAINTENANCE | $ 3,016 | $ 1,291 | $ 4,500 | $ 1,853 | $ 4,500 | $ - | 0.00% |
| 610-40-53740-351 | GROUNDS REPAIR/MAINTENANCE | $ 70 | $ 170 | $ 500 | $ - | $ 500 | $ - | 0.00% |
| 610-40-53740-352 | EQUIP REPAIR/MAINTENANCE | $ 4,588 | $ 16,284 | $ 27,100 | $ 25,306 | $ 22,000 | $ (5,100) | -18.82% |
| 610-40-53740-354 | SERVICES REPAIR/MAINTENANCE | $ 725 | $ (11,746) | $ 9,000 | $ (65) | $ 9,000 | $ - | 0.00% |
| 610-40-53740-355 | HYDRANTS REPAIR/MAINTENANCE | $ 19,223 | $ 6,803 | $ 14,500 | $ 64 | $ 14,500 | $ - | 0.00% |
| 610-40-53740-356 | METERS REPAIR/MAINTENANCE | $ 5,706 | $ 3,850 | $ 5,000 | $ 5,763 | $ 5,000 | $ - | 0.00% |
| 610-40-53740-357 | TOWERS REPAIR/MAINTENANCE | $ 3,063 | $ 310,753 | $ 6,000 | $ - | $ 17,000 | $ 11,000 | 183.33% |
| 610-40-53740-358 | MAINS & VALVES REPAIR/MAINT | $ 41,566 | $ 11,172 | $ 45,000 | $ 8,361 | $ 45,000 | $ - | 0.00% |
| 610-40-53740-359 | REPAIR/MAINTENNCE | $ 995 | $ 3,036 | $ - | $ - | $ - | | |
| 610-40-53740-380 | CONSTRUCTION MATERIALS | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53740-385 | MERCHANDISING AND JOBBING | $ - | $ - | $ - | $ - | $ - | | |
| | ***TOTAL WATER DISTRIBUTION*** | **$ 262,907** | **$ 542,506** | **$ 332,244** | **$ 148,602** | **$ 335,905** | **$ 3,661** | **1.10%** |

| | WATER UTILITY<br>Fund 610 Dept 40 Object 53750 | 2023 Actual | 2024 Actual | 2024 Budget | 2024 Act 6 month | 2025 Budget | Change vs. 24 Bdgt | % Change From 24 |
|---|---|---|---|---|---|---|---|---|
| | ***ADMINISTRATION EXPENSES*** | | | | | | | |
| 610-40-53750-110 | WAGES-FULLTIME | $ 103,284 | $ 110,714 | $ 137,311 | $ 56,538 | $ 138,586 | $ 1,275 | 0.93% |
| 610-40-53750-111 | WAGES-PARTTIME | $ 3,819 | $ 4,139 | $ 12,353 | $ 308 | $ 13,503 | $ 1,150 | 9.31% |
| 610-40-53750-112 | OVERTIME COMPENSATION | $ 562 | $ 234 | $ 404 | $ 33 | $ 414 | $ 10 | 2.49% |
| 610-40-53750-115 | LONGEVITY | $ 88 | $ 88 | $ - | $ - | $ - | | |
| 610-40-53750-130 | HEALTH INSURANCE | $ 16,501 | $ 22,849 | $ 28,850 | $ 9,271 | $ 28,842 | $ (8) | -0.03% |
| 610-40-53750-131 | TERM LIFE INSURANCE | $ 135 | $ 178 | $ 169 | $ 91 | $ 146 | $ (23) | -13.38% |
| 610-40-53750-132 | DENTAL INSURANCE | $ 601 | $ 672 | $ 1,434 | $ 332 | $ 1,434 | $ - | 0.00% |
| 610-40-53750-133 | UNIFORM ALLOWANCE | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-136 | RETIREE BENEFITS | $ 39,497 | $ 28,469 | $ 14,983 | $ - | $ 14,983 | $ 0 | 0.00% |
| 610-40-53750-140 | EMPLOYEE ASSISTANCE PROGRAM | $ 33 | $ 28 | $ - | $ 77 | $ 100 | $ 100 | 100.00% |
| 610-40-53750-150 | RETIREMENT | $ 6,920 | $ 7,949 | $ 9,162 | $ 3,904 | $ 9,614 | $ 452 | 4.94% |
| 610-40-53750-151 | FICA | $ 7,438 | $ 8,424 | $ 10,314 | $ 4,123 | $ 10,473 | $ 159 | 1.54% |
| 610-40-53750-199 | ALLOCATED TO CAPITAL PROJECTS<br>*% of Eng Tech & Intern Wages & Bene's* | $ - | $ - | $ (5,000) | $ - | $ (5,000) | $ - | 0.00% |
| 610-40-53750-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-201 | DRUG/ALCOHOL TESTING | $ - | $ - | $ 200 | $ - | $ 200 | $ - | 0.00% |
| 610-40-53750-202 | PSC ASSESSMENT | $ 4,397 | $ 4,472 | $ 6,500 | $ 902 | $ 6,500 | $ - | 0.00% |
| 610-40-53750-207 | COMPUTER SERVICES | $ - | $ - | $ 300 | $ - | $ 300 | $ - | 0.00% |
| 610-40-53750-208 | LEGAL | $ 95 | $ - | $ 1,000 | $ - | $ 1,000 | $ - | 0.00% |
| 610-40-53750-210 | HARDWARE MAINTENANCE | $ 1,634 | $ 920 | $ 27,668 | $ 189 | $ 3,500 | $ (24,168) | -87.35% |
| 610-40-53750-211 | SOFTWARE SUPPORT | $ 7,379 | $ 15,915 | $ 35,475 | $ 11,433 | $ 36,538 | $ 1,063 | 3.00% |
| 610-40-53750-212 | OFFICE EQUIPMENT MAINTENANCE | $ 285 | $ 713 | $ 500 | $ 428 | $ 500 | $ - | 0.00% |
| 610-40-53750-213 | CONSULTING ENGINEER SERVICES | $ 3,355 | $ 13,408 | $ 3,000 | $ - | $ 5,000 | $ 2,000 | 66.67% |
| 610-40-53750-215 | AUDIT | $ 13,905 | $ 14,147 | $ 12,500 | $ 12,996 | $ 14,000 | $ 1,500 | 12.00% |
| 610-40-53750-216 | ASSOCIATION DUES | $ - | $ - | $ 250 | $ - | $ 250 | $ - | 0.00% |
| 610-40-53750-220 | TELEPHONE | $ 5,403 | $ 8,832 | $ 5,900 | $ 3,229 | $ 6,200 | $ 300 | 5.09% |
| 610-40-53750-224 | INTERNET SERVICE | $ 4,698 | $ 5,125 | $ 6,182 | $ 3,720 | $ 6,400 | $ 218 | 3.53% |
| 610-40-53750-223 | WASTEWATER CHARGES | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-290 | TRAINING/DUES | $ 2,116 | $ 2,298 | $ 4,630 | $ 517 | $ 4,630 | $ - | 0.00% |
| 610-40-53750-292 | PRINTING/PUBLISHING | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-293 | UNIFORMS | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-310 | OFFICE SUPPLIES | $ 495 | $ 2,286 | $ 1,500 | $ 543 | $ 1,500 | $ - | 0.00% |
| 610-40-53750-320 | PUBLICATIONS, SUBSCRIPTIONS | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-330 | TRAVEL | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-340 | OPERATING EXPENSES | $ 5,151 | $ 2,286 | $ 4,000 | $ 380 | $ 4,000 | $ - | 0.00% |
| 610-40-53750-341 | VEHICLE/EQUIP MAINTENANCE | $ 2,092 | $ 65 | $ 5,000 | $ 1,506 | $ 5,000 | $ - | 0.00% |
| 610-40-53750-342 | GASOLINE/OIL | $ 9,971 | $ 10,690 | $ 13,500 | $ 3,678 | $ 14,000 | $ 500 | 3.70% |
| 610-40-53750-344 | TRANSPORTATION | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-350 | BUILDING REPAIR/MAINTENANCE | $ 9,982 | $ 225 | $ 10,500 | $ - | $ 5,500 | $ (5,000) | -47.62% |
| 610-40-53750-351 | GROUNDS REPAIR/MAINTENANCE | $ 40 | $ - | $ - | $ - | $ - | | |
| 610-40-53750-352 | EQUIP REPAIR/MAINTENANCE | $ 57 | $ - | $ 300 | $ - | $ 300 | $ - | 0.00% |
| 610-40-53750-510 | GENERAL LIABILITY INS | $ 16,349 | $ 16,476 | $ 18,249 | $ 16,366 | $ 19,291 | $ 1,043 | 5.71% |
| 610-40-53750-511 | WORKER'S COMP INSURANCE | $ 11,180 | $ 15,359 | $ 10,716 | $ 6,022 | $ 12,117 | $ 1,401 | 13.07% |
| 610-40-53750-512 | PROPERTY INSURANCE | $ 19,219 | $ 23,682 | $ 24,626 | $ 24,626 | $ 27,572 | $ 2,946 | 11.96% |
| 610-40-53750-550 | ADMINISTRATIVE SERVICES | $ 37,956 | $ 40,521 | $ 47,550 | $ - | $ 49,571 | $ 2,021 | 4.25% |
| 610-40-53750-000 | DEPRECIATION | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-830 | VEHICLES | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-870 | COMPUTER HARDWARE | $ 2,675 | $ 1,250 | $ 1,500 | $ - | $ 1,500 | $ - | 0.00% |
| 610-40-53750-880 | COMPUTER SOFTWARE | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53750-923 | OTHER PROFESSIONAL SERVICES | $ 30,730 | $ 8,195 | $ 2,500 | $ - | | | |
| | ***TOTAL WATER ADMINISTRATION*** | **$ 337,311** | **$ 362,413** | **$ 454,024** | **$ 161,210** | **$ 438,464** | **$ (13,060)** | **-2.88%** |

| | WATER UTILITY<br>Fund 610 Dept 40 Object 53760, 53761 & 53762 | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| | ***CUSTOMER ACCOUNTS EXPENSE*** | | | | | | | |
| 610-40-53760-110 | WAGES-FULLTIME | $ 6,357 | $ 6,895 | $ 9,242 | $ 13,444 | $ 9,429 | $ 187 | 2.02% |
| 610-40-53760-111 | WAGES-PART TIME | $ 13,807 | $ 14,443 | $ 24,641 | $ 178 | $ 25,866 | $ 1,225 | 4.97% |
| 610-40-53760-112 | OVERTIME COMPENSTION | $ 148 | $ 55 | $ 285 | $ - | $ 297 | $ 12 | 4.38% |
| 610-40-53760-130 | HEALTH INSURANCE | $ - | $ - | $ 1,650 | $ 825 | $ 1,650 | $ - | 0.00% |
| 610-40-53760-131 | TERM LIFE INSURANCE | $ 33 | $ 34 | $ 30 | $ 18 | $ 32 | $ 2 | 8.40% |
| 610-40-53760-132 | DENTAL INSURANCE | $ 185 | $ 185 | $ 216 | $ 112 | $ 216 | $ - | 0.00% |
| 610-40-53760-150 | RETIREMENT | $ 1,382 | $ 1,476 | $ 2,121 | $ 947 | $ 2,239 | $ 118 | 5.55% |
| 610-40-53760-151 | FICA | $ 1,520 | $ 1,606 | $ 2,679 | $ 1,087 | $ 2,723 | $ 44 | 1.64% |
| 610-40-53760-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53760-291 | POSTAGE | $ 16,065 | $ 24,921 | $ 17,500 | $ 8,384 | $ 21,000 | $ 3,500 | 20.00% |
| 610-40-53760-340 | OPERATING SUPPLIES | $ 11,360 | $ 11,057 | $ 9,000 | $ 6,501 | $ 9,000 | $ - | 0.00% |
| | *includes lab supplies $4,000* | | | | | | | |
| 610-40-53760-356 | METERS REPAIR/MAINT | $ - | $ - | $ 124,035 | $ - | $ 1,000 | $ (123,035) | -99.19% |
| 610-40-53760-740 | UNCOLLECTIBLE ACCOUNTS/WATER | $ 304 | $ 88 | $ - | $ (2) | $ - | | |
| | ***TOTAL CUSTOMER ACCOUNTS*** | **$ 51,160** | **$ 60,760** | **$ 191,399** | **$ 31,492** | **$ 73,452** | **$ (117,947)** | **-61.62%** |
| | ***CUST ACCTS-METER READING EXPENSE*** | | | | | | | |
| 610-40-53761-110 | WAGES-FULL TIME | $ 33,057 | $ 37,133 | $ 38,054 | $ 18,491 | $ 39,506 | $ 1,452 | 3.82% |
| 610-40-53761-112 | OVERTIME COMPENSATION | $ 3,554 | $ 4,030 | $ 2,440 | $ 632 | $ 2,533 | $ 93 | 3.80% |
| 610-40-53761-115 | LONGEVITY | $ - | $ - | $ 1,095 | $ - | $ 377 | $ (718) | -65.56% |
| 610-40-53761-130 | HEALTH INSURANCE | $ 6,717 | $ 8,315 | $ 11,560 | $ 4,404 | $ 11,568 | $ 8 | 0.07% |
| 610-40-53761-131 | TERM LIFE INSURANCE | $ 70 | $ 75 | $ 65 | $ 40 | $ 94 | $ 29 | 43.82% |
| 610-40-53761-132 | DENTAL INSURANCE | $ 184 | $ 184 | $ 288 | $ 122 | $ 288 | $ - | 0.00% |
| 610-40-53761-134 | INCOME CONTINUATION INS | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53761-150 | RETIREMENT | $ 2,490 | $ 2,841 | $ 2,890 | $ 1,329 | $ 3,027 | $ 137 | 4.72% |
| 610-40-53761-151 | FICA | $ 2,681 | $ 2,973 | $ 3,096 | $ 1,353 | $ 3,130 | $ 34 | 1.10% |
| | ***TOTAL CUST ACCTS-METER READING*** | **$ 48,752** | **$ 55,551** | **$ 59,489** | **$ 26,371** | **$ 60,523** | **$ 1,034** | **1.74%** |
| | ***OTHER OPERATING EXPENSES*** | | | | | | | |
| 610-40-53762-403 | DEPRECIATION | $ 480,572 | $ 477,278 | $ - | $ - | $ - | | |
| 610-40-53762-404 | DEPRECIATION CIAC | $ 77,096 | $ 80,957 | $ - | $ - | $ - | | |
| 610-40-53762-407 | TAXES | $ (10,093) | $ (12,832) | $ - | $ - | $ - | | |
| 610-40-53762-408 | TAX EQUIVALENT | $ 354,976 | $ 454,673 | $ 355,000 | $ 195,536 | $ 418,000 | $ 63,000 | 17.75% |
| 610-40-53762-416 | COST OF MDSE & JOBBING | $ 3,844 | $ 4,599 | $ - | $ 1,110 | $ 6,500 | $ 6,500 | 100.00% |
| | ***TOTAL OTHER OPER EXP*** | **$ 906,396** | **$ 1,004,675** | **$ 355,000** | **$ 196,646** | **$ 424,500** | **$ 69,500** | **19.58%** |
| | ***MISC GENERAL EXPENSES*** | | | | | | | |
| 610-40-53763-201 | DRUG/ALCOHOL TESTING | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53763-290 | TRAINING/DUES | $ 2,043 | $ 1,045 | $ 2,000 | $ 450 | $ 1,000 | | |
| 610-40-53763-293 | UNIFORMS | $ 4,557 | $ 5,396 | $ 4,500 | $ 2,579 | $ 5,000 | $ 500 | 11.11% |
| 610-40-53763-344 | TRANSPORTATION EXPENSE | $ - | $ - | $ - | $ - | $ - | | |
| 610-40-53763-435 | TRANSFER TO VR ENTERPRISE FLEET | $ - | $ - | $ 27,893 | $ - | $ 27,893 | $ - | 0.00% |
| | ***TOTAL MISC GENL EXP*** | **$ 6,600** | **$ 6,441** | **$ 34,393** | **$ 3,029** | **$ 33,893** | **$ 500** | **1.45%** |

**Full-time wages for Customer Accounts include 15% of the Water Tech wages and 47% of the Clerk/Cashier wages.**
**Full-time wages for Customer Accounts- Meter Reading are approximately 15% of three full-time Water Crewman.**

| | *Fund 610 Dept 42 Object 53711, 53714, 51763*<br>**DEBT SERVICE**<br>**BOND & INTEREST** | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 610-42-53711-610 | PRINCIPAL | $ - | $ - | $ 516,265 | $ - | $ 386,579 | $ (129,686) | -25.12% |
| 610-42-53763-620 | INTEREST | $ 155,211 | $ 160,386 | $ 170,910 | $ 82,313 | $ 236,436 | $ 65,526 | 38.34% |
| 610-42-53711-630 | BOND FEES | $ 79,656 | $ - | | $ 130,400 | | | |
| | **TOTAL BOND & INTEREST** | **$ 234,867** | **$ 160,386** | **$ 687,175** | **$ 212,713** | **$ 623,015** | **$ (64,160)** | **-9.34%** |
| | **REPLACEMENT** | | | | | | | |
| 610-42-53714-820 | PUBLIC INFRASTRUCTURE | $ - | $ (178) | $ 612,000 | $ 85,409 | $ 1,357,035 | $ 745,035 | 121.74% |
| 610-42-53714-830 | VEHICLES | | $ - | $ - | $ - | $ - | | |
| 610-42-53714-840 | EQUIPMENT | | $ - | | $ - | $ - | | |
| | **TOTAL REPLACEMENT** | **$ -** | **$ (0)** | **$ 612,000** | **$ 85,409** | **$ 1,357,035** | **$ 745,035** | **121.74%** |
| | ***TOTAL DEBT SERVICE & CAPITAL PURCH*** | **234,867** | **160,386** | **1,299,175** | **298,122** | **1,980,050** | **$ 680,875** | **52.41%** |

| Water Utility Capital Improvement Plan<br>Years 2026 – 2030 | | | | | | |
|---|---|---|---|---|---|---|
| 10/13/2025 | | | | | | |
| **Project** | **2026** | **2027** | **2028** | **2029** | **2030** | **Total Cost** |
| Meters 5/8" & 1" Change out | $ 93,800 | $ 75,000 | $ 75,000 | | | $ 243,800 |
| Meters 1.5 & 2" Change Out | $ 40,200 | $ 25,000 | $ 25,000 | | | $ 90,200 |
| Repair and Media Replacement Softener #2 | $ 120,000 | | | | | $ 120,000 |
| Repair and Media Replacement Softener Northside | | $ 150,000 | $ 150,000 | $ 150,000 | | $ 450,000 |
| Water Main Replace STH 33 (Wis River to W Wisc. 2027) #6040-00-76 | $ 20,000 | $ 848,000 | | | | $ 868,000 |
| MacFarlane 2" Main | $ 50,000 | | | | | $ 50,000 |
| Water Main Replacement Design/Construct (Loc TBD) | $ 527,000 | $ 30,000 | $ 435,000 | $ 30,000 | | $ 1,022,000 |
| ***Total*** | **$ 851,000** | **$ 1,128,000** | **$ 685,000** | **$ 180,000** | **$ -** | **$ 2,844,000** |

**Sources of Funding**

| | | | | | | |
|---|---|---|---|---|---|---|
| G.O. Debt | | | | | | $ - |
| Revenue Debt | $ 851,000 | $ 1,028,000 | $ 585,000 | $ 180,000 | $ - | $ 2,644,000 |
| Grants/Aids (ARPA) | | | | | | $ - |
| Special Assessment | | | | | | $ - |
| User Fees | $ 134,000 | $ 100,000 | $ 100,000 | | | $ 334,000 |
| Tax Levy | | | | | | $ - |
| Rev. Bond Surplus | | | | | | $ - |
| ***Total*** | **$ 985,000** | **$ 1,128,000** | **$ 685,000** | **$ 180,000** | **$ -** | **$ 2,978,000** |

# CITY OF PORTAGE
## SEWER UTILITY BUDGET

| | 20232 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 6 MO | 2026 BUDGET | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | |
| SPECIAL ASSESSMENTS | 0 | 0 | 0 | - | 0 | - | |
| INTERGOVERNMENTAL REV | 0 | 0 | 0 | 0 | 0 | - | |
| CHARGES FOR SERVICE | 1,948,479 | 2,238,325 | 2,466,579 | 1,230,172 | 3,078,934 | 612,355 | 24.83% |
| MISCELLANEOUS REVENUE | 252,626 | 228,573 | 92,500 | 118,438 | 187,743 | 95,243 | 102.97% |
| | | | | | | | 0 |
| TOTAL REVENUE | 2,201,105 | 2,466,898 | 2,559,079 | 1,348,610 | 3,266,677 | 707,598 | 27.65% |
| EXPENDITURES | | | | | | | |
| PERSONNEL | 631,009 | 661,164 | 672,720 | 290,425 | 599,980 | (72,740) | -10.81% |
| ADMINISTRATIVE EXPENSES | 102,356 | 133,670 | 129,006 | 91,931 | 144,643 | 15,637 | 12.12% |
| PURCHASED SERVICES | 99,943 | 83,029 | 81,846 | 36,232 | 92,750 | 10,904 | 13.32% |
| SUPPLIES/MATERIALS | 150,921 | 162,756 | 196,700 | 95,544 | 204,000 | 7,300 | 3.71% |
| REPAIRS/MAINTENANCE | 113,928 | 73,413 | 84,500 | 37,366 | 92,500 | 8,000 | 9.47% |
| UTILITIES | 175,746 | 165,383 | 195,000 | 94,095 | 209,000 | 14,000 | 7.18% |
| TOTAL OPERATIONAL EXPENDITURES | 1,273,903 | 1,279,416 | 1,359,772 | 645,594 | 1,342,873 | (16,899) | -1.24% |
| OPERATIONAL PROFIT (LOSS) | 927,202 | 1,187,483 | 1,199,307 | 703,016 | 1,923,805 | 724,498 | 60.41% |
| Depreciation based on previous year | | | | | 883,000 | | |
| NET OPERATING INCOME (LOSS) after Deprecation | | | | | 1,040,805 | | |
| INTEREST | | | | | 289,175 | | |
| Debt Payments | | | | - | 592,972 | | |
| EST Profit(Loss) after Depreciation and Debt Payments | | | | 703,016 | 158,658.24 | 158,658 | |

Final 11.25.25

| | ***SEWER UTILITY REVENUES***<br>***Fund 620***<br>**Account Description**<br>***CHARGES FOR SERVICES*** | ***2023 Actual*** | ***2024 Actual*** | ***2025 Budget*** | ***2025 Act 6 month*** | ***2026 Budget*** | ***25 Act 25 Bdgt*** | ***% Change 25 Bdgt*** |
|---|---|---|---|---|---|---|---|---|
| 620-46-46409-461 | USER CHARGES-MF RESIDENTIAL | $ 117,830 | $ 147,208 | $ 167,926 | $ 82,160 | $ 208,855 | $ 40,929 | 24.37% |
| 620-46-46410-000 | USER CHARGES-RESIDENTIAL | $ 858,942 | $ 938,188 | $ 1,070,288 | $ 522,114 | $ 1,341,114 | $ 270,826 | 25.30% |
| 620-46-46411-000 | USER CHARGES-COMMERCIAL | $ 371,511 | $ 414,080 | $ 478,787 | $ 223,313 | $ 576,230 | $ 97,443 | 20.35% |
| 620-46-46412-000 | USER CHARGES-INDUSTRIAL | $ 176,141 | $ 238,865 | $ 277,020 | $ 111,747 | $ 286,058 | $ 9,038 | 3.26% |
| 620-46-46413-000 | USER CHARGES-GOVERNMENTAL | $ 163,598 | $ 207,284 | $ 228,049 | $ 115,214 | $ 300,395 | | |
| 620-46-46414-000 | PENALTIES | $ 5,013 | $ 6,951 | $ 7,757 | $ 3,888 | $ 9,509 | $ 1,752 | 22.59% |
| 620-46-46418-000 | SEWER CONNECTION FEE | $ 4,900 | $ 16,100 | $ 13,860 | $ 6,800 | $ 9,067 | $ (4,793) | -34.58% |
| 620-46-46425-000 | COMMERCIAL REU | $ 83,559 | $ 84,002 | $ 92,355 | $ 41,872 | $ 96,840 | $ 4,485 | 4.86% |
| 620-46-46426-000 | INDUSTRIAL SURCHARGE | $ 166,191 | $ 184,847 | $ 130,537 | $ 123,065 | $ 250,866 | $ 120,329 | 92.18% |
| 620-46-46910-000 | OTHER PUBLIC CHARGES | $ 793 | $ 799 | $ - | $ - | $ - | | |
| | **TOTAL CHARGES FOR SERVICES** | **$ 1,948,479** | **$ 2,238,325** | **$ 2,466,579** | **$ 1,230,172** | **$ 3,078,934** | **$ 540,009** | **21.89%** |
| | ***MISCELLANEOUS REVENUE*** | | | | | | | |
| 620-48-48110-000 | INTEREST INCOME | $ 200,482 | $ 221,942 | $ 90,000 | $ 108,906 | $ 175,000 | $ 85,000 | 94.44% |
| 620-48-48111-000 | INTEREST ON SPECIAL ASSESSMENT | $ - | $ 110 | $ - | $ 15 | $ - | | |
| 620-48-48600-000 | MISCELLANEOUS REVENUE | $ 52,144 | $ 6,521 | $ 2,500 | $ 9,517 | $ 12,743 | $ 10,243 | 409.72% |
| | MISC REV CONTRIBUTED CAPITAL | | | | | | | |
| | **TOTAL MISCELLANEOUS REV.** | **$ 252,626** | **$ 228,573** | **$ 92,500** | **$ 118,438** | **$ 187,743** | **$ 95,243** | **102.97%** |
| | ***TOTAL FUND REVENUES*** | **$ 2,201,105** | **$ 2,466,898** | **$ 2,559,079** | **$ 1,348,610** | **$ 3,266,677** | **$ 635,252** | **24.82%** |

| | SEWER UTILITY EXPENSES<br>Fund 620 Dept 55 Object 53608<br>WASTEWATER | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Act 6 month | 2026<br>Budget | Change vs.<br>25 Bdgt | % Change<br>From 25 |
|---|---|---|---|---|---|---|---|---|
| 620-55-53608-110 | WAGES-FT ADMIN | $ 95,250 | $ 106,473 | $ 117,892 | $ 60,264 | $ 119,288 | $ 1,396 | 1.18% |
| 620-55-53608-111 | WAGES-PARTTIME | $ 11,751 | $ 12,302 | $ 17,709 | $ 155 | $ 18,243 | $ 534 | 3.02% |
| 620-55-53608-112 | OVERTIME COMPENSATION | $ 488 | $ 193 | $ 350 | $ 33 | $ 364 | $ 14 | 4.10% |
| 620-55-53608-115 | LONGEVITY | $ 88 | $ 88 | $ 88 | $ - | $ - | $ (88) | |
| 620-55-53608-130 | HEALTH INSURANCE | $ 16,501 | $ 21,739 | $ 29,000 | $ 23,746 | $ 28,992 | $ (8) | -0.03% |
| 620-55-53608-131 | TERM LIFE INSURANCE | $ 146 | $ 178 | $ 244 | $ 95 | $ 249 | $ 5 | 1.99% |
| 620-55-53608-132 | DENTAL INSURANCE | $ 663 | $ 714 | $ 846 | $ 362 | $ 846 | $ - | 100.00% |
| 620-55-53608-134 | INCOME CONTINUATION NS | $ - | $ - | $ - | $ - | $ - | | |
| 620-55-53608-136 | RETIREE BENEFITS | $ - | $ 31,189 | $ 17,500 | $ 2,648 | $ 17,500 | $ - | -100.00% |
| 620-55-53608-140 | EMPLOYEE ASSISTANCE PROGRAM | $ - | $ - | $ - | $ - | $ - | | |
| 620-55-53608-150 | RETIREMENT | $ 31,577 | $ (21,870) | $ 9,229 | $ 4,166 | $ 9,711 | $ 482 | 5.22% |
| 620-55-53608-151 | FICA | $ 7,865 | $ 8,717 | $ 10,389 | $ 4,423 | $ 10,577 | $ 188 | 1.81% |
| 620-55-53608-153 | SICK/VACATION ACCRUAL | $ - | $ - | $ - | $ - | $ - | | |
| 620-55-53608-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| 620-55-53608-199 | ALLOCATED TO CAPITAL PROJECTS | $ - | $ - | $ (5,000) | $ - | $ (5,000) | $ - | 0.00% |
| | *% of Eng Tech & Intern Wages & Bene's* | | | | | | | |
| 620-55-53608-219 | OTHER PROFESSIONAL SERVICES | $ - | $ - | $ 150 | $ - | $ 150 | $ - | 0.00% |
| | | | | | | | | |
| | ***Fund 620 Dept 55 Object 53609*** | | | | | | | |
| 620-55-53609-110 | WAGES-FT METER READING | $ 33,057 | $ 37,133 | $ 38,054 | $ 18,491 | $ 39,506 | $ 1,452 | 3.82% |
| 620-55-53609-111 | WAGES-PT METER READING | $ - | $ - | $ - | $ - | $ - | | |
| 620-55-53609-112 | OVERTIME COMPENSATION | $ 3,554 | $ 4,030 | $ 2,440 | $ 632 | $ 2,533 | $ 93 | 3.80% |
| 620-55-53609-115 | LONGEVITY | $ - | $ - | $ 1,095 | $ - | $ - | $ (1,095) | 100.00% |
| 620-55-53609-130 | HEALTH INSURANCE | $ 6,717 | $ 8,314 | $ 11,560 | $ 4,404 | $ 11,568 | $ 8 | 0.07% |
| 620-55-53609-131 | TERM LIFE INSURANCE | $ 69 | $ 75 | $ 65 | $ 40 | $ 94 | $ 29 | 43.82% |
| 620-55-53609-132 | DENTAL INSURANCE | $ 184 | $ 184 | $ 288 | $ 122 | $ 288 | $ - | 100.00% |
| 620-55-53609-150 | RETIREMENT | $ 2,490 | $ 2,841 | $ 2,890 | $ 1,329 | $ 3,027 | $ 137 | 4.72% |
| 620-55-53609-151 | FICA | $ 2,681 | $ 2,973 | $ 3,096 | $ 1,353 | $ 3,130 | $ 34 | 1.10% |
| 620-55-53609-190 | BENEFIT BALANCING | $ - | $ - | $ - | $ - | $ - | | |
| | | | | | | | | |
| | ***Fund 620 Dept 55 Object 53610*** | | | | | | | |
| 620-55-53610-110 | WAGES-FT OPERATIONS | $ 257,330 | $ 277,709 | $ 257,496 | $ 117,858 | $ 224,483 | $ (33,013) | -12.82% |
| 620-55-53610-111 | WAGES-PT OPERATIONS | $ - | $ - | $ 7,586 | $ - | $ - | | |
| 620-55-53610-112 | OVERTIME COMPENSATION | $ 27,455 | $ 28,314 | $ 13,908 | $ 7,954 | $ 12,125 | $ (1,783) | -12.82% |
| 620-55-53610-115 | LONGEVITY | $ 1,750 | $ 1,750 | $ 1,000 | $ - | $ - | $ (1,000) | -100.00% |
| 620-55-53610-130 | HEALTH INSURANCE | $ 74,750 | $ 92,000 | $ 90,954 | $ 24,017 | $ 64,888 | $ (26,066) | -28.66% |
| 620-55-53610-131 | TERM LIFE INSURANCE | $ 1,632 | $ 1,645 | $ 1,618 | $ 351 | $ 311 | $ (1,307) | -80.78% |
| 620-55-53610-132 | DENTAL INSURANCE | $ 1,224 | $ 1,224 | $ 1,920 | $ 510 | $ 1,920 | $ - | 100.00% |
| 620-55-53610-136 | RETIREE BENEFITS | $ - | $ - | $ - | $ - | $ - | | 100.00% |
| 620-55-53610-140 | EMPLOYEE ASSISSTANCE PROGRAM | $ 22 | $ 22 | $ - | $ 44 | $ 50 | | |
| 620-55-53610-150 | RETIREMENT | $ 19,490 | $ 20,659 | $ 18,932 | $ 8,172 | $ 17,036 | $ (1,896) | -10.02% |
| 620-55-53610-151 | FICA | $ 20,935 | $ 22,568 | $ 21,419 | $ 9,255 | $ 18,101 | $ (3,318) | -15.49% |
| 620-55-53610-153 | SICK/VACATION ACCRUAL | $ 13,341 | $ - | $ - | $ - | $ - | | -100.00% |
| 620-55-53610-201 | DRUG/ALCOHOL TESTING | $ 124 | $ 190 | $ 250 | $ 207 | $ 250 | $ - | 100.00% |
| 620-55-53610-210 | HARDWARE MAINT | $ 5,316 | $ 8,550 | $ 5,621 | $ - | $ 5,700 | $ 79 | 1.41% |
| 620-55-53610-211 | SOFTWARE SUPPORT | $ 5,302 | $ 18,493 | $ 16,975 | $ 5,828 | $ 18,500 | $ 1,525 | 8.98% |
| 620-55-53610-213 | CONSULTNG ENGINEER SERVICES | $ - | $ - | $ 1,000 | $ - | $ 5,000 | $ 4,000 | 400.00% |
| 620-55-53610-215 | AUDIT | $ 10,875 | $ 12,394 | $ 12,500 | $ 12,996 | $ 13,400 | $ 900 | 7.20% |
| 620-55-53610-216 | ASSOCIATION DUES | $ - | $ - | $ 150 | $ - | $ 325 | $ 175 | 116.67% |
| 620-55-53610-219 | OTHER PROFESSIONAL SERVICES | $ 8,223 | $ 8,734 | $ 6,000 | $ 5,632 | $ 9,000 | $ 3,000 | 50.00% |
| 620-55-53610-220 | TELEPHONE | $ 1,223 | $ 1,704 | $ 4,726 | $ 875 | $ 2,200 | $ (2,526) | -53.45% |
| 620-55-53610-221 | ELECTRICITY & GAS | $ 150,766 | $ 138,176 | $ 165,000 | $ 81,744 | $ 165,000 | $ - | 100.00% |
| 620-55-53610-222 | WATER & SEWER | $ 24,980 | $ 27,207 | $ 30,000 | $ 12,351 | $ 44,000 | $ 14,000 | 46.67% |
| 620-55-53610-224 | INTERNET SERVICE | $ 9,333 | $ 11,608 | $ 12,000 | $ 6,224 | $ 13,400 | $ 1,400 | -100.00% |
| 620-55-53610-227 | SOLID WASTE DISPOSAL | $ 1,791 | $ 3,266 | $ 4,500 | $ 1,962 | $ 4,500 | $ - | 100.00% |
| 620-55-53610-234 | LAB FEES | $ 1,390 | $ 2,426 | $ - | $ - | $ - | | -100.00% |
| 620-55-53610-240 | VEHICLE/EQUIP MAINT | $ 47 | $ 1,595 | $ - | $ - | $ - | | -100.00% |
| 620-55-53610-244 | OPERATING EQUIP MAINT | $ 16,345 | $ 10,194 | $ 16,000 | $ 1,100 | $ 20,000 | $ 4,000 | 25.00% |
| 620-55-53610-290 | TRAINING | $ 2,159 | $ 906 | $ 5,000 | $ 4,041 | $ 6,000 | $ 1,000 | 20.00% |
| 620-55-53610-292 | PRINTING/PUBLISHING | $ - | $ - | $ - | $ - | $ - | | -100.00% |
| 620-55-53610-293 | UNIFORMS | $ 3,661 | $ 4,741 | $ 4,000 | $ 3,317 | $ 6,000 | $ 2,000 | 50.00% |
| 620-55-53610-294 | OTHER CONTRACTUAL SERVICES(HVAC) | $ 58,979 | $ 19,793 | $ 23,000 | $ 3,383 | $ 23,000 | $ - | 100.00% |
| 620-55-53610-310 | OFFICE SUPPLIES | $ 1,782 | $ 2,077 | $ 2,500 | $ 161 | $ 2,000 | $ (500) | -20.00% |
| 620-55-53610-340 | OPERATING SUPPLIES | $ 11,900 | $ 9,336 | $ 13,000 | $ 5,963 | $ 13,000 | $ - | 100.00% |
| 620-55-53610-341 | VEHICLE/EQUIP MAINT SUPPL | $ 14,127 | $ 12,232 | $ 17,700 | $ 15,811 | $ 21,000 | $ 3,300 | 18.64% |
| 620-55-53610-342 | GASOLINE/OIL | $ 7,946 | $ 8,218 | $ 14,500 | $ 3,611 | $ 10,000 | $ (4,500) | -31.03% |
| 620-55-53610-350 | REPAIR/MAINT SUPP-BLDG | $ 1,235 | $ 5,269 | $ 2,500 | $ 2,498 | $ 2,500 | $ - | 100.00% |
| 620-55-53610-351 | REPAIR/MAINT SUPP-GROUNDS | $ 379 | $ 215 | $ 1,000 | $ 1,626 | $ 1,000 | $ - | 100.00% |
| 620-55-53610-352 | REPAIR/MAINT SUPP-EQUIP | $ 21,847 | $ 22,019 | $ 25,000 | $ 24,623 | $ 25,000 | $ - | 100.00% |
| 620-55-53610-353 | REPAIR/MAINT-COLL SYSTEM | $ 74,074 | $ 34,121 | $ 40,000 | $ 7,519 | $ 44,000 | $ 4,000 | 10.00% |
| 620-55-53610-360 | CHEMICALS | $ 115,166 | $ 130,892 | $ 149,000 | $ 69,998 | $ 158,000 | $ 9,000 | 6.04% |
| 620-55-53610-390 | MISCELLANEOUS SUPPLIES | $ - | $ - | $ - | $ - | $ - | | -100.00% |
| 620-55-53610-506 | LICENSE FEE | $ 10,136 | $ 9,435 | $ 10,000 | $ 9,251 | $ 10,000 | $ - | 100.00% |
| 620-55-53610-510 | LIABILITY INSURANCE | $ 17,405 | $ 17,536 | $ 18,826 | $ 16,678 | $ 20,555 | $ 1,729 | 9.19% |
| 620-55-53610-511 | WORKMEN'S COMP INS | $ 12,154 | $ 14,677 | $ 10,233 | $ 5,745 | $ 8,354 | $ (1,879) | -18.36% |
| 620-55-53610-512 | PROPERTY INSURANCE | $ 27,081 | $ 33,155 | $ 34,476 | $ 34,476 | $ 40,209 | $ 5,733 | 16.63% |
| 620-55-53610-540 | DEPRECIATION | $ 884,056 | $ 952,124 | $ - | $ - | $ - | | |
| 620-55-53610-550 | ADMINISTRATIVE SERVICES | $ 38,209 | $ 37,861 | $ 42,657 | $ - | $ 44,551 | $ 1,894 | 4.44% |
| 620-55-53610-590 | BANK FEES | $ 1,828 | $ 2,312 | $ 1,000 | $ 312 | $ 400 | $ (600) | |
| 620-55-53610-790 | LOSSES | $ - | $ - | $ - | $ - | $ - | | |
| 620-55-53610-799 | MISCELLANEOUS EXPENSE | $ 64,371 | $ 68,627 | $ 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 | $ 852 | $ - | $ 400 | $ 1 | $ 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 | $ - | $ 2,720 | $ 21,000 | $ - | $ 3,000 | $ (18,000) | -85.71% |
| 620-55-53610-880 | COMPUTER SOFTWARE | $ - | $ - | $ - | $ - | $ - | | |
| 620-55-53610-923 | OTHER PROFESSIONAL SERVICES | $ 17,396 | $ - | $ 2,500 | $ - | $ 2,500 | | |
| 620-55-59242-000 | TRANSFER TO VR ENTERPRISE FLEET VEHICLES | $ - | $ - | $ 27,341 | $ - | $ 27,341 | | |
| | **TOTAL WASTEWATER TREATMENT** | **$ 2,236,072** | **$ 2,293,971** | **$ 1,384,333** | **$ 628,357** | **$ 1,341,324** | **$ (17,473)** | **-1.26%** |
| | | | | | | | | |
| | ***RESTRICTED ACCOUNTS EXPENSE***<br>**DEBT SERVICE** | | | | | | | |
| 620-56-53611-610 | PRINCIPAL | $ - | $ - | $ 561,286 | $ - | $ 592,972 | $ 31,686 | |
| 620-56-53611-620 | INTEREST | $ 252,633 | $ 248,634 | $ 283,518 | $ 146,337 | $ 289,175 | $ 5,657 | 2.00% |
| 620-56-53611-630 | BOND FEES | $ - | $ 66,613 | $ - | $ - | $ - | | -100.00% |
| 620-56-53611-640 | AMORTIZATION (ERF FUND) | $ - | $ - | $ - | $ - | $ - | | |
| | **TOTAL DEBT SERVICE** | $ 252,633 | $ 106,756 | $ 844,804 | $ 146,337 | $ 882,147 | $ 37,343 | 4.42% |
| | | | | | | | | |
| | ***CAPITAL IMPROVEMENTS (DEBT & ERF)*** | | | | | | | |
| 620-56-53615-820 | PUBLIC INFRASTRUCTURE<br>EQUIPMENT<br>VEHICLES | $ (0) | $ - | $ 817,000 | $ 1,453,768 | $ 633,000 | $ (184,000) | -100.00% |
| | **TOTAL CAPITAL IMPROVEMENTS** | **$ (0)** | **$ 50,677** | **$ 817,000** | **$ 1,453,768** | **$ 633,000** | **$ (184,000)** | |
| | | | | | | | | |
| | ***TOTAL RESTRICTED ACCTS EXPENSE*** | **$ 252,633** | **$ 157,433** | **$ 1,661,804** | **$ 1,600,104** | **$ 1,515,147** | **$ (146,657)** | **-8.83%** |
| | | | | | | | | |
| | **TOTAL FUND EXPENSES** | **$ 2,488,705** | **$ 2,451,404** | **$ 3,046,137** | **$ 2,228,461** | **$ 2,856,471** | **$ (164,130)** | **-5.39%** |

Final 11.25.25

| Wastewater Capital Expenditure Plan | | | | | | |
|---|---|---|---|---|---|---|
| 10/13/2025 | | | | | | |
| **6/18/2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **Total Cost** |
| C - Sanitary M. H. Rehab. - 10 per year | $ 25,000 | $ 25,000 | $ 25,000 | | | *$ 75,000* |
| Phospherous Compliance Plant Uprgrade | $ 18,000,000 | $ 18,000,000 | $ 18,000,000 | | | *$ 54,000,000* |
| C - Replace/Upgrade Ray-O-Vac Lift Station | | $ 1,450,000 | | | | *$ 1,450,000* |
| STH 33 Sanitary Replace Design/Construct | $ 27,000 | $ 579,000 | | | | *$ 606,000* |
| Sanitary Replace TBD | $ 536,000 | $ 30,000 | $ 600,000 | | | *$ 1,166,000* |
| Pipe Painting Digester Building | | | $ 50,000 | | | *$ 50,000* |
| Repair Bricks On All Buildings | | | | $ 60,000 | | *$ 60,000* |
| Upgrade Lift Station Valves | | $ 60,000 | $ 65,000 | | | *$ 125,000* |
| Replace Control Panel Armstrong | $ 45,000 | | | | | *$ 45,000* |
| ***Total*** | ***$ 18,633,000*** | ***$ 20,144,000*** | ***$ 18,740,000*** | ***$ 60,000*** | ***$ -*** | **$ 57,577,000** |

## Sources of Funding

| | | | | | | |
|---|---|---|---|---|---|---|
| G.O. Debt | | | | | | $ - |
| Revenue Debt | $ 633,000 | $ 2,144,000 | $ 740,000 | $ 60,000 | $ - | $ 3,577,000 |
| Grants/Aids ARPA | | | | | | $ - |
| Special Assessment | | | | | | $ - |
| CWF Loan | $ 18,000,000 | $ 18,000,000 | $ 18,000,000 | $ - | $ - | $ - |
| ERF FUNDS | $ - | | | | | $ - |
| INTERIM FINANCING | | | | | | $ - |
| DNR Reserve | | | | | | $ - |
| ***Total*** | **$ 18,633,000** | **$ 20,144,000** | **$ 18,740,000** | **$ 60,000** | **$ -** | **$ 57,517,000** |

Final 11.25.25

| | | | 2023 Actual | 2024 Actual | 2025 Budget | 2025 Act 6 month | 2026 Budget | Change vs. 25 Bdgt | % Change From 25 |
|---|---|---|---|---|---|---|---|---|---|
| | ***BID*** | | | | | | | | |
| | ***Fund 245 Dept 00 Object 56720*** | | | | | | | | |
| 245-00-56720-241 | CUSTODIAL SERVICES | | $ 36,000 | $ 38,000 | $ 38,000 | $ 18,000 | $ 38,000 | $ - | |
| 245-00-56720-221 | ELECTRICITY & GAS | | $ - | $ - | $ - | | $ 240 | | |
| 245-00-56720-294 | OTHER CONTRACTUAL SERVICES | | $ 162 | $ - | $ - | $ 300 | $ 200 | $ 200 | 100.00% |
| 245-00-56720-296 | MARKETING | | $ 36,647 | $ 14,089 | $ 32,000 | $ 8,732 | $ 13,470 | $ (18,530) | -57.91% |
| | *Social Media - facebook posts* | *5,550* | | | | | | | |
| | *Chamber Coordination* | *6,720* | | | | | | | |
| | *Newsletter Quarterly* | *1,200* | | | | | | | |
| 245-00-56720-297 | FARMERS MARKET | | $ 2,600 | $ 3,375 | $ 3,375 | $ 1,125 | $ 3,375 | $ - | |
| 245-00-56720-310 | OFFICE SUPPLIES | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 245-00-56720-320 | PUBLICATIONS, SUBSCRIPTIONS | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 245-00-56720-351 | REPAIR/MAINT SUPPLIES-BLDG & GROUNDS | | $ 8,114 | $ 441 | $ 1,500 | $ - | $ - | $ (1,500) | -100.00% |
| 245-00-56720-352 | REPAIR/MAINT SUPP-EQUIPMENT | | $ 910 | $ 2,515 | $ 2,681 | $ 1,201 | $ 2,000 | $ (681) | -25.40% |
| 245-00-56720-390 | MISCELLANEOUS SUPPLIES | | $ - | $ - | $ - | $ - | $ - | | |
| 245-00-56720-403 | DEPRECIATION | | $ 7,255 | $ 5,419 | $ - | $ - | $ 368 | $ 368 | 100.00% |
| 245-00-56720-510 | LIABILITY INSURANCE | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 245-00-56720-512 | PROPERTY INSURANCE | | $ 2,475 | $ 2,431 | $ 2,475 | $ - | $ - | $ (2,475) | -100.00% |
| 245-00-56720-710 | COMMUNITY EVENTS | | $ 13,346 | $ 21,775 | $ 10,000 | $ 14,368 | $ 21,000 | $ 11,000 | 110.00% |
| | *Canal Days* | *7,500* | | | | | | | |
| | *Yuletide* | *11,000* | | | | | | | |
| | *Possible Winter/Spring Event* | *2,500* | | | | | | | |
| 245-00-56720-715 | GRANTS | | $ 13,500 | $ 10,000 | $ 10,000 | $ - | $ 12,000 | $ 2,000 | 20.00% |
| | *Taste of Portage* | *10,000* | | | | | | | |
| | *Business Grants* | *2,000* | | | | | | | |
| 245-00-56720-731 | MAIN STREET | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 245-00-56720-760 | CONTINGENCY | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 245-00-56720-790 | MISCELLANEOUS EXPENSE | | $ - | $ - | $ - | $ - | $ - | $ - | |
| 245-00-56720-821 | BUILDING/GROUNDS (Flowers) | | $ 6,450 | $ 6,013 | $ 6,127 | $ 5,500 | $ 5,750 | $ (377) | -6.15% |
| 245-00-56720-840 | EQUIPMENT | | $ - | $ - | $ - | $ - | $ 4,000 | $ 4,000 | 100.00% |
| 245-00-59100-000 | Set Aside Fund Balance | | | | | $ - | $ 5,000 | $ 5,000 | 100.00% |
| | **TOTAL FUND EXPENSES & RESIDUAL EQUITY** | | $ 127,458 | $ 104,067 | $ 106,158 | $ 49,227 | $ 110,403 | $ 4,005 | 3.77% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | ***BID - REVENUES*** | | | | | | | |
| | ***Fund 245*** | | | | | | | |
| 245-44-44130-000 | FARMERS MARKET FEES | $ 3,057 | $ 4,641 | $ 2,250 | $ 3,205 | $ 3,250 | $ 1,000 | 44.44% |
| 245-44-44190-000 | MISC BUSINESS LICENSES/PERMITS | $ - | $ - | $ - | $ - | $ - | | |
| 245-46-46850-000 | ECONOMIC DEVELOPMENT | $ 89,500 | $ 100,522 | $ 100,522 | $ 100,522 | $ 100,522 | $ - | |
| 245-48-48110-000 | INTEREST INCOME | $ 1,606 | $ 1,149 | $ 200 | $ 995 | $ 1,250 | $ 1,050 | 525.00% |
| 245-48-48500-000 | DONATIONS - (CITY/CANAL DAYS CONTR) | $ - | $ 1,600 | $ - | $ 1,000 | $ 6,000 | $ 6,000 | 100.00% |
| 245-48-48600-421 | MISC REVENUE CONTRIBUTED CAP | $ - | $ - | $ - | $ - | $ - | | |
| 245-48-48900-000 | MISCELLANEOUS REVENUE (DPI) | $ - | $ 393 | $ - | $ - | $ - | $ - | |
| | ***TOTAL FUND REVENUE & FUND BALANCE APPLIED*** | $ 94,163 | $ 108,305 | $ 102,972 | $ 105,722 | $ 111,022 | $ 8,050 | 7.43% |

Fund Balance end of 2024 $(6,230)